

VERIFIED DIRECT TESTIMONY
OF
JOHN J. SPANOS
ON BEHALF OF
INDIANAPOLIS POWER & LIGHT COMPANY
D/B/A AES INDIANA

SPONSORING ATTACHMENT JJS-1

VERIFIED DIRECT TESTIMONY OF JOHN J. SPANOS
ON BEHALF OF AES INDIANA

I. INTRODUCTION

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Q1. PLEASE STATE YOUR NAME AND ADDRESS.

A1. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill, Pennsylvania, 17011.

Q2. ARE YOU ASSOCIATED WITH ANY FIRM?

A2. Yes. I am associated with the firm of Gannett Fleming Valuation and Rate Consultants, LLC (“Gannett Fleming”).

Q3. HOW LONG HAVE YOU BEEN ASSOCIATED WITH GANNETT FLEMING?

A3. I have been associated with the firm since June 1986.

Q4. WHAT IS YOUR POSITION WITH THE FIRM?

A4. I am President.

Q5. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL EXPERIENCE.

A5. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College. I have over 36 years of depreciation experience which includes giving expert testimony in more than 430 cases before 46 regulatory commissions, including this Commission. These cases have included depreciation studies in the electric, gas, water, wastewater, and pipeline industries. In addition to cases where I have submitted testimony, I have also supervised over 800 other depreciation or valuation assignments. Please refer to Appendix

1 A for my qualifications statement, which includes further information with respect to my
2 work history, case experience, and leadership in the Society of Depreciation Professionals.

3 **II. PURPOSE AND OVERVIEW OF TESTIMONY**

4 **Q6. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS CASE?**

5 A6. I am testifying on behalf of Indianapolis Power & Light Company d/b/a AES Indiana
6 (“AES Indiana,” “IPL” or “the Company”).

7 **Q7. HAVE YOU FILED ANY ATTACHMENTS WITH YOUR TESTIMONY?**

8 A7. Yes. I have filed an attachment with my testimony. Attachment JJS-1 is the 2022 AES
9 Indiana Depreciation Study (“2022 Depreciation Study” or the “Study”).

10 **Q8. WAS ATTACHMENT JJS-1 PREPARED BY YOU, UNDER YOUR DIRECTION**
11 **AND SUPERVISION?**

12 A8. Yes.

13 **Q9. IS ATTACHMENT JJS-1 TRUE AND ACCURATE COPY OF YOUR 2022**
14 **DEPRECIATION STUDY?**

15 A9. Yes.

16 **Q10. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

17 A10. My testimony supports the 2022 Depreciation Study filed in this case as Attachment JJS-
18 1. The Study was conducted under my direction and supervision for the electric utility
19 plant of AES Indiana. The study utilizes widely recognized and adopted methods for
20 setting depreciation rates. I have previously prepared similar studies for AES Indiana that
21 have been utilized for rate setting in Indiana. In my testimony I will support and explain
22 the 2022 Depreciation Study that represents all electric plant as of December 31, 2022.

1 The depreciation rates resulting from the Study were calculated by me, and I
2 support the study, which I performed, as well as calculations of the depreciation rates
3 resulting from the study.

4 **Q11. WHAT ARE THE PRINCIPAL CONCLUSIONS OF YOUR STUDY AND THE**
5 **BASES FOR THEM?**

6 A11. The principal conclusions of the study are the identified, proposed depreciation accrual
7 rates by account for AES Indiana, which I determined based on the remaining life method,
8 equal life group procedure and utilization of the life span technique.

9 **Q12. PLEASE DEFINE THE CONCEPT OF DEPRECIATION.**

10 A12. Depreciation refers to the loss in service value not restored by current maintenance,
11 incurred in connection with the consumption or prospective retirement of utility plant in
12 the course of service from causes, which are known to be in current operation, against
13 which the Company is not protected by insurance. Among the causes to consider are wear
14 and tear, decay, action of the elements, obsolescence, changes in the art, changes in demand
15 and the requirements of public authorities.

16 **III. OVERVIEW OF 2021 DEPRECIATION STUDY**

17 **Q13. PLEASE DESCRIBE ATTACHMENT JJS-1.**

18 A13. Attachment JJS-1 is a report entitled, “2022 Depreciation Study - Calculated Annual
19 Depreciation Accruals Related to Electric Plant as of December 31, 2022.” This report sets
20 forth the results of my depreciation study for AES Indiana.

21 **Q14. WHAT WAS THE PURPOSE OF THE 2022 DEPRECIATION STUDY?**

22 A14. The purpose of the 2022 Depreciation Study was to estimate the most current annual
23 depreciation accruals related to electric plant in service for ratemaking purposes and

1 determine appropriate average service lives and net salvage percentages for each plant
2 account.

3 **Q15. PLEASE DESCRIBE THE CONTENTS OF YOUR REPORT.**

4 A15. The 2022 Depreciation Study is presented in nine parts. Part I, Introduction, presents the
5 scope and basis for the 2022 Depreciation Study. Part II, Estimation of Survivor Curves,
6 includes descriptions of the methodology of estimating survivor curves. Parts III and IV
7 set forth the analysis for determining service life and net salvage estimates. Part V,
8 Calculation of Annual and Accrued Depreciation, includes the concepts of depreciation
9 and amortization using the remaining life. Part VI, Results of Study, presents a description
10 of the results of my analysis and a summary of the depreciation calculations. Parts VII,
11 VIII and IX include graphs and tables that relate to the service life and net salvage analyses,
12 and the detailed depreciation calculations by account.

13 The 2022 Depreciation Study also includes several tables and tabulations of data
14 and calculations. Table 1 on pages VI-4 through VI-13 of the 2022 Depreciation Study
15 presents the estimated survivor curve, the net salvage percent, the original cost as of
16 December 31, 2022, the book depreciation reserve, and the calculated annual depreciation
17 accrual and rate for each account or subaccount. The section beginning on page VII-2
18 presents the results of the retirement rate analyses prepared as the historical bases for the
19 service life estimates. The section beginning on page VIII-2 presents the results of the net
20 salvage analysis. The section beginning on page IX-2 presents the depreciation
21 calculations related to surviving original cost as of December 31, 2022.

22 **Q16. PLEASE EXPLAIN HOW YOU PERFORMED THE 2022 DEPRECIATION**
23 **STUDY.**

1 A16. I used the straight-line remaining life method of depreciation, with the equal life group
2 procedure for all plant assets except some general plant accounts. The annual depreciation
3 is based on a method of depreciation accounting that seeks to distribute the unrecovered
4 cost of fixed capital assets over the estimated remaining useful life of each unit, or group
5 of assets, in a systematic and rational manner.

6 For General Plant Accounts 391.0, 391.6, 393.0, 394.0, 395.0, 396.0, 397.0, and
7 398.0, I used the straight-line remaining life method of amortization. The annual
8 amortization is based on amortization accounting that distributes the unrecovered cost of
9 fixed capital assets over the remaining amortization period selected for each account and
10 vintage.

11 **Q17. HOW DID YOU DETERMINE THE RECOMMENDED ANNUAL**
12 **DEPRECIATION ACCRUAL RATES?**

13 A17. I did this in two phases. In the first phase, I estimated the service life and net salvage
14 characteristics for each depreciable group, that is, each plant account or subaccount
15 identified as having similar characteristics. In the second phase, I calculated the composite
16 remaining lives and annual depreciation accrual rates based on the service life and net
17 salvage estimates determined in the first phase.

18 **Q18. PLEASE DESCRIBE THE FIRST PHASE OF THE 2022 DEPRECIATION**
19 **STUDY, IN WHICH YOU ESTIMATED THE SERVICE LIFE AND NET**
20 **SALVAGE CHARACTERISTICS FOR EACH DEPRECIABLE GROUP.**

21 A18. The service life and net salvage study consisted of compiling historic data from records
22 related to AES Indiana's plant; analyzing these data to obtain historic trends of survivor
23 and net salvage characteristics; obtaining supplementary information from AES Indiana's

1 management, and operating personnel concerning practices and plans as they relate to plant
2 operations; and interpreting the above data and the estimates used by other electric utilities
3 to form judgments regarding average service life and net salvage characteristics.

4 **Q19. WHAT HISTORIC DATA DID YOU ANALYZE FOR THE PURPOSE OF**
5 **ESTIMATING SERVICE LIFE CHARACTERISTICS?**

6 A19. I analyzed the Company's accounting entries that record plant transactions during the
7 period 1994 through 2022. The transactions included additions, retirements, transfers, and
8 the related balances. The Company records also included surviving dollar value by year
9 installed for each plant account as of December 31, 2022.

10 **Q20. WHAT METHOD DID YOU USE TO ANALYZE THIS SERVICE LIFE DATA?**

11 A20. I used the retirement rate method. This is the most appropriate method when aged
12 retirement data are available, because this method determines the average rates of
13 retirement actually experienced by the Company during the period of time covered by the
14 study.

15 **Q21. PLEASE DESCRIBE HOW YOU USED THE RETIREMENT RATE METHOD TO**
16 **ANALYZE IPL'S SERVICE LIFE DATA.**

17 A21. I applied the retirement rate method to each different group of property in the study. For
18 each property group, I used the retirement rate method to form a life table which, when
19 plotted, shows an original survivor curve for that property group. Each original survivor
20 curve represents the average survivor pattern experienced by the several vintage groups
21 during the experience band studied. The survivor patterns do not necessarily describe the
22 life characteristics of the property group; therefore, interpretation of the original survivor

1 curves is required in order to use them as valid considerations in estimating service life.
2 The Iowa-type survivor curves were used to perform these interpretations.

3 **Q22. WHAT IS AN “IOWA-TYPE SURVIVOR CURVE” AND HOW DID YOU USE**
4 **SUCH CURVES TO ESTIMATE THE SERVICE LIFE CHARACTERISTICS FOR**
5 **EACH PROPERTY GROUP?**

6 A22. Iowa type curves are a widely used group of generalized survivor curves that contain the
7 range of survivor characteristics usually experienced by utilities and other industrial
8 companies. The Iowa curves were developed at the Iowa State College Engineering
9 Experiment Station through an extensive process of observing and classifying the ages at
10 which various types of property used by utilities and other industrial companies had been
11 retired.

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

16 The estimated survivor curve designations for each depreciable property group
17 indicate the average service life, the family within the Iowa system to which the property
18 group belongs, and the relative height of the mode. For example, the Iowa 50-R2 survivor
19 curve indicates an average service life of fifty years; a right-moded, or R, type curve (the
20 mode occurs after average life for right-moded curves); and a moderate height, 2, for the
21 mode (possible modes for R type curves range from 1 to 5).

22 **Q23. WHAT APPROACH DID YOU USE TO ESTIMATE THE LIVES OF**
23 **SIGNIFICANT PRODUCTION FACILITIES?**

1 A23. I used the life span technique to estimate the lives of significant facilities for which
2 concurrent retirement of the entire facility is anticipated. In this technique, the survivor
3 characteristics of such facilities are described by the use of interim survivor curves and
4 estimated probable retirement dates. The interim survivor curve describes the rate of
5 retirement related to the replacement of elements of the facility, such as, for a power plant,
6 the retirement of assets such as pumps, motors and piping that occur during the life of the
7 facility. The probable retirement date provides the rate of final retirement for each year of
8 installation for the facility by truncating the interim survivor curve for each installation
9 year at its attained age at the date of probable retirement. The use of interim survivor
10 curves truncated at the date of probable retirement provides a consistent method for
11 estimating the lives of the several years of installation for a particular facility inasmuch as
12 a single concurrent retirement for all years of installation will occur when it is retired.

13 **Q24. IS THIS APPROACH WIDELY ACCEPTED FOR ESTIMATING THE SERVICE**
14 **LIVES OF PRODUCTION FACILITIES?**

15 A24. Yes, we have used the life span technique in performing depreciation studies presented to
16 and accepted by many public utility commissions across the United States and Canada,
17 including Indiana.

18 **Q25. WHAT ARE THE BASES FOR THE PROBABLE RETIREMENT YEARS THAT**
19 **YOU HAVE ESTIMATED FOR EACH FACILITY?**

20 A25. The bases for the probable retirement years are life spans for each facility which are based
21 on judgment and incorporate consideration of the age, use, size, nature of construction,
22 management outlook and typical life spans experienced and used by other electric utilities
23 for similar facilities. Most of the life spans result in probable retirement years that are

1 many years in the future. As a result, the retirements of these facilities are not yet subject
2 to specific management plans. Such plans would be premature. At the appropriate time,
3 detailed studies of the economics of rehabilitation and continued use or retirement of the
4 structure will be performed, and the results incorporated in the estimation of the facility's
5 life span.

6 **Q26. HAVE ANY LIFE SPAN ESTIMATES CHANGED SINCE THE LAST STUDY**
7 **WAS CONDUCTED?**

8 A26. Yes. Petersburg and Harding Street Units have been segregated based on the planned life
9 spans of each unit. Petersburg Units 1 & 2 will have considerable assets retired in 2023 and
10 some common assets will stay in service with units 3 & 4. Petersburg Units 3 & 4 will
11 have some assets retired by end of 2025 and the remaining assets will be converted and
12 stay in service through the planned 2042 time period. Harding Street Units 5 & 6 have a
13 new life span of 2030 while Unit 7 remains in 2033. For the other production units,
14 Georgetown has been extended to 2052. Harding Street CT Units 1 and 2 will be retired
15 in 2023 are Harding Street CT Units 4, 5 and 6 have been extended to 2044, 2045 and 2052,
16 respectively.

17 **Q27. ARE THE NEW LIFE SPANS REASONABLE?**

18 A27. Yes. The new life span for Petersburg Unit 1 is 56 years, for Petersburg Unit 2 is 54 years,
19 for Petersburg Units 3 & 4 the life spans will range from 40 to 65 years based on the
20 components that will be refueled and those that that will be retired, and for Harding Street
21 Unit s 5 & 6 the life spans are 72 and 69 years, respectively. The most common range of
22 life spans for steam production facilities had been 55 to 65 years; however, in recent years,
23 originally proposed life spans have been shortened due to unit efficiencies and

1 environmental regulations. The industry average of similar units in recent years has ranged
2 from 46-50 years. The new life spans for the combustion turbines are over 40 years which
3 is on the long end of the industry range, but these units will continue to operate as peakers.

4 **Q28. ARE THE NEW LIFE SPANS CONSISTENT WITH COMPANY PLANS?**

5 A28. Yes. During the conduct of this and the previous depreciation study, AES Indiana
6 personnel identified the revised life spans for some steam facilities as well as the
7 combustion turbines.

8 **Q29. ARE THE FACTORS YOU CONSIDERED IN YOUR ESTIMATES OF SERVICE**
9 **LIFE AND NET SALVAGE PERCENTS PRESENTED IN THE 2022 AES**
10 **INDIANA DEPRECIATION STUDY?**

11 A29. Yes. A discussion of the factors considered in the estimation of service lives and net
12 salvage percents are presented in Part III and Part IV of Attachment JJS-1.

13 **Q30. ARE THERE ANY ASSET CLASSES FOR WHICH THERE ARE CHANGES**
14 **SINCE THE LAST STUDY?**

15 A30. Yes. As previously discussed, the steam assets will have different life characteristics based
16 on company plans. Also, the intangible plant has been properly segregated into more
17 reasonable recovery periods by software application.

18 **Q31. DID YOU PHYSICALLY OBSERVE AES INDIANA'S PLANT AND EQUIPMENT**
19 **AS PART OF YOUR DEPRECIATION STUDY?**

20 A31. Yes. I made field reviews of AES Indiana's property on February 28 and March 1, 2023,
21 to observe representative portions of plant. Also, I have conducted field visits in prior
22 studies in March 2014 and August 2016. Field reviews are conducted to become familiar
23 with Company operations and obtain an understanding of the function of the plant and

1 information with respect to the reasons for past retirements and the expected future causes
2 of retirements. This knowledge as well as information from other discussions with AES
3 Indiana, was incorporated in the interpretation and extrapolation of the statistical analyses.

4 **Q32. HOW DID YOUR EXPERIENCE IN THE CONDUCT OF OTHER**
5 **DEPRECIATION STUDIES AFFECT YOUR WORK IN THIS CASE?**

6 A32. Because I customarily conduct field reviews for my depreciation studies, I have had the
7 opportunity to visit scores of similar plants and meet with operations personnel at other
8 companies. The knowledge accumulated from those visits and meetings provides me with
9 useful information that I can draw on to confirm or challenge my numerical analyses
10 concerning plant condition and remaining life estimates.

11 **Q33. WOULD YOU PLEASE EXPLAIN THE CONCEPT OF “NET SALVAGE”?**

12 A33. Net salvage is a component of the service value of capital assets that is recovered through
13 depreciation rates. The service value of an asset is its original cost less its net salvage. Net
14 Salvage is the salvage value received for the asset upon retirement less the cost to retire the
15 asset. When the cost to retire exceeds the salvage value, the result is negative net salvage.

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

22 For example, the full recovery of the service value of a \$50,000 circuit breaker will
23 include not only the \$50,000 of original cost, but also, on average, \$5,250 to remove the

1 circuit breaker at the end of its life and \$250 in salvage value. In this example, the net
2 salvage component is negative \$5,000 ($\$250 - \$5,250$), and the net salvage percent is
3 negative 10% ($(\$250 - \$5,250)/\$50,000$).

4 **Q34. PLEASE DESCRIBE HOW YOU ESTIMATED NET SALVAGE PERCENTAGES.**

5 A34. The net salvage percentages estimated in the 2022 Depreciation Study were based on
6 informed judgment that incorporated factors such as the statistical analyses of historical
7 net salvage data; information provided to me by the Company's operating personnel,
8 general knowledge, and experience of industry practices; and trends in the industry in
9 general. The statistical net salvage analyses incorporate the Company's actual historical
10 data for the period 1994 through 2022 and consider the cost of removal and gross salvage
11 ratios to the associated retirements during the 29-year period. Trends of these data are also
12 measured based on three-year moving averages and the most recent five-year indications.

13 **Q35. WERE THE NET SALVAGE PERCENTAGES FOR GENERATING FACILITIES
14 BASED ON THE SAME ANALYSES?**

15 A35. Yes, for the interim net salvage estimates. The net salvage percentages for generating
16 facilities were based on two components, the interim net salvage percentage, and the final
17 net salvage percentage. The interim net salvage percentage is determined based on the
18 historical indications from the period 1994 to 2022 for steam and other production. The
19 cost of removal and gross salvage amounts are based as a percentage of the associated plant
20 retired. The final net salvage or dismantlement component was determined based on the
21 assets anticipated to be retired at the concurrent date of final retirement. The dismantlement
22 costs were determined by a Sargent & Lundy study for steam and other production

1 facilities. These costs were then escalated from December 31, 2022, at a rate of 2.5% per
2 year to the probable retirement date.

3 **Q36. HAVE YOU INCLUDED A DISMANTLEMENT OR DECOMMISSIONING**
4 **COMPONENT INTO THE OVERALL RECOVERY OF GENERATING**
5 **FACILITIES?**

6 A36. Yes. A dismantlement or decommissioning component has been included within the net
7 salvage percentage for steam and other production facilities.

8 **Q37. CAN YOU EXPLAIN HOW THE FINAL NET SALVAGE COMPONENT IS**
9 **INCLUDED IN THE DEPRECIATION STUDY?**

10 A37. Yes. The dismantlement component is part of the overall net salvage for each location
11 within the production assets. Based on the Sargent & Lundy report, studies for other
12 utilities and the cost estimates of AES Indiana, it was determined that the dismantlement
13 or decommissioning costs for steam and other production facilities is best calculated by
14 dividing the dismantlement cost by the surviving plant at final retirement. These amounts
15 at a location basis are added to the interim net salvage percentage of the assets anticipated
16 to be retired on an interim basis to produce the weighted net salvage percentage for each
17 location. The detailed calculations of the overall net salvage for each location are set forth
18 on pages VIII-2 and VII-3 of the 2022 Depreciation Study.

19 **Q38. PLEASE DESCRIBE THE SECOND PHASE OF THE PROCESS THAT YOU**
20 **USED IN THE 2022 DEPRECIATION STUDY IN WHICH YOU CALCULATED**
21 **COMPOSITE REMAINING LIVES AND ANNUAL DEPRECIATION ACCRUAL**
22 **RATES.**

1 A38. After I estimated the service life and net salvage characteristics for each depreciable
2 property group, I calculated the annual depreciation accrual rates for each depreciable
3 group based on the straight-line remaining life method, using remaining lives weighted
4 consistent with the equal life group procedure. The calculation of annual depreciation
5 accrual rates was developed as of December 31, 2022.

6 **Q39. PLEASE DESCRIBE THE STRAIGHT-LINE REMAINING LIFE METHOD OF**
7 **DEPRECIATION.**

8 A39. The straight-line remaining life method of depreciation allocates the original cost of the
9 property, less accumulated depreciation, less future net salvage, in equal amounts to each
10 year of remaining service life.

11 **Q40. PLEASE DESCRIBE THE EQUAL LIFE GROUP PROCEDURE FOR**
12 **CALCULATING REMAINING LIFE ACCRUAL RATES.**

13 A40. The equal life group procedure is a method for determining the remaining life annual
14 accrual for each vintage property group. Under this procedure, the future book accruals
15 (original cost less book reserve) for each vintage are divided by the composite remaining
16 life for the surviving original cost of that vintage. The vintage composite remaining life is
17 derived by summing the original cost less the calculated reserve for each equal life group
18 and dividing by the sum of the whole life annual accruals.

19 **Q41. IS THE EQUAL LIFE GROUP PROCEDURE AN APPROPRIATE PROCEDURE**
20 **TO BE USED IN THIS CASE?**

21 A41. Yes, the equal life group procedure is the most accurate procedure for recovering asset
22 utilization with asset recovery. The equal life group procedure is the current depreciation
23 procedure utilized for the development of the currently approved depreciation rates.

1 **Q42. PLEASE DESCRIBE AMORTIZATION ACCOUNTING.**

2 A42. Amortization accounting is used for accounts with a large number of units, but small asset
3 values. In amortization accounting, units of property are capitalized in the same manner as
4 they are in depreciation accounting. However, depreciation accounting is difficult for these
5 assets because periodic inventories are required to properly reflect plant in service.
6 Consequently, retirements are recorded when a vintage is fully amortized rather than as the
7 units are removed from service. That is, there is no dispersion of retirement. All units are
8 retired when the age of the vintage reaches the amortization period. Each plant account or
9 group of assets is assigned a fixed period which represents an anticipated life during which
10 the asset will render service. For example, in amortization accounting, assets that have a
11 25-year amortization period will be fully recovered after 25 years of service and taken off
12 the Company books, but not necessarily removed from service. In contrast, assets that are
13 taken out of service before 25 years remain on the books until the amortization period for
14 that vintage has expired.

15 **Q43. AMORTIZATION ACCOUNTING IS USED FOR WHICH PLANT ACCOUNTS?**

16 A43. Amortization accounting is only appropriate for certain General Plant accounts. These
17 accounts are 391.0, 391.6, 393.0, 394.0, 395.0, 396.0, 397.0, and 398.0, which represent
18 slightly more than one percent of depreciable plant.

19 **Q44. HAS AMORTIZATION ACCOUNTING BEEN ACCEPTED BY REGULATORY**
20 **COMMISSIONS?**

21 A44. Yes, it has. In my experience, amortization accounting has been accepted since the early
22 1990s by almost every regulatory commission, including Indiana. The utilization of

1 amortization accounting is established to reduce the effort of keeping track of many small,
2 valued assets as well as the future expectations of more constant levels of depreciation.

3 **Q45. PLEASE USE AN EXAMPLE TO ILLUSTRATE THE DEVELOPMENT OF THE**
4 **ANNUAL DEPRECIATION ACCRUAL RATE FOR A PARTICULAR GROUP OF**
5 **PROPERTY IN YOUR DEPRECIATION STUDY.**

6 A45. I will use Account 368.00, Line Transformers as an example because it is one of the largest
7 depreciable groups and represents approximately five percent of depreciable plant.

8 The retirement rate method was used to analyze the survivor characteristics of this
9 property group. Aged plant accounting data were compiled from 1994 through 2022 and
10 analyzed for periods that best represent the overall service life of this property. The life
11 table for the 1994-2022 experience band is presented on pages VII-100 through VII-102 of
12 Attachment JJS-1. The life table displays the retirement and surviving ratios of the aged
13 plant data exposed to retirement by age interval. For example, page VII-100 shows
14 \$616,445 retired during age interval 0.5-1.5 with \$218,533,974 exposed to retirement at
15 the beginning of the interval. Consequently, the retirement ratio is 0.0028
16 ($\$616,445/\$218,533,974$) and the surviving ratio is 0.9972 (1-.0028). The percent
17 surviving at age 0.5 of 0.9992 percent is multiplied by the survivor ratio of 99.72 to derive
18 the percent surviving at age 1.5 of 99.64 percent. This process continues for the remaining
19 age intervals for which plant was exposed to retirement during the period 1994-2022. The
20 resultant life table, or original survivor curve, is plotted along with the estimated smooth
21 survivor curve, the 44-R1 on page VII-99.

22 The net salvage percentage is presented on pages VIII-51 and VIII-52 of
23 Attachment JJS-1. The percentage is based on the result of annual gross salvage minus the

1 cost to remove plant assets as compared to the original cost of plant retired during the
2 period 1994 through 2022. The 29-year period experienced negative \$2,200,596
3 (\$2,771,898 – \$4,972,494) in net salvage for \$64,962,063 plant retired. The result is
4 negative net salvage of 3 percent ($\$2,200,596/\$64,962,063$) and the most recent five-year
5 period trends toward 4 percent. The amounts since 2018 are not expected to remain this
6 low for line transformers. Therefore, based on the statistics, recent trend and industry
7 averages, negative 5 percent was recommended.

8 My calculation of the annual depreciation related to original cost of Account
9 368.00, Line Transformers, as of December 31, 2022, is presented on pages IX-151 and
10 IX-152 Attachment JJS-1. The calculation is based on the 44-R1 survivor curve, 5 percent
11 negative net salvage, the attained age, and the allocated book reserve. The tabulation sets
12 forth the installation year, the original cost, calculated accrued depreciation, allocated book
13 reserve, future accruals, remaining life, and annual accrual. These totals are brought
14 forward to the table on page VI-9.

15 **Q46. HAVE YOU DEVELOPED DEPRECIATION RATES FOR FUTURE ASSETS OR**
16 **ASSETS THAT HAVE BEEN ADDED SINCE THE PRIOR CASE?**

17 A46. Yes. The assets in Account 303, Miscellaneous Intangible Plant have been segregated into
18 the most appropriate software applications and future assets in Account 303.15,
19 Miscellaneous Intangible Plant – ACE software have been planned. These assets will have
20 an expected amortization period of 10 years and resulting rate of 10 percent.

21 **Q47. CAN YOU DISCUSS THE RECOVERY TREATMENT FOR THE STEAM**
22 **ASSETS AT PETERSBURG?**

1 A47. Yes. There are assets at Petersburg generating facility that relate to Units 1, 2, 3, 4 and
2 Common. However, the recovery or probable retirement date has changed since the last
3 study due to new plans for the facility. Most of the assets for Peterburg Unit 3, 4 and
4 Common will continue to stay in service until 2042 which is consistent with past plans.
5 Most of the assets for Petersburg Units 1 & 2 will be retired by the end of May 2023. The
6 Petersburg Units 1 7 2 assets that are retired by May 2023 will be recovered over a 10-year
7 period. There will be assets for Petersburg 3, 4 & Common that will not be converted to
8 natural gas so these assets will be retried and recovered by end of year, 2025.

9 **Q48. IN YOUR OPINION, ARE THE DEPRECIATION AND AMORTIZATION RATES**
10 **SET FORTH IN ATTACHMENT JJS-1 THE APPROPRIATE RATES FOR THE**
11 **COMMISSION TO ADOPT IN THIS PROCEEDING FOR AES INDIANA?**

12 A48. Yes. These rates appropriately reflect the rates at which the costs of AES Indiana's assets
13 are being consumed over their useful lives. These rates are an appropriate basis for setting
14 electric rates in this matter and for the Company to use for booking depreciation and
15 amortization expense going forward.

16 **Q49. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

17 A49. Yes.

VERIFICATION

I, John J. Spanos, President of Gannett Fleming under penalties for perjury that the foregoing representations are true to the best of my knowledge, information, and belief.

A handwritten signature in blue ink that reads "John J. Spanos". The signature is written in a cursive style with a horizontal line underneath it.

John J. Spanos

Dated: June 28, 2023

Appendix A

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

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

Q. Do you belong to any professional societies?

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

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

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

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

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

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service

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

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

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

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

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

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

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

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

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

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

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

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

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
133.	2011	FERC	RP11-____-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrus – MN Energy Resource Group	Depreciation
154.	2012	TX PUC	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

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

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

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

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

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

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

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>
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

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>
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

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>
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

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>
376.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
377.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
378.	2021	TX PUC	Texas PUC Docket No. 52195; 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; Case No. 21-888-EL-ATA; Case No. 889-EI-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, R-2021-3027386	Aqua Pennsylvania, Inc. 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	WY PSC	Docket No. 30026-XX-GR-23	Black Hills Wyoming Gas Company d/b/a Black Hills Energy	Depreciation
428.	2023	PSC MD	Case No. 9695	The Potomac Edison Company	Depreciation
429.	2023	OR PUC	Case No. UM2277	Avista Corporation	Depreciation
430.	2023	OH PUC	Case No. 23-0154-GA-AIR	Northeast Ohio Natural Gas Corporation	Depreciation
431.	2023	DE PSC	PSC Docket No. 23-	Artesian Water Company	Depreciation
432.	2023	CO PUC	No. 23AL-0231G	Black Hills Colorado d/b/a Black Hills Energy	Depreciation
433.	2023	NH PUC	Docket No. DE 23-039	Granite State Electric d/b/a Liberty Utilities	Depreciation
434.	2023	MD PSC	Case No. 9701	Columbia Gas of Maryland	Depreciation



2022 DEPRECIATION STUDY

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

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

INDIANAPOLIS POWER & LIGHT COMPANY
INDIANAPOLIS, INDIANA

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC 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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June 28, 2023

Indianapolis Power & Light Company
One Monument Circle
Indianapolis, IN 46204

Attention: Robert Osborn
Assistant Controller for AES US Utilities and Convention Generation

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Indianapolis Power & Light 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 Indianapolis Power & Light 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

JJS:mle

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INDIANAPOLIS POWER & LIGHT COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Indianapolis Power & Light Company's ("IP&L" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric 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 equal life group ("ELG") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

IP&L's accounting policy has not changed since the last depreciation study was prepared. However, there have been significant changes in plans of assets, particularly at steam facilities. These changes have included updated probable retirement dates for generating facilities and new weighted net salvage percentages which reflect an updated recovery amount over the remaining life. The net salvage estimates for some transmission and distribution plant accounts have become slightly more negative which has increased depreciation expense.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric 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 overall annual depreciation expense of \$299.5 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

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2022	PROPOSED RATE	PROPOSED EXPENSE
Miscellaneous Intangible Plant	\$ 153,606,026.71	7.23	\$ 11,105,187
Steam Production Plant	2,680,023,139.14	4.66	124,828,618
Soon to be Retired Plant			
Eagle Valley Steam	4,709,856.65		-
Petersburg Units 1 and 2	501,630,229.62		14,389,300
Petersburg (to be refueled)	<u>443,711,903.40</u>	13.54	<u>60,066,317</u>
Total Soon to be Retired Plant	950,051,989.67	7.84	74,455,617
Other Production Plant	337,266,445.98	3.17	10,698,344
Transmission Plant	460,465,748.98	2.75	12,653,627
Distribution Plant	2,032,841,166.12	2.58	52,426,516
General Plant	<u>255,199,576.70</u>	5.22	<u>13,331,494</u>
Total Depreciable Plant	<u>\$6,869,454,093.30</u>	4.36	<u>\$299,499,403</u>

PART I. INTRODUCTION

INDIANAPOLIS POWER & LIGHT COMPANY DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Indianapolis Power & Light Company (“IP&L”), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric 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 electric 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 electric industry, including knowledge of service lives and net salvage estimates used for other electric 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 electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the equal life group procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation is based on amortization accounting.

Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, equal life group procedure is a commonly used depreciation calculation procedure that has been widely accepted in Indiana. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-8 of the report.

Service Life and Net Salvage Estimates

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

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

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

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

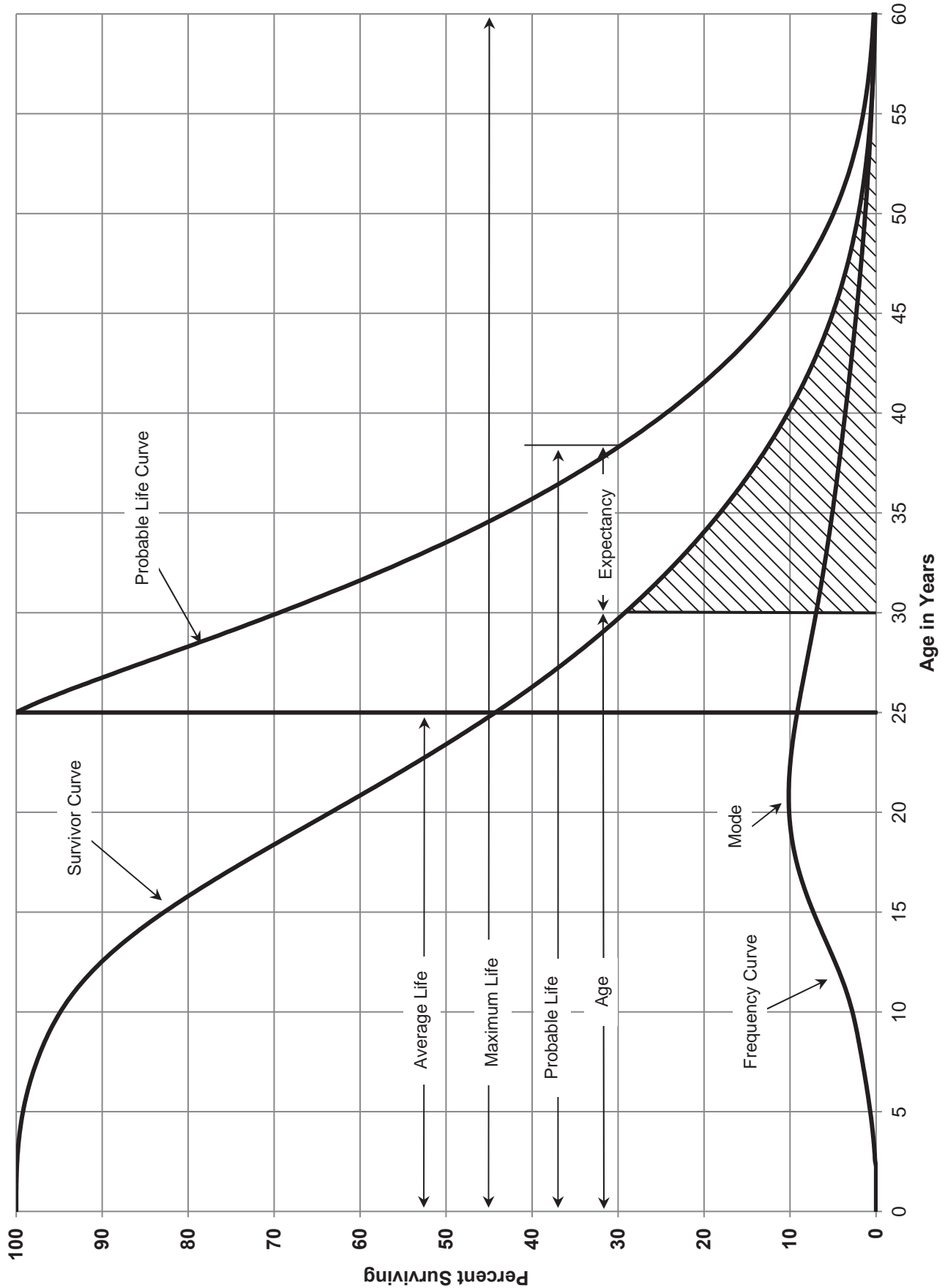


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

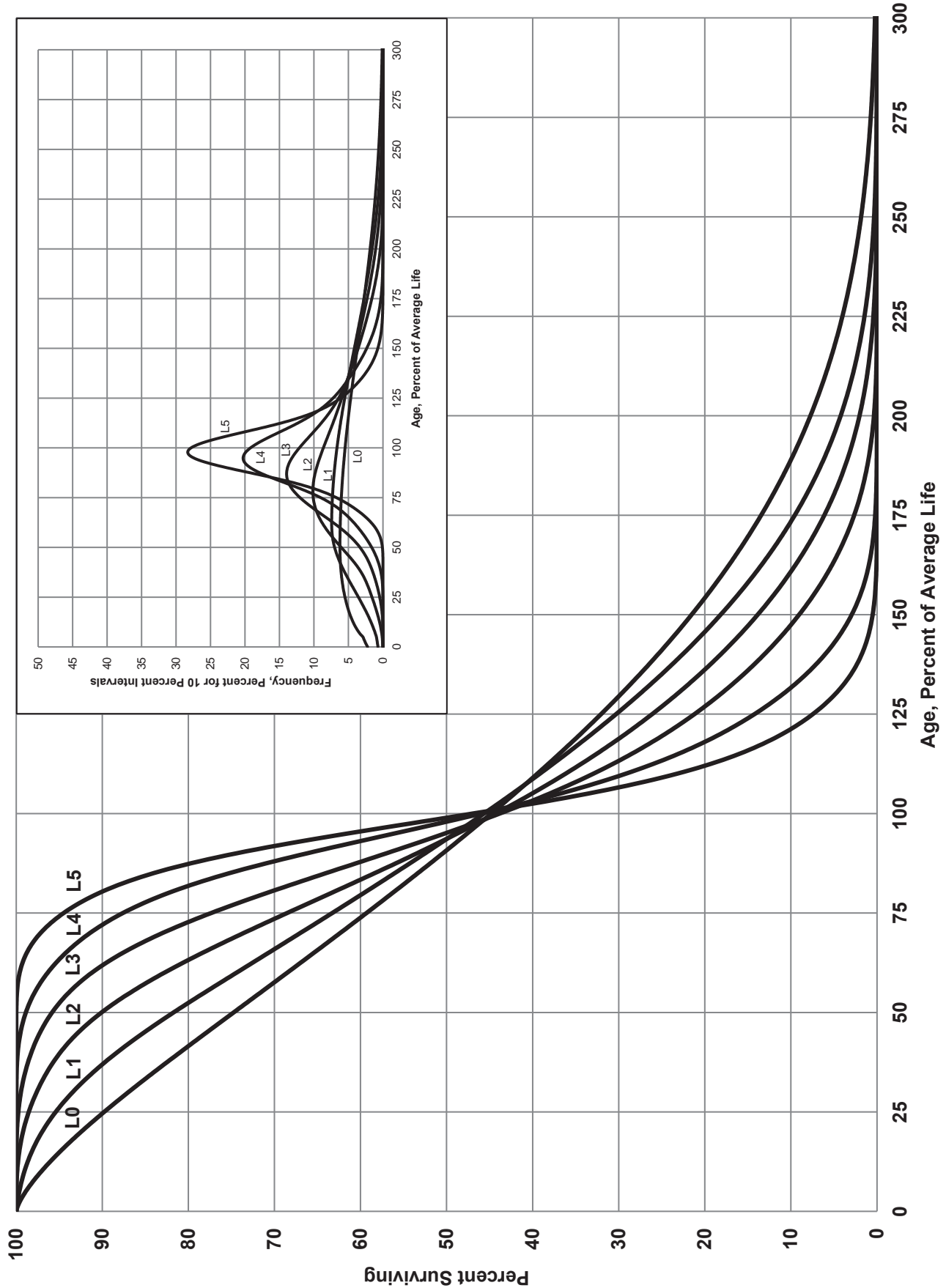


FIGURE 2.. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

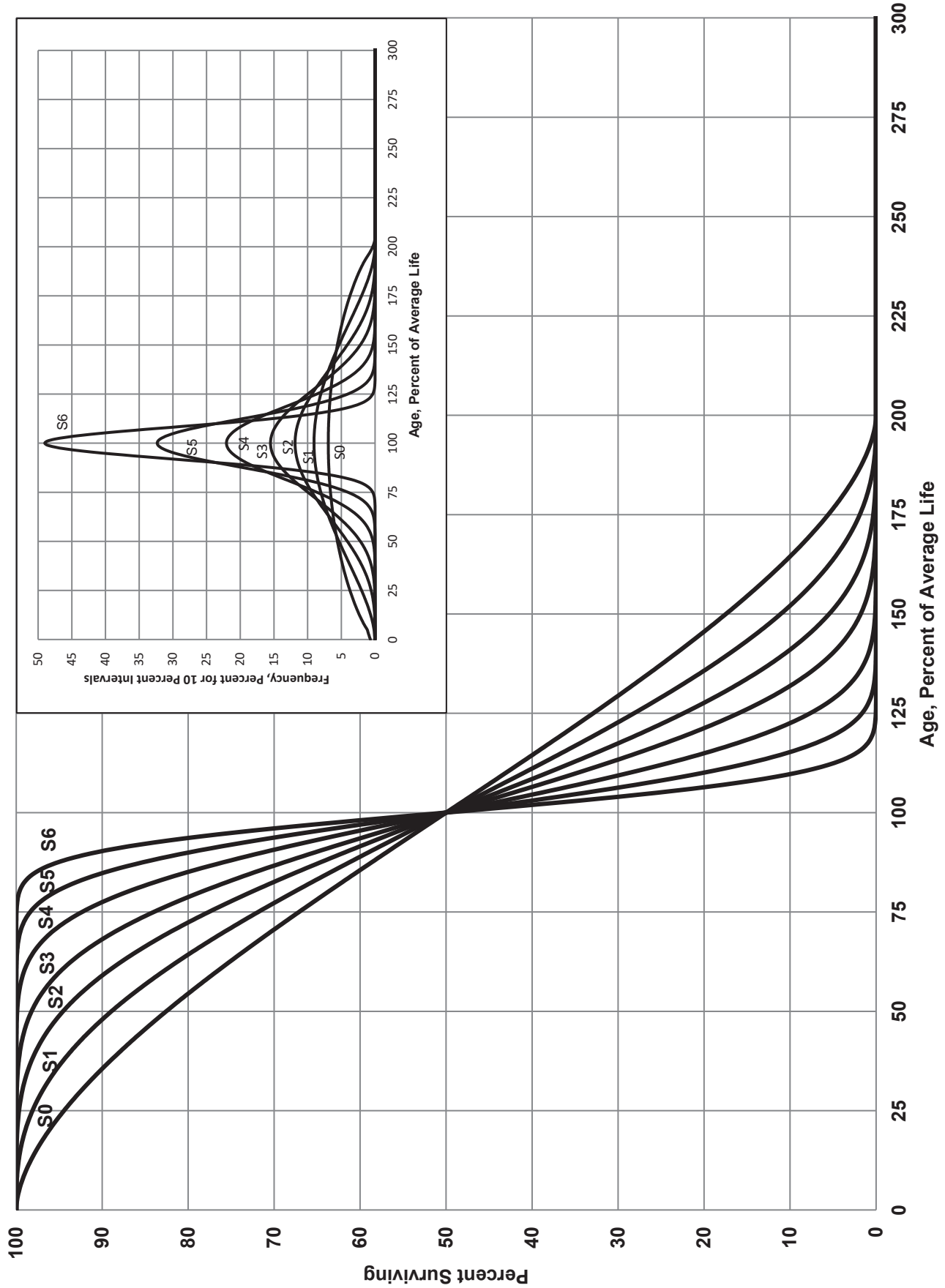


FIGURE 3.. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

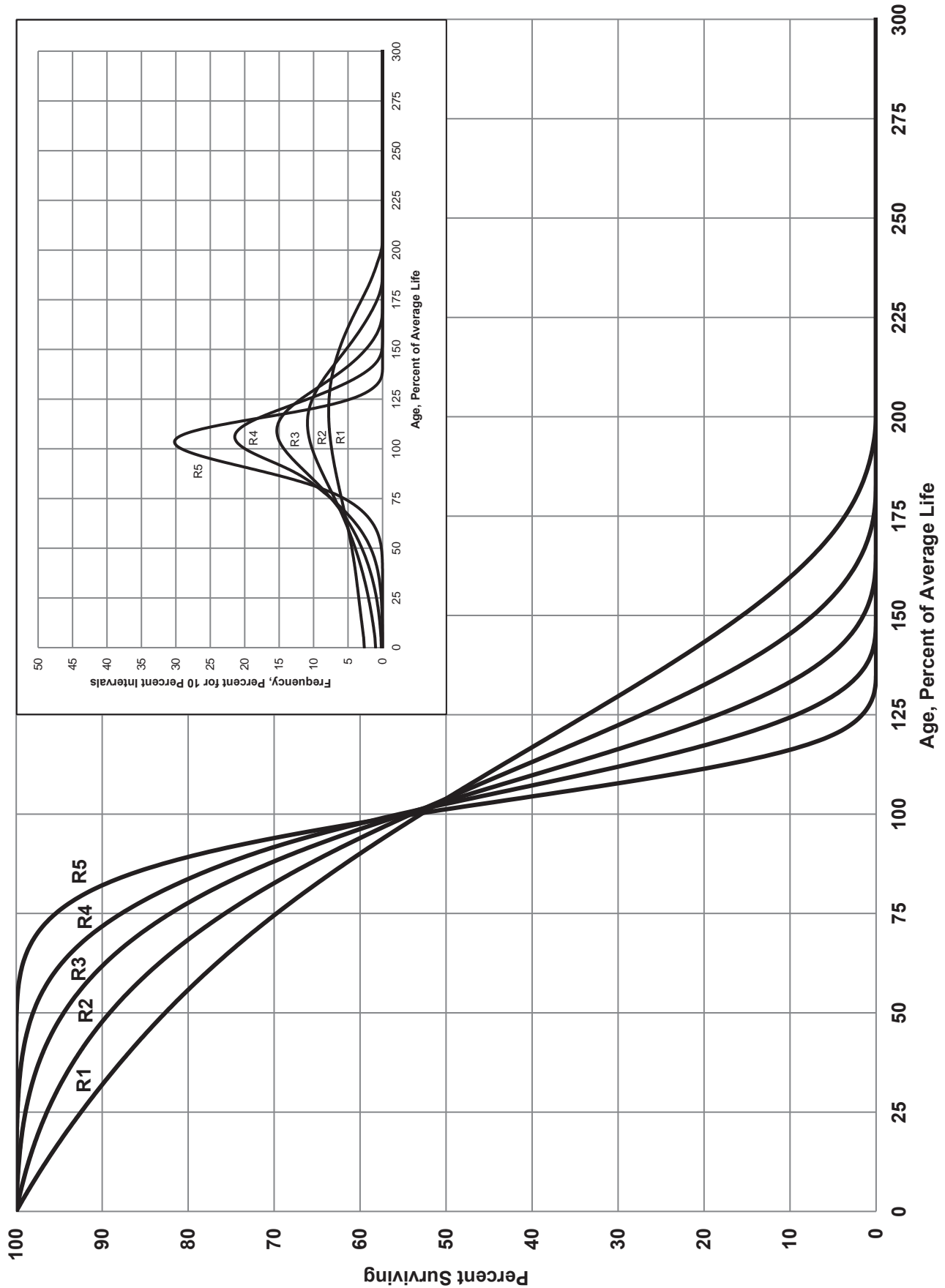


FIGURE 4.. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

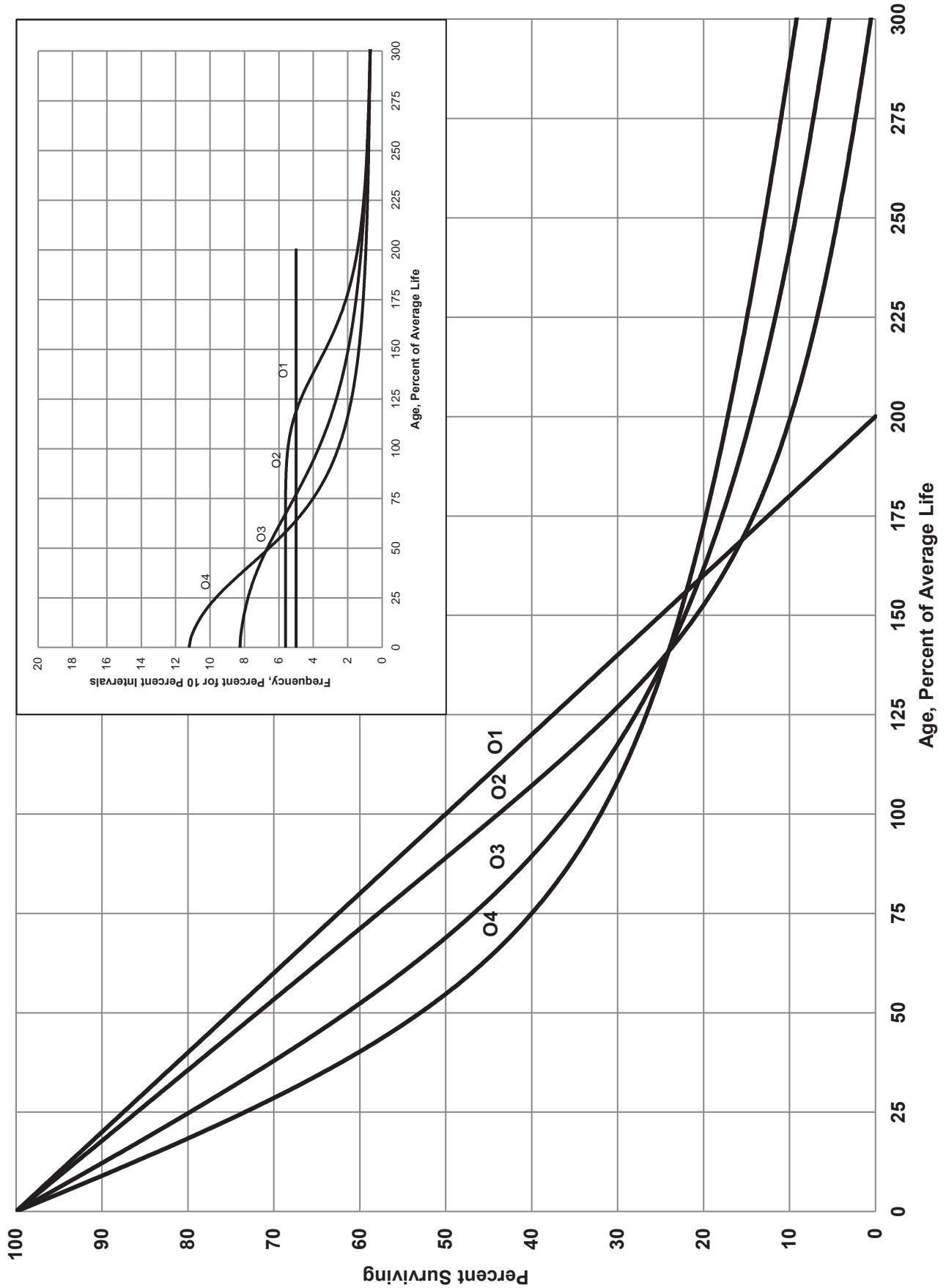


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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

Retirement Rate Method of Analysis

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

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

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

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

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 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	Age Interval	
Placed	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(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	44	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	
Total	53	68	86	106	128	157	196	231	273	308	1,606	1,606		

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

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

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 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	Exposures, Thousands of Dollars											Total at	
	Annual Survivors at the Beginning of the Year											Beginning of	Age
(1)	2013 (2)	2014 (3)	2015 (4)	2016 (5)	2017 (6)	2018 (7)	2019 (8)	2020 (9)	2021 (10)	2022 (11)	(12)	(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 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2014		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2015			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2016				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2017					660 ^a	653	639	623	628	609	3,789	4½-5½	
2018						750 ^a	742	724	685	663	4,332	3½-4½	
2019							850 ^a	841	821	799	4,955	2½-3½	
2020								960 ^a	949	926	5,719	1½-2½	
2021									1,080 ^a	1,069	6,579	½-1½	
2022										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
 Column 3 from Schedule 1, Column 12, Retirements for Each Year.
 Column 4 = Column 3 Divided by Column 2.
 Column 5 = 1.0000 Minus Column 4.
 Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

Smoothing the Original Survivor Curve

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

The lowa 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 lowa 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 lowa 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 lowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

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

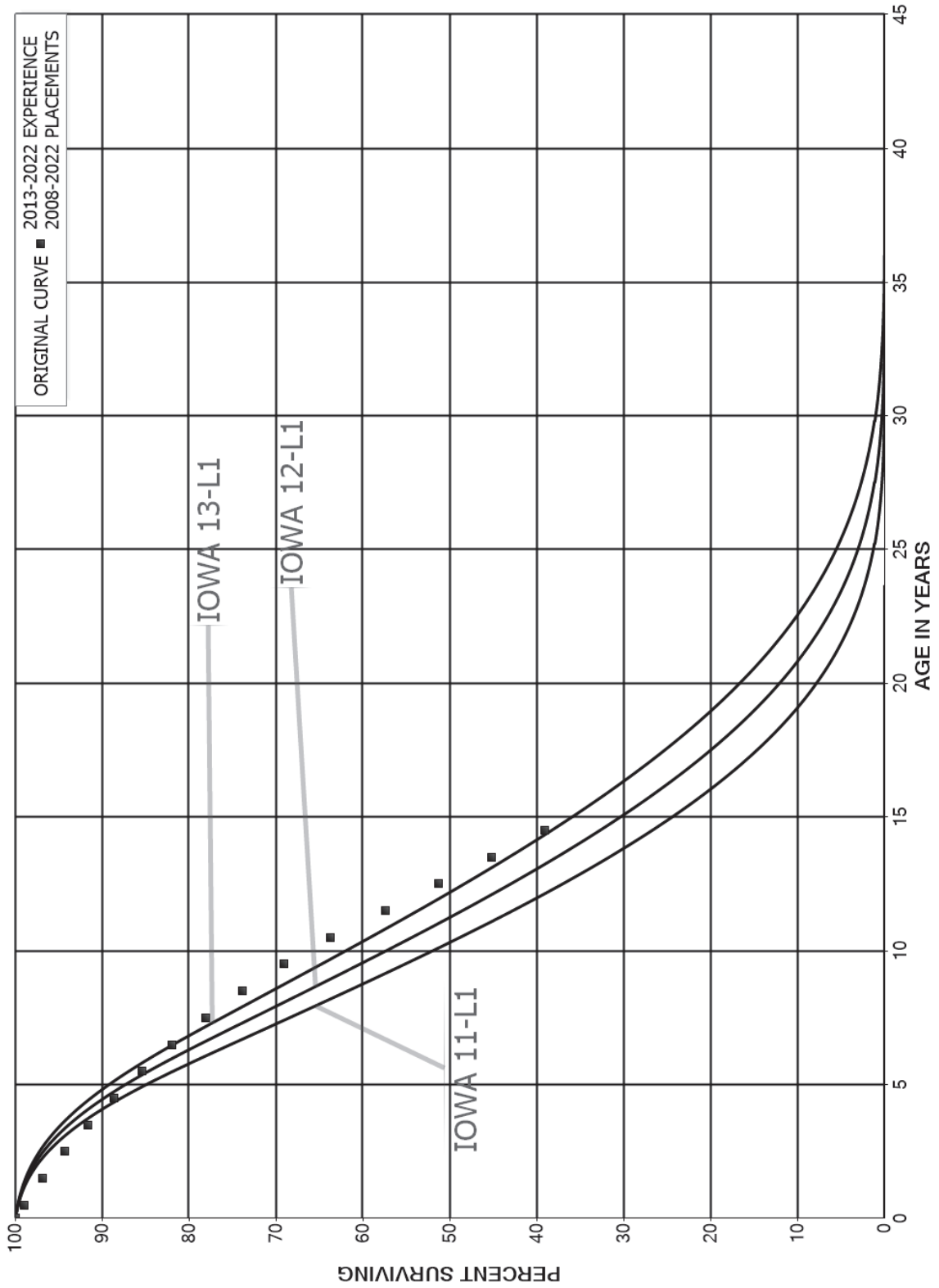


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES

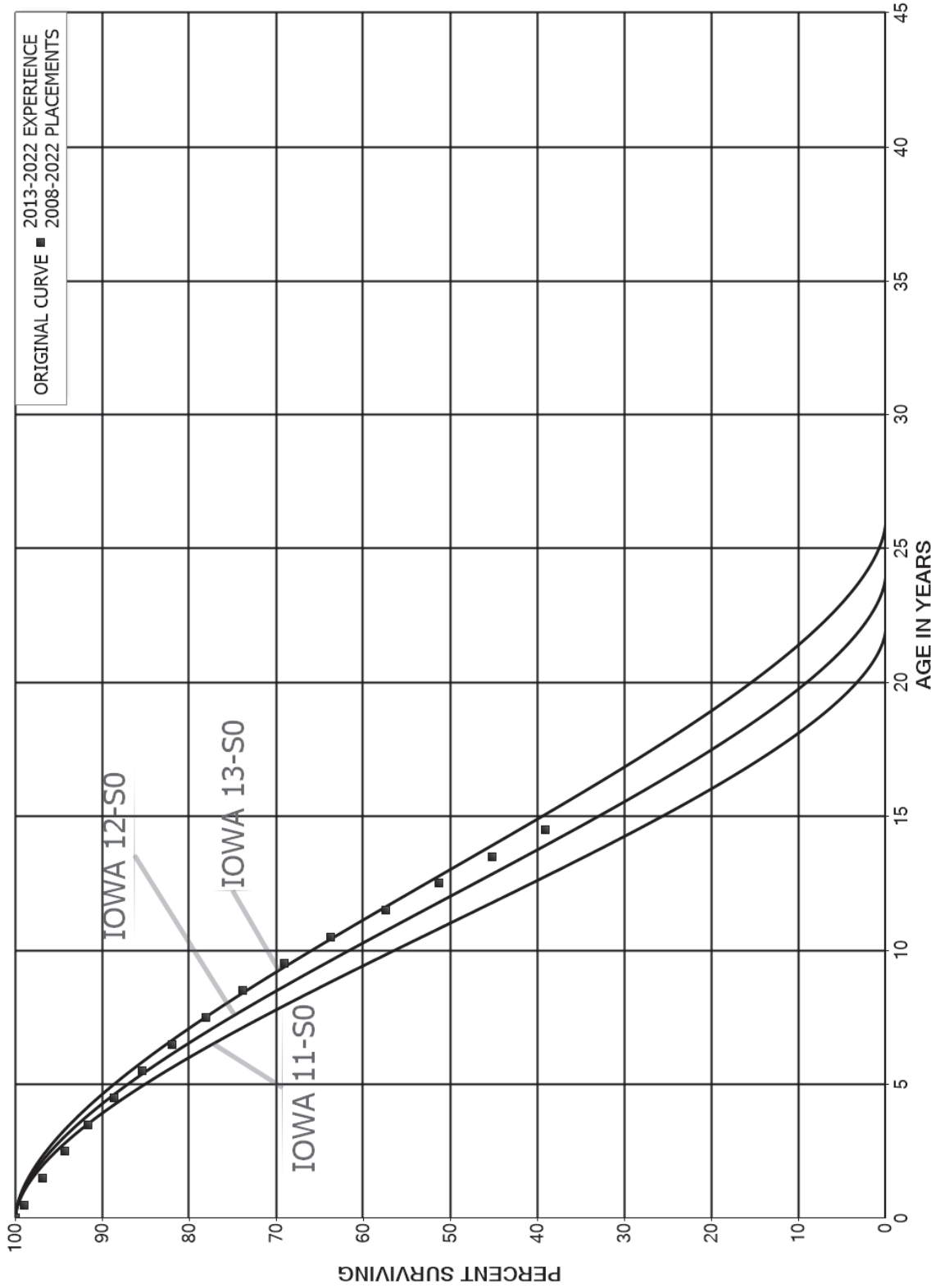


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

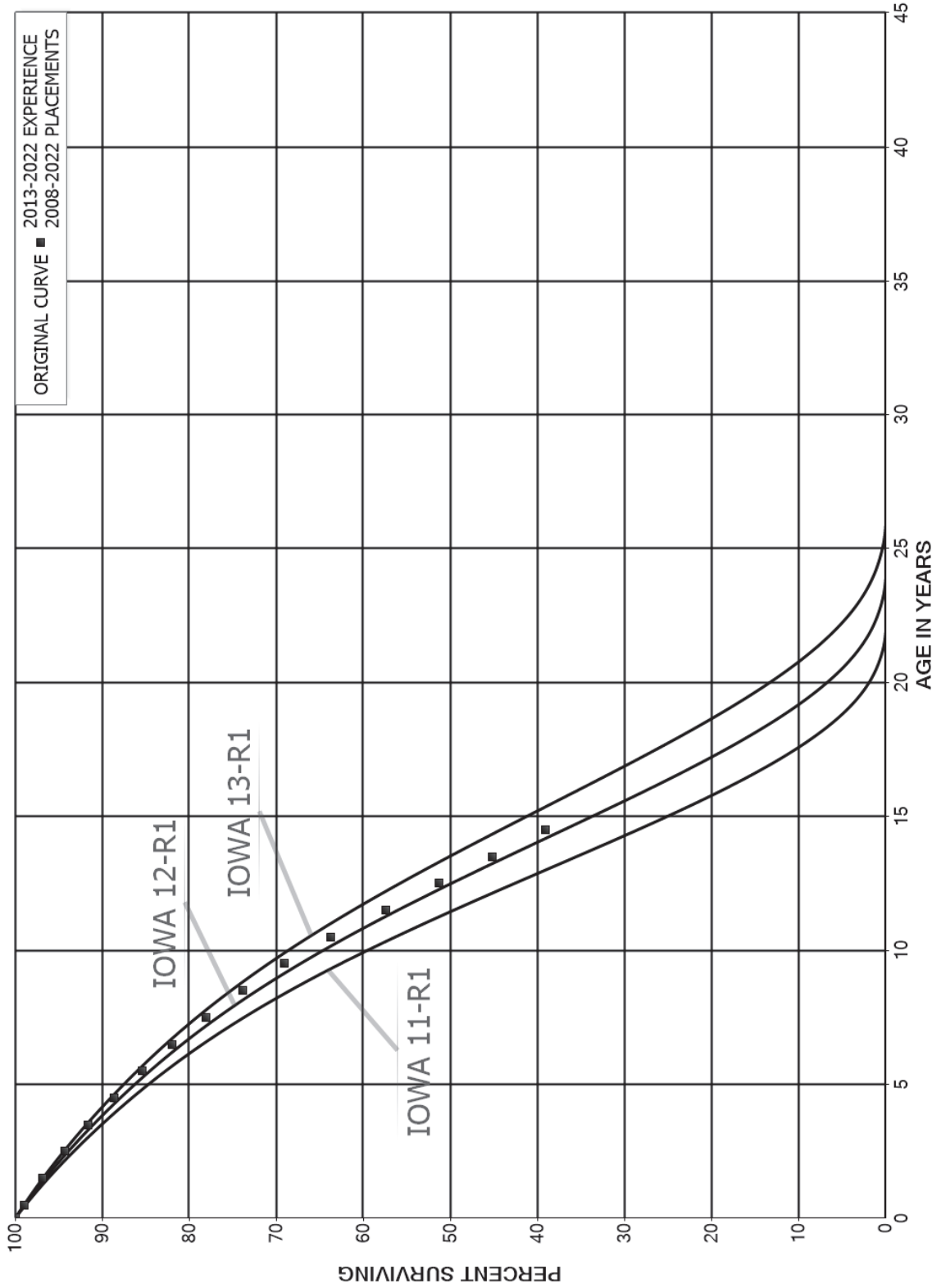
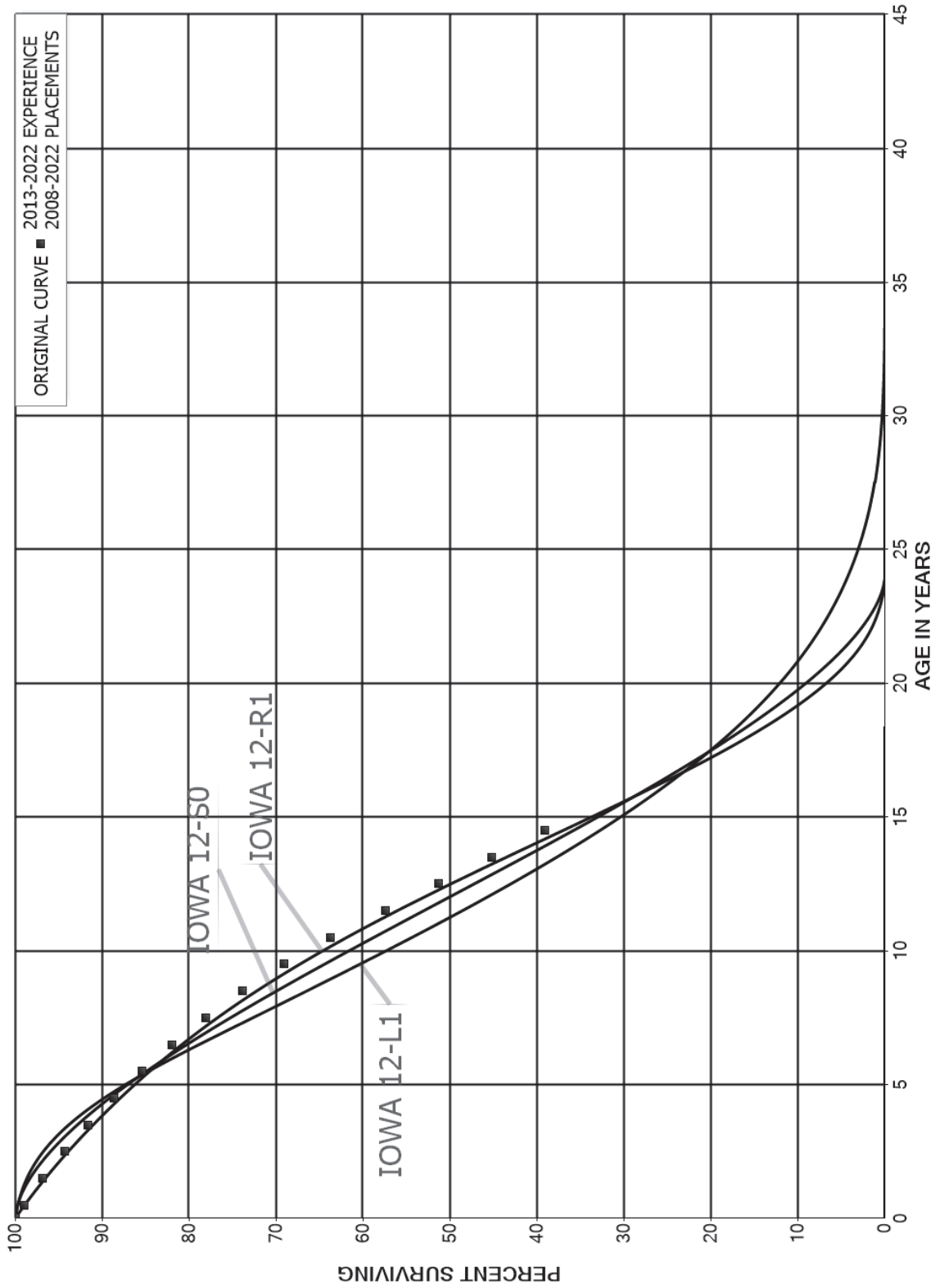


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

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

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

February 28, 2023

Eagle Valley CCGT Station
Camby Substation
Glenns Valley Substation
Petersburg Station
Harding Street Station
Georgetown Station

August 8, 2016

Southwest Substation
Petersburg Generating Facility

March 25-27, 2014

Petersburg Generating Facility
Eagle Valley Generating Facility
Harding Street Generating Facility
Morris Street Operations Center
Georgetown Generating Facility
Georgetown Substation
Guion Substation
Gardner Lane Substation

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 electric 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 87 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>
STEAM PLANT	
311.00	Structures and Improvements
311.02	Structures and Improvements – MATS
312.00	Boiler Plant Equipment
312.02	Boiler Plant Equipment – MATS
312.30	Ash and Coal Handling Equipment
312.32	Ash and Coal Handling Equipment – MATS
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
315.02	Accessory Electric Equipment – MATS
316.00	Miscellaneous Power Plant Equipment
316.02	Miscellaneous Power Plant Equipment – MATS
OTHER PRODUCTION PLANT	
343.00	Prime Movers
344.00	Generators
346.00	Miscellaneous Power Plant Equipment
TRANSMISSION PLANT	
353.00	Station Equipment
355.00	Poles and Fixtures
357.00	Underground Conduit
358.00	Underground Conductors and Devices

DISTRIBUTION PLANT

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

GENERAL PLANT

390.00	Structures and Improvements
392.00	Transportation Equipment

Account 367.00, Underground Conductors and Devices, is used to illustrate the manner in which the study was conducted for most of the accounts. Aged retirement and other plant accounting data were compiled through the year 2022. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-95 and the life table for the experience band plotted on the chart follow it.

The historical service life indication for Account 367.00, Underground Conductors and Devices is the 50-R2 based on the experience band, 1994-2022. The prior survivor curve estimate for Account 367.00, was the 37-S1.5. Typical service lives for underground conductors of other electric companies range from 35 to 55 years. The Iowa 50-R2 survivor curve reflects the outlook of management, is within the range of service

life estimates used by other electric companies and is a reasonable interpretation of the significant portion of the stub survivor curves through age 63.

For Account 365.00, Overhead Conductors and Devices, the estimate of survivor characteristics is based on the 1994-2022 experience band. Most retirements have been due to deterioration, inadequacy and voltage conversions. Typical service lives for overhead conductors and devices range from 45 to 60 years. The Iowa 60-R0.5 survivor curve is within the range of other estimates, is a reasonable interpretation of the significant portions of the survivor curves through age 72 and reflects the outlook of management.

Life Span Estimates

The life span technique was used for the Company's Power Production accounts. 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 power plant. Life spans for each Steam Production Plant 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 steam and other production plants are as follows:

<u>Plant</u>	<u>In-Service Date</u>	<u>Probable Retirement Date</u>	<u>Life Span</u>
STEAM			
Harding Street Units 5 & 6	1958,1961	2030	72, 69
Harding Street Unit 7	1973	2033	60
Eagle Valley CCGT	2018	2055	37
Petersburg Units 1 - 4	1967,1969,1977,1985	2042	75,73,65,57
Eagle Valley (to be retired)	1949,1951,1953,1956	2016	67,65,63,60
Petersburg Units 1 & 2 (to be retired)	1967,1969	2023	56,54
Petersburg Units 3 & 4 (to be refueled)	1977, 1985	2025	48, 40

OTHER

Harding Street GT - Units 1 & 2	1967, 1993	2023	56, 30
Harding Street GT Unit 4	1994	2044	50
Harding Street GT Unit 5	1995	2045	50
Harding Street GT Unit 6	2002	2052	50
Georgetown	2000,2015	2052	52,37
Eagle Valley CCGT	2018	2055	37

Power plants typically are retired when there are other units that can generate electricity at a lower cost. Typical life spans for base load, coal-fired power plants are 50 to 65 years. For example, Units 5, 6 & 7 at Harding Street were completed in 1958, 1961 and 1973, respectively. The estimated probable retirement date for Harding Street is December 2030 for Units 5 & 6 and December 2033 for Unit 7. Thus, the life spans estimated for Harding Street Power Plant are 72 years for Unit 5, 69 years for Unit 6 and 60 years for Unit 7, which for some units is beyond or at the upper end of the typical range. The estimated retirement dates should not be interpreted as commitments to retire these plants on these dates, but rather, as reasonable estimates subject to modification in the future as circumstances dictate.

For most Production 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 electric companies.

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

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1994 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 1994 through 2022 contributed significantly toward the net salvage estimates for 45 plant accounts, representing 95 percent of the depreciable plant, as follows:

STEAM PRODUCTION PLANT

311.00	Structures and Improvements
311.01	Structures and Improvements – MPP
311.02	Structures and Improvements – MATS
312.00	Boiler Plant Equipment
312.01	Boiler Plant Equipment – MPP
312.02	Boiler Plant Equipment – MATS

312.30	Ash and Coal Handling Equipment
312.31	Ash and Coal Handling Equipment – MPP
312.32	Ash and Coal Handling Equipment – MATS
314.00	Turbogenerator Units
314.01	Turbogenerator Units – MPP
315.00	Accessory Electric Equipment
315.01	Accessory Electric Equipment – MPP
315.02	Accessory Electric Equipment – MATS
316.00	Miscellaneous Power Plant Equipment
316.01	Miscellaneous Power Plant Equipment – MPP
316.02	Miscellaneous Power Plant Equipment – MATS

OTHER PRODUCTION PLANT

341.00	Structures and Improvements
342.00	Fuel Holders, Producers and Accessories
343.00	Prime Movers
344.00	Generators
345.00	Accessory Electric Equipment
346.00	Miscellaneous Power Plant Equipment

TRANSMISSION PLANT

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

DISTRIBUTION PLANT

361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.00	Services
370.00	Meters
370.01	Meters – Smart Meters
371.00	Installations on Customers' Premises
373.00	Street Lighting and Signal Systems
373.01	Street Lighting and Signal Systems – LED

GENERAL PLANT

390.00	Structures and Improvements
392.00	Transportation Equipment

Account 365.00, Overhead Conductors will be used to illustrate the manner in which the study was conducted for most mass plant accounts. Net salvage data were compiled for the years 1994 through 2022. These data include the retirements, cost of removal and gross salvage.

Discussions with management indicated that retired overhead conductors are either reused or sold for scrap. The previous estimate of net salvage for overhead conductors was negative 90 percent. The range of typical net salvage estimates used by other electric companies for overhead conductors is negative 20 percent to negative 80 percent, however, there are others that use net salvage percents over 100 percent.

The net salvage estimate for this account is negative 50 percent and is based on the trends in the cost of removal and gross salvage percents. Cost of removal as a percent of the original cost retired has fluctuated throughout the period from approximately 60 percent to over 200 percent in the 1990s. In contrast, gross salvage has decreased from a level of 75 percent to approximately 3 percent with the past ten years basically averaging zero. The 2003 to 2008 period was when scrap metal prices were at near record highs, a trend which has since moderated. The net salvage estimate of negative 50 percent is consistent with the overall net salvage percent of negative 51 percent experienced during the period 1994-2022, and is based on 3-year moving averages for cost of removal in the last 10 years ranging from negative 21 to negative 85 percent and gross salvage ranging from 0 to 3 percent. The most recent five year average for net salvage indicates negative 25 percent.

The net salvage estimates for most of the remaining accounts were estimated using the above-described judgment process incorporating historical indications and

reviewing the typical range of estimates used by other electric companies. The results of the net salvage analysis for each plant account are presented in account sequence beginning in the section titled “Net Salvage Statistics”, page VIII-2.

The overall net salvage estimates for the Company’s production facilities, for which the life span method is used, is based on estimates of both final net salvage and interim net salvage. Final net salvage is the net salvage experienced at the end of a production plant’s life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The final net salvage estimates in the study were based on a decommissioning study performed by Sargent and Lundy. The interim net salvage estimates were based in part on analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate of negative 22 percent was used for all steam plant accounts and a negative 7 percent estimate was used for all other production plant accounts.

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

The net salvage estimates for the remaining plant accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other electric companies. The results of the net salvage for

each plant account are presented in account sequence beginning in the section titled “Net Salvage Statistics”, page VIII-4.

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

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

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

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

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

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

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

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

Equal Life Group Procedure

In the equal life group procedure, also known as the unit summation procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life unit.

This procedure eliminates the need to base annual depreciation expense on average lives, inasmuch as each group has a single life. The full cost of short-lived items is accrued during their lives, leaving no deferral of accruals required to be added to the annual cost associated with long-lived items. The depreciation expense for the property group is the summation of the depreciation expense based on the service life of each equal life group.

The table on the following page presents an illustration of the calculation of equal life group depreciation using the Iowa 15-S1 survivor curve, net salvage of 0 percent and a December 31, 2022 calculation date.

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

INPUT PARAMETERS:
 CALCULATION DATE.. 12-31-2022
 SURVIVOR CURVE.... 15-S1

AGE INTERVAL		RETIREMENTS DURING		GROUP ANNUAL ACCRUAL	YEAR INST	SUMMATION OF ANNUAL ACCRUALS	AVERAGE PERCENT SURVIVING	ANNUAL FACTOR	ACCRUED FACTOR
BEG (1)	END (2)	LIFE (3)	INTERVAL (4)	(5)=(4)/(3)	(6)	(7)	(8)	(9)	(10)
0.000	1.000	0.500	0.05200	0.05200000000	2022	8.47061451756	99.985673	0.0847	0.0424
1.000	2.000	1.500	0.29724	0.19816000000	2021	8.31953451756	99.799377	0.0834	0.1251
2.000	3.000	2.500	0.69597	0.27838800000	2020	8.08126051756	99.302774	0.0814	0.2035
3.000	4.000	3.500	1.20178	0.34336571429	2019	7.77038366041	98.353899	0.0790	0.2765
4.000	5.000	4.500	1.76868	0.39304000000	2018	7.40218080327	96.868671	0.0764	0.3438
5.000	6.000	5.500	2.36975	0.43086363636	2017	6.99022898509	94.799457	0.0737	0.4054
6.000	7.000	6.500	2.98274	0.45888307692	2016	6.54535562845	92.123209	0.0711	0.4622
7.000	8.000	7.500	3.57553	0.47673733333	2015	6.07754542332	88.844076	0.0684	0.5130
8.000	9.000	8.500	4.13529	0.48650470588	2014	5.59592440372	84.988667	0.0658	0.5593
9.000	10.000	9.500	4.64764	0.48922526316	2013	5.10805941920	80.597199	0.0634	0.6023
10.000	11.000	10.500	5.09083	0.48484095238	2012	4.62102631143	75.727965	0.0610	0.6405
11.000	12.000	11.500	5.46034	0.47481217391	2011	4.14119974828	70.452381	0.0588	0.6762
12.000	13.000	12.500	5.74657	0.45972560000	2010	3.67393086133	64.848924	0.0567	0.7088
13.000	14.000	13.500	5.93845	0.43988518519	2009	3.22412546873	59.006416	0.0546	0.7371
14.000	15.000	14.500	6.03719	0.41635793103	2008	2.79600391062	53.018597	0.0527	0.7642
15.000	16.000	15.500	6.03719	0.38949612903	2007	2.39307688059	46.981403	0.0509	0.7890
16.000	17.000	16.500	5.93845	0.35990606061	2006	2.01837578577	40.993585	0.0492	0.8118
17.000	18.000	17.500	5.74657	0.32837542857	2005	1.67423504118	35.151077	0.0476	0.8330
18.000	19.000	18.500	5.46034	0.29515351351	2004	1.36247057014	29.547619	0.0461	0.8529
19.000	20.000	19.500	5.09083	0.26106820513	2003	1.08435971082	24.272036	0.0447	0.8717
20.000	21.000	20.500	4.64763	0.22671365854	2002	0.84046877899	19.402807	0.0433	0.8877
21.000	22.000	21.500	4.13530	0.19233953488	2001	0.63094218228	15.011340	0.0420	0.9030
22.000	23.000	22.500	3.57553	0.15891244444	2000	0.45531619262	11.155926	0.0408	0.9180
23.000	24.000	23.500	2.98274	0.12692510638	1999	0.31239741721	7.876792	0.0397	0.9330
24.000	25.000	24.500	2.36975	0.09672448980	1998	0.20057261912	5.200543	0.0386	0.9457
25.000	26.000	25.500	1.76868	0.06936000000	1997	0.11753037422	3.131330	0.0375	0.9563
26.000	27.000	26.500	1.20178	0.04535018868	1996	0.06017527988	1.646102	0.0366	0.9699
27.000	28.000	27.500	0.69597	0.02530800000	1995	0.02484618554	0.697226	0.0356	0.9790
28.000	29.000	28.500	0.29724	0.01042947368	1994	0.00697744870	0.200623	0.0348	0.9918
29.000	30.000	29.500	0.05200	0.00176271186	1993	0.00088135593	0.026000	0.0339	1.0000
TOTAL		100.00000							

In the table, each equal life group is defined by the age interval shown in columns 1 and 2. These are the ages at which the first and last retirement of each group occurs, and the group's equal life, shown in column 3, is the midpoint of the interval. For purposes of the calculation, the computer is programmed to divide each vintage into equal life groups arranged so that the midpoint of each one-year age interval coincides with the calculation date, e.g., December 31 in this case. This enables the calculation of annual accruals for a twelve-month period centered on the date of calculation.

The retirement during the age interval, shown in column 4, is the size of each equal life group, and is derived from the Iowa 15-S1 survivor curve. It is the difference between the percents surviving at the beginning and end of the age interval.

Each equal life group's annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3) and multiplied by the quantity one minus the net salvage percent with the exception of 2022 installations. For 2022 installations, the group annual accrual is equal to the retirements during the interval multiplied by one minus the net salvage percent.

Columns 6 through 10 show the derivation of the annual factor and accrued factor for each vintage based on the information developed in the first five columns. The year installed is shown in column 6. For all vintages other than 2022, the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 8.31953451756 for 2021 equals one-half of 0.19816000000 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval has reached the year during which it is expected to be retired.

The summation of annual accruals (column 7) for installations during 2022 are calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2022, the first figure in column 7, for vintage 2022, equals all of the group annual accrual for the first equal life group plus the accruals for all of the subsequent equal life groups.

The average percent surviving, derived from the Iowa 15-S1 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued factor, shown in column 10, equals the annual factor multiplied by the age of the group at December 31, 2022.

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 equal life group 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 composite remaining life calculations were made using computer software that utilizes detailed ELG calculations of whole life future accruals and annual accruals in order to derive the vintage composite remaining lives. The annual accrual rate for each account is equal to the sum of the remaining life annual accruals divided by the total original cost. The composite remaining life is calculated by dividing the sum of the future book accruals by the sum of the remaining life annual accruals.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

<u>ACCT</u>	<u>TITLE</u>	<u>AMORTIZATION PERIOD, YEARS</u>
391.00	Office Furniture and Equipment	
	Furniture and Office Equipment	21
	Computer Equipment	5
393.00	Stores Equipment	27
394.00	Tools, Shop and Garage Equipment	25
395.00	Laboratory Equipment	23
396.00	Power Operated Equipment	16
397.00	Communication Equipment	18
398.00	Miscellaneous Equipment	27

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.

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 equal life group procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric 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 electric plant as of December 31, 2022 presented on pages VI-4 through VI-13 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 electric 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.

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

	(1) ACCOUNT	(2) PROBABLE RETIREMENT DATE	(3) SURVIVOR CURVE	(4) NET SALVAGE PERCENT	(5) ORIGINAL COST	(6) BOOK DEPRECIATION RESERVE	(7) FUTURE ACCRUALS	(8) CALCULATED ANNUAL ACCRUAL AMOUNT	(9)-(8)/(6) ANNUAL ACCRUAL RATE	(10) COMPOSITE REMAINING LIFE
	ELECTRIC PLANT									
	MISCELLANEOUS INTANGIBLE PLANT									
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE		7-SQ	0	145,325,118.17	107,414,541	37,910,577	10,511,946	**	3.6
303.10	MISCELLANEOUS INTANGIBLE PLANT - SAAS SOFTWARE		5-SQ	0	2,450,601.68	571,645	1,878,957	515,222	**	3.6
303.11	MISCELLANEOUS INTANGIBLE PLANT - SAAS SOFTWARE		3-SQ	0	5,830,306.86	5,713,279	117,028	78,019	**	1.5
303.15	MISCELLANEOUS INTANGIBLE PLANT - AGE SOFTWARE		10-SQ						***	
	TOTAL MISCELLANEOUS INTANGIBLE PLANT				153,606,026.71	113,699,465	39,906,562	11,105,187	7.23	3.6
	STEAM PRODUCTION PLANT									
	STRUCTURES AND IMPROVEMENTS									
311.00	HARDING STREET STATION UNIT 5	12-2030	80-R2.5 *	(34)	3,068,388.51	2,667,838	1,443,803	189,368	6.17	7.6
	HARDING STREET STATION UNIT 6	12-2030	80-R2.5 *	(34)	2,340,628.83	2,179,718	956,725	126,587	5.41	7.6
	HARDING STREET STATION UNITS 5 AND 6	12-2030	80-R2.5 *	(36)	3,950,416.68	2,105,569	3,266,988	411,907	10.43	7.9
	HARDING STREET STATION UNIT 7	12-2033	80-R2.5 *	(31)	20,390,549.33	13,454,062	13,257,558	1,238,137	6.07	10.7
	HARDING STREET STATION COMMON	12-2033	80-R2.5 *	(33)	37,175,430.50	24,076,917	25,366,406	2,376,529	6.39	10.7
	EAGLE VALLEY	12-2055	80-R2.5 *	(8)	419,450.97	5,982	447,025	15,001	3.58	29.8
	EAGLE VALLEY CCGT	12-2055	80-R2.5 *	(8)	18,862,945.41	2,056,897	18,315,084	594,064	3.15	30.8
	PETERSBURG UNIT 2	12-2042	80-R2.5 *	(26)	1,747,553.16	772,924	1,428,993	74,805	4.28	19.1
	PETERSBURG UNITS 1 AND 2	12-2042	80-R2.5 *	(25)	9,928,094.84	5,692,520	6,777,589	364,147	3.57	19.0
	PETERSBURG UNIT 3	12-2042	80-R2.5 *	(25)	27,788,100.85	18,576,659	16,198,467	878,287	3.16	18.4
	PETERSBURG UNIT 4	12-2042	80-R2.5 *	(25)	39,678,652.58	25,130,481	24,467,835	1,303,232	3.28	18.8
	PETERSBURG UNITS 3 AND 4	12-2042	80-R2.5 *	(25)	54,307,754	26,775,4	411,087	21,597	3.98	19.0
	PETERSBURG COMMON	12-2042	80-R2.5 *	(25)	113,575,426.98	49,440,707	92,528,577	4,846,135	4.27	19.1
	TOTAL ACCOUNT 311				279,468,711.00	146,428,028	204,766,157	12,429,826	4.45	16.5
	STRUCTURES AND IMPROVEMENTS - MPP									
311.01	HARDING STREET STATION UNIT 5	18-SQ	18-SQ	(34)	1,021.88	477	892	78	7.63	11.4
	HARDING STREET STATION UNIT 7	18-SQ	18-SQ	(31)	968,863.93	1,043,319	225,893	81,509	8.41	2.8
	HARDING STREET STATION COMMON	18-SQ	18-SQ	(33)	1,891,012.11	2,093,438	421,608	169,409	8.96	2.5
	EAGLE VALLEY CCGT	18-SQ	18-SQ	(8)	15,178.49	439	15,954	912	6.01	17.5
	PETERSBURG UNIT 3	18-SQ	18-SQ	(25)	761,919.68	870,529	81,871	51,430	6.75	1.6
	PETERSBURG UNIT 4	18-SQ	18-SQ	(25)	1,900,174.65	1,465,282	909,936	139,980	7.37	6.5
	PETERSBURG COMMON	18-SQ	18-SQ	(25)	419,400.17	137,784	386,466	25,058	5.97	15.4
	TOTAL ACCOUNT 311.01				5,957,570.91	5,611,268	2,042,620	468,366	7.86	4.4
	STRUCTURES AND IMPROVEMENTS - MATS									
311.02	PETERSBURG UNIT 2	12-2042	80-R2.5 *	(26)	202,050.00	42,193	212,390	10,914	5.40	19.5
	PETERSBURG UNIT 3	12-2042	80-R2.5 *	(25)	557,757.86	103,920	583,277	30,456	5.46	19.5
	PETERSBURG UNIT 4	12-2042	80-R2.5 *	(25)	73,833.30	10,342	81,950	4,220	5.72	19.4
	PETERSBURG COMMON	12-2042	80-R2.5 *	(25)	206,394.52	38,455	219,538	11,270	5.46	19.5
	TOTAL ACCOUNT 311.02				1,040,035.68	194,910	1,107,155	56,860	5.47	19.5
	BOILER PLANT EQUIPMENT									
312.00	HARDING STREET STATION UNIT 5	12-2030	60-R1.5 *	(34)	10,236,170.53	12,121,393	1,595,076	205,735	2.01	7.8
	HARDING STREET STATION UNIT 6	12-2030	60-R1.5 *	(34)	9,569,521.51	11,176,022	1,647,137	212,370	2.22	7.8
	HARDING STREET STATION UNITS 5 AND 6	12-2030	60-R1.5 *	(36)	28,168,319.21	21,919,443	17,749,471	2,278,494	7.81	7.8
	HARDING STREET STATION UNIT 7	12-2033	60-R1.5 *	(31)	106,023,318.08	77,053,225	61,837,322	5,876,764	5.54	10.5
	HARDING STREET STATION COMMON	12-2033	60-R1.5 *	(33)	60,362,498.98	48,393,855	31,888,269	3,044,356	5.04	10.5

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

(1) ACCOUNT	(2) PROBABLE RETIREMENT DATE	(3) SURVIVOR CURVE	(4) NET SALVAGE PERCENT	(5) ORIGINAL COST	(6) BOOK DEPRECIATION RESERVE	(7) FUTURE ACCRUALS	(8) CALCULATED ANNUAL ACCRUAL AMOUNT	(9)-(8)/(6) ACCRAU RATE	(10) COMPOSITE REMAINING LIFE
EAGLE VALLEY	12-2055	60-R1.5 *	(8)	218,609.41	59,323	176,775	6,526	2.99	27.1
EAGLE VALLEY CCGT	12-2055	60-R1.5 *	(8)	176,224,509.87	30,934,269	159,388,202	5,969,975	3.38	26.7
PETERSBURG UNIT 2	12-2042	60-R1.5 *	(26)	8,170,948.17	4,241,878	6,063,517	334,047	4.09	18.1
PETERSBURG UNITS 1 AND 2	12-2042	60-R1.5 *	(25)	21,821,947.81	16,518,063	10,759,372	603,189	2.76	17.8
PETERSBURG UNIT 3	12-2042	60-R1.5 *	(25)	102,149,951.48	66,082,834	61,604,605	3,475,981	3.40	17.7
PETERSBURG UNIT 4	12-2042	60-R1.5 *	(25)	149,648,036.89	114,685,017	72,395,029	4,117,770	2.75	17.6
PETERSBURG UNITS 3 AND 4	12-2042	60-R1.5 *	(25)	790,545.76	311,573	676,609	37,226	4.71	18.2
PETERSBURG COMMON	12-2042	60-R1.5 *	(25)	454,112,927.59	257,043,471	310,597,688	17,653,565	3.89	17.6
TOTAL ACCOUNT 312				1,128,497,305.29	660,520,366	736,369,072	43,806,008	3.88	16.8
BOILER PLANT EQUIPMENT - MPP									
HARDING STREET STATION UNIT 5	18-SQ	(34)	(34)	2,087,850.78	2,564,879	232,841	51,742	2.48	4.5
HARDING STREET STATION UNIT 6	18-SQ	(34)	(34)	2,107,770.41	2,824,412	0	0	-	-
HARDING STREET STATION UNITS 5 AND 6	18-SQ	(36)	(36)	17,298.06	10,206	13,319	1,402	8.10	9.5
HARDING STREET STATION UNIT 7	18-SQ	(31)	(31)	67,894,222.09	74,183,776	14,577,655	8,479,428	12.49	1.7
HARDING STREET STATION COMMON	18-SQ	(33)	(33)	12,044,828.63	13,789,804	2,229,818	1,483,851	12.32	1.5
PETERSBURG UNIT 3	18-SQ	(25)	(25)	66,331,744.04	71,565,043	11,349,637	4,232,735	6.38	2.7
PETERSBURG UNIT 4	18-SQ	(25)	(25)	34,638,151.33	25,324,920	17,972,769	2,749,177	7.94	6.5
PETERSBURG COMMON	18-SQ	(25)	(25)	28,449,616.15	32,145,038	3,416,982	1,799,905	6.33	1.9
TOTAL ACCOUNT 312.01				213,571,481.49	222,408,078	49,973,021	16,798,240	8.80	2.7
BOILER PLANT EQUIPMENT - MATS									
HARDING STREET STATION COMMON	12-2033	60-R1.5 *	(33)	9.50	3	10	1	10.53	10.0
PETERSBURG UNIT 3	12-2042	60-R1.5 *	(25)	127,336,245.78	21,498,690	137,671,617	7,570,418	5.95	18.2
PETERSBURG UNIT 4	12-2042	60-R1.5 *	(25)	174,436.07	23,837	194,208	10,732	6.15	18.1
PETERSBURG COMMON	12-2042	60-R1.5 *	(25)	11,054.89	1,659	12,160	670	6.06	18.1
TOTAL ACCOUNT 312.02				127,521,746.24	21,524,189	137,877,995	7,581,821	5.95	18.2
ASH AND COAL HANDLING EQUIPMENT									
HARDING STREET STATION UNIT 5	12-2030	50-R1.5 *	(34)	39,325.84	27,628	25,069	4,235	10.77	5.9
HARDING STREET STATION UNIT 6	12-2030	50-R1.5 *	(34)	59,223.24	37,244	42,115	6,500	10.98	6.5
HARDING STREET STATION UNITS 5 AND 6	12-2030	50-R1.5 *	(36)	24,773.30	10,627	23,065	2,980	12.03	7.7
HARDING STREET STATION UNIT 7	12-2033	50-R1.5 *	(31)	567,973.23	325,542	418,503	44,343	7.81	9.4
HARDING STREET STATION COMMON	12-2033	50-R1.5 *	(33)	4,051,917.09	1,941,081	3,447,969	349,751	8.63	9.9
PETERSBURG UNIT 3	12-2042	50-R1.5 *	(25)	362,566.94	65,240	367,984	20,834	5.75	17.7
PETERSBURG UNIT 4	12-2042	50-R1.5 *	(25)	1,077,879.25	157,979	1,189,370	67,928	6.30	17.5
PETERSBURG UNITS 3 AND 4	12-2042	50-R1.5 *	(25)	26,400.01	7,432	25,568	1,448	5.48	17.7
PETERSBURG COMMON	12-2042	50-R1.5 *	(25)	418,759.62	52,861	470,589	27,029	6.45	17.4
TOTAL ACCOUNT 312.3				6,628,636.52	2,645,634	6,010,242	525,046	7.92	11.5
ASH AND COAL HANDLING EQUIPMENT - MPP									
HARDING STREET STATION UNIT 7	18-SQ	(31)	(31)	96,529.22	126,453	0	0	-	-
HARDING STREET STATION COMMON	18-SQ	(33)	(33)	133,130.17	177,063	0	0	-	-
TOTAL ACCOUNT 312.31				229,659.39	303,516	0	0	-	-

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

	(1) ACCOUNT	(2) PROBABLE RETIREMENT DATE	(3) SURVIVOR CURVE	(4) NET SALVAGE PERCENT	(5) ORIGINAL COST	(6) BOOK DEPRECIATION RESERVE	(7) FUTURE ACCRUALS	(8) CALCULATED ANNUAL ACCRUAL AMOUNT	(9)-(8)/(6) RATE	(10) COMPOSITE REMAINING LIFE
312.40	RAILROAD TRACK SYSTEM/CARS PETERSBURG STATION	12-2042	25-S1 *	(25)	272,620.05	4,469	336,306	22,301	8.18	15.1
	TOTAL ACCOUNT 312.4				272,620.05	4,469	336,306	22,301	8.18	15.1
314.00	TURBOGENERATOR UNITS HARDING STREET STATION UNIT 5 HARDING STREET STATION UNIT 6 HARDING STREET STATION UNITS 5 AND 6 HARDING STREET STATION UNIT 7 HARDING STREET STATION COMMON EAGLE VALLEY CCGT PETERSBURG UNIT 2 PETERSBURG UNIT 3 PETERSBURG UNIT 4 PETERSBURG UNITS 3 AND 4 PETERSBURG COMMON	12-2030 12-2030 12-2030 12-2033 12-2033 12-2055 12-2042 12-2042 12-2042 12-2042	60-R1.5 * 60-R1.5 * 60-R1.5 * 60-R1.5 * 60-R1.5 * 60-R1.5 * 60-R1.5 * 60-R1.5 * 60-R1.5 * 60-R1.5 *	(34) (34) (36) (31) (33) (8) (26) (25) (25) (25) (25)	9,712,464.40 7,593,125.20 743,621.88 41,205,070.67 7,646,881.30 95,278,834.13 585,614.18 51,396,018.52 75,204,758.14 181,783.95 29,860,712.72	8,106,574 6,796,504 373,131 30,213,700 6,596,536 12,514,669 283,461 29,589,950 47,460,853 136,412 22,091,781	4,908,128 3,376,284 638,195 23,764,943 3,573,816 90,386,472 444,413 34,655,073 46,546,095 90,818 15,234,110	651,286 450,635 81,917 2,296,766 360,498 3,387,214 25,053 1,982,068 2,666,970 5,468 922,423	6.71 5.93 11.02 5.57 4.71 3.56 4.28 3.86 3.55 3.00 3.09	7.5 7.5 7.8 10.3 9.9 26.7 17.7 17.5 17.5 16.6 16.5
	TOTAL ACCOUNT 314				319,408,885.09	164,175,571	223,617,347	12,830,288	4.02	17.4
314.01	TURBOGENERATOR UNITS - MPP HARDING STREET STATION COMMON		18-SQ	(33)	57,280.48	54,866	21,317	8,527	14.89	2.5
	TOTAL ACCOUNT 314.01				57,280.48	54,866	21,317	8,527	14.89	2.5
315.00	ACCESSORY ELECTRIC EQUIPMENT HARDING STREET STATION UNIT 5 HARDING STREET STATION UNIT 6 HARDING STREET STATION UNITS 5 AND 6 HARDING STREET STATION UNIT 7 HARDING STREET STATION COMMON EAGLE VALLEY CCGT PETERSBURG UNIT 2 PETERSBURG UNIT 3 PETERSBURG UNIT 4 PETERSBURG UNITS 3 AND 4 PETERSBURG COMMON	12-2030 12-2030 12-2030 12-2033 12-2033 12-2055 12-2042 12-2042 12-2042 12-2042	70-R2.5 * 70-R2.5 * 70-R2.5 * 70-R2.5 * 70-R2.5 * 70-R2.5 * 70-R2.5 * 70-R2.5 * 70-R2.5 * 70-R2.5 *	(34) (34) (36) (31) (33) (8) (26) (25) (25) (25)	1,753,259.98 1,279,869.96 9,132,826.52 12,480,674.73 18,409,022.53 83,536,791.40 5,970,065.58 21,429,991.84 18,721,644.10 122,839,829.43	1,387,296 1,135,051 4,710,168 5,878,649 12,424,034 8,970,244 2,187,097 7,737,797 7,810,122 57,808,077	962,072 579,975 7,710,476 10,471,035 12,059,966 81,249,491 5,335,186 19,049,693 15,591,933 95,741,710	127,269 79,193 972,333 970,717 1,148,740 2,678,558 281,203 1,005,590 823,846 5,150,565	7.6 6.19 10.65 7.78 6.24 3.21 4.71 4.69 4.40 3.22 4.19	7.6 7.3 7.9 10.8 10.5 30.3 19.0 18.9 18.9 16.8 16.6
	TOTAL ACCOUNT 315				295,554,939.52	110,049,217	248,752,059	13,238,045	4.48	18.8
315.01	ACCESSORY ELECTRIC EQUIPMENT - MPP HARDING STREET STATION UNIT 5 HARDING STREET STATION UNIT 6 HARDING STREET STATION UNIT 7 HARDING STREET STATION COMMON PETERSBURG UNIT 3 PETERSBURG UNIT 4 PETERSBURG COMMON		18-SQ 18-SQ 18-SQ 18-SQ 18-SQ 18-SQ	(34) (34) (33) (25) (25) (25)	37,886.03 33,660.01 11,667,268.52 13,407,653.18 3,000,448.33 12,218,358.97 7,945,745.57	50,767 45,104 12,269,284 14,937,100 3,434,866 9,009,789 9,129,658	0 0 3,014,838 2,895,079 315,694 6,263,160 802,524	0 0 1,275,821 1,611,931 210,463 963,563 515,456	- - 10.94 12.02 7.01 7.89 6.49	- - 2.4 1.8 1.5 6.5 1.6
	TOTAL ACCOUNT 315.01				48,311,020.61	48,876,568	13,291,295	4,577,234	9.47	2.9
315.02	ACCESSORY ELECTRIC EQUIPMENT - MATS PETERSBURG UNIT 3 PETERSBURG COMMON	12-2042 12-2042	70-R2.5 * 70-R2.5 *	(25) (25)	11,041,203.14 24,354.92	1,319,232 1,968	12,482,272 28,476	646,415 1,475	5.85 6.06	19.3 19.3
	TOTAL ACCOUNT 315.02				11,065,558.06	1,321,200	12,510,748	647,890	5.86	19.3

INDIANAPOLIS POWER & LIGHT COMPANY

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

ACCOUNT	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)-(8)/(6)	(10)
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL	COMPOSITE REMAINING LIFE		
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	HARDING STREET STATION UNIT 5	12-2030	60-S0 *	135,253.94	92,839	88,401	11,638	8.60	7.6	
	HARDING STREET STATION UNIT 6	12-2030	60-S0 *	480,656.30	336,757	307,322	40,155	8.35	7.7	
	HARDING STREET STATION UNITS 5 AND 6	12-2030	60-S0 *	306,930.81	144,288	273,138	35,147	11.45	7.8	
	HARDING STREET STATION UNIT 7	12-2033	60-S0 *	2,549,337.77	1,547,427	1,792,205	175,155	6.87	10.2	
	HARDING STREET STATION COMMON	12-2033	60-S0 *	4,224,679.87	2,089,569	3,549,255	342,579	8.11	10.4	
	EAGLE VALLEY	12-2055	60-S0 *	52,966.89	816	56,410	2,197	4.15	25.7	
	EAGLE VALLEY CCGT	12-2055	60-S0 *	205,682,210.54	24,616,792	197,519,995	7,655,815	3.72	25.8	
	PETERSBURG UNIT 2	12-2042	60-S0 *	434,311.71	196,948	350,285	20,401	4.70	17.2	
	PETERSBURG UNIT 3	12-2042	60-S0 *	4,695,731.71	1,790,015	4,079,650	233,577	4.97	17.5	
	PETERSBURG UNIT 4	12-2042	60-S0 *	1,598,649.41	835,908	1,182,404	68,073	4.26	17.1	
	PETERSBURG UNITS 3 AND 4	12-2042	60-S0 *	432,568.89	126,868	413,843	23,357	5.40	17.7	
	PETERSBURG COMMON	12-2042	60-S0 *	18,801,010.37	7,762,924	15,738,339	909,102	4.84	17.3	
	TOTAL ACCOUNT 316			239,394,328.21	39,521,151	225,331,247	9,517,196	3.98	23.7	
316.01	MISCELLANEOUS POWER PLANT EQUIPMENT - MPP									
	HARDING STREET STATION UNIT 6	18-SQ	(34)	38,501.28	51,592	0	0	-	-	
	HARDING STREET STATION UNIT 7	18-SQ	(31)	1,200,322.26	1,209,378	363,044	163,273	13.60	2.2	
	HARDING STREET STATION COMMON	18-SQ	(33)	636,775.11	644,177	202,734	81,094	12.74	2.5	
	PETERSBURG UNIT 3	18-SQ	(25)	17,837.03	17,587	4,709	1,046	5.86	4.5	
	PETERSBURG UNIT 4	18-SQ	(25)	105,047.06	74,102	57,207	8,801	8.38	6.5	
	PETERSBURG COMMON	18-SQ	(25)	856,249.23	735,924	334,388	56,465	6.59	5.9	
	TOTAL ACCOUNT 316.01			2,854,731.97	2,732,760	962,082	310,679	10.88	3.1	
316.02	MISCELLANEOUS POWER PLANT EQUIPMENT - MATS									
	PETERSBURG UNIT 3	12-2042	60-S0 *	131,334.84	36,527	127,642	7,159	5.45	17.8	
	PETERSBURG COMMON	12-2042	60-S0 *	57,091.79	15,878	55,467	3,112	5.45	17.8	
	TOTAL ACCOUNT 316.02			188,426.63	52,405	183,129	10,271	5.45	17.8	
	TOTAL STEAM PRODUCTION PLANT			2,680,023,139.14	1,426,424,196	1,863,151,792	124,828,618	4.66		
	OTHER PRODUCTION PLANT									
341.00	STRUCTURES AND IMPROVEMENTS									
	GEORGETOWN GTs COMMON	12-2052	50-R3 *	803,369.64	416,513	531,463	21,392	2.66	24.8	
	HARDING STREET STATION GTs 1 AND 2	05-2023	50-R3 *	227,123.14	222,818	140,589	140,589	61.90	1.0	
	HARDING STREET STATION GT 4	12-2044	50-R3 *	2,306,838.30	2,221,793	984,712	56,398	2.44	17.5	
	HARDING STREET STATION GT 5	12-2045	50-R3 *	1,985,803.91	1,867,992	892,275	49,134	2.47	18.2	
	HARDING STREET STATION GT 6	12-2052	50-R3 *	833,628.12	583,459	566,948	23,807	2.86	23.8	
	HARDING STREET STATION GTs COMMON	12-2052	50-R3 *	2,660,591.03	2,255,250	1,336,548	63,620	2.39	21.0	
	EAGLE VALLEY CCGT	12-2055	50-R3 *	337,559.21	30,882	326,931	10,872	3.22	30.1	
	TOTAL ACCOUNT 341			9,154,919.35	7,598,707	4,779,466	365,812	4.00	13.1	
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES - HANDLING AND STORAGE									
	GEORGETOWN GTs COMMON	12-2052	55-R4 *	1,328,315.68	908,363	659,050	25,481	1.92	25.9	
	HARDING STREET STATION GT 4	12-2044	55-R4 *	196,494.87	204,625	68,503	3,583	1.82	19.1	
	HARDING STREET STATION GT 5	12-2045	55-R4 *	231,985.32	204,151	118,309	5,611	2.42	21.1	
	HARDING STREET STATION GT 6	12-2052	55-R4 *	1,642,050.21	1,225,958	1,040,071	38,214	2.39	26.5	
	HARDING STREET STATION GTs COMMON	12-2052	55-R4 *	2,140,583.01	1,838,307	1,051,480	43,149	2.02	24.4	
	TOTAL ACCOUNT 342			5,539,428.89	4,381,404	2,937,413	117,038	2.11	25.1	

INDIANAPOLIS POWER & LIGHT COMPANY

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)-(8)/(6)	(10)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
343.00	PRIME MOVERS									
	GEORGETOWN GTs COMMON	12-2052	50-R3	(18)	41,482,493.69	25,943,213	23,006,130	989,855	2.39	23.2
	HARDING STREET STATION GTs 1 AND 2	05-2023	50-R3	(60)	7,12,603.22	1,140,165	0	0	-	-
	HARDING STREET STATION GT 4	12-2044	50-R3	(39)	17,260,983.59	15,871,731	8,121,036	457,030	2.65	17.8
	HARDING STREET STATION GT 5	12-2045	50-R3	(39)	16,729,267.57	15,194,670	8,059,012	438,889	2.62	18.4
	HARDING STREET STATION GT 6	12-2052	50-R3	(38)	40,814,716.78	26,992,827	29,331,482	1,216,148	2.98	24.1
	HARDING STREET STATION GTs COMMON	12-2052	50-R3	(35)	5,151,727.11	4,255,896	2,698,936	127,613	2.48	21.1
	EAGLE VALLEY CCGT	12-2055	50-R3	(6)	2,930,212.01	450,692	2,655,333	89,253	3.05	29.8
	TOTAL ACCOUNT 343				125,082,003.97	89,849,194	73,671,929	3,318,798	2.65	22.3
344.00	GENERATORS									
	GEORGETOWN GTs COMMON	12-2052	50-S1.5	(18)	11,798,153.40	5,927,377	7,994,444	341,673	2.90	23.4
	HARDING STREET STATION GT 4	05-2023	50-S1.5	(60)	2,253,719.30	3,605,951	0	0	-	-
	HARDING STREET STATION GT 5	12-2044	50-S1.5	(39)	4,514,592.66	3,679,422	2,595,862	146,294	3.24	17.7
	HARDING STREET STATION GT 6	12-2045	50-S1.5	(39)	4,380,246.48	3,382,039	2,706,504	144,988	3.31	18.7
	HARDING STREET STATION GTs COMMON	12-2052	50-S1.5	(38)	11,368,427.39	8,094,804	7,593,626	349,372	3.07	21.7
	HARDING STREET STATION GTs COMMON	12-2052	50-S1.5	(35)	19,111,019.91	14,579,538	19,035,048	736,705	3.85	25.8
	EAGLE VALLEY CCGT	12-2055	50-S1.5	(6)	109,983,838.37	14,579,538	102,003,331	3,538,591	3.22	28.8
	TOTAL ACCOUNT 344				163,409,997.51	46,033,960	141,928,815	5,257,633	3.22	27.0
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	GEORGETOWN GTs COMMON	12-2052	45-S2.5	(18)	6,294,827.34	4,152,575	3,275,321	168,372	2.67	19.5
	HARDING STREET STATION GTs 1 AND 2	05-2023	45-S2.5	(60)	2,630,035.23	3,500,985	707,061	83,383	26.88	1.0
	HARDING STREET STATION GT 4	12-2044	45-S2.5	(39)	2,869,587.03	2,762,260	1,226,486	83,383	2.91	14.7
	HARDING STREET STATION GT 5	12-2045	45-S2.5	(39)	2,283,716.72	2,139,973	1,034,393	67,427	2.95	15.3
	HARDING STREET STATION GT 6	12-2052	45-S2.5	(38)	2,023,439.75	1,444,142	1,348,205	65,324	3.23	20.6
	HARDING STREET STATION GTs COMMON	12-2052	45-S2.5	(35)	5,621,302.96	4,602,881	2,985,878	164,470	2.93	18.2
	EAGLE VALLEY CCGT	12-2055	45-S2.5	(6)	9,323,508.18	1,360,051	8,522,868	286,378	3.07	29.8
	TOTAL ACCOUNT 345				31,046,417.21	19,982,877	19,100,192	1,542,425	4.97	12.4
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	GEORGETOWN GTs COMMON	12-2052	45-S2.5	(18)	242,043.49	134,252	151,359	7,023	2.90	21.6
	HARDING STREET STATION GTs 1 AND 2	05-2023	45-S2.5	(60)	40,040.00	63,340	724	724	1.81	1.0
	HARDING STREET STATION GT 4	12-2044	45-S2.5	(39)	110,634.18	62,317	91,465	4,682	4.24	19.5
	HARDING STREET STATION GT 5	12-2045	45-S2.5	(39)	286,365.07	209,627	160,620	9,234	3.27	17.4
	HARDING STREET STATION GT 6	12-2052	45-S2.5	(38)	131,437.31	94,049	87,334	4,288	3.27	20.3
	HARDING STREET STATION GTs COMMON	12-2052	45-S2.5	(35)	1,373,027.68	1,031,088	822,499	42,803	3.12	19.2
	EAGLE VALLEY CCGT	12-2055	45-S2.5	(6)	870,131.32	72,183	850,156	27,874	3.20	30.5
	TOTAL ACCOUNT 346				3,033,679.05	1,666,856	2,164,157	96,648	3.19	22.4
	TOTAL OTHER PRODUCTION PLANT				337,266,445.98	169,492,998	244,781,972	10,698,344	3.17	
	TRANSMISSION PLANT									
350.50	LAND RIGHTS									
	ENERGY STORAGE EQUIPMENT	80-R4	0		21,416,885.13	9,920,731	11,496,154	287,446	1.34	40.0
351.00	STRUCTURES AND IMPROVEMENTS	15-L3	(5)		10,305,629.86	6,271,065	4,549,846	620,716	6.02	7.3
352.00	STATION EQUIPMENT	65-R3	(20)		21,576,194.84	4,671,639	21,219,795	436,587	2.02	48.6
353.00	STATION EQUIPMENT - MPP	50-S0	(15)		235,540,145.02	73,883,226	196,987,941	7,046,257	2.99	28.0
353.01	TOWERS AND FIXTURES	18-SQ	(15)		2,502,990.01	1,040,170	1,838,269	175,494	7.01	10.5
354.00	POLES AND FIXTURES	75-R4	(40)		51,153,861.55	42,130,352	34,600,440	879,237	1.72	39.4
355.00	POLES AND FIXTURES - MPP	65-R2	(40)		19,932,490.66	19,009,257	53,696,230	1,337,940	2.58	40.1
355.01	OVERHEAD CONDUCTORS AND DEVICES	18-SQ	(10)		313,304.82	282,966	61,669	19,808	6.32	3.1
356.00	UNDERGROUND CONDUIT	60-R3	(70)		65,226,990.32	47,811,884	63,074,000	1,809,081	2.77	34.9
357.00	UNDERGROUND CONDUCTORS AND DEVICES	30-R0.5	(10)		9,431.45	245	9,186	184	1.95	49.9
358.00	UNDERGROUND CONDUCTORS AND DEVICES				487,825.32	8,251	528,377	40,877	8.38	12.9
	TOTAL TRANSMISSION PLANT				460,465,748.98	205,029,766	388,061,907	12,653,627	2.75	

