DUKE ENERGY INDIANA

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2018 EXPERIENCE BAND 1956-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	841,421	12,576	0.0149	0.9851	26.35
40.5	788,415	15,337	0.0195	0.9805	25.96
41.5	738,809	17,055	0.0231	0.9769	25.46
42.5	685,890	18,226	0.0266	0.9734	24.87
43.5	619,454	15,253	0.0246	0.9754	24.21
44.5	554,875	14,841	0.0267	0.9733	23.61
45.5	498,139	8,967	0.0180	0.9820	22.98
46.5	454,658	9,238	0.0203	0.9797	22.57
47.5	383,253	10,278	0.0268	0.9732	22.11
48.5	325,936	12,425	0.0381	0.9619	21.51
49.5	256,753	12,080	0.0470	0.9530	20.69
50.5	190,123	10,624	0.0559	0.9441	19.72
51.5	123,631	4,756	0.0385	0.9615	18.62
52.5	68,069	879	0.0129	0.9871	17.90
53.5	13,486		0.0000	1.0000	17.67
54.5					17.67

DUKE ENERGY INDIANA

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2018 EXPERIENCE BAND 1989-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,916,788	329,146	0.0062	0.9938	100.00
0.5	50,662,025	3,132,306	0.0618	0.9382	99.38
1.5	47,979,907	1,704,574	0.0355	0.9645	93.23
2.5	44,110,334	2,787,369	0.0632	0.9368	89.92
3.5	40,120,304	2,241,498	0.0559	0.9441	84.24
4.5	38,046,722	1,429,802	0.0376	0.9624	79.53
5.5	35,963,342	1,888,507	0.0525	0.9475	76.54
6.5	33,993,394	1,677,512	0.0493	0.9507	72.52
7.5	30,869,998	1,290,559	0.0418	0.9582	68.95
8.5	29,173,839	1,174,387	0.0403	0.9597	66.06
9.5	26,456,888	885,263	0.0335	0.9665	63.40
10.5	24,325,180	1,018,969	0.0419	0.9581	61.28
11.5	22,627,958	791,717	0.0350	0.9650	58.72
12.5	21,727,445	644,475	0.0297	0.9703	56.66
13.5	19,846,089	615,585	0.0310	0.9690	54.98
14.5	18,570,520	530,520	0.0286	0.9714	53.27
15.5	17,410,471	325,277	0.0187	0.9813	51.75
16.5	16,617,119	337,570	0.0203	0.9797	50.79
17.5	14,509,760	261,709	0.0180	0.9820	49.75
18.5	14,150,925	300,162	0.0212	0.9788	48.86
19.5	13,711,464	381,577	0.0278	0.9722	47.82
20.5	12,791,682	363,156	0.0284	0.9716	46.49
21.5	10,744,224	415,618	0.0387	0.9613	45.17
22.5	9,490,971	300,957	0.0317	0.9683	43.42
23.5	7,626,428	271,852	0.0356	0.9644	42.05
24.5	5,984,193	178,697	0.0299	0.9701	40.55
25.5	4,728,256	64,289	0.0136	0.9864	39.34
26.5	3,513,464	71,074	0.0202	0.9798	38.80
27.5	2,675,751	71,511	0.0267	0.9733	38.02
28.5	2,505,543	80,197	0.0320	0.9680	37.00
29.5	2,390,130	50,394	0.0211	0.9789	35.82
30.5	2,233,512	58,418	0.0262	0.9738	35.06
31.5	2,175,094	56,770	0.0261	0.9739	34.14
32.5	2,046,704	39,693	0.0194	0.9806	33.25
33.5	1,757,958	35,468	0.0202	0.9798	32.61
34.5	1,573,726	36,497	0.0232	0.9768	31.95
35.5	1,329,489	22,921	0.0172	0.9828	31.21
36.5	1,195,047	37,264	0.0312	0.9688	30.67
37.5	1,026,393	17,424	0.0170	0.9830	29.71
38.5	913,720	11,943	0.0131	0.9869	29.21

DUKE ENERGY INDIANA

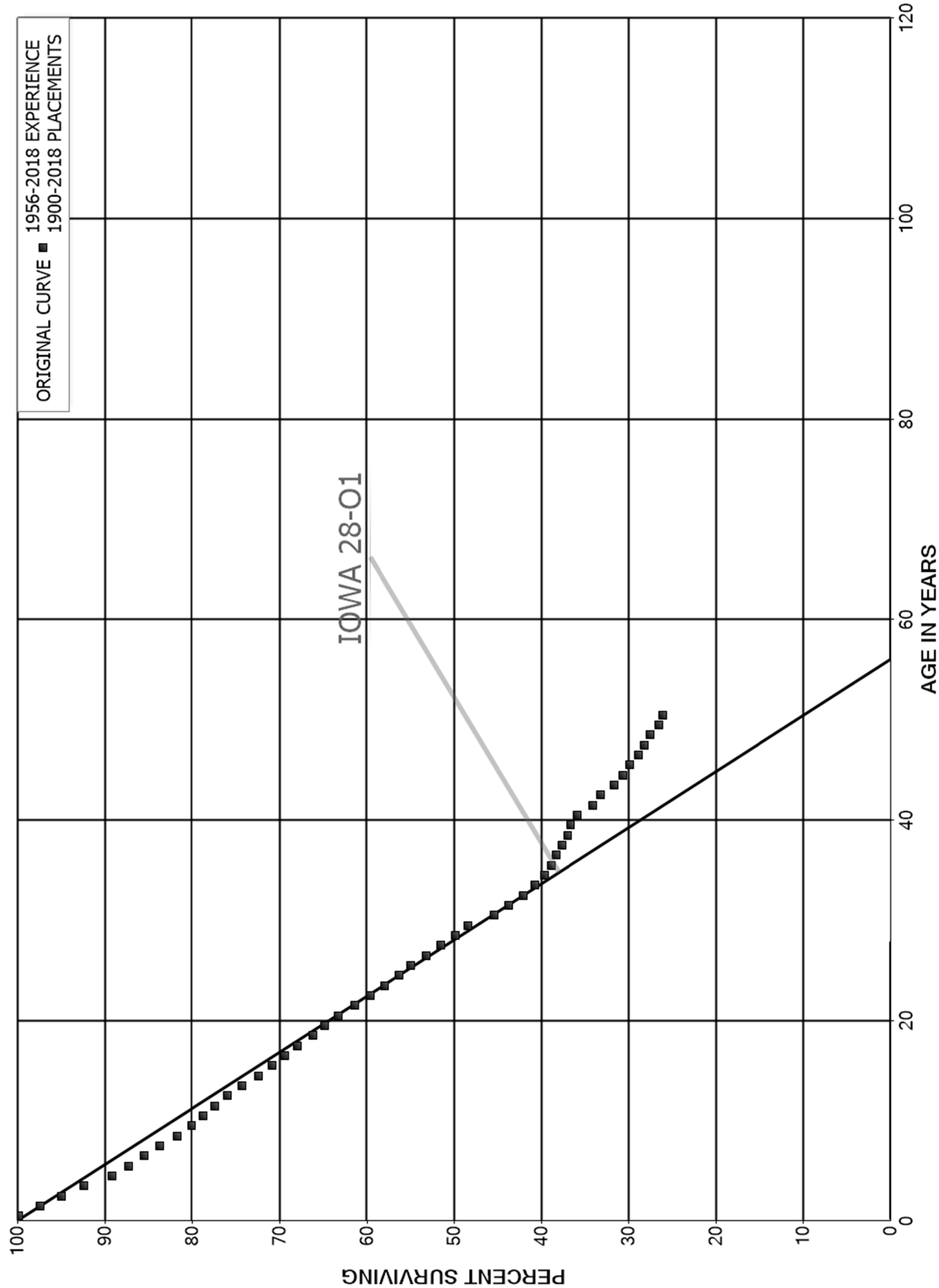
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2018 EXPERIENCE BAND 1989-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	837,443	12,576	0.0150	0.9850	28.83
40.5	784,437	14,893	0.0190	0.9810	28.40
41.5	735,275	13,521	0.0184	0.9816	27.86
42.5	685,890	18,226	0.0266	0.9734	27.34
43.5	619,454	15,253	0.0246	0.9754	26.62
44.5	554,875	14,841	0.0267	0.9733	25.96
45.5	498,139	8,967	0.0180	0.9820	25.27
46.5	454,658	9,238	0.0203	0.9797	24.81
47.5	383,253	10,278	0.0268	0.9732	24.31
48.5	325,936	12,425	0.0381	0.9619	23.66
49.5	256,753	12,080	0.0470	0.9530	22.75
50.5	190,123	10,624	0.0559	0.9441	21.68
51.5	123,631	4,756	0.0385	0.9615	20.47
52.5	68,069	879	0.0129	0.9871	19.69
53.5	13,486		0.0000	1.0000	19.43
54.5					19.43

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



DUKE ENERGY INDIANA

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1956-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	71,551,182	123,641	0.0017	0.9983	100.00
0.5	63,997,808	1,567,143	0.0245	0.9755	99.83
1.5	61,949,196	1,563,654	0.0252	0.9748	97.38
2.5	59,187,099	1,598,555	0.0270	0.9730	94.92
3.5	51,392,632	1,781,575	0.0347	0.9653	92.36
4.5	46,227,711	994,033	0.0215	0.9785	89.16
5.5	43,540,671	863,915	0.0198	0.9802	87.24
6.5	42,600,841	913,077	0.0214	0.9786	85.51
7.5	41,709,065	946,987	0.0227	0.9773	83.68
8.5	40,399,830	859,724	0.0213	0.9787	81.78
9.5	38,834,480	656,288	0.0169	0.9831	80.04
10.5	37,930,061	632,692	0.0167	0.9833	78.69
11.5	36,362,816	688,023	0.0189	0.9811	77.37
12.5	35,020,970	740,032	0.0211	0.9789	75.91
13.5	33,526,044	882,163	0.0263	0.9737	74.30
14.5	32,288,453	667,471	0.0207	0.9793	72.35
15.5	31,349,462	633,849	0.0202	0.9798	70.85
16.5	30,427,423	661,967	0.0218	0.9782	69.42
17.5	27,909,400	718,227	0.0257	0.9743	67.91
18.5	26,939,903	542,527	0.0201	0.9799	66.16
19.5	25,755,299	627,716	0.0244	0.9756	64.83
20.5	24,130,968	728,655	0.0302	0.9698	63.25
21.5	22,364,451	622,156	0.0278	0.9722	61.34
22.5	21,204,185	604,809	0.0285	0.9715	59.63
23.5	19,105,225	525,726	0.0275	0.9725	57.93
24.5	17,727,575	448,392	0.0253	0.9747	56.34
25.5	16,449,525	533,465	0.0324	0.9676	54.91
26.5	15,262,629	467,836	0.0307	0.9693	53.13
27.5	14,076,228	454,356	0.0323	0.9677	51.50
28.5	12,897,140	369,506	0.0287	0.9713	49.84
29.5	11,957,403	744,436	0.0623	0.9377	48.41
30.5	10,474,294	376,823	0.0360	0.9640	45.40
31.5	9,380,077	373,066	0.0398	0.9602	43.77
32.5	8,757,992	272,683	0.0311	0.9689	42.03
33.5	8,346,014	217,203	0.0260	0.9740	40.72
34.5	7,873,338	163,597	0.0208	0.9792	39.66
35.5	7,193,082	106,206	0.0148	0.9852	38.83
36.5	6,535,623	102,436	0.0157	0.9843	38.26
37.5	5,656,768	103,114	0.0182	0.9818	37.66
38.5	5,049,742	55,109	0.0109	0.9891	36.97

