

**STATE OF INDIANA**

**INDIANA UTILITY REGULATORY COMMISSION**

**PETITION OF INDIANA UTILITIES CORPORATION )  
INC. FOR (1) AUTHORITY TO INCREASE ITS )  
RATES AND CHARGES FOR GAS UTILITY )  
SERVICE, AND (2) APPROVAL OF NEW )  
SCHEDULES OF RATES AND CHARGES. )**

**CAUSE NO. 46086**

**INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S**

**PUBLIC'S EXHIBIT NO. 3 – TESTIMONY OF OUCC WITNESS  
JASON D. KOHLMANN**

**September 19, 2024**

Respectfully submitted,

Indiana Office of Utility Consumer Counselor



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**INDIANA UTILITIES CORPORATION, INC.  
CAUSE NO. 46086  
TESTIMONY OF OUCC WITNESS JASON D. KOHLMANN**

**I. INTRODUCTION**

1 **Q: Please state your name and business address.**

2 A: My name is Jason D. Kohlmann, and my business address is 115 West  
3 Washington Street, Suite 1500 South, Indianapolis, Indiana 46204.

4 **Q: By whom are you employed and in what capacity?**

5 A: I am employed by the Indiana Office of Utility Consumer Counselor ("OUCC")  
6 as the Assistant Director of the Natural Gas Division. For a summary of my  
7 educational and professional experience, as well as my preparation for this case,  
8 please see Appendix JDK-1 attached to this testimony.

9 **Q: What is the purpose of your testimony?**

10 A: I explain my analysis and recommendations regarding Indiana Utilities  
11 Corporation Inc.'s ("Indiana Utilities" or "Petitioner") depreciation expense,  
12 property tax expense, rate base, and capital structure.

13 **Q: What are your recommendations?**

14 A: I recommend:

- 15 • A \$66,296 decrease to depreciation expense;
- 16 • A \$8,401 increase to property tax expense;
- 17 • A \$9,899,408 total original cost rate base, which includes the following  
18 changes to Indiana Utilities' proposed rate base:
  - 19 ○ \$199,419 in working capital
- 20 • Approval of Indiana Utilities' proposed capital structure; and
- 21 • An update to Indiana Utilities' Synchronized Interest to \$1,980.

1 **Q: Are you sponsoring any attachments?**

2 A: Yes. I am sponsoring the following attachments:

- 3 • Attachment JDK-1 referring to the Depreciation Expense Adjustment;
- 4 • Attachment JDK-2 referring to the Property Tax Adjustment;
- 5 • Attachment JDK-3 referring to the OUCC's Original Cost Rate Base; and
- 6 • Attachment JDK-4 referring to the OUCC's Capital Structure, Weighted Cost
- 7 of Debt, and Synchronized Interest rate.

8 **Q: If your testimony does not address a specific topic, issue, or item, should it be**

9 **construed to mean you agree with Petitioner's proposal?**

10 A: No. My silence on any issue should not be construed as an endorsement. Also, my

11 silence in response to any actions or adjustments stated or implied by Petitioner

12 should not be construed as an endorsement.

## II. DEPRECIATION EXPENSE

13 **Q: Did Indiana Utilities propose a depreciation expense adjustment?**

14 A: Yes. Indiana Utilities' witness Bonnie Mann states:

15 **Adjustment 4** reflects the decrease in the Pro-Forma depreciation

16 and amortization expense. Utility Plant in Service ("UPIS") at

17 September 30, 2023, has been decreased by the cost of fully

18 depreciated assets still on the Petitioner's books and increased by

19 the additions to plant added through the end of the test year. This

20 adjustment uses 3.0% depreciation for distribution and

21 transmission plant; 20% for transportation and computer assets and

22 5% depreciation for all other equipment. These are the same

23 depreciation rates approved in the Petitioner's last rate proceeding.

24 This results in a decrease in depreciation and amortization expense

25 of (\$42,586).

26 (Petitioner's Exhibit No. 4, page 7, lines 3-10.)

27 **Q: Did you review Indiana Utilities' proposed depreciation rates?**

28 A: Yes. Indiana Utilities has not proposed changes in its depreciation rates from

29 those previously approved by the Indiana Utility Regulatory Commission

1 ("Commission") in Indiana Utilities' last base rate case, Cause No. 45116.

2 **Q: Do you agree with Indiana Utilities' proposed depreciation expense**  
3 **adjustment?**

4 A: No. I do not agree with the total amount of fully depreciated items Indiana  
5 Utilities proposed.

6 **Q: Why do you disagree with Indiana Utilities' fully depreciated items?**

7 A: Ms. Mann used the fully depreciated items on the Asset Depreciation Report  
8 workpaper when preparing her calculation of fully depreciated items. However,  
9 some of the assets Ms. Mann included as fully depreciated had been disposed of  
10 and are no longer in service. Other items had incorrect depreciation lives on the  
11 Asset Depreciation Report that did not match the Commission-approved  
12 depreciation period. After a thorough review of the Asset Depreciation Report, I  
13 was able to determine which assets had been fully depreciated based on their  
14 reported in-service dates. I recalculated the items that should be considered fully  
15 depreciated. I found discrepancies in Ms. Mann's calculation of fully depreciated  
16 items for distribution and transmission plant, transportation and computer  
17 equipment, and all other general plant.

18 **Q: What are the depreciation rates Indiana Utilities uses to depreciate its**  
19 **distribution and transmission plant, transportation and computer**  
20 **equipment, and all other general plant, and how did you determine which**  
21 **items were fully depreciated?**

22 A: Ms. Mann stated the depreciation rate for distribution and transmission plant is  
23 3%, the depreciation rate for transportation and computer assets is 20%, and the  
24 depreciation rate for all other general plant is 5%. (Petitioner's Exhibit No. 4,  
25 page 7, lines 6-8.) This corresponds to depreciation periods of 33 and 1/3 years, 5  
26 years, and 20 years, respectively. Assets in these categories placed in service prior  
27 to October 1, 1990, 2018, and 2003 are considered fully depreciated. Using

1 Indiana Utilities' Asset Depreciation Report, I removed all assets found to be  
2 fully depreciated according to these criteria. (Attachment JDK-1, pages 5-35;  
3 Indiana Utilities' Asset Depreciation Report workpaper.)

4 **Q: Did your amount of fully depreciated items match Indiana Utilities' fully**  
5 **depreciated items in the depreciation expense adjustment?**

6 A: No. As noted above, Indiana Utilities did not include all assets I found to be fully  
7 depreciated in its calculation of depreciation expense and included items that had  
8 been disposed of in its calculation. My calculation of fully depreciated items for  
9 distribution and transmission plant, transportation and computer equipment, and  
10 all other general plant is \$1,780,590, \$938,905, and \$286,057, respectively,  
11 compared to Ms. Mann's amounts of \$1,942,244, \$787,646, and \$319,863,  
12 respectively. (Attachment JDK-1, pages 2-4; Petitioner's Exhibit No. 4, Revised  
13 Attachment BJM-1, Schedule C-1, page 4.)

14 **Q: What is your recommended depreciation expense adjustment?**

15 A: After removing the correct amount of fully depreciated items from Indiana  
16 Utilities' UPIS, I arrived at total pro-forma depreciation expense of \$646,231. I  
17 then subtracted the pro-forma depreciation expense from the \$712,527 test year  
18 depreciation expense amount, resulting in a \$66,296 decrease in the total  
19 depreciation expense. (Attachment JDK-1, page 1.)

### **III. PROPERTY TAX EXPENSE**

20 **Q: What pro forma Property Tax Expense adjustment did Indiana Utilities**  
21 **propose?**

22 A: Ms. Mann's proposed adjustment is an "[i]ncrease of \$9,376 for changes in  
23 property taxes based on changes in rate base." (Petitioner's Exhibit No. 4, page 7,  
24 line 15.)

1 **Q: How was Indiana Utilities' proposed pro forma Property Tax Expense**  
2 **calculated?**

3 A: Ms. Mann states:

4 This calculation was made by taking the property taxes paid during  
5 2023 for the year 2022 and dividing them by utility plant in service  
6 for 2022 to create a marginal tax rate. This marginal tax rate was  
7 then applied to the utility plant in service as of the end of the test  
8 year to arrive at the pro forma estimated property taxes.

9 (Petitioner's Exhibit No. 4, page 7, lines 15-19.)

10 **Q: What were Indiana Utilities' property taxes paid during 2023 for 2022?**

11 A: In its workpapers, Indiana Utilities provided vendor history reports showing the  
12 amount of property taxes paid during 2023. The amount paid consists of \$383 to  
13 the Commonwealth of Kentucky, \$927 to Jefferson County, Kentucky, and  
14 \$77,757 to Harrison County, Indiana, which totals \$79,067. (Attachment JDK-2,  
15 page 2.) Ms. Mann's property tax adjustment is based on an incorrect amount of  
16 property taxes paid in 2023 for 2022 of \$79,969. (Petitioner's Exhibit No. 4,  
17 Revised Attachment BJM-1, Schedule C-1, page 5, adjustment 5(b).) I could not  
18 recalculate Ms. Mann's \$79,969 based on the information provided in the  
19 workpapers.

20 **Q: Do you agree with Petitioner's property taxes paid in the test year?**

21 A: Yes. I also arrived at \$77,067 in property taxes paid in the test year. This amount  
22 corresponds with the total of property taxes paid per invoices provided in the  
23 workpapers and the total payment amounts in the general ledger Indiana Utilities  
24 provided. (Attachment JDK-2, pages 3-20.)

25 **Q: Do you agree with the rest of the proforma property tax expense calculation?**

26 A: Yes.

1 **Q: What is your Property Tax Expense adjustment?**

2 A: I took the property taxes paid in 2023 for 2022 of \$79,067 and divided that  
3 amount by the net book value of Utility Plant in Service at September 30, 2022 of  
4 \$9,878,724 to arrive at an average weighted property tax rate of 0.008004. I then  
5 multiplied 0.008004 by the net book value of Utility Plant in Service as of  
6 September 30, 2023 of \$10,678,416 to arrive at an adjusted proforma property tax  
7 expense of \$85,458. Removing the test year expense of \$77,067 from my pro  
8 forma amount yields an \$8,401 increase in property tax expense. (Attachment  
9 JDK-2, page 1.)

#### IV. ORIGINAL COST RATE BASE

##### A. Utility Plant in Service

10 **Q: What Utility Plant in Service amount does Indiana Utilities propose as of**  
11 **September 30, 2023?**

12 A: Indiana Utilities proposes \$20,587,259 Utility Plant in Service (“UPIS”) as of  
13 September 30, 2023. (Petitioner’s Exhibit No. 4, Revised Attachment BJM-1,  
14 Exhibit D.) This amount was confirmed by tying it to Indiana Utilities’ financial  
15 statements, which show a \$20,587,259 Utility Plant in Service amount.  
16 (Petitioner’s Exhibit No. 4, Revised Attachment BJM-1, Schedule A-1.)

##### B. Contribution in Aid of Construction

17 **Q: Do you have concerns related to Contributions in Aid of Construction**  
18 **(“CIAC”)?**

19 A: No. I reviewed the extension agreement provided by Indiana Utilities at the  
20 August 8, 2024 on-site review, and do not oppose Petitioner’s total CIAC amount  
21 reported in this Cause. Indiana Utilities has taken the necessary steps to remove

1 the \$1,012,000 contribution amount from rate base associated with the Lanesville  
2 extension project. As a result, customers will not be burdened with paying for a  
3 return for this portion of the project paid by other sources.

**C. Accumulated Depreciation**

4 **Q: What Accumulated Depreciation amount does Indiana Utilities propose?**

5 A: Indiana Utilities proposes \$9,908,843 in accumulated depreciation as of  
6 September 30, 2023. (Petitioner's Exhibit No. 4, Revised Attachment BJM-1  
7 Exhibit D.)

8 **Q: Do you agree with Indiana Utilities' Accumulated Depreciation as of**  
9 **September 30, 2023?**

10 A: Yes. This amount agrees with the accumulated depreciation as shown on the  
11 financial statements marked as Petitioner's Exhibit No. 4, Revised Attachment  
12 BJM-1, Schedule A, and information provided in the general ledger provided in  
13 OUCC discovery for the period of October 1, 2022 to September 30, 2023.

**D. Working Capital**

14 **Q: What working capital amount does Indiana Utilities propose?**

15 A: Indiana Utilities proposes \$218,688 in working capital. (Petitioner's Exhibit No.  
16 4, Revised Attachment BJM-1, Schedule D.) Petitioner's Exhibit No. 4, Revised  
17 Exhibit BJM-1, Schedule C, shows \$1,749,503 on the line item "Other Operation  
18 & Maintenance" under the "Pro-Forma Present Rates" column. Indiana Utilities  
19 calculated working capital by dividing the \$1,749,503 figure by eight. This is  
20 equivalent to dividing 360 days by forty-five and is an acceptable method for  
21 calculating working capital absent a lead-lag study. I agree with this  
22 methodology, but not the amount of working capital.



1 **Q: Do you have any changes to Indiana Utilities' working capital amount**  
2 **included in rate base?**

3 A: Yes. The working capital amount using the 45-day method for O&M expenses  
4 included in Public's Exhibit No. 1, Attachment MMN-1, Schedule 4 is  
5 \$1,595,349. The difference between the OUCC's working capital and Indiana  
6 Utilities' working capital is the result of all the changes to the OUCC's revenue  
7 requirement schedules. The result is a working capital amount of \$199,419.  
8 (Attachment JDK-3, page 1.)

**E. Materials and Supplies**

9 **Q: What Materials and Supplies amount does Indiana Utilities propose?**

10 A: Indiana Utilities proposes \$33,573 for Materials and Supplies. (Petitioner's  
11 Exhibit No. 4, Revised Attachment BJM-1, Exhibit D.) Indiana Utilities  
12 calculated the Materials and Supplies amount included in rate base as a 13-month  
13 average of materials and supplies with a September 30, 2023 cut-off date.

14 **Q: Do you agree with the Materials and Supplies amount Indiana Utilities**  
15 **proposed?**

16 A: Yes. Indiana Utilities' calculation provided the correct 13-month average. I  
17 conducted a thorough review of Indiana Utilities' general ledger, reviewing the  
18 ending balances for the thirteen months spanning from September 2022 through  
19 September 2023. After reviewing the 13-month average for materials and supplies  
20 inventory listed in the general ledger, I also arrived at a total of \$33,573.

**F. Total Original Cost Rate Base**

21 **Q: What is your total original cost rate base amount?**

22 A: Considering the adjustments noted above, I recommend a \$9,899,408 total  
23 original cost rate base. (Attachment JDK-3, page 1.)

**V. CAPITAL STRUCTURE**

1 **Q: What capital structure does Indiana Utilities propose?**

2 A: Indiana Utilities included a total of \$15,355,772 in the capital structure, consisting  
3 of the following:

- 4 • \$13,206,968 in Common Equity at a cost of 10.10%;
- 5 • \$53,390 in Customer Deposits at a cost of 6.00%;
- 6 • \$1,810,474 in Deferred Tax at a cost of 0.00%; and
- 7 • \$284,940 in Regulatory Liabilities from Cause No. 45032 S10 at a cost of  
8 0.00%.

9 (Petitioner's Exhibit No. 4, Revised Attachment BJM-1, Exhibit E.)

10 The Capital Structure was dated September 30, 2023, with an overall Weighted  
11 Average Cost of Capital ("WACC") of 8.71%. (Petitioner's Exhibit No. 4,  
12 Revised Attachment BJM-1, Exhibit E.)

**A. Common Equity**

13 **Q: Did Indiana Utilities and the OUCC agree on a cost of common equity of**  
14 **10.10% before this case was filed?**

15 A: Yes. As noted in the Stipulation and Partial Settlement Agreement on Cost of  
16 Equity Capital attached to Indiana Utilities' witness Mr. Frank Czeschin's  
17 testimony, the Parties recognize a 10.10% cost of equity is consistent with prior  
18 Orders from the Commission in other small gas utility base rate cases. Settling on  
19 this important item in advance of the case being filed helps to eliminate a  
20 potentially contentious issue in the case and saves Indiana Utilities' customers  
21 from additional legal and consultant costs.

**B. Customer Deposits**

1 **Q: Have you found any discrepancies related to customer deposits?**

2 A: No. Indiana Utilities stated that it follows rules set forth in 170 Ind. Admin. Code  
3 5-1-15. (Attachment JDK-4, pages 2-6; Indiana Utilities' Response to OUCC  
4 Data Request ("DR") 4-1.) Since Indiana Utilities does not deviate from rules set  
5 forth in the Indiana Administrative Code, the OUCC does not take issue with how  
6 Indiana Utilities is handling its customer deposits. During an on-site review  
7 conducted on August 8, 2024, I examined a sample of customer deposits currently  
8 held by Indiana Utilities. The purpose of this review was to determine whether  
9 any of the deposits met the refund eligibility criteria. Based on the random sample  
10 set reviewed, I was able to verify that Indiana Utilities appears to be properly  
11 refunding customer deposits in accordance with the policy mentioned above.  
12 Furthermore, I confirmed the total amount of customer deposits currently being  
13 held by Indiana Utilities of \$53,390 matches the amount listed in Indiana  
14 Utilities' general ledger and corresponds to the amount detailed in Petitioner's  
15 Exhibit No. 4, Revised Attachment BJM-1, Exhibit E.

**C. Deferred Taxes**

16 **Q. Do you have any concerns related to deferred taxes?**

17 A: No. However, I did discover a discrepancy in the \$1,810,474 deferred taxes  
18 reported in Petitioner's Exhibit No. 4, Revised Attachment BJM-1, Exhibit E.  
19 Indiana Utilities calculated deferred taxes by adding the totals from general ledger  
20 accounts 283-001 in the amount of \$1,601,638 and account 283-2 in the amount  
21 of \$195,719, for a \$1,797,357 total. Indiana Utilities addressed this discrepancy in  
22 response to discovery, where Indiana Utilities confirmed General Ledger account

1 283-2 was off by \$13,117 due to an account entry that was meant to be included  
2 in account 238-2. (Attachment JDK-4, page 7; Indiana Utilities' Response to  
3 OUCC DR 4-4.) Indiana Utilities indicated Exhibit E agrees with the audit report  
4 which properly includes the difference in account 283-2. (*Id.*)

**D. Regulatory Liabilities from Cause No. 45032-S10**

5 **Q. Do you have any concerns related to regulatory liabilities from Cause No.**  
6 **45032-S10?**

7 A. No. The excess accumulated deferred income tax ("EADIT") amount included in  
8 the capital structure represents the unamortized portion of EADIT required to be  
9 refunded from the Tax Cuts and Jobs Act of 2018, as determined in Cause No.  
10 45032-S10. I confirmed the \$284,940 amount listed in Petitioner's Exhibit No. 4,  
11 Revised Attachment BJM-1, Exhibit E matches the amount in the general ledger  
12 Indiana Utilities provided. It appears the original amount of \$431,483 is being  
13 properly amortized over the 12.13 years as ordered by the Commission.

**E. Final OUCC Capital Structure**

14 **Q: What is your recommended capital structure?**

15 A: I recommend approval of Indiana Utilities' capital structure, as shown on  
16 Petitioner's Exhibit No. 4, Revised Attachment BJM-1, Schedule E, which is also  
17 shown in Attachment JDK-4, page 1.

**F. Weighted Cost of Debt and Synchronized Interest**

18 **Q: Did Indiana Utilities provide a calculation for weighted cost of debt or**  
19 **synchronized interest?**

20 A: No. Ms. Mann includes synchronized interest in Petitioner's Exhibit No. 4,  
21 Revised Attachment BJM-1, Schedule C-1, page 6, adjustment 6 in the calculation

1 of state and federal income taxes but failed to provide any specific details on its  
2 calculation in testimony or her attachments. To calculate the synchronized interest  
3 amount Ms. Mann used in her calculation as noted above, I multiplied the  
4 \$9,918,677 in total rate base by the 0.02% weighted cost of customer deposits to  
5 determine the synchronized interest amount, which totaled \$1,984.

6 **Q: Do you agree with Ms. Mann's synchronized interest calculation?**

7 A: No. While I agree with the methodology by which the synchronized interest was  
8 calculated, I made adjustments based on the rate base changes noted above. I  
9 multiplied the OUCC's rate base amount of \$9,899,408 by the 0.02% weighted  
10 cost of customer deposits to determine the OUCC's synchronized interest amount  
11 of \$1,980. (Attachment JDK-4, page 1.)

## VI. RECOMMENDATIONS

12 **Q: Please summarize your recommendations to the Commission in this Cause.**

13 A: I recommend:

- 14 • A \$66,296 decrease to Depreciation Expense;
- 15 • A \$8,401 increase to Property Tax Expense;
- 16 • A \$9,899,408 total original cost rate base, which includes the following  
17 changes to Indiana Utilities' proposed rate base:
  - 18 ○ \$199,419 in working capital.
- 19 • Approval of Indiana Utilities' proposed capital structure; and
- 20 • An update to Indiana Utilities' Synchronized Interest to \$1,980.

21 **Q: Does this conclude your testimony?**

22 A: Yes.

**APPENDIX TO TESTIMONY OF**  
**OUCW WITNESS JASON D. KOHLMANN**

1 **Q: Describe your educational background and experience.**

2 A: I graduated from Indiana Wesleyan University with a Bachelor of Science Degree  
3 in Accounting in December 2009, and a Master of Business Degree with a focus  
4 in Accounting in May 2013. From September 2000 through June 2021, I served in  
5 the U.S Navy.

6 In November 2022, I began my employment with the OUCW as a Utility  
7 Analyst in the Natural Gas Division. In March 2024, I was promoted to Assistant  
8 Director of the Natural Gas Division. My current responsibilities include  
9 reviewing Gas Cost Adjustment (“GCA”), special contracts, tariff, financing,  
10 certificate of public necessity, gas demand side management, and Transmission,  
11 Distribution, and Storage System Improvement Charge (“TDSIC”) Tracker cases  
12 for natural gas utilities. In April 2023, I completed the Accounting and  
13 Ratemaking Course hosted by the Institute of Public Utilities at Michigan State  
14 University.

15 **Q: Have you previously testified before the Commission?**

16 A: Yes. I have testified in GCA cases, rate cases, TDSIC tracker filings, and  
17 Certificate of Public Convenience and Necessity cases.

18 **Q: What review and analysis have you conducted to prepare your testimony?**

19 A: I reviewed Indiana Utilities’ petition, direct testimony, discovery responses,  
20 attachments, workpapers, exhibits, revised testimony, and revised exhibits. I  
21 participated in an on-site visit at Indiana Utilities’ offices on August 8, 2024, to

1 review documents associated with areas specific to my testimony. I also reviewed  
2 the testimony and final order in Cause No. 45116.

**Indiana Utilities Corporation**  
**Cause No. 46086**  
**Depreciation Expense Adjustment**

Total Utility Plant in Service @ September 30, 2023	\$	20,587,259	
Less: Transportation, Computers, Other General, and Non-Depreciable Items		(3,100,942)	
Less: Fully Depreciated @ October 1, 1990		(1,780,590)	
Sub Total		<u>15,705,727</u>	
Depreciation Rate		3%	
Distribution Plant Depreciation Expense	\$		471,172
Transportation and Computer Equipment		1,515,583	
Less: Fully Depreciated @ October 1, 2018		(938,905)	
Sub Total		<u>576,678</u>	
Depreciation Rate		20%	
Transportation and Computer Equipment Depreciation Expense			115,336
All Other General Plant		1,480,510	
Less: Fully Depreciated @ October 1, 2003		(286,057)	
Sub Total		<u>1,194,453</u>	
Depreciation Rate		5%	
			<u>59,723</u>
Total Pro-Forma Depreciation Expense			646,231
Less: Test Year Depreciation Expense			<u>712,527</u>
OUCC Adjustment - Increase / (Decrease) in Depreciation Expense	\$		<u>(66,296)</u>



Indiana Utilities Corporation  
Cause No. 46086  
Fully Depreciated

Distribution and Transmission Plant

<u>Account</u>	<u>Property Description</u>	<u>Date in Service</u>	<u>Book Cost</u>	<u>OUCC Fully Depreciated Items</u>
<u>Mains - Distribution</u>				
100-376	Mains-Distribution (Combined Assets)		1,143,427.66	1,143,427.66
100-376	MAINS	11/30/89	11,665.00	11,665.00
100-376	MAINS	9/30/90	4,120.00	4,120.00
100-376	MAINS	10/01/90	35,990.00	35,990.00
	<b>Mains</b>			<b>1,195,202.66</b>
<u>Reg &amp; Station Equip</u>				
100-379	Reg & Station Equip (Combined Assets)		68,960.96	68,960.96
	<b>Reg &amp; Station Equip</b>			<b>68,960.96</b>
<u>Services</u>				
100-380	Services (Combined Assets)		351,197.63	351,197.63
100-380	SERVICES	10/1/1989	147.00	147.00
100-380	SERVICES	10/1/1989	3,765.00	3,765.00
100-380	SERVICES	1/1/1990	1,525.00	1,525.00
100-380	SERVICES	3/1/1990	2,593.00	2,593.00
100-380	SERVICES	4/1/1990	1,234.00	1,234.00
100-380	SERVICES	5/1/1990	2,212.00	2,212.00
100-380	SERVICES	6/1/1990	2,878.00	2,878.00
100-380	SERVICES	7/1/1990	3,044.00	3,044.00
100-380	SERVICES	8/1/1990	2,901.00	2,901.00
100-380	SERVICES	9/1/1990	1,641.00	1,641.00
100-380	SERVICES	10/1/1990	2,357.00	2,357.00
	<b>Services</b>			<b>375,494.63</b>

**Meters & Regulators**

100-381	Meters & Regulators (Combined Assets)		74,571.89	74,571.89
100-381	METERS & REGULATORS	8/1/1989	10.00	10.00
100-381	METERS & REGULATORS	12/1/1989	1,418.00	1,418.00
100-381	METERS & REGULATORS	2/1/1990	3,061.00	3,061.00
100-381	METERS & REGULATORS	6/1/1990	371.00	371.00
100-381	METERS & REGULATORS	7/1/1990	467.00	467.00
100-381	METERS & REGULATORS	8/1/1990	4981.00	4,981.00
100-381	METERS & REGULATORS	9/1/1990	394.00	397.00
100-381	METERS & REGULATORS	10/1/1990	4241.00	4,241.00
	<b>Meters &amp; Regulators</b>			<b>89,517.89</b>

**New Meter Installs**

100-382	New Meter Installs (Combined Assets)		43,294.06	43,294.06
100-382	NEW METER INSTALLS	4/1/1987	39.00	39.00
100-382	NEW METER INSTALLS	8/1/1988	108.00	108.00
100-382	NEW METER INSTALLS	3/1/1989	107.00	107.00
100-382	NEW METER INSTALLS	8/1/1989	511.00	511.00
100-382	NEW METER INSTALLS	10/1/1989	796.00	796.00
100-382	NEW METER INSTALLS	1/1/1990	1,597.00	1,597.00
100-382	NEW METER INSTALLS	3/1/1990	625.00	625.00
100-382	NEW METER INSTALLS	5/1/1990	271.00	271.00
100-382	NEW METER INSTALLS	6/1/1990	661.00	661.00
100-382	NEW METER INSTALLS	7/1/1990	1,548.00	1,548.00
100-382	NEW METER INSTALLS	8/1/1990	717.00	717.00
100-382	NEW METER INSTALLS	9/1/1990	1,140.00	1,140.00
	<b>New Meter Installs</b>			<b>51,414.06</b>

**Total Distribution Plant Fully Depreciated**

**1,780,590.20**

**Transportation and Computer Equipment**

<b><u>Account</u></b>	<b><u>Property Description</u></b>	<b><u>Date in Service</u></b>	<b><u>Book Cost</u></b>	<b><u>OUCC Fully Depreciated Items</u></b>
	<b><u>Transportation Equipment</u></b>			
100-392	Transportation Equip (Combined Assets)		283,283.43	283,283.43
100-392	Transportation Equip	3/31/2017	2,824.73	2,824.73
100-392	Transportation Equip	11/15/2017	695.50	695.50
100-392	Transportation Equip	12/13/2017	43,120.62	43,120.62
100-392	Transportation Equip	3/31/2018	42,704.25	42,704.25
100-392	Transportation Equip	3/31/2018	1,146.05	1,146.05
100-392	Transportation Equip	6/30/2018	277.84	277.84
100-392	Transportation Equip	9/30/2018	7,668.22	7,668.22
	<b>Transportation Equip</b>			<b>381,720.64</b>

**Miscellaneous Computer and Software**

100-398	Misc. Comp & Software (Combined Assets)		349,110.69	349,110.69
100-398	Misc. Comp & Software	12/31/2015	3,176.53	3,176.53
100-398	Misc. Comp & Software	3/31/2016	1,867.75	1,867.75
100-398	Misc. Comp & Software	6/30/2016	5,362.32	5,362.32
100-398	Misc. Comp & Software	9/30/2016	6,263.68	6,263.68
100-398	Misc. Comp & Software	12/31/2016	1,709.19	1,709.19
100-398	Misc. Comp & Software	6/30/2017	133,857.69	133,857.69
100-398	Misc. Comp & Software	9/30/2017	16,258.38	16,258.38
100-398	Misc. Comp & Software	10/31/2017	1,205.12	1,205.12
100-398	Misc. Comp & Software	11/30/2017	513.60	513.60
100-398	Misc. Comp & Software	11/30/2017	1,259.07	1,259.07
100-398	Misc. Comp & Software	12/31/2017	2,437.25	2,437.25
100-398	Misc. Comp & Software	3/31/2018	6,904.14	6,904.14
100-398	Misc. Comp & Software	6/30/2018	6,625.54	6,625.54
100-398	Misc. Comp & Software	9/1/2018	7,500.00	7,500.00
100-398	Misc. Comp & Software	9/30/2018	13,133.36	13,133.36
	<b>Miscellaneous Computer and Software</b>			<b>557,184.31</b>

**Total Transportation and Computer Equipment Fully Depreciated**

**938,904.95**

**Other General Plant**

<b><u>Account</u></b>	<b><u>Property Description</u></b>	<b><u>Date in Service</u></b>	<b><u>Book Cost</u></b>	<b><u>OUCF Fully Depreciated Items</u></b>
		<b><u>Office Equipment</u></b>		
100-391	Office Equipment (Combined Assets)		35,409.40	35,409.40
	<b>Office Equipment</b>			<b>35,409.40</b>
		<b><u>Miscellaneous Tools &amp; Equipment</u></b>		
100-394	Misc. Tools & Equipment (Combined Assets)		128,246.32	128,246.32
	<b>Miscellaneous Tools &amp; Equipment</b>			<b>128,246.32</b>
		<b><u>Power Operated Equipment</u></b>		
100-396	Power Operated Equipment (Combined Assets)		101,748.42	101,748.42
	<b>Power Operated Equipment</b>			<b>101,748.42</b>
		<b><u>Communication Equipment</u></b>		
100-397	Communication Equipment (Combined Assets)		20,652.61	20,652.61
	<b>Communication Equipment</b>			<b>20,652.61</b>
	<b>Total All Other General Plant Fully Depreciated</b>			<b>286,056.75</b>