INDIANAPOLIS POWER & LIGHT COMPANY

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)-(8)/(6)	(10)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCUMULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
DISTRIBUTION PLANT									
360.50			0	381,443.72	316,837	74,607	1,965	0.50	36.0
361.00		75-R4	(20)	11,604,181.76	9,914,030	4,010,988	97,881	0.84	41.0
362.00		65-R2.5	(10)	211,642,797.59	104,301,162	128,505,915	3,922,974	1.85	32.8
363.00		60-R1	(110)	262,046,873.48	197,605,387	352,683,047	8,770,466	3.35	40.2
364.00		58-R2.5	(50)	374,332,907.35	230,235,373	331,263,988	11,459,016	3.06	28.9
365.00		60-R0.5	(20)	157,819,431.48	52,327,341	137,055,977	3,921,195	2.48	36.0
366.00		60-R1.5	(20)	381,427,825.66	181,810,150	239,903,241	7,526,177	2.14	31.9
367.00		50-R2	(5)	268,425,215.45	173,791,556	97,554,920	3,767,485	1.46	25.9
368.00		44-R1	(75)	158,416,610.57	138,913,807	138,315,261	3,731,860	2.36	37.1
369.00		55-S2.5	0	35,132,606.71	20,641,005	14,491,602	1,565,135	4.45	9.3
370.01		23-S0	0	95,786,891.04	31,170,610	64,616,281	6,349,673	6.63	10.2
371.00		15-S1	(40)	46,502,244.07	53,801,187	11,301,955	383,559	0.85	28.7
373.00		38-S1.5	(20)	68,777,058.39	58,676,471	23,855,959	905,153	1.32	26.4
373.01		45-S0	(20)	535,078.85	352,886	235,701	13,957	2.61	16.9
		25-R2	(10)						
				2,032,841,166.12	1,253,857,802	1,543,879,482	52,426,516	2.58	
GENERAL PLANT									
380.00				40,720,742.64	11,364,497	41,572,468	1,523,800	3.74	27.3
		75-R1	(30)	39,617,685.18	21,276,910	30,226,081	1,650,520	4.17	18.3
		75-R1	(30)	10,614,955.78	6,870,276	6,929,167	591,546	5.57	11.7
		75-R1	(30)	3,235,446.06	1,836,261	2,369,819	133,009	4.11	17.8
		45-R3	(5)	3,849,779.92	1,211,778	2,830,491	118,606	3.08	23.9
				98,038,609.58	42,559,722	83,928,026	4,017,481	4.10	
391.00		21-SQ	0	12,751,358.34	5,745,980	7,005,378	615,703	4.83	11.4
391.60		5-SQ	0	34,237,018.78	22,618,210	11,618,809	4,444,143	12.98	2.6
392.00		13-L2	10	52,428,190.98	36,196,508	10,988,864	1,426,887	2.72	7.7
393.00		27-SQ	0	1,733,825.44	813,391	920,434	67,183	3.87	13.7
394.00		25-SQ	0	15,659,538.86	5,206,975	10,452,564	633,887	4.05	16.5
395.00		23-SQ	0	4,499,731.84	2,630,095	1,869,637	195,033	4.33	9.6
396.00		16-SQ	0	2,264,490.50	1,039,832	1,224,658	139,124	6.14	8.8
397.00		18-SQ	0	31,540,473.41	14,256,550	17,283,923	1,715,827	5.44	10.1
398.00		27-SQ	0	2,046,338.97	833,864	1,212,475	76,226	3.72	15.9
				255,199,576.70	131,901,127	146,504,768	13,331,494	5.22	
				5,919,402,103.63	3,300,405,354	4,226,286,483	225,043,786	3.80	
SOON TO BE RETIRED PLANT									
EAGLE VALLEY STEAM PRODUCTION PLANT TO BE RETIRED									
311.00	12-2016	80-R2.5	(6)	3,589,059.88	3,804,403	0	0	-	-
312.00	12-2016	60-R1.5	(6)	56,468.96	59,857	0	0	-	-
312.30	12-2016	50-R1.5	(6)	499,681.62	529,663	0	0	-	-
314.00	12-2016	25-S1	(6)	132,036.64	139,959	0	0	-	-
314.00	12-2016	60-R1.5	(6)	60,428.47	64,054	0	0	-	-
315.00	12-2016	70-R2.5	(6)	327,355.61	346,997	0	0	-	-
316.00	12-2016	60-S0	(6)	18,547.88	19,661	0	0	-	-
390.00	12-2016	45-R3	(5)	2,047.62	2,150	0	0	-	-
394.00	12-2016	25-SQ	(0)	24,229.77	24,230	0	0	-	-
				4,709,856.65	4,990,974	0	0	-	-
SUBTOTAL EAGLE VALLEY STEAM PRODUCTION PLANT TO BE RETIRED									

INDIANAPOLIS POWER & LIGHT COMPANY

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	(1) ACCOUNT	(2) PROBABLE RETIREMENT DATE	(3) SURVIVOR CURVE	(4) NET SALVAGE PERCENT	(5) ORIGINAL COST	(6) BOOK DEPRECIATION RESERVE	(7) FUTURE ACCRUALS	(8) CALCULATED ANNUAL ACCRUAL AMOUNT	(9)=(8)/(6) ACCURAL RATE	(10) COMPOSITE REMAINING LIFE
	PETERSBURG UNITS 1 AND 2 STEAM PRODUCTION PLANT TO BE RETIRED									
311.00	STRUCTURES AND IMPROVEMENTS									
	PETERSBURG UNIT 2	05-2023	80-R2.5 *	0	7,030,697.62	5,478,875	1,551,823	155,182	***	10.0
	PETERSBURG UNITS 1 AND 2	05-2023	80-R2.5 *	0	19,404,145.21	15,179,529	4,224,616	422,462	***	10.0
	TOTAL ACCOUNT 311				26,434,842.83	20,658,404	5,776,439	577,644	***	10.0
311.02	STRUCTURES AND IMPROVEMENTS - MATS									
	PETERSBURG UNIT 2	05-2023	80-R2.5 *	0	33,113.50	18,685	14,428	1,443	***	10.0
	TOTAL ACCOUNT 311.01				33,113.50	18,685	14,428	1,443	***	10.0
312.00	BOILER PLANT EQUIPMENT									
	PETERSBURG UNIT 2	05-2023	60-R1.5 *	0	116,214,859.95	116,214,860	0	0	***	-
	PETERSBURG UNITS 1 AND 2	05-2023	60-R1.5 *	0	23,584,431.95	23,584,432	0	0	***	-
	TOTAL ACCOUNT 312				139,799,291.90	139,799,292	0	0	***	-
312.01	BOILER PLANT EQUIPMENT - MPP									
	PETERSBURG UNIT 2	05-2023	18-SQ *	0	23,966,927.39	21,988,007	1,968,920	196,892	***	10.0
	TOTAL ACCOUNT 312.01				23,966,927.39	21,988,007	1,968,920	196,892	***	10.0
312.02	BOILER PLANT EQUIPMENT - MATS									
	PETERSBURG UNIT 2	05-2023	60-R1.5 *	0	207,037,846.17	101,360,900	105,676,946	10,567,695	***	10.0
	TOTAL ACCOUNT 312.02				207,037,846.17	101,360,900	105,676,946	10,567,695	***	10.0
312.30	ASH AND COAL HANDLING EQUIPMENT									
	PETERSBURG UNIT 2	05-2023	50-R1.5 *	0	16,662,917.77	9,088,528	7,574,390	757,439	***	10.0
	PETERSBURG UNITS 1 AND 2	05-2023	50-R1.5 *	0	1,441,177.45	800,617	640,560	64,056	***	10.0
	TOTAL ACCOUNT 312.3				18,104,095.22	9,889,145	8,214,950	821,495	***	10.0
312.32	ASH AND COAL HANDLING EQUIPMENT - MATS									
	PETERSBURG UNIT 2	05-2023	50-R1.5 *	0	342,124.29	71,536	270,588	27,059	***	10.0
	TOTAL ACCOUNT 312.32				342,124.29	71,536	270,588	27,059	***	10.0
314.00	TURBOGENERATOR UNITS									
	PETERSBURG UNIT 2	05-2023	60-R1.5 *	0	41,980,389.93	35,114,591	6,865,799	686,580	***	10.0
	PETERSBURG UNITS 1 AND 2	05-2023	60-R1.5 *	0	895,752.34	749,687	146,065	14,607	***	10.0
	TOTAL ACCOUNT 314				42,876,142.27	35,864,278	7,011,864	701,187	***	10.0
315.00	ACCESSORY ELECTRIC EQUIPMENT									
	PETERSBURG UNIT 2	05-2023	70-R2.5 *	0	5,171,639.56	3,854,674	1,316,966	131,697	***	10.0
	PETERSBURG UNITS 1 AND 2	05-2023	70-R2.5 *	0	21,292,419.06	15,604,363	5,688,056	568,806	***	10.0
	TOTAL ACCOUNT 315				26,464,058.62	19,459,037	7,005,022	700,503	***	10.0
315.01	ACCESSORY ELECTRIC EQUIPMENT - IMPP									
	PETERSBURG UNIT 2	05-2023	18-SQ *	0	1,694,920.93	1,694,921	0	0	***	-
	TOTAL ACCOUNT 315.01				1,694,920.93	1,694,921	0	0	***	-
315.02	ACCESSORY ELECTRIC EQUIPMENT - MATS									
	PETERSBURG UNIT 2	05-2023	70-R2.5 *	0	10,067,623.55	3,296,780	6,770,844	677,084	***	10.0
	TOTAL ACCOUNT 315.02				10,067,623.55	3,296,780	6,770,844	677,084	***	10.0

INDIANAPOLIS POWER & LIGHT COMPANY

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

	(1) ACCOUNT	(2) PROBABLE RETIREMENT DATE	(3) SURVIVOR CURVE	(4) NET SALVAGE PERCENT	(5) ORIGINAL COST	(6) BOOK DEPRECIATION RESERVE	(7) FUTURE ACCRUALS	(8) CALCULATED ANNUAL ACCRUAL AMOUNT	(9)-(8)/(6) ANNUAL ACCRUAL RATE	(10) COMPOSITE REMAINING LIFE
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT PETERSBURG UNIT 2 PETERSBURG UNITS 1 AND 2 TOTAL ACCOUNT 316	05-2023 05-2023	60-SQ * 60-SQ *	0 0	1,436,152.37 1,927,188.18	1,011,383 1,401,882	424,769 525,306	42,477 52,531	**** ****	10.0 10.0
316.01	MISCELLANEOUS POWER PLANT EQUIPMENT - MPP PETERSBURG UNIT 2 TOTAL ACCOUNT 316.01	05-2023	18-SQ *	0	10,613.43	10,613	0	0	**** ****	- -
316.02	MISCELLANEOUS POWER PLANT EQUIPMENT - MATS PETERSBURG UNIT 2 TOTAL ACCOUNT 316.02	05-2023	60-SQ *	0	1,025,798.86	806,745	219,054	21,905	**** ****	10.0 10.0
390.00	STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE AND EQUIPMENT	05-2023 05-2023	45-R3 * 21-SQ *	(5) 0	20,771.47 69,454.47	17,351 64,675	4,459 4,779	446 478	**** ****	10.0 10.0
392.00	TRANSPORTATION EQUIPMENT PETERSBURG UNIT 2 PETERSBURG UNITS 1 AND 2 TOTAL ACCOUNT 392	05-2023 05-2023	13-L2 * 13-L2 *	10 10	192,580.85 45,817.00	173,323 41,235	0 0	0 0	**** ****	- -
393.00	STORES EQUIPMENT	05-2023	27-SQ *	0	238,397.85	214,558	0	0	**** ****	- -
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT PETERSBURG UNIT 2 PETERSBURG UNITS 1 AND 2 TOTAL ACCOUNT 394	05-2023 05-2023	25-SQ * 25-SQ *	0 0	11,267.68 26,181.29	10,750 25,047	518 1,134	52 113	**** ****	10.0 10.0
397.00	COMMUNICATION EQUIPMENT PETERSBURG UNIT 2 PETERSBURG UNITS 1 AND 2 TOTAL ACCOUNT 397	05-2023 05-2023	18-SQ * 18-SQ *	0 0	16,963.53 11,510.64	16,209 9,951	755 1,560	76 156	**** ****	9.9 10.0
398.00	MISCELLANEOUS EQUIPMENT SUBTOTAL PETERSBURG UNITS 1 AND 2 STEAM PRODUCTION PLANT TO BE RETIRED	05-2023	27-SQ *	0	8,940.50	8,740	200	20	**** ****	10.0 10.0
					501,630,229.62	357,714,454	143,892,973	14,389,300	****	
	PETERSBURG STEAM PRODUCTION PLANT TO BE REFUELED									
311.00	STRUCTURES AND IMPROVEMENTS PETERSBURG UNIT 3 PETERSBURG UNIT 4 PETERSBURG UNITS 3 AND 4 PETERSBURG COMMON TOTAL ACCOUNT 311	12-2025 12-2025 12-2025 12-2025	80-R2.5 * 80-R2.5 * 80-R2.5 * 80-R2.5 *	(26) (26) (26) (26)	1,281,950.29 3,611,986.99 12,810.93 12,969,046.73	1,085,073 3,306,064 9,501 11,643,347	530,184 1,245,040 6,641 4,697,652	175,630 416,444 2,221 1,566,103	13.70 11.53 17.34 12.08	3.0 3.0 3.0 3.0
311.01	STRUCTURES AND IMPROVEMENTS - MPP PETERSBURG UNIT 4 PETERSBURG COMMON TOTAL ACCOUNT 311.01	12-2025 12-2025	18-SQ * 18-SQ *	(26) (26)	13,368,810.85 61,040.21	12,897,155 76,911	3,947,547 0	1,315,849 0	9.84 -	3.0 -
					13,429,851.06	12,974,066	3,947,547	1,315,849	9.80	3.0

INDIANAPOLIS POWER & LIGHT COMPANY

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

(1) ACCOUNT	(2) PROBABLE RETIREMENT DATE	(3) SURVIVOR CURVE	(4) NET SALVAGE PERCENT	(5) ORIGINAL COST	(6) BOOK DEPRECIATION RESERVE	(7) FUTURE ACCRUALS	(8) CALCULATED ANNUAL ACCRUAL AMOUNT	(9)-(8)/(6) ANNUAL RATE	(10) COMPOSITE REMAINING LIFE
312.00									
	12-2025	60-R1.5 *	(26)	23,995,315.24	26,453,652	3,780,445	1,268,654	5.29	3.0
	12-2025	60-R1.5 *	(26)	25,526,306.55	32,163,146	0	0	-	-
	12-2025	60-R1.5 *	(26)	472,264.51	595,053	0	0	-	-
	12-2025	60-R1.5 *	(26)	88,348,114.89	111,318,625	0	0	-	-
				138,342,001.19	170,530,476	3,780,445	1,268,654	0.92	3.0
312.01									
	12-2025	18-SQ *	(26)	7,974,297.48	8,347,388	1,700,227	1,060,757	13.30	1.6
	12-2025	18-SQ *	(26)	64,787,570.92	59,478,392	22,153,947	7,384,649	11.40	3.0
	12-2025	18-SQ *	(26)	230,164.31	290,007	0	0	-	-
				72,992,032.71	68,115,787	23,854,174	8,446,406	11.57	2.8
312.02									
	12-2025	60-R1.5 *	(26)	20,848,262.69	9,703,464	16,565,347	5,558,841	26.66	3.0
	12-2025	60-R1.5 *	(26)	23,437,981.03	11,288,440	18,243,416	6,121,952	26.12	3.0
				44,286,243.72	20,991,904	34,808,763	11,680,793	26.38	3.0
312.30									
	12-2025	50-R1.5 *	(26)	23,884,764.11	13,424,046	16,670,757	5,708,800	23.90	2.9
	12-2025	50-R1.5 *	(26)	28,832,235.11	18,109,476	18,219,140	6,261,780	21.72	2.9
	12-2025	50-R1.5 *	(26)	85,226.69	48,023	59,363	19,987	23.45	3.0
	12-2025	50-R1.5 *	(26)	90,986,956.16	51,649,119	62,994,446	21,390,357	23.51	2.9
				143,789,182.07	83,230,664	97,943,706	33,380,924	23.22	2.9
312.32									
	12-2025	50-R1.5 *	(26)	412,953.80	78,840	441,482	148,647	36.00	3.0
				412,953.80	78,840	441,482	148,647	36.00	3.0
312.40									
	12-2025	25-S1 *	(26)	57,344.62	6,115	66,139	25,836	45.05	2.6
				57,344.62	6,115	66,139	25,836	45.05	2.6
314.00									
	12-2025	60-R1.5 *	(26)	5,065.62	5,147	1,236	440	8.69	2.8
				5,065.62	5,147	1,236	440	8.69	2.8
315.00									
	12-2025	70-R2.5 *	(26)	305,482.48	236,009	148,899	49,781	16.30	3.0
	12-2025	70-R2.5 *	(26)	130,579.34	96,685	67,845	22,692	17.38	3.0
	12-2025	70-R2.5 *	(26)	47,833.66	37,866	22,404	7,518	15.72	3.0
	12-2025	70-R2.5 *	(26)	7,335,523.38	6,520,127	2,722,632	906,522	12.36	3.0
				7,819,418.86	6,890,687	2,961,780	986,513	12.62	3.0
315.01									
	12-2025	18-SQ *	(26)	2,409,195.72	2,093,065	942,522	314,174	13.04	3.0
				2,409,195.72	2,093,065	942,522	314,174	13.04	3.0

INDIANAPOLIS POWER & LIGHT COMPANY

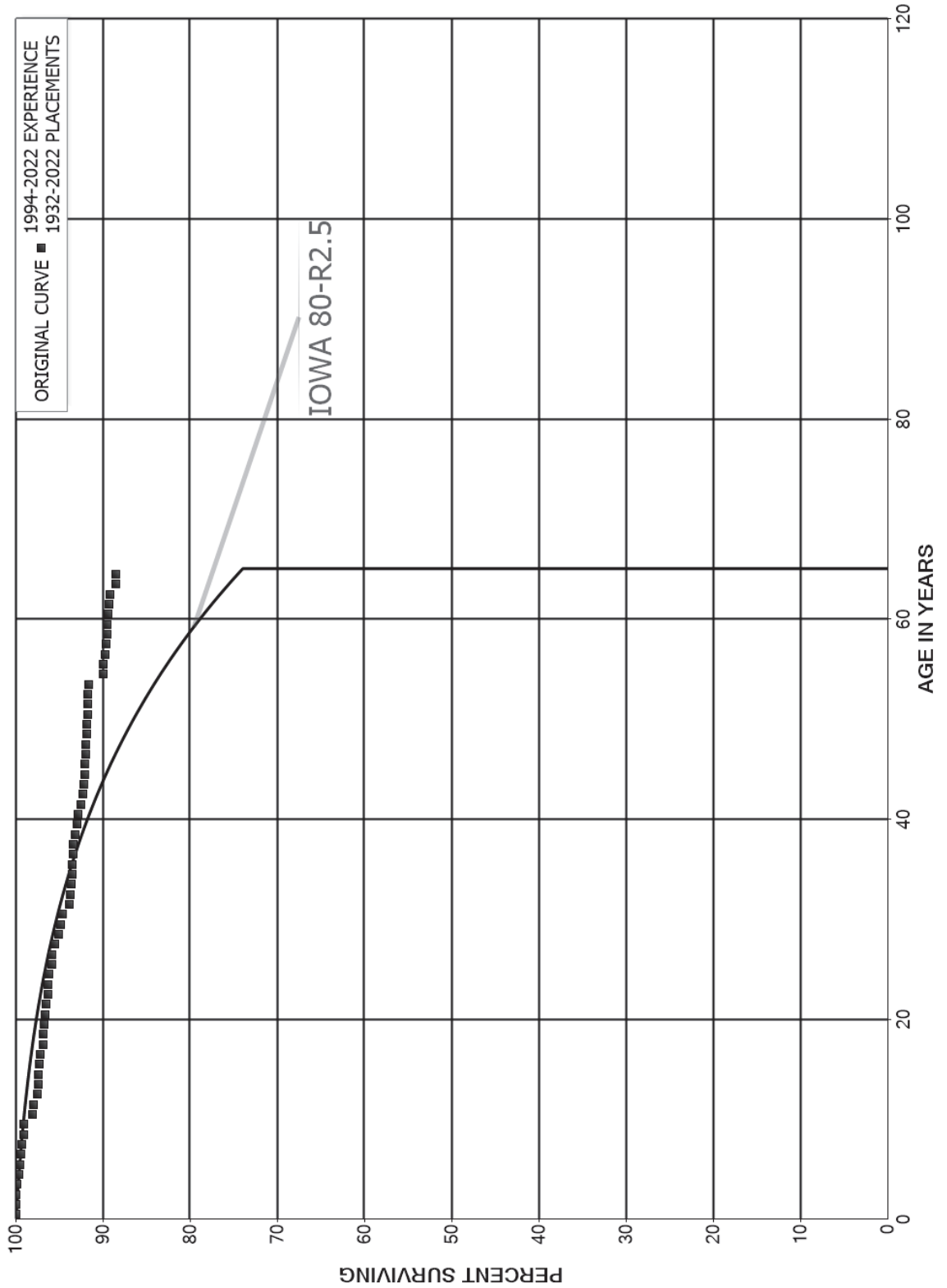
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2022

	(1) ACCOUNT	(2) PROBABLE RETIREMENT DATE	(3) SURVIVOR CURVE	(4) NET SALVAGE PERCENT	(5) ORIGINAL COST	(6) BOOK DEPRECIATION RESERVE	(7) FUTURE ACCRUALS	(8) CALCULATED ANNUAL ACCRUAL AMOUNT	(9)-(8)/(6) ANNUAL ACCRA RATE	(10) COMPOSITE REMAINING LIFE
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	PETERSBURG UNIT 3	12-2025	60-S0 *	(26)	73,757.22	60,196	32,738	11,335	15.37	2.9
	PETERSBURG UNIT 4	12-2025	60-S0 *	(26)	497,848.65	433,217	194,072	64,928	13.04	3.0
	PETERSBURG COMMON	12-2025	60-S0 *	(26)	1,302,620.26	1,010,545	630,757	213,845	16.42	2.9
	TOTAL ACCOUNT 316				1,874,226.13	1,503,958	857,567	290,108	15.48	3.0
316.01	MISCELLANEOUS POWER PLANT EQUIPMENT - MPP									
	PETERSBURG UNIT 4	12-2025	18-SQ *	(26)	353,649.44	310,924	134,674	44,881	12.69	3.0
	TOTAL ACCOUNT 316.01				353,649.44	310,924	134,674	44,881	12.69	3.0
390.00	STRUCTURES AND IMPROVEMENTS									
391.00	OFFICE FURNITURE AND EQUIPMENT	12-2025	45-R3 *	(5)	95.12	73	27	9	9.46	3.0
393.00	STORES EQUIPMENT	12-2025	21-SQ *	0	24,508.75	20,975	3,534	1,362	5.56	2.6
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	12-2025	27-SQ *	0	3,000.00	2,478	522	174	5.80	3.0
	PETERSBURG UNIT 3	12-2025	25-SQ *	0	3,860.19	3,195	665	222	5.75	3.0
	PETERSBURG COMMON	12-2025	25-SQ *	0	21,392.71	17,719	3,674	1,225	5.73	3.0
	TOTAL ACCOUNT 394				25,252.90	20,914	4,339	1,447	5.73	3.0
395.00	LABORATORY EQUIPMENT	12-2025	23-SQ *	0	4,840.29	4,127	713	238	4.92	3.0
398.00	MISCELLANEOUS EQUIPMENT	12-2025	27-SQ *	0	7,246.46	5,886	1,360	454	6.27	3.0
	SUBTOTAL PETERSBURG STEAM PRODUCTION PLANT TO BE REFUELED				443,711,903.40	382,830,071	176,230,047	60,066,317	13.54	
	TOTAL SOON TO BE RETIRED PLANT				950,051,989.67	745,535,499	320,123,020	74,455,617	7.84	
	TOTAL DEPRECIABLE PLANT AND EARLY RETIREMENT PLANT				6,869,454,093.30	4,045,940,853	4,546,409,503	299,499,403	4.36	
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT SUTDIED									
301.00	ORGANIZATION				46,415.06					
310.00	LAND				3,045,837.91					
312.99	BOILER PLANT EQUIPMENT - NON-UTILITY / FUTURE USE				195,718,283.90	153,410,415	46			
317.00	ARO				484,815.45	226,837				
343.99	PRIME MOVERS (GL ACCOUNT 114)				546,176.95					
350.00	LAND				30,195.59	28,653				
359.10	ARO				4,149,109.35	(3,133)				
360.00	LAND AND LAND RIGHTS - NON-UTILITY / FUTURE USE				105,446.83					
360.99	ARO				234,612.79	229,478				
374.00	LAND				4,248,759.35					
389.00	LAND AND LAND RIGHTS - NON-UTILITY / FUTURE USE				305,008.76	140,073				
389.99	ARO				145,317.74	679,547				
390.99	STRUCTURES AND IMPROVEMENTS - NON-UTILITY / FUTURE USE				692,516.26					
399.10	ARO				209,752,495.94	154,711,916				
	TOTAL NONDEPRECIABLE PLANT				7,079,206,589.24	4,200,652,769				

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.
 ** ASSETS RECORDED IN THIS ACCOUNT ARE INDIVIDUALLY DEPRECIATED OVER THE LIFE OF THE ASSET.
 *** ASSETS ADDED IN THIS ACCOUNT SUBSEQUENT TO DECEMBER 31, 2022 ASSOCIATED WITH THE "ACE SOFTWARE PROJECT"
 WILL BE DEPRECIATED INDIVIDUALLY USING A 10% ACCRUAL RATE CONSISTENT WITH A 10-YEAR LIFE.
 **** UNRECOVERED PLANT TO BE AMORTIZED OVER 10 YEARS.

PART VII. SERVICE LIFE STATISTICS

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNTS 311.00 AND 311.02 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 311.00 AND 311.02 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	238,089,223	3,002	0.0000	1.0000	100.00
0.5	238,701,888	101,334	0.0004	0.9996	100.00
1.5	240,439,180	108,140	0.0004	0.9996	99.96
2.5	240,870,247	188,314	0.0008	0.9992	99.91
3.5	243,797,231	665,168	0.0027	0.9973	99.83
4.5	222,972,438	199,267	0.0009	0.9991	99.56
5.5	169,887,087	180,477	0.0011	0.9989	99.47
6.5	162,093,235	109,514	0.0007	0.9993	99.37
7.5	161,338,282	315,752	0.0020	0.9980	99.30
8.5	209,082,559	52,366	0.0003	0.9997	99.10
9.5	169,138,281	1,650,888	0.0098	0.9902	99.08
10.5	161,312,925	327,759	0.0020	0.9980	98.11
11.5	148,478,833	600,059	0.0040	0.9960	97.91
12.5	145,460,059	196,840	0.0014	0.9986	97.52
13.5	143,098,873	36,604	0.0003	0.9997	97.39
14.5	141,982,595	55,350	0.0004	0.9996	97.36
15.5	138,585,749	215,911	0.0016	0.9984	97.32
16.5	181,832,403	530,249	0.0029	0.9971	97.17
17.5	182,794,588	199,129	0.0011	0.9989	96.89
18.5	180,670,163	118,911	0.0007	0.9993	96.78
19.5	175,713,516	222,280	0.0013	0.9987	96.72
20.5	186,299,721	251,803	0.0014	0.9986	96.60
21.5	183,566,236	281,860	0.0015	0.9985	96.47
22.5	182,147,146	145,431	0.0008	0.9992	96.32
23.5	180,774,399	224,914	0.0012	0.9988	96.24
24.5	184,838,805	546,649	0.0030	0.9970	96.12
25.5	182,596,180	55,484	0.0003	0.9997	95.84
26.5	159,922,331	496,028	0.0031	0.9969	95.81
27.5	157,278,686	753,336	0.0048	0.9952	95.51
28.5	153,522,951	401,322	0.0026	0.9974	95.05
29.5	150,710,652	224,381	0.0015	0.9985	94.80
30.5	147,672,769	1,308,054	0.0089	0.9911	94.66
31.5	145,660,247	124,223	0.0009	0.9991	93.82
32.5	146,126,472	208,418	0.0014	0.9986	93.74
33.5	144,929,798	161,018	0.0011	0.9989	93.61
34.5	144,001,904	58,273	0.0004	0.9996	93.51
35.5	144,349,751	164,292	0.0011	0.9989	93.47
36.5	137,563,167	17,387	0.0001	0.9999	93.36
37.5	94,303,272	138,286	0.0015	0.9985	93.35
38.5	93,115,038	301,883	0.0032	0.9968	93.21

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 311.00 AND 311.02 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	92,229,595	63,439	0.0007	0.9993	92.91
40.5	89,834,557	369,190	0.0041	0.9959	92.85
41.5	89,013,894	151,819	0.0017	0.9983	92.47
42.5	90,060,257	143,258	0.0016	0.9984	92.31
43.5	88,609,954	74,034	0.0008	0.9992	92.16
44.5	90,642,360	68,068	0.0008	0.9992	92.08
45.5	44,767,266	41,838	0.0009	0.9991	92.02
46.5	41,586,878	8,251	0.0002	0.9998	91.93
47.5	41,292,282	32,704	0.0008	0.9992	91.91
48.5	40,935,624	15,513	0.0004	0.9996	91.84
49.5	28,328,155	11,284	0.0004	0.9996	91.80
50.5	28,342,474	26,694	0.0009	0.9991	91.77
51.5	28,622,415	2,315	0.0001	0.9999	91.68
52.5	28,242,399	10,081	0.0004	0.9996	91.67
53.5	22,368,625	407,903	0.0182	0.9818	91.64
54.5	19,386,602	10,694	0.0006	0.9994	89.97
55.5	15,656,827	34,123	0.0022	0.9978	89.92
56.5	15,617,221	21,953	0.0014	0.9986	89.72
57.5	15,591,550	14,892	0.0010	0.9990	89.60
58.5	15,551,709	4,901	0.0003	0.9997	89.51
59.5	15,394,906	14,495	0.0009	0.9991	89.48
60.5	13,461,181	15,396	0.0011	0.9989	89.40
61.5	13,233,535	15,202	0.0011	0.9989	89.30
62.5	12,970,375	93,287	0.0072	0.9928	89.20
63.5	10,669,722	3,799	0.0004	0.9996	88.55
64.5	8,404,702	3,422	0.0004	0.9996	88.52
65.5	6,804,146	35,623	0.0052	0.9948	88.49
66.5	5,925,519	2,893	0.0005	0.9995	88.02
67.5	3,765,218	742	0.0002	0.9998	87.98
68.5	3,761,002	2,507	0.0007	0.9993	87.96
69.5	3,431,699	157	0.0000	1.0000	87.90
70.5	3,426,561	12,795	0.0037	0.9963	87.90
71.5	3,322,086	496	0.0001	0.9999	87.57
72.5	3,284,215	241,914	0.0737	0.9263	87.56
73.5	3,042,938	12,640	0.0042	0.9958	81.11
74.5	2,993,776	7,589	0.0025	0.9975	80.77
75.5	2,004,161	142	0.0001	0.9999	80.57
76.5	1,998,283	7,680	0.0038	0.9962	80.56
77.5	1,962,046	529	0.0003	0.9997	80.25
78.5	1,951,273	2,992	0.0015	0.9985	80.23

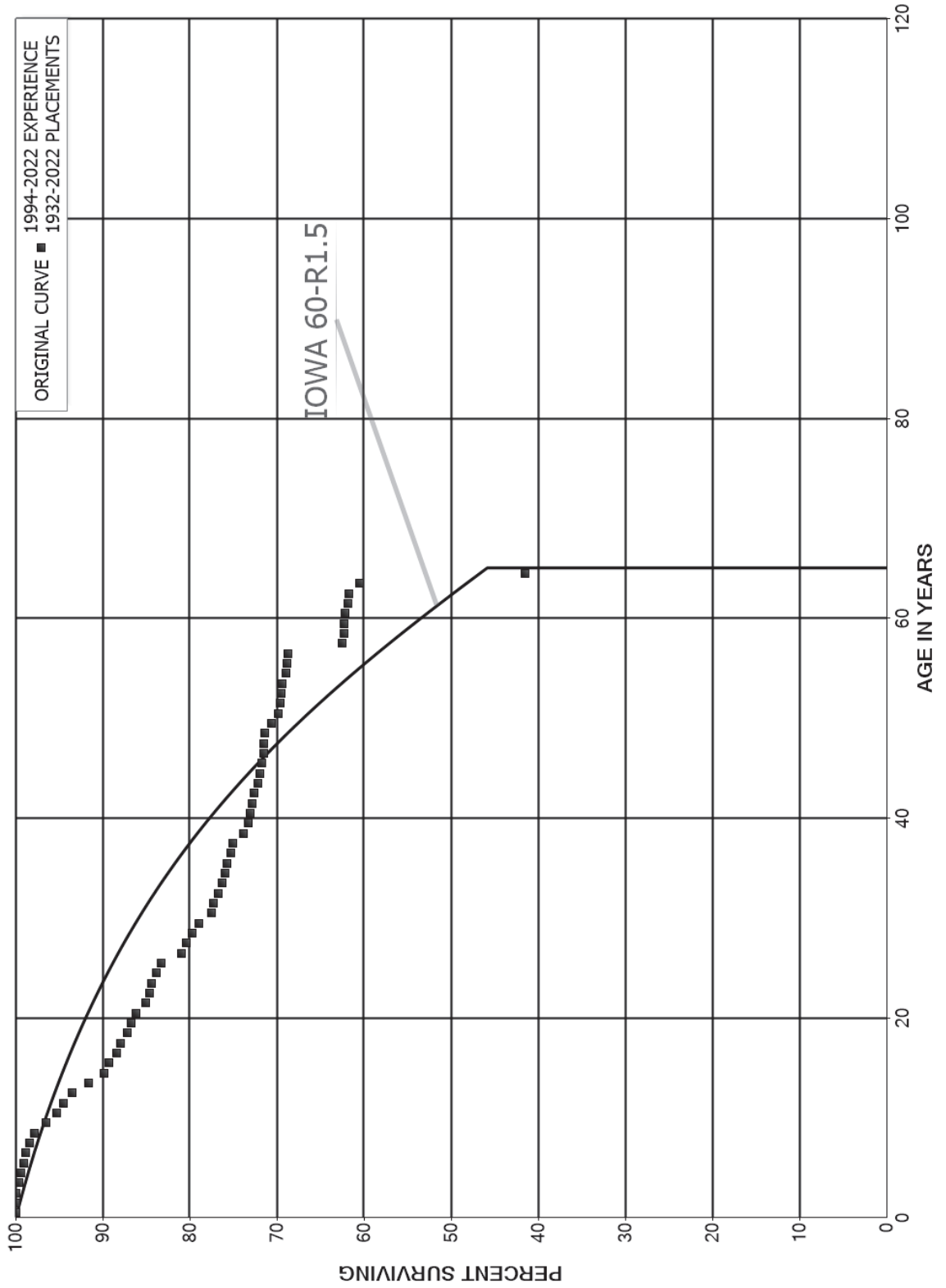
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 311.00 AND 311.02 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2022			EXPERIENCE BAND 1994-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,914,203	36	0.0000	1.0000	80.11	
80.5	1,608,212	4,211	0.0026	0.9974	80.11	
81.5	1,603,586		0.0000	1.0000	79.90	
82.5	1,603,586	40,817	0.0255	0.9745	79.90	
83.5	1,540,253		0.0000	1.0000	77.86	
84.5	1,523,276	3,762	0.0025	0.9975	77.86	
85.5	1,519,379		0.0000	1.0000	77.67	
86.5	1,517,829	1,921	0.0013	0.9987	77.67	
87.5	1,514,433	33	0.0000	1.0000	77.57	
88.5	1,514,400	149	0.0001	0.9999	77.57	
89.5	1,514,251		0.0000	1.0000	77.56	
90.5					77.56	

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNTS 312.00 AND 312.02 BOILER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 312.00 AND 312.02 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,022,603,933		0.0000	1.0000	100.00
0.5	2,020,329,975	560,038	0.0003	0.9997	100.00
1.5	2,009,024,188	593,040	0.0003	0.9997	99.97
2.5	1,977,026,972	5,978,655	0.0030	0.9970	99.94
3.5	1,939,091,871	5,596,071	0.0029	0.9971	99.64
4.5	1,739,862,671	4,823,296	0.0028	0.9972	99.35
5.5	1,534,048,182	3,675,636	0.0024	0.9976	99.08
6.5	1,331,880,015	6,137,650	0.0046	0.9954	98.84
7.5	1,101,873,155	6,091,000	0.0055	0.9945	98.38
8.5	1,290,827,930	16,927,206	0.0131	0.9869	97.84
9.5	1,127,459,887	14,414,186	0.0128	0.9872	96.56
10.5	1,093,150,063	9,338,496	0.0085	0.9915	95.32
11.5	980,237,340	10,714,325	0.0109	0.9891	94.51
12.5	945,416,183	18,935,037	0.0200	0.9800	93.48
13.5	911,363,289	17,736,239	0.0195	0.9805	91.60
14.5	884,424,396	5,634,984	0.0064	0.9936	89.82
15.5	850,171,985	8,496,176	0.0100	0.9900	89.25
16.5	938,997,490	4,882,081	0.0052	0.9948	88.36
17.5	886,547,514	7,543,691	0.0085	0.9915	87.90
18.5	772,665,620	3,901,158	0.0050	0.9950	87.15
19.5	764,792,065	4,663,496	0.0061	0.9939	86.71
20.5	783,581,810	10,033,777	0.0128	0.9872	86.18
21.5	764,099,670	4,065,253	0.0053	0.9947	85.08
22.5	747,431,328	2,318,627	0.0031	0.9969	84.62
23.5	736,784,989	4,124,737	0.0056	0.9944	84.36
24.5	739,320,981	5,129,644	0.0069	0.9931	83.89
25.5	699,564,808	19,412,774	0.0277	0.9723	83.31
26.5	582,854,640	4,521,949	0.0078	0.9922	81.00
27.5	551,306,502	4,627,186	0.0084	0.9916	80.37
28.5	537,832,522	5,147,868	0.0096	0.9904	79.69
29.5	517,455,346	9,087,679	0.0176	0.9824	78.93
30.5	498,801,275	1,682,239	0.0034	0.9966	77.54
31.5	493,325,321	3,428,900	0.0070	0.9930	77.28
32.5	482,209,295	2,835,565	0.0059	0.9941	76.75
33.5	466,142,591	2,462,965	0.0053	0.9947	76.29
34.5	461,631,371	970,893	0.0021	0.9979	75.89
35.5	461,345,762	2,642,795	0.0057	0.9943	75.73
36.5	441,990,662	1,229,872	0.0028	0.9972	75.30
37.5	213,958,060	3,543,857	0.0166	0.9834	75.09
38.5	204,349,783	1,467,619	0.0072	0.9928	73.84

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 312.00 AND 312.02 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	201,987,644	785,286	0.0039	0.9961	73.31
40.5	200,869,189	618,665	0.0031	0.9969	73.03
41.5	197,297,095	537,822	0.0027	0.9973	72.80
42.5	195,914,566	1,036,456	0.0053	0.9947	72.61
43.5	191,435,869	834,779	0.0044	0.9956	72.22
44.5	184,487,291	560,627	0.0030	0.9970	71.91
45.5	79,357,486	194,550	0.0025	0.9975	71.69
46.5	78,150,921	42,100	0.0005	0.9995	71.51
47.5	75,753,182	56,948	0.0008	0.9992	71.47
48.5	71,011,134	760,754	0.0107	0.9893	71.42
49.5	40,876,885	458,395	0.0112	0.9888	70.65
50.5	40,272,781	143,147	0.0036	0.9964	69.86
51.5	40,008,074	40,219	0.0010	0.9990	69.61
52.5	38,171,440	89,962	0.0024	0.9976	69.54
53.5	26,860,149	164,125	0.0061	0.9939	69.38
54.5	19,256,284	49,117	0.0026	0.9974	68.96
55.5	18,029,681	8,146	0.0005	0.9995	68.78
56.5	18,017,497	1,644,991	0.0913	0.9087	68.75
57.5	16,369,245	35,723	0.0022	0.9978	62.47
58.5	12,304,147	8,531	0.0007	0.9993	62.34
59.5	12,078,672	33,149	0.0027	0.9973	62.29
60.5	10,070,775	37,856	0.0038	0.9962	62.12
61.5	6,676,325	17,400	0.0026	0.9974	61.89
62.5	6,658,745	129,102	0.0194	0.9806	61.73
63.5	5,558,134	1,743,260	0.3136	0.6864	60.53
64.5	3,496,268	4,993	0.0014	0.9986	41.55
65.5	2,553,248	934,621	0.3661	0.6339	41.49
66.5	1,008,810	341	0.0003	0.9997	26.30
67.5	835,648	11,293	0.0135	0.9865	26.29
68.5	823,823	4,954	0.0060	0.9940	25.94
69.5	817,016	1,343	0.0016	0.9984	25.78
70.5	815,354	729,018	0.8941	0.1059	25.74
71.5	85,960	442	0.0051	0.9949	2.73
72.5	44,435	593	0.0133	0.9867	2.71
73.5	26,650	1,972	0.0740	0.9260	2.68
74.5	18,537		0.0000	1.0000	2.48
75.5	17,208	2,133	0.1239	0.8761	2.48
76.5	11,861	175	0.0148	0.9852	2.17
77.5	11,427	321	0.0281	0.9719	2.14
78.5	8,342	352	0.0422	0.9578	2.08

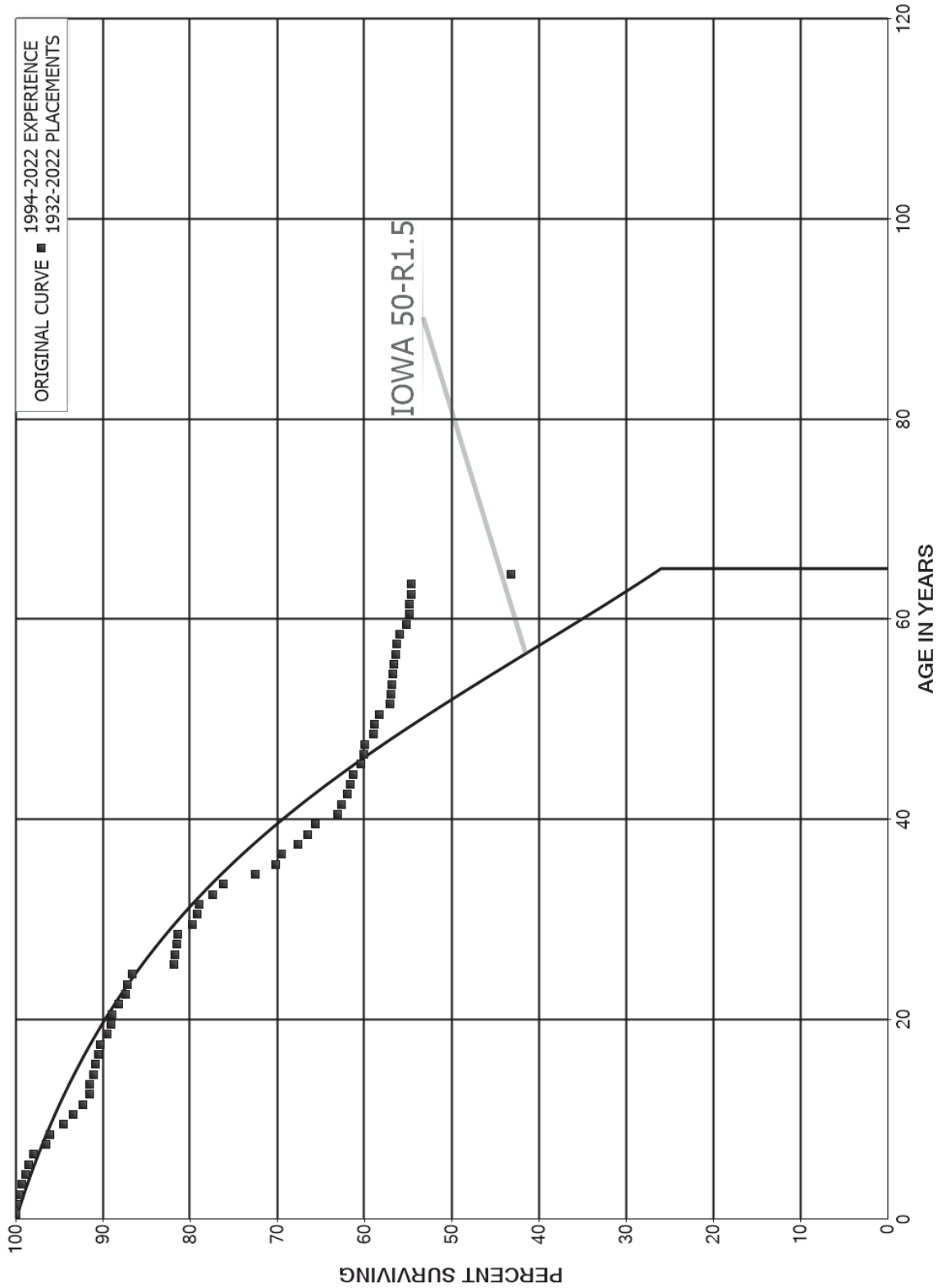
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 312.00 AND 312.02 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2022			EXPERIENCE BAND 1994-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	7,486	210	0.0281	0.9719	1.99	
80.5	7,255	4,120	0.5678	0.4322	1.93	
81.5	3,136	73	0.0232	0.9768	0.84	
82.5	3,063	2,809	0.9170	0.0830	0.82	
83.5	254		0.0000	1.0000	0.07	
84.5	254	103	0.4039	0.5961	0.07	
85.5	151		0.0000	1.0000	0.04	
86.5	151		0.0000	1.0000	0.04	
87.5	151		0.0000	1.0000	0.04	
88.5	151		0.0000	1.0000	0.04	
89.5	151		0.0000	1.0000	0.04	
90.5					0.04	

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNTS 312.30 AND 312.32 ASH AND COAL HANDLING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 312.30 AND 312.32 ASH AND COAL HANDLING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	134,250,879		0.0000	1.0000	100.00
0.5	138,343,828	183,513	0.0013	0.9987	100.00
1.5	138,130,193	344,194	0.0025	0.9975	99.87
2.5	137,646,483	464,124	0.0034	0.9966	99.62
3.5	136,753,774	574,551	0.0042	0.9958	99.28
4.5	141,369,999	471,544	0.0033	0.9967	98.87
5.5	108,008,177	660,986	0.0061	0.9939	98.54
6.5	96,521,945	1,439,149	0.0149	0.9851	97.93
7.5	81,584,186	348,020	0.0043	0.9957	96.47
8.5	100,605,707	1,682,216	0.0167	0.9833	96.06
9.5	96,790,730	1,032,832	0.0107	0.9893	94.45
10.5	93,119,041	1,188,190	0.0128	0.9872	93.45
11.5	93,667,913	751,889	0.0080	0.9920	92.25
12.5	91,475,758	5,153	0.0001	0.9999	91.51
13.5	86,895,280	395,919	0.0046	0.9954	91.51
14.5	84,084,328	224,615	0.0027	0.9973	91.09
15.5	80,453,268	258,693	0.0032	0.9968	90.85
16.5	99,321,291	320,205	0.0032	0.9968	90.56
17.5	98,520,537	876,258	0.0089	0.9911	90.26
18.5	98,992,089	406,777	0.0041	0.9959	89.46
19.5	92,795,517	157,441	0.0017	0.9983	89.09
20.5	88,158,842	797,179	0.0090	0.9910	88.94
21.5	87,351,779	760,298	0.0087	0.9913	88.14
22.5	85,952,589	231,392	0.0027	0.9973	87.37
23.5	85,460,842	458,074	0.0054	0.9946	87.14
24.5	87,346,655	4,849,229	0.0555	0.9445	86.67
25.5	82,375,449	82,309	0.0010	0.9990	81.86
26.5	85,930,215	244,923	0.0029	0.9971	81.78
27.5	84,444,788	108,858	0.0013	0.9987	81.54
28.5	83,785,623	1,754,793	0.0209	0.9791	81.44
29.5	80,751,607	588,596	0.0073	0.9927	79.73
30.5	80,104,227	194,858	0.0024	0.9976	79.15
31.5	79,706,604	1,562,108	0.0196	0.9804	78.96
32.5	105,634,950	1,707,054	0.0162	0.9838	77.41
33.5	76,216,389	3,702,904	0.0486	0.9514	76.16
34.5	71,682,113	2,224,487	0.0310	0.9690	72.46
35.5	68,106,437	657,035	0.0096	0.9904	70.21
36.5	40,978,663	1,135,164	0.0277	0.9723	69.53
37.5	37,149,165	606,938	0.0163	0.9837	67.61
38.5	34,555,307	469,493	0.0136	0.9864	66.50

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 312.30 AND 312.32 ASH AND COAL HANDLING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,675,497	1,258,090	0.0385	0.9615	65.60
40.5	30,595,024	222,300	0.0073	0.9927	63.07
41.5	29,595,699	342,152	0.0116	0.9884	62.62
42.5	28,786,875	118,044	0.0041	0.9959	61.89
43.5	24,433,660	146,216	0.0060	0.9940	61.64
44.5	25,204,292	353,233	0.0140	0.9860	61.27
45.5	12,844,113	71,482	0.0056	0.9944	60.41
46.5	12,775,059	37,317	0.0029	0.9971	60.07
47.5	12,589,336	190,320	0.0151	0.9849	59.90
48.5	12,073,043	40,292	0.0033	0.9967	58.99
49.5	11,707,681	95,919	0.0082	0.9918	58.80
50.5	11,605,687	248,663	0.0214	0.9786	58.31
51.5	11,389,265	27,126	0.0024	0.9976	57.06
52.5	11,194,386	24,063	0.0021	0.9979	56.93
53.5	8,703,195	6,138	0.0007	0.9993	56.81
54.5	6,244,425	14,799	0.0024	0.9976	56.77
55.5	5,198,575	18,889	0.0036	0.9964	56.63
56.5	5,159,945	9,056	0.0018	0.9982	56.43
57.5	4,601,196	31,360	0.0068	0.9932	56.33
58.5	4,377,286	61,180	0.0140	0.9860	55.94
59.5	4,282,019	24,668	0.0058	0.9942	55.16
60.5	3,493,630	2,341	0.0007	0.9993	54.84
61.5	3,390,468	10,326	0.0030	0.9970	54.81
62.5	3,363,559	2,050	0.0006	0.9994	54.64
63.5	2,470,024	516,900	0.2093	0.7907	54.61
64.5	1,952,357	8,854	0.0045	0.9955	43.18
65.5	1,648,280	141,982	0.0861	0.9139	42.98
66.5	1,342,517		0.0000	1.0000	39.28
67.5	1,282,544	211	0.0002	0.9998	39.28
68.5	1,265,821		0.0000	1.0000	39.27
69.5	223,026	1,531	0.0069	0.9931	39.27
70.5	220,247	137,190	0.6229	0.3771	39.00
71.5	81,635		0.0000	1.0000	14.71
72.5	81,443		0.0000	1.0000	14.71
73.5	80,085		0.0000	1.0000	14.71
74.5	60,176	337	0.0056	0.9944	14.71
75.5	59,401		0.0000	1.0000	14.63
76.5	59,186		0.0000	1.0000	14.63
77.5	58,938		0.0000	1.0000	14.63
78.5	58,909		0.0000	1.0000	14.63

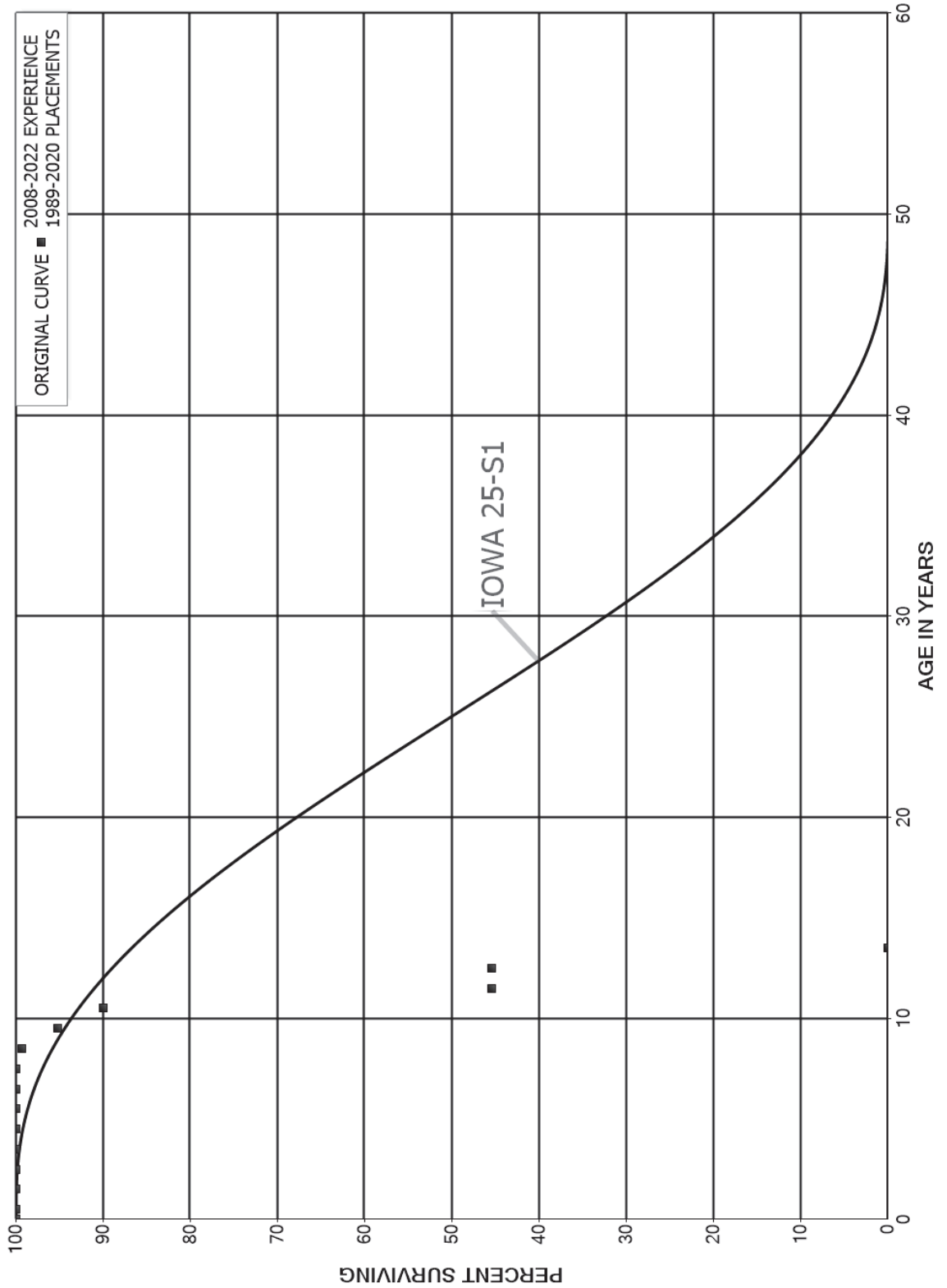
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 312.30 AND 312.32 ASH AND COAL HANDLING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	58,909		0.0000	1.0000	14.63
80.5	58,675		0.0000	1.0000	14.63
81.5	58,199		0.0000	1.0000	14.63
82.5	58,199		0.0000	1.0000	14.63
83.5	1,799		0.0000	1.0000	14.63
84.5	1		0.0000	1.0000	14.63
85.5	1		0.0000	1.0000	14.63
86.5	1		0.0000	1.0000	14.63
87.5					14.63

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 312.40 RAILROAD TRACK SYSTEM/CARS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



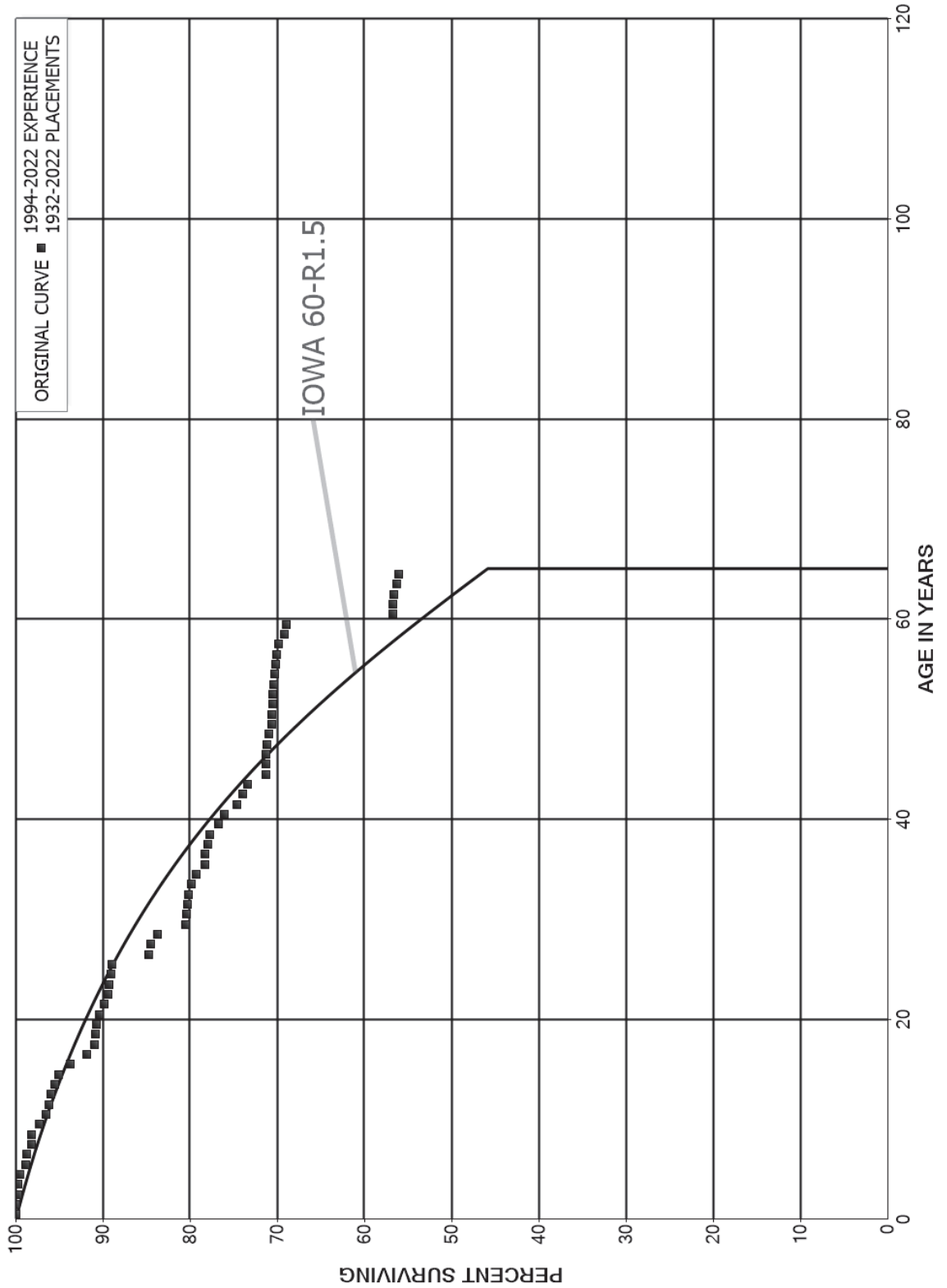
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.40 RAILROAD TRACK SYSTEM/CARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1989-2020			EXPERIENCE BAND 2008-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,724,744		0.0000	1.0000	100.00
0.5	5,724,744		0.0000	1.0000	100.00
1.5	6,462,234		0.0000	1.0000	100.00
2.5	6,189,614		0.0000	1.0000	100.00
3.5	6,189,614		0.0000	1.0000	100.00
4.5	6,189,614		0.0000	1.0000	100.00
5.5	6,189,614		0.0000	1.0000	100.00
6.5	6,146,233		0.0000	1.0000	100.00
7.5	6,073,050	43,382	0.0071	0.9929	100.00
8.5	6,152,928	256,140	0.0416	0.9584	99.29
9.5	5,896,788	325,363	0.0552	0.9448	95.15
10.5	5,246,061	2,596,618	0.4950	0.5050	89.90
11.5	88,043		0.0000	1.0000	45.40
12.5	88,043	88,043	1.0000		45.40
13.5					
14.5	107,198		0.0000		
15.5	535,349	1,080	0.0020		
16.5	1,004,666		0.0000		
17.5	1,027,043	473,771	0.4613		
18.5	553,272	49,854	0.0901		
19.5	7,522,767	22,377	0.0030		
20.5	7,500,390		0.0000		
21.5	7,500,390	1,729	0.0002		
22.5	7,498,661		0.0000		
23.5	7,208,730		0.0000		
24.5	7,208,730		0.0000		
25.5	7,208,730	46,763	0.0065		
26.5	7,161,967	4,583,430	0.6400		
27.5	189,381		0.0000		
28.5	132,037		0.0000		
29.5					

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 314.00 TURBOGENERATOR UNITS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	282,052,377		0.0000	1.0000	100.00
0.5	283,903,185	25,559	0.0001	0.9999	100.00
1.5	284,579,300	708,283	0.0025	0.9975	99.99
2.5	284,612,711	153,076	0.0005	0.9995	99.74
3.5	281,813,644	565,120	0.0020	0.9980	99.69
4.5	186,236,193	1,187,601	0.0064	0.9936	99.49
5.5	185,324,383	296,397	0.0016	0.9984	98.85
6.5	179,827,349	1,001,129	0.0056	0.9944	98.70
7.5	203,888,783	28,235	0.0001	0.9999	98.15
8.5	238,448,368	2,052,407	0.0086	0.9914	98.13
9.5	234,328,727	1,764,941	0.0075	0.9925	97.29
10.5	211,135,215	768,620	0.0036	0.9964	96.56
11.5	199,895,196	553,086	0.0028	0.9972	96.20
12.5	188,890,975	909,760	0.0048	0.9952	95.94
13.5	189,235,227	879,700	0.0046	0.9954	95.48
14.5	187,124,127	2,613,354	0.0140	0.9860	95.03
15.5	186,498,086	3,816,061	0.0205	0.9795	93.70
16.5	193,562,193	1,700,001	0.0088	0.9912	91.79
17.5	191,719,658	202,326	0.0011	0.9989	90.98
18.5	187,622,351	395,086	0.0021	0.9979	90.89
19.5	170,480,202	510,332	0.0030	0.9970	90.69
20.5	180,103,073	1,212,108	0.0067	0.9933	90.42
21.5	163,130,533	743,398	0.0046	0.9954	89.81
22.5	145,358,151	182,275	0.0013	0.9987	89.40
23.5	145,394,669	296,447	0.0020	0.9980	89.29
24.5	157,579,435	374,799	0.0024	0.9976	89.11
25.5	156,182,350	7,270,385	0.0466	0.9534	88.90
26.5	154,549,105	522,446	0.0034	0.9966	84.76
27.5	151,560,726	1,245,129	0.0082	0.9918	84.47
28.5	147,295,850	5,833,149	0.0396	0.9604	83.78
29.5	139,428,722	46,237	0.0003	0.9997	80.46
30.5	137,581,599	234,620	0.0017	0.9983	80.44
31.5	136,933,960	206,322	0.0015	0.9985	80.30
32.5	138,923,033	631,447	0.0045	0.9955	80.18
33.5	137,222,043	813,608	0.0059	0.9941	79.81
34.5	134,265,854	1,835,425	0.0137	0.9863	79.34
35.5	135,913,785	33,621	0.0002	0.9998	78.25
36.5	106,241,864	434,811	0.0041	0.9959	78.24
37.5	84,272,106	166,515	0.0020	0.9980	77.92
38.5	83,658,387	1,116,493	0.0133	0.9867	77.76

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	82,518,713	686,584	0.0083	0.9917	76.72
40.5	86,604,093	1,659,160	0.0192	0.9808	76.09
41.5	84,521,648	771,175	0.0091	0.9909	74.63
42.5	85,059,709	636,920	0.0075	0.9925	73.95
43.5	84,908,763	2,384,500	0.0281	0.9719	73.39
44.5	82,425,456	45,188	0.0005	0.9995	71.33
45.5	52,325,185	37,383	0.0007	0.9993	71.29
46.5	53,147,066	76,695	0.0014	0.9986	71.24
47.5	53,022,151	144,440	0.0027	0.9973	71.14
48.5	52,829,217	243,846	0.0046	0.9954	70.95
49.5	38,424,472	25,643	0.0007	0.9993	70.62
50.5	38,358,095	15,735	0.0004	0.9996	70.57
51.5	38,875,431	23,182	0.0006	0.9994	70.54
52.5	37,919,866	71,473	0.0019	0.9981	70.50
53.5	27,276,633	32,748	0.0012	0.9988	70.37
54.5	22,603,111	30,719	0.0014	0.9986	70.28
55.5	22,187,084	55,505	0.0025	0.9975	70.19
56.5	22,131,580	51,957	0.0023	0.9977	70.01
57.5	22,079,623	221,599	0.0100	0.9900	69.85
58.5	18,632,524	47,737	0.0026	0.9974	69.15
59.5	18,532,050	3,298,888	0.1780	0.8220	68.97
60.5	11,243,453	621	0.0001	0.9999	56.69
61.5	8,521,388	2,971	0.0003	0.9997	56.69
62.5	8,513,673	51,989	0.0061	0.9939	56.67
63.5	7,548,309	37,160	0.0049	0.9951	56.32
64.5	6,797,402	46	0.0000	1.0000	56.05
65.5	5,063,953	960,260	0.1896	0.8104	56.04
66.5	4,068,310	233	0.0001	0.9999	45.42
67.5	2,867,925	1,943	0.0007	0.9993	45.41
68.5	2,865,983	1,009	0.0004	0.9996	45.38
69.5	2,712,668	1,334	0.0005	0.9995	45.37
70.5	2,711,334	536,842	0.1980	0.8020	45.35
71.5	2,174,492	257	0.0001	0.9999	36.37
72.5	1,400,571	165	0.0001	0.9999	36.36
73.5	186,595	80	0.0004	0.9996	36.36
74.5	185,022	978	0.0053	0.9947	36.34
75.5	144,469	62	0.0004	0.9996	36.15
76.5	144,390	1,546	0.0107	0.9893	36.14
77.5	142,624	19	0.0001	0.9999	35.75
78.5	142,516	330	0.0023	0.9977	35.74

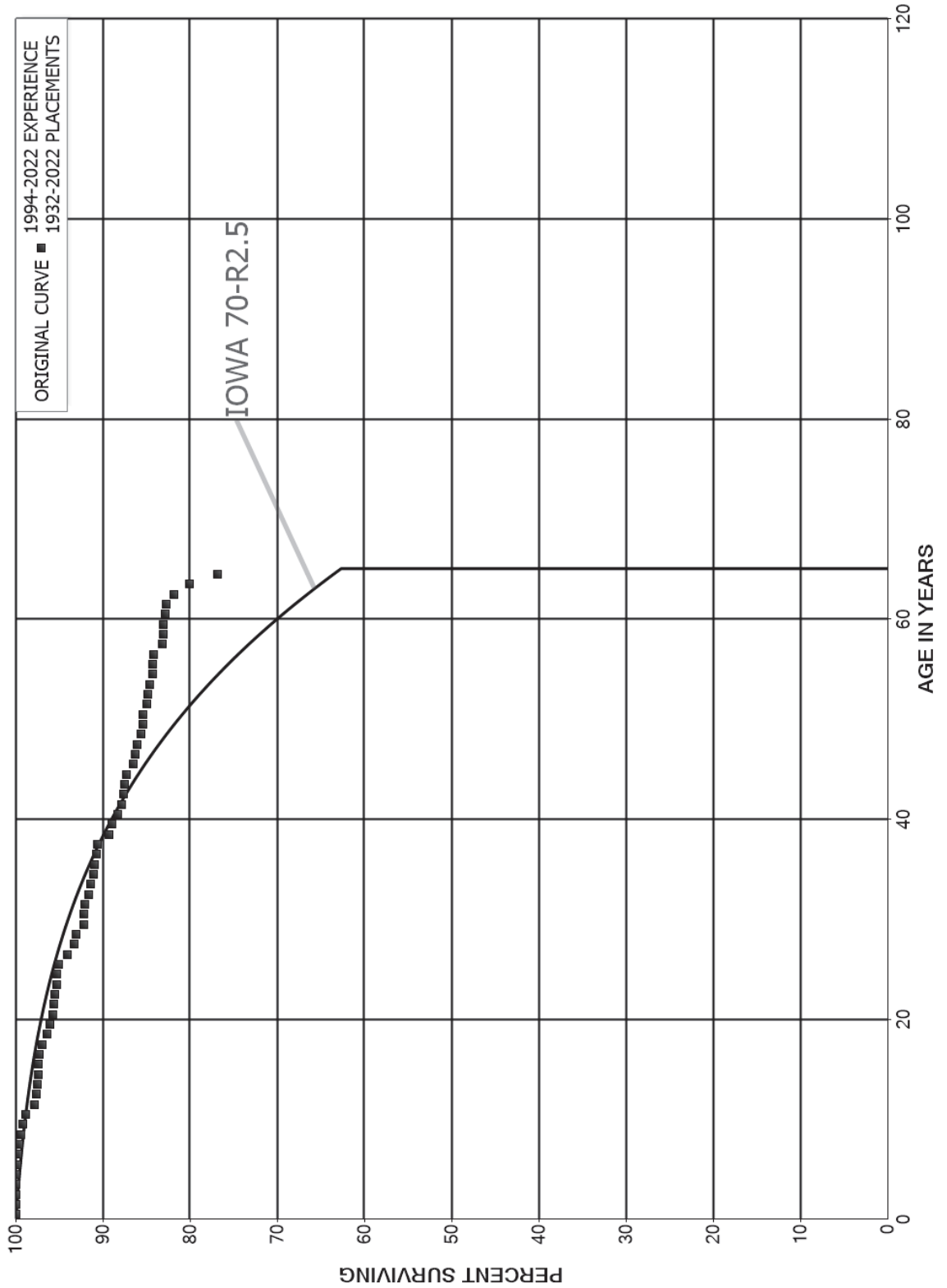
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	139,351	3	0.0000	1.0000	35.66
80.5	132,167	14,679	0.1111	0.8889	35.66
81.5	117,312		0.0000	1.0000	31.70
82.5	117,312		0.0000	1.0000	31.70
83.5	117,225		0.0000	1.0000	31.70
84.5	117,225		0.0000	1.0000	31.70
85.5	117,225		0.0000	1.0000	31.70
86.5	117,225		0.0000	1.0000	31.70
87.5	117,225		0.0000	1.0000	31.70
88.5	117,225		0.0000	1.0000	31.70
89.5	117,225		0.0000	1.0000	31.70
90.5					31.70

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNTS 315.00 AND 315.02 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 315.00 AND 315.02 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	293,333,271		0.0000	1.0000	100.00
0.5	294,494,311		0.0000	1.0000	100.00
1.5	295,581,575	4,966	0.0000	1.0000	100.00
2.5	294,181,434	23,332	0.0001	0.9999	100.00
3.5	297,143,332	124,887	0.0004	0.9996	99.99
4.5	210,549,811	300,890	0.0014	0.9986	99.95
5.5	156,084,411	72,272	0.0005	0.9995	99.81
6.5	144,825,574	193,944	0.0013	0.9987	99.76
7.5	121,290,271	293,692	0.0024	0.9976	99.63
8.5	172,583,317	379,648	0.0022	0.9978	99.38
9.5	151,027,630	559,385	0.0037	0.9963	99.17
10.5	145,001,620	1,494,045	0.0103	0.9897	98.80
11.5	125,532,420	155,769	0.0012	0.9988	97.78
12.5	124,760,902	129,261	0.0010	0.9990	97.66
13.5	123,250,577	236,896	0.0019	0.9981	97.56
14.5	121,677,789	18,398	0.0002	0.9998	97.37
15.5	102,994,061	95,896	0.0009	0.9991	97.36
16.5	136,838,444	513,515	0.0038	0.9962	97.27
17.5	129,890,586	695,263	0.0054	0.9946	96.90
18.5	119,008,187	380,250	0.0032	0.9968	96.38
19.5	118,121,252	389,054	0.0033	0.9967	96.07
20.5	123,823,697	179,894	0.0015	0.9985	95.76
21.5	123,154,971	132,820	0.0011	0.9989	95.62
22.5	122,477,638	227,624	0.0019	0.9981	95.51
23.5	121,206,782	121,447	0.0010	0.9990	95.34
24.5	122,971,029	236,701	0.0019	0.9981	95.24
25.5	122,508,532	1,230,382	0.0100	0.9900	95.06
26.5	101,357,753	911,648	0.0090	0.9910	94.10
27.5	99,876,108	206,690	0.0021	0.9979	93.26
28.5	98,380,915	939,544	0.0096	0.9904	93.06
29.5	95,089,680	24,109	0.0003	0.9997	92.18
30.5	93,668,200	43,917	0.0005	0.9995	92.15
31.5	93,273,777	494,781	0.0053	0.9947	92.11
32.5	93,308,984	232,643	0.0025	0.9975	91.62
33.5	92,519,649	294,902	0.0032	0.9968	91.39
34.5	91,924,916	199,654	0.0022	0.9978	91.10
35.5	92,510,109	167,629	0.0018	0.9982	90.90
36.5	91,111,225	104,097	0.0011	0.9989	90.74
37.5	56,131,611	860,473	0.0153	0.9847	90.63
38.5	54,716,643	211,425	0.0039	0.9961	89.25

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 315.00 AND 315.02 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	53,945,055	371,460	0.0069	0.9931	88.90
40.5	54,129,559	266,506	0.0049	0.9951	88.29
41.5	53,401,951	117,215	0.0022	0.9978	87.85
42.5	53,349,132	68,303	0.0013	0.9987	87.66
43.5	53,165,544	178,925	0.0034	0.9966	87.55
44.5	52,747,802	459,055	0.0087	0.9913	87.25
45.5	19,692,997	41,625	0.0021	0.9979	86.49
46.5	19,327,508	66,860	0.0035	0.9965	86.31
47.5	17,630,173	78,291	0.0044	0.9956	86.01
48.5	17,369,863	39,370	0.0023	0.9977	85.63
49.5	10,006,733	3,002	0.0003	0.9997	85.44
50.5	9,934,243	55,054	0.0055	0.9945	85.41
51.5	9,705,780	15,157	0.0016	0.9984	84.94
52.5	9,478,874	16,894	0.0018	0.9982	84.81
53.5	7,717,100	30,657	0.0040	0.9960	84.65
54.5	6,798,674	5,567	0.0008	0.9992	84.32
55.5	5,561,571	4,945	0.0009	0.9991	84.25
56.5	5,551,537	62,475	0.0113	0.9887	84.17
57.5	5,480,160	8,775	0.0016	0.9984	83.23
58.5	4,917,670	2,182	0.0004	0.9996	83.09
59.5	4,908,522	16,234	0.0033	0.9967	83.06
60.5	4,413,709	342	0.0001	0.9999	82.78
61.5	3,566,478	39,130	0.0110	0.9890	82.78
62.5	3,522,432	79,759	0.0226	0.9774	81.87
63.5	2,290,980	89,722	0.0392	0.9608	80.01
64.5	1,722,275	166	0.0001	0.9999	76.88
65.5	1,477,937	4,217	0.0029	0.9971	76.87
66.5	1,260,051	123	0.0001	0.9999	76.65
67.5	1,246,619	1,354	0.0011	0.9989	76.65
68.5	1,243,668	40,979	0.0329	0.9671	76.56
69.5	656,848	15	0.0000	1.0000	74.04
70.5	656,093	100,828	0.1537	0.8463	74.04
71.5	554,836	87	0.0002	0.9998	62.66
72.5	554,290	869	0.0016	0.9984	62.65
73.5	321,165	188	0.0006	0.9994	62.55
74.5	305,554	877	0.0029	0.9971	62.52
75.5	165,264	1,356	0.0082	0.9918	62.34
76.5	161,833		0.0000	1.0000	61.82
77.5	161,207		0.0000	1.0000	61.82
78.5	161,186	25,588	0.1587	0.8413	61.82

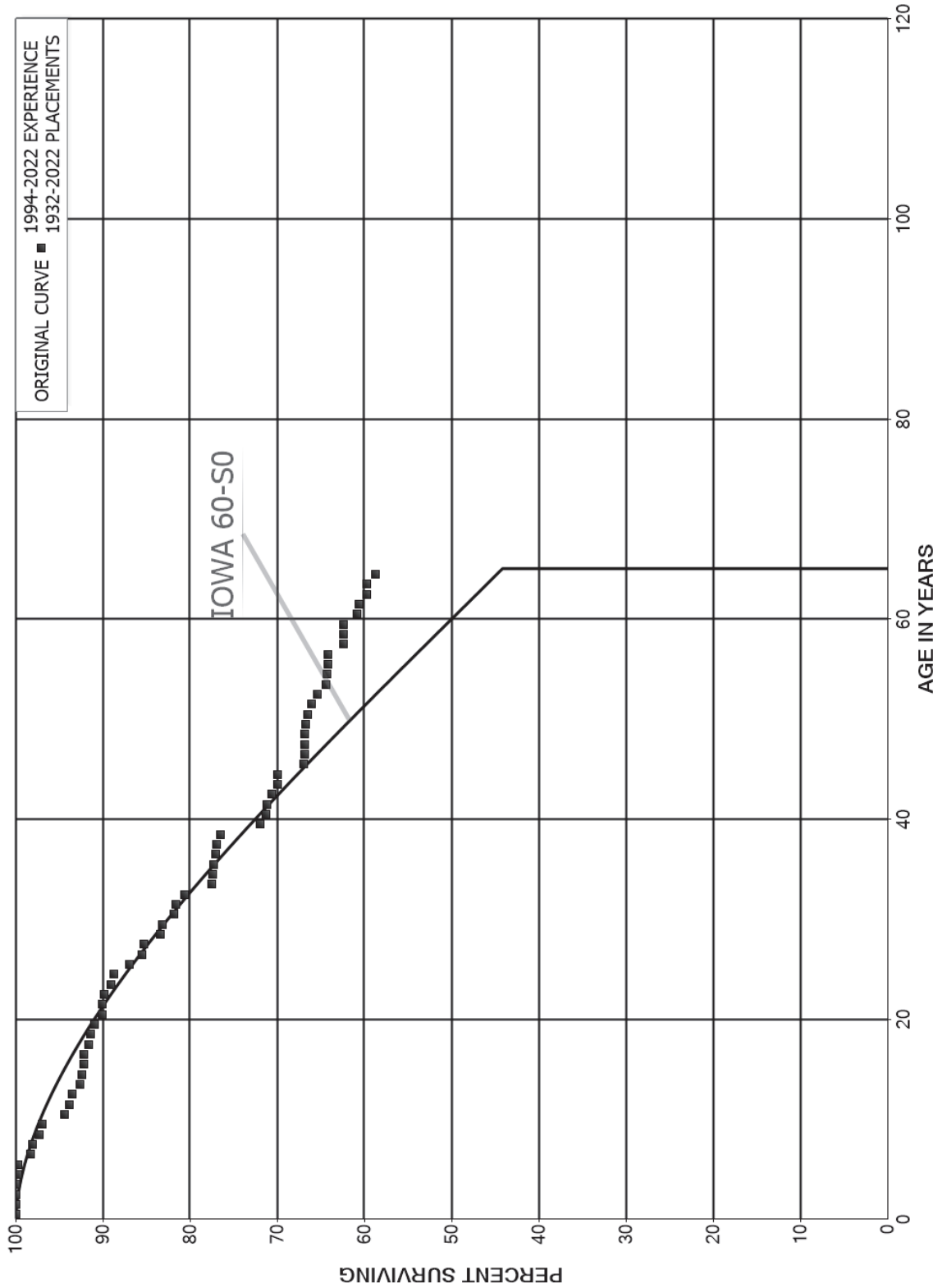
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 315.00 AND 315.02 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	135,085		0.0000	1.0000	52.01
80.5	83,827	32,102	0.3830	0.6170	52.01
81.5	51,016		0.0000	1.0000	32.09
82.5	50,502	3,066	0.0607	0.9393	32.09
83.5	46,680		0.0000	1.0000	30.14
84.5	44,933		0.0000	1.0000	30.14
85.5	44,778		0.0000	1.0000	30.14
86.5	44,778		0.0000	1.0000	30.14
87.5	44,778		0.0000	1.0000	30.14
88.5	44,778		0.0000	1.0000	30.14
89.5	44,778		0.0000	1.0000	30.14
90.5					30.14

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNTS 316.00 AND 316.02 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 316.00 AND 316.02 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	239,034,108		0.0000	1.0000	100.00
0.5	238,965,185	26,882	0.0001	0.9999	100.00
1.5	239,096,223	148,614	0.0006	0.9994	99.99
2.5	237,453,784	1,266	0.0000	1.0000	99.93
3.5	235,837,926	351,280	0.0015	0.9985	99.93
4.5	26,733,262	24,848	0.0009	0.9991	99.78
5.5	24,689,746	357,027	0.0145	0.9855	99.68
6.5	20,996,134	40,257	0.0019	0.9981	98.24
7.5	17,392,776	132,375	0.0076	0.9924	98.05
8.5	23,483,031	88,350	0.0038	0.9962	97.31
9.5	21,192,839	563,446	0.0266	0.9734	96.94
10.5	19,729,487	116,094	0.0059	0.9941	94.36
11.5	18,772,419	55,947	0.0030	0.9970	93.81
12.5	17,074,074	171,587	0.0100	0.9900	93.53
13.5	16,216,335	25,982	0.0016	0.9984	92.59
14.5	16,086,263	39,166	0.0024	0.9976	92.44
15.5	15,281,436		0.0000	1.0000	92.22
16.5	18,498,814	119,624	0.0065	0.9935	92.22
17.5	17,951,927	36,839	0.0021	0.9979	91.62
18.5	17,391,707	90,423	0.0052	0.9948	91.43
19.5	17,298,387	159,252	0.0092	0.9908	90.96
20.5	18,886,567	5,798	0.0003	0.9997	90.12
21.5	18,878,660	61,980	0.0033	0.9967	90.09
22.5	18,840,534	143,611	0.0076	0.9924	89.80
23.5	18,773,316	92,563	0.0049	0.9951	89.11
24.5	18,982,933	358,213	0.0189	0.9811	88.67
25.5	18,624,859	311,134	0.0167	0.9833	87.00
26.5	16,497,265	47,769	0.0029	0.9971	85.55
27.5	16,247,155	353,016	0.0217	0.9783	85.30
28.5	15,761,795	57,123	0.0036	0.9964	83.44
29.5	15,477,305	235,675	0.0152	0.9848	83.14
30.5	15,120,640	40,028	0.0026	0.9974	81.88
31.5	15,054,672	186,371	0.0124	0.9876	81.66
32.5	14,463,184	559,345	0.0387	0.9613	80.65
33.5	13,870,188	20,220	0.0015	0.9985	77.53
34.5	13,619,908	25,793	0.0019	0.9981	77.42
35.5	13,543,791	45,011	0.0033	0.9967	77.27
36.5	13,401,716	6,643	0.0005	0.9995	77.01
37.5	8,622,921	51,331	0.0060	0.9940	76.97
38.5	8,464,785	507,657	0.0600	0.9400	76.52

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 316.00 AND 316.02 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,881,317	65,612	0.0083	0.9917	71.93
40.5	7,597,523	19,035	0.0025	0.9975	71.33
41.5	7,551,216	53,996	0.0072	0.9928	71.15
42.5	7,427,541	73,517	0.0099	0.9901	70.64
43.5	7,242,220	2,334	0.0003	0.9997	69.94
44.5	7,033,721	300,724	0.0428	0.9572	69.92
45.5	2,801,561	4,598	0.0016	0.9984	66.93
46.5	2,798,779	795	0.0003	0.9997	66.82
47.5	2,795,321		0.0000	1.0000	66.80
48.5	2,760,157	3,556	0.0013	0.9987	66.80
49.5	1,307,673	4,454	0.0034	0.9966	66.72
50.5	1,298,870	8,106	0.0062	0.9938	66.49
51.5	1,275,763	13,604	0.0107	0.9893	66.07
52.5	1,137,050	17,651	0.0155	0.9845	65.37
53.5	768,061	1,448	0.0019	0.9981	64.35
54.5	547,136	568	0.0010	0.9990	64.23
55.5	374,893	80	0.0002	0.9998	64.17
56.5	374,813	10,461	0.0279	0.9721	64.15
57.5	361,784		0.0000	1.0000	62.36
58.5	360,239	105	0.0003	0.9997	62.36
59.5	359,833	8,639	0.0240	0.9760	62.34
60.5	334,287	1,103	0.0033	0.9967	60.85
61.5	359,274	5,539	0.0154	0.9846	60.65
62.5	349,228	34	0.0001	0.9999	59.71
63.5	244,468	3,858	0.0158	0.9842	59.71
64.5	219,171		0.0000	1.0000	58.76
65.5	217,143	522	0.0024	0.9976	58.76
66.5	184,437		0.0000	1.0000	58.62
67.5	152,518		0.0000	1.0000	58.62
68.5	152,518		0.0000	1.0000	58.62
69.5	72,437	48	0.0007	0.9993	58.62
70.5	63,470	80	0.0013	0.9987	58.58
71.5	63,350		0.0000	1.0000	58.51
72.5	56,605	6	0.0001	0.9999	58.51
73.5	51,969		0.0000	1.0000	58.50
74.5	51,969		0.0000	1.0000	58.50
75.5	46,540		0.0000	1.0000	58.50
76.5	46,540		0.0000	1.0000	58.50
77.5	46,334		0.0000	1.0000	58.50
78.5	45,589		0.0000	1.0000	58.50

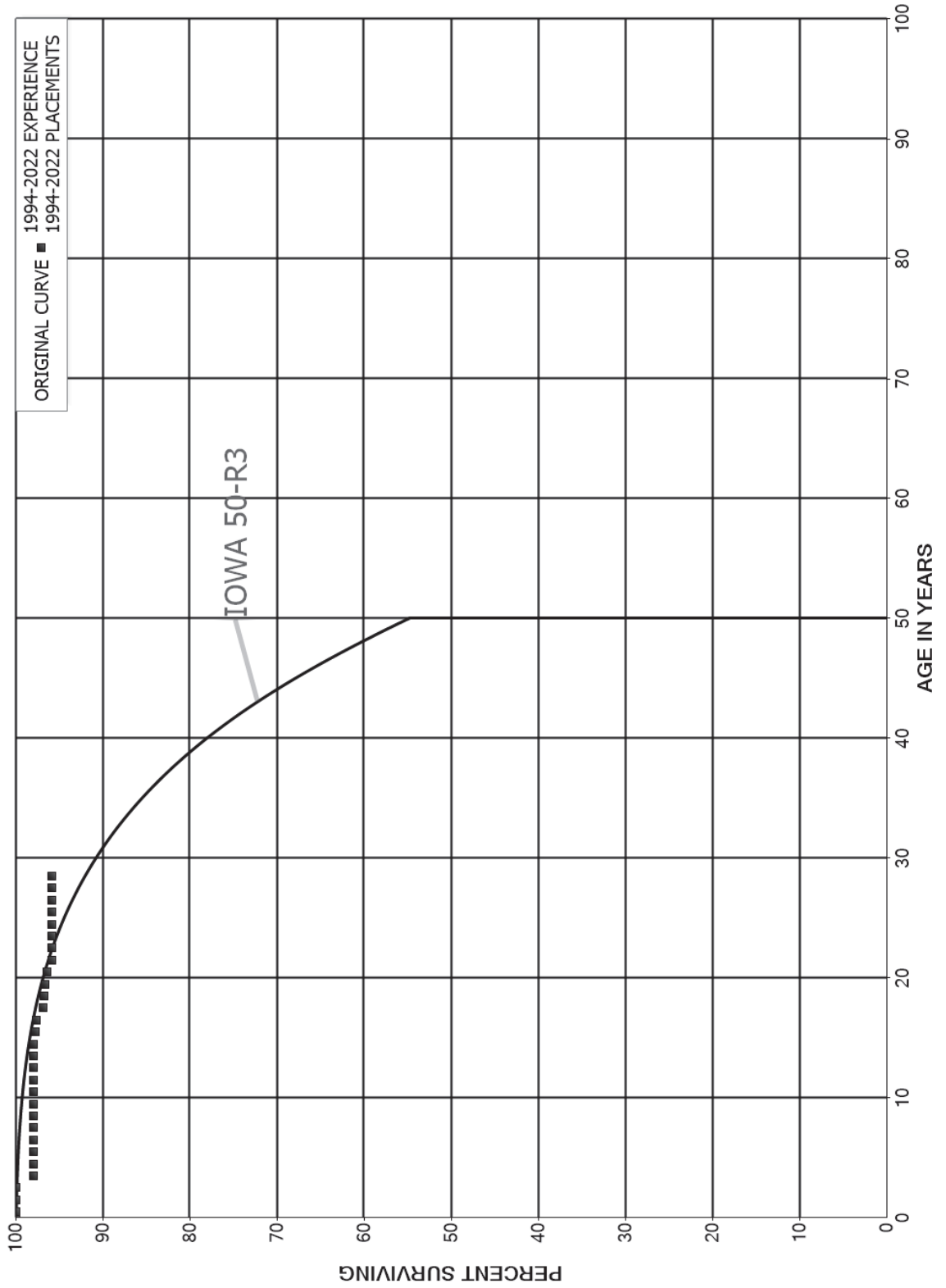
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 316.00 AND 316.02 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	45,589		0.0000	1.0000	58.50
80.5	43,232	220	0.0051	0.9949	58.50
81.5	43,012		0.0000	1.0000	58.21
82.5	43,012		0.0000	1.0000	58.21
83.5	43,012		0.0000	1.0000	58.21
84.5	43,012		0.0000	1.0000	58.21
85.5	43,012		0.0000	1.0000	58.21
86.5	43,012		0.0000	1.0000	58.21
87.5	43,012		0.0000	1.0000	58.21
88.5	43,012		0.0000	1.0000	58.21
89.5	43,012		0.0000	1.0000	58.21
90.5					58.21

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



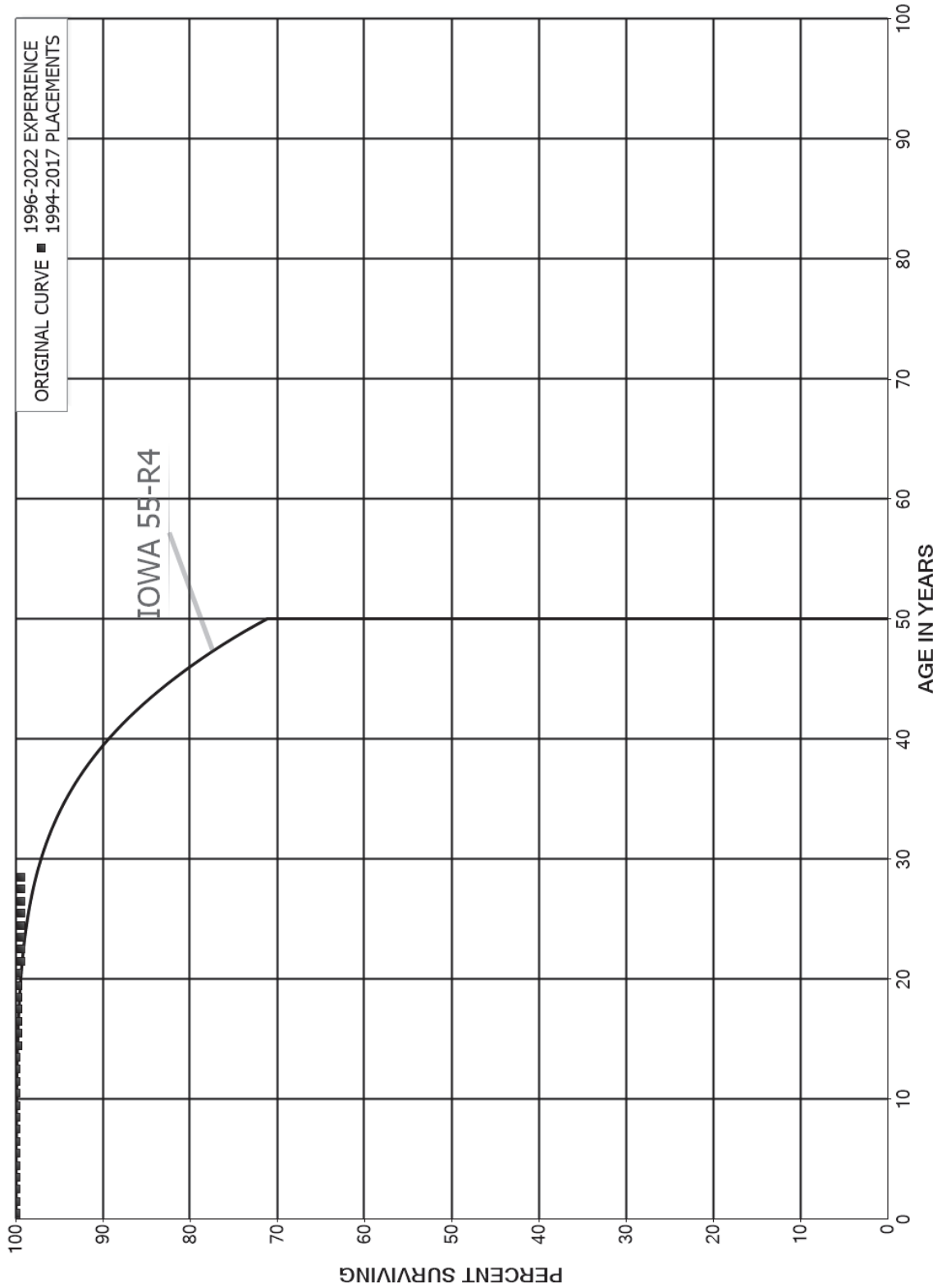
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,019,157		0.0000	1.0000	100.00
0.5	6,792,028		0.0000	1.0000	100.00
1.5	6,792,470		0.0000	1.0000	100.00
2.5	8,933,343	182,521	0.0204	0.9796	100.00
3.5	8,750,822		0.0000	1.0000	97.96
4.5	8,719,747		0.0000	1.0000	97.96
5.5	9,188,207		0.0000	1.0000	97.96
6.5	9,055,465		0.0000	1.0000	97.96
7.5	8,868,571		0.0000	1.0000	97.96
8.5	8,846,300		0.0000	1.0000	97.96
9.5	8,829,497		0.0000	1.0000	97.96
10.5	8,826,294		0.0000	1.0000	97.96
11.5	8,826,297	1,140	0.0001	0.9999	97.96
12.5	8,825,157		0.0000	1.0000	97.94
13.5	8,825,157		0.0000	1.0000	97.94
14.5	8,825,157	18,620	0.0021	0.9979	97.94
15.5	8,264,790	14,700	0.0018	0.9982	97.74
16.5	8,250,089	58,043	0.0070	0.9930	97.56
17.5	8,192,047	13,688	0.0017	0.9983	96.88
18.5	7,635,750	12,219	0.0016	0.9984	96.72
19.5	7,621,408	16,064	0.0021	0.9979	96.56
20.5	6,743,326	36,496	0.0054	0.9946	96.36
21.5	6,706,830	1,831	0.0003	0.9997	95.84
22.5	6,183,365		0.0000	1.0000	95.81
23.5	6,183,365		0.0000	1.0000	95.81
24.5	6,183,365		0.0000	1.0000	95.81
25.5	6,009,245		0.0000	1.0000	95.81
26.5	6,009,245		0.0000	1.0000	95.81
27.5	3,999,704		0.0000	1.0000	95.81
28.5					95.81

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES - HANDLING AND STORAGE
 ORIGINAL AND SMOOTH SURVIVOR CURVES



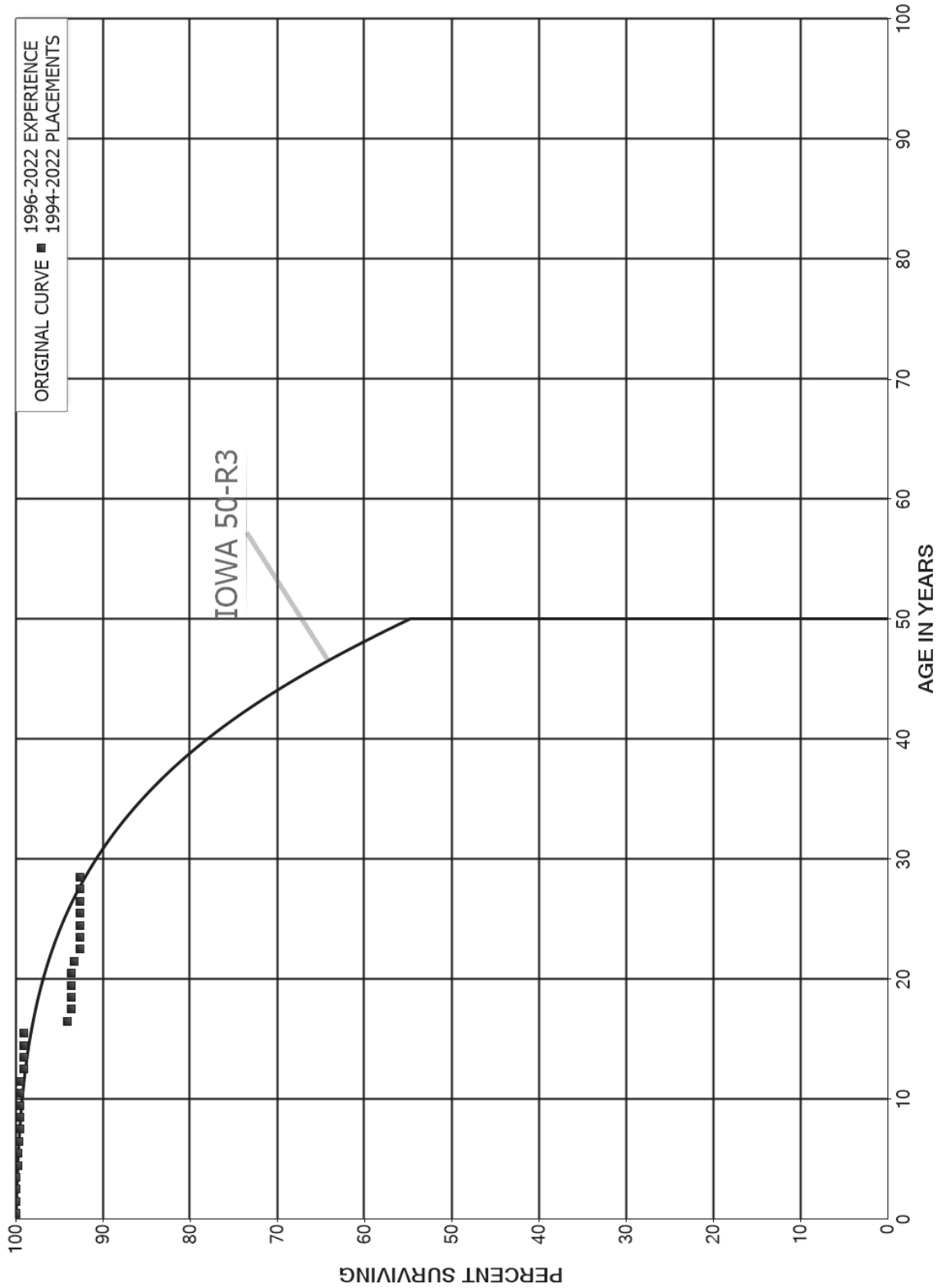
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES - HANDLING AND STORAGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-2017			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,212,638		0.0000	1.0000	100.00
0.5	2,212,638		0.0000	1.0000	100.00
1.5	2,212,638		0.0000	1.0000	100.00
2.5	4,913,302		0.0000	1.0000	100.00
3.5	4,913,302		0.0000	1.0000	100.00
4.5	4,913,302		0.0000	1.0000	100.00
5.5	5,540,709		0.0000	1.0000	100.00
6.5	5,220,360		0.0000	1.0000	100.00
7.5	5,220,360		0.0000	1.0000	100.00
8.5	5,220,360		0.0000	1.0000	100.00
9.5	5,220,360		0.0000	1.0000	100.00
10.5	5,220,360		0.0000	1.0000	100.00
11.5	5,220,376		0.0000	1.0000	100.00
12.5	5,220,376		0.0000	1.0000	100.00
13.5	5,220,376	16,850	0.0032	0.9968	100.00
14.5	5,203,525		0.0000	1.0000	99.68
15.5	4,553,204		0.0000	1.0000	99.68
16.5	4,553,204		0.0000	1.0000	99.68
17.5	4,553,204		0.0000	1.0000	99.68
18.5	4,552,146		0.0000	1.0000	99.68
19.5	4,548,022		0.0000	1.0000	99.68
20.5	2,938,516	9,210	0.0031	0.9969	99.68
21.5	2,929,306		0.0000	1.0000	99.36
22.5	2,289,666		0.0000	1.0000	99.36
23.5	2,289,666		0.0000	1.0000	99.36
24.5	2,277,134		0.0000	1.0000	99.36
25.5	2,277,134		0.0000	1.0000	99.36
26.5	1,705,091		0.0000	1.0000	99.36
27.5	1,173,974		0.0000	1.0000	99.36
28.5					99.36

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 343.00 PRIME MOVERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 343.00 PRIME MOVERS

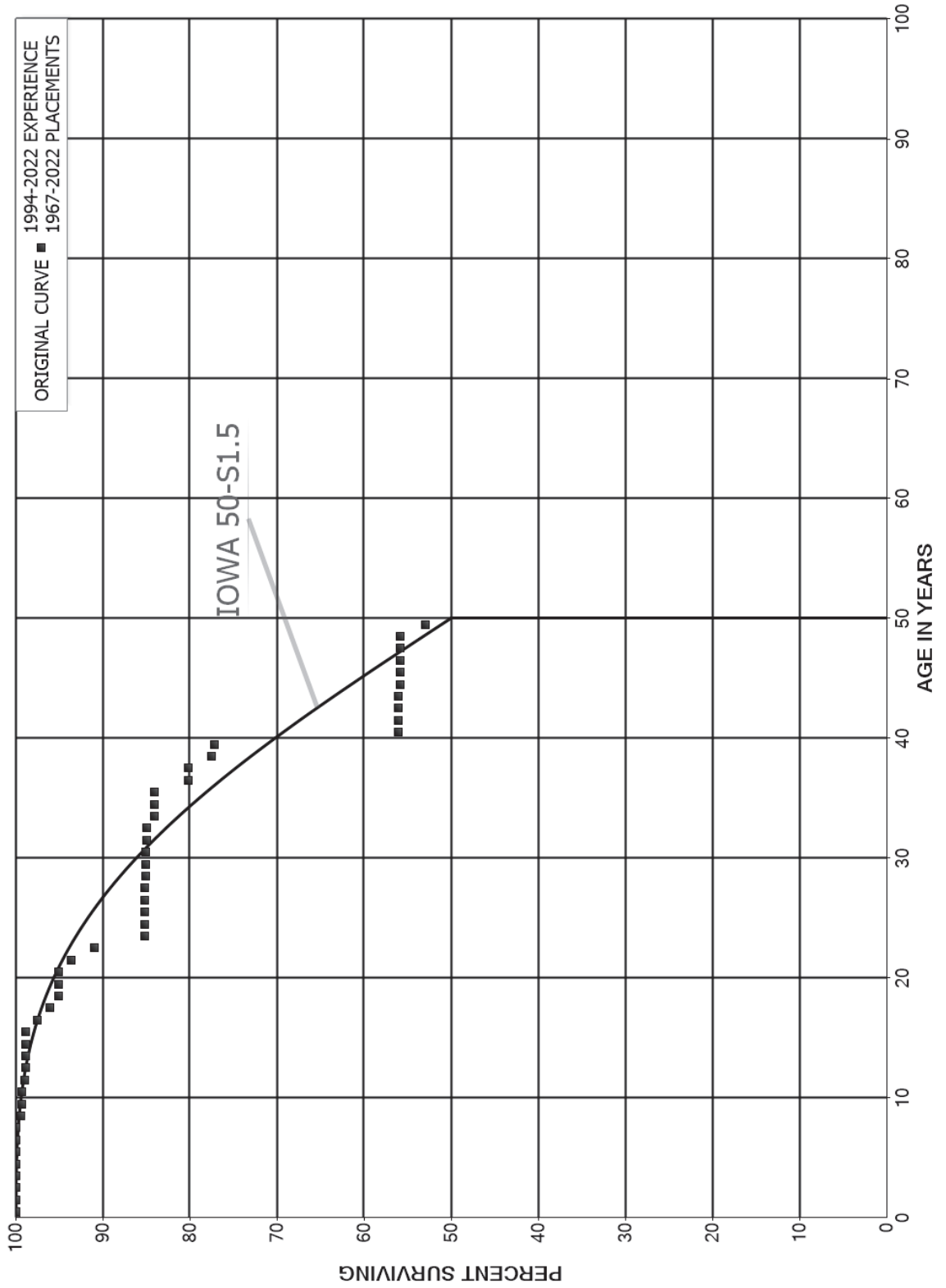
ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	77,184,246		0.0000	1.0000	100.00
0.5	77,081,899		0.0000	1.0000	100.00
1.5	77,112,204		0.0000	1.0000	100.00
2.5	111,011,242		0.0000	1.0000	100.00
3.5	109,979,466	334,872	0.0030	0.9970	100.00
4.5	103,794,974		0.0000	1.0000	99.70
5.5	122,460,980	132,499	0.0011	0.9989	99.70
6.5	120,985,859	124,198	0.0010	0.9990	99.59
7.5	120,856,488		0.0000	1.0000	99.49
8.5	119,954,438		0.0000	1.0000	99.49
9.5	119,943,036	9,802	0.0001	0.9999	99.49
10.5	119,818,841	4,860	0.0000	1.0000	99.48
11.5	119,729,377	438,910	0.0037	0.9963	99.47
12.5	119,221,395		0.0000	1.0000	99.11
13.5	119,221,395	6,175	0.0001	0.9999	99.11
14.5	119,215,219	48,086	0.0004	0.9996	99.10
15.5	99,916,791	5,042,267	0.0505	0.9495	99.06
16.5	94,874,524	451,004	0.0048	0.9952	94.06
17.5	94,423,519	7,496	0.0001	0.9999	93.62
18.5	94,383,924	21,837	0.0002	0.9998	93.61
19.5	94,245,429		0.0000	1.0000	93.59
20.5	57,467,549	162,054	0.0028	0.9972	93.59
21.5	57,305,495	409,583	0.0071	0.9929	93.32
22.5	37,440,148	23,082	0.0006	0.9994	92.66
23.5	37,065,319	1,755	0.0000	1.0000	92.60
24.5	36,683,255	3,778	0.0001	0.9999	92.60
25.5	36,642,132		0.0000	1.0000	92.59
26.5	36,635,955		0.0000	1.0000	92.59
27.5	19,091,247		0.0000	1.0000	92.59
28.5					92.59

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 344.00 GENERATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	236,821,705		0.0000	1.0000	100.00
0.5	214,473,810		0.0000	1.0000	100.00
1.5	203,972,348		0.0000	1.0000	100.00
2.5	150,205,237	16,328	0.0001	0.9999	100.00
3.5	151,264,153	81,635	0.0005	0.9995	99.99
4.5	59,910,331		0.0000	1.0000	99.94
5.5	33,609,566		0.0000	1.0000	99.94
6.5	33,424,339		0.0000	1.0000	99.94
7.5	33,410,565	188,555	0.0056	0.9944	99.94
8.5	33,274,273	26,202	0.0008	0.9992	99.37
9.5	33,075,719	6,631	0.0002	0.9998	99.29
10.5	33,010,258	105,918	0.0032	0.9968	99.27
11.5	32,881,562	48,720	0.0015	0.9985	98.95
12.5	32,832,841	7,536	0.0002	0.9998	98.81
13.5	32,812,065	0	0.0000	1.0000	98.79
14.5	31,273,774		0.0000	1.0000	98.79
15.5	26,652,922	333,553	0.0125	0.9875	98.79
16.5	26,463,747	417,403	0.0158	0.9842	97.55
17.5	26,029,173	253,135	0.0097	0.9903	96.01
18.5	25,769,066		0.0000	1.0000	95.08
19.5	25,707,235		0.0000	1.0000	95.08
20.5	19,042,565	285,382	0.0150	0.9850	95.08
21.5	18,541,896	543,942	0.0293	0.9707	93.65
22.5	15,184,304	954,188	0.0628	0.9372	90.90
23.5	14,230,115		0.0000	1.0000	85.19
24.5	14,268,015	10,388	0.0007	0.9993	85.19
25.5	14,257,627		0.0000	1.0000	85.13
26.5	14,048,338		0.0000	1.0000	85.13
27.5	10,300,379	9,412	0.0009	0.9991	85.13
28.5	7,084,380		0.0000	1.0000	85.05
29.5	7,078,051		0.0000	1.0000	85.05
30.5	7,078,051	5,636	0.0008	0.9992	85.05
31.5	7,072,415		0.0000	1.0000	84.98
32.5	6,383,066	69,229	0.0108	0.9892	84.98
33.5	6,313,838	2,326	0.0004	0.9996	84.06
34.5	6,302,840	1,255	0.0002	0.9998	84.03
35.5	6,301,585	287,906	0.0457	0.9543	84.01
36.5	6,010,194		0.0000	1.0000	80.18
37.5	5,892,139	195,143	0.0331	0.9669	80.18
38.5	5,696,996	25,066	0.0044	0.9956	77.52