DUKE ENERGY INDIANA

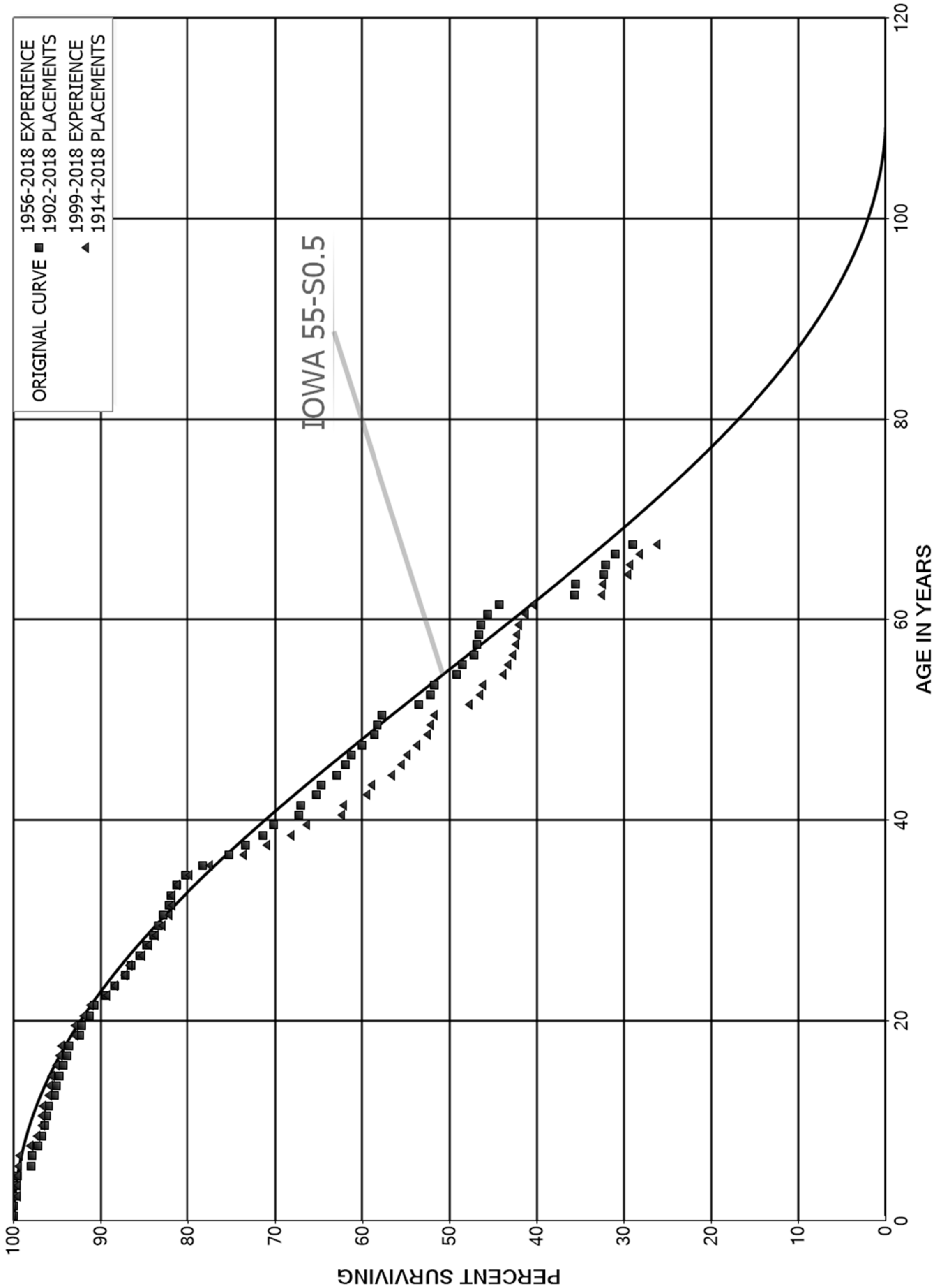
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1956-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,402,541	90,153	0.0205	0.9795	36.57
40.5	3,882,994	193,648	0.0499	0.9501	35.82
41.5	3,391,775	83,967	0.0248	0.9752	34.04
42.5	2,930,317	138,567	0.0473	0.9527	33.19
43.5	2,399,552	74,242	0.0309	0.9691	31.62
44.5	2,074,442	55,103	0.0266	0.9734	30.64
45.5	1,832,176	59,768	0.0326	0.9674	29.83
46.5	1,679,518	41,328	0.0246	0.9754	28.86
47.5	1,282,285	29,688	0.0232	0.9768	28.15
48.5	1,029,974	38,959	0.0378	0.9622	27.50
49.5	833,225	12,146	0.0146	0.9854	26.46
50.5	668,083	4,710	0.0070	0.9930	26.07
51.5	550,096	6,357	0.0116	0.9884	25.89
52.5	481,190	11,238	0.0234	0.9766	25.59
53.5	460,471	39,422	0.0856	0.9144	24.99
54.5	357,770	12,117	0.0339	0.9661	22.85
55.5	315,998	6,345	0.0201	0.9799	22.08
56.5	295,218	10,988	0.0372	0.9628	21.63
57.5	246,877	13,255	0.0537	0.9463	20.83
58.5	224,116	6,306	0.0281	0.9719	19.71
59.5	211,205	6,104	0.0289	0.9711	19.16
60.5	184,296	6,047	0.0328	0.9672	18.60
61.5	156,563	10,316	0.0659	0.9341	17.99
62.5	138,182	5,771	0.0418	0.9582	16.81
63.5	117,753	5,181	0.0440	0.9560	16.10
64.5	79,810	11,029	0.1382	0.8618	15.40
65.5	44,833	5,572	0.1243	0.8757	13.27
66.5	37,290	5,647	0.1514	0.8486	11.62
67.5	29,436	2,352	0.0799	0.9201	9.86
68.5	11,399	1,759	0.1543	0.8457	9.07
69.5	8,077	205	0.0254	0.9746	7.67
70.5	2,084		0.0000	1.0000	7.48
71.5	2,084		0.0000	1.0000	7.48
72.5	2,084		0.0000	1.0000	7.48
73.5	2,084	2,030	0.9740	0.0260	7.48
74.5	54		0.0000	1.0000	0.19
75.5	54		0.0000	1.0000	0.19
76.5	54		0.0000	1.0000	0.19
77.5	54		0.0000	1.0000	0.19
78.5					0.19

DUKE ENERGY INDIANA
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2018 EXPERIENCE BAND 1956-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	272,318,624	12,596	0.0000	1.0000	100.00
0.5	256,147,224	1,568	0.0000	1.0000	100.00
1.5	218,809,967	843,610	0.0039	0.9961	99.99
2.5	196,219,921	74,612	0.0004	0.9996	99.61
3.5	178,297,164	90,340	0.0005	0.9995	99.57
4.5	163,843,473	2,585,164	0.0158	0.9842	99.52
5.5	151,410,810	204,209	0.0013	0.9987	97.95
6.5	140,870,235	965,027	0.0069	0.9931	97.82
7.5	130,060,299	635,301	0.0049	0.9951	97.15
8.5	121,641,027	404,569	0.0033	0.9967	96.67
9.5	116,171,109	195,782	0.0017	0.9983	96.35
10.5	108,082,635	320,923	0.0030	0.9970	96.19
11.5	104,211,856	641,148	0.0062	0.9938	95.90
12.5	102,886,542	217,115	0.0021	0.9979	95.31
13.5	100,764,380	401,814	0.0040	0.9960	95.11
14.5	97,917,762	434,007	0.0044	0.9956	94.73
15.5	96,864,714	438,230	0.0045	0.9955	94.31
16.5	94,701,640	310,852	0.0033	0.9967	93.89
17.5	92,417,894	1,206,302	0.0131	0.9869	93.58
18.5	86,990,694	145,546	0.0017	0.9983	92.36
19.5	80,246,417	813,698	0.0101	0.9899	92.20
20.5	77,762,633	464,460	0.0060	0.9940	91.27
21.5	75,689,941	1,079,762	0.0143	0.9857	90.72
22.5	73,837,856	895,797	0.0121	0.9879	89.43
23.5	70,381,040	937,159	0.0133	0.9867	88.34
24.5	67,987,254	513,439	0.0076	0.9924	87.17
25.5	64,247,293	740,226	0.0115	0.9885	86.51
26.5	58,697,965	519,722	0.0089	0.9911	85.51
27.5	53,732,712	473,995	0.0088	0.9912	84.76
28.5	48,961,388	371,203	0.0076	0.9924	84.01
29.5	47,718,117	337,399	0.0071	0.9929	83.37
30.5	46,099,796	312,735	0.0068	0.9932	82.78
31.5	45,040,631	157,938	0.0035	0.9965	82.22
32.5	44,473,576	374,177	0.0084	0.9916	81.93
33.5	44,004,878	521,526	0.0119	0.9881	81.24
34.5	43,338,421	1,065,855	0.0246	0.9754	80.28
35.5	42,028,552	1,616,799	0.0385	0.9615	78.30
36.5	38,003,422	976,290	0.0257	0.9743	75.29
37.5	28,861,593	754,495	0.0261	0.9739	73.36
38.5	26,595,003	470,344	0.0177	0.9823	71.44

DUKE ENERGY INDIANA

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2018 EXPERIENCE BAND 1956-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	25,465,074	1,056,148	0.0415	0.9585	70.18
40.5	24,068,552	66,131	0.0027	0.9973	67.27
41.5	23,528,646	646,554	0.0275	0.9725	67.08
42.5	22,612,895	161,834	0.0072	0.9928	65.24
43.5	21,687,388	592,098	0.0273	0.9727	64.77
44.5	20,426,134	325,498	0.0159	0.9841	63.00
45.5	19,864,813	223,077	0.0112	0.9888	62.00
46.5	15,483,452	306,372	0.0198	0.9802	61.30
47.5	15,076,415	366,173	0.0243	0.9757	60.09
48.5	14,544,552	80,323	0.0055	0.9945	58.63
49.5	13,768,462	133,575	0.0097	0.9903	58.31
50.5	13,691,145	1,005,970	0.0735	0.9265	57.74
51.5	12,337,556	315,216	0.0255	0.9745	53.50
52.5	11,959,482	96,563	0.0081	0.9919	52.13
53.5	11,723,435	574,417	0.0490	0.9510	51.71
54.5	10,612,473	153,636	0.0145	0.9855	49.18
55.5	10,417,583	274,477	0.0263	0.9737	48.47
56.5	9,704,323	65,540	0.0068	0.9932	47.19
57.5	9,502,058	59,221	0.0062	0.9938	46.87
58.5	7,684,641	36,393	0.0047	0.9953	46.58
59.5	7,641,308	131,130	0.0172	0.9828	46.36
60.5	7,485,714	204,384	0.0273	0.9727	45.56
61.5	7,264,628	1,420,164	0.1955	0.8045	44.32
62.5	5,834,235	23,460	0.0040	0.9960	35.65
63.5	5,781,585	518,175	0.0896	0.9104	35.51
64.5	4,060,463	28,192	0.0069	0.9931	32.33
65.5	3,846,583	137,437	0.0357	0.9643	32.10
66.5	2,062,643	137,488	0.0667	0.9333	30.96
67.5	220,710	20,170	0.0914	0.9086	28.89
68.5	198,271	3,361	0.0170	0.9830	26.25
69.5	194,910	12,935	0.0664	0.9336	25.81
70.5	181,976	1,005	0.0055	0.9945	24.09
71.5	179,709	27	0.0002	0.9998	23.96
72.5	178,044		0.0000	1.0000	23.96
73.5	177,999		0.0000	1.0000	23.96
74.5	173,727	464	0.0027	0.9973	23.96
75.5	173,263	10,692	0.0617	0.9383	23.89
76.5	162,361	3,111	0.0192	0.9808	22.42
77.5	146,039		0.0000	1.0000	21.99
78.5	134,083	18,636	0.1390	0.8610	21.99

DUKE ENERGY INDIANA

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2018 EXPERIENCE BAND 1956-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	103,432		0.0000	1.0000	18.93
80.5	103,432		0.0000	1.0000	18.93
81.5	103,432		0.0000	1.0000	18.93
82.5	103,432		0.0000	1.0000	18.93
83.5	102,737	690	0.0067	0.9933	18.93
84.5	102,047		0.0000	1.0000	18.81
85.5	102,047		0.0000	1.0000	18.81
86.5	102,047		0.0000	1.0000	18.81
87.5	102,047		0.0000	1.0000	18.81
88.5	101,685		0.0000	1.0000	18.81
89.5	101,577		0.0000	1.0000	18.81
90.5	101,577		0.0000	1.0000	18.81
91.5	101,472		0.0000	1.0000	18.81
92.5	81,934		0.0000	1.0000	18.81
93.5	81,834		0.0000	1.0000	18.81
94.5	81,834		0.0000	1.0000	18.81
95.5	81,834	2,702	0.0330	0.9670	18.81
96.5	79,132		0.0000	1.0000	18.19
97.5	79,132		0.0000	1.0000	18.19
98.5	66,527		0.0000	1.0000	18.19
99.5	66,527	510	0.0077	0.9923	18.19
100.5	66,017		0.0000	1.0000	18.05
101.5	66,017		0.0000	1.0000	18.05
102.5	65,649		0.0000	1.0000	18.05
103.5	2,751		0.0000	1.0000	18.05
104.5					18.05