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
<b>Asset A/C#: 100-365 - RIGHT OF WAYS</b>								
	*COMBINED* 8 ASSETS		8,775.65	918.75	8,775.65	0.00	0.00	
			8,775.65	0.00	0.00		0.00	
<b>Totals for Asset A/C#: 100-365 ( 8 assets )</b>		0.00	8,775.65	918.75	8,775.65	0.00	0.00	0.00
	Non-Recoverable ITC	0.00	8,775.65	0.00	0.00	0.00	0.00	0.00
<b>Summary for: 100-365</b>			<b>Cost</b>	<b>Section 179</b>	<b>+ Accum Depr</b>	<b>=</b>	<b>Total</b>	
	<b>Beginning Balances</b>	<b>( 5 assets )</b>	8,316.31		0.00	0.00	0.00	
	<b>+ Additions (A)</b>	<b>( 3 assets )</b>	459.34	All Curr. Depr.	0.00	0.00	0.00	
	<b>Subtotals</b>		8,775.65		0.00	0.00	0.00	
	<b>- Disposals (D) and Trades (T)</b>	<b>( 0 assets )</b>	0.00		0.00	0.00	0.00	
	<b>Ending Balances</b>	<b>( 8 assets )</b>	8,775.65		0.00	0.00	0.00	
<b>Asset A/C#: 100-367 - MAINS-TRANSMISSION</b>								
	*COMBINED* 19 ASSETS		733,114.16	0.00	733,114.16	0.00	731,143.04	
			1,971.12	0.00	0.00		731,143.04	
09/30/01	Mains & Lines Transmission SLMM MM 33 Active	New Not Listed	21,235.20	0.00	21,235.20	643.00	13,557.00	0.00
			7,035.20	0.00	0.00	0.00	14,200.00	
09/30/01	CAPITALIZED PAYROLL SLMM MM 33 Active	New Not Listed	1,657.71	0.00	1,657.71	50.00	1,054.00	
			553.71	0.00	0.00	0.00	1,104.00	0.00
03/31/07	Mains and Lines-Transmission SLMM MM 33 Active	New Not Listed	544.41	0.00	544.41	17.00	258.00	
			269.41	0.00	0.00	0.00	275.00	0.00
03/31/09	GROSS ADDITIONS 2009 SLMM MM 33 Active	New Not Listed	41,163.49	41,163.49	41,163.49	1,247.00	21,481.00	
			18,435.49	0.00	0.00	0.00	22,728.00	0.00
03/31/14	2014 Additions SLMM MM 33 Active	New Not Listed	3,168.28	0.00	3,168.28	96.00	820.00	
			2,252.28	0.00	0.00	0.00	916.00	0.00
12/31/14	2014 Addtions - Mains-Transmission SLP FM 33 Active	New Not Listed	3,061.27	0.00	3,061.27	93.00	728.00	
			2,240.27	0.00	0.00	0.00	821.00	0.00
03/31/15	2015 Additions - Mains & Lines Trans SLP FM 33 Active	New Not Listed	4,080.60	0.00	4,080.60	124.00	940.00	
			3,016.60	0.00	0.00	0.00	1,064.00	0.00
12/31/15	2016 - 1st Quarter Additions SLP FM 33 Active	New Not Listed	1,906.81	0.00	1,906.81	58.00	396.00	
			1,452.81	0.00	0.00	0.00	454.00	0.00
03/31/16	2016 - 2nd Quarter Additions SLP FM 33 Active	New Not Listed	5,798.08	0.00	5,798.08	176.00	1,158.00	
			4,464.08	0.00	0.00	0.00	1,334.00	0.00
06/30/16	3RD QTR 2016 additions SLP FM 7 Active	New Not Listed	21,851.72	21,851.72	21,851.72	2,078.72	19,773.00	
			0.00	0.00	0.00	0.00	21,851.72	0.00
09/30/16	4th Qtr Additions 2016 SLP FM 7 Active	New Not Listed	17,352.02	0.00	17,352.02	2,271.02	15,081.00	
			0.00	0.00	0.00	0.00	17,352.02	0.00
12/31/16	1st qtr additions 2017 SLP MM 15 Active	New Not Listed	12,778.13	0.00	12,778.13	852.00	4,934.00	
			6,992.13	0.00	0.00	0.00	5,786.00	0.00
03/31/17	2nd qtr 2017 additions SLP FM 33 Active	New Not Listed	18,576.35	0.00	18,576.35	563.00	3,143.00	
			14,870.35	0.00	0.00	0.00	3,706.00	0.00
06/30/17	3rd qtr additions 2017 SLP FM 33 Active	New Not Listed	14,327.33	0.00	14,327.33	434.00	2,315.00	
			11,578.33	0.00	0.00	0.00	2,749.00	0.00
09/30/17	4th qtr additions 2017 SLP FM 33 Active	New Not Listed	42,928.18	0.00	42,928.18	1,301.00	6,613.00	
			35,014.18	0.00	0.00	0.00	7,914.00	0.00
10/15/17	Oct 2017 additions SLP FM 33 Active	New Not Listed	3,427.22	0.00	3,427.22	104.00	520.00	
			2,803.22	0.00	0.00	0.00	624.00	0.00
11/15/17	Nov 2017 additions SLP FM 33 Active	New Not Listed	7,917.58	0.00	7,917.58	240.00	1,180.00	
			6,497.58	0.00	0.00	0.00	1,420.00	0.00
12/15/17	Dec 2017 additions SLP FM 33 Active	New Not Listed	6,355.57	0.00	6,355.57	193.00	932.00	
			5,230.57	0.00	0.00	0.00	1,125.00	0.00
03/31/18	2018 Q1 additions SLP FM 25 Active	New Not Listed	4,473.24	0.00	4,473.24	179.00	820.00	
			3,474.24	0.00	0.00	0.00	999.00	0.00
12/31/18	4th Qtr additions 2018 SLP FM 25 Active	New Not Listed	4,325.35	0.00	4,325.35	173.00	663.00	
			3,489.35	0.00	0.00	0.00	836.00	0.00

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status	New Listed	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss	
<b>Asset A/C#: 100-367 - MAINS-TRANSMISSION</b>										
	*COMBINED* 19 ASSETS			733,114.16	0.00	733,114.16	0.00	731,143.04		
				1,971.12	0.00	0.00		731,143.04		
03/31/19	2019 1st qtr additions SLP FM 25 Active	New Not Listed	0.00 5	12,097.73 9,879.73	0.00	12,097.73 0.00	484.00 0.00	1,734.00 2,218.00	0.00	
06/30/19	June 2019 Qtr additions SLP FM 25 Active	New Not Listed	0.00 5	13,658.42 11,292.42	0.00	13,658.42 0.00	546.00 0.00	1,820.00 2,366.00	0.00	
09/30/19	Sept 2019 Additions SLP FM 25 Active	New Not Listed	0.00 5	1,222.23 1,022.23	0.00	1,222.23 0.00	49.00 0.00	151.00 200.00	0.00	
12/31/19	Dec 2019 Additions SLP FM 25 Active	New Not Listed	0.00 4	5,187.61 4,390.61	0.00	5,187.61 0.00	208.00 0.00	589.00 797.00	0.00	
03/31/20	March 2020 additions SLP FM 25 Active	New Not Listed	0.00 4	12,212.89 10,460.89	0.00	12,212.89 0.00	489.00 0.00	1,263.00 1,752.00	0.00	
06/30/20	June 2020 additions SLP FM 25 Active	New Not Listed	0.00 4	8,765.59 7,595.59	0.00	8,765.59 0.00	351.00 0.00	819.00 1,170.00	0.00	
09/30/20	September 2020 additions SLP FM 25 Active	New Not Listed	0.00 4	72,444.55 63,509.55	0.00	72,444.55 0.00	2,898.00 0.00	6,037.00 8,935.00	0.00	
12/31/20	December 2020 Additions SLP FM 25 Active	New Not Listed	0.00 3	7,584.20 6,725.20	0.00	7,584.20 0.00	303.00 0.00	556.00 859.00	0.00	
03/31/21	March 2021 Additions SLP FM 15 Active	New Not Listed	0.00 3	7,730.02 6,399.02	0.00	7,730.02 0.00	515.00 0.00	816.00 1,331.00	0.00	
06/30/21	June 2021 Additions SLP FM 25 Active	New Not Listed	0.00 3	7,037.24 6,381.24	0.00	7,037.24 0.00	281.00 0.00	375.00 656.00	0.00	
09/30/21	September 2021 Additions SLP FM 15 Active	New Not Listed	0.00 3	9,636.83 8,298.83	0.00	9,636.83 0.00	642.00 0.00	696.00 1,338.00	0.00	
12/31/21	December 2021 Additions SLP FM 25 Active	New Not Listed	0.00 2	2,706.25 2,508.25	0.00	2,706.25 0.00	108.00 0.00	90.00 198.00	0.00	
03/31/22	March 2022 Additions SLP FM 25 Active	New Not Listed	0.00 2	5,697.81 5,336.81	0.00	5,697.81 0.00	228.00 0.00	133.00 361.00	0.00	
06/30/22	June 2022 Additions SLP FM 25 Active	New Not Listed	0.00 2	2,324.65 2,200.65	0.00	2,324.65 0.00	93.00 0.00	31.00 124.00	0.00	
09/30/22	September 2022 Additions SLP FM 25 Active	New Not Listed	0.00 2	1,310.82 1,254.82	0.00	1,310.82 0.00	52.00 0.00	4.00 56.00	0.00	
12/31/22 (A)	December 2022 Additions SLP FM 25 Active	New Not Listed	0.00 1	5,533.00 5,349.00	0.00	5,533.00 0.00	184.00 0.00	0.00 184.00	0.00	
03/31/23 (A)	March 2023 Additions SLP MM 7 Active	New Not Listed	0.00 1	10,959.77 10,111.77	0.00	10,959.77 0.00	848.00 0.00	0.00 848.00	0.00	
09/30/23 (A)	September 2023 Additions SLP FM 25 Active	New Not Listed	0.00 1	2,073.34 2,066.34	0.00	2,073.34 0.00	7.00 0.00	0.00 7.00	0.00	
<b>Totals for Asset A/C#: 100-367 ( 57 assets )</b>				0.00	1,158,225.65	63,015.21	1,158,225.65	19,178.74	842,623.04	0.00
Non-Recoverable ITC				0.00	296,423.87	0.00	0.00	861,801.78	0.00	
<b>Summary for: 100-367</b>				<b>Cost</b>		<b>Section 179 + Accum Depr =</b>		<b>Total</b>		
<b>Beginning Balances ( 53 assets )</b>				1,137,688.42		0.00		842,623.04		
<b>+ Additions (A) ( 4 assets )</b>				20,537.23		All Curr. Depr. 0.00		19,178.74		
<b>Subtotals</b>				1,158,225.65		0.00		861,801.78		
<b>- Disposals (D) and Trades (T) ( 0 assets )</b>				0.00		0.00		0.00		
<b>Ending Balances ( 57 assets )</b>				1,158,225.65		0.00		861,801.78		
<b>Asset A/C#: 100-376 - MAINS- DISTRIBUTIONS</b>										
	*COMBINED* 39 ASSETS			1,143,427.66	12,120.00	1,131,307.66	0.00	1,143,427.66		
				0.00	0.00	0.00		1,143,427.66		
11/30/89	MAINS & PIPELINES SLMM MM 33 Active	New Not Listed	0.00 36	11,665.00 0.00	0.00	11,665.00 0.00	45.00 0.00	11,620.00 11,665.00	0.00	
09/30/90	MAINS & PIPELINES SLMM MM 33 Active	New Not Listed	0.00 36	4,120.00 0.00	0.00	4,120.00 0.00	110.00 0.00	4,010.00 4,120.00	0.00	
10/01/90	MAINS & LINES SLMM MM 33 Active	New Not Listed	0.00 35	35,990.00 0.00	0.00	35,990.00 0.00	1,078.00 0.00	34,912.00 35,990.00	0.00	

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life	Status	New	Listed	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
<b>Asset A/C#: 100-376 - MAINS- DISTRIBUTIONS</b>											
*COMBINED* 39 ASSETS						1,143,427.66	12,120.00	1,131,307.66	0.00	1,143,427.66	
						0.00	0.00	0.00		1,143,427.66	
12/15/90	MAINS & LINES SLMM MM 33	Active	New	Not Listed	0.00 35	4,221.00 18.00	0.00 0.00	4,221.00 0.00	128.00 0.00	4,075.00 4,203.00	0.00
03/15/91	MAINS & LINES SLMM MM 33	Active	New	Not Listed	0.00 35	2,359.00 45.00	0.00 0.00	2,359.00 0.00	71.00 0.00	2,243.00 2,314.00	0.00
06/15/91	MAINS & LINES SLMM MM 33	Active	New	Not Listed	0.00 35	66,526.00 1,342.00	0.00 0.00	66,526.00 0.00	2,016.00 0.00	63,168.00 65,184.00	0.00
09/15/91	MAINS & LINES SLMM MM 33	Active	New	Not Listed	0.00 35	13,527.00 373.00	0.00 0.00	13,527.00 0.00	410.00 0.00	12,744.00 13,154.00	0.00
12/15/91	MAINS & LINES SLMM MM 33	Active	New	Not Listed	0.00 34	446.00 0.00	0.00 0.00	446.00 0.00	15.00 0.00	431.00 446.00	0.00
03/15/92	MAINS & LINES SLMM MM 33	Active	New	Not Listed	0.00 34	7,218.00 301.00	0.00 0.00	7,218.00 0.00	219.00 0.00	6,698.00 6,917.00	0.00
06/15/92	MAINS & LINES SLMM MM 33	Active	New	Not Listed	0.00 34	21,037.00 1,078.00	0.00 0.00	21,037.00 0.00	637.00 0.00	19,322.00 19,959.00	0.00
09/15/92	MAINS & LINES SLMM MM 33	Active	New	Not Listed	0.00 34	9,147.00 537.00	0.00 0.00	9,147.00 0.00	277.00 0.00	8,333.00 8,610.00	0.00
06/15/93	MAINS SLMM MM 33	Active	New	Not Listed	0.00 33	38,497.00 3,098.00	0.00 0.00	38,497.00 0.00	1,167.00 0.00	34,232.00 35,399.00	0.00
03/15/94	MAINS & LINES SLMM MM 33	Active	New	Not Listed	0.00 32	145,565.00 15,073.00	0.00 0.00	145,565.00 0.00	4,411.00 0.00	126,081.00 130,492.00	0.00
12/15/94	MAINS & LINES SLMM MQ 33	Active	New	Not Listed	0.00 31	10,172.00 1,291.00	0.00 0.00	10,172.00 0.00	308.00 0.00	8,573.00 8,881.00	0.00
03/15/95	MAINS & LINES SLMM MQ 33	Active	New	Not Listed	0.00 31	29,976.00 4,022.00	0.00 0.00	29,976.00 0.00	908.00 0.00	25,046.00 25,954.00	0.00
06/15/95	MAINS & LINES SLMM MQ 33	Active	New	Not Listed	0.00 31	38,880.00 5,503.00	0.00 0.00	38,880.00 0.00	1,178.00 0.00	32,199.00 33,377.00	0.00
09/15/95	MAINS & LINES SLMM MQ 33	Active	New	Not Listed	0.00 31	65,533.00 9,760.00	0.00 0.00	65,533.00 0.00	1,986.00 0.00	53,787.00 55,773.00	0.00
09/30/95	CAPITALIZED PAYROLL SLMM MM 33	Active	New	Not Listed	0.00 31	64,824.82 9,668.82	0.00 0.00	64,824.82 0.00	1,964.00 0.00	53,192.00 55,156.00	0.00
12/31/95	MAINS & LINES SLMM MM 33	Active	New	Not Listed	0.00 30	33,022.00 5,161.00	0.00 0.00	33,022.00 0.00	1,001.00 0.00	26,860.00 27,861.00	0.00
03/31/96	MAINS & LINES SLMM MM 33	Active	New	Not Listed	0.00 30	21,782.00 3,577.00	0.00 0.00	21,782.00 0.00	660.00 0.00	17,545.00 18,205.00	0.00
06/30/96	MAINS & LINES SLMM MM 33	Active	New	Not Listed	0.00 30	59,090.00 10,136.00	0.00 0.00	59,090.00 0.00	1,791.00 0.00	47,163.00 48,954.00	0.00
06/30/96	MAINS & LINES SLMM MM 33	Active	New	Not Listed	0.00 30	139,885.00 24,019.00	0.00 0.00	139,885.00 0.00	4,239.00 0.00	111,627.00 115,866.00	0.00
09/30/96	MAINS & LINES SLMM MM 33	Active	New	Not Listed	0.00 30	13,279.00 2,391.00	0.00 0.00	13,279.00 0.00	402.00 0.00	10,486.00 10,888.00	0.00
09/30/96	CAPITALIZED PAYROLL SLMM MM 33	Active	New	Not Listed	0.00 30	7,284.00 1,299.00	0.00 0.00	7,284.00 0.00	221.00 0.00	5,764.00 5,985.00	0.00
12/31/96	MAINS & LINES SLMM MM 33	Active	New	Not Listed	0.00 29	38,578.71 7,210.71	0.00 0.00	38,578.71 0.00	1,169.00 0.00	30,199.00 31,368.00	0.00
06/30/97	MAINS & LINES SLMM MM 33	Active	New	Not Listed	0.00 29	119,883.54 24,214.54	0.00 0.00	119,883.54 0.00	3,633.00 0.00	92,036.00 95,669.00	0.00
09/30/97	CAPITALIZED PAYROLL SLMM MM 33	Active	New	Not Listed	0.00 29	3,591.63 748.63	0.00 0.00	3,591.63 0.00	109.00 0.00	2,734.00 2,843.00	0.00
06/30/98	MAINS & LINES SLMM MM 33	Active	New	Not Listed	0.00 28	71,141.45 16,522.45	0.00 0.00	71,141.45 0.00	2,156.00 0.00	52,463.00 54,619.00	0.00
09/30/98	MAINS & LINES SLMM MM 33	Active	New	Not Listed	0.00 28	138,520.13 33,220.13	0.00 0.00	138,520.13 0.00	4,198.00 0.00	101,102.00 105,300.00	0.00
09/30/98	CAPITALIZED PAYROLL SLMM MM 33	Active	New	Not Listed	0.00 28	2,689.55 632.55	0.00 0.00	2,689.55 0.00	82.00 0.00	1,975.00 2,057.00	0.00

ASSET DEPRECIATION REPORT  
INDIANA UTILITIES - Sep. 30, 2023

Assets: 1,026 of 1,026 Included

Include: All Assets

Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
Asset A/C#: 100-376 - MAINS- DISTRIBUTIONS								
	*COMBINED* 39 ASSETS		1,143,427.66	12,120.00	1,131,307.66	0.00	1,143,427.66	
			0.00	0.00	0.00		1,143,427.66	
09/30/99	MAINS & LINES-DISTRIBUTION SLMM MQ 33 Active	New Not Listed	0.00 11,801.10	0.00 0.00	11,801.10 0.00	358.00 0.00	8,264.00 8,622.00	0.00
09/30/99	CAPITALIZED PAYROLL SLMM MM 33 Active	New Not Listed	0.00 3,928.86	0.00 1,062.86	3,928.86 0.00	119.00 0.00	2,747.00 2,866.00	0.00
09/30/00	CAPITALIZED PAYROLL SLMM MM 33 Active	New Not Listed	0.00 2,375.46	0.00 713.46	2,375.46 0.00	72.00 0.00	1,590.00 1,662.00	0.00
09/30/01	Mains Lines Distribution SLMM MM 33 Active	New Not Listed	0.00 12,571.00	12,571.00 0.00	12,571.00 0.00	381.00 0.00	8,033.00 8,414.00	0.00
09/30/01	CAPITALIZED PAYROLL SLMM MM 33 Active	New Not Listed	0.00 5,158.56	0.00 1,713.56	5,158.56 0.00	156.00 0.00	3,289.00 3,445.00	0.00
09/30/02	Mains & Lines - Distribution SLMM MM 33 Active	New Not Listed	0.00 70,164.96	0.00 25,341.96	70,164.96 0.00	2,126.00 0.00	42,697.00 44,823.00	0.00
09/30/02	CAPITALIZED PAYROLL SLMM MM 33 Active	New Not Listed	0.00 5,283.13	0.00 1,910.13	5,283.13 0.00	160.00 0.00	3,213.00 3,373.00	0.00
10/01/02	MAINS & LINES SLMM MM 33 Active	New Not Listed	0.00 288,364.00	0.00 87,754.00	288,364.00 0.00	8,738.00 0.00	191,872.00 200,610.00	0.00
03/31/04	Mains-Distribution SLMM MM 33 Active	New Not Listed	0.00 121,156.54	0.00 49,418.54	121,156.54 0.00	3,671.00 0.00	68,067.00 71,738.00	0.00
03/31/04	CAPITALIZED PAYROLL SLMM MM 33 Active	New Not Listed	0.00 4,912.19	0.00 2,000.19	4,912.19 0.00	149.00 0.00	2,763.00 2,912.00	0.00
03/31/05	MAINS & LINES SLMM MM 33 Active	New Not Listed	0.00 27,961.46	0.00 12,256.46	27,961.46 0.00	847.00 0.00	14,858.00 15,705.00	0.00
09/30/05	CAPITALIZED PAYROLL SLMM MM 33 Active	New Not Listed	0.00 6,491.83	0.00 2,937.83	6,491.83 0.00	197.00 0.00	3,357.00 3,554.00	0.00
03/31/06	MAINS & LINES - DISTRIBUTION SLMM MM 33 Active	New Not Listed	0.00 89,551.10	0.00 41,943.10	89,551.10 0.00	2,714.00 0.00	44,894.00 47,608.00	0.00
09/30/06	CAPITALIZED PAYROLL SLMM MM 33 Active	New Not Listed	0.00 4,848.36	0.00 2,343.36	4,848.36 0.00	147.00 0.00	2,358.00 2,505.00	0.00
03/30/07	Capitalized Payroll SLMM MQ 33 Active	New Not Listed	0.00 6,388.76	0.00 3,179.76	6,388.76 0.00	194.00 0.00	3,015.00 3,209.00	0.00
03/31/07	Mains and Lines-Distribution SLMM MQ 33 Active	New Not Listed	0.00 160,955.93	0.00 80,281.93	160,955.93 0.00	4,877.00 0.00	75,797.00 80,674.00	0.00
03/31/08	2008 Capitalized Payroll MA150 HY 33 Active	New Not Listed	0.00 48,237.00	0.00 23,003.00	48,237.00 0.00	1,314.00 0.00	23,920.00 25,234.00	0.00
03/31/08	Capitalized payroll MA150 HY 33 Active	New Not Listed	0.00 8,741.63	0.00 4,168.63	8,741.63 0.00	238.00 0.00	4,335.00 4,573.00	0.00
09/30/08	2008 Additions SLMM MM 33 Active	New Not Listed	0.00 822,683.68	822,683.68 0.00	822,683.68 0.00	24,930.00 0.00	350,059.00 374,989.00	0.00
03/31/09	GROSS ADDITIONS 2009 SLMM MM 33 Active	New Not Listed	0.00 279,014.00	279,014.00 0.00	279,014.00 0.00	8,455.00 0.00	123,549.00 132,004.00	0.00
03/31/09	2009 Capitalized Payroll SLMM MM 33 Active	New Not Listed	0.00 62,748.61	62,748.61 33,068.61	62,748.61 0.00	1,901.00 0.00	27,779.00 29,680.00	0.00
12/15/09	2010 Additions (before 1/1) SLMM MM 33 Active	New Not Listed	0.00 42,585.32	42,585.32 24,041.32	42,585.32 0.00	1,290.00 0.00	17,254.00 18,544.00	0.00
03/31/10	2010 Additions SLMM MM 33 Active	New Not Listed	0.00 174,116.93	0.00 100,450.93	174,116.93 0.00	5,276.00 0.00	68,390.00 73,666.00	0.00
03/31/11	2011 Additions SLMM MM 33 Active	New Not Listed	0.00 159,237.53	0.00 98,723.53	159,237.53 0.00	4,825.00 0.00	55,689.00 60,514.00	0.00
03/31/12	2012 Additions SLMM MM 33 Active	New Not Listed	0.00 170,613.71	170,613.71 110,943.71	170,613.71 0.00	5,170.00 0.00	54,500.00 59,670.00	0.00
03/31/13	2013 Additions SLP FM 33 Active	New Not Listed	0.00 74,943.38	74,943.38 50,908.38	74,943.38 0.00	2,271.00 0.00	21,764.00 24,035.00	0.00
12/31/13	2014 Additions SLP FM 33 Active	New Not Listed	0.00 645,547.73	0.00 453,187.73	645,547.73 0.00	19,562.00 0.00	172,798.00 192,360.00	0.00

ASSET DEPRECIATION REPORT  
INDIANA UTILITIES - Sep. 30, 2023

Assets: 1,026 of 1,026 Included

Include: All Assets

Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
Asset A/C#: 100-376 - MAINS- DISTRIBUTIONS								
	*COMBINED* 39 ASSETS		1,143,427.66 0.00	12,120.00 0.00	1,131,307.66 0.00	0.00	1,143,427.66 1,143,427.66	
12/31/14	2014 Additions - Mains and Lines Distribution SLP FM 33 Active New Not Listed	0.00 9	108,970.16 79,802.16	0.00 0.00	108,970.16 0.00	3,302.00 0.00	25,866.00 29,168.00	0.00
03/31/15	2015 Additions - Mains & Lines Distr SLP FM 33 Active New Not Listed	0.00 9	373,770.30 276,555.30	0.00 0.00	373,770.30 0.00	11,326.00 0.00	85,889.00 97,215.00	0.00
12/31/15	2016 - 1st Quarter Additions SLP FM 33 Active New Not Listed	0.00 8	2,277.13 1,736.13	0.00 0.00	2,277.13 0.00	69.00 0.00	472.00 541.00	0.00
03/31/16	2016 - 2nd Quarter Additions SLP FM 33 Active New Not Listed	0.00 8	48,087.93 37,038.93	0.00 0.00	48,087.93 0.00	1,457.00 0.00	9,592.00 11,049.00	0.00
06/30/16	3RD QTR 2016 additions SLP FM 10 Active New Not Listed	0.00 8	37,380.07 9,968.07	37,380.07 0.00	37,380.07 0.00	3,738.00 0.00	23,674.00 27,412.00	0.00
09/30/16	4th Qtr Additions 2016 SLP FM 10 Active New Not Listed	0.00 8	95,930.95 27,980.95	0.00 0.00	95,930.95 0.00	9,593.00 0.00	58,357.00 67,950.00	0.00
12/31/16	1st qtr additions 2017 SLP MM 10 Active New Not Listed	0.00 7	33,514.00 10,755.00	0.00 0.00	33,514.00 0.00	3,351.00 0.00	19,408.00 22,759.00	0.00
03/31/17	2nd qtr additions 2017 SLP FM 33 Active New Not Listed	0.00 7	26,116.16 20,908.16	0.00 0.00	26,116.16 0.00	791.00 0.00	4,417.00 5,208.00	0.00
06/30/17	3rd qtr additions 2017 SLP FM 33 Active New Not Listed	0.00 7	36,238.33 29,284.33	0.00 0.00	36,238.33 0.00	1,098.00 0.00	5,856.00 6,954.00	0.00
09/30/17	4th qtr additions 2017 SLP FM 33 Active New Not Listed	0.00 7	112,564.67 91,814.67	0.00 0.00	112,564.67 0.00	3,411.00 0.00	17,339.00 20,750.00	0.00
10/18/17	Oct 2017 additions SLP FM 33 Active New Not Listed	0.00 6	4,650.53 3,804.53	0.00 0.00	4,650.53 0.00	141.00 0.00	705.00 846.00	0.00
11/15/17	Nov 2017 additions SLP FM 33 Active New Not Listed	0.00 6	7,941.44 6,515.44	0.00 0.00	7,941.44 0.00	241.00 0.00	1,185.00 1,426.00	0.00
12/14/17	Dec 2017 Additions SLP FM 33 Active New Not Listed	0.00 6	6,302.60 5,188.60	0.00 0.00	6,302.60 0.00	191.00 0.00	923.00 1,114.00	0.00
12/31/17	Dec 2017 Additions SLP FM 33 Active New Not Listed	0.00 6	19,498.78 16,051.78	0.00 0.00	19,498.78 0.00	591.00 0.00	2,856.00 3,447.00	0.00
03/31/18	2018 QTR 1 additions SLP FM 25 Active New Not Listed	0.00 6	178,502.29 138,637.29	0.00 0.00	178,502.29 0.00	7,140.00 0.00	32,725.00 39,865.00	0.00
03/31/18	2018 QTR 1 additions SLP FM 25 Active New Not Listed	0.00 6	29.43 23.74	0.00 0.00	29.43 0.00	1.00 0.00	4.69 5.69	0.00
03/31/18	2018 QTR 1 additions SLP FM 25 Active New Not Listed	0.00 6	23.58 18.33	0.00 0.00	23.58 0.00	0.94 0.00	4.31 5.25	0.00
03/31/18	2018 QTR 1 Additions SLP FM 25 Active New Not Listed	0.00 6	23.58 18.33	0.00 0.00	23.58 0.00	0.94 0.00	4.31 5.25	0.00
03/31/18	2018 QTR 1 Additions SLP FM 25 Active New Not Listed	0.00 6	156.88 122.88	0.00 0.00	156.88 0.00	6.00 0.00	28.00 34.00	0.00
03/31/18	2018 QTR 1 Additions SLP FM 25 Active New Not Listed	0.00 6	3,315.34 2,573.34	0.00 0.00	3,315.34 0.00	133.00 0.00	609.00 742.00	0.00
03/31/18	2018 QRT 1 additions SLP FM 25 Active New Not Listed	0.00 6	37,381.09 29,034.09	0.00 0.00	37,381.09 0.00	1,495.00 0.00	6,852.00 8,347.00	0.00
06/30/18	2018 2nd qtr additions SLP FM 25 Active New Not Listed	0.00 6	49,769.82 39,150.82	0.00 0.00	49,769.82 0.00	1,991.00 0.00	8,628.00 10,619.00	0.00
09/01/18	2018 labor additions SLP FM 25 Active New Not Listed	0.00 6	11,250.00 8,962.00	0.00 0.00	11,250.00 0.00	450.00 0.00	1,838.00 2,288.00	0.00
09/30/18	2018 3rd qtr additions SLP FM 15 Active New Not Listed	0.00 6	174,203.00 115,165.00	0.00 0.00	174,203.00 0.00	11,614.00 0.00	47,424.00 59,038.00	0.00
12/31/18	4th Qtr Additions 2018 SLP FM 25 Active New Not Listed	0.00 5	4,041.75 3,258.75	0.00 0.00	4,041.75 0.00	162.00 0.00	621.00 783.00	0.00
12/31/18	4th Qtr Addition 2018 SLP FM 25 Active New Not Listed	0.00 5	16,831.13 13,578.13	0.00 0.00	16,831.13 0.00	673.00 0.00	2,580.00 3,253.00	0.00
03/31/19	2019 1st quarter additions SLP FM 25 Active New Not Listed	0.00 5	11,417.99 9,323.99	0.00 0.00	11,417.99 0.00	457.00 0.00	1,637.00 2,094.00	0.00



ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss	
<b>Asset A/C#: 100-376 - MAINS- DISTRIBUTIONS</b>									
	*COMBINED* 39 ASSETS		1,143,427.66 0.00	12,120.00 0.00	1,131,307.66 0.00	0.00	1,143,427.66 1,143,427.66		
06/30/19	June 2019 Qtr Additions SLP FM 25 Active New Not Listed	0.00 5	144,458.66 119,420.66	0.00	144,458.66 0.00	5,778.00 0.00	19,260.00 25,038.00	0.00	
09/30/19	Sept 2019 Additions SLP FM 25 Active New Not Listed	0.00 5	248,829.16 208,188.16	0.00	248,829.16 0.00	9,953.00 0.00	30,688.00 40,641.00	0.00	
12/31/19	Dec 2019 Additions SLP FM 25 Active New Not Listed	0.00 4	93,161.49 78,878.49	0.00	93,161.49 0.00	3,726.00 0.00	10,557.00 14,283.00	0.00	
03/31/20	March 2020 additions SLP FM 25 Active New Not Listed	0.00 4	29,412.47 25,195.47	0.00	29,412.47 0.00	1,177.00 0.00	3,040.00 4,217.00	0.00	
06/30/20	June 2020 additions SLP FM 25 Active New Not Listed	0.00 4	30,301.34 26,261.34	0.00	30,301.34 0.00	1,212.00 0.00	2,828.00 4,040.00	0.00	
09/30/20	September 2020 additions SLP FM 25 Active New Not Listed	0.00 4	159,461.51 139,795.51	0.00	159,461.51 0.00	6,378.00 0.00	13,288.00 19,666.00	0.00	
12/31/20	December 2020 Additions SLP FM 25 Active New Not Listed	0.00 3	163,080.93 144,598.93	0.00	163,080.93 0.00	6,523.00 0.00	11,959.00 18,482.00	0.00	
03/31/21	March 2021 Additions SLP FM 25 Active New Not Listed	0.00 3	51,793.62 46,440.62	0.00	51,793.62 0.00	2,072.00 0.00	3,281.00 5,353.00	0.00	
06/30/21	June 2021 Additions SLP FM 25 Active New Not Listed	0.00 3	40,483.77 36,705.77	0.00	40,483.77 0.00	1,619.00 0.00	2,159.00 3,778.00	0.00	
09/30/21	September 2021 Additions SLP FM 15 Active New Not Listed	0.00 3	268,978.12 231,620.12	0.00	268,978.12 0.00	17,932.00 0.00	19,426.00 37,358.00	0.00	
12/31/21	December 2021 Additions SLP FM 25 Active New Not Listed	0.00 2	640,208.62 593,260.62	0.00	640,208.62 0.00	25,608.00 0.00	21,340.00 46,948.00	0.00	
03/31/22	March 2022 Additions SLP FM 25 Active New Not Listed	0.00 2	322,000.25 301,607.25	0.00	322,000.25 0.00	12,880.00 0.00	7,513.00 20,393.00	0.00	
06/30/22	June 2022 Additions SLP FM 25 Active New Not Listed	0.00 2	187,650.16 177,642.16	0.00	187,650.16 0.00	7,506.00 0.00	2,502.00 10,008.00	0.00	
09/30/22	September 2022 Additions SLP FM 25 Active New Not Listed	0.00 2	20,981.11 20,072.11	0.00	20,981.11 0.00	839.00 0.00	70.00 909.00	0.00	
12/31/22 (A)	December 2022 Additions SLP FM 25 Active New Not Listed	0.00 1	80,875.14 78,179.14	0.00	80,875.14 0.00	2,696.00 0.00	0.00 2,696.00	0.00	
03/31/23 (A)	March 2023 Additions SLP FM 25 Active New Not Listed	0.00 1	343,156.93 335,149.93	0.00	343,156.93 0.00	8,007.00 0.00	0.00 8,007.00	0.00	
06/30/23 (A)	June 2023 Additions SLP FM 25 Active New Not Listed	0.00 1	112,877.93 111,372.93	0.00	112,877.93 0.00	1,505.00 0.00	0.00 1,505.00	0.00	
09/30/23 (A)	September 2023 Additions SLP FM 25 Active New Not Listed	0.00 1	417,576.80 416,184.80	0.00	417,576.80 0.00	1,392.00 0.00	0.00 1,392.00	0.00	
<b>Totals for Asset A/C#: 100-376 ( 141 assets )</b>			0.00	10,427,738.19	1,514,659.77	10,415,618.19	316,953.88	4,048,303.97	0.00
Non-Recoverable ITC			0.00	6,062,480.34	0.00	0.00	4,365,257.85	0.00	
<b>Summary for: 100-376</b>			<b>Cost</b>		<b>Section 179 + Accum Depr =</b>		<b>Total</b>		
<b>Beginning Balances ( 137 assets )</b>			9,473,251.39		12,120.00	4,036,183.97	4,048,303.97		
<b>+ Additions (A) ( 4 assets )</b>			954,486.80	All Curr. Depr.	0.00	316,953.88	316,953.88		
<b>Subtotals</b>			10,427,738.19		12,120.00	4,353,137.85	4,365,257.85		
<b>- Disposals (D) and Trades (T) ( 0 assets )</b>			0.00		0.00	0.00	0.00		
<b>Ending Balances ( 141 assets )</b>			<b>10,427,738.19</b>		<b>12,120.00</b>	<b>4,353,137.85</b>	<b>4,365,257.85</b>		
<b>Asset A/C#: 100-379 - REG &amp; STATION EQUIP</b>									
	*COMBINED* 4 ASSETS		68,960.96 0.00	5,623.19 0.00	61,157.09 0.00	0.00	68,960.96 68,960.96		
12/15/91	MEAS & REG EQUIP SLMM MM 33 Active New Not Listed	0.00 34	102.00 6.00	0.00	102.00 0.00	3.00 0.00	93.00 96.00	0.00	
09/30/01	Measuring Reg Station Equip SLMM MM 33 Active New Not Listed	0.00 25	1,068.65 361.65	1,068.65 0.00	1,068.65 0.00	32.00 0.00	675.00 707.00	0.00	
09/30/01	Measuring Reg Station Equip SLMM MM 33 Active New Not Listed	0.00 25	8,064.00 2,676.00	8,064.00 0.00	8,064.00 0.00	244.00 0.00	5,144.00 5,388.00	0.00	