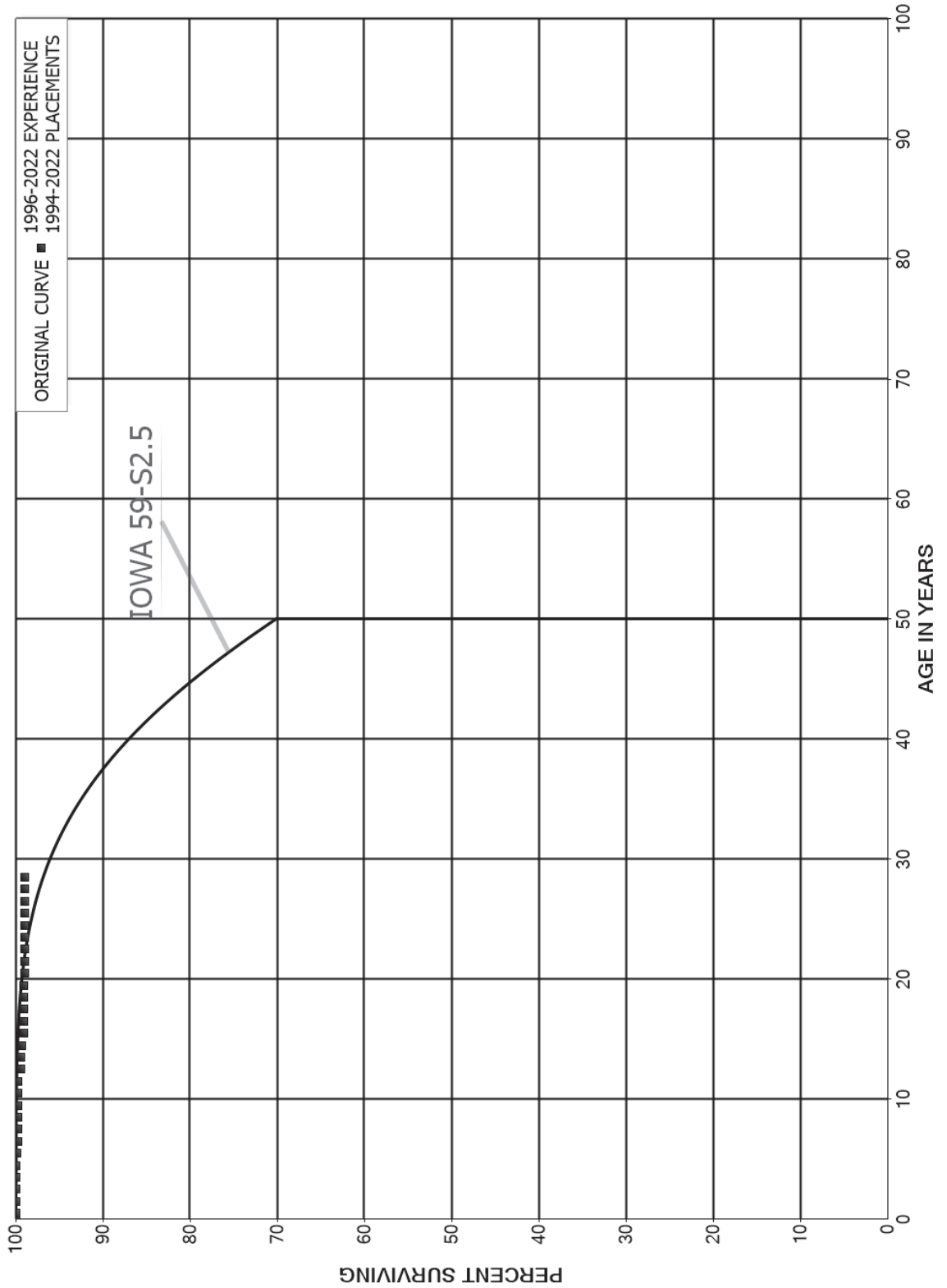
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,671,931	1,548,894	0.2731	0.7269	77.18
40.5	4,123,037		0.0000	1.0000	56.10
41.5	4,123,037		0.0000	1.0000	56.10
42.5	4,123,037		0.0000	1.0000	56.10
43.5	4,123,037	17,156	0.0042	0.9958	56.10
44.5	4,105,881		0.0000	1.0000	55.87
45.5	3,946,959		0.0000	1.0000	55.87
46.5	3,946,959		0.0000	1.0000	55.87
47.5	3,946,959		0.0000	1.0000	55.87
48.5	3,946,959	203,935	0.0517	0.9483	55.87
49.5	563,598		0.0000	1.0000	52.98
50.5	563,598	3,300	0.0059	0.9941	52.98
51.5	560,299		0.0000	1.0000	52.67
52.5	560,299		0.0000	1.0000	52.67
53.5	363,268		0.0000	1.0000	52.67
54.5	363,268		0.0000	1.0000	52.67
55.5					52.67

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



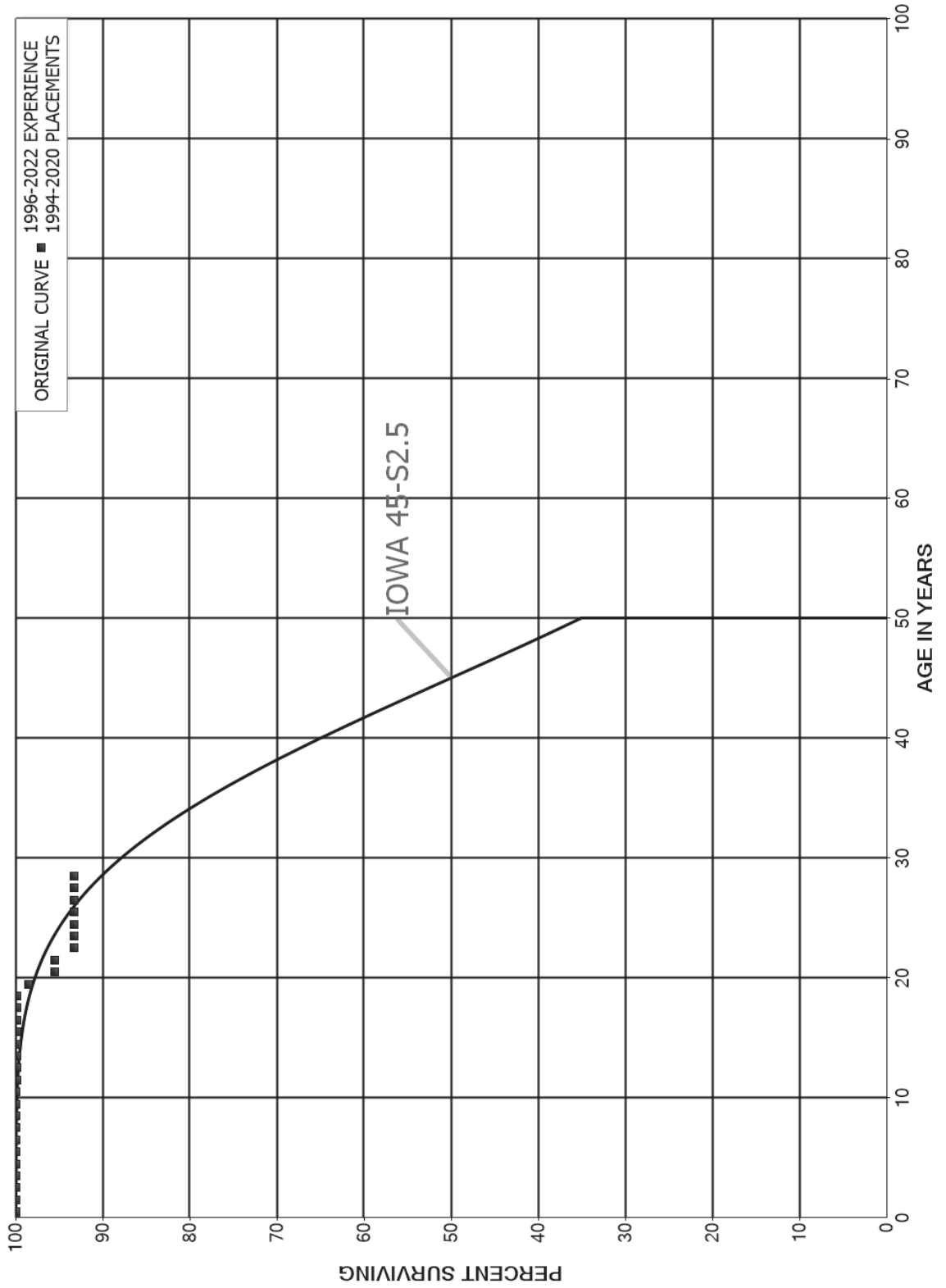
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,032,248		0.0000	1.0000	100.00
0.5	20,030,450		0.0000	1.0000	100.00
1.5	17,537,301		0.0000	1.0000	100.00
2.5	25,552,939	5,267	0.0002	0.9998	100.00
3.5	25,547,672	15,310	0.0006	0.9994	99.98
4.5	16,292,349	22,735	0.0014	0.9986	99.92
5.5	19,180,522	4,065	0.0002	0.9998	99.78
6.5	19,165,436		0.0000	1.0000	99.76
7.5	19,044,202		0.0000	1.0000	99.76
8.5	18,974,534		0.0000	1.0000	99.76
9.5	18,974,534	13,364	0.0007	0.9993	99.76
10.5	18,851,210		0.0000	1.0000	99.69
11.5	18,833,899	47,247	0.0025	0.9975	99.69
12.5	18,756,046		0.0000	1.0000	99.44
13.5	18,756,046	33,551	0.0018	0.9982	99.44
14.5	18,651,704	33,782	0.0018	0.9982	99.26
15.5	15,593,967		0.0000	1.0000	99.08
16.5	15,593,967		0.0000	1.0000	99.08
17.5	15,591,545	8,617	0.0006	0.9994	99.08
18.5	15,578,010		0.0000	1.0000	99.03
19.5	15,567,830	9,797	0.0006	0.9994	99.03
20.5	11,391,236		0.0000	1.0000	98.96
21.5	11,391,236		0.0000	1.0000	98.96
22.5	8,431,711		0.0000	1.0000	98.96
23.5	8,431,711		0.0000	1.0000	98.96
24.5	8,373,438		0.0000	1.0000	98.96
25.5	8,373,438		0.0000	1.0000	98.96
26.5	8,373,438		0.0000	1.0000	98.96
27.5	4,554,822		0.0000	1.0000	98.96
28.5					98.96

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



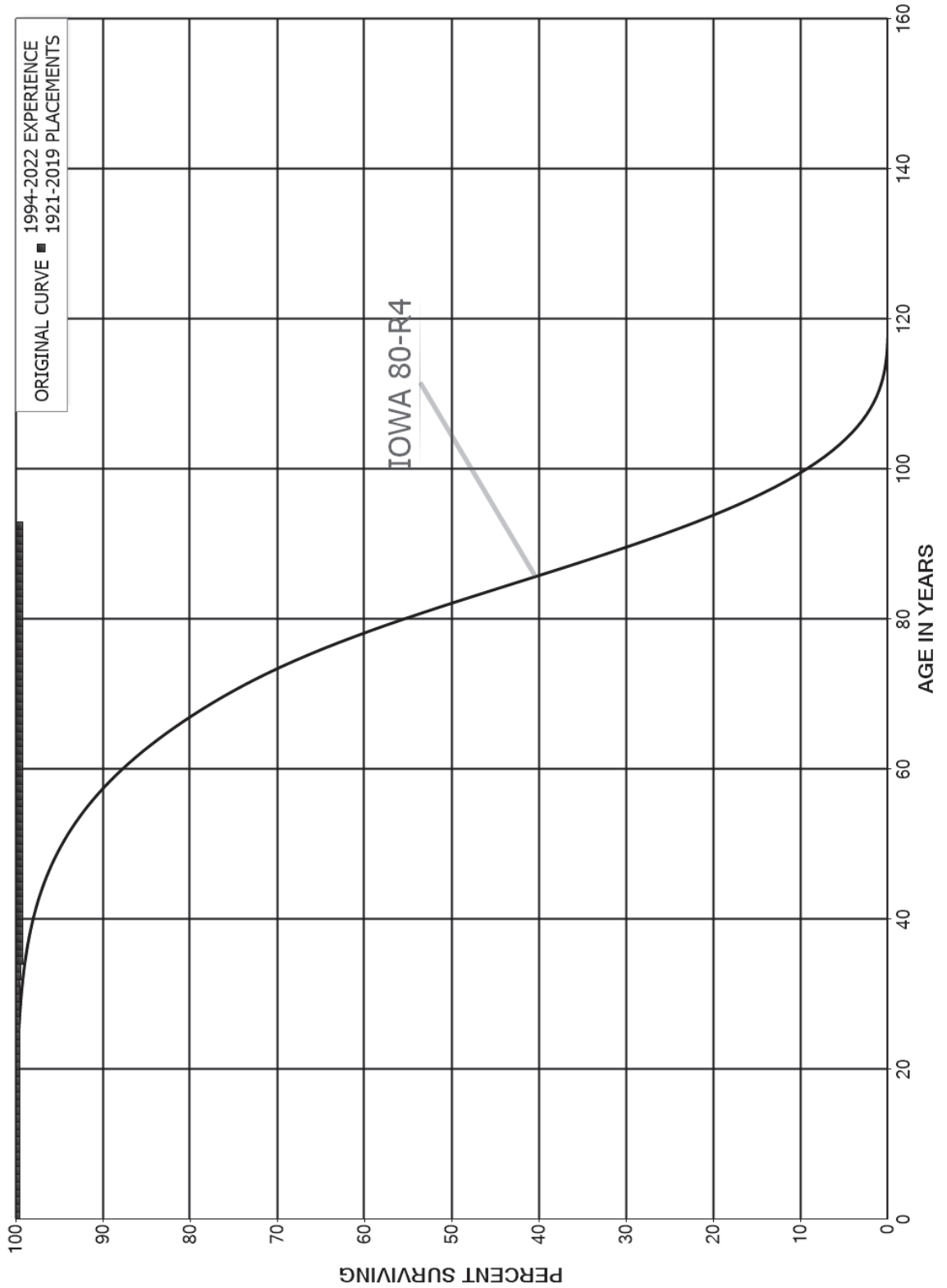
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-2020			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,682,605		0.0000	1.0000	100.00
0.5	1,682,605		0.0000	1.0000	100.00
1.5	1,682,727		0.0000	1.0000	100.00
2.5	2,183,185		0.0000	1.0000	100.00
3.5	2,183,185		0.0000	1.0000	100.00
4.5	2,183,185		0.0000	1.0000	100.00
5.5	2,051,695		0.0000	1.0000	100.00
6.5	1,896,826		0.0000	1.0000	100.00
7.5	1,847,052		0.0000	1.0000	100.00
8.5	1,817,874		0.0000	1.0000	100.00
9.5	1,775,160		0.0000	1.0000	100.00
10.5	1,775,160	3,487	0.0020	0.9980	100.00
11.5	1,771,698		0.0000	1.0000	99.80
12.5	1,766,797		0.0000	1.0000	99.80
13.5	1,766,797		0.0000	1.0000	99.80
14.5	1,766,797		0.0000	1.0000	99.80
15.5	1,679,264		0.0000	1.0000	99.80
16.5	1,679,264		0.0000	1.0000	99.80
17.5	1,679,261		0.0000	1.0000	99.80
18.5	1,679,119	22,512	0.0134	0.9866	99.80
19.5	1,656,035	49,815	0.0301	0.9699	98.47
20.5	1,376,114		0.0000	1.0000	95.50
21.5	1,376,114	31,630	0.0230	0.9770	95.50
22.5	1,258,388		0.0000	1.0000	93.31
23.5	1,258,388		0.0000	1.0000	93.31
24.5	1,256,701		0.0000	1.0000	93.31
25.5	1,256,701		0.0000	1.0000	93.31
26.5	1,256,701		0.0000	1.0000	93.31
27.5	772,374		0.0000	1.0000	93.31
28.5					93.31

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 350.50 LAND RIGHTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 350.50 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2019			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,896,673		0.0000	1.0000	100.00
0.5	4,896,769		0.0000	1.0000	100.00
1.5	4,896,998		0.0000	1.0000	100.00
2.5	4,910,023	31	0.0000	1.0000	100.00
3.5	1,956,074	11	0.0000	1.0000	100.00
4.5	1,451,272		0.0000	1.0000	100.00
5.5	1,451,427		0.0000	1.0000	100.00
6.5	1,453,043		0.0000	1.0000	100.00
7.5	4,589,862		0.0000	1.0000	100.00
8.5	4,600,043		0.0000	1.0000	100.00
9.5	4,616,518	506	0.0001	0.9999	100.00
10.5	7,979,855		0.0000	1.0000	99.99
11.5	8,107,036		0.0000	1.0000	99.99
12.5	7,545,754		0.0000	1.0000	99.99
13.5	7,638,874		0.0000	1.0000	99.99
14.5	7,736,892	4	0.0000	1.0000	99.99
15.5	7,804,050		0.0000	1.0000	99.99
16.5	8,294,568		0.0000	1.0000	99.99
17.5	8,948,445		0.0000	1.0000	99.99
18.5	10,060,754		0.0000	1.0000	99.99
19.5	10,259,513		0.0000	1.0000	99.99
20.5	10,941,899	1,223	0.0001	0.9999	99.99
21.5	12,474,758		0.0000	1.0000	99.98
22.5	13,247,045		0.0000	1.0000	99.98
23.5	13,976,593	43	0.0000	1.0000	99.98
24.5	14,167,439	9,468	0.0007	0.9993	99.98
25.5	14,547,115		0.0000	1.0000	99.91
26.5	14,795,111		0.0000	1.0000	99.91
27.5	14,632,669	1,608	0.0001	0.9999	99.91
28.5	14,627,061		0.0000	1.0000	99.90
29.5	14,666,721		0.0000	1.0000	99.90
30.5	14,680,719		0.0000	1.0000	99.90
31.5	15,460,017	7,401	0.0005	0.9995	99.90
32.5	15,443,339	4,509	0.0003	0.9997	99.85
33.5	15,436,695	39,908	0.0026	0.9974	99.82
34.5	15,430,585		0.0000	1.0000	99.56
35.5	15,435,494		0.0000	1.0000	99.56
36.5	11,987,986		0.0000	1.0000	99.56
37.5	12,309,723		0.0000	1.0000	99.56
38.5	12,263,006		0.0000	1.0000	99.56

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 350.50 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2019			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,880,425		0.0000	1.0000	99.56
40.5	8,748,576		0.0000	1.0000	99.56
41.5	8,828,325		0.0000	1.0000	99.56
42.5	8,741,757		0.0000	1.0000	99.56
43.5	8,650,668		0.0000	1.0000	99.56
44.5	8,710,642	1	0.0000	1.0000	99.56
45.5	8,221,347		0.0000	1.0000	99.56
46.5	7,567,434		0.0000	1.0000	99.56
47.5	6,462,566		0.0000	1.0000	99.56
48.5	6,216,977		0.0000	1.0000	99.56
49.5	5,533,676		0.0000	1.0000	99.56
50.5	4,019,919		0.0000	1.0000	99.56
51.5	3,255,286		0.0000	1.0000	99.56
52.5	2,507,279		0.0000	1.0000	99.56
53.5	2,301,712		0.0000	1.0000	99.56
54.5	1,922,750		0.0000	1.0000	99.56
55.5	1,442,442		0.0000	1.0000	99.56
56.5	1,442,177		0.0000	1.0000	99.56
57.5	1,431,287		0.0000	1.0000	99.56
58.5	1,401,950		0.0000	1.0000	99.56
59.5	1,392,234		0.0000	1.0000	99.56
60.5	656,793		0.0000	1.0000	99.56
61.5	817,619		0.0000	1.0000	99.56
62.5	942,021		0.0000	1.0000	99.56
63.5	1,141,733		0.0000	1.0000	99.56
64.5	1,140,205		0.0000	1.0000	99.56
65.5	1,114,073		0.0000	1.0000	99.56
66.5	781,609		0.0000	1.0000	99.56
67.5	776,529		0.0000	1.0000	99.56
68.5	779,183		0.0000	1.0000	99.56
69.5	784,009		0.0000	1.0000	99.56
70.5	701,969		0.0000	1.0000	99.56
71.5	701,543		0.0000	1.0000	99.56
72.5	680,579		0.0000	1.0000	99.56
73.5	554,970		0.0000	1.0000	99.56
74.5	554,868		0.0000	1.0000	99.56
75.5	544,051		0.0000	1.0000	99.56
76.5	542,913		0.0000	1.0000	99.56
77.5	542,821		0.0000	1.0000	99.56
78.5	545,611		0.0000	1.0000	99.56

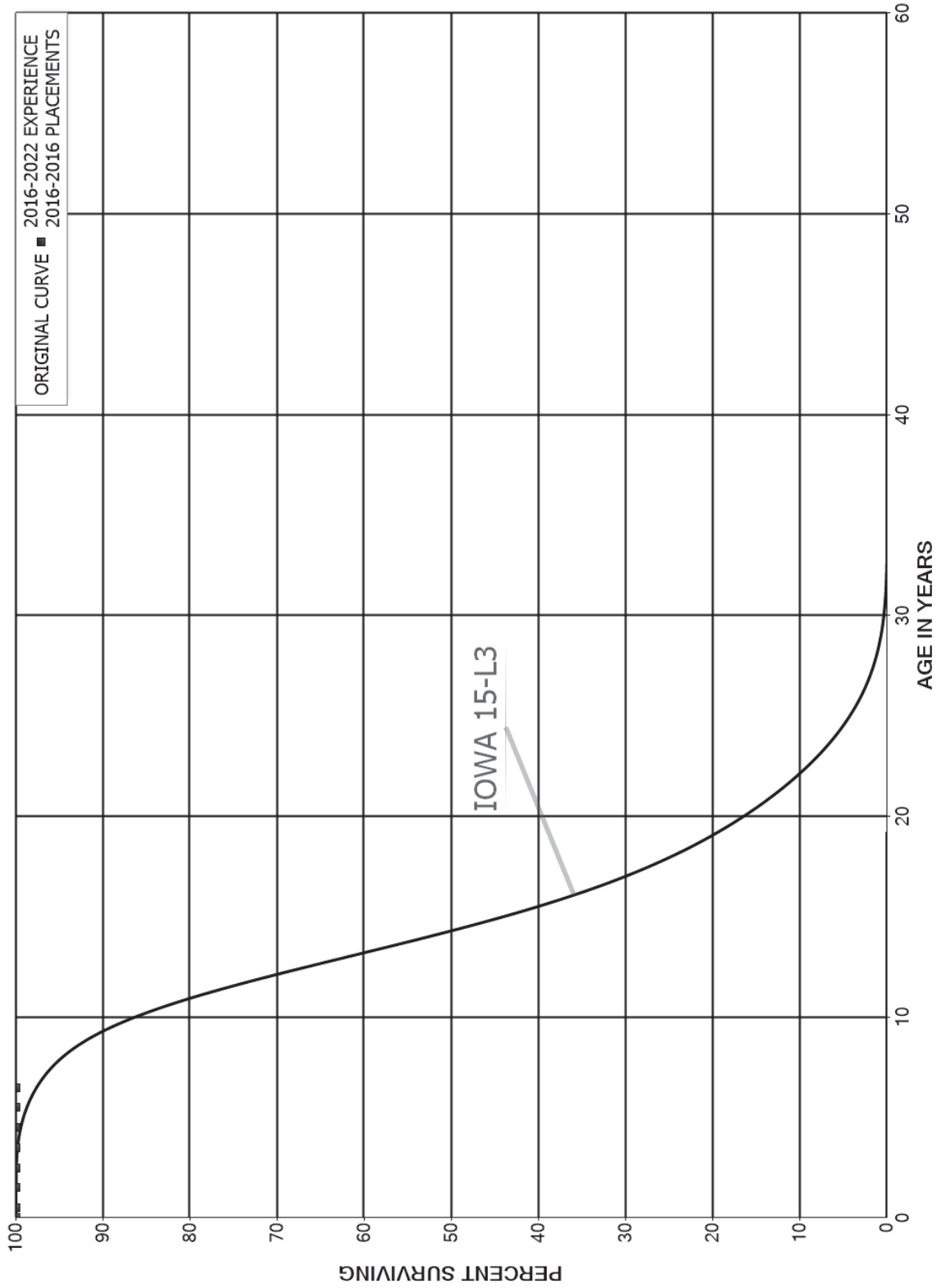
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 350.50 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2019			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	539,432		0.0000	1.0000	99.56
80.5	537,580		0.0000	1.0000	99.56
81.5	537,381		0.0000	1.0000	99.56
82.5	533,360		0.0000	1.0000	99.56
83.5	528,408		0.0000	1.0000	99.56
84.5	528,107		0.0000	1.0000	99.56
85.5	528,120		0.0000	1.0000	99.56
86.5	528,105		0.0000	1.0000	99.56
87.5	527,774		0.0000	1.0000	99.56
88.5	522,863		0.0000	1.0000	99.56
89.5	514,201		0.0000	1.0000	99.56
90.5	355,892		0.0000	1.0000	99.56
91.5	233,763		0.0000	1.0000	99.56
92.5	16		0.0000	1.0000	99.56
93.5	16		0.0000	1.0000	99.56
94.5	16		0.0000	1.0000	99.56
95.5	16		0.0000	1.0000	99.56
96.5	16		0.0000	1.0000	99.56
97.5					99.56

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 351.00 ENERGY STORAGE EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



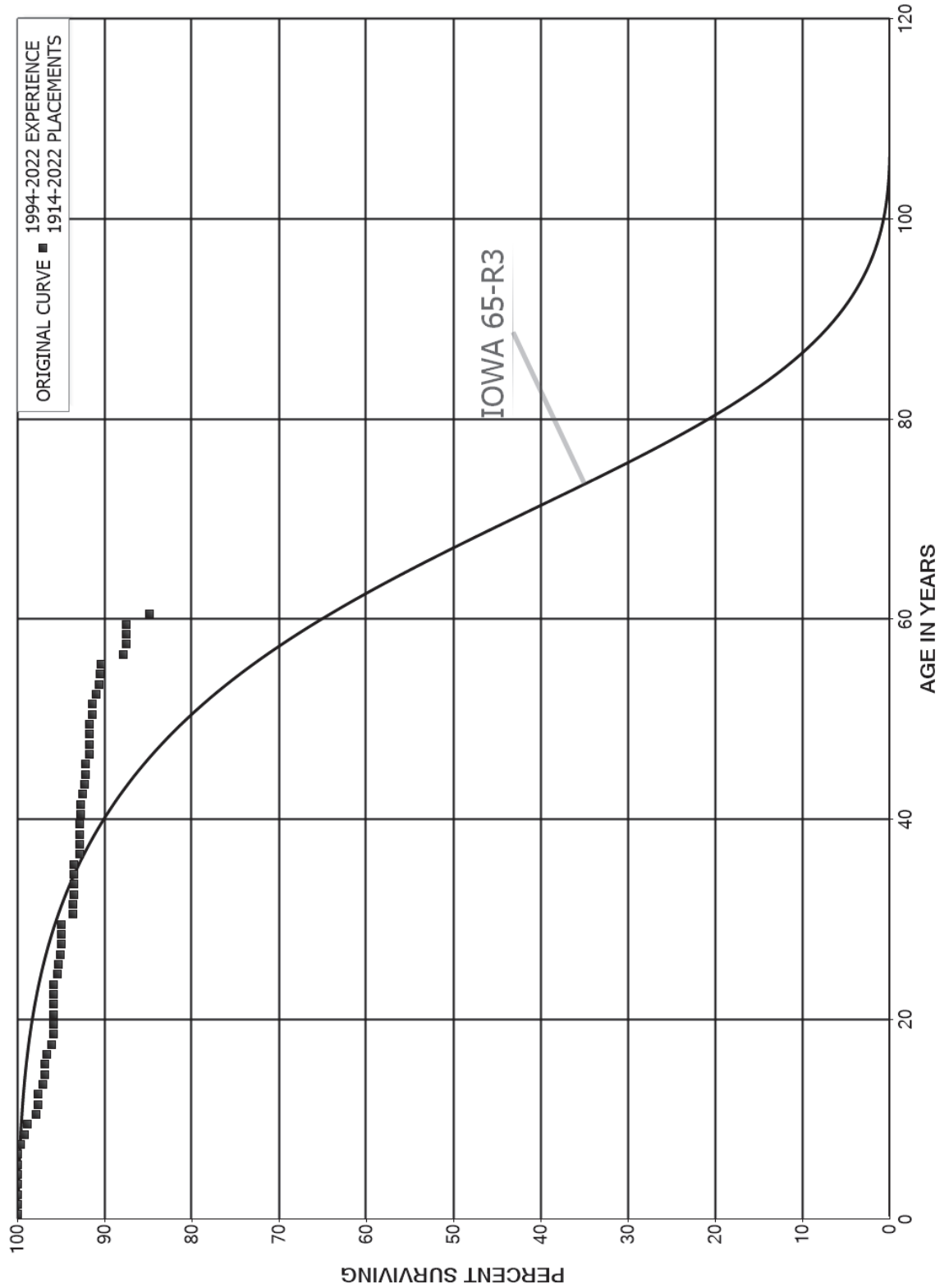
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 351.00 ENERGY STORAGE EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2016-2016			EXPERIENCE BAND 2016-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,305,630		0.0000	1.0000	100.00
0.5	10,305,630		0.0000	1.0000	100.00
1.5	10,305,630		0.0000	1.0000	100.00
2.5	10,305,630		0.0000	1.0000	100.00
3.5	10,305,630		0.0000	1.0000	100.00
4.5	10,305,630		0.0000	1.0000	100.00
5.5	10,305,630		0.0000	1.0000	100.00
6.5					100.00

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,238,602		0.0000	1.0000	100.00
0.5	20,057,859		0.0000	1.0000	100.00
1.5	20,055,083		0.0000	1.0000	100.00
2.5	20,042,077		0.0000	1.0000	100.00
3.5	20,044,458		0.0000	1.0000	100.00
4.5	19,995,911	2,847	0.0001	0.9999	100.00
5.5	20,050,011	2,158	0.0001	0.9999	99.99
6.5	3,056,704	11,676	0.0038	0.9962	99.98
7.5	1,359,888	6,160	0.0045	0.9955	99.59
8.5	1,312,368	3,988	0.0030	0.9970	99.14
9.5	1,252,630	12,091	0.0097	0.9903	98.84
10.5	1,169,252	3,655	0.0031	0.9969	97.89
11.5	1,372,004		0.0000	1.0000	97.58
12.5	1,335,119	6,796	0.0051	0.9949	97.58
13.5	1,277,458	2,760	0.0022	0.9978	97.08
14.5	1,106,001		0.0000	1.0000	96.87
15.5	1,089,887	3,259	0.0030	0.9970	96.87
16.5	1,458,582	7,066	0.0048	0.9952	96.58
17.5	1,593,709	4,236	0.0027	0.9973	96.12
18.5	1,696,774		0.0000	1.0000	95.86
19.5	1,833,384		0.0000	1.0000	95.86
20.5	1,977,173		0.0000	1.0000	95.86
21.5	1,955,016	544	0.0003	0.9997	95.86
22.5	2,213,024		0.0000	1.0000	95.83
23.5	2,321,677	11,663	0.0050	0.9950	95.83
24.5	2,518,656	2,938	0.0012	0.9988	95.35
25.5	2,332,983	5,106	0.0022	0.9978	95.24
26.5	2,528,433	884	0.0003	0.9997	95.03
27.5	2,506,611	1,366	0.0005	0.9995	95.00
28.5	2,261,581	1,283	0.0006	0.9994	94.95
29.5	2,302,474	30,285	0.0132	0.9868	94.89
30.5	2,404,563	782	0.0003	0.9997	93.65
31.5	2,393,396	1,661	0.0007	0.9993	93.62
32.5	2,218,375		0.0000	1.0000	93.55
33.5	2,249,629		0.0000	1.0000	93.55
34.5	2,210,250	948	0.0004	0.9996	93.55
35.5	2,196,448	15,271	0.0070	0.9930	93.51
36.5	2,076,672		0.0000	1.0000	92.86
37.5	2,010,740		0.0000	1.0000	92.86
38.5	1,899,719	1,180	0.0006	0.9994	92.86

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2022			EXPERIENCE BAND 1994-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,839,074	485	0.0003	0.9997	92.80	
40.5	1,779,541	763	0.0004	0.9996	92.78	
41.5	1,817,173	4,351	0.0024	0.9976	92.74	
42.5	1,851,565	4,955	0.0027	0.9973	92.52	
43.5	1,822,290	1,894	0.0010	0.9990	92.27	
44.5	1,812,403	311	0.0002	0.9998	92.17	
45.5	1,394,445	6,115	0.0044	0.9956	92.16	
46.5	1,197,383		0.0000	1.0000	91.75	
47.5	1,121,576	53	0.0000	1.0000	91.75	
48.5	1,116,665	671	0.0006	0.9994	91.75	
49.5	1,047,625	3,258	0.0031	0.9969	91.69	
50.5	997,909		0.0000	1.0000	91.41	
51.5	794,717	3,594	0.0045	0.9955	91.41	
52.5	742,684	3,440	0.0046	0.9954	91.00	
53.5	550,665	543	0.0010	0.9990	90.57	
54.5	526,031	829	0.0016	0.9984	90.48	
55.5	283,738	7,863	0.0277	0.9723	90.34	
56.5	230,101	862	0.0037	0.9963	87.84	
57.5	209,054		0.0000	1.0000	87.51	
58.5	199,349		0.0000	1.0000	87.51	
59.5	99,374	2,985	0.0300	0.9700	87.51	
60.5	93,934	316	0.0034	0.9966	84.88	
61.5	175,011	844	0.0048	0.9952	84.60	
62.5	172,310	1,398	0.0081	0.9919	84.19	
63.5	170,543	40	0.0002	0.9998	83.50	
64.5	178,295		0.0000	1.0000	83.48	
65.5	178,269		0.0000	1.0000	83.48	
66.5	139,202		0.0000	1.0000	83.48	
67.5	139,071		0.0000	1.0000	83.48	
68.5	132,374		0.0000	1.0000	83.48	
69.5	132,387		0.0000	1.0000	83.48	
70.5	136,453		0.0000	1.0000	83.48	
71.5	136,333	16,210	0.1189	0.8811	83.48	
72.5	125,754	103	0.0008	0.9992	73.56	
73.5	123,379	1,869	0.0151	0.9849	73.50	
74.5	121,509		0.0000	1.0000	72.38	
75.5	43,689		0.0000	1.0000	72.38	
76.5	43,689	53	0.0012	0.9988	72.38	
77.5	43,636		0.0000	1.0000	72.30	
78.5	12,734		0.0000	1.0000	72.30	

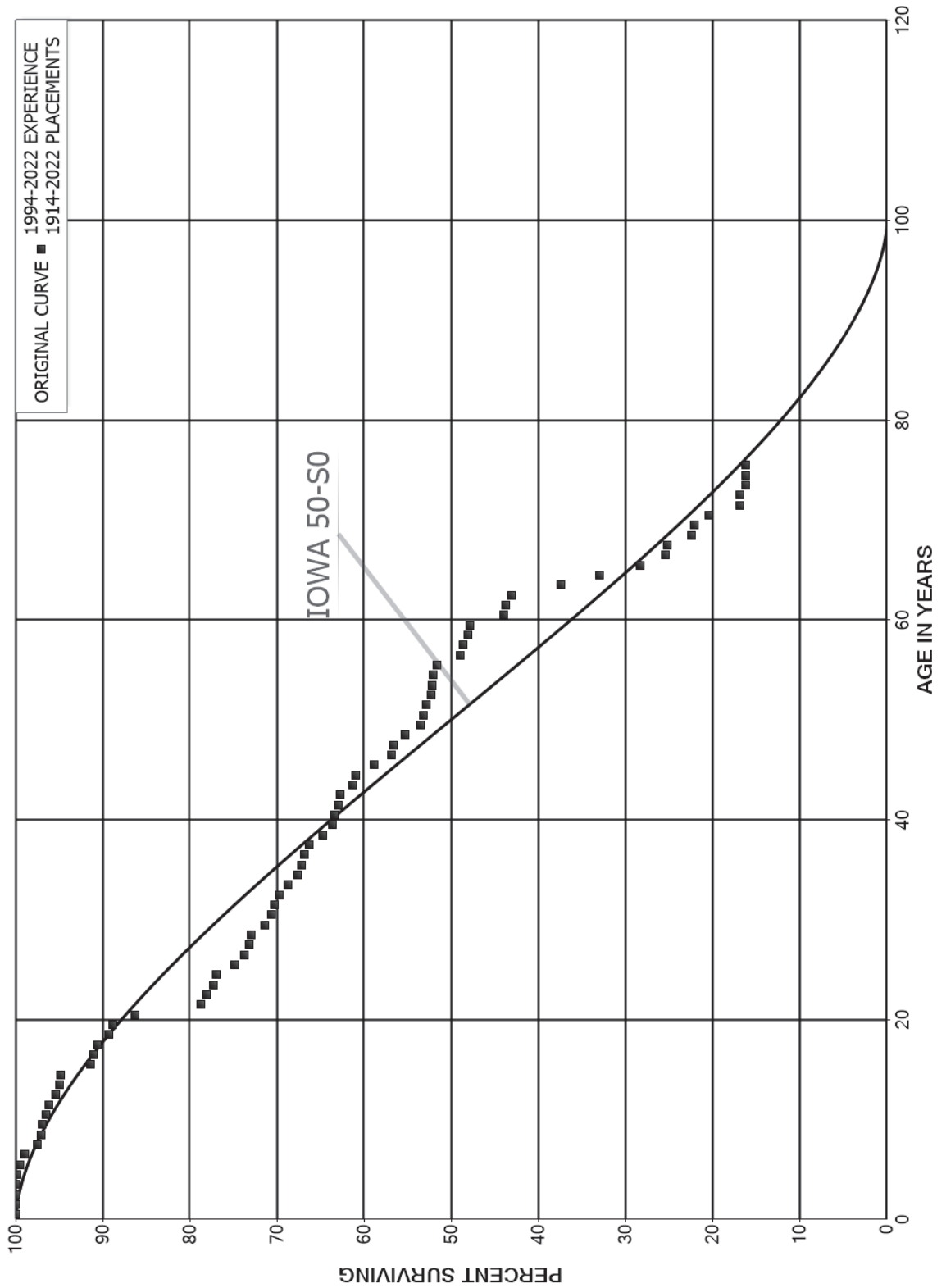
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	15,289		0.0000	1.0000	72.30
80.5	15,289		0.0000	1.0000	72.30
81.5	15,289		0.0000	1.0000	72.30
82.5	15,289		0.0000	1.0000	72.30
83.5	15,186		0.0000	1.0000	72.30
84.5	7,998		0.0000	1.0000	72.30
85.5	7,998		0.0000	1.0000	72.30
86.5	7,998		0.0000	1.0000	72.30
87.5	7,998		0.0000	1.0000	72.30
88.5	7,998		0.0000	1.0000	72.30
89.5	7,818		0.0000	1.0000	72.30
90.5	7,642		0.0000	1.0000	72.30
91.5	7,642		0.0000	1.0000	72.30
92.5	5,060		0.0000	1.0000	72.30
93.5	2,504		0.0000	1.0000	72.30
94.5	2,504		0.0000	1.0000	72.30
95.5	2,504		0.0000	1.0000	72.30
96.5	2,504		0.0000	1.0000	72.30
97.5	2,504		0.0000	1.0000	72.30
98.5	2,504		0.0000	1.0000	72.30
99.5	2,504		0.0000	1.0000	72.30
100.5	2,504		0.0000	1.0000	72.30
101.5					72.30

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 353.00 STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	191,247,181	10,575	0.0001	0.9999	100.00
0.5	172,445,288	11,375	0.0001	0.9999	99.99
1.5	153,259,743	26,780	0.0002	0.9998	99.99
2.5	153,978,357	86,802	0.0006	0.9994	99.97
3.5	152,331,733	86,720	0.0006	0.9994	99.91
4.5	147,656,285	480,225	0.0033	0.9967	99.86
5.5	143,111,694	909,713	0.0064	0.9936	99.53
6.5	116,701,247	1,692,684	0.0145	0.9855	98.90
7.5	93,380,629	383,455	0.0041	0.9959	97.47
8.5	95,232,261	149,540	0.0016	0.9984	97.06
9.5	92,694,662	429,749	0.0046	0.9954	96.91
10.5	83,125,300	222,337	0.0027	0.9973	96.46
11.5	81,211,765	702,302	0.0086	0.9914	96.21
12.5	78,320,490	320,543	0.0041	0.9959	95.37
13.5	77,996,572	139,146	0.0018	0.9982	94.98
14.5	77,698,502	2,780,705	0.0358	0.9642	94.81
15.5	74,722,786	301,274	0.0040	0.9960	91.42
16.5	77,207,543	334,439	0.0043	0.9957	91.05
17.5	78,581,382	1,229,343	0.0156	0.9844	90.66
18.5	78,918,061	399,107	0.0051	0.9949	89.24
19.5	86,524,618	2,459,812	0.0284	0.9716	88.79
20.5	84,167,426	7,353,938	0.0874	0.9126	86.26
21.5	72,380,642	655,999	0.0091	0.9909	78.73
22.5	71,411,797	640,054	0.0090	0.9910	78.01
23.5	66,041,718	330,029	0.0050	0.9950	77.31
24.5	66,092,136	1,840,661	0.0278	0.9722	76.93
25.5	64,763,125	902,636	0.0139	0.9861	74.78
26.5	63,319,470	481,503	0.0076	0.9924	73.74
27.5	57,588,157	154,427	0.0027	0.9973	73.18
28.5	57,000,588	1,283,681	0.0225	0.9775	72.99
29.5	53,881,615	526,513	0.0098	0.9902	71.34
30.5	52,292,588	276,583	0.0053	0.9947	70.64
31.5	51,568,864	439,101	0.0085	0.9915	70.27
32.5	48,697,554	687,026	0.0141	0.9859	69.67
33.5	46,583,831	707,457	0.0152	0.9848	68.69
34.5	44,390,163	282,243	0.0064	0.9936	67.65
35.5	42,526,109	241,215	0.0057	0.9943	67.22
36.5	38,821,407	311,153	0.0080	0.9920	66.84
37.5	36,544,989	877,606	0.0240	0.9760	66.30
38.5	34,082,604	598,500	0.0176	0.9824	64.71

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,134,848	100,389	0.0031	0.9969	63.57
40.5	30,799,493	181,412	0.0059	0.9941	63.37
41.5	30,900,147	121,434	0.0039	0.9961	63.00
42.5	31,274,800	728,189	0.0233	0.9767	62.75
43.5	30,584,683	159,424	0.0052	0.9948	61.29
44.5	29,998,071	1,030,679	0.0344	0.9656	60.97
45.5	26,356,017	910,945	0.0346	0.9654	58.88
46.5	23,673,694	112,317	0.0047	0.9953	56.84
47.5	22,654,307	510,625	0.0225	0.9775	56.57
48.5	21,902,785	705,653	0.0322	0.9678	55.30
49.5	18,485,463	112,859	0.0061	0.9939	53.52
50.5	17,440,278	118,531	0.0068	0.9932	53.19
51.5	14,839,711	161,754	0.0109	0.9891	52.83
52.5	13,785,705	19,735	0.0014	0.9986	52.25
53.5	11,249,096	33,052	0.0029	0.9971	52.18
54.5	9,495,448	83,206	0.0088	0.9912	52.02
55.5	7,544,170	374,194	0.0496	0.9504	51.57
56.5	6,316,853	57,497	0.0091	0.9909	49.01
57.5	6,338,487	67,080	0.0106	0.9894	48.56
58.5	6,303,482	24,181	0.0038	0.9962	48.05
59.5	5,752,853	465,665	0.0809	0.9191	47.86
60.5	5,097,033	30,016	0.0059	0.9941	43.99
61.5	5,597,068	90,522	0.0162	0.9838	43.73
62.5	5,278,152	686,980	0.1302	0.8698	43.02
63.5	4,540,826	543,969	0.1198	0.8802	37.42
64.5	3,269,718	460,145	0.1407	0.8593	32.94
65.5	2,878,738	296,433	0.1030	0.8970	28.31
66.5	2,218,994	22,627	0.0102	0.9898	25.39
67.5	2,186,764	235,750	0.1078	0.8922	25.13
68.5	1,949,194	28,559	0.0147	0.9853	22.42
69.5	1,356,481	102,295	0.0754	0.9246	22.09
70.5	947,332	168,036	0.1774	0.8226	20.43
71.5	782,398		0.0000	1.0000	16.80
72.5	785,888	30,353	0.0386	0.9614	16.80
73.5	710,039		0.0000	1.0000	16.16
74.5	709,236	223	0.0003	0.9997	16.16
75.5	288,136	7,023	0.0244	0.9756	16.15
76.5	278,505	840	0.0030	0.9970	15.76
77.5	231,803	547	0.0024	0.9976	15.71
78.5	534,108	510	0.0010	0.9990	15.67

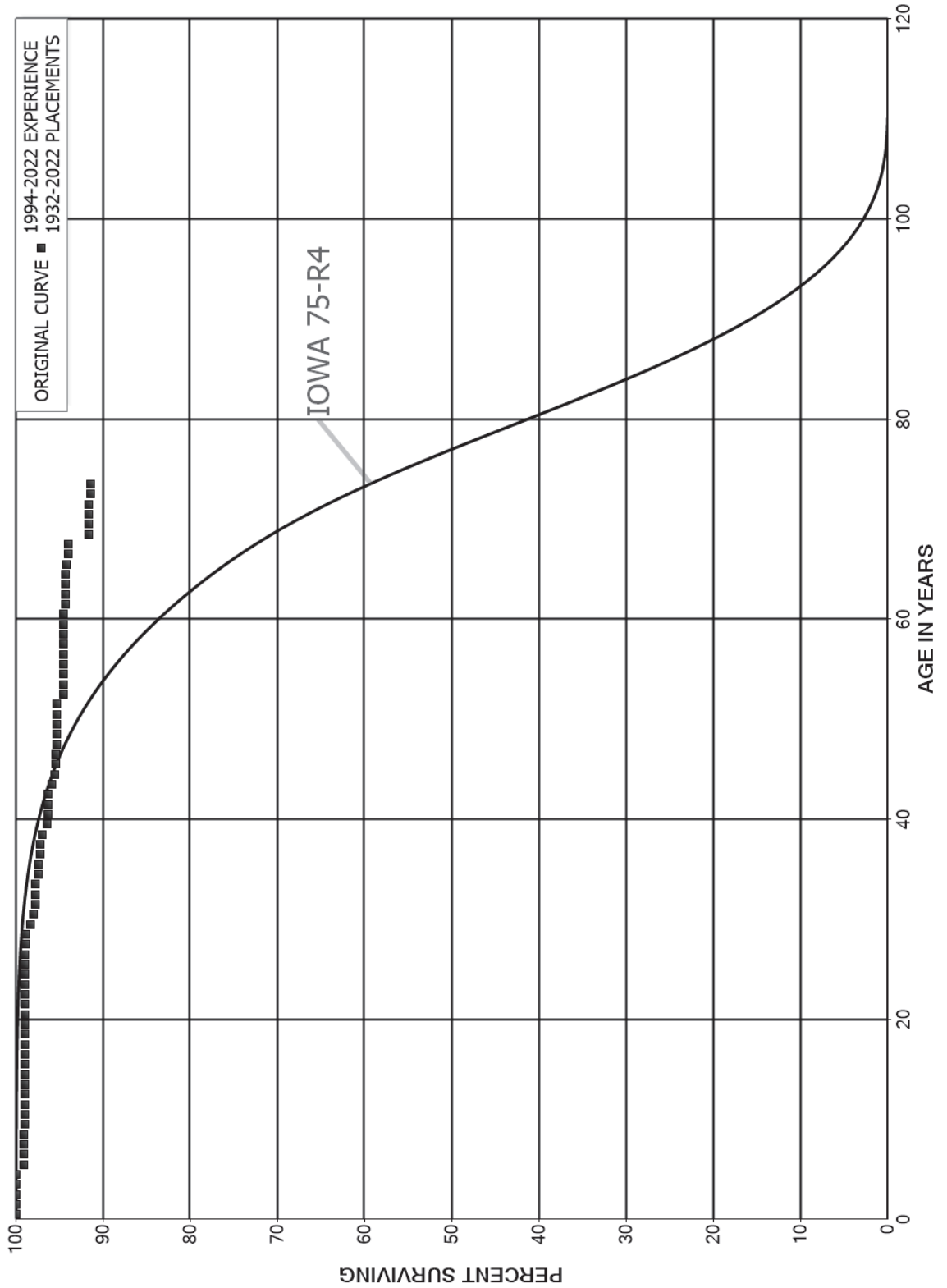
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2022			EXPERIENCE BAND 1994-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	518,579	14	0.0000	1.0000	15.66	
80.5	451,139	1,717	0.0038	0.9962	15.66	
81.5	449,864	1,405	0.0031	0.9969	15.60	
82.5	448,659	410	0.0009	0.9991	15.55	
83.5	446,888	67,209	0.1504	0.8496	15.53	
84.5	371,599	2,366	0.0064	0.9936	13.20	
85.5	368,849		0.0000	1.0000	13.11	
86.5	367,171	155	0.0004	0.9996	13.11	
87.5	366,999		0.0000	1.0000	13.11	
88.5	366,999	7	0.0000	1.0000	13.11	
89.5	366,992		0.0000	1.0000	13.11	
90.5	1,791		0.0000	1.0000	13.11	
91.5	1,374		0.0000	1.0000	13.11	
92.5	1,373		0.0000	1.0000	13.11	
93.5	814		0.0000	1.0000	13.11	
94.5	1,030		0.0000	1.0000	13.11	
95.5	1,030	12	0.0116	0.9884	13.11	
96.5	1,017		0.0000	1.0000	12.96	
97.5	1,017		0.0000	1.0000	12.96	
98.5	1,017		0.0000	1.0000	12.96	
99.5	1,004		0.0000	1.0000	12.96	
100.5	1,004		0.0000	1.0000	12.96	
101.5	395		0.0000	1.0000	12.96	
102.5	395		0.0000	1.0000	12.96	
103.5	395		0.0000	1.0000	12.96	
104.5	395		0.0000	1.0000	12.96	
105.5	395		0.0000	1.0000	12.96	
106.5	21	0	0.0128	0.9872	12.96	
107.5	21		0.0000	1.0000	12.79	
108.5					12.79	

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 354.00 TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,147,112	79	0.0000	1.0000	100.00
0.5	11,610,734		0.0000	1.0000	100.00
1.5	11,953,571	1,399	0.0001	0.9999	100.00
2.5	9,244,765		0.0000	1.0000	99.99
3.5	9,222,810		0.0000	1.0000	99.99
4.5	9,637,542	84,874	0.0088	0.9912	99.99
5.5	10,085,900		0.0000	1.0000	99.11
6.5	10,177,924		0.0000	1.0000	99.11
7.5	15,035,744		0.0000	1.0000	99.11
8.5	15,714,430	16,656	0.0011	0.9989	99.11
9.5	14,405,869		0.0000	1.0000	99.00
10.5	18,347,305		0.0000	1.0000	99.00
11.5	18,378,624		0.0000	1.0000	99.00
12.5	17,198,591		0.0000	1.0000	99.00
13.5	17,198,591		0.0000	1.0000	99.00
14.5	17,198,591		0.0000	1.0000	99.00
15.5	17,164,102		0.0000	1.0000	99.00
16.5	26,598,553		0.0000	1.0000	99.00
17.5	26,971,920		0.0000	1.0000	99.00
18.5	29,178,772		0.0000	1.0000	99.00
19.5	28,533,753		0.0000	1.0000	99.00
20.5	28,497,327		0.0000	1.0000	99.00
21.5	30,569,910		0.0000	1.0000	99.00
22.5	31,707,715		0.0000	1.0000	99.00
23.5	33,641,630	13,271	0.0004	0.9996	99.00
24.5	33,699,509		0.0000	1.0000	98.96
25.5	35,256,199		0.0000	1.0000	98.96
26.5	39,311,305	65,617	0.0017	0.9983	98.96
27.5	39,157,881	1,396	0.0000	1.0000	98.80
28.5	38,504,676	197,289	0.0051	0.9949	98.79
29.5	37,943,881	145,023	0.0038	0.9962	98.29
30.5	37,247,821	63,005	0.0017	0.9983	97.91
31.5	37,070,107	530	0.0000	1.0000	97.75
32.5	36,941,676		0.0000	1.0000	97.75
33.5	36,570,776	125,650	0.0034	0.9966	97.75
34.5	35,862,757		0.0000	1.0000	97.41
35.5	35,794,988	105,963	0.0030	0.9970	97.41
36.5	28,115,490		0.0000	1.0000	97.12
37.5	27,436,804	50,981	0.0019	0.9981	97.12
38.5	27,385,823	140,974	0.0051	0.9949	96.94

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,303,413	35,598	0.0015	0.9985	96.44
40.5	23,184,555		0.0000	1.0000	96.29
41.5	23,204,294		0.0000	1.0000	96.29
42.5	23,209,544	102,276	0.0044	0.9956	96.29
43.5	23,258,426	80,896	0.0035	0.9965	95.87
44.5	23,701,644	27,436	0.0012	0.9988	95.54
45.5	14,189,943		0.0000	1.0000	95.43
46.5	13,798,444	14,052	0.0010	0.9990	95.43
47.5	11,573,895	632	0.0001	0.9999	95.33
48.5	11,573,262		0.0000	1.0000	95.32
49.5	11,495,230	227	0.0000	1.0000	95.32
50.5	9,468,627		0.0000	1.0000	95.32
51.5	8,429,372	70,501	0.0084	0.9916	95.32
52.5	6,378,593		0.0000	1.0000	94.52
53.5	6,309,973		0.0000	1.0000	94.52
54.5	4,740,501		0.0000	1.0000	94.52
55.5	940,193		0.0000	1.0000	94.52
56.5	932,508		0.0000	1.0000	94.52
57.5	927,256		0.0000	1.0000	94.52
58.5	910,336		0.0000	1.0000	94.52
59.5	906,798		0.0000	1.0000	94.52
60.5	848,467	1,794	0.0021	0.9979	94.52
61.5	1,467,469		0.0000	1.0000	94.32
62.5	1,465,475	152	0.0001	0.9999	94.32
63.5	1,461,485	337	0.0002	0.9998	94.31
64.5	1,436,893	2,581	0.0018	0.9982	94.29
65.5	1,419,973	2,674	0.0019	0.9981	94.12
66.5	1,417,299		0.0000	1.0000	93.95
67.5	1,417,299	35,881	0.0253	0.9747	93.95
68.5	1,381,418		0.0000	1.0000	91.57
69.5	1,283,356		0.0000	1.0000	91.57
70.5	1,253,869		0.0000	1.0000	91.57
71.5	1,253,868	1,751	0.0014	0.9986	91.57
72.5	1,103,633		0.0000	1.0000	91.44
73.5	659,413		0.0000	1.0000	91.44
74.5	659,413		0.0000	1.0000	91.44
75.5	659,413	728	0.0011	0.9989	91.44
76.5	658,685		0.0000	1.0000	91.34
77.5	658,685		0.0000	1.0000	91.34
78.5	621,585		0.0000	1.0000	91.34

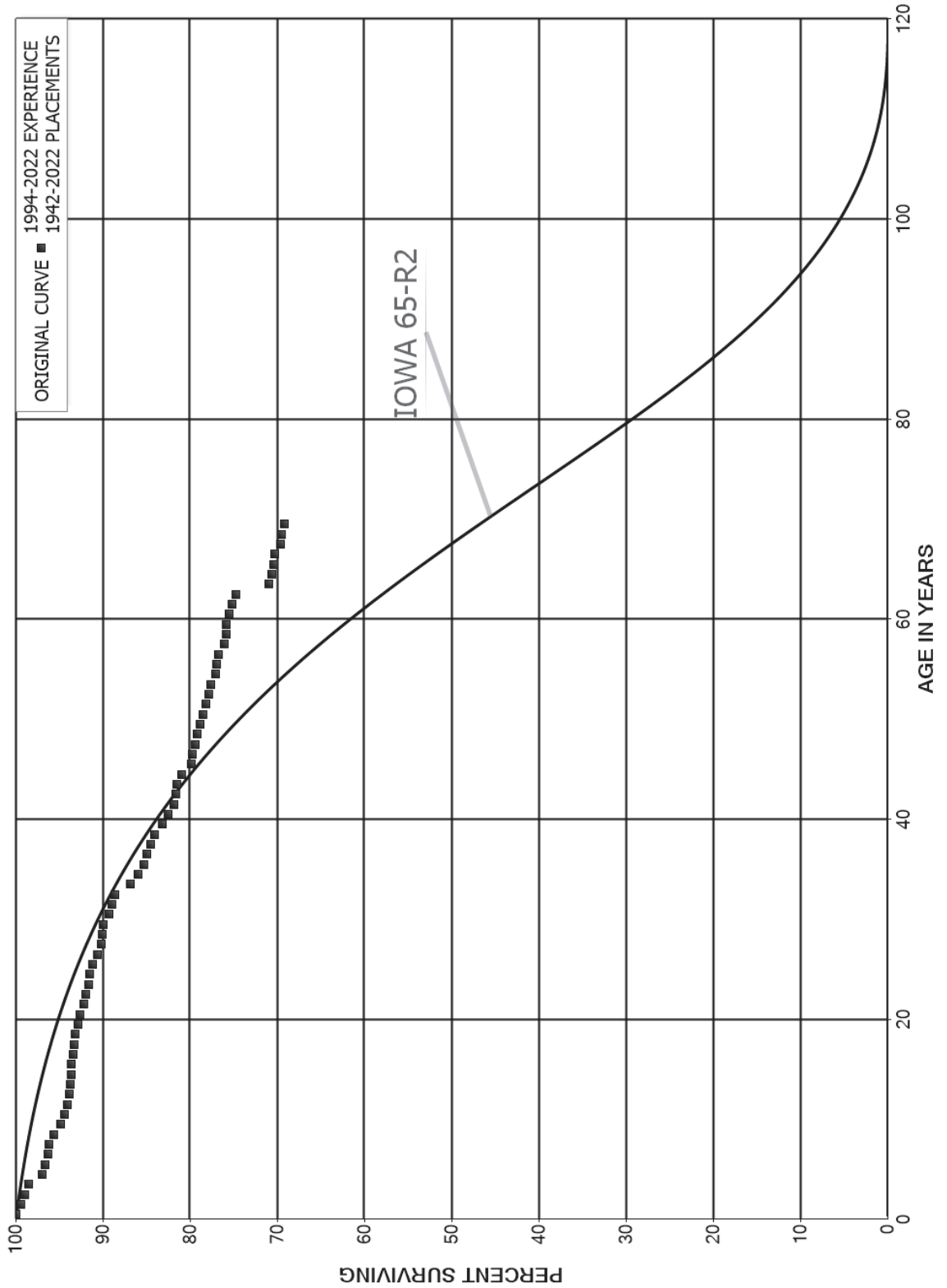
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2022			EXPERIENCE BAND 1994-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	621,054	2,594	0.0042	0.9958	91.34	
80.5	618,201	419	0.0007	0.9993	90.96	
81.5	617,783		0.0000	1.0000	90.90	
82.5	615,252	456	0.0007	0.9993	90.90	
83.5	613,572	8,548	0.0139	0.9861	90.83	
84.5	605,024		0.0000	1.0000	89.56	
85.5	605,024		0.0000	1.0000	89.56	
86.5	605,024		0.0000	1.0000	89.56	
87.5	605,024		0.0000	1.0000	89.56	
88.5	605,024		0.0000	1.0000	89.56	
89.5	605,024		0.0000	1.0000	89.56	
90.5					89.56	

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 355.00 POLES AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1942-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,787,871	41,475	0.0009	0.9991	100.00
0.5	50,442,526	252,044	0.0050	0.9950	99.91
1.5	48,810,583	253,752	0.0052	0.9948	99.42
2.5	47,793,839	181,994	0.0038	0.9962	98.90
3.5	44,864,186	704,549	0.0157	0.9843	98.52
4.5	43,259,628	166,885	0.0039	0.9961	96.98
5.5	42,101,628	121,850	0.0029	0.9971	96.60
6.5	33,728,537	58,502	0.0017	0.9983	96.32
7.5	30,248,985	176,209	0.0058	0.9942	96.15
8.5	26,463,622	225,169	0.0085	0.9915	95.59
9.5	24,028,196	90,866	0.0038	0.9962	94.78
10.5	23,170,358	92,062	0.0040	0.9960	94.42
11.5	22,774,958	52,869	0.0023	0.9977	94.05
12.5	18,957,831	14,622	0.0008	0.9992	93.83
13.5	17,895,144	21,938	0.0012	0.9988	93.76
14.5	17,488,463	4,300	0.0002	0.9998	93.64
15.5	17,125,021	47,824	0.0028	0.9972	93.62
16.5	18,295,601	9,584	0.0005	0.9995	93.36
17.5	18,260,044	15,320	0.0008	0.9992	93.31
18.5	18,491,724	86,442	0.0047	0.9953	93.23
19.5	17,824,932	39,952	0.0022	0.9978	92.79
20.5	17,384,220	77,461	0.0045	0.9955	92.59
21.5	16,843,196	50,360	0.0030	0.9970	92.17
22.5	16,930,960	42,316	0.0025	0.9975	91.90
23.5	16,698,360	38,421	0.0023	0.9977	91.67
24.5	16,628,097	55,881	0.0034	0.9966	91.46
25.5	15,768,089	95,017	0.0060	0.9940	91.15
26.5	15,504,642	69,662	0.0045	0.9955	90.60
27.5	14,707,620	26,935	0.0018	0.9982	90.19
28.5	13,742,151	16,508	0.0012	0.9988	90.03
29.5	12,833,258	98,293	0.0077	0.9923	89.92
30.5	12,410,661	34,839	0.0028	0.9972	89.23
31.5	12,803,036	46,064	0.0036	0.9964	88.98
32.5	12,164,411	244,974	0.0201	0.9799	88.66
33.5	10,188,618	104,670	0.0103	0.9897	86.88
34.5	9,425,892	72,422	0.0077	0.9923	85.98
35.5	8,415,921	40,723	0.0048	0.9952	85.32
36.5	8,199,416	38,896	0.0047	0.9953	84.91
37.5	7,662,449	43,410	0.0057	0.9943	84.51
38.5	7,491,943	76,233	0.0102	0.9898	84.03

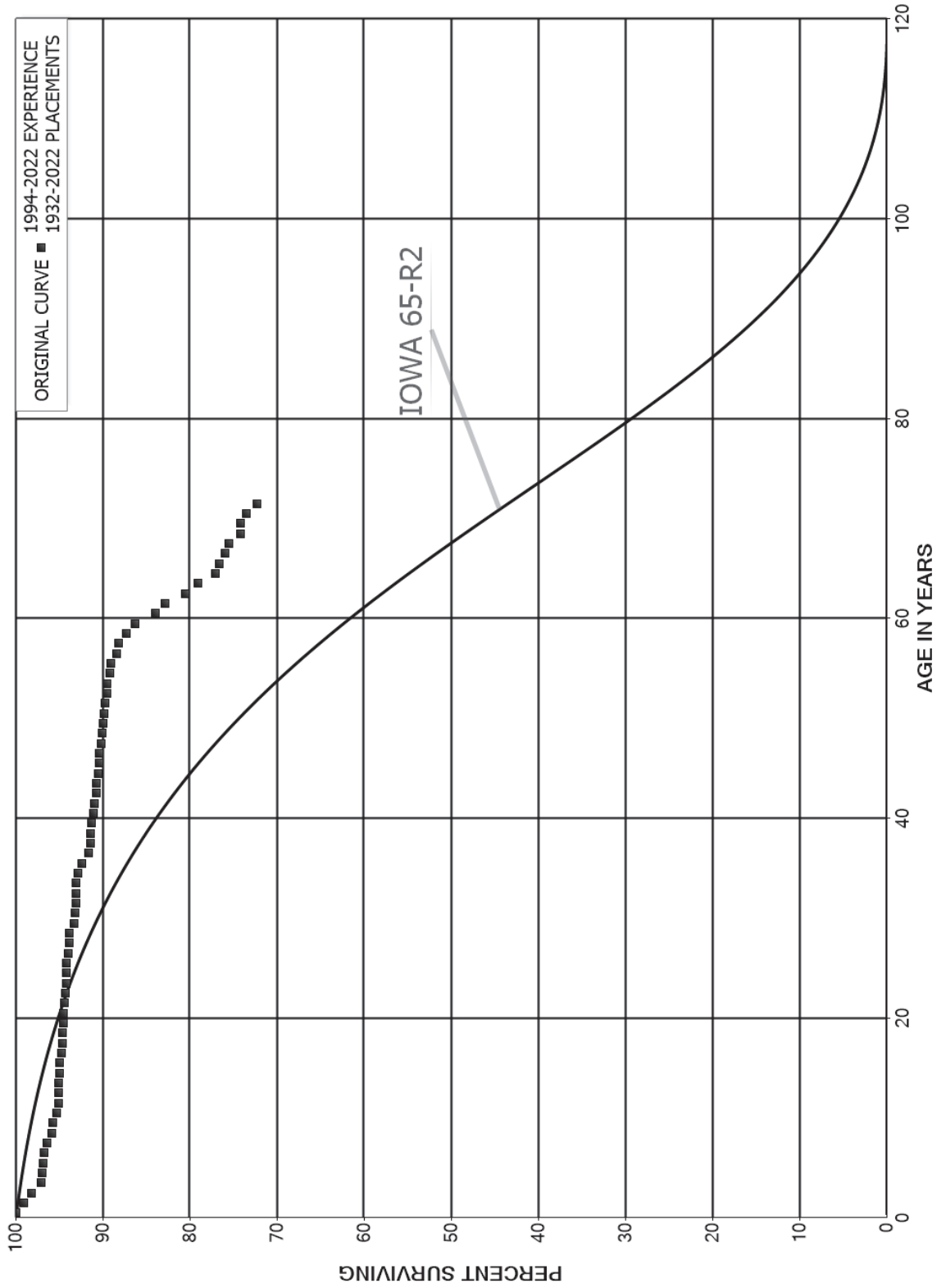
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1942-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,972,398	60,022	0.0086	0.9914	83.17
40.5	6,923,408	48,218	0.0070	0.9930	82.46
41.5	7,071,952	19,831	0.0028	0.9972	81.88
42.5	6,588,517	14,651	0.0022	0.9978	81.65
43.5	6,364,174	40,301	0.0063	0.9937	81.47
44.5	6,253,807	85,498	0.0137	0.9863	80.96
45.5	3,968,191	6,484	0.0016	0.9984	79.85
46.5	3,883,839	18,421	0.0047	0.9953	79.72
47.5	3,599,015	8,350	0.0023	0.9977	79.34
48.5	3,467,547	12,804	0.0037	0.9963	79.16
49.5	3,391,292	16,849	0.0050	0.9950	78.86
50.5	2,887,197	10,398	0.0036	0.9964	78.47
51.5	2,336,594	9,138	0.0039	0.9961	78.19
52.5	2,161,789	6,990	0.0032	0.9968	77.88
53.5	1,830,499	14,010	0.0077	0.9923	77.63
54.5	1,728,366	1,887	0.0011	0.9989	77.04
55.5	1,670,483	5,363	0.0032	0.9968	76.95
56.5	1,575,325	14,079	0.0089	0.9911	76.71
57.5	1,458,304	2,954	0.0020	0.9980	76.02
58.5	1,438,508	1,354	0.0009	0.9991	75.87
59.5	1,393,614	5,123	0.0037	0.9963	75.80
60.5	972,200	4,932	0.0051	0.9949	75.52
61.5	892,609	5,232	0.0059	0.9941	75.13
62.5	887,334	44,242	0.0499	0.9501	74.69
63.5	796,270	3,772	0.0047	0.9953	70.97
64.5	791,145	2,508	0.0032	0.9968	70.63
65.5	786,860	1,660	0.0021	0.9979	70.41
66.5	766,765	7,485	0.0098	0.9902	70.26
67.5	759,192	587	0.0008	0.9992	69.57
68.5	758,396	3,605	0.0048	0.9952	69.52
69.5	357,548		0.0000	1.0000	69.19
70.5	168,626		0.0000	1.0000	69.19
71.5	168,534		0.0000	1.0000	69.19
72.5	150,289		0.0000	1.0000	69.19
73.5	150,289		0.0000	1.0000	69.19
74.5	150,289		0.0000	1.0000	69.19
75.5	150,289		0.0000	1.0000	69.19
76.5	150,289		0.0000	1.0000	69.19
77.5	150,289		0.0000	1.0000	69.19
78.5	21		0.0000	1.0000	69.19
79.5	21		0.0000	1.0000	69.19
80.5					69.19

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,614,944	23,312	0.0006	0.9994	100.00
0.5	36,351,406	318,991	0.0088	0.9912	99.94
1.5	36,351,123	336,931	0.0093	0.9907	99.06
2.5	30,687,151	319,854	0.0104	0.9896	98.14
3.5	30,582,964	55,565	0.0018	0.9982	97.12
4.5	30,346,946	44,475	0.0015	0.9985	96.94
5.5	30,050,063	9,957	0.0003	0.9997	96.80
6.5	22,696,898	92,590	0.0041	0.9959	96.77
7.5	24,056,024	129,025	0.0054	0.9946	96.37
8.5	24,893,000	20,091	0.0008	0.9992	95.86
9.5	24,005,186	129,513	0.0054	0.9946	95.78
10.5	26,332,109	61,325	0.0023	0.9977	95.26
11.5	26,055,058	5,988	0.0002	0.9998	95.04
12.5	23,439,389	62	0.0000	1.0000	95.02
13.5	22,477,412	4,854	0.0002	0.9998	95.02
14.5	22,261,619	570	0.0000	1.0000	95.00
15.5	22,922,489	56,971	0.0025	0.9975	95.00
16.5	29,704,130	44,016	0.0015	0.9985	94.76
17.5	29,750,354	3,871	0.0001	0.9999	94.62
18.5	31,312,733	24,208	0.0008	0.9992	94.61
19.5	30,920,716	4,043	0.0001	0.9999	94.53
20.5	30,720,810	42,821	0.0014	0.9986	94.52
21.5	32,658,414	22,806	0.0007	0.9993	94.39
22.5	34,165,208	40,594	0.0012	0.9988	94.32
23.5	35,141,186	15,263	0.0004	0.9996	94.21
24.5	35,259,818	14,913	0.0004	0.9996	94.17
25.5	36,193,770	69,436	0.0019	0.9981	94.13
26.5	39,925,717	47,784	0.0012	0.9988	93.95
27.5	38,663,333	20,747	0.0005	0.9995	93.84
28.5	36,482,772	197,359	0.0054	0.9946	93.79
29.5	34,898,392	43,053	0.0012	0.9988	93.28
30.5	34,607,060	23,236	0.0007	0.9993	93.16
31.5	34,005,208	11,199	0.0003	0.9997	93.10
32.5	33,640,710	18,713	0.0006	0.9994	93.07
33.5	33,089,686	60,955	0.0018	0.9982	93.02
34.5	32,363,160	157,344	0.0049	0.9951	92.85
35.5	31,544,948	285,342	0.0090	0.9910	92.40
36.5	29,051,319	48,550	0.0017	0.9983	91.56
37.5	27,902,090	7,177	0.0003	0.9997	91.41
38.5	27,635,686	33,416	0.0012	0.9988	91.38

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2022			EXPERIENCE BAND 1994-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	24,046,916	66,902	0.0028	0.9972	91.27	
40.5	23,601,903	33,162	0.0014	0.9986	91.02	
41.5	23,632,694	38,203	0.0016	0.9984	90.89	
42.5	22,945,473	16,435	0.0007	0.9993	90.75	
43.5	22,740,324	53,954	0.0024	0.9976	90.68	
44.5	22,013,162	15,800	0.0007	0.9993	90.46	
45.5	14,924,302	8,795	0.0006	0.9994	90.40	
46.5	14,655,731	27,035	0.0018	0.9982	90.35	
47.5	12,895,538	16,498	0.0013	0.9987	90.18	
48.5	12,624,261	16,884	0.0013	0.9987	90.06	
49.5	12,565,344	19,676	0.0016	0.9984	89.94	
50.5	10,325,878	6,508	0.0006	0.9994	89.80	
51.5	8,779,663	20,860	0.0024	0.9976	89.75	
52.5	7,615,084	2,687	0.0004	0.9996	89.53	
53.5	7,221,788	29,039	0.0040	0.9960	89.50	
54.5	5,775,534	7,381	0.0013	0.9987	89.14	
55.5	1,463,320	9,504	0.0065	0.9935	89.03	
56.5	1,374,643	4,736	0.0034	0.9966	88.45	
57.5	1,232,185	11,927	0.0097	0.9903	88.15	
58.5	972,115	11,170	0.0115	0.9885	87.29	
59.5	882,287	24,264	0.0275	0.9725	86.29	
60.5	533,056	6,517	0.0122	0.9878	83.92	
61.5	588,439	16,595	0.0282	0.9718	82.89	
62.5	570,928	10,425	0.0183	0.9817	80.55	
63.5	494,532	12,480	0.0252	0.9748	79.08	
64.5	476,572	3,116	0.0065	0.9935	77.09	
65.5	413,451	3,495	0.0085	0.9915	76.58	
66.5	396,620	2,297	0.0058	0.9942	75.93	
67.5	394,323	7,071	0.0179	0.9821	75.49	
68.5	387,251	61	0.0002	0.9998	74.14	
69.5	387,191	3,542	0.0091	0.9909	74.13	
70.5	379,796	6,253	0.0165	0.9835	73.45	
71.5	362,106	16	0.0000	1.0000	72.24	
72.5	342,212		0.0000	1.0000	72.24	
73.5	342,059		0.0000	1.0000	72.24	
74.5	341,994	53	0.0002	0.9998	72.24	
75.5	341,941		0.0000	1.0000	72.23	
76.5	341,941	2	0.0000	1.0000	72.23	
77.5	341,938	213	0.0006	0.9994	72.23	
78.5	37,631	246	0.0065	0.9935	72.18	

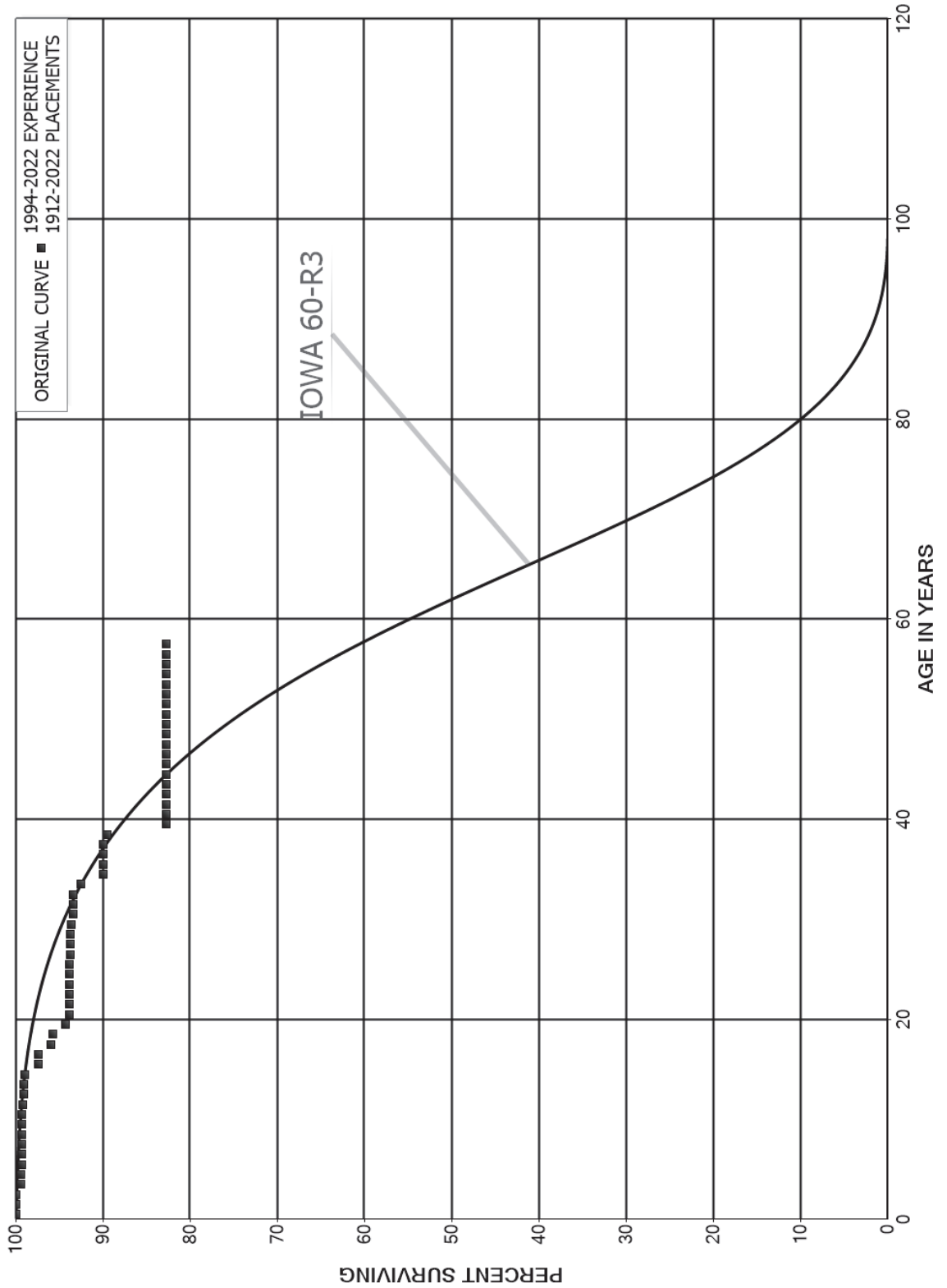
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	37,386		0.0000	1.0000	71.71
80.5	37,386	233	0.0062	0.9938	71.71
81.5	37,153		0.0000	1.0000	71.26
82.5	37,153	4	0.0001	0.9999	71.26
83.5	37,148		0.0000	1.0000	71.26
84.5	37,148	79	0.0021	0.9979	71.26
85.5	37,069	23	0.0006	0.9994	71.10
86.5	37,046	310	0.0084	0.9916	71.06
87.5	36,736	82	0.0022	0.9978	70.47
88.5	36,655		0.0000	1.0000	70.31
89.5	36,655		0.0000	1.0000	70.31
90.5					70.31

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 357.00 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	159,232		0.0000	1.0000	100.00
0.5	165,043		0.0000	1.0000	100.00
1.5	354,085		0.0000	1.0000	100.00
2.5	385,176	2,342	0.0061	0.9939	100.00
3.5	436,118		0.0000	1.0000	99.39
4.5	701,796	528	0.0008	0.9992	99.39
5.5	784,875	528	0.0007	0.9993	99.32
6.5	785,453		0.0000	1.0000	99.25
7.5	858,699		0.0000	1.0000	99.25
8.5	964,903		0.0000	1.0000	99.25
9.5	964,877		0.0000	1.0000	99.25
10.5	964,861	1,221	0.0013	0.9987	99.25
11.5	962,774	315	0.0003	0.9997	99.12
12.5	962,459		0.0000	1.0000	99.09
13.5	962,459	1,136	0.0012	0.9988	99.09
14.5	766,742	12,191	0.0159	0.9841	98.98
15.5	754,551		0.0000	1.0000	97.40
16.5	658,843	9,602	0.0146	0.9854	97.40
17.5	675,380	1,503	0.0022	0.9978	95.98
18.5	829,692	12,943	0.0156	0.9844	95.77
19.5	698,824	3,369	0.0048	0.9952	94.27
20.5	636,452		0.0000	1.0000	93.82
21.5	296,296		0.0000	1.0000	93.82
22.5	196,949		0.0000	1.0000	93.82
23.5	288,706		0.0000	1.0000	93.82
24.5	300,999		0.0000	1.0000	93.82
25.5	311,359	350	0.0011	0.9989	93.82
26.5	311,009		0.0000	1.0000	93.71
27.5	311,009		0.0000	1.0000	93.71
28.5	311,009	309	0.0010	0.9990	93.71
29.5	309,761	703	0.0023	0.9977	93.62
30.5	323,011	175	0.0005	0.9995	93.41
31.5	322,356		0.0000	1.0000	93.36
32.5	322,365	3,011	0.0093	0.9907	93.36
33.5	332,640	9,089	0.0273	0.9727	92.49
34.5	299,252		0.0000	1.0000	89.96
35.5	171,044		0.0000	1.0000	89.96
36.5	172,822		0.0000	1.0000	89.96
37.5	172,972	851	0.0049	0.9951	89.96
38.5	160,532	12,190	0.0759	0.9241	89.52

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	139,186		0.0000	1.0000	82.72
40.5	63,317		0.0000	1.0000	82.72
41.5	157,197		0.0000	1.0000	82.72
42.5	167,352		0.0000	1.0000	82.72
43.5	287,754		0.0000	1.0000	82.72
44.5	306,817		0.0000	1.0000	82.72
45.5	306,871		0.0000	1.0000	82.72
46.5	303,148		0.0000	1.0000	82.72
47.5	289,861		0.0000	1.0000	82.72
48.5	289,479		0.0000	1.0000	82.72
49.5	263,910	19	0.0001	0.9999	82.72
50.5	262,113		0.0000	1.0000	82.71
51.5	261,963		0.0000	1.0000	82.71
52.5	261,963		0.0000	1.0000	82.71
53.5	260,966		0.0000	1.0000	82.71
54.5	260,966		0.0000	1.0000	82.71
55.5	167,462		0.0000	1.0000	82.71
56.5	157,510		0.0000	1.0000	82.71
57.5	36,974		0.0000	1.0000	82.71
58.5	4,255	10	0.0024	0.9976	82.71
59.5	4,192		0.0000	1.0000	82.52
60.5	4,192		0.0000	1.0000	82.52
61.5	4,192		0.0000	1.0000	82.52
62.5	4,192		0.0000	1.0000	82.52
63.5	2,166		0.0000	1.0000	82.52
64.5	2,166	144	0.0667	0.9333	82.52
65.5	2,021		0.0000	1.0000	77.01
66.5	2,021		0.0000	1.0000	77.01
67.5	1,943		0.0000	1.0000	77.01
68.5	1,943		0.0000	1.0000	77.01
69.5	1,568		0.0000	1.0000	77.01
70.5	1,365		0.0000	1.0000	77.01
71.5	1,365		0.0000	1.0000	77.01
72.5	1,212		0.0000	1.0000	77.01
73.5	1,212		0.0000	1.0000	77.01
74.5	1,212		0.0000	1.0000	77.01
75.5	1,212		0.0000	1.0000	77.01
76.5	1,212		0.0000	1.0000	77.01
77.5					77.01
78.5	356		0.0000		

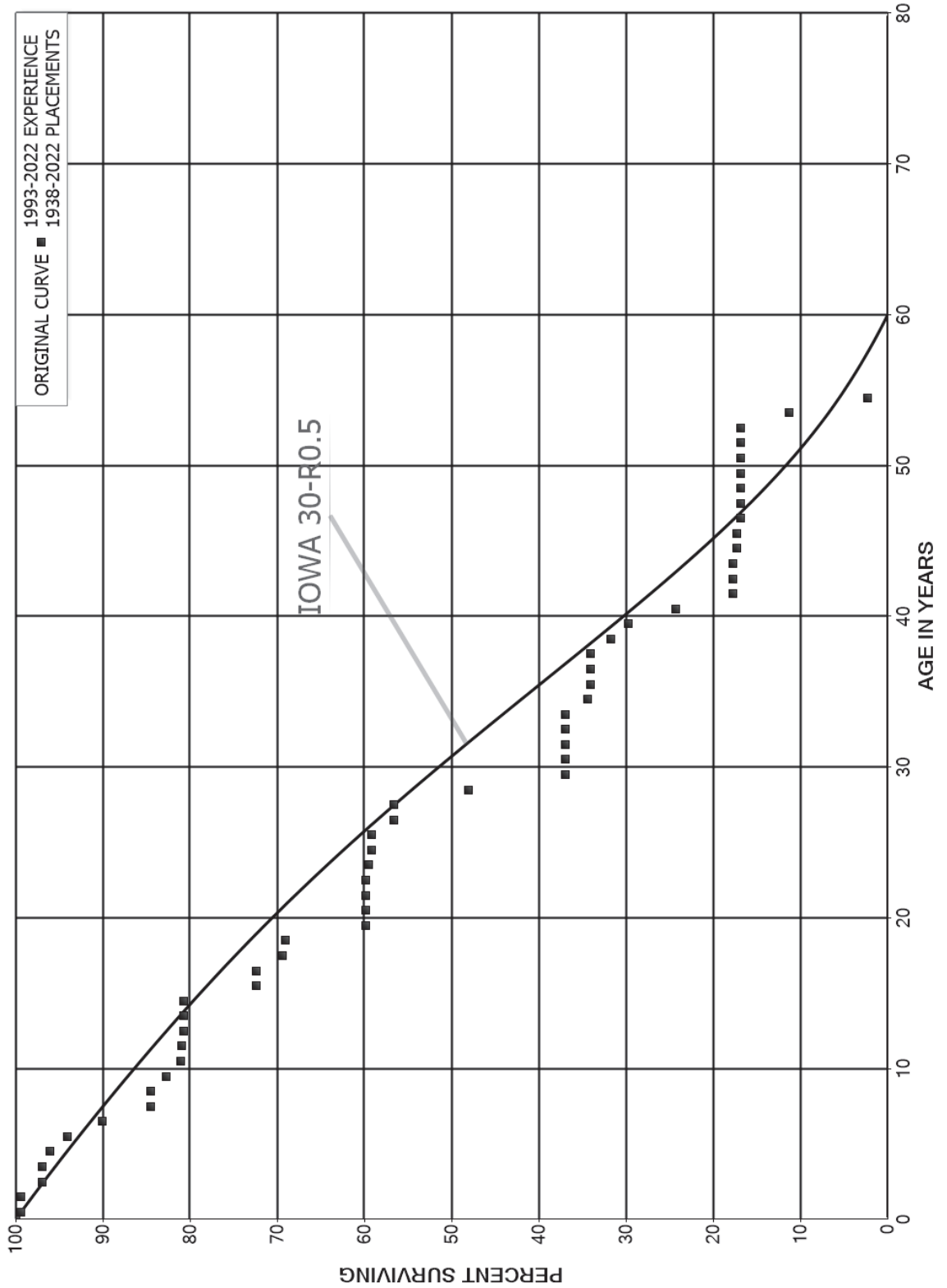
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	356		0.0000		
80.5	356		0.0000		
81.5	503		0.0000		
82.5	503		0.0000		
83.5	503		0.0000		
84.5	503		0.0000		
85.5	503		0.0000		
86.5	503		0.0000		
87.5	503		0.0000		
88.5	503		0.0000		
89.5	503		0.0000		
90.5	503		0.0000		
91.5	503		0.0000		
92.5	147		0.0000		
93.5	147		0.0000		
94.5	147		0.0000		
95.5					

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2022

EXPERIENCE BAND 1993-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,868,578	11,376	0.0061	0.9939	100.00
0.5	1,374,789		0.0000	1.0000	99.39
1.5	1,561,556	37,438	0.0240	0.9760	99.39
2.5	1,589,801		0.0000	1.0000	97.01
3.5	1,644,665	16,062	0.0098	0.9902	97.01
4.5	1,617,780	34,125	0.0211	0.9789	96.06
5.5	1,612,521	67,675	0.0420	0.9580	94.03
6.5	1,512,140	93,842	0.0621	0.9379	90.09
7.5	1,753,910		0.0000	1.0000	84.50
8.5	1,737,049	36,263	0.0209	0.9791	84.50
9.5	1,697,870	34,174	0.0201	0.9799	82.73
10.5	1,594,696	3,158	0.0020	0.9980	81.07
11.5	771,056	1,590	0.0021	0.9979	80.91
12.5	769,471		0.0000	1.0000	80.74
13.5	769,471		0.0000	1.0000	80.74
14.5	680,372	70,503	0.1036	0.8964	80.74
15.5	609,865		0.0000	1.0000	72.37
16.5	600,590	24,539	0.0409	0.9591	72.37
17.5	733,544	3,151	0.0043	0.9957	69.42
18.5	730,393	98,157	0.1344	0.8656	69.12
19.5	620,881		0.0000	1.0000	59.83
20.5	602,568		0.0000	1.0000	59.83
21.5	604,862		0.0000	1.0000	59.83
22.5	517,014	2,826	0.0055	0.9945	59.83
23.5	548,401	3,264	0.0060	0.9940	59.50
24.5	562,186		0.0000	1.0000	59.15
25.5	470,655	20,454	0.0435	0.9565	59.15
26.5	452,141		0.0000	1.0000	56.58
27.5	455,237	68,795	0.1511	0.8489	56.58
28.5	386,442	89,456	0.2315	0.7685	48.03
29.5	324,069		0.0000	1.0000	36.91
30.5	324,069		0.0000	1.0000	36.91
31.5	333,787		0.0000	1.0000	36.91
32.5	193,936		0.0000	1.0000	36.91
33.5	195,192	13,449	0.0689	0.9311	36.91
34.5	174,825	1,366	0.0078	0.9922	34.37
35.5	150,445		0.0000	1.0000	34.10
36.5	150,445		0.0000	1.0000	34.10
37.5	131,290	8,944	0.0681	0.9319	34.10
38.5	107,861	6,939	0.0643	0.9357	31.78

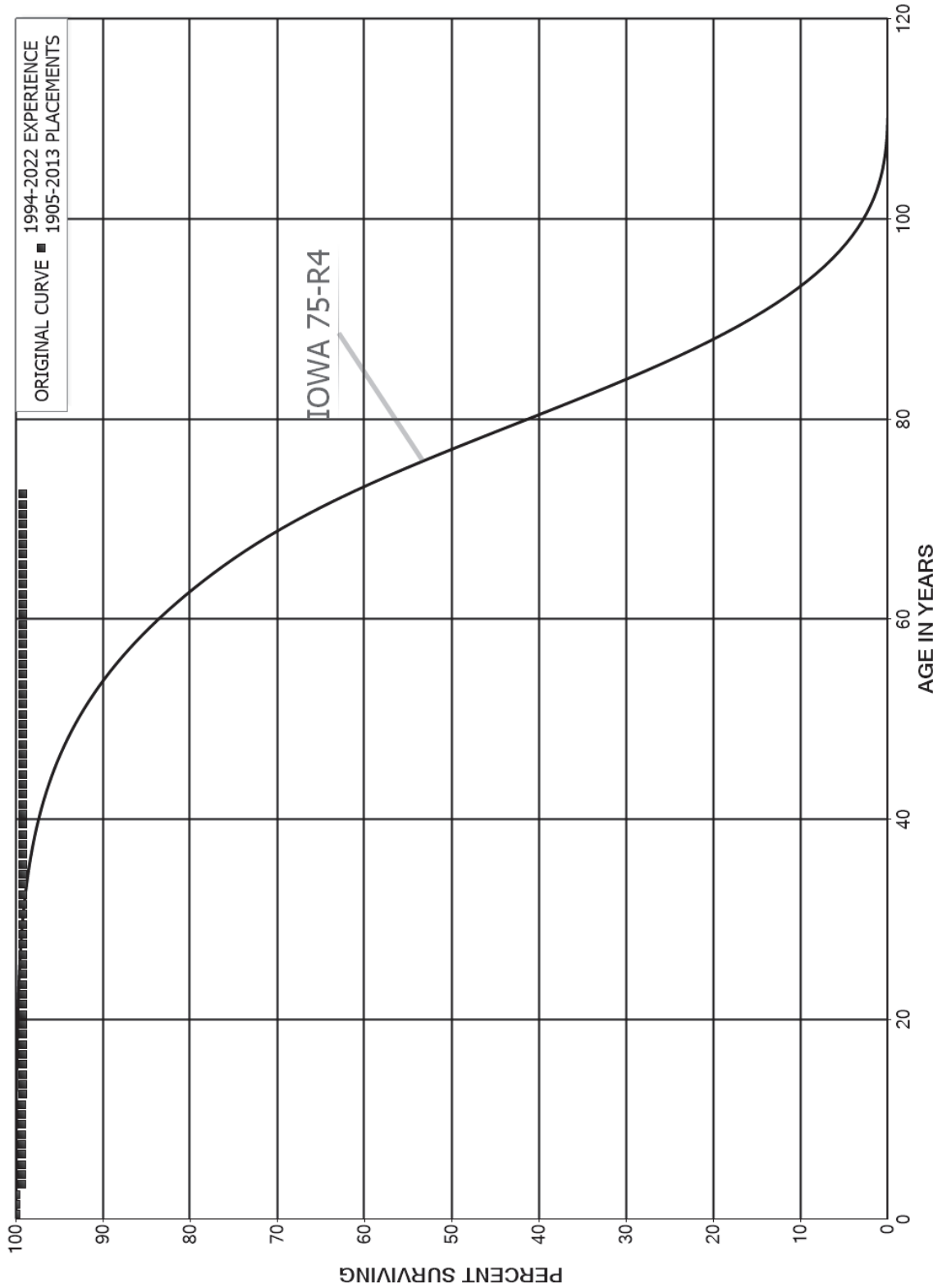
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2022			EXPERIENCE BAND 1993-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	98,628	18,174	0.1843	0.8157	29.73
40.5	63,137	17,011	0.2694	0.7306	24.25
41.5	116,757		0.0000	1.0000	17.72
42.5	219,362		0.0000	1.0000	17.72
43.5	247,833	6,489	0.0262	0.9738	17.72
44.5	241,342		0.0000	1.0000	17.25
45.5	238,246	5,875	0.0247	0.9753	17.25
46.5	222,652		0.0000	1.0000	16.83
47.5	221,525		0.0000	1.0000	16.83
48.5	221,525		0.0000	1.0000	16.83
49.5	221,525		0.0000	1.0000	16.83
50.5	221,525		0.0000	1.0000	16.83
51.5	221,525	530	0.0024	0.9976	16.83
52.5	221,237	73,226	0.3310	0.6690	16.79
53.5	148,011	117,638	0.7948	0.2052	11.23
54.5	47,667		0.0000	1.0000	2.30
55.5	47,667		0.0000	1.0000	2.30
56.5	47,667		0.0000	1.0000	2.30
57.5	47,667		0.0000	1.0000	2.30
58.5	19,196		0.0000	1.0000	2.30
59.5	17,536		0.0000	1.0000	2.30
60.5	17,536		0.0000	1.0000	2.30
61.5	17,536		0.0000	1.0000	2.30
62.5	17,536	4,819	0.2748	0.7252	2.30
63.5	12,717		0.0000	1.0000	1.67
64.5	12,717		0.0000	1.0000	1.67
65.5	12,717		0.0000	1.0000	1.67
66.5	12,717		0.0000	1.0000	1.67
67.5	12,475		0.0000	1.0000	1.67
68.5	12,475		0.0000	1.0000	1.67
69.5	258		0.0000	1.0000	1.67
70.5	258		0.0000	1.0000	1.67
71.5	258		0.0000	1.0000	1.67
72.5					1.67

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 360.50 LAND RIGHTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 360.50 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2013

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	73,634		0.0000	1.0000	100.00
0.5	78,441	48	0.0006	0.9994	100.00
1.5	89,733	13	0.0001	0.9999	99.94
2.5	93,802	551	0.0059	0.9941	99.92
3.5	95,658	9	0.0001	0.9999	99.34
4.5	97,184	21	0.0002	0.9998	99.33
5.5	99,041	30	0.0003	0.9997	99.31
6.5	101,117	7	0.0001	0.9999	99.28
7.5	103,503		0.0000	1.0000	99.27
8.5	111,656	9	0.0001	0.9999	99.27
9.5	105,624	7	0.0001	0.9999	99.26
10.5	107,002	18	0.0002	0.9998	99.26
11.5	103,823	18	0.0002	0.9998	99.24
12.5	95,093		0.0000	1.0000	99.22
13.5	98,652		0.0000	1.0000	99.22
14.5	99,617	9	0.0001	0.9999	99.22
15.5	109,787	11	0.0001	0.9999	99.21
16.5	158,773		0.0000	1.0000	99.20
17.5	145,922	4	0.0000	1.0000	99.20
18.5	199,435	4	0.0000	1.0000	99.20
19.5	194,021		0.0000	1.0000	99.20
20.5	205,997		0.0000	1.0000	99.20
21.5	214,879		0.0000	1.0000	99.20
22.5	232,200		0.0000	1.0000	99.20
23.5	236,230	3	0.0000	1.0000	99.20
24.5	274,517		0.0000	1.0000	99.20
25.5	274,835	3	0.0000	1.0000	99.20
26.5	276,071		0.0000	1.0000	99.20
27.5	261,280	7	0.0000	1.0000	99.20
28.5	198,266		0.0000	1.0000	99.19
29.5	194,906	3	0.0000	1.0000	99.19
30.5	193,320	5	0.0000	1.0000	99.19
31.5	181,882		0.0000	1.0000	99.19
32.5	191,229		0.0000	1.0000	99.19
33.5	185,607		0.0000	1.0000	99.19
34.5	185,200	3	0.0000	1.0000	99.19
35.5	179,897		0.0000	1.0000	99.19
36.5	182,383		0.0000	1.0000	99.19
37.5	175,229	2	0.0000	1.0000	99.19
38.5	196,686		0.0000	1.0000	99.19

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 360.50 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2013

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	217,951		0.0000	1.0000	99.19
40.5	217,773	2	0.0000	1.0000	99.19
41.5	205,299	1	0.0000	1.0000	99.19
42.5	196,154		0.0000	1.0000	99.19
43.5	217,531	1	0.0000	1.0000	99.19
44.5	219,029		0.0000	1.0000	99.18
45.5	214,372		0.0000	1.0000	99.18
46.5	214,503		0.0000	1.0000	99.18
47.5	154,821	6	0.0000	1.0000	99.18
48.5	149,855	1	0.0000	1.0000	99.18
49.5	146,806		0.0000	1.0000	99.18
50.5	131,316	43	0.0003	0.9997	99.18
51.5	113,085		0.0000	1.0000	99.15
52.5	109,711	1	0.0000	1.0000	99.15
53.5	71,671	1	0.0000	1.0000	99.15
54.5	56,561	2	0.0000	1.0000	99.15
55.5	36,519		0.0000	1.0000	99.14
56.5	33,597		0.0000	1.0000	99.14
57.5	42,186		0.0000	1.0000	99.14
58.5	38,011		0.0000	1.0000	99.14
59.5	34,383		0.0000	1.0000	99.14
60.5	33,539		0.0000	1.0000	99.14
61.5	33,410	1	0.0000	1.0000	99.14
62.5	32,674		0.0000	1.0000	99.14
63.5	31,794		0.0000	1.0000	99.14
64.5	31,080		0.0000	1.0000	99.14
65.5	25,815		0.0000	1.0000	99.14
66.5	25,540		0.0000	1.0000	99.14
67.5	25,746		0.0000	1.0000	99.14
68.5	25,526		0.0000	1.0000	99.14
69.5	24,627		0.0000	1.0000	99.14
70.5	22,527		0.0000	1.0000	99.14
71.5	22,253		0.0000	1.0000	99.14
72.5	11,769		0.0000	1.0000	99.14
73.5	10,750		0.0000	1.0000	99.14
74.5	10,307		0.0000	1.0000	99.14
75.5	20,911		0.0000	1.0000	99.14
76.5	19,681		0.0000	1.0000	99.14
77.5	19,427		0.0000	1.0000	99.14
78.5	15,827		0.0000	1.0000	99.14

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 360.50 LAND RIGHTS

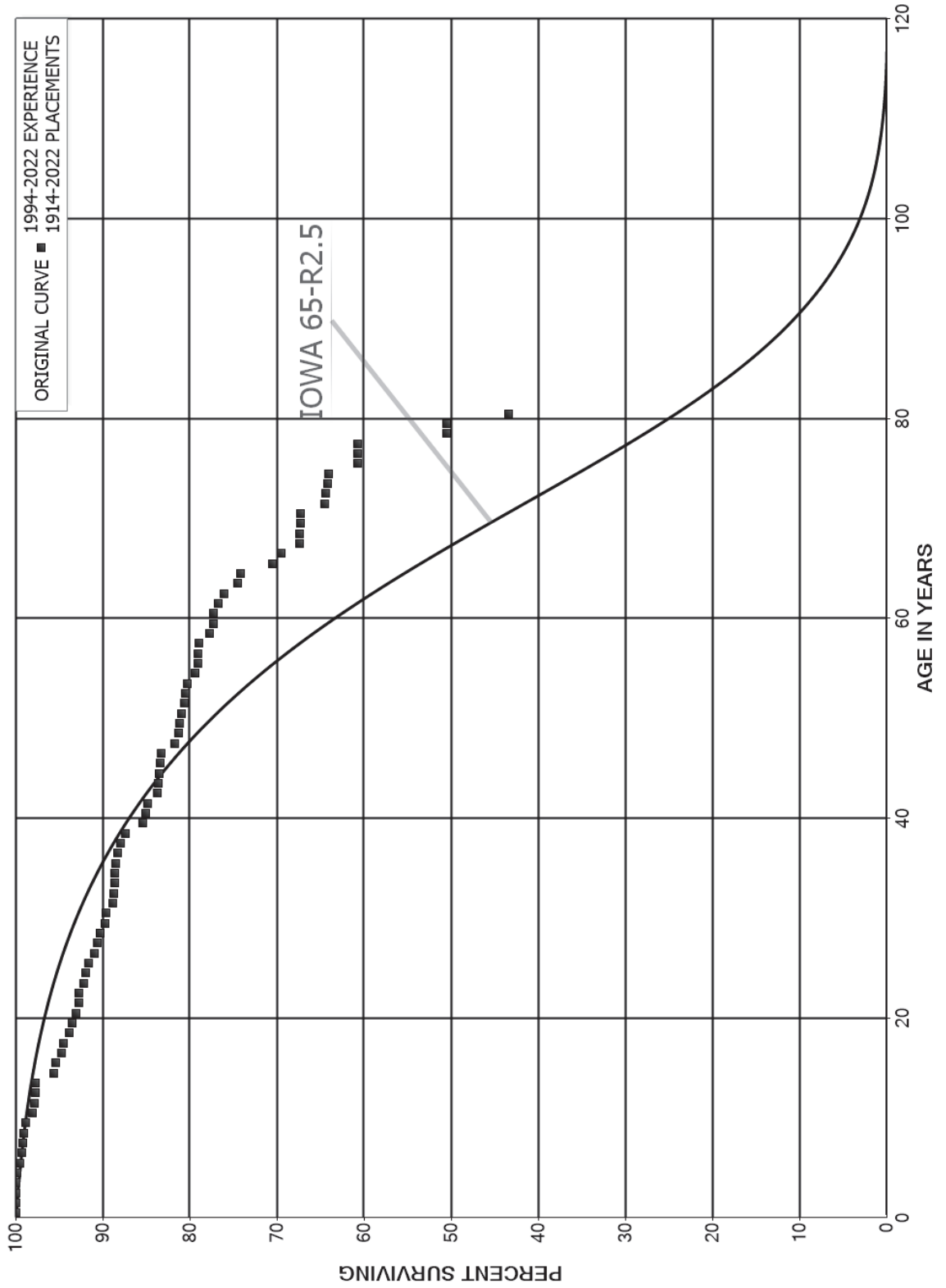
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2013

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	18,737		0.0000	1.0000	99.14
80.5	16,114		0.0000	1.0000	99.14
81.5	15,428		0.0000	1.0000	99.14
82.5	18,568		0.0000	1.0000	99.14
83.5	23,349		0.0000	1.0000	99.14
84.5	23,442		0.0000	1.0000	99.14
85.5	23,287		0.0000	1.0000	99.14
86.5	23,220		0.0000	1.0000	99.14
87.5	22,574		0.0000	1.0000	99.14
88.5	21,438		0.0000	1.0000	99.14
89.5	21,352		0.0000	1.0000	99.14
90.5	13,934		0.0000	1.0000	99.14
91.5	10,578		0.0000	1.0000	99.14
92.5	10,446		0.0000	1.0000	99.14
93.5	10,437		0.0000	1.0000	99.14
94.5	10,365		0.0000	1.0000	99.14
95.5	10,166		0.0000	1.0000	99.14
96.5	10,001		0.0000	1.0000	99.14
97.5	5,951		0.0000	1.0000	99.14
98.5	786		0.0000	1.0000	99.14
99.5	368		0.0000	1.0000	99.14
100.5	340		0.0000	1.0000	99.14
101.5	324		0.0000	1.0000	99.14
102.5	74		0.0000	1.0000	99.14
103.5	72		0.0000	1.0000	99.14
104.5	71		0.0000	1.0000	99.14
105.5	71		0.0000	1.0000	99.14
106.5	31		0.0000	1.0000	99.14
107.5	31		0.0000	1.0000	99.14
108.5	31		0.0000	1.0000	99.14
109.5	31		0.0000	1.0000	99.14
110.5	31		0.0000	1.0000	99.14
111.5	31		0.0000	1.0000	99.14
112.5	31		0.0000	1.0000	99.14
113.5	31		0.0000	1.0000	99.14
114.5	31		0.0000	1.0000	99.14
115.5	31		0.0000	1.0000	99.14
116.5	31		0.0000	1.0000	99.14
117.5					99.14

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,493,905	3	0.0000	1.0000	100.00
0.5	4,733,999		0.0000	1.0000	100.00
1.5	5,043,839	61	0.0000	1.0000	100.00
2.5	5,640,083	1,214	0.0002	0.9998	100.00
3.5	6,046,287	9,168	0.0015	0.9985	99.98
4.5	6,014,455	22,240	0.0037	0.9963	99.83
5.5	6,137,494	8,343	0.0014	0.9986	99.46
6.5	6,040,172	10,390	0.0017	0.9983	99.32
7.5	6,122,215	8,369	0.0014	0.9986	99.15
8.5	5,931,420	8,133	0.0014	0.9986	99.01
9.5	5,872,491	45,689	0.0078	0.9922	98.88
10.5	6,071,045	14,005	0.0023	0.9977	98.11
11.5	6,168,584	8,119	0.0013	0.9987	97.88
12.5	5,430,463	3,537	0.0007	0.9993	97.75
13.5	5,827,632	126,890	0.0218	0.9782	97.69
14.5	5,748,616	11,701	0.0020	0.9980	95.56
15.5	5,500,712	37,408	0.0068	0.9932	95.37
16.5	6,529,316	16,377	0.0025	0.9975	94.72
17.5	6,893,403	48,858	0.0071	0.9929	94.48
18.5	6,811,694	21,597	0.0032	0.9968	93.81
19.5	6,118,410	30,525	0.0050	0.9950	93.52
20.5	6,287,523	18,319	0.0029	0.9971	93.05
21.5	6,016,873	4,631	0.0008	0.9992	92.78
22.5	6,019,425	31,465	0.0052	0.9948	92.71
23.5	5,333,785	13,053	0.0024	0.9976	92.22
24.5	5,500,113	24,079	0.0044	0.9956	92.00
25.5	5,828,541	39,723	0.0068	0.9932	91.59
26.5	5,704,893	22,477	0.0039	0.9961	90.97
27.5	5,675,559	17,364	0.0031	0.9969	90.61
28.5	5,407,993	37,304	0.0069	0.9931	90.33
29.5	5,160,588	7,488	0.0015	0.9985	89.71
30.5	4,595,688	36,156	0.0079	0.9921	89.58
31.5	4,371,230	8,487	0.0019	0.9981	88.88
32.5	4,140,380	2,659	0.0006	0.9994	88.70
33.5	4,108,926	3,451	0.0008	0.9992	88.65
34.5	3,961,602	2,523	0.0006	0.9994	88.57
35.5	3,759,370	8,436	0.0022	0.9978	88.52
36.5	3,801,119	15,739	0.0041	0.9959	88.32
37.5	3,759,603	23,142	0.0062	0.9938	87.95
38.5	3,826,504	88,654	0.0232	0.9768	87.41

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,533,068	15,389	0.0044	0.9956	85.38
40.5	3,396,723	8,033	0.0024	0.9976	85.01
41.5	3,368,997	42,130	0.0125	0.9875	84.81
42.5	3,056,168	4,052	0.0013	0.9987	83.75
43.5	2,787,512	4,890	0.0018	0.9982	83.64
44.5	2,808,750	2,901	0.0010	0.9990	83.49
45.5	2,392,150	3,777	0.0016	0.9984	83.41
46.5	2,078,647	39,798	0.0191	0.9809	83.28
47.5	1,842,948	8,000	0.0043	0.9957	81.68
48.5	1,810,786	2,809	0.0016	0.9984	81.33
49.5	1,584,897	4,712	0.0030	0.9970	81.20
50.5	1,420,867	5,625	0.0040	0.9960	80.96
51.5	1,051,302	1,315	0.0013	0.9987	80.64
52.5	944,322	3,257	0.0034	0.9966	80.54
53.5	683,808	7,494	0.0110	0.9890	80.26
54.5	575,275	2,196	0.0038	0.9962	79.38
55.5	578,279	276	0.0005	0.9995	79.08
56.5	559,190	836	0.0015	0.9985	79.04
57.5	490,875	7,486	0.0153	0.9847	78.92
58.5	461,989	2,454	0.0053	0.9947	77.72
59.5	450,592	341	0.0008	0.9992	77.31
60.5	388,795	2,732	0.0070	0.9930	77.25
61.5	437,547	3,888	0.0089	0.9911	76.70
62.5	414,432	8,510	0.0205	0.9795	76.02
63.5	388,044	1,666	0.0043	0.9957	74.46
64.5	350,827	17,213	0.0491	0.9509	74.14
65.5	334,932	4,613	0.0138	0.9862	70.50
66.5	325,515	10,249	0.0315	0.9685	69.53
67.5	313,288		0.0000	1.0000	67.34
68.5	315,489	189	0.0006	0.9994	67.34
69.5	245,780	2	0.0000	1.0000	67.30
70.5	182,933	7,523	0.0411	0.9589	67.30
71.5	131,553	187	0.0014	0.9986	64.53
72.5	127,258	449	0.0035	0.9965	64.44
73.5	130,661	204	0.0016	0.9984	64.22
74.5	125,163	6,519	0.0521	0.9479	64.12
75.5	228,311	239	0.0010	0.9990	60.78
76.5	226,759	6	0.0000	1.0000	60.71
77.5	225,652	37,994	0.1684	0.8316	60.71
78.5	194,547	38	0.0002	0.9998	50.49

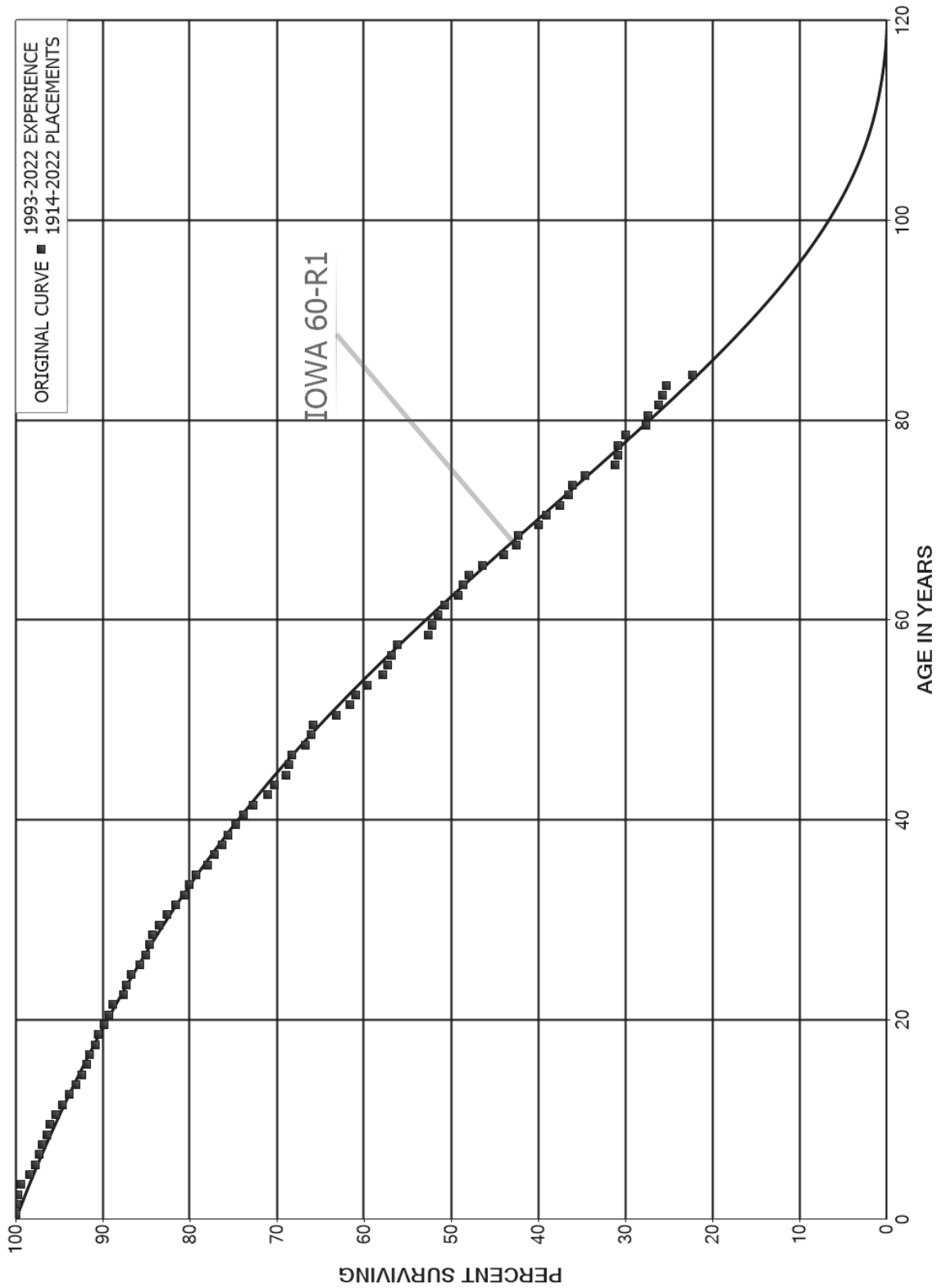
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	209,945	29,463	0.1403	0.8597	50.48
80.5	179,561	157	0.0009	0.9991	43.39
81.5	176,768	14	0.0001	0.9999	43.36
82.5	176,529	319	0.0018	0.9982	43.35
83.5	173,992	345	0.0020	0.9980	43.27
84.5	175,669	24	0.0001	0.9999	43.19
85.5	175,604		0.0000	1.0000	43.18
86.5	181,177		0.0000	1.0000	43.18
87.5	181,139		0.0000	1.0000	43.18
88.5	181,139	5,556	0.0307	0.9693	43.18
89.5	175,854	314	0.0018	0.9982	41.86
90.5	94,887		0.0000	1.0000	41.78
91.5	87,000		0.0000	1.0000	41.78
92.5	89,583		0.0000	1.0000	41.78
93.5	86,194	363	0.0042	0.9958	41.78
94.5	75,182		0.0000	1.0000	41.61
95.5	60,940		0.0000	1.0000	41.61
96.5	60,940		0.0000	1.0000	41.61
97.5	27,524		0.0000	1.0000	41.61
98.5	27,511		0.0000	1.0000	41.61
99.5	23,391		0.0000	1.0000	41.61
100.5	23,391		0.0000	1.0000	41.61
101.5	23,284		0.0000	1.0000	41.61
102.5	23,284		0.0000	1.0000	41.61
103.5	23,284		0.0000	1.0000	41.61
104.5	23,104		0.0000	1.0000	41.61
105.5	23,104		0.0000	1.0000	41.61
106.5	23,104		0.0000	1.0000	41.61
107.5	20,450		0.0000	1.0000	41.61
108.5					41.61