DUKE ENERGY INDIANA

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2018 EXPERIENCE BAND 1999-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	192,359,298		0.0000	1.0000	100.00
0.5	177,954,340		0.0000	1.0000	100.00
1.5	140,579,311	832,557	0.0059	0.9941	100.00
2.5	118,563,521	46,512	0.0004	0.9996	99.41
3.5	101,352,987	23,811	0.0002	0.9998	99.37
4.5	85,294,487	96,495	0.0011	0.9989	99.35
5.5	79,140,582	85,304	0.0011	0.9989	99.23
6.5	74,096,906	886,219	0.0120	0.9880	99.13
7.5	68,342,489	561,827	0.0082	0.9918	97.94
8.5	65,504,026	339,921	0.0052	0.9948	97.14
9.5	61,438,840	5,013	0.0001	0.9999	96.63
10.5	55,167,168	38,150	0.0007	0.9993	96.62
11.5	52,690,424	371,662	0.0071	0.9929	96.56
12.5	52,102,848	99,457	0.0019	0.9981	95.88
13.5	50,213,740	94,721	0.0019	0.9981	95.69
14.5	47,900,160	307,011	0.0064	0.9936	95.51
15.5	47,251,744	167,945	0.0036	0.9964	94.90
16.5	49,429,750	110,460	0.0022	0.9978	94.56
17.5	56,593,021	895,251	0.0158	0.9842	94.35
18.5	53,867,661	40,640	0.0008	0.9992	92.86
19.5	48,192,709	519,581	0.0108	0.9892	92.79
20.5	48,240,637	367,645	0.0076	0.9924	91.79
21.5	47,036,741	960,534	0.0204	0.9796	91.09
22.5	47,405,755	496,090	0.0105	0.9895	89.23
23.5	45,211,082	549,196	0.0121	0.9879	88.29
24.5	43,964,113	323,521	0.0074	0.9926	87.22
25.5	40,959,780	648,043	0.0158	0.9842	86.58
26.5	40,873,254	411,434	0.0101	0.9899	85.21
27.5	36,244,446	313,287	0.0086	0.9914	84.35
28.5	31,820,329	306,337	0.0096	0.9904	83.62
29.5	31,420,643	270,797	0.0086	0.9914	82.82
30.5	30,277,495	122,169	0.0040	0.9960	82.10
31.5	29,814,215	34,225	0.0011	0.9989	81.77
32.5	29,809,592	202,792	0.0068	0.9932	81.68
33.5	29,754,157	494,412	0.0166	0.9834	81.12
34.5	29,902,696	873,650	0.0292	0.9708	79.78
35.5	29,069,721	1,493,428	0.0514	0.9486	77.45
36.5	25,858,566	937,379	0.0363	0.9637	73.47
37.5	17,181,547	674,242	0.0392	0.9608	70.80
38.5	17,085,774	434,314	0.0254	0.9746	68.02

DUKE ENERGY INDIANA

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2018 EXPERIENCE BAND 1999-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,030,483	982,860	0.0613	0.9387	66.30
40.5	14,714,803	50,449	0.0034	0.9966	62.23
41.5	14,278,912	598,833	0.0419	0.9581	62.02
42.5	14,256,810	149,484	0.0105	0.9895	59.42
43.5	13,335,689	519,401	0.0389	0.9611	58.79
44.5	13,720,258	275,241	0.0201	0.9799	56.50
45.5	13,394,948	161,992	0.0121	0.9879	55.37
46.5	10,816,736	208,175	0.0192	0.9808	54.70
47.5	14,717,287	353,746	0.0240	0.9760	53.65
48.5	14,200,421	75,929	0.0053	0.9947	52.36
49.5	13,411,381	128,969	0.0096	0.9904	52.08
50.5	13,207,016	1,003,467	0.0760	0.9240	51.58
51.5	11,857,348	309,489	0.0261	0.9739	47.66
52.5	11,438,749	80,322	0.0070	0.9930	46.41
53.5	11,222,526	571,106	0.0509	0.9491	46.09
54.5	10,119,147	140,029	0.0138	0.9862	43.74
55.5	9,937,864	122,335	0.0123	0.9877	43.14
56.5	9,376,956	62,742	0.0067	0.9933	42.61
57.5	9,190,700	42,455	0.0046	0.9954	42.32
58.5	7,402,005	36,090	0.0049	0.9951	42.13
59.5	7,370,990	131,085	0.0178	0.9822	41.92
60.5	7,215,441	152,521	0.0211	0.9789	41.18
61.5	7,046,218	1,384,396	0.1965	0.8035	40.31
62.5	5,651,593	11,023	0.0020	0.9980	32.39
63.5	5,612,074	514,050	0.0916	0.9084	32.32
64.5	3,895,078	27,938	0.0072	0.9928	29.36
65.5	3,681,451	132,207	0.0359	0.9641	29.15
66.5	1,902,741	137,488	0.0723	0.9277	28.11
67.5	60,835	302	0.0050	0.9950	26.07
68.5	58,627		0.0000	1.0000	25.94
69.5	58,735	12,935	0.2202	0.7798	25.94
70.5	45,800		0.0000	1.0000	20.23
71.5	44,644	27	0.0006	0.9994	20.23
72.5	62,517		0.0000	1.0000	20.22
73.5	62,572		0.0000	1.0000	20.22
74.5	58,301		0.0000	1.0000	20.22
75.5	58,301		0.0000	1.0000	20.22
76.5	58,090		0.0000	1.0000	20.22
77.5	44,880		0.0000	1.0000	20.22
78.5	45,528		0.0000	1.0000	20.22

DUKE ENERGY INDIANA

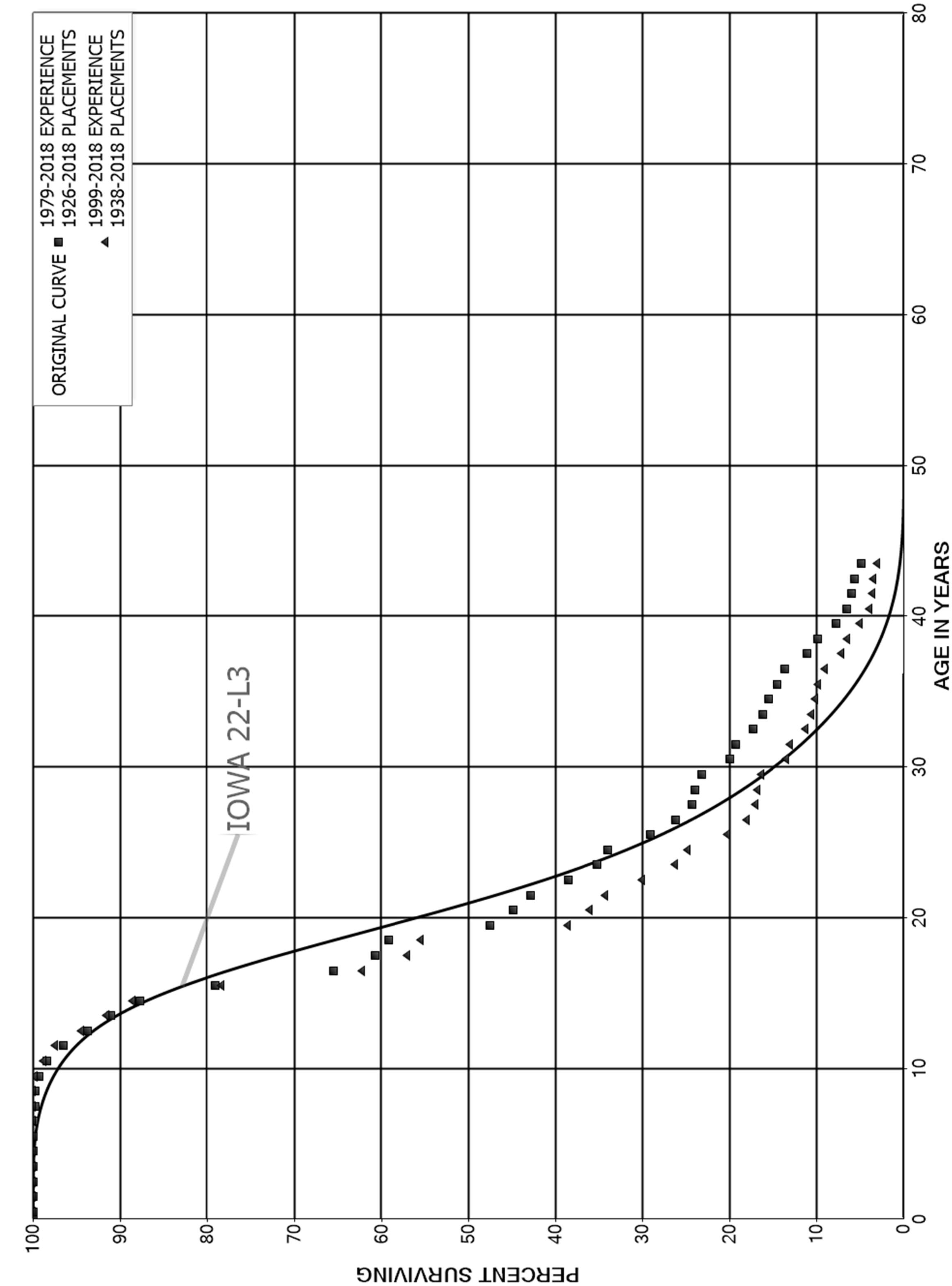
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2018 EXPERIENCE BAND 1999-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	33,513		0.0000	1.0000	20.22
80.5	33,513		0.0000	1.0000	20.22
81.5	33,513		0.0000	1.0000	20.22
82.5	33,881		0.0000	1.0000	20.22
83.5	99,297		0.0000	1.0000	20.22
84.5	102,047		0.0000	1.0000	20.22
85.5	102,047		0.0000	1.0000	20.22
86.5	102,047		0.0000	1.0000	20.22
87.5	102,047		0.0000	1.0000	20.22
88.5	101,685		0.0000	1.0000	20.22
89.5	101,577		0.0000	1.0000	20.22
90.5	101,577		0.0000	1.0000	20.22
91.5	101,472		0.0000	1.0000	20.22
92.5	81,934		0.0000	1.0000	20.22
93.5	81,834		0.0000	1.0000	20.22
94.5	81,834		0.0000	1.0000	20.22
95.5	81,834	2,702	0.0330	0.9670	20.22
96.5	79,132		0.0000	1.0000	19.55
97.5	79,132		0.0000	1.0000	19.55
98.5	66,527		0.0000	1.0000	19.55
99.5	66,527	510	0.0077	0.9923	19.55
100.5	66,017		0.0000	1.0000	19.40
101.5	66,017		0.0000	1.0000	19.40
102.5	65,649		0.0000	1.0000	19.40
103.5	2,751		0.0000	1.0000	19.40
104.5					19.40

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



DUKE ENERGY INDIANA

ACCOUNT 392.00 TRANSPORATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2018 EXPERIENCE BAND 1979-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,149,932		0.0000	1.0000	100.00
0.5	20,511,607		0.0000	1.0000	100.00
1.5	6,192,828		0.0000	1.0000	100.00
2.5	6,311,483		0.0000	1.0000	100.00
3.5	6,329,294	1,041	0.0002	0.9998	100.00
4.5	6,377,122		0.0000	1.0000	99.98
5.5	6,455,658	12,634	0.0020	0.9980	99.98
6.5	6,592,617	5,205	0.0008	0.9992	99.79
7.5	6,588,412		0.0000	1.0000	99.71
8.5	6,588,412	27,969	0.0042	0.9958	99.71
9.5	6,554,763	58,489	0.0089	0.9911	99.29
10.5	6,380,735	123,207	0.0193	0.9807	98.40
11.5	6,106,679	177,625	0.0291	0.9709	96.50
12.5	5,953,772	166,813	0.0280	0.9720	93.69
13.5	5,162,048	191,004	0.0370	0.9630	91.07
14.5	4,602,547	451,949	0.0982	0.9018	87.70
15.5	3,977,121	682,383	0.1716	0.8284	79.09
16.5	3,030,449	222,726	0.0735	0.9265	65.52
17.5	2,012,646	49,703	0.0247	0.9753	60.70
18.5	1,519,099	300,746	0.1980	0.8020	59.20
19.5	1,235,006	69,952	0.0566	0.9434	47.48
20.5	1,176,334	52,391	0.0445	0.9555	44.79
21.5	1,005,252	99,895	0.0994	0.9006	42.80
22.5	912,641	78,577	0.0861	0.9139	38.54
23.5	893,544	33,032	0.0370	0.9630	35.23
24.5	876,683	125,831	0.1435	0.8565	33.92
25.5	763,200	76,971	0.1009	0.8991	29.05
26.5	696,992	50,527	0.0725	0.9275	26.12
27.5	679,126	8,070	0.0119	0.9881	24.23
28.5	672,973	20,528	0.0305	0.9695	23.94
29.5	653,813	91,041	0.1392	0.8608	23.21
30.5	566,857	20,288	0.0358	0.9642	19.98
31.5	547,402	54,939	0.1004	0.8996	19.27
32.5	493,765	32,258	0.0653	0.9347	17.33
33.5	461,553	20,282	0.0439	0.9561	16.20
34.5	441,271	27,904	0.0632	0.9368	15.49
35.5	409,465	26,728	0.0653	0.9347	14.51
36.5	382,990	69,478	0.1814	0.8186	13.56
37.5	313,512	35,510	0.1133	0.8867	11.10
38.5	278,160	58,797	0.2114	0.7886	9.84