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status	New Listed	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
<b>Asset A/C#: 100-379 - REG &amp; STATION EQUIP</b>									
	*COMBINED* 4 ASSETS			68,960.96	5,623.19	61,157.09	0.00	68,960.96	
				0.00	0.00	0.00		68,960.96	
09/30/02	Measuring Reg Equipment SLMM MM 33 Active	New Not Listed	0.00 24	9,824.31 3,541.31	0.00	9,824.31 0.00	298.00 0.00	5,985.00 6,283.00	0.00
09/30/02	CAPITALIZED PAYROLL SLMM MM 33 Active	New Not Listed	0.00 24	220.65 72.65	0.00	220.65 0.00	7.00 0.00	141.00 148.00	0.00
03/01/03	REG EQUIP SLMM MM 33 Active	New Not Listed	0.00 23	2,450.00 827.00	0.00	2,450.00 0.00	74.00 0.00	1,549.00 1,623.00	0.00
03/31/04	Reg & Station Equip SLMM MM 33 Active	New Not Listed	0.00 22	1,262.58 519.58	0.00	1,262.58 0.00	38.00 0.00	705.00 743.00	0.00
03/31/05	MEAS & REG EQUIP SLMM MM 33 Active	New Not Listed	0.00 21	1,792.90 791.90	0.00	1,792.90 0.00	54.00 0.00	947.00 1,001.00	0.00
03/31/09	GROSS ADDITIONS 2009 SLP FM 33 Active	New Not Listed	0.00 15	1,864.12 1,047.12	1,864.12 0.00	1,864.12 0.00	56.00 0.00	761.00 817.00	0.00
03/31/10	2010 Additions SLP FM 33 Active	New Not Listed	0.00 14	1,101.98 653.98	0.00	1,101.98 0.00	33.00 0.00	415.00 448.00	0.00
03/31/11	2011 Additions SLMM MM 33 Active	New Not Listed	0.00 13	4,214.81 2,609.81	3,493.86 0.00	4,214.81 0.00	128.00 0.00	1,477.00 1,605.00	0.00
03/31/12	2012 Additions SLMM MM 33 Active	New Not Listed	0.00 12	372.18 245.18	372.18 0.00	372.18 0.00	11.00 0.00	116.00 127.00	0.00
03/31/13	2013 Additions SLP FM 33 Active	New Not Listed	0.00 11	4,391.11 2,983.11	4,391.11 0.00	4,391.11 0.00	133.00 0.00	1,275.00 1,408.00	0.00
03/31/14	2014 Additions SLP MM 33 Active	New Not Listed	0.00 10	5,438.40 3,864.40	0.00	5,438.40 0.00	165.00 0.00	1,409.00 1,574.00	0.00
12/31/14	2014 Additions Measuring and Regulation Station Equip. SLP FM 33 Active	New Not Listed	0.00 9	440.70 325.70	0.00	440.70 0.00	13.00 0.00	102.00 115.00	0.00
03/31/15	2015 Additions - Equ SLP FM 33 Active	New Not Listed	0.00 9	6,307.56 4,667.56	0.00	6,307.56 0.00	191.00 0.00	1,449.00 1,640.00	0.00
12/31/15	2016 - 1st Quarter Additions SLP FM 33 Active	New Not Listed	0.00 8	4,709.28 3,589.28	0.00	4,709.28 0.00	143.00 0.00	977.00 1,120.00	0.00
03/31/16	2016 2nd Quarter Additions SLP FM 33 Active	New Not Listed	0.00 8	1,962.29 1,514.29	0.00	1,962.29 0.00	59.00 0.00	389.00 448.00	0.00
06/30/16	3RD QTR 2016 additions SLP FM 20 Active	New Not Listed	0.00 8	326.14 209.14	326.14 0.00	326.14 0.00	16.00 0.00	101.00 117.00	0.00
09/30/16	4th Qtr Additions 2016 SLP FM 10 Active	New Not Listed	0.00 8	3,627.67 1,056.67	0.00	3,627.67 0.00	363.00 0.00	2,208.00 2,571.00	0.00
12/31/16	1st qtr additions 2017 SLP MM 20 Active	New Not Listed	0.00 7	11,742.40 7,755.40	0.00	11,742.40 0.00	587.00 0.00	3,400.00 3,987.00	0.00
03/31/17	2nd QTR Additions 2017 SLP FM 10 Active	New Not Listed	0.00 7	1,196.86 406.86	0.00	1,196.86 0.00	120.00 0.00	670.00 790.00	0.00
06/30/17	3rd qtr additions 2017 SLP FM 20 Active	New Not Listed	0.00 7	1,227.76 841.76	0.00	1,227.76 0.00	61.00 0.00	325.00 386.00	0.00
09/30/17	4th qtr additions 2017 SLP FM 20 Active	New Not Listed	0.00 7	1,652.07 1,147.07	0.00	1,652.07 0.00	83.00 0.00	422.00 505.00	0.00
10/18/17	Oct 2017 additions SLP FM 33 Active	New Not Listed	0.00 6	741.93 609.93	0.00	741.93 0.00	22.00 0.00	110.00 132.00	0.00
11/15/17	Nov 2017 additions SLP FM 33 Active	New Not Listed	0.00 6	3,058.13 2,508.13	0.00	3,058.13 0.00	93.00 0.00	457.00 550.00	0.00
12/13/17	Dec 2017 additions SLP FM 33 Active	New Not Listed	0.00 6	1,576.51 1,296.51	0.00	1,576.51 0.00	48.00 0.00	232.00 280.00	0.00
03/31/18	2018 QRT 1 additions SLP FM 25 Active	New Not Listed	0.00 6	1,078.86 838.86	0.00	1,078.86 0.00	43.00 0.00	197.00 240.00	0.00
03/31/18	2018 QRT 1 additions SLP FM 25 Active	New Not Listed	0.00 6	67.03 50.03	0.00	67.03 0.00	3.00 0.00	14.00 17.00	0.00
06/30/18	2018 2nd qtr additions SLP FM 25 Active	New Not Listed	0.00 6	838.39 657.39	0.00	838.39 0.00	34.00 0.00	147.00 181.00	0.00

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss	
<b>Asset A/C#: 100-379 - REG &amp; STATION EQUIP</b>									
	*COMBINED* 4 ASSETS		68,960.96 0.00	5,623.19 0.00	61,157.09 0.00	0.00	68,960.96 68,960.96		
09/30/18	2018 3rd qtr additions SLP FM 15 Active	New Not Listed	0.00 3,160.46 2,087.46	0.00 0.00	3,160.46 0.00	211.00 0.00	862.00 1,073.00	0.00	
12/31/18	4th Qtr Additions 2018 SLP FM 25 Active	New Not Listed	0.00 4,326.46 3,490.46	0.00 0.00	4,326.46 0.00	173.00 0.00	663.00 836.00	0.00	
03/31/19	2019 1st quarter additions SLP FM 25 Active	New Not Listed	0.00 2,106.01 1,721.01	0.00 0.00	2,106.01 0.00	84.00 0.00	301.00 385.00	0.00	
06/30/19	June 2019 Qtr Additions SLP FM 25 Active	New Not Listed	0.00 16,987.32 14,044.32	0.00 0.00	16,987.32 0.00	679.00 0.00	2,264.00 2,943.00	0.00	
09/30/19	Sept 2019 Additions SLP FM 25 Active	New Not Listed	0.00 21,899.66 18,322.66	0.00 0.00	21,899.66 0.00	876.00 0.00	2,701.00 3,577.00	0.00	
12/31/19	Dec 2019 Additions SLP FM 25 Active	New Not Listed	0.00 1,662.73 1,406.73	0.00 0.00	1,662.73 0.00	67.00 0.00	189.00 256.00	0.00	
03/31/20	March 2020 additions SLP FM 25 Active	New Not Listed	0.00 2,738.68 2,344.68	0.00 0.00	2,738.68 0.00	110.00 0.00	284.00 394.00	0.00	
06/30/20	June 2020 additions SLP FM 25 Active	New Not Listed	0.00 1,103.55 956.55	0.00 0.00	1,103.55 0.00	44.00 0.00	103.00 147.00	0.00	
12/31/20	December 2020 Additions SLP FM 25 Active	New Not Listed	0.00 1,750.14 1,552.14	0.00 0.00	1,750.14 0.00	70.00 0.00	128.00 198.00	0.00	
03/31/21	March 2021 Additions SLP FM 25 Active	New Not Listed	0.00 120.00 107.00	0.00 0.00	120.00 0.00	5.00 0.00	8.00 13.00	0.00	
06/30/21	June 2021 Additions SLP FM 25 Active	New Not Listed	0.00 2,802.14 2,541.14	0.00 0.00	2,802.14 0.00	112.00 0.00	149.00 261.00	0.00	
09/30/21	September 2021 Additions SLP FM 25 Active	New Not Listed	0.00 1,055.97 967.97	0.00 0.00	1,055.97 0.00	42.00 0.00	46.00 88.00	0.00	
12/31/21	December 2021 Additions SLP FM 25 Active	New Not Listed	0.00 424.57 393.57	0.00 0.00	424.57 0.00	17.00 0.00	14.00 31.00	0.00	
06/30/22	June 2022 Additions SLP FM 25 Active	New Not Listed	0.00 505.33 478.33	0.00 0.00	505.33 0.00	20.00 0.00	7.00 27.00	0.00	
09/30/22	September 2022 Additions SLP FM 25 Active	New Not Listed	0.00 51.14 48.97	0.00 0.00	51.14 0.00	2.00 0.00	0.17 2.17	0.00	
12/31/22 (A)	December 2022 Additions SLP FM 25 Active	New Not Listed	0.00 461.19 446.19	0.00 0.00	461.19 0.00	15.00 0.00	0.00 15.00	0.00	
03/31/23 (A)	March 2023 Additions SLP FM 25 Active	New Not Listed	0.00 2,800.35 2,735.35	0.00 0.00	2,800.35 0.00	65.00 0.00	0.00 65.00	0.00	
06/30/23 (A)	June 2023 Additions SLP FM 25 Active	New Not Listed	0.00 5,409.30 5,337.30	0.00 0.00	5,409.30 0.00	72.00 0.00	0.00 72.00	0.00	
09/30/23 (A)	September 2023 Additions SLP FM 25 Active	New Not Listed	0.00 5,480.64 5,462.64	0.00 0.00	5,480.64 0.00	18.00 0.00	0.00 18.00	0.00	
<b>Totals for Asset A/C#: 100-379 ( 53 assets )</b>			0.00	226,527.87	25,203.25	218,724.00	5,837.00	108,572.13	0.00
Non-Recoverable ITC			0.00	112,118.74	0.00	0.00	0.00	114,409.13	0.00
<b>Summary for: 100-379</b>				<b>Cost</b>		<b>Section 179 + Accum Depr =</b>	<b>Total</b>		
<b>Beginning Balances ( 49 assets )</b>				212,376.39		7,803.87	100,768.26	108,572.13	
<b>+ Additions (A) ( 4 assets )</b>				14,151.48	All Curr. Depr.	0.00	5,837.00	5,837.00	
<b>Subtotals</b>				226,527.87		7,803.87	106,605.26	114,409.13	
<b>- Disposals (D) and Trades (T) ( 0 assets )</b>				0.00		0.00	0.00	0.00	
<b>Ending Balances ( 53 assets )</b>				<b>226,527.87</b>		<b>7,803.87</b>	<b>106,605.26</b>	<b>114,409.13</b>	
<b>Asset A/C#: 100-380 - SERVICES</b>									
*COMBINED* 43 ASSETS				351,197.63 0.00	0.00	351,197.63 0.00	0.00	351,197.63 351,197.63	
10/01/89	SERVICES SLMM MM 33 Active	New Not Listed	0.00 147.00 11.00	0.00 0.00	147.00 0.00	4.00 0.00	132.00 136.00	0.00	
10/01/89	SERVICES SLMM MM 33 Active	New Not Listed	0.00 3,765.00 0.00	0.00 0.00	3,765.00 0.00	3.00 0.00	3,762.00 3,765.00	0.00	

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
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Date Acq Date Sold	Description Meth Conv Life	Status	New	Listed	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
<b>Asset A/C#: 100-380 - SERVICES</b>											
*COMBINED* 43 ASSETS						351,197.63	0.00	351,197.63	0.00	351,197.63	
						0.00	0.00	0.00		351,197.63	
01/01/90	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 36	1,525.00 0.00	0.00 0.00	1,525.00 0.00	18.00 0.00	1,507.00 1,525.00	0.00
03/01/90	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 36	2,593.00 0.00	0.00 0.00	2,593.00 0.00	19.00 0.00	2,574.00 2,593.00	0.00
04/01/90	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 36	1,234.00 0.00	0.00 0.00	1,234.00 0.00	31.00 0.00	1,203.00 1,234.00	0.00
05/01/90	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 36	2,212.00 0.00	0.00 0.00	2,212.00 0.00	40.00 0.00	2,172.00 2,212.00	0.00
06/01/90	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 36	2,878.00 0.00	0.00 0.00	2,878.00 0.00	65.00 0.00	2,813.00 2,878.00	0.00
07/01/90	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 36	3,044.00 0.00	0.00 0.00	3,044.00 0.00	77.00 0.00	2,967.00 3,044.00	0.00
08/01/90	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 36	2,901.00 0.00	0.00 0.00	2,901.00 0.00	70.00 0.00	2,831.00 2,901.00	0.00
09/01/90	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 36	1,641.00 0.00	0.00 0.00	1,641.00 0.00	37.00 0.00	1,604.00 1,641.00	0.00
10/01/90	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 35	2,357.00 14.00	0.00 0.00	2,357.00 0.00	71.00 0.00	2,272.00 2,343.00	0.00
11/01/90	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 35	3,794.00 9.00	0.00 0.00	3,794.00 0.00	115.00 0.00	3,670.00 3,785.00	0.00
12/01/90	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 35	2,864.00 8.00	0.00 0.00	2,864.00 0.00	87.00 0.00	2,769.00 2,856.00	0.00
01/01/91	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 35	1,543.00 4.00	0.00 0.00	1,543.00 0.00	47.00 0.00	1,492.00 1,539.00	0.00
02/01/91	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 35	1,657.00 24.00	0.00 0.00	1,657.00 0.00	50.00 0.00	1,583.00 1,633.00	0.00
03/01/91	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 35	1,784.00 24.00	0.00 0.00	1,784.00 0.00	54.00 0.00	1,706.00 1,760.00	0.00
04/01/91	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 35	1,766.00 11.00	0.00 0.00	1,766.00 0.00	54.00 0.00	1,701.00 1,755.00	0.00
05/01/91	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 35	3,257.00 48.00	0.00 0.00	3,257.00 0.00	99.00 0.00	3,110.00 3,209.00	0.00
06/01/91	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 35	5,015.00 100.00	0.00 0.00	5,015.00 0.00	152.00 0.00	4,763.00 4,915.00	0.00
07/01/91	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 35	4,661.00 114.00	0.00 0.00	4,661.00 0.00	141.00 0.00	4,406.00 4,547.00	0.00
08/01/91	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 35	4,894.00 133.00	0.00 0.00	4,894.00 0.00	148.00 0.00	4,613.00 4,761.00	0.00
09/01/91	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 35	4,614.00 122.00	0.00 0.00	4,614.00 0.00	140.00 0.00	4,352.00 4,492.00	0.00
12/15/91	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 34	7,100.00 256.00	0.00 0.00	7,100.00 0.00	215.00 0.00	6,629.00 6,844.00	0.00
03/15/92	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 34	1,221.00 52.00	0.00 0.00	1,221.00 0.00	37.00 0.00	1,132.00 1,169.00	0.00
06/15/92	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 34	11,224.00 571.00	0.00 0.00	11,224.00 0.00	340.00 0.00	10,313.00 10,653.00	0.00
09/15/92	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 34	14,208.00 811.00	0.00 0.00	14,208.00 0.00	431.00 0.00	12,966.00 13,397.00	0.00
06/15/93	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 33	36,994.00 2,990.00	0.00 0.00	36,994.00 0.00	1,121.00 0.00	32,883.00 34,004.00	0.00
03/15/94	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 32	49,369.00 5,112.00	0.00 0.00	49,369.00 0.00	1,496.00 0.00	42,761.00 44,257.00	0.00
12/15/94	SERVICES SLMM MQ 33	Active	New	Not Listed	0.00 31	8,316.00 1,050.00	0.00 0.00	8,316.00 0.00	252.00 0.00	7,014.00 7,266.00	0.00

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
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Date Acq Date Sold	Description Meth Conv Life	Status	New	Listed	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
<b>Asset A/C#: 100-380 - SERVICES</b>											
	*COMBINED* 43 ASSETS					351,197.63	0.00	351,197.63	0.00	351,197.63	
						0.00	0.00	0.00		351,197.63	
03/15/95	SERVICES SLMM MQ 33	Active	New	Not Listed	0.00 31	21,035.00 2,827.00	0.00	21,035.00 0.00	637.00 0.00	17,571.00 18,208.00	0.00
06/15/95	SERVICES SLMM MQ 33	Active	New	Not Listed	0.00 31	11,127.00 1,579.00	0.00	11,127.00 0.00	337.00 0.00	9,211.00 9,548.00	0.00
09/15/95	SERVICES SLMM MQ 33	Active	New	Not Listed	0.00 31	29,544.00 4,409.00	0.00	29,544.00 0.00	895.00 0.00	24,240.00 25,135.00	0.00
12/31/95	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 30	30,427.00 4,765.00	0.00	30,427.00 0.00	922.00 0.00	24,740.00 25,662.00	0.00
03/31/96	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 30	5,794.00 940.00	0.00	5,794.00 0.00	176.00 0.00	4,678.00 4,854.00	0.00
06/30/96	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 30	12,190.00 2,104.00	0.00	12,190.00 0.00	369.00 0.00	9,717.00 10,086.00	0.00
09/30/96	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 30	35,392.00 6,359.00	0.00	35,392.00 0.00	1,072.00 0.00	27,961.00 29,033.00	0.00
12/31/96	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 29	15,963.67 2,976.67	0.00	15,963.67 0.00	484.00 0.00	12,503.00 12,987.00	0.00
03/31/97	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 29	7,226.37 1,404.37	0.00	7,226.37 0.00	219.00 0.00	5,603.00 5,822.00	0.00
06/30/97	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 29	13,101.89 2,647.89	0.00	13,101.89 0.00	397.00 0.00	10,057.00 10,454.00	0.00
09/30/97	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 29	23,984.30 5,021.30	0.00	23,984.30 0.00	727.00 0.00	18,236.00 18,963.00	0.00
12/31/97	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 28	14,507.99 3,141.99	0.00	14,507.99 0.00	440.00 0.00	10,926.00 11,366.00	0.00
03/31/98	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 28	7,402.47 1,671.47	0.00	7,402.47 0.00	224.00 0.00	5,507.00 5,731.00	0.00
06/30/98	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 28	9,707.14 2,259.14	0.00	9,707.14 0.00	294.00 0.00	7,154.00 7,448.00	0.00
09/30/98	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 28	28,200.86 6,754.86	0.00	28,200.86 0.00	855.00 0.00	20,591.00 21,446.00	0.00
09/30/98	CAPITALIZED PAYROLL SLMM MM 33	Active	New	Not Listed	0.00 28	4,811.66 1,149.66	0.00	4,811.66 0.00	146.00 0.00	3,516.00 3,662.00	0.00
09/30/99	CAPITALIZED PAYROLL SLMM MM 33	Active	New	Not Listed	0.00 27	4,005.10 1,091.10	0.00	4,005.10 0.00	121.00 0.00	2,793.00 2,914.00	0.00
09/30/99	Services SLMM MM 33	Active	New	Not Listed	0.00 25	82,465.92 15,588.60	0.00	82,465.92 0.00	2,499.00 0.00	64,378.32 66,877.32	0.00
09/30/00	CAPITALIZED PAYROLL SLMM MM 33	Active	New	Not Listed	0.00 26	4,413.93 1,320.93	0.00	4,413.93 0.00	134.00 0.00	2,959.00 3,093.00	0.00
09/30/01	Services SLMM MM 33	Active	New	Not Listed	0.00 25	60,354.82 19,964.82	60,354.82	60,354.82 0.00	1,829.00 0.00	38,561.00 40,390.00	0.00
09/30/01	CAPITALIZED PAYROLL SLMM MM 33	Active	New	Not Listed	0.00 25	1,709.83 561.83	0.00	1,709.83 0.00	52.00 0.00	1,096.00 1,148.00	0.00
09/30/02	Services SLMM MM 33	Active	New	Not Listed	0.00 24	62,401.35 22,532.35	0.00	62,401.35 0.00	1,891.00 0.00	37,978.00 39,869.00	0.00
09/30/02	CAPITALIZED PAYROLL SLMM MM 33	Active	New	Not Listed	0.00 24	967.17 356.17	0.00	967.17 0.00	29.00 0.00	582.00 611.00	0.00
03/01/03	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 23	38,254.00 12,843.00	0.00	38,254.00 0.00	1,159.00 0.00	24,252.00 25,411.00	0.00
03/31/04	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 22	36,591.45 14,919.45	0.00	36,591.45 0.00	1,109.00 0.00	20,563.00 21,672.00	0.00
03/31/04	CAPITALIZED PAYROLL SLMM MM 33	Active	New	Not Listed	0.00 22	2,036.16 825.16	0.00	2,036.16 0.00	62.00 0.00	1,149.00 1,211.00	0.00
03/31/05	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 21	37,219.81 16,304.81	0.00	37,219.81 0.00	1,128.00 0.00	19,787.00 20,915.00	0.00

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
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Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life	Status	New	Listed	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
<b>Asset A/C#: 100-380 - SERVICES</b>											
	*COMBINED* 43 ASSETS					351,197.63	0.00	351,197.63	0.00	351,197.63	
						0.00	0.00	0.00		351,197.63	
09/30/05	CAPITALIZED PAYROLL SLMM MM 33	Active	New	Not Listed	0.00 19	2,481.35 1,128.35	0.00	2,481.35 0.00	75.00 0.00	1,278.00 1,353.00	0.00
03/31/06	SERVICES SLMM MM 33	Active	New	Not Listed	0.00 18	32,188.86 15,211.59	0.00	32,188.86 0.00	975.00 0.00	16,002.27 16,977.27	0.00
09/30/06	CAPITALIZED PAYROLL SLMM MM 33	Active	New	Not Listed	0.00 18	1,856.94 902.94	0.00	1,856.94 0.00	56.00 0.00	898.00 954.00	0.00
03/30/07	Capitalized Payroll SLMM MQ 33	Active	New	Not Listed	0.00 17	2,781.66 1,391.66	0.00	2,781.66 0.00	84.00 0.00	1,306.00 1,390.00	0.00
03/31/07	Services SLMM MM 33	Active	New	Not Listed	0.00 17	44,044.18 21,961.18	0.00	44,044.18 0.00	1,335.00 0.00	20,748.00 22,083.00	0.00
03/31/07	Material Issues SLMM MM 33	Active	New	Not Listed	0.00 17	472.55 240.55	0.00	472.55 0.00	14.00 0.00	218.00 232.00	0.00
03/31/08	Services SLMM MM 33	Active	New	Not Listed	0.00 16	60,821.02 32,178.02	0.00	60,821.02 0.00	1,843.00 0.00	26,800.00 28,643.00	0.00
03/31/08	Capitalized payroll SLMM MM 33	Active	New	Not Listed	0.00 16	3,116.90 1,655.90	0.00	3,116.90 0.00	94.00 0.00	1,367.00 1,461.00	0.00
03/31/09	GROSS ADDITIONS 2009 SLMM MM 33	Active	New	Not Listed	0.00 15	67,153.46 33,609.46	71,577.80 0.00	67,153.46 0.00	2,035.00 0.00	31,509.00 33,544.00	0.00
03/31/09	2009 Capitalized Payroll SLMM MM 33	Active	New	Not Listed	0.00 15	4,424.34 2,215.34	4,424.34 0.00	4,424.34 0.00	134.00 0.00	2,075.00 2,209.00	0.00
12/15/09	2010 Additions (before 1/1) SLMM MM 33	Active	New	Not Listed	0.00 14	23,013.51 12,673.51	23,013.51 0.00	23,013.51 0.00	697.00 0.00	9,643.00 10,340.00	0.00
03/31/10	2010 Additions SLMM MM 33	Active	New	Not Listed	0.00 14	39,448.05 22,379.05	0.00	39,448.05 0.00	1,195.00 0.00	15,874.00 17,069.00	0.00
03/31/11	2011 Additions SLMM MM 33	Active	New	Not Listed	0.00 13	61,367.61 38,040.61	0.00	61,367.61 0.00	1,860.00 0.00	21,467.00 23,327.00	0.00
03/31/12	2012 Additions SLMM MM 33	Active	New	Not Listed	0.00 12	48,643.95 31,631.95	48,643.95 0.00	48,643.95 0.00	1,474.00 0.00	15,538.00 17,012.00	0.00
03/31/13	2013 Additions SLP FM 33	Active	New	Not Listed	0.00 11	41,898.47 28,457.47	41,898.47 0.00	41,898.47 0.00	1,270.00 0.00	12,171.00 13,441.00	0.00
03/31/14	2014 Additions SLMM FM 33	Active	New	Not Listed	0.00 10	105,636.91 75,093.91	0.00	105,636.91 0.00	3,201.00 0.00	27,342.00 30,543.00	0.00
12/31/14	2014 Additions - Services SLP FM 33	Active	New	Not Listed	0.00 9	23,980.54 17,558.54	0.00	23,980.54 0.00	727.00 0.00	5,695.00 6,422.00	0.00
03/31/15	2015 Additions - Services SLP FM 33	Active	New	Not Listed	0.00 9	56,513.00 41,810.00	0.00	56,513.00 0.00	1,713.00 0.00	12,990.00 14,703.00	0.00
12/31/15	2016 - 1st Quarter Additions SLP FM 33	Active	New	Not Listed	0.00 8	16,051.86 12,244.86	0.00	16,051.86 0.00	486.00 0.00	3,321.00 3,807.00	0.00
03/31/16	2016 - 2nd Quarter Additions SLP FM 33	Active	New	Not Listed	0.00 8	15,809.73 12,177.73	0.00	15,809.73 0.00	479.00 0.00	3,153.00 3,632.00	0.00
06/30/16	3RD QTR 2016 additions SLP FM 25	Active	New	Not Listed	0.00 8	3,902.24 2,758.24	3,902.24 0.00	3,902.24 0.00	156.00 0.00	988.00 1,144.00	0.00
09/30/16	4th Qtr Additions 2016 SLP FM 25	Active	New	Not Listed	0.00 8	23,712.76 16,990.76	0.00	23,712.76 0.00	949.00 0.00	5,773.00 6,722.00	0.00
12/31/16	1st qtr additions 2017 SLP MM 25	Active	New	Not Listed	0.00 7	21,312.94 15,519.94	0.00	21,312.94 0.00	853.00 0.00	4,940.00 5,793.00	0.00
03/31/17	2nd QTR Additions 2017 SLP FM 25	Active	New	Not Listed	0.00 7	6,014.26 4,428.26	0.00	6,014.26 0.00	241.00 0.00	1,345.00 1,586.00	0.00
06/30/17	3rd qtr additions 2017 SLP FM 25	Active	New	Not Listed	0.00 7	9,414.59 7,026.59	0.00	9,414.59 0.00	377.00 0.00	2,011.00 2,388.00	0.00
09/30/17	4th qtr additions 2017 SLP FM 25	Active	New	Not Listed	0.00 7	18,113.72 13,703.72	0.00	18,113.72 0.00	725.00 0.00	3,685.00 4,410.00	0.00
10/18/17	Oct 2017 Additons SLP FM 33	Active	New	Not Listed	0.00 6	7,093.17 5,803.17	0.00	7,093.17 0.00	215.00 0.00	1,075.00 1,290.00	0.00

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life	Status	New	Listed	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
<b>Asset A/C#: 100-380 - SERVICES</b>											
	*COMBINED* 43 ASSETS					351,197.63	0.00	351,197.63	0.00	351,197.63	
						0.00	0.00	0.00		351,197.63	
11/15/17	Nov 2017 Additions SLP FM 33	Active	New	Not Listed	0.00 6	7,599.14 6,238.14	0.00 0.00	7,599.14 0.00	230.00 0.00	1,131.00 1,361.00	0.00
12/13/17	Dec 2017 Additions SLP FM 33	Active	New	Not Listed	0.00 6	3,735.49 3,076.49	0.00 0.00	3,735.49 0.00	113.00 0.00	546.00 659.00	0.00
03/31/18	2018 QRT 1 additions SLP FM 15	Active	New	Not Listed	0.00 6	5,631.41 3,537.41	0.00 0.00	5,631.41 0.00	375.00 0.00	1,719.00 2,094.00	0.00
03/31/18	2018 QRT 1 additions SLP FM 15	Active	New	Not Listed	0.00 6	2,279.70 1,430.70	0.00 0.00	2,279.70 0.00	152.00 0.00	697.00 849.00	0.00
03/31/18	2018 QRT 1 additions SLP FM 15	Active	New	Not Listed	0.00 6	389.57 244.57	0.00 0.00	389.57 0.00	26.00 0.00	119.00 145.00	0.00
03/31/18	2018 QRT 1 additions SLP FM 15	Active	New	Not Listed	0.00 6	175.00 108.00	0.00 0.00	175.00 0.00	12.00 0.00	55.00 67.00	0.00
03/31/18	2018 QRT 1 additions SLP FM 15	Active	New	Not Listed	0.00 6	2,878.73 1,806.73	0.00 0.00	2,878.73 0.00	192.00 0.00	880.00 1,072.00	0.00
03/31/18	2018 QTR 1 additions SLP FM 15	Active	New	Not Listed	0.00 6	932.25 586.25	0.00 0.00	932.25 0.00	62.00 0.00	284.00 346.00	0.00
03/31/18	2018 QTR 1 Additions SLP FM 15	Active	New	Not Listed	0.00 6	9.75 6.12	0.00 0.00	9.75 0.00	0.65 0.00	2.98 3.63	0.00
03/31/18	2018 Qtr 1 additions SLP FM 15	Active	New	Not Listed	0.00 6	449.86 282.86	0.00 0.00	449.86 0.00	30.00 0.00	137.00 167.00	0.00
06/30/18	2018 2nd qtr additions SLP FM 15	Active	New	Not Listed	0.00 6	20,830.65 13,422.65	0.00 0.00	20,830.65 0.00	1,389.00 0.00	6,019.00 7,408.00	0.00
09/01/18	2018 labor additions SLP FM 15	Active	New	Not Listed	0.00 6	11,250.00 7,437.00	0.00 0.00	11,250.00 0.00	750.00 0.00	3,063.00 3,813.00	0.00
09/30/18	2018 3rd qtr additions SLP FM 15	Active	New	Not Listed	0.00 6	17,528.89 11,586.89	0.00 0.00	17,528.89 0.00	1,169.00 0.00	4,773.00 5,942.00	0.00
12/31/18	4th Qtr Additions 2018 SLP FM 15	Active	New	Not Listed	0.00 5	22,127.61 14,998.61	0.00 0.00	22,127.61 0.00	1,475.00 0.00	5,654.00 7,129.00	0.00
03/31/19	2019 1st quarter additions SLP FM 15	Active	New	Not Listed	0.00 5	10,378.08 7,206.08	0.00 0.00	10,378.08 0.00	692.00 0.00	2,480.00 3,172.00	0.00
06/30/19	June 2019 Qtr Additions SLP FM 15	Active	New	Not Listed	0.00 5	14,520.54 10,325.54	0.00 0.00	14,520.54 0.00	968.00 0.00	3,227.00 4,195.00	0.00
09/30/19	Sept 2019 Additions SLP FM 15	Active	New	Not Listed	0.00 5	11,855.18 8,629.18	0.00 0.00	11,855.18 0.00	790.00 0.00	2,436.00 3,226.00	0.00
12/31/19	Dec 2019 Additions SLP FM 15	Active	New	Not Listed	0.00 4	43,081.48 32,072.48	0.00 0.00	43,081.48 0.00	2,872.00 0.00	8,137.00 11,009.00	0.00
03/31/20	March 2020 additions SLP FM 15	Active	New	Not Listed	0.00 4	15,560.05 11,844.05	0.00 0.00	15,560.05 0.00	1,037.00 0.00	2,679.00 3,716.00	0.00
06/30/20	June 2020 additions SLP FM 15	Active	New	Not Listed	0.00 4	17,079.92 13,282.92	0.00 0.00	17,079.92 0.00	1,139.00 0.00	2,658.00 3,797.00	0.00
09/30/20	September 2020 additions SLP FM 15	Active	New	Not Listed	0.00 4	36,591.01 29,071.01	0.00 0.00	36,591.01 0.00	2,439.00 0.00	5,081.00 7,520.00	0.00
12/31/20	December 2020 Additions SLP FM 15	Active	New	Not Listed	0.00 3	37,311.97 30,264.97	0.00 0.00	37,311.97 0.00	2,487.00 0.00	4,560.00 7,047.00	0.00
03/31/21	March 2021 Additions SLP FM 15	Active	New	Not Listed	0.00 3	20,512.67 16,978.67	0.00 0.00	20,512.67 0.00	1,368.00 0.00	2,166.00 3,534.00	0.00
06/30/21	June 2021 Additions SLP FM 15	Active	New	Not Listed	0.00 3	15,819.87 13,357.87	0.00 0.00	15,819.87 0.00	1,055.00 0.00	1,407.00 2,462.00	0.00
09/30/21	September 2021 Additions SLP FM 25	Active	New	Not Listed	0.00 3	24,555.95 22,509.95	0.00 0.00	24,555.95 0.00	982.00 0.00	1,064.00 2,046.00	0.00
12/31/21	December 2021 Additions SLP FM 15	Active	New	Not Listed	0.00 2	32,553.57 28,574.57	0.00 0.00	32,553.57 0.00	2,170.00 0.00	1,809.00 3,979.00	0.00
03/31/22	March 2022 Additions SLP FM 25	Active	New	Not Listed	0.00 2	14,550.04 13,628.04	0.00 0.00	14,550.04 0.00	582.00 0.00	340.00 922.00	0.00