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 362.00 STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2022

EXPERIENCE BAND 1993-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	152,175,371	31,214	0.0002	0.9998	100.00
0.5	140,644,707	249,370	0.0018	0.9982	99.98
1.5	126,407,541	155,138	0.0012	0.9988	99.80
2.5	123,471,308	294,908	0.0024	0.9976	99.68
3.5	124,484,348	1,370,137	0.0110	0.9890	99.44
4.5	123,562,690	781,226	0.0063	0.9937	98.35
5.5	124,191,670	604,434	0.0049	0.9951	97.73
6.5	122,716,740	407,074	0.0033	0.9967	97.25
7.5	121,344,845	602,274	0.0050	0.9950	96.93
8.5	119,964,970	460,129	0.0038	0.9962	96.45
9.5	119,935,740	850,535	0.0071	0.9929	96.08
10.5	116,264,410	954,681	0.0082	0.9918	95.39
11.5	115,656,062	888,470	0.0077	0.9923	94.61
12.5	111,700,224	989,038	0.0089	0.9911	93.88
13.5	112,785,126	788,185	0.0070	0.9930	93.05
14.5	106,213,731	621,825	0.0059	0.9941	92.40
15.5	107,272,238	417,316	0.0039	0.9961	91.86
16.5	111,858,429	794,467	0.0071	0.9929	91.50
17.5	108,820,107	454,247	0.0042	0.9958	90.85
18.5	106,564,349	781,613	0.0073	0.9927	90.48
19.5	101,091,341	572,013	0.0057	0.9943	89.81
20.5	101,327,799	523,371	0.0052	0.9948	89.30
21.5	102,511,526	1,390,476	0.0136	0.9864	88.84
22.5	95,913,319	346,292	0.0036	0.9964	87.64
23.5	87,724,216	596,569	0.0068	0.9932	87.32
24.5	90,617,838	1,030,094	0.0114	0.9886	86.73
25.5	90,479,457	709,477	0.0078	0.9922	85.74
26.5	87,129,691	431,117	0.0049	0.9951	85.07
27.5	83,970,712	367,660	0.0044	0.9956	84.65
28.5	73,104,933	630,630	0.0086	0.9914	84.28
29.5	68,243,262	803,309	0.0118	0.9882	83.55
30.5	59,619,205	705,420	0.0118	0.9882	82.57
31.5	53,803,963	675,444	0.0126	0.9874	81.59
32.5	51,980,749	323,824	0.0062	0.9938	80.57
33.5	51,949,339	480,996	0.0093	0.9907	80.06
34.5	50,790,247	899,989	0.0177	0.9823	79.32
35.5	45,786,516	417,549	0.0091	0.9909	77.92
36.5	45,281,811	563,420	0.0124	0.9876	77.21
37.5	44,108,852	370,958	0.0084	0.9916	76.25
38.5	43,706,221	520,160	0.0119	0.9881	75.60

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2022			EXPERIENCE BAND 1993-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,888,502	469,902	0.0115	0.9885	74.70
40.5	40,088,930	608,121	0.0152	0.9848	73.85
41.5	38,808,901	905,159	0.0233	0.9767	72.73
42.5	35,469,561	350,342	0.0099	0.9901	71.03
43.5	32,719,982	629,363	0.0192	0.9808	70.33
44.5	31,943,764	159,821	0.0050	0.9950	68.98
45.5	28,840,880	156,306	0.0054	0.9946	68.63
46.5	26,035,374	604,353	0.0232	0.9768	68.26
47.5	24,143,064	209,212	0.0087	0.9913	66.67
48.5	22,159,356	97,943	0.0044	0.9956	66.10
49.5	20,236,705	810,920	0.0401	0.9599	65.80
50.5	17,259,362	419,999	0.0243	0.9757	63.17
51.5	14,258,228	151,321	0.0106	0.9894	61.63
52.5	13,051,937	292,117	0.0224	0.9776	60.98
53.5	11,833,099	359,399	0.0304	0.9696	59.61
54.5	9,993,418	92,898	0.0093	0.9907	57.80
55.5	9,837,937	82,287	0.0084	0.9916	57.26
56.5	9,391,904	95,214	0.0101	0.9899	56.78
57.5	8,620,137	553,840	0.0642	0.9358	56.21
58.5	7,466,635	62,183	0.0083	0.9917	52.60
59.5	6,896,064	80,729	0.0117	0.9883	52.16
60.5	6,629,795	107,089	0.0162	0.9838	51.55
61.5	6,648,971	196,589	0.0296	0.9704	50.72
62.5	6,127,842	75,192	0.0123	0.9877	49.22
63.5	5,679,987	72,536	0.0128	0.9872	48.61
64.5	4,802,169	157,163	0.0327	0.9673	47.99
65.5	4,168,037	220,962	0.0530	0.9470	46.42
66.5	3,704,644	126,982	0.0343	0.9657	43.96
67.5	3,035,969	11,826	0.0039	0.9961	42.45
68.5	2,670,570	149,614	0.0560	0.9440	42.29
69.5	2,328,592	49,055	0.0211	0.9789	39.92
70.5	1,783,077	72,191	0.0405	0.9595	39.08
71.5	1,388,232	35,551	0.0256	0.9744	37.50
72.5	1,073,911	14,602	0.0136	0.9864	36.54
73.5	574,658	22,112	0.0385	0.9615	36.04
74.5	368,993	36,467	0.0988	0.9012	34.65
75.5	657,011	7,656	0.0117	0.9883	31.23
76.5	657,296	171	0.0003	0.9997	30.86
77.5	634,801	19,430	0.0306	0.9694	30.86
78.5	308,746	23,156	0.0750	0.9250	29.91

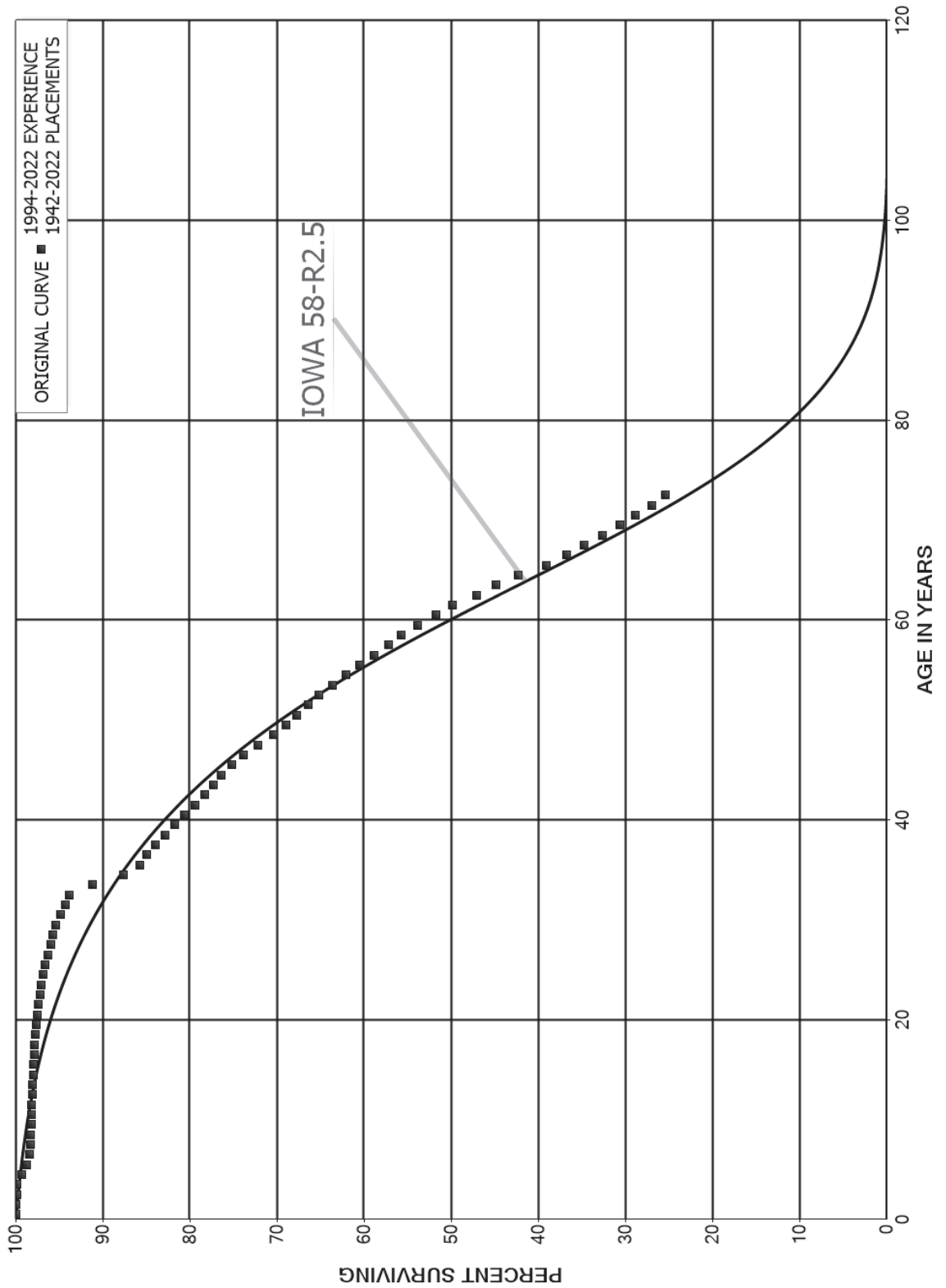
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2022			EXPERIENCE BAND 1993-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	270,979	2,140	0.0079	0.9921	27.67
80.5	267,503	12,466	0.0466	0.9534	27.45
81.5	207,897	3,871	0.0186	0.9814	26.17
82.5	201,366	3,143	0.0156	0.9844	25.68
83.5	196,288	23,524	0.1198	0.8802	25.28
84.5	149,996	465	0.0031	0.9969	22.25
85.5	145,948	1,506	0.0103	0.9897	22.18
86.5	144,587	514	0.0036	0.9964	21.95
87.5	141,558	158	0.0011	0.9989	21.88
88.5	141,400	84	0.0006	0.9994	21.85
89.5	140,503		0.0000	1.0000	21.84
90.5	69,832		0.0000	1.0000	21.84
91.5	57,731		0.0000	1.0000	21.84
92.5	57,660		0.0000	1.0000	21.84
93.5	56,983		0.0000	1.0000	21.84
94.5	53,314		0.0000	1.0000	21.84
95.5	42,181		0.0000	1.0000	21.84
96.5	42,145	14,574	0.3458	0.6542	21.84
97.5	27,551	7,287	0.2645	0.7355	14.29
98.5	9,757		0.0000	1.0000	10.51
99.5	3,706		0.0000	1.0000	10.51
100.5	3,706		0.0000	1.0000	10.51
101.5	813		0.0000	1.0000	10.51
102.5	239		0.0000	1.0000	10.51
103.5	98		0.0000	1.0000	10.51
104.5	98		0.0000	1.0000	10.51
105.5	98		0.0000	1.0000	10.51
106.5					10.51

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1942-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	211,829,136	112,017	0.0005	0.9995	100.00
0.5	167,269,202	30,601	0.0002	0.9998	99.95
1.5	143,121,519	103,526	0.0007	0.9993	99.93
2.5	124,977,299	53,645	0.0004	0.9996	99.86
3.5	118,129,304	563,636	0.0048	0.9952	99.81
4.5	112,626,613	714,440	0.0063	0.9937	99.34
5.5	109,126,540	371,569	0.0034	0.9966	98.71
6.5	105,477,646	85,197	0.0008	0.9992	98.37
7.5	102,486,704	55,706	0.0005	0.9995	98.29
8.5	98,968,416	33,704	0.0003	0.9997	98.24
9.5	96,537,230	26,263	0.0003	0.9997	98.20
10.5	95,898,585	30,610	0.0003	0.9997	98.18
11.5	94,375,604	45,066	0.0005	0.9995	98.15
12.5	90,669,200	42,104	0.0005	0.9995	98.10
13.5	88,880,682	51,553	0.0006	0.9994	98.05
14.5	88,095,779	46,234	0.0005	0.9995	98.00
15.5	87,984,685	75,060	0.0009	0.9991	97.95
16.5	88,325,133	59,952	0.0007	0.9993	97.86
17.5	87,882,576	56,300	0.0006	0.9994	97.80
18.5	86,452,876	105,951	0.0012	0.9988	97.73
19.5	85,738,119	93,470	0.0011	0.9989	97.61
20.5	80,326,102	113,420	0.0014	0.9986	97.51
21.5	78,374,122	129,465	0.0017	0.9983	97.37
22.5	72,120,083	129,214	0.0018	0.9982	97.21
23.5	69,803,548	159,003	0.0023	0.9977	97.03
24.5	66,754,221	170,223	0.0026	0.9974	96.81
25.5	63,151,976	167,270	0.0026	0.9974	96.57
26.5	58,422,044	189,872	0.0033	0.9967	96.31
27.5	53,698,551	175,196	0.0033	0.9967	96.00
28.5	47,157,211	160,168	0.0034	0.9966	95.68
29.5	44,306,689	265,041	0.0060	0.9940	95.36
30.5	42,872,797	229,909	0.0054	0.9946	94.79
31.5	42,489,545	186,562	0.0044	0.9956	94.28
32.5	41,125,157	1,171,690	0.0285	0.9715	93.87
33.5	38,345,908	1,521,728	0.0397	0.9603	91.19
34.5	35,241,391	729,480	0.0207	0.9793	87.57
35.5	32,189,867	297,682	0.0092	0.9908	85.76
36.5	29,822,135	376,350	0.0126	0.9874	84.97
37.5	27,646,473	352,546	0.0128	0.9872	83.90
38.5	25,725,912	329,023	0.0128	0.9872	82.83

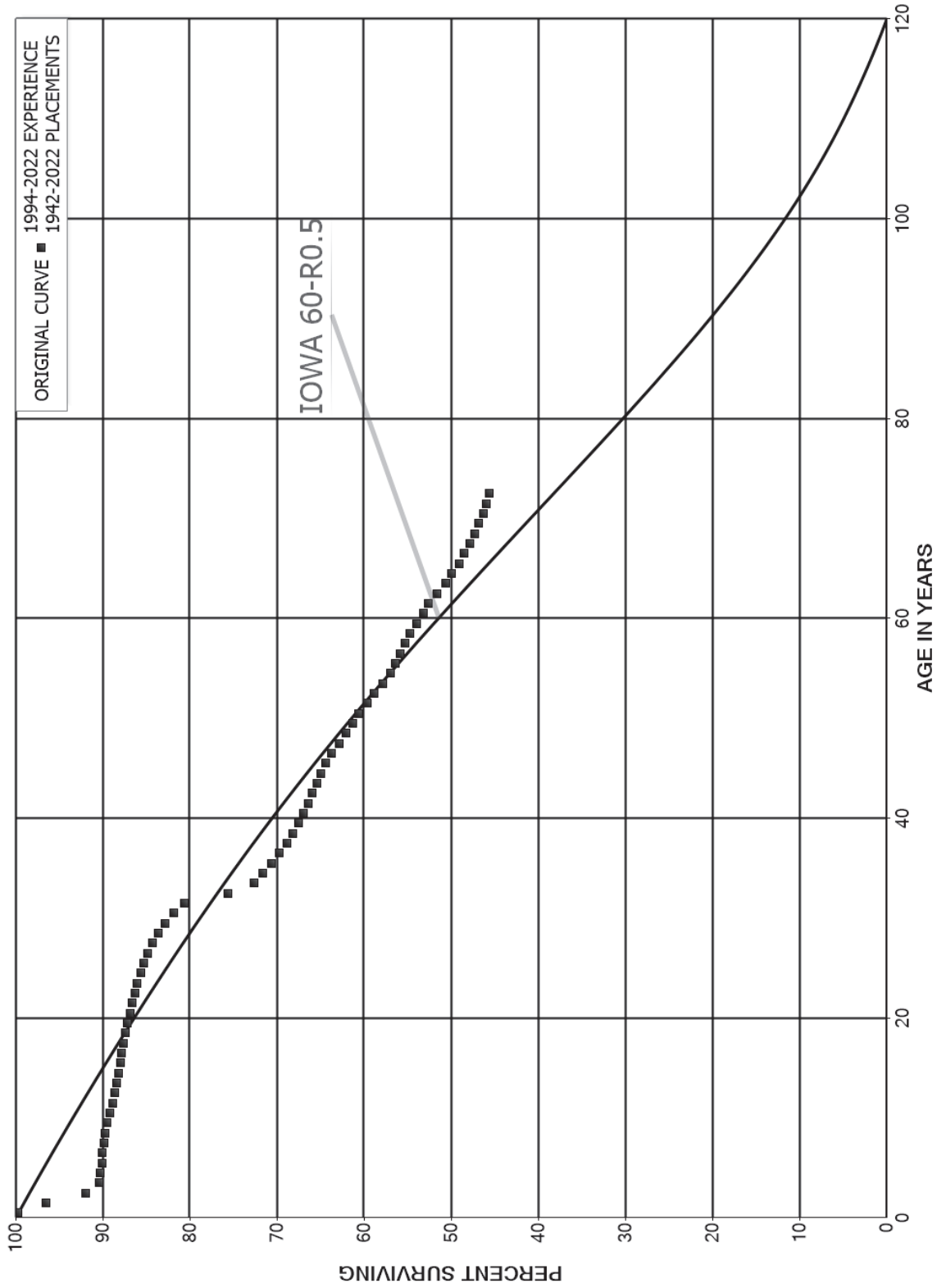
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1942-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,360,537	319,943	0.0137	0.9863	81.77
40.5	21,448,042	344,758	0.0161	0.9839	80.65
41.5	19,515,771	274,743	0.0141	0.9859	79.35
42.5	17,785,030	203,466	0.0114	0.9886	78.23
43.5	16,358,903	209,580	0.0128	0.9872	77.34
44.5	15,083,269	233,519	0.0155	0.9845	76.35
45.5	13,472,586	248,158	0.0184	0.9816	75.17
46.5	12,205,053	264,901	0.0217	0.9783	73.78
47.5	10,680,216	261,274	0.0245	0.9755	72.18
48.5	9,042,582	182,120	0.0201	0.9799	70.41
49.5	7,955,098	152,559	0.0192	0.9808	69.00
50.5	6,983,445	133,794	0.0192	0.9808	67.67
51.5	6,532,314	120,015	0.0184	0.9816	66.38
52.5	5,775,506	131,784	0.0228	0.9772	65.16
53.5	5,208,776	133,778	0.0257	0.9743	63.67
54.5	4,804,250	115,661	0.0241	0.9759	62.03
55.5	4,591,806	130,778	0.0285	0.9715	60.54
56.5	4,133,371	114,630	0.0277	0.9723	58.82
57.5	3,763,525	93,664	0.0249	0.9751	57.19
58.5	3,369,753	117,486	0.0349	0.9651	55.76
59.5	3,123,508	122,710	0.0393	0.9607	53.82
60.5	2,569,228	94,226	0.0367	0.9633	51.70
61.5	2,214,491	120,408	0.0544	0.9456	49.81
62.5	1,864,398	90,855	0.0487	0.9513	47.10
63.5	1,482,232	83,385	0.0563	0.9437	44.80
64.5	1,283,609	98,570	0.0768	0.9232	42.28
65.5	998,426	60,501	0.0606	0.9394	39.04
66.5	843,232	45,327	0.0538	0.9462	36.67
67.5	591,527	35,257	0.0596	0.9404	34.70
68.5	456,918	28,341	0.0620	0.9380	32.63
69.5	331,319	18,983	0.0573	0.9427	30.61
70.5	243,440	15,576	0.0640	0.9360	28.85
71.5	197,195	11,444	0.0580	0.9420	27.01
72.5	161,170	8,060	0.0500	0.9500	25.44
73.5	141,120	8,370	0.0593	0.9407	24.17
74.5	124,889	7,161	0.0573	0.9427	22.73
75.5	113,070	6,123	0.0542	0.9458	21.43
76.5	101,395	11,024	0.1087	0.8913	20.27
77.5	88,502	10,017	0.1132	0.8868	18.07
78.5	78,266	25,185	0.3218	0.6782	16.02
79.5	52,749	15,815	0.2998	0.7002	10.87
80.5					7.61

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1942-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	347,631,264	997,740	0.0029	0.9971	100.00
0.5	278,248,413	8,867,605	0.0319	0.9681	99.71
1.5	222,233,952	10,520,927	0.0473	0.9527	96.54
2.5	187,845,313	3,098,764	0.0165	0.9835	91.97
3.5	178,474,689	388,019	0.0022	0.9978	90.45
4.5	169,924,993	269,254	0.0016	0.9984	90.25
5.5	164,047,523	171,673	0.0010	0.9990	90.11
6.5	157,319,298	240,654	0.0015	0.9985	90.01
7.5	150,271,396	228,885	0.0015	0.9985	89.88
8.5	141,538,760	327,055	0.0023	0.9977	89.74
9.5	136,619,717	510,426	0.0037	0.9963	89.53
10.5	130,222,459	547,752	0.0042	0.9958	89.20
11.5	124,651,798	294,226	0.0024	0.9976	88.82
12.5	117,696,755	277,612	0.0024	0.9976	88.61
13.5	114,454,166	243,812	0.0021	0.9979	88.40
14.5	115,777,618	292,957	0.0025	0.9975	88.22
15.5	112,190,024	232,526	0.0021	0.9979	87.99
16.5	110,306,773	259,834	0.0024	0.9976	87.81
17.5	106,208,784	214,888	0.0020	0.9980	87.60
18.5	102,209,515	302,070	0.0030	0.9970	87.43
19.5	99,947,685	326,740	0.0033	0.9967	87.17
20.5	89,929,947	266,750	0.0030	0.9970	86.88
21.5	86,937,167	300,828	0.0035	0.9965	86.62
22.5	81,741,105	264,045	0.0032	0.9968	86.32
23.5	79,798,308	358,367	0.0045	0.9955	86.05
24.5	77,228,419	379,606	0.0049	0.9951	85.66
25.5	72,848,102	385,833	0.0053	0.9947	85.24
26.5	66,038,506	398,874	0.0060	0.9940	84.79
27.5	62,181,638	470,417	0.0076	0.9924	84.28
28.5	54,388,756	521,508	0.0096	0.9904	83.64
29.5	52,244,506	640,468	0.0123	0.9877	82.84
30.5	50,771,123	714,422	0.0141	0.9859	81.82
31.5	49,975,822	3,123,055	0.0625	0.9375	80.67
32.5	44,884,759	1,808,902	0.0403	0.9597	75.63
33.5	41,078,588	534,927	0.0130	0.9870	72.58
34.5	39,250,940	543,539	0.0138	0.9862	71.63
35.5	36,704,045	461,000	0.0126	0.9874	70.64
36.5	34,232,848	435,355	0.0127	0.9873	69.76
37.5	31,699,765	337,569	0.0106	0.9894	68.87
38.5	29,232,875	260,776	0.0089	0.9911	68.13

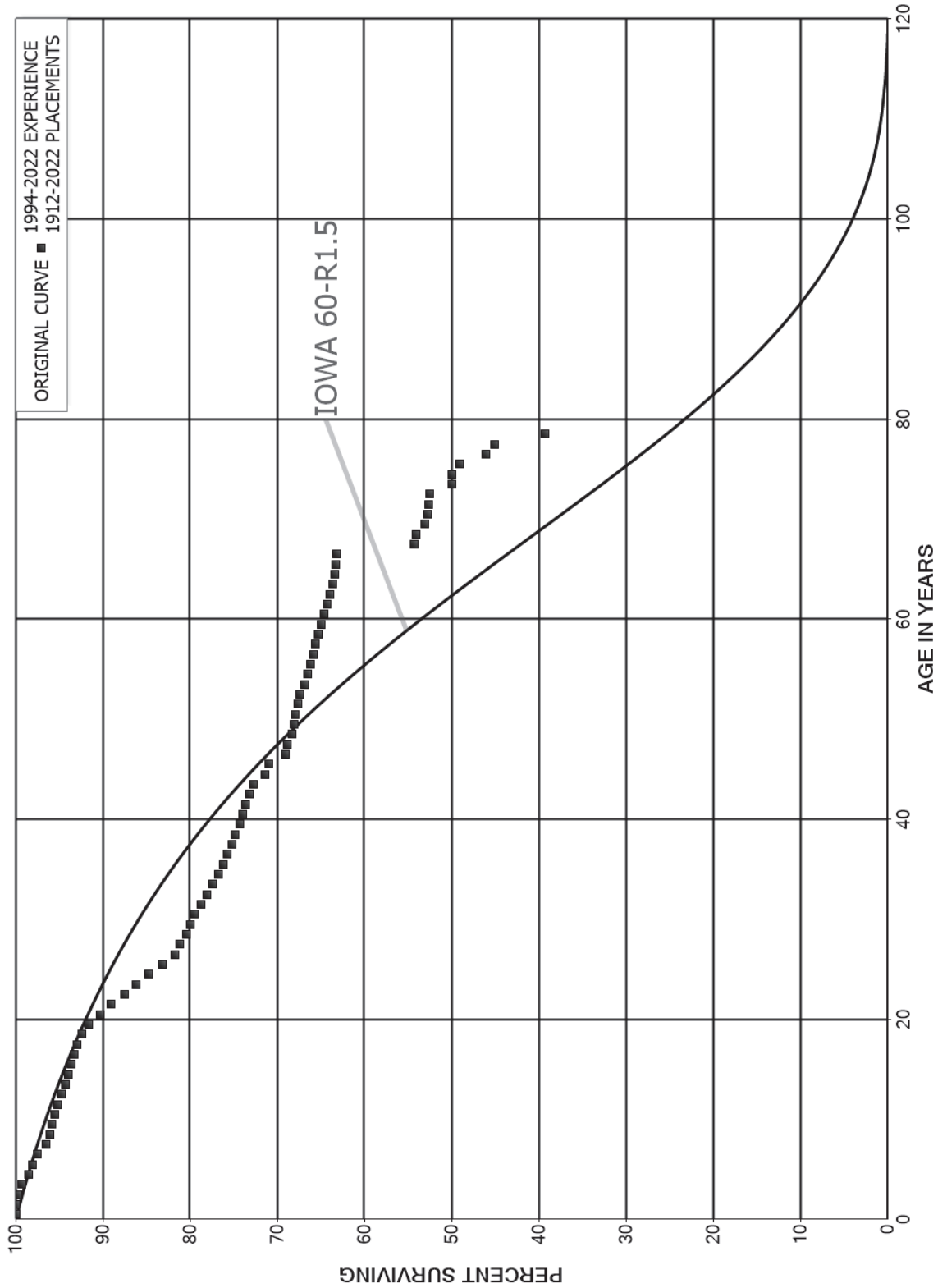
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1942-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	27,430,245	232,708	0.0085	0.9915	67.53
40.5	25,805,580	202,706	0.0079	0.9921	66.95
41.5	24,122,897	187,436	0.0078	0.9922	66.43
42.5	22,719,056	177,707	0.0078	0.9922	65.91
43.5	21,039,913	155,493	0.0074	0.9926	65.40
44.5	19,583,227	157,153	0.0080	0.9920	64.91
45.5	17,912,010	186,331	0.0104	0.9896	64.39
46.5	16,827,700	233,866	0.0139	0.9861	63.72
47.5	15,043,564	180,043	0.0120	0.9880	62.84
48.5	13,046,133	161,938	0.0124	0.9876	62.08
49.5	11,599,106	140,082	0.0121	0.9879	61.31
50.5	10,075,801	158,006	0.0157	0.9843	60.57
51.5	9,098,104	124,341	0.0137	0.9863	59.62
52.5	7,672,996	128,545	0.0168	0.9832	58.81
53.5	6,270,996	90,580	0.0144	0.9856	57.82
54.5	5,235,683	55,101	0.0105	0.9895	56.99
55.5	4,874,001	50,760	0.0104	0.9896	56.39
56.5	4,268,596	42,029	0.0098	0.9902	55.80
57.5	3,953,000	41,003	0.0104	0.9896	55.25
58.5	3,493,277	44,066	0.0126	0.9874	54.68
59.5	3,206,025	51,211	0.0160	0.9840	53.99
60.5	2,645,816	25,665	0.0097	0.9903	53.13
61.5	2,330,759	43,905	0.0188	0.9812	52.61
62.5	2,078,165	38,372	0.0185	0.9815	51.62
63.5	1,600,500	23,945	0.0150	0.9850	50.67
64.5	1,408,603	23,633	0.0168	0.9832	49.91
65.5	1,205,743	13,981	0.0116	0.9884	49.07
66.5	1,100,593	15,406	0.0140	0.9860	48.50
67.5	906,947	10,371	0.0114	0.9886	47.82
68.5	761,113	7,863	0.0103	0.9897	47.28
69.5	565,489	5,489	0.0097	0.9903	46.79
70.5	434,159	3,968	0.0091	0.9909	46.33
71.5	310,281	1,899	0.0061	0.9939	45.91
72.5	233,478	1,423	0.0061	0.9939	45.63
73.5	131,120	2,556	0.0195	0.9805	45.35
74.5	78,994	2,629	0.0333	0.9667	44.47
75.5	48,192	1,264	0.0262	0.9738	42.99
76.5	39,117	788	0.0201	0.9799	41.86
77.5	37,587	1,914	0.0509	0.9491	41.02
78.5	34,433	1,379	0.0400	0.9600	38.93
79.5	29,769	1,987	0.0668	0.9332	37.37
80.5					34.87

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 366.00 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	124,675,186	15,356	0.0001	0.9999	100.00
0.5	108,503,483	50,868	0.0005	0.9995	99.99
1.5	101,156,673	251,034	0.0025	0.9975	99.94
2.5	95,947,408	399,291	0.0042	0.9958	99.69
3.5	95,658,513	752,264	0.0079	0.9921	99.28
4.5	94,893,811	438,853	0.0046	0.9954	98.50
5.5	89,160,928	472,426	0.0053	0.9947	98.04
6.5	85,476,148	911,664	0.0107	0.9893	97.52
7.5	82,596,938	315,258	0.0038	0.9962	96.48
8.5	79,610,407	274,105	0.0034	0.9966	96.11
9.5	75,866,008	229,635	0.0030	0.9970	95.78
10.5	73,997,017	259,034	0.0035	0.9965	95.49
11.5	70,360,108	352,630	0.0050	0.9950	95.16
12.5	68,624,393	277,974	0.0041	0.9959	94.68
13.5	63,386,819	236,329	0.0037	0.9963	94.30
14.5	63,126,597	245,161	0.0039	0.9961	93.95
15.5	58,988,875	194,698	0.0033	0.9967	93.58
16.5	57,607,605	196,561	0.0034	0.9966	93.27
17.5	55,948,115	364,482	0.0065	0.9935	92.95
18.5	54,858,093	424,074	0.0077	0.9923	92.35
19.5	52,439,177	802,647	0.0153	0.9847	91.64
20.5	47,443,468	587,080	0.0124	0.9876	90.23
21.5	47,404,893	866,998	0.0183	0.9817	89.12
22.5	44,284,607	684,148	0.0154	0.9846	87.49
23.5	40,571,420	665,530	0.0164	0.9836	86.13
24.5	40,415,090	726,719	0.0180	0.9820	84.72
25.5	38,736,170	699,755	0.0181	0.9819	83.20
26.5	36,103,103	243,851	0.0068	0.9932	81.70
27.5	33,970,894	300,206	0.0088	0.9912	81.14
28.5	29,558,561	171,412	0.0058	0.9942	80.43
29.5	28,200,777	162,535	0.0058	0.9942	79.96
30.5	27,325,523	268,530	0.0098	0.9902	79.50
31.5	25,916,416	208,386	0.0080	0.9920	78.72
32.5	23,767,365	219,585	0.0092	0.9908	78.09
33.5	21,721,760	168,807	0.0078	0.9922	77.36
34.5	19,163,267	156,573	0.0082	0.9918	76.76
35.5	17,081,397	101,893	0.0060	0.9940	76.14
36.5	15,667,148	101,780	0.0065	0.9935	75.68
37.5	14,394,790	62,377	0.0043	0.9957	75.19
38.5	12,883,363	96,893	0.0075	0.9925	74.86

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,117,581	64,583	0.0053	0.9947	74.30
40.5	10,590,809	41,810	0.0039	0.9961	73.90
41.5	9,551,306	59,094	0.0062	0.9938	73.61
42.5	8,040,200	50,277	0.0063	0.9937	73.16
43.5	7,805,590	142,927	0.0183	0.9817	72.70
44.5	7,429,035	43,959	0.0059	0.9941	71.37
45.5	7,017,275	191,070	0.0272	0.9728	70.95
46.5	6,076,798	13,712	0.0023	0.9977	69.01
47.5	5,472,326	49,132	0.0090	0.9910	68.86
48.5	4,770,303	10,794	0.0023	0.9977	68.24
49.5	4,471,577	11,078	0.0025	0.9975	68.09
50.5	4,059,912	17,266	0.0043	0.9957	67.92
51.5	3,177,179	10,571	0.0033	0.9967	67.63
52.5	2,776,395	24,034	0.0087	0.9913	67.40
53.5	2,306,476	11,189	0.0049	0.9951	66.82
54.5	2,006,667	10,308	0.0051	0.9949	66.50
55.5	1,952,954	9,416	0.0048	0.9952	66.15
56.5	1,865,432	6,695	0.0036	0.9964	65.84
57.5	1,850,049	9,045	0.0049	0.9951	65.60
58.5	2,478,014	14,166	0.0057	0.9943	65.28
59.5	2,367,861	9,293	0.0039	0.9961	64.91
60.5	2,305,741	14,041	0.0061	0.9939	64.65
61.5	2,273,268	12,581	0.0055	0.9945	64.26
62.5	2,128,506	10,299	0.0048	0.9952	63.90
63.5	2,024,968	7,966	0.0039	0.9961	63.59
64.5	1,909,681	2,333	0.0012	0.9988	63.34
65.5	1,782,556	2,458	0.0014	0.9986	63.26
66.5	1,701,809	239,608	0.1408	0.8592	63.18
67.5	1,423,478	7,175	0.0050	0.9950	54.28
68.5	1,354,625	24,072	0.0178	0.9822	54.01
69.5	1,246,358	6,604	0.0053	0.9947	53.05
70.5	1,111,177	3,513	0.0032	0.9968	52.77
71.5	1,005,976	1,955	0.0019	0.9981	52.60
72.5	803,487	39,303	0.0489	0.9511	52.50
73.5	671,431	416	0.0006	0.9994	49.93
74.5	535,973	9,313	0.0174	0.9826	49.90
75.5	503,096	30,159	0.0599	0.9401	49.03
76.5	476,041	10,460	0.0220	0.9780	46.09
77.5	472,170	60,416	0.1280	0.8720	45.08
78.5	413,403	13	0.0000	1.0000	39.31

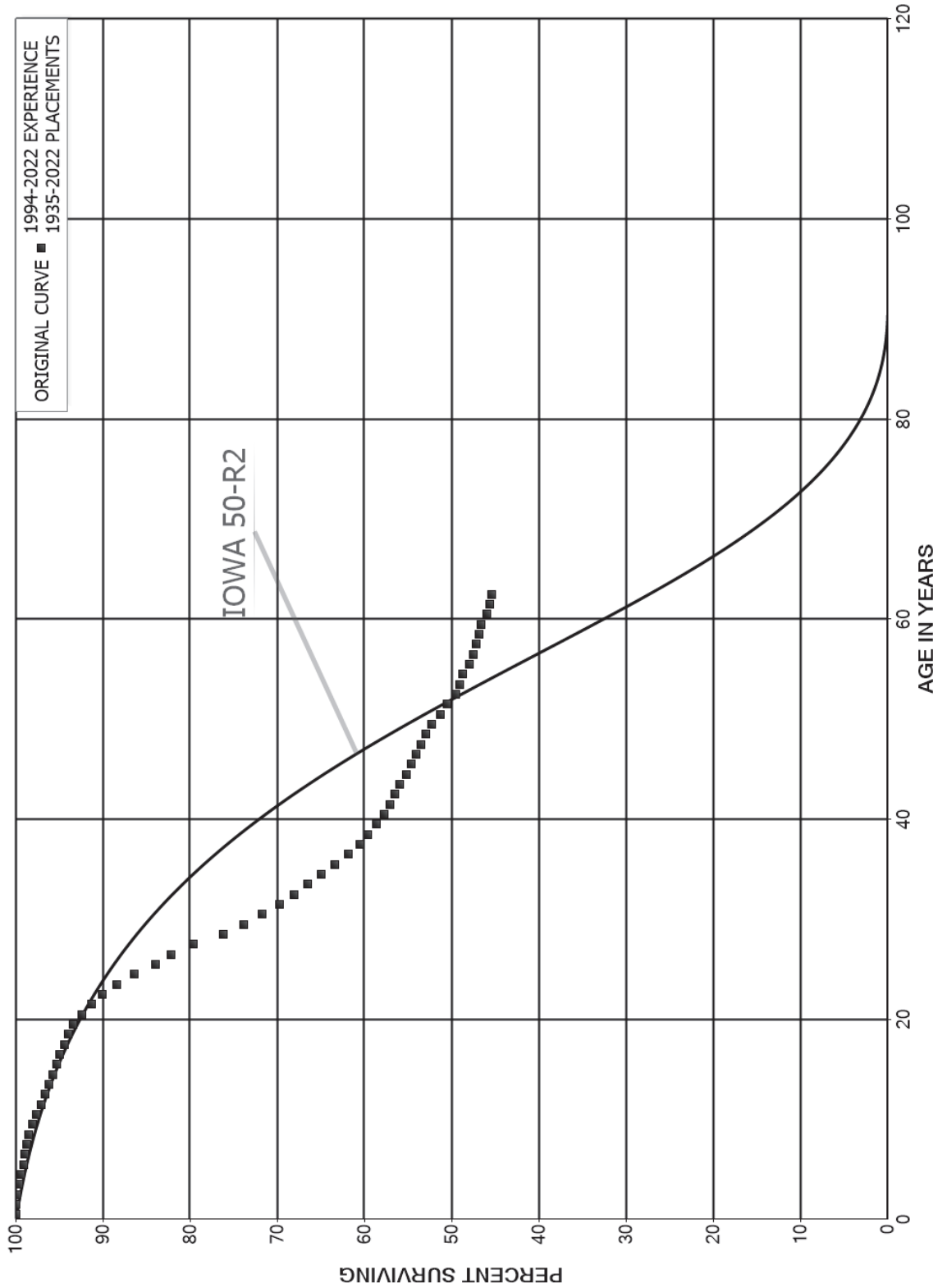
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2022			EXPERIENCE BAND 1994-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	469,567	449	0.0010	0.9990	39.31	
80.5	463,882	2,868	0.0062	0.9938	39.27	
81.5	553,335	1,528	0.0028	0.9972	39.03	
82.5	548,205	9,704	0.0177	0.9823	38.92	
83.5	535,122	2,598	0.0049	0.9951	38.23	
84.5	527,658	1,660	0.0031	0.9969	38.05	
85.5	521,666	296	0.0006	0.9994	37.93	
86.5	518,860	388	0.0007	0.9993	37.91	
87.5	136,964	217	0.0016	0.9984	37.88	
88.5	136,472	119	0.0009	0.9991	37.82	
89.5	136,255	2,360	0.0173	0.9827	37.79	
90.5	133,106	396	0.0030	0.9970	37.13	
91.5	127,057	2,765	0.0218	0.9782	37.02	
92.5	111,613	2,484	0.0223	0.9777	36.21	
93.5	180,282	1,080	0.0060	0.9940	35.41	
94.5	178,704	427	0.0024	0.9976	35.20	
95.5	177,609	137	0.0008	0.9992	35.11	
96.5	177,472	747	0.0042	0.9958	35.09	
97.5	173,994	3,844	0.0221	0.9779	34.94	
98.5	169,592	384	0.0023	0.9977	34.17	
99.5	169,088	1,106	0.0065	0.9935	34.09	
100.5	161,809	1,575	0.0097	0.9903	33.87	
101.5	160,234	289	0.0018	0.9982	33.54	
102.5	159,378		0.0000	1.0000	33.48	
103.5	159,378	64	0.0004	0.9996	33.48	
104.5	157,661		0.0000	1.0000	33.46	
105.5	157,661	0	0.0000	1.0000	33.46	
106.5	155,188		0.0000	1.0000	33.46	
107.5	148,481		0.0000	1.0000	33.46	
108.5	148,481		0.0000	1.0000	33.46	
109.5	148,481		0.0000	1.0000	33.46	
110.5					33.46	

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 367.00 UNDERGROUND CONDUTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	334,966,694	8,617	0.0000	1.0000	100.00
0.5	309,353,440	241,143	0.0008	0.9992	100.00
1.5	288,641,292	340,722	0.0012	0.9988	99.92
2.5	275,572,047	555,257	0.0020	0.9980	99.80
3.5	264,503,172	531,642	0.0020	0.9980	99.60
4.5	253,088,609	720,097	0.0028	0.9972	99.40
5.5	245,960,703	466,407	0.0019	0.9981	99.12
6.5	239,401,135	502,645	0.0021	0.9979	98.93
7.5	232,450,105	520,178	0.0022	0.9978	98.72
8.5	223,831,899	869,323	0.0039	0.9961	98.50
9.5	212,172,834	1,158,812	0.0055	0.9945	98.12
10.5	203,509,818	1,021,895	0.0050	0.9950	97.58
11.5	194,821,557	1,004,312	0.0052	0.9948	97.09
12.5	185,249,270	823,895	0.0044	0.9956	96.59
13.5	178,505,628	785,100	0.0044	0.9956	96.16
14.5	175,823,460	741,637	0.0042	0.9958	95.74
15.5	169,126,290	765,700	0.0045	0.9955	95.34
16.5	166,127,947	837,131	0.0050	0.9950	94.90
17.5	157,715,373	725,299	0.0046	0.9954	94.43
18.5	146,710,763	965,443	0.0066	0.9934	93.99
19.5	138,628,059	1,449,399	0.0105	0.9895	93.37
20.5	116,583,974	1,347,681	0.0116	0.9884	92.40
21.5	105,811,114	1,484,846	0.0140	0.9860	91.33
22.5	99,064,899	1,837,502	0.0185	0.9815	90.05
23.5	86,966,092	1,905,119	0.0219	0.9781	88.38
24.5	85,027,457	2,394,257	0.0282	0.9718	86.44
25.5	78,813,184	1,740,795	0.0221	0.9779	84.01
26.5	70,340,901	2,160,521	0.0307	0.9693	82.15
27.5	63,614,750	2,736,611	0.0430	0.9570	79.63
28.5	51,182,380	1,587,657	0.0310	0.9690	76.20
29.5	47,025,577	1,376,901	0.0293	0.9707	73.84
30.5	42,712,154	1,163,732	0.0272	0.9728	71.68
31.5	38,853,207	926,074	0.0238	0.9762	69.72
32.5	34,115,617	783,778	0.0230	0.9770	68.06
33.5	29,731,146	692,757	0.0233	0.9767	66.50
34.5	25,772,579	619,599	0.0240	0.9760	64.95
35.5	22,220,646	542,900	0.0244	0.9756	63.39
36.5	19,218,587	425,968	0.0222	0.9778	61.84
37.5	16,124,598	239,851	0.0149	0.9851	60.47
38.5	14,637,146	230,092	0.0157	0.9843	59.57

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,996,190	204,042	0.0157	0.9843	58.63
40.5	11,639,127	123,449	0.0106	0.9894	57.71
41.5	10,011,915	101,504	0.0101	0.9899	57.10
42.5	8,851,465	91,724	0.0104	0.9896	56.52
43.5	7,852,025	100,646	0.0128	0.9872	55.93
44.5	7,077,856	80,175	0.0113	0.9887	55.22
45.5	6,233,766	62,127	0.0100	0.9900	54.59
46.5	5,152,932	51,315	0.0100	0.9900	54.05
47.5	4,333,258	42,430	0.0098	0.9902	53.51
48.5	3,677,685	52,433	0.0143	0.9857	52.99
49.5	3,277,320	59,051	0.0180	0.9820	52.23
50.5	2,729,378	42,168	0.0154	0.9846	51.29
51.5	2,407,945	45,764	0.0190	0.9810	50.50
52.5	1,938,633	17,593	0.0091	0.9909	49.54
53.5	1,580,498	12,377	0.0078	0.9922	49.09
54.5	1,251,927	20,335	0.0162	0.9838	48.70
55.5	1,155,584	10,757	0.0093	0.9907	47.91
56.5	1,068,399	5,583	0.0052	0.9948	47.47
57.5	987,856	6,940	0.0070	0.9930	47.22
58.5	1,058,663	6,977	0.0066	0.9934	46.89
59.5	971,186	12,177	0.0125	0.9875	46.58
60.5	938,688	8,029	0.0086	0.9914	45.99
61.5	902,657	4,144	0.0046	0.9954	45.60
62.5	831,523	7,602	0.0091	0.9909	45.39
63.5	768,909	4,019	0.0052	0.9948	44.98
64.5	691,056	4,258	0.0062	0.9938	44.74
65.5	622,294	4,341	0.0070	0.9930	44.47
66.5	582,793	2,489	0.0043	0.9957	44.15
67.5	542,431	4,289	0.0079	0.9921	43.97
68.5	480,551	3,315	0.0069	0.9931	43.62
69.5	438,330	4,989	0.0114	0.9886	43.32
70.5	399,235	4,417	0.0111	0.9889	42.82
71.5	363,645	4,226	0.0116	0.9884	42.35
72.5	311,825	3,633	0.0116	0.9884	41.86
73.5	273,028	3,592	0.0132	0.9868	41.37
74.5	247,857	954	0.0039	0.9961	40.83
75.5	232,223	1,796	0.0077	0.9923	40.67
76.5	225,746	2,826	0.0125	0.9875	40.36
77.5	212,932	2,607	0.0122	0.9878	39.85
78.5	206,625	4,601	0.0223	0.9777	39.36

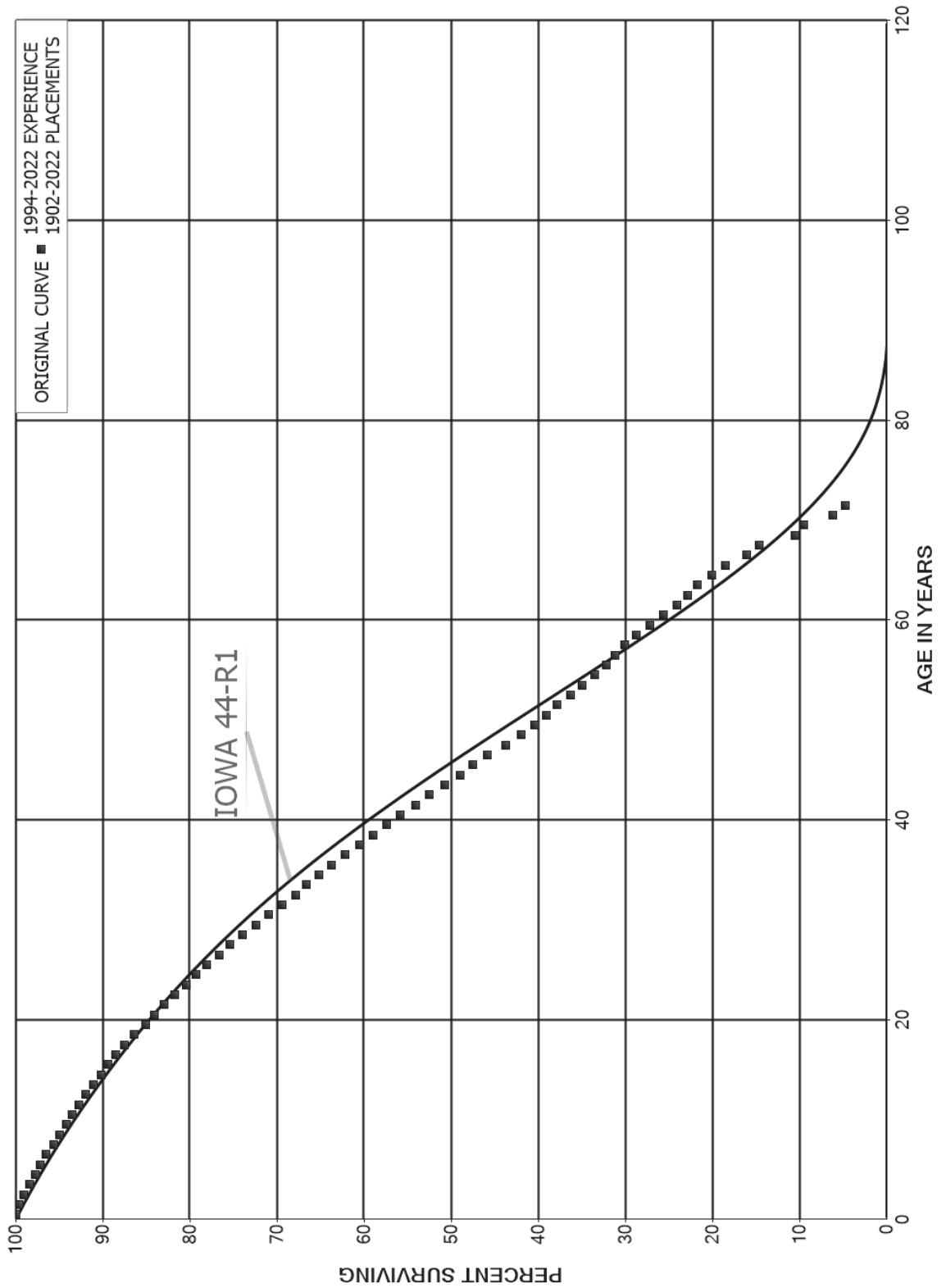
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	201,757	2,425	0.0120	0.9880	38.49
80.5	194,328	3,558	0.0183	0.9817	38.02
81.5	183,383	2,109	0.0115	0.9885	37.33
82.5	176,640	16,062	0.0909	0.9091	36.90
83.5	150,508	584	0.0039	0.9961	33.54
84.5	136,490	5,804	0.0425	0.9575	33.41
85.5	121,804	1	0.0000	1.0000	31.99
86.5	117,716	24	0.0002	0.9998	31.99
87.5					31.98

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 368.00 LINE TRANSFORMERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	221,714,063	174,126	0.0008	0.9992	100.00
0.5	218,533,974	616,445	0.0028	0.9972	99.92
1.5	215,972,306	1,279,181	0.0059	0.9941	99.64
2.5	208,681,185	1,275,575	0.0061	0.9939	99.05
3.5	205,996,777	1,419,218	0.0069	0.9931	98.44
4.5	202,024,151	1,215,746	0.0060	0.9940	97.77
5.5	193,146,008	1,379,290	0.0071	0.9929	97.18
6.5	184,382,949	1,720,820	0.0093	0.9907	96.48
7.5	182,312,093	1,152,655	0.0063	0.9937	95.58
8.5	178,416,411	1,428,025	0.0080	0.9920	94.98
9.5	176,478,601	1,414,944	0.0080	0.9920	94.22
10.5	168,560,307	1,326,651	0.0079	0.9921	93.46
11.5	164,074,456	1,333,627	0.0081	0.9919	92.73
12.5	158,063,184	1,563,600	0.0099	0.9901	91.97
13.5	155,436,839	1,476,330	0.0095	0.9905	91.06
14.5	142,371,118	1,228,733	0.0086	0.9914	90.20
15.5	147,941,954	1,502,133	0.0102	0.9898	89.42
16.5	137,388,982	1,602,916	0.0117	0.9883	88.51
17.5	132,647,608	1,705,985	0.0129	0.9871	87.48
18.5	128,223,466	1,872,668	0.0146	0.9854	86.35
19.5	124,907,688	1,551,298	0.0124	0.9876	85.09
20.5	115,023,876	1,500,342	0.0130	0.9870	84.04
21.5	113,324,186	1,651,968	0.0146	0.9854	82.94
22.5	101,045,423	1,718,293	0.0170	0.9830	81.73
23.5	100,921,237	1,394,940	0.0138	0.9862	80.34
24.5	96,752,232	1,462,579	0.0151	0.9849	79.23
25.5	91,456,552	1,638,017	0.0179	0.9821	78.03
26.5	88,021,366	1,425,931	0.0162	0.9838	76.64
27.5	82,266,449	1,605,564	0.0195	0.9805	75.39
28.5	76,567,297	1,613,437	0.0211	0.9789	73.92
29.5	70,884,963	1,429,061	0.0202	0.9798	72.37
30.5	65,741,066	1,417,914	0.0216	0.9784	70.91
31.5	60,634,195	1,305,128	0.0215	0.9785	69.38
32.5	56,782,495	1,102,677	0.0194	0.9806	67.88
33.5	51,371,236	1,042,635	0.0203	0.9797	66.57
34.5	46,970,327	1,081,573	0.0230	0.9770	65.21
35.5	42,371,702	1,008,648	0.0238	0.9762	63.71
36.5	38,692,137	1,051,801	0.0272	0.9728	62.20
37.5	35,193,231	937,966	0.0267	0.9733	60.51
38.5	31,646,318	790,565	0.0250	0.9750	58.89

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,840,482	829,906	0.0278	0.9722	57.42
40.5	27,774,653	850,110	0.0306	0.9694	55.82
41.5	25,313,647	773,798	0.0306	0.9694	54.12
42.5	23,574,728	792,161	0.0336	0.9664	52.46
43.5	21,703,848	730,334	0.0336	0.9664	50.70
44.5	19,326,712	581,058	0.0301	0.9699	48.99
45.5	17,741,717	610,185	0.0344	0.9656	47.52
46.5	16,432,570	778,901	0.0474	0.9526	45.89
47.5	14,895,803	597,350	0.0401	0.9599	43.71
48.5	12,745,444	479,962	0.0377	0.9623	41.96
49.5	11,218,148	351,489	0.0313	0.9687	40.38
50.5	10,249,944	329,534	0.0321	0.9679	39.11
51.5	9,354,384	381,922	0.0408	0.9592	37.86
52.5	8,199,084	298,645	0.0364	0.9636	36.31
53.5	7,117,673	299,240	0.0420	0.9580	34.99
54.5	6,346,242	255,121	0.0402	0.9598	33.52
55.5	5,746,986	186,784	0.0325	0.9675	32.17
56.5	5,205,487	182,700	0.0351	0.9649	31.12
57.5	4,967,819	222,323	0.0448	0.9552	30.03
58.5	4,484,877	228,284	0.0509	0.9491	28.69
59.5	4,083,736	246,014	0.0602	0.9398	27.23
60.5	3,654,809	218,458	0.0598	0.9402	25.59
61.5	3,143,515	166,851	0.0531	0.9469	24.06
62.5	2,660,879	125,234	0.0471	0.9529	22.78
63.5	2,362,153	176,328	0.0746	0.9254	21.71
64.5	2,029,622	154,989	0.0764	0.9236	20.09
65.5	1,601,571	218,303	0.1363	0.8637	18.55
66.5	981,890	83,458	0.0850	0.9150	16.02
67.5	568,711	160,355	0.2820	0.7180	14.66
68.5	353,951	36,193	0.1023	0.8977	10.53
69.5	262,914	92,277	0.3510	0.6490	9.45
70.5	133,302	31,341	0.2351	0.7649	6.13
71.5	80,232	22,519	0.2807	0.7193	4.69
72.5	46,717	5,784	0.1238	0.8762	3.38
73.5	42,596	2,622	0.0615	0.9385	2.96
74.5	42,442	3,439	0.0810	0.9190	2.78
75.5	41,157	10,979	0.2668	0.7332	2.55
76.5	31,365	6,640	0.2117	0.7883	1.87
77.5	24,372	4,516	0.1853	0.8147	1.47
78.5	20,526	1,966	0.0958	0.9042	1.20

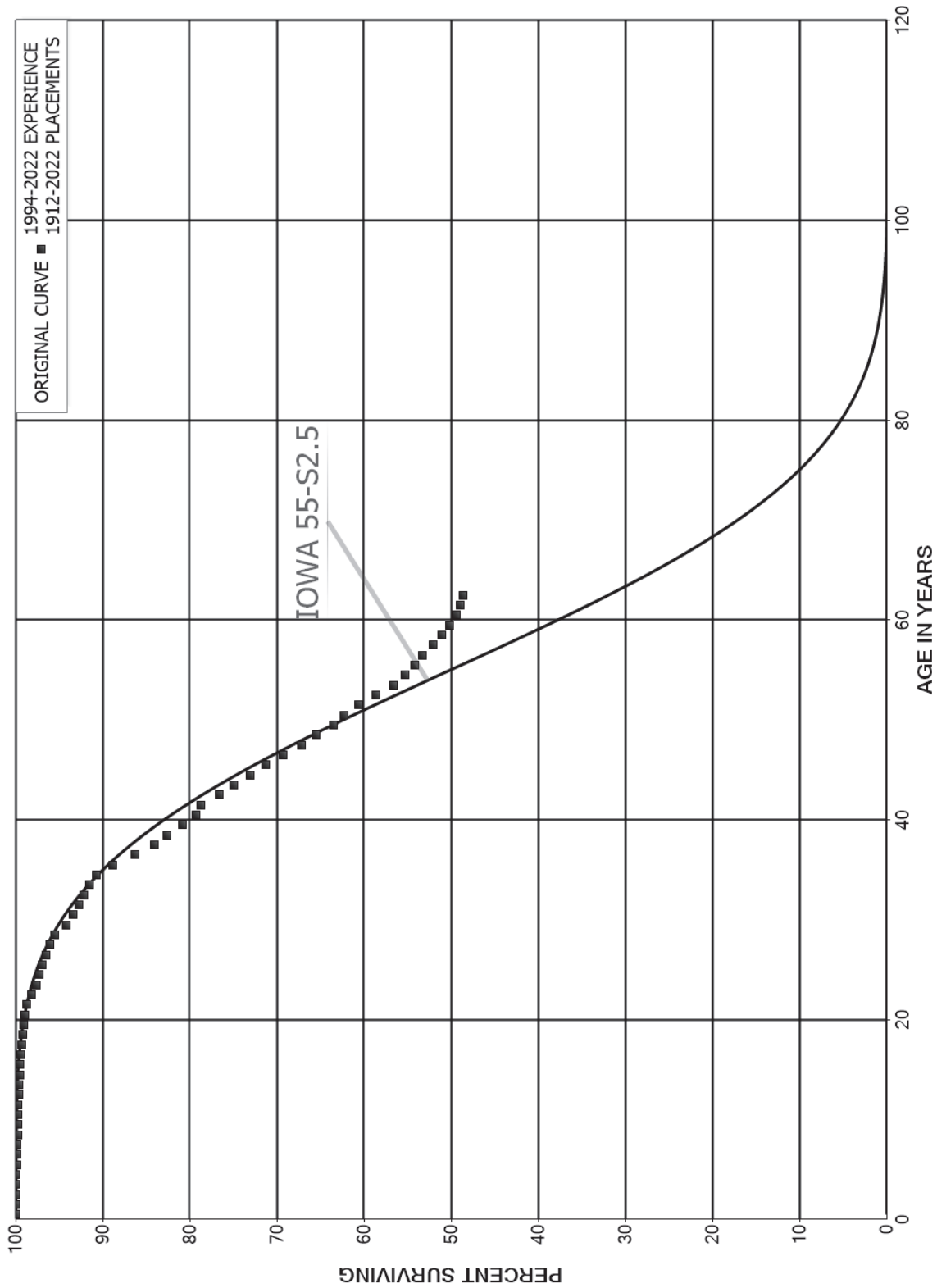
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2022			EXPERIENCE BAND 1994-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	19,983	1,474	0.0738	0.9262	1.09	
80.5	17,644	866	0.0491	0.9509	1.01	
81.5	15,445	1,184	0.0767	0.9233	0.96	
82.5	12,951	201	0.0155	0.9845	0.88	
83.5	11,553	390	0.0337	0.9663	0.87	
84.5	11,163	1,465	0.1312	0.8688	0.84	
85.5	9,698	1,366	0.1408	0.8592	0.73	
86.5	7,976	448	0.0562	0.9438	0.63	
87.5	7,527	624	0.0829	0.9171	0.59	
88.5	6,904	739	0.1070	0.8930	0.54	
89.5	6,165		0.0000	1.0000	0.48	
90.5	6,164	765	0.1241	0.8759	0.48	
91.5	6,016	1	0.0002	0.9998	0.42	
92.5	6,015	1,743	0.2898	0.7102	0.42	
93.5	4,272	1,365	0.3195	0.6805	0.30	
94.5	2,907	498	0.1712	0.8288	0.21	
95.5	2,409	389	0.1613	0.8387	0.17	
96.5	2,021	650	0.3216	0.6784	0.14	
97.5	1,371	309	0.2252	0.7748	0.10	
98.5	1,062	761	0.7165	0.2835	0.07	
99.5	301	301	1.0000		0.02	
100.5						

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 369.00 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	118,915,717	1,862	0.0000	1.0000	100.00
0.5	110,851,204	13,416	0.0001	0.9999	100.00
1.5	108,205,456	65,246	0.0006	0.9994	99.99
2.5	103,085,727	12,815	0.0001	0.9999	99.93
3.5	105,314,257	15,735	0.0001	0.9999	99.91
4.5	106,511,754	22,937	0.0002	0.9998	99.90
5.5	107,066,073	16,519	0.0002	0.9998	99.88
6.5	104,369,674	40,952	0.0004	0.9996	99.86
7.5	102,370,661	43,772	0.0004	0.9996	99.82
8.5	97,288,160	34,691	0.0004	0.9996	99.78
9.5	98,194,668	30,710	0.0003	0.9997	99.74
10.5	98,106,300	32,712	0.0003	0.9997	99.71
11.5	96,821,834	40,913	0.0004	0.9996	99.68
12.5	89,636,106	43,150	0.0005	0.9995	99.64
13.5	87,116,995	45,386	0.0005	0.9995	99.59
14.5	87,170,831	44,150	0.0005	0.9995	99.54
15.5	85,600,689	81,886	0.0010	0.9990	99.49
16.5	81,011,449	70,556	0.0009	0.9991	99.39
17.5	74,867,150	84,680	0.0011	0.9989	99.31
18.5	73,005,095	76,199	0.0010	0.9990	99.19
19.5	71,817,511	84,442	0.0012	0.9988	99.09
20.5	67,312,797	191,804	0.0028	0.9972	98.97
21.5	63,704,359	310,487	0.0049	0.9951	98.69
22.5	59,647,076	357,902	0.0060	0.9940	98.21
23.5	55,117,685	198,579	0.0036	0.9964	97.62
24.5	52,693,013	148,599	0.0028	0.9972	97.27
25.5	48,544,615	223,459	0.0046	0.9954	97.00
26.5	44,932,825	225,798	0.0050	0.9950	96.55
27.5	41,647,058	250,162	0.0060	0.9940	96.06
28.5	37,181,854	512,233	0.0138	0.9862	95.49
29.5	34,865,077	288,409	0.0083	0.9917	94.17
30.5	33,365,609	232,644	0.0070	0.9930	93.39
31.5	31,574,629	192,269	0.0061	0.9939	92.74
32.5	29,526,626	203,248	0.0069	0.9931	92.18
33.5	27,220,688	249,947	0.0092	0.9908	91.54
34.5	24,893,286	500,144	0.0201	0.9799	90.70
35.5	22,232,188	648,937	0.0292	0.9708	88.88
36.5	19,613,094	500,166	0.0255	0.9745	86.28
37.5	17,258,573	299,834	0.0174	0.9826	84.08
38.5	15,381,890	337,942	0.0220	0.9780	82.62

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,550,729	251,993	0.0186	0.9814	80.81
40.5	12,066,685	84,785	0.0070	0.9930	79.31
41.5	10,603,476	286,764	0.0270	0.9730	78.75
42.5	9,267,497	206,217	0.0223	0.9777	76.62
43.5	8,112,619	199,633	0.0246	0.9754	74.91
44.5	7,155,789	174,023	0.0243	0.9757	73.07
45.5	6,250,909	174,544	0.0279	0.9721	71.29
46.5	5,441,159	164,298	0.0302	0.9698	69.30
47.5	4,756,629	117,961	0.0248	0.9752	67.21
48.5	4,185,723	131,512	0.0314	0.9686	65.54
49.5	3,763,906	74,190	0.0197	0.9803	63.48
50.5	3,369,921	89,965	0.0267	0.9733	62.23
51.5	3,005,019	97,966	0.0326	0.9674	60.57
52.5	2,667,464	90,988	0.0341	0.9659	58.60
53.5	2,291,090	55,083	0.0240	0.9760	56.60
54.5	2,046,244	39,288	0.0192	0.9808	55.24
55.5	1,861,680	31,900	0.0171	0.9829	54.18
56.5	1,699,100	36,189	0.0213	0.9787	53.25
57.5	1,514,315	29,895	0.0197	0.9803	52.11
58.5	1,332,031	24,603	0.0185	0.9815	51.08
59.5	1,109,159	15,635	0.0141	0.9859	50.14
60.5	817,484	7,746	0.0095	0.9905	49.43
61.5	561,846	3,559	0.0063	0.9937	48.97
62.5	327,168	1,400	0.0043	0.9957	48.66
63.5	106,228	313	0.0029	0.9971	48.45
64.5	85,738	2,408	0.0281	0.9719	48.31
65.5	77,884	1,419	0.0182	0.9818	46.95
66.5	65,957	656	0.0099	0.9901	46.09
67.5	53,841	99	0.0018	0.9982	45.64
68.5	47,272	1,047	0.0222	0.9778	45.55
69.5	41,887	423	0.0101	0.9899	44.54
70.5	37,965	111	0.0029	0.9971	44.09
71.5	34,097	910	0.0267	0.9733	43.96
72.5	31,905	7	0.0002	0.9998	42.79
73.5	30,983	333	0.0108	0.9892	42.78
74.5	25,605	105	0.0041	0.9959	42.32
75.5	23,976	9	0.0004	0.9996	42.15
76.5	23,390	81	0.0035	0.9965	42.13
77.5	22,978	361	0.0157	0.9843	41.99
78.5	22,602	1	0.0000	1.0000	41.33

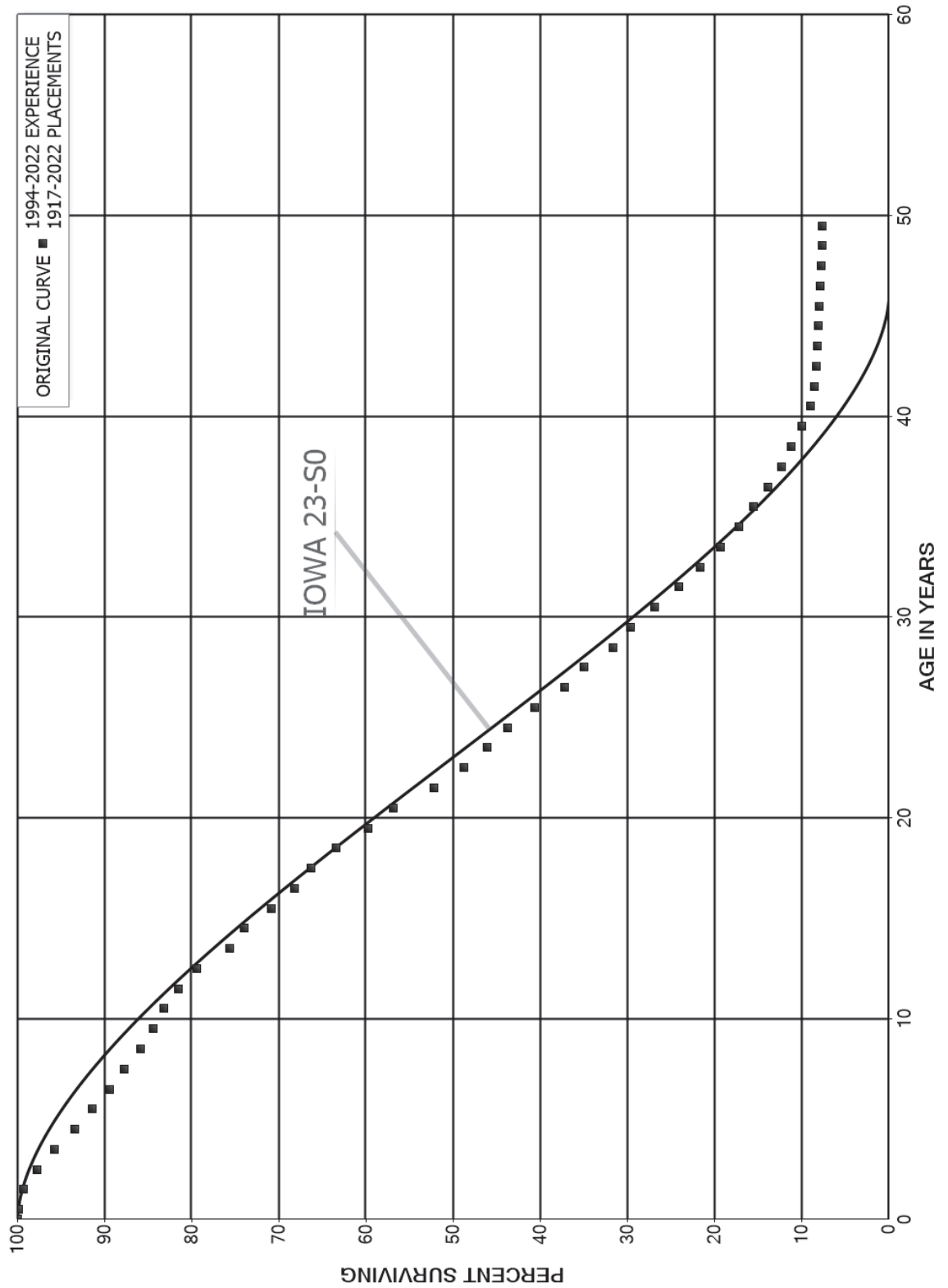
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	22,322		0.0000	1.0000	41.32
80.5	22,137		0.0000	1.0000	41.32
81.5	22,822		0.0000	1.0000	41.32
82.5	22,641	1,409	0.0622	0.9378	41.32
83.5	20,922	1	0.0000	1.0000	38.75
84.5	20,851	8	0.0004	0.9996	38.75
85.5	19,942		0.0000	1.0000	38.74
86.5	19,683	874	0.0444	0.9556	38.74
87.5	249		0.0000	1.0000	37.02
88.5	249		0.0000	1.0000	37.02
89.5	249		0.0000	1.0000	37.02
90.5	249		0.0000	1.0000	37.02
91.5	249		0.0000	1.0000	37.02
92.5	249		0.0000	1.0000	37.02
93.5	249		0.0000	1.0000	37.02
94.5	249		0.0000	1.0000	37.02
95.5	249		0.0000	1.0000	37.02
96.5	249		0.0000	1.0000	37.02
97.5	249		0.0000	1.0000	37.02
98.5	249		0.0000	1.0000	37.02
99.5	249		0.0000	1.0000	37.02
100.5	249		0.0000	1.0000	37.02
101.5	249		0.0000	1.0000	37.02
102.5	249		0.0000	1.0000	37.02
103.5	249		0.0000	1.0000	37.02
104.5	249		0.0000	1.0000	37.02
105.5	249		0.0000	1.0000	37.02
106.5	249		0.0000	1.0000	37.02
107.5	249		0.0000	1.0000	37.02
108.5	249		0.0000	1.0000	37.02
109.5	249		0.0000	1.0000	37.02
110.5					37.02

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 370.00 METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,629,370	94,596	0.0019	0.9981	100.00
0.5	51,971,335	297,912	0.0057	0.9943	99.81
1.5	53,280,004	841,220	0.0158	0.9842	99.24
2.5	53,789,465	1,094,862	0.0204	0.9796	97.67
3.5	54,619,855	1,294,211	0.0237	0.9763	95.69
4.5	54,236,461	1,197,171	0.0221	0.9779	93.42
5.5	55,494,903	1,170,560	0.0211	0.9789	91.36
6.5	57,096,498	1,077,820	0.0189	0.9811	89.43
7.5	58,467,034	1,291,789	0.0221	0.9779	87.74
8.5	58,658,520	927,428	0.0158	0.9842	85.80
9.5	58,279,184	898,417	0.0154	0.9846	84.45
10.5	58,606,716	1,156,307	0.0197	0.9803	83.14
11.5	56,514,562	1,462,194	0.0259	0.9741	81.50
12.5	56,574,337	2,697,674	0.0477	0.9523	79.40
13.5	54,267,024	1,209,289	0.0223	0.9777	75.61
14.5	52,754,544	2,235,038	0.0424	0.9576	73.92
15.5	50,676,507	1,867,339	0.0368	0.9632	70.79
16.5	49,723,686	1,391,499	0.0280	0.9720	68.18
17.5	47,736,190	2,098,063	0.0440	0.9560	66.28
18.5	43,805,532	2,519,107	0.0575	0.9425	63.36
19.5	41,781,479	2,007,500	0.0480	0.9520	59.72
20.5	39,959,299	3,294,858	0.0825	0.9175	56.85
21.5	35,799,944	2,382,020	0.0665	0.9335	52.16
22.5	33,307,196	1,816,182	0.0545	0.9455	48.69
23.5	31,622,971	1,622,946	0.0513	0.9487	46.04
24.5	29,599,128	2,087,341	0.0705	0.9295	43.67
25.5	26,991,066	2,248,879	0.0833	0.9167	40.59
26.5	24,485,407	1,513,265	0.0618	0.9382	37.21
27.5	21,880,596	2,048,253	0.0936	0.9064	34.91
28.5	19,827,653	1,302,740	0.0657	0.9343	31.64
29.5	18,542,928	1,682,596	0.0907	0.9093	29.56
30.5	16,325,106	1,733,646	0.1062	0.8938	26.88
31.5	14,427,701	1,468,673	0.1018	0.8982	24.03
32.5	12,586,182	1,342,638	0.1067	0.8933	21.58
33.5	10,932,205	1,176,151	0.1076	0.8924	19.28
34.5	9,399,928	954,429	0.1015	0.8985	17.21
35.5	8,031,633	864,990	0.1077	0.8923	15.46
36.5	6,775,792	720,416	0.1063	0.8937	13.79
37.5	5,680,378	551,322	0.0971	0.9029	12.33
38.5	4,820,803	532,925	0.1105	0.8895	11.13

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,930,326	372,422	0.0948	0.9052	9.90
40.5	4,708,864	221,625	0.0471	0.9529	8.96
41.5	4,160,468	122,394	0.0294	0.9706	8.54
42.5	3,785,973	54,291	0.0143	0.9857	8.29
43.5	3,477,684	64,215	0.0185	0.9815	8.17
44.5	3,266,412	40,564	0.0124	0.9876	8.02
45.5	3,053,185	39,681	0.0130	0.9870	7.92
46.5	2,885,655	40,568	0.0141	0.9859	7.82
47.5	2,664,766	27,187	0.0102	0.9898	7.71
48.5	2,366,123	20,929	0.0088	0.9912	7.63
49.5	2,222,708	15,010	0.0068	0.9932	7.56
50.5	2,045,743	8,021	0.0039	0.9961	7.51
51.5	1,897,435	3,874	0.0020	0.9980	7.48
52.5	1,804,820	3,989	0.0022	0.9978	7.46
53.5	1,740,856	5,708	0.0033	0.9967	7.45
54.5	1,728,907	6,637	0.0038	0.9962	7.42
55.5	1,674,440	28,615	0.0171	0.9829	7.40
56.5	1,587,278	125,796	0.0793	0.9207	7.27
57.5	1,437,616	22,329	0.0155	0.9845	6.69
58.5	1,412,906	2,607	0.0018	0.9982	6.59
59.5	1,408,001	303,893	0.2158	0.7842	6.58
60.5	1,101,369	1,777	0.0016	0.9984	5.16
61.5	1,028,965	1,032	0.0010	0.9990	5.15
62.5	1,025,942	1,166	0.0011	0.9989	5.14
63.5	1,024,675	878	0.0009	0.9991	5.14
64.5	1,022,622	10,384	0.0102	0.9898	5.13
65.5	1,012,133	3,372	0.0033	0.9967	5.08
66.5	1,009,030	2,833	0.0028	0.9972	5.06
67.5	1,007,198	3,171	0.0031	0.9969	5.05
68.5	1,003,485	2,136	0.0021	0.9979	5.03
69.5	1,838	72	0.0393	0.9607	5.02
70.5	1,646	81	0.0493	0.9507	4.83
71.5	1,478	94	0.0635	0.9365	4.59
72.5	1,384	113	0.0815	0.9185	4.30
73.5	1,207	75	0.0619	0.9381	3.95
74.5	998	32	0.0321	0.9679	3.70
75.5	832	75	0.0904	0.9096	3.58
76.5	749	30	0.0400	0.9600	3.26
77.5	479	25	0.0531	0.9469	3.13
78.5	340	22	0.0634	0.9366	2.96

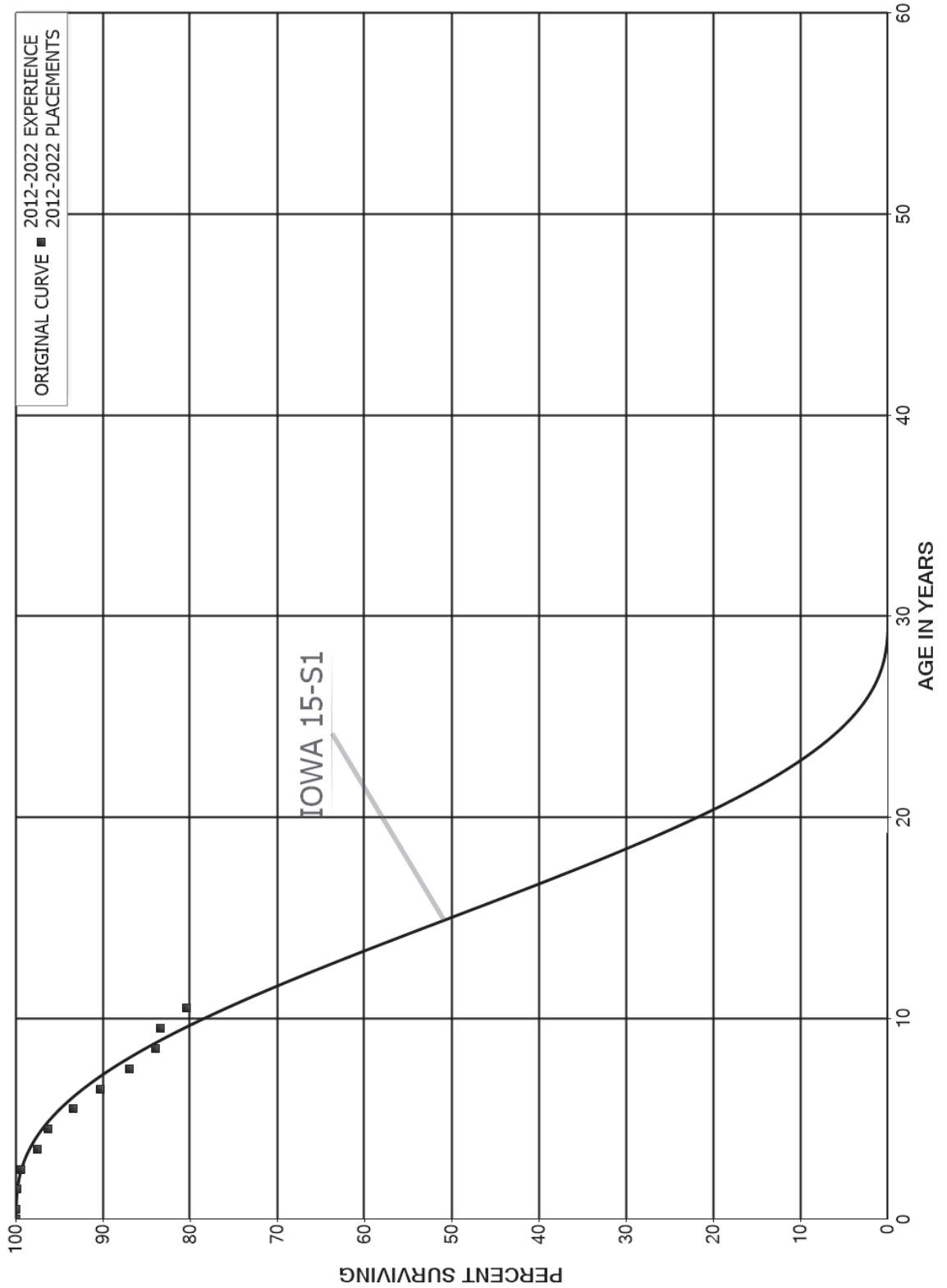
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2022			EXPERIENCE BAND 1994-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	174	24	0.1409	0.8591	2.78	
80.5	149		0.0000	1.0000	2.38	
81.5	140	21	0.1485	0.8515	2.38	
82.5	115		0.0000	1.0000	2.03	
83.5	115	24	0.2073	0.7927	2.03	
84.5	91	6	0.0692	0.9308	1.61	
85.5	74		0.0000	1.0000	1.50	
86.5	74		0.0000	1.0000	1.50	
87.5	74		0.0000	1.0000	1.50	
88.5	74		0.0000	1.0000	1.50	
89.5	74		0.0000	1.0000	1.50	
90.5	74		0.0000	1.0000	1.50	
91.5					1.50	

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 370.01 METERS - SMART METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



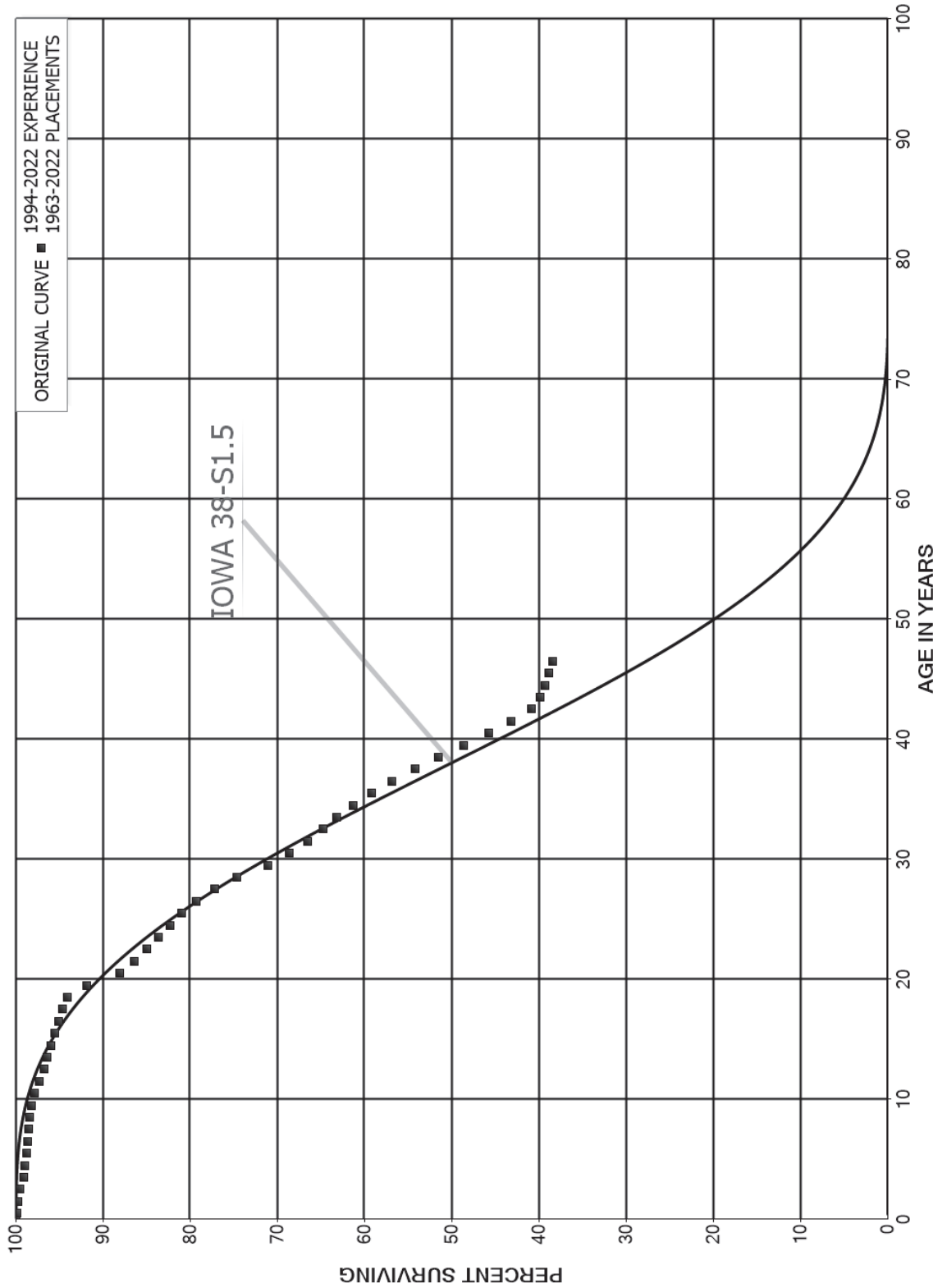
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 370.01 METERS - SMART METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2012-2022			EXPERIENCE BAND 2012-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	99,519,439	6,235	0.0001	0.9999	100.00
0.5	55,202,760	85,635	0.0016	0.9984	99.99
1.5	51,684,073	254,552	0.0049	0.9951	99.84
2.5	46,401,559	876,060	0.0189	0.9811	99.35
3.5	39,443,516	495,382	0.0126	0.9874	97.47
4.5	28,230,916	827,342	0.0293	0.9707	96.25
5.5	22,171,827	744,339	0.0336	0.9664	93.43
6.5	7,387,672	277,430	0.0376	0.9624	90.29
7.5	4,672,723	155,861	0.0334	0.9666	86.90
8.5	798,201	5,918	0.0074	0.9926	84.00
9.5	105,422	3,795	0.0360	0.9640	83.38
10.5					80.38

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,989,432	60,624	0.0015	0.9985	100.00
0.5	40,104,167	70,075	0.0017	0.9983	99.85
1.5	39,047,638	67,156	0.0017	0.9983	99.68
2.5	36,145,143	163,575	0.0045	0.9955	99.51
3.5	36,175,220	55,275	0.0015	0.9985	99.06
4.5	35,757,029	70,948	0.0020	0.9980	98.90
5.5	35,591,537	22,844	0.0006	0.9994	98.71
6.5	35,451,248	38,752	0.0011	0.9989	98.64
7.5	35,237,065	43,381	0.0012	0.9988	98.54
8.5	34,805,125	89,050	0.0026	0.9974	98.42
9.5	34,334,467	120,799	0.0035	0.9965	98.16
10.5	33,301,163	184,160	0.0055	0.9945	97.82
11.5	33,013,769	186,792	0.0057	0.9943	97.28
12.5	35,526,610	128,577	0.0036	0.9964	96.73
13.5	34,750,213	139,121	0.0040	0.9960	96.38
14.5	35,068,998	165,680	0.0047	0.9953	95.99
15.5	35,593,751	158,575	0.0045	0.9955	95.54
16.5	35,446,703	188,180	0.0053	0.9947	95.11
17.5	35,500,379	185,937	0.0052	0.9948	94.61
18.5	35,237,996	851,073	0.0242	0.9758	94.11
19.5	30,861,747	1,260,529	0.0408	0.9592	91.84
20.5	28,499,711	541,988	0.0190	0.9810	88.09
21.5	26,790,283	439,381	0.0164	0.9836	86.41
22.5	23,250,065	375,691	0.0162	0.9838	85.00
23.5	21,997,048	361,912	0.0165	0.9835	83.62
24.5	19,785,203	319,851	0.0162	0.9838	82.25
25.5	17,161,211	347,847	0.0203	0.9797	80.92
26.5	15,337,246	399,386	0.0260	0.9740	79.28
27.5	13,823,760	467,785	0.0338	0.9662	77.21
28.5	12,241,129	581,215	0.0475	0.9525	74.60
29.5	11,011,838	385,369	0.0350	0.9650	71.06
30.5	10,127,661	298,717	0.0295	0.9705	68.57
31.5	9,370,484	252,157	0.0269	0.9731	66.55
32.5	8,647,399	211,637	0.0245	0.9755	64.76
33.5	7,847,578	238,311	0.0304	0.9696	63.17
34.5	7,032,835	237,659	0.0338	0.9662	61.25
35.5	6,032,093	234,641	0.0389	0.9611	59.18
36.5	5,212,455	245,156	0.0470	0.9530	56.88
37.5	4,279,875	214,867	0.0502	0.9498	54.21
38.5	3,434,921	189,284	0.0551	0.9449	51.49

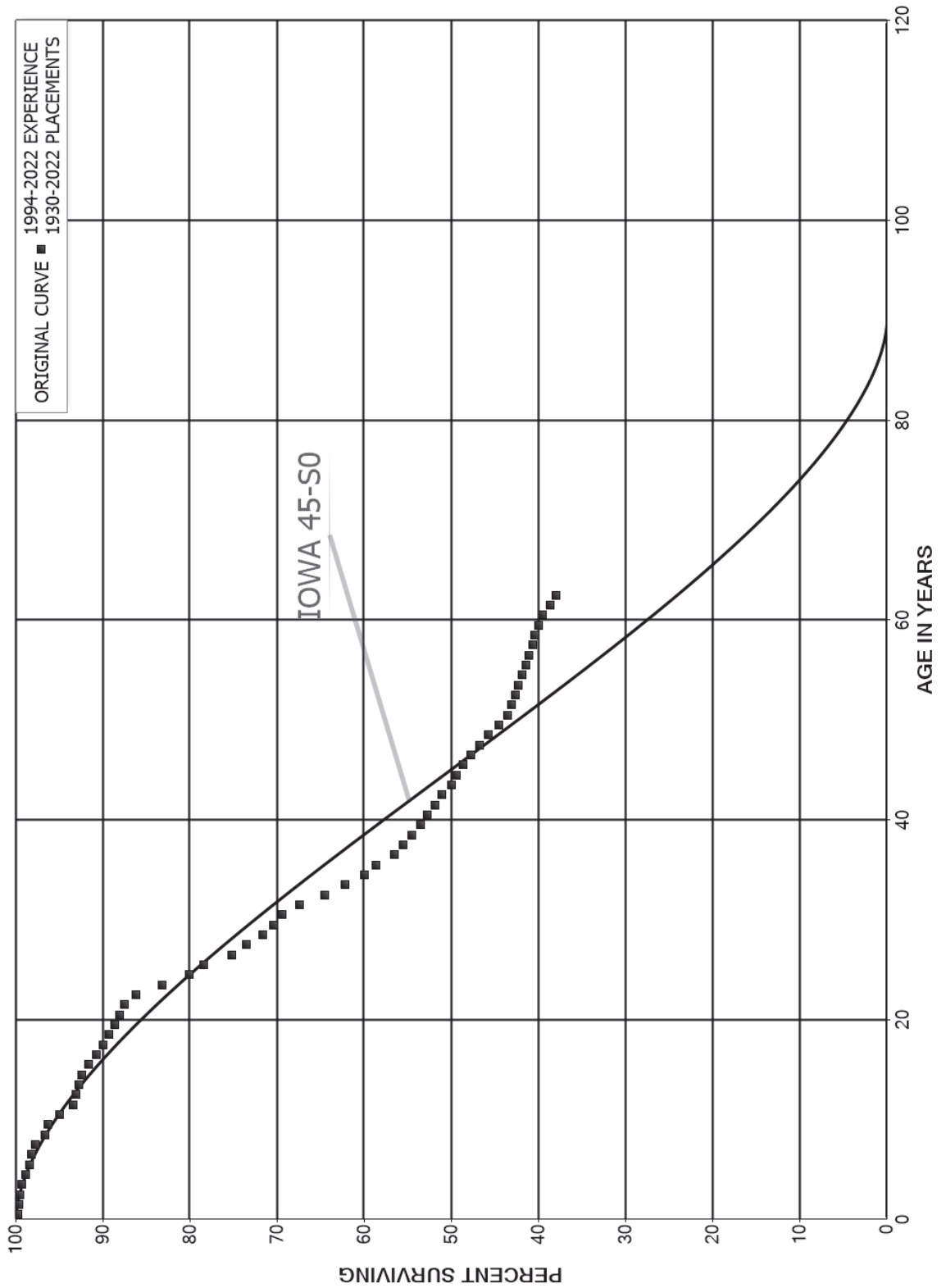
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,591,695	157,121	0.0606	0.9394	48.65
40.5	1,818,716	100,441	0.0552	0.9448	45.70
41.5	1,135,469	60,636	0.0534	0.9466	43.17
42.5	593,808	14,687	0.0247	0.9753	40.87
43.5	305,688	4,499	0.0147	0.9853	39.86
44.5	117,248	1,161	0.0099	0.9901	39.27
45.5	71,234	890	0.0125	0.9875	38.88
46.5	49,853	1,322	0.0265	0.9735	38.40
47.5	48,019	3,460	0.0720	0.9280	37.38
48.5	44,156	626	0.0142	0.9858	34.69
49.5	43,530	486	0.0112	0.9888	34.19
50.5	43,044		0.0000	1.0000	33.81
51.5	13		0.0000	1.0000	33.81
52.5	13		0.0000	1.0000	33.81
53.5	13		0.0000	1.0000	33.81
54.5	2		0.0000	1.0000	33.81
55.5	2		0.0000	1.0000	33.81
56.5	2		0.0000	1.0000	33.81
57.5	2		0.0000	1.0000	33.81
58.5					33.81

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,390,305	144,666	0.0026	0.9974	100.00
0.5	54,820,981	53,134	0.0010	0.9990	99.74
1.5	54,663,082	86,129	0.0016	0.9984	99.64
2.5	53,772,270	114,993	0.0021	0.9979	99.49
3.5	53,440,020	218,603	0.0041	0.9959	99.27
4.5	53,122,792	276,239	0.0052	0.9948	98.87
5.5	52,579,105	119,213	0.0023	0.9977	98.35
6.5	51,703,115	193,726	0.0037	0.9963	98.13
7.5	50,835,518	573,947	0.0113	0.9887	97.76
8.5	49,414,639	188,947	0.0038	0.9962	96.66
9.5	50,176,582	717,248	0.0143	0.9857	96.29
10.5	49,809,009	776,818	0.0156	0.9844	94.91
11.5	48,320,373	185,581	0.0038	0.9962	93.43
12.5	48,641,165	159,930	0.0033	0.9967	93.07
13.5	47,387,872	197,313	0.0042	0.9958	92.77
14.5	47,343,008	368,625	0.0078	0.9922	92.38
15.5	46,125,819	495,041	0.0107	0.9893	91.66
16.5	44,384,704	327,297	0.0074	0.9926	90.68
17.5	43,893,591	348,930	0.0079	0.9921	90.01
18.5	43,969,260	322,869	0.0073	0.9927	89.29
19.5	43,157,452	304,093	0.0070	0.9930	88.64
20.5	42,150,548	258,855	0.0061	0.9939	88.01
21.5	40,312,942	585,074	0.0145	0.9855	87.47
22.5	38,539,963	1,338,897	0.0347	0.9653	86.20
23.5	35,134,415	1,349,744	0.0384	0.9616	83.21
24.5	33,428,677	666,914	0.0200	0.9800	80.01
25.5	32,950,238	1,341,663	0.0407	0.9593	78.42
26.5	29,739,161	696,460	0.0234	0.9766	75.22
27.5	27,464,340	695,951	0.0253	0.9747	73.46
28.5	25,039,397	440,147	0.0176	0.9824	71.60
29.5	23,245,813	304,887	0.0131	0.9869	70.34
30.5	22,097,058	635,489	0.0288	0.9712	69.42
31.5	20,416,780	891,825	0.0437	0.9563	67.42
32.5	18,552,976	671,491	0.0362	0.9638	64.48
33.5	16,875,527	603,972	0.0358	0.9642	62.14
34.5	15,769,563	355,299	0.0225	0.9775	59.92
35.5	14,949,501	520,983	0.0348	0.9652	58.57
36.5	14,133,046	255,092	0.0180	0.9820	56.53
37.5	13,060,896	247,399	0.0189	0.9811	55.51
38.5	11,811,411	201,376	0.0170	0.9830	54.46

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,609,051	169,860	0.0160	0.9840	53.53
40.5	9,714,045	161,835	0.0167	0.9833	52.67
41.5	9,005,926	133,534	0.0148	0.9852	51.79
42.5	8,078,602	161,561	0.0200	0.9800	51.03
43.5	7,096,710	91,382	0.0129	0.9871	50.00
44.5	6,460,554	99,866	0.0155	0.9845	49.36
45.5	5,671,408	104,608	0.0184	0.9816	48.60
46.5	4,863,066	95,927	0.0197	0.9803	47.70
47.5	3,980,073	91,911	0.0231	0.9769	46.76
48.5	3,557,465	91,313	0.0257	0.9743	45.68
49.5	2,998,350	69,840	0.0233	0.9767	44.51
50.5	2,669,390	26,970	0.0101	0.9899	43.47
51.5	2,512,864	23,388	0.0093	0.9907	43.03
52.5	2,332,854	21,138	0.0091	0.9909	42.63
53.5	2,084,324	21,210	0.0102	0.9898	42.25
54.5	1,677,015	17,327	0.0103	0.9897	41.82
55.5	1,476,691	13,072	0.0089	0.9911	41.38
56.5	1,331,176	11,441	0.0086	0.9914	41.02
57.5	1,200,644	7,550	0.0063	0.9937	40.66
58.5	1,141,095	13,419	0.0118	0.9882	40.41
59.5	942,979	10,621	0.0113	0.9887	39.93
60.5	682,517	15,127	0.0222	0.9778	39.48
61.5	571,261	9,675	0.0169	0.9831	38.61
62.5	397,269	954	0.0024	0.9976	37.96
63.5	362,763	1,442	0.0040	0.9960	37.86
64.5	298,095	3,746	0.0126	0.9874	37.71
65.5	238,014	561	0.0024	0.9976	37.24
66.5	206,191	611	0.0030	0.9970	37.15
67.5	173,226	233	0.0013	0.9987	37.04
68.5	155,903	1,420	0.0091	0.9909	36.99
69.5	132,945	1	0.0000	1.0000	36.65
70.5	101,926	5	0.0000	1.0000	36.65
71.5	82,606	116	0.0014	0.9986	36.65
72.5	67,459	246	0.0037	0.9963	36.60
73.5	58,683	167	0.0028	0.9972	36.47
74.5	53,208	423	0.0079	0.9921	36.36
75.5	51,101	100	0.0020	0.9980	36.07
76.5	49,060	140	0.0029	0.9971	36.00
77.5	48,205	28	0.0006	0.9994	35.90
78.5	45,545	31	0.0007	0.9993	35.88

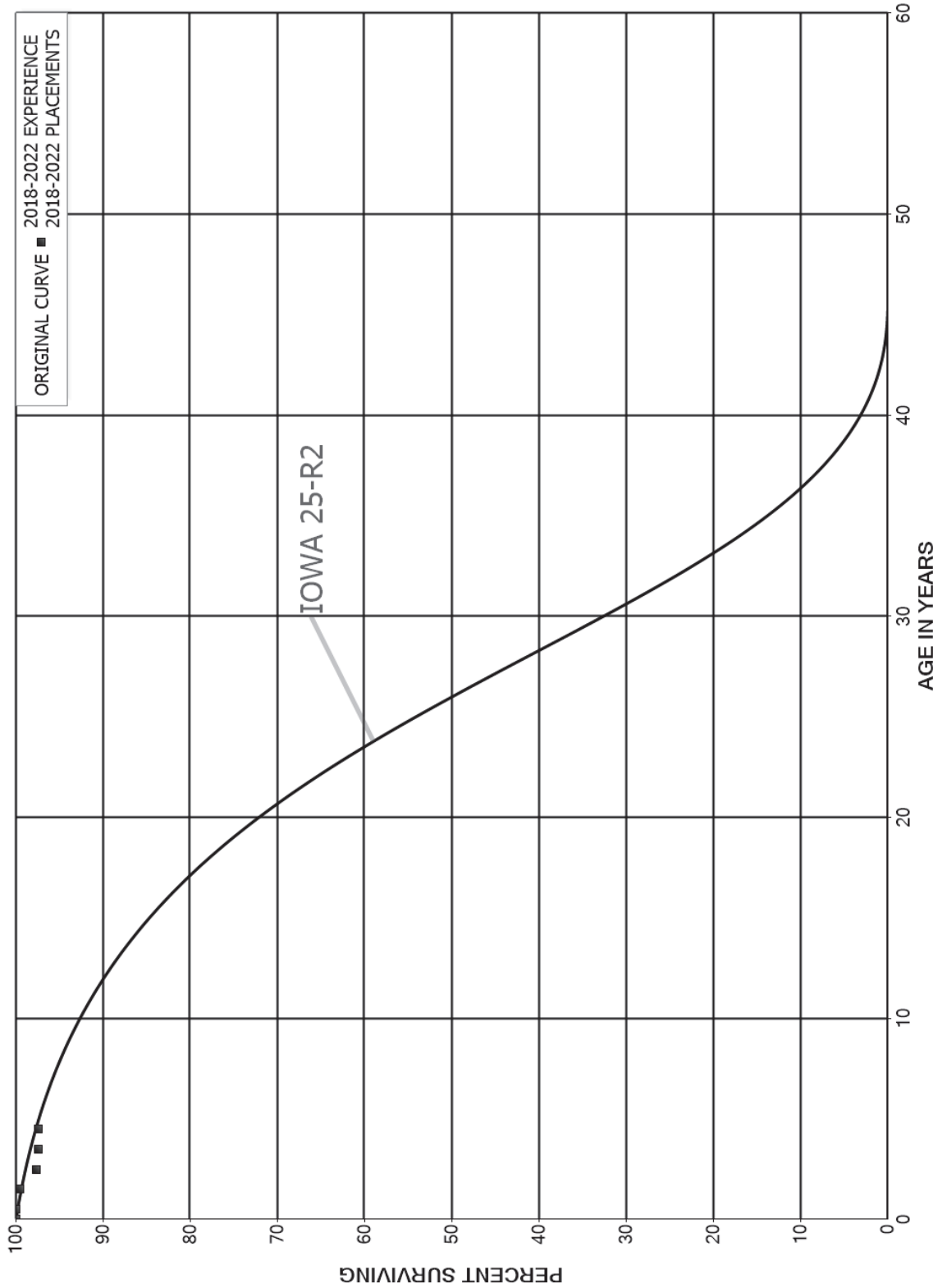
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	44,614		0.0000	1.0000	35.86
80.5	40,026		0.0000	1.0000	35.86
81.5	39,986		0.0000	1.0000	35.86
82.5	39,836		0.0000	1.0000	35.86
83.5	39,687		0.0000	1.0000	35.86
84.5	39,684		0.0000	1.0000	35.86
85.5	39,656		0.0000	1.0000	35.86
86.5	39,637	9	0.0002	0.9998	35.86
87.5					35.85

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 373.01 STREET LIGHTING AND SIGNAL SYSTEMS - LED
 ORIGINAL AND SMOOTH SURVIVOR CURVES



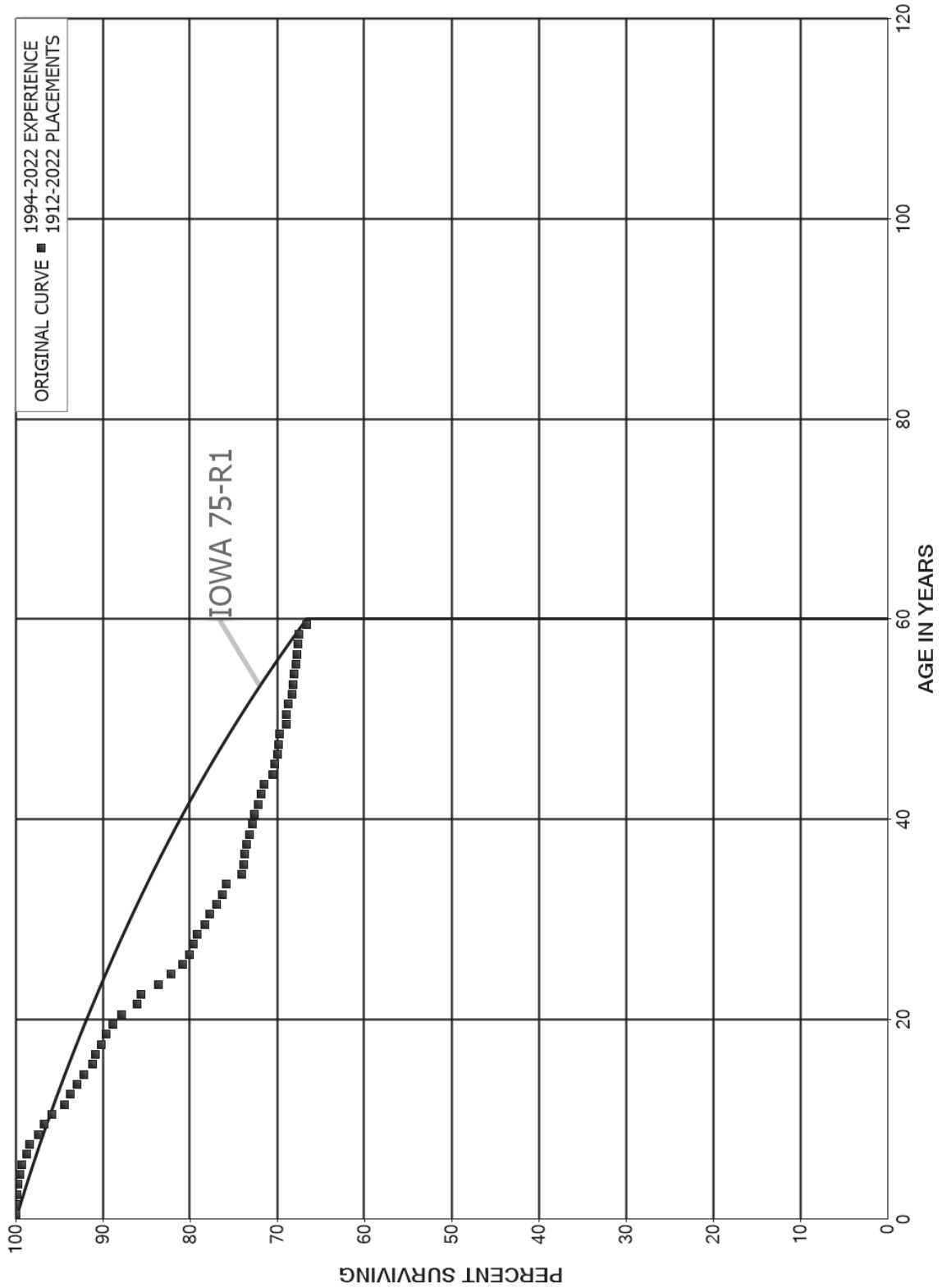
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 373.01 STREET LIGHTING AND SIGNAL SYSTEMS - LED

ORIGINAL LIFE TABLE

PLACEMENT BAND 2018-2022			EXPERIENCE BAND 2018-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	549,014		0.0000	1.0000	100.00
0.5	543,532	2,791	0.0051	0.9949	100.00
1.5	540,624	10,304	0.0191	0.9809	99.49
2.5	482,242	840	0.0017	0.9983	97.59
3.5	480,634		0.0000	1.0000	97.42
4.5					97.42

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	79,816,699	1,307	0.0000	1.0000	100.00
0.5	82,484,197	16,691	0.0002	0.9998	100.00
1.5	82,072,032	103,614	0.0013	0.9987	99.98
2.5	83,252,062	62,215	0.0007	0.9993	99.85
3.5	82,016,975	190,200	0.0023	0.9977	99.78
4.5	82,708,797	186,237	0.0023	0.9977	99.55
5.5	78,012,888	449,456	0.0058	0.9942	99.32
6.5	57,670,985	224,238	0.0039	0.9961	98.75
7.5	54,950,112	534,303	0.0097	0.9903	98.37
8.5	52,962,391	398,488	0.0075	0.9925	97.41
9.5	49,712,000	410,128	0.0083	0.9917	96.68
10.5	48,802,101	730,480	0.0150	0.9850	95.88
11.5	47,289,525	343,130	0.0073	0.9927	94.44
12.5	46,133,980	386,192	0.0084	0.9916	93.76
13.5	44,397,611	376,057	0.0085	0.9915	92.97
14.5	42,405,480	453,024	0.0107	0.9893	92.19
15.5	40,531,038	158,979	0.0039	0.9961	91.20
16.5	38,753,221	285,961	0.0074	0.9926	90.84
17.5	37,516,067	253,244	0.0068	0.9932	90.17
18.5	39,786,585	342,726	0.0086	0.9914	89.56
19.5	38,171,601	395,118	0.0104	0.9896	88.79
20.5	36,184,926	755,390	0.0209	0.9791	87.87
21.5	33,700,539	178,663	0.0053	0.9947	86.04
22.5	32,990,609	779,003	0.0236	0.9764	85.58
23.5	32,258,364	544,506	0.0169	0.9831	83.56
24.5	31,524,413	522,533	0.0166	0.9834	82.15
25.5	32,190,824	268,492	0.0083	0.9917	80.79
26.5	30,672,456	197,249	0.0064	0.9936	80.12
27.5	33,846,640	196,251	0.0058	0.9942	79.60
28.5	32,923,547	362,349	0.0110	0.9890	79.14
29.5	30,482,744	210,663	0.0069	0.9931	78.27
30.5	26,841,480	253,934	0.0095	0.9905	77.73
31.5	25,337,993	216,143	0.0085	0.9915	76.99
32.5	22,501,160	137,763	0.0061	0.9939	76.34
33.5	20,296,027	493,830	0.0243	0.9757	75.87
34.5	17,859,923	54,884	0.0031	0.9969	74.02
35.5	16,488,137	24,994	0.0015	0.9985	73.79
36.5	15,815,775	48,076	0.0030	0.9970	73.68
37.5	15,038,387	68,038	0.0045	0.9955	73.46
38.5	15,502,089	63,335	0.0041	0.9959	73.13