DUKE ENERGY INDIANA

ACCOUNT 392.00 TRANSPORATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2018 EXPERIENCE BAND 1979-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	221,890	35,931	0.1619	0.8381	7.76
40.5	167,794	13,145	0.0783	0.9217	6.51
41.5	155,701	11,077	0.0711	0.9289	6.00
42.5	137,217	17,919	0.1306	0.8694	5.57
43.5	119,298	33,054	0.2771	0.7229	4.84
44.5	72,424	22,008	0.3039	0.6961	3.50
45.5	43,860	1,420	0.0324	0.9676	2.44
46.5	40,103	2,906	0.0725	0.9275	2.36
47.5	37,197	158	0.0042	0.9958	2.19
48.5	37,039	6,962	0.1880	0.8120	2.18
49.5	30,077	1,405	0.0467	0.9533	1.77
50.5	28,673	255	0.0089	0.9911	1.69
51.5	28,418	223	0.0078	0.9922	1.67
52.5	33,944		0.0000	1.0000	1.66
53.5	33,944		0.0000	1.0000	1.66
54.5	33,944		0.0000	1.0000	1.66
55.5	33,944		0.0000	1.0000	1.66
56.5	33,944	187	0.0055	0.9945	1.66
57.5	33,757	5,826	0.1726	0.8274	1.65
58.5	27,930	10,671	0.3821	0.6179	1.36
59.5	17,259		0.0000	1.0000	0.84
60.5	16,442	2,503	0.1523	0.8477	0.84
61.5	13,939		0.0000	1.0000	0.71
62.5	13,939		0.0000	1.0000	0.71
63.5	10,337	3,541	0.3426	0.6574	0.71
64.5	6,796		0.0000	1.0000	0.47
65.5	6,796		0.0000	1.0000	0.47
66.5	6,796		0.0000	1.0000	0.47
67.5	6,796		0.0000	1.0000	0.47
68.5	6,796		0.0000	1.0000	0.47
69.5	6,796		0.0000	1.0000	0.47
70.5	6,796	5,749	0.8460	0.1540	0.47
71.5	1,047		0.0000	1.0000	0.07
72.5	1,047		0.0000	1.0000	0.07
73.5	1,047		0.0000	1.0000	0.07
74.5	1,047		0.0000	1.0000	0.07
75.5	1,047		0.0000	1.0000	0.07
76.5	1,047		0.0000	1.0000	0.07
77.5	1,047		0.0000	1.0000	0.07
78.5	1,047	1,009	0.9642	0.0358	0.07
79.5	38		0.0000	1.0000	0.00
80.5					0.00

DUKE ENERGY INDIANA

ACCOUNT 392.00 TRANSPORATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2018 EXPERIENCE BAND 1999-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,985,452		0.0000	1.0000	100.00
0.5	19,198,869		0.0000	1.0000	100.00
1.5	5,240,296		0.0000	1.0000	100.00
2.5	5,245,896		0.0000	1.0000	100.00
3.5	5,250,463		0.0000	1.0000	100.00
4.5	5,311,624		0.0000	1.0000	100.00
5.5	5,311,624		0.0000	1.0000	100.00
6.5	5,314,385		0.0000	1.0000	100.00
7.5	5,346,365		0.0000	1.0000	100.00
8.5	5,346,365	16,597	0.0031	0.9969	100.00
9.5	5,317,423	50,987	0.0096	0.9904	99.69
10.5	5,149,175	68,442	0.0133	0.9867	98.73
11.5	4,930,698	155,545	0.0315	0.9685	97.42
12.5	4,855,796	145,936	0.0301	0.9699	94.35
13.5	4,076,593	135,630	0.0333	0.9667	91.51
14.5	3,544,102	408,525	0.1153	0.8847	88.47
15.5	2,959,022	609,942	0.2061	0.7939	78.27
16.5	2,123,787	176,171	0.0830	0.9170	62.14
17.5	1,203,519	32,474	0.0270	0.9730	56.98
18.5	766,157	233,539	0.3048	0.6952	55.44
19.5	684,398	46,247	0.0676	0.9324	38.54
20.5	767,322	37,500	0.0489	0.9511	35.94
21.5	639,414	79,336	0.1241	0.8759	34.18
22.5	620,624	77,275	0.1245	0.8755	29.94
23.5	557,728	30,755	0.0551	0.9449	26.21
24.5	570,349	105,513	0.1850	0.8150	24.77
25.5	507,540	55,421	0.1092	0.8908	20.19
26.5	505,224	28,334	0.0561	0.9439	17.98
27.5	502,205	6,607	0.0132	0.9868	16.97
28.5	495,597	13,855	0.0280	0.9720	16.75
29.5	481,743	85,635	0.1778	0.8222	16.28
30.5	396,107	11,333	0.0286	0.9714	13.39
31.5	384,775	52,606	0.1367	0.8633	13.00
32.5	332,169	22,845	0.0688	0.9312	11.23
33.5	316,187	11,378	0.0360	0.9640	10.45
34.5	304,809	12,342	0.0405	0.9595	10.08
35.5	288,565	20,297	0.0703	0.9297	9.67
36.5	272,511	58,697	0.2154	0.7846	8.99
37.5	213,814	19,609	0.0917	0.9083	7.05
38.5	195,810	45,105	0.2303	0.7697	6.41

DUKE ENERGY INDIANA

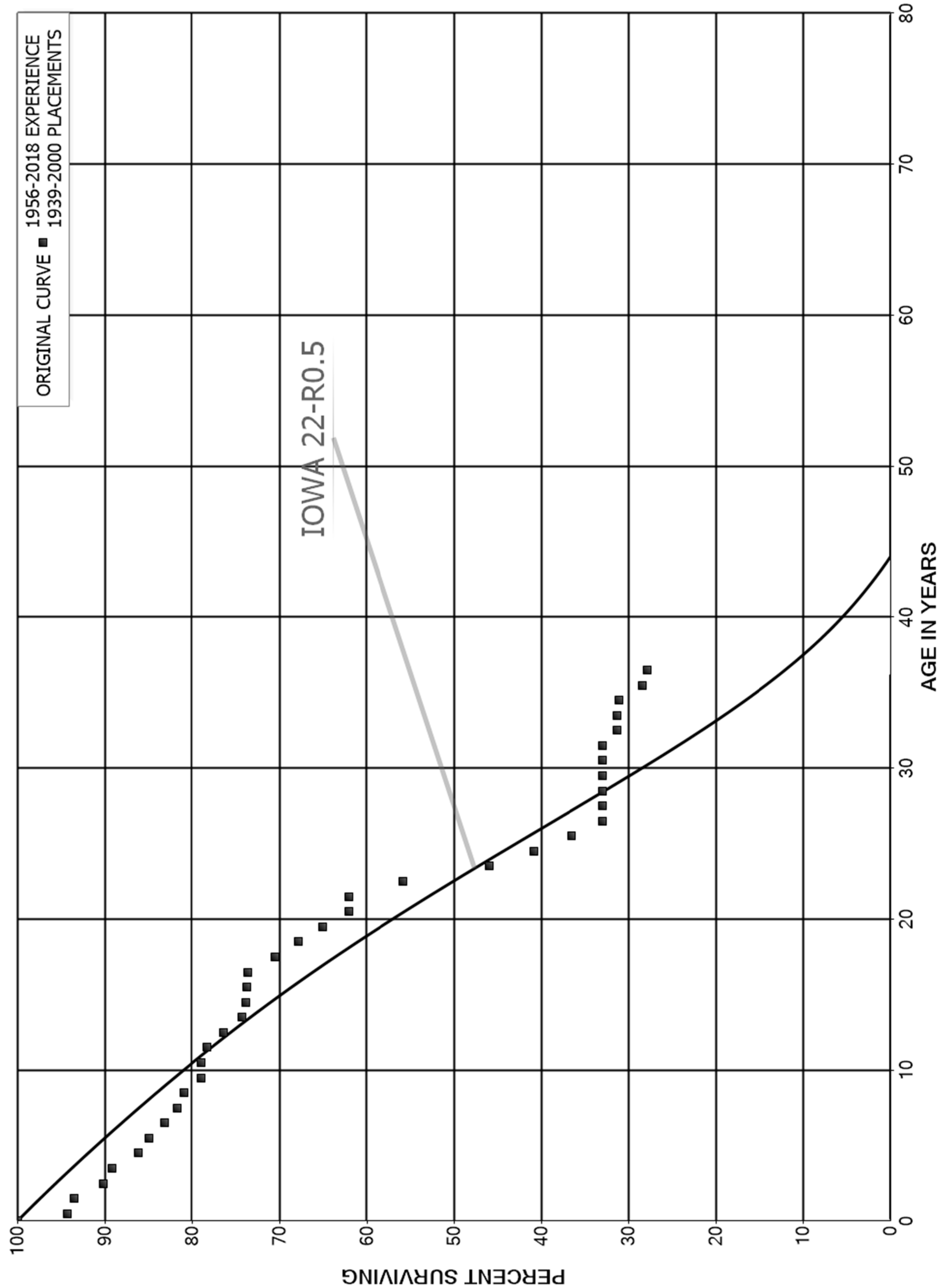
ACCOUNT 392.00 TRANSPORATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2018 EXPERIENCE BAND 1999-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	155,345	34,161	0.2199	0.7801	4.93
40.5	107,862	9,251	0.0858	0.9142	3.85
41.5	111,022	4,243	0.0382	0.9618	3.52
42.5	99,372	12,497	0.1258	0.8742	3.38
43.5	99,942	33,054	0.3307	0.6693	2.96
44.5	59,673	18,310	0.3068	0.6932	1.98
45.5	34,808		0.0000	1.0000	1.37
46.5	36,012	1,740	0.0483	0.9517	1.37
47.5	34,272		0.0000	1.0000	1.31
48.5	34,272	6,962	0.2031	0.7969	1.31
49.5	27,310	1,405	0.0514	0.9486	1.04
50.5	25,905		0.0000	1.0000	0.99
51.5	26,092		0.0000	1.0000	0.99
52.5	27,148		0.0000	1.0000	0.99
53.5	27,148		0.0000	1.0000	0.99
54.5	27,148		0.0000	1.0000	0.99
55.5	27,148		0.0000	1.0000	0.99
56.5	27,148	187	0.0069	0.9931	0.99
57.5	26,961	5,826	0.2161	0.7839	0.98
58.5	21,135	10,671	0.5049	0.4951	0.77
59.5	11,472		0.0000	1.0000	0.38
60.5	10,693	2,503	0.2341	0.7659	0.38
61.5	8,190		0.0000	1.0000	0.29
62.5	8,190		0.0000	1.0000	0.29
63.5	4,588	3,541	0.7719	0.2281	0.29
64.5	1,047		0.0000	1.0000	0.07
65.5	1,047		0.0000	1.0000	0.07
66.5	1,047		0.0000	1.0000	0.07
67.5	1,047		0.0000	1.0000	0.07
68.5	1,047		0.0000	1.0000	0.07
69.5	1,047		0.0000	1.0000	0.07
70.5	1,047		0.0000	1.0000	0.07
71.5	1,047		0.0000	1.0000	0.07
72.5	1,047		0.0000	1.0000	0.07
73.5	1,047		0.0000	1.0000	0.07
74.5	1,047		0.0000	1.0000	0.07
75.5	1,047		0.0000	1.0000	0.07
76.5	1,047		0.0000	1.0000	0.07
77.5	1,047		0.0000	1.0000	0.07
78.5	1,047	1,009	0.9642	0.0358	0.07
79.5	38		0.0000	1.0000	0.00
80.5					0.00