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss	
<b>Asset A/C#: 100-380 - SERVICES</b>									
*COMBINED* 43 ASSETS			351,197.63	0.00	351,197.63	0.00	351,197.63		
			0.00	0.00	0.00		351,197.63		
06/30/22	June 2022 Additions SLP FM 25 Active		26,188.41	0.00	26,188.41	1,048.00	349.00		
		2	24,791.41	0.00	0.00	0.00	1,397.00	0.00	
09/30/22	September 2022 Additions SLP FM 25 Active		44,262.68	0.00	44,262.68	1,771.00	148.00		
		2	42,343.68	0.00	0.00	0.00	1,919.00	0.00	
12/31/22	(A) December 2022 Additions SLP FM 25 Active		61,809.19	0.00	61,809.19	2,060.00	0.00		
		1	59,749.19	0.00	0.00	0.00	2,060.00	0.00	
03/31/23	(A) March 2023 Additions SLP FM 25 Active		19,252.74	0.00	19,252.74	449.00	0.00		
		1	18,803.74	0.00	0.00	0.00	449.00	0.00	
06/30/23	(A) June 2023 Additions SLP FM 25 Active		19,504.53	0.00	19,504.53	260.00	0.00		
		1	19,244.53	0.00	0.00	0.00	260.00	0.00	
09/30/23	(A) September 2023 Additions SLP FM 25 Active		49,619.27	0.00	49,619.27	165.00	0.00		
		1	49,454.27	0.00	0.00	0.00	165.00	0.00	
<b>Totals for Asset A/C#: 100-380 ( 159 assets )</b>			0.00	2,492,704.29	253,815.13	2,492,704.29	77,193.65	1,262,040.20	0.00
Non-Recoverable ITC			0.00	1,153,470.44	0.00	0.00	1,339,233.85	0.00	

Summary for: 100-380		Cost	Section 179 + Accum Depr	=	Total
<b>Beginning Balances</b>	<b>( 155 assets )</b>	2,342,518.56	0.00	1,262,040.20	1,262,040.20
<b>+ Additions (A)</b>	<b>( 4 assets )</b>	150,185.73	All Curr. Depr.	77,193.65	77,193.65
<b>Subtotals</b>		2,492,704.29	0.00	1,339,233.85	1,339,233.85
<b>- Disposals (D) and Trades (T)</b>	<b>( 0 assets )</b>	0.00	0.00	0.00	0.00
<b>Ending Balances</b>	<b>( 159 assets )</b>	<b>2,492,704.29</b>	0.00	1,339,233.85	1,339,233.85

**Asset A/C#: 100-381 - METERS & REGULATORS**

*COMBINED* 23 ASSETS			74,571.89	0.00	74,571.89	0.00	74,571.89	
			0.00	0.00	0.00		74,571.89	
09/30/84	(D) 15 YR-METERS & REG 1/2 2/2 1/2 1/2		4,342.17	0.00	4,342.17	0.00	4,342.17	1,821.11
10/01/22	SLMM MM 33 Disposed New Not Listed	42	0.00	0.00	0.00	0.00	4,342.17	1,821.11
09/30/84	(D) 15 YR-METERS & REG 1/2 2/2 1/2 1/2		1,180.15	0.00	1,180.15	0.00	1,180.15	0.00
03/31/23	SLMM MM 33 Disposed New Not Listed	40	0.00	0.00	0.00	0.00	1,180.15	0.00
09/30/84	(D) 15 YR-METERS & REG 1/2 2/2 1/2 1/2		31,912.23	0.00	31,912.23	0.00	31,912.23	13,383.98
10/01/22	SLMM MM 33 Disposed New Not Listed	40	0.00	0.00	0.00	0.00	31,912.23	13,383.98
03/01/85	(D) 2 of 2-15 YR-METERS & REG		18,664.06	0.00	18,664.06	0.00	18,664.06	0.00
10/01/22	SLMM MM 33 Disposed New Not Listed	39	0.00	0.00	0.00	0.00	18,664.06	0.00
08/01/89	METERS & REGS		10.00	0.00	10.00	0.30	1.50	
	SLMM MM 33 Active New Not Listed	37	8.20	0.00	0.00	0.00	1.80	0.00
12/01/89	METERS & REGS		1,418.00	0.00	1,418.00	6.00	1,412.00	
	SLMM MM 33 Active New Not Listed	36	0.00	0.00	0.00	0.00	1,418.00	0.00
02/01/90	METER & REGS		3,061.00	0.00	3,061.00	23.00	3,038.00	
	SLMM MM 33 Active New Not Listed	36	0.00	0.00	0.00	0.00	3,061.00	0.00
06/01/90	METERS & REGS		371.00	0.00	371.00	11.00	356.00	
	SLMM MM 33 Active New Not Listed	36	4.00	0.00	0.00	0.00	367.00	0.00
07/01/90	METERS & REGS		467.00	0.00	467.00	15.00	452.00	
	SLMM MM 33 Active New Not Listed	36	0.00	0.00	0.00	0.00	467.00	0.00
08/01/90	METERS & REGS		4,981.00	0.00	4,981.00	124.00	4,857.00	
	SLMM MM 33 Active New Not Listed	36	0.00	0.00	0.00	0.00	4,981.00	0.00
09/01/90	REG EQUIP CTY GATE		397.00	0.00	397.00	12.00	385.00	
	SLMM MM 33 Active New Not Listed	36	0.00	0.00	0.00	0.00	397.00	0.00
10/01/90	METERS & REG		4,241.00	0.00	4,241.00	113.00	4,128.00	
	SLMM MM 33 Active New Not Listed	35	0.00	0.00	0.00	0.00	4,241.00	0.00
01/01/91	METERS & REG		4,037.00	0.00	4,037.00	122.00	3,874.00	
	SLMM MM 33 Active New Not Listed	35	41.00	0.00	0.00	0.00	3,996.00	0.00
04/01/91	METERS & REG		19,068.00	0.00	19,068.00	578.00	18,207.00	
	SLMM MM 33 Active New Not Listed	35	283.00	0.00	0.00	0.00	18,785.00	0.00
07/01/91	METERS & REG		10,642.00	0.00	10,642.00	322.00	10,063.00	
	SLMM MM 33 Active New Not Listed	35	257.00	0.00	0.00	0.00	10,385.00	0.00



ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status	New Listed	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
<b>Asset A/C#: 100-381 - METERS &amp; REGULATORS</b>									
	*COMBINED* 23 ASSETS			74,571.89	0.00	74,571.89	0.00	74,571.89	
				0.00	0.00	0.00		74,571.89	
12/15/91	METERS & REGULATORS SLMM MM 33 Active	New Not Listed	0.00 34	4,433.00 167.00	0.00 0.00	4,433.00 0.00	134.00 0.00	4,132.00 4,266.00	0.00
06/15/92	METERS & REGULATORS SLMM MM 33 Active	New Not Listed	0.00 34	3,078.00 164.00	0.00 0.00	3,078.00 0.00	93.00 0.00	2,821.00 2,914.00	0.00
06/15/92	METERS & REGULATORS SLMM MM 33 Active	New Not Listed	0.00 34	3,215.00 176.00	0.00 0.00	3,215.00 0.00	97.00 0.00	2,942.00 3,039.00	0.00
06/15/93	METERS SLMM MM 33 Active	New Not Listed	0.00 33	19,262.00 1,547.00	0.00 0.00	19,262.00 0.00	584.00 0.00	17,131.00 17,715.00	0.00
03/15/94	METERS & REGULATORS SLMM MM 33 Active	New Not Listed	0.00 32	11,448.00 1,183.00	0.00 0.00	11,448.00 0.00	347.00 0.00	9,918.00 10,265.00	0.00
03/15/95	METERS & REGULATORS SLMM MQ 33 Active	New Not Listed	0.00 31	17,475.00 2,326.00	0.00 0.00	17,475.00 0.00	530.00 0.00	14,619.00 15,149.00	0.00
12/31/95	METERS SLMM MM 33 Active	New Not Listed	0.00 30	11,863.00 1,870.00	0.00 0.00	11,863.00 0.00	359.00 0.00	9,634.00 9,993.00	0.00
03/31/96	METERS SLMM MM 33 Active	New Not Listed	0.00 30	6,972.00 1,152.00	0.00 0.00	6,972.00 0.00	211.00 0.00	5,609.00 5,820.00	0.00
06/30/96	METERS SLMM MM 33 Active	New Not Listed	0.00 30	6,463.00 1,106.00	0.00 0.00	6,463.00 0.00	196.00 0.00	5,161.00 5,357.00	0.00
09/30/96	METERS SLMM MM 33 Active	New Not Listed	0.00 30	8,645.00 1,549.00	0.00 0.00	8,645.00 0.00	262.00 0.00	6,834.00 7,096.00	0.00
12/31/96	METERS & REGULATORS SLMM MM 33 Active	New Not Listed	0.00 29	1,091.15 205.15	0.00 0.00	1,091.15 0.00	33.00 0.00	853.00 886.00	0.00
03/31/97	METERS & REGULATORS SLMM MM 33 Active	New Not Listed	0.00 29	5,903.82 1,145.82	0.00 0.00	5,903.82 0.00	179.00 0.00	4,579.00 4,758.00	0.00
06/30/97	METERS & REGULATORS SLMM MM 33 Active	New Not Listed	0.00 29	6,580.39 1,340.39	0.00 0.00	6,580.39 0.00	199.00 0.00	5,041.00 5,240.00	0.00
09/30/97	METERS & REGULATORS SLMM MM 33 Active	New Not Listed	0.00 29	8,915.15 1,872.15	0.00 0.00	8,915.15 0.00	270.00 0.00	6,773.00 7,043.00	0.00
12/31/97	METERS & REGULATORS SLMM MM 33 Active	New Not Listed	0.00 28	3,179.50 699.50	0.00 0.00	3,179.50 0.00	96.00 0.00	2,384.00 2,480.00	0.00
03/31/98	METERS & REGULATORS SLMM MM 33 Active	New Not Listed	0.00 28	10,329.55 2,321.55	0.00 0.00	10,329.55 0.00	313.00 0.00	7,695.00 8,008.00	0.00
06/30/98	METERS & REGULATORS SLMM MM 33 Active	New Not Listed	0.00 28	9,479.38 2,208.38	0.00 0.00	9,479.38 0.00	287.00 0.00	6,984.00 7,271.00	0.00
09/30/98	MEASURING & REGULATING SLMM MM 33 Active	New Not Listed	0.00 28	1,131.31 278.31	0.00 0.00	1,131.31 0.00	34.00 0.00	819.00 853.00	0.00
09/30/98	METERS & REGULATORS SLMM MM 33 Active	New Not Listed	0.00 28	3,581.92 847.92	0.00 0.00	3,581.92 0.00	109.00 0.00	2,625.00 2,734.00	0.00
09/30/99	METERS & REGULATORS SLMM MQ 33 Active	New Not Listed	0.00 27	47,479.78 12,823.78	0.00 0.00	47,479.78 0.00	1,439.00 0.00	33,217.00 34,656.00	0.00
09/30/00	Meters and Regulators SLMM MM 33 Active	New Not Listed	0.00 26	30,235.99 9,091.99	30,235.99 0.00	30,235.99 0.00	916.00 0.00	20,228.00 21,144.00	0.00
09/30/01	Meters & Regulators SLMM MM 33 Active	New Not Listed	0.00 25	24,221.46 8,012.46	24,221.46 0.00	24,221.46 0.00	734.00 0.00	15,475.00 16,209.00	0.00
09/30/02	Meters & Regulators SLMM MM 33 Active	New Not Listed	0.00 24	28,890.73 10,442.73	0.00 0.00	28,890.73 0.00	875.00 0.00	17,573.00 18,448.00	0.00
03/01/03	METERS & REG SLMM MM 33 Active	New Not Listed	0.00 23	18,486.00 6,208.00	0.00 0.00	18,486.00 0.00	560.00 0.00	11,718.00 12,278.00	0.00
03/31/04	Meters & Regulators SLMM MM 33 Active	New Not Listed	0.00 22	20,116.45 8,196.45	0.00 0.00	20,116.45 0.00	610.00 0.00	11,310.00 11,920.00	0.00
03/31/05	METERS & REGULATORS SLMM MM 33 Active	New Not Listed	0.00 21	31,012.81 13,583.81	0.00 0.00	31,012.81 0.00	940.00 0.00	16,489.00 17,429.00	0.00
03/31/06	METERS & REGULATORS SLMM MM 33 Active	New Not Listed	0.00 18	28,047.23 13,137.23	0.00 0.00	28,047.23 0.00	850.00 0.00	14,060.00 14,910.00	0.00

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life	Status	New	Listed	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
<b>Asset A/C#: 100-381 - METERS &amp; REGULATORS</b>											
	*COMBINED* 23 ASSETS					74,571.89	0.00	74,571.89	0.00	74,571.89	
						0.00	0.00	0.00		74,571.89	
09/30/06	CAPITALIZED PAYROLL				0.00	261.44	0.00	261.44	8.00	128.00	
	SLMM MM 33	Active	New	Not Listed	18	125.44	0.00	0.00	0.00	136.00	0.00
03/30/07	Capitalized Payroll				0.00	292.58	0.00	292.58	9.00	140.00	
	SLMM MM 33	Active	New	Not Listed	17	143.58	0.00	0.00	0.00	149.00	0.00
03/31/07	Meters & Regulators				0.00	19,809.23	0.00	19,809.23	600.00	9,325.00	
	SLMM MQ 33	Active	New	Not Listed	17	9,884.23	0.00	0.00	0.00	9,925.00	0.00
03/31/08	2008 Additional				0.00	116,238.46	0.00	116,238.46	3,522.00	51,216.00	
	SLMM MM 33	Active	New	Not Listed	16	61,500.46	0.00	0.00	0.00	54,738.00	0.00
03/31/08	Capitalized payroll				0.00	376.25	0.00	376.25	11.00	160.00	
	SLMM MM 33	Active	New	Not Listed	16	205.25	0.00	0.00	0.00	171.00	0.00
03/31/09	GROSS ADDITIONS 2009				0.00	14,633.79	14,542.44	14,633.79	443.00	6,861.00	
	SLMM MM 33	Active	New	Not Listed	15	7,329.79	0.00	0.00	0.00	7,304.00	0.00
12/15/09	2010 Additions (before 1/1)				0.00	14,755.57	14,755.57	14,755.57	447.00	6,184.00	
	SLMM MM 33	Active	New	Not Listed	14	8,124.57	0.00	0.00	0.00	6,631.00	0.00
03/31/10	2010 Additions				0.00	30,302.11	0.00	30,302.11	918.00	12,194.00	
	SLMM MM 33	Active	New	Not Listed	14	17,190.11	0.00	0.00	0.00	13,112.00	0.00
03/31/11	2011 Additions (through 6/30/11)				0.00	18,577.99	13,283.25	18,577.99	563.00	6,498.00	
	SLMM MM 33	Active	New	Not Listed	13	11,516.99	0.00	0.00	0.00	7,061.00	0.00
03/31/12	2012 Additions				0.00	35,955.41	35,955.41	35,955.41	1,090.00	11,490.00	
	SLMM MM 33	Active	New	Not Listed	12	23,375.41	0.00	0.00	0.00	12,580.00	0.00
03/31/13	2013 Additions				0.00	36,563.65	36,563.65	36,563.65	1,108.00	10,618.00	
	SLP FM 33	Active	New	Not Listed	11	24,837.65	0.00	0.00	0.00	11,726.00	0.00
03/31/14	2014 Additions				0.00	61,249.41	0.00	61,249.41	1,856.00	15,931.00	
	SLP FM 33	Active	New	Not Listed	10	43,462.41	0.00	0.00	0.00	17,787.00	0.00
12/31/14	2014 Additions - Meter				0.00	14,450.29	0.00	14,450.29	438.00	3,431.00	
	SLP FM 33	Active	New	Not Listed	9	10,581.29	0.00	0.00	0.00	3,869.00	0.00
03/31/15	2015 Additions - Auto Meter Reading				0.00	56,111.91	0.00	56,111.91	1,700.00	12,892.00	
	SLP FM 33	Active	New	Not Listed	9	41,519.91	0.00	0.00	0.00	14,592.00	0.00
12/31/15	2016 - 1st Quarter Additions				0.00	25,941.08	0.00	25,941.08	786.00	5,371.00	
	SLP FM 33	Active	New	Not Listed	8	19,784.08	0.00	0.00	0.00	6,157.00	0.00
03/31/16	2016 - 2nd Quarter Additions				0.00	14,158.40	0.00	14,158.40	429.00	2,824.00	
	SLP FM 33	Active	New	Not Listed	8	10,905.40	0.00	0.00	0.00	3,253.00	0.00
03/31/16	2016 Addition				0.00	1,271.28	0.00	1,271.28	39.00	255.00	
	SLP MM 33	Active	New	Not Listed	8	977.28	0.00	0.00	0.00	294.00	0.00
06/30/16	3RD QTR 2016 additions				0.00	632.90	632.90	632.90	42.00	266.00	
	SLP FM 15	Active	New	Not Listed	8	324.90	0.00	0.00	0.00	308.00	0.00
09/30/16	4th Qtr Additions 2016				0.00	17,333.65	0.00	17,333.65	1,156.00	7,032.00	
	SLP FM 15	Active	New	Not Listed	8	9,145.65	0.00	0.00	0.00	8,188.00	0.00
12/31/16	1st qtr additions 2017				0.00	23,660.64	0.00	23,660.64	1,577.00	9,134.00	
	SLP MM 15	Active	New	Not Listed	7	12,949.64	0.00	0.00	0.00	10,711.00	0.00
03/31/17	2nd QTR Additions 2017				0.00	3,171.78	0.00	3,171.78	96.00	536.00	
	SLP FM 33	Active	New	Not Listed	7	2,539.78	0.00	0.00	0.00	632.00	0.00
06/30/17	3rd qtr additions 2017				0.00	10,904.75	0.00	10,904.75	330.00	1,760.00	
	SLP FM 33	Active	New	Not Listed	7	8,814.75	0.00	0.00	0.00	2,090.00	0.00
09/30/17	4th qtr additions 2017				0.00	30,130.80	0.00	30,130.80	913.00	4,641.00	
	SLP FM 33	Active	New	Not Listed	7	24,576.80	0.00	0.00	0.00	5,554.00	0.00
10/18/17	Oct 2017 Additions				0.00	7,971.98	0.00	7,971.98	242.00	1,210.00	
	SLP FM 33	Active	New	Not Listed	6	6,519.98	0.00	0.00	0.00	1,452.00	0.00
11/15/17	Nov 2017 Additions				0.00	5,172.20	0.00	5,172.20	157.00	772.00	
	SLP FM 33	Active	New	Not Listed	6	4,243.20	0.00	0.00	0.00	929.00	0.00
12/13/17	Dec 2017 Additions				0.00	779.83	0.00	779.83	24.00	116.00	
	SLP FM 33	Active	New	Not Listed	6	639.83	0.00	0.00	0.00	140.00	0.00
03/31/18	2018 QTR 1 Additions				0.00	10,300.00	0.00	10,300.00	412.00	1,888.00	
	SLP FM 25	Active	New	Not Listed	6	8,000.00	0.00	0.00	0.00	2,300.00	0.00

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss	
<b>Asset A/C#: 100-381 - METERS &amp; REGULATORS</b>									
	*COMBINED* 23 ASSETS		74,571.89	0.00	74,571.89	0.00	74,571.89		
			0.00	0.00	0.00		74,571.89		
03/31/18	2018 Qtr 1 Additions SLP FM 25 Active New Not Listed	0.00 6	875.50 680.50	0.00	875.50 0.00	35.00 0.00	160.00 195.00	0.00	
06/30/18	2018 2nd qtr additions SLP FM 25 Active New Not Listed	0.00 6	24,813.78 19,517.78	0.00	24,813.78 0.00	993.00 0.00	4,303.00 5,296.00	0.00	
09/30/18	2018 3rd qtr additions SLP FM 15 Active New Not Listed	0.00 6	46,575.23 30,791.23	0.00	46,575.23 0.00	3,105.00 0.00	12,679.00 15,784.00	0.00	
12/31/18	4th Qtr Additions 2018 SLP FM 25 Active New Not Listed	0.00 5	14,041.43 11,325.43	0.00	14,041.43 0.00	562.00 0.00	2,154.00 2,716.00	0.00	
03/31/19	2019 1st quarter additions SLP FM 25 Active New Not Listed	0.00 5	72,976.33 59,597.33	0.00	72,976.33 0.00	2,919.00 0.00	10,460.00 13,379.00	0.00	
06/30/19	June 2019 Qtr Additions SLP FM 25 Active New Not Listed	0.00 5	38,772.23 32,051.23	0.00	38,772.23 0.00	1,551.00 0.00	5,170.00 6,721.00	0.00	
09/30/19	Sept 2019 Additions SLP FM 25 Active New Not Listed	0.00 5	18,542.82 15,512.82	0.00	18,542.82 0.00	742.00 0.00	2,288.00 3,030.00	0.00	
12/31/19	Dec 2019 Additions SLP FM 25 Active New Not Listed	0.00 4	37,439.14 31,697.14	0.00	37,439.14 0.00	1,498.00 0.00	4,244.00 5,742.00	0.00	
03/31/20	March 2020 additions SLP FM 25 Active New Not Listed	0.00 4	7,604.83 6,515.83	0.00	7,604.83 0.00	304.00 0.00	785.00 1,089.00	0.00	
06/30/20	June 2020 additions SLP FM 25 Active New Not Listed	0.00 4	22,033.16 19,096.16	0.00	22,033.16 0.00	881.00 0.00	2,056.00 2,937.00	0.00	
09/30/20	September 2020 additions SLP FM 25 Active New Not Listed	0.00 4	460.80 404.80	0.00	460.80 0.00	18.00 0.00	38.00 56.00	0.00	
12/31/20	December 2020 Additions SLP FM 25 Active New Not Listed	0.00 3	12,065.43 10,697.43	0.00	12,065.43 0.00	483.00 0.00	885.00 1,368.00	0.00	
03/31/21	March 2021 Additions SLP MM 25 Active New Not Listed	0.00 3	2,054.36 1,845.36	0.00	2,054.36 0.00	82.00 0.00	127.00 209.00	0.00	
06/30/21	June 2021 Additions SLP FM 25 Active New Not Listed	0.00 3	26,630.53 24,145.53	0.00	26,630.53 0.00	1,065.00 0.00	1,420.00 2,485.00	0.00	
09/30/21	September 2021 Additions SLP FM 25 Active New Not Listed	0.00 3	61,903.85 56,745.85	0.00	61,903.85 0.00	2,476.00 0.00	2,682.00 5,158.00	0.00	
12/31/21	December 2021 Additions SLP FM 25 Active New Not Listed	0.00 2	15,307.22 14,185.22	0.00	15,307.22 0.00	612.00 0.00	510.00 1,122.00	0.00	
03/31/22	March 2022 Additions SLP FM 25 Active New Not Listed	0.00 2	6,641.28 6,220.28	0.00	6,641.28 0.00	266.00 0.00	155.00 421.00	0.00	
06/30/22	June 2022 Additions SLP FM 25 Active New Not Listed	0.00 2	3,884.95 3,677.95	0.00	3,884.95 0.00	155.00 0.00	52.00 207.00	0.00	
09/30/22	September 2022 Additions SLP FM 15 Active New Not Listed	0.00 2	74,274.98 68,909.98	0.00	74,274.98 0.00	4,952.00 0.00	413.00 5,365.00	0.00	
12/31/22 (A)	December 2022 Additions SLP FM 25 Active New Not Listed	0.00 1	7,011.01 6,777.01	0.00	7,011.01 0.00	234.00 0.00	0.00 234.00	0.00	
03/31/23 (A)	March 2023 Additions SLP FM 25 Active New Not Listed	0.00 1	18,002.53 17,582.53	0.00	18,002.53 0.00	420.00 0.00	0.00 420.00	0.00	
06/30/23 (A)	June 2023 Additions SLP FM 25 Active New Not Listed	0.00 1	21,773.33 21,483.33	0.00	21,773.33 0.00	290.00 0.00	0.00 290.00	0.00	
09/30/23 (A)	September 2023 Additions SLP FM 25 Active New Not Listed	0.00 1	57,402.91 57,211.91	0.00	57,402.91 0.00	191.00 0.00	0.00 191.00	0.00	
<b>Totals for Asset A/C#: 100-381 ( 115 assets )</b>			0.00	1,712,995.13	170,190.67	1,712,995.13	55,333.30	667,522.00	15,205.09
Non-Recoverable ITC			0.00	990,139.83	0.00	0.00	0.00	722,855.30	15,205.09
<b>Summary for: 100-381</b>			<b>Cost</b>		<b>Section 179 + Accum Depr =</b>		<b>Total</b>		
<b>Beginning Balances ( 111 assets )</b>			1,608,805.35		0.00		667,522.00		667,522.00
<b>+ Additions (A) ( 4 assets )</b>			104,189.78		All Curr. Depr. 0.00		55,333.30		55,333.30
<b>Subtotals</b>			1,712,995.13		0.00		722,855.30		722,855.30
<b>- Disposals (D) and Trades (T) ( 4 assets )</b>			56,098.61		0.00		56,098.61		56,098.61
<b>Ending Balances ( 111 assets )</b>			<b>1,656,896.52</b>		0.00		666,756.69		666,756.69

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status	New Listed	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
<b>Asset A/C#: 100-381.1 - AUTOMATED METER READING</b>									
	*COMBINED* 3 ASSETS			5,345.65	0.00	5,345.65	0.00	2,201.82	
				3,143.83	0.00	0.00		2,201.82	
03/31/07	Automated Meter Reading SLMM MQ 33 Active	New Not Listed	0.00 17	145,757.52 72,693.40	0.00	145,757.52 0.00	4,417.00 0.00	68,647.12 73,064.12	0.00
03/31/07	Automated Meter Reading SLMM MQ 33 Active	New Not Listed	0.00 17	83.00 34.12	0.00	83.00 0.00	3.00 0.00	45.88 48.88	0.00
03/31/08	2008 Additions SLMM MM 33 Active	New Not Listed	0.00 16	5,051.93 2,673.93	0.00	5,051.93 0.00	153.00 0.00	2,225.00 2,378.00	0.00
03/31/10	2010 Additions SLMM MM 33 Active	New Not Listed	0.00 14	3,504.50 1,990.50	0.00	3,504.50 0.00	106.00 0.00	1,408.00 1,514.00	0.00
03/31/11	2011 Additions (through 6/30/11) SLMM MM 33 Active	New Not Listed	0.00 13	5,915.14 3,670.14	5,578.65 0.00	5,915.14 0.00	179.00 0.00	2,066.00 2,245.00	0.00
03/31/13	2013 Additions SLP FM 33 Active	New Not Listed	0.00 11	1,287.16 874.16	1,287.16 0.00	1,287.16 0.00	39.00 0.00	374.00 413.00	0.00
03/31/14	2014 Additions SLP FM 33 Active	New Not Listed	0.00 10	18,818.64 13,355.64	0.00	18,818.64 0.00	570.00 0.00	4,893.00 5,463.00	0.00
03/31/15	2015 Additions - Automated Meter SLP FM 33 Active	New Not Listed	0.00 9	4,040.60 2,993.60	0.00	4,040.60 0.00	122.00 0.00	925.00 1,047.00	0.00
03/31/16	2016 - 2nd Quarter Additions SLP FM 33 Active	New Not Listed	0.00 8	758.58 584.58	0.00	758.58 0.00	23.00 0.00	151.00 174.00	0.00
06/30/16	2016 3rd qtr additions SLP NO 7 Active	New Not Listed	0.00 8	3,178.89 0.00	3,178.89 0.00	3,178.89 0.00	454.89 0.00	2,724.00 3,178.89	0.00
09/30/16	4th Qtr Additions 2016 SLP FM 15 Active	New Not Listed	0.00 8	992.25 524.25	0.00	992.25 0.00	66.00 0.00	402.00 468.00	0.00
06/30/17	3rd qtr additions 2017 SLP FM 33 Active	New Not Listed	0.00 7	3,128.56 2,526.56	0.00	3,128.56 0.00	95.00 0.00	507.00 602.00	0.00
09/30/17	4th qtr additions 2017 SLP FM 33 Active	New Not Listed	0.00 7	273.73 224.73	0.00	273.73 0.00	8.00 0.00	41.00 49.00	0.00
06/30/19	June 2019 Qtr Additions - Itron SLP FM 15 Active	New Not Listed	0.00 5	3,330.66 2,368.66	0.00	3,330.66 0.00	222.00 0.00	740.00 962.00	0.00
09/30/19	Sept 2019 additions SLP FM 15 Active	New Not Listed	0.00 5	4,359.63 3,171.63	0.00	4,359.63 0.00	291.00 0.00	897.00 1,188.00	0.00
03/31/20	March 2020 additions united systems SLP FM 15 Active	New Not Listed	0.00 4	23,883.30 18,178.30	0.00	23,883.30 0.00	1,592.00 0.00	4,113.00 5,705.00	0.00
03/31/20	March 2020 additions united systems SLP FM 15 Active	New Not Listed	0.00 4	14,575.90 11,092.90	0.00	14,575.90 0.00	972.00 0.00	2,511.00 3,483.00	0.00
03/31/20	March 2020 additions SLP FM 15 Active	New Not Listed	0.00 4	1,128.52 859.52	0.00	1,128.52 0.00	75.00 0.00	194.00 269.00	0.00
06/30/20	June 2020 additions SLP FM 15 Active	New Not Listed	0.00 4	3,937.61 3,060.61	0.00	3,937.61 0.00	263.00 0.00	614.00 877.00	0.00
12/31/20	December 2020 Additions SLP FM 15 Active	New Not Listed	0.00 3	8,728.82 7,079.82	0.00	8,728.82 0.00	582.00 0.00	1,067.00 1,649.00	0.00
03/31/21	March 2021 Additions SLP FM 15 Active	New Not Listed	0.00 3	20,252.10 16,764.10	0.00	20,252.10 0.00	1,350.00 0.00	2,138.00 3,488.00	0.00
06/30/21	June 2021 Additions SLP FM 15 Active	New Not Listed	0.00 3	34,914.70 29,482.70	0.00	34,914.70 0.00	2,328.00 0.00	3,104.00 5,432.00	0.00
12/31/21	December 2021 Additions SLP FM 15 Active	New Not Listed	0.00 2	1,766.87 1,550.87	0.00	1,766.87 0.00	118.00 0.00	98.00 216.00	0.00
03/31/22	March 2022 Additions SLP FM 15 Active	New Not Listed	0.00 2	456.27 408.27	0.00	456.27 0.00	30.00 0.00	18.00 48.00	0.00
09/30/22	September 2022 Additions SLP FM 15 Active	New Not Listed	0.00 2	6,386.45 5,925.45	0.00	6,386.45 0.00	426.00 0.00	35.00 461.00	0.00
12/31/22 (A)	December 2022 Additions SLP FM 15 Active	New Not Listed	0.00 1	1,295.00 1,223.00	0.00	1,295.00 0.00	72.00 0.00	0.00 72.00	0.00