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,231,042	36,070	0.0024	0.9976	72.83
40.5	15,262,520	107,025	0.0070	0.9930	72.66
41.5	14,859,171	64,031	0.0043	0.9957	72.15
42.5	14,517,158	61,447	0.0042	0.9958	71.83
43.5	14,144,954	194,787	0.0138	0.9862	71.53
44.5	13,648,672	54,405	0.0040	0.9960	70.55
45.5	13,503,567	56,055	0.0042	0.9958	70.26
46.5	13,374,351	16,249	0.0012	0.9988	69.97
47.5	11,038,733	28,353	0.0026	0.9974	69.89
48.5	10,833,320	110,312	0.0102	0.9898	69.71
49.5	10,677,691	8,633	0.0008	0.9992	69.00
50.5	7,868,408	19,238	0.0024	0.9976	68.94
51.5	7,789,963	51,184	0.0066	0.9934	68.77
52.5	7,398,355	15,083	0.0020	0.9980	68.32
53.5	7,059,800	9,146	0.0013	0.9987	68.18
54.5	4,880,813	19,769	0.0041	0.9959	68.09
55.5	4,941,604	9,785	0.0020	0.9980	67.82
56.5	2,374,450	3,185	0.0013	0.9987	67.68
57.5	2,354,425	3,307	0.0014	0.9986	67.59
58.5	2,427,096	33,746	0.0139	0.9861	67.50
59.5	2,290,233	2,126	0.0009	0.9991	66.56
60.5	2,197,168	1,666	0.0008	0.9992	66.50
61.5	2,186,174	5,162	0.0024	0.9976	66.45
62.5	2,145,343	1,998	0.0009	0.9991	66.29
63.5	2,138,756	3,347	0.0016	0.9984	66.23
64.5	2,112,714	1,760	0.0008	0.9992	66.13
65.5	2,219,954	427	0.0002	0.9998	66.07
66.5	2,147,098	1,889	0.0009	0.9991	66.06
67.5	790,007	1,377	0.0017	0.9983	66.00
68.5	777,074	3,588	0.0046	0.9954	65.88
69.5	615,921	2,175	0.0035	0.9965	65.58
70.5	570,527	678	0.0012	0.9988	65.35
71.5	530,721	20	0.0000	1.0000	65.27
72.5	529,331	300	0.0006	0.9994	65.27
73.5	522,045	16	0.0000	1.0000	65.23
74.5	481,115	825	0.0017	0.9983	65.23
75.5	477,720	140	0.0003	0.9997	65.12
76.5	475,263	7	0.0000	1.0000	65.10
77.5	473,050	80	0.0002	0.9998	65.10
78.5	471,055	18	0.0000	1.0000	65.09

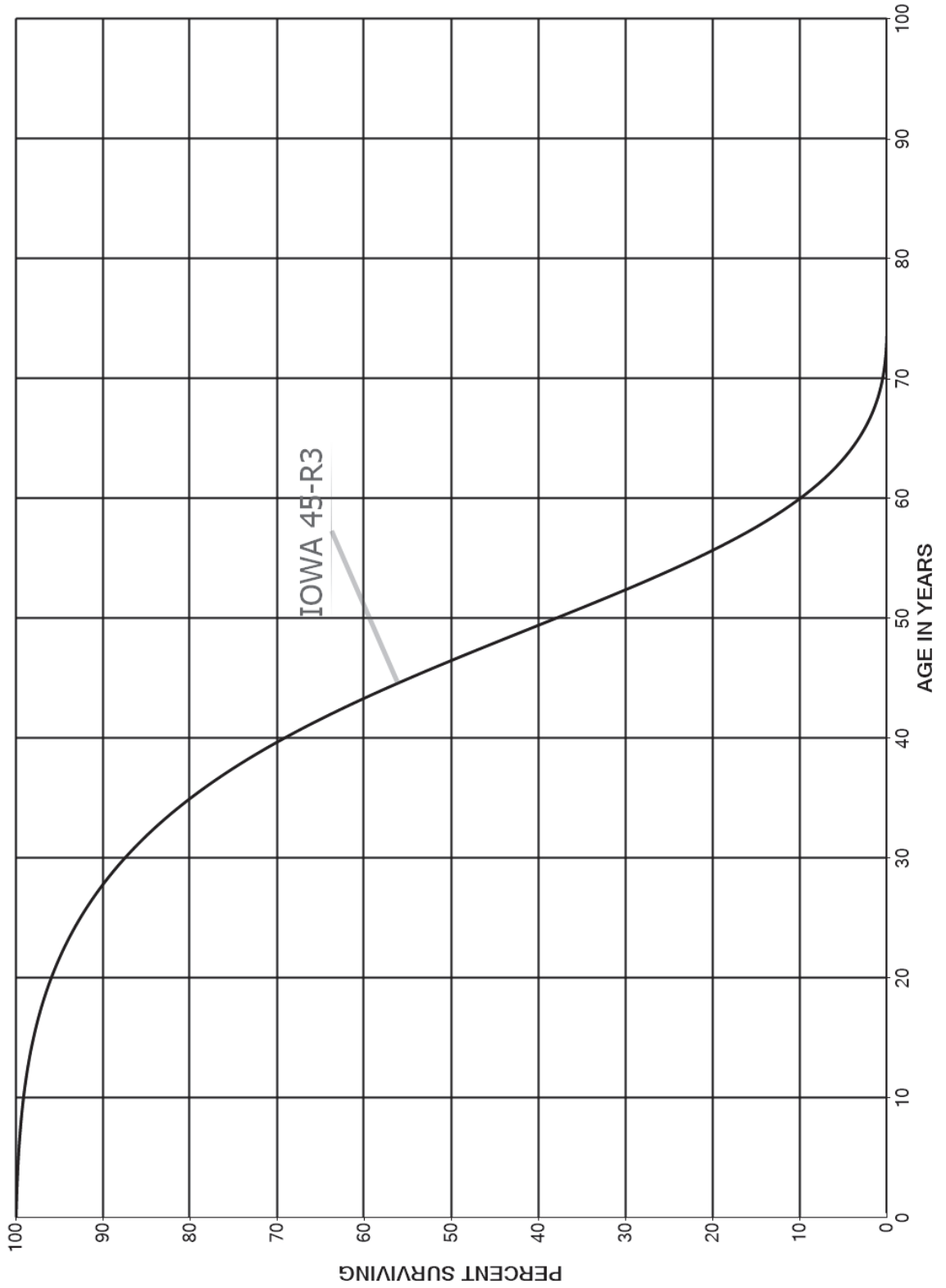
INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

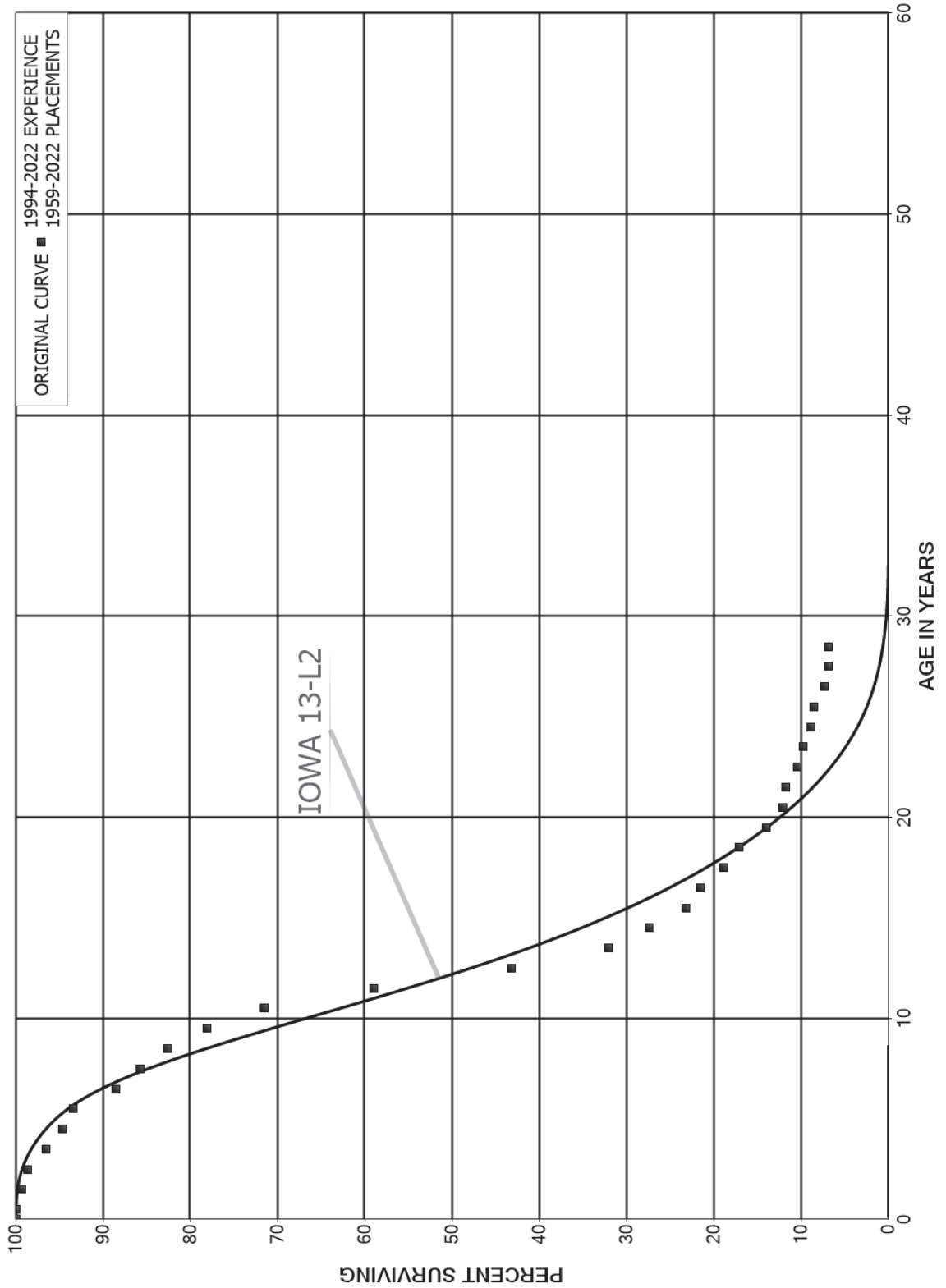
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	470,732		0.0000	1.0000	65.08
80.5	470,209	37	0.0001	0.9999	65.08
81.5	444,291		0.0000	1.0000	65.08
82.5	423,228	1,063	0.0025	0.9975	65.08
83.5	421,793		0.0000	1.0000	64.92
84.5	316,351	9,407	0.0297	0.9703	64.92
85.5	306,010	1,958	0.0064	0.9936	62.99
86.5	304,053		0.0000	1.0000	62.58
87.5	231,509	38	0.0002	0.9998	62.58
88.5	223,378		0.0000	1.0000	62.57
89.5	223,378	436	0.0020	0.9980	62.57
90.5	222,506		0.0000	1.0000	62.45
91.5	222,499		0.0000	1.0000	62.45
92.5	222,459		0.0000	1.0000	62.45
93.5	217,380		0.0000	1.0000	62.45
94.5	44,291		0.0000	1.0000	62.45
95.5	5,134		0.0000	1.0000	62.45
96.5	1,409		0.0000	1.0000	62.45
97.5	1,282		0.0000	1.0000	62.45
98.5	1,282		0.0000	1.0000	62.45
99.5	1,282		0.0000	1.0000	62.45
100.5	1,282		0.0000	1.0000	62.45
101.5	1,282		0.0000	1.0000	62.45
102.5	504		0.0000	1.0000	62.45
103.5	504		0.0000	1.0000	62.45
104.5	504		0.0000	1.0000	62.45
105.5	504		0.0000	1.0000	62.45
106.5	504		0.0000	1.0000	62.45
107.5	504		0.0000	1.0000	62.45
108.5	504		0.0000	1.0000	62.45
109.5	504		0.0000	1.0000	62.45
110.5					62.45

INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS (OTHER STRUCTURES)
 SMOOTH SURVIVOR CURVE



INDIANAPOLIS POWER & LIGHT COMPANY
 ACCOUNT 392.00 TRANSPORTATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2022

EXPERIENCE BAND 1994-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	80,434,460	39,434	0.0005	0.9995	100.00
0.5	80,779,259	521,294	0.0065	0.9935	99.95
1.5	76,162,737	520,223	0.0068	0.9932	99.31
2.5	76,607,741	1,611,348	0.0210	0.9790	98.63
3.5	73,781,019	1,439,782	0.0195	0.9805	96.55
4.5	69,954,736	908,903	0.0130	0.9870	94.67
5.5	64,295,219	3,378,042	0.0525	0.9475	93.44
6.5	57,655,300	1,791,004	0.0311	0.9689	88.53
7.5	52,612,600	1,921,292	0.0365	0.9635	85.78
8.5	46,921,069	2,629,013	0.0560	0.9440	82.65
9.5	39,650,482	3,332,640	0.0841	0.9159	78.02
10.5	35,736,743	6,255,935	0.1751	0.8249	71.46
11.5	28,455,998	7,621,303	0.2678	0.7322	58.95
12.5	19,015,982	4,889,137	0.2571	0.7429	43.16
13.5	11,916,943	1,753,188	0.1471	0.8529	32.06
14.5	9,053,590	1,368,833	0.1512	0.8488	27.35
15.5	6,720,792	483,258	0.0719	0.9281	23.21
16.5	4,960,475	614,035	0.1238	0.8762	21.54
17.5	2,926,123	277,564	0.0949	0.9051	18.88
18.5	2,621,819	485,568	0.1852	0.8148	17.09
19.5	2,324,046	309,896	0.1333	0.8667	13.92
20.5	1,741,239	43,628	0.0251	0.9749	12.07
21.5	1,814,647	203,094	0.1119	0.8881	11.76
22.5	1,517,899	98,839	0.0651	0.9349	10.45
23.5	1,406,036	135,043	0.0960	0.9040	9.77
24.5	1,218,500	44,848	0.0368	0.9632	8.83
25.5	1,021,121	142,758	0.1398	0.8602	8.50
26.5	713,352	42,300	0.0593	0.9407	7.31
27.5	634,078	8,646	0.0136	0.9864	6.88
28.5	487,683	41,661	0.0854	0.9146	6.79
29.5	357,424		0.0000	1.0000	6.21
30.5	123,140		0.0000	1.0000	6.21
31.5	71,255		0.0000	1.0000	6.21
32.5	71,255		0.0000	1.0000	6.21
33.5	71,255		0.0000	1.0000	6.21
34.5	73,734		0.0000	1.0000	6.21
35.5	71,255		0.0000	1.0000	6.21
36.5	71,255		0.0000	1.0000	6.21
37.5	71,255		0.0000	1.0000	6.21
38.5	71,255		0.0000	1.0000	6.21

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2022			EXPERIENCE BAND 1994-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,067		0.0000	1.0000	6.21
40.5	34,067	12,558	0.3686	0.6314	6.21
41.5	21,509		0.0000	1.0000	3.92
42.5	21,509		0.0000	1.0000	3.92
43.5	21,509		0.0000	1.0000	3.92
44.5	15,109		0.0000	1.0000	3.92
45.5	15,109		0.0000	1.0000	3.92
46.5	2,479		0.0000	1.0000	3.92
47.5	2,479		0.0000	1.0000	3.92
48.5	2,479		0.0000	1.0000	3.92
49.5	2,479		0.0000	1.0000	3.92
50.5	2,479		0.0000	1.0000	3.92
51.5	2,479		0.0000	1.0000	3.92
52.5	2,479		0.0000	1.0000	3.92
53.5	2,479		0.0000	1.0000	3.92
54.5	2,479		0.0000	1.0000	3.92
55.5	2,479		0.0000	1.0000	3.92
56.5	2,479		0.0000	1.0000	3.92
57.5	2,479		0.0000	1.0000	3.92
58.5	2,479		0.0000	1.0000	3.92
59.5	2,479		0.0000	1.0000	3.92
60.5	2,479		0.0000	1.0000	3.92
61.5	2,479		0.0000	1.0000	3.92
62.5	2,479		0.0000	1.0000	3.92
63.5					3.92

PART VIII. NET SALVAGE STATISTICS

INDIANAPOLIS POWER & LIGHT COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2021

LOCATION (1)	TOTAL PROJECTED RETIREMENTS		TOTAL TERMINAL RETIREMENTS		TOTAL INTERIM RETIREMENTS		WEIGHTED AVERAGE NET SALVAGE %	
	(2)	(3)	(4)=(3)/(2)	(5)	(6)	(7)=(6)/(2)	(8)	(9)=(4)+(5)+(7)*(8)
STEAM PRODUCTION								
HARDING STREET STATION UNIT 5	(27,071,621.89)	(22,127,599.53)	81.74	(37)	(4,944,022.36)	18.26	(22)	(34)
HARDING STREET STATION UNIT 6	(23,502,956.74)	(19,053,321.08)	81.07	(37)	(4,449,635.66)	18.93	(22)	(34)
HARDING STREET STATION UNITS 5 AND 6	(43,344,186.46)	(42,329,476.65)	97.66	(37)	(1,014,709.81)	2.34	(22)	(36)
HARDING STREET STATION UNIT 7	(265,044,129.83)	(169,662,712.90)	64.01	(37)	(95,381,416.93)	35.99	(22)	(31)
HARDING STREET STATION COMMON	(160,041,119.45)	(119,905,252.04)	74.92	(37)	(40,135,867.41)	25.08	(22)	(33)
PETERSBURG UNIT 2	(17,110,542.80)	(15,178,649.66)	88.71	(26)	(1,931,893.14)	11.29	(22)	(26)
PETERSBURG UNITS 1 AND 2	(31,750,042.65)	(27,307,188.97)	86.01	(26)	(4,442,853.68)	13.99	(22)	(25)
PETERSBURG UNIT 2 (TO BE RETIRED)	(432,675,625.32)	(432,675,625.32)	100.00	0	0.00	0.00	(22)	0
PETERSBURG UNITS 1 AND 2 (TO BE RETIRED)	(68,545,114.19)	(68,545,114.19)	100.00	0	0.00	0.00	(22)	0
PETERSBURG UNIT 3	(417,000,871.84)	(297,750,705.24)	71.40	(26)	(119,250,166.60)	28.60	(22)	(25)
PETERSBURG UNIT 4	(335,039,621.75)	(232,443,194.52)	69.38	(26)	(102,596,427.23)	30.62	(22)	(25)
PETERSBURG UNITS 3 AND 4	(1,975,334.62)	(1,737,680.93)	87.97	(26)	(237,653.69)	12.03	(22)	(25)
PETERSBURG COMMON	(777,851,194.00)	(623,058,357.76)	80.10	(26)	(154,792,836.24)	19.90	(22)	(25)
PETERSBURG UNIT 3 (TO BE REFUELED)	(78,776,783.31)	(70,228,316.90)	89.15	(26)	(8,548,466.41)	10.85	(22)	(26)
PETERSBURG UNIT 4 (TO BE REFUELED)	(162,956,164.60)	(161,541,350.33)	99.13	(26)	(1,414,814.27)	0.87	(22)	(26)
PETERSBURG UNITS 3 AND 4 (TO BE REFUELED)	(618,135.79)	(610,593.99)	98.78	(26)	(7,541.80)	1.22	(22)	(26)
PETERSBURG COMMON (TO BE REFUELED)	(201,295,876.18)	(196,790,472.08)	97.76	(26)	(4,505,404.10)	2.24	(22)	(26)
EAGLE VALLEY STEAM (TO REMAIN)	(691,047.27)	(614,371.60)	88.90	(6)	(76,675.67)	11.10	(22)	(6)
EAGLE VALLEY STEAM (TO BE RETIRED)	(4,683,579.26)	(4,683,579.26)	100.00	(6)	0.00	0.00	(22)	(6)
EAGLE VALLEY CCGT	(579,600,469.84)	(474,554,135.34)	81.88	(5)	(105,046,334.50)	18.12	(22)	(8)
TOTAL STEAM PRODUCTION	(3,629,574,417.79)	(2,980,797,698.29)	82.13		(648,776,719.50)	17.87		
OTHER PRODUCTION								
HARDING STREET STATION GTs 1 AND 2	(5,863,526.89)	(5,863,526.89)	100.00	(60)	0.00	0.00	(7)	(60)
HARDING STREET STATION GT 4	(27,289,130.43)	(16,614,859.73)	60.95	(60)	(10,644,270.70)	39.05	(7)	(39)
HARDING STREET STATION GT 5	(25,877,385.07)	(15,584,932.67)	60.23	(60)	(10,292,452.40)	39.77	(7)	(39)
HARDING STREET STATION GT 6	(56,813,699.56)	(33,528,933.49)	59.02	(60)	(23,284,766.07)	40.98	(7)	(38)
HARDING STREET STATION GTs COMMON	(36,058,251.70)	(18,847,815.10)	52.27	(60)	(17,210,436.60)	47.73	(7)	(35)
GEORGETOWN GTs COMMON	(61,949,203.24)	(32,920,440.80)	53.14	(28)	(29,028,762.44)	46.86	(7)	(18)
EAGLE VALLEY CCGT	(123,445,249.09)	(95,571,863.38)	77.42	(5)	(27,873,385.71)	22.58	(7)	(6)
TOTAL OTHER PRODUCTION	(337,266,445.98)	(218,932,372.06)	64.91		(118,334,073.92)	35.09		
TOTAL PRODUCTION	(3,966,840,863.77)	(3,199,730,070.35)	80.66		(767,110,793.42)	19.34		

INDIANAPOLIS POWER & LIGHT COMPANY

TABLE 3. DECOMMISSIONING COSTS RELATED TO GENERATING UNITS

UNIT (1)	ESTIMATED RETIREMENT YEAR (2)	TOTAL DECOMMISSIONING COSTS (3)	ESCALATED TOTAL DECOMMISSIONING COSTS (4)	TERMINAL RETIREMENTS (5)	TOTAL NET SALVAGE (6)
STEAM PRODUCTION					
HARDING STREET STATION UNIT 5	2030			(22,127,600)	
HARDING STREET STATION UNIT 6	2030			(19,053,321)	
HARDING STREET STATION UNITS 5 AND 6	2030			(42,329,477)	
HARDING STREET STATION UNIT 7	2033			(169,662,713)	
HARDING STREET STATION COMMON	2033			(119,905,252)	
TOTAL HARDING STREET STATION	2033	104,005,600	136,464,360	(373,078,362)	(37)
PETERSBURG UNIT 2	2042			(15,178,650)	
PETERSBURG UNITS 1 AND 2	2042			(27,307,189)	
PETERSBURG UNIT 3	2042			(297,750,705)	
PETERSBURG UNIT 4	2042			(232,443,195)	
PETERSBURG UNITS 3 AND 4	2042			(1,737,681)	
PETERSBURG COMMON	2042			(623,058,358)	
PETERSBURG UNIT 3 (TO BE REFUELED)	2025			(70,228,317)	
PETERSBURG UNIT 4 (TO BE REFUELED)	2025			(161,541,350)	
PETERSBURG UNITS 3 AND 4 (TO BE REFUELED)	2025			(610,594)	
PETERSBURG COMMON (TO BE REFUELED)	2025			(196,790,472)	
TOTAL PETERSBURG	2042	257,625,000	422,148,560	(1,626,646,510)	(26)
EAGLE VALLEY STEAM	2055			(614,372)	
EAGLE VALLEY STEAM (TO BE RETIRED)	2023			(4,683,579)	
TOTAL EAGLE VALLEY STEAM	2055	133,550	301,670	(5,297,951)	(6)
EAGLE VALLEY CCGT	2055	10,951,100	24,736,902	(474,554,135)	(5)
TOTAL STEAM PRODUCTION		372,715,250	583,651,492	(2,479,576,959)	
OTHER PRODUCTION					
HARDING STREET STATION GTs 1 AND 2	2023			(5,863,527)	
HARDING STREET STATION GT 4	2044			(16,614,860)	
HARDING STREET STATION GT 5	2045			(15,584,933)	
HARDING STREET STATION GT 6	2052			(33,528,933)	
HARDING STREET STATION GTs COMMON	2052			(18,847,815)	
TOTAL HARDING STREET STATION GTs	2052	26,001,400	54,539,694	(90,440,068)	(60)
GEORGETOWN GTs COMMON	2052			(32,920,441)	
TOTAL GEORGETOWN GTs	2052	4,344,000	9,111,834	(32,920,441)	(28)
EAGLE VALLEY CCGT	2055	2,270,350	5,128,382	(95,571,863)	(5)
TOTAL OTHER PRODUCTION		32,615,750	68,779,910	(218,932,372)	
TOTAL PRODUCTION		405,331,000	652,431,402	(2,698,509,331)	

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 311.00, 311.01 AND 311.02 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	341,331	130,633	38		0	130,633-	38-
1995	134,332	74,703	56		0	74,703-	56-
1996	192,887	78,555	41	68,763	36	9,792-	5-
1997	36,307	22,175	61		0	22,175-	61-
1998	628,783	70,935	11		0	70,935-	11-
1999	1,243	2,625	211		0	2,625-	211-
2000	52,882	23,390	44		0	23,390-	44-
2001	141,670	14,982	11		0	14,982-	11-
2002	329,038	71,969	22	5,679	2	66,290-	20-
2003	137,548	698,346	508		0	698,346-	508-
2004	219,832	13,533	6		0	13,533-	6-
2005	698,882	380,135	54		0	380,135-	54-
2006	2,072,644	178,862	9		0	178,862-	9-
2007	348,242	143,994	41		0	143,994-	41-
2008	408,659	207,475	51		0	207,475-	51-
2009	509,457	244,265	48		0	244,265-	48-
2010	747,259	506,271	68		0	506,271-	68-
2011	976,392	285,275	29		0	285,275-	29-
2012	392,979	158,469	40		0	158,469-	40-
2013	1,530,689	304,382	20		0	304,382-	20-
2014	130,956	285,470	218	5,764	4	279,706-	214-
2015	1,351,279	11,972	1		0	11,972-	1-
2016	852,810	53,547	6		0	53,547-	6-
2017	177,134	5,502	3		0	5,502-	3-
2018	485,975	139,629	29		0	139,629-	29-
2019	113,751	58,710	52		0	58,710-	52-
2020	270,774	214,861	79		0	214,861-	79-
2021	338,121	38,904	12		0	38,904-	12-
2022	340,721	52,315	15		0	52,315-	15-
TOTAL	13,962,578	4,471,885	32	80,206	1	4,391,679-	31-

THREE-YEAR MOVING AVERAGES

94-96	222,850	94,631	42	22,921	10	71,710-	32-
95-97	121,175	58,478	48	22,921	19	35,557-	29-
96-98	285,992	57,222	20	22,921	8	34,301-	12-
97-99	222,111	31,912	14		0	31,912-	14-
98-00	227,636	32,317	14		0	32,317-	14-
99-01	65,265	13,666	21		0	13,666-	21-
00-02	174,530	36,780	21	1,893	1	34,887-	20-
01-03	202,752	261,766	129	1,893	1	259,873-	128-
02-04	228,806	261,283	114	1,893	1	259,390-	113-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 311.00, 311.01 AND 311.02 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	352,087	364,005	103		0	364,005-	103-
04-06	997,119	190,844	19		0	190,844-	19-
05-07	1,039,922	234,331	23		0	234,331-	23-
06-08	943,182	176,777	19		0	176,777-	19-
07-09	422,119	198,578	47		0	198,578-	47-
08-10	555,125	319,337	58		0	319,337-	58-
09-11	744,369	345,270	46		0	345,270-	46-
10-12	705,543	316,672	45		0	316,672-	45-
11-13	966,687	249,375	26		0	249,375-	26-
12-14	684,875	249,440	36	1,921	0	247,519-	36-
13-15	1,004,308	200,608	20	1,921	0	198,687-	20-
14-16	778,348	116,996	15	1,921	0	115,075-	15-
15-17	793,741	23,674	3		0	23,674-	3-
16-18	505,306	66,226	13		0	66,226-	13-
17-19	258,953	67,947	26		0	67,947-	26-
18-20	290,167	137,733	47		0	137,733-	47-
19-21	240,882	104,158	43		0	104,158-	43-
20-22	316,539	102,027	32		0	102,027-	32-

FIVE-YEAR AVERAGE

18-22	309,869	100,884	33		0	100,884-	33-
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INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 312.00, 312.01 AND 312.02 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	13,981,960	3,170,175	23	23,296	0	3,146,880-	23-
1995	2,707,610	983,658	36		0	983,658-	36-
1996	10,669,438	2,927,212	27	1,467	0	2,925,745-	27-
1997	610,592	363,030	59	35,909	6	327,121-	54-
1998	5,765,630	626,530	11		0	626,530-	11-
1999	261,354	55,259	21		0	55,259-	21-
2000	3,812,285	39,382	1	3,110-	0	42,492-	1-
2001	2,131,647	253,821	12		0	253,821-	12-
2002	3,583,022	496,034	14		0	496,034-	14-
2003	5,916,237	1,384,693	23		0	1,384,693-	23-
2004	5,964,352	744,550	12		0	744,550-	12-
2005	14,704,268	4,693,811	32		0	4,693,811-	32-
2006	9,702,980	2,410,748	25	111,649	1	2,299,099-	24-
2007	12,625,683	1,650,344	13	13,551	0	1,636,792-	13-
2008	484,336	2,503,554	517	80,874	17	2,422,680-	500-
2009	6,526,093	1,126,724	17	47,938	1	1,078,787-	17-
2010	7,175,494	2,278,655	32		0	2,278,655-	32-
2011	30,337,913	1,398,318	5		0	1,398,318-	5-
2012	10,156,068	5,319,305	52	7,029	0	5,312,276-	52-
2013	12,058,575	4,707,105	39	487,586	4	4,219,518-	35-
2014	7,722,610	1,255,302	16		0	1,255,302-	16-
2015	18,396,929	92,949	1		0	92,949-	1-
2016	6,181,975	631,675	10		0	631,675-	10-
2017	22,038,818	913,701	4		0	913,701-	4-
2018	12,671,688	4,171,405	33		0	4,171,405-	33-
2019	16,118,637	5,020,461	31		0	5,020,461-	31-
2020	11,489,821	2,792,402	24		0	2,792,402-	24-
2021	69,017	2,793,499			0	2,793,499-	
2022	2,017,917	1,264,752	63	5,470	0	1,259,281-	62-
TOTAL	255,882,949	56,069,054	22	811,659	0	55,257,395-	22-

THREE-YEAR MOVING AVERAGES

94-96	9,119,669	2,360,348	26	8,254	0	2,352,094-	26-
95-97	4,662,546	1,424,633	31	12,459	0	1,412,174-	30-
96-98	5,681,886	1,305,591	23	12,459	0	1,293,132-	23-
97-99	2,212,525	348,273	16	11,970	1	336,303-	15-
98-00	3,279,756	240,391	7	1,037-	0	241,427-	7-
99-01	2,068,429	116,154	6	1,037-	0	117,191-	6-
00-02	3,175,651	263,079	8	1,037-	0	264,116-	8-
01-03	3,876,969	711,516	18		0	711,516-	18-
02-04	5,154,537	875,092	17		0	875,092-	17-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 312.00, 312.01 AND 312.02 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	8,861,619	2,274,351	26		0	2,274,351-	26-
04-06	10,123,867	2,616,370	26	37,216	0	2,579,153-	25-
05-07	12,344,310	2,918,301	24	41,734	0	2,876,567-	23-
06-08	7,604,333	2,188,215	29	68,691	1	2,119,524-	28-
07-09	6,545,371	1,760,207	27	47,454	1	1,712,753-	26-
08-10	4,728,641	1,969,644	42	42,937	1	1,926,707-	41-
09-11	14,679,833	1,601,232	11	15,979	0	1,585,253-	11-
10-12	15,889,825	2,998,759	19	2,343	0	2,996,416-	19-
11-13	17,517,519	3,808,243	22	164,872	1	3,643,371-	21-
12-14	9,979,085	3,760,571	38	164,872	2	3,595,699-	36-
13-15	12,726,038	2,018,452	16	162,529	1	1,855,923-	15-
14-16	10,767,171	659,975	6		0	659,975-	6-
15-17	15,539,241	546,108	4		0	546,108-	4-
16-18	13,630,827	1,905,593	14		0	1,905,593-	14-
17-19	16,943,048	3,368,522	20		0	3,368,522-	20-
18-20	13,426,716	3,994,756	30		0	3,994,756-	30-
19-21	9,225,825	3,535,454	38		0	3,535,454-	38-
20-22	4,525,585	2,283,551	50	1,824	0	2,281,727-	50-

FIVE-YEAR AVERAGE

18-22	8,473,416	3,208,504	38	1,094	0	3,207,410-	38-
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INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 312.30, 312.31 AND 312.32 ASH AND COAL HANDLING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	1,874,094	349,278	19		0	349,278-	19-
1995	122,496	15,306	12		0	15,306-	12-
1996	665,729	240,996	36	2,067	0	238,929-	36-
1997	213,524	11,761	6		0	11,761-	6-
1998	10,254	1,926	19	14,167	138	12,241	119
1999							
2000	171,280	765	0	52,921	31	52,156	30
2001	29,384	2,623	9	33,113	113	30,490	104
2002	5,583,677	9,300	0	25,000	0	15,700	0
2003	1,022,261	34,285	3		0	34,285-	3-
2004	298,394	16,091	5	5,596	2	10,495-	4-
2005	245,529	51,723	21		0	51,723-	21-
2006	1,224,417	123,827	10	4,000	0	119,827-	10-
2007	2,136,354	226,364	11	15,000	1	211,364-	10-
2008	240,101	151,193	63	58,525	24	92,668-	39-
2009	6,607,692	73,999	1		0	73,999-	1-
2010	1,490,810	348,065	23	737,490	49	389,424	26
2011	1,315,103	273,938	21		0	273,938-	21-
2012	702,704	521,774	74		0	521,774-	74-
2013	2,566,883	524,965	20		0	524,965-	20-
2014	2,149,117	72,363	3		0	72,363-	3-
2015	913,372	10,281	1		0	10,281-	1-
2016	706,399	89,847	13	231,469	33	141,623	20
2017	3,469,367	133,718	4		0	133,718-	4-
2018	397,399	1,226,472	309		0	1,226,472-	309-
2019	1,627,999	637,823	39		0	637,823-	39-
2020	168,406	363,414	216	25,000	15	338,414-	201-
2021							
2022	1,278,554	33,756	3		0	33,756-	3-
TOTAL	37,231,299	5,545,853	15	1,204,347	3	4,341,506-	12-

THREE-YEAR MOVING AVERAGES

94-96	887,440	201,860	23	689	0	201,171-	23-
95-97	333,916	89,354	27	689	0	88,665-	27-
96-98	296,502	84,894	29	5,411	2	79,483-	27-
97-99	74,592	4,563	6	4,722	6	160	0
98-00	60,511	897	1	22,362	37	21,466	35
99-01	66,888	1,129	2	28,678	43	27,549	41
00-02	1,928,114	4,229	0	37,011	2	32,782	2
01-03	2,211,774	15,403	1	19,371	1	3,968	0
02-04	2,301,444	19,892	1	10,199	0	9,693-	0

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 312.30, 312.31 AND 312.32 ASH AND COAL HANDLING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	522,061	34,033	7	1,865	0	32,168-	6-
04-06	589,447	63,880	11	3,199	1	60,682-	10-
05-07	1,202,100	133,972	11	6,333	1	127,638-	11-
06-08	1,200,291	167,128	14	25,842	2	141,286-	12-
07-09	2,994,715	150,519	5	24,508	1	126,010-	4-
08-10	2,779,534	191,086	7	265,338	10	74,253	3
09-11	3,137,868	232,001	7	245,830	8	13,829	0
10-12	1,169,539	381,259	33	245,830	21	135,429-	12-
11-13	1,528,230	440,226	29		0	440,226-	29-
12-14	1,806,235	373,034	21		0	373,034-	21-
13-15	1,876,457	202,536	11		0	202,536-	11-
14-16	1,256,296	57,497	5	77,156	6	19,660	2
15-17	1,696,379	77,948	5	77,156	5	792-	0
16-18	1,524,388	483,346	32	77,156	5	406,189-	27-
17-19	1,831,588	666,004	36		0	666,004-	36-
18-20	731,268	742,570	102	8,333	1	734,236-	100-
19-21	598,802	333,746	56	8,333	1	325,412-	54-
20-22	482,320	132,390	27	8,333	2	124,057-	26-

FIVE-YEAR AVERAGE

18-22	694,472	452,293	65	5,000	1	447,293-	64-
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INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.4 RAILROAD TRACK SYSTEM/CARS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2009	1,080		0		0		0
2010	470,398		0		0		0
2011	60,967		0		0		0
2012							
2013	137,896		0		0		0
2014							
2015	48,492		0	13,800	28	13,800	28
2016	4,699,995	25,596	1	380,000	8	354,404	8
2017		5,881		228,738		222,857	
2018	299,522	2,584	1	135,351	45	132,767	44
2019		1,320				1,320-	
2020	5,773,528		0		0		0
2021							
2022							
TOTAL	11,491,879	35,380	0	757,889	7	722,510	6

THREE-YEAR MOVING AVERAGES

09-11	177,482		0		0		0
10-12	177,122		0		0		0
11-13	66,288		0		0		0
12-14	45,965		0		0		0
13-15	62,129		0	4,600	7	4,600	7
14-16	1,582,829	8,532	1	131,267	8	122,735	8
15-17	1,582,829	10,492	1	207,513	13	197,021	12
16-18	1,666,506	11,353	1	248,030	15	236,676	14
17-19	99,841	3,261	3	121,363	122	118,102	118
18-20	2,024,350	1,301	0	45,117	2	43,816	2
19-21	1,924,509	440	0		0	440-	0
20-22	1,924,509		0		0		0

FIVE-YEAR AVERAGE

18-22	1,214,610	781	0	27,070	2	26,290	2
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INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 314.00 AND 314.01 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	2,309,013	406,073	18	268,890	12	137,183-	6-
1995	599,960	56,648	9	251,768	42	195,120	33
1996	726,906	187,731	26		0	187,731-	26-
1997	485,636	126,096	26		0	126,096-	26-
1998	292,655	39,810	14		0	39,810-	14-
1999	64,475	2,966	5		0	2,966-	5-
2000	359,773		0		0		0
2001	1,644,986	87,211	5		0	87,211-	5-
2002	4,877,580	602,160	12		0	602,160-	12-
2003	28,346		0		0		0
2004	2,573,307	632,719	25		0	632,719-	25-
2005	375,043	92,779	25		0	92,779-	25-
2006	7,831,610	686,196	9		0	686,196-	9-
2007	1,126,892	248,821	22	1,609	0	247,212-	22-
2008	21,186	8,991	42	5,747	27	3,244-	15-
2009	533,044	10,403	2		0	10,403-	2-
2010	1,384,996	307,023	22		0	307,023-	22-
2011	10,565,870	603,385	6		0	603,385-	6-
2012	3,841,924	4,010,288	104		0	4,010,288-	104-
2013	7,502,118	1,175,764	16	257,758	3	918,006-	12-
2014	415,567	25,674	6		0	25,674-	6-
2015	1,191,280	39,905	3	41,737	4	1,832	0
2016	1,580,922	174,331	11		0	174,331-	11-
2017	1,074,600	104,531	10		0	104,531-	10-
2018	2,506,573	761,433	30		0	761,433-	30-
2019	1,096,688	215,240	20	34,522	3	180,717-	16-
2020	133,262	350,874	263		0	350,874-	263-
2021	75,282	45,084	60		0	45,084-	60-
2022	205,894	158,937	77		0	158,937-	77-
TOTAL	55,425,390	11,161,071	20	862,032	2	10,299,039-	19-

THREE-YEAR MOVING AVERAGES

94-96	1,211,960	216,817	18	173,553	14	43,265-	4-
95-97	604,168	123,492	20	83,923	14	39,569-	7-
96-98	501,733	117,879	23		0	117,879-	23-
97-99	280,922	56,291	20		0	56,291-	20-
98-00	238,968	14,259	6		0	14,259-	6-
99-01	689,745	30,059	4		0	30,059-	4-
00-02	2,294,113	229,790	10		0	229,790-	10-
01-03	2,183,638	229,790	11		0	229,790-	11-
02-04	2,493,078	411,626	17		0	411,626-	17-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 314.00 AND 314.01 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	992,232	241,833	24		0	241,833-	24-
04-06	3,593,320	470,565	13		0	470,565-	13-
05-07	3,111,182	342,599	11	536	0	342,062-	11-
06-08	2,993,229	314,669	11	2,452	0	312,217-	10-
07-09	560,374	89,405	16	2,452	0	86,953-	16-
08-10	646,409	108,806	17	1,916	0	106,890-	17-
09-11	4,161,304	306,937	7		0	306,937-	7-
10-12	5,264,264	1,640,232	31		0	1,640,232-	31-
11-13	7,303,304	1,929,812	26	85,919	1	1,843,893-	25-
12-14	3,919,870	1,737,242	44	85,919	2	1,651,322-	42-
13-15	3,036,321	413,781	14	99,832	3	313,949-	10-
14-16	1,062,589	79,970	8	13,912	1	66,058-	6-
15-17	1,282,267	106,256	8	13,912	1	92,343-	7-
16-18	1,720,698	346,765	20		0	346,765-	20-
17-19	1,559,287	360,401	23	11,508	1	348,894-	22-
18-20	1,245,508	442,515	36	11,508	1	431,008-	35-
19-21	435,078	203,733	47	11,508	3	192,225-	44-
20-22	138,146	184,965	134		0	184,965-	134-
FIVE-YEAR AVERAGE							
18-22	803,540	306,314	38	6,904	1	299,409-	37-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 315.00, 315.01 AND 315.02 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	71,914	53,504	74		0	53,504-	74-
1995	111,594	17,828	16		0	17,828-	16-
1996	201,102	43,602	22		0	43,602-	22-
1997	8,958	5,301	59		0	5,301-	59-
1998	10,843	13,906	128		0	13,906-	128-
1999	1,778		0		0		0
2000	85,894	2,119	2		0	2,119-	2-
2001	51,700	12-	0		0	12	0
2002	668	224	33		0	224-	33-
2003	713,997	110,034	15		0	110,034-	15-
2004	422,760	56,000	13		0	56,000-	13-
2005	396,938	38,931	10	47,979-	12-	86,910-	22-
2006	1,188,509	67,189	6	529	0	66,660-	6-
2007	112,828	75,169	67	13,375	12	61,793-	55-
2008	188,163	31,589	17		0	31,589-	17-
2009	290,413	25,446	9		0	25,446-	9-
2010	370,323	39,897	11		0	39,897-	11-
2011	1,066,568	37,934	4		0	37,934-	4-
2012	632,633	183,429	29		0	183,429-	29-
2013	2,933,088	96,704	3		0	96,704-	3-
2014	502,428	121,667	24		0	121,667-	24-
2015	2,574,836	17,958	1		0	17,958-	1-
2016	164,543	175,790	107		0	175,790-	107-
2017	967,942	55,958	6		0	55,958-	6-
2018	456,700	186,421	41		0	186,421-	41-
2019	990,498	259,436	26		0	259,436-	26-
2020	197,415	216,954	110		0	216,954-	110-
2021	38,890	4,868	13		0	4,868-	13-
2022	435,604	142,934	33		0	142,934-	33-
TOTAL	15,189,526	2,080,780	14	34,075-	0	2,114,855-	14-

THREE-YEAR MOVING AVERAGES

94-96	128,203	38,311	30		0	38,311-	30-
95-97	107,218	22,244	21		0	22,244-	21-
96-98	73,634	20,936	28		0	20,936-	28-
97-99	7,193	6,402	89		0	6,402-	89-
98-00	32,839	5,342	16		0	5,342-	16-
99-01	46,457	703	2		0	703-	2-
00-02	46,087	777	2		0	777-	2-
01-03	255,455	36,749	14		0	36,749-	14-
02-04	379,142	55,419	15		0	55,419-	15-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 315.00, 315.01 AND 315.02 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	511,232	68,322	13	15,993-	3-	84,315-	16-
04-06	669,402	54,040	8	15,817-	2-	69,857-	10-
05-07	566,091	60,430	11	11,358-	2-	71,788-	13-
06-08	496,500	57,982	12	4,635	1	53,347-	11-
07-09	197,135	44,068	22	4,458	2	39,610-	20-
08-10	282,966	32,311	11		0	32,311-	11-
09-11	575,768	34,426	6		0	34,426-	6-
10-12	689,841	87,086	13		0	87,086-	13-
11-13	1,544,096	106,022	7		0	106,022-	7-
12-14	1,356,050	133,933	10		0	133,933-	10-
13-15	2,003,451	78,776	4		0	78,776-	4-
14-16	1,080,602	105,138	10		0	105,138-	10-
15-17	1,235,774	83,235	7		0	83,235-	7-
16-18	529,728	139,389	26		0	139,389-	26-
17-19	805,047	167,272	21		0	167,272-	21-
18-20	548,204	220,937	40		0	220,937-	40-
19-21	408,934	160,420	39		0	160,420-	39-
20-22	223,970	121,585	54		0	121,585-	54-

FIVE-YEAR AVERAGE

18-22	423,821	162,123	38		0	162,123-	38-
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INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 316.00, 316.01 AND 316.02 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	38,100	10,663	28		0	10,663-	28-
1995	5,177	1,419	27		0	1,419-	27-
1996	90,323	38,663	43		0	38,663-	43-
1997	18,341		0		0		0
1998							
1999							
2000							
2001	36,704		0		0		0
2002							
2003							
2004	20,383		0		0		0
2005	104,750	4,014	4		0	4,014-	4-
2006	233,498	13,675	6		0	13,675-	6-
2007	341,847	19,565	6		0	19,565-	6-
2008	8,472	1,235	15		0	1,235-	15-
2009	260,377	10,383	4		0	10,383-	4-
2010	358,124	16,982	5		0	16,982-	5-
2011	390,062	21,356	5		0	21,356-	5-
2012	88,329	37,446	42		0	37,446-	42-
2013	754,606	49,922	7		0	49,922-	7-
2014	12,911	10,249	79		0	10,249-	79-
2015	450,143	11,815	3		0	11,815-	3-
2016	550,084	16,958	3		0	16,958-	3-
2017	792,445	18,786	2	110,987	14	92,201	12
2018	1,088,864	94,600	9		0	94,600-	9-
2019	456,128	80,899	18		0	80,899-	18-
2020	120,402	40,366	34		0	40,366-	34-
2021		64,105				64,105-	
2022	39,166		0		0		0
TOTAL	6,259,234	563,100	9	110,987	2	452,113-	7-

THREE-YEAR MOVING AVERAGES

94-96	44,533	16,915	38		0	16,915-	38-
95-97	37,947	13,361	35		0	13,361-	35-
96-98	36,221	12,888	36		0	12,888-	36-
97-99	6,114		0		0		0
98-00							
99-01	12,235		0		0		0
00-02	12,235		0		0		0
01-03	12,235		0		0		0
02-04	6,794		0		0		0

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNTS 316.00, 316.01 AND 316.02 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	41,711	1,338	3		0	1,338-	3-
04-06	119,543	5,896	5		0	5,896-	5-
05-07	226,698	12,418	5		0	12,418-	5-
06-08	194,605	11,491	6		0	11,491-	6-
07-09	203,565	10,394	5		0	10,394-	5-
08-10	208,991	9,533	5		0	9,533-	5-
09-11	336,187	16,240	5		0	16,240-	5-
10-12	278,838	25,261	9		0	25,261-	9-
11-13	410,999	36,241	9		0	36,241-	9-
12-14	285,282	32,539	11		0	32,539-	11-
13-15	405,887	23,995	6		0	23,995-	6-
14-16	337,713	13,007	4		0	13,007-	4-
15-17	597,557	15,853	3	36,996	6	21,143	4
16-18	810,464	43,448	5	36,996	5	6,452-	1-
17-19	779,146	64,762	8	36,996	5	27,766-	4-
18-20	555,131	71,955	13		0	71,955-	13-
19-21	192,177	61,790	32		0	61,790-	32-
20-22	53,189	34,824	65		0	34,824-	65-

FIVE-YEAR AVERAGE

18-22	340,912	55,994	16		0	55,994-	16-
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INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2009	5,691		0		0		0
2010							
2011	72,743		0		0		0
2012	1,140		0		0		0
2013	13,688	5,333	39		0	5,333-	39-
2014	206,910	1,000	0		0	1,000-	0
2015	12,151	17,559	145		0	17,559-	145-
2016	30,071	5,368	18		0	5,368-	18-
2017	12,929	917	7		0	917-	7-
2018							
2019							
2020							
2021							
2022							
TOTAL	355,322	30,178	8		0	30,178-	8-

THREE-YEAR MOVING AVERAGES

09-11	26,145		0		0		0
10-12	24,628		0		0		0
11-13	29,190	1,778	6		0	1,778-	6-
12-14	73,913	2,111	3		0	2,111-	3-
13-15	77,583	7,964	10		0	7,964-	10-
14-16	83,044	7,976	10		0	7,976-	10-
15-17	18,384	7,948	43		0	7,948-	43-
16-18	14,333	2,095	15		0	2,095-	15-
17-19	4,310	306	7		0	306-	7-
18-20							
19-21							
20-22							

FIVE-YEAR AVERAGE

18-22

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES - HANDLING AND STORAGE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2016	26,060		0		0		0
2017							
2018		5,518				5,518-	
2019							
2020		1,510				1,510-	
2021							
2022							
TOTAL	26,060	7,028	27		0	7,028-	27-

THREE-YEAR MOVING AVERAGES

16-18	8,687	1,839	21		0	1,839-	21-
17-19		1,839				1,839-	
18-20		2,343				2,343-	
19-21		503				503-	
20-22		503				503-	

FIVE-YEAR AVERAGE

18-22		1,406				1,406-	
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INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 343.00 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2009	82,987		0		0		0
2010	41,829		0		0		0
2011	38,296	13,698	36		0	13,698-	36-
2012	51,454		0		0		0
2013	8,817	4,580	52		0	4,580-	52-
2014	496,273	402,054	81		0	402,054-	81-
2015	148,829	53,143	36		0	53,143-	36-
2016	569,397	2,543	0		0	2,543-	0
2017	72,655	446	1		0	446-	1-
2018	5,350,764	119,252	2		0	119,252-	2-
2019	360,958	63,935	18		0	63,935-	18-
2020							
2021							
2022							
TOTAL	7,222,259	659,653	9		0	659,653-	9-

THREE-YEAR MOVING AVERAGES

09-11	54,370	4,566	8		0	4,566-	8-
10-12	43,860	4,566	10		0	4,566-	10-
11-13	32,856	6,093	19		0	6,093-	19-
12-14	185,515	135,545	73		0	135,545-	73-
13-15	217,973	153,259	70		0	153,259-	70-
14-16	404,833	152,580	38		0	152,580-	38-
15-17	263,627	18,711	7		0	18,711-	7-
16-18	1,997,605	40,747	2		0	40,747-	2-
17-19	1,928,126	61,211	3		0	61,211-	3-
18-20	1,903,907	61,062	3		0	61,062-	3-
19-21	120,319	21,312	18		0	21,312-	18-
20-22							

FIVE-YEAR AVERAGE

18-22	1,142,344	36,637	3		0	36,637-	3-
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INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	284,823		0	433,806	152	433,806	152
1995	39,052	78,658	201		0	78,658-	201-
1996	138,105	2,075	2		0	2,075-	2-
1997	5,267-		0		0		0
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005	36,221		0		0		0
2006	94,440	99,085	105		0	99,085-	105-
2007	8,226	300	4		0	300-	4-
2008	14,472		0		0		0
2009	310,946	1,330	0		0	1,330-	0
2010	13,681		0		0		0
2011	109,080	174	0		0	174-	0
2012	37,373	1,266	3		0	1,266-	3-
2013	2,389,084	4,611	0		0	4,611-	0
2014	16,328	65	0		0	65-	0
2015	86,221	791	1		0	791-	1-
2016	330,148		0		0		0
2017	1,251,302	219,609	18		0	219,609-	18-
2018	3,300	3,424	104		0	3,424-	104-
2019	11,037		0		0		0
2020							
2021	321,279		0		0		0
2022							
TOTAL	5,489,850	411,388	7	433,806	8	22,418	0

THREE-YEAR MOVING AVERAGES

94-96	153,993	26,911	17	144,602	94	117,691	76
95-97	57,297	26,911	47		0	26,911-	47-
96-98	44,279	692	2		0	692-	2-
97-99	1,756-		0		0		0
98-00							
99-01							
00-02							
01-03							
02-04							

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	12,074		0		0		0
04-06	43,554	33,028	76		0	33,028-	76-
05-07	46,296	33,128	72		0	33,128-	72-
06-08	39,046	33,128	85		0	33,128-	85-
07-09	111,215	543	0		0	543-	0
08-10	113,033	443	0		0	443-	0
09-11	144,569	501	0		0	501-	0
10-12	53,378	480	1		0	480-	1-
11-13	845,179	2,017	0		0	2,017-	0
12-14	814,262	1,981	0		0	1,981-	0
13-15	830,544	1,822	0		0	1,822-	0
14-16	144,232	285	0		0	285-	0
15-17	555,890	73,467	13		0	73,467-	13-
16-18	528,250	74,345	14		0	74,345-	14-
17-19	421,880	74,345	18		0	74,345-	18-
18-20	4,779	1,141	24		0	1,141-	24-
19-21	110,772		0		0		0
20-22	107,093		0		0		0
FIVE-YEAR AVERAGE							
18-22	67,123	685	1		0	685-	1-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	5,267		0		0		0
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007	6,170	225	4		0	225-	4-
2008	33,551		0		0		0
2009		1,123				1,123-	
2010	46,106		0		0		0
2011		2,028				2,028-	
2012	8,617	1,062	12		0	1,062-	12-
2013		8,964				8,964-	
2014	47,247		0		0		0
2015	17,621	7,464	42		0	7,464-	42-
2016	4,065		0		0		0
2017							
2018							
2019							
2020	25,091	2,672	11		0	2,672-	11-
2021							
2022							
TOTAL	193,735	23,538	12		0	23,538-	12-

THREE-YEAR MOVING AVERAGES

97-99	1,756		0		0		0
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07	2,057	75	4		0	75-	4-
06-08	13,240	75	1		0	75-	1-
07-09	13,240	449	3		0	449-	3-
08-10	26,552	374	1		0	374-	1-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	15,369	1,050	7		0	1,050-	7-
10-12	18,241	1,030	6		0	1,030-	6-
11-13	2,872	4,018	140		0	4,018-	140-
12-14	18,621	3,342	18		0	3,342-	18-
13-15	21,623	5,476	25		0	5,476-	25-
14-16	22,977	2,488	11		0	2,488-	11-
15-17	7,229	2,488	34		0	2,488-	34-
16-18	1,355		0		0		0
17-19							
18-20	8,364	891	11		0	891-	11-
19-21	8,364	891	11		0	891-	11-
20-22	8,364	891	11		0	891-	11-
FIVE-YEAR AVERAGE							
18-22	5,018	534	11		0	534-	11-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	14,465		0		0		0
2014	61,349		0		0		0
2015		2,903				2,903-	
2016	31,630	4,652	15		0	4,652-	15-
2017							
2018							
2019							
2020							
2021							
2022							
TOTAL	107,444	7,555	7		0	7,555-	7-

THREE-YEAR MOVING AVERAGES

13-15	25,271	968	4		0	968-	4-
14-16	30,993	2,518	8		0	2,518-	8-
15-17	10,543	2,518	24		0	2,518-	24-
16-18	10,543	1,551	15		0	1,551-	15-
17-19							
18-20							
19-21							
20-22							

FIVE-YEAR AVERAGE

18-22

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	10,198	6,445	63		0	6,445-	63-
1995	8,401	4,094	49		0	4,094-	49-
1996	1,839	400	22		0	400-	22-
1997	11,875	14,398	121		0	14,398-	121-
1998	5,829	3,404	58		0	3,404-	58-
1999							
2000							
2001	28,538	10,738	38		0	10,738-	38-
2002	3,655		0		0		0
2003	6,487	16,384	253		0	16,384-	253-
2004	4,661	1,009	22		0	1,009-	22-
2005							
2006	5,991		0		0		0
2007	13,490	9,745	72		0	9,745-	72-
2008	4,383	4,631	106		0	4,631-	106-
2009	6,492	279	4		0	279-	4-
2010							
2011	5,977		0		0		0
2012	4,672	476	10		0	476-	10-
2013	4,737	1,723	36		0	1,723-	36-
2014		878				878-	
2015	1,644	1,289	78		0	1,289-	78-
2016	41,879		0		0		0
2017	3,364	534	16		0	534-	16-
2018	26,320	4,803	18		0	4,803-	18-
2019	2,494		0		0		0
2020							
2021		226				226-	
2022	1,480		0		0		0
TOTAL	204,405	81,456	40		0	81,456-	40-

THREE-YEAR MOVING AVERAGES

94-96	6,812	3,646	54		0	3,646-	54-
95-97	7,372	6,297	85		0	6,297-	85-
96-98	6,514	6,067	93		0	6,067-	93-
97-99	5,902	5,934	101		0	5,934-	101-
98-00	1,943	1,135	58		0	1,135-	58-
99-01	9,513	3,579	38		0	3,579-	38-
00-02	10,731	3,579	33		0	3,579-	33-
01-03	12,893	9,041	70		0	9,041-	70-
02-04	4,934	5,798	118		0	5,798-	118-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	3,716	5,798	156		0	5,798-	156-
04-06	3,551	336	9		0	336-	9-
05-07	6,494	3,248	50		0	3,248-	50-
06-08	7,955	4,792	60		0	4,792-	60-
07-09	8,122	4,885	60		0	4,885-	60-
08-10	3,625	1,637	45		0	1,637-	45-
09-11	4,156	93	2		0	93-	2-
10-12	3,550	159	4		0	159-	4-
11-13	5,128	733	14		0	733-	14-
12-14	3,136	1,026	33		0	1,026-	33-
13-15	2,127	1,297	61		0	1,297-	61-
14-16	14,508	722	5		0	722-	5-
15-17	15,629	608	4		0	608-	4-
16-18	23,855	1,779	7		0	1,779-	7-
17-19	10,726	1,779	17		0	1,779-	17-
18-20	9,605	1,601	17		0	1,601-	17-
19-21	831	75	9		0	75-	9-
20-22	493	75	15		0	75-	15-
FIVE-YEAR AVERAGE							
18-22	6,059	1,006	17		0	1,006-	17-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	2,060,247	370,105	18	155,504	8	214,601-	10-
1995	1,025,518	335,026	33	14,277	1	320,749-	31-
1996	653,314	357,870	55	25,827	4	332,043-	51-
1997	466,380	240,775	52	47,142	10	193,633-	42-
1998	612,288	268,626	44	7,326	1	261,300-	43-
1999	151,904	41,002	27		0	41,002-	27-
2000	2,864,355	401,595	14	69,618	2	331,976-	12-
2001	254,784	16,326	6		0	16,326-	6-
2002	1,128,337	69,760	6		0	69,760-	6-
2003	838,847	168,504	20		0	168,504-	20-
2004	527,160	47,497	9	19,225	4	28,272-	5-
2005	1,158,646	47,052	4	2,570	0	44,482-	4-
2006	315,847	219,292	69	70,682	22	148,610-	47-
2007	208,461	147,187	71	1,044-	1-	148,231-	71-
2008	7,036,998	33,994	0		0	33,994-	0
2009	138,711	33,547	24	2,419	2	31,128-	22-
2010	413,409	2,298	1		0	2,298-	1-
2011	158,600	13,080	8		0	13,080-	8-
2012	1,548,465	8,015	1		0	8,015-	1-
2013	1,463,910	53,157	4		0	53,157-	4-
2014	743,173	222,552	30		0	222,552-	30-
2015	2,893,666	169,704	6		0	169,704-	6-
2016	4,737,594	197,105	4		0	197,105-	4-
2017	262,729	299,443	114		0	299,443-	114-
2018	644,540	468,013	73		0	468,013-	73-
2019	3,120,223	34,071	1		0	34,071-	1-
2020	175,159	25,664	15		0	25,664-	15-
2021	3,389,063	255,134	8		0	255,134-	8-
2022	990,152	392,510	40		0	392,510-	40-
TOTAL	39,982,480	4,938,904	12	413,548	1	4,525,356-	11-

THREE-YEAR MOVING AVERAGES

94-96	1,246,359	354,334	28	65,203	5	289,131-	23-
95-97	715,070	311,224	44	29,082	4	282,142-	39-
96-98	577,327	289,091	50	26,765	5	262,325-	45-
97-99	410,191	183,468	45	18,156	4	165,312-	40-
98-00	1,209,516	237,074	20	25,648	2	211,426-	17-
99-01	1,090,348	152,974	14	23,206	2	129,768-	12-
00-02	1,415,826	162,560	11	23,206	2	139,354-	10-
01-03	740,656	84,863	11		0	84,863-	11-
02-04	831,448	95,254	11	6,408	1	88,845-	11-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	841,551	87,684	10	7,265	1	80,419-	10-
04-06	667,218	104,614	16	30,826	5	73,788-	11-
05-07	560,985	137,844	25	24,070	4	113,774-	20-
06-08	2,520,435	133,491	5	23,213	1	110,278-	4-
07-09	2,461,390	71,576	3	458	0	71,117-	3-
08-10	2,529,706	23,279	1	806	0	22,473-	1-
09-11	236,907	16,308	7	806	0	15,502-	7-
10-12	706,825	7,797	1		0	7,797-	1-
11-13	1,056,992	24,751	2		0	24,751-	2-
12-14	1,251,849	94,575	8		0	94,575-	8-
13-15	1,700,250	148,471	9		0	148,471-	9-
14-16	2,791,478	196,454	7		0	196,454-	7-
15-17	2,631,329	222,084	8		0	222,084-	8-
16-18	1,881,621	321,521	17		0	321,521-	17-
17-19	1,342,497	267,176	20		0	267,176-	20-
18-20	1,313,307	175,916	13		0	175,916-	13-
19-21	2,228,148	104,956	5		0	104,956-	5-
20-22	1,518,125	224,436	15		0	224,436-	15-

FIVE-YEAR AVERAGE

18-22	1,663,827	235,078	14		0	235,078-	14-
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INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	102,267	75,552	74		0	75,552-	74-
1995	1,548	42,081			0	42,081-	
1996	16,606	13,183	79		0	13,183-	79-
1997	231,118	24,500	11		0	24,500-	11-
1998							
1999	632		0		0		0
2000							
2001							
2002	61,876		0		0		0
2003							
2004	2,280	4,492	197		0	4,492-	197-
2005	5,172	291,250			0	291,250-	
2006	194,997		0		0		0
2007	36,415	294,605	809		0	294,605-	809-
2008	5,678	3,182	56		0	3,182-	56-
2009	51,338	27,716	54		0	27,716-	54-
2010	115,209	311	0		0	311-	0
2011	184,148	86,194	47		0	86,194-	47-
2012	2,594		0		0		0
2013	69,966	9,650-	14-		0	9,650	14
2014	1,794	6,180	344		0	6,180-	344-
2015	456	10,479			0	10,479-	
2016	100,858	390,685	387		0	390,685-	387-
2017	67,657	153,539	227		0	153,539-	227-
2018	227	392,507			0	392,507-	
2019		138-				138	
2020	104,508		0		0		0
2021	20,182	1,887	9		0	1,887-	9-
2022	24,714		0		0		0
TOTAL	1,402,241	1,808,553	129		0	1,808,553-	129-

THREE-YEAR MOVING AVERAGES

94-96	40,140	43,605	109		0	43,605-	109-
95-97	83,091	26,588	32		0	26,588-	32-
96-98	82,575	12,561	15		0	12,561-	15-
97-99	77,250	8,167	11		0	8,167-	11-
98-00	211		0		0		0
99-01	211		0		0		0
00-02	20,625		0		0		0
01-03	20,625		0		0		0
02-04	21,386	1,497	7		0	1,497-	7-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	2,484	98,580			0	98,580-	
04-06	67,483	98,580	146		0	98,580-	146-
05-07	78,861	195,285	248		0	195,285-	248-
06-08	79,030	99,262	126		0	99,262-	126-
07-09	31,144	108,501	348		0	108,501-	348-
08-10	57,408	10,403	18		0	10,403-	18-
09-11	116,898	38,074	33		0	38,074-	33-
10-12	100,650	28,835	29		0	28,835-	29-
11-13	85,569	25,515	30		0	25,515-	30-
12-14	24,785	1,157-	5-		0	1,157	5
13-15	24,072	2,336	10		0	2,336-	10-
14-16	34,369	135,781	395		0	135,781-	395-
15-17	56,324	184,901	328		0	184,901-	328-
16-18	56,247	312,244	555		0	312,244-	555-
17-19	22,628	181,969	804		0	181,969-	804-
18-20	34,912	130,790	375		0	130,790-	375-
19-21	41,563	583	1		0	583-	1-
20-22	49,801	629	1		0	629-	1-

FIVE-YEAR AVERAGE

18-22	29,926	78,851	263		0	78,851-	263-
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INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	234,485	397,921	170	55,876	24	342,046-	146-
1995	115,342	153,188	133	31,703	27	121,484-	105-
1996	143,991	187,505	130	17,835	12	169,671-	118-
1997	232,025	204,313	88	22,007	9	182,306-	79-
1998	59,304	41,239	70	26,807	45	14,432-	24-
1999	8,183	6,645	81		0	6,645-	81-
2000	42,779	72,766	170	45,249	106	27,517-	64-
2001	48,226	53,249	110	15,037	31	38,212-	79-
2002	41,406	37,008	89	8,249	20	28,759-	69-
2003	3,611	1,215	34		0	1,215-	34-
2004	119,950	61,319	51		0	61,319-	51-
2005	144,974	7,766	5	2,945	2	4,820-	3-
2006	38,167	2,652	7		0	2,652-	7-
2007	150,118	10,967	7	2,859	2	8,108-	5-
2008	16,540	19,305-	117-		0	19,305	117
2009	30,002	27,352	91		0	27,352-	91-
2010	27,022	7,118	26		0	7,118-	26-
2011	62,190	33,252	53	536	1	32,716-	53-
2012	32,292	11,357	35		0	11,357-	35-
2013	66,616	24,500	37		0	24,500-	37-
2014	125,150	31,520	25		0	31,520-	25-
2015	53,053	30,038	57		0	30,038-	57-
2016	146,950	25,168	17		0	25,168-	17-
2017	114,448	58,784	51		0	58,784-	51-
2018	134,694	204,966	152		0	204,966-	152-
2019	282,851	13,184	5		0	13,184-	5-
2020	249,069	110,122	44		0	110,122-	44-
2021	675,454	76,266	11		0	76,266-	11-
2022	1,009,103	103,652	10		0	103,652-	10-
TOTAL	4,407,996	1,975,730	45	229,103	5	1,746,627-	40-

THREE-YEAR MOVING AVERAGES

94-96	164,606	246,205	150	35,138	21	211,067-	128-
95-97	163,786	181,669	111	23,848	15	157,820-	96-
96-98	145,107	144,352	99	22,216	15	122,136-	84-
97-99	99,837	84,066	84	16,271	16	67,794-	68-
98-00	36,755	40,217	109	24,019	65	16,198-	44-
99-01	33,063	44,220	134	20,095	61	24,125-	73-
00-02	44,137	54,341	123	22,845	52	31,496-	71-
01-03	31,081	30,490	98	7,762	25	22,728-	73-
02-04	54,989	33,181	60	2,750	5	30,431-	55-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	89,511	23,433	26	982	1	22,451-	25-
04-06	101,030	23,912	24	982	1	22,931-	23-
05-07	111,086	7,128	6	1,935	2	5,194-	5-
06-08	68,275	1,895-	3-	953	1	2,848	4
07-09	65,553	6,338	10	953	1	5,385-	8-
08-10	24,521	5,055	21		0	5,055-	21-
09-11	39,738	22,574	57	179	0	22,396-	56-
10-12	40,501	17,242	43	179	0	17,064-	42-
11-13	53,699	23,036	43	179	0	22,858-	43-
12-14	74,686	22,459	30		0	22,459-	30-
13-15	81,607	28,686	35		0	28,686-	35-
14-16	108,384	28,909	27		0	28,909-	27-
15-17	104,817	37,997	36		0	37,997-	36-
16-18	132,031	96,306	73		0	96,306-	73-
17-19	177,331	92,312	52		0	92,312-	52-
18-20	222,205	109,424	49		0	109,424-	49-
19-21	402,458	66,524	17		0	66,524-	17-
20-22	644,542	96,680	15		0	96,680-	15-
FIVE-YEAR AVERAGE							
18-22	470,234	101,638	22		0	101,638-	22-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	222,262	440,677	198	47,738	21	392,939-	177-
1995	473,492	170,394	36	38,661	8	131,733-	28-
1996	304,184	289,538	95	18,102	6	271,435-	89-
1997	297,607	220,982	74	12,634	4	208,348-	70-
1998	41,168	45,028	109	15,121	37	29,907-	73-
1999	94,418	13,561	14	947	1	12,614-	13-
2000	1,899	1,758	93	104	5	1,654-	87-
2001	17,911	21,625	121	14,246	80	7,379-	41-
2002	36,049	78,933	219	2,170	6	76,763-	213-
2003	4,091	24,639	602		0	24,639-	602-
2004	102,556	55,407	54	1,791	2	53,615-	52-
2005	50,270	15,736	31	158	0	15,578-	31-
2006	197,152	10,011	5		0	10,011-	5-
2007	105,612	288,304	273	612	1	287,692-	272-
2008	6,210	6,570	106		0	6,570-	106-
2009	70,951	88,332	124		0	88,332-	124-
2010	132,966	42,715	32		0	42,715-	32-
2011	504,670	29,820	6	1,158	0	28,663-	6-
2012	141,367	9,620	7		0	9,620-	7-
2013	11,157	1,587	14		0	1,587-	14-
2014	93,333	31,978	34		0	31,978-	34-
2015	14,042	16,087	115		0	16,087-	115-
2016	144,196	338,148	235		0	338,148-	235-
2017	39,139	45,378	116		0	45,378-	116-
2018	65,978	116,568	177		0	116,568-	177-
2019	58,407	12,186	21		0	12,186-	21-
2020	58,361	86,766	149		0	86,766-	149-
2021	32,834	36,178	110		0	36,178-	110-
2022	39,171	2,719	7		0	2,719-	7-
TOTAL	3,361,454	2,541,244	76	153,443	5	2,387,802-	71-

THREE-YEAR MOVING AVERAGES

94-96	333,313	300,203	90	34,834	10	265,369-	80-
95-97	358,428	226,971	63	23,132	6	203,839-	57-
96-98	214,320	185,182	86	15,286	7	169,897-	79-
97-99	144,397	93,190	65	9,567	7	83,623-	58-
98-00	45,828	20,116	44	5,391	12	14,725-	32-
99-01	38,076	12,315	32	5,099	13	7,216-	19-
00-02	18,620	34,105	183	5,507	30	28,599-	154-
01-03	19,350	41,732	216	5,472	28	36,260-	187-
02-04	47,566	52,993	111	1,320	3	51,672-	109-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	52,306	31,927	61	650	1	31,277-	60-
04-06	116,659	27,051	23	650	1	26,401-	23-
05-07	117,678	104,684	89	257	0	104,427-	89-
06-08	102,991	101,628	99	204	0	101,424-	98-
07-09	60,924	127,735	210	204	0	127,531-	209-
08-10	70,042	45,872	65		0	45,872-	65-
09-11	236,196	53,622	23	386	0	53,236-	23-
10-12	259,668	27,385	11	386	0	26,999-	10-
11-13	219,065	13,676	6	386	0	13,290-	6-
12-14	81,952	14,395	18		0	14,395-	18-
13-15	39,511	16,551	42		0	16,551-	42-
14-16	83,857	128,738	154		0	128,738-	154-
15-17	65,792	133,204	202		0	133,204-	202-
16-18	83,104	166,698	201		0	166,698-	201-
17-19	54,508	58,044	106		0	58,044-	106-
18-20	60,915	71,840	118		0	71,840-	118-
19-21	49,867	45,043	90		0	45,043-	90-
20-22	43,455	41,888	96		0	41,888-	96-
FIVE-YEAR AVERAGE							
18-22	50,950	50,883	100		0	50,883-	100-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 357.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	149		0		0		0
1995		2,709		8,252		5,542	
1996							
1997							
1998							
1999	3,425		0		0		0
2000	164		0		0		0
2001							
2002							
2003							
2004	13,729	1,957	14		0	1,957-	14-
2005							
2006	9,602		0		0		0
2007							
2008							
2009	44,405		0		0		0
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020							
2021	528		0		0		0
2022	528		0		0		0
TOTAL	72,529	4,666	6	8,252	11	3,586	5

THREE-YEAR MOVING AVERAGES

94-96	50	903		2,751		1,847	
95-97		903		2,751		1,847	
96-98							
97-99	1,142		0		0		0
98-00	1,196		0		0		0
99-01	1,196		0		0		0
00-02	55		0		0		0
01-03							
02-04	4,576	652	14		0	652-	14-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 357.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	4,576	652	14		0	652-	14-
04-06	7,777	652	8		0	652-	8-
05-07	3,201		0		0		0
06-08	3,201		0		0		0
07-09	14,802		0		0		0
08-10	14,802		0		0		0
09-11	14,802		0		0		0
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
18-20							
19-21	176		0		0		0
20-22	352		0		0		0
FIVE-YEAR AVERAGE							
18-22	211		0		0		0

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	21,315	199,906	938	99,458	467	100,448-	471-
1995	5,560	8,806	158	26,818	482	18,013	324
1996	143,729	21,894	15		0	21,894-	15-
1997	3,158	3,840-	122-		0	3,840	122
1998							
1999							
2000							
2001	13,873	4,790	35		0	4,790-	35-
2002	24,539	2,563	10		0	2,563-	10-
2003							
2004	673,486	163,702	24		0	163,702-	24-
2005	44,756	9,141	20		0	9,141-	20-
2006	27,497		0		0		0
2007	6,677	2,881-	43-	1	0	2,882	43
2008							
2009	26,715		0		0		0
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020							
2021							
2022							
TOTAL	991,305	404,081	41	126,278	13	277,803-	28-

THREE-YEAR MOVING AVERAGES

94-96	56,868	76,868	135	42,092	74	34,776-	61-
95-97	50,816	8,953	18	8,940	18	14-	0
96-98	48,962	6,018	12		0	6,018-	12-
97-99	1,053	1,280-	122-		0	1,280	122
98-00							
99-01	4,624	1,597	35		0	1,597-	35-
00-02	12,804	2,451	19		0	2,451-	19-
01-03	12,804	2,451	19		0	2,451-	19-
02-04	232,675	55,422	24		0	55,422-	24-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	239,414	57,614	24		0	57,614-	24-
04-06	248,580	57,614	23		0	57,614-	23-
05-07	26,310	2,087	8		0	2,087-	8-
06-08	11,391	960-	8-		0	961	8
07-09	11,130	960-	9-		0	961	9
08-10	8,905		0		0		0
09-11	8,905		0		0		0
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
18-20							
19-21							
20-22							

FIVE-YEAR AVERAGE

18-22

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	44,463	15,228	34	496	1	14,732-	33-
1995	40,262		0		0		0
1996	53,234	6,052	11		0	6,052-	11-
1997	15,054	17,051	113		0	17,051-	113-
1998	2,082	160	8		0	160-	8-
1999	559	50	9		0	50-	9-
2000	130,046	3,761	3		0	3,761-	3-
2001	21,951	3,973	18	600	3	3,373-	15-
2002	40,153	3,486	9		0	3,486-	9-
2003	26,703	337	1		0	337-	1-
2004	16,638	1,041	6	317	2	724-	4-
2005	19,236	1,089	6		0	1,089-	6-
2006	65,640	1,676	3	1,275	2	401-	1-
2007	11,355	4,941	44		0	4,941-	44-
2008	30,040	4,422	15		0	4,422-	15-
2009	9,476	2,587	27	588	6	1,998-	21-
2010	118,160	5,562	5		0	5,562-	5-
2011	25,142	3,972	16		0	3,972-	16-
2012	34,688	3,472	10		0	3,472-	10-
2013	22,670	25,819	114		0	25,819-	114-
2014	87,386	18,103	21		0	18,103-	21-
2015	120,828	89,852	74		0	89,852-	74-
2016	25,425	21,380	84		0	21,380-	84-
2017	43,640	2,577	6		0	2,577-	6-
2018	65,525	3,931	6		0	3,931-	6-
2019	125		0		0		0
2020	20,322		0		0		0
2021	24,717	5,018	20		0	5,018-	20-
2022	27,762	1,589	6		0	1,589-	6-
TOTAL	1,143,283	247,127	22	3,276	0	243,851-	21-

THREE-YEAR MOVING AVERAGES

94-96	45,987	7,093	15	165	0	6,928-	15-
95-97	36,184	7,701	21		0	7,701-	21-
96-98	23,457	7,754	33		0	7,754-	33-
97-99	5,899	5,754	98		0	5,754-	98-
98-00	44,229	1,323	3		0	1,323-	3-
99-01	50,852	2,594	5	200	0	2,395-	5-
00-02	64,050	3,740	6	200	0	3,540-	6-
01-03	29,602	2,598	9	200	1	2,399-	8-
02-04	27,831	1,621	6	106	0	1,515-	5-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	20,859	822	4	106	1	717-	3-
04-06	33,838	1,269	4	531	2	738-	2-
05-07	32,077	2,569	8	425	1	2,144-	7-
06-08	35,678	3,680	10	425	1	3,255-	9-
07-09	16,957	3,983	23	196	1	3,787-	22-
08-10	52,559	4,190	8	196	0	3,994-	8-
09-11	50,926	4,040	8	196	0	3,844-	8-
10-12	59,330	4,336	7		0	4,336-	7-
11-13	27,500	11,088	40		0	11,088-	40-
12-14	48,248	15,798	33		0	15,798-	33-
13-15	76,961	44,591	58		0	44,591-	58-
14-16	77,879	43,112	55		0	43,112-	55-
15-17	63,298	37,936	60		0	37,936-	60-
16-18	44,863	9,296	21		0	9,296-	21-
17-19	36,430	2,169	6		0	2,169-	6-
18-20	28,657	1,310	5		0	1,310-	5-
19-21	15,055	1,673	11		0	1,673-	11-
20-22	24,267	2,202	9		0	2,202-	9-
FIVE-YEAR AVERAGE							
18-22	27,690	2,108	8		0	2,108-	8-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	1,616,297	329,226	20	667,932	41	338,706	21
1995	1,499,913	229,048	15	209,811	14	19,237-	1-
1996	2,362,854	418,179	18	68,622	3	349,558-	15-
1997	551,524	929,633	169	66,451	12	863,183-	157-
1998	773,962	192,197	25	218,469	28	26,272	3
1999	89,426	28,312	32		0	28,312-	32-
2000	381,772	169,832	44	7,335	2	162,497-	43-
2001	1,388,371	278,720	20	79,199	6	199,521-	14-
2002	1,403,118	148,678	11	15,645	1	133,033-	9-
2003	1,076,047	77,052	7		0	77,052-	7-
2004	914,302	210,935	23	33,126	4	177,810-	19-
2005	1,384,151	252,825	18	396,330	29	143,505	10
2006	1,526,868	61,194	4	20,927	1	40,267-	3-
2007	439,474	179,542	41	358,148	81	178,606	41
2008	206,791	57,480	28		0	57,480-	28-
2009	414,865	65,516	16	41,858	10	23,658-	6-
2010	918,410	35,163	4		0	35,163-	4-
2011	535,091	77,853-	15-	8,196	2	86,048	16
2012	379,296	39,382	10		0	39,382-	10-
2013	975,836		0		0		0
2014	2,161,047	626,356	29	91,713	4	534,644-	25-
2015	1,790,442	78,273	4		0	78,273-	4-
2016	752,293	125,724	17		0	125,724-	17-
2017	1,092,553	95,302	9		0	95,302-	9-
2018	2,445,535	265,097	11	27,783	1	237,314-	10-
2019	58,617	26,541	45	90,356	154	63,816	109
2020	508,740		0		0		0
2021	2,817,807	173,732	6		0	173,732-	6-
2022	3,049,149	140,078	5		0	140,078-	5-
TOTAL	33,514,553	5,156,163	15	2,401,898	7	2,754,265-	8-

THREE-YEAR MOVING AVERAGES

94-96	1,826,355	325,484	18	315,455	17	10,030-	1-
95-97	1,471,431	525,620	36	114,961	8	410,659-	28-
96-98	1,229,447	513,336	42	117,847	10	395,489-	32-
97-99	471,637	383,381	81	94,973	20	288,407-	61-
98-00	415,053	130,113	31	75,268	18	54,846-	13-
99-01	619,856	158,954	26	28,844	5	130,110-	21-
00-02	1,057,754	199,076	19	34,059	3	165,017-	16-
01-03	1,289,179	168,150	13	31,615	2	136,535-	11-
02-04	1,131,156	145,555	13	16,257	1	129,298-	11-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	1,124,833	180,271	16	143,152	13	37,119-	3-
04-06	1,275,107	174,985	14	150,128	12	24,857-	2-
05-07	1,116,831	164,520	15	258,468	23	93,948	8
06-08	724,378	99,406	14	126,358	17	26,953	4
07-09	353,710	100,846	29	133,335	38	32,489	9
08-10	513,355	52,720	10	13,953	3	38,767-	8-
09-11	622,788	7,609	1	16,684	3	9,076	1
10-12	610,932	1,102-	0	2,732	0	3,834	1
11-13	630,074	12,823-	2-	2,732	0	15,555	2
12-14	1,172,060	221,913	19	30,571	3	191,342-	16-
13-15	1,642,442	234,876	14	30,571	2	204,306-	12-
14-16	1,567,928	276,784	18	30,571	2	246,214-	16-
15-17	1,211,763	99,766	8		0	99,766-	8-
16-18	1,430,127	162,041	11	9,261	1	152,780-	11-
17-19	1,198,902	128,980	11	39,380	3	89,600-	7-
18-20	1,004,298	97,213	10	39,380	4	57,833-	6-
19-21	1,128,388	66,758	6	30,119	3	36,639-	3-
20-22	2,125,232	104,603	5		0	104,603-	5-

FIVE-YEAR AVERAGE

18-22	1,775,970	121,089	7	23,628	1	97,461-	5-
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INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	578,354	1,334,493	231	254,041	44	1,080,452-	187-
1995	584,156	795,128	136	388,368	66	406,760-	70-
1996	456,031	710,733	156	280,269	61	430,464-	94-
1997	488,181	680,936	139	153,706	31	527,230-	108-
1998	309,881	770,842	249	197,130	64	573,713-	185-
1999	203,646	169,137	83	43,499	21	125,638-	62-
2000	843,958	637,276	76	467,142	55	170,134-	20-
2001	728,175	609,888	84	117,379	16	492,510-	68-
2002	161,061	168,468	105	53,321	33	115,146-	71-
2003	55,310	67,151	121		0	67,151-	121-
2004	285,145	1,510	1	603	0	907-	0
2005	135,902	147,675	109	350	0	147,325-	108-
2006	183,030	141,143	77	10,224	6	130,919-	72-
2007	227,799	223,921	98	27,046	12	196,874-	86-
2008	90,989	314,596	346	974	1	313,622-	345-
2009	221,668	112,142	51		0	112,142-	51-
2010	389,446	174,797	45		0	174,797-	45-
2011	459,134	767,435	167	4,409	1	763,026-	166-
2012	349,899	597,907	171		0	597,907-	171-
2013	309,153	421,782	136		0	421,782-	136-
2014	640,083	625,147	98	201	0	624,946-	98-
2015	449,938	667,802	148		0	667,802-	148-
2016	368,899	872,860	237		0	872,860-	237-
2017	284,191	592,129	208		0	592,129-	208-
2018	893,046	718,502	80		0	718,502-	80-
2019	645,742	700,957	109		0	700,957-	109-
2020	532,773	697,519	131		0	697,519-	131-
2021	1,525,488	1,325,471	87		0	1,325,471-	87-
2022	1,904,374	2,918,030	153		0	2,918,030-	153-
TOTAL	14,305,451	17,965,376	126	1,998,661	14	15,966,715-	112-

THREE-YEAR MOVING AVERAGES

94-96	539,514	946,785	175	307,559	57	639,225-	118-
95-97	509,456	728,932	143	274,114	54	454,818-	89-
96-98	418,031	720,837	172	210,368	50	510,469-	122-
97-99	333,903	540,305	162	131,445	39	408,861-	122-
98-00	452,495	525,752	116	235,923	52	289,828-	64-
99-01	591,926	472,100	80	209,340	35	262,761-	44-
00-02	577,731	471,877	82	212,614	37	259,263-	45-
01-03	314,849	281,836	90	56,900	18	224,935-	71-
02-04	167,172	79,043	47	17,975	11	61,068-	37-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	158,786	72,112	45	318	0	71,794-	45-
04-06	201,359	96,776	48	3,726	2	93,050-	46-
05-07	182,243	170,913	94	12,540	7	158,373-	87-
06-08	167,272	226,553	135	12,748	8	213,805-	128-
07-09	180,152	216,886	120	9,340	5	207,546-	115-
08-10	234,034	200,512	86	325	0	200,187-	86-
09-11	356,749	351,458	99	1,470	0	349,988-	98-
10-12	399,493	513,380	129	1,470	0	511,910-	128-
11-13	372,728	595,708	160	1,470	0	594,238-	159-
12-14	433,045	548,279	127	67	0	548,212-	127-
13-15	466,391	571,577	123	67	0	571,510-	123-
14-16	486,307	721,936	148	67	0	721,869-	148-
15-17	367,676	710,930	193		0	710,930-	193-
16-18	515,379	727,830	141		0	727,830-	141-
17-19	607,660	670,529	110		0	670,529-	110-
18-20	690,520	705,659	102		0	705,659-	102-
19-21	901,334	907,982	101		0	907,982-	101-
20-22	1,320,878	1,647,007	125		0	1,647,007-	125-
FIVE-YEAR AVERAGE							
18-22	1,100,285	1,272,096	116		0	1,272,096-	116-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	778,996	1,473,963	189	301,376	39	1,172,587-	151-
1995	650,540	1,550,198	238	798,898	123	751,300-	115-
1996	632,419	1,560,091	247	451,925	71	1,108,166-	175-
1997	730,251	1,411,004	193	292,705	40	1,118,299-	153-
1998	675,436	1,206,121	179	326,556	48	879,565-	130-
1999	230,924	217,739	94	69,499	30	148,240-	64-
2000	654,449	710,741	109	267,240	41	443,501-	68-
2001	423,601	615,171	145	132,273	31	482,898-	114-
2002	342,909	482,128	141	19,458	6	462,670-	135-
2003	134,652	86,821	64		0	86,821-	64-
2004	962,461	356,974	37	24,839	3	332,135-	35-
2005	456,119	498,186	109	1,319	0	496,867-	109-
2006	447,100	398,912	89	17,579	4	381,332-	85-
2007	663,007	874,104	132	19,335	3	854,769-	129-
2008	203,185	702,952	346	490,307	241	212,645-	105-
2009	642,105	311,775	49		0	311,775-	49-
2010	1,026,497	703,352	69		0	703,352-	69-
2011	1,044,197	1,261,750	121	10,213	1	1,251,537-	120-
2012	979,944	726,590	74	72,349	7	654,241-	67-
2013	461,498	496,055	107		0	496,055-	107-
2014	1,753,670	988,946	56		0	988,946-	56-
2015	976,358	654,845	67		0	654,845-	67-
2016	1,037,570	817,333	79		0	817,333-	79-
2017	1,013,485	725,896	72		0	725,896-	72-
2018	696,981	789,601	113		0	789,601-	113-
2019	1,696,489	803,043	47		0	803,043-	47-
2020	2,877,235	609,888	21		0	609,888-	21-
2021	6,324,528	1,434,688	23		0	1,434,688-	23-
2022	15,329,784	3,106,273	20		0	3,106,273-	20-
TOTAL	43,846,388	25,575,139	58	3,295,872	8	22,279,266-	51-

THREE-YEAR MOVING AVERAGES

94-96	687,318	1,528,084	222	517,400	75	1,010,684-	147-
95-97	671,070	1,507,098	225	514,510	77	992,588-	148-
96-98	679,369	1,392,405	205	357,062	53	1,035,343-	152-
97-99	545,537	944,955	173	229,587	42	715,368-	131-
98-00	520,269	711,534	137	221,098	42	490,435-	94-
99-01	436,324	514,550	118	156,337	36	358,213-	82-
00-02	473,653	602,680	127	139,657	29	463,023-	98-
01-03	300,387	394,707	131	50,577	17	344,129-	115-
02-04	480,007	308,641	64	14,766	3	293,875-	61-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	517,744	313,994	61	8,719	2	305,274-	59-
04-06	621,893	418,024	67	14,579	2	403,445-	65-
05-07	522,075	590,401	113	12,745	2	577,656-	111-
06-08	437,764	658,656	150	175,741	40	482,916-	110-
07-09	502,766	629,611	125	169,881	34	459,730-	91-
08-10	623,929	572,693	92	163,436	26	409,257-	66-
09-11	904,266	758,959	84	3,404	0	755,555-	84-
10-12	1,016,879	897,231	88	27,521	3	869,710-	86-
11-13	828,546	828,132	100	27,521	3	800,611-	97-
12-14	1,065,037	737,197	69	24,116	2	713,081-	67-
13-15	1,063,842	713,282	67		0	713,282-	67-
14-16	1,255,866	820,375	65		0	820,375-	65-
15-17	1,009,138	732,692	73		0	732,692-	73-
16-18	916,012	777,610	85		0	777,610-	85-
17-19	1,135,652	772,847	68		0	772,847-	68-
18-20	1,756,902	734,177	42		0	734,177-	42-
19-21	3,632,750	949,206	26		0	949,206-	26-
20-22	8,177,182	1,716,949	21		0	1,716,949-	21-
FIVE-YEAR AVERAGE							
18-22	5,385,003	1,348,698	25		0	1,348,698-	25-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	93,532	53,732	57	37,690	40	16,041-	17-
1995	45,948	51,462	112	7,516	16	43,946-	96-
1996	73,948	65,974	89	1,268	2	64,707-	88-
1997	97,198	66,733-	69-	5,219	5	71,952	74
1998	145,675	67,621	46	28,862	20	38,759-	27-
1999	219,277	73,110	33	41,284	19	31,826-	15-
2000	16,484	18,030	109	571	3	17,459-	106-
2001	60,877	43,018	71		0	43,018-	71-
2002	1,324,159	79,295	6	8,099	1	71,196-	5-
2003	21,629	17,041	79		0	17,041-	79-
2004	733,413	108,274	15	9,219	1	99,055-	14-
2005	308,313	153,193	50	6,750	2	146,444-	47-
2006	21,654-	83,270	385-	215	1-	83,055-	384
2007	227,839	80,803	35	3,805	2	76,999-	34-
2008	208,138	119,293	57		0	119,293-	57-
2009	103,929	8,742	8		0	8,742-	8-
2010	314,081	46,037-	15-		0	46,037	15
2011	856,371	232,390	27	4,183	0	228,208-	27-
2012	1,199,051	157,373	13		0	157,373-	13-
2013	1,263,258	164,773	13		0	164,773-	13-
2014	1,956,040	252,788	13		0	252,788-	13-
2015	1,550,851	276,384	18		0	276,384-	18-
2016	1,022,346	164,642	16		0	164,642-	16-
2017	429,806	86,453	20		0	86,453-	20-
2018	1,070,636	154,523	14		0	154,523-	14-
2019	177,040	191,952	108		0	191,952-	108-
2020	169,239	60,236	36		0	60,236-	36-
2021	251,851	241,986	96		0	241,986-	96-
2022	1,300,274	141,699	11		0	141,699-	11-
TOTAL	15,219,550	3,035,287	20	154,680	1	2,880,607-	19-

THREE-YEAR MOVING AVERAGES

94-96	71,143	57,056	80	15,491	22	41,565-	58-
95-97	72,365	16,901	23	4,668	6	12,233-	17-
96-98	105,607	22,287	21	11,783	11	10,504-	10-
97-99	154,050	24,666	16	25,122	16	456	0
98-00	127,146	52,920	42	23,572	19	29,348-	23-
99-01	98,879	44,719	45	13,951	14	30,768-	31-
00-02	467,173	46,781	10	2,890	1	43,891-	9-
01-03	468,888	46,451	10	2,700	1	43,751-	9-
02-04	693,067	68,203	10	5,773	1	62,430-	9-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	354,452	92,836	26	5,323	2	87,513-	25-
04-06	340,024	114,913	34	5,395	2	109,518-	32-
05-07	171,499	105,755	62	3,590	2	102,166-	60-
06-08	138,107	94,455	68	1,340	1	93,116-	67-
07-09	179,969	69,613	39	1,268	1	68,344-	38-
08-10	208,716	27,333	13		0	27,333-	13-
09-11	424,794	65,032	15	1,394	0	63,638-	15-
10-12	789,834	114,576	15	1,394	0	113,181-	14-
11-13	1,106,226	184,846	17	1,394	0	183,451-	17-
12-14	1,472,783	191,645	13		0	191,645-	13-
13-15	1,590,049	231,315	15		0	231,315-	15-
14-16	1,509,746	231,272	15		0	231,272-	15-
15-17	1,001,001	175,827	18		0	175,827-	18-
16-18	840,929	135,206	16		0	135,206-	16-
17-19	559,161	144,309	26		0	144,309-	26-
18-20	472,305	135,570	29		0	135,570-	29-
19-21	199,377	164,725	83		0	164,725-	83-
20-22	573,788	147,974	26		0	147,974-	26-

FIVE-YEAR AVERAGE

18-22	593,808	158,079	27		0	158,079-	27-
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INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	620,116	246,989	40	340,386	55	93,397	15
1995	213,623	144,902	68	152,914	72	8,012	4
1996	257,970	205,263	80	52,143	20	153,120-	59-
1997	481,460	31,052	6	23,857	5	7,195-	1-
1998	953,228	252,204	26	99,218	10	152,986-	16-
1999	2,172,158	209,272	10	150,905	7	58,366-	3-
2000	327,284	54,491	17	27,226	8	27,266-	8-
2001	675,252	156,714	23	18,296	3	138,418-	20-
2002	1,480,938	426,802	29	27,728	2	399,074-	27-
2003	272,939	46,608	17		0	46,608-	17-
2004	3,928,410	305,138-	8-	90,507	2	395,645	10
2005	2,054,494	720,380	35	3,513	0	716,867-	35-
2006	1,142,078	107,793	9	72,969	6	34,823-	3-
2007	904,054	239,763	27	39,580	4	200,183-	22-
2008	1,169,092	327,617	28		0	327,617-	28-
2009	1,749,212	100,687	6		0	100,687-	6-
2010	1,602,900	391,013	24		0	391,013-	24-
2011	2,252,779	261,672	12	25,546	1	236,126-	10-
2012	2,192,554	492,626	22	146,891	7	345,735-	16-
2013	1,763,638	425,256	24		0	425,256-	24-
2014	3,379,619	731,927	22		0	731,927-	22-
2015	1,955,544	344,351	18		0	344,351-	18-
2016	1,757,038	338,704	19		0	338,704-	19-
2017	1,697,293	336,955	20		0	336,955-	20-
2018	1,053,583	402,608	38		0	402,608-	38-
2019	901,731	547,575	61		0	547,575-	61-
2020	1,418,577	436,798	31		0	436,798-	31-
2021	1,907,240	515,235	27		0	515,235-	27-
2022	528,618	198,369	38		0	198,369-	38-
TOTAL	40,813,421	8,388,490	21	1,271,679	3	7,116,811-	17-

THREE-YEAR MOVING AVERAGES

94-96	363,903	199,051	55	181,814	50	17,237-	5-
95-97	317,685	127,073	40	76,305	24	50,768-	16-
96-98	564,220	162,840	29	58,406	10	104,434-	19-
97-99	1,202,282	164,176	14	91,327	8	72,849-	6-
98-00	1,150,890	171,989	15	92,450	8	79,539-	7-
99-01	1,058,232	140,159	13	65,476	6	74,683-	7-
00-02	827,825	212,669	26	24,416	3	188,252-	23-
01-03	809,710	210,041	26	15,341	2	194,700-	24-
02-04	1,894,096	56,091	3	39,411	2	16,679-	1-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	2,085,281	153,950	7	31,340	2	122,610-	6-
04-06	2,374,994	174,345	7	55,663	2	118,682-	5-
05-07	1,366,875	355,979	26	38,688	3	317,291-	23-
06-08	1,071,741	225,058	21	37,517	4	187,541-	17-
07-09	1,274,119	222,689	17	13,194	1	209,496-	16-
08-10	1,507,068	273,106	18		0	273,106-	18-
09-11	1,868,297	251,124	13	8,515	0	242,609-	13-
10-12	2,016,078	381,770	19	57,479	3	324,291-	16-
11-13	2,069,657	393,185	19	57,479	3	335,706-	16-
12-14	2,445,270	549,936	22	48,964	2	500,973-	20-
13-15	2,366,267	500,511	21		0	500,511-	21-
14-16	2,364,067	471,661	20		0	471,661-	20-
15-17	1,803,291	340,003	19		0	340,003-	19-
16-18	1,502,638	359,422	24		0	359,422-	24-
17-19	1,217,536	429,046	35		0	429,046-	35-
18-20	1,124,630	462,327	41		0	462,327-	41-
19-21	1,409,183	499,870	35		0	499,870-	35-
20-22	1,284,812	383,468	30		0	383,468-	30-
FIVE-YEAR AVERAGE							
18-22	1,161,950	420,117	36		0	420,117-	36-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	1,228,000	150,636	12	91,556	7	59,080-	5-
1995	2,003,917	147,133	7	125,490	6	21,642-	1-
1996	919,273	135,123	15	88,792	10	46,331-	5-
1997	904,383	184,814	20	136,608	15	48,206-	5-
1998	1,116,328	149,881	13	133,640	12	16,241-	1-
1999	643,795	9,789	2	13,372	2	3,583	1
2000	738,568	138,093	19	86,956	12	51,137-	7-
2001	1,063,002	117,762	11	47,041	4	70,721-	7-
2002	130,325	48,956	38	184-	0	49,140-	38-
2003	2,167,413	19,860	1	29,616	1	9,756	0
2004	1,117,217	77,819	7	23,019	2	54,800-	5-
2005	2,513,475	315,378	13	140,626	6	174,751-	7-
2006	1,184,982	48,520	4	206,045	17	157,525	13
2007	2,285,145	201,404	9	47,019	2	154,385-	7-
2008	2,061,415	106,330	5	87,188	4	19,141-	1-
2009	1,781,085	171,717-	10-	97,835	5	269,552	15
2010	1,676,760	253,884	15	379,622	23	125,738	7
2011	3,059,389	70,244	2	119,935	4	49,691	2
2012	3,705,527	128,575	3	227,822	6	99,246	3
2013	2,078,883	87,172	4	149,689	7	62,517	3
2014	2,950,559	275,111	9	226,236	8	48,875-	2-
2015	2,084,960	145,927	7	93,057	4	52,870-	3-
2016	4,753,660	879,404	18		0	879,404-	18-
2017	2,926,337	387,717	13		0	387,717-	13-
2018	4,139,558	479,497	12	76,469	2	403,028-	10-
2019	3,627,049	156,219	4	144,447	4	11,772-	0
2020	2,776,608	113,894	4		0	113,894-	4-
2021	6,369,300	128,904	2		0	128,904-	2-
2022	2,955,149	186,166	6		0	186,166-	6-
TOTAL	64,962,063	4,972,494	8	2,771,898	4	2,200,596-	3-

THREE-YEAR MOVING AVERAGES

94-96	1,383,730	144,297	10	101,946	7	42,351-	3-
95-97	1,275,858	155,690	12	116,964	9	38,726-	3-
96-98	979,995	156,606	16	119,680	12	36,926-	4-
97-99	888,169	114,828	13	94,540	11	20,288-	2-
98-00	832,897	99,254	12	77,989	9	21,265-	3-
99-01	815,122	88,548	11	49,123	6	39,425-	5-
00-02	643,965	101,604	16	44,604	7	56,999-	9-
01-03	1,120,247	62,193	6	25,491	2	36,702-	3-
02-04	1,138,318	48,878	4	17,484	2	31,395-	3-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	1,932,702	137,686	7	64,421	3	73,265-	4-
04-06	1,605,225	147,239	9	123,230	8	24,009-	1-
05-07	1,994,534	188,434	9	131,230	7	57,204-	3-
06-08	1,843,847	118,751	6	113,417	6	5,334-	0
07-09	2,042,549	45,339	2	77,347	4	32,008	2
08-10	1,839,753	62,832	3	188,215	10	125,383	7
09-11	2,172,412	50,804	2	199,131	9	148,327	7
10-12	2,813,892	150,901	5	242,460	9	91,558	3
11-13	2,947,933	95,330	3	165,815	6	70,485	2
12-14	2,911,656	163,619	6	201,249	7	37,630	1
13-15	2,371,467	169,403	7	156,328	7	13,076-	1-
14-16	3,263,059	433,480	13	106,431	3	327,049-	10-
15-17	3,254,985	471,016	14	31,019	1	439,997-	14-
16-18	3,939,852	582,206	15	25,490	1	556,716-	14-
17-19	3,564,315	341,144	10	73,639	2	267,505-	8-
18-20	3,514,405	249,870	7	73,639	2	176,231-	5-
19-21	4,257,652	133,006	3	48,149	1	84,857-	2-
20-22	4,033,686	142,988	4		0	142,988-	4-

FIVE-YEAR AVERAGE

18-22	3,973,533	212,936	5	44,183	1	168,753-	4-
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INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	3,607,696	338,144	9	97,700	3	240,444-	7-
1995	113,357	234,783	207	75,040	66	159,743-	141-
1996	215,171	291,126	135	174,027	81	117,098-	54-
1997	380,919	401,646	105	173,995	46	227,651-	60-
1998	251,710	259,185	103	144,200	57	114,985-	46-
1999	236,606	87,203	37	16,948	7	70,255-	30-
2000	141,544	119,412	84	32,948	23	86,463-	61-
2001	104,675	200,107	191	13,682	13	186,425-	178-
2002	165,580	143,106	86	1,437	1	141,668-	86-
2003	42,432	16,708	39		0	16,708-	39-
2004	396,922	141,805	36	26,322	7	115,484-	29-
2005	158,420	198,093	125		0	198,093-	125-
2006	49,315	175,326	356	1,297-	3-	176,623-	358-
2007	217,678	1,065,433	489	2,768	1	1,062,665-	488-
2008	96,499	298,511	309	387	0	298,124-	309-
2009	92,071	167,940	182		0	167,940-	182-
2010	119,545	504,104	422		0	504,104-	422-
2011	121,582	205,929	169	1,532	1	204,397-	168-
2012	158,076	256,921	163		0	256,921-	163-
2013	108,584	77,671	72		0	77,671-	72-
2014	479,962	868,426	181		0	868,426-	181-
2015	181,112	379,147	209		0	379,147-	209-
2016	466,517	395,502	85		0	395,502-	85-
2017	83,259	184,110	221		0	184,110-	221-
2018	154,138	224,490	146		0	224,490-	146-
2019	32,985	61,346	186		0	61,346-	186-
2020	726,856	311,953	43		0	311,953-	43-
2021	240,558	26,772	11		0	26,772-	11-
2022	32,235	31,519	98		0	31,519-	98-
TOTAL	9,176,005	7,666,414	84	759,688	8	6,906,727-	75-

THREE-YEAR MOVING AVERAGES

94-96	1,312,075	288,017	22	115,589	9	172,428-	13-
95-97	236,482	309,185	131	141,021	60	168,164-	71-
96-98	282,600	317,319	112	164,074	58	153,245-	54-
97-99	289,745	249,345	86	111,714	39	137,631-	48-
98-00	209,953	155,266	74	64,699	31	90,568-	43-
99-01	160,941	135,574	84	21,193	13	114,381-	71-
00-02	137,266	154,208	112	16,023	12	138,186-	101-
01-03	104,229	119,974	115	5,040	5	114,934-	110-
02-04	201,645	100,540	50	9,253	5	91,287-	45-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	199,258	118,869	60	8,774	4	110,095-	55-
04-06	201,552	171,741	85	8,341	4	163,400-	81-
05-07	141,805	479,617	338	490	0	479,127-	338-
06-08	121,164	513,090	423	619	1	512,471-	423-
07-09	135,416	510,628	377	1,052	1	509,576-	376-
08-10	102,705	323,518	315	129	0	323,389-	315-
09-11	111,066	292,657	263	511	0	292,147-	263-
10-12	133,068	322,318	242	511	0	321,807-	242-
11-13	129,414	180,173	139	511	0	179,663-	139-
12-14	248,874	401,006	161		0	401,006-	161-
13-15	256,553	441,748	172		0	441,748-	172-
14-16	375,864	547,692	146		0	547,692-	146-
15-17	243,629	319,586	131		0	319,586-	131-
16-18	234,638	268,034	114		0	268,034-	114-
17-19	90,127	156,649	174		0	156,649-	174-
18-20	304,659	199,263	65		0	199,263-	65-
19-21	333,466	133,357	40		0	133,357-	40-
20-22	333,216	123,414	37		0	123,414-	37-

FIVE-YEAR AVERAGE

18-22	237,354	131,216	55		0	131,216-	55-
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INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	860,964		0	2,040	0	2,040	0
1995	666,513		0	2,771	0	2,771	0
1996	851,106		0	12,280	1	12,280	1
1997	793,459		0	6,354	1	6,354	1
1998	718,209	14,774	2	6,070	1	8,704-	1-
1999	34,279-		0		0		0
2000	6,838,954		0	68,656	1	68,656	1
2001	1,314,450	3,867	0	12,209	1	8,342	1
2002							
2003							
2004	200		0		0		0
2005		25				25-	
2006	21,091	14,523-	69-		0	14,523	69
2007							
2008							
2009							
2010							
2011	1,290	283	22		0	283-	22-
2012	9,474,320	696	0		0	696-	0
2013	860,380	24,870-	3-		0	24,870	3
2014	2,324,019		0		0		0
2015	1,537,196		0		0		0
2016	916,577		0		0		0
2017	2,667,637	196	0		0	196-	0
2018	3,067,431		0		0		0
2019	2,525,086	489	0		0	489-	0
2020	4,797,849		0		0		0
2021	6,920,909	249	0		0	249-	0
2022	5,959,098	12-	0		0	12	0
TOTAL	53,082,458	18,826-	0	110,380	0	129,206	0

THREE-YEAR MOVING AVERAGES

94-96	792,861		0	5,697	1	5,697	1
95-97	770,359		0	7,135	1	7,135	1
96-98	787,591	4,925	1	8,235	1	3,310	0
97-99	492,463	4,925	1	4,141	1	783-	0
98-00	2,507,628	4,925	0	24,909	1	19,984	1
99-01	2,706,375	1,289	0	26,955	1	25,666	1
00-02	2,717,801	1,289	0	26,955	1	25,666	1
01-03	438,150	1,289	0	4,070	1	2,781	1
02-04	67		0		0		0

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	67	8	12		0	8-	12-
04-06	7,097	4,833-	68-		0	4,833	68
05-07	7,030	4,833-	69-		0	4,833	69
06-08	7,030	4,841-	69-		0	4,841	69
07-09							
08-10							
09-11	430	94	22		0	94-	22-
10-12	3,158,537	326	0		0	326-	0
11-13	3,445,330	7,964-	0		0	7,964	0
12-14	4,219,573	8,058-	0		0	8,058	0
13-15	1,573,865	8,290-	1-		0	8,290	1
14-16	1,592,597		0		0		0
15-17	1,707,137	65	0		0	65-	0
16-18	2,217,215	65	0		0	65-	0
17-19	2,753,385	229	0		0	229-	0
18-20	3,463,455	163	0		0	163-	0
19-21	4,747,948	246	0		0	246-	0
20-22	5,892,618	79	0		0	79-	0
FIVE-YEAR AVERAGE							
18-22	4,654,074	145	0		0	145-	0

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 370.01 METERS - SMART METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	63,915		0		0		0
2015	800,101		0		0		0
2016	1,032		0		0		0
2017	167,233		0		0		0
2018	133,396		0		0		0
2019	481,406		0		0		0
2020	667,751		0		0		0
2021	805,880		0		0		0
2022	725,294		0		0		0
TOTAL	3,846,009		0		0		0

THREE-YEAR MOVING AVERAGES

14-16	288,350		0		0		0
15-17	322,789		0		0		0
16-18	100,554		0		0		0
17-19	260,679		0		0		0
18-20	427,518		0		0		0
19-21	651,679		0		0		0
20-22	732,975		0		0		0

FIVE-YEAR AVERAGE

18-22	562,745		0		0		0
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INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	392,514	268,196	68	107,207	27	160,989-	41-
1995	207,590	144,606	70	109,423	53	35,183-	17-
1996	365,006	303,539	83	198,225	54	105,314-	29-
1997	442,692	371,171	84	258,551	58	112,621-	25-
1998	292,601	204,034	70	172,229	59	31,805-	11-
1999	179,926	110,293	61	5,077	3	105,216-	58-
2000	352,335	86,601	25	33,924	10	52,677-	15-
2001	160,485	44,708	28	26,082	16	18,626-	12-
2002	353,428	23,003	7	2,003-	1-	25,006-	7-
2003	30,829	4,211	14		0	4,211-	14-
2004	350,803	58,845	17	8,192	2	50,652-	14-
2005	278,214	279,145	100	897	0	278,248-	100-
2006	339,717	265,049	78	1,108	0	263,941-	78-
2007	201,794	213,648	106	2,338	1	211,310-	105-
2008	174,890	184,341	105	248-	0	184,589-	106-
2009	383,309	45,678	12		0	45,678-	12-
2010	412,660	737,120	179		0	737,120-	179-
2011	379,872	217,327	57		0	217,327-	57-
2012	496,332	219,700	44		0	219,700-	44-
2013	357,263	186,414	52		0	186,414-	52-
2014	272,643	249,234	91		0	249,234-	91-
2015	463,571	326,287	70		0	326,287-	70-
2016	404,535	315,042	78		0	315,042-	78-
2017	486,730	391,194	80		0	391,194-	80-
2018	483,779	372,981	77		0	372,981-	77-
2019	461,063	151,337	33		0	151,337-	33-
2020	1,047,661	297,477	28		0	297,477-	28-
2021	735,194	124,908	17		0	124,908-	17-
2022	431,777	68,943	16		0	68,943-	16-
TOTAL	10,939,215	6,265,032	57	921,001	8	5,344,031-	49-