DUKE ENERGY INDIANA
ACCOUNT 396.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2000 EXPERIENCE BAND 1956-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,768,437	101,863	0.0576	0.9424	100.00
0.5	1,669,519	12,723	0.0076	0.9924	94.24
1.5	1,670,418	59,588	0.0357	0.9643	93.52
2.5	1,610,831	18,782	0.0117	0.9883	90.19
3.5	1,594,478	52,065	0.0327	0.9673	89.13
4.5	1,542,413	23,834	0.0155	0.9845	86.22
5.5	1,522,347	30,456	0.0200	0.9800	84.89
6.5	1,492,059	26,457	0.0177	0.9823	83.19
7.5	1,474,062	13,218	0.0090	0.9910	81.72
8.5	1,490,519	38,306	0.0257	0.9743	80.98
9.5	1,455,592	1	0.0000	1.0000	78.90
10.5	1,457,318	12,142	0.0083	0.9917	78.90
11.5	1,445,176	33,204	0.0230	0.9770	78.25
12.5	1,411,972	39,074	0.0277	0.9723	76.45
13.5	1,372,898	8,749	0.0064	0.9936	74.33
14.5	1,364,149	1,696	0.0012	0.9988	73.86
15.5	1,362,453	3,510	0.0026	0.9974	73.77
16.5	1,360,249	56,069	0.0412	0.9588	73.58
17.5	1,304,180	50,919	0.0390	0.9610	70.54
18.5	1,088,853	44,576	0.0409	0.9591	67.79
19.5	508,236	23,468	0.0462	0.9538	65.01
20.5	484,768		0.0000	1.0000	62.01
21.5	467,815	46,988	0.1004	0.8996	62.01
22.5	420,827	74,565	0.1772	0.8228	55.78
23.5	346,262	38,190	0.1103	0.8897	45.90
24.5	308,071	32,904	0.1068	0.8932	40.84
25.5	275,167	26,954	0.0980	0.9020	36.48
26.5	248,213		0.0000	1.0000	32.90
27.5	223,899		0.0000	1.0000	32.90
28.5	223,899		0.0000	1.0000	32.90
29.5	223,899		0.0000	1.0000	32.90
30.5	223,899		0.0000	1.0000	32.90
31.5	223,899	10,732	0.0479	0.9521	32.90
32.5	213,167		0.0000	1.0000	31.33
33.5	213,167	1,769	0.0083	0.9917	31.33
34.5	211,398	18,330	0.0867	0.9133	31.07
35.5	193,068	3,887	0.0201	0.9799	28.37
36.5	113,068	8,950	0.0792	0.9208	27.80
37.5	89,584		0.0000	1.0000	25.60
38.5	89,584		0.0000	1.0000	25.60

DUKE ENERGY INDIANA

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2000 EXPERIENCE BAND 1956-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	62,225	19,214	0.3088	0.6912	25.60
40.5	18,454	6,341	0.3436	0.6564	17.70
41.5					11.61

PART VIII. NET SALVAGE STATISTICS

DUKE ENERGY INDIANA

TABLE 1. CALCULATION OF TERMINAL AND INTERIM RETIREMENTS AS A PERCENT OF TOTAL RETIREMENTS

LOCATION	TOTAL PROJECTED RETIREMENTS	TOTAL TERMINAL RETIREMENTS		TOTAL INTERIM RETIREMENTS	
		AMOUNT	(%)	AMOUNT	(%)
(1)	(2)	(3)	(4)=(3)/(2)	(6)	(7)=(6)/(2)
STEAM PRODUCTION					
CAYUGA	(1,417,997,598.94)	(1,321,248,805.57)	93.18	(96,748,793.37)	6.82
EDWARDSPORT	(2,698,192,679.53)	(2,142,338,060.88)	79.40	(555,854,618.65)	20.60
GALLAGHER	(282,664,178.17)	(274,832,348.67)	97.23	(7,831,829.50)	2.77
GIBSON	(3,375,920,916.50)	(2,640,303,378.19)	78.21	(735,617,538.31)	21.79
TOTAL STEAM PRODUCTION	**(7,774,775,373.14)**	**(6,378,722,593.31)**	**82.04**	**(1,396,052,779.83)**	**17.96**
HYDRO PRODUCTION					
MARKLAND	(76,674,561.22)	(54,892,090.18)	71.59	(21,782,471.04)	28.41
TOTAL HYDRO PRODUCTION	**(76,674,561.22)**	**(54,892,090.18)**	**71.59**	**(21,782,471.04)**	**28.41**
OTHER PRODUCTION					
CAYUGA CT	(55,578,285.80)	(46,987,854.51)	84.54	(8,590,431.29)	15.46
HENRY COUNTY	(87,573,641.12)	(65,913,894.62)	75.27	(21,659,746.50)	24.73
MADISON	(332,214,879.51)	(216,959,507.27)	65.31	(115,255,372.24)	34.69
NOBLESVILLE CT	(263,737,663.49)	(214,811,317.46)	81.45	(48,926,346.03)	18.55
VERMILLION	(154,745,886.95)	(98,285,408.74)	63.51	(56,460,478.21)	36.49
WHEATLAND	(107,687,224.00)	(74,661,689.96)	69.33	(33,025,534.04)	30.67
TOTAL OTHER PRODUCTION	**(1,001,537,580.87)**	**(717,619,672.56)**	**71.65**	**(283,917,908.31)**	**28.35**
SOLAR PRODUCTION					
CRANE	(38,304,284.85)	(29,381,390.68)	76.71	(8,922,894.17)	23.29
TOTAL SOLAR PRODUCTION	**(38,304,284.85)**	**(29,381,390.68)**	**76.71**	**(8,922,894.17)**	**23.29**

DUKE ENERGY INDIANA

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT

ACCOUNT	TERMINAL RETIREMENTS RETIREMENTS (%)	TERMINAL RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS (%)	INTERIM RETIREMENTS NET SALVAGE (%)	WEIGHTED AVERAGE NET SALVAGE %
(1)	(2)	(3)	(4)	(5)	(6)=(2)*(3)+(4)*(5)
STEAM PRODUCTION					
CAYUGA	93.18	(6)	6.82	(14)	(7)
EDWARDSPORT	79.40	(15)	20.60	(14)	(15)
GALLAGHER	97.23	(15)	2.77	(14)	(15)
GIBSON	78.21	(8)	21.79	(14)	(9)
HYDRO PRODUCTION					
MARKLAND	71.59	(26)	28.41	(15)	(23)
OTHER PRODUCTION					
CAYUGA CT	84.54	(4)	15.46	(8)	(5)
HENRY COUNTY	75.27	(5)	24.73	(8)	(6)
MADISON	65.31	(6)	34.69	(8)	(6)
NOBLESVILLE CT	81.45	(11)	18.55	(8)	(11)
VERMILLION	63.51	(9)	36.49	(8)	(9)
WHEATLAND	69.33	(21)	30.67	(8)	(17)
SOLAR PRODUCTION					
CRANE	76.71	(16)	23.29	0	(12)

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	179,258	121,923	68		0	121,923-	68-
1990	774,086	188,382	24		0	188,382-	24-
1991	432,349	185,789	43		0	185,789-	43-
1992	457,447	154,321	34		0	154,321-	34-
1993	77,820	142,336	183		0	142,336-	183-
1994	247,352	141,059	57		0	141,059-	57-
1995	374,415	831,781	222		0	831,781-	222-
1996	432,760	133,665	31		0	133,665-	31-
1997	915,364	179,636	20		0	179,636-	20-
1998	210,271	157,788	75		0	157,788-	75-
1999	468,049	212,722	45		0	212,722-	45-
2000							
2001	36,567	2,987	8		0	2,987-	8-
2002	1,073,560	386,795	36		0	386,795-	36-
2003	1,286,903	91,039	7	118-	0	91,157-	7-
2004	99,445	25,039	25		0	25,039-	25-
2005	956,086	23,184	2		0	23,184-	2-
2006	124,032	129,628	105		0	129,628-	105-
2007	941,902	334,848	36		0	334,848-	36-
2008	970,469	61,777	6		0	61,777-	6-
2009	385,478	277,859	72		0	277,859-	72-
2010	2,171,096	73,719	3	4,980	0	68,739-	3-
2011	884,719	12,379	1	326-	0	12,706-	1-
2012	565,710	320	0		0	320-	0
2013	499,809	327,927	66	9,620-	2-	337,547-	68-
2014	1,076,499	1,410,497	131	822-	0	1,411,319-	131-
2015	506,640	645,271	127	17,648	3	627,622-	124-
2016	349,885	107,030	31		0	107,030-	31-
2017	1,092,859	147,262	13		0	147,262-	13-
2018	681,899	1,234,688	181	11,359-	2-	1,246,047-	183-
TOTAL	18,272,728	7,741,653	42	383	0	7,741,270-	42-

THREE-YEAR MOVING AVERAGES

89-91	461,898	165,365	36		0	165,365-	36-
90-92	554,627	176,164	32		0	176,164-	32-
91-93	322,539	160,815	50		0	160,815-	50-
92-94	260,873	145,905	56		0	145,905-	56-
93-95	233,196	371,725	159		0	371,725-	159-
94-96	351,509	368,835	105		0	368,835-	105-
95-97	574,180	381,694	66		0	381,694-	66-
96-98	519,465	157,030	30		0	157,030-	30-

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	531,228	183,382	35		0	183,382-	35-
98-00	226,107	123,503	55		0	123,503-	55-
99-01	168,205	71,903	43		0	71,903-	43-
00-02	370,042	129,927	35		0	129,927-	35-
01-03	799,010	160,274	20	39-	0	160,313-	20-
02-04	819,969	167,624	20	39-	0	167,664-	20-
03-05	780,811	46,421	6	39-	0	46,460-	6-
04-06	393,188	59,284	15		0	59,284-	15-
05-07	674,007	162,553	24		0	162,553-	24-
06-08	678,801	175,418	26		0	175,418-	26-
07-09	765,950	224,828	29		0	224,828-	29-
08-10	1,175,681	137,785	12	1,660	0	136,125-	12-
09-11	1,147,098	121,319	11	1,551	0	119,768-	10-
10-12	1,207,175	28,806	2	1,551	0	27,255-	2-
11-13	650,079	113,542	17	3,315-	1-	116,858-	18-
12-14	714,006	579,582	81	3,481-	0	583,062-	82-
13-15	694,316	794,565	114	2,402	0	792,163-	114-
14-16	644,341	720,933	112	5,609	1	715,324-	111-
15-17	649,794	299,854	46	5,883	1	293,972-	45-
16-18	708,214	496,327	70	3,786-	1-	500,113-	71-
FIVE-YEAR AVERAGE							
14-18	741,556	708,950	96	1,094	0	707,856-	95-

DUKE ENERGY INDIANA

ACCOUNT 311.20 STRUCTURES AND IMPROVEMENTS - EDWARDSPORT IGCC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2016	357,822		0		0		0
2017	2,091	1,050	50		0	1,050-	50-
2018	431,994		0		0		0
TOTAL	791,907	1,050	0		0	1,050-	0