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq	Description	Inv Credit	Cost	Valuation	Depr Basis	Current Depr	Beg A/Depr	Selling Price
Date Sold	Meth Conv Life Status New Listed	Depr Year	Net Book Val	Salvage Value	Prior Bonus	Current Bonus	End A/Depr	Gain/Loss
<b>Totals for Asset A/C#: 100-381.1 ( 29 assets )</b>		0.00	323,151.98	10,044.70	323,151.98	14,556.89	102,139.82	0.00
Non-Recoverable ITC		0.00	206,455.27	0.00	0.00	0.00	116,696.71	0.00
<b>Summary for: 100-381.1</b>			<b>Cost</b>	<b>Section 179 + Accum Depr =</b>		<b>Total</b>		
<b>Beginning Balances ( 26 assets )</b>			318,713.15		0.00	102,139.82	102,139.82	
<b>+ Additions (A) ( 3 assets )</b>			4,438.83	All Curr. Depr.	0.00	14,556.89	14,556.89	
<b>Subtotals</b>			323,151.98		0.00	116,696.71	116,696.71	
<b>- Disposals (D) and Trades (T) ( 0 assets )</b>			0.00		0.00	0.00	0.00	
<b>Ending Balances ( 29 assets )</b>			<b>323,151.98</b>		0.00	116,696.71	116,696.71	

**Asset A/C#: 100-382 - NEW METER INSTALLATIONS**

Date Acq	Description	Inv Credit	Cost	Valuation	Depr Basis	Current Depr	Beg A/Depr	Selling Price
Date Sold	Meth Conv Life Status New Listed	Depr Year	Net Book Val	Salvage Value	Prior Bonus	Current Bonus	End A/Depr	Gain/Loss
*COMBINED* 37 ASSETS			43,294.06	0.00	43,294.06	0.00	43,294.06	
			0.00	0.00	0.00		43,294.06	
04/01/87	NEW METER INSTALL SLMM MM 33 Active New Not Listed	0.00 39	39.00 0.00	0.00 0.00	39.00 0.00	3.00 0.00	36.00 39.00	0.00
08/01/88	NEW METERS SLMM MQ 33 Active New Not Listed	0.00 38	108.00 0.00	0.00 0.00	108.00 0.00	5.00 0.00	103.00 108.00	0.00
03/01/89	NEW METERS SLMM MM 33 Active New Not Listed	0.00 37	107.00 3.00	0.00 0.00	107.00 0.00	3.00 0.00	101.00 104.00	0.00
08/01/89	NEW METERS SLMM MM 33 Active New Not Listed	0.00 37	511.00 0.00	0.00 0.00	511.00 0.00	13.00 0.00	498.00 511.00	0.00
10/01/89	NEW METERS SLMM MM 33 Active New Not Listed	0.00 36	796.00 0.00	0.00 0.00	796.00 0.00	4.00 0.00	792.00 796.00	0.00
01/01/90	NEW METERS SLMM MM 33 Active New Not Listed	0.00 36	1,597.00 0.00	0.00 0.00	1,597.00 0.00	25.00 0.00	1,572.00 1,597.00	0.00
03/01/90	NEW METERS SLMM MM 33 Active New Not Listed	0.00 36	625.00 0.00	0.00 0.00	625.00 0.00	6.00 0.00	619.00 625.00	0.00
04/01/90	NEW METERS SLMM MM 33 Active New Not Listed	0.00 36	271.00 3.00	0.00 0.00	271.00 0.00	8.00 0.00	260.00 268.00	0.00
06/01/90	NEW METERS SLMM MM 33 Active New Not Listed	0.00 36	661.00 0.00	0.00 0.00	661.00 0.00	14.00 0.00	647.00 661.00	0.00
07/01/90	NEW METERS SLMM MM 33 Active New Not Listed	0.00 36	1,548.00 0.00	0.00 0.00	1,548.00 0.00	32.00 0.00	1,516.00 1,548.00	0.00
08/01/90	NEW METERS SLMM MM 33 Active New Not Listed	0.00 36	717.00 0.00	0.00 0.00	717.00 0.00	9.00 0.00	708.00 717.00	0.00
09/01/90	NEW METERS SLMM MM 33 Active New Not Listed	0.00 36	1,140.00 0.00	0.00 0.00	1,140.00 0.00	17.00 0.00	1,123.00 1,140.00	0.00
12/15/90	NEW METERS SLMM MM 33 Active New Not Listed	0.00 35	3,876.00 34.00	0.00 0.00	3,876.00 0.00	117.00 0.00	3,725.00 3,842.00	0.00
03/15/91	NEW METERS SLMM MM 33 Active New Not Listed	0.00 35	2,351.00 37.00	0.00 0.00	2,351.00 0.00	71.00 0.00	2,243.00 2,314.00	0.00
06/15/91	NEW METERS SLMM MM 33 Active New Not Listed	0.00 35	1,084.00 17.00	0.00 0.00	1,084.00 0.00	33.00 0.00	1,034.00 1,067.00	0.00
09/15/91	NEW METERS SLMM MM 33 Active New Not Listed	0.00 35	5,489.00 163.00	0.00 0.00	5,489.00 0.00	166.00 0.00	5,160.00 5,326.00	0.00
12/15/91	NEW METER INSTALL SLMM MM 33 Active New Not Listed	0.00 34	5,146.00 180.00	0.00 0.00	5,146.00 0.00	156.00 0.00	4,810.00 4,966.00	0.00
03/15/92	NEW METER INSTALL SLMM MM 33 Active New Not Listed	0.00 34	1,267.00 67.00	0.00 0.00	1,267.00 0.00	38.00 0.00	1,162.00 1,200.00	0.00
06/15/92	NEW METER INSTALL SLMM MM 33 Active New Not Listed	0.00 34	972.00 63.00	0.00 0.00	972.00 0.00	29.00 0.00	880.00 909.00	0.00
09/15/92	NEW METER INSTALL SLMM MM 33 Active New Not Listed	0.00 34	2,091.00 133.00	0.00 0.00	2,091.00 0.00	63.00 0.00	1,895.00 1,958.00	0.00
06/15/93	METER INSTALL SLMM MM 33 Active New Not Listed	0.00 33	13,767.00 1,118.00	0.00 0.00	13,767.00 0.00	417.00 0.00	12,232.00 12,649.00	0.00
03/15/94	METER INSTALLATION SLMM MM 33 Active New Not Listed	0.00 32	6,082.00 638.00	0.00 0.00	6,082.00 0.00	184.00 0.00	5,260.00 5,444.00	0.00
03/15/95	METER INSTALLATION SLMM MQ 33 Active New Not Listed	0.00 31	8,632.00 1,143.00	0.00 0.00	8,632.00 0.00	262.00 0.00	7,227.00 7,489.00	0.00

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status	New Listed	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
<b>Asset A/C#: 100-382 - NEW METER INSTALLATIONS</b>									
	*COMBINED* 37 ASSETS			43,294.06	0.00	43,294.06	0.00	43,294.06	
				0.00	0.00	0.00		43,294.06	
12/31/95	NEW METER INSTALL SLMM MM 33 Active	New Not Listed	0.00 30	6,278.00 989.00	0.00	6,278.00 0.00	190.00 0.00	5,099.00 5,289.00	0.00
03/31/96	NEW METER INSTALL SLMM MM 33 Active	New Not Listed	0.00 30	2,220.00 372.00	0.00	2,220.00 0.00	67.00 0.00	1,781.00 1,848.00	0.00
06/30/96	NEW METER INSTALL SLMM MM 33 Active	New Not Listed	0.00 30	1,208.00 197.00	0.00	1,208.00 0.00	37.00 0.00	974.00 1,011.00	0.00
09/30/96	NEW METER INSTALL SLMM MM 33 Active	New Not Listed	0.00 30	1,835.00 318.00	0.00	1,835.00 0.00	56.00 0.00	1,461.00 1,517.00	0.00
12/31/96	NEW METER INSTALL SLMM MM 33 Active	New Not Listed	0.00 29	4,922.19 924.19	0.00	4,922.19 0.00	149.00 0.00	3,849.00 3,998.00	0.00
03/31/97	NEW METER INSTALL SLMM MM 33 Active	New Not Listed	0.00 29	3,782.22 725.22	0.00	3,782.22 0.00	115.00 0.00	2,942.00 3,057.00	0.00
06/30/97	NEW METER INSTALL SLMM MM 33 Active	New Not Listed	0.00 29	1,733.81 337.81	0.00	1,733.81 0.00	53.00 0.00	1,343.00 1,396.00	0.00
09/30/97	NEW METER INSTALL SLMM MM 33 Active	New Not Listed	0.00 29	901.50 197.50	0.00	901.50 0.00	27.00 0.00	677.00 704.00	0.00
09/30/97	CAPITALIZED PAYROLL SLMM MM 33 Active	New Not Listed	0.00 29	961.22 205.22	0.00	961.22 0.00	29.00 0.00	727.00 756.00	0.00
12/31/97	NEW METER INSTALL SLMM MM 33 Active	New Not Listed	0.00 28	5,507.85 1,193.85	0.00	5,507.85 0.00	167.00 0.00	4,147.00 4,314.00	0.00
03/31/98	NEW METER INSTALL SLMM MM 33 Active	New Not Listed	0.00 28	2,118.96 481.96	0.00	2,118.96 0.00	64.00 0.00	1,573.00 1,637.00	0.00
06/30/98	NEW METER INSTALL SLMM MM 33 Active	New Not Listed	0.00 28	1,748.72 405.72	0.00	1,748.72 0.00	53.00 0.00	1,290.00 1,343.00	0.00
09/30/98	NEW METER INSTALL SLMM MM 33 Active	New Not Listed	0.00 28	1,922.79 467.79	0.00	1,922.79 0.00	58.00 0.00	1,397.00 1,455.00	0.00
09/30/98	CAPITALIZED PAYROLL SLMM MM 33 Active	New Not Listed	0.00 28	1,044.21 241.21	0.00	1,044.21 0.00	32.00 0.00	771.00 803.00	0.00
09/30/99	NEW METER INSTALLATIONS SLMM MQ 33 Active	New Not Listed	0.00 27	11,058.18 2,990.18	0.00	11,058.18 0.00	335.00 0.00	7,733.00 8,068.00	0.00
09/30/99	CAPITALIZED PAYROLL SLMM MM 33 Active	New Not Listed	0.00 27	910.06 350.06	0.00	910.06 0.00	28.00 0.00	532.00 560.00	0.00
09/30/00	New Meter Installations SLMM MM 33 Active	New Not Listed	0.00 26	9,331.99 2,798.99	9,331.99	9,331.99 0.00	283.00 0.00	6,250.00 6,533.00	0.00
09/30/00	CAPITALIZED PAYROLL SLMM MM 33 Active	New Not Listed	0.00 26	808.88 231.88	0.00	808.88 0.00	25.00 0.00	552.00 577.00	0.00
09/30/01	New Meter Installations SLMM MM 33 Active	New Not Listed	0.00 25	8,842.79 2,924.79	8,842.79	8,842.79 0.00	268.00 0.00	5,650.00 5,918.00	0.00
09/30/02	New Meter Installations SLMM MM 33 Active	New Not Listed	0.00 24	7,481.16 2,695.16	0.00	7,481.16 0.00	227.00 0.00	4,559.00 4,786.00	0.00
03/01/03	NEW METER INSTALL SLMM MM 33 Active	New Not Listed	0.00 23	7,520.00 2,521.00	0.00	7,520.00 0.00	228.00 0.00	4,771.00 4,999.00	0.00
03/31/04	New Meter Install SLMM MM 33 Active	New Not Listed	0.00 22	7,478.70 3,042.70	0.00	7,478.70 0.00	227.00 0.00	4,209.00 4,436.00	0.00
03/31/04	CAPITALIZED PAYROLL SLMM MM 33 Active	New Not Listed	0.00 22	375.46 160.46	0.00	375.46 0.00	11.00 0.00	204.00 215.00	0.00
03/31/05	NEW METER INSTALLATIONS SLMM MM 33 Active	New Not Listed	0.00 21	16,736.01 7,335.01	0.00	16,736.01 0.00	507.00 0.00	8,894.00 9,401.00	0.00
09/30/05	CAPITALIZED PAYROLL SLMM MM 33 Active	New Not Listed	0.00 19	454.51 201.51	0.00	454.51 0.00	14.00 0.00	239.00 253.00	0.00
03/31/06	NEW METER INSTALLATIONS SLMM MM 33 Active	New Not Listed	0.00 18	10,275.58 4,819.58	0.00	10,275.58 0.00	311.00 0.00	5,145.00 5,456.00	0.00
09/30/06	CAPITALIZED PAYROLL SLMM MM 33 Active	New Not Listed	0.00 18	782.13 373.13	0.00	782.13 0.00	24.00 0.00	385.00 409.00	0.00

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss	
<b>Asset A/C#: 100-382 - NEW METER INSTALLATIONS</b>									
	*COMBINED* 37 ASSETS		43,294.06	0.00	43,294.06	0.00	43,294.06		
			0.00	0.00	0.00		43,294.06		
03/30/07	Capitalized Payroll SLMM MQ 33 Active	New Not Listed	0.00 17	403.38 204.38	0.00 0.00	403.38 0.00	12.00 0.00	187.00 199.00	0.00
03/31/07	New Meter Installations SLMM MM 33 Active	New Not Listed	0.00 17	8,451.65 4,216.65	0.00 0.00	8,451.65 0.00	256.00 0.00	3,979.00 4,235.00	0.00
03/31/07	Material Issue SLMM MM 33 Active	New Not Listed	0.00 17	595.66 297.66	0.00 0.00	595.66 0.00	18.00 0.00	280.00 298.00	0.00
03/31/08	2008 Additions SLMM MM 33 Active	New Not Listed	0.00 16	4,696.19 2,489.19	0.00 0.00	4,696.19 0.00	142.00 0.00	2,065.00 2,207.00	0.00
03/31/08	Capitalized payroll SLMM MM 33 Active	New Not Listed	0.00 16	242.46 133.46	0.00 0.00	242.46 0.00	7.00 0.00	102.00 109.00	0.00
03/31/09	GROSS ADDITIONS 2009 SLMM MM 33 Active	New Not Listed	0.00 15	8,756.27 4,386.27	8,756.27 0.00	8,756.27 0.00	265.00 0.00	4,105.00 4,370.00	0.00
03/31/09	2009 Capitalized Payroll SLMM MM 33 Active	New Not Listed	0.00 15	45.00 29.00	450.87 0.00	45.00 0.00	1.00 0.00	15.00 16.00	0.00
03/31/10	2010 Additions SLMM MM 33 Active	New Not Listed	0.00 14	2,672.76 1,515.76	0.00 0.00	2,672.76 0.00	81.00 0.00	1,076.00 1,157.00	0.00
03/31/11	2011 Additions (through 6/30/11) SLMM MM 33 Active	New Not Listed	0.00 13	6,491.72 4,020.72	5,318.46 0.00	6,491.72 0.00	197.00 0.00	2,274.00 2,471.00	0.00
03/31/12	2012 Additions SLMM MM 33 Active	New Not Listed	0.00 12	4,858.29 3,161.29	4,858.29 0.00	4,858.29 0.00	147.00 0.00	1,550.00 1,697.00	0.00
03/31/13	2013 Additions SLP FM 33 Active	New Not Listed	0.00 11	2,314.48 1,573.48	2,314.48 0.00	2,314.48 0.00	70.00 0.00	671.00 741.00	0.00
03/31/14	2014 Additions SLP FM 33 Active	New Not Listed	0.00 10	8,120.14 5,762.14	0.00 0.00	8,120.14 0.00	246.00 0.00	2,112.00 2,358.00	0.00
12/31/14	2014 Additions - AMR SLP FM 33 Active	New Not Listed	0.00 9	6,358.61 4,653.61	0.00 0.00	6,358.61 0.00	193.00 0.00	1,512.00 1,705.00	0.00
03/31/15	2015 Additions - New Meter SLP FM 33 Active	New Not Listed	0.00 9	6,868.46 5,083.46	0.00 0.00	6,868.46 0.00	208.00 0.00	1,577.00 1,785.00	0.00
12/31/15	2016 - 1st Quarter Additions SLP FM 33 Active	New Not Listed	0.00 8	3,884.45 2,960.45	0.00 0.00	3,884.45 0.00	118.00 0.00	806.00 924.00	0.00
03/31/16	2016 - 2nd Quarter Additions SLP FM 33 Active	New Not Listed	0.00 8	4,211.26 3,241.26	0.00 0.00	4,211.26 0.00	128.00 0.00	842.00 970.00	0.00
06/30/16	3RD QTR 2016 additions SLP FM 15 Active	New Not Listed	0.00 8	582.30 296.30	582.30 0.00	582.30 0.00	39.00 0.00	247.00 286.00	0.00
09/30/16	4th Qtr Additions 2016 SLP FM 15 Active	New Not Listed	0.00 8	643.27 338.27	0.00 0.00	643.27 0.00	43.00 0.00	262.00 305.00	0.00
12/31/16	2nd QTR Additions 2017 SLP FM 33 Active	New Not Listed	0.00 7	2,694.54 2,134.54	0.00 0.00	2,694.54 0.00	82.00 0.00	478.00 560.00	0.00
03/31/17	2nd QTR Additions 2017 SLP FM 33 Active	New Not Listed	0.00 7	3,067.54 2,455.54	0.00 0.00	3,067.54 0.00	93.00 0.00	519.00 612.00	0.00
06/30/17	3rd qtr additions 2017 SLP FM 33 Active	New Not Listed	0.00 7	461.60 372.60	0.00 0.00	461.60 0.00	14.00 0.00	75.00 89.00	0.00
09/30/17	4th qtr additions 2017 SLP FM 33 Active	New Not Listed	0.00 7	757.06 617.06	0.00 0.00	757.06 0.00	23.00 0.00	117.00 140.00	0.00
12/31/17	4th quarter 2017 additions SLP FM 15 Active	New Not Listed	0.00 6	920.39 564.39	0.00 0.00	920.39 0.00	61.00 0.00	295.00 356.00	0.00
03/31/18	2018 QTR 1 Additions SLP FM 15 Active	New Not Listed	0.00 6	2,038.41 1,279.41	0.00 0.00	2,038.41 0.00	136.00 0.00	623.00 759.00	0.00
06/30/18	2018 2nd qtr additions SLP FM 15 Active	New Not Listed	0.00 6	664.46 429.46	0.00 0.00	664.46 0.00	44.00 0.00	191.00 235.00	0.00
09/01/18	2018 labor additions SLP FM 25 Active	New Not Listed	0.00 6	11,250.00 8,962.00	0.00 0.00	11,250.00 0.00	450.00 0.00	1,838.00 2,288.00	0.00
09/30/18	2018 3rd qtr additions SLP FM 15 Active	New Not Listed	0.00 6	875.50 580.50	0.00 0.00	875.50 0.00	58.00 0.00	237.00 295.00	0.00

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
<b>Asset A/C#: 100-382 - NEW METER INSTALLATIONS</b>								
	*COMBINED* 37 ASSETS		43,294.06 0.00	0.00 0.00	43,294.06 0.00	0.00	43,294.06 43,294.06	
12/31/18	4th Qtr Additions 2018 SLP FM 25 Active New Not Listed	0.00 5	4,770.42 3,847.42	0.00 0.00	4,770.42 0.00	191.00 0.00	732.00 923.00	0.00
03/31/19	2019 1st quarter additions SLP FM 15 Active New Not Listed	0.00 5	5,483.34 3,806.34	0.00 0.00	5,483.34 0.00	366.00 0.00	1,311.00 1,677.00	0.00
06/30/19	June 2019 Qtr Additions SLP FM 15 Active New Not Listed	0.00 5	11,222.31 7,981.31	0.00 0.00	11,222.31 0.00	748.00 0.00	2,493.00 3,241.00	0.00
09/30/19	Sept 2019 Additions SLP FM 15 Active New Not Listed	0.00 5	8,549.03 6,222.03	0.00 0.00	8,549.03 0.00	570.00 0.00	1,757.00 2,327.00	0.00
12/31/19	Dec 2019 Additions SLP FM 15 Active New Not Listed	0.00 4	7,756.44 5,774.44	0.00 0.00	7,756.44 0.00	517.00 0.00	1,465.00 1,982.00	0.00
03/31/20	March 2020 additions SLP FM 15 Active New Not Listed	0.00 4	2,289.67 1,741.67	0.00 0.00	2,289.67 0.00	153.00 0.00	395.00 548.00	0.00
06/30/20	June 2020 additions SLP FM 15 Active New Not Listed	0.00 4	9,275.97 7,215.97	0.00 0.00	9,275.97 0.00	618.00 0.00	1,442.00 2,060.00	0.00
09/30/20	September 2020 additions SLP FM 15 Active New Not Listed	0.00 4	5,381.08 4,274.08	0.00 0.00	5,381.08 0.00	359.00 0.00	748.00 1,107.00	0.00
12/31/20	December 2020 Additions SLP FM 15 Active New Not Listed	0.00 3	2,836.07 2,300.07	0.00 0.00	2,836.07 0.00	189.00 0.00	347.00 536.00	0.00
03/31/21	March 2021 Additions SLP FM 15 Active New Not Listed	0.00 3	2,478.63 2,052.63	0.00 0.00	2,478.63 0.00	165.00 0.00	261.00 426.00	0.00
06/30/21	June 2021 Additions MA150 FM 15 Active New Not Listed	0.00 3	4,384.15 3,373.15	0.00 0.00	4,384.15 0.00	375.00 0.00	636.00 1,011.00	0.00
09/30/21	September 2021 Additions SLP FM 15 Active New Not Listed	0.00 3	9,150.79 7,879.79	0.00 0.00	9,150.79 0.00	610.00 0.00	661.00 1,271.00	0.00
12/31/21	December 2021 Additions SLP FM 15 Active New Not Listed	0.00 2	2,937.94 2,578.94	0.00 0.00	2,937.94 0.00	196.00 0.00	163.00 359.00	0.00
03/31/22	March 2022 Additions SLP FM 15 Active New Not Listed	0.00 2	955.77 854.77	0.00 0.00	955.77 0.00	64.00 0.00	37.00 101.00	0.00
06/30/22	June 2022 Additions SLP FM 15 Active New Not Listed	0.00 2	7,130.05 6,497.05	0.00 0.00	7,130.05 0.00	475.00 0.00	158.00 633.00	0.00
09/30/22	September 2022 Additions SLP FM 15 Active New Not Listed	0.00 2	8,355.07 7,752.07	0.00 0.00	8,355.07 0.00	557.00 0.00	46.00 603.00	0.00
12/31/22 (A)	December 2022 Additions SLP FM 15 Active New Not Listed	0.00 1	8,317.73 7,855.73	0.00 0.00	8,317.73 0.00	462.00 0.00	0.00 462.00	0.00
03/31/23 (A)	March 2023 Additions SLP MM 15 Active New Not Listed	0.00 1	2,620.61 2,525.61	0.00 0.00	2,620.61 0.00	95.00 0.00	0.00 95.00	0.00
06/30/23 (A)	June 2023 Additions SLP FM 25 Active New Not Listed	0.00 1	3,998.09 3,945.09	0.00 0.00	3,998.09 0.00	53.00 0.00	0.00 53.00	0.00
09/30/23 (A)	September 2023 Additions SLP FM 25 Active New Not Listed	0.00 1	3,526.35 3,514.35	0.00 0.00	3,526.35 0.00	12.00 0.00	0.00 12.00	0.00
<b>Totals for Asset A/C#: 100-382 ( 134 assets )</b>		0.00	424,756.34	40,455.45	424,756.34	15,167.00	214,738.06	0.00
	Non-Recoverable ITC	0.00	194,851.28	0.00	0.00	0.00	229,905.06	0.00
<b>Summary for: 100-382</b>			<b>Cost</b>	<b>Section 179 + Accum Depr =</b>		<b>Total</b>		
<b>Beginning Balances ( 130 assets )</b>			406,293.56		0.00	214,738.06	214,738.06	
<b>+ Additions (A) ( 4 assets )</b>			18,462.78	All Curr. Depr.	0.00	15,167.00	15,167.00	
<b>Subtotals</b>			424,756.34		0.00	229,905.06	229,905.06	
<b>- Disposals (D) and Trades (T) ( 0 assets )</b>			0.00		0.00	0.00	0.00	
<b>Ending Balances ( 134 assets )</b>			<b>424,756.34</b>		0.00	229,905.06	229,905.06	
<b>Asset A/C#: 100-389 - LAND</b>								
	*COMBINED* 2 ASSETS		96,073.24 96,073.24	80,978.24 0.00	96,073.24 0.00	0.00	0.00 0.00	



ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
<b>Asset A/C#: 100-389 - LAND</b>								
	*COMBINED* 2 ASSETS		96,073.24	80,978.24	96,073.24	0.00	0.00	
			96,073.24	0.00	0.00		0.00	
<b>Totals for Asset A/C#: 100-389 ( 2 assets )</b>			0.00	96,073.24	80,978.24	96,073.24	0.00	0.00
	Non-Recoverable ITC	0.00	96,073.24	0.00	0.00	0.00	0.00	0.00
<b>Summary for: 100-389</b>			<b>Cost</b>	<b>Section 179 + Accum Depr =</b>			<b>Total</b>	
<b>Beginning Balances ( 2 assets )</b>			96,073.24		0.00	0.00	0.00	
<b>+ Additions (A) ( 0 assets )</b>			0.00	All Curr. Depr.	0.00	0.00	0.00	
<b>Subtotals</b>			96,073.24		0.00	0.00	0.00	
<b>- Disposals (D) and Trades (T) ( 0 assets )</b>			0.00		0.00	0.00	0.00	
<b>Ending Balances ( 2 assets )</b>			<b>96,073.24</b>		0.00	0.00	0.00	
<b>Asset A/C#: 100-390 - OFFICE STRUCTURES</b>								
	*COMBINED* 3 ASSETS		66,435.47	0.00	66,435.47	0.00	66,435.47	
			0.00	0.00	0.00		66,435.47	
03/15/94	BUILDING ADDITION SLMM MM 33 Active New Not Listed	0.00 32	948.00 90.00	0.00 0.00	948.00 0.00	29.00 0.00	829.00 858.00	0.00
09/30/02	Building Additions SLMM MM 33 Active New Not Listed	0.00 24	75,278.56 27,188.58	0.00 0.00	75,278.56 0.00	2,281.00 0.00	45,808.98 48,089.98	0.00
03/31/07	Building Addition SLMM MM 33 Active New Not Listed	0.00 17	17,039.96 8,503.96	0.00 0.00	17,039.96 0.00	516.00 0.00	8,020.00 8,536.00	0.00
03/31/08	2008 Additions SLMM MM 33 Active New Not Listed	0.00 16	23,213.83 12,287.83	0.00 0.00	23,213.83 0.00	703.00 0.00	10,223.00 10,926.00	0.00
03/31/08	Capitalized payroll SLMM MM 33 Active New Not Listed	0.00 16	1,127.92 598.92	0.00 0.00	1,127.92 0.00	34.00 0.00	495.00 529.00	0.00
03/31/09	GROSS ADDITIONS 2009 SLMM MM 33 Active New Not Listed	0.00 15	8,383.02 4,741.02	8,383.02 0.00	8,383.02 0.00	254.00 0.00	3,388.00 3,642.00	0.00
03/31/11	2011 Additions (through 6/30/11) 1/2 SLP FM 39 Active New Not Listed	0.00 13	303.80 203.47	265.09 0.00	303.80 0.00	8.00 0.00	92.33 100.33	0.00
03/31/12	2012 Additions 1/2 SLP FM 39 Active New Not Listed	0.00 12	24,176.75 16,994.87	24,176.75 0.00	24,176.75 0.00	620.00 0.00	6,561.88 7,181.88	0.00
03/31/13	2013 Additions SLP FM 39 Active New Not Listed	0.00 11	97.28 76.28	97.28 0.00	97.28 0.00	2.00 0.00	19.00 21.00	0.00
03/31/14	2014 Additions SLMM MM 33 Active New Not Listed	0.00 10	32,007.75 22,752.75	0.00 0.00	32,007.75 0.00	970.00 0.00	8,285.00 9,255.00	0.00
03/31/15	2015 Additions - office structures SLP FM 33 Active New Not Listed	0.00 9	170.45 127.45	0.00 0.00	170.45 0.00	5.00 0.00	38.00 43.00	0.00
12/31/15	2016 - 1st Quarter Additions SLP FM 33 Active New Not Listed	0.00 8	6,546.58 4,995.58	0.00 0.00	6,546.58 0.00	198.00 0.00	1,353.00 1,551.00	0.00
03/31/16	2016 - 2nd Quarter Additions SLP FM 33 Active New Not Listed	0.00 8	939.50 726.50	0.00 0.00	939.50 0.00	28.00 0.00	185.00 213.00	0.00
06/30/16	3RD QTR 2016 additions SLP FM 15 Active New Not Listed	0.00 8	218.75 108.75	218.75 0.00	218.75 0.00	15.00 0.00	95.00 110.00	0.00
12/31/16	1st qtr additions 2017 SLP MM 15 Active New Not Listed	0.00 7	3,300.00 1,806.00	0.00 0.00	3,300.00 0.00	220.00 0.00	1,274.00 1,494.00	0.00
03/31/17	2nd QTR Additions 2017 SLP FM 33 Active New Not Listed	0.00 7	15,781.36 12,634.36	0.00 0.00	15,781.36 0.00	478.00 0.00	2,669.00 3,147.00	0.00
06/30/17	3rd qtr additions 2017 SLP FM 25 Active New Not Listed	0.00 7	22,947.29 17,133.29	0.00 0.00	22,947.29 0.00	918.00 0.00	4,896.00 5,814.00	0.00
09/30/17	4th qtr additions 2017 SLP FM 15 Active New Not Listed	0.00 7	10,445.45 6,211.45	0.00 0.00	10,445.45 0.00	696.00 0.00	3,538.00 4,234.00	0.00
12/31/17	1st quarter 2017 additions SLP FM 15 Active New Not Listed	0.00 6	13,021.92 7,958.92	0.00 0.00	13,021.92 0.00	868.00 0.00	4,195.00 5,063.00	0.00
03/31/18	2018 Qtr 1 additions SLP FM 39 Active New Not Listed	0.00 6	17,413.45 14,918.45	0.00 0.00	17,413.45 0.00	447.00 0.00	2,048.00 2,495.00	0.00

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
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Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status	New Listed	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
<b>Asset A/C#: 100-390 - OFFICE STRUCTURES</b>									
	*COMBINED* 3 ASSETS			66,435.47	0.00	66,435.47	0.00	66,435.47	
				0.00	0.00	0.00		66,435.47	
06/30/18	2018 2nd qtr additions SLP FM 39 Active	New Not Listed	0.00 6	145.86 124.86	0.00	145.86 0.00	4.00 0.00	17.00 21.00	0.00
09/30/18	2018 3rd qtr additions SLP FM 15 Active	New Not Listed	0.00 6	4,553.65 3,008.65	0.00	4,553.65 0.00	304.00 0.00	1,241.00 1,545.00	0.00
12/31/18	4th Qtr Additions 2018 SLP FM 39 Active	New Not Listed	0.00 5	390.78 342.78	0.00	390.78 0.00	10.00 0.00	38.00 48.00	0.00
03/31/19	2019 1st quarter additions SLP FM 15 Active	New Not Listed	0.00 5	10,776.51 7,485.51	0.00	10,776.51 0.00	718.00 0.00	2,573.00 3,291.00	0.00
06/30/19	June 2019 Qtr Additions SLP FM 15 Active	New Not Listed	0.00 5	263.10 185.10	0.00	263.10 0.00	18.00 0.00	60.00 78.00	0.00
03/31/20	March 2020 additions SLP FM 15 Active	New Not Listed	0.00 4	202.31 155.31	0.00	202.31 0.00	13.00 0.00	34.00 47.00	0.00
06/30/20	June 2020 additions SLP FM 15 Active	New Not Listed	0.00 4	2,240.14 1,743.14	0.00	2,240.14 0.00	149.00 0.00	348.00 497.00	0.00
12/31/20	December 2020 Additions SLP FM 15 Active	New Not Listed	0.00 3	159.80 128.80	0.00	159.80 0.00	11.00 0.00	20.00 31.00	0.00
06/30/22	June 2022 Additions SLP FM 15 Active	New Not Listed	0.00 2	3,196.45 2,912.45	0.00	3,196.45 0.00	213.00 0.00	71.00 284.00	0.00
03/31/23 (A)	March 2023 Additions SLP FM 15 Active	New Not Listed	0.00 1	133.74 128.74	0.00	133.74 0.00	5.00 0.00	0.00 5.00	0.00
<b>Totals for Asset A/C#: 100-390 ( 33 assets )</b>			0.00	361,859.43	33,140.89	361,859.43	10,735.00	174,850.66	0.00
	Non-Recoverable ITC			0.00	176,273.77	0.00	0.00	185,585.66	0.00