THREE-YEAR MOVING AVERAGES

94-96	321,703	238,780	74	138,285	43	100,495-	31-
95-97	338,429	273,105	81	188,733	56	84,373-	25-
96-98	366,767	292,915	80	209,668	57	83,247-	23-
97-99	305,073	228,499	75	145,286	48	83,214-	27-
98-00	274,954	133,642	49	70,410	26	63,233-	23-
99-01	230,915	80,534	35	21,694	9	58,840-	25-
00-02	288,749	51,437	18	19,334	7	32,103-	11-
01-03	181,581	23,974	13	8,026	4	15,948-	9-
02-04	245,020	28,686	12	2,063	1	26,623-	11-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	219,949	114,067	52	3,030	1	111,037-	50-
04-06	322,911	201,013	62	3,399	1	197,614-	61-
05-07	273,242	252,614	92	1,448	1	251,166-	92-
06-08	238,800	221,013	93	1,066	0	219,947-	92-
07-09	253,331	147,889	58	697	0	147,192-	58-
08-10	323,620	322,380	100	83-	0	322,463-	100-
09-11	391,947	333,375	85		0	333,375-	85-
10-12	429,621	391,383	91		0	391,383-	91-
11-13	411,156	207,814	51		0	207,814-	51-
12-14	375,413	218,449	58		0	218,449-	58-
13-15	364,492	253,978	70		0	253,978-	70-
14-16	380,250	296,854	78		0	296,854-	78-
15-17	451,612	344,174	76		0	344,174-	76-
16-18	458,348	359,739	78		0	359,739-	78-
17-19	477,191	305,170	64		0	305,170-	64-
18-20	664,168	273,932	41		0	273,932-	41-
19-21	747,973	191,241	26		0	191,241-	26-
20-22	738,211	163,776	22		0	163,776-	22-
FIVE-YEAR AVERAGE							
18-22	631,895	203,129	32		0	203,129-	32-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	909,772	448,216	49	211,490	23	236,726-	26-
1995	472,366	269,233	57	164,246	35	104,987-	22-
1996	422,695	202,603	48	111,610	26	90,993-	22-
1997	377,851	258,658	68	126,939	34	131,719-	35-
1998	745,922	187,485	25	178,550	24	8,934-	1-
1999	512,385	148,216	29	178,664	35	30,448	6
2000	268,080	60,922	23	53,417	20	7,505-	3-
2001	169,258	49,949	30	15,523	9	34,426-	20-
2002	63,440	8,797	14	8,448	13	349-	1-
2003	28,830	13,003	45		0	13,003-	45-
2004	539,730	13,170	2	124,936	23	111,767	21
2005	146,070	97,919	67		0	97,919-	67-
2006	362,200	27,224	8	39,820	11	12,596	3
2007	1,056,498	362,968	34	65,374	6	297,594-	28-
2008	869,213	267,098	31		0	267,098-	31-
2009	527,461	38,468	7	2,423	0	36,045-	7-
2010	1,540,477	400,968	26		0	400,968-	26-
2011	531,083	188,844	36		0	188,844-	36-
2012	395,775	164,546	42		0	164,546-	42-
2013	343,884	82,848-	24-		0	82,848	24
2014	309,659	361,475	117		0	361,475-	117-
2015	388,296	162,295	42		0	162,295-	42-
2016	752,264	192,145	26		0	192,145-	26-
2017	930,374	215,733	23		0	215,733-	23-
2018	1,171,360	454,354	39		0	454,354-	39-
2019	1,162,285	202,151	17		0	202,151-	17-
2020	3,946,260	229,159	6		0	229,159-	6-
2021	324,072	118,072	36		0	118,072-	36-
2022	366,347	88,037	24		0	88,037-	24-
TOTAL	19,633,905	5,148,861	26	1,281,442	7	3,867,420-	20-

THREE-YEAR MOVING AVERAGES

94-96	601,611	306,684	51	162,449	27	144,236-	24-
95-97	424,304	243,498	57	134,265	32	109,233-	26-
96-98	515,489	216,249	42	139,033	27	77,215-	15-
97-99	545,386	198,120	36	161,385	30	36,735-	7-
98-00	508,796	132,207	26	136,877	27	4,670	1
99-01	316,574	86,362	27	82,535	26	3,828-	1-
00-02	166,926	39,889	24	25,796	15	14,093-	8-
01-03	87,176	23,916	27	7,990	9	15,926-	18-
02-04	210,667	11,657	6	44,462	21	32,805	16

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	238,210	41,364	17	41,645	17	282	0
04-06	349,333	46,104	13	54,919	16	8,815	3
05-07	521,589	162,703	31	35,065	7	127,639-	24-
06-08	762,637	219,097	29	35,065	5	184,032-	24-
07-09	817,724	222,845	27	22,599	3	200,246-	24-
08-10	979,050	235,511	24	808	0	234,704-	24-
09-11	866,340	209,427	24	808	0	208,619-	24-
10-12	822,445	251,453	31		0	251,453-	31-
11-13	423,581	90,181	21		0	90,181-	21-
12-14	349,773	147,724	42		0	147,724-	42-
13-15	347,280	146,974	42		0	146,974-	42-
14-16	483,406	238,638	49		0	238,638-	49-
15-17	690,312	190,058	28		0	190,058-	28-
16-18	951,333	287,411	30		0	287,411-	30-
17-19	1,088,006	290,746	27		0	290,746-	27-
18-20	2,093,301	295,222	14		0	295,222-	14-
19-21	1,810,872	183,128	10		0	183,128-	10-
20-22	1,545,560	145,090	9		0	145,090-	9-

FIVE-YEAR AVERAGE

18-22	1,394,065	218,355	16		0	218,355-	16-
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INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 373.01 STREET LIGHTING AND SIGNAL SYSTEMS - LED

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2020	2,791	1,261	45		0	1,261-	45-
2021	3,857		0		0		0
2022	7,286	198	3		0	198-	3-
TOTAL	13,935	1,459	10		0	1,459-	10-
THREE-YEAR MOVING AVERAGES							
20-22	4,645	486	10		0	486-	10-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	508,693	544,100	107	416	0	543,684-	107-
1995	159,685	218,925	137	600	0	218,325-	137-
1996	768,346	298,403	39	50	0	298,353-	39-
1997	100,815	20,433	20		0	20,433-	20-
1998	418,277	201,559	48		0	201,559-	48-
1999	173,074	126,104	73	750	0	125,354-	72-
2000	189,650	54,504	29		0	54,504-	29-
2001	207,642	25,552	12		0	25,552-	12-
2002	537,268	260,211	48		0	260,211-	48-
2003	56,884	7,190	13		0	7,190-	13-
2004	738,291	45,902	6		0	45,902-	6-
2005	76,600	54,467	71		0	54,467-	71-
2006	57,819	18,581	32		0	18,581-	32-
2007	234,195	143,954	61		0	143,954-	61-
2008	438,681	30,462	7		0	30,462-	7-
2009	448,763	129,911	29		0	129,911-	29-
2010	559,764	243,673	44		0	243,673-	44-
2011	1,107,265	246,832	22		0	246,832-	22-
2012	70,737	123,129	174		0	123,129-	174-
2013	522,964	102,404	20		0	102,404-	20-
2014	901,061	252,113	28		0	252,113-	28-
2015	599,214	15,142	3		0	15,142-	3-
2016	829,309		0		0		0
2017	704,372	31,167	4		0	31,167-	4-
2018	641,352	360,871	56		0	360,871-	56-
2019	631,694	47,694	8		0	47,694-	8-
2020	441,626	63,862	14		0	63,862-	14-
2021	483,273	657,555	136		0	657,555-	136-
2022	12,915	241,230			0	241,230-	
TOTAL	12,620,228	4,565,932	36	1,816	0	4,564,116-	36-

THREE-YEAR MOVING AVERAGES

94-96	478,908	353,810	74	355	0	353,454-	74-
95-97	342,949	179,254	52	217	0	179,037-	52-
96-98	429,146	173,465	40	17	0	173,449-	40-
97-99	230,722	116,032	50	250	0	115,782-	50-
98-00	260,334	127,389	49	250	0	127,139-	49-
99-01	190,122	68,720	36	250	0	68,470-	36-
00-02	311,520	113,422	36		0	113,422-	36-
01-03	267,264	97,651	37		0	97,651-	37-
02-04	444,147	104,434	24		0	104,434-	24-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	290,591	35,853	12		0	35,853-	12-
04-06	290,903	39,650	14		0	39,650-	14-
05-07	122,871	72,334	59		0	72,334-	59-
06-08	243,565	64,333	26		0	64,333-	26-
07-09	373,880	101,443	27		0	101,443-	27-
08-10	482,403	134,682	28		0	134,682-	28-
09-11	705,264	206,805	29		0	206,805-	29-
10-12	579,255	204,545	35		0	204,545-	35-
11-13	566,989	157,455	28		0	157,455-	28-
12-14	498,254	159,215	32		0	159,215-	32-
13-15	674,413	123,220	18		0	123,220-	18-
14-16	776,528	89,085	11		0	89,085-	11-
15-17	710,965	15,436	2		0	15,436-	2-
16-18	725,011	130,680	18		0	130,680-	18-
17-19	659,139	146,578	22		0	146,578-	22-
18-20	571,557	157,476	28		0	157,476-	28-
19-21	518,864	256,371	49		0	256,371-	49-
20-22	312,605	320,883	103		0	320,883-	103-
FIVE-YEAR AVERAGE							
18-22	442,172	274,243	62		0	274,243-	62-

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	2,686,167	25,262-	1-	736,473	27	761,735	28
1995	1,559,371	507	0	386,624	25	386,117	25
1996	657,603	1,159	0	228,455	35	227,296	35
1997	2,484,809	2,071	0	425,831	17	423,759	17
1998	2,092,978	8,275	0	619,060	30	610,785	29
1999	297,387		0		0		0
2000	2,893,361	28	0	451,806	16	451,778	16
2001	541,528		0	261,631	48	261,631	48
2002	418,093		0	29,100	7	29,100	7
2003	2,728,048		0	210,299	8	210,299	8
2004	1,597,055	32,394-	2-	103,463	6	135,857	9
2005	1,510,934	2,005-	0	148,880	10	150,885	10
2006	1,777,073	100-	0	142,315	8	142,415	8
2007	2,962,748	25,855	1	265,814	9	239,959	8
2008	521,599	4,950	1	55,701	11	50,751	10
2009	1,140,551	61,417-	5-		0	61,417	5
2010	2,041,204		0	197,914	10	197,914	10
2011	1,466,849	200-	0		0	200	0
2012	882,420	667	0	199,565	23	198,899	23
2013	980,741		0	296,889	30	296,889	30
2014	2,289,873		0	124,122	5	124,122	5
2015	62,139		0		0		0
2016	1,470,214		0		0		0
2017	391,218		0	3,000	1	3,000	1
2018	2,798,237		0		0		0
2019	1,702,197		0		0		0
2020	1,619,283		0		0		0
2021	1,379,797		0		0		0
2022							
TOTAL	42,953,476	77,866-	0	4,886,943	11	4,964,808	12

THREE-YEAR MOVING AVERAGES

94-96	1,634,380	7,865-	0	450,517	28	458,383	28
95-97	1,567,261	1,246	0	346,970	22	345,724	22
96-98	1,745,130	3,835	0	424,449	24	420,613	24
97-99	1,625,058	3,449	0	348,297	21	344,848	21
98-00	1,761,242	2,768	0	356,955	20	354,188	20
99-01	1,244,092	9	0	237,812	19	237,803	19
00-02	1,284,327	9	0	247,512	19	247,503	19
01-03	1,229,223		0	167,010	14	167,010	14
02-04	1,581,065	10,798-	1-	114,287	7	125,085	8

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	1,945,346	11,466-	1-	154,214	8	165,680	9
04-06	1,628,354	11,500-	1-	131,553	8	143,052	9
05-07	2,083,585	7,917	0	185,670	9	177,753	9
06-08	1,753,807	10,235	1	154,610	9	144,375	8
07-09	1,541,633	10,204-	1-	107,172	7	117,376	8
08-10	1,234,451	18,822-	2-	84,538	7	103,360	8
09-11	1,549,535	20,539-	1-	65,971	4	86,510	6
10-12	1,463,491	156	0	132,493	9	132,338	9
11-13	1,110,004	156	0	165,485	15	165,329	15
12-14	1,384,345	222	0	206,859	15	206,637	15
13-15	1,110,918		0	140,337	13	140,337	13
14-16	1,274,075		0	41,374	3	41,374	3
15-17	641,190		0	1,000	0	1,000	0
16-18	1,553,223		0	1,000	0	1,000	0
17-19	1,630,550		0	1,000	0	1,000	0
18-20	2,039,905		0		0		0
19-21	1,567,092		0		0		0
20-22	999,693		0		0		0

FIVE-YEAR AVERAGE

18-22	1,499,903		0		0		0
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PART IX. DETAILED DEPRECIATION CALCULATIONS

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	5,405,681.26	5,405,681	5,405,681			
1992	2,252,815.93	2,252,816	2,252,816			
1993	604,924.52	604,925	604,925			
1994	48,184.00	48,184	48,184			
1995	344,512.01	344,512	344,512			
1996	11,696.22	11,696	11,696			
1997	3,934,130.20	3,934,130	3,934,130			
1998	797,939.30	797,939	797,939			
1999	3,159,359.14	3,159,359	3,159,359			
2000	131,486.00	131,486	131,486			
2001	433,630.55	433,631	433,631			
2002	2,363,273.44	2,363,273	2,363,273			
2003	6,287,018.73	6,287,019	6,287,019			
2004	1,551,369.87	1,551,370	1,551,370			
2005	197,171.19	197,171	197,171			
2006	452,435.99	452,436	452,436			
2007	3,209,289.26	3,209,289	3,209,289			
2008	945,511.65	945,512	945,512			
2009	7,538,842.74	7,538,843	7,538,843			
2010	4,086,809.29	4,086,809	4,086,809			
2011	5,302,880.35	5,302,880	5,302,880			
2012	2,624,014.18	2,624,014	2,624,014			
2013	5,950,958.81	5,950,959	5,950,959			
2014	2,451,005.98	2,451,006	2,451,006			
2015	3,294,033.51	3,294,034	3,294,034			
2016	6,089,078.19	5,654,135	5,893,301	195,777	0.50	195,777
2017	6,698,786.14	5,263,303	5,485,937	1,212,849	1.50	808,566
2018	2,237,697.66	1,438,526	1,499,375	738,323	2.50	295,329
2019	50,956,947.24	25,478,474	26,556,195	24,400,752	3.50	6,971,643
2020	10,185,641.13	3,637,700	3,791,572	6,394,069	4.50	1,420,904
2021	2,545,329.43	545,439	568,511	1,976,818	5.50	359,421
2022	3,232,664.26	230,909	240,676	2,991,988	6.50	460,306
	145,325,118.17	105,627,460	107,414,541	37,910,577		10,511,946
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.6 7.23

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 303.10 MISCELLANEOUS INTANGIBLE PLANT - SAAS SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	2,077,779.87	623,334	539,384	1,538,396	3.50	439,542
2022	372,821.81	37,282	32,261	340,561	4.50	75,680
	2,450,601.68	660,616	571,645	1,878,957		515,222
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.6 21.02

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 303.11 MISCELLANEOUS INTANGIBLE PLANT - SAAS SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 3-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	5,830,306.86	2,915,153	5,713,279	117,028	1.50	78,019
	5,830,306.86	2,915,153	5,713,279	117,028		78,019
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.5	1.34

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -34						
1958	2,323,680.11	2,791,772	2,234,335	879,397	7.44	118,199
1961	5,765.06	6,889	5,513	2,212	7.46	297
1967	261.02	307	246	104	7.79	13
1973	13,265.42	15,397	12,323	5,453	7.65	713
1977	801.35	919	736	338	7.69	44
1983	1,767.90	1,974	1,580	789	7.90	100
1985	17,211.92	19,115	15,298	7,766	7.75	1,002
1986	1,380.52	1,526	1,221	629	7.75	81
1989	996.85	1,083	867	469	7.82	60
1991	26,517.99	28,431	22,754	12,780	7.87	1,624
1996	65,696.33	67,891	54,335	33,698	7.86	4,287
1997	13,646.97	13,942	11,158	7,129	7.95	897
2004	188,423.76	176,565	141,310	111,178	7.96	13,967
2006	21,277.98	19,240	15,398	13,114	7.95	1,650
2011	19,075.67	15,109	12,092	13,469	7.96	1,692
2012	44,465.68	33,909	27,138	32,446	7.95	4,081
2014	18,384.00	12,731	10,189	14,446	7.95	1,817
2015	26,174.06	17,046	13,642	21,431	7.93	2,703
2018	121,132.60	58,727	47,001	115,317	7.94	14,524
2020	158,463.32	50,856	40,702	171,639	7.94	21,617
	3,068,388.51	3,333,429	2,667,838	1,443,803		189,368

HARDING STREET STATION UNIT 6
 INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2030
 NET SALVAGE PERCENT.. -34

1958	74,594.99	89,622	71,727	28,230	7.44	3,794
1961	1,758,328.07	2,101,223	1,681,669	674,491	7.46	90,414
1965	776.61	922	738	303	7.44	41
1967	566.56	666	533	226	7.79	29
1973	13,471.26	15,636	12,514	5,538	7.65	724
1974	253.91	294	235	105	7.68	14
1976	1,109.98	1,273	1,019	469	7.85	60
1977	890.83	1,021	817	377	7.69	49
1986	1,410.97	1,560	1,249	642	7.75	83
1989	312,467.70	339,446	271,668	147,038	7.82	18,803
1992	3,362.97	3,587	2,871	1,636	7.82	209
1994	101,086.03	106,170	84,971	50,484	7.86	6,423

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -34						
1995	2,087.24	2,177	1,742	1,055	7.84	135
2001	21,830.00	21,383	17,113	12,139	7.91	1,535
2004	13,853.92	12,982	10,390	8,174	7.96	1,027
2010	1,644.25	1,347	1,078	1,125	7.95	142
2011	14,474.92	11,465	9,176	10,221	7.96	1,284
2014	18,418.62	12,755	10,208	14,473	7.95	1,821
	2,340,628.83	2,723,529	2,179,718	956,725		126,587

HARDING STREET STATION UNITS 5 AND 6						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -36						
2004	95,975.86	91,278	73,052	57,475	7.96	7,220
2015	3,691,370.06	2,439,848	1,952,680	3,067,583	7.93	386,833
2016	163,070.76	99,755	79,837	141,939	7.95	17,854
	3,950,416.68	2,630,881	2,105,569	3,266,998		411,907

HARDING STREET STATION UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -31						
1973	9,639,906.60	10,438,534	8,354,256	4,274,022	10.38	411,755
1976	124.58	133	106	57	10.64	5
1978	34,912.79	37,041	29,645	16,091	10.45	1,540
1979	113,577.96	119,744	95,835	52,953	10.55	5,019
1982	157,757.84	164,049	131,293	75,370	10.52	7,164
1983	1,676.44	1,735	1,389	808	10.50	77
1984	20,834.80	21,436	17,156	10,138	10.52	964
1985	17,820.77	18,209	14,573	8,772	10.58	829
1986	691.78	701	561	345	10.67	32
1987	23,138.85	23,352	18,689	11,623	10.58	1,099
1989	53,313.29	52,876	42,318	27,522	10.75	2,560
1990	121,385.40	119,388	95,550	63,465	10.79	5,882
1991	4,428.62	4,331	3,466	2,335	10.69	218
1992	374.85	364	291	200	10.65	19
1993	21,616.23	20,717	16,580	11,737	10.82	1,085

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -31						
1994	8,523.18	8,115	6,495	4,671	10.71	436
1995	431,324.61	405,582	324,599	240,436	10.81	22,242
1997	11,462.70	10,568	8,458	6,558	10.73	611
2002	55,266.68	47,349	37,895	34,505	10.85	3,180
2003	296,600.00	250,029	200,105	188,441	10.80	17,448
2004	1,840.75	1,521	1,217	1,194	10.83	110
2005	223,610.74	180,972	144,837	148,093	10.83	13,674
2007	75,384.36	58,166	46,552	52,202	10.82	4,825
2008	511,999.24	383,182	306,671	364,048	10.88	33,460
2009	22,656.24	16,466	13,178	16,501	10.83	1,524
2010	13,568.00	9,509	7,610	10,164	10.86	936
2011	173,119.39	116,568	93,293	133,494	10.87	12,281
2012	441,239.69	284,041	227,326	350,698	10.87	32,263
2013	280,333.30	171,279	137,079	230,157	10.87	21,174
2014	1,777,431.87	1,021,252	817,337	1,511,099	10.88	138,888
2015	149,216.01	79,753	63,829	131,644	10.88	12,100
2016	5,406,040.71	2,647,219	2,118,645	4,963,269	10.89	455,764
2018	15,003.41	5,749	4,601	15,053	10.88	1,384
2019	284,367.65	90,746	72,627	299,895	10.87	27,589
	20,390,549.33	16,810,676	13,454,062	13,257,558		1,238,137

HARDING STREET STATION COMMON
 INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2033
 NET SALVAGE PERCENT.. -33

1932	1,513,613.49	1,839,979	1,472,587	540,518	8.51	63,516
1935	1,474.75	1,785	1,429	533	8.65	62
1936	1,550.35	1,873	1,499	563	8.74	64
1937	135.55	163	130	50	8.84	6
1938	5,219.77	6,277	5,024	1,919	8.95	214
1939	22,515.70	27,005	21,613	8,333	9.09	917
1941	450.34	542	434	165	8.59	19
1942	315,125.46	377,876	302,425	116,692	8.79	13,276
1943	34,121.27	40,771	32,630	12,751	8.99	1,418
1944	14,659.48	17,448	13,964	5,533	9.22	600
1945	26,729.90	31,683	25,357	10,194	9.46	1,078
1946	983,227.68	1,170,385	936,692	371,000	8.97	41,360
1947	21,660.63	25,666	20,541	8,267	9.25	894

INDIANAPOLIS POWER & LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -33						
1948	16,210.06	19,115	15,298	6,261	9.53	657
1949	11,118.29	13,042	10,438	4,349	9.83	442
1950	14,357.35	16,890	13,518	5,578	9.47	589
1951	3,174.14	3,712	2,971	1,251	9.80	128
1952	4,920.97	5,767	4,615	1,929	9.50	203
1953	74,051.60	86,246	69,025	29,464	9.87	2,985
1954	4,295.66	5,009	4,009	1,704	9.62	177
1955	59.03	68	54	24	10.02	2
1956	4,860.61	5,632	4,507	1,957	9.83	199
1957	3,210.30	3,720	2,977	1,292	9.68	133
1958	458,583.15	527,150	421,893	188,022	10.13	18,561
1959	235,723.14	270,749	216,688	96,824	10.03	9,653
1960	7,932.15	9,099	7,282	3,268	9.96	328
1961	235,164.63	269,294	215,524	97,245	9.93	9,793
1962	901.16	1,030	824	374	9.92	38
1963	7,492.51	8,538	6,833	3,132	9.94	315
1965	1,449.54	1,641	1,313	615	10.07	61
1966	376.83	425	340	161	10.17	16
1967	3,951.53	4,434	3,549	1,707	10.29	166
1968	44,917.07	50,140	40,128	19,611	10.44	1,878
1969	7,033.43	7,858	6,289	3,065	10.19	301
1970	50,430.55	55,992	44,812	22,261	10.39	2,143
1971	48,893.85	54,254	43,421	21,608	10.23	2,112
1972	1,530.77	1,686	1,349	687	10.48	66
1973	3,096,232.26	3,403,930	2,724,262	1,393,727	10.38	134,270
1974	103,086.73	113,043	90,472	46,634	10.32	4,519
1975	14,182.97	15,411	12,334	6,529	10.64	614
1976	17,222.91	18,641	14,919	7,988	10.64	751
1977	103,461.29	112,064	89,688	47,916	10.37	4,621
1978	24,356.89	26,236	20,997	11,397	10.45	1,091
1979	215,196.96	230,343	184,350	101,862	10.55	9,655
1980	153,359.52	162,971	130,430	73,538	10.69	6,879
1981	95,351.31	101,048	80,872	45,946	10.58	4,343
1982	106,507.48	112,446	89,994	51,661	10.52	4,911
1983	366,604.67	385,192	308,280	179,304	10.50	17,077
1984	140,475.65	146,738	117,439	69,394	10.52	6,596
1985	136,335.14	141,434	113,194	68,132	10.58	6,440
1986	83,597.25	86,034	68,855	42,329	10.67	3,967
1987	95,125.15	97,468	78,006	48,510	10.58	4,585
1988	81,792.24	82,937	66,377	42,407	10.75	3,945
1989	68,451.46	68,927	55,164	35,876	10.75	3,337

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -33						
1990	396,014.42	395,446	316,487	210,213	10.79	19,482
1991	696,702.68	691,810	553,675	372,939	10.69	34,887
1992	613,173.11	604,464	483,770	331,751	10.65	31,150
1993	1,260,280.34	1,226,288	981,433	694,740	10.82	64,209
1994	592,359.17	572,600	458,268	329,570	10.71	30,772
1995	374,658.14	357,676	286,258	212,037	10.81	19,615
1996	81,890.93	77,351	61,906	47,009	10.81	4,349
1997	5,800.91	5,430	4,346	3,369	10.73	314
1998	617,717.53	569,673	455,925	365,639	10.83	33,762
1999	152,777.03	139,431	111,591	91,603	10.75	8,521
2000	68,183.99	61,212	48,990	41,695	10.83	3,850
2001	2,002,451.16	1,769,470	1,416,157	1,247,103	10.86	114,835
2002	2,282,818.59	1,985,641	1,589,165	1,446,984	10.85	133,363
2003	2,684,616.76	2,297,643	1,838,869	1,731,671	10.80	160,340
2004	294,375.74	246,971	197,658	193,862	10.83	17,900
2005	231,885.70	190,534	152,490	155,918	10.83	14,397
2006	3,114,535.96	2,501,555	2,002,066	2,140,267	10.82	197,807
2007	176,244.31	138,065	110,497	123,908	10.82	11,452
2008	372,437.42	282,989	226,484	268,858	10.88	24,711
2009	1,034,102.06	763,047	610,688	764,668	10.83	70,606
2010	20,767.62	14,777	11,826	15,794	10.86	1,454
2011	225,605.92	154,229	123,434	176,622	10.87	16,249
2012	1,530,529.25	1,000,296	800,565	1,235,039	10.87	113,619
2013	124,094.16	76,977	61,607	103,438	10.87	9,516
2014	116,276.78	67,829	54,285	100,363	10.88	9,225
2015	690,999.72	374,964	300,094	618,935	10.88	56,887
2016	790,172.32	392,837	314,399	736,531	10.89	67,634
2017	5,634,121.32	2,517,776	2,015,048	5,478,334	10.87	503,987
2018	294,380.94	114,522	91,655	299,871	10.88	27,562
2019	234,035.75	75,825	60,685	250,583	10.87	23,053
2020	285,506.83	71,084	56,891	322,834	10.85	29,754
2021	126,676.88	20,487	16,396	152,084	10.83	14,043
2022	966,774.49	57,090	45,691	1,240,119	10.76	115,253
	37,175,430.50	30,083,796	24,076,917	25,366,406		2,376,529

INDIANAPOLIS POWER & LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAGLE VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -8						
2022	419,450.97	7,475	5,982	447,025	29.80	15,001
	419,450.97	7,475	5,982	447,025		15,001
EAGLE VALLEY (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. -6						
1949	26,930.09	28,546	28,546			
1951	91,259.63	96,735	96,735			
1953	11,393.66	12,077	12,077			
1956	24,717.59	26,201	26,201			
1958	1,991.31	2,111	2,111			
1981	26,961.98	28,580	28,580			
1982	30,052.51	31,856	31,856			
1985	70,290.90	74,508	74,508			
1988	28,276.20	29,973	29,973			
1990	49,231.84	52,186	52,186			
1991	801,174.35	849,245	849,245			
1994	47,940.45	50,817	50,817			
2001	565,052.02	598,955	598,955			
2003	135,419.32	143,544	143,544			
2005	574,193.66	608,645	608,645			
2008	56,204.94	59,577	59,577			
2009	16,727.95	17,732	17,732			
2011	958,992.91	1,016,532	1,016,532			
2012	72,248.57	76,583	76,583			
	3,589,059.88	3,804,403	3,804,403			

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAGLE VALLEY CCGT						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -8						
2018	18,630,563.41	2,563,416	2,040,395	18,080,613	30.83	586,462
2019	88,929.07	9,777	7,782	88,261	30.87	2,859
2020	120,793.68	9,810	7,808	122,649	30.72	3,992
2021	22,659.25	1,145	911	23,561	30.55	771
	18,862,945.41	2,584,148	2,056,897	18,315,084		594,084

PETERSBURG UNIT 2
 INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2042
 NET SALVAGE PERCENT.. -26

1969	247,243.52	235,016	187,065	124,462	17.42	7,145
1974	18,591.77	17,157	13,656	9,769	17.72	551
1975	68,440.08	62,675	49,887	36,347	17.86	2,035
1976	10.40	9	7	6	18.01	
1978	34,178.20	30,662	24,406	18,659	18.00	1,037
1982	35,614.64	30,896	24,592	20,282	18.32	1,107
1984	9,048.11	7,682	6,115	5,286	18.64	284
1986	8,979.97	7,475	5,950	5,365	18.75	286
1987	8,562.25	7,086	5,640	5,148	18.55	278
1988	2,882.24	2,355	1,875	1,757	18.69	94
1989	13,902.50	11,207	8,920	8,597	18.86	456
1992	13,349.79	10,363	8,249	8,572	19.00	451
1994	2,089.09	1,583	1,260	1,372	18.89	73
2003	59,504.68	37,720	30,024	44,952	19.26	2,334
2005	3,670.00	2,201	1,752	2,872	19.26	149
2008	23,045.81	12,422	9,888	19,150	19.40	987
2009	194,347.65	100,498	79,993	164,885	19.39	8,504
2010	20,221.56	10,001	7,960	17,519	19.35	905
2011	26,485.12	12,434	9,897	23,474	19.36	1,212
2012	24,874.99	10,992	8,749	22,593	19.44	1,162
2013	750,764.83	310,938	247,496	698,467	19.40	36,003
2014	9,200.71	3,528	2,808	8,785	19.43	452
2015	65,800.86	23,065	18,359	64,550	19.46	3,317
2017	40,946.50	11,381	9,059	42,534	19.44	2,188
2018	24,014.86	5,692	4,531	25,728	19.42	1,325
2020	41,783.03	6,012	4,785	47,861	19.38	2,470
	1,747,553.16	971,050	772,924	1,428,993		74,805

INDIANAPOLIS POWER & LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNITS 1 AND 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
1967	115.86	110	88	57	17.49	3
1989	12,581.91	10,062	8,009	7,718	18.86	409
1996	9,614,568.53	7,006,617	5,577,037	6,441,174	18.95	339,904
2003	5,750.00	3,616	2,878	4,309	19.26	224
2010	44,047.48	21,611	17,202	37,858	19.35	1,956
2012	243,932.54	106,934	85,116	219,800	19.44	11,307
2013	1,699.57	698	556	1,569	19.40	81
2014	5,398.95	2,054	1,635	5,114	19.43	263
	9,928,094.84	7,151,702	5,692,520	6,717,599		354,147

PETERSBURG UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2042
 NET SALVAGE PERCENT.. -25

1977	24,120,503.73	21,539,610	17,144,822	13,005,807	18.19	714,998
1980	1,225.49	1,068	850	682	18.48	37
1981	136.77	118	94	77	18.38	4
1982	81,861.72	70,452	56,077	46,250	18.32	2,525
1983	1,029.16	874	696	591	18.64	32
1984	62,536.31	52,671	41,924	36,246	18.64	1,945
1985	256,475.11	213,996	170,334	150,260	18.68	8,044
1986	19,412.33	16,030	12,759	11,506	18.75	614
1987	31,855.23	26,153	20,817	19,002	18.55	1,024
1988	26,147.99	21,199	16,874	15,811	18.69	846
1989	19,034.00	15,222	12,116	11,676	18.86	619
1990	11,995.41	9,503	7,564	7,430	18.78	396
1992	51,870.81	39,947	31,797	33,042	19.00	1,739
1993	1,762.20	1,339	1,066	1,137	19.04	60
1997	2,463.06	1,759	1,400	1,679	19.14	88
2003	556.00	350	279	416	19.26	22
2004	116,752.70	71,540	56,943	88,997	19.24	4,626
2005	364,580.00	216,925	172,665	283,060	19.26	14,697
2006	424,290.97	244,179	194,358	336,005	19.34	17,374
2007	131,085.16	72,883	58,012	105,844	19.34	5,473
2008	207,405.33	110,910	88,281	170,976	19.40	8,813
2009	149,219.03	76,549	60,930	125,593	19.39	6,477
2010	101,615.59	49,855	39,683	87,337	19.35	4,514

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2013	340,231.88	139,793	111,271	314,019	19.40	16,187
2014	23,889.93	9,087	7,233	22,629	19.43	1,165
2015	278,907.38	96,990	77,201	271,433	19.46	13,948
2016	157,064.78	49,122	39,099	157,231	19.48	8,071
2017	118,454.95	32,664	25,999	122,069	19.44	6,279
2018	647,329.51	152,203	121,149	688,013	19.42	35,428
2020	38,408.12	5,483	4,364	43,646	19.38	2,252
	27,788,100.65	23,338,474	18,576,659	16,158,467		878,297

PETERSBURG UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
1977	250,254.16	223,477	177,880	134,937	18.19	7,418
1985	35,711,241.26	29,796,567	23,717,089	20,921,962	18.68	1,120,019
1986	3,613.64	2,984	2,375	2,142	18.75	114
1988	4,921.27	3,990	3,176	2,976	18.69	159
1989	3,131.95	2,505	1,994	1,921	18.86	102
1990	226,489.86	179,437	142,826	140,286	18.78	7,470
1991	19,850.62	15,553	12,380	12,434	18.75	663
1992	8,173.19	6,294	5,010	5,207	19.00	274
1994	9,757.43	7,335	5,838	6,358	18.89	337
2004	3,554.92	2,178	1,734	2,710	19.24	141
2005	51,696.79	30,760	24,484	40,137	19.26	2,084
2006	65,487.99	37,688	29,998	51,862	19.34	2,682
2007	32,284.97	17,950	14,288	26,069	19.34	1,348
2008	78,113.32	41,771	33,248	64,393	19.40	3,319
2009	81,494.32	41,807	33,277	68,591	19.39	3,537
2010	165,386.75	81,143	64,587	142,146	19.35	7,346
2011	76,459.34	35,611	28,345	67,229	19.36	3,473
2012	869,333.61	381,094	303,338	783,329	19.44	40,295
2013	129,450.01	53,188	42,336	119,477	19.40	6,159
2014	197,295.43	75,046	59,734	186,885	19.43	9,618
2015	822,277.67	285,947	227,604	800,243	19.46	41,122
2016	685,721.00	214,459	170,702	686,449	19.48	35,239

INDIANAPOLIS POWER & LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2017	4,373.63	1,206	960	4,507	19.44	232
2018	95,449.50	22,443	17,864	101,448	19.42	5,224
2020	82,839.95	11,825	9,412	94,138	19.38	4,857
	39,678,652.58	31,572,258	25,130,481	24,467,835		1,303,232

PETERSBURG UNITS 3 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
1977	214,821.40	191,836	152,695	115,831	18.19	6,368
1985	2,131.62	1,779	1,416	1,248	18.68	67
2004	30,640.34	18,775	14,944	23,356	19.24	1,214
2009	10,374.79	5,322	4,236	8,732	19.39	450
2010	78,808.32	38,665	30,776	67,734	19.35	3,500
2013	111,390.71	45,768	36,430	102,809	19.40	5,299
2014	37,983.54	14,448	11,500	35,979	19.43	1,852
2015	56,921.84	19,795	15,756	55,396	19.46	2,847
	543,072.56	336,388	267,754	411,087		21,597

PETERSBURG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
1967	2,862,845.09	2,721,134	2,165,933	1,412,623	17.49	80,767
1969	1,381,313.30	1,302,578	1,036,809	689,832	17.42	39,600
1971	5,650.20	5,274	4,198	2,865	17.46	164
1972	1,986.26	1,843	1,467	1,016	17.52	58
1973	57,504.47	53,019	42,201	29,679	17.61	1,685
1974	516.62	473	376	269	17.72	15
1975	4,914,887.22	4,465,175	3,554,133	2,589,476	17.86	144,987
1976	10,353.93	9,329	7,426	5,517	18.01	306
1977	15,976,299.49	14,266,835	11,355,932	8,614,442	18.19	473,581
1978	98,490.08	87,656	69,771	53,341	18.00	2,963
1979	749,835.76	660,512	525,746	411,549	18.23	22,575
1980	56,092.50	48,871	38,900	31,216	18.48	1,689
1981	292,902.00	253,726	201,958	164,170	18.38	8,932

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
1982	3,965,191.60	3,412,543	2,716,272	2,240,217	18.32	122,283
1983	14,276.24	12,124	9,650	8,195	18.64	440
1984	832,064.66	700,806	557,819	482,262	18.64	25,872
1985	3,101,028.28	2,587,420	2,059,501	1,816,784	18.68	97,258
1986	6,542,031.06	5,402,082	4,299,880	3,877,659	18.75	206,808
1987	1,352,291.48	1,110,231	883,707	806,657	18.55	43,486
1988	222,429.07	180,334	143,540	134,496	18.69	7,196
1989	678,823.72	542,889	432,122	416,408	18.86	22,079
1990	1,077,222.81	853,430	679,302	667,226	18.78	35,529
1991	278,783.72	218,427	173,861	174,619	18.75	9,313
1992	698,564.67	537,982	428,216	444,990	19.00	23,421
1993	74,713.48	56,754	45,174	48,218	19.04	2,532
1994	1,402,304.51	1,054,182	839,094	913,786	18.89	48,374
1995	35,295.89	26,084	20,762	23,358	19.01	1,229
1996	479,743.95	349,613	278,280	321,399	18.95	16,960
1997	776,268.42	554,256	441,170	529,166	19.14	27,647
1999	1,297,095.95	891,591	709,677	911,693	19.24	47,385
2000	84,492.45	57,032	45,396	60,220	19.17	3,141
2002	204,400.32	131,992	105,061	150,439	19.18	7,844
2003	1,357,727.11	853,841	679,629	1,017,529	19.26	52,831
2004	405,228.27	248,304	197,642	308,894	19.24	16,055
2005	383,644.76	228,269	181,695	297,861	19.26	15,465
2006	181,429.63	104,413	83,109	143,678	19.34	7,429
2007	245,876.92	136,708	108,815	198,531	19.34	10,265
2008	617,794.81	330,366	262,960	509,283	19.40	26,252
2009	760,630.58	390,203	310,589	640,199	19.39	33,017
2010	1,739,522.07	853,453	679,321	1,495,082	19.35	77,265
2011	352,518.77	164,186	130,687	309,962	19.36	16,010
2012	2,655,220.55	1,163,982	926,491	2,392,534	19.44	123,073
2013	993,070.98	408,028	324,777	916,562	19.40	47,245
2014	206,661.57	78,609	62,570	195,757	19.43	10,075
2015	1,624,670.46	564,979	449,705	1,581,133	19.46	81,250
2016	1,148,020.26	359,043	285,786	1,149,239	19.48	58,996
2017	46,703,510.62	12,878,493	10,250,858	48,128,531	19.44	2,475,747
2018	1,654,571.20	389,031	309,656	1,758,558	19.42	90,554
2019	824,943.23	157,770	125,580	905,599	19.38	46,729
2020	1,032,291.04	147,360	117,294	1,173,070	19.38	60,530
2021	1,091,330.64	98,493	78,397	1,285,766	19.29	66,655
2022	71,064.31	2,274	1,810	87,020	19.03	4,573
	113,575,426.98	62,114,002	49,440,707	92,528,577		4,846,135

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. 0						
1969	4,132,232.64	4,090,084	3,255,573	876,660	0.55	876,660
1973	19,151.70	18,960	15,092	4,060	0.50	4,060
1974	3,550.87	3,513	2,796	755	0.52	755
1975	150,143.88	149,063	118,649	31,495	0.34	31,495
1977	6,080.00	6,031	4,800	1,280	0.37	1,280
1978	62,683.86	62,207	49,515	13,169	0.34	13,169
1982	57,965.12	57,281	45,594	12,371	0.48	12,371
1983	14,642.04	14,459	11,509	3,133	0.50	3,133
1984	7,636.81	7,556	6,014	1,622	0.41	1,622
1986	11,402.88	11,280	8,979	2,424	0.40	2,424
1990	17,971.67	17,756	14,133	3,838	0.39	3,838
1992	9,819.77	9,674	7,700	2,120	0.46	2,120
1993	3,294.06	3,246	2,584	710	0.44	710
1994	5,177.21	5,105	4,063	1,114	0.40	1,114
1996	1,634.76	1,607	1,279	356	0.45	356
1997	26,752.09	26,332	20,959	5,793	0.41	5,793
2000	89,726.97	88,022	70,063	19,664	0.44	19,664
2002	84,646.04	82,945	66,022	18,625	0.42	18,625
2003	141,907.82	138,914	110,571	31,337	0.42	31,337
2005	17,580.01	17,167	13,664	3,916	0.42	3,916
2006	150,367.77	146,639	116,720	33,648	0.42	33,648
2007	303,756.59	295,677	235,349	68,407	0.42	68,407
2008	77,858.46	75,639	60,206	17,652	0.43	17,652
2009	20,997.54	20,380	16,222	4,776	0.41	4,776
2010	66,103.31	63,955	50,906	15,197	0.42	15,197
2011	33,283.49	32,112	25,560	7,723	0.42	7,723
2012	77,940.49	74,963	59,668	18,272	0.42	18,272
2013	1,104,632.47	1,057,796	841,971	262,661	0.42	262,661
2014	33,911.88	32,311	25,718	8,193	0.42	8,193
2018	297,845.42	272,618	216,995	80,850	0.42	80,850
	7,030,697.62	6,883,292	5,478,875	1,551,823		1,551,821

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNITS 1 AND 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. 0						
1967	181.97	181	144	38	0.37	38
1989	3,022.86	2,987	2,378	645	0.40	645
1996	18,950,111.96	18,631,750	14,830,262	4,119,850	0.45	4,119,850
2003	26,808.00	26,242	20,888	5,920	0.42	5,920
2004	7,856.00	7,688	6,119	1,737	0.40	1,737
2007	14,187.08	13,810	10,992	3,195	0.42	3,195
2008	15,813.89	15,363	12,228	3,585	0.43	3,585
2009	68,047.80	66,047	52,571	15,477	0.41	15,477
2010	87,152.34	84,320	67,116	20,036	0.42	20,036
2011	23,694.67	22,861	18,197	5,498	0.42	5,498
2012	201,185.86	193,501	154,020	47,165	0.42	47,165
2014	6,082.78	5,796	4,613	1,469	0.42	1,469
	19,404,145.21	19,070,546	15,179,529	4,224,616		4,224,615

PETERSBURG UNIT 3 (TO BE REFUELED)
 INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2025
 NET SALVAGE PERCENT.. -26

1977	847,104.41	1,000,429	796,309	271,043	3.04	89,159
1983	16,808.17	19,658	15,647	5,531	3.06	1,808
1985	692.63	808	643	230	2.99	77
1993	3,294.06	3,771	3,002	1,149	2.97	387
2002	8,592.42	9,455	7,526	3,301	2.97	1,111
2004	1,554.91	1,685	1,341	618	3.01	205
2010	100,449.82	102,038	81,219	45,348	3.00	15,116
2014	4,706.73	4,386	3,491	2,439	2.99	816
2015	27,648.97	24,902	19,821	15,017	2.99	5,022
2018	154,937.19	117,191	93,280	101,941	3.00	33,980
2019	116,160.98	78,890	62,794	83,569	2.99	27,949
	1,281,950.29	1,363,213	1,085,073	530,184		175,630

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 4 (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
1985	3,249,979.90	3,792,766	3,018,917	1,076,057	2.99	359,885
1986	2,091.18	2,433	1,937	698	3.03	230
2002	113,009.05	124,350	98,979	43,413	2.97	14,617
2005	143.11	154	123	58	2.99	19
2010	100,449.81	102,038	81,219	45,348	3.00	15,116
2015	146,313.94	131,777	104,890	79,465	2.99	26,577
	3,611,986.99	4,153,518	3,306,064	1,245,040		416,444
PETERSBURG UNITS 3 AND 4 (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
2014	12,810.93	11,937	9,501	6,641	2.99	2,221
	12,810.93	11,937	9,501	6,641		2,221
PETERSBURG COMMON (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
1967	853,469.43	1,020,528	812,307	263,065	2.98	88,277
1969	53,201.65	63,481	50,529	16,505	2.99	5,520
1971	18,719.05	22,350	17,790	5,796	2.85	2,034
1973	9,056.38	10,788	8,587	2,824	2.86	987
1977	3,896,914.70	4,602,248	3,663,238	1,246,874	3.04	410,156
1979	24,621.74	29,013	23,093	7,930	3.01	2,635
1980	24,641.29	29,030	23,107	7,941	2.95	2,692
1982	37,574.10	44,100	35,102	12,241	2.98	4,108
1984	70,317.04	82,203	65,431	23,169	3.00	7,723
1985	2,644,382.01	3,086,026	2,456,375	875,546	2.99	292,825
1986	187,547.90	218,209	173,687	62,623	3.03	20,668
1987	4,737.04	5,509	4,385	1,584	2.96	535
1988	22,175.99	25,740	20,488	7,454	2.95	2,527
1989	23,858.01	27,593	21,963	8,098	3.00	2,699
1990	30,055.30	34,708	27,626	10,243	2.96	3,460
1991	12,664.30	14,577	11,603	4,354	2.98	1,461
1992	24,878.78	28,589	22,756	8,591	2.94	2,922

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG COMMON (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
1993	307,528.87	352,070	280,236	107,250	2.97	36,111
1995	7,400.05	8,410	6,694	2,630	2.99	880
1996	63,783.67	72,202	57,470	22,897	3.00	7,632
1998	18,085.55	20,322	16,176	6,612	2.97	2,226
1999	1,006,998.73	1,127,091	897,127	371,691	2.96	125,571
2002	1,015,692.43	1,117,625	889,593	390,180	2.97	131,374
2004	163,034.43	176,705	140,651	64,772	3.01	21,519
2005	105,523.37	113,547	90,380	42,580	2.99	14,241
2006	13,517.02	14,415	11,474	5,558	2.99	1,859
2007	146,181.53	154,461	122,946	61,243	2.98	20,551
2008	236,365.47	247,012	196,613	101,207	2.98	33,962
2009	170,087.83	175,328	139,555	74,755	3.00	24,918
2010	286,033.22	290,556	231,273	129,129	3.00	43,043
2011	282,061.45	282,008	224,469	130,928	2.99	43,789
2012	784,358.40	768,891	612,012	376,280	3.00	125,427
2014	78,024.71	72,701	57,868	40,444	2.99	13,526
2015	42,362.24	38,153	30,369	23,008	2.99	7,695
2016	129,178.16	111,396	88,668	74,097	3.00	24,699
2017	146,887.19	119,819	95,372	89,706	3.00	29,902
2018	27,127.70	20,519	16,332	17,848	3.00	5,949
	12,969,046.73	14,627,923	11,643,347	4,697,652		1,566,103
	327,368,408.65	233,572,640	186,934,820	217,022,113		20,366,660
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.7 6.22

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 311.01 STRUCTURES AND IMPROVEMENTS - MPP

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNIT 5 SURVIVOR CURVE.. 18-SQUARE NET SALVAGE PERCENT.. -34						
2016	1,021.88	494	477	892	11.50	78
	1,021.88	494	477	892		78
HARDING STREET STATION UNIT 7 SURVIVOR CURVE.. 18-SQUARE NET SALVAGE PERCENT.. -31						
2005	208,838.15	265,978	256,825	16,753	0.50	16,753
2007	465,794.24	525,441	507,360	102,831	2.50	41,132
2009	294,231.54	289,082	279,134	106,309	4.50	23,624
	968,863.93	1,080,501	1,043,319	225,893		81,509
HARDING STREET STATION COMMON SURVIVOR CURVE.. 18-SQUARE NET SALVAGE PERCENT.. -33						
2005	15,653.37	20,241	19,544	1,275	0.50	1,275
2007	1,875,358.74	2,147,804	2,073,894	420,334	2.50	168,134
	1,891,012.11	2,168,045	2,093,438	421,608		169,409
EAGLE VALLEY CCGT SURVIVOR CURVE.. 18-SQUARE NET SALVAGE PERCENT.. -8						
2022	15,178.49	455	439	15,954	17.50	912
	15,178.49	455	439	15,954		912

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 311.01 STRUCTURES AND IMPROVEMENTS - MPP

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 3						
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. -25						
2004	313,505.08	391,881	391,881			
2006	433,112.60	496,277	466,067	75,324	1.50	50,216
2009	1,621.16	1,520	1,427	599	4.50	133
2010	13,680.84	11,876	11,153	5,948	5.50	1,081
	761,919.68	901,554	870,529	81,871		51,430
PETERSBURG UNIT 4						
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. -25						
2011	1,900,174.65	1,517,503	1,465,282	909,936	6.50	139,990
	1,900,174.65	1,517,503	1,465,282	909,936		139,990
PETERSBURG COMMON						
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. -25						
2004	90,128.39	112,660	112,660			
2006	16,740.03	19,181	16,045	4,880	1.50	3,253
2022	312,531.75	10,853	9,079	381,586	17.50	21,805
	419,400.17	142,694	137,784	386,466		25,058
PETERSBURG UNIT 4 (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
2011	13,368,810.85	13,359,533	12,897,155	3,947,547	3.00	1,315,849
	13,368,810.85	13,359,533	12,897,155	3,947,547		1,315,849

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 311.01 STRUCTURES AND IMPROVEMENTS - MPP

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG COMMON (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
2004	61,040.21	76,911	76,911			
	61,040.21	76,911	76,911			
	19,387,421.97	19,247,690	18,585,334	5,990,167		1,784,235
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 9.20

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 311.02 STRUCTURES AND IMPROVEMENTS - MATS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -26						
2015	202,050.00	70,825	42,193	212,390	19.46	10,914
	202,050.00	70,825	42,193	212,390		10,914
PETERSBURG UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2016	557,757.86	174,439	103,920	593,277	19.48	30,456
	557,757.86	174,439	103,920	593,277		30,456
PETERSBURG UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2018	73,833.30	17,360	10,342	81,950	19.42	4,220
	73,833.30	17,360	10,342	81,950		4,220
PETERSBURG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2016	206,394.52	64,550	38,455	219,538	19.48	11,270
	206,394.52	64,550	38,455	219,538		11,270

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 311.02 STRUCTURES AND IMPROVEMENTS - MATS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. 0						
2015	33,113.50	31,365	18,685	14,428	0.42	14,428
	33,113.50	31,365	18,685	14,428		14,428
	1,073,149.18	358,539	213,595	1,121,583		71,288
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.7 6.64

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -34						
1944	114.85	143	154			
1953	503.50	614	675			
1958	3,221,027.04	3,897,507	4,316,176			
1961	236,519.09	284,576	316,936			
1962	1,781.57	2,138	2,387			
1963	221.93	265	297			
1967	1,401.87	1,668	1,879			
1968	209,333.60	247,660	280,507			
1969	1,083.66	1,282	1,452			
1971	18,609.78	21,832	24,937			
1972	3,610.84	4,227	4,839			
1973	4,848.71	5,660	6,495	3	7.32	
1976	4,655.95	5,396	6,192	47	7.26	6
1981	47,082.51	53,412	61,288	1,802	7.52	240
1984	5,108.70	5,719	6,562	283	7.59	37
1985	10,850.07	12,104	13,889	650	7.55	86
1986	49,696.26	55,179	63,316	3,277	7.55	434
1987	37,330.14	41,198	47,273	2,749	7.60	362
1988	11,254.19	12,330	14,148	932	7.70	121
1990	23,168.86	25,123	28,828	2,219	7.66	290
1991	92,446.32	99,499	114,171	9,707	7.72	1,257
1992	3,159,223.48	3,382,878	3,881,725	351,634	7.67	45,845
1994	10,488.26	11,055	12,685	1,369	7.73	177
1995	21,391.69	22,387	25,688	2,977	7.71	386
1996	139,646.90	144,799	166,151	20,975	7.75	2,706
1999	39,779.56	40,085	45,996	7,309	7.75	943
2000	245,550.73	245,067	281,205	47,833	7.71	6,204
2005	48,748.00	45,268	51,943	13,379	7.75	1,726
2006	1,286,580.40	1,171,987	1,344,811	379,207	7.77	48,804
2008	131,242.45	114,488	131,371	44,494	7.77	5,726
2009	56,527.06	48,061	55,148	20,598	7.78	2,648
2011	46,166.05	36,851	42,285	19,577	7.81	2,507
2012	4,259.94	3,279	3,763	1,946	7.78	250
2013	142,469.01	104,828	120,286	70,622	7.80	9,054
2014	3,798.68	2,657	3,049	2,041	7.79	262
2015	643,483.91	422,943	485,311	376,957	7.79	48,390
2017	27,924.89	15,477	17,759	19,660	7.80	2,521
2018	248,240.08	121,847	139,815	192,827	7.79	24,753
	10,236,170.53	10,711,489	12,121,393	1,595,076		205,735

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -34						
1946	80.81	100	108			
1961	2,903,962.59	3,494,007	3,891,310			
1967	1,435.47	1,708	1,924			
1968	270.50	320	362			
1970	16,355.00	19,216	21,916			
1972	75.74	89	101			
1973	409.26	478	546	3	7.32	
1979	46,462.18	53,082	60,590	1,669	7.52	222
1982	18,347.75	20,711	23,640	946	7.58	125
1984	5,532.72	6,194	7,070	344	7.59	45
1985	4,719.50	5,265	6,010	314	7.55	42
1986	29,539.41	32,798	37,437	2,146	7.55	284
1987	30,399.71	33,550	38,295	2,440	7.60	321
1988	11,254.19	12,330	14,074	1,007	7.70	131
1989	663,700.58	723,938	826,333	63,026	7.65	8,239
1990	23,168.90	25,123	28,676	2,370	7.66	309
1991	389,462.30	419,174	478,463	43,417	7.72	5,624
1992	28,800.16	30,839	35,201	3,391	7.67	442
1994	2,618,574.63	2,760,093	3,150,486	358,404	7.73	46,365
1999	108,596.94	109,431	124,909	20,611	7.75	2,659
2000	90,377.48	90,200	102,958	18,148	7.71	2,354
2001	295,208.47	290,869	332,010	63,569	7.74	8,213
2002	26,886.05	26,145	29,843	6,184	7.75	798
2006	12,942.22	11,789	13,456	3,886	7.77	500
2007	738,960.85	659,973	753,321	236,887	7.76	30,527
2008	76,194.08	66,467	75,868	26,232	7.77	3,376
2009	108,041.19	91,860	104,853	39,922	7.78	5,131
2010	463,680.58	382,865	437,018	184,314	7.78	23,691
2011	19,912.88	15,895	18,143	8,540	7.81	1,093
2012	67,326.83	51,821	59,151	31,067	7.78	3,993
2013	40,505.59	29,804	34,020	20,258	7.80	2,597
2014	7,929.53	5,545	6,329	4,296	7.79	551
2015	416,553.21	273,788	312,513	245,668	7.79	31,536
2017	3,993.25	2,213	2,526	2,825	7.80	362
2018	185,237.15	90,922	103,782	144,436	7.79	18,541
2020	114,623.81	37,477	42,778	110,818	7.75	14,299
	9,569,521.51	9,876,079	11,176,022	1,647,137		212,370

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNITS 5 AND 6						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -36						
2012	22,263.22	17,392	19,681	10,597	7.78	1,362
2015	27,294,087.40	18,207,340	20,603,888	16,516,071	7.79	2,120,163
2016	1,836,812.11	1,136,619	1,286,227	1,211,838	7.79	155,563
2017	15,156.48	8,525	9,647	10,966	7.80	1,406
	29,168,319.21	19,369,876	21,919,443	17,749,471		2,278,494

HARDING STREET STATION UNIT 7
 INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
 PROBABLE RETIREMENT YEAR.. 12-2033
 NET SALVAGE PERCENT.. -31

1973	15,718,627.27	17,226,767	19,494,247	1,097,155	9.67	113,460
1974	1,471.07	1,608	1,820	107	9.64	11
1975	204.47	223	252	16	9.65	2
1976	302.97	329	372	25	9.68	3
1977	26,873.84	28,995	32,811	2,393	9.75	245
1978	13,958.08	14,972	16,943	1,342	9.85	136
1979	614.58	655	741	64	9.98	6
1980	252,927.70	268,978	304,382	26,953	9.85	2,736
1981	25,627.37	27,029	30,587	2,985	10.05	297
1983	5,154.82	5,388	6,097	656	10.00	66
1984	127,522.65	132,491	149,930	17,124	10.04	1,706
1985	61,817.38	63,772	72,166	8,815	10.12	871
1986	153,523.08	157,091	177,768	23,347	10.23	2,282
1987	43,606.84	44,409	50,254	6,871	10.16	676
1988	9,103.56	9,216	10,429	1,497	10.14	148
1989	43,564.88	43,784	49,547	7,523	10.17	740
1990	2,715.90	2,706	3,062	496	10.24	48
1991	12,859.01	12,681	14,350	2,495	10.34	241
1992	118,158.25	115,657	130,880	23,907	10.32	2,317
1993	7,874,134.01	7,637,312	8,642,576	1,672,540	10.34	161,754
1994	103,148.86	98,966	111,992	23,133	10.41	2,222
1995	554,836.56	527,683	597,139	129,696	10.38	12,495
1996	143,479.66	134,992	152,760	35,198	10.40	3,384
1997	24,894.08	23,118	26,161	6,450	10.47	616
1999	11,006.68	9,995	11,311	3,108	10.40	299
2000	178,983.06	159,860	180,902	53,566	10.50	5,102
2001	6,130.00	5,404	6,115	1,915	10.45	183
2002	360,526.69	312,750	353,916	118,374	10.46	11,317

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -31						
2003	64,087.23	54,520	61,696	22,258	10.53	2,114
2004	86,684.77	72,472	82,011	31,546	10.49	3,007
2005	766,149.33	627,084	709,624	294,031	10.51	27,976
2006	199,178.07	159,294	180,261	80,662	10.53	7,660
2007	508,339.34	396,358	448,529	217,396	10.54	20,626
2008	200,186.66	151,735	171,707	90,537	10.56	8,574
2009	264,268.64	194,421	220,012	126,180	10.54	11,972
2010	5,712,211.98	4,059,526	4,593,863	2,889,135	10.54	274,111
2011	375,108.80	256,016	289,714	201,678	10.57	19,080
2012	697,680.76	455,884	515,890	398,072	10.55	37,732
2013	143,455.87	88,908	100,611	87,317	10.58	8,253
2014	1,894,707.94	1,105,513	1,251,027	1,231,041	10.58	116,355
2015	281,956.85	153,212	173,379	195,985	10.58	18,524
2016	60,123,234.21	30,000,231	33,949,023	44,812,414	10.56	4,243,600
2017	5,649,077.92	2,535,340	2,869,055	4,531,237	10.55	429,501
2018	109,687.84	42,992	48,651	95,040	10.54	9,017
2019	565,510.10	185,130	209,498	531,320	10.51	50,554
2020	1,731,362.01	437,287	494,845	1,773,239	10.47	169,364
2022	774,656.44	48,000	54,318	960,482	10.07	95,381
	106,023,318.08	68,090,754	77,053,225	61,837,322		5,876,764

HARDING STREET STATION COMMON
 INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
 PROBABLE RETIREMENT YEAR.. 12-2033
 NET SALVAGE PERCENT.. -33

1932	41,357.27	51,276	55,005
1935	19.26	24	26
1937	617.13	758	821
1938	172.05	211	229
1940	622.37	758	828
1942	81,233.18	99,148	108,040
1943	3,015.59	3,667	4,011
1944	2,611.72	3,163	3,474
1945	3,355.12	4,046	4,462
1946	6,670.91	8,009	8,872
1947	4,034.99	4,862	5,367
1948	2,718.53	3,259	3,616
1949	198,664.77	236,930	264,224

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -33						
1950	494.69	591	658			
1951	2,961.11	3,520	3,938			
1952	1,752.43	2,087	2,331			
1953	7,767.39	9,190	10,331			
1954	1,300.33	1,540	1,729			
1955	8,769.34	10,313	11,663			
1956	1,469.39	1,728	1,954			
1957	2,561.71	3,013	3,407			
1958	237,905.52	277,559	314,172	2,242	9.03	248
1959	5,658.65	6,595	7,465	61	8.96	7
1960	2,066.81	2,405	2,722	27	8.93	3
1961	1,036,679.04	1,204,091	1,362,924	15,859	8.92	1,778
1962	26,304.74	30,479	34,500	486	8.94	54
1963	6,172.23	7,131	8,072	137	8.99	15
1964	972,860.50	1,120,262	1,268,037	25,868	9.07	2,852
1965	5,473.47	6,279	7,107	172	9.17	19
1966	1,738.22	1,985	2,247	65	9.29	7
1967	3,224.68	3,666	4,150	139	9.44	15
1968	161,033.10	182,091	206,111	8,063	9.60	840
1970	5,301.06	5,959	6,745	305	9.61	32
1971	97,974.80	110,057	124,575	5,732	9.48	605
1972	12,794.84	14,265	16,147	870	9.74	89
1973	10,954,044.90	12,188,325	13,796,100	772,780	9.67	79,915
1974	1,036,061.13	1,149,495	1,301,126	76,835	9.64	7,970
1975	271,631.97	300,288	339,899	21,371	9.65	2,215
1976	17,247.03	18,986	21,490	1,448	9.68	150
1977	12,114.19	13,270	15,020	1,091	9.75	112
1978	69,505.22	75,691	85,675	6,766	9.85	687
1979	33,333.75	36,061	40,818	3,516	9.98	352
1980	1,522.53	1,644	1,861	164	9.85	17
1981	199,928.36	214,080	242,320	23,585	10.05	2,347
1982	11,156.84	11,899	13,469	1,370	10.01	137
1983	3,011.97	3,196	3,618	388	10.00	39
1984	98,979.35	104,406	118,178	13,464	10.04	1,341
1985	42,730.14	44,754	50,658	6,174	10.12	610
1986	643,671.70	668,687	756,894	99,189	10.23	9,696
1987	106,071.02	109,671	124,138	16,937	10.16	1,667
1988	263,891.35	271,234	307,013	43,963	10.14	4,336
1989	1,091,041.55	1,113,273	1,260,126	190,959	10.17	18,777
1990	152,604.50	154,354	174,715	28,249	10.24	2,759
1991	843,390.05	844,422	955,811	165,898	10.34	16,044

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -33						
1992	1,190,500.24	1,183,091	1,339,154	244,212	10.32	23,664
1993	4,026,622.47	3,965,144	4,488,190	867,218	10.34	83,870
1994	2,039,828.58	1,986,981	2,249,086	463,886	10.41	44,562
1995	178,510.06	172,366	195,103	42,315	10.38	4,077
1996	3,714.08	3,548	4,016	924	10.40	89
1997	171,429.16	161,630	182,951	45,050	10.47	4,303
1998	269,891.88	251,521	284,699	74,257	10.47	7,092
1999	139,569.39	128,677	145,651	39,976	10.40	3,844
2002	69,907.51	61,569	69,691	23,286	10.46	2,226
2003	30,184.59	26,070	29,509	10,637	10.53	1,010
2004	10,658.84	9,047	10,240	3,936	10.49	375
2006	418,832.17	340,077	384,937	172,110	10.53	16,345
2007	139,353.98	110,315	124,867	60,474	10.54	5,738
2008	51,448.91	39,592	44,815	23,612	10.56	2,236
2009	187,587.03	140,114	158,597	90,894	10.54	8,624
2010	51,856.69	37,416	42,352	26,618	10.54	2,525
2011	317,185.98	219,788	248,780	173,077	10.57	16,374
2012	25,575.65	16,967	19,205	14,810	10.55	1,404
2013	75,222.66	47,332	53,576	46,471	10.58	4,392
2014	9,558.90	5,663	6,410	6,303	10.58	596
2016	998,220.51	505,696	572,403	755,230	10.56	71,518
2017	22,906,247.29	10,437,415	11,814,225	18,651,084	10.55	1,767,875
2018	951,282.50	378,550	428,485	836,721	10.54	79,385
2019	1,557,167.01	517,551	585,822	1,485,210	10.51	141,314
2020	4,068,451.54	1,043,249	1,180,865	4,230,175	10.47	404,028
2021	1,194,936.48	200,724	227,202	1,362,064	10.38	131,220
2022	479,460.39	30,162	34,141	603,542	10.07	59,935
	60,362,498.98	42,764,908	48,393,855	31,888,269		3,044,356

EAGLE VALLEY

INTERIM SURVIVOR CURVE.. IOWA 60-R1.5

PROBABLE RETIREMENT YEAR.. 12-2055

NET SALVAGE PERCENT.. -8

2014	91,104.89	23,496	26,589	71,805	27.09	2,651
2015	90,346.67	21,154	23,938	73,636	27.10	2,717
2016	37,157.85	7,773	8,796	31,334	27.06	1,158
	218,609.41	52,423	59,323	176,775		6,526

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAGLE VALLEY (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. -6						
1949	24,812.93	26,302	26,302			
1953	10,656.20	11,296	11,296			
1980	8,275.85	8,772	8,772			
1982	10,693.35	11,335	11,335			
1985	2,030.63	2,152	2,152			
	56,468.96	59,857	59,857			
EAGLE VALLEY CCGT						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -8						
2018	175,190,069.63	27,245,560	30,832,058	158,373,217	26.75	5,920,494
2019	61,006.54	7,682	8,693	57,194	26.53	2,156
2020	838,813.00	79,268	89,703	816,216	26.07	31,309
2021	8,818.08	531	601	8,923	25.38	352
2022	125,802.62	2,840	3,214	132,653	23.42	5,664
	176,224,509.87	27,335,881	30,934,269	159,388,202		5,959,975
PETERSBURG UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -26						
1969	421,279.21	417,430	454,751	76,061	14.53	5,235
1975	13,449.10	12,798	13,942	3,004	15.40	195
1976	81.42	77	84	19	15.61	1
1977	15,605.82	14,582	15,886	3,778	15.85	238
1978	17,167.54	15,882	17,302	4,329	16.11	269
1979	386.97	356	388	100	16.02	6
1985	5,808.99	5,050	5,501	1,818	16.85	108
1986	60,481.43	52,019	56,670	19,537	16.97	1,151
1987	22,185.77	18,953	20,648	7,307	16.86	433
1989	56,241.60	46,771	50,953	19,912	17.26	1,154
1993	21,450.58	16,984	18,502	8,525	17.45	489
1994	9,782.09	7,622	8,303	4,022	17.59	229
1995	66,539.83	51,184	55,760	28,080	17.55	1,600

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -26						
1996	792,301.02	597,881	651,335	346,964	17.75	19,547
2005	3,102.55	1,923	2,095	1,814	18.09	100
2010	109,842.96	56,399	61,441	76,961	18.17	4,236
2013	138,857.97	60,012	65,377	109,584	18.20	6,021
2014	6,066,267.97	2,429,868	2,647,111	4,996,386	18.24	273,925
2018	350,115.35	87,964	95,828	345,317	18.07	19,110
	8,170,948.17	3,893,755	4,241,878	6,053,517		334,047

PETERSBURG UNITS 1 AND 2
 INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
 PROBABLE RETIREMENT YEAR.. 12-2042
 NET SALVAGE PERCENT.. -25

1989	237.21	196	214	83	17.26	5
1996	18,702,432.08	14,001,108	15,252,882	8,125,158	17.75	457,755
2002	48,370.82	32,227	35,108	25,355	17.96	1,412
2003	97,771.00	63,624	69,312	52,901	17.96	2,945
2004	2,373.81	1,504	1,638	1,329	18.00	74
2005	76,520.31	47,041	51,247	44,404	18.09	2,455
2008	284,146.02	157,594	171,684	183,499	18.18	10,093
2009	64,594.26	34,445	37,525	43,218	18.15	2,381
2010	446,397.58	227,384	247,713	310,284	18.17	17,077
2012	94,122.81	42,991	46,835	70,819	18.24	3,883
2013	94,900.34	40,689	44,327	74,299	18.20	4,082
2014	53,780.66	21,371	23,282	43,944	18.24	2,409
2015	38,061.71	13,883	15,124	32,453	18.21	1,782
2016	107,834.75	35,478	38,650	96,144	18.19	5,286
2017	520,489.81	151,332	164,862	485,750	18.14	26,778
2018	1,079,805.45	269,142	293,205	1,056,552	18.07	58,470
2019	110,109.19	22,449	24,456	113,180	17.96	6,302
	21,821,947.81	15,162,458	16,518,063	10,759,372		603,189

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
1977	33,932,919.89	31,455,817	34,268,136	8,148,014	15.85	514,070
1979	53,975.61	49,307	53,715	13,754	16.02	859
1981	17,055.59	15,307	16,676	4,644	16.30	285
1982	14,755.32	13,147	14,322	4,122	16.32	253
1983	14,375.10	12,634	13,764	4,205	16.68	252
1984	409,338.79	356,534	388,410	123,263	16.75	7,359
1985	246,212.10	212,358	231,344	76,421	16.85	4,535
1986	14,420.28	12,304	13,404	4,621	16.97	272
1987	52,572.54	44,555	48,538	17,177	16.86	1,019
1988	80,554.92	67,394	73,419	27,274	17.05	1,600
1989	25,378.87	20,938	22,810	8,914	17.26	516
1990	450,998.43	368,240	401,163	162,585	17.25	9,425
1992	182,830.56	145,670	158,694	69,845	17.35	4,026
1993	610,372.49	479,448	522,313	240,652	17.45	13,791
1994	14,366.21	11,105	12,098	5,860	17.59	333
1995	185,034.36	141,204	153,828	77,465	17.55	4,414
1996	66,278.57	49,618	54,054	28,794	17.75	1,622
1997	20,698.46	15,239	16,601	9,272	17.79	521
1998	3,042,184.00	2,207,865	2,405,260	1,397,470	17.70	78,953
2001	630,377.02	430,311	468,783	319,188	17.87	17,862
2002	2,374.00	1,582	1,723	1,244	17.96	69
2003	310,648.08	202,154	220,228	168,082	17.96	9,359
2004	4,862,197.01	3,080,810	3,356,251	2,721,495	18.00	151,194
2005	36,511.74	22,446	24,453	21,187	18.09	1,171
2006	11,938,425.89	7,115,302	7,751,448	7,171,584	18.10	396,220
2007	66,247.21	38,125	41,534	41,275	18.17	2,272
2008	611,690.72	339,259	369,591	395,023	18.18	21,728
2009	1,304,282.51	695,509	757,691	872,662	18.15	48,081
2010	704,725.77	358,970	391,064	489,843	18.17	26,959
2011	688,192.87	332,397	362,115	498,126	18.26	27,280
2012	1,339,991.09	612,041	666,761	1,008,228	18.24	55,276
2013	402,021.73	172,367	187,778	314,750	18.20	17,294
2014	662,995.91	263,458	287,013	541,732	18.24	29,700
2015	19,553,995.55	7,132,320	7,769,988	16,672,507	18.21	915,569
2016	733,206.87	241,225	262,792	653,717	18.19	35,938
2017	3,124,358.06	908,407	989,623	2,915,824	18.14	160,740
2018	2,557,181.50	637,377	694,362	2,502,115	18.07	138,468

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2019	9,205,408.54	1,876,753	2,044,545	9,462,216	17.96	526,849
2020	2,297,631.30	353,835	385,470	2,486,569	17.78	139,852
2021	1,683,166.02	166,213	181,073	1,922,884	17.48	110,005
	102,149,951.48	60,659,545	66,082,834	61,604,605		3,475,991
PETERSBURG UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
1985	91,138,529.12	78,606,981	85,634,866	28,288,295	16.85	1,678,831
1986	13,524.52	11,540	12,572	4,334	16.97	255
1987	476,354.59	403,711	439,805	155,638	16.86	9,231
1988	2,540.93	2,126	2,316	860	17.05	50
1989	29,335.05	24,201	26,365	10,304	17.26	597
1990	2,737,001.17	2,234,761	2,434,561	986,691	17.25	57,199
1992	9,465.48	7,542	8,216	3,616	17.35	208
1996	23,713.00	17,752	19,339	10,302	17.75	580
2000	26,953.70	18,800	20,481	13,211	17.82	741
2001	9,307,333.80	6,353,419	6,921,449	4,712,719	17.87	263,722
2002	622,230.75	414,561	451,625	326,163	17.96	18,161
2003	9,919.54	6,455	7,032	5,367	17.96	299
2004	380,329.25	240,986	262,531	212,880	18.00	11,827
2005	1,003,912.81	617,155	672,332	582,559	18.09	32,203
2006	450,672.86	268,601	292,615	270,726	18.10	14,957
2007	350,379.34	201,643	219,671	218,303	18.17	12,014
2008	616,004.84	341,652	372,198	397,809	18.18	21,882
2009	37,278.20	19,879	21,656	24,941	18.15	1,374
2010	429,522.73	218,788	238,349	298,555	18.17	16,431
2011	14,942,663.27	7,217,306	7,862,572	10,815,757	18.26	592,320
2012	221,982.65	101,391	110,456	167,022	18.24	9,157
2013	1,584,320.05	679,277	740,008	1,240,392	18.20	68,153
2014	5,220,536.90	2,074,511	2,259,983	4,265,688	18.24	233,864
2015	134,030.22	48,888	53,259	114,279	18.21	6,276
2016	4,353,410.59	1,432,272	1,560,325	3,881,438	18.19	213,383
2017	6,706,593.59	1,949,942	2,124,277	6,258,965	18.14	345,037

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2018	274,386.81	68,391	74,506	268,478	18.07	14,858
2019	7,141,980.69	1,456,071	1,586,252	7,341,224	17.96	408,754
2020	1,403,130.44	216,082	235,401	1,518,512	17.78	85,406
	149,648,036.89	105,254,684	114,665,017	72,395,029		4,117,770

PETERSBURG UNITS 3 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2008	81,946.82	45,450	49,513	52,920	18.18	2,911
2013	6,125.24	2,626	2,861	4,796	18.20	264
2014	39,056.36	15,520	16,908	31,913	18.24	1,750
2015	441,573.27	161,064	175,464	376,503	18.21	20,676
2016	83,203.01	27,374	29,821	74,182	18.19	4,078
2018	125,700.04	31,331	34,132	122,993	18.07	6,806
2019	12,941.02	2,638	2,874	13,302	17.96	741
	790,545.76	286,003	311,573	676,609		37,226

PETERSBURG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
1966	10,500.00	10,455	11,390	1,735	14.43	120
1967	847,400.80	840,622	915,778	143,473	14.43	9,943
1968	609,830.05	602,360	656,214	106,073	14.47	7,331
1969	587,349.23	577,364	628,983	105,203	14.53	7,240
1970	2,131,517.00	2,070,236	2,255,326	409,070	15.07	27,145
1971	586,212.95	566,062	616,671	116,095	15.17	7,653
1972	35,908.12	34,454	37,534	7,351	15.29	481
1973	4,017,214.54	3,827,903	4,170,138	851,380	15.44	55,141
1974	44,520.15	42,105	45,869	9,781	15.60	627
1975	908,886.22	857,989	934,698	201,410	15.40	13,079
1976	1,676,353.31	1,568,648	1,708,894	386,548	15.61	24,763
1977	43,590,120.77	40,408,042	44,020,738	10,466,913	15.85	660,373
1978	3,421,916.06	3,140,463	3,421,237	856,158	16.11	53,145
1979	1,865,083.17	1,703,753	1,856,078	475,276	16.02	29,668

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
1980	75,762.89	68,423	74,540	20,163	16.32	1,235
1981	553,161.91	496,463	540,849	150,603	16.30	9,239
1982	876,016.79	780,531	850,315	244,706	16.32	14,994
1983	261,028.73	229,412	249,923	76,363	16.68	4,578
1984	707,501.36	616,234	671,329	213,048	16.75	12,719
1985	99,271,042.81	85,621,274	93,276,275	30,812,528	16.85	1,828,637
1986	1,497,838.68	1,278,031	1,392,294	480,005	16.97	28,286
1987	1,084,875.55	919,432	1,001,634	354,460	16.86	21,024
1988	935,398.47	782,578	852,545	316,703	17.05	18,575
1989	652,352.68	538,191	586,308	229,133	17.26	13,275
1990	1,956,880.42	1,597,793	1,740,644	705,456	17.25	40,896
1991	1,619,900.69	1,307,665	1,424,577	600,299	17.28	34,740
1992	2,892,885.83	2,304,907	2,510,978	1,105,129	17.35	63,696
1993	1,070,239.08	840,673	915,834	421,965	17.45	24,181
1994	2,114,080.73	1,634,184	1,780,289	862,312	17.59	49,023
1995	825,707.49	630,118	686,454	345,680	17.55	19,697
1996	20,580,885.12	15,407,365	16,784,866	8,941,240	17.75	503,732
1997	588,381.11	433,196	471,926	263,550	17.79	14,815
1998	353,514.91	256,563	279,501	162,393	17.70	9,175
1999	3,748,319.34	2,664,587	2,902,815	1,782,584	17.82	100,033
2000	222,643.52	155,294	169,178	109,126	17.82	6,124
2001	104,857.14	71,578	77,977	53,094	17.87	2,971
2002	132,195.75	88,075	95,949	69,295	17.96	3,858
2003	245,006.77	159,438	173,693	132,566	17.96	7,381
2004	201,085.46	127,413	138,804	112,552	18.00	6,253
2005	752,333.87	462,497	503,847	436,571	18.09	24,133
2006	1,425,080.43	849,348	925,284	856,066	18.10	47,296
2007	672,047.33	386,763	421,342	418,717	18.17	23,044
2008	1,044,337.32	579,216	631,001	674,421	18.18	37,097
2009	1,090,703.66	581,618	633,618	729,762	18.15	40,207
2010	454,649.77	231,587	252,292	316,020	18.17	17,392
2011	1,669,173.00	806,211	878,291	1,208,176	18.26	66,165
2012	231,181.84	105,592	115,032	173,945	18.24	9,536
2013	511,762.78	219,418	239,035	400,668	18.20	22,015
2014	285,094.35	113,289	123,418	232,950	18.24	12,771
2015	919,793.85	335,495	365,490	784,252	18.21	43,067
2016	2,896,307.65	952,885	1,038,078	2,582,307	18.19	141,963
2017	162,748,970.29	47,319,263	51,549,859	151,886,354	18.14	8,373,007
2018	570,442.26	142,183	154,895	558,158	18.07	30,889
2019	4,940,688.88	1,007,283	1,097,340	5,078,522	17.96	282,768

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2020	23,071,914.87	3,553,075	3,870,739	24,969,155	17.78	1,404,339
2021	20,725,967.37	2,046,689	2,229,674	23,677,785	17.48	1,354,564
2022	27,198,102.47	996,131	1,085,190	32,912,438	16.56	1,987,466
	454,112,927.59	235,948,417	257,043,471	310,597,688		17,653,565

PETERSBURG UNIT 2 (TO BE RETIRED)
 INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
 PROBABLE RETIREMENT YEAR.. 5-2023
 NET SALVAGE PERCENT.. 0

1969	10,322,595.58	10,217,305	10,322,596
1971	10,199.75	10,086	10,200
1972	22,180.22	21,954	22,180
1973	23,863.96	23,625	23,864
1974	29,894.05	29,577	29,894
1975	1,044,244.42	1,036,726	1,044,244
1976	79,104.04	78,345	79,104
1977	510.01	506	510
1978	8,295.76	8,233	8,296
1979	11,432.42	11,339	11,432
1981	535.80	529	536
1982	887,249.75	876,780	887,250
1983	52,685.57	52,027	52,686
1985	3,406.68	3,373	3,407
1986	2,385,862.14	2,360,095	2,385,862
1987	16,247.70	16,035	16,248
1988	801,938.71	791,273	801,939
1989	50,797.02	50,198	50,797
1990	9,517.45	9,403	9,517
1992	265,669.74	261,738	265,670
1993	40,093.66	39,504	40,094
1994	6,352,550.64	6,264,250	6,352,551
1995	6,267.27	6,170	6,267
1996	34,972,680.71	34,385,140	34,972,681
2001	347,152.23	340,348	347,152
2002	697,990.18	683,961	697,990
2003	5,104,698.08	4,996,989	5,104,698
2005	69,888.23	68,246	69,888
2006	8,564.43	8,352	8,564

INDIANAPOLIS POWER & LIGHT COMPANY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. 0						
2007	226,740.17	220,709	226,740			
2008	76,352.37	74,176	76,352			
2009	3,403,095.21	3,298,620	3,403,095			
2010	6,275,767.94	6,071,805	6,275,768			
2011	138,601.58	133,723	138,602			
2012	4,613,397.33	4,437,166	4,613,397			
2013	8,654,372.48	8,287,427	8,654,372			
2014	698,040.06	665,093	698,040			
2015	2,504,699.97	2,372,452	2,504,700			
2016	5,798,531.92	5,450,040	5,798,532			
2018	15,003,072.13	13,732,312	15,003,072			
2020	5,196,072.59	4,454,073	5,196,073			
	116,214,859.95	111,849,703	116,214,860			

PETERSBURG UNITS 1 AND 2 (TO BE RETIRED)
 INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
 PROBABLE RETIREMENT YEAR.. 5-2023
 NET SALVAGE PERCENT.. 0

1967	355.73	353	356			
1968	721,245.71	715,404	721,246			
1972	204.12	202	204			
1973	54,721.08	54,174	54,721			
1977	9,284.12	9,209	9,284			
1981	50,850.41	50,225	50,850			
1989	113,056.37	111,722	113,056			
1992	27,646.97	27,238	27,647			
1996	20,351,622.00	20,009,715	20,351,622			
2002	408,883.55	400,665	408,884			
2003	387,045.61	378,879	387,046			
2004	8,394.89	8,215	8,395			
2005	124,921.78	121,986	124,922			
2006	41,386.83	40,360	41,387			
2007	662.55	645	663			
2008	6,390.42	6,208	6,390			
2009	33,825.62	32,787	33,826			
2010	77,190.05	74,681	77,190			
2012	52,350.44	50,351	52,350			
2013	154,658.09	148,101	154,658			

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNITS 1 AND 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. 0						
2014	49,551.26	47,212	49,551			
2015	70,838.57	67,098	70,839			
2017	234,197.53	217,687	234,198			
2018	572,937.09	524,409	572,937			
2021	32,211.16	25,215	32,211			
	23,584,431.95	23,122,741	23,584,432			
PETERSBURG UNIT 3 (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
1977	5,138,265.04	6,097,415	6,474,214			
1982	27,209.28	31,935	34,284			
1983	49,504.54	58,147	62,376			
1984	9,589.61	11,211	12,083			
1985	4,764.88	5,561	6,004			
1990	121,063.48	139,803	152,540			
1993	48,501.81	55,527	61,112			
1994	221,919.68	253,419	279,619			
1997	62,992.81	71,037	79,371			
1998	206,169.04	231,666	259,773			
2000	128,792.92	143,487	162,279			
2002	117,806.14	129,629	148,436			
2003	326,452.28	356,952	411,330			
2004	694,295.99	754,176	874,813			
2005	102,724.14	110,535	129,432			
2006	216,506.94	231,361	272,799			
2007	131,072.30	138,496	165,151			
2008	44,862.43	46,883	56,527			
2009	3,007,196.62	3,104,762	3,789,068			
2010	416,066.51	423,327	524,244			
2011	242,553.77	242,844	305,618			
2012	522,228.71	512,654	658,008			
2013	43,412.46	41,626	54,700			
2015	780,862.19	703,971	944,607	39,280	2.98	13,181
2016	103,463.40	89,404	119,965	10,399	2.98	3,490

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 3 (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
2017	265,706.93	217,279	291,551	43,240	2.97	14,559
2018	1,052,271.33	797,639	1,070,293	255,569	2.98	85,761
2019	9,909,060.01	6,747,119	9,053,459	3,431,957	2.98	1,151,663
	23,995,315.24	21,747,865	26,453,652	3,780,445		1,268,654

PETERSBURG UNIT 4 (TO BE REFUELED)
 INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
 PROBABLE RETIREMENT YEAR.. 12-2025
 NET SALVAGE PERCENT.. -26

1980	17,676.75	20,825	22,273			
1985	7,922,227.48	9,245,335	9,982,007			
1989	41,648.51	48,169	52,477			
1990	226,917.27	262,042	285,916			
1991	37,279.19	42,909	46,972			
1998	9,270.00	10,416	11,680			
2000	121,997.91	135,917	153,717			
2001	3,826,339.53	4,239,753	4,821,188			
2002	5,204,024.86	5,726,290	6,557,071			
2004	5,586.09	6,068	7,038			
2005	207,576.21	223,360	261,546			
2006	83,549.88	89,282	105,273			
2008	322,150.99	336,662	405,910			
2010	320,789.75	326,388	404,195			
2011	3,953,616.45	3,958,345	4,981,557			
2012	123,940.99	121,669	156,166			
2013	87,827.52	84,214	110,663			
2014	321,206.31	299,655	404,720			
2015	1,088,815.25	981,600	1,371,907			
2016	284,606.82	245,931	358,605			
2017	852,104.32	696,800	1,073,651			
2018	148,381.39	112,475	186,961			
2019	233,990.06	159,325	294,827			
2020	84,783.02	48,798	106,826			
	25,526,306.55	27,422,228	32,163,146			

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNITS 3 AND 4 (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
1996	387,561.69	438,714	488,328			
2015	84,702.82	76,362	106,725			
	472,264.51	515,076	595,053			
PETERSBURG COMMON (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
1967	149.18	178	188			
1968	239,985.77	286,749	302,382			
1969	4,719.01	5,631	5,946			
1973	1,191,350.33	1,419,141	1,501,101			
1977	22,651,224.64	26,879,483	28,540,543			
1979	676,221.09	796,826	852,039			
1980	27,917.77	32,890	35,176			
1981	1,742,933.19	2,050,714	2,196,096			
1982	1,021,799.30	1,199,276	1,287,467			
1983	541,478.51	636,005	682,263			
1984	61,002.39	71,314	76,863			
1985	43,240,932.12	50,462,687	54,483,574			
1986	1,848,407.86	2,159,210	2,328,994			
1987	1,481,134.61	1,722,530	1,866,230			
1988	162,281.80	188,362	204,475			
1989	306,068.83	353,985	385,647			
1990	3,126,642.14	3,610,615	3,939,569			
1991	44,372.43	51,073	55,909			
1992	251,834.07	289,388	317,311			
1993	2,079,222.34	2,380,369	2,619,820			
1994	33,192.01	37,903	41,822			
1995	15,695.58	17,838	19,776			
1996	3,440,984.52	3,895,139	4,335,640			
1998	12,287.87	13,807	15,483			
1999	70,756.07	79,194	89,153			
2000	1,983,191.48	2,209,458	2,498,821			
2001	775,776.02	859,594	977,478			
2004	5,564.93	6,045	7,012			
2005	88,304.78	95,019	111,264			
2007	38,787.71	40,984	48,873			

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG COMMON (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
2008	12,268.86	12,821	15,459			
2009	87,042.17	89,866	109,673			
2010	677,098.31	688,914	853,144			
2011	32,058.57	32,097	40,394			
2012	19,271.20	18,918	24,282			
2013	174,732.14	167,544	220,162			
2014	29,456.29	27,480	37,115			
2015	60,209.18	54,280	75,864			
2016	38,345.48	33,135	48,315			
2017	36,857.25	30,140	46,440			
2020	16,557.09	9,530	20,862			
	88,348,114.89	103,016,132	111,318,625			
	1,406,695,067.34	887,139,874	970,909,991	740,149,517		45,074,662
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.4 3.20

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.01 BOILER PLANT EQUIPMENT - MPP

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNIT 5						
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. -34						
2004	2,064,264.92	2,766,115	2,766,115			
2009	23,585.86	23,704	201,236-	232,841	4.50	51,742
	2,087,850.78	2,789,819	2,564,879	232,841		51,742
HARDING STREET STATION UNIT 6						
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. -34						
2004	2,107,770.41	2,824,412	2,824,412			
	2,107,770.41	2,824,412	2,824,412			
HARDING STREET STATION UNITS 5 AND 6						
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. -36						
2014	17,298.06	11,109	10,206	13,319	9.50	1,402
	17,298.06	11,109	10,206	13,319		1,402
HARDING STREET STATION UNIT 7						
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. -31						
2005	38,797,263.09	49,412,512	45,380,361	5,444,054	0.50	5,444,054
2007	21,367,598.99	24,103,808	22,136,893	5,854,661	2.50	2,341,864
2008	2,932,774.38	3,094,909	2,842,359	999,576	3.50	285,593
2009	336,473.79	330,585	303,609	137,172	4.50	30,483
2010	3,246,779.65	2,953,649	2,712,626	1,540,655	5.50	280,119
2011	30,550.71	25,569	23,483	16,539	6.50	2,544
2012	504,911.97	385,835	354,350	307,085	7.50	40,945
2013	672,881.52	465,225	427,262	454,213	8.50	53,437
2014	4,987.99	3,086	2,834	3,700	9.50	389
	67,894,222.09	80,775,178	74,183,776	14,757,655		8,479,428

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.01 BOILER PLANT EQUIPMENT - MPP

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION COMMON						
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. -33						
2004	1,661,077.29	2,209,233	2,209,233			
2005	6,175,477.93	7,985,218	7,223,887	989,498	0.50	989,498
2007	4,195,423.12	4,804,919	4,346,806	1,233,107	2.50	493,243
2011	12,850.29	10,919	9,878	7,213	6.50	1,110
	12,044,828.63	15,010,289	13,789,804	2,229,818		1,483,851
PETERSBURG UNIT 3						
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. -25						
2004	47,973,202.96	59,966,504	59,966,504			
2006	8,763,950.09	10,042,063	6,495,093	4,459,844	1.50	2,973,229
2008	2,414,966.01	2,431,750	1,572,829	1,445,879	3.50	413,108
2009	3,468,753.97	3,251,957	2,103,329	2,232,613	4.50	496,136
2010	402,446.90	349,344	225,952	277,107	5.50	50,383
2011	196,569.80	156,983	101,535	144,177	6.50	22,181
2012	468,843.47	341,863	221,113	364,941	7.50	48,659
2015	2,556,423.44	1,331,481	861,187	2,334,342	10.50	222,318
2018	86,587.40	27,059	17,501	90,733	13.50	6,721
	66,331,744.04	77,899,004	71,565,043	11,349,637		4,232,735
PETERSBURG UNIT 4						
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. -25						
2011	34,176,761.28	27,293,989	25,074,718	17,646,234	6.50	2,714,805
2014	461,390.05	272,347	250,202	326,535	9.50	34,372
	34,638,151.33	27,566,336	25,324,920	17,972,769		2,749,177
PETERSBURG COMMON						
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. -25						
2004	26,331,005.10	32,913,756	32,913,756			
2006	1,510,165.32	1,730,404	640,649-	2,528,356	1.50	1,685,571
2009	58,081.54	54,451	20,159-	92,761	4.50	20,614
2010	20,829.97	18,081	6,694-	32,732	5.50	5,951

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.01 BOILER PLANT EQUIPMENT - MPP

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG COMMON						
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. -25						
2011	214,233.24	171,089	63,342-	331,134	6.50	50,944
2012	85,602.22	62,418	23,109-	130,112	7.50	17,348
2020	229,698.76	39,879	14,764-	301,888	15.50	19,477
	28,449,616.15	34,990,078	32,145,038	3,416,982		1,799,905
PETERSBURG UNIT 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. 0						
2003	862,685.87	862,686	862,686			
2004	22,399,349.33	22,399,349	22,399,349			
2007	37,361.97	36,384	67,342-	104,704	0.42	104,704
2009	239,377.33	232,210	429,792-	669,169	0.42	669,169
2010	428,152.89	414,341	766,894-	1,195,047	0.42	1,195,047
	23,966,927.39	23,944,970	21,998,007	1,968,920		1,968,920
PETERSBURG UNIT 3 (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
2006	7,450,862.51	8,605,777	7,906,042	1,482,045	1.50	988,030
2014	297,590.23	277,147	254,612	120,351	3.00	40,117
2015	225,844.74	203,261	186,734	97,831	3.00	32,610
	7,974,297.48	9,086,185	8,347,388	1,700,227		1,060,757
PETERSBURG UNIT 4 (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
2011	64,787,570.92	64,742,608	59,478,392	22,153,947	3.00	7,384,649
	64,787,570.92	64,742,608	59,478,392	22,153,947		7,384,649

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.01 BOILER PLANT EQUIPMENT - MPP

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG COMMON (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
2003	187,477.57	236,222	236,222			
2004	42,686.74	53,785	53,785			
	230,164.31	290,007	290,007			
	310,530,441.59	339,929,995	312,521,872	75,796,115		29,212,566
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 9.41

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.02 BOILER PLANT EQUIPMENT - MATS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -33						
2015	9.50	5	3	10	10.58	1
	9.50	5	3	10		1
PETERSBURG UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2016	125,397,447.98	41,255,760	21,299,105	135,447,705	18.19	7,446,273
2018	924,040.74	230,317	118,906	1,036,145	18.07	57,341
2020	1,014,757.06	156,273	80,679	1,187,767	17.78	66,804
	127,336,245.78	41,642,350	21,498,690	137,671,617		7,570,418
PETERSBURG UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2017	64,895.94	18,868	9,741	71,379	18.14	3,935
2018	109,540.13	27,303	14,096	122,829	18.07	6,797
	174,436.07	46,171	23,837	194,208		10,732
PETERSBURG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2017	11,054.89	3,214	1,659	12,160	18.14	670
	11,054.89	3,214	1,659	12,160		670

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.02 BOILER PLANT EQUIPMENT - MATS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. 0						
2013	26,377,442.78	25,259,039	13,040,480	13,336,962	0.42	13,336,962
2015	179,398,147.01	169,925,925	87,727,633	91,670,514	0.42	91,670,514
2018	1,139,500.32	1,042,985	538,462	601,039	0.42	601,039
2020	122,756.06	105,226	54,325	68,431	0.42	68,431
	207,037,846.17	196,333,175	101,360,900	105,676,946		105,676,946
PETERSBURG UNIT 3 (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
2015	20,848,262.69	18,795,334	9,703,464	16,565,347	2.98	5,558,841
	20,848,262.69	18,795,334	9,703,464	16,565,347		5,558,841
PETERSBURG UNIT 4 (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
2014	23,437,981.03	21,865,386	11,288,440	18,243,416	2.98	6,121,952
	23,437,981.03	21,865,386	11,288,440	18,243,416		6,121,952
	378,845,836.13	278,685,635	143,876,993	278,363,704		124,939,560
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.2 32.98

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.30 ASH AND COAL HANDLING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -34						
1958	39,325.84	48,265	27,628	25,069	5.92	4,235
	39,325.84	48,265	27,628	25,069		4,235
HARDING STREET STATION UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -34						
1961	46,429.87	56,629	32,416	29,800	6.07	4,909
2015	12,793.37	8,434	4,828	12,315	7.74	1,591
	59,223.24	65,063	37,244	42,115		6,500
HARDING STREET STATION UNITS 5 AND 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -36						
2013	24,773.30	18,564	10,627	23,065	7.74	2,980
	24,773.30	18,564	10,627	23,065		2,980
HARDING STREET STATION UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -31						
1969	940.62	1,068	611	621	8.23	75
1973	269,698.64	300,804	172,189	181,117	8.64	20,963
1992	17,067.00	16,844	9,642	12,716	9.98	1,274
1993	189,101.79	184,901	105,842	141,881	10.02	14,160
2010	91,165.18	65,087	37,258	82,169	10.44	7,871
	567,973.23	568,704	325,542	418,503		44,343

INDIANAPOLIS POWER & LIGHT COMPANY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -33						
1932	153.60	198	113	91	2.95	31
1940	445.69	562	322	271	4.45	61
1944	383.59	477	273	237	5.53	43
1945	314.68	389	223	196	5.83	34
1946	147.46	183	105	91	5.47	17
1947	823.29	1,017	582	513	5.80	88
1948	10,708.15	13,157	7,531	6,710	6.15	1,091
1950	144.39	177	101	91	6.24	15
1952	71.64	87	50	45	6.42	7
1953	1,918.80	2,323	1,330	1,222	6.84	179
1954	22,741.91	27,555	15,773	14,473	6.69	2,163
1958	663.40	791	453	430	7.44	58
1959	2,477.94	2,951	1,689	1,606	7.42	216
1961	81,119.63	96,216	55,077	52,812	7.46	7,079
1969	35,669.77	41,117	23,537	23,904	8.23	2,904
1970	9,654.99	11,056	6,329	6,512	8.48	768
1971	74,460.59	84,663	48,463	50,569	8.74	5,786
1973	443,155.30	501,812	287,251	302,145	8.64	34,970
1974	215,790.85	242,201	138,643	148,359	8.97	16,539
1975	1,617.86	1,809	1,036	1,116	8.99	124
1976	711.61	792	453	493	9.06	54
1977	189,062.48	209,360	119,844	131,610	9.15	14,384
1981	416,684.89	453,106	259,371	294,820	9.26	31,838
1984	8,402.16	8,949	5,123	6,052	9.58	632
1985	5,900.37	6,239	3,571	4,276	9.67	442
1989	51,642.16	53,148	30,423	38,261	9.79	3,908
1991	6,111.45	6,171	3,532	4,596	9.99	460
1994	30,059.79	29,513	16,894	23,085	10.11	2,283
1995	9,354.92	9,101	5,210	7,232	10.09	717
1999	26,251.47	24,370	13,950	20,964	10.17	2,061
2002	22,409.28	19,856	11,366	18,438	10.27	1,795
2003	35,482.26	30,825	17,645	29,546	10.35	2,855
2004	37,041.84	31,629	18,105	31,160	10.32	3,019
2005	54,098.67	45,200	25,874	46,077	10.36	4,448
2006	58,884.48	48,071	27,517	50,799	10.38	4,894
2007	86,810.30	69,078	39,542	75,916	10.41	7,293
2008	156,485.59	121,317	69,445	138,681	10.38	13,360
2009	73,726.39	55,333	31,674	66,382	10.42	6,371
2010	77,671.04	56,300	32,228	71,075	10.44	6,808
2011	94,146.58	65,663	37,587	87,628	10.43	8,402
2012	672,591.69	447,989	256,442	638,105	10.47	60,946

INDIANAPOLIS POWER & LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -33						
2013	22,024.59	13,943	7,981	21,311	10.46	2,037
2015	857,565.04	476,527	272,777	867,784	10.45	83,042
2016	156,334.51	79,739	45,645	162,280	10.45	15,529
	4,051,917.09	3,390,960	1,941,081	3,447,969		349,751
EAGLE VALLEY (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. -6						
1949	20,941.52	22,198	22,198			
1956	22,734.71	24,099	24,099			
2012	456,005.59	483,366	483,366			
	499,681.82	529,663	529,663			
PETERSBURG UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2008	22,239.28	12,576	7,181	20,618	17.55	1,175
2009	55,912.48	30,381	17,349	52,542	17.56	2,992
2011	3,577.57	1,764	1,007	3,465	17.66	196
2015	280,857.61	104,549	59,702	291,370	17.69	16,471
	362,586.94	149,270	85,240	367,994		20,834
PETERSBURG UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2014	243,727.33	98,923	56,489	248,170	17.68	14,037
2015	22,000.00	8,190	4,677	22,823	17.69	1,290
2019	812,151.92	169,537	96,813	918,377	17.46	52,599
	1,077,879.25	276,650	157,979	1,189,370		67,926

INDIANAPOLIS POWER & LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNITS 3 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2011	26,400.01	13,015	7,432	25,568	17.66	1,448
	26,400.01	13,015	7,432	25,568		1,448
PETERSBURG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2015	116,126.88	43,228	24,685	120,473	17.69	6,810
2019	31,385.89	6,552	3,741	35,491	17.46	2,033
2020	271,246.85	42,789	24,434	314,624	17.30	18,186
	418,759.62	92,569	52,861	470,589		27,029
PETERSBURG UNIT 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. 0						
1969	2,438,709.19	2,413,834	1,378,405	1,060,304	0.55	1,060,304
1971	20,396.42	20,168	11,517	8,880	0.58	8,880
1982	354,856.27	350,669	200,247	154,609	0.48	154,609
1986	21,282.89	21,053	12,022	9,261	0.40	9,261
1988	197,079.91	194,459	111,045	86,035	0.47	86,035
2002	67,408.84	66,054	37,720	29,689	0.42	29,689
2007	54,225.29	52,783	30,141	24,084	0.42	24,084
2009	117,736.10	114,122	65,169	52,567	0.43	52,567
2010	55,524.79	53,720	30,676	24,848	0.42	24,848
2012	223,820.15	215,270	122,929	100,892	0.42	100,892
2013	529,425.74	506,978	289,507	239,919	0.42	239,919
2014	2,821,518.66	2,688,343	1,535,162	1,286,357	0.42	1,286,357
2015	8,388,089.64	7,945,199	4,537,058	3,851,032	0.42	3,851,032
2016	787,817.83	740,470	422,841	364,977	0.42	364,977
2017	45,734.17	42,510	24,275	21,459	0.42	21,459
2018	477,174.12	436,757	249,407	227,767	0.42	227,767
2020	62,117.76	53,247	30,406	31,711	0.42	31,711
	16,662,917.77	15,915,636	9,088,528	7,574,390		7,574,391

INDIANAPOLIS POWER & LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNITS 1 AND 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. 0						
2007	1,365,701.58	1,329,374	759,131	606,571	0.42	606,571
2011	52,031.54	50,200	28,666	23,365	0.42	23,365
2013	23,444.33	22,450	12,820	10,624	0.42	10,624
	1,441,177.45	1,402,024	800,617	640,560		640,560
PETERSBURG UNIT 3 (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
1977	7,866,504.27	9,334,929	5,330,655	4,581,140	2.81	1,630,299
1983	713.12	838	479	420	2.87	146
1984	682,655.97	801,399	457,634	402,512	2.82	142,735
1989	52,354.13	60,768	34,701	31,265	2.87	10,894
1992	43,769.72	50,297	28,722	26,428	2.94	8,989
1996	52,732.07	59,865	34,186	32,257	2.91	11,085
2002	47,242.20	51,983	29,685	29,841	2.97	10,047
2005	45,471.45	49,032	27,999	29,295	2.95	9,931
2006	404,971.68	432,755	247,122	263,142	2.96	88,899
2008	46,957.36	49,155	28,070	31,097	2.95	10,541
2010	319,158.58	324,728	185,434	216,706	2.98	72,720
2011	1,168.97	1,170	668	805	2.97	271
2012	209,356.78	205,518	117,360	146,430	2.98	49,138
2013	79,927.01	76,729	43,816	56,892	2.97	19,156
2014	531,866.61	496,717	283,647	386,505	2.97	130,136
2015	2,259,605.34	2,039,095	1,164,413	1,682,690	2.97	566,562
2016	6,378,533.17	5,516,564	3,150,201	4,886,751	2.97	1,645,371
2017	4,554,012.90	3,723,999	2,126,567	3,611,489	2.97	1,215,990
2018	301,624.44	228,826	130,670	249,377	2.97	83,965
2020	6,138.34	3,535	2,019	5,716	2.97	1,925
	23,884,764.11	23,507,902	13,424,046	16,670,757		5,708,800

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 4 (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
1985	2,188,817.88	2,554,377	1,458,662	1,299,249	2.99	434,531
1986	18,248,287.97	21,316,665	12,172,753	10,820,090	2.87	3,770,066
1989	89,606.47	104,007	59,393	53,512	2.87	18,645
1994	11,999.21	13,702	7,824	7,295	2.95	2,473
1996	51,168.61	58,090	33,172	31,301	2.91	10,756
2001	1,455,050.08	1,612,260	920,671	912,692	2.95	309,387
2002	705,527.85	776,333	443,320	445,645	2.97	150,049
2004	27,834.95	30,236	17,266	17,806	2.96	6,016
2005	69,564.80	75,012	42,835	44,816	2.95	15,192
2007	43,597.91	46,150	26,354	28,580	2.95	9,688
2008	201,302.35	210,725	120,333	133,308	2.95	45,189
2009	6,636.82	6,852	3,913	4,450	2.98	1,493
2010	28,810.48	29,313	16,739	19,562	2.98	6,564
2012	41,491.47	40,731	23,259	29,020	2.98	9,738
2013	37,713.02	36,204	20,674	26,844	2.97	9,038
2014	1,709,714.90	1,596,723	911,799	1,242,442	2.97	418,331
2015	164,336.12	148,299	84,685	122,378	2.97	41,205
2016	185,899.78	160,778	91,811	142,422	2.97	47,954
2017	3,429,588.17	2,804,511	1,601,499	2,719,782	2.97	915,752
2019	134,412.70	91,590	52,302	117,058	2.97	39,413
2021	873.57	370	211	889	2.96	300
	28,832,235.11	31,712,928	18,109,476	18,219,140		6,261,780

PETERSBURG UNITS 3 AND 4 (TO BE REFUELED)
 INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
 PROBABLE RETIREMENT YEAR.. 12-2025
 NET SALVAGE PERCENT.. -26

2011	55,347.01	55,413	31,643	38,094	2.97	12,826
2013	29,879.68	28,684	16,380	21,269	2.97	7,161
	85,226.69	84,097	48,023	59,363		19,987

INDIANAPOLIS POWER & LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG COMMON (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
1967	1,234,473.93	1,484,820	847,898	707,540	2.64	268,008
1968	42,430.68	50,993	29,119	24,343	2.64	9,221
1969	63,793.50	76,546	43,711	36,669	2.68	13,682
1971	33,991.71	40,585	23,176	19,654	2.85	6,896
1972	29,538.45	35,149	20,072	17,147	2.97	5,773
1973	201,338.46	239,835	136,956	116,730	2.86	40,815
1975	14,599.68	17,388	9,929	8,466	2.75	3,079
1977	7,608,735.80	9,029,043	5,155,981	4,431,027	2.81	1,576,878
1978	31,044.92	36,730	20,974	18,142	2.89	6,278
1979	278,627.68	329,866	188,368	162,703	2.80	58,108
1981	425,687.30	500,859	286,013	250,353	2.94	85,154
1982	1,221,080.51	1,433,170	818,403	720,158	2.98	241,664
1983	10,732.17	12,606	7,199	6,324	2.87	2,203
1984	277,166.77	325,378	185,805	163,425	2.82	57,952
1985	4,245,690.58	4,954,772	2,829,393	2,520,177	2.99	842,869
1986	7,637,163.39	8,921,322	5,094,467	4,528,359	2.87	1,577,825
1987	252,163.37	293,261	167,465	150,261	2.96	50,764
1988	142,780.03	165,726	94,637	85,266	2.95	28,904
1989	11,361.02	13,187	7,530	6,785	2.87	2,364
1990	133,398.96	154,048	87,968	80,115	2.96	27,066
1991	52,555.32	60,492	34,544	31,676	2.98	10,630
1992	169,618.80	194,912	111,303	102,416	2.94	34,835
1993	2,602,388.35	2,979,308	1,701,316	1,577,693	2.97	531,210
1994	832.65	951	543	506	2.95	172
1995	271,557.67	308,631	176,242	165,921	2.99	55,492
1996	31,250.41	35,477	20,259	19,117	2.91	6,569
2001	2,112,839.66	2,341,119	1,336,882	1,325,296	2.95	449,253
2002	4,081,832.66	4,491,477	2,564,831	2,578,278	2.97	868,107
2003	23,452.07	25,643	14,643	14,906	2.97	5,019
2004	1,746,562.75	1,897,197	1,083,383	1,117,286	2.96	377,461
2005	156,061.64	168,283	96,097	100,541	2.95	34,082
2006	1,417,345.37	1,514,584	864,894	920,961	2.96	311,135
2007	2,280,282.09	2,413,738	1,378,351	1,494,805	2.95	506,714
2008	2,015,171.86	2,109,498	1,204,616	1,334,500	2.95	452,373
2009	4,170,982.59	4,306,306	2,459,090	2,796,348	2.98	938,372
2010	909,346.25	925,214	528,338	617,438	2.98	207,194
2011	467,070.45	467,629	267,037	321,472	2.97	108,240
2012	2,254,775.75	2,213,437	1,263,970	1,577,048	2.98	529,211
2013	658,414.18	632,074	360,942	468,660	2.97	157,798
2014	9,843,919.99	9,193,355	5,249,810	7,153,529	2.97	2,408,596
2015	2,332,406.00	2,104,791	1,201,928	1,736,903	2.97	584,816

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ACCOUNT 312.30 ASH AND COAL HANDLING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG COMMON (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
2016	3,104,967.33	2,685,374	1,533,467	2,378,792	2.97	800,940
2017	23,440,337.16	19,168,101	10,945,828	18,588,996	2.97	6,258,921
2018	2,033,393.83	1,542,626	880,907	1,681,169	2.97	566,050
2019	238,221.84	162,326	92,695	207,464	2.97	69,853
2020	675,570.58	389,007	222,140	629,079	2.97	211,811
	90,986,956.16	90,446,834	51,649,119	62,994,446		21,390,357
	169,021,797.63	168,222,144	96,295,106	112,168,898		42,120,921
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.7 24.92

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.31 ASH AND COAL HANDLING EQUIPMENT - MPP

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNIT 7						
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. -31						
2005	96,529.22	122,940	126,453			
	96,529.22	122,940	126,453			
HARDING STREET STATION COMMON						
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. -33						
2007	133,130.17	152,471	177,063			
	133,130.17	152,471	177,063			
	229,659.39	275,411	303,516			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.32 ASH AND COAL HANDLING EQUIPMENT - MATS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. 0						
2015	342,124.29	324,060	71,536	270,588	0.42	270,588
	342,124.29	324,060	71,536	270,588		270,588
PETERSBURG UNIT 3 (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
2016	412,953.80	357,149	78,840	441,482	2.97	148,647
	412,953.80	357,149	78,840	441,482		148,647
	755,078.09	681,209	150,376	712,070		419,235
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.7 55.52

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 312.40 RAILROAD TRACK SYSTEM/CARS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAGLE VALLEY (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 25-S1						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. -6						
1993	132,036.64	139,959	139,959			
	132,036.64	139,959	139,959			
PETERSBURG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 25-S1						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2020	272,620.05	48,458	4,469	336,306	15.08	22,301
	272,620.05	48,458	4,469	336,306		22,301
PETERSBURG COMMON (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 25-S1						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
1994	57,344.62	66,308	6,115	66,139	2.56	25,836
	57,344.62	66,308	6,115	66,139		25,836
	462,001.31	254,725	150,543	402,445		48,137
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.4	10.42

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -34						
1958	4,076,414.61	4,932,543	4,223,769	1,238,626	6.93	178,734
1963	8,680.33	10,381	8,889	2,742	7.17	382
1968	319.13	378	324	104	7.23	14
1972	5,806.31	6,797	5,820	1,960	7.31	268
1974	5,453.23	6,344	5,432	1,875	7.36	255
1977	3,234.59	3,728	3,192	1,142	7.41	154
1979	2,628.60	3,003	2,571	951	7.52	126
1981	37,863.01	42,953	36,781	13,955	7.52	1,856
1985	7,159.28	7,987	6,839	2,754	7.55	365
1990	17,170.55	18,619	15,944	7,065	7.66	922
1992	1,107,133.87	1,185,512	1,015,162	468,398	7.67	61,069
1996	19,037.29	19,740	16,903	8,606	7.75	1,110
2001	731,079.93	720,335	616,828	362,819	7.74	46,876
2002	175,989.17	171,139	146,547	89,278	7.75	11,520
2004	68,999.49	65,165	55,801	36,658	7.75	4,730
2006	100,970.52	91,977	78,761	56,540	7.77	7,277
2007	239,912.52	214,268	183,479	138,004	7.76	17,784
2008	62,533.63	54,551	46,712	37,083	7.77	4,773
2010	62,001.99	51,196	43,839	39,243	7.78	5,044
2011	331,171.06	264,353	226,367	217,402	7.81	27,836
2014	223,838.46	156,541	134,047	165,896	7.79	21,296
2015	45,551.80	29,940	25,638	35,402	7.79	4,545
2016	1,916,498.87	1,168,489	1,000,585	1,567,524	7.79	201,223
2017	216,151.68	119,796	102,582	187,061	7.80	23,982
2018	246,864.48	121,171	103,760	227,039	7.79	29,145
	9,712,464.40	9,466,906	8,106,574	4,908,128		651,286

HARDING STREET STATION UNIT 6
 INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
 PROBABLE RETIREMENT YEAR.. 12-2030
 NET SALVAGE PERCENT.. -34

1961	3,460,815.56	4,164,005	3,565,665	1,071,827	6.99	153,337
1963	6,021.31	7,201	6,166	1,902	7.17	265
1968	882.46	1,044	894	289	7.23	40
1971	579.60	680	582	194	7.32	27
1973	5,685.59	6,637	5,683	1,935	7.32	264
1975	666.48	772	661	232	7.45	31
1976	18,336.44	21,251	18,197	6,373	7.26	878