THREE-YEAR MOVING AVERAGES

16-18	263,969	350	0		0	350-	0

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	2,703,570	1,706,916	63	65,765	2	1,641,150-	61-
1990	9,110,202	3,014,117	33	310,462	3	2,703,655-	30-
1991	8,039,238	2,972,627	37	953,798	12	2,018,829-	25-
1992	6,053,324	2,469,140	41	137,063	2	2,332,077-	39-
1993	2,745,143	2,277,371	83	27,078	1	2,250,293-	82-
1994	4,613,523	2,256,942	49	15,540	0	2,241,403-	49-
1995	8,702,464	5,406,579	62	262,384	3	5,144,195-	59-
1996	14,106,228	2,750,529	19	26,792	0	2,723,737-	19-
1997	18,694,015	5,275,740	28	320,711	2	4,955,029-	27-
1998	7,309,553	1,957,408	27	19,940	0	1,937,469-	27-
1999	15,180,063	4,479,243	30	120,881	1	4,358,362-	29-
2000	672,087	342,325	51		0	342,325-	51-
2001	7,435,097	3,555,842	48		0	3,555,842-	48-
2002	12,175,196	11,681,474	96	581,523	5	11,099,951-	91-
2003	17,324,815	4,917,055	28	1,296	0	4,915,759-	28-
2004	5,040,801	2,654,306	53	25,246	1	2,629,060-	52-
2005	14,741,794	3,350,668	23	16,000	0	3,334,668-	23-
2006	23,826,541	6,554,514	28		0	6,554,514-	28-
2007	27,967,725	10,871,558	39	10,000	0	10,861,558-	39-
2008	40,202,485	4,264,500	11		0	4,264,500-	11-
2009	24,555,250	11,291,805	46	438,534	2	10,853,270-	44-
2010	19,476,390	16,279,320	84	12,189	0	16,267,131-	84-
2011	57,114,180	3,766,640	7	1,477	0	3,765,164-	7-
2012	11,284,862	173,895	2	24,317	0	149,578-	1-
2013	28,048,293	649,540	2	31,056	0	618,484-	2-
2014	18,790,338	8,295,335	44	129,309	1	8,166,026-	43-
2015	64,435,092	5,078,279	8	28,725	0	5,049,554-	8-
2016	17,825,044	7,103,110	40	126,136	1	6,976,974-	39-
2017	42,868,863	11,811,202	28	99,065	0	11,712,137-	27-
2018	13,803,619	9,785,781	71	11,810,927	86	2,025,146	15
TOTAL	544,845,794	156,993,761	29	15,596,213	3	141,397,548-	26-
THREE-YEAR MOVING AVERAGES							
89-91	6,617,670	2,564,553	39	443,342	7	2,121,211-	32-
90-92	7,734,255	2,818,628	36	467,108	6	2,351,520-	30-
91-93	5,612,568	2,573,046	46	372,646	7	2,200,400-	39-
92-94	4,470,663	2,334,484	52	59,894	1	2,274,591-	51-
93-95	5,353,710	3,313,631	62	101,667	2	3,211,963-	60-
94-96	9,140,738	3,471,350	38	101,572	1	3,369,778-	37-
95-97	13,834,236	4,477,616	32	203,296	1	4,274,320-	31-
96-98	13,369,932	3,327,893	25	122,481	1	3,205,412-	24-

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	13,727,877	3,904,131	28	153,844	1	3,750,287-	27-
98-00	7,720,568	2,259,659	29	46,940	1	2,212,719-	29-
99-01	7,762,416	2,792,470	36	40,294	1	2,752,177-	35-
00-02	6,760,794	5,193,214	77	193,841	3	4,999,373-	74-
01-03	12,311,703	6,718,124	55	194,273	2	6,523,851-	53-
02-04	11,513,604	6,417,612	56	202,688	2	6,214,924-	54-
03-05	12,369,137	3,640,676	29	14,181	0	3,626,496-	29-
04-06	14,536,379	4,186,496	29	13,749	0	4,172,747-	29-
05-07	22,178,687	6,925,580	31	8,667	0	6,916,913-	31-
06-08	30,665,583	7,230,191	24	3,333	0	7,226,857-	24-
07-09	30,908,486	8,809,287	29	149,511	0	8,659,776-	28-
08-10	28,078,041	10,611,875	38	150,241	1	10,461,634-	37-
09-11	33,715,273	10,445,922	31	150,733	0	10,295,188-	31-
10-12	29,291,811	6,739,952	23	12,661	0	6,727,291-	23-
11-13	32,149,112	1,530,025	5	18,950	0	1,511,075-	5-
12-14	19,374,498	3,039,590	16	61,561	0	2,978,029-	15-
13-15	37,091,241	4,674,385	13	63,030	0	4,611,355-	12-
14-16	33,683,491	6,825,575	20	94,723	0	6,730,851-	20-
15-17	41,709,666	7,997,530	19	84,642	0	7,912,888-	19-
16-18	24,832,509	9,566,698	39	4,012,043	16	5,554,655-	22-
FIVE-YEAR AVERAGE							
14-18	31,544,591	8,414,741	27	2,438,832	8	5,975,909-	19-

DUKE ENERGY INDIANA

ACCOUNT 312.10 BOILER PLANT EQUIPMENT - COAL CARS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

FIVE-YEAR AVERAGE

14-18

DUKE ENERGY INDIANA

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - EDWARDSPORT IGCC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2013	247,589		0		0		0
2014	3,701,233		0		0		0
2015	19,865,138		0		0		0
2016	86,459,260	500,692	1		0	500,692-	1-
2017	1,899,060	950,281	50	233,489	12	716,792-	38-
2018	17,191,921	792,752	5	41-	0	792,793-	5-
TOTAL	129,364,201	2,243,724	2	233,448	0	2,010,276-	2-
THREE-YEAR MOVING AVERAGES							
13-15	7,937,987		0		0		0
14-16	36,675,210	166,897	0		0	166,897-	0
15-17	36,074,486	483,657	1	77,830	0	405,828-	1-
16-18	35,183,414	747,908	2	77,816	0	670,092-	2-
FIVE-YEAR AVERAGE							
14-18	25,823,322	448,745	2	46,690	0	402,055-	2-

DUKE ENERGY INDIANA

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	1,084,395	487,690	45	15,345	1	472,345-	44-
1990	1,541,934	376,765	24	60,089	4	316,675-	21-
1991	1,740,099	371,578	21	184,606	11	186,972-	11-
1992	1,542,578	308,642	20	57,110	4	251,533-	16-
1993	602,408	284,671	47	11,283	2	273,389-	45-
1994	390,869	282,118	72	6,475	2	275,643-	71-
1995	2,231,440	1,663,563	75	109,327	5	1,554,236-	70-
1996	324,482	73,672	23		0	73,672-	23-
1997	1,496,183	606,110	41		0	606,110-	41-
1998	556,624	25,045	4		0	25,045-	4-
1999	526,907	110,761	21		0	110,761-	21-
2000	22,486-	5,160	23-		0	5,160-	23
2001	348,105	119,476	34		0	119,476-	34-
2002	3,826,660	1,153,990	30		0	1,153,990-	30-
2003	3,860,163	765,582	20	186-	0	765,768-	20-
2004	1,519,483	186,206	12		0	186,206-	12-
2005	1,834,772	250,394	14		0	250,394-	14-
2006	7,887,904	592,065	8		0	592,065-	8-
2007	5,640,986	1,197,031	21		0	1,197,031-	21-
2008	15,170,202	783,385	5		0	783,385-	5-
2009	11,975,094	1,242,508	10	750	0	1,241,758-	10-
2010	4,645,575	75,428	2		0	75,428-	2-
2011	9,226,441	89,231	1	29-	0	89,261-	1-
2012	2,039,273		0		0		0
2013	4,557,798	5,884	0		0	5,884-	0
2014	3,565,819	321,359-	9-	1,626,362	46	1,947,721	55
2015	6,082,532	1,678,575	28	21,293-	0	1,699,869-	28-
2016	2,364,405	1,232,166	52	25,983	1	1,206,183-	51-
2017	2,598,529	3,611,296	139	178,240-	7-	3,789,536-	146-
2018	253,195	128,790	51	3,878-	2-	132,668-	52-
TOTAL	99,412,366	17,386,425	17	1,893,703	2	15,492,723-	16-

THREE-YEAR MOVING AVERAGES

89-91	1,455,476	412,011	28	86,680	6	325,331-	22-
90-92	1,608,204	352,328	22	100,602	6	251,727-	16-
91-93	1,295,028	321,631	25	84,333	7	237,298-	18-
92-94	845,285	291,811	35	24,956	3	266,855-	32-
93-95	1,074,906	743,451	69	42,361	4	701,089-	65-
94-96	982,264	673,118	69	38,601	4	634,517-	65-
95-97	1,350,702	781,115	58	36,442	3	744,673-	55-
96-98	792,430	234,942	30		0	234,942-	30-

DUKE ENERGY INDIANA

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	859,905	247,305	29		0	247,305-	29-
98-00	353,682	46,988	13		0	46,988-	13-
99-01	284,175	78,466	28		0	78,466-	28-
00-02	1,384,093	426,209	31		0	426,209-	31-
01-03	2,678,309	679,683	25	62-	0	679,745-	25-
02-04	3,068,769	701,926	23	62-	0	701,988-	23-
03-05	2,404,806	400,728	17	62-	0	400,790-	17-
04-06	3,747,386	342,889	9		0	342,889-	9-
05-07	5,121,220	679,830	13		0	679,830-	13-
06-08	9,566,364	857,493	9		0	857,493-	9-
07-09	10,928,760	1,074,308	10	250	0	1,074,058-	10-
08-10	10,596,957	700,440	7	250	0	700,190-	7-
09-11	8,615,703	469,056	5	240	0	468,816-	5-
10-12	5,303,763	54,887	1	10-	0	54,896-	1-
11-13	5,274,504	31,705	1	10-	0	31,715-	1-
12-14	3,387,630	105,158-	3-	542,121	16	647,279	19
13-15	4,735,383	454,367	10	535,023	11	80,656	2
14-16	4,004,252	863,128	22	543,684	14	319,444-	8-
15-17	3,681,822	2,174,013	59	57,850-	2-	2,231,863-	61-
16-18	1,738,709	1,657,418	95	52,045-	3-	1,709,463-	98-
FIVE-YEAR AVERAGE							
14-18	2,972,896	1,265,894	43	289,787	10	976,107-	33-

DUKE ENERGY INDIANA

ACCOUNT 314.20 TURBOGENERATOR UNITS - EDWARDSPORT IGCC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015	12,834		0		0		0
2016	2,313,324	95,627	4	405,215-	18-	500,842-	22-
2017	1,228,536	3,404	0		0	3,404-	0
2018	27,081,924		0		0		0
TOTAL	30,636,617	99,030	0	405,215-	1-	504,245-	2-
THREE-YEAR MOVING AVERAGES							
15-17	1,184,898	33,010	3	135,072-	11-	168,082-	14-
16-18	10,207,928	33,010	0	135,072-	1-	168,082-	2-

DUKE ENERGY INDIANA

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	138,785	73,154	53	4,384	3	68,769-	50-
1990	579,531	37,676	7	20,030	3	17,647-	3-
1991	455,509	148,631	33	61,535	14	87,096-	19-
1992	428,877	123,457	29	22,844	5	100,613-	23-
1993	832,441	113,869	14	4,513	1	109,356-	13-
1994	56,847	28,212	50	2,590	5	25,622-	45-
1995	509,200	332,713	65	43,731	9	288,982-	57-
1996	5,012,834	102,978	2	30,870	1	72,108-	1-
1997	38,410	15,162	39		0	15,162-	39-
1998	59,880	3,508	6		0	3,508-	6-
1999	156,712	21,916	14	10,000	6	11,916-	8-
2000	4,316	4,326	100		0	4,326-	100-
2001	193,295	924	0		0	924-	0
2002	462,286	50,243	11	34,000	7	16,243-	4-
2003	397,755	83,416	21		0	83,416-	21-
2004	312,695	231,003	74		0	231,003-	74-
2005							
2006	193,611	162,251	84	238,721	123	76,470	39
2007	406,503	64,019	16		0	64,019-	16-
2008	538,066	23,905	4		0	23,905-	4-
2009	51,009	8,557	17		0	8,557-	17-
2010	176,841	21,860	12	1-	0	21,860-	12-
2011	1,138,152	18,208	2		0	18,208-	2-
2012	166,755		0		0		0
2013	2,239,703	25,180	1	178-	0	25,359-	1-
2014	1,160,926	324,705	28	22,939	2	301,766-	26-
2015	177,917	88,598	50	1,608-	1-	90,206-	51-
2016	2,183,879	155,248	7	605	0	154,642-	7-
2017	2,115,589	275,370	13		0	275,370-	13-
2018	1,042,725	79,738	8		0	79,738-	8-
TOTAL	21,231,050	2,618,825	12	494,975	2	2,123,850-	10-

THREE-YEAR MOVING AVERAGES

89-91	391,275	86,487	22	28,650	7	57,837-	15-
90-92	487,972	103,255	21	34,803	7	68,452-	14-
91-93	572,276	128,652	22	29,631	5	99,022-	17-
92-94	439,388	88,512	20	9,982	2	78,530-	18-
93-95	466,163	158,264	34	16,945	4	141,320-	30-
94-96	1,859,627	154,634	8	25,730	1	128,904-	7-
95-97	1,853,481	150,284	8	24,867	1	125,417-	7-
96-98	1,703,708	40,549	2	10,290	1	30,259-	2-