Summary for: 100-390		Cost	Section 179 + Accum Depr =	Total
<b>Beginning Balances</b>	<b>( 32 assets )</b>	361,725.69	0.00	174,850.66
<b>+ Additions (A)</b>	<b>( 1 asset )</b>	133.74	All Curr. Depr. 0.00	10,735.00
<b>Subtotals</b>		361,859.43	0.00	185,585.66
<b>- Disposals (D) and Trades (T)</b>	<b>( 0 assets )</b>	0.00	0.00	0.00
<b>Ending Balances</b>	<b>( 33 assets )</b>	<b>361,859.43</b>	0.00	<b>185,585.66</b>

<b>Asset A/C#: 100-390.1 - OFFICE STRUCTURES- GARAGE</b>									
03/31/11	2011 Additions (through 6/30/11) 2/2 SLP FM 39 Active	New Not Listed	0.00 13	265,941.18 180,135.72	232,057.91 0.00	265,941.18 0.00	6,819.00 0.00	78,986.46 85,805.46	0.00
03/31/12	2012 Additions SLP FM 39 Active	New Not Listed	0.00 12	61,173.32 42,999.32	61,173.32 0.00	61,173.32 0.00	1,569.00 0.00	16,605.00 18,174.00	0.00
03/31/13	2013 Additions SLP FM 39 Active	New Not Listed	0.00 11	331.16 246.16	331.16 0.00	331.16 0.00	8.00 0.00	77.00 85.00	0.00
<b>Totals for Asset A/C#: 100-390.1 ( 3 assets )</b>			0.00	<b>327,445.66</b>	293,562.39	327,445.66	8,396.00	95,668.46	0.00
	Non-Recoverable ITC			0.00	223,381.20	0.00	0.00	104,064.46	0.00

Summary for: 100-390.1		Cost	Section 179 + Accum Depr =	Total
<b>Beginning Balances</b>	<b>( 3 assets )</b>	327,445.66	0.00	95,668.46
<b>+ Additions (A)</b>	<b>( 0 assets )</b>	0.00	All Curr. Depr. 0.00	8,396.00
<b>Subtotals</b>		327,445.66	0.00	104,064.46
<b>- Disposals (D) and Trades (T)</b>	<b>( 0 assets )</b>	0.00	0.00	0.00
<b>Ending Balances</b>	<b>( 3 assets )</b>	<b>327,445.66</b>	0.00	<b>104,064.46</b>

<b>Asset A/C#: 100-390.2 - OFFICE STRUCTURES- REMOD</b>									
03/31/12	2012 Additions SLP FM 39 Active	New Not Listed	0.00 12	87,299.58 61,375.58	87,299.58 0.00	87,299.58 0.00	2,238.00 0.00	23,686.00 25,924.00	0.00

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status New Listed	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
<b>Totals for Asset A/C#: 100-390.2 ( 1 asset )</b>		0.00	87,299.58	87,299.58	87,299.58	2,238.00	23,686.00	0.00
Non-Recoverable ITC		0.00	61,375.58	0.00	0.00	0.00	25,924.00	0.00

Summary for: 100-390.2		Cost	Section 179 + Accum Depr =	Total
<b>Beginning Balances</b>	<b>( 1 asset )</b>	87,299.58	0.00	23,686.00
<b>+ Additions (A)</b>	<b>( 0 assets )</b>	0.00	All Curr. Depr. 0.00	2,238.00
<b>Subtotals</b>		87,299.58	0.00	25,924.00
<b>- Disposals (D) and Trades (T)</b>	<b>( 0 assets )</b>	0.00	0.00	0.00
<b>Ending Balances</b>	<b>( 1 asset )</b>	<b>87,299.58</b>	0.00	<b>25,924.00</b>

**Asset A/C#: 100-391 - OFFICE EQUIPMENT**

Date Acq Date Sold	Description Meth Conv Life Status New Listed	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
*COMBINED* 15 ASSETS			35,409.40	1,009.76	35,409.40	0.00	35,409.40	
			0.00	0.00	0.00		35,409.40	
03/31/04	OFFICE EQUIPMENT SLMM MM 20 Active New Not Listed	0.00 22	4,393.00 49.03	0.00	4,393.00	220.00	4,123.97	0.00
12/01/05	OFFICE EQUIPMENT SLMM MM 20 Active New Not Listed	0.00 18	2,464.50 275.50	0.00	2,464.50	123.00	2,066.00	0.00
03/31/12	2012 Additions SLMM MM 20 Active New Not Listed	0.00 12	4,739.82 2,004.82	4,739.82	4,739.82	237.00	2,498.00	0.00
03/31/15	2015 Additions - Office Equipment SLP FM 20 Active New Not Listed	0.00 9	6,124.41 3,497.41	0.00	6,124.41	306.00	2,321.00	0.00
03/31/16	2016 - 2nd Quarter Additions SLP FM 20 Active New Not Listed	0.00 8	1,673.80 1,036.80	0.00	1,673.80	84.00	553.00	0.00
03/31/17	2nd QTR Additions 2017 SLP FM 20 Active New Not Listed	0.00 7	4,359.12 2,924.12	0.00	4,359.12	218.00	1,217.00	0.00
06/30/17	3rd qtr additions 2017 SLP FM 15 Active New Not Listed	0.00 7	198.00 116.00	0.00	198.00	13.00	69.00	0.00
06/30/18	2018 2nd qtr additions SLP FM 7 Active New Not Listed	0.00 6	1,913.28 457.28	0.00	1,913.28	273.00	1,183.00	0.00
09/30/18	2018 3rd qtr additions SLP FM 15 Active New Not Listed	0.00 6	1,001.84 660.84	0.00	1,001.84	67.00	274.00	0.00
12/31/19	Dec 2019 Additions SLP FM 15 Active New Not Listed	0.00 4	5,561.75 4,139.75	0.00	5,561.75	371.00	1,051.00	0.00
03/31/20	March 2020 additions SLP FM 15 Active New Not Listed	0.00 4	6,495.79 4,943.79	0.00	6,495.79	433.00	1,119.00	0.00
06/30/22	June 2022 Additions SLP FM 15 Active New Not Listed	0.00 2	7,424.23 6,764.23	0.00	7,424.23	495.00	165.00	0.00
12/31/22 (A)	December 2022 Additions SLP FM 15 Active New Not Listed	0.00 1	856.00 808.00	0.00	856.00	48.00	0.00	0.00
06/30/23 (D)	June 2023 Additions SLP FM 15 Disposed New Not Listed	0.00 1	1,069.99 1,045.99	0.00	1,069.99	24.00	0.00	1,069.99
09/12/23							24.00	24.00
<b>Totals for Asset A/C#: 100-391 ( 29 assets )</b>		0.00	83,684.93	5,749.58	83,684.93	2,912.00	52,049.37	1,069.99
Non-Recoverable ITC		0.00	28,723.56	0.00	0.00	0.00	54,961.37	24.00

Summary for: 100-391		Cost	Section 179 + Accum Depr =	Total
<b>Beginning Balances</b>	<b>( 27 assets )</b>	81,758.94	0.00	52,049.37
<b>+ Additions (A)</b>	<b>( 2 assets )</b>	1,925.99	All Curr. Depr. 0.00	2,912.00
<b>Subtotals</b>		83,684.93	0.00	54,961.37
<b>- Disposals (D) and Trades (T)</b>	<b>( 1 asset )</b>	1,069.99	0.00	24.00
<b>Ending Balances</b>	<b>( 28 assets )</b>	<b>82,614.94</b>	0.00	<b>54,937.37</b>

**Asset A/C#: 100-392 - TRANSPORTATION EQUIP**

Date Acq Date Sold	Description Meth Conv Life Status New Listed	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
*COMBINED* 21 ASSETS			283,283.43	176,831.34	283,283.43	0.00	283,283.43	
			0.00	0.00	0.00		283,283.43	
08/01/88 (D)	BACKHOE SLMM MQ 5 Disposed New Not Listed	0.00 36	12,500.00 0.00	0.00	12,500.00	0.00	12,500.00	0.00
12/05/22							12,500.00	0.00
05/01/95 (D)	1987 CHEVY S-10 SLMM MQ 5 Disposed New Listed	0.00 29	500.00 0.00	0.00	500.00	0.00	500.00	0.00
07/31/23							500.00	0.00

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
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Date Acq Date Sold	Description Meth Conv Life Status	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss	
<b>Asset A/C#: 100-392 - TRANSPORTATION EQUIP</b>									
*COMBINED* 21 ASSETS			283,283.43	176,831.34	283,283.43	0.00	283,283.43		
			0.00	0.00	0.00		283,283.43		
03/31/16 (D)	2016 - 2nd Quarter Additions		0.00	37,637.25	0.00	37,637.25	0.00	37,637.25	0.00
11/02/22	SLP FM 5 Disposed	New Not Listed	8	0.00	0.00	0.00	37,637.25	0.00	
03/31/17	2nd QTR Additions 2017		0.00	2,824.73	0.00	2,824.73	141.00	787.00	
	SLP FM 20 Active	New Not Listed	7	1,896.73	0.00	0.00	0.00	928.00	0.00
11/15/17	Nov 2017 Additions		0.00	695.50	0.00	695.50	11.50	684.00	
	SLP FM 5 Active	New Not Listed	6	0.00	0.00	0.00	0.00	695.50	0.00
12/13/17	Dec 2017 Additions		0.00	43,120.62	0.00	43,120.62	1,437.62	41,683.00	
	SLP FM 5 Active	New Not Listed	6	0.00	0.00	0.00	0.00	43,120.62	0.00
03/31/18	2018 QTR 1 additions		0.00	42,704.25	0.00	42,704.25	3,558.25	39,146.00	
	SLP FM 5 Active	New Not Listed	6	0.00	0.00	0.00	0.00	42,704.25	0.00
03/31/18	2018 QTR 1 Additions		0.00	1,146.05	0.00	1,146.05	96.05	1,050.00	
	SLP FM 5 Active	New Not Listed	6	0.00	0.00	0.00	0.00	1,146.05	0.00
06/30/18	2018 2nd qtr additions		0.00	277.84	0.00	277.84	34.84	243.00	
	SLP FM 5 Active	New Not Listed	6	0.00	0.00	0.00	0.00	277.84	0.00
09/30/18	2018 3rd qtr additions		0.00	7,668.22	0.00	7,668.22	511.00	2,087.00	
	SLP FM 15 Active	New Not Listed	6	5,070.22	0.00	0.00	0.00	2,598.00	0.00
12/31/18	4th Qtr Additions 2018		0.00	795.87	0.00	795.87	159.00	610.00	
	SLP FM 5 Active	New Not Listed	5	26.87	0.00	0.00	0.00	769.00	0.00
03/31/19	2019 1st quarter additions trusty tires		0.00	1,062.65	0.00	1,062.65	213.00	763.00	
	SLP FM 5 Active	New Not Listed	5	86.65	0.00	0.00	0.00	976.00	0.00
06/30/19	June 2019 Qtr Additions - Heritage		0.00	58,362.48	0.00	58,362.48	11,673.00	38,910.00	
	SLP FM 5 Active	New Not Listed	5	7,779.48	0.00	0.00	0.00	50,583.00	0.00
09/30/19	Sept 2019 Additions		0.00	1,229.31	0.00	1,229.31	246.00	758.00	
	SLP FM 5 Active	New Not Listed	5	225.31	0.00	0.00	0.00	1,004.00	0.00
03/31/20	March 2020 Additions		0.00	3,176.64	0.00	3,176.64	635.00	1,641.00	
	SLP FM 5 Active	New Not Listed	4	900.64	0.00	0.00	0.00	2,276.00	0.00
06/30/20	June 2020 Additions John Jones		0.00	47,372.77	0.00	47,372.77	9,475.00	22,108.00	
	SLP FM 5 Active	New Not Listed	4	15,789.77	0.00	0.00	0.00	31,583.00	0.00
06/30/20	June 2020 Additions		0.00	1,083.35	0.00	1,083.35	217.00	506.00	
	SLP FM 5 Active	New Not Listed	4	360.35	0.00	0.00	0.00	723.00	0.00
09/30/20	September 2020 Additions		0.00	1,499.31	0.00	1,499.31	300.00	625.00	
	SLP FM 5 Active	New Not Listed	4	574.31	0.00	0.00	0.00	925.00	0.00
03/31/21	March 2021 Additions		0.00	804.80	0.00	804.80	161.00	255.00	
	SLP FM 5 Active	New Not Listed	3	388.80	0.00	0.00	0.00	416.00	0.00
06/30/21	June 2021 Additions		0.00	839.80	0.00	839.80	168.00	224.00	
	SLP FM 5 Active	New Not Listed	3	447.80	0.00	0.00	0.00	392.00	0.00
09/30/21	September 2021 Additions		0.00	95.68	0.00	95.68	19.00	21.00	
	SLP FM 5 Active	New Not Listed	3	55.68	0.00	0.00	0.00	40.00	0.00
06/30/22	June 2022 Additions		0.00	906.45	0.00	906.45	181.00	60.00	
	SLP FM 5 Active	New Not Listed	2	665.45	0.00	0.00	0.00	241.00	0.00
09/30/22	September 2022 Additions		0.00	37.77	0.00	37.77	8.00	0.63	
	SLP FM 5 Active	New Not Listed	2	29.14	0.00	0.00	0.00	8.63	0.00
12/31/22 (A)	December 2022 Additions		0.00	126,794.17	0.00	126,794.17	7,044.00	0.00	
	SLP FM 15 Active	New Not Listed	1	119,750.17	0.00	0.00	0.00	7,044.00	0.00
03/31/23 (A)	March 2023 Additions		0.00	1,808.06	0.00	1,808.06	70.00	0.00	
	SLP FM 15 Active	New Not Listed	1	1,738.06	0.00	0.00	0.00	70.00	0.00
<b>Totals for Asset A/C#: 100-392 ( 46 assets )</b>			0.00	678,227.00	176,831.34	678,227.00	36,359.26	486,082.31	0.00
Non-Recoverable ITC			0.00	155,785.43	0.00	0.00	0.00	522,441.57	0.00
<b>Summary for: 100-392</b>			<b>Cost</b>		<b>Section 179 + Accum Depr =</b>		<b>Total</b>		
<b>Beginning Balances ( 44 assets )</b>			549,624.77		0.00		486,082.31		486,082.31
<b>+ Additions (A) ( 2 assets )</b>			128,602.23		All Curr. Depr. 0.00		36,359.26		36,359.26
<b>Subtotals</b>			678,227.00		0.00		522,441.57		522,441.57
<b>- Disposals (D) and Trades (T) ( 3 assets )</b>			50,637.25		0.00		50,637.25		50,637.25
<b>Ending Balances ( 43 assets )</b>			627,589.75		0.00		471,804.32		471,804.32

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
<b>Asset A/C#: 100-394 - MISC TOOLS &amp; EQUIP</b>								
	*COMBINED* 46 ASSETS		128,246.32	31,984.69	128,246.32	0.00	128,246.32	
			0.00	0.00	0.00		128,246.32	
03/31/05	MISC TOOLS & EQUIP SLMM MM 20 Active New Not Listed	0.00 21	529.99 0.00	0.00 0.00	529.99 0.00	12.99 0.00	517.00 529.99	0.00
03/31/06	MISC TOOLS & EQUIP SLMM MM 20 Active New Not Listed	0.00 18	4,141.84 510.84	0.00 0.00	4,141.84 0.00	207.00 0.00	3,424.00 3,631.00	0.00
03/31/08	2008 Additions SLMM MM 20 Active New Not Listed	0.00 16	7,465.08 1,668.08	0.00 0.00	7,465.08 0.00	373.00 0.00	5,424.00 5,797.00	0.00
03/31/09	GROSS ADDITIONS 2009 SLMM MM 20 Active New Not Listed	0.00 15	17,446.58 2,164.58	17,446.58 0.00	17,446.58 0.00	872.00 0.00	14,410.00 15,282.00	0.00
03/31/10	2010 Additions SLMM MM 20 Active New Not Listed	0.00 14	840.23 224.23	0.00 0.00	840.23 0.00	42.00 0.00	574.00 616.00	0.00
10/31/13	2014 Additions SLMM MM 20 Active New Not Listed	0.00 10	1,289.88 651.88	0.00 0.00	1,289.88 0.00	64.00 0.00	574.00 638.00	0.00
11/30/13	2014 Additions SLMM MM 20 Active New Not Listed	0.00 10	7,988.30 4,048.30	0.00 0.00	7,988.30 0.00	399.00 0.00	3,541.00 3,940.00	0.00
12/31/13	2014 Additions SLMM MM 20 Active New Not Listed	0.00 10	506.00 261.00	0.00 0.00	506.00 0.00	25.00 0.00	220.00 245.00	0.00
02/28/14	2014 Additions SLMM MM 20 Active New Not Listed	0.00 10	2,856.90 1,480.90	0.00 0.00	2,856.90 0.00	143.00 0.00	1,233.00 1,376.00	0.00
03/30/14	2014 Additions SLMM MM 20 Active New Not Listed	0.00 10	534.04 277.04	0.00 0.00	534.04 0.00	27.00 0.00	230.00 257.00	0.00
04/30/14	2014 Additions SLMM MM 20 Active New Not Listed	0.00 10	1,346.93 712.93	0.00 0.00	1,346.93 0.00	67.00 0.00	567.00 634.00	0.00
05/30/14	2014 Additions SLMM MM 20 Active New Not Listed	0.00 10	399.53 212.53	0.00 0.00	399.53 0.00	20.00 0.00	167.00 187.00	0.00
06/30/14	2014 Additions SLMM MM 20 Active New Not Listed	0.00 10	909.49 491.49	0.00 0.00	909.49 0.00	45.00 0.00	373.00 418.00	0.00
06/30/14	2014 Additions SLMM MM 20 Active New Not Listed	0.00 10	606.07 327.07	0.00 0.00	606.07 0.00	30.00 0.00	249.00 279.00	0.00
07/31/14	2014 Additions SLMM MM 20 Active New Not Listed	0.00 10	5,457.00 2,943.00	0.00 0.00	5,457.00 0.00	273.00 0.00	2,241.00 2,514.00	0.00
07/31/14	2014 Additions SLMM MM 20 Active New Not Listed	0.00 10	738.37 397.37	0.00 0.00	738.37 0.00	37.00 0.00	304.00 341.00	0.00
08/31/14	2014 Additions SLMM MM 20 Active New Not Listed	0.00 10	289.96 152.96	0.00 0.00	289.96 0.00	15.00 0.00	122.00 137.00	0.00
08/31/14	2014 Additions SLMM MM 20 Active New Not Listed	0.00 10	1,926.00 1,050.00	0.00 0.00	1,926.00 0.00	96.00 0.00	780.00 876.00	0.00
09/30/14	2014 Additions SLMM MM 20 Active New Not Listed	0.00 10	541.00 297.00	0.00 0.00	541.00 0.00	27.00 0.00	217.00 244.00	0.00
12/31/15	2016 - 1st Quarter Additions SLP FM 7 Active New Not Listed	0.00 8	1,149.75 0.00	0.00 0.00	1,149.75 0.00	28.75 0.00	1,121.00 1,149.75	0.00
10/31/17	TVP 2017 addition SLP FM 7 Active New Not Listed	0.00 6	830.19 116.19	0.00 0.00	830.19 0.00	119.00 0.00	595.00 714.00	0.00
11/30/17	TVP 2017 addition SLP FM 7 Active New Not Listed	0.00 6	1,289.64 200.64	0.00 0.00	1,289.64 0.00	184.00 0.00	905.00 1,089.00	0.00
12/29/17	Payroll exp 2017 addition SLP FM 7 Active New Not Listed	0.00 6	77.66 13.66	0.00 0.00	77.66 0.00	11.00 0.00	53.00 64.00	0.00
12/29/17	payroll expense 2017 additon SLP FM 7 Active New Not Listed	0.00 6	85.09 15.09	0.00 0.00	85.09 0.00	12.00 0.00	58.00 70.00	0.00
12/31/17	TVP 2017 additon SLP FM 7 Active New Not Listed	0.00 6	495.04 81.04	0.00 0.00	495.04 0.00	71.00 0.00	343.00 414.00	0.00
03/31/18	2018 QTR 1 Additions SLP FM 7 Active New Not Listed	0.00 6	2,390.98 481.98	0.00 0.00	2,390.98 0.00	342.00 0.00	1,567.00 1,909.00	0.00
06/30/18	2018 2nd qtr additions SLP FM 7 Active New Not Listed	0.00 6	18,488.20 4,403.20	0.00 0.00	18,488.20 0.00	2,641.00 0.00	11,444.00 14,085.00	0.00

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss	
<b>Asset A/C#: 100-394 - MISC TOOLS &amp; EQUIP</b>									
	*COMBINED* 46 ASSETS		128,246.32 0.00	31,984.69 0.00	128,246.32 0.00	0.00	128,246.32 128,246.32		
09/30/18	2018 3rd qtr additions SLP FM 15 Active New Not Listed	0.00 6	7,319.36 4,838.36	0.00	7,319.36 0.00	488.00 0.00	1,993.00 2,481.00	0.00	
12/31/18	4th Qtr Additions 2018 SLP FM 7 Active New Not Listed	0.00 5	823.35 253.35	0.00	823.35 0.00	118.00 0.00	452.00 570.00	0.00	
06/30/19	June 2019 Qtr Additions SLP FM 7 Active New Not Listed	0.00 5	3,567.32 1,357.32	0.00	3,567.32 0.00	510.00 0.00	1,700.00 2,210.00	0.00	
09/30/19	Sept 2019 Additions SLP FM 7 Active New Not Listed	0.00 5	22,968.98 9,571.98	0.00	22,968.98 0.00	3,281.00 0.00	10,116.00 13,397.00	0.00	
12/31/19	Dec 2019 Additions SLP FM 7 Active New Not Listed	0.00 4	533.91 241.91	0.00	533.91 0.00	76.00 0.00	216.00 292.00	0.00	
03/31/20	March 2020 Additions SLP FM 7 Active New Not Listed	0.00 4	862.16 421.16	0.00	862.16 0.00	123.00 0.00	318.00 441.00	0.00	
06/30/20	June 2020 Additions SLP FM 7 Active New Not Listed	0.00 4	4,755.97 2,492.97	0.00	4,755.97 0.00	679.00 0.00	1,584.00 2,263.00	0.00	
12/31/20	December 2020 Additions SLP FM 7 Active New Not Listed	0.00 3	1,978.98 1,176.98	0.00	1,978.98 0.00	283.00 0.00	519.00 802.00	0.00	
09/30/21	September 2021 Additions SLP FM 7 Active New Not Listed	0.00 3	70.00 49.17	0.00	70.00 0.00	10.00 0.00	10.83 20.83	0.00	
12/31/21	December 2021 Additions SLP FM 7 Active New Not Listed	0.00 2	7,430.79 5,483.79	0.00	7,430.79 0.00	1,062.00 0.00	885.00 1,947.00	0.00	
06/30/22	June 2022 Additions SLP FM 7 Active New Not Listed	0.00 2	531.76 430.76	0.00	531.76 0.00	76.00 0.00	25.00 101.00	0.00	
09/30/22	September 2022 Additions SLP FM 7 Active New Not Listed	0.00 2	1,138.01 961.01	0.00	1,138.01 0.00	163.00 0.00	14.00 177.00	0.00	
12/31/22 (A)	December 2022 Additions SLP FM 5 Active New Not Listed	0.00 1	92.73 77.73	0.00	92.73 0.00	15.00 0.00	0.00 15.00	0.00	
06/30/23 (A)	June 2023 Additions SLP FM 15 Active New Not Listed	0.00 1	863.15 844.15	0.00	863.15 0.00	19.00 0.00	0.00 19.00	0.00	
09/30/23 (A)	September 2023 Additions SLP FM 15 Active New Not Listed	0.00 1	3,243.06 3,225.06	0.00	3,243.06 0.00	18.00 0.00	0.00 18.00	0.00	
<b>Totals for Asset A/C#: 100-394 ( 88 assets )</b>			0.00	265,045.59	49,431.27	265,045.59	13,104.74	197,332.15	0.00
Non-Recoverable ITC			0.00	54,608.70	0.00	0.00	0.00	210,436.89	0.00

Summary for: 100-394		Cost	Section 179 + Accum Depr =	Total
<b>Beginning Balances</b>	<b>( 85 assets )</b>	260,846.65	0.00	197,332.15
<b>+ Additions (A)</b>	<b>( 3 assets )</b>	4,198.94	All Curr. Depr. 0.00	13,104.74
<b>Subtotals</b>		265,045.59	0.00	210,436.89
<b>- Disposals (D) and Trades (T)</b>	<b>( 0 assets )</b>	0.00	0.00	0.00
<b>Ending Balances</b>	<b>( 88 assets )</b>	<b>265,045.59</b>	0.00	<b>210,436.89</b>

<b>Asset A/C#: 100-396 - POWER OPERATED EQUIP</b>								
	*COMBINED* 11 ASSETS		101,748.42 0.00	7,428.65 0.00	101,748.42 0.00	0.00	101,748.42 101,748.42	
03/01/81 (D)	5 YEAR	0.00	5,640.02	0.00	5,640.02	0.00	5,640.02	0.00
08/31/23	SLMM MM 20 Disposed New Not Listed	45	0.00	0.00	0.00	0.00	5,640.02	0.00
10/01/82 (D)	5 YEAR	0.00	2,985.00	0.00	2,985.00	0.00	2,985.00	0.00
08/31/23	SLMM MM 20 Disposed New Not Listed	43	0.00	0.00	0.00	0.00	2,985.00	0.00
01/01/83 (D)	3 YEAR	0.00	9,546.00	0.00	9,546.00	0.00	9,546.00	0.00
08/31/23	SLMM MM 20 Disposed New Not Listed	43	0.00	0.00	0.00	0.00	9,546.00	0.00
01/01/83 (D)	5 YEAR	0.00	4,618.00	0.00	4,618.00	0.00	4,618.00	0.00
08/31/23	SLMM MM 20 Disposed New Not Listed	43	0.00	0.00	0.00	0.00	4,618.00	0.00
09/30/84 (D)	5 YEAR	0.00	2,671.33	0.00	2,671.33	0.00	2,671.33	0.00
08/31/23	SLMM MM 20 Disposed New Not Listed	40	0.00	0.00	0.00	0.00	2,671.33	0.00

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
<b>Asset A/C#: 100-396 - POWER OPERATED EQUIP</b>								
	*COMBINED* 11 ASSETS		101,748.42 0.00	7,428.65 0.00	101,748.42 0.00	0.00	101,748.42 101,748.42	
03/31/05	POWER OPERATED EQUIP SLMM MM 20 Active	New Not Listed	0.00 21 2,109.18	42,085.18 0.00	42,085.18 0.00	2,104.00 0.00	37,872.00 39,976.00	0.00
03/13/08	2008 Additions SLMM MM 20 Active	New Not Listed	0.00 16 20,871.86	93,622.86 0.00	93,622.86 0.00	4,681.00 0.00	68,070.00 72,751.00	0.00
03/31/09	GROSS ADDITIONS 2009 SLMM MM 20 Active	New Not Listed	0.00 15 452.44	3,657.13 0.00	133,137.13 0.00	3,657.13 0.00	183.00 3,204.69	3,021.69 0.00
03/31/10	2010 Additions SLMM MM 20 Active	New Not Listed	0.00 14 750.71	2,818.71 0.00	2,818.71 0.00	141.00 0.00	1,927.00 2,068.00	0.00
03/31/11	2011 Additions (through 6/30/11) SLMM MM 20 Active	New Not Listed	0.00 13 21,018.67	56,373.67 0.00	52,955.02 0.00	56,373.67 0.00	2,819.00 0.00	32,536.00 35,355.00
03/31/12	2012 Additions SLMM MM 20 Active	New Not Listed	0.00 12 304.58	731.58 0.00	731.58 0.00	37.00 0.00	390.00 427.00	0.00
03/31/14	2014 Additions SLMM MM 20 Active	New Not Listed	0.00 10 3,658.60	6,988.60 0.00	6,988.60 0.00	349.00 0.00	2,981.00 3,330.00	0.00
03/31/15	2015 Additions - Power Operated Equ SLP FM 20 Active	New Not Listed	0.00 9 7,962.33	13,945.33 0.00	13,945.33 0.00	697.00 0.00	5,286.00 5,983.00	0.00
09/30/16	4th Qtr Additions 2016 SLP FM 7 Active	New Not Listed	0.00 8 0.00	6,666.15 0.00	6,666.15 0.00	875.15 0.00	5,791.00 6,666.15	0.00
06/30/17	3rd qtr Additions 2017 SLP FM 7 Active	New Not Listed	0.00 7 141.94	1,522.94 0.00	1,522.94 0.00	218.00 0.00	1,163.00 1,381.00	0.00
09/30/17	4th qtr Additions 2017 SLP FM 7 Active	New Not Listed	0.00 7 3,360.00	25,680.00 0.00	25,680.00 0.00	3,669.00 0.00	18,651.00 22,320.00	0.00
03/31/18	2018 QTR 1 Additions SLP FM 7 Active	New Not Listed	0.00 6 224.03	1,112.03 0.00	1,112.03 0.00	159.00 0.00	729.00 888.00	0.00
06/30/18	2018 2nd qtr additions SLP FM 7 Active	New Not Listed	0.00 6 1,216.61	5,104.61 0.00	5,104.61 0.00	729.00 0.00	3,159.00 3,888.00	0.00
09/30/18	2018 3rd qtr additions SLP FM 15 Active	New Not Listed	0.00 6 1,703.93	2,577.93 0.00	2,577.93 0.00	172.00 0.00	702.00 874.00	0.00
12/31/18	4th Qtr Additions 2018 SLP FM 7 Active	New Not Listed	0.00 5 248.49	804.49 0.00	804.49 0.00	115.00 0.00	441.00 556.00	0.00
03/31/19	2019 1st quarter additions ditch witch SLP FM 7 Active	New Not Listed	0.00 5 1,831.13	5,301.13 0.00	5,301.13 0.00	757.00 0.00	2,713.00 3,470.00	0.00
06/30/19	June 2019 Qtr Additions SLP FM 7 Active	New Not Listed	0.00 5 228.15	601.15 0.00	601.15 0.00	86.00 0.00	287.00 373.00	0.00
09/30/19	Sept 2019 Additions SLP FM 7 Active	New Not Listed	0.00 5 1,367.48	3,278.48 0.00	3,278.48 0.00	468.00 0.00	1,443.00 1,911.00	0.00
12/31/19	Dec 2019 Additions SLP FM 7 Active	New Not Listed	0.00 4 1,045.46	2,314.46 0.00	2,314.46 0.00	331.00 0.00	938.00 1,269.00	0.00
03/31/20	March 2020 Additions SLP FM 7 Active	New Not Listed	0.00 4 693.00	1,420.00 0.00	1,420.00 0.00	203.00 0.00	524.00 727.00	0.00
09/30/20	September 2020 Additions SLP FM 7 Active	New Not Listed	0.00 4 452.18	807.18 0.00	807.18 0.00	115.00 0.00	240.00 355.00	0.00
12/31/20	December 2020 Additions SLP FM 7 Active	New Not Listed	0.00 3 3,143.21	5,282.21 0.00	5,282.21 0.00	755.00 0.00	1,384.00 2,139.00	0.00
03/31/21	March 2021 Additions SLP FM 7 Active	New Not Listed	0.00 3 4,834.92	7,663.92 0.00	7,663.92 0.00	1,095.00 0.00	1,734.00 2,829.00	0.00
09/30/21	September 2021 Additions SLP FM 7 Active	New Not Listed	0.00 3 245,553.51	349,601.51 0.00	349,601.51 0.00	49,943.00 0.00	54,105.00 104,048.00	0.00
12/31/21	December 2021 Additions SLP FM 7 Active	New Not Listed	0.00 2 81,362.17	110,232.17 0.00	110,232.17 0.00	15,747.00 0.00	13,123.00 28,870.00	0.00
03/31/22	March 2022 Additions SLP FM 7 Active	New Not Listed	0.00 2 142,595.97	184,276.97 0.00	184,276.97 0.00	26,325.00 0.00	15,356.00 41,681.00	0.00
09/30/22	September 2022 Additions SLP FM 7 Active	New Not Listed	0.00 2 3,735.11	4,419.11 0.00	4,419.11 0.00	631.00 0.00	53.00 684.00	0.00

ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life Status	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
<b>Asset A/C#: 100-396 - POWER OPERATED EQUIP</b>								
*COMBINED* 11 ASSETS			101,748.42	7,428.65	101,748.42	0.00	101,748.42	
			0.00	0.00	0.00		101,748.42	
12/31/22	(A) December 2022 Additions SLP FM 7 Active New Not Listed	0.00	4,083.13	0.00	4,083.13	486.00	0.00	
			1	3,597.13	0.00	0.00	486.00	0.00
06/30/23	(A) June 2023 Additions SLP FM 7 Active New Not Listed	0.00	57,687.64	0.00	57,687.64	2,747.00	0.00	
			1	54,940.64	0.00	0.00	2,747.00	0.00
09/30/23	(A) September 2023 Additions SLP FM 7 Active New Not Listed	0.00	3,612.91	0.00	3,612.91	43.00	0.00	
			1	3,569.91	0.00	0.00	43.00	0.00
<b>Totals for Asset A/C#: 100-396 ( 46 assets )</b>		0.00	1,131,481.95	194,252.38	1,131,481.95	116,680.15	401,828.46	0.00
Non-Recoverable ITC		0.00	612,973.34	0.00	0.00	0.00	518,508.61	0.00
<b>Summary for: 100-396</b>			<b>Cost</b>	<b>Section 179 + Accum Depr =</b>			<b>Total</b>	
<b>Beginning Balances ( 43 assets )</b>			1,066,098.27		0.00	401,828.46	401,828.46	
<b>+ Additions (A) ( 3 assets )</b>			65,383.68	All Curr. Depr.	0.00	116,680.15	116,680.15	
<b>Subtotals</b>			1,131,481.95		0.00	518,508.61	518,508.61	
<b>- Disposals (D) and Trades (T) ( 5 assets )</b>			25,460.35		0.00	25,460.35	25,460.35	
<b>Ending Balances ( 41 assets )</b>			<b>1,106,021.60</b>		0.00	493,048.26	493,048.26	
<b>Asset A/C#: 100-397 - COMMUNICATIONS EQUIP</b>								
*COMBINED* 11 ASSETS			20,652.61	0.00	20,652.61	0.00	20,652.61	
			0.00	0.00	0.00		20,652.61	
03/31/05	COMMUNICATIONS EQUIP SLMM MM 20 Active New Not Listed	0.00	2,828.24	0.00	2,828.24	141.00	2,474.00	
			21	213.24	0.00	0.00	2,615.00	0.00
03/31/07	Communication Equipment SLMM MM 20 Active New Not Listed	0.00	42.04	0.00	42.04	2.00	31.00	
			17	9.04	0.00	0.00	33.00	0.00
09/30/17	4th qtr 2017 additions SLMM MM 20 Active New Not Listed	0.00	130.51	0.00	130.51	7.00	35.00	
			7	88.51	0.00	0.00	42.00	0.00
12/31/21	December 2021 Additions SLP FM 7 Active New Not Listed	0.00	1,298.92	0.00	1,298.92	186.00	155.00	
			2	957.92	0.00	0.00	341.00	0.00
<b>Totals for Asset A/C#: 100-397 ( 15 assets )</b>		0.00	24,952.32	0.00	24,952.32	336.00	23,347.61	0.00
Non-Recoverable ITC		0.00	1,268.71	0.00	0.00	0.00	23,683.61	0.00
<b>Summary for: 100-397</b>			<b>Cost</b>	<b>Section 179 + Accum Depr =</b>			<b>Total</b>	
<b>Beginning Balances ( 15 assets )</b>			24,952.32		0.00	23,347.61	23,347.61	
<b>+ Additions (A) ( 0 assets )</b>			0.00	All Curr. Depr.	0.00	336.00	336.00	
<b>Subtotals</b>			24,952.32		0.00	23,683.61	23,683.61	
<b>- Disposals (D) and Trades (T) ( 0 assets )</b>			0.00		0.00	0.00	0.00	
<b>Ending Balances ( 15 assets )</b>			<b>24,952.32</b>		0.00	23,683.61	23,683.61	
<b>Asset A/C#: 100-398 - MISC COMP &amp; SOFTWARE</b>								
*COMBINED* 32 ASSETS			349,110.69	33,267.24	349,110.69	0.00	349,110.69	
			0.00	0.00	0.00		349,110.69	
12/31/15	2016 - 1st Quarter Additions SLP FM 7 Active New Not Listed	0.00	3,176.53	0.00	3,176.53	74.53	3,102.00	
			8	0.00	0.00	0.00	3,176.53	0.00
03/31/16	2016 - 2nd Quarter Additions SLP FM 7 Active New Not Listed	0.00	1,867.75	0.00	1,867.75	109.75	1,758.00	
			8	0.00	0.00	0.00	1,867.75	0.00
06/30/16	3RD QTR 2016 additions SLP FM 7 Active New Not Listed	0.00	5,362.32	5,362.32	5,362.32	511.32	4,851.00	
			8	0.00	0.00	0.00	5,362.32	0.00
09/30/16	4th Qtr Additions 2016 SLP FM 7 Active New Not Listed	0.00	6,263.68	0.00	6,263.68	818.68	5,445.00	
			8	0.00	0.00	0.00	6,263.68	0.00
12/31/16	1st qtr additions 2017 SLP MM 7 Active New Not Listed	0.00	1,709.19	0.00	1,709.19	244.00	1,413.00	
			7	52.19	0.00	0.00	1,657.00	0.00
06/30/17	3rd qtr additions 2017 SLP FM 7 Active New Not Listed	0.00	133,857.69	0.00	133,857.69	19,123.00	101,989.00	
			7	12,745.69	0.00	0.00	121,112.00	0.00
09/30/17	4th qtr additions 2017 SLP FM 7 Active New Not Listed	0.00	16,258.38	0.00	16,258.38	2,323.00	11,809.00	
			7	2,126.38	0.00	0.00	14,132.00	0.00



ASSET DEPRECIATION REPORT  
**INDIANA UTILITIES - Sep. 30, 2023**

Assets: 1,026 of 1,026 Included  
Include: All Assets  
Method: BOOK - Std Conventions Applied

Date Acq Date Sold	Description Meth Conv Life	Status	New	Listed	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss
<b>Asset A/C#: 100-398 - MISC COMP &amp; SOFTWARE</b>											
	*COMBINED* 32 ASSETS					349,110.69	33,267.24	349,110.69	0.00	349,110.69	
						0.00	0.00	0.00		349,110.69	
10/31/17	TVP 2017 addition SLP FM 7	Active	New	Not Listed	0.00	1,205.12 173.12	0.00	1,205.12	172.00	860.00 1,032.00	0.00
11/30/17	TVP 2017 Addition SLP FM 7	Active	New	Not Listed	0.00	513.60 81.60	0.00	513.60	73.00	359.00 432.00	0.00
11/30/17	TVP 2017 addition SLP FM 7	Active	New	Not Listed	0.00	1,259.07 194.07	0.00	1,259.07	180.00	885.00 1,065.00	0.00
12/31/17	TVP 2017 addition SLP FM 7	Active	New	Not Listed	0.00	2,437.25 407.25	0.00	2,437.25	348.00	1,682.00 2,030.00	0.00
03/31/18	2018 QTR 1 Additions SLP FM 7	Active	New	Not Listed	0.00	6,904.14 1,399.14	0.00	6,904.14	986.00	4,519.00 5,505.00	0.00
06/30/18	2018 2nd qtr additions SLP FM 7	Active	New	Not Listed	0.00	6,625.54 1,574.54	0.00	6,625.54	947.00	4,104.00 5,051.00	0.00
09/01/18	2018 labor additions SLP FM 7	Active	New	Not Listed	0.00	7,500.00 2,056.00	0.00	7,500.00	1,071.00	4,373.00 5,444.00	0.00
09/30/18	2018 3rd qtr additions SLP FM 15	Active	New	Not Listed	0.00	13,133.36 8,680.36	0.00	13,133.36	876.00	3,577.00 4,453.00	0.00
12/31/18	4th Qtr Additions 2018 SLP FM 7	Active	New	Not Listed	0.00	8,752.50 2,710.50	0.00	8,752.50	1,250.00	4,792.00 6,042.00	0.00
03/31/19	2019 1st quarter additions SLP FM 7	Active	New	Not Listed	0.00	8,416.58 2,907.58	0.00	8,416.58	1,202.00	4,307.00 5,509.00	0.00
06/30/19	June 2019 Qtr Additions SLP FM 7	Active	New	Not Listed	0.00	20,412.84 7,776.84	0.00	20,412.84	2,916.00	9,720.00 12,636.00	0.00
09/30/19	Sept 2019 Additions SLP FM 7	Active	New	Not Listed	0.00	17,530.64 7,305.64	0.00	17,530.64	2,504.00	7,721.00 10,225.00	0.00
12/31/19	Dec 2019 Additions SLP FM 7	Active	New	Not Listed	0.00	16,720.12 7,563.12	0.00	16,720.12	2,389.00	6,768.00 9,157.00	0.00
03/31/20	March 2020 Additions SLP FM 7	Active	New	Not Listed	0.00	18,375.54 8,969.54	0.00	18,375.54	2,625.00	6,781.00 9,406.00	0.00
06/30/20	June 2020 Additions SLP FM 7	Active	New	Not Listed	0.00	10,428.71 5,461.71	0.00	10,428.71	1,490.00	3,477.00 4,967.00	0.00
09/30/20	September 2020 Additions SLP FM 7	Active	New	Not Listed	0.00	13,358.00 7,475.00	0.00	13,358.00	1,908.00	3,975.00 5,883.00	0.00
12/31/20	December 2020 Additions SLP FM 7	Active	New	Not Listed	0.00	19,998.45 11,903.45	0.00	19,998.45	2,857.00	5,238.00 8,095.00	0.00
03/31/21	March 2021 Additions SLP FM 7	Active	New	Not Listed	0.00	19,797.39 12,491.39	0.00	19,797.39	2,828.00	4,478.00 7,306.00	0.00
06/30/21	June 2021 Additions SLP FM 7	Active	New	Not Listed	0.00	47,687.71 31,790.71	0.00	47,687.71	6,813.00	9,084.00 15,897.00	0.00
09/30/21	September 2021 Additions SLP FM 7	Active	New	Not Listed	0.00	11,211.50 7,874.50	0.00	11,211.50	1,602.00	1,735.00 3,337.00	0.00
12/31/21	December 2021 Additions SLP FM 7	Active	New	Not Listed	0.00	17,594.00 12,986.00	0.00	17,594.00	2,513.00	2,095.00 4,608.00	0.00
03/31/22	March 2022 Additions SLP FM 7	Active	New	Not Listed	0.00	27,828.92 21,533.92	0.00	27,828.92	3,976.00	2,319.00 6,295.00	0.00
06/30/22	June 2022 Additions SLP FM 7	Active	New	Not Listed	0.00	16,417.21 13,290.21	0.00	16,417.21	2,345.00	782.00 3,127.00	0.00
09/30/22	September 2022 Additions SLP FM 7	Active	New	Not Listed	0.00	10,368.00 8,764.00	0.00	10,368.00	1,481.00	123.00 1,604.00	0.00
12/31/22 (A)	December 2022 Additions SLP FM 7	Active	New	Not Listed	0.00	14,803.00 13,041.00	0.00	14,803.00	1,762.00	0.00 1,762.00	0.00
03/31/23 (A)	March 2023 Additions SLP FM 5	Active	New	Not Listed	0.00	13,563.64 11,981.64	0.00	13,563.64	1,582.00	0.00 1,582.00	0.00
06/30/23 (A)	June 2023 Additions SLP FM 7	Active	New	Not Listed	0.00	9,933.36 9,460.36	0.00	9,933.36	473.00	0.00 473.00	0.00

Date Acq Date Sold	Description Meth Conv Life Status	Inv Credit Depr Year	Cost Net Book Val	Valuation Salvage Value	Depr Basis Prior Bonus	Current Depr Current Bonus	Beg A/Depr End A/Depr	Selling Price Gain/Loss		
<b>Asset A/C#: 100-398 - MISC COMP &amp; SOFTWARE</b>										
*COMBINED* 32 ASSETS			349,110.69 0.00	33,267.24 0.00	349,110.69 0.00	0.00	349,110.69 349,110.69			
09/30/23	(A) September 2023 Additions SLP FM 7 Active	New Not Listed	0.00 7,610.13 7,519.13	0.00 0.00	7,610.13 0.00	91.00 0.00	0.00 91.00	0.00 0.00		
<b>Totals for Asset A/C#: 100-398 ( 67 assets )</b>			0.00	887,992.55	38,629.56	887,992.55	72,464.28	573,231.69	0.00	
Non-Recoverable ITC			0.00	242,296.58	0.00	0.00	645,695.97	0.00		
<b>Summary for: 100-398</b>			<b>Cost</b>		<b>Section 179 + Accum Depr =</b>		<b>Total</b>			
Beginning Balances ( 63 assets )			842,082.42		0.00	573,231.69	573,231.69			
+ Additions (A) ( 4 assets )			45,910.13	All Curr. Depr.	0.00	72,464.28	72,464.28			
Subtotals			887,992.55		0.00	645,695.97	645,695.97			
- Disposals (D) and Trades (T) ( 0 assets )			0.00		0.00	0.00	0.00			
Ending Balances ( 67 assets )			<u>887,992.55</u>		0.00	645,695.97	645,695.97			
<b>Grand totals for all accounts: ( 1,026 assets )</b>			0.00	20,718,937.35	3,038,178.16	20,699,013.48	767,445.89	9,274,015.93	16,275.08	
Non-Recoverable ITC			0.00	10,677,475.53	0.00	0.00	10,041,461.82	15,229.09		
<b>Summary for Grand Totals</b>			<b>Cost</b>		<b>Section 179 + Accum Depr =</b>		<b>Total</b>			
Beginning Balances ( 981 assets )			19,205,870.67		19,923.87	9,254,092.06	9,274,015.93			
+ Additions (A) ( 45 assets )			1,513,066.68	All Curr. Depr.	0.00	767,445.89	767,445.89			
Subtotals			20,718,937.35		19,923.87	10,021,537.95	10,041,461.82			
- Disposals (D) and Trades (T) ( 13 assets )			133,266.20		0.00	132,220.21	132,220.21			
Ending Balances ( 1,013 assets )			<u>20,585,671.15</u>		19,923.87	9,889,317.74	9,909,241.61			
<b>Depreciable Assets: (1,026 assets 13 disposed)</b>			<u>20,585,671.15</u>		<u>19,923.87</u>	<u>9,889,317.74</u>	<u>9,909,241.61</u>			
<b>Amortizable Assets: (0 assets, 0 disposed)</b>			<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
<b>Codes that may appear next to the date acquired include: A - Addition, D - Disposal, T - Traded, I - Inactive, C - Construction In Progress, MQ - Mid-Quarter Applied</b>										
<b>Additional Summary Statistics:</b>			<b>Cost</b>	<b>Curr Yr Salv</b>	<b>Prior Yr Salv</b>	<b>Depr Basis</b>	<b>Beg A/Depr</b>	<b>Curr A/Depr</b>	<b>End A/Depr</b>	<b>Net Book Val</b>
Grand Totals for All Assets			20,718,937.35	0.00	0.00	20,699,013.48	9,274,015.93	767,445.89	10,041,461.82	10,677,475.53
Inactive Assets			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: Disposed Assets			133,266.20	0.00	0.00	133,266.20	132,196.21	24.00	132,220.21	1,045.99
Less: Traded Assets			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Totals (Active & Inactive Assets)			<u>20,585,671.15</u>	<u>0.00</u>	<u>0.00</u>	<u>20,565,747.28</u>	<u>9,141,819.72</u>	<u>767,421.89</u>	<u>9,909,241.61</u>	<u>10,676,429.54</u>

**Indiana Utilities Corporation**  
**Cause No. 46086**  
**Property Tax Expense**

Property taxes paid 2023 for 2022	\$	79,067	
Net Utility Plant in Service 9/30/2022		<u>9,878,724</u>	
Effective tax rate			0.8004%
Net Utility Plant in Service 9/30/2023			<u>10,678,416</u>
Anticipated property taxes			85,468
Test year property taxes			<u>77,067</u>
Increase / (Decrease) in Property Tax Expense			<u>\$ 8,401</u>

**Indiana Utilities Corporation**  
**Cause No. 46086**  
**Property Taxes Paid in Calander Year 2023**

Payment Date	State	County	Taxes Paid
Jan-23	Kentucky	Franklin	\$368.37
Mar-23	Kentucky	Franklin	15.00
Nov-22	Kentucky	Jefferson	926.74
May-23	Indiana	Harrison	38,878.31
Nov-23	Indiana	Harrison	<u>38,878.31</u>
Total Property Taxes Paid in Calander Year 2023			\$79,067

### Indiana Utilities Corporation Vendor History Report

Order By  
Vendor Number Range 84 To 84  
Vendor Name Range Not Applicable  
Vendor Type Office Supplies  
Transaction Date Range 10/01/2022 To 09/30/2023  
Include Miscellaneous Vendors   
Include Checks   
Include Vouchers  Print Voucher Expense Detail   
Print Vendor Totals Only

Voucher Type	Voucher Number	Invoice Date	Invoice Number	AP Account	Invoice Amount	Void
<b>Vendor</b>	84	Kentucky State Treasurer	P.O. BOX 1150		Frankfort, KY 40602-1150	
Invoice	12542	01/24/2023	111446013	00232-0001 <i>23</i>	\$368.37	<input type="checkbox"/>
Invoice	12706	03/14/2023	2/2023	00232-0001 <i>23</i>	\$15.00	<input type="checkbox"/>
Voucher Totals For Vendor 84 Kentucky State Treasurer				2 Vouchers	\$383.37	

Check Type	Check Number	Check Date	Checking Account	Cause No.	Check Amount	Void
Vendor	84	Kentucky State Treasurer	P.O. BOX 1150	Frankfort, KY 40602-1150		
Regular	17583	01/24/2023	00131-0001		\$368.37	<input type="checkbox"/>
Bank Draft	0	03/15/2023	00131-0001		\$15.00	<input type="checkbox"/>
Check Totals For Vendor		84	Kentucky State Treasurer	2 Checks	\$383.37	

Page 4 of 20

0063100  
 Michael G. Adams  
 KY Secretary of State  
 Received and Filed  
 3/14/2023 3:12:04 PM  
 Fee receipt: \$15.00

**Commonwealth of Kentucky**  
**Michael G. Adams, Secretary of State**

Michael G. Adams Secretary of State P. O. Box 1150 Frankfort, KY 40602-1150 (502) 564-3490 <a href="http://www.sos.ky.gov">http://www.sos.ky.gov</a>	<b>Annual Report          Online Filing          For the Year 2023</b>	<b>ARP</b>
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**Company:** INDIANA UTILITIES CORPORATION  
**Company ID:** 0063100  
**State of origin:** Indiana  
**Formation date:** 5/18/1959 12:00:00 AM  
**Date filed:** 3/14/2023 3:08:42 PM  
**Fee:** \$15.00

**Principal Office**  
 123 W. CHESTNUT ST.  
 CORYDON, IN 47112

**Registered Agent Name/Address**

RUDY YESSIN  
 606 MCCLURE BLDG.  
 FRANKFORT, KY 40601

**Current Officers**

President	Frank Czeschin	Corydon, In
Secretary	NIKKI ALBIN	CORYDON IN

**Directors**

Director	Frank Czeschin	Corydon, In
Director	Chris Czeschin	Epworth, GA
Director	Cynthia Czeschin	Corydon, IN

**Signatures**

<b>Signature</b>	Nikki Albin
<b>Title</b>	Secretary Treasurer

Total Draft Amount \$15.00

Draft Amount \$15.00

Vendor	Date	Voucher #	Type	Item Description	Invoice	Payment Amount
84 Kentucky State Treasurer	03/15/23	12706	Invoice	2023 annual report & filing fee	03/14/23	\$15.00

Checking Account 00131-0001 First Savings Bank  
 Batch Number All Batches  
 Draft Date 03/15/2023

Indiana Utilities Corporation  
 Create Bank Draft Audit

COMMONWEALTH OF KENTUCKY  
DEPARTMENT OF REVENUE  
FRANKFORT, KY 40619

NOTICE DATE  
12/20/2022

PERIOD  
01/01/2022-12/31/2022

CASE  
C10545473

TAX  
PUBLIC SERVICE COMPANY

TAXPAYER NAME  
INDIANA UTILITIES CORPORATION

TAXPAYER-ID  
C10545473

FOR QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT:

ELIZABETH 4175  
DEPARTMENT OF REVENUE  
STATION NUMBER 32  
501 HIGH STREET  
FRANKFORT KY 40601

TEL: (502) 564-7100  
FAX: (502) 782-8192  
OFFICE HOURS: 8:00 A.M. TO 5:00 P.M. EASTERN TIME

EXPLANATION OF NOTICE

THE PUBLIC SERVICE COMPANY RETURN WAS RECEIVED AND THE PROPERTY TAX DUE HAS BEEN CALCULATED. LOCAL PROPERTY TAXES WILL BE BILLED SEPARATELY BY LOCAL JURISDICTIONS.  
KRS 136.180(2)

TAX LIABILITY	368.37	TOTAL AMOUNT OF TAX DUE	368.37
TOTAL LIABILITY	368.37		
BALANCE DUE	368.37		

<<<< EXPLANATION OF NOTICE CONTINUED ON NEXT PAGE >>>>

DETACH VOUCHER AND RETURN WITH PAYMENT. MAKE CHECK PAYABLE TO KENTUCKY STATE TREASURER.

PLEASE PROVIDE WRITTEN BASIS FOR EXCLUSION TO THE DIVISION OF COLLECTIONS, P.O. BOX 491, FRANKFORT, KY 40602, OR E-MAIL IT TO KRC.WEBRESPONSENOTICEOFTAXDUE@KY.GOV.

NOTICE OF INTENT TO OFFSET

IF ANY PORTION OF YOUR LIABILITY REMAINS UNPAID AFTER 60 DAYS FROM THE DATE OF THIS NOTICE, THE DEPARTMENT MAY SUBMIT YOUR DEBT TO THE TREASURY OFFSET PROGRAM (TOP). ONCE YOUR DEBT IS SUBMITTED TO TOP FOR OFFSET, THE UNITED STATES DEPARTMENT OF TREASURY MAY REDUCE OR WITHHOLD ANY OF YOUR ELIGIBLE FEDERAL TAX REFUNDS OR VENDOR PAYMENTS BY THE AMOUNT OF YOUR DEBT. THESE OFFSET PROCESSES ARE AUTHORIZED BY 31 U.S.C. 3716, 26



Indiana Utilities Corporation  
Vendor History Report

Order By Vendor Number  
Vendor Number Range 80 To 80  
Vendor Name Range Not Applicable  
Vendor Type Taxes  
Transaction Date Range 10/01/2022 To 12/31/2023  
Include Miscellaneous Vendors   
Include Checks   
Include Vouchers  Print Voucher Expense Detail   
Print Vendor Totals Only

Voucher Type	Voucher Number	Invoice Date	Invoice Number	AP Account	Invoice Amount	Void
Vendor	80	Jefferson County Sheriff's Office	PO BOX 34570		Louisville, KY 40232-4570	
Invoice	12293	11/15/2022	2222101	00232-0001 <i>23</i>	\$902.39	<input type="checkbox"/>
Invoice	13538	11/28/2023	2232201	00232-0001 <i>24</i>	\$926.74	<input type="checkbox"/>
Voucher Totals For Vendor		80	Jefferson County Sheriff's Office	2 Vouchers	\$1,829.13	

# Jefferson County Kentucky 2022 Property Tax Notice

Date Issued 11/04/22

<b>Bill Number</b>	2222101	<b>Property ID Number</b>	86-705550	<b>Type of Property</b>	PERSONAL
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Owner of record

INDIANA UTILITIES CORP  
ATTN: FRANK CZESCHIN, PRES  
123 W CHESTNUT ST  
CORYDON IN 47112-1109

IF YOU HAVE QUESTIONS ABOUT YOUR PROPERTY TAXES  
CALL SHERI LEE AT (502) 574-5479  
OR VISIT OUR WEBSITE AT WWW.KYGOV.GOV/PROPERTY/PAGES/  
FOR MORE INFORMATION  
OR VISIT OUR WEBSITE AT WWW.KYGOV.GOV/PROPERTY/PAGES/  
FOR MORE INFORMATION

If Paid By:

Balance Due:

12/05/22	889.97	(Gross Tax)
04/17/23	1,076.87	(10%+10%)

Taxes not paid by the last date shown are considered  
delinquent and may be subject to legal action.

Here's how we figured your gross tax:

Schedule / Description of Property	Taxable Assessment	Taxing Jurisdiction	Tax Rate/\$100	Gross Tax
19 Franchise Tax	76,589	Pleasure Ridge Park Fire Dist.	.2000	153.18
		Jefferson County	.1660	127.14
		Jefferson Co. Public Schools	.7960	609.65

1230-1

902-291  
Pd 11.15.22  
V# 1023-169

Amount paid to date \$ .00

# Jefferson County Kentucky 2022 Property Tax Notice

Date Issued 11/04/22

<b>Bill Number</b>	<b>Property ID Number</b>	<b>Type of Property</b>
2222101	96-5000-0000-5550	REAL ESTATE

Owner of record

INDIANA UTILITIES CORPORATION  
 ATTN FRANK CZESCHIN PRES  
 123 W CHESNUT ST  
 CORYDON IN 47112-1109

IF YOU HAVE QUESTIONS ABOUT YOUR PROPERTY TAXES  
 TAX BILL, SHERIFF (502) 574-5479  
 ASSESSMENTS, EVA OFFICE (502) 574-6380  
 TO VIEW AND/OR PAY TAX BILL, WWW.JCSOKY.ORG  
 TO OBTAIN GENERAL INFO ABOUT PROPERTY TAXES:  
 HTTPS://REVENUE.KY.GOV/PROPERTY/PAGES/DEFAULT.ASPX

If Paid By:

Balance Due:

11/04/22-12/05/22	12.42 (Gross Tax)
12/06/22-04/17/23	15.03 (10%+10%)

CUST # 684162

Taxes not paid by the last date shown are considered delinquent and may be subject to legal action.

Here's how we figured your gross tax:

Schedule / Description of Property	Taxable Assessment	Taxing Jurisdiction	Tax Rate/\$100	Gross Tax
	Total			
		1104	2.000	2.21
		1104	1.289	1.42
		1104	.7960	8.79
Dist 96	Block 5000 Lot 0000 Sublot 5550	JCS FRN REAL		

**Indiana Utilities Corporation  
Vendor History Report**

Order By  
Vendor Number Range 144 To 144  
Vendor Name Range Not Applicable  
Vendor Type Taxes  
Transaction Date Range 10/01/2022 To 12/31/2023  
Include Miscellaneous Vendors   
Include Checks   
Include Vouchers  Print Voucher Expense Detail   
Print Vendor Totals Only

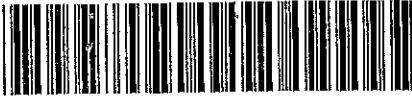
Voucher Type	Voucher Number	Invoice Date	Invoice Number	AP Account	Invoice Amount	Void
Vendor	144	Harrison County Treasurer	245 Atwood Street Suite 213	Corydon, IN 47112-0000		
Invoice	12247	11/01/2022	10/2022 <i>10-22</i>	00232-0001	\$36,902.42	<input type="checkbox"/>
Invoice	12854	05/02/2023	4/2023 <i>4-23</i>	00232-0001	\$38,878.31	<input type="checkbox"/>
Invoice	<del>13473</del>	<del>11/07/2023</del>	<del>10/2023</del> <i>10-24</i>	<del>00232-0001</del>	<del>\$38,878.31</del>	<del><input type="checkbox"/></del>
Voucher Totals For Vendor:		144	Harrison County Treasurer	3 Vouchers	\$114,659.04	

FALL INSTALLMENT REMITTANCE COUPON

COUNTY: 31 - Harrison

Case No. 46086  
Page 11 of 20

PROPERTY NUMBER 31-0071190	DUPLICATE NUMBER 1599398	TAX YEAR 2021 Payable 2022	Late Payment Penalty: 5% penalty after November 10, 2022, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 12, 2022.
TAXING UNIT NAME Harrison Township	PROPERTY DESCRIPTION STATE ASSESSMENT Public Utility form 11-A Old #104-00005-00		



<b>FALL AMOUNT DUE by November 10, 2022:</b>	<b>\$7,614.29</b>
--	-------------------

Indiana Utilities Corp.  
123 West Chestnut Street  
Corydon IN 47112

(812)738-2348  
Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)  
Remit Payment and Make Check Payable to:  
Harrison County Treasurer  
245 Atwood St. Ste 213  
Corydon IN 47112

36,902.42

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COUNTY: 31 - Harrison

FALL INSTALLMENT REMITTANCE COUPON

PROPERTY NUMBER 31-0111190	DUPLICATE NUMBER 1621545	TAX YEAR 2021 Payable 2022	Late Payment Penalty: 5% penalty after November 10, 2022, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 12, 2022.
TAXING UNIT NAME Jackson Township	PROPERTY DESCRIPTION Form 11-A State Utility Assessment Old # 106-00021-00		



<b>FALL AMOUNT DUE by November 10, 2022:</b>	<b>\$2,439.78</b>
--	-------------------

Indiana Utilities Corp.  
123 West Chestnut Street  
Corydon IN 47112

(812)738-2348  
Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)  
Remit Payment and Make Check Payable to:  
Harrison County Treasurer  
245 Atwood St. Ste 213  
Corydon IN 47112

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COUNTY: 31 - Harrison

FALL INSTALLMENT REMITTANCE COUPON

PROPERTY NUMBER 31-0151190	DUPLICATE NUMBER 1608791	TAX YEAR 2021 Payable 2022	Late Payment Penalty: 5% penalty after November 10, 2022, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 12, 2022.
TAXING UNIT NAME Posey Township	PROPERTY DESCRIPTION STATE ASSESSMENT Public Utility form 11-A Old # 108-00004-00		



<b>FALL AMOUNT DUE by November 10, 2022:</b>	<b>\$5,329.90</b>
--	-------------------

Indiana Utilities Corp.  
123 West Chestnut Street  
Corydon IN 47112

(812)738-2348  
Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)  
Remit Payment and Make Check Payable to:  
Harrison County Treasurer  
245 Atwood St. Ste 213  
Corydon IN 47112

**COUNTY: 31 - Harrison****FALL INSTALLMENT REMITTANCE COUPON**

Attachment HDK 2

Cause No. 46086

Page 2 of 20

PROPERTY NUMBER 31-0131190	DUPLICATE NUMBER 4286011	TAX YEAR 2021 Payable 2022	Late Payment Penalty: 5% penalty after November 10, 2022, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 12, 2022.
TAXING UNIT NAME Morgan Township	PROPERTY DESCRIPTION		



<b>FALL AMOUNT DUE by November 10, 2022:</b>	<b>\$1,678.06</b>
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Indiana Utilities Corp.  
123 West Chestnut Street  
Corydon IN 47112

(812)738-2348  
Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)  
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Harrison County Treasurer  
245 Atwood St. Ste 213  
Corydon IN 47112

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**COUNTY: 31 - Harrison****FALL INSTALLMENT REMITTANCE COUPON**

PROPERTY NUMBER 31-0221190	DUPLICATE NUMBER 1611717	TAX YEAR 2021 Payable 2022	Late Payment Penalty: 5% penalty after November 10, 2022, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 12, 2022.
TAXING UNIT NAME Webster Township	PROPERTY DESCRIPTION STATE ASSESSMENT Public Utility form 11-A Old # 112 -00004-00		



<b>FALL AMOUNT DUE by November 10, 2022:</b>	<b>\$4,153.40</b>
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Indiana Utilities Corp.  
123 West Chestnut Street  
Corydon IN 47112

(812)738-2348  
Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)  
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245 Atwood St. Ste 213  
Corydon IN 47112

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**COUNTY: 31 - Harrison****FALL INSTALLMENT REMITTANCE COUPON**

PROPERTY NUMBER 31-0081190	DUPLICATE NUMBER 1603341	TAX YEAR 2021 Payable 2022	Late Payment Penalty: 5% penalty after November 10, 2022, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 12, 2022.
TAXING UNIT NAME Corydon Town	PROPERTY DESCRIPTION STATE ASSESSMENT Public Utility form 11-A Old # 113 -00002-00		



<b>FALL AMOUNT DUE by November 10, 2022:</b>	<b>\$9,361.90</b>
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Indiana Utilities Corp.  
123 West Chestnut Street  
Corydon IN 47112

(812)738-2348  
Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)  
Remit Payment and Make Check Payable to:  
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Corydon IN 47112

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**COUNTY: 31 - Harrison****FALL INSTALLMENT REMITTANCE COUPON**

PROPERTY NUMBER 31-0161190	DUPLICATE NUMBER 1608833	TAX YEAR 2021 Payable 2022	Late Payment Penalty: 5% penalty after November 10, 2022, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 12, 2022.
TAXING UNIT NAME Elizabeth Town	PROPERTY DESCRIPTION STATE ASSESSMENT Public Utility form 11-A Old # 115 -00003-00		

Cause No. 46086

Page 1 of 1



<b>FALL AMOUNT DUE by November 10, 2022:</b>	<b>\$968.50</b>
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Indiana Utilities Corp.  
123 West Chestnut Street  
Corydon IN 47112

(812)738-2348  
Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)  
Remit Payment and Make Check Payable to:  
Harrison County Treasurer  
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Corydon IN 47112

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**COUNTY: 31 - Harrison****FALL INSTALLMENT REMITTANCE COUPON**

PROPERTY NUMBER 31-0231190	DUPLICATE NUMBER 1611745	TAX YEAR 2021 Payable 2022	Late Payment Penalty: 5% penalty after November 10, 2022, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 12, 2022.
TAXING UNIT NAME New Middletown Town	PROPERTY DESCRIPTION STATE ASSESSMENT Public Utility form 11-A Old # 122 -00003-00		



<b>FALL AMOUNT DUE by November 10, 2022:</b>	<b>\$629.40</b>
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Indiana Utilities Corp.  
123 West Chestnut Street  
Corydon IN 47112

(812)738-2348  
Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)  
Remit Payment and Make Check Payable to:  
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Corydon IN 47112

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**COUNTY: 31 - Harrison****FALL INSTALLMENT REMITTANCE COUPON**

PROPERTY NUMBER 31-003-1190	DUPLICATE NUMBER 10635983	TAX YEAR 2021 Payable 2022	Late Payment Penalty: 5% penalty after November 10, 2022, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 12, 2022.
TAXING UNIT NAME Boone Township	PROPERTY DESCRIPTION		



<b>FALL AMOUNT DUE by November 10, 2022:</b>	<b>\$348.43</b>
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Indiana Utilities Corporation  
123 West Chestnut Street  
Corydon IN 47112

(812)738-2348  
Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)  
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Corydon IN 47112

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**COUNTY: 31 - Harrison****FALL INSTALLMENT REMITTANCE COUPON**

PROPERTY NUMBER 31-019-1190	DUPLICATE NUMBER 10636083	TAX YEAR 2021 Payable 2022	Late Payment Penalty: 5% penalty after November 10, 2022, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 12, 2022.
TAXING UNIT NAME Taylor Township	PROPERTY DESCRIPTION		

Cause No. 46086  
Page 1 of 1

<b>FALL AMOUNT DUE by November 10, 2022:</b>	<b>\$278.08</b>
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Indiana Utilities Corporation  
123 West Chestnut Street  
Corydon IN 47112

(812)738-2348  
Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)  
Remit Payment and Make Check Payable to:  
Harrison County Treasurer  
245 Atwood St. Ste 213  
Corydon IN 47112

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**COUNTY: 31 - Harrison****FALL INSTALLMENT REMITTANCE COUPON**

PARCEL NUMBER 31-10-31-156-011.000-008	DUPLICATE NUMBER 1046445	TAX YEAR 2021 Payable 2022	Late Payment Penalty: 5% penalty after November 10, 2022, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 12, 2022.
TAXING UNIT NAME Corydon Town	LEGAL DESCRIPTION 013-00679-00 PT INLOT 81-82		



<b>FALL AMOUNT DUE by November 10, 2022:</b>	<b>\$2,085.17</b>
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Indiana Utilities Corporation  
123 W Chestnut St  
CORYDON IN 47112

(812)738-2348  
Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)  
Remit Payment and Make Check Payable to:  
Harrison County Treasurer  
245 Atwood St. Ste 213  
Corydon IN 47112

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**COUNTY: 31 - Harrison****FALL INSTALLMENT REMITTANCE COUPON**

PARCEL NUMBER 31-14-15-276-006.000-023	DUPLICATE NUMBER 1123848	TAX YEAR 2021 Payable 2022	Late Payment Penalty: 5% penalty after November 10, 2022, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 12, 2022.
TAXING UNIT NAME New Middletown Town	LEGAL DESCRIPTION 022-00025-00 ROWE'S ADD. 15 1/2 SQ. RDS. 15-4-4		



<b>FALL AMOUNT DUE by November 10, 2022:</b>	<b>\$22.40</b>
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Indiana Utilities Corp.  
123 W Chestnut St  
Corydon IN 47112

(812)738-2348  
Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)  
Remit Payment and Make Check Payable to:  
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245 Atwood St. Ste 213  
Corydon IN 47112

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**COUNTY: 31 - Harrison** **FALL INSTALLMENT REMITTANCE COUPON**

PARCEL NUMBER 31-10-31-156-003.000-008	DUPLICATE NUMBER 1051348	TAX YEAR 2021 Payable 2022	Late Payment Penalty: 5% penalty after November 10, 2022, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 12, 2022.
TAXING UNIT NAME Corydon Town	LEGAL DESCRIPTION 013-00636-00 50'W SIDE E1/2 INLOT 81 72'W SIDE 13 636 INLOT 69 80'N END OF 216'E SIDE 81 80'N END OF		



<b>FALL AMOUNT DUE by November 10, 2022:</b>	<b>\$1,810.98</b>
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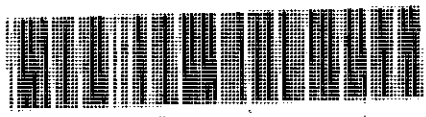
Indiana Utilities Corp.  
123 W Chestnut St  
Corydon IN 47112

(812)738-2348  
Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)  
Remit Payment and Make Check Payable to:  
Harrison County Treasurer  
245 Atwood St. Ste 213  
Corydon IN 47112

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**COUNTY: 31 - Harrison** **FALL INSTALLMENT REMITTANCE COUPON**

PARCEL NUMBER 31-10-32-351-013.000-007	DUPLICATE NUMBER 1039548	TAX YEAR 2021 Payable 2022	Late Payment Penalty: 5% penalty after November 10, 2022, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 12, 2022.
TAXING UNIT NAME Harrison Township	LEGAL DESCRIPTION 004-02230-00 PT SW QR 32-3-4 1.		