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -34						
1980	6,273.44	7,145	6,118	2,288	7.50	305
1984	62,662.25	70,146	60,066	23,901	7.59	3,149
1985	7,159.27	7,987	6,839	2,754	7.55	365
1989	176,182.68	192,173	164,559	71,526	7.65	9,350
1994	311,950.32	328,809	281,561	136,452	7.73	17,652
1995	13,545.00	14,175	12,138	6,012	7.71	780
1996	6,480.59	6,720	5,754	2,930	7.75	378
2001	1,925,584.06	1,897,282	1,624,655	955,627	7.74	123,466
2002	290,506.05	282,499	241,906	147,372	7.75	19,016
2004	50,727.52	47,909	41,025	26,950	7.75	3,477
2009	71,529.71	60,817	52,078	43,772	7.78	5,626
2010	472,223.62	389,919	333,890	298,889	7.78	38,418
2012	8,994.34	6,923	5,928	6,124	7.78	787
2013	74,514.71	54,827	46,949	52,901	7.80	6,782
2015	389,670.16	256,119	219,316	302,842	7.79	38,876
2017	5,552.03	3,077	2,635	4,805	7.80	616
2018	226,582.01	111,216	95,235	208,385	7.79	26,750
	7,593,125.20	7,939,333	6,798,504	3,376,284		450,635

HARDING STREET STATION UNITS 5 AND 6
 INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
 PROBABLE RETIREMENT YEAR.. 12-2030
 NET SALVAGE PERCENT.. -36

2013	70,911.41	52,955	45,346	51,094	7.80	6,551
2015	47,646.04	31,784	27,217	37,582	7.79	4,824
2016	328,425.22	203,230	174,027	272,631	7.79	34,998
2018	296,639.21	147,776	126,541	276,888	7.79	35,544
	743,621.88	435,745	373,131	638,195		81,917

HARDING STREET STATION UNIT 7
 INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
 PROBABLE RETIREMENT YEAR.. 12-2033
 NET SALVAGE PERCENT.. -31

1973	11,718,982.22	12,843,372	10,997,865	4,354,002	9.67	450,259
1974	8,363.58	9,140	7,827	3,130	9.64	325
1975	2,496.91	2,719	2,328	943	9.65	98

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -31						
1976	1,254.69	1,360	1,165	479	9.68	49
1978	69,875.10	74,950	64,180	27,356	9.85	2,777
1979	32,481.51	34,611	29,638	12,913	9.98	1,294
1982	7,125.97	7,486	6,410	2,925	10.01	292
1983	118,841.92	124,219	106,370	49,313	10.00	4,931
1985	5,347.61	5,517	4,724	2,281	10.12	225
1986	6,084.98	6,226	5,331	2,640	10.23	258
1990	129,600.01	129,115	110,562	59,214	10.24	5,783
1991	3,550.94	3,502	2,999	1,653	10.34	160
1992	1,440.54	1,410	1,207	680	10.32	66
1993	1,234,161.15	1,197,043	1,025,036	591,715	10.34	57,226
1994	86,126.31	82,633	70,759	42,066	10.41	4,041
2000	15,149,077.67	13,530,520	11,586,274	8,259,018	10.50	786,573
2002	500,174.44	433,892	371,545	283,684	10.46	27,121
2005	37,459.63	30,660	26,254	22,818	10.51	2,171
2007	239,865.90	187,026	160,152	154,073	10.54	14,618
2008	100,558.41	76,220	65,268	66,464	10.56	6,294
2009	9,492.72	6,984	5,980	6,455	10.54	612
2010	1,254,501.58	891,543	763,434	879,963	10.54	83,488
2011	347,856.87	237,416	203,301	252,392	10.57	23,878
2012	4,896,538.66	3,199,535	2,739,783	3,674,683	10.55	348,311
2013	26,834.23	16,631	14,241	20,912	10.58	1,977
2014	276,833.80	161,525	138,315	224,337	10.58	21,204
2015	73,296.93	39,829	34,106	61,913	10.58	5,852
2016	1,162,616.85	580,121	496,761	1,026,267	10.56	97,184
2017	811,603.12	364,252	311,911	751,289	10.55	71,212
2018	887,637.30	347,911	297,918	864,886	10.54	82,057
2019	2,004,989.12	656,371	562,055	2,064,481	10.51	196,430
	41,205,070.67	35,283,739	30,213,700	23,764,943		2,296,766

HARDING STREET STATION COMMON
 INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
 PROBABLE RETIREMENT YEAR.. 12-2033
 NET SALVAGE PERCENT.. -33

1932	143,318.97	177,691	152,158	38,456	6.58	5,844
1939	154.96	189	162	44	7.41	6
1941	483.48	587	503	140	7.79	18
1942	74,676.75	91,146	78,049	21,271	7.22	2,946

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -33						
1943	2,958.60	3,597	3,080	855	7.46	115
1944	621.46	753	645	182	7.71	24
1945	858.92	1,036	887	255	7.97	32
1946	41,335.04	49,626	42,495	12,481	8.25	1,513
1947	1,866.93	2,250	1,927	556	7.83	71
1948	1,492.76	1,790	1,533	453	8.15	56
1949	9,504.75	11,335	9,706	2,935	8.47	347
1950	12,537.28	14,990	12,836	3,839	8.15	471
1953	5,094.89	6,028	5,162	1,614	8.62	187
1955	3,608.95	4,244	3,634	1,166	8.84	132
1956	2,611.98	3,072	2,631	843	8.69	97
1957	25.71	30	26	9	8.58	1
1958	326,892.13	381,377	326,576	108,191	9.03	11,981
1960	2,628.22	3,059	2,619	876	8.93	98
1961	197,823.70	229,770	196,754	66,352	8.92	7,439
1962	4,159.19	4,819	4,127	1,405	8.94	157
1963	547.28	632	541	187	8.99	21
1964	257,573.58	296,600	253,981	88,592	9.07	9,768
1968	196,916.12	222,666	190,670	71,228	9.60	7,420
1970	679,392.88	763,716	653,975	249,617	9.61	25,975
1971	10,828.05	12,163	10,415	3,986	9.48	420
1972	17,058.51	19,019	16,286	6,402	9.74	657
1973	2,501,604.26	2,783,480	2,383,512	943,621	9.67	97,582
1974	27,772.26	30,813	26,385	10,552	9.64	1,095
1975	70,460.61	77,894	66,701	27,011	9.65	2,799
1976	86,560.10	95,289	81,597	33,528	9.68	3,464
1977	18,854.24	20,653	17,685	7,391	9.75	758
1978	122,675.48	133,594	114,397	48,761	9.85	4,950
1979	1,160.68	1,256	1,076	468	9.98	47
1980	57,339.34	61,909	53,013	23,248	9.85	2,360
1982	23,712.13	25,290	21,656	9,881	10.01	987
1984	16,443.67	17,345	14,853	7,017	10.04	699
1985	18,225.30	19,089	16,346	7,894	10.12	780
1987	34,078.19	35,235	30,172	15,152	10.16	1,491
1989	17,970.29	18,336	15,701	8,199	10.17	806
1990	239,823.70	242,573	207,717	111,249	10.24	10,864
1991	16,170.44	16,190	13,864	7,643	10.34	739
1992	18,154.95	18,042	15,449	8,697	10.32	843
1993	39,152.42	38,555	33,015	19,058	10.34	1,843
1994	887,525.02	864,531	740,304	440,105	10.41	42,277
1995	6,622.13	6,394	5,475	3,332	10.38	321

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -33						
1996	59,973.75	57,287	49,055	30,710	10.40	2,953
2003	30,053.00	25,957	22,227	17,743	10.53	1,685
2007	65,907.85	52,174	44,677	42,980	10.54	4,078
2008	13,473.41	10,368	8,878	9,041	10.56	856
2009	50,374.59	37,626	32,219	34,779	10.54	3,300
2010	822.70	594	509	586	10.54	56
2011	752,098.46	521,152	446,266	554,025	10.57	52,415
2012	11,725.74	7,779	6,661	8,934	10.55	847
2014	185,202.90	109,711	93,946	152,374	10.58	14,402
2016	3,574.18	1,811	1,551	3,203	10.56	303
2020	274,398.42	70,362	60,251	304,698	10.47	29,102
	7,646,881.30	7,703,474	6,596,536	3,573,816		360,498

EAGLE VALLEY (TO BE RETIRED)
 INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
 PROBABLE RETIREMENT YEAR.. 12-2016
 NET SALVAGE PERCENT.. -6

1953	60,428.47	64,054	64,054			
	60,428.47	64,054	64,054			

EAGLE VALLEY CCGT
 INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
 PROBABLE RETIREMENT YEAR.. 12-2055
 NET SALVAGE PERCENT.. -8

2018	93,641,560.02	14,563,135	12,469,734	88,663,151	26.75	3,314,510
2019	41,601.78	5,239	4,486	40,444	26.53	1,524
2020	156,021.15	14,744	12,625	155,878	26.07	5,979
2022	1,439,651.18	32,496	27,825	1,526,998	23.42	65,201
	95,278,834.13	14,615,614	12,514,669	90,386,472		3,387,214

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -26						
1969	37,801.59	37,456	32,072	15,558	14.53	1,071
1978	66,881.71	61,872	52,978	31,293	16.11	1,942
1982	7,103.77	6,380	5,463	3,488	16.32	214
1986	73,298.35	63,042	53,980	38,376	16.97	2,261
2002	53,140.08	35,688	30,558	36,399	17.96	2,027
2013	163,776.12	70,781	60,606	145,751	18.20	8,008
2015	183,612.56	67,508	57,804	173,548	18.21	9,530
	585,614.18	342,727	293,461	444,413		25,053
PETERSBURG UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
1977	17,699,469.59	16,407,408	14,048,898	8,075,439	15.85	509,491
1981	13,213.72	11,859	10,154	6,363	16.30	390
1984	18,889.21	16,453	14,088	9,524	16.75	569
1985	21,639.57	18,664	15,981	11,068	16.85	657
1986	1,710.30	1,459	1,249	889	16.97	52
1990	1,055,748.28	862,018	738,106	581,580	17.25	33,715
1992	11,619.74	9,258	7,927	6,597	17.35	380
1993	8,256.23	6,485	5,553	4,767	17.45	273
1998	220,838.39	160,273	137,234	138,814	17.70	7,843
2000	30,445.55	21,236	18,183	19,874	17.82	1,115
2002	26,420.69	17,603	15,073	17,953	17.96	1,000
2006	24,734,443.11	14,741,728	12,622,654	18,295,400	18.10	1,010,796
2009	38,704.63	20,639	17,672	30,709	18.15	1,692
2012	212,946.48	97,263	83,282	182,901	18.24	10,027
2013	19,138.76	8,206	7,026	16,897	18.20	928
2014	722,153.18	286,966	245,716	656,976	18.24	36,018
2015	3,714,382.29	1,354,821	1,160,070	3,482,908	18.21	191,263
2016	741,489.16	243,950	208,883	717,978	18.19	39,471
2017	36,525.41	10,620	9,093	36,563	18.14	2,016
2018	323,491.08	80,630	69,040	335,324	18.07	18,557
2019	72,881.46	14,859	12,723	78,379	17.96	4,364
2021	1,671,611.69	165,072	141,343	1,948,171	17.48	111,451
	51,396,018.52	34,557,470	29,589,950	34,655,073		1,982,068

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
1977	4,382.50	4,063	3,479	1,999	15.85	126
1985	42,210,246.89	36,406,338	31,173,049	21,589,759	16.85	1,281,291
1987	10,597.74	8,982	7,691	5,556	16.86	330
1988	19,559.84	16,364	14,012	10,438	17.05	612
1990	3,723.67	3,040	2,603	2,052	17.25	119
1993	1,112,016.37	873,489	747,928	642,093	17.45	36,796
1994	15,315.08	11,839	10,137	9,007	17.59	512
2001	17,977,269.32	12,271,733	10,507,713	11,963,874	17.87	669,495
2002	209,712.18	139,721	119,637	142,504	17.96	7,935
2009	25,435.65	13,564	11,614	20,180	18.15	1,112
2010	351,092.18	178,838	153,131	285,735	18.17	15,726
2011	9,257,154.51	4,471,206	3,828,485	7,742,958	18.26	424,039
2013	166,499.74	71,387	61,125	146,999	18.20	8,077
2014	191,864.89	76,242	65,282	174,549	18.24	9,570
2015	48,671.79	17,753	15,201	45,639	18.21	2,506
2016	839,394.79	276,161	236,464	812,780	18.19	44,683
2017	280,034.01	81,420	69,716	280,326	18.14	15,453
2018	19,575.63	4,879	4,178	20,292	18.07	1,123
2019	2,452,452.79	499,994	428,122	2,637,444	17.96	146,851
2020	9,758.57	1,503	1,287	10,911	17.78	614
	75,204,758.14	55,428,516	47,460,853	46,545,095		2,666,970

PETERSBURG UNITS 3 AND 4
 INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
 PROBABLE RETIREMENT YEAR.. 12-2042
 NET SALVAGE PERCENT.. -25

1977	41,463.16	38,436	32,911	18,918	15.85	1,194
1985	138,377.07	119,350	102,194	70,778	16.85	4,200
1993	1,943.72	1,527	1,307	1,122	17.45	64
	181,783.95	159,313	136,412	90,818		5,458

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
1967	698,819.97	693,229	593,580	279,945	14.43	19,400
1969	484,743.12	476,502	408,006	197,922	14.53	13,622
1970	17,472.49	16,970	14,531	7,310	15.07	485
1973	3,636.04	3,465	2,967	1,578	15.44	102
1974	1,743.59	1,649	1,412	768	15.60	49
1976	20,279.07	18,976	16,248	9,101	15.61	583
1977	12,142,071.29	11,255,700	9,637,731	5,539,858	15.85	349,518
1978	1,034,613.48	949,517	813,027	480,240	16.11	29,810
1979	34,911.20	31,891	27,307	16,332	16.02	1,019
1980	170,803.10	154,257	132,083	81,421	16.32	4,989
1981	119,938.06	107,644	92,171	57,752	16.30	3,543
1982	127,344.31	113,464	97,154	62,026	16.32	3,801
1983	38,006.20	33,403	28,601	18,906	16.68	1,133
1984	9,358.82	8,152	6,980	4,718	16.75	282
1985	10,683,835.16	9,214,808	7,890,210	5,464,584	16.85	324,308
1986	468,072.62	399,383	341,973	243,118	16.97	14,326
1987	42,126.14	35,702	30,570	22,088	16.86	1,310
1988	150,863.13	126,216	108,073	80,506	17.05	4,722
1989	489,882.46	404,153	346,057	266,296	17.26	15,429
1990	247,838.37	202,360	173,271	136,527	17.25	7,915
1991	242,953.16	196,124	167,932	135,760	17.28	7,856
1994	44,500.89	34,399	29,454	26,172	17.59	1,488
1996	46,328.01	34,682	29,697	28,213	17.75	1,589
1999	653,114.39	464,283	397,544	418,849	17.82	23,504
2001	67,411.46	46,017	39,402	44,862	17.87	2,510
2003	7,775.96	5,060	4,333	5,387	17.96	300
2004	15,090.72	9,562	8,187	10,676	18.00	593
2006	161,162.42	96,053	82,246	119,207	18.10	6,586
2007	72,345.81	41,635	35,650	54,782	18.17	3,015
2008	9,522.61	5,281	4,522	7,381	18.18	406
2009	276,264.78	147,318	126,142	219,189	18.15	12,077
2010	646,456.04	329,289	281,955	526,115	18.17	28,955
2011	26,576.10	12,836	10,991	22,229	18.26	1,217
2013	55,458.55	23,778	20,360	48,963	18.20	2,690
2014	27,978.68	11,118	9,520	25,454	18.24	1,396
2015	10,312.32	3,761	3,220	9,670	18.21	531
2016	18,011.34	5,926	5,074	17,440	18.19	959
2019	200,901.39	40,959	35,071	216,055	17.96	12,030
2020	292,189.47	44,997	38,529	326,708	17.78	18,375
	29,860,712.72	25,800,519	22,091,781	15,234,110		922,423

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. 0						
1969	10,435,811.32	10,329,366	8,844,554	1,591,257	0.55	1,591,257
1970	8,152.61	8,089	6,926	1,226	0.41	1,226
1971	10,661.44	10,542	9,027	1,635	0.58	1,635
1973	807.09	799	684	123	0.50	123
1977	10,902.60	10,814	9,260	1,643	0.37	1,643
1978	1,533,184.26	1,521,532	1,302,817	230,367	0.34	230,367
1980	87,217.04	86,362	73,948	13,269	0.42	13,269
1981	96,419.47	95,234	81,544	14,875	0.52	14,875
1982	81,517.82	80,556	68,976	12,541	0.48	12,541
1983	2,090.12	2,064	1,767	323	0.50	323
1984	8,340.33	8,252	7,066	1,275	0.41	1,275
1986	1,419.82	1,404	1,202	218	0.40	218
1987	9,563.58	9,438	8,081	1,482	0.47	1,482
1988	58,426.81	57,650	49,363	9,064	0.47	9,064
1989	400,951.41	396,220	339,265	61,687	0.40	61,687
1990	81,966.77	80,983	69,342	12,625	0.39	12,625
1992	11,938.08	11,761	10,070	1,868	0.46	1,868
1994	1,990,104.50	1,962,442	1,680,348	309,757	0.40	309,757
1996	58,949.38	57,959	49,628	9,322	0.45	9,322
1997	5,690.75	5,601	4,796	895	0.41	895
2003	20,076,206.67	19,652,599	16,827,604	3,248,603	0.42	3,248,603
2005	446,216.96	435,731	373,096	73,121	0.42	73,121
2009	568,336.51	550,889	471,701	96,636	0.43	96,636
2010	143,291.15	138,634	118,706	24,585	0.42	24,585
2012	153,187.92	147,336	126,157	27,031	0.42	27,031
2013	2,425,323.73	2,322,490	1,988,640	436,684	0.42	436,684
2014	314,276.60	299,443	256,399	57,878	0.42	57,878
2015	309,877.34	293,516	251,324	58,553	0.42	58,553
2016	685,542.23	644,341	551,719	133,823	0.42	133,823
2017	85,129.83	79,128	67,754	17,376	0.42	17,376
2018	1,683,716.90	1,541,106	1,319,577	364,140	0.42	364,140
2020	195,168.89	167,299	143,250	51,919	0.42	51,919
	41,980,389.93	41,009,580	35,114,591	6,865,799		6,865,801

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNITS 1 AND 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. 0						
1967	1,394.30	1,385	1,186	208	0.37	208
1969	42,122.45	41,693	35,700	6,423	0.55	6,423
1972	959.29	950	813	146	0.52	146
1977	537.60	533	456	81	0.37	81
1989	5,873.89	5,805	4,971	903	0.40	903
1996	148,022.94	145,536	124,616	23,407	0.45	23,407
2001	631,726.38	619,345	530,316	101,410	0.43	101,410
2004	10,992.80	10,758	9,212	1,781	0.40	1,781
2018	54,122.69	49,538	42,417	11,706	0.42	11,706
	895,752.34	875,543	749,687	146,065		146,065

PETERSBURG COMMON (TO BE REFUELED)
 INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
 PROBABLE RETIREMENT YEAR.. 12-2025
 NET SALVAGE PERCENT.. -26

1977	5,065.62	6,011	5,147	1,236	2.81	440
	5,065.62	6,011	5,147	1,236		440
	362,350,521.45	233,688,544	200,109,050	230,630,447		19,842,594
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6 5.48						

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 314.01 TURBOGENERATOR UNITS - MPP

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION COMMON						
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. -33						
2007	57,280.48	65,602	54,866	21,317	2.50	8,527
	57,280.48	65,602	54,866	21,317		8,527
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 14.89

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -34						
1958	688,825.93	833,493	648,943	274,084	6.93	39,550
1961	45,678.59	54,960	42,791	18,418	6.99	2,635
1963	3,319.18	3,970	3,091	1,357	7.17	189
1965	1,488.76	1,767	1,376	619	7.44	83
1966	1,069.60	1,271	990	444	7.20	62
1967	7,666.69	9,065	7,058	3,216	7.40	435
1968	2,638.67	3,102	2,415	1,121	7.61	147
1969	401.95	473	368	170	7.48	23
1970	94.75	111	86	41	7.38	6
1973	16,656.31	19,333	15,052	7,267	7.65	950
1974	1,352.03	1,564	1,218	594	7.68	77
1975	709.73	818	637	314	7.75	41
1979	5,808.15	6,601	5,139	2,643	7.78	340
1983	9,295.46	10,431	8,121	4,335	7.67	565
1985	44,202.37	49,091	38,221	21,010	7.75	2,711
1987	6,416.56	7,051	5,490	3,108	7.79	399
1991	9,656.22	10,353	8,061	4,879	7.87	620
1992	180,894.63	192,949	150,227	92,172	7.82	11,787
1993	268,292.81	284,230	221,296	138,216	7.81	17,697
1994	8,271.31	8,687	6,764	4,320	7.86	550
1996	1,909.84	1,974	1,537	1,022	7.86	130
2001	7,335.43	7,185	5,594	4,235	7.91	535
2006	10,619.37	9,627	7,495	6,735	7.89	854
2009	3,304.13	2,791	2,173	2,255	7.91	285
2011	7,145.00	5,670	4,415	5,160	7.92	652
2012	10,253.98	7,835	6,100	7,640	7.92	965
2016	409,952.53	247,421	192,638	356,699	7.93	44,981
	1,753,259.98	1,781,823	1,387,296	962,072		127,269

HARDING STREET STATION UNIT 6
 INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2030
 NET SALVAGE PERCENT.. -34

1959	1,068.38	1,291	1,005	426	6.92	62
1961	816,378.76	982,255	764,767	329,181	6.99	47,093
1965	974.27	1,156	900	405	7.44	54
1966	776.64	923	719	322	7.20	45
1967	1,374.24	1,625	1,265	576	7.40	78

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -34						
1968	17,869.95	21,010	16,358	7,588	7.61	997
1971	569.54	664	517	246	7.67	32
1973	27,270.18	31,653	24,644	11,898	7.65	1,555
1974	1,352.05	1,564	1,218	594	7.68	77
1975	709.73	818	637	314	7.75	41
1976	4,067.67	4,689	3,651	1,800	7.56	238
1981	3,403.92	3,842	2,991	1,570	7.76	202
1983	16,395.52	18,398	14,324	7,646	7.67	997
1987	1,522.46	1,673	1,303	738	7.79	95
1988	1,398.59	1,532	1,193	681	7.70	88
1989	62,294.15	67,673	52,689	30,785	7.82	3,937
1991	772.14	828	645	390	7.87	50
1993	218,544.02	231,526	180,262	112,587	7.81	14,416
1994	41,028.29	43,092	33,551	21,427	7.86	2,726
2006	7,079.57	6,418	4,997	4,490	7.89	569
2009	3,491.85	2,950	2,297	2,382	7.91	301
2011	6,127.51	4,862	3,785	4,425	7.92	559
2016	45,400.53	27,401	21,334	39,503	7.93	4,981
	1,279,869.96	1,457,843	1,135,051	579,975		79,193

HARDING STREET STATION UNITS 5 AND 6
 INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2030
 NET SALVAGE PERCENT.. -36

2009	61,176.77	52,450	40,837	42,364	7.91	5,356
2013	15,161.62	11,244	8,754	11,865	7.92	1,498
2015	9,056,488.13	5,985,976	4,660,577	7,656,247	7.93	965,479
	9,132,826.52	6,049,670	4,710,168	7,710,476		972,333

HARDING STREET STATION UNIT 7
 INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2033
 NET SALVAGE PERCENT.. -31

1973	1,427,574.08	1,555,193	1,210,846	659,276	10.02	65,796
1974	1,910.00	2,063	1,606	896	10.32	87
1975	685.65	738	575	324	10.30	31

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -31						
1976	151.90	163	127	72	10.32	7
1978	2,919.70	3,098	2,412	1,413	10.45	135
1979	5,612.37	5,949	4,632	2,720	10.26	265
1981	7,030.25	7,377	5,744	3,466	10.31	336
1983	6,999.70	7,244	5,640	3,530	10.50	336
1984	9,392.40	9,664	7,524	4,780	10.52	454
1986	7,710.06	7,852	6,113	3,987	10.45	382
1987	19,353.30	19,532	15,207	10,146	10.58	959
1989	269,185.38	268,142	208,771	143,862	10.56	13,623
1990	197,711.64	195,288	152,048	106,954	10.60	10,090
1992	384.06	373	290	213	10.65	20
1993	295,146.78	284,027	221,138	165,504	10.66	15,526
1995	6,740.99	6,363	4,954	3,877	10.67	363
2003	57,724.94	48,661	37,887	37,733	10.80	3,494
2005	26,309.46	21,293	16,578	17,887	10.83	1,652
2006	24,778.77	19,603	15,263	17,198	10.82	1,589
2008	51,834.35	38,895	30,283	37,620	10.82	3,477
2009	6,413.90	4,662	3,630	4,772	10.83	441
2010	36,627.81	25,728	20,031	27,951	10.81	2,586
2011	432,655.82	292,005	227,350	339,429	10.82	31,371
2012	490,659.34	316,497	246,419	396,345	10.82	36,631
2013	70,128.26	42,939	33,432	58,436	10.83	5,396
2014	111,163.25	63,987	49,819	95,805	10.84	8,838
2015	16,219.63	8,686	6,763	14,485	10.85	1,335
2016	8,574,257.17	4,205,364	3,274,223	7,958,054	10.86	732,786
2017	49,305.75	21,741	16,927	47,663	10.84	4,397
2020	274,088.02	67,323	52,417	306,639	10.83	28,314
	12,480,674.73	7,550,450	5,878,649	10,471,035		970,717

HARDING STREET STATION COMMON
 INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2033
 NET SALVAGE PERCENT.. -33

1932	103,050.87	127,765	99,476	37,582	6.58	5,712
1936	6.99	9	9			
1937	63.88	78	61	24	7.09	3
1939	53.70	66	51	20	7.41	3
1940	114.29	139	108	44	7.59	6

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -33						
1941	725.47	881	686	279	7.79	36
1942	156,539.46	189,376	147,445	60,753	8.00	7,594
1943	638.97	770	600	250	8.22	30
1944	266.16	322	251	103	7.71	13
1945	49.32	59	46	20	7.97	3
1946	122,185.70	146,695	114,214	48,293	8.25	5,854
1947	1,051.16	1,256	978	420	8.54	49
1948	23,219.70	27,837	21,673	9,209	8.15	1,130
1949	30,946.71	36,907	28,735	12,424	8.47	1,467
1950	5,847.80	6,936	5,400	2,377	8.80	270
1951	605.93	720	561	245	8.50	29
1952	2,971.32	3,510	2,733	1,219	8.87	137
1953	23,255.15	27,515	21,423	9,507	8.62	1,103
1954	222.44	261	203	93	9.02	10
1955	5,146.30	6,052	4,712	2,133	8.84	241
1956	5,246.37	6,125	4,769	2,209	9.26	239
1957	950.20	1,109	863	400	9.13	44
1958	108,112.31	126,132	98,204	45,585	9.03	5,048
1959	2,554.08	2,955	2,301	1,096	9.49	115
1960	7,461.72	8,622	6,713	3,211	9.44	340
1961	370,303.25	427,099	332,532	159,972	9.42	16,982
1962	21,512.62	24,755	19,274	9,338	9.43	990
1963	6,998.82	8,031	6,253	3,056	9.46	323
1964	231,546.97	264,843	206,202	101,755	9.52	10,689
1965	18,733.89	21,348	16,621	8,295	9.61	863
1966	4,009.86	4,550	3,543	1,791	9.72	184
1967	31,809.93	35,927	27,972	14,335	9.86	1,454
1968	11,874.52	13,342	10,388	5,405	10.01	540
1969	31,576.08	35,499	27,639	14,357	9.79	1,466
1970	53,195.89	59,430	46,271	24,479	10.00	2,448
1971	58,841.19	65,291	50,834	27,424	10.23	2,681
1972	3,638.70	4,032	3,139	1,700	10.11	168
1973	5,099,715.85	5,640,429	4,391,539	2,391,083	10.02	238,631
1974	98,838.16	108,384	84,386	47,069	10.32	4,561
1975	34,292.42	37,481	29,182	16,427	10.30	1,595
1976	39,790.82	43,311	33,721	19,201	10.32	1,861
1977	6,274.50	6,796	5,291	3,054	10.37	295
1978	96,392.17	103,830	80,840	47,361	10.45	4,532
1979	43,398.42	46,701	36,361	21,359	10.26	2,082
1980	16,656.63	17,794	13,854	8,299	10.41	797
1981	68,171.13	72,625	56,545	34,123	10.31	3,310

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -33						
1982	57,167.50	60,355	46,991	29,041	10.52	2,761
1983	83,056.83	87,268	67,945	42,520	10.50	4,050
1984	112,228.28	117,232	91,275	57,989	10.52	5,512
1985	143,745.56	149,122	116,104	75,078	10.58	7,096
1986	151,905.09	157,061	122,285	79,749	10.45	7,631
1987	46,988.33	48,146	37,486	25,009	10.58	2,364
1988	64,243.49	65,441	50,951	34,493	10.55	3,269
1989	146,135.66	147,792	115,068	79,292	10.56	7,509
1990	440,944.05	442,188	344,280	242,176	10.60	22,847
1991	812,402.67	806,698	628,081	452,415	10.69	42,321
1992	909,229.80	896,315	697,855	511,421	10.65	48,021
1993	1,469,701.72	1,435,925	1,117,986	836,717	10.66	78,491
1994	355,055.06	343,212	267,219	205,004	10.71	19,141
1995	296,945.04	284,552	221,547	173,390	10.67	16,250
1996	16,431.04	15,577	12,128	9,725	10.68	911
1997	103,526.75	96,907	75,450	62,240	10.73	5,801
1998	60,201.88	55,712	43,376	36,692	10.71	3,426
1999	59,257.94	54,082	42,107	36,706	10.75	3,415
2001	34,244.29	30,356	23,635	21,910	10.76	2,036
2005	20,972.39	17,232	13,417	14,477	10.83	1,337
2006	8,701.79	6,989	5,442	6,132	10.82	567
2007	234,373.45	183,601	142,949	168,768	10.82	15,598
2009	14,350.86	10,589	8,244	10,842	10.83	1,001
2010	23,267.84	16,593	12,919	18,027	10.81	1,668
2011	213,206.55	146,093	113,745	169,819	10.82	15,695
2012	213,580.91	139,872	108,902	175,161	10.82	16,189
2013	72,185.27	44,873	34,937	61,069	10.83	5,639
2014	30,511.46	17,831	13,883	26,697	10.84	2,463
2015	43,430.02	23,613	18,385	39,377	10.85	3,629
2016	41,813.24	20,821	16,211	39,401	10.86	3,628
2017	5,038,808.22	2,255,764	1,756,298	4,945,317	10.84	456,210
2021	72,485.28	11,742	9,142	87,263	10.82	8,065
2022	69,066.45	4,097	3,190	88,669	10.72	8,271
	18,409,022.53	15,957,246	12,424,034	12,059,966		1,148,740

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAGLE VALLEY (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. -6						
1953	61.25	65	65			
1959	450.84	478	478			
1966	633.31	671	671			
1991	6,119.86	6,487	6,487			
1993	320,090.35	339,296	339,296			
	327,355.61	346,997	346,997			
EAGLE VALLEY CCGT						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -8						
2018	81,555,356.27	11,379,908	8,854,062	79,225,723	30.34	2,611,263
2020	1,745,991.53	144,254	112,236	1,773,435	30.18	58,762
2021	24,062.60	1,237	962	25,025	30.04	833
2022	211,381.00	3,835	2,984	225,308	29.26	7,700
	83,536,791.40	11,529,234	8,970,244	81,249,491		2,678,558
PETERSBURG UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -26						
1969	255,524.14	248,038	192,984	128,976	15.94	8,091
1975	846,287.89	785,027	610,785	455,538	17.02	26,765
1978	377.70	343	267	209	17.23	12
1982	26,429.36	23,197	18,048	15,253	17.64	865
1985	11,533.44	9,809	7,632	6,900	18.06	382
1993	1,982.33	1,533	1,193	1,305	18.58	70
2000	54,500.39	37,391	29,092	39,579	18.82	2,103
2010	20,967.44	10,404	8,095	18,324	19.24	952
2013	2,023,884.39	843,061	655,938	1,894,156	19.24	98,449
2014	58,989.04	22,744	17,696	56,630	19.28	2,937
2016	2,517,129.39	797,970	620,855	2,550,728	19.34	131,889
2018	44,795.51	10,668	8,300	48,142	19.31	2,493
2019	107,664.56	20,837	16,212	119,445	19.28	6,195
	5,970,065.58	2,811,022	2,187,097	5,335,186		281,203

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
1977	4,585,862.48	4,173,135	3,246,880	2,485,448	17.00	146,203
1979	13,786.54	12,294	9,565	7,668	17.48	439
1982	96,660.61	84,167	65,486	55,340	17.64	3,137
1983	147.90	128	100	85	17.65	5
1985	128,277.26	108,234	84,211	76,136	18.06	4,216
1987	18,728.05	15,540	12,091	11,319	17.98	630
1991	18,799.76	14,805	11,519	11,981	18.50	648
1992	5,476.93	4,260	3,314	3,532	18.52	191
1999	8,604.22	5,965	4,641	6,114	18.87	324
2001	296,689.82	196,928	153,219	217,644	18.99	11,461
2002	52,266.90	33,882	26,362	38,972	19.03	2,048
2003	18,767.84	11,894	9,254	14,206	18.96	749
2004	174,615.16	107,410	83,570	134,699	19.09	7,056
2005	2,755.87	1,646	1,281	2,164	19.13	113
2006	1,292,472.05	748,988	582,745	1,032,845	19.09	54,104
2008	26,108.15	14,053	10,934	21,701	19.17	1,132
2009	31,414.73	16,222	12,621	26,647	19.18	1,389
2010	151,482.50	74,567	58,016	131,337	19.24	6,826
2012	204,445.85	90,161	70,149	185,408	19.26	9,627
2013	179,678.69	74,252	57,771	166,827	19.24	8,671
2014	554,064.05	211,929	164,890	527,690	19.28	27,370
2015	4,378,083.66	1,531,235	1,191,367	4,281,237	19.31	221,711
2016	439,793.32	138,315	107,615	442,127	19.34	22,861
2017	5,286,136.25	1,464,260	1,139,258	5,468,412	19.32	283,044
2018	3,340,527.09	789,200	614,032	3,561,627	19.31	184,445
2019	79,882.49	15,337	11,933	87,920	19.28	4,560
2020	44,463.67	6,392	4,973	50,606	19.24	2,630
	21,429,991.84	9,945,199	7,737,797	19,049,693		1,005,590

PETERSBURG UNIT 4
 INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2042
 NET SALVAGE PERCENT.. -25

1977	40,226.59	36,606	28,481	21,802	17.00	1,282
1985	6,862,006.39	5,789,818	4,504,730	4,072,778	18.06	225,514
1986	136,921.30	114,329	88,953	82,199	18.14	4,531
1990	164,289.21	131,472	102,291	103,071	18.26	5,645

INDIANAPOLIS POWER & LIGHT COMPANY

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 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
1991	34,159.87	26,901	20,930	21,770	18.50	1,177
2000	180,913.04	123,134	95,804	130,338	18.82	6,926
2001	117,487.32	77,982	60,673	86,186	18.99	4,538
2005	22,168.38	13,240	10,301	17,409	19.13	910
2008	301,921.66	162,509	126,439	250,963	19.17	13,091
2010	83,184.68	40,948	31,859	72,122	19.24	3,749
2011	3,453,403.53	1,613,603	1,255,453	3,061,301	19.27	158,864
2012	656,551.62	289,539	225,274	595,416	19.26	30,915
2013	148,832.94	61,505	47,854	138,188	19.24	7,182
2014	170,158.59	65,086	50,640	162,059	19.28	8,406
2016	73,497.59	23,115	17,984	73,888	19.34	3,820
2017	3,116,316.28	863,220	671,623	3,223,773	19.32	166,862
2018	42,746.73	10,099	7,857	45,576	19.31	2,360
2019	3,046,700.48	584,966	455,129	3,353,247	19.28	173,924
2020	70,157.90	10,085	7,847	79,851	19.24	4,150
	18,721,644.10	10,038,157	7,810,122	15,591,933		823,846

PETERSBURG UNITS 3 AND 4
 INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2042
 NET SALVAGE PERCENT.. -25

1977	963.45	877	682	522	17.00	31
	963.45	877	682	522		31

PETERSBURG COMMON
 INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2042
 NET SALVAGE PERCENT.. -25

1930	156.85	180	140	56	8.51	7
1932	1,556.89	1,779	1,384	562	8.51	66
1967	1,136,489.62	1,111,771	865,006	555,606	15.42	36,032
1968	1,879.37	1,818	1,414	935	15.92	59
1969	786,330.67	757,236	589,162	393,751	15.94	24,702
1970	138,195.23	132,408	103,019	69,725	15.99	4,361
1971	259,541.24	245,591	191,080	133,346	16.53	8,067
1972	16,827.17	15,826	12,313	8,721	16.62	525

INDIANAPOLIS POWER & LIGHT COMPANY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
1973	409,163.81	382,261	297,416	214,039	16.73	12,794
1974	46,745.32	43,356	33,733	24,699	16.86	1,465
1975	874,357.95	804,628	626,036	466,912	17.02	27,433
1976	7,857.99	7,170	5,579	4,244	17.20	247
1977	25,638,430.31	23,330,972	18,152,509	13,895,529	17.00	817,384
1978	492,139.52	443,479	345,046	270,128	17.23	15,678
1979	30,834.19	27,496	21,393	17,150	17.48	981
1980	33,561.94	29,778	23,169	18,784	17.38	1,081
1981	144,690.71	126,858	98,701	82,162	17.67	4,650
1982	1,082,173.92	942,303	733,153	619,565	17.64	35,123
1983	32,705.30	28,257	21,985	18,896	17.65	1,071
1984	173,805.36	148,039	115,181	102,076	18.00	5,671
1985	24,683,583.89	20,826,774	16,204,134	14,650,346	18.06	811,204
1986	1,235,255.72	1,031,439	802,504	741,565	18.14	40,880
1987	217,357.35	180,352	140,322	131,375	17.98	7,307
1988	87,614.25	71,789	55,855	53,663	18.13	2,960
1989	79,178.82	63,996	49,792	49,182	18.31	2,686
1990	1,282,455.74	1,026,285	798,494	804,575	18.26	44,062
1991	276,062.81	217,399	169,146	175,933	18.50	9,510
1992	483,212.71	375,819	292,403	311,612	18.52	16,826
1993	301,567.53	231,302	179,963	196,996	18.58	10,603
1994	424,290.70	320,446	249,321	281,042	18.67	15,053
1995	319,111.95	238,058	185,219	213,670	18.58	11,500
1996	937,599.04	686,322	533,988	638,010	18.75	34,027
1998	15,595.34	11,034	8,585	10,909	18.79	581
1999	7,040,468.61	4,880,805	3,797,478	5,003,108	18.87	265,136
2000	42,073.88	28,637	22,281	30,312	18.82	1,611
2002	39,318.23	25,488	19,831	29,317	19.03	1,541
2003	725,418.39	459,734	357,693	549,080	18.96	28,960
2004	64,672.64	39,782	30,952	49,889	19.09	2,613
2005	6,599.66	3,942	3,067	5,183	19.13	271
2006	582,816.00	337,742	262,778	465,742	19.09	24,397
2007	352,479.58	197,389	153,577	287,022	19.10	15,027
2008	794,774.87	427,788	332,838	660,631	19.17	34,462
2009	670,490.58	346,225	269,378	568,735	19.18	29,653
2010	379,016.85	186,571	145,160	328,611	19.24	17,080
2011	74,964.71	35,027	27,253	66,453	19.27	3,449
2012	664,389.27	292,996	227,964	602,523	19.26	31,284
2013	245,763.56	101,562	79,020	228,185	19.24	11,860
2014	528,776.08	202,257	157,365	503,605	19.28	26,121
2015	44,600.47	15,599	12,137	43,614	19.31	2,259

INDIANAPOLIS POWER & LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2016	789,823.80	248,400	193,266	794,014	19.34	41,056
2017	42,015,275.49	11,638,231	9,055,049	43,464,045	19.32	2,249,692
2018	2,653,373.75	626,860	487,724	2,828,993	19.31	146,504
2019	18,612.57	3,574	2,781	20,485	19.28	1,062
2020	923,207.30	132,711	103,255	1,050,754	19.24	54,613
2021	2,120,986.70	192,480	149,758	2,501,476	19.16	130,557
2022	411,597.23	13,274	10,328	504,169	18.84	26,761
	122,839,829.43	74,299,295	57,808,077	95,741,710		5,150,565

PETERSBURG UNIT 2 (TO BE RETIRED)
 INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
 PROBABLE RETIREMENT YEAR.. 5-2023
 NET SALVAGE PERCENT.. 0

1967	649.36	645	502	148	0.37	148
1969	578,541.07	572,640	445,539	133,002	0.55	133,002
1971	5,831.90	5,797	4,510	1,322	0.31	1,322
1972	1,456.09	1,441	1,121	335	0.52	335
1973	3,435.27	3,401	2,646	789	0.50	789
1974	12,112.43	11,984	9,324	2,788	0.52	2,788
1975	176,784.64	175,512	136,556	40,229	0.34	40,229
1976	10,095.93	9,999	7,780	2,316	0.45	2,316
1982	361,289.75	357,027	277,783	83,507	0.48	83,507
1988	5,432.96	5,361	4,171	1,262	0.47	1,262
1991	16,611.54	16,379	12,744	3,868	0.45	3,868
1992	26,183.97	25,796	20,070	6,114	0.46	6,114
1993	874.79	862	671	204	0.44	204
1994	169,452.09	167,097	130,009	39,443	0.40	39,443
1995	3,387.91	3,335	2,595	793	0.43	793
1996	68,810.85	67,655	52,639	16,172	0.45	16,172
1999	25,991.66	25,532	19,865	6,127	0.42	6,127
2005	25,691.35	25,088	19,520	6,172	0.42	6,172
2008	109,929.39	106,796	83,092	26,837	0.43	26,837
2009	349,463.84	339,190	263,905	85,559	0.41	85,559
2010	20,444.75	19,780	15,390	5,055	0.42	5,055
2012	54,289.93	52,216	40,626	13,664	0.42	13,664
2013	2,325,420.42	2,226,823	1,732,565	592,855	0.42	592,855
2014	53,276.83	50,762	39,495	13,782	0.42	13,782
2015	72,051.26	68,247	53,099	18,952	0.42	18,952

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. 0						
2017	18,150.08	16,870	13,126	5,024	0.42	5,024
2018	253,231.23	231,783	180,337	72,894	0.42	72,894
2019	107,664.54	96,209	74,855	32,810	0.42	32,810
2020	315,083.73	270,090	210,142	104,942	0.42	104,942
	5,171,639.56	4,954,317	3,854,674	1,316,966		1,316,965

PETERSBURG UNITS 1 AND 2 (TO BE RETIRED)
 INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
 PROBABLE RETIREMENT YEAR.. 5-2023
 NET SALVAGE PERCENT.. 0

1967	1,410.94	1,402	1,091	320	0.37	320
1996	10,965,955.22	10,781,727	8,388,652	2,577,304	0.45	2,577,304
1999	97,094.99	95,376	74,207	22,888	0.42	22,888
2007	101,691.30	98,986	77,015	24,676	0.42	24,676
2008	3,680.82	3,576	2,782	899	0.43	899
2009	37,866.63	36,753	28,595	9,271	0.41	9,271
2010	4,933.71	4,773	3,714	1,220	0.42	1,220
2011	16,087.90	15,522	12,077	4,011	0.42	4,011
2012	39,285.05	37,784	29,398	9,887	0.42	9,887
2013	74,581.42	71,419	55,567	19,014	0.42	19,014
2014	45,789.53	43,628	33,944	11,845	0.42	11,845
2016	27,423.23	25,775	20,054	7,369	0.42	7,369
2017	365,983.40	340,182	264,676	101,307	0.42	101,307
2018	13,681.17	12,522	9,743	3,939	0.42	3,939
2019	9,496,953.75	8,486,478	6,602,848	2,894,106	0.42	2,894,106
	21,292,419.06	20,055,903	15,604,363	5,688,056		5,688,056

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 3 (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
1984	103.37	121	94	36	3.00	12
2005	105,486.77	113,508	88,314	44,599	2.99	14,916
2009	34,876.22	35,951	27,971	15,973	3.00	5,324
2014	165,016.12	153,757	119,629	88,291	2.99	29,529
	305,482.48	303,337	236,009	148,899		49,781
PETERSBURG UNIT 4 (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
1985	5,297.18	6,182	4,810	1,865	2.99	624
2005	3,627.17	3,903	3,037	1,534	2.99	513
2010	23,585.07	23,997	18,671	11,047	2.98	3,707
2014	80,875.70	75,358	58,632	43,272	2.99	14,472
2016	17,194.22	14,827	11,536	10,129	3.00	3,376
	130,579.34	124,267	96,685	67,845		22,692
PETERSBURG UNITS 3 AND 4 (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
2010	47,833.66	48,668	37,866	22,404	2.98	7,518
	47,833.66	48,668	37,866	22,404		7,518
PETERSBURG COMMON (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
1967	21,725.99	25,979	20,213	7,162	2.98	2,403
1971	9,834.75	11,742	9,136	3,256	2.85	1,142
1972	85.68	102	79	29	2.97	10
1977	2,251,469.85	2,658,981	2,068,802	768,050	3.04	252,648
1979	1,295.69	1,527	1,188	444	3.01	148
1984	11,965.22	13,988	10,883	4,193	3.00	1,398

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG COMMON (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
1985	3,038,637.71	3,546,127	2,759,041	1,069,643	2.99	357,740
1986	58,725.21	68,326	53,161	20,833	3.03	6,876
1990	12,881.98	14,876	11,574	4,657	2.96	1,573
1993	13,764.06	15,758	12,260	5,082	2.97	1,711
1996	1,221.76	1,383	1,076	463	3.00	154
1999	67,759.24	75,840	59,007	26,370	2.96	8,909
2002	519,594.98	571,740	444,839	209,851	2.97	70,657
2004	95,082.89	103,056	80,182	39,622	3.01	13,163
2005	67,781.42	72,936	56,747	28,657	2.99	9,584
2006	353,869.21	377,389	293,625	152,250	2.99	50,920
2007	86,109.89	90,987	70,792	37,707	2.98	12,653
2009	363,142.27	374,329	291,244	166,315	3.00	55,438
2010	33,931.33	34,523	26,860	15,893	2.98	5,333
2011	18,790.29	18,787	14,617	9,059	2.99	3,030
2012	307,853.96	301,783	234,800	153,096	3.00	51,032
	7,335,523.38	8,380,159	6,520,127	2,722,632		906,522
	330,165,772.61	175,634,464	136,745,938	258,718,861		21,229,579
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.2 6.43

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 315.01 ACCESSORY ELECTRIC EQUIPMENT - MPP

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNIT 5 SURVIVOR CURVE.. 18-SQUARE NET SALVAGE PERCENT.. -34						
2004	37,886.03	50,767	50,767			
	37,886.03	50,767	50,767			
HARDING STREET STATION UNIT 6 SURVIVOR CURVE.. 18-SQUARE NET SALVAGE PERCENT.. -34						
2004	33,660.01	45,104	45,104			
	33,660.01	45,104	45,104			
HARDING STREET STATION UNIT 7 SURVIVOR CURVE.. 18-SQUARE NET SALVAGE PERCENT.. -31						
2005	869,126.25	1,106,926	1,022,078	116,477	0.50	116,477
2007	10,798,142.27	12,180,889	11,247,206	2,898,361	2.50	1,159,344
	11,667,268.52	13,287,815	12,269,284	3,014,838		1,275,821
HARDING STREET STATION COMMON SURVIVOR CURVE.. 18-SQUARE NET SALVAGE PERCENT.. -33						
2005	5,559,967.74	7,189,331	6,638,258	756,499	0.50	756,499
2007	7,847,685.44	8,987,768	8,298,842	2,138,580	2.50	855,432
	13,407,653.18	16,177,099	14,937,100	2,895,079		1,611,931
PETERSBURG UNIT 3 SURVIVOR CURVE.. 18-SQUARE NET SALVAGE PERCENT.. -25						
2004	2,707,155.17	3,383,944	3,383,944			
2006	293,293.16	336,066	50,922	315,694	1.50	210,463
	3,000,448.33	3,720,010	3,434,866	315,694		210,463

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 315.01 ACCESSORY ELECTRIC EQUIPMENT - MPP

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 4 SURVIVOR CURVE.. 18-SQUARE NET SALVAGE PERCENT.. -25						
2011	12,218,358.97	9,757,734	9,009,789	6,263,160	6.50	963,563
	12,218,358.97	9,757,734	9,009,789	6,263,160		963,563
PETERSBURG COMMON SURVIVOR CURVE.. 18-SQUARE NET SALVAGE PERCENT.. -25						
2004	7,589,414.02	9,486,768	9,486,768			
2006	335,537.09	384,471	342,572-	761,994	1.50	507,996
2009	12,791.16	11,992	10,685-	26,674	4.50	5,928
2010	1,705.02	1,480	1,319-	3,450	5.50	627
2016	6,298.28	2,843	2,533-	10,406	11.50	905
	7,945,745.57	9,887,554	9,129,658	802,524		515,456
PETERSBURG UNIT 2 (TO BE RETIRED) INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 5-2023 NET SALVAGE PERCENT.. 0						
2004	1,694,920.93	1,694,921	1,694,921			
	1,694,920.93	1,694,921	1,694,921			
PETERSBURG UNIT 4 (TO BE REFUELED) INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 12-2025 NET SALVAGE PERCENT.. -26						
2011	2,409,195.72	2,407,524	2,093,065	942,522	3.00	314,174
	2,409,195.72	2,407,524	2,093,065	942,522		314,174
	52,415,137.26	57,028,528	52,664,554	14,233,817		4,891,408
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.9 9.33

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 315.02 ACCESSORY ELECTRIC EQUIPMENT - MATS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2015	10,995,791.62	3,845,778	1,315,562	12,429,177	19.31	643,665
2018	45,411.52	10,728	3,670	53,095	19.31	2,750
	11,041,203.14	3,856,506	1,319,232	12,482,272		646,415
PETERSBURG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2018	24,354.92	5,754	1,968	28,476	19.31	1,475
	24,354.92	5,754	1,968	28,476		1,475
PETERSBURG UNIT 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. 0						
2013	9,866,630.94	9,448,286	3,232,068	6,634,563	0.42	6,634,563
2015	163,148.71	154,534	52,863	110,286	0.42	110,286
2018	37,843.90	34,639	11,849	25,995	0.42	25,995
	10,067,623.55	9,637,459	3,296,780	6,770,844		6,770,844
	21,133,181.61	13,499,719	4,617,980	19,281,592		7,418,734
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 35.10

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -34						
1958	6,033.08	7,300	5,450	2,635	6.93	380
1961	14,931.01	17,965	13,411	6,596	6.99	944
1964	1,619.64	1,930	1,441	730	7.29	100
1981	20,950.26	23,767	17,742	10,331	7.52	1,374
1982	12,215.12	13,854	10,342	6,026	7.35	820
1992	2,662.87	2,862	2,137	1,432	7.52	190
1994	15,284.36	16,168	12,070	8,411	7.60	1,107
2015	61,557.60	40,518	30,247	52,240	7.77	6,723
	135,253.94	124,364	92,839	88,401		11,638

HARDING STREET STATION UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -34						
1961	8,575.02	10,317	7,702	3,789	6.99	542
1973	2,180.15	2,545	1,900	1,022	7.32	140
1974	102.99	120	90	48	7.36	7
1981	21,233.77	24,089	17,983	10,471	7.52	1,392
1984	572.23	641	479	288	7.59	38
1986	8,137.93	9,036	6,745	4,159	7.55	551
1988	162,849.53	179,179	133,759	84,459	7.52	11,231
1991	16,429.23	17,753	13,253	8,762	7.56	1,159
2009	166,306.21	141,688	105,772	117,079	7.73	15,146
2012	32,711.70	25,222	18,828	25,005	7.75	3,226
2015	61,557.54	40,518	30,247	52,240	7.77	6,723
	480,656.30	451,108	336,757	307,322		40,155

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNITS 5 AND 6 INTERIM SURVIVOR CURVE.. IOWA 60-S0 PROBABLE RETIREMENT YEAR.. 12-2030 NET SALVAGE PERCENT.. -36						
2013	19,803.81	14,840	11,078	15,855	7.74	2,048
2014	84,491.97	60,074	44,846	70,063	7.76	9,029
2015	40,315.03	26,932	20,105	34,723	7.77	4,469
2017	162,320.00	91,437	68,259	152,496	7.78	19,601
	306,930.81	193,283	144,288	273,138		35,147
HARDING STREET STATION UNIT 7 INTERIM SURVIVOR CURVE.. IOWA 60-S0 PROBABLE RETIREMENT YEAR.. 12-2033 NET SALVAGE PERCENT.. -31						
1932	99.47	120	90	41	7.54	5
1973	748,029.80	819,800	611,990	367,929	9.67	38,049
1975	277.98	303	226	138	9.65	14
1978	242,861.74	260,500	194,466	123,683	9.85	12,557
1981	21,548.10	22,726	16,965	11,263	10.05	1,121
1982	1,368.16	1,437	1,073	720	10.01	72
1984	8,009.51	8,322	6,212	4,280	10.04	426
1985	30,660.33	31,779	23,723	16,442	9.90	1,661
1986	15,042.27	15,465	11,545	8,161	10.01	815
1989	18,044.05	18,135	13,538	10,100	10.17	993
1991	65,956.90	65,321	48,763	37,641	10.17	3,701
1999	22,688.89	20,675	15,434	14,288	10.28	1,390
2006	36,258.50	29,155	21,765	25,734	10.38	2,479
2009	20,020.67	14,800	11,048	15,179	10.42	1,457
2010	115,257.27	82,288	61,429	89,558	10.44	8,578
2011	2,893.92	1,988	1,484	2,307	10.43	221
2012	204,240.81	134,286	100,246	167,309	10.42	16,057
2014	139,582.21	81,918	61,153	121,700	10.47	11,624
2015	768,348.12	419,726	313,330	693,206	10.49	66,083
2016	88,149.07	44,135	32,947	82,528	10.51	7,852
	2,549,337.77	2,072,879	1,547,427	1,792,205		175,155

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -33						
1932	43,860.39	53,848	40,198	18,136	7.54	2,405
1942	3,836.48	4,600	3,434	1,669	8.79	190
1943	1.13	1	1	1	8.99	
1944	940.95	1,130	844	408	8.45	48
1945	207.19	248	185	90	8.71	10
1946	6,056.04	7,209	5,382	2,673	8.97	298
1949	1,248.02	1,476	1,102	558	9.14	61
1950	220.31	261	195	98	8.80	11
1952	10,372.20	12,254	9,148	4,647	8.87	524
1955	62.93	73	54	29	9.42	3
1958	3,786.04	4,385	3,273	1,762	9.57	184
1960	4,352.87	5,030	3,755	2,034	9.44	215
1961	28,358.92	32,708	24,417	13,300	9.42	1,412
1963	1,202.14	1,379	1,029	569	9.46	60
1964	11,643.84	13,318	9,942	5,544	9.52	582
1967	115.33	131	98	56	9.44	6
1973	591,433.86	658,075	491,260	295,347	9.67	30,543
1974	28,200.54	31,288	23,357	14,150	9.64	1,468
1975	633.65	700	523	320	9.65	33
1981	15,916.21	17,043	12,723	8,446	10.05	840
1982	25,483.33	27,179	20,289	13,603	10.01	1,359
1984	6,228.71	6,570	4,905	3,380	10.04	337
1985	91,585.71	96,375	71,945	49,864	9.90	5,037
1986	2,563.48	2,676	1,998	1,412	10.01	141
1987	16,135.03	16,760	12,512	8,948	9.95	899
1988	6,158.17	6,330	4,725	3,465	10.14	342
1990	45,119.43	45,835	34,216	25,793	10.05	2,566
1991	16,499.81	16,590	12,385	9,560	10.17	940
1993	8,209.11	8,117	6,059	4,859	10.18	477
1994	45,568.14	44,739	33,398	27,207	10.11	2,691
1995	4,254.67	4,124	3,079	2,580	10.23	252
2002	16,630.62	14,735	11,000	11,119	10.27	1,083
2004	9,928.00	8,477	6,328	6,876	10.32	666
2007	62,458.50	49,825	37,195	45,875	10.34	4,437
2009	25,501.74	19,140	14,288	19,629	10.42	1,884
2010	36,618.53	26,543	19,815	28,888	10.44	2,767
2011	76,517.71	53,367	39,839	61,930	10.43	5,938
2013	224,967.72	142,423	106,320	192,887	10.46	18,440
2014	178,348.81	106,267	79,329	157,874	10.47	15,079
2015	1,503,005.71	833,582	622,278	1,376,720	10.49	131,241
2017	211,569.53	96,741	72,218	209,169	10.50	19,921

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -33						
2018	699,199.99	278,702	208,054	721,882	10.52	68,620
2020	64,082.55	16,322	12,185	73,045	10.55	6,924
2022	95,595.83	5,747	4,290	122,852	10.55	11,645
	4,224,679.87	2,772,323	2,069,569	3,549,255		342,579
EAGLE VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -8						
2022	52,986.89	1,093	816	56,410	25.68	2,197
	52,986.89	1,093	816	56,410		2,197
EAGLE VALLEY (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. -6						
2009	18,547.88	19,661	19,661			
	18,547.88	19,661	19,661			
EAGLE VALLEY CCGT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -8						
2018	205,595,956.77	32,973,480	24,611,937	197,431,696	25.80	7,652,391
2020	63,309.97	6,031	4,502	63,873	25.83	2,473
2022	22,943.80	473	353	24,426	25.68	951
	205,682,210.54	32,979,984	24,616,792	197,519,995		7,655,815

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -26						
1969	132,762.65	129,777	96,868	70,413	15.46	4,555
1982	2,105.41	1,891	1,411	1,241	16.32	76
1990	734.19	610	455	470	16.76	28
2013	298,709.46	131,580	98,214	278,160	17.67	15,742
	434,311.71	263,858	196,948	350,285		20,401
PETERSBURG UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
1977	793,394.31	735,477	548,972	442,771	15.85	27,935
1979	20,386.01	18,623	13,901	11,582	16.02	723
1980	84,193.34	76,490	57,093	48,148	15.98	3,013
1983	48,747.22	43,080	32,156	28,778	16.37	1,758
1984	1,162.04	1,018	760	693	16.45	42
1985	31,883.67	27,651	20,639	19,215	16.55	1,161
1986	24.40	21	16	15	16.41	1
1989	1,192.25	993	741	749	16.75	45
1990	27,925.16	23,031	17,191	17,716	16.76	1,057
1992	4,546.80	3,658	2,730	2,953	16.89	175
1993	2,639.03	2,102	1,569	1,730	16.80	103
1995	261,700.98	202,426	151,094	176,032	16.94	10,391
2005	42,652.70	26,775	19,985	33,331	17.34	1,922
2006	9,779.60	5,951	4,442	7,783	17.40	447
2008	85,227.34	48,196	35,974	70,560	17.55	4,021
2009	262,691.99	142,740	106,543	221,822	17.56	12,632
2010	94,917.85	49,239	36,753	81,895	17.62	4,648
2012	36,274.25	16,904	12,617	32,725	17.67	1,852
2014	18,755.79	7,591	5,666	17,779	17.75	1,002
2015	225,241.85	83,621	62,416	219,136	17.75	12,346
2016	2,642,395.13	882,560	658,757	2,644,237	17.83	148,303
	4,695,731.71	2,398,147	1,790,015	4,079,650		233,577

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
1985	1,025,021.10	888,950	663,527	617,750	16.55	37,326
1990	23,462.66	19,351	14,444	14,884	16.76	888
1992	4,546.80	3,658	2,730	2,953	16.89	175
2003	21,074.66	13,972	10,429	15,914	17.26	922
2005	65,267.10	40,971	30,581	51,002	17.34	2,941
2011	88,160.99	43,463	32,441	77,760	17.66	4,403
2012	1,876.87	875	653	1,693	17.67	96
2013	21,037.97	9,194	6,863	19,435	17.67	1,100
2014	17,829.19	7,216	5,386	16,900	17.75	952
2016	110,987.00	37,070	27,670	111,064	17.83	6,229
2018	219,385.07	55,175	41,184	233,048	17.87	13,041
	1,598,649.41	1,119,895	835,908	1,162,404		68,073

PETERSBURG UNITS 3 AND 4
 INTERIM SURVIVOR CURVE.. IOWA 60-S0
 PROBABLE RETIREMENT YEAR.. 12-2042
 NET SALVAGE PERCENT.. -25

1986	11,510.30	9,925	7,408	6,980	16.41	425
2011	9,538.30	4,702	3,510	8,413	17.66	476
2012	19,718.86	9,189	6,859	17,790	17.67	1,007
2013	10,589.83	4,628	3,454	9,783	17.67	554
2015	381,211.60	141,525	105,637	370,878	17.75	20,895
	432,568.89	169,969	126,868	413,843		23,357

PETERSBURG COMMON
 INTERIM SURVIVOR CURVE.. IOWA 60-S0
 PROBABLE RETIREMENT YEAR.. 12-2042
 NET SALVAGE PERCENT.. -25

1967	244,946.25	239,619	178,855	127,327	15.42	8,257
1969	116,346.16	112,827	84,216	61,217	15.46	3,960
1970	44,145.43	42,589	31,789	23,393	15.52	1,507
1971	20,850.14	20,000	14,928	11,134	15.61	713
1973	16,401.99	15,529	11,591	8,911	15.86	562
1975	1,100.00	1,032	770	605	15.79	38
1977	2,933,092.53	2,718,977	2,029,488	1,636,878	15.85	103,273
1979	73,819.54	67,434	50,334	41,941	16.02	2,618

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
1980	5,166.76	4,694	3,504	2,955	15.98	185
1981	45,324.49	40,679	30,363	26,292	16.30	1,613
1982	208,420.09	185,702	138,611	121,914	16.32	7,470
1983	19,703.96	17,413	12,997	11,633	16.37	711
1984	82,270.89	72,059	53,786	49,053	16.45	2,982
1985	1,926,913.47	1,671,116	1,247,348	1,161,294	16.55	70,169
1986	1,182,984.89	1,020,029	761,366	717,365	16.41	43,715
1987	118,994.00	101,383	75,674	73,069	16.58	4,407
1989	21,173.93	17,643	13,169	13,298	16.75	794
1990	188,389.39	155,374	115,974	119,513	16.76	7,131
1991	5,698.17	4,644	3,466	3,656	16.81	217
1992	18,388.69	14,794	11,042	11,943	16.89	707
1993	63,492.63	50,572	37,748	41,618	16.80	2,477
1994	5,130.50	4,021	3,001	3,412	16.95	201
1995	2,768.06	2,141	1,598	1,862	16.94	110
1996	378,454.34	288,335	215,218	257,850	16.98	15,186
1998	1,602.66	1,183	883	1,120	17.00	66
1999	119,924.19	86,660	64,684	85,221	17.15	4,969
2003	6,464.74	4,286	3,199	4,882	17.26	283
2004	55,023.18	35,504	26,501	42,278	17.34	2,438
2005	3,222.55	2,023	1,510	2,518	17.34	145
2006	679,216.57	413,303	308,496	540,525	17.40	31,065
2007	32,007.99	18,789	14,024	25,986	17.50	1,485
2008	12,135.00	6,862	5,122	10,047	17.55	572
2009	9,907.71	5,384	4,019	8,366	17.56	476
2010	1,021,046.17	529,668	395,353	880,955	17.62	49,997
2011	337,981.78	166,625	124,372	298,106	17.66	16,880
2012	176,117.09	82,071	61,259	158,887	17.67	8,992
2013	717,287.99	313,455	233,968	662,642	17.67	37,501
2014	204,381.13	82,723	61,746	193,731	17.75	10,914
2016	545,328.11	182,140	135,952	545,708	17.83	30,606
2017	1,360,243.82	401,272	299,516	1,400,789	17.81	78,652
2018	2,014,301.72	506,597	378,132	2,139,745	17.87	119,740
2019	2,310,413.11	473,057	353,097	2,534,919	17.87	141,853
2020	1,427,592.22	218,600	163,167	1,621,324	17.91	90,526
2022	42,836.34	1,456	1,087	52,459	17.85	2,939
	18,801,010.37	10,400,264	7,762,924	15,738,339		909,102

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. 0						
1969	175,730.49	173,938	129,830	45,900	0.55	45,900
1979	809.37	803	599	210	0.36	210
1982	39,572.58	39,106	29,189	10,383	0.48	10,383
1984	1,162.05	1,150	858	304	0.41	304
1990	6,527.35	6,449	4,814	1,714	0.39	1,714
1992	4,546.80	4,480	3,344	1,203	0.46	1,203
2005	16,806.15	16,411	12,249	4,557	0.42	4,557
2006	167,563.89	163,408	121,970	45,594	0.42	45,594
2007	40,928.26	39,840	29,737	11,191	0.42	11,191
2008	125,296.60	121,726	90,858	34,438	0.43	34,438
2009	114,489.66	110,975	82,833	31,656	0.43	31,656
2013	186,228.43	178,332	133,110	53,119	0.42	53,119
2017	262,557.96	244,048	182,161	80,397	0.42	80,397
2018	40,633.32	37,192	27,761	12,873	0.42	12,873
2020	253,299.46	217,128	162,068	91,232	0.42	91,232
	1,436,152.37	1,354,986	1,011,383	424,769		424,771

PETERSBURG UNITS 1 AND 2 (TO BE RETIRED)
 INTERIM SURVIVOR CURVE.. IOWA 60-S0
 PROBABLE RETIREMENT YEAR.. 5-2023
 NET SALVAGE PERCENT.. 0

1996	1,250,556.47	1,229,547	917,754	332,803	0.45	332,803
2004	4,098.25	4,011	2,994	1,104	0.40	1,104
2012	137,074.57	131,838	98,406	38,669	0.42	38,669
2013	535,458.89	512,755	382,729	152,730	0.42	152,730
	1,927,188.18	1,878,151	1,401,882	525,306		525,306

PETERSBURG UNIT 3 (TO BE REFUELED)
 INTERIM SURVIVOR CURVE.. IOWA 60-S0
 PROBABLE RETIREMENT YEAR.. 12-2025
 NET SALVAGE PERCENT.. -26

1977	43,411.63	51,515	38,451	16,247	2.81	5,782
2013	30,345.59	29,132	21,745	16,491	2.97	5,553
	73,757.22	80,647	60,196	32,738		11,335

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 4 (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
1985	487,333.29	568,724	424,505	189,535	2.99	63,390
2000	9,296.22	10,357	7,731	3,983	2.95	1,350
2005	1,219.14	1,315	982	555	2.95	188
	497,848.65	580,396	433,217	194,072		64,928
PETERSBURG COMMON (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
1967	68,013.63	81,327	60,704	24,993	2.98	8,387
1977	207,600.16	246,352	183,881	77,695	2.81	27,649
1978	1,908.15	2,258	1,685	719	2.89	249
1979	2,915.91	3,436	2,565	1,109	3.01	368
1981	1,615.00	1,900	1,418	617	2.94	210
1982	14,905.86	17,495	13,059	5,723	2.98	1,920
1985	13,284.99	15,504	11,572	5,167	2.99	1,728
1986	63,561.30	74,249	55,421	24,667	2.87	8,595
1989	1,462.76	1,692	1,263	580	3.00	193
1992	11,401.19	13,101	9,779	4,587	2.94	1,560
1999	168,349.24	188,426	140,644	71,476	2.96	24,147
2007	10,275.09	10,876	8,118	4,829	2.95	1,637
2009	98,888.39	102,097	76,207	48,392	2.98	16,239
2010	35,712.79	36,394	27,165	17,833	2.96	6,025
2012	394,742.73	387,506	289,241	208,135	2.98	69,844
2013	2,724.00	2,615	1,952	1,480	2.97	498
2014	74,163.69	69,262	51,698	41,748	2.97	14,057
2018	131,095.38	99,372	74,173	91,007	2.98	30,539
	1,302,620.26	1,353,862	1,010,545	630,757		213,845
	244,650,442.77	58,214,870	43,458,035	227,138,889		10,757,381
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.1 4.40

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 316.01 MISCELLANEOUS POWER PLANT EQUIPMENT - MPP

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION UNIT 6 SURVIVOR CURVE.. 18-SQUARE NET SALVAGE PERCENT.. -34						
2004	38,501.28	51,592	51,592			
	38,501.28	51,592	51,592			
HARDING STREET STATION UNIT 7 SURVIVOR CURVE.. 18-SQUARE NET SALVAGE PERCENT.. -31						
2005	248,939.48	317,051	280,052	46,059	0.50	46,059
2007	901,796.95	1,017,276	898,561	282,793	2.50	113,117
2012	7,514.94	5,743	5,073	4,772	7.50	636
2013	42,070.89	29,087	25,693	29,420	8.50	3,461
	1,200,322.26	1,369,157	1,209,378	363,044		163,273
HARDING STREET STATION COMMON SURVIVOR CURVE.. 18-SQUARE NET SALVAGE PERCENT.. -33						
2007	636,775.11	729,283	644,177	202,734	2.50	81,094
	636,775.11	729,283	644,177	202,734		81,094
PETERSBURG UNIT 3 SURVIVOR CURVE.. 18-SQUARE NET SALVAGE PERCENT.. -25						
2004	10,204.51	12,756	12,756			
2009	7,632.52	7,155	4,831	4,709	4.50	1,046
	17,837.03	19,911	17,587	4,709		1,046
PETERSBURG UNIT 4 SURVIVOR CURVE.. 18-SQUARE NET SALVAGE PERCENT.. -25						
2011	105,047.06	83,892	74,102	57,207	6.50	8,801
	105,047.06	83,892	74,102	57,207		8,801

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 316.01 MISCELLANEOUS POWER PLANT EQUIPMENT - MPP

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG COMMON						
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. -25						
2004	282,335.82	352,920	352,920			
2009	32,513.66	30,482	24,311	16,331	4.50	3,629
2010	250,318.73	217,289	173,297	139,602	5.50	25,382
2011	291,081.02	232,461	185,397	178,454	6.50	27,454
	856,249.23	833,152	735,924	334,388		56,465
PETERSBURG UNIT 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. 0						
2004	10,613.43	10,613	10,613			
	10,613.43	10,613	10,613			
PETERSBURG UNIT 4 (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -26						
2011	353,649.44	353,404	310,924	134,674	3.00	44,891
	353,649.44	353,404	310,924	134,674		44,891
	3,218,994.84	3,451,004	3,054,297	1,096,756		355,570
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 11.05

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 316.02 MISCELLANEOUS POWER PLANT EQUIPMENT - MATS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2016	131,334.84	43,866	36,527	127,642	17.83	7,159
	131,334.84	43,866	36,527	127,642		7,159
PETERSBURG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -25						
2016	57,091.79	19,069	15,878	55,487	17.83	3,112
	57,091.79	19,069	15,878	55,487		3,112
PETERSBURG UNIT 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. 0						
2015	868,116.61	822,280	684,701	183,415	0.42	183,415
2017	157,682.25	146,566	122,044	35,639	0.42	35,639
	1,025,798.86	968,846	806,745	219,054		219,054
	1,214,225.49	1,031,781	859,150	402,183		229,325
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.8	18.89

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GEORGETOWN GTs COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -18						
2000	522,498.54	305,191	342,969	273,579	22.95	11,921
2012	3,202.95	1,071	1,204	2,576	26.54	97
2014	22,271.06	6,299	7,079	19,201	26.96	712
2015	163,938.12	41,939	47,130	146,317	27.10	5,399
2016	33,974.27	7,713	8,668	31,422	27.28	1,152
2017	28,460.30	5,595	6,288	27,296	27.50	993
2020	29,024.40	2,826	3,176	31,073	27.80	1,118
	803,369.64	370,634	416,513	531,463		21,392
HARDING STREET STATION GTs 1 AND 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. -60						
2022	227,129.14	198,275	222,818	140,589	0.42	140,589
	227,129.14	198,275	222,818	140,589		140,589
HARDING STREET STATION GT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -39						
1994	2,275,118.39	1,964,808	2,208,022	954,392	17.37	54,945
2013	8,763.96	3,830	4,304	7,878	20.71	380
2015	22,955.95	8,424	9,467	22,442	20.91	1,073
	2,306,838.30	1,977,062	2,221,793	984,712		56,398
HARDING STREET STATION GT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -39						
1995	1,985,803.91	1,662,233	1,867,992	892,275	18.16	49,134
	1,985,803.91	1,662,233	1,867,992	892,275		49,134

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION GT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -38						
2002	794,513.71	510,278	573,443	522,986	23.55	22,207
2013	8,038.92	2,909	3,269	7,825	26.73	293
2018	31,075.49	6,004	6,747	36,137	27.65	1,307
	833,628.12	519,191	583,459	566,948		23,807
HARDING STREET STATION GTs COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -35						
1994	1,732,473.85	1,366,350	1,535,484	803,356	20.28	39,613
1995	731,712.81	565,029	634,971	352,841	20.58	17,145
2002	69,627.57	43,746	49,161	44,836	23.55	1,904
2016	98,767.93	25,654	28,830	104,507	27.28	3,831
2017	25,853.35	5,815	6,535	28,367	27.50	1,032
2020	2,155.52	240	270	2,640	27.80	95
	2,660,591.03	2,006,834	2,255,250	1,336,548		63,620
EAGLE VALLEY CCGT						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
2020	337,559.21	27,480	30,882	326,931	30.07	10,872
	337,559.21	27,480	30,882	326,931		10,872
	9,154,919.35	6,761,709	7,598,707	4,779,466		365,812
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.1 4.00

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES - HANDLING AND STORAGE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GEORGETOWN GTs COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -18						
2000	1,316,083.16	723,377	905,511	647,467	25.81	25,086
2017	12,232.52	2,278	2,852	11,583	29.34	395
	1,328,315.68	725,655	908,363	659,050		25,481
HARDING STREET STATION GT 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -39						
1994	196,494.67	163,467	204,625	68,503	19.12	3,583
	196,494.67	163,467	204,625	68,503		3,583
HARDING STREET STATION GT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -39						
1995	185,131.29	148,610	186,028	71,305	20.12	3,544
2016	46,854.03	14,478	18,123	47,004	22.74	2,067
	231,985.32	163,088	204,151	118,309		5,611
HARDING STREET STATION GT 6						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -38						
2002	1,613,645.83	972,235	1,217,028	1,009,803	26.45	38,178
2016	28,404.38	7,134	8,930	30,268	29.21	1,036
	1,642,050.21	979,369	1,225,958	1,040,071		39,214

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES - HANDLING AND STORAGE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION GTs COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -35						
1994	1,549,506.24	1,156,575	1,447,781	644,053	23.05	27,942
1995	345,986.12	251,757	315,145	151,936	23.52	6,460
2016	245,090.65	60,219	75,381	255,491	29.21	8,747
	2,140,583.01	1,468,551	1,838,307	1,051,480		43,149
	5,539,428.89	3,500,130	4,381,404	2,937,413		117,038
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.1 2.11

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 343.00 PRIME MOVERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GEORGETOWN GTs COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -18						
2000	39,891,541.70	23,300,650	25,740,725	21,331,294	22.95	929,468
2014	97,239.94	27,504	30,384	84,359	26.96	3,129
2015	3,596.97	920	1,016	3,228	27.10	119
2016	39,425.10	8,951	9,888	36,633	27.28	1,343
2017	47,289.59	9,297	10,271	45,531	27.50	1,656
2020	1,403,400.39	136,621	150,928	1,505,084	27.80	54,140
	41,482,493.69	23,483,943	25,943,213	23,006,130		989,855
HARDING STREET STATION GTs 1 AND 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. -60						
2017	712,603.22	1,059,784	1,140,165			
	712,603.22	1,059,784	1,140,165			
HARDING STREET STATION GT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -39						
1994	16,039,658.65	13,851,961	15,310,021	6,985,104	17.37	402,136
1995	6,177.66	5,219	5,768	2,819	17.75	159
1999	210,395.19	162,894	180,040	112,409	18.69	6,014
2011	56,904.96	28,380	31,367	47,731	20.55	2,323
2016	947,847.13	311,722	344,534	972,974	20.97	46,398
	17,260,983.59	14,360,176	15,871,731	8,121,036		457,030
HARDING STREET STATION GT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -39						
1995	16,000,055.77	13,392,975	14,802,723	7,437,355	18.16	409,546
1999	210,395.81	160,818	177,746	114,704	19.24	5,962
2010	69,072.12	35,639	39,390	56,620	21.17	2,675

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 343.00 PRIME MOVERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION GT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -39						
2012	102,524.12	46,828	51,757	90,751	21.45	4,231
2014	8,419.95	3,303	3,651	8,053	21.62	372
2016	338,799.80	108,032	119,403	351,528	21.83	16,103
	16,729,267.57	13,747,595	15,194,670	8,059,012		438,889
HARDING STREET STATION GT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -38						
2002	36,718,731.42	23,582,679	26,064,996	24,606,853	23.55	1,044,877
2012	11,869.09	4,644	5,133	11,247	26.54	424
2014	510,493.58	168,864	186,639	517,842	26.96	19,208
2016	5,210.27	1,383	1,529	5,662	27.28	208
2018	2,925,526.16	565,212	624,706	3,412,520	27.65	123,418
2019	642,886.26	99,365	109,824	777,359	27.75	28,013
	40,814,716.78	24,422,147	26,992,827	29,331,482		1,216,148
HARDING STREET STATION GTs COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -35						
1994	3,105,020.33	2,448,836	2,706,601	1,485,177	20.28	73,234
1995	1,530,563.78	1,181,901	1,306,308	759,953	20.58	36,927
2002	173,807.93	109,202	120,697	113,944	23.55	4,838
2011	25,700.57	10,534	11,643	23,053	26.38	874
2013	11,401.63	4,036	4,461	10,931	26.73	409
2014	285,896.53	92,515	102,253	283,707	26.96	10,523
2015	1,576.16	461	510	1,618	27.10	60
2016	11,339.14	2,945	3,255	12,053	27.28	442
2022	6,421.04	153	169	8,499	27.75	306
	5,151,727.11	3,850,583	4,255,896	2,698,936		127,613

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 343.00 PRIME MOVERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAGLE VALLEY CCGT						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
2018	2,923,959.68	407,261	450,129	2,649,268	29.75	89,051
2020	6,252.33	509	563	6,065	30.07	202
	2,930,212.01	407,770	450,692	2,655,333		89,253
	125,082,003.97	81,331,998	89,849,194	73,871,929		3,318,788
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.3 2.65

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 344.00 GENERATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GEORGETOWN GTs COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -18						
2000	8,785,386.71	5,340,953	5,691,552	4,675,204	21.17	220,841
2009	13,240.48	5,610	5,978	9,646	24.09	400
2011	22,778.93	8,531	9,091	17,788	24.73	719
2017	673,793.14	136,912	145,899	649,177	26.45	24,544
2020	32,300.42	3,202	3,412	34,702	27.26	1,273
2021	495,669.28	30,180	32,161	552,729	27.57	20,048
2022	1,774,984.44	36,863	39,283	2,055,199	27.83	73,848
	11,798,153.40	5,562,251	5,927,377	7,994,444		341,673
HARDING STREET STATION GTs 1 AND 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. -60						
1967	522,303.80	830,171	835,686			
1993	78,628.17	123,956	125,805			
2008	710,451.81	1,104,326	1,136,723			
2017	210,960.79	313,741	337,537			
2018	115,194.44	168,700	184,311			
2020	616,180.29	845,104	985,889			
	2,253,719.30	3,385,998	3,605,951			
HARDING STREET STATION GT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -39						
1994	3,579,871.36	3,162,759	3,370,588	1,605,433	16.34	98,252
2006	5,325.45	3,457	3,684	3,718	18.83	197
2012	58,829.72	28,245	30,101	51,672	19.90	2,597
2016	91,114.13	30,459	32,461	94,188	20.53	4,588
2017	779,452.00	227,630	242,588	840,850	20.68	40,660
	4,514,592.66	3,452,550	3,679,422	2,595,862		146,294

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 344.00 GENERATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION GT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -39						
1995	3,317,042.98	2,840,185	3,026,817	1,583,873	17.14	92,408
2006	5,325.43	3,395	3,618	3,784	19.47	194
2013	172,351.65	75,105	80,040	159,529	20.80	7,670
2016	91,013.32	29,527	31,467	95,041	21.35	4,452
2017	794,513.10	225,292	240,096	864,277	21.46	40,274
	4,380,246.48	3,173,504	3,382,039	2,706,504		144,998
HARDING STREET STATION GT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -38						
2002	11,285,730.80	7,565,999	8,063,170	7,511,138	21.70	346,135
2006	7,988.19	4,601	4,903	6,120	23.03	266
2014	57,466.68	19,747	21,045	58,259	25.63	2,273
2015	17,241.72	5,335	5,686	18,108	25.95	698
	11,368,427.39	7,595,682	8,094,804	7,593,626		349,372
HARDING STREET STATION GTs COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -35						
1967	193,283.22	217,226	231,500	29,432	11.17	2,635
1969	4,996.40	5,522	5,885	860	11.86	73
1973	3,395,557.51	3,653,450	3,893,523	690,480	12.61	54,757
1985	118,054.81	111,163	118,468	40,906	16.26	2,516
1986	3,468.15	3,213	3,424	1,258	16.69	75
1990	1,038,412.52	906,721	966,303	435,554	17.75	24,538
1991	4,219.00	3,606	3,843	1,853	18.25	102
1992	3,228.88	2,712	2,890	1,469	18.52	79
1993	26,209.39	21,605	23,025	12,358	18.81	657
1995	464,007.56	366,951	391,064	235,346	19.45	12,100
2002	41,052.63	26,924	28,693	26,728	21.70	1,232
2006	15,976.31	9,002	9,594	11,974	23.03	520
2008	827,838.93	424,570	452,469	665,114	23.67	28,099

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 344.00 GENERATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION GTs COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -35						
2020	235,498.11	26,705	28,460	289,463	27.26	10,619
2021	5,787,786.10	403,177	429,670	7,383,841	27.57	267,822
2022	6,951,430.39	165,166	176,019	9,208,412	27.83	330,881
	19,111,019.91	6,347,713	6,764,829	19,035,048		736,705
EAGLE VALLEY CCGT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
2018	91,371,346.75	13,162,408	14,027,327	82,826,301	28.61	2,895,012
2020	805,756.41	67,303	71,726	782,376	29.24	26,757
2021	4,178,926.40	213,953	228,012	4,201,650	29.56	142,140
2022	13,627,808.81	236,906	252,473	14,193,004	29.90	474,682
	109,983,838.37	13,680,570	14,579,538	102,003,331		3,538,591
	163,409,997.51	43,198,268	46,033,960	141,928,815		5,257,633
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.0 3.22

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GEORGETOWN GTs COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -18						
2000	6,095,501.52	3,884,054	4,091,783	3,100,909	19.17	161,758
2011	12,516.53	4,638	4,886	9,883	25.13	393
2012	95,595.60	32,803	34,557	78,245	25.60	3,056
2015	55,237.79	14,222	14,983	50,198	26.87	1,868
2016	1,528.94	348	367	1,438	27.17	53
2017	1,367.14	269	283	1,330	27.50	48
2018	33,079.82	5,426	5,716	33,318	27.86	1,196
	6,294,827.34	3,941,760	4,152,575	3,275,321		168,372
HARDING STREET STATION GTs 1 AND 2						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. -60						
2015	65,995.88	100,018	105,367	226	0.42	226
2017	39,855.65	59,273	62,443	1,326	0.42	1,326
2018	12,557.21	18,390	19,374	718	0.42	718
2020	5,190.51	7,119	7,500	805	0.42	805
2021	2,506,435.98	3,138,459	3,306,311	703,986	0.42	703,986
	2,630,035.23	3,323,259	3,500,995	707,061		707,061
HARDING STREET STATION GT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -39						
1994	2,822,092.08	2,593,695	2,732,412	1,190,296	14.60	81,527
1995	6,311.18	5,669	5,972	2,800	15.06	186
2008	26,819.77	15,892	16,742	20,538	19.51	1,053
2012	14,364.00	6,772	7,134	12,832	20.46	627
	2,869,587.03	2,622,028	2,762,260	1,226,466		83,393

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION GT 5						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -39						
1995	2,253,110.88	2,015,329	2,123,113	1,008,711	15.24	66,188
2010	30,605.84	16,004	16,860	25,682	20.72	1,239
	2,283,716.72	2,031,333	2,139,973	1,034,393		67,427
HARDING STREET STATION GT 6						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -38						
2002	1,939,565.43	1,344,189	1,416,079	1,260,521	20.32	62,034
2014	69,668.76	23,372	24,622	71,521	26.47	2,702
2017	14,205.56	3,266	3,441	16,163	27.50	588
	2,023,439.75	1,370,827	1,444,142	1,348,205		65,324
HARDING STREET STATION GTs COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -35						
1994	1,732,749.45	1,499,903	1,580,121	759,091	15.95	47,592
1995	1,559,194.10	1,313,886	1,384,156	720,756	16.56	43,524
2000	9,442.55	6,884	7,252	5,495	19.17	287
2002	2,237,391.33	1,516,884	1,598,010	1,422,468	20.32	70,003
2005	2,421.99	1,448	1,525	1,744	22.02	79
2008	43,971.39	22,551	23,757	35,604	23.67	1,504
2011	4,774.99	2,024	2,132	4,314	25.13	172
2016	9,492.45	2,473	2,605	10,210	27.17	376
2017	7,947.08	1,787	1,883	8,846	27.50	322
2020	12,119.70	1,325	1,396	14,966	28.36	528
2022	1,797.93	41	43	2,384	28.83	83
	5,621,302.96	4,369,206	4,602,881	2,985,878		164,470

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAGLE VALLEY CCGT						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
2018	9,194,376.08	1,280,629	1,349,120	8,396,919	29.75	282,249
2020	129,132.10	10,376	10,931	125,949	30.50	4,129
	9,323,508.18	1,291,005	1,360,051	8,522,868		286,378
	31,046,417.21	18,949,418	19,962,877	19,100,192		1,542,425
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.4 4.97

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GEORGETOWN GTs COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -18						
2000	177,143.78	112,876	116,541	92,489	19.17	4,825
2014	15,126.17	4,339	4,480	13,369	26.47	505
2015	49,773.54	12,815	13,231	45,502	26.87	1,693
	242,043.49	130,030	134,252	151,359		7,023
HARDING STREET STATION GTs 1 AND 2						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. -60						
2013	40,040.00	61,348	63,340	724	0.42	724
	40,040.00	61,348	63,340	724		724
HARDING STREET STATION GT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -39						
1994	38,730.39	35,596	36,752	17,083	14.60	1,170
2010	4,901.25	2,615	2,700	4,113	20.07	205
2013	2,674.09	1,169	1,207	2,510	20.71	121
2016	64,328.45	20,977	21,658	67,758	21.20	3,196
	110,634.18	60,357	62,317	91,465		4,692
HARDING STREET STATION GT 5						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -39						
1995	205,354.39	183,682	189,647	95,796	15.24	6,286
2016	61,010.68	19,352	19,980	64,824	21.99	2,948
	266,365.07	203,034	209,627	160,620		9,234

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDING STREET STATION GT 6						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -38						
2002	131,437.31	91,091	94,049	87,334	20.32	4,298
	131,437.31	91,091	94,049	87,334		4,298
HARDING STREET STATION GTs COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -35						
1994	733,618.86	635,035	655,655	334,731	15.95	20,986
1995	278,973.33	235,082	242,715	133,899	16.56	8,086
2002	99,268.04	67,301	69,486	64,526	20.32	3,175
2014	14,051.90	4,612	4,762	14,208	26.47	537
2016	29,530.62	7,694	7,944	31,923	27.17	1,175
2017	217,584.93	48,937	50,526	243,214	27.50	8,844
	1,373,027.68	998,661	1,031,088	822,499		42,803
EAGLE VALLEY CCGT						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
2020	870,131.32	69,913	72,183	850,156	30.50	27,874
	870,131.32	69,913	72,183	850,156		27,874
	3,033,679.05	1,614,434	1,666,856	2,164,157		96,648
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.4 3.19

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 350.50 LAND RIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1930	418,505.96	390,968	376,133	42,373	6.51	6,509
1931	152,840.22	141,255	135,895	16,945	7.50	2,259
1932	82.33	76	73	9	7.54	1
1938	301.10	272	262	39	8.95	4
1944	2.00	2	2			
1946	1,394.85	1,195	1,150	245	12.79	19
1948	4,115.75	3,465	3,334	782	14.00	56
1949	127,195.43	106,577	102,533	24,662	14.22	1,734
1950	19,957.41	16,640	16,009	3,948	14.45	273
1951	15.00	12	12	3	15.46	
1952	89,194.56	72,943	70,175	19,020	15.71	1,211
1953	275,533.34	222,135	213,706	61,827	16.71	3,700
1954	5.98	5	5	1	16.97	
1955	427.00	337	324	103	17.97	6
1956	34,917.52	27,400	26,360	8,558	18.25	469
1957	6,697.39	5,176	4,980	1,717	19.25	89
1959	43,365.10	32,767	31,524	11,841	20.54	576
1960	4,868.45	3,651	3,512	1,356	20.83	65
1961	90,449.25	66,752	64,219	26,230	21.83	1,202
1962	730,330.89	534,602	514,317	216,014	22.15	9,752
1963	133,622.77	96,208	92,557	41,066	23.14	1,775
1964	278,862.41	199,024	191,472	87,390	23.47	3,723
1965	77,553.35	54,404	52,340	25,213	24.47	1,030
1966	5,185.25	3,604	3,467	1,718	24.80	69
1967	162,248.76	110,751	106,549	55,700	25.80	2,159
1968	399,687.19	270,109	259,860	139,827	26.15	5,347
1969	70,660.17	46,876	45,097	25,563	27.15	942
1970	1,277,155.46	831,428	799,880	477,275	28.15	16,955
1971	604,038.57	388,880	374,124	229,915	28.50	8,067
1972	1,201,973.85	758,686	729,899	472,075	29.50	16,003
1973	586,360.53	365,713	351,836	234,525	29.87	7,852
1974	686,475.14	419,505	403,587	282,888	30.87	9,164
1975	1,209,350.00	723,796	696,333	513,017	31.87	16,097
1976	424,534.36	250,730	241,216	183,318	32.24	5,686
1977	323,197.96	186,744	179,658	143,540	33.24	4,318
1978	34,632.25	19,574	18,831	15,801	34.24	461
1979	46,377.86	25,823	24,843	21,535	34.62	622
1980	22,171.06	12,061	11,603	10,568	35.62	297
1981	365.00	194	187	178	36.62	5
1982	98,039.61	51,216	49,273	48,767	37.02	1,317
1983	3,421,992.01	1,743,847	1,677,679	1,744,313	38.02	45,879
1984	5,882.05	2,921	2,810	3,072	39.02	79
1985	10,213.00	4,941	4,754	5,459	40.02	136

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 350.50 LAND RIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1986	3,437,049.90	1,630,880	1,568,998	1,868,052	40.42	46,216
1987	622.00	287	276	346	41.42	8
1988	8,601.66	3,858	3,712	4,890	42.42	115
1989	1,284.50	559	538	746	43.42	17
1990	215.00	91	88	127	44.42	3
1991	125,366.00	51,726	49,763	75,603	44.84	1,686
1992	13,558.00	5,418	5,212	8,346	45.83	182
1993	13,916.00	5,377	5,173	8,743	46.84	187
1994	263,922.00	98,548	94,809	169,113	47.83	3,536
1995	3,575.09	1,288	1,239	2,336	48.84	48
1996	18,942.29	6,577	6,327	12,615	49.83	253
1997	10,639.13	3,553	3,418	7,221	50.84	142
1998	16.00	5	5	11	51.26	
2002	30,242.54	8,184	7,873	22,370	55.26	405
2003	9,800.00	2,523	2,427	7,373	56.26	131
2005	141.46	33	32	109	58.26	2
2007	899.63	184	177	723	60.26	12
2008	7.70	1	1	7	61.26	
2010	590,591.67	97,448	93,751	496,841	63.26	7,854
2011	644.92	99	95	550	63.68	9
2015	337,796.55	33,712	32,433	305,364	67.68	4,512
2018	513,051.57	30,680	29,516	483,536	70.69	6,840
2019	2,955,223.38	137,713	132,488	2,822,735	71.68	39,380
	21,416,885.13	10,312,009	9,920,731	11,496,154		287,446
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.0 1.34

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 351.00 ENERGY STORAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. -5						
2016	10,305,629.86	5,085,828	6,271,065	4,549,846	7.33	620,716
	10,305,629.86	5,085,828	6,271,065	4,549,846		620,716
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.3 6.02

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -20						
1963	170,015.76	163,868	171,277	32,742	14.58	2,246
1967	242,663.84	224,629	234,785	56,412	16.45	3,429
1968	14,727.04	13,389	13,994	3,678	17.44	211
1969	206,035.96	185,185	193,558	53,685	17.93	2,994
1970	66,553.93	59,116	61,789	18,076	18.43	981
1971	155,457.96	136,424	142,592	43,958	18.92	2,323
1972	72,711.95	63,015	65,864	21,390	19.43	1,101
1973	153,184.91	131,028	136,952	46,870	19.94	2,351
1974	5,864.58	4,949	5,173	1,864	20.47	91
1975	3,510.66	2,922	3,054	1,159	20.99	55
1976	178,317.06	145,271	151,839	62,141	21.99	2,826
1977	374,277.47	300,380	313,962	135,171	22.53	6,000
1983	30,504.36	21,978	22,972	13,633	26.29	519
1985	34,803.68	24,119	25,210	16,554	27.44	603
1986	12,911.23	8,709	9,103	6,390	28.44	225
1987	48,157.54	31,796	33,234	24,555	29.02	846
1988	6,145.54	3,969	4,148	3,227	29.60	109
1990	46,234.62	28,307	29,587	25,895	31.20	830
1991	92,304.80	55,128	57,621	53,145	31.79	1,672
1992	1,411.44	821	858	836	32.39	26
1993	18,917.24	10,647	11,128	11,573	33.40	346
1994	160,132.11	87,624	91,586	100,573	34.00	2,958
1995	20,440.22	10,861	11,352	13,176	34.61	381
1996	61,350.01	31,605	33,034	40,586	35.23	1,152
1997	2,393.78	1,187	1,241	1,632	36.23	45
1999	67,180.51	31,070	32,475	48,142	37.48	1,284
2001	42,901.87	18,266	19,092	32,390	39.10	828
2004	96,831.10	35,905	37,528	78,669	41.38	1,901
2005	4,270.28	1,497	1,565	3,559	42.38	84
2006	53,543.98	17,811	18,616	45,637	43.02	1,061
2007	6,872.64	2,161	2,259	5,988	43.67	137
2009	3,095.17	852	891	2,823	45.32	62
2010	52,346.12	13,348	13,952	48,863	46.32	1,055
2011	10,984.04	2,591	2,708	10,473	46.98	223
2012	14,253.56	3,089	3,229	13,875	47.64	291
2013	56,053.00	10,991	11,488	55,776	48.64	1,147
2014	2,633.08	464	485	2,675	49.31	54
2015	1,709,387.59	266,254	278,292	1,772,973	50.30	35,248

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -20						
2016	17,029,315.40	2,311,219	2,415,719	18,019,459	50.97	353,531
2018	52,351.61	4,975	5,200	57,622	52.32	1,101
2022	195,147.20	2,131	2,227	231,950	54.45	4,260
	21,576,194.84	4,469,551	4,671,639	21,219,795		436,587
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.6 2.02

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0						
NET SALVAGE PERCENT.. -15						
1914	21.27	24	24			
1916	515.83	593	593			
1921	609.02	700	700			
1923	13.68	16	16			
1927	14.77	17	17			
1928	158.05	179	162	20	1.65	12
1929	558.57	625	565	77	2.65	29
1931	44.37	49	44	7	2.84	2
1932	650,701.88	717,851	649,032	99,275	3.84	25,853
1935	185.69	204	184	30	4.24	7
1937	384.27	416	376	66	5.41	12
1938	209.13	226	204	36	5.59	6
1939	2,245.10	2,415	2,183	399	5.79	69
1940	3,633.49	3,895	3,522	657	6.00	110
1941	11,163.10	11,823	10,690	2,148	6.99	307
1942	68,529.61	72,323	65,389	13,420	7.22	1,859
1943	27,047.88	28,436	25,710	5,395	7.46	723
1944	1,390.80	1,456	1,316	283	7.71	37
1945	46,683.97	48,683	44,016	9,671	7.97	1,213
1946	17,608.09	18,279	16,527	3,722	8.25	451
1947	41,402.32	42,775	38,674	8,939	8.54	1,047
1948	115,947.64	119,206	107,778	25,562	8.83	2,895
1949	102,705.20	104,174	94,187	23,924	9.83	2,434
1950	44,473.76	44,864	40,563	10,582	10.15	1,043
1951	226,095.14	226,806	205,062	54,947	10.47	5,248
1952	725,287.77	723,315	653,972	180,109	10.80	16,677
1953	336,459.55	333,455	301,487	85,441	11.15	7,663
1954	5,537.60	5,452	4,929	1,439	11.50	125
1955	56,973.02	55,724	50,382	15,137	11.87	1,275
1956	407,455.86	395,758	357,817	110,757	12.24	9,049
1957	86,673.48	84,225	76,150	23,525	12.02	1,957
1958	762,506.31	735,266	664,777	212,105	12.42	17,078
1959	78,664.76	75,248	68,034	22,430	12.84	1,747
1960	12,710.59	12,059	10,903	3,714	13.26	280
1961	179,641.27	168,989	152,788	53,799	13.68	3,933
1962	508,533.36	474,108	428,656	156,157	14.13	11,051
1963	674,964.96	623,452	563,682	212,528	14.58	14,577
1964	459,459.94	423,443	382,848	145,531	14.50	10,037
1965	391,783.27	357,512	323,238	127,313	14.96	8,510
1966	271,270.50	245,014	221,525	90,436	15.44	5,857
1967	1,973,066.25	1,763,033	1,594,013	675,013	15.93	42,374
1968	1,368,631.08	1,218,061	1,101,287	472,639	15.92	29,688
1969	2,760,123.76	2,428,219	2,195,429	978,713	16.43	59,569

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0						
NET SALVAGE PERCENT.. -15						
1970	1,022,513.79	888,973	803,748	372,143	16.94	21,968
1971	2,439,551.59	2,109,444	1,907,214	898,270	16.99	52,871
1972	1,154,520.06	985,683	891,187	436,511	17.52	24,915
1973	2,694,598.34	2,285,666	2,066,542	1,032,246	17.61	58,617
1974	514,885.97	430,766	389,469	202,650	18.17	11,153
1975	978,700.53	812,615	734,711	390,795	18.29	21,367
1976	2,212,807.00	1,810,320	1,636,767	907,961	18.86	48,142
1977	2,635,189.49	2,137,086	1,932,206	1,098,262	19.02	57,742
1978	732,658.09	584,903	528,829	313,728	19.60	16,007
1979	415,624.11	328,507	297,013	180,955	19.79	9,144
1980	486,048.05	380,090	343,651	215,304	20.00	10,765
1981	617,499.74	474,505	429,015	281,110	20.61	13,639
1982	2,564,995.14	1,947,421	1,760,724	1,189,020	20.85	57,027
1983	1,395,647.33	1,046,135	945,843	659,151	21.10	31,239
1984	1,097,688.65	811,686	733,871	528,471	21.38	24,718
1985	2,774,156.88	2,022,000	1,828,154	1,362,126	21.67	62,858
1986	3,216,820.07	2,309,130	2,087,757	1,611,586	21.98	73,321
1987	2,681,359.05	1,893,924	1,712,356	1,371,207	22.30	61,489
1988	752,181.19	522,292	472,221	392,787	22.64	17,349
1989	365,534.91	249,277	225,379	194,986	22.99	8,481
1990	2,208,106.31	1,477,378	1,335,744	1,203,578	23.36	51,523
1991	1,539,162.66	1,009,275	912,517	857,520	23.75	36,106
1992	1,104,024.89	712,516	644,208	625,421	23.85	26,223
1993	3,316,754.58	2,092,889	1,892,246	1,922,022	24.26	79,226
1994	1,291,014.41	795,484	719,222	765,445	24.69	31,002
1995	2,486,140.02	1,501,579	1,357,625	1,501,436	24.86	60,396
1996	495,863.63	293,162	265,057	305,186	25.05	12,183
1997	534,484.16	307,205	277,754	336,903	25.52	13,202
1998	401,435.80	225,101	203,521	258,130	25.75	10,024
1999	9,009,456.02	4,918,307	4,446,795	5,914,079	26.00	227,465
2000	3,011,781.16	1,597,388	1,444,249	2,019,299	26.28	76,838
2001	5,748,380.14	2,956,277	2,672,863	3,937,774	26.58	148,148
2002	2,228,826.28	1,108,819	1,002,518	1,560,632	26.89	58,038
2003	870,222.99	417,616	377,580	623,176	27.23	22,886
2004	195,680.17	90,755	82,054	142,978	27.37	5,224
2005	1,654,045.20	735,752	665,216	1,236,936	27.75	44,574
2006	885,546.47	378,022	341,782	676,596	27.95	24,207
2007	1,728,240.23	702,374	635,038	1,352,438	28.36	47,688
2008	415,007.22	160,550	145,158	332,100	28.60	11,612
2009	395,632.53	145,593	131,635	323,342	28.69	11,270
2010	2,464,667.81	853,712	771,868	2,062,500	29.00	71,121
2011	1,008,271.57	326,751	295,426	864,086	29.31	29,481
2012	10,931,562.07	3,299,965	2,983,602	9,587,694	29.50	325,007

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0						
NET SALVAGE PERCENT.. -15						
2013	3,130,968.04	872,069	788,465	2,812,148	29.72	94,621
2014	7,069,998.61	1,803,345	1,630,461	6,500,037	29.82	217,976
2015	18,557,811.30	4,257,626	3,849,453	17,492,030	30.09	581,324
2016	43,440,938.34	8,832,412	7,985,660	41,971,419	30.26	1,387,026
2017	4,257,554.83	751,075	679,070	4,217,118	30.34	138,995
2018	6,970,104.61	1,031,610	932,711	7,082,909	30.47	232,455
2019	1,889,707.35	222,967	201,591	1,971,572	30.63	64,367
2020	6,221,175.42	540,154	488,370	6,665,982	30.61	217,771
2021	23,498,429.29	1,264,685	1,143,441	25,879,753	30.55	847,128
2022	23,404,084.97	436,018	394,218	26,520,480	30.36	873,534
	235,540,145.02	81,717,222	73,883,226	196,987,941		7,046,257
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.0 2.99

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 353.01 STATION EQUIPMENT - MPP

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. -15						
2007	304,396.42	301,437	278,712	71,344	2.50	28,538
2011	428,080.94	314,521	290,810	201,483	6.50	30,997
2018	1,770,512.65	509,022	470,648	1,565,442	13.50	115,959
	2,502,990.01	1,124,980	1,040,170	1,838,269		175,494
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.5 7.01

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -50						
1932	647,142.91	913,636	970,714			
1939	1,223.40	1,686	1,835			
1940	2,530.92	3,477	3,796			
1942	258.53	353	388			
1943	530.67	715	796			
1949	529,870.15	689,335	767,834	26,971	11.25	2,397
1950	101,457.37	131,306	146,259	5,927	11.53	514
1951	5,609.76	7,220	8,042	373	11.83	32
1952	29,487.39	37,729	42,025	2,206	12.15	182
1953	37,100.09	46,802	52,132	3,518	13.14	268
1956	4,664.69	5,724	6,376	621	14.80	42
1957	19,821.14	24,148	26,898	2,834	15.15	187
1958	14,109.46	16,927	18,855	2,309	16.15	143
1959	3,838.36	4,570	5,090	668	16.50	40
1960	1,993.87	2,355	2,623	368	16.87	22
1961	30,143.12	35,037	39,027	6,188	17.87	346
1962	30,758.49	35,452	39,489	6,649	18.24	365
1963	17,885.99	20,272	22,581	4,248	19.24	221
1964	35,941.82	40,370	44,967	8,946	19.62	456
1965	51,289.50	56,624	63,072	13,862	20.62	672
1967	3,900,735.65	4,221,571	4,702,308	1,148,795	21.42	53,632
1968	1,551,050.11	1,648,379	1,836,090	490,485	22.42	21,877
1970	2,134,245.47	2,201,901	2,452,645	748,723	23.83	31,419
1971	887,076.15	904,552	1,007,559	323,055	24.26	13,316
1972	2,093,018.37	2,092,809	2,331,130	808,398	25.26	32,003
1973	154,272.21	152,359	169,709	61,699	25.68	2,403
1975	2,065,896.80	1,972,415	2,197,026	901,819	27.13	33,241
1976	391,965.78	366,351	408,070	179,879	28.13	6,395
1977	9,457,842.21	8,649,670	9,634,663	4,552,100	29.13	156,268
1978	74,410.53	67,059	74,695	36,921	29.57	1,249
1980	84,952.02	73,653	82,040	45,388	31.03	1,463
1981	8,055.38	6,820	7,597	4,486	32.03	140
1983	3,941,436.20	3,199,658	3,564,023	2,348,131	33.49	70,114
1985	682,968.93	526,364	586,304	438,149	35.49	12,346
1986	7,583,592.80	5,729,784	6,382,271	4,993,118	35.96	138,852
1987	48,463.56	35,613	39,668	33,027	36.96	894
1988	596,219.59	425,790	474,278	420,051	37.96	11,066
1989	480,763.53	333,385	371,350	349,795	38.96	8,978
1990	42,381.97	28,722	31,993	31,580	39.44	801
1991	707,644.84	464,710	517,629	543,838	40.45	13,445
1992	118,395.06	75,299	83,874	93,719	41.44	2,262
1993	662,335.10	407,336	453,722	539,781	42.45	12,716
1994	507,719.72	301,738	336,099	425,481	43.44	9,795

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -50						
1996	45,829.05	25,504	28,408	40,336	44.93	898
1999	176,587.70	87,146	97,070	167,812	47.93	3,501
2002	555,833.40	240,954	268,393	565,357	50.43	11,211
2006	874,612.56	305,152	339,902	972,017	54.43	17,858
2007	67,744.37	22,213	24,743	76,874	55.42	1,387
2010	1,241,720.77	328,187	365,560	1,497,021	58.43	25,621
2011	2.05			3	59.42	
2013	1,291,903.83	259,673	289,243	1,648,613	61.42	26,842
2015	2,730,055.19	436,126	485,790	3,609,293	62.92	57,363
2020	3,607,227.26	192,085	213,959	5,196,882	67.92	76,515
2022	821,245.76	8,746	9,742	1,222,127	69.92	17,479
	51,153,861.55	37,865,462	42,130,352	34,600,440		879,237
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.4 1.72

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -40						
1950	18,582.48	21,879	20,166	5,849	13.71	427
1951	91.55	107	99	29	13.97	2
1952	251,260.60	292,633	269,719	82,046	14.25	5,758
1953	603,511.77	698,746	644,032	200,884	14.54	13,816
1954	209.06	241	222	71	14.83	5
1955	87.33	100	92	30	15.14	2
1956	41,480.14	47,114	43,425	14,647	15.47	947
1957	286.49	321	296	105	16.47	6
1958	2,066.46	2,295	2,115	778	16.80	46
1959	208.59	230	212	80	17.15	5
1960	2,071.45	2,266	2,089	811	17.50	46
1961	89,092.56	96,653	89,085	35,645	17.87	1,995
1962	563,351.64	606,031	558,577	230,115	18.24	12,616
1963	47,975.63	51,154	47,148	20,018	18.62	1,075
1964	75,550.17	79,814	73,564	32,206	19.02	1,693
1965	346.77	363	335	150	19.42	8
1966	7,611.09	7,887	7,269	3,387	19.83	171
1967	183,237.32	187,936	173,220	83,312	20.26	4,112
1968	82,021.22	83,229	76,712	38,118	20.69	1,842
1969	279,488.07	278,437	256,634	134,649	21.68	6,211
1970	15,801.93	15,563	14,344	7,779	22.13	352
1971	650,942.37	633,549	583,940	327,379	22.58	14,499
1972	487,364.54	468,611	431,917	250,393	23.03	10,872
1973	379,217.62	360,060	331,866	199,039	23.49	8,473
1974	493,855.11	462,752	426,517	264,880	23.96	11,055
1975	79,399.48	73,387	67,641	43,518	24.45	1,780
1976	20,987.44	19,128	17,630	11,752	24.93	471
1977	2,217,260.52	1,991,632	1,835,681	1,268,484	25.42	49,901
1978	87,421.79	77,339	71,283	51,108	25.92	1,972
1979	20,401.13	17,765	16,374	12,188	26.43	461
1980	451,512.99	386,856	356,564	275,554	26.94	10,228
1981	8,416.80	7,091	6,536	5,248	27.46	191
1982	125,187.09	103,632	95,517	79,745	27.99	2,849
1983	345,750.03	281,039	259,033	225,017	28.53	7,887
1984	5,236.82	4,178	3,851	3,481	29.07	120
1985	352,304.88	275,615	254,033	239,194	29.61	8,078
1986	120,903.82	92,673	85,416	83,849	30.17	2,779
1987	742,656.26	557,289	513,651	526,068	30.73	17,119
1988	331,824.35	243,612	224,536	240,018	31.29	7,671
1989	1,290,333.79	925,995	853,487	952,980	31.86	29,911
1990	199,067.52	139,487	128,565	150,130	32.44	4,628
1991	105,493.53	72,103	66,457	81,234	33.02	2,460
1992	1,665,743.40	1,109,585	1,022,701	1,309,340	33.60	38,968

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -40						
1993	563,880.95	365,666	337,033	452,400	34.19	13,232
1994	1,915,350.11	1,207,475	1,112,926	1,568,564	34.79	45,087
1995	289,672.55	177,303	163,420	242,122	35.40	6,840
1996	773,676.03	462,070	425,888	657,258	35.61	18,457
1997	287,076.83	166,028	153,027	248,881	36.23	6,869
1998	98,593.31	55,129	50,812	87,219	36.85	2,367
1999	591,861.92	319,345	294,339	534,268	37.48	14,255
2000	216,734.44	112,633	103,813	199,615	38.11	5,238
2001	392,705.47	196,219	180,854	368,934	38.74	9,523
2002	489,851.81	236,187	217,693	468,100	39.02	11,996
2003	433,972.22	200,252	184,572	422,989	39.67	10,663
2004	101,200.28	44,558	41,069	100,611	40.32	2,495
2005	140,155.18	59,061	54,436	141,781	40.64	3,489
2006	52,536.16	20,991	19,347	54,204	41.31	1,312
2007	194,485.80	73,842	68,060	204,220	41.65	4,903
2008	119,892.79	42,835	39,481	128,369	42.32	3,033
2009	275,308.61	92,619	85,367	300,065	42.68	7,031
2010	3,514,785.40	1,101,253	1,015,022	3,905,678	43.36	90,076
2011	106,653.28	31,087	28,653	120,662	43.75	2,758
2012	1,264,926.89	340,367	313,715	1,457,183	44.14	33,013
2013	2,272,087.78	559,206	515,418	2,665,505	44.55	59,832
2014	3,739,231.71	832,353	767,177	4,467,747	44.97	99,349
2015	3,879,681.50	770,194	709,886	4,721,668	45.41	103,979
2016	8,839,033.46	1,544,356	1,423,428	10,951,219	45.58	240,264
2017	968,221.48	145,311	133,933	1,221,577	45.78	26,684
2018	2,220,652.58	277,004	255,314	2,853,600	46.01	62,021
2019	3,152,178.62	312,003	287,572	4,125,478	46.00	89,684
2020	11,216.70	817	753	14,950	45.58	328
2021	2,046,314.84	92,821	85,553	2,779,288	44.80	62,038
2022	534,938.36	8,837	8,145	740,769	42.05	17,616
	51,932,490.66	20,624,199	19,009,257	53,696,230		1,337,940

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.1 2.58

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 355.01 POLES AND FIXTURES - MPP

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. -10						
2007	298,029.13	282,299	280,646	47,186	2.50	18,874
2020	15,275.69	2,334	2,320	14,483	15.50	934
	313,304.82	284,633	282,966	61,669		19,808
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 6.32