DUKE ENERGY INDIANA

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	85,001	13,528	16	3,333	4	10,195-	12-
98-00	73,636	9,917	13	3,333	5	6,583-	9-
99-01	118,107	9,055	8	3,333	3	5,722-	5-
00-02	219,966	18,498	8	11,333	5	7,164-	3-
01-03	351,112	44,861	13	11,333	3	33,527-	10-
02-04	390,912	121,554	31	11,333	3	110,221-	28-
03-05	236,817	104,806	44		0	104,806-	44-
04-06	168,769	131,085	78	79,574	47	51,511-	31-
05-07	200,038	75,423	38	79,574	40	4,151	2
06-08	379,394	83,391	22	79,574	21	3,818-	1-
07-09	331,860	32,160	10		0	32,160-	10-
08-10	255,306	18,107	7		0	18,107-	7-
09-11	455,334	16,208	4		0	16,208-	4-
10-12	493,916	13,356	3		0	13,356-	3-
11-13	1,181,536	14,463	1	59-	0	14,522-	1-
12-14	1,189,128	116,628	10	7,587	1	109,042-	9-
13-15	1,192,849	146,161	12	7,051	1	139,110-	12-
14-16	1,174,241	189,517	16	7,312	1	182,205-	16-
15-17	1,492,462	173,072	12	334-	0	173,406-	12-
16-18	1,780,731	170,119	10	202	0	169,917-	10-
FIVE-YEAR AVERAGE							
14-18	1,336,207	184,732	14	4,387	0	180,345-	13-

DUKE ENERGY INDIANA

ACCOUNT 315.20 ACCESSORY ELECTRIC EQUIPMENT - EDWARDSPORT IGCC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	315,677		0		0		0
2015							
2016	156,797	7,666	5		0	7,666-	5-
2017	428,706	12,227	3		0	12,227-	3-
2018	927,499		0		0		0
TOTAL	1,828,679	19,892	1		0	19,892-	1-
THREE-YEAR MOVING AVERAGES							
14-16	157,491	2,555	2		0	2,555-	2-
15-17	195,168	6,631	3		0	6,631-	3-
16-18	504,334	6,631	1		0	6,631-	1-
FIVE-YEAR AVERAGE							
14-18	365,736	3,978	1		0	3,978-	1-

DUKE ENERGY INDIANA

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	133,744	48,769	36	2,192	2	46,577-	35-
1990	838,458	150,706	18	10,015	1	140,691-	17-
1991	129,663	37,158	29	30,768	24	6,390-	5-
1992	424,782	30,864	7	11,422	3	19,442-	5-
1993	104,360	28,467	27	2,257	2	26,211-	25-
1994	547,980	112,847	21	1,295	0	111,552-	20-
1995	371,098	83,178	22	21,865	6	61,313-	17-
1996	329,885	5,980	2	38,500	12	32,520	10
1997	582,753	10,957	2	4,200	1	6,757-	1-
1998	839,322	35,400	4	17,152	2	18,248-	2-
1999	1,602,059	198,807	12	9,433	1	189,373-	12-
2000	132,175	9,174-	7-		0	9,174	7
2001	279,256	13,340	5	10,120	4	3,220-	1-
2002	182,172	16,198	9	12,552	7	3,646-	2-
2003	3,475,920	60,543	2		0	60,543-	2-
2004	58,618	2,172	4	5,663	10	3,491	6
2005		18,349-				18,349	
2006							
2007	594,224	62,292	10		0	62,292-	10-
2008	1,758,265	61,596	4		0	61,596-	4-
2009	241,585	79,778	33	459	0	79,318-	33-
2010	4,748,413	217,625-	5-	13,236	0	230,861	5
2011	771,258	987	0	1,720	0	733	0
2012	368,097	1,813	0	1-	0	1,814-	0
2013	6,280,557	2,628	0		0	2,628-	0
2014	1,294,380	56,912	4	4,161-	0	61,073-	5-
2015	798,989	47,262	6		0	47,262-	6-
2016	392,856	46,413	12		0	46,413-	12-
2017	206,747	19,580	9	1,490-	1-	21,070-	10-
2018	912,305	16,902	2	2,183-	0	19,085-	2-
TOTAL	28,399,920	986,400	3	185,014	1	801,386-	3-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
89-91	367,288	78,878	21	14,325	4	64,553-	18-
90-92	464,301	72,909	16	17,401	4	55,508-	12-
91-93	219,602	32,163	15	14,815	7	17,348-	8-
92-94	359,041	57,393	16	4,991	1	52,402-	15-
93-95	341,146	74,831	22	8,472	2	66,359-	19-
94-96	416,321	67,335	16	20,553	5	46,782-	11-
95-97	427,912	33,372	8	21,522	5	11,850-	3-
96-98	583,987	17,446	3	19,951	3	2,505	0

DUKE ENERGY INDIANA

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	1,008,045	81,721	8	10,262	1	71,459-	7-
98-00	857,852	75,011	9	8,862	1	66,149-	8-
99-01	671,163	67,658	10	6,518	1	61,140-	9-
00-02	197,867	6,788	3	7,558	4	769	0
01-03	1,312,449	30,027	2	7,557	1	22,469-	2-
02-04	1,238,904	26,304	2	6,072	0	20,232-	2-
03-05	1,178,180	14,789	1	1,888	0	12,901-	1-
04-06	19,539	5,392-	28-	1,888	10	7,280	37
05-07	198,075	14,648	7		0	14,648-	7-
06-08	784,163	41,296	5		0	41,296-	5-
07-09	864,691	67,888	8	153	0	67,735-	8-
08-10	2,249,421	25,417-	1-	4,565	0	29,982	1
09-11	1,920,419	45,620-	2-	5,138	0	50,758	3
10-12	1,962,589	71,608-	4-	4,985	0	76,593	4
11-13	2,473,304	1,809	0	573	0	1,236-	0
12-14	2,647,678	20,451	1	1,387-	0	21,838-	1-
13-15	2,791,309	35,601	1	1,387-	0	36,988-	1-
14-16	828,742	50,195	6	1,387-	0	51,583-	6-
15-17	466,197	37,751	8	497-	0	38,248-	8-
16-18	503,970	27,631	5	1,224-	0	28,856-	6-
FIVE-YEAR AVERAGE							
14-18	721,056	37,414	5	1,567-	0	38,980-	5-

DUKE ENERGY INDIANA

ACCOUNT 316.20 MISCELLANEOUS POWER PLANT EQUIPMENT - EDWARDSPORT IGCC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	193,982		0		0		0
2015	110,465		0		0		0
2016	11,393	16,681	146		0	16,681-	146-
2017							
2018	191,888		0		0		0
TOTAL	507,728	16,681	3		0	16,681-	3-
THREE-YEAR MOVING AVERAGES							
14-16	105,280	5,560	5		0	5,560-	5-
15-17	40,620	5,560	14		0	5,560-	14-
16-18	67,760	5,560	8		0	5,560-	8-
FIVE-YEAR AVERAGE							
14-18	101,546	3,336	3		0	3,336-	3-

DUKE ENERGY INDIANA

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	59,333	12,800	22		0	12,800-	22-
2000							
2001	1,868	443	24		0	443-	24-
2002	21,165	9,430	45		0	9,430-	45-
2003							
2004							
2005							
2006							
2007	2,800	338	12		0	338-	12-
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015	31,578		0		0		0
2016							
2017	12,236	14,339	117		0	14,339-	117-
2018	3,399-	559	16-		0	559-	16
TOTAL	125,582	37,909	30		0	37,909-	30-

THREE-YEAR MOVING AVERAGES

99-01	20,401	4,414	22		0	4,414-	22-
00-02	7,678	3,291	43		0	3,291-	43-
01-03	7,678	3,291	43		0	3,291-	43-
02-04	7,055	3,143	45		0	3,143-	45-
03-05							
04-06							
05-07	933	113	12		0	113-	12-
06-08	933	113	12		0	113-	12-
07-09	933	113	12		0	113-	12-
08-10							
09-11							
10-12							
11-13							
12-14							
13-15	10,526		0		0		0
14-16	10,526		0		0		0

DUKE ENERGY INDIANA

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	14,605	4,780	33		0	4,780-	33-
16-18	2,946	4,966	169		0	4,966-	169-
FIVE-YEAR AVERAGE							
14-18	8,083	2,979	37		0	2,979-	37-

DUKE ENERGY INDIANA

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1999	83,906	66,030	79		0	66,030-	79-
2000							
2001							
2002	55,786-	93,566	168-		0	93,566-	168
2003	6,249	1,871	30		0	1,871-	30-
2004							
2005	948		0		0		0
2006	31,539		0		0		0
2007	202,079	20,063	10		0	20,063-	10-
2008	11,040	146	1		0	146-	1-
2009	13,775	2,068	15		0	2,068-	15-
2010	318,171	4,841	2		0	4,841-	2-
2011	22,894	496	2		0	496-	2-
2012							
2013							
2014							
2015							
2016							
2017							
2018							
TOTAL	634,815	189,081	30		0	189,081-	30-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
99-01	27,969	22,010	79		0	22,010-	79-
00-02	18,595-	31,188	168-		0	31,188-	168
01-03	16,512-	31,812	193-		0	31,812-	193
02-04	16,512-	31,812	193-		0	31,812-	193
03-05	2,399	624	26		0	624-	26-
04-06	10,829		0		0		0
05-07	78,189	6,688	9		0	6,688-	9-
06-08	81,553	6,736	8		0	6,736-	8-
07-09	75,631	7,426	10		0	7,426-	10-
08-10	114,329	2,352	2		0	2,352-	2-
09-11	118,280	2,468	2		0	2,468-	2-
10-12	113,688	1,779	2		0	1,779-	2-
11-13	7,631	165	2		0	165-	2-
12-14							
13-15							
14-16							

DUKE ENERGY INDIANA

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17							
16-18							
FIVE-YEAR AVERAGE							
14-18							

DUKE ENERGY INDIANA

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	177,485	28,745	16		0	28,745-	16-
1993	24,258	7,006	29		0	7,006-	29-
1994	51,735		0		0		0
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002	199,228	42,164	21		0	42,164-	21-
2003	51,552	18,103	35		0	18,103-	35-
2004	97,407	17,491	18		0	17,491-	18-
2005							
2006							
2007	17,170	5,588	33		0	5,588-	33-
2008							
2009							
2010							
2011	16,629		0		0		0
2012							
2013							
2014							
2015							
2016							
2017	74,883	4,500	6		0	4,500-	6-
2018	4,503,848		0		0		0
TOTAL	5,214,195	123,597	2		0	123,597-	2-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
92-94	84,493	11,917	14		0	11,917-	14-
93-95	25,331	2,335	9		0	2,335-	9-
94-96	17,245		0		0		0
95-97							
96-98							
97-99							
98-00							
99-01							
00-02	66,409	14,055	21		0	14,055-	21-
01-03	83,593	20,089	24		0	20,089-	24-
02-04	116,062	25,919	22		0	25,919-	22-

DUKE ENERGY INDIANA

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	49,653	11,865	24		0	11,865-	24-
04-06	32,469	5,830	18		0	5,830-	18-
05-07	5,723	1,863	33		0	1,863-	33-
06-08	5,723	1,863	33		0	1,863-	33-
07-09	5,723	1,863	33		0	1,863-	33-
08-10							
09-11	5,543		0		0		0
10-12	5,543		0		0		0
11-13	5,543		0		0		0
12-14							
13-15							
14-16							
15-17	24,961	1,500	6		0	1,500-	6-
16-18	1,526,244	1,500	0		0	1,500-	0
FIVE-YEAR AVERAGE							
14-18	915,746	900	0		0	900-	0

DUKE ENERGY INDIANA

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	1,238		0		0		0
2005							
2006							
2007	13,407	3,338	25		0	3,338-	25-
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016	8,826	1,350	15		0	1,350-	15-
2017							
2018	290,892		0		0		0
TOTAL	314,364	4,688	1		0	4,688-	1-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
04-06	413		0		0		0
05-07	4,469	1,113	25		0	1,113-	25-
06-08	4,469	1,113	25		0	1,113-	25-
07-09	4,469	1,113	25		0	1,113-	25-
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16	2,942	450	15		0	450-	15-
15-17	2,942	450	15		0	450-	15-
16-18	99,906	450	0		0	450-	0

FIVE-YEAR AVERAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
14-18	59,944	270	0		0	270-	0