<b>FALL AMOUNT DUE by November 10, 2022:</b>	<b>\$182.13</b>
--	-----------------

Indiana Utilities Corp.  
123 W Chestnut St  
Corydon IN 47112

(812)738-2348  
Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)  
Remit Payment and Make Check Payable to:  
Harrison County Treasurer  
245 Atwood St. Ste 213  
Corydon IN 47112

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COUNTY: 31 - Harrison

SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 31-10-32-351-013.000-007	DUPLICATE NUMBER 1039548	TAX YEAR 2022 Payable 2023	Late Payment Penalty: 5% penalty after May 10, 2023, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 9, 2023.
TAXING UNIT NAME Harrison Township	LEGAL DESCRIPTION 004-02230-00 PT SW QR 32-3-4 1.		



SPRING AMOUNT DUE by May 10, 2023:	\$239.64
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Indiana Utilities Corp.  
123 W Chestnut St  
Corydon IN 47112

\$  
38,878.31

Office Phone: (812)738-2348  
Pay Online at: www.harrisoncounty.in.gov/866-587-3655

Remit Payment and Make Check Payable to:  
Harrison County Treasurer  
245 Atwood St. Ste 213  
Corydon IN 47112

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COUNTY: 31 - Harrison

SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 31-10-31-156-003.000-008	DUPLICATE NUMBER 1051348	TAX YEAR 2022 Payable 2023	Late Payment Penalty: 5% penalty after May 10, 2023, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 9, 2023.
TAXING UNIT NAME Corydon Town	LEGAL DESCRIPTION 013-00636-00 50'W SIDE E1/2 INLOT 81 72'W SIDE 13 636 INLOT 69 80'N END OF 216'E SIDE 81 80'N END OF		



SPRING AMOUNT DUE by May 10, 2023:	\$1,786.42
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Indiana Utilities Corp.  
123 W Chestnut St  
Corydon IN 47112

236-1

Office Phone: (812)738-2348  
Pay Online at: www.harrisoncounty.in.gov/866-587-3655

Remit Payment and Make Check Payable to:  
Harrison County Treasurer  
245 Atwood St. Ste 213  
Corydon IN 47112

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COUNTY: 31 - Harrison

SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 31-14-15-276-006.000-023	DUPLICATE NUMBER 1123848	TAX YEAR 2022 Payable 2023	Late Payment Penalty: 5% penalty after May 10, 2023, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 9, 2023.
TAXING UNIT NAME New Middletown Town	LEGAL DESCRIPTION 022-00025-00 ROWE'S ADD. 15 1/2 SQ. RDS. 15-4-4		



SPRING AMOUNT DUE by May 10, 2023:	\$25.46
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Indiana Utilities Corp.  
123 W Chestnut St  
Corydon IN 47112

Office Phone: (812)738-2348  
Pay Online at: www.harrisoncounty.in.gov/866-587-3655

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Harrison County Treasurer  
245 Atwood St. Ste 213  
Corydon IN 47112

**COUNTY: 31 - Harrison**

**SPRING INSTALLMENT REMITTANCE COUPON**

PARCEL NUMBER 31-10-31-156-011.000-008	DUPLICATE NUMBER 1046445	TAX YEAR 2022 Payable 2023	Late Payment Penalty: 5% penalty after May 10, 2023, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 9, 2023.
TAXING UNIT NAME Corydon Town	LEGAL DESCRIPTION 013-00679-00 PT INLOT 81-82		



<b>SPRING AMOUNT DUE</b> by May 10, 2023:	<b>\$1,906.77</b>
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Office Phone: (812)738-2348  
Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)

Indiana Utilities Corporation  
123 W Chestnut St  
CORYDON IN 47112

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Harrison County Treasurer  
245 Atwood St. Ste 213  
Corydon IN 47112

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**COUNTY: 31 - Harrison**

**SPRING INSTALLMENT REMITTANCE COUPON**

PROPERTY NUMBER 31-0071190	DUPLICATE NUMBER 1599398	TAX YEAR 2022 Payable 2023	Late Payment Penalty: 5% penalty after May 10, 2023, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 9, 2023.
TAXING UNIT NAME Harrison Township	PROPERTY DESCRIPTION STATE ASSESSMENT Public Utility form 11-A Old #104-00005-00		



<b>SPRING AMOUNT DUE</b> by May 10, 2023:	<b>\$7,607.03</b>
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Office Phone: (812)738-2348  
Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)

Indiana Utilities Corp.  
123 West Chestnut Street  
Corydon IN 47112

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Harrison County Treasurer  
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Corydon IN 47112

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**COUNTY: 31 - Harrison**

**SPRING INSTALLMENT REMITTANCE COUPON**

PROPERTY NUMBER 31-0111190	DUPLICATE NUMBER 1621545	TAX YEAR 2022 Payable 2023	Late Payment Penalty: 5% penalty after May 10, 2023, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 9, 2023.
TAXING UNIT NAME Jackson Township	PROPERTY DESCRIPTION Form 11-A State Utility Assessment Old # 106-00021-00		



<b>SPRING AMOUNT DUE</b> by May 10, 2023:	<b>\$2,956.78</b>
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Office Phone: (812)738-2348  
Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)

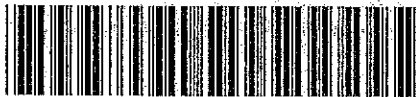
Indiana Utilities Corp.  
123 West Chestnut Street  
Corydon IN 47112

Remit Payment and Make Check Payable to:  
Harrison County Treasurer  
245 Atwood St. Ste 213  
Corydon IN 47112

COUNTY: 31 - Harrison

SPRING INSTALLMENT REMITTANCE COUPON

PROPERTY NUMBER 31-0151190	DUPLICATE NUMBER 1608791	TAX YEAR 2022 Payable 2023	Late Payment Penalty: 5% penalty after May 10, 2023, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 9, 2023.
TAXING UNIT NAME Posey Township	PROPERTY DESCRIPTION STATE ASSESSMENT Public Utility form 11-A Old # 108 -00004-00		



<b>SPRING AMOUNT DUE</b> by May 10, 2023:	<b>\$5,271.48</b>
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Indiana Utilities Corp.  
123 West Chestnut Street  
Corydon IN 47112

Office Phone: (812)738-2348  
Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)

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Harrison County Treasurer  
245 Atwood St. Ste 213  
Corydon IN 47112

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COUNTY: 31 - Harrison

SPRING INSTALLMENT REMITTANCE COUPON

PROPERTY NUMBER 31-0161190	DUPLICATE NUMBER 1608833	TAX YEAR 2022 Payable 2023	Late Payment Penalty: 5% penalty after May 10, 2023, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 9, 2023.
TAXING UNIT NAME Elizabeth Town	PROPERTY DESCRIPTION STATE ASSESSMENT Public Utility form 11-A Old # 115 -00003-00		



<b>SPRING AMOUNT DUE</b> by May 10, 2023:	<b>\$936.63</b>
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Indiana Utilities Corp.  
123 West Chestnut Street  
Corydon IN 47112

Office Phone: (812)738-2348  
Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)

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Harrison County Treasurer  
245 Atwood St. Ste 213  
Corydon IN 47112

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COUNTY: 31 - Harrison

SPRING INSTALLMENT REMITTANCE COUPON

PROPERTY NUMBER 31-0231190	DUPLICATE NUMBER 1611745	TAX YEAR 2022 Payable 2023	Late Payment Penalty: 5% penalty after May 10, 2023, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 9, 2023.
TAXING UNIT NAME New Middletown Town	PROPERTY DESCRIPTION STATE ASSESSMENT Public Utility form 11-A Old # 122 -00003-00		



<b>SPRING AMOUNT DUE</b> by May 10, 2023:	<b>\$609.09</b>
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Indiana Utilities Corp.  
123 West Chestnut Street  
Corydon IN 47112

Office Phone: (812)738-2348  
Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)

Remit Payment and Make Check Payable to:  
Harrison County Treasurer  
245 Atwood St. Ste 213  
Corydon IN 47112

**COUNTY: 31 - Harrison****SPRING INSTALLMENT REMITTANCE COUPON**

PROPERTY NUMBER 31-003-1190	DUPLICATE NUMBER 10635983	TAX YEAR 2022 Payable 2023	Late Payment Penalty: 5% penalty after May 10, 2023, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 9, 2023.
TAXING UNIT NAME Boone Township	PROPERTY DESCRIPTION		



<b>SPRING AMOUNT DUE by May 10, 2023:</b>	<b>\$338.36</b>
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Office Phone: (812)738-2348

Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)Indiana Utilities Corporation  
123 West Chestnut Street  
Corydon IN 47112Remit Payment and Make Check Payable to:  
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Corydon IN 47112

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**COUNTY: 31 - Harrison****SPRING INSTALLMENT REMITTANCE COUPON**

PROPERTY NUMBER 31-019-1190	DUPLICATE NUMBER 10636083	TAX YEAR 2022 Payable 2023	Late Payment Penalty: 5% penalty after May 10, 2023, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 9, 2023.
TAXING UNIT NAME Taylor Township	PROPERTY DESCRIPTION		



<b>SPRING AMOUNT DUE by May 10, 2023:</b>	<b>\$266.97</b>
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Office Phone: (812)738-2348

Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)Indiana Utilities Corporation  
123 West Chestnut Street  
Corydon IN 47112Remit Payment and Make Check Payable to:  
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Corydon IN 47112

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**COUNTY: 31 - Harrison****SPRING INSTALLMENT REMITTANCE COUPON**

PROPERTY NUMBER 31-0131190	DUPLICATE NUMBER 4286011	TAX YEAR 2022 Payable 2023	Late Payment Penalty: 5% penalty after May 10, 2023, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 9, 2023.
TAXING UNIT NAME Morgan Township	PROPERTY DESCRIPTION		



<b>SPRING AMOUNT DUE by May 10, 2023:</b>	<b>\$1,706.45</b>
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Office Phone: (812)738-2348

Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)Indiana Utilities Corp.  
123 West Chestnut Street  
Corydon IN 47112Remit Payment and Make Check Payable to:  
Harrison County Treasurer  
245 Atwood St. Ste 213  
Corydon IN 47112

**COUNTY: 31 - Harrison****SPRING INSTALLMENT REMITTANCE COUPON**

PROPERTY NUMBER 31-0221190	DUPLICATE NUMBER 1611717	TAX YEAR 2022 Payable 2023	Late Payment Penalty: 5% penalty after May 10, 2023, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 9, 2023.
TAXING UNIT NAME Webster Township	PROPERTY DESCRIPTION STATE ASSESSMENT Public Utility form 11-A Old # 112 -00004-00		



**SPRING AMOUNT DUE**  
by May 10, 2023:

**\$4,020.75**

Office Phone: (812)738-2348

Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)

Indiana Utilities Corp.  
123 West Chestnut Street  
Corydon IN 47112

Remit Payment and Make Check Payable to:  
Harrison County Treasurer  
245 Atwood St. Ste 213  
Corydon IN 47112

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**COUNTY: 31 - Harrison****SPRING INSTALLMENT REMITTANCE COUPON**

PROPERTY NUMBER 31-0081190	DUPLICATE NUMBER 1603341	TAX YEAR 2022 Payable 2023	Late Payment Penalty: 5% penalty after May 10, 2023, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 9, 2023.
TAXING UNIT NAME Corydon Town	PROPERTY DESCRIPTION STATE ASSESSMENT Public Utility form 11-A Old # 113 -00002-00		



**SPRING AMOUNT DUE**  
by May 10, 2023:

**\$11,206.48**

Office Phone: (812)738-2348

Pay Online at: [www.harrisoncounty.in.gov/866-587-3655](http://www.harrisoncounty.in.gov/866-587-3655)

Indiana Utilities Corp.  
123 West Chestnut Street  
Corydon IN 47112

Remit Payment and Make Check Payable to:  
Harrison County Treasurer  
245 Atwood St. Ste 213  
Corydon IN 47112

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**Indiana Utilities Corporation**

**Cause No. 46086**

**Original Cost Rate Base**

Utility Plant In Service as of September 30, 2023		\$20,587,259
Less: Contribution in Aid of Construction		(1,012,000)
Less: Accumulated Depreciation as of September 30, 2023		(9,908,843)
		<hr/>
Net Utility Plant in Service		9,666,416
Plus:		
Working Capital	\$1,595,349 /8	199,419
Materials and Supplies		33,573
Total Original Cost Rate Base		<hr/> <hr/>

Indiana Utilities Corporation  
Cause No. 46086  
Capital Structure as of September 30, 2023 and Synchronized Interest

Description	Amount	Percent of Total	Cost	Weighted Cost	Weighted Cost of Debt
Common Equity	\$ 13,206,968	86.01%	10.10%	8.69%	0.00%
Customer Deposits	53,390	0.35%	6.00%	0.02%	0.02%
Deferred Tax	1,810,474	11.79%	0.00%	0.00%	0.00%
Regulatory Liabilities from Cause No. 45032-S10	284,940	1.86%	0.00	0.00%	0.00%
Total	<u>\$ 15,355,772</u>	<u>100.00%</u>		<u>8.71%</u>	<u>0.02%</u>
Rate Base (Attachment JDK-3)	\$ 9,899,408				
Weighted Cost of Debt	<u>0.02%</u>				
Synchronized Interest	<u>\$ 1,980</u>				



**OUCR DR 4-1**

**DATA INFORMATION REQUEST  
Indiana Utilities Corporation**

**Cause No. 46086**

**Information Requested:**

Please provide a copy of Petitioner's customer deposit policy. If not included in the customer deposit policy, please explain Petitioner's return policy for customer deposits.

**Information Provided:**

Indiana Utilities Corporation follows the set rules of 170 IAC 5-1-15 Creditworthiness of customers; deposit: refund when charging and refunding deposits. A copy of which is attached as Attachment OUCR 4-1.

Deposits are never charged to customers who are of social security age.

If a deposit is needed, no matter the amount, we offer the customer the option to pay the deposit in installments asking only that the customer sign a payment agreement for the remaining balance due.

**Attachments Provided:**

- Attachment OUCR 4-1.pdf

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GAS UTILITIES

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**170 IAC 5-1-14 Billing adjustments**

Authority: IC 8-1-1-3; IC 8-1-2-4

Affected: IC 8-1-2

Sec. 14. (a) If any service meter is found to have a percentage of error greater than that allowed under section 6(a) of this rule, the following provisions for the adjustment of bills shall be observed:

(1) When a meter is found to be fast, in excess of two percent (2%) when tested at check and open rates (positive average error), the utility shall refund the customer's account with the amount of any charges in excess of either of the following:

(A) An average bill for the units of gas incorrectly metered.

(B) Separate bills individually adjusted for the percent of error for a period equal to one-half (1/2) of the time elapsed since the previous test, or one (1) year, whichever period is shorter.

An average bill shall be calculated on the basis of units registered on the meter over corresponding periods either prior to or subsequent to the period for which the meter is determined to be fast. No part of a minimum service charge shall be refunded.

(2) When a meter is stopped or is slow, in excess of two percent (2%) when tested at check and open rates (negative average error), the utility may charge the customer for the units of gas incorrectly metered for one-half (1/2) of the time elapsed since the previous test, or one (1) year, whichever period is shorter. The amount of the charge to the customer shall be estimated on the basis of either of the following:

(A) An average bill.

(B) Separate bills individually adjusted for percent of error.

An average bill shall be calculated on the basis of units registered on the meter over corresponding periods either prior to or subsequent to the period for which the meter is determined to be slow or stopped. Such action may be taken only in cases where the utility is not at fault for allowing the stopped or slow meter to remain in service.

(b) All other billing errors, including incorrect tariff applications, may be adjusted to the known date of error or for a period of one (1) year, whichever period is shorter. (*Indiana Utility Regulatory Commission; No. 34613; Standards of Service For Gas Public Utilities Rule 14; filed Oct 14, 1976, 10:20 a.m.; Rules and Regs. 1977, p. 400; filed Jun 8, 1992, 5:00 p.m.; 15 IR 2166; readopted filed Jul 11, 2001, 4:30 p.m.; 24 IR 4233; readopted filed Apr 24, 2007, 8:21 a.m.; 20070509-IR-170070147RFA; readopted filed Aug 2, 2013, 2:16 p.m.; 20130828-IR-170130227RFA; readopted filed Apr 11, 2019, 9:04 a.m.; 20190508-IR-170190136RFA*)

**170 IAC 5-1-15 Creditworthiness of customer; deposit; refund**

Authority: IC 8-1-1-3

Affected: IC 8-1-2-87; IC 12-14-11; IC 32-34-1-20

Sec. 15. (a) Each utility shall determine the creditworthiness of residential applicants or customers in an equitable and nondiscriminatory method:

(1) without regard to the economic character of the area wherein the applicant or customer resides; and

(2) solely upon the credit risk of the individual without regard to the collective credit reputation of the area in which he or she lives.

(b) Each new applicant for residential gas service shall be deemed creditworthy and shall not be required to make a deposit as a condition of receiving service if the applicant satisfies the following criteria:

(1) If the applicant has been a customer of any utility within the last two (2) years, the applicant:

(A) owes no outstanding bills for service rendered within the past four (4) years by any such utility;

(B) during the last twelve (12) consecutive months that the service was provided, did not have more than two (2) bills that were delinquent to any utility or, if service was rendered for a period for less than twelve (12) months, did not have more than one (1) delinquent bill in the period; and

(C) within the last two (2) years, did not have a service disconnected by a utility for nonpayment of a bill for services rendered by that utility.

(2) If the applicant has not been a customer of a utility during the previous two (2) years, any two (2) of the following criteria

GAS UTILITIES

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are met:

(A) The applicant either:

- (i) has been employed by his or her present employer for two (2) years;
- (ii) has been employed by his or her present employer for less than two (2) years, but has been employed by only one (1) other employer during the past two (2) years; or
- (iii) has been employed by the present employer for less than two (2) years and has no previous employment due to recently:
  - (AA) graduating from a school, university, or vocational program; or
  - (BB) being discharged from military service.

(B) The applicant either:

- (i) owns or is buying his or her home; or
- (ii) is renting a home or an apartment and has occupied the premises for more than two (2) years.

(C) The applicant has credit cards, charge accounts, or has been extended credit by a bank or commercial concern unless a credit check shows that the applicant has been in default on any such account more than twice within the last twelve (12) months.

(c) Deposits for residential customers shall be assessed as follows:

(1) Deposits for utilities serving at least thirty-five thousand (35,000) residential customers, as listed in the utility's most recent annual report on file with the commission, or their affiliates as defined in clause (G) below, shall be assessed as follows:

(A) New applicants who have not been a customer of the utility during the previous four (4) years who fail to establish creditworthiness under subsection (b)(2) may be required to make a deposit not to exceed one-sixth ( $\frac{1}{6}$ ) of the estimated annual cost of regulated utility service to be rendered to the applicant.

(B) Subject to the requirements of clause (E), an applicant that has been a customer of the utility during the previous four (4) years may be required to make a deposit not to exceed one-third ( $\frac{1}{3}$ ) of the estimated annual cost of regulated utility service to be rendered to the applicant, when the applicant:

- (i) owes an outstanding bill for service rendered by the utility within the past four (4) years;
- (ii) during the last twelve (12) consecutive months that the service was provided, had more than two (2) bills that were delinquent to the utility or, if service was rendered for a period of less than twelve (12) months, had more than one (1) delinquent bill in such period; or
- (iii) within the last two (2) years had service disconnected by the utility for nonpayment of a bill for services rendered by that utility.

(C) Subject to the requirements of clause (E), the customer may be required to make a deposit not to exceed one-third (a) of the estimated annual cost of regulated utility service to be rendered to the customer when:

- (i) the customer has been mailed disconnect notices for two (2) consecutive months;
- (ii) the customer has been mailed disconnect notices for any three (3) months within the preceding twelve (12) month period; or
- (iii) the service to the customer has been disconnected within the previous two (2) years under section 16 of this rule.

(D) If a customer has contracted for the budget plan, the amount of the deposit shall be no more than the equivalent of two (2) monthly budget payments.

(E) From November 1 to March 15 of any year, applicants or customers who the utility has been informed by the state or its agent are eligible and have applied for low income heating assistance under IC 12-14-11, may be required to make a deposit not to exceed one-sixth ( $\frac{1}{6}$ ) of the estimated annual cost of regulated utility service to be rendered to the applicant or customer.

(F) An initial deposit made by an applicant shall be subject to reevaluation upon the request of either the utility or the applicant, based upon actual charges for services rendered, at any time after service has been provided.

(G) The provisions of this subdivision shall apply to any utility, regardless of size, that has an affiliate utility serving at least thirty-five thousand (35,000) residential customers, as listed in the utility's most recent annual report on file with the commission.

GAS UTILITIES

(2) Subject to the provisions of subdivision (1)(G), deposits for utilities serving less than thirty-five thousand (35,000) residential customers, as listed in the utility's most recent annual report on file with the commission, shall be assessed as follows:

(A) If the applicant fails to establish that he or she is creditworthy under subsection (b), the applicant may be required to make a reasonable deposit. The deposit shall not exceed one-third (a) of the estimated annual cost of service to be rendered to the applicant unless the customer has contracted for the budget plan, in which case the amount of the deposit shall be no more than the equivalent of two (2) monthly budget payments. If a deposit is greater than seventy dollars (\$70), the utility shall advise the applicant or customer simultaneously with making a demand for a deposit that the applicant or customer may pay the deposit in equal installment payments over a period of no less than eight (8) weeks. Service shall be connected upon receipt by the utility of the first such payment.

(B) Unless a present customer has contracted for the budget plan, in which case the amount of the deposit shall be no more than the equivalent of two (2) monthly budget payments, a present customer may be required to make a reasonable deposit not [*sic., to*] exceed an amount equal to one-third (a) of the expected annual billings for the customer at the address at which service is rendered when:

(i) the customer has been mailed disconnect notices for two (2) consecutive months;

(ii) the customer has been mailed disconnect notices for any three (3) months within the preceding twelve (12) month period; or

(iii) the service to the customer has been disconnected within the past four (4) years under section 16 of this rule.

(d) If a utility requires a deposit as a condition of providing service, then the utility must:

(1) immediately notify the applicant stating the precise facts upon which the utility based its decision; and

(2) provide the applicant with an opportunity to rebut the facts and show other facts demonstrating his or her creditworthiness.

(e) In the event the required deposit from a utility serving at least thirty-five thousand (35,000) residential customers, or its affiliate, is in excess of one hundred fifty dollars (\$150), the utility shall advise the customer that he or she may pay the deposit in installments, the initial installment being one hundred fifty dollars (\$150), with subsequent payments of the deposit balance paid over a period of up to twelve (12) weeks, except where the deposit is required as a result of a disconnection for nonpayment, in which case full payment of the deposit may be required prior to reconnection. The utility shall record the terms of any payment arrangement by selecting one (1) of the following methods:

(1) Sending the customer a letter describing the terms of the payment arrangement, including the following:

(A) The amount of each installment.

(B) The due date or dates.

(C) The total amount due.

(D) An explanation that failure to comply with the terms of the arrangement may lead to disconnection of service.

(2) Describing the terms of the payment arrangement on the customer's bill, including the following:

(A) The amount of each installment.

(B) The due date or dates.

(C) The total amount due.

(D) An explanation that failure to comply with the terms of the arrangement may lead to disconnection of service.

(3) Making a voice recording of a telephone conversation in which the customer agrees to the payment arrangement, including the following:

(A) The amount of each installment.

(B) The due date or dates.

(C) The total amount due.

(D) An explanation that failure to comply with the terms of the arrangement may lead to disconnection of service.

Recordings of telephonic payment arrangements shall be maintained for at least six (6) months after the arrangement is completed or broken by the customer.

(f) Requirements for interest upon deposits shall be as follows:

(1) For a utility serving less [*sic., than*] thirty-five thousand (35,000) residential customers, deposits held more than twelve (12) months shall earn interest from the date of deposit at a rate of six percent (6%) per annum or at such other rate of

GAS UTILITIES

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interest as the commission may prescribe following a public hearing.

(2) For a utility serving at least thirty-five thousand (35,000) residential customers, a deposit held more than thirty (30) days shall earn interest from the date the deposit is paid in full. Beginning on the effective date of this section, the rate of interest shall be set by the commission based upon the then existing rate for one (1) year United States Treasury Constant Maturity securities. The interest rate shall be rounded to the nearest one-half ( $\frac{1}{2}$ ) of one percent (1%). In December of each year, the commission shall issue a general administrative order establishing the interest rate for the next calendar year that shall be paid on all deposits held during all or part of the subsequent year.

(3) The deposit shall not earn interest after the date it is mailed or personally delivered to the customer, or otherwise lawfully disposed.

(g) Requirements for refunds shall be as follows:

(1) Any deposit or accrued interest shall be promptly refunded directly to the customer or credited to the customer's account without the customer's request when the customer:

(A) submits satisfactory payment for a period of either:

(i) twelve (12) successive months; or

(ii) twelve (12) out of any fifteen (15) consecutive months without late payment in two (2) consecutive months; or

(B) demonstrates his or her creditworthiness as provided by subsection (b).

(2) Refunds of deposits or accrued interest issued under this section must be accompanied by a statement of accounting for each transaction affecting the deposit and interest.

(3) Following customer-requested termination of service, the utility shall:

(A) apply the deposit, plus accrued interest, to the final bill; or

(B) upon specific request from the customer, refund the deposit, plus accrued interest, within fifteen (15) days after payment of the final bill.

(4) Each utility shall maintain a record of each applicant or customer making a deposit that shows the following:

(A) The name of the customer.

(B) The current address of the customer so long as he or she maintains an active account with the utility in his or her name.

(C) The amount of the deposit.

(D) The date the deposit was made.

(E) A record of each transaction affecting the deposit.

(5) Each customer shall be provided a written receipt from the utility:

(A) at the time his or her deposit is paid in full; or

(B) when he or she makes a partial payment.

The public utility shall provide a reasonable method by which a customer who is unable to locate his or her receipt may establish that he or she is entitled to a refund of the deposit and payment of interest thereon.

(6) Any deposit made by the applicant, customer, or any other person to the utility (less any lawful deductions), or any sum the utility is ordered to refund for utility service, that has remained unclaimed for one (1) year after the utility has made diligent efforts to locate the person who made the deposit or the heirs of the person, shall be presumed abandoned and treated in accordance with IC 32-34-1 et seq.

(7) A deposit may be used by the utility to cover any unpaid balance following disconnection of service under section 16 of this rule, provided, however, that any surplus be returned to the customer as provided in subsection (f) and this subsection.

(h) The commission may require that data be reported by utilities in order to determine whether a utility is providing service consistent with this rule. The utility shall respond to any survey that is issued by the commission in a timely manner and provide copies of such survey responses to the office of the utility consumer counselor. Requested information in the survey may include, but is not limited to, the following:

(1) the amount of collected deposits;

(2) the number of customers assessed deposits;

(3) the number of customers served who are receiving low-income heating assistance; and

(4) the amount of uncollected debt.

**OUCR DR 4-4**

**DATA INFORMATION REQUEST  
Indiana Utilities Corporation**

**Cause No. 46086**

**Information Requested:**

Referring to Petitioner's Attachment BJM-2, Exhibit E (Capital Structure, as of September 30, 2023), the total amount for Deferred Tax is \$1,810,474. However, the total of Accumulated Deferred Income Taxes of \$1,601,638 (GL Account 282-000) and Deferred Supplemental Net Income Tax of \$195,719 (GL Account 283.2), per the General Ledger provided by Petitioner in response to OUCR DR 1-4, total \$1,797,357. Please explain the discrepancy between these two amounts.

**Information Provided:**

The Petitioner recorded an audit entry meant to be included in account 283-2 to account 238-2. Exhibit E agrees to the audit report which properly includes the difference in account 283-2.

**AFFIRMATION**

I affirm, under the penalties for perjury, that the foregoing representations are true.



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Jason D. Kohlmann  
Assistant Director-Natural Gas Division  
Indiana Office of  
Utility Consumer Counselor  
Cause No. 46086  
Indiana Utilities Corp. Inc.

09-19-2024  
Date

**CERTIFICATE OF SERVICE**

This is to certify that a copy of the foregoing *Indiana Office of Utility Consumer Counselor's Testimony of OUCC Witness Jason D. Kohlmann* has been served upon the following parties of record in the captioned proceeding by electronic service on September 19, 2024.

Nicholas K. Kile  
Lauren Aguilar  
**Barnes & Thornburg LLP**  
Email: Nicholas.Kile@btlaw.com  
Email: Lauren.Aguilar@btlaw.com



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Matthew W. Kappus  
Attorney No. 35807-49  
Deputy Consumer Counselor

**INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR**  
115 West Washington Street  
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Indianapolis, IN 46204  
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