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -70						
1932	36,655.78	56,956	56,863	5,452	8.51	641
1948	64.86	94	94	16	13.22	1
1949	87,650.11	125,939	125,733	23,272	13.46	1,729
1950	30,259.73	43,262	43,191	8,251	13.71	602
1951	14,046.80	19,978	19,945	3,935	13.97	282
1952	143,908.65	203,520	203,187	41,458	14.25	2,909
1953	419,929.37	590,379	589,413	124,467	14.54	8,560
1956	278,567.50	384,203	383,574	89,991	15.47	5,817
1957	15,306.54	20,793	20,759	5,262	16.47	319
1958	31,008.48	41,824	41,756	10,958	16.80	652
1959	10.61	14	14	4	17.15	
1960	1,317.17	1,749	1,746	493	17.50	28
1961	173,102.81	228,034	227,661	66,614	17.87	3,728
1962	369,183.41	482,257	481,468	146,144	18.24	8,012
1963	78,984.21	102,262	102,095	32,178	18.62	1,728
1964	148,188.32	190,099	189,788	62,132	19.02	3,267
1965	269,943.46	343,031	342,469	116,435	19.42	5,996
1966	3,250.20	4,090	4,083	1,442	19.83	73
1967	3,886,459.34	4,840,274	4,832,351	1,774,630	20.26	87,593
1968	1,523,364.36	1,877,029	1,873,957	715,762	20.69	34,595
1969	365,853.88	442,581	441,857	180,095	21.68	8,307
1970	968,739.12	1,158,564	1,156,668	490,189	22.13	22,150
1971	1,524,526.35	1,801,746	1,798,797	792,898	22.58	35,115
1972	2,152,693.88	2,513,399	2,509,285	1,150,295	23.03	49,948
1973	523,447.20	603,503	602,515	287,345	23.49	12,233
1974	424,476.55	482,974	482,183	239,427	23.96	9,993
1975	1,403,383.74	1,575,074	1,572,496	813,256	24.45	33,262
1976	183,015.93	202,544	202,212	108,915	24.93	4,369
1977	7,439,308.49	8,114,203	8,100,921	4,545,903	25.42	178,832
1978	265,435.15	285,138	284,671	166,569	25.92	6,426
1979	24,815.15	26,240	26,197	15,989	26.43	605
1980	605,728.65	630,200	629,168	400,571	26.94	14,869
1981	13,006.28	13,306	13,284	8,827	27.46	321
1982	279,742.53	281,200	280,740	194,822	27.99	6,960
1983	3,496,031.41	3,450,653	3,445,005	2,498,248	28.53	87,566
1984	3,519.36	3,409	3,403	2,580	29.07	89
1985	956,940.65	909,055	907,567	719,232	29.61	24,290
1986	2,430,698.10	2,262,372	2,258,669	1,873,518	30.17	62,099
1987	615,885.69	561,195	560,276	486,730	30.73	15,839
1988	687,792.80	613,154	612,150	557,098	31.29	17,804
1989	442,647.43	385,732	385,101	367,400	31.86	11,532
1990	75,826.37	64,517	64,411	64,494	32.44	1,988
1991	1,165,490.53	967,287	965,704	1,015,630	33.02	30,758

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -70						
1992	1,511,165.40	1,222,321	1,220,320	1,348,661	33.60	40,139
1993	664,043.51	522,894	522,038	606,836	34.19	17,749
1994	2,986,703.09	2,286,351	2,282,608	2,794,787	34.79	80,333
1995	475,793.02	353,628	353,049	455,799	35.40	12,876
1996	505,578.48	366,656	366,056	493,427	35.61	13,856
1997	305,953.81	214,862	214,510	305,611	36.23	8,435
1998	4,842.71	3,288	3,283	4,950	36.85	134
1999	495,901.12	324,904	324,372	518,660	37.48	13,838
2000	191,315.28	120,728	120,530	204,706	38.11	5,371
2001	255,034.84	154,737	154,484	279,075	38.74	7,204
2002	477,867.58	279,782	279,324	533,051	39.02	13,661
2003	468,940.62	262,757	262,327	534,872	39.67	13,483
2004	111,323.70	59,519	59,422	129,828	40.32	3,220
2005	137,137.55	70,173	70,058	163,076	40.64	4,013
2006	731,500.87	354,910	354,329	889,222	41.31	21,526
2007	121,758.82	56,136	56,044	150,946	41.65	3,624
2008	166,594.43	72,275	72,157	211,054	42.32	4,987
2009	511,812.07	209,080	208,738	661,343	42.68	15,495
2010	2,388,272.45	908,642	907,155	3,152,908	43.36	72,715
2011	25,842.81	9,147	9,132	34,801	43.75	795
2012	1,021,757.23	333,849	333,302	1,403,685	44.14	31,801
2013	913,638.83	273,050	272,603	1,280,583	44.55	28,745
2014	644,263.93	174,145	173,860	921,389	44.97	20,489
2015	286,738.97	69,121	69,008	418,448	45.41	9,215
2016	7,972,030.15	1,691,346	1,688,577	11,863,874	45.58	260,287
2017	132,326.82	24,115	24,076	200,880	45.78	4,388
2018	257,120.56	38,946	38,882	398,223	46.01	8,655
2019	81,171.66	9,756	9,740	128,252	46.00	2,788
2020	4,886,545.62	431,971	431,264	7,875,864	45.58	172,792
2021	813,791.39	44,824	44,751	1,338,694	44.80	29,882
2022	2,120,016.05	42,528	42,458	3,561,569	42.05	84,698
	65,226,990.32	47,890,274	47,811,884	63,074,000		1,809,081

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.9 2.77

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 357.00 UNDERGROUND CONDUIT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
2012	16.20	3	3	13	43.56	
2013	23.87	4	3	21	44.26	
2014	91.09	14	12	79	44.97	2
2015	258.60	36	31	228	45.69	5
2016	28.04	3	3	25	46.69	1
2017	72.49	8	7	65	47.41	1
2018	151.78	13	11	141	48.13	3
2019	554.93	37	32	523	48.86	11
2020	385.46	19	16	369	49.58	7
2021	3,674.44	107	92	3,582	50.05	72
2022	4,174.55	41	35	4,140	50.26	82
	9,431.45	285	245	9,186		184
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.9 1.95						

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. -10						
2015	858.73	276	112	833	18.14	46
2016	21.36	6	2	21	18.13	1
2022	486,945.23	19,926	8,117	527,523	12.92	40,830
	487,825.32	20,208	8,231	528,377		40,877
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.9 8.38

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 360.50 LAND RIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1905	30.32	30	30			
1916	40.00	40	40			
1918	1.50	1	1			
1919	2.00	2	2			
1920	250.00	243	250			
1921	15.50	15	16			
1922	28.50	28	28			
1923	418.03	403	418			
1924	5,164.99	4,986	5,165			
1925	4,050.00	3,909	4,050			
1926	165.00	159	165			
1927	198.43	190	198			
1928	72.50	69	72			
1929	8.50	8	8			
1930	132.01	126	132			
1931	3,356.23	3,163	3,356			
1932	7,417.79	6,982	7,418			
1933	85.82	81	86			
1934	1,166.84	1,095	1,167			
1935	833.56	780	834			
1936	107.60	101	108			
1937	142.00	131	142			
1938	38.50	35	38			
1939	180.80	166	181			
1940	880.75	807	881			
1941	686.56	627	687			
1942	2,686.30	2,443	2,686			
1943	373.30	335	373			
1944	318.93	285	319			
1945	312.50	278	312			
1946	1,393.00	1,236	1,393			
1947	113.00	100	113			
1948	540.30	475	540			
1949	2,173.40	1,885	2,173			
1950	10,485.21	9,047	10,485			
1951	300.60	258	301			
1952	2,425.80	2,069	2,426			
1953	1,211.70	1,019	1,212			
1954	1,249.60	1,044	1,250			
1955	468.80	389	469			
1956	670.86	549	671			
1957	6,684.57	5,429	6,685			
1958	897.10	718	897			

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 360.50 LAND RIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1959	847.34	673	847			
1960	1,238.80	976	1,239			
1961	1,099.91	852	1,100			
1962	1,041.80	801	1,042			
1963	3,312.40	2,503	3,312			
1964	7,877.55	5,899	7,878			
1965	2,287.69	1,684	2,273	15	20.62	1
1966	3,009.18	2,193	2,961	48	21.02	2
1967	19,546.07	14,102	19,037	509	21.42	24
1968	15,707.10	11,128	15,023	684	22.42	31
1969	40,749.01	28,557	38,551	2,198	22.84	96
1970	4,435.18	3,051	4,119	316	23.83	13
1971	18,250.93	12,407	16,749	1,502	24.26	62
1972	15,890.43	10,593	14,300	1,590	25.26	63
1973	5,049.26	3,324	4,487	562	25.68	22
1974	5,722.99	3,691	4,983	740	26.69	28
1975	60,961.28	38,802	52,383	8,578	27.13	316
1976	1,375.95	857	1,157	219	28.13	8
1977	4,474.00	2,728	3,683	791	29.13	27
1978	887.00	533	720	167	29.57	6
1979	748.00	439	593	155	30.58	5
1980	3,305.13	1,910	2,578	727	31.03	23
1981	582.70	329	444	139	32.03	4
1982	574.50	316	427	148	33.03	4
1983	1,404.50	760	1,026	378	33.49	11
1984	3,255.00	1,717	2,318	937	34.50	27
1985	8,441.56	4,337	5,855	2,587	35.49	73
1986	2,995.38	1,509	2,037	958	35.96	27
1987	2,042.00	1,000	1,350	692	36.96	19
1988	1,755.50	836	1,129	626	37.96	16
1989	1,422.00	657	887	535	38.96	14
1990	2,398.50	1,084	1,463	936	39.44	24
1991	12,099.50	5,297	7,151	4,948	40.45	122
1992	11,353.19	4,814	6,499	4,854	41.44	117
1993	4,834.00	1,982	2,676	2,158	42.45	51
1994	16,263.88	6,444	8,699	7,565	43.44	174
1995	15,466.70	5,955	8,039	7,428	43.93	169
1996	1,710.00	634	856	854	44.93	19
1997	1,471.00	525	709	762	45.93	17
1998	1,792.00	615	830	962	46.93	20
2000	30.45	10	13	17	48.93	
2001	1,922.12	579	782	1,140	49.93	23
2002	5,509.52	1,592	2,149	3,361	50.43	67

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 360.50 LAND RIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
2004	1,447.09	377	509	938	52.43	18
2005	3,385.54	836	1,128	2,258	53.42	42
2006	1,635.00	380	513	1,122	54.43	21
2007	1,631.37	357	482	1,149	55.42	21
2008	13.30	3	4	9	56.43	
2011	4,887.09	793	1,070	3,817	59.42	64
2013	5,524.63	740	999	4,526	61.42	74
	391,443.72	243,917	316,837	74,607		1,965
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.0 0.50

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -20						
1914	20,449.87	23,963	24,540			
1915	2,654.01	3,081	3,185			
1918	179.93	208	216			
1921	107.67	123	129			
1923	4,119.44	4,722	4,943			
1924	12.89	15	15			
1925	33,416.69	37,927	40,100			
1927	14,241.48	16,157	17,090			
1928	10,649.72	11,957	12,780			
1929	5,943.73	6,669	7,132			
1931	8,769.20	9,821	10,523			
1932	80,652.46	90,221	96,783			
1935	38.38	42	46			
1937	40.20	44	48			
1938	2,097.47	2,297	2,517			
1939	2,230.39	2,436	2,676			
1940	249.74	272	300			
1941	2,635.80	2,836	3,163			
1942	920.83	987	1,105			
1943	2,024.63	2,163	2,430			
1944	462.73	493	555			
1945	1,100.75	1,167	1,321			
1946	1,560.55	1,648	1,873			
1947	1,854.56	1,949	2,225			
1948	5,294.84	5,538	6,354			
1949	25,284.07	26,315	30,341			
1950	4,108.32	4,254	4,930			
1951	43,936.10	45,237	52,723			
1952	62,845.47	64,329	75,415			
1953	69,519.26	70,734	83,423			
1954	5,169.09	5,227	6,203			
1955	1,977.86	1,987	2,373			
1956	25,675.17	25,609	30,810			
1957	9,624.83	9,532	11,550			
1958	35,705.89	35,100	42,847			
1959	18,008.26	17,565	21,610			
1960	37,515.88	36,294	45,019			
1961	3,185.19	3,056	3,822			
1962	51,483.91	48,967	61,781			
1963	7,454.89	6,972	8,946			
1964	31,505.02	29,194	37,806			
1965	81,569.96	74,862	97,884			
1966	63,775.20	57,941	76,530			

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -20						
1967	43,301.58	38,930	51,962			
1968	172,115.54	153,086	206,539			
1969	260,634.34	229,254	312,761			
1970	114,499.41	99,546	137,399			
1971	396,752.70	340,795	476,103			
1972	143,361.95	121,628	172,034			
1973	245,211.80	205,389	294,254			
1974	34,271.85	28,324	41,126			
1975	209,501.73	169,571	251,402			
1976	307,385.75	245,294	368,863			
1977	456,345.59	358,797	547,615			
1978	12,898.40	9,986	15,478			
1979	308,456.71	235,081	370,148			
1980	293,055.43	219,721	350,139	1,528	25.52	60
1981	38,977.24	28,728	45,780	993	26.07	38
1982	209,791.98	151,906	242,072	9,678	26.62	364
1983	244,788.13	174,044	277,350	16,396	27.17	603
1984	27,600.90	19,127	30,480	2,641	28.17	94
1985	110,369.87	74,990	119,501	12,943	28.73	451
1986	46,668.81	31,070	49,512	6,491	29.29	222
1987	218,002.44	142,103	226,450	35,153	29.86	1,177
1988	223,746.02	142,652	227,325	41,170	30.44	1,352
1989	42,309.89	26,361	42,008	8,764	31.02	283
1990	383,671.46	233,426	371,979	88,427	31.60	2,798
1991	244,756.82	145,268	231,494	62,214	32.19	1,933
1992	622,142.75	357,458	569,632	176,939	33.20	5,329
1993	241,824.83	135,257	215,541	74,649	33.79	2,209
1994	322,103.92	175,173	279,149	107,376	34.39	3,122
1995	90,322.96	47,691	75,999	32,389	35.00	925
1996	124,341.51	63,653	101,435	47,775	35.61	1,342
1997	2,165.49	1,073	1,710	889	36.23	25
1998	10,974.55	5,260	8,382	4,787	36.85	130
1999	673,648.64	311,549	496,473	311,905	37.48	8,322
2000	330,126.54	147,052	234,337	161,815	38.11	4,246
2001	181,488.06	77,728	123,865	93,921	38.74	2,424
2002	97,131.84	39,910	63,599	52,959	39.38	1,345
2003	748,104.16	294,095	468,659	429,066	40.02	10,721
2004	42,810.17	16,059	25,591	25,781	40.67	634
2005	35,791.37	12,778	20,363	22,587	41.32	547
2006	39,173.65	13,266	21,140	25,868	41.98	616
2007	59,165.84	18,928	30,163	40,836	42.64	958
2008	213,363.48	64,214	102,329	153,707	43.31	3,549
2009	66,531.05	18,754	29,886	49,951	43.97	1,136

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -20						
2010	823,231.38	216,148	344,445	643,433	44.64	14,414
2011	31,562.99	7,666	12,216	25,660	45.32	566
2012	61,297.40	13,667	21,779	51,778	46.00	1,126
2013	82,631.01	16,767	26,719	72,438	46.68	1,552
2014	310,515.01	57,011	90,851	281,767	47.06	5,987
2015	56,765.72	9,251	14,742	53,377	47.75	1,118
2016	424,326.17	60,594	96,561	412,630	48.14	8,571
2017	103,238.92	12,612	20,098	103,789	48.55	2,138
2018	67,477.83	6,818	10,865	70,108	48.97	1,432
2019	22,970.96	1,825	2,908	24,657	49.41	499
2020	45,880.81	2,654	4,229	50,828	49.32	1,031
2021	66,680.36	2,368	3,774	76,242	49.26	1,548
2022	37,863.72	473	754	44,682	47.35	944
	11,604,181.76	6,622,740	9,914,030	4,010,988		97,881
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.0 0.84

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -10						
1916	98.00	103	108			
1919	141.34	148	155			
1920	573.63	601	631			
1921	2,893.37	3,004	3,183			
1923	6,050.48	6,225	6,656			
1924	10,042.64	10,338	11,047			
1925	20.59	21	23			
1926	2.75	3	3			
1927	11,597.38	11,818	12,757			
1928	3,295.09	3,357	3,625			
1929	710.56	716	782			
1930	71.20	72	78			
1931	12,475.13	12,556	13,723			
1932	70,670.66	70,353	77,738			
1933	204.00	203	224			
1935	2,345.56	2,325	2,580			
1936	2,119.17	2,077	2,331			
1937	3,583.30	3,505	3,942			
1938	28,607.98	27,919	31,469			
1939	1,935.67	1,867	2,129			
1940	2,360.85	2,271	2,597			
1941	46,729.87	44,823	51,403			
1942	1,321.83	1,264	1,454			
1943	15,327.67	14,611	16,860			
1944	748.17	704	823			
1945	22,337.49	20,947	24,571			
1946	2,706.14	2,528	2,977			
1947	7,893.94	7,343	8,683			
1948	181,611.91	168,169	199,773			
1949	488,148.64	446,002	536,964			
1950	278,282.47	253,001	306,111			
1951	319,920.02	289,342	351,912			
1952	502,778.26	452,289	553,056			
1953	201,172.03	179,952	221,289			
1954	378,345.30	336,398	416,180			
1955	553,987.94	489,459	609,387			
1956	278,011.96	242,021	305,813			
1957	379,735.29	328,319	417,709			
1958	844,808.83	725,218	929,290			
1959	338,218.26	288,219	372,040			
1960	507,803.67	429,439	558,584			
1961	33,261.41	27,902	36,390	198	19.15	10
1962	195,971.08	163,013	212,604	2,964	19.50	152

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -10						
1963	111,756.75	92,162	120,199	2,733	19.87	138
1964	138,641.32	113,312	147,783	4,722	20.24	233
1965	475,600.55	385,046	502,184	20,977	20.62	1,017
1966	849,892.76	681,342	888,618	46,264	21.02	2,201
1967	576,819.08	457,792	597,060	37,441	21.42	1,748
1968	1,850,498.97	1,453,382	1,895,526	140,023	21.83	6,414
1969	885,572.11	687,930	897,210	76,919	22.26	3,455
1970	1,040,626.96	799,222	1,042,359	102,331	22.69	4,510
1971	3,084,236.88	2,341,275	3,053,531	339,130	23.13	14,662
1972	2,226,295.28	1,669,677	2,177,621	271,304	23.57	11,511
1973	2,059,707.54	1,525,255	1,989,264	276,414	24.03	11,503
1974	1,648,214.25	1,204,581	1,571,035	242,001	24.50	9,878
1975	879,292.29	634,014	826,892	140,330	24.96	5,622
1976	2,253,202.60	1,602,117	2,089,508	389,015	25.44	15,291
1977	2,975,948.62	2,100,305	2,739,254	534,289	25.42	21,018
1978	717,212.38	498,527	650,187	138,747	25.92	5,353
1979	3,138,687.99	2,147,490	2,800,793	651,764	26.43	24,660
1980	3,037,176.76	2,044,627	2,666,637	674,257	26.94	25,028
1981	871,135.20	576,674	752,108	206,141	27.46	7,507
1982	992,614.68	650,103	847,875	244,001	27.52	8,866
1983	2,902,576.36	1,866,531	2,434,362	758,472	28.07	27,021
1984	1,075,120.80	678,358	884,726	297,907	28.62	10,409
1985	1,146,766.81	709,562	925,423	336,020	29.17	11,519
1986	1,186,079.72	723,841	944,046	360,642	29.29	12,313
1987	3,900,771.38	2,330,789	3,039,855	1,250,994	29.86	41,895
1988	2,409,993.05	1,408,472	1,836,953	814,039	30.44	26,742
1989	511,335.33	293,946	383,369	179,100	30.60	5,853
1990	2,595,263.88	1,456,514	1,899,610	955,180	31.20	30,615
1991	5,249,725.17	2,891,969	3,771,755	2,002,943	31.40	63,788
1992	8,294,312.97	4,452,387	5,806,879	3,316,865	32.00	103,652
1993	4,364,705.26	2,294,482	2,992,503	1,808,673	32.23	56,118
1994	9,880,257.47	5,049,404	6,585,519	4,282,764	32.85	130,373
1995	2,502,902.58	1,249,399	1,629,487	1,123,706	33.10	33,949
1996	4,115,477.33	2,003,661	2,613,209	1,913,816	33.38	57,334
1997	423,137.57	199,399	260,060	205,391	34.02	6,037
1998	81,844.11	37,497	48,904	41,125	34.32	1,198
1999	9,205,859.25	4,093,109	5,338,303	4,788,142	34.64	138,226
2000	7,076,099.88	3,047,322	3,974,369	3,809,341	34.97	108,932
2001	1,671,107.42	695,582	907,190	931,028	35.32	26,360
2002	1,883,505.73	756,020	986,014	1,085,842	35.68	30,433
2003	6,628,651.43	2,573,905	3,356,931	3,934,586	35.75	110,058
2004	2,795,421.06	1,041,183	1,357,929	1,717,034	36.14	47,511
2005	2,833,967.98	1,009,403	1,316,481	1,800,884	36.55	49,272

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -10						
2006	1,378,342.98	470,318	613,397	902,780	36.69	24,606
2007	1,197,234.16	389,819	508,409	808,549	36.86	21,936
2008	7,997,217.63	2,474,579	3,227,388	5,569,551	37.05	150,325
2009	1,811,752.52	530,119	691,390	1,301,538	37.26	34,931
2010	7,900,171.84	2,172,547	2,833,473	5,856,716	37.50	156,179
2011	1,297,998.93	334,962	436,863	990,936	37.52	26,411
2012	4,932,945.76	1,185,091	1,545,616	3,880,624	37.58	103,263
2013	3,497,964.08	774,939	1,010,688	2,837,072	37.67	75,314
2014	2,526,165.82	512,407	668,290	2,110,492	37.59	56,145
2015	2,773,503.70	510,103	665,285	2,385,569	37.35	63,871
2016	2,357,120.01	385,813	503,184	2,089,648	37.17	56,219
2017	4,214,937.74	601,809	784,889	3,851,543	36.87	104,463
2018	2,577,334.79	312,425	407,470	2,427,598	36.32	66,839
2019	893,176.35	88,031	114,812	867,682	35.56	24,401
2020	6,470,748.65	480,453	626,615	6,491,209	34.54	187,933
2021	20,032,067.79	969,552	1,264,506	20,770,769	32.63	636,554
2022	21,497,177.80	413,821	539,712	23,107,184	28.07	823,199
	211,642,797.59	80,204,801	104,301,162	128,505,915		3,922,974
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.8 1.85

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R2.5						
NET SALVAGE PERCENT.. -110						
1942	36,933.94	71,806	77,561			
1943	332.18	643	698			
1944	219.16	423	460			
1945	1,868.43	3,588	3,924			
1946	5,551.28	10,613	11,658			
1947	4,658.28	8,937	9,782			
1948	7,860.45	15,003	16,507			
1949	11,989.64	22,761	25,178			
1950	24,581.20	46,407	51,621			
1951	30,668.55	57,564	64,404			
1952	68,895.70	128,520	144,681			
1953	97,257.48	181,693	204,241			
1954	97,099.24	180,173	203,908			
1955	206,605.93	380,723	433,872			
1956	94,694.03	173,245	198,857			
1957	208,319.79	378,238	437,472			
1958	115,591.86	209,803	242,743			
1959	291,339.42	524,446	611,813			
1960	231,332.79	412,929	485,799			
1961	260,626.17	461,168	547,315			
1962	432,022.86	757,461	907,248			
1963	130,436.91	228,173	273,918			
1964	302,284.48	523,581	634,797			
1965	253,438.35	434,558	532,221			
1966	327,559.03	555,802	687,874			
1967	118,119.36	199,631	248,051			
1968	270,747.57	452,411	568,570			
1969	468,733.41	774,085	984,340			
1970	636,792.87	1,039,055	1,337,265			
1971	554,454.51	893,526	1,164,354			
1972	821,581.06	1,306,930	1,725,320			
1973	931,026.65	1,471,059	1,955,156			
1974	1,382,392.63	2,154,044	2,903,025			
1975	1,372,666.53	2,108,622	2,882,600			
1976	1,048,738.25	1,587,454	2,202,350			
1977	1,418,046.65	2,113,712	2,977,898			
1978	1,152,508.70	1,690,799	2,420,268			
1979	1,541,054.00	2,224,249	3,203,415	32,798	19.79	1,657
1980	1,587,400.53	2,266,808	3,264,710	68,831	20.00	3,442
1981	1,960,059.89	2,750,395	3,961,183	154,943	20.61	7,518
1982	1,848,608.50	2,547,031	3,668,293	213,785	21.23	10,070
1983	2,319,126.53	3,135,413	4,515,695	354,471	21.85	16,223
1984	1,953,571.82	2,590,319	3,730,638	371,863	22.48	16,542

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R2.5						
NET SALVAGE PERCENT.. -110						
1985	2,196,962.62	2,854,909	4,111,706	501,916	23.10	21,728
1986	2,416,048.44	3,074,156	4,427,471	646,231	23.74	27,221
1987	2,683,495.83	3,340,630	4,811,253	824,088	24.38	33,802
1988	2,296,895.82	2,795,690	4,026,418	797,063	25.02	31,857
1989	2,305,974.94	2,757,831	3,971,892	870,655	25.32	34,386
1990	2,701,337.48	3,152,947	4,540,948	1,131,861	25.98	43,567
1991	1,771,393.59	2,015,456	2,902,707	817,220	26.64	30,676
1992	2,270,763.68	2,515,915	3,623,479	1,145,125	27.31	41,931
1993	3,498,826.80	3,771,490	5,431,788	1,915,748	27.97	68,493
1994	6,734,720.45	7,054,485	10,160,034	3,982,879	28.64	139,067
1995	5,173,020.11	5,257,858	7,572,489	3,290,853	29.32	112,239
1996	4,824,014.14	4,751,172	6,842,749	3,287,681	30.00	109,589
1997	3,869,137.70	3,688,023	5,311,577	2,813,612	30.68	91,708
1998	3,693,533.62	3,420,581	4,926,400	2,830,021	31.06	91,115
1999	3,011,350.21	2,690,160	3,874,431	2,449,404	31.75	77,147
2000	7,076,173.95	6,085,156	8,763,983	6,095,982	32.45	187,858
2001	3,297,930.76	2,724,553	3,923,965	3,001,690	33.15	90,549
2002	6,845,463.15	5,422,428	7,809,507	6,565,966	33.85	193,972
2003	2,310,617.65	1,750,709	2,521,412	2,330,885	34.55	67,464
2004	2,972,322.75	2,147,830	3,093,355	3,148,523	35.26	89,294
2005	1,969,941.50	1,361,033	1,960,191	2,176,686	35.69	60,989
2006	1,851,502.68	1,212,327	1,746,022	2,142,134	36.41	58,834
2007	2,797,892.18	1,730,356	2,492,099	3,383,475	37.13	91,125
2008	2,517,009.76	1,464,145	2,108,696	3,177,024	37.85	83,937
2009	3,241,822.07	1,774,120	2,555,129	4,252,697	38.31	111,007
2010	5,368,983.91	2,734,155	3,937,794	7,337,072	39.05	187,889
2011	3,869,814.39	1,821,986	2,624,067	5,502,543	39.78	138,324
2012	3,368,370.47	1,462,816	2,106,782	4,966,796	40.26	123,368
2013	4,332,485.10	1,711,375	2,464,762	6,633,457	41.01	161,752
2014	6,183,939.65	2,207,666	3,179,532	9,806,741	41.50	236,307
2015	6,110,914.58	1,944,187	2,800,063	10,032,858	42.00	238,878
2016	6,326,867.80	1,761,780	2,537,356	10,749,066	42.52	252,800
2017	5,238,713.35	1,246,447	1,795,162	9,206,136	43.04	213,897
2018	8,164,144.59	1,604,744	2,311,189	14,833,515	43.58	340,374
2019	10,081,337.70	1,562,406	2,250,213	18,920,596	43.90	430,993
2020	20,027,637.18	2,262,722	3,258,825	38,799,213	44.01	881,600
2021	26,442,145.38	1,832,441	2,639,124	52,889,381	43.95	1,203,399
2022	47,575,570.89	1,158,941	1,669,134	98,239,565	42.42	2,315,878
	262,046,873.48	139,199,427	197,605,387	352,693,047		8,770,466

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.2 3.35

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. -50						
1942	27,781.77	34,888	41,673			
1943	3,284.86	4,113	4,927			
1944	1,256.51	1,553	1,885			
1945	724.93	893	1,087			
1946	7,811.79	9,592	11,718			
1947	28,172.20	34,457	42,258			
1948	49,570.31	59,826	74,355			
1949	100,934.93	121,304	151,402			
1950	74,904.02	89,604	112,356			
1951	119,909.73	142,741	179,865			
1952	125,841.76	149,047	188,763			
1953	187,760.47	219,229	281,641			
1954	131,634.03	152,827	197,451			
1955	178,226.80	205,718	267,340			
1956	91,166.98	104,587	136,750			
1957	193,168.07	220,154	289,752			
1958	163,965.56	185,593	245,948			
1959	440,500.02	490,937	660,750			
1960	208,671.38	230,843	313,007			
1961	289,354.35	317,624	434,032			
1962	515,617.60	561,508	773,426			
1963	242,496.38	261,896	363,745			
1964	417,984.50	447,473	626,977			
1965	287,337.28	304,807	431,006			
1966	554,536.19	582,762	831,804			
1967	306,997.12	319,492	460,496			
1968	955,965.95	984,693	1,433,949			
1969	1,297,082.10	1,321,856	1,945,623			
1970	1,373,491.79	1,384,480	2,060,238			
1971	1,033,722.76	1,030,208	1,550,584			
1972	1,457,880.33	1,435,648	2,186,820			
1973	1,348,540.77	1,311,591	2,022,811			
1974	1,831,051.75	1,758,359	2,746,578			
1975	1,647,692.85	1,561,519	2,471,539			
1976	985,372.68	927,925	1,478,059			
1977	1,617,498.88	1,501,362	2,426,248			
1978	1,442,400.90	1,318,931	2,163,601			
1979	1,645,112.14	1,481,341	2,467,668			
1980	1,422,177.35	1,260,334	2,133,266			
1981	1,703,200.21	1,495,069	2,554,800			
1982	1,648,037.22	1,421,679	2,472,056			
1983	1,812,334.72	1,535,410	2,718,502			
1984	2,466,930.41	2,065,561	3,700,396			

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. -50						
1985	2,508,074.77	2,059,756	3,762,112			
1986	2,560,242.87	2,060,739	3,840,364			
1987	2,474,837.90	1,963,784	3,712,257			
1988	2,040,478.61	1,583,922	3,003,382	57,336	32.17	1,782
1989	2,409,026.14	1,840,014	3,488,976	124,563	32.29	3,858
1990	2,668,737.05	1,990,344	3,774,027	229,079	32.86	6,971
1991	1,589,522.20	1,164,007	2,207,153	177,130	33.02	5,364
1992	1,830,901.40	1,314,953	2,493,372	252,980	33.20	7,620
1993	2,781,448.65	1,956,749	3,710,325	461,848	33.40	13,828
1994	8,348,965.30	5,710,692	10,828,431	1,695,017	34.00	49,853
1995	4,790,477.97	3,201,237	6,070,083	1,115,634	34.23	32,592
1996	6,797,667.76	4,431,400	8,402,679	1,793,823	34.48	52,025
1997	5,039,300.16	3,199,704	6,067,176	1,491,774	34.74	42,941
1998	3,809,032.98	2,351,697	4,459,213	1,254,336	35.02	35,818
1999	3,123,665.68	1,882,633	3,569,788	1,115,711	34.98	31,896
2000	6,186,436.50	3,611,642	6,848,280	2,431,375	35.31	68,858
2001	5,016,809.40	2,830,986	5,368,025	2,157,189	35.65	60,510
2002	11,546,357.74	6,319,899	11,983,590	5,335,947	35.68	149,550
2003	4,152,222.66	2,198,602	4,168,919	2,059,415	35.75	57,606
2004	5,656,166.30	2,888,039	5,476,207	3,008,042	35.85	83,906
2005	4,637,366.80	2,276,020	4,315,716	2,640,334	35.98	73,383
2006	3,932,708.26	1,849,356	3,506,690	2,392,372	36.13	66,216
2007	5,590,182.15	2,508,874	4,757,247	3,628,026	36.31	99,918
2008	5,385,264.82	2,307,047	4,374,549	3,703,348	36.26	102,133
2009	3,441,717.18	1,401,123	2,656,765	2,505,811	36.25	69,126
2010	6,460,540.62	2,482,786	4,707,779	4,983,032	36.28	137,349
2011	7,361,901.37	2,666,849	5,056,794	5,986,058	36.12	165,727
2012	8,118,111.38	2,749,604	5,213,711	6,963,456	36.01	193,376
2013	8,149,486.26	2,567,088	4,867,630	7,356,599	35.75	205,779
2014	11,774,669.53	3,408,767	6,463,595	11,198,409	35.55	315,004
2015	9,702,337.19	2,554,140	4,843,078	9,710,428	35.24	275,551
2016	9,432,029.38	2,235,391	4,238,677	9,909,367	34.65	285,985
2017	8,299,568.33	1,732,950	3,285,964	9,163,388	34.02	269,353
2018	10,951,570.81	1,958,141	3,712,964	12,714,392	33.24	382,503
2019	9,204,228.31	1,353,022	2,565,557	11,240,785	32.21	348,984
2020	26,388,431.48	2,968,699	5,629,152	33,953,495	30.83	1,101,313
2021	48,938,627.52	3,670,397	6,959,689	66,448,252	28.53	2,329,066
2022	70,795,691.57	2,208,826	4,188,305	102,005,232	23.54	4,333,272
	374,332,907.35	126,509,313	230,235,373	331,263,988		11,459,016

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.9 3.06

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -20						
1912	148,481.28	173,260	170,569	7,609	3.14	2,423
1915	6,706.75	7,787	7,666	382	3.61	106
1916	2,473.39	2,845	2,801	167	4.61	36
1918	1,653.00	1,907	1,877	107	4.20	25
1920	566.64	648	638	42	5.03	8
1922	6,173.07	6,998	6,889	519	5.88	88
1923	120.24	136	134	10	5.77	2
1924	557.49	633	623	46	5.67	8
1925	2,731.00	3,067	3,019	258	6.67	39
1927	815.41	916	902	76	6.54	12
1928	497.22	558	549	48	6.51	7
1929	668.17	742	730	72	7.52	10
1930	13,033.78	14,467	14,242	1,399	7.50	187
1931	5,653.49	6,270	6,173	611	7.50	81
1932	788.02	873	859	87	7.54	12
1933	98.45	108	106	12	8.54	1
1934	275.50	301	296	35	8.58	4
1935	381,337.67	416,421	409,954	47,651	8.65	5,509
1936	2,509.39	2,735	2,693	318	8.74	36
1937	4,333.02	4,712	4,639	561	8.84	63
1938	4,865.64	5,230	5,149	690	9.84	70
1939	3,380.06	3,624	3,568	488	9.96	49
1940	3,601.20	3,850	3,790	531	10.09	53
1941	6,490.67	6,920	6,813	976	10.24	95
1942	5,241.40	5,570	5,484	806	10.41	77
1943	720.13	763	751	113	10.59	11
1944	6,289.51	6,636	6,533	1,014	10.79	94
1945	6,496.34	6,767	6,662	1,134	11.79	96
1946	3,974.16	4,122	4,058	711	12.00	59
1947	25,232.09	26,061	25,656	4,623	12.22	378
1948	135,171.49	138,978	136,820	25,386	12.45	2,039
1949	93,784.45	95,953	94,463	18,078	12.71	1,422
1950	200,593.66	204,172	201,001	39,711	12.97	3,062
1951	108,582.90	109,934	108,227	22,072	13.25	1,666
1952	128,892.97	129,769	127,754	26,918	13.53	1,990
1953	84,973.42	85,041	83,720	18,248	13.83	1,319
1954	64,409.08	64,059	63,064	14,227	14.15	1,005
1955	38,800.15	38,342	37,747	8,813	14.47	609
1956	79,052.12	77,598	76,393	18,470	14.80	1,248
1957	125,459.41	122,278	120,379	30,172	15.15	1,992
1958	108,711.47	105,172	103,539	26,915	15.50	1,736
1959	105,767.30	101,549	99,972	26,949	15.87	1,698
1960	137,802.63	131,265	129,227	36,136	16.24	2,225

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -20						
1961	18,915.09	17,868	17,591	5,107	16.62	307
1962	52,877.52	49,519	48,750	14,703	17.02	864
1963	94,389.94	87,613	86,252	27,016	17.42	1,551
1964	131,575.41	121,007	119,128	38,762	17.83	2,174
1965	132,709.81	120,872	118,995	40,257	18.26	2,205
1966	95,656.74	86,252	84,913	29,875	18.69	1,598
1967	143,464.09	128,033	126,045	46,112	19.13	2,410
1968	293,035.01	258,738	254,720	96,922	19.57	4,953
1969	450,499.21	393,340	387,232	153,367	20.03	7,657
1970	400,988.89	346,069	340,695	140,492	20.50	6,853
1971	872,358.26	743,982	732,428	314,402	20.96	15,000
1972	400,961.14	337,770	332,525	148,628	21.44	6,932
1973	324,499.26	269,854	265,663	123,736	21.93	5,642
1974	668,341.50	552,344	543,766	258,244	21.92	11,781
1975	593,357.00	483,610	476,100	235,928	22.43	10,518
1976	783,766.56	629,772	619,992	320,528	22.94	13,972
1977	518,336.28	410,398	404,025	217,979	23.46	9,292
1978	319,345.88	248,975	245,109	138,106	23.99	5,757
1979	575,110.12	441,270	434,417	255,715	24.53	10,425
1980	1,582,290.52	1,194,313	1,175,766	722,983	25.07	28,839
1981	1,075,813.76	803,633	791,153	499,824	25.17	19,858
1982	1,510,942.71	1,108,911	1,091,690	721,441	25.72	28,050
1983	828,866.64	597,182	587,908	406,732	26.29	15,471
1984	1,560,657.40	1,103,073	1,085,943	786,846	26.86	29,294
1985	1,462,033.23	1,013,189	997,455	756,985	27.44	27,587
1986	1,583,108.84	1,081,707	1,064,909	834,822	27.60	30,247
1987	1,955,578.06	1,308,047	1,287,734	1,058,960	28.19	37,565
1988	2,533,423.36	1,657,163	1,631,428	1,408,680	28.79	48,929
1989	1,997,444.64	1,276,607	1,256,782	1,140,152	29.40	38,781
1990	2,154,076.21	1,352,415	1,331,413	1,253,478	29.61	42,333
1991	1,212,479.39	742,474	730,944	724,031	30.23	23,951
1992	849,351.32	506,757	498,887	520,335	30.85	16,867
1993	1,351,066.91	789,239	776,983	844,297	31.10	27,148
1994	4,379,004.26	2,486,048	2,447,441	2,807,364	31.74	88,449
1995	2,161,307.56	1,198,229	1,179,621	1,413,948	32.02	44,158
1996	2,309,003.47	1,240,766	1,221,498	1,549,306	32.67	47,423
1997	1,698,650.91	888,734	874,933	1,163,448	32.98	35,277
1998	137,644.51	69,604	68,523	96,650	33.64	2,873
1999	3,598,714.61	1,765,817	1,738,395	2,580,063	33.97	75,951
2000	3,544,471.57	1,674,975	1,648,964	2,604,402	34.64	75,185
2001	2,360,436.32	1,078,058	1,061,316	1,771,208	34.99	50,620
2002	5,677,598.15	2,500,414	2,461,584	4,351,534	35.36	123,064
2003	2,931,916.37	1,241,960	1,222,673	2,295,627	35.75	64,213

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -20						
2004	3,251,331.79	1,321,081	1,300,565	2,601,033	36.14	71,971
2005	2,817,085.59	1,094,607	1,077,608	2,302,895	36.55	63,007
2006	2,801,138.52	1,037,318	1,021,209	2,340,157	36.97	63,299
2007	2,761,788.93	971,045	955,965	2,358,182	37.41	63,036
2008	2,260,069.78	751,247	739,581	1,972,503	37.85	52,114
2009	2,431,109.54	764,049	752,184	2,165,147	38.05	56,903
2010	4,446,650.84	1,307,315	1,287,013	4,048,968	38.52	105,113
2011	5,028,231.14	1,380,551	1,359,112	4,674,765	38.75	120,639
2012	2,635,065.67	670,677	660,262	2,501,817	39.00	64,149
2013	4,934,745.59	1,153,546	1,135,632	4,786,063	39.28	121,845
2014	4,437,964.04	945,819	931,131	4,394,426	39.35	111,675
2015	3,969,388.41	761,170	749,350	4,013,916	39.45	101,747
2016	5,825,437.36	985,664	970,357	6,020,168	39.59	152,063
2017	8,841,912.88	1,300,822	1,280,621	9,329,674	39.35	237,095
2018	3,478,130.99	429,897	423,221	3,750,536	39.17	95,750
2019	5,182,556.13	516,183	508,167	5,710,900	38.69	147,607
2020	5,150,510.84	381,962	376,031	5,804,582	37.98	152,833
2021	11,780,243.64	556,970	548,321	13,587,971	36.52	372,069
2022	16,402,236.14	297,209	292,593	19,390,090	32.61	594,606
	157,819,431.48	53,152,770	52,327,341	137,055,977		3,921,195
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.0 2.48

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -20						
1935	117,692.66	139,649	141,231			
1936	4,086.63	4,836	4,904			
1937	8,881.92	10,389	10,658			
1938	13,433.50	15,666	16,120			
1939	10,069.93	11,704	12,084			
1940	4,634.02	5,367	5,561			
1941	7,387.35	8,525	8,865			
1942	5,004.15	5,753	6,005			
1943	266.84	305	320			
1944	3,699.98	4,252	4,440			
1945	9,988.95	11,426	11,987			
1946	4,814.67	5,481	5,778			
1947	14,679.31	16,625	17,615			
1948	21,616.53	24,350	25,940			
1949	35,163.88	39,386	42,197			
1950	35,377.39	39,396	42,453			
1951	31,161.44	34,757	37,394			
1952	33,369.48	36,984	40,043			
1953	51,123.78	56,281	61,349			
1954	57,590.96	62,958	69,109			
1955	38,115.01	41,676	45,738			
1956	35,382.82	38,400	42,459			
1957	64,464.42	69,420	77,357			
1958	73,860.32	79,468	88,632			
1959	55,106.34	58,787	66,128			
1960	67,224.90	71,086	80,670			
1961	28,487.05	30,062	34,184			
1962	20,562.14	21,496	24,675			
1963	82,589.53	86,095	99,107			
1964	64,941.46	67,020	77,930			
1965	81,237.27	83,525	97,485			
1966	90,680.47	92,222	108,817			
1967	96,695.98	97,237	116,035			
1968	334,291.55	334,479	401,150			
1969	376,608.36	372,345	451,930			
1970	437,232.49	429,712	524,679			
1971	285,169.56	276,706	342,203			
1972	489,757.99	471,931	587,710			
1973	353,481.84	338,070	424,178			
1974	625,412.09	589,664	750,495			
1975	778,831.12	728,051	934,597			
1976	1,047,673.31	964,530	1,257,208			
1977	795,616.00	725,411	954,739			

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -20						
1978	706,464.24	633,783	847,757			
1979	951,157.63	844,057	1,141,389			
1980	1,095,532.01	955,479	1,314,638			
1981	1,546,898.74	1,332,808	1,856,278			
1982	1,207,464.20	1,027,021	1,448,957			
1983	1,446,691.58	1,206,888	1,726,343	9,687	17.32	559
1984	1,254,279.22	1,031,469	1,475,422	29,713	17.68	1,681
1985	2,659,078.01	2,141,728	3,063,546	127,348	18.37	6,932
1986	2,505,083.88	1,985,830	2,840,548	165,553	18.75	8,829
1987	3,035,430.19	2,366,179	3,384,603	257,913	19.15	13,468
1988	3,306,167.78	2,518,506	3,602,493	364,908	19.85	18,383
1989	3,870,176.56	2,893,808	4,139,328	504,884	20.26	24,920
1990	3,945,407.49	2,877,622	4,116,175	618,314	20.97	29,486
1991	2,795,408.12	1,997,263	2,856,902	497,588	21.41	23,241
1992	2,988,134.24	2,089,064	2,988,215	597,546	21.85	27,348
1993	2,607,734.68	1,772,425	2,535,292	593,990	22.58	26,306
1994	9,769,046.39	6,481,567	9,271,289	2,451,567	23.05	106,359
1995	4,537,812.57	2,935,057	4,198,331	1,247,044	23.52	53,021
1996	6,578,948.42	4,142,369	5,925,280	1,969,458	24.01	82,027
1997	4,331,849.51	2,637,577	3,772,813	1,425,406	24.75	57,592
1998	865,825.21	511,599	731,796	307,194	25.25	12,166
1999	11,663,212.76	6,676,023	9,549,440	4,446,415	25.76	172,609
2000	7,170,050.05	3,968,192	5,676,136	2,927,924	26.28	111,413
2001	6,877,077.12	3,672,359	5,252,974	2,999,519	26.81	111,881
2002	20,203,941.37	10,386,442	14,856,856	9,387,874	27.35	343,250
2003	8,000,899.93	3,931,642	5,623,854	3,977,226	28.12	141,438
2004	9,109,542.78	4,287,315	6,132,612	4,798,839	28.67	167,382
2005	8,658,126.64	3,890,962	5,565,665	4,824,087	29.23	165,039
2006	8,369,066.66	3,595,351	5,142,821	4,900,059	29.59	165,598
2007	11,172,863.66	4,550,484	6,509,051	6,898,385	30.16	228,726
2008	6,887,875.10	2,648,250	3,788,079	4,477,371	30.75	145,606
2009	6,835,952.77	2,469,146	3,531,888	4,671,255	31.35	149,003
2010	7,965,786.50	2,700,402	3,862,678	5,696,266	31.75	179,410
2011	10,157,674.92	3,196,011	4,571,602	7,617,608	32.36	235,402
2012	9,497,333.62	2,764,864	3,954,885	7,441,915	32.79	226,957
2013	12,644,947.07	3,359,510	4,805,472	10,368,464	33.42	310,247
2014	12,980,834.22	3,124,746	4,469,663	11,107,338	33.87	327,940
2015	10,558,894.32	2,280,721	3,262,363	9,408,310	34.17	275,338
2016	11,054,430.03	2,095,920	2,998,022	10,267,294	34.65	296,314
2017	11,241,960.12	1,831,990	2,620,494	10,869,858	34.99	310,656
2018	12,717,755.89	1,730,632	2,475,511	12,785,796	35.18	363,439
2019	11,657,561.96	1,259,017	1,800,909	12,188,165	35.41	344,201

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -20						
2020	13,785,514.15	1,095,121	1,566,470	14,976,147	35.24	424,976
2021	22,853,438.67	1,129,874	1,616,182	25,807,944	34.87	740,119
2022	30,565,029.29	550,171	786,969	35,891,066	32.72	1,096,915
	351,427,825.66	128,178,727	181,810,150	239,903,241		7,526,177
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.9 2.14

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. -5						
1950	1,304.49	1,281	1,370			
1951	43,359.06	42,317	45,527			
1952	40,163.17	39,245	42,171			
1953	55,192.64	53,571	57,952			
1954	54,693.54	52,713	57,428			
1955	329,720.74	315,464	346,207			
1956	403,485.44	385,954	423,660			
1957	277,448.32	263,325	291,321			
1958	158,910.89	149,603	166,856			
1959	180,752.57	169,938	189,790			
1960	314,238.93	292,831	329,951			
1961	293,227.44	270,757	307,889			
1962	192,250.08	177,074	201,863			
1963	172,940.65	157,745	181,588			
1964	265,317.47	241,197	278,583			
1965	62,721.50	56,427	65,858			
1966	355,866.48	318,807	373,660			
1967	350,393.83	310,372	367,914			
1968	473,933.99	417,661	497,631			
1969	804,072.76	700,074	844,276			
1970	809,071.16	700,178	849,525			
1971	596,878.83	509,964	626,723			
1972	615,439.44	522,139	646,211			
1973	1,055,210.34	888,482	1,107,971			
1974	1,570,473.62	1,303,697	1,648,997			
1975	802,299.36	660,284	842,414			
1976	796,439.84	649,441	836,262			
1977	1,379,535.25	1,107,243	1,448,512			
1978	1,827,629.81	1,451,732	1,919,011			
1979	1,280,925.79	1,006,308	1,344,972			
1980	1,270,998.01	986,898	1,334,548			
1981	1,889,400.45	1,449,019	1,983,870			
1982	1,532,082.96	1,153,107	1,608,687			
1983	1,637,305.40	1,215,454	1,719,171			
1984	3,636,545.88	2,660,642	3,818,373			
1985	3,757,498.84	2,707,315	3,945,374			
1986	3,596,000.27	2,549,420	3,775,800			
1987	3,921,605.19	2,733,320	4,117,685			
1988	3,870,137.36	2,649,496	4,063,644			
1989	5,101,666.16	3,427,248	5,356,749			
1990	3,298,483.47	2,183,679	3,463,408			
1991	4,261,589.93	2,762,661	4,474,669			
1992	4,268,675.36	2,706,746	4,482,109			

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. -5						
1993	4,705,994.42	2,915,364	4,941,294			
1994	4,531,504.15	2,753,025	4,758,079			
1995	5,335,641.76	3,158,647	5,602,424			
1996	2,814,408.94	1,628,867	2,895,730	59,399	21.58	2,753
1997	5,112,908.07	2,874,860	5,110,803	257,750	22.12	11,652
1998	4,734,434.88	2,593,950	4,611,413	359,744	22.45	16,024
1999	246,681.74	130,855	232,628	26,388	23.01	1,147
2000	11,836,510.63	6,096,099	10,837,384	1,590,952	23.37	68,077
2001	1,123,717.10	560,690	996,771	183,132	23.75	7,711
2002	11,533,207.23	5,560,851	9,885,843	2,224,025	24.14	92,130
2003	3,298,649.04	1,532,981	2,725,268	738,313	24.56	30,062
2004	4,399,950.94	1,965,788	3,494,694	1,125,254	24.98	45,046
2005	5,125,257.46	2,203,733	3,917,702	1,463,818	25.24	57,996
2006	4,905,724.10	2,014,045	3,580,483	1,570,527	25.70	61,110
2007	7,487,032.18	2,937,013	5,221,296	2,640,088	25.99	101,581
2008	9,370,837.92	3,494,948	6,213,169	3,626,211	26.32	137,774
2009	4,994,258.07	1,769,840	3,146,346	2,097,625	26.50	79,156
2010	4,424,842.21	1,475,132	2,622,426	2,023,658	26.87	75,313
2011	5,466,135.01	1,709,206	3,038,553	2,700,889	27.11	99,627
2012	8,693,939.53	2,539,587	4,514,769	4,613,868	27.24	169,378
2013	6,609,938.09	1,786,468	3,175,906	3,764,529	27.40	137,392
2014	8,844,109.55	2,194,356	3,901,032	5,385,283	27.47	196,042
2015	5,896,269.93	1,323,654	2,353,135	3,837,948	27.59	139,106
2016	12,969,852.33	2,602,466	4,626,553	8,991,792	27.51	326,855
2017	12,802,734.36	2,247,648	3,995,773	9,447,098	27.39	344,910
2018	9,359,040.25	1,397,398	2,484,234	7,342,758	27.15	270,451
2019	6,006,633.51	730,347	1,298,380	5,008,585	26.71	187,517
2020	11,823,615.97	1,090,019	1,937,789	10,477,008	25.99	403,117
2021	7,541,970.08	453,763	806,680	7,112,389	24.68	288,184
2022	8,823,529.29	213,088	378,819	8,885,887	21.29	417,374
	258,425,215.45	106,355,517	173,791,556	97,554,920		3,767,485
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.9 1.46

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S2.5						
NET SALVAGE PERCENT.. -75						
1912	248.51	435	435			
1935	19,177.86	32,011	33,561			
1936	258.33	430	452			
1937	380.91	633	667			
1938	70.18	116	123			
1939	310.85	513	544			
1940	540.75	890	946			
1941	417.62	685	731			
1942	131.63	217	230			
1943	255.82	420	448			
1944	303.65	496	531			
1945	234.12	381	410			
1946	465.23	754	814			
1947	1,085.27	1,749	1,899			
1948	5,157.43	8,338	9,026			
1949	802.72	1,291	1,405			
1950	1,340.88	2,144	2,347			
1951	3,697.41	5,875	6,470			
1952	3,498.78	5,568	6,123			
1953	4,976.36	7,868	8,709			
1954	5,838.76	9,169	10,218			
1955	11,460.53	18,006	20,056			
1956	10,532.38	16,424	18,432			
1957	5,544.29	8,579	9,703			
1958	20,176.74	31,199	35,309			
1959	219,652.98	336,843	384,393			
1960	231,118.87	353,901	404,458			
1961	247,891.63	376,200	433,810			
1962	276,056.88	417,978	483,100			
1963	207,347.65	310,897	362,858			
1964	191,520.51	286,261	335,161			
1965	169,391.77	250,547	296,436			
1966	156,997.54	231,281	274,746			
1967	166,806.56	243,016	291,911			
1968	212,284.07	307,748	371,497			
1969	326,862.88	468,247	572,010			
1970	283,518.80	403,773	496,158			
1971	305,403.17	429,382	534,456			
1972	333,262.30	465,342	583,209			
1973	305,210.99	423,022	534,119			
1974	466,850.43	637,904	816,988			
1975	551,032.28	746,566	964,306			
1976	698,939.24	932,769	1,223,144			

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-S2.5						
NET SALVAGE PERCENT.. -75						
1977	850,052.94	1,123,579	1,487,593			
1978	912,897.03	1,187,314	1,597,570			
1979	1,108,497.56	1,426,193	1,939,871			
1980	1,229,485.59	1,563,783	2,151,600			
1981	1,712,735.00	2,139,463	2,992,497	4,789	16.64	288
1982	1,235,700.84	1,523,897	2,131,496	30,980	16.97	1,826
1983	1,668,616.93	2,018,359	2,823,107	96,973	17.65	5,494
1984	1,801,444.21	2,148,132	3,004,622	147,905	18.00	8,217
1985	2,063,631.75	2,410,580	3,371,712	239,644	18.68	12,829
1986	2,116,704.75	2,420,346	3,385,372	318,861	19.36	16,470
1987	2,462,369.11	2,769,057	3,873,119	436,027	19.75	22,077
1988	2,665,933.52	2,929,394	4,097,384	568,000	20.45	27,775
1989	2,761,858.88	2,979,217	4,167,072	666,181	20.85	31,951
1990	2,546,630.10	2,679,310	3,747,588	709,015	21.56	32,886
1991	1,999,488.50	2,050,126	2,867,540	631,565	22.26	28,372
1992	1,518,668.94	1,515,935	2,120,359	537,312	22.97	23,392
1993	2,086,430.25	2,024,985	2,832,375	818,878	23.69	34,566
1994	4,491,529.79	4,233,491	5,921,443	1,938,734	24.41	79,424
1995	3,313,047.03	3,045,022	4,259,115	1,538,717	24.86	61,895
1996	3,670,762.26	3,268,447	4,571,622	1,852,212	25.58	72,409
1997	4,465,873.72	3,826,361	5,351,984	2,463,295	26.58	92,675
1998	2,836,185.75	2,346,660	3,282,306	1,681,019	27.32	61,531
1999	4,689,913.46	3,741,730	5,233,610	2,973,739	28.05	106,016
2000	4,365,680.96	3,352,406	4,689,057	2,950,885	28.78	102,532
2001	4,562,449.38	3,364,578	4,706,082	3,278,204	29.52	111,050
2002	4,831,679.92	3,397,396	4,751,985	3,703,455	30.52	121,345
2003	1,821,264.91	1,224,527	1,712,763	1,474,451	31.26	47,167
2004	2,612,347.63	1,665,894	2,330,109	2,241,499	32.26	69,482
2005	6,959,831.98	4,220,268	5,902,948	6,276,758	33.01	190,147
2006	4,931,092.15	2,819,229	3,943,295	4,686,116	34.01	137,786
2007	5,184,276.95	2,797,954	3,913,537	5,158,948	34.75	148,459
2008	4,534,985.60	2,290,394	3,203,606	4,732,619	35.75	132,381
2009	1,576,184.22	740,885	1,036,286	1,722,036	36.75	46,858
2010	5,846,654.02	2,557,911	3,577,786	6,653,859	37.50	177,436
2011	2,412,439.16	971,007	1,358,161	2,863,608	38.50	74,379
2012	1,876,662.63	689,674	964,657	2,319,503	39.50	58,722
2013	990,937.86	329,487	460,858	1,273,283	40.50	31,439
2014	7,465,467.50	2,220,977	3,106,511	9,958,057	41.50	239,953
2015	4,272,370.62	1,127,479	1,577,021	5,899,628	42.25	139,636
2016	5,440,513.34	1,243,429	1,739,201	7,781,697	43.25	179,924
2017	3,044,373.60	589,239	824,177	4,503,477	44.25	101,773
2018	2,664,604.20	421,540	589,614	4,073,443	45.25	90,021
2019	1,415,546.74	174,395	243,929	2,233,278	46.25	48,287

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S2.5						
NET SALVAGE PERCENT.. -75						
2020	8,039,737.69	706,291	987,899	13,081,642	47.25	276,860
2021	4,257,076.05	224,986	314,691	7,135,192	48.25	147,880
2022	9,654,919.99	168,961	236,328	16,659,782	49.25	338,270
	158,416,610.57	100,446,156	138,913,807	138,315,261		3,731,880
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.1 2.36

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-S0						
NET SALVAGE PERCENT.. 0						
1931	73.98	74	74			
1937	10.75	11	11			
1940	4.45	4	4			
1941	9.25	9	9			
1943	144.56	145	145			
1944	133.94	134	134			
1945	239.21	239	239			
1946	8.50	8	8			
1947	134.07	134	134			
1948	134.21	134	134			
1949	63.94	64	64			
1951	86.58	87	87			
1952	190.82	191	191			
1953	999,305.86	999,306	999,306			
1954	91.44	91	91			
1955	106.91	107	107			
1957	364.98	365	365			
1958	1,165.82	1,166	1,166			
1959	179.72	180	180			
1960	2,283.96	2,284	2,284			
1961	2,121.05	2,121	2,121			
1962	2,787.04	2,787	2,787			
1963	2,467.41	2,467	2,467			
1964	2,435.68	2,436	2,436			
1965	24,160.98	24,161	24,161			
1966	59,052.89	59,053	59,053			
1967	47,862.38	47,862	47,862			
1968	9,231.51	9,232	9,232			
1969	64,423.34	64,423	64,423			
1970	98,092.88	98,093	98,093			
1971	144,583.17	144,583	144,583			
1972	162,809.41	162,809	162,809			
1973	192,976.23	192,976	192,976			
1974	273,698.00	273,698	273,698			
1975	161,722.67	161,723	161,723			
1976	130,429.43	130,429	130,429			
1977	202,886.36	202,886	202,886			
1978	189,252.97	186,963	171,675	17,578	0.55	17,578
1979	275,113.46	269,281	247,262	27,851	0.94	27,851
1980	255,063.93	248,228	227,931	27,133	1.17	23,191
1981	359,061.16	345,704	317,436	41,625	1.60	26,016
1982	188,702.54	179,607	164,921	23,782	2.05	11,601
1983	370,640.68	349,885	321,275	49,366	2.34	21,097

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-S0						
NET SALVAGE PERCENT.. 0						
1984	343,511.08	321,389	295,109	48,402	2.65	18,265
1985	461,447.80	427,393	392,445	69,003	2.99	23,078
1986	521,378.01	477,687	438,627	82,751	3.34	24,776
1987	572,939.82	518,625	476,217	96,723	3.72	26,001
1988	659,307.45	589,157	540,982	118,325	4.11	28,790
1989	538,715.44	474,608	435,800	102,915	4.52	22,769
1990	733,684.65	639,039	586,785	146,900	4.81	30,541
1991	706,870.85	607,909	558,201	148,670	5.13	28,981
1992	858,873.49	728,239	668,692	190,181	5.47	34,768
1993	477,635.20	398,730	366,126	111,509	5.84	19,094
1994	265,523.08	217,941	200,120	65,403	6.22	10,515
1995	1,338,726.57	1,082,360	993,856	344,871	6.51	52,976
1996	565,103.20	447,788	411,173	153,930	6.94	22,180
1997	823,433.85	640,467	588,097	235,337	7.29	32,282
1998	734,679.92	561,589	515,668	219,012	7.55	29,008
1999	338,892.30	253,254	232,546	106,346	7.95	13,377
2000	606,685.88	443,609	407,335	199,351	8.27	24,105
2001	1,217,362.78	868,954	797,900	419,463	8.62	48,662
2002	626,719.10	436,823	401,104	225,615	8.91	25,322
2003	160,915.61	109,197	100,268	60,648	9.24	6,564
2004	2,868,479.28	1,889,180	1,734,704	1,133,775	9.59	118,225
2005	1,538,397.28	982,728	902,371	636,026	9.90	64,245
2006	217,276.95	134,082	123,118	94,159	10.24	9,195
2007	673,193.89	400,685	367,921	305,273	10.54	28,963
2008	665,945.74	380,455	349,346	316,600	10.88	29,099
2009	453,675.42	248,070	227,786	225,889	11.19	20,187
2010	142,779.96	74,417	68,332	74,448	11.48	6,485
2011	2,404,434.26	1,188,993	1,091,770	1,312,664	11.76	111,621
2012	631,397.74	293,726	269,708	361,690	12.07	29,966
2013	1,471,273.67	638,827	586,591	884,683	12.38	71,461
2014	582,942.58	234,343	215,181	367,762	12.64	29,095
2015	303,626.81	111,583	102,459	201,168	12.91	15,582
2016	962,911.45	318,531	292,485	670,426	13.15	50,983
2017	270,998.27	78,860	72,412	198,586	13.40	14,820
2018	1,794,439.45	445,739	409,291	1,385,148	13.62	101,700
2019	895,885.17	181,238	166,419	729,466	13.80	52,860
2020	939,744.91	142,653	130,988	808,757	13.97	57,892
2021	659,818.86	63,541	58,345	601,474	14.08	42,718
2022	878,670.82	30,226	27,755	850,916	14.03	60,650
	35,132,606.71	22,248,775	20,641,005	14,491,602		1,565,135

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 4.45

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 370.01 METERS - SMART METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S1						
NET SALVAGE PERCENT.. 0						
2012	101,626.64	65,092	96,082	5,545	5.89	941
2013	686,862.10	413,697	610,657	76,205	6.27	12,154
2014	3,718,660.77	2,079,847	3,070,056	648,605	6.70	96,807
2015	2,437,518.25	1,250,447	1,845,781	591,737	7.12	83,109
2016	14,039,816.12	6,489,203	9,578,693	4,461,123	7.56	590,096
2017	5,231,747.22	2,120,950	3,130,728	2,101,019	8.07	260,349
2018	10,717,218.90	3,684,580	5,438,797	5,278,422	8.59	614,485
2019	6,081,983.64	1,681,668	2,482,305	3,599,679	9.16	392,978
2020	5,027,961.32	1,023,190	1,510,328	3,517,633	9.79	359,309
2021	3,433,051.95	429,475	633,947	2,799,105	10.49	266,836
2022	44,310,444.13	1,878,763	2,773,236	41,537,208	11.31	3,672,609
	95,786,891.04	21,116,912	31,170,610	64,616,281		6,349,673
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.2 6.63

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S1.5						
NET SALVAGE PERCENT.. -40						
1968	0.76	1	1			
1971	49,440.46	62,025	69,217			
1974	403.41	496	565			
1975	497.76	606	697			
1976	14,106.91	17,081	19,750			
1977	44,853.86	53,715	62,795			
1978	151,730.22	180,559	212,422			
1979	305,644.13	361,106	427,902			
1980	481,024.48	560,971	673,434			
1981	582,805.34	673,793	815,927			
1982	615,857.85	705,367	862,201			
1983	653,941.74	741,387	915,518			
1984	630,088.41	706,405	882,124			
1985	687,423.10	761,445	962,392			
1986	584,996.83	639,717	818,996			
1987	763,083.54	823,031	1,068,317			
1988	576,831.18	612,941	807,564			
1989	588,183.74	615,123	823,457			
1990	472,373.32	485,741	661,323			
1991	457,014.57	463,550	639,820			
1992	499,429.91	496,853	699,202			
1993	649,344.62	632,903	909,082			
1994	1,115,698.97	1,068,393	1,561,979			
1995	1,114,549.68	1,042,639	1,560,370			
1996	1,342,026.21	1,229,886	1,878,837			
1997	2,309,511.46	2,061,239	3,233,316			
1998	1,852,013.93	1,613,512	2,592,820			
1999	877,536.25	742,045	1,228,551			
2000	3,156,777.84	2,595,124	4,419,489			
2001	1,090,869.98	866,849	1,527,218			
2002	1,099,923.29	846,017	1,539,893			
2003	3,454,422.62	2,555,444	4,836,192			
2004	733,800.04	522,700	1,027,320			
2005	715,387.13	487,250	1,001,542			
2006	812,862.61	527,580	1,138,008			
2007	948,457.38	586,640	1,327,840			
2008	730,931.13	427,332	1,023,304			
2009	604,881.51	332,636	846,834			
2010	608,897.79	313,278	852,457			
2011	641,007.72	306,556	897,411			
2012	695,575.55	306,749	972,272	1,534	22.83	67
2013	420,928.31	169,070	535,884	53,416	23.61	2,262
2014	1,491,686.08	541,303	1,715,715	372,646	24.29	15,342

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S1.5						
NET SALVAGE PERCENT.. -40						
2015	1,097,348.24	353,653	1,120,939	415,349	25.07	16,568
2016	1,206,674.41	339,220	1,075,192	614,152	25.86	23,749
2017	1,123,497.62	268,965	852,512	720,385	26.66	27,021
2018	1,255,031.64	247,392	784,134	972,910	27.45	35,443
2019	474,106.45	72,946	231,210	432,539	28.35	15,257
2020	3,593,860.86	396,475	1,256,668	3,774,737	29.24	129,095
2021	1,508,183.23	100,083	317,223	1,794,234	30.15	59,510
2022	1,616,720.00	35,762	113,351	2,150,057	31.05	69,245
	46,502,244.07	30,551,554	53,801,187	11,301,955		393,559
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.7 0.85

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. -20						
1935	39,200.22	46,513	47,040			
1936	18.87	22	23			
1937	27.74	33	33			
1938	3.06	4	4			
1939	149.36	174	179			
1940	150.20	174	180			
1941	39.47	46	47			
1942	5,024.19	5,776	6,029			
1943	892.42	1,022	1,071			
1944	3,228.45	3,680	3,874			
1945	714.51	811	857			
1946	1,941.37	2,192	2,330			
1947	1,634.33	1,836	1,961			
1948	5,211.35	5,823	6,254			
1949	8,411.00	9,347	10,093			
1950	14,918.51	16,484	17,902			
1951	19,095.71	20,972	22,915			
1952	31,460.74	34,332	37,753			
1953	21,094.24	22,870	25,313			
1954	18,115.05	19,508	21,738			
1955	31,330.05	33,498	37,596			
1956	31,261.88	33,178	37,514			
1957	56,335.61	59,774	67,603			
1958	63,226.04	66,554	75,871			
1959	39,614.46	41,357	47,537			
1960	164,315.71	170,067	197,179			
1961	96,128.91	98,605	115,355			
1962	249,841.27	255,738	299,810			
1963	184,699.11	187,263	221,639			
1964	92,131.05	92,492	110,557			
1965	119,153.54	119,220	142,984			
1966	132,488.01	131,147	158,986			
1967	183,041.51	180,420	219,650			
1968	386,424.03	376,532	463,709			
1969	227,531.25	219,113	273,038			
1970	156,661.89	150,019	187,994			
1971	139,693.97	132,095	167,633			
1972	259,911.97	244,151	311,894			
1973	471,215.44	439,474	565,459			
1974	331,905.24	305,207	398,286			
1975	791,257.57	721,627	949,509			
1976	709,591.96	641,443	851,510			
1977	695,492.66	618,933	834,591			

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. -20						
1978	559,605.21	493,035	671,526			
1979	840,759.46	732,873	1,008,911			
1980	821,247.46	707,784	985,497			
1981	585,433.72	498,509	702,520			
1982	761,266.07	640,012	913,519			
1983	1,040,938.53	863,396	1,249,126			
1984	1,056,594.75	863,956	1,267,914			
1985	862,360.63	694,580	1,034,833			
1986	421,902.10	334,450	506,283			
1987	566,721.16	441,770	680,065			
1988	636,260.55	489,946	763,513			
1989	1,322,609.25	999,575	1,587,131			
1990	1,195,837.84	890,851	1,435,005			
1991	1,427,731.08	1,041,673	1,713,277			
1992	1,279,147.53	917,609	1,534,977			
1993	1,655,755.95	1,160,552	1,986,907			
1994	1,946,184.68	1,337,730	2,324,194	11,228	21.25	528
1995	1,881,399.87	1,266,558	2,200,539	57,141	21.52	2,655
1996	2,349,181.95	1,546,513	2,686,938	132,080	21.81	6,056
1997	862,922.15	554,514	963,422	72,085	22.12	3,259
1998	1,063,297.99	665,795	1,156,763	119,195	22.45	5,309
1999	2,526,388.42	1,538,874	2,673,665	358,001	22.80	15,702
2000	1,506,839.19	891,084	1,548,184	260,023	23.16	11,227
2001	2,023,763.79	1,164,231	2,022,754	405,763	23.35	17,377
2002	1,836,651.51	1,025,733	1,782,126	421,856	23.55	17,913
2003	1,118,045.38	601,732	1,045,459	296,195	23.98	12,352
2004	1,493,605.72	775,898	1,348,058	444,269	24.24	18,328
2005	1,498,961.18	749,181	1,301,640	497,113	24.52	20,274
2006	2,174,435.52	1,041,903	1,810,220	799,103	24.82	32,196
2007	2,214,767.08	1,017,375	1,767,604	890,116	24.99	35,619
2008	1,517,112.54	662,675	1,151,343	669,192	25.34	26,409
2009	1,044,798.42	433,299	752,821	500,937	25.56	19,598
2010	749,588.51	293,419	509,791	389,715	25.82	15,094
2011	1,589,023.86	583,299	1,013,433	893,396	26.09	34,243
2012	1,235,105.02	423,295	735,440	746,686	26.26	28,434
2013	541,683.03	171,670	298,262	351,758	26.47	13,289
2014	2,208,053.88	639,629	1,111,302	1,538,363	26.71	57,595
2015	1,289,349.41	337,603	586,557	960,662	26.87	35,752
2016	1,827,715.27	424,834	738,114	1,455,144	27.06	53,775
2017	1,571,434.09	316,424	549,761	1,335,960	27.29	48,954
2018	1,864,389.67	315,007	547,298	1,689,970	27.45	61,565
2019	1,652,432.11	224,070	389,303	1,593,616	27.46	58,034

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. -20						
2020	2,418,949.00	241,508	419,600	2,483,139	27.53	90,198
2021	1,585,323.72	98,163	170,550	1,731,838	27.57	62,816
2022	2,366,900.22	51,125	88,826	2,751,454	27.35	100,602
	68,777,058.39	36,673,238	58,676,471	23,855,999		905,153
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.4 1.32

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 373.01 STREET LIGHTING AND SIGNAL SYSTEMS - LED

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. -10						
2018	480,634.15	111,820	332,301	196,397	16.78	11,704
2019	768.12	143	425	420	17.20	24
2020	48,078.15	6,600	19,613	33,273	17.54	1,897
2021	116.57	10	30	98	17.66	6
2022	5,481.86	174	517	5,513	16.89	326
	535,078.85	118,747	352,886	235,701		13,957
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.9 2.61

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELECTRICAL BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 75-R1						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. -30						
1935	71,866.14	76,843	65,696	27,730	18.88	1,469
1949	30.42	31	27	13	21.73	1
1950	102.18	102	87	46	21.84	2
1956	14,205.99	13,755	11,760	6,708	22.79	294
1957	31,181.31	30,005	25,652	14,883	22.99	647
1959	54.74	52	44	27	23.46	1
1966	2,544,815.39	2,299,241	1,965,698	1,342,562	24.80	54,136
1968	2,357.37	2,104	1,799	1,266	24.87	51
1969	1,913.02	1,690	1,445	1,042	25.24	41
1971	4,049.51	3,524	3,013	2,252	25.42	89
1972	5,106.15	4,425	3,783	2,855	25.26	113
1973	28,398.11	24,307	20,781	16,137	25.68	628
1974	48,292.74	41,109	35,145	27,635	25.57	1,081
1975	3,192.59	2,681	2,292	1,858	26.03	71
1976	1,477.08	1,232	1,053	867	25.96	33
1977	80.58	67	57	47	25.93	2
1978	9,146.75	7,460	6,378	5,513	26.43	209
1979	15,602.48	12,616	10,786	9,497	26.43	359
1980	104,084.25	83,378	71,283	64,027	26.47	2,419
1981	92,597.26	73,430	62,778	57,599	26.53	2,171
1982	46,041.33	36,116	30,877	28,977	26.62	1,089
1983	86,862.09	67,346	57,576	55,344	26.73	2,070
1984	42,082.25	32,222	27,548	27,159	26.86	1,011
1985	10,971.81	8,290	7,087	7,176	27.02	266
1986	9,587.41	7,142	6,106	6,358	27.20	234
1987	82,817.04	60,765	51,950	55,712	27.40	2,033
1988	5,998.03	4,358	3,726	4,072	27.23	150
1989	121,815.04	87,003	74,382	83,978	27.48	3,056
1990	83,297.56	58,778	50,251	58,036	27.38	2,120
1991	30,740.50	21,276	18,190	21,773	27.67	787
1992	238,591.22	162,714	139,110	171,059	27.64	6,189
1993	11,348.25	7,615	6,510	8,242	27.65	298
1994	87,657.30	57,809	49,423	64,532	27.68	2,331
1995	1,190,578.61	770,471	658,701	889,051	27.75	32,038
1996	54,084.70	34,283	29,310	41,000	27.85	1,472
1997	147,688.94	91,544	78,264	113,732	27.98	4,065
1998	130,051.51	78,701	67,284	101,783	28.13	3,618
2000	18,854.78	10,920	9,336	15,175	28.01	542
2001	144,067.13	81,339	69,539	117,748	28.00	4,205
2002	33,399.65	18,336	15,676	27,743	28.04	989
2003	17,814.28	9,483	8,107	15,051	28.12	535

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELECTRICAL BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 75-R1						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. -30						
2004	354,897.95	182,655	156,158	305,209	28.23	10,812
2005	83,280.63	41,487	35,469	72,796	28.16	2,585
2006	205,408.22	98,695	84,378	182,653	28.14	6,491
2007	344,485.54	158,980	135,917	311,914	28.17	11,073
2008	1,348,993.54	595,028	508,709	1,244,982	28.24	44,086
2009	943,221.54	397,285	339,652	886,536	28.17	31,471
2010	334,220.34	133,605	114,223	320,263	28.15	11,377
2011	149,229.35	56,453	48,264	145,735	28.02	5,201
2012	183,673.03	65,186	55,730	183,045	27.96	6,547
2013	472,987.78	155,935	133,314	481,570	27.96	17,224
2014	858,405.30	260,904	223,056	892,871	27.86	32,048
2015	2,054,830.32	568,983	486,443	2,184,837	27.71	78,847
2016	19,590,615.52	4,866,897	4,160,873	21,306,927	27.51	774,516
2017	3,110,664.83	676,134	578,050	3,465,815	27.39	126,536
2018	234,585.21	43,365	37,074	267,887	27.15	9,867
2019	3,210,458.29	483,302	413,191	3,760,405	26.71	140,786
2020	48,735.54	5,512	4,712	58,644	26.24	2,235
2021	1,619,146.22	117,874	100,774	2,004,116	25.31	79,183
	40,720,742.64	13,292,843	11,364,497	41,572,468		1,523,800

MORRIS STREET SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 75-R1
 PROBABLE RETIREMENT YEAR.. 6-2043
 NET SALVAGE PERCENT.. -30

1912	504.08	594	508	147	11.45	13
1920	778.15	902	771	240	12.44	19
1925	126.72	145	124	41	13.61	3
1926	3,724.63	4,252	3,635	1,207	13.38	90
1927	39,157.07	44,724	38,236	12,668	13.20	960
1928	181,182.21	204,776	175,070	60,467	14.20	4,258
1929	5,515.61	6,235	5,331	1,840	14.02	131
1930	39.40	45	38	13	13.88	1
1931	7.12	8	7	2	13.77	
1935	677.50	755	645	235	14.54	16
1937	933.13	1,037	887	327	14.50	23
1938	105,442.00	116,979	100,009	37,065	14.51	2,554
1939	372.34	408	349	135	15.50	9
1940	21,062.89	23,042	19,699	7,682	15.54	494

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MORRIS STREET SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 75-R1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. -30						
1941	704.72	769	657	259	15.59	17
1942	522.91	569	486	193	15.65	12
1943	170.53	185	158	64	15.73	4
1944	1,914.97	2,071	1,771	719	15.84	45
1945	134.31	145	124	51	15.96	3
1946	2,007.43	2,156	1,843	766	16.09	48
1947	2,440.53	2,611	2,232	940	16.24	58
1948	38,851.43	41,390	35,386	15,121	16.41	921
1949	6,616.04	7,080	6,053	2,548	15.79	161
1950	724.79	772	660	282	16.00	18
1951	175.46	186	159	69	16.22	4
1952	3,064.54	3,230	2,761	1,222	16.45	74
1953	155,078.05	162,531	138,953	62,648	16.71	3,749
1954	4,018.44	4,223	3,610	1,614	16.25	99
1955	162,985.97	170,183	145,495	66,387	16.54	4,014
1956	85,795.02	89,004	76,093	35,441	16.83	2,106
1957	56,894.45	59,104	50,530	23,433	16.47	1,423
1958	7,718.90	7,961	6,806	3,228	16.80	192
1959	3,918.22	4,011	3,429	1,665	17.15	97
1960	3,738.13	3,827	3,272	1,588	16.87	94
1961	2,081.18	2,113	1,806	899	17.24	52
1962	61,358.53	62,249	53,219	26,547	17.02	1,560
1963	82,562.98	83,021	70,977	36,354	17.42	2,087
1964	19,654.77	19,731	16,869	8,683	17.26	503
1965	10,529.78	10,547	9,017	4,672	17.13	273
1966	5,288.17	5,244	4,483	2,391	17.57	136
1967	10,232.86	10,115	8,648	4,655	17.49	266
1968	2,120,139.73	2,088,083	1,785,172	971,009	17.44	55,677
1969	339,969.15	333,415	285,048	156,912	17.42	9,008
1970	334,583.88	326,567	279,193	155,766	17.43	8,937
1971	25,952.35	25,020	21,390	12,348	17.94	688
1972	387,358.48	371,279	317,419	186,147	17.99	10,347
1973	18,590.72	17,826	15,240	8,928	17.61	507
1974	71,997.08	68,550	58,606	34,991	17.72	1,975
1975	2,252,928.12	2,128,657	1,819,860	1,108,946	17.86	62,091
1976	63,171.69	59,194	50,607	31,516	18.01	1,750
1977	98,194.42	91,195	77,966	49,687	18.19	2,732
1978	121,269.12	112,247	95,964	61,686	18.00	3,427
1979	196,772.18	180,265	154,115	101,689	18.23	5,578
1980	183,787.79	167,534	143,230	95,694	18.11	5,284
1981	186,797.16	168,286	143,873	98,963	18.38	5,384

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MORRIS STREET SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 75-R1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. -30						
1982	122,684.58	109,809	93,879	65,611	18.32	3,581
1983	110,103.33	97,818	83,628	59,506	18.30	3,252
1984	595,862.31	524,883	448,740	325,881	18.32	17,788
1985	710,392.58	619,860	529,939	393,571	18.37	21,425
1986	330,005.82	284,990	243,648	185,360	18.45	10,047
1987	794,744.17	678,584	580,144	453,023	18.55	24,422
1988	1,233,650.21	1,045,642	893,954	709,791	18.41	38,555
1989	613,721.90	513,170	438,726	359,112	18.58	19,328
1990	1,801,033.35	1,491,436	1,275,079	1,066,265	18.52	57,574
1991	639,453.74	523,713	447,740	383,550	18.50	20,732
1992	895,907.23	724,664	619,540	545,140	18.52	29,435
1993	1,197,362.19	955,112	816,557	740,014	18.58	39,829
1994	535,085.24	420,288	359,318	336,292	18.67	18,012
1995	819,134.55	635,517	543,325	521,550	18.58	28,071
1996	230,121.01	175,187	149,773	149,384	18.75	7,967
1997	222,439.47	166,649	142,474	146,697	18.75	7,824
1998	222,252.27	163,533	139,810	149,118	18.79	7,936
1999	373,086.49	270,152	230,962	254,050	18.69	13,593
2000	149,073.02	105,521	90,213	103,581	18.82	5,504
2001	702,340.37	486,834	416,211	496,832	18.82	26,399
2002	1,154,578.21	784,698	670,865	830,087	18.71	44,366
2003	701,768.09	464,360	396,997	515,302	18.81	27,395
2004	92,891.11	59,872	51,187	69,572	18.81	3,699
2005	55,731.22	34,994	29,918	42,533	18.73	2,271
2006	145,374.68	88,257	75,454	113,533	18.83	6,029
2007	567,463.08	333,884	285,449	452,253	18.75	24,120
2008	358,143.54	202,530	173,150	292,437	18.83	15,530
2009	747,079.00	406,448	347,486	623,717	18.76	33,247
2010	690,748.22	359,189	307,083	590,890	18.75	31,514
2011	1,504,444.66	744,369	636,386	1,319,392	18.71	70,518
2012	903,031.82	421,562	360,407	813,534	18.74	43,412
2013	2,796,434.24	1,225,845	1,048,016	2,587,348	18.67	138,583
2014	982,809.41	399,650	341,674	935,978	18.67	50,133
2015	636,176.96	237,523	203,066	623,964	18.61	33,528
2016	1,744,990.34	588,446	503,082	1,765,405	18.56	95,119
2017	2,181,471.20	650,558	556,184	2,279,729	18.48	123,362
2018	441,071.92	112,729	96,376	477,018	18.38	25,953
2019	629,576.48	131,770	112,655	705,795	18.24	38,695

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MORRIS STREET SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 75-R1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. -30						
2020	358,651.26	56,789	48,551	417,696	18.03	23,167
2021	2,729,260.20	277,811	237,510	3,310,528	17.66	187,459
2022	407,317.88	15,515	13,264	516,249	16.56	31,174
	39,617,685.18	24,887,209	21,276,910	30,226,081		1,650,520

ARLINGTON SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 75-R1
 PROBABLE RETIREMENT YEAR.. 6-2035
 NET SALVAGE PERCENT.. -30

1949	1,117.98	1,261	1,078	375	11.25	33
1955	1,188,971.71	1,324,943	1,132,738	412,925	11.24	36,737
1956	9,180.47	10,238	8,753	3,182	11.02	289
1959	141.41	156	133	50	11.13	4
1960	31,312.84	34,601	29,582	11,125	11.03	1,009
1961	4.78	5	4	2	11.49	
1962	2,115.06	2,312	1,977	773	11.44	68
1963	10,141.07	11,061	9,456	3,727	11.42	326
1964	6,840.00	7,439	6,360	2,532	11.43	222
1965	2,090.49	2,266	1,937	780	11.46	68
1966	6,826.87	7,372	6,303	2,572	11.52	223
1967	12,618.83	13,567	11,599	4,806	11.61	414
1968	30,662.38	33,021	28,231	11,630	11.29	1,030
1969	3,025.26	3,240	2,770	1,163	11.44	102
1970	6,866.58	7,311	6,250	2,676	11.60	231
1971	27,829.94	29,623	25,326	10,853	11.40	952
1972	7,152.83	7,560	6,463	2,835	11.61	244
1973	240.67	254	217	96	11.48	8
1974	3,944.62	4,129	3,530	1,598	11.74	136
1975	6,035.57	6,299	5,385	2,461	11.67	211
1976	10,136.18	10,539	9,010	4,167	11.64	358
1977	21,155.11	21,897	18,720	8,781	11.65	754
1978	15,330.47	15,786	13,496	6,434	11.68	551
1979	39,198.83	40,125	34,304	16,654	11.75	1,417
1980	45,967.20	46,730	39,951	19,806	11.85	1,671
1981	48,992.68	49,691	42,483	21,208	11.69	1,814
1982	46,857.12	47,123	40,287	20,627	11.85	1,741
1983	13,273.51	13,290	11,362	5,893	11.78	500
1984	223,111.62	222,233	189,994	100,051	11.75	8,515

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ARLINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 75-R1						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -30						
1985	85,854.71	84,958	72,633	38,978	11.76	3,314
1986	51,833.13	50,915	43,529	23,854	11.81	2,020
1987	40,312.46	39,252	33,558	18,848	11.90	1,584
1988	247,975.59	240,229	205,380	116,988	11.80	9,914
1989	892,411.11	858,964	734,357	425,777	11.75	36,236
1990	629,692.12	598,560	511,729	306,871	11.95	25,680
1991	552,846.80	522,927	447,068	271,633	11.79	23,039
1992	607,135.15	568,121	485,706	303,570	11.87	25,575
1993	114,317.35	106,095	90,704	57,908	11.82	4,899
1994	30,625.04	28,140	24,058	15,755	11.82	1,333
1995	84,846.90	77,045	65,868	44,433	11.87	3,743
1996	42,377.18	37,957	32,451	22,640	11.96	1,893
1997	37,270.96	32,986	28,201	20,251	11.96	1,693
1998	32,110.74	28,127	24,047	17,697	11.86	1,492
1999	22,058.40	19,004	16,247	12,429	11.96	1,039
2000	65,329.08	55,415	47,376	37,552	11.98	3,135
2001	107,153.39	89,542	76,552	62,747	11.95	5,251
2002	310,233.11	254,646	217,705	185,598	11.97	15,505
2003	180,436.17	145,455	124,354	110,213	11.95	9,223
2004	121,463.15	95,815	81,915	75,987	11.99	6,338
2005	61,774.89	47,783	40,851	39,456	11.91	3,313
2006	51,731.07	39,059	33,393	33,858	11.91	2,843
2007	677,425.87	496,865	424,787	455,867	11.97	38,084
2008	267,146.81	190,350	162,737	184,554	11.96	15,431
2009	95,719.58	66,025	56,447	67,988	11.94	5,694
2010	184,813.37	122,820	105,003	135,254	11.95	11,318
2011	37,352.73	23,842	20,383	28,175	11.92	2,364
2012	236,231.94	143,816	122,953	184,148	11.92	15,449
2013	185,712.09	107,096	91,560	149,866	11.91	12,583
2014	430,914.78	233,319	199,472	360,717	11.91	30,287
2015	289,762.33	145,478	124,374	252,317	11.92	21,168
2016	335,408.50	154,181	131,815	304,217	11.88	25,607
2017	627,127.15	258,276	220,809	594,456	11.86	50,123
2018	49,464.71	17,709	15,140	49,164	11.84	4,152
2020	50,034.36	11,448	9,787	55,257	11.70	4,723
2021	174,110.24	25,984	22,215	204,129	11.57	17,643
2022	782,800.74	43,759	37,411	980,230	11.11	88,230
	10,614,955.78	8,036,035	6,870,276	6,929,167		591,546

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CUSTOMER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 75-R1						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -30						
1992	1,765,309.00	1,449,001	1,238,799	1,056,102	17.81	59,298
1993	151,908.99	122,913	105,082	92,399	17.90	5,162
1994	7,299.48	5,842	4,995	4,495	17.80	253
1995	25,258.35	19,866	16,984	15,852	17.95	883
1996	3,555.90	2,756	2,356	2,266	17.95	126
1998	4,360.78	3,278	2,802	2,867	17.87	160
2000	116,352.64	84,069	71,873	79,385	17.98	4,415
2001	2,864.50	2,034	1,739	1,985	17.87	111
2004	2,801.16	1,846	1,578	2,063	18.00	115
2005	13,387.47	8,589	7,343	10,061	17.96	560
2006	22,594.07	14,055	12,016	17,356	17.98	965
2007	2,365.78	1,425	1,218	1,857	17.95	103
2009	4,394.73	2,453	2,097	3,616	17.95	201
2010	35,073.75	18,694	15,982	29,614	17.99	1,646
2011	142,578.16	72,472	61,959	123,393	17.91	6,890
2012	1,311.82	630	539	1,167	17.91	65
2013	228,255.44	102,907	87,979	208,753	17.90	11,662
2014	60,597.19	25,382	21,700	57,076	17.88	3,192
2016	347,937.38	121,131	103,559	348,760	17.77	19,626
2017	226,678.04	69,840	59,709	234,973	17.70	13,275
2018	70,561.43	18,658	15,951	75,779	17.62	4,301
	3,235,446.06	2,147,841	1,836,261	2,369,819		133,009

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

1943	135.00	142	142			
1948	2,062.41	2,162	1,848	317	0.13	317
1950	543.13	566	484	86	0.50	86
1951	38,952.42	40,356	34,501	6,399	0.96	6,399
1952	40,154.42	41,319	35,324	6,838	1.44	4,749
1953	2,486.22	2,558	2,187	424	1.42	299
1954	7,665.13	7,829	6,693	1,355	1.92	706
1955	5,597.62	5,713	4,884	993	1.94	512
1956	199.62	202	173	37	2.47	15
1957	473.76	479	410	88	2.53	35
1958	20,994.84	21,185	18,111	3,933	2.62	1,501
1959	964.00	964	824	188	3.17	59

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -5						
1961	7,678.09	7,636	6,528	1,534	3.44	446
1963	1,593.66	1,573	1,345	329	3.79	87
1966	1,372.22	1,327	1,134	306	4.85	63
1971	2,039.75	1,919	1,641	501	5.97	84
1972	118,407.53	110,503	94,471	29,857	6.32	4,724
1974	3,256.17	2,985	2,552	867	7.06	123
1976	214.20	192	164	61	7.85	8
1980	7,431.30	6,367	5,443	2,360	9.58	246
1981	2,086.00	1,763	1,507	683	10.05	68
1982	5,759.19	4,800	4,104	1,944	10.52	185
1983	8,658.25	7,110	6,078	3,013	11.01	274
1984	5,543.80	4,482	3,832	1,989	11.50	173
1985	15,286.26	12,158	10,394	5,656	12.00	471
1986	34,607.10	27,057	23,132	13,206	12.52	1,055
1987	14,816.36	11,377	9,726	5,831	13.04	447
1988	726.00	544	465	297	13.81	22
1989	257,044.96	188,982	161,564	108,333	14.34	7,555
1990	443.95	320	274	193	14.89	13
1991	1,827.73	1,288	1,101	818	15.45	53
1992	24,500.94	16,791	14,355	11,371	16.23	701
1993	130,037.71	87,003	74,381	62,159	16.80	3,700
1994	51,513.22	33,605	28,730	25,359	17.37	1,460
1995	4,176.44	2,641	2,258	2,127	18.16	117
1996	143,789.29	88,413	75,586	75,393	18.75	4,021
1998	23,271.80	13,410	11,464	12,971	20.14	644
2001	9,242.06	4,778	4,085	5,619	22.17	253
2002	7,483.93	3,705	3,167	4,691	22.98	204
2005	22,037.12	9,515	8,135	15,004	25.06	599
2006	172,217.00	70,414	60,198	120,630	25.87	4,663
2007	133,181.22	51,377	43,923	95,917	26.69	3,594
2008	82,701.89	30,098	25,731	61,106	27.34	2,235
2009	393,362.06	133,822	114,407	298,623	28.17	10,601
2010	190,829.87	60,352	51,596	148,775	29.00	5,130
2011	116,644.69	34,220	29,255	93,222	29.65	3,144
2012	26,216.95	7,053	6,030	21,498	30.48	705
2013	161,883.14	39,571	33,830	136,147	31.31	4,348
2014	37,895.67	8,320	7,113	32,678	32.15	1,016
2015	337,238.09	65,863	56,308	297,792	32.82	9,073
2016	348,388.30	59,188	50,601	315,207	33.66	9,364
2017	14,753.95	2,130	1,821	13,671	34.50	396
2018	461,680.54	54,972	46,997	437,768	35.18	12,444
2019	170,244.61	15,838	13,540	165,217	36.02	4,587

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -5						
2020	111,934.05	7,498	6,410	111,121	36.71	3,027
2021	2,152.72	87	74	2,186	37.41	58
2022	63,381.57	872	745	65,805	37.67	1,747
	3,849,779.92	1,417,394	1,211,778	2,830,491		118,606
EAGLE VALLEY (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. -5						
2014	2,047.62	2,150	2,150			
	2,047.62	2,150	2,150			
PETERSBURG UNIT 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. -5						
2015	20,771.47	20,658	17,351	4,459	0.42	4,459
	20,771.47	20,658	17,351	4,459		4,459
PETERSBURG COMMON (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
2002	95.12	87	73	27	2.97	9
	95.12	87	73	27		9
	98,061,523.79	49,804,217	42,579,296	83,932,512		4,021,949
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.9 4.10

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GENERAL PLANT						
SURVIVOR CURVE.. 21-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	556,233.03	542,989	533,715	22,518	0.50	22,518
2003	150,344.73	139,606	137,222	13,123	1.50	8,749
2004	179,189.33	157,857	155,161	24,028	2.50	9,611
2005	254,666.84	212,222	208,597	46,070	3.50	13,163
2006	325,135.46	255,462	251,099	74,037	4.50	16,453
2007	220,349.06	162,640	159,862	60,487	5.50	10,998
2008	1,315,036.78	908,007	892,499	422,538	6.50	65,006
2009	230,344.14	148,079	145,550	84,794	7.50	11,306
2010	333,909.01	198,756	195,361	138,548	8.50	16,300
2011	330,612.55	181,050	177,958	152,655	9.50	16,069
2012	484,572.71	242,286	238,148	246,425	10.50	23,469
2013	1,739,275.24	786,813	773,374	965,901	11.50	83,991
2014	746,466.94	302,140	296,980	449,487	12.50	35,959
2015	773,613.02	276,288	271,569	502,044	13.50	37,188
2016	2,856,368.58	884,103	869,003	1,987,366	14.50	137,060
2017	706,477.27	185,026	181,866	524,611	15.50	33,846
2018	1,010,912.07	216,628	212,928	797,984	16.50	48,363
2019	57,278.22	9,547	9,384	47,894	17.50	2,737
2020	227,166.05	27,044	26,582	200,584	18.50	10,842
2021	68,217.45	4,873	4,790	63,428	19.50	3,253
2022	185,189.86	4,409	4,334	180,856	20.50	8,822
	12,751,358.34	5,845,825	5,745,980	7,005,378		615,703

PETERSBURG UNIT 2 (TO BE RETIRED)
 INTERIM SURVIVOR CURVE.. SQUARE
 PROBABLE RETIREMENT YEAR.. 5-2023
 NET SALVAGE PERCENT.. 0

2015	69,454.47	65,799	64,675	4,779	0.42	4,779
	69,454.47	65,799	64,675	4,779		4,779

PETERSBURG COMMON (TO BE REFUELED)
 INTERIM SURVIVOR CURVE.. SQUARE
 PROBABLE RETIREMENT YEAR.. 12-2025
 NET SALVAGE PERCENT.. 0

2002	4,532.61	4,425	4,350	183	0.50	183
2004	7,047.66	6,209	6,103	945	2.50	378

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG COMMON (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
2005	3,693.98	3,153	3,099	595	3.00	198
2007	6,147.55	5,151	5,063	1,084	3.00	361
2012	3,086.95	2,401	2,360	727	3.00	242
	24,508.75	21,339	20,975	3,534		1,362
	12,845,321.56	5,932,963	5,831,630	7,013,691		621,844
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.3 4.84

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 391.60 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GENERAL PLANT						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	8,437.91	8,438	8,438			
2009	51,751.95	51,752	51,752			
2014	547,742.87	547,743	547,743			
2015	1,620,593.13	1,620,593	1,620,593			
2016	5,817,692.54	5,817,693	5,817,693			
2017	8,287,761.46	8,287,761	8,287,761			
2018	4,029,378.91	3,626,441	2,770,560	1,258,819	0.50	1,258,819
2019	594,286.64	416,001	317,820	276,467	1.50	184,311
2020	5,136,078.12	2,568,039	1,961,953	3,174,125	2.50	1,269,650
2021	4,003,708.92	1,201,113	917,637	3,086,072	3.50	881,735
2022	4,139,586.33	413,959	316,260	3,823,326	4.50	849,628
	34,237,018.78	24,559,533	22,618,210	11,618,809		4,444,143

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRANSPORTATION EQUIPMENT						
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. +10						
1959	2,479.33	2,231	2,231			
1976	12,630.13	11,367	11,367			
1978	6,400.08	5,760	5,760			
1983	37,188.06	33,469	33,469			
1991	85,538.84	74,937	76,985			
1992	176,874.92	153,902	159,187			
1993	101,227.53	87,351	91,105			
1994	236,685.69	202,771	213,017			
1995	113,966.00	97,031	102,569			
1996	30,743.75	25,957	27,669			
1997	167,568.40	139,983	150,812			
1998	159,535.42	131,923	143,582			
1999	13,023.07	10,659	11,721			
2001	84,544.01	67,568	76,090			
2002	55,172.52	43,468	49,655			
2003	4,264.58	3,308	3,838			
2004	39,913.84	30,437	35,922			
2005	1,303,722.81	977,401	1,173,351			
2006	968,455.99	711,931	871,610			
2007	1,042,552.70	750,450	938,297			
2008	1,281,840.10	901,698	1,153,656			
2009	2,155,482.53	1,479,782	1,939,934			
2010	2,547,562.18	1,702,408	2,292,806			
2011	1,239,993.82	803,404	1,115,994			
2012	1,281,867.05	800,654	1,153,680			
2013	4,860,533.75	2,900,718	4,374,480			
2014	4,167,486.16	2,352,838	3,750,738			
2015	4,150,463.45	2,179,616	3,494,341	241,076	5.35	45,061
2016	3,782,226.53	1,805,484	2,894,536	509,468	5.75	88,603
2017	5,794,238.46	2,440,533	3,912,641	1,302,174	6.25	208,348
2018	4,102,039.78	1,465,290	2,349,140	1,342,696	6.84	196,301
2019	2,495,579.85	715,358	1,146,856	1,099,166	7.49	146,751
2020	3,630,210.05	764,522	1,225,675	2,041,514	8.18	249,574
2021	5,634,100.26	728,151	1,167,365	3,903,325	8.95	436,126
2022	662,079.34	28,959	46,427	549,445	9.79	56,123
	52,428,190.98	24,631,319	36,196,508	10,988,864		1,426,887

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 13-L2						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. +10						
2013	48,197.49	41,456	43,378			
2015	144,383.36	122,993	129,945			
	192,580.85	164,449	173,323			
PETERSBURG UNITS 1 AND 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. IOWA 13-L2						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. +10						
2002	45,817.00	40,155	41,235			
	45,817.00	40,155	41,235			
	52,666,588.83	24,835,923	36,411,066	10,988,864		1,426,887
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.7 2.71

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GENERAL PLANT						
SURVIVOR CURVE.. 27-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	57,900.18	56,828	54,996	2,904	0.50	2,904
1997	1,501.45	1,418	1,372	129	1.50	86
1998	6,875.19	6,239	6,038	837	2.50	335
2000	46,793.25	38,994	37,737	9,056	4.50	2,012
2001	7,574.70	6,032	5,838	1,737	5.50	316
2003	5,886.36	4,251	4,114	1,772	7.50	236
2004	31,643.26	21,682	20,983	10,660	8.50	1,254
2005	43,473.54	28,177	27,269	16,205	9.50	1,706
2006	48,023.68	29,348	28,402	19,622	10.50	1,869
2007	259,686.81	149,078	144,273	115,414	11.50	10,036
2008	149,898.84	80,502	77,907	71,992	12.50	5,759
2009	258,336.21	129,168	125,004	133,332	13.50	9,876
2010	210,377.94	97,397	94,258	116,120	14.50	8,008
2012	212,479.20	82,631	79,967	132,512	16.50	8,031
2013	137,853.82	48,504	46,941	90,913	17.50	5,195
2014	36,065.47	11,354	10,988	25,077	18.50	1,356
2015	56,374.37	15,660	15,155	41,219	19.50	2,114
2017	163,081.17	33,220	32,149	130,932	21.50	6,090
	1,733,825.44	840,483	813,391	920,434		67,183

PETERSBURG UNIT 2 (TO BE RETIRED)
 INTERIM SURVIVOR CURVE.. SQUARE
 PROBABLE RETIREMENT YEAR.. 5-2023
 NET SALVAGE PERCENT.. 0

2013	6,002.68	5,750	5,565	438	0.42	438
	6,002.68	5,750	5,565	438		438

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG COMMON (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
2005	3,000.00	2,561	2,478	522	3.00	174
	3,000.00	2,561	2,478	522		174
	1,742,828.12	848,794	821,434	921,394		67,795
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.6 3.89

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GENERAL PLANT						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	310,925.56	304,707	300,042	10,883	0.50	10,883
1999	19,051.99	17,909	17,635	1,417	1.50	945
2000	267,465.01	240,719	237,034	30,431	2.50	12,172
2001	408,234.57	351,082	345,708	62,527	3.50	17,865
2002	222,148.00	182,161	179,372	42,776	4.50	9,506
2003	224,666.29	175,240	172,557	52,109	5.50	9,474
2004	250,138.04	185,102	182,268	67,870	6.50	10,442
2005	311,331.87	217,932	214,596	96,736	7.50	12,898
2006	185,958.60	122,733	120,854	65,104	8.50	7,659
2007	480,192.21	297,719	293,161	187,031	9.50	19,687
2008	355,601.48	206,249	203,092	152,510	10.50	14,525
2009	463,730.82	250,415	246,582	217,149	11.50	18,883
2010	946,200.17	473,100	465,858	480,343	12.50	38,427
2011	421,985.47	194,113	191,141	230,844	13.50	17,100
2012	509,506.96	213,993	210,717	298,790	14.50	20,606
2013	590,100.15	224,238	220,805	369,295	15.50	23,825
2014	526,767.09	179,101	176,359	350,408	16.50	21,237
2015	799,703.59	239,911	236,238	563,465	17.50	32,198
2016	966,388.31	251,261	247,415	718,974	18.50	38,863
2017	2,067,110.74	454,764	447,802	1,619,308	19.50	83,041
2018	1,417,722.16	255,190	251,283	1,166,439	20.50	56,899
2019	338,581.12	47,401	46,675	291,906	21.50	13,577
2020	855,371.26	85,537	84,228	771,144	22.50	34,273
2021	1,573,349.56	94,401	92,956	1,480,394	23.50	62,995
2022	1,147,307.84	22,946	22,595	1,124,713	24.50	45,907
	15,659,538.86	5,287,924	5,206,975	10,452,564		633,887

EAGLE VALLEY (TO BE RETIRED)
 INTERIM SURVIVOR CURVE.. SQUARE
 PROBABLE RETIREMENT YEAR.. 12-2016
 NET SALVAGE PERCENT.. 0

2013	24,229.77	24,230	24,230
	24,229.77	24,230	24,230

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNIT 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. 0						
2005	6,166.24	6,023	5,893	274	0.42	274
2007	3,322.90	3,236	3,166	157	0.42	157
2008	1,778.54	1,729	1,692	87	0.42	87
	11,267.68	10,988	10,750	518		518
PETERSBURG UNITS 1 AND 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. 0						
2002	15,142.70	14,841	14,519	624	0.42	624
2004	6,015.91	5,883	5,755	261	0.42	261
2005	820.44	801	784	37	0.42	37
2008	989.63	962	941	49	0.42	49
2009	3,212.61	3,116	3,048	164	0.42	164
	26,181.29	25,603	25,047	1,134		1,135
PETERSBURG UNIT 3 (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
2006	3,860.19	3,266	3,195	665	3.00	222
	3,860.19	3,266	3,195	665		222
PETERSBURG COMMON (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
2004	7,878.76	6,779	6,632	1,247	3.00	416
2005	7,306.56	6,237	6,102	1,205	3.00	402

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG COMMON (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
2008	4,610.60	3,820	3,737	873	3.00	291
2010	1,175.50	948	927	248	3.00	83
2012	421.29	328	321	100	3.00	33
	21,392.71	18,112	17,719	3,674		1,225
	15,746,470.50	5,370,123	5,287,916	10,458,555		636,987
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.4 4.05

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GENERAL PLANT						
SURVIVOR CURVE.. 23-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	62,661.95	61,300	61,231	1,431	0.50	1,431
2001	354,506.66	331,386	331,015	23,492	1.50	15,661
2002	485,164.43	432,427	431,943	53,222	2.50	21,289
2003	67,366.21	57,115	57,051	10,315	3.50	2,947
2004	212,844.35	171,201	171,009	41,835	4.50	9,297
2005	201,705.79	153,472	153,300	48,406	5.50	8,801
2006	97,489.66	69,938	69,860	27,630	6.50	4,251
2007	277,581.62	187,065	186,855	90,726	7.50	12,097
2008	234,045.39	147,549	147,384	86,662	8.50	10,196
2009	67,245.91	39,471	39,427	27,819	9.50	2,928
2010	431,748.16	234,646	234,383	197,365	10.50	18,797
2011	253,061.06	126,531	126,389	126,672	11.50	11,015
2012	318,485.79	145,395	145,232	173,254	12.50	13,860
2013	328,677.55	135,757	135,605	193,073	13.50	14,302
2014	317,288.02	117,260	117,129	200,159	14.50	13,804
2015	308,236.07	100,513	100,400	207,836	15.50	13,409
2016	281,243.79	79,482	79,393	201,851	16.50	12,233
2017	76,634.03	18,325	18,304	58,330	17.50	3,333
2018	123,745.40	24,211	24,184	99,562	18.50	5,382
	4,499,731.84	2,633,044	2,630,095	1,869,637		195,033

PETERSBURG COMMON (TO BE REFUELED)
 INTERIM SURVIVOR CURVE.. SQUARE
 PROBABLE RETIREMENT YEAR.. 12-2025
 NET SALVAGE PERCENT.. 0

2005	4,840.29	4,132	4,127	713	3.00	238
	4,840.29	4,132	4,127	713		238
	4,504,572.13	2,637,176	2,634,222	1,870,350		195,271

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.6 4.33

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 16-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	326,221.25	295,638	297,963	28,258	1.50	18,839
2009	3,834.50	3,235	3,260	574	2.50	230
2010	172,136.32	134,482	135,540	36,596	3.50	10,456
2012	179,689.67	117,921	118,849	60,841	5.50	11,062
2013	8,505.57	5,050	5,090	3,416	6.50	526
2015	291,090.27	136,449	137,522	153,568	8.50	18,067
2016	172,918.33	70,248	70,801	102,117	9.50	10,749
2017	509,687.09	175,205	176,583	333,104	10.50	31,724
2018	23,331.45	6,562	6,614	16,717	11.50	1,454
2020	551,149.04	86,117	86,794	464,355	13.50	34,397
2022	25,927.01	810	816	25,111	15.50	1,620
	2,264,490.50	1,031,717	1,039,832	1,224,658		139,124
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.8 6.14

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GENERAL PLANT						
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	518,112.36	503,719	508,046	10,066	0.50	10,066
2006	335,702.20	307,728	310,372	25,331	1.50	16,887
2007	67,627.51	58,235	58,735	8,892	2.50	3,557
2008	128,120.59	103,209	104,096	24,025	3.50	6,864
2009	4,915,856.18	3,686,892	3,718,565	1,197,291	4.50	266,065
2010	81,232.88	56,411	56,896	24,337	5.50	4,425
2011	76,284.78	48,738	49,157	27,128	6.50	4,174
2012	513,496.57	299,538	302,111	211,385	7.50	28,185
2013	8,340,041.22	4,401,707	4,439,521	3,900,520	8.50	458,885
2014	1,230,626.98	581,127	586,119	644,508	9.50	67,843
2015	2,473,865.70	1,030,786	1,039,641	1,434,224	10.50	136,593
2016	4,699,744.43	1,697,125	1,711,705	2,988,040	11.50	259,830
2017	2,117,232.57	646,942	652,500	1,464,733	12.50	117,179
2018	1,457,873.57	364,468	367,599	1,090,274	13.50	80,761
2019	571,607.56	111,143	112,098	459,510	14.50	31,690
2020	508,135.40	70,575	71,181	436,954	15.50	28,191
2021	1,249,495.95	104,120	105,014	1,144,481	16.50	69,362
2022	2,255,416.96	62,655	63,193	2,192,224	17.50	125,270
	31,540,473.41	14,135,118	14,256,550	17,283,923		1,715,827

PETERSBURG UNIT 2 (TO BE RETIRED)
 INTERIM SURVIVOR CURVE.. SQUARE
 PROBABLE RETIREMENT YEAR.. 5-2023
 NET SALVAGE PERCENT.. 0

2015	16,963.53	16,071	16,209	755	0.42	755
	16,963.53	16,071	16,209	755		755

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG UNITS 1 AND 2 (TO BE RETIRED)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 5-2023						
NET SALVAGE PERCENT.. 0						
2020	11,510.64	9,866	9,951	1,560	0.42	1,560
	11,510.64	9,866	9,951	1,560		1,560
	31,568,947.58	14,161,055	14,282,710	17,286,238		1,718,142
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.1 5.44

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GENERAL PLANT						
SURVIVOR CURVE.. 27-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	15,178.14	14,897	14,793	386	0.50	386
1997	30,798.32	29,087	28,883	1,915	1.50	1,277
1998	9,973.03	9,050	8,987	986	2.50	394
2000	2,414.47	2,012	1,998	417	4.50	93
2001	15,563.04	12,393	12,306	3,257	5.50	592
2002	9,166.83	6,960	6,911	2,256	6.50	347
2003	77,083.95	55,672	55,282	21,802	7.50	2,907
2004	42,850.20	29,361	29,155	13,695	8.50	1,611
2005	32,654.21	21,165	21,017	11,638	9.50	1,225
2006	109,464.42	66,895	66,426	43,039	10.50	4,099
2007	233,262.42	133,909	132,970	100,292	11.50	8,721
2008	270,489.75	145,264	144,245	126,244	12.50	10,100
2009	63,502.73	31,751	31,528	31,974	13.50	2,368
2010	59,795.93	27,683	27,489	32,307	14.50	2,228
2011	58,464.70	24,902	24,727	33,737	15.50	2,177
2012	142,482.27	55,410	55,021	87,461	16.50	5,301
2013	71,915.37	25,303	25,126	46,790	17.50	2,674
2014	102,418.15	32,242	32,016	70,402	18.50	3,806
2015	86,040.24	23,900	23,732	62,308	19.50	3,195
2016	35,655.15	8,584	8,524	27,131	20.50	1,323
2017	105,172.39	21,424	21,274	83,899	21.50	3,902
2018	116,518.71	19,420	19,284	97,235	22.50	4,322
2019	257,997.24	33,444	33,209	224,788	23.50	9,565
2020	97,477.31	9,025	8,962	88,516	24.50	3,613
	2,046,338.97	839,753	833,864	1,212,475		76,226

PETERSBURG UNITS 1 AND 2 (TO BE RETIRED)
 INTERIM SURVIVOR CURVE.. SQUARE
 PROBABLE RETIREMENT YEAR.. 5-2023
 NET SALVAGE PERCENT.. 0

1996	8,940.50	8,802	8,740	200	0.42	200
	8,940.50	8,802	8,740	200		200

INDIANAPOLIS POWER & LIGHT COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PETERSBURG COMMON (TO BE REFUELED)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
2005	1,349.76	1,152	1,144	206	3.00	69
2009	4,674.70	3,825	3,799	876	3.00	292
2012	1,222.00	950	943	279	3.00	93
	7,246.46	5,927	5,886	1,360		454
	2,062,525.93	854,482	848,490	1,214,035		76,880
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.8 3.73