DUKE ENERGY INDIANA

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	958	1,513	158		0	1,513-	158-
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000		242				242-	
2001							
2002	51,945		0		0		0
2003							
2004							
2005							
2006							
2007							
2008	3,534		0		0		0
2009	3,150		0		0		0
2010	7,420	2,065	28		0	2,065-	28-
2011	21,154		0		0		0
2012							
2013	7,117		0		0		0
2014							
2015							
2016	69,292	15,045	22		0	15,045-	22-
2017							
2018	329,048		0		0		0
TOTAL	493,617	18,865	4		0	18,865-	4-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
92-94	319	504	158		0	504-	158-
93-95							
94-96							
95-97							
96-98							
97-99							
98-00		81				81-	
99-01		81				81-	
00-02	17,315	81	0		0	81-	0
01-03	17,315		0		0		0
02-04	17,315		0		0		0

DUKE ENERGY INDIANA

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05							
04-06							
05-07							
06-08	1,178		0		0		0
07-09	2,228		0		0		0
08-10	4,701	688	15		0	688-	15-
09-11	10,575	688	7		0	688-	7-
10-12	9,525	688	7		0	688-	7-
11-13	9,424		0		0		0
12-14	2,372		0		0		0
13-15	2,372		0		0		0
14-16	23,097	5,015	22		0	5,015-	22-
15-17	23,097	5,015	22		0	5,015-	22-
16-18	132,780	5,015	4		0	5,015-	4-
FIVE-YEAR AVERAGE							
14-18	79,668	3,009	4		0	3,009-	4-

DUKE ENERGY INDIANA

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1994	1,832	1,524	83		0	1,524-	83-
1995							
1996							
1997							
1998							
1999	500	77	15		0	77-	15-
2000							
2001							
2002							
2003		145,232		416		144,816-	
2004							
2005							
2006							
2007	132,185	41,584	31		0	41,584-	31-
2008							
2009	16,581		0		0		0
2010	36,722	4,736	13		0	4,736-	13-
2011	85,106	70,191	82		0	70,191-	82-
2012	53,604		0		0		0
2013	8,079		0		0		0
2014	50,657	1,021	2		0	1,021-	2-
2015	321,641		0		0		0
2016	555,476	1,000	0		0	1,000-	0
2017	8,244	36,642	444		0	36,642-	444-
2018	637,648	1,440	0		0	1,440-	0
TOTAL	1,908,276	303,446	16	416	0	303,030-	16-
THREE-YEAR MOVING AVERAGES							
94-96	611	508	83		0	508-	83-
95-97							
96-98							
97-99	167	26	15		0	26-	15-
98-00	167	26	15		0	26-	15-
99-01	167	26	15		0	26-	15-
00-02							
01-03		48,411		139		48,272-	
02-04		48,411		139		48,272-	
03-05		48,411		139		48,272-	
04-06							
05-07	44,062	13,861	31		0	13,861-	31-
06-08	44,062	13,861	31		0	13,861-	31-

DUKE ENERGY INDIANA

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	49,589	13,861	28		0	13,861-	28-
08-10	17,768	1,579	9		0	1,579-	9-
09-11	46,136	24,976	54		0	24,976-	54-
10-12	58,477	24,976	43		0	24,976-	43-
11-13	48,930	23,397	48		0	23,397-	48-
12-14	37,447	340	1		0	340-	1-
13-15	126,792	340	0		0	340-	0
14-16	309,258	674	0		0	674-	0
15-17	295,120	12,547	4		0	12,547-	4-
16-18	400,456	13,027	3		0	13,027-	3-
FIVE-YEAR AVERAGE							
14-18	314,733	8,021	3		0	8,021-	3-

DUKE ENERGY INDIANA

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1991	4,336	3,061	71		0	3,061-	71-
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	18,904	800	4		0	800-	4-
2005							
2006							
2007							
2008							
2009							
2010	63,627		0		0		0
2011							
2012							
2013							
2014	128,548		0		0		0
2015	2,071,090		0		0		0
2016	13,207	1,500	11		0	1,500-	11-
2017	15,413		0		0		0
2018	598,296		0		0		0
TOTAL	2,913,422	5,361	0		0	5,361-	0

THREE-YEAR MOVING AVERAGES

91-93	1,445	1,020	71		0	1,020-	71-
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							

DUKE ENERGY INDIANA

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
01-03							
02-04	6,301	267	4		0	267-	4-
03-05	6,301	267	4		0	267-	4-
04-06	6,301	267	4		0	267-	4-
05-07							
06-08							
07-09							
08-10	21,209		0		0		0
09-11	21,209		0		0		0
10-12	21,209		0		0		0
11-13							
12-14	42,849		0		0		0
13-15	733,213		0		0		0
14-16	737,615	500	0		0	500-	0
15-17	699,903	500	0		0	500-	0
16-18	208,972	500	0		0	500-	0
FIVE-YEAR AVERAGE							
14-18	565,311	300	0		0	300-	0

DUKE ENERGY INDIANA

ACCOUNT 343.00 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	240,025	17,611	7		0	17,611-	7-
1997	441,000	196,694	45	82,933	19	113,761-	26-
1998	10,043	200	2		0	200-	2-
1999	472,875	12,879	3		0	12,879-	3-
2000							
2001	34,845	489	1		0	489-	1-
2002	1,511,966	385,390	25		0	385,390-	25-
2003	1,030,788	1,762,139	171	2,078	0	1,760,060-	171-
2004	4,149,995	348,087	8	3,400	0	344,687-	8-
2005	87,380	264	0		0	264-	0
2006	744,633	147,403	20		0	147,403-	20-
2007	14,959,590	2,462,680	16		0	2,462,680-	16-
2008	7,582,800	100,675	1		0	100,675-	1-
2009	1,023,393	174,557	17		0	174,557-	17-
2010	6,569,836	1,351,046-	21-	1,647,046	25	2,998,092	46
2011	5,612,691	169,964	3	267,757	5	97,793	2
2012	2,932,231		0		0		0
2013	8,326,371		0		0		0
2014	22,826,917	1,057,454-	5-	109,883	0	1,167,336	5
2015	31,263,387	25,125	0		0	25,125-	0
2016	6,902,916	169,422	2	660,047	10	490,625	7
2017	32,560,398-	140,704	0	79,103	0	61,601-	0
2018	25,138,436	580,923	2	130,138	1	450,785-	2-
TOTAL	109,301,720	4,286,705	4	2,982,384	3	1,304,321-	1-

THREE-YEAR MOVING AVERAGES

96-98	230,356	71,502	31	27,644	12	43,857-	19-
97-99	307,972	69,924	23	27,644	9	42,280-	14-
98-00	160,972	4,360	3		0	4,360-	3-
99-01	169,240	4,456	3		0	4,456-	3-
00-02	515,604	128,626	25		0	128,626-	25-
01-03	859,200	716,006	83	693	0	715,313-	83-
02-04	2,230,916	831,872	37	1,826	0	830,046-	37-
03-05	1,756,055	703,496	40	1,826	0	701,670-	40-
04-06	1,660,670	165,251	10	1,133	0	164,118-	10-
05-07	5,263,868	870,116	17		0	870,116-	17-
06-08	7,762,341	903,586	12		0	903,586-	12-
07-09	7,855,261	912,637	12		0	912,637-	12-
08-10	5,058,676	358,604-	7-	549,015	11	907,620	18
09-11	4,401,973	335,508-	8-	638,268	14	973,776	22
10-12	5,038,252	393,694-	8-	638,268	13	1,031,961	20

DUKE ENERGY INDIANA

ACCOUNT 343.00 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	5,623,764	56,655	1	89,252	2	32,598	1
12-14	11,361,840	352,485-	3-	36,628	0	389,112	3
13-15	20,805,558	344,110-	2-	36,628	0	380,737	2
14-16	20,331,074	287,636-	1-	256,643	1	544,279	3
15-17	1,868,635	111,750	6	246,383	13	134,633	7
16-18	173,015-	297,016	172-	289,762	167-	7,254-	4
FIVE-YEAR AVERAGE							
14-18	10,714,252	28,256-	0	195,834	2	224,090	2

DUKE ENERGY INDIANA

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1996	32,449	1,000	3		0	1,000-	3-
1997	442,080	30,000	7		0	30,000-	7-
1998							
1999							
2000							
2001	35,643		0		0		0
2002	893,724-		0		0		0
2003	379,379	161,229	42	489	0	160,739-	42-
2004	109,437	27,253	25		0	27,253-	25-
2005							
2006	714,538	4,520	1		0	4,520-	1-
2007	3,031,502	734,359	24		0	734,359-	24-
2008	224,008	14,803	7		0	14,803-	7-
2009	159,333	32,384	20		0	32,384-	20-
2010	26,790	65,988	246		0	65,988-	246-
2011	1,059,164	121	0		0	121-	0
2012	254,767		0		0		0
2013	844,762		0		0		0
2014	37,575	136,244	363		0	136,244-	363-
2015	57,934		0		0		0
2016	738,484	3,272	0		0	3,272-	0
2017	38,315	26,291	69		0	26,291-	69-
2018	9,722,326		0		0		0
TOTAL	17,014,762	1,237,463	7	489	0	1,236,974-	7-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
96-98	158,176	10,333	7		0	10,333-	7-
97-99	147,360	10,000	7		0	10,000-	7-
98-00							
99-01	11,881		0		0		0
00-02	286,027-		0		0		0
01-03	159,567-	53,743	34-	163	0	53,580-	34
02-04	134,969-	62,827	47-	163	0	62,664-	46
03-05	162,939	62,827	39	163	0	62,664-	38-
04-06	274,658	10,591	4		0	10,591-	4-
05-07	1,248,680	246,293	20		0	246,293-	20-
06-08	1,323,349	251,227	19		0	251,227-	19-
07-09	1,138,281	260,515	23		0	260,515-	23-
08-10	136,711	37,725	28		0	37,725-	28-
09-11	415,096	32,831	8		0	32,831-	8-
10-12	446,907	22,036	5		0	22,036-	5-

DUKE ENERGY INDIANA

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	719,564	40	0		0	40-	0
12-14	379,034	45,415	12		0	45,415-	12-
13-15	313,424	45,415	14		0	45,415-	14-
14-16	277,998	46,505	17		0	46,505-	17-
15-17	278,244	9,854	4		0	9,854-	4-
16-18	3,499,708	9,854	0		0	9,854-	0
FIVE-YEAR AVERAGE							
14-18	2,118,927	33,161	2		0	33,161-	2-

DUKE ENERGY INDIANA

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	51,945	4,837	9		0	4,837-	9-
1990							
1991							
1992	11,687	3,583	31	50	0	3,533-	30-
1993							
1994							
1995							
1996	7,827	117	1		0	117-	1-
1997	2,359	150	6		0	150-	6-
1998							
1999	145,348	29,444	20		0	29,444-	20-
2000							
2001							
2002							
2003	14,420	43,441	301	88	1	43,353-	301-
2004	11,671		0		0		0
2005							
2006	6,002	379	6		0	379-	6-
2007	13,377	462	3		0	462-	3-
2008	95,454	1,683	2		0	1,683-	2-
2009	54,096		0		0		0
2010	278,854	32,175	12		0	32,175-	12-
2011	821,793	2,961	0		0	2,961-	0
2012	711,134		0		0		0
2013	1,370,654		0		0		0
2014	217,395	129,936	60	18,858	9	111,079-	51-
2015	861,848	5,000	1		0	5,000-	1-
2016	1,926,448	31,789	2		0	31,789-	2-
2017	446,549	10,050	2		0	10,050-	2-
2018	3,546,921		0		0		0
TOTAL	10,595,780	296,006	3	18,995	0	277,011-	3-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
89-91	17,315	1,612	9		0	1,612-	9-
90-92	3,896	1,194	31	17	0	1,178-	30-
91-93	3,896	1,194	31	17	0	1,178-	30-
92-94	3,896	1,194	31	17	0	1,178-	30-
93-95							
94-96	2,609	39	1		0	39-	1-
95-97	3,395	89	3		0	89-	3-
96-98	3,395	89	3		0	89-	3-

DUKE ENERGY INDIANA

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	49,235	9,865	20		0	9,865-	20-
98-00	48,449	9,815	20		0	9,815-	20-
99-01	48,449	9,815	20		0	9,815-	20-
00-02							
01-03	4,807	14,480	301	29	1	14,451-	301-
02-04	8,697	14,480	166	29	0	14,451-	166-
03-05	8,697	14,480	166	29	0	14,451-	166-
04-06	5,891	126	2		0	126-	2-
05-07	6,460	280	4		0	280-	4-
06-08	38,277	841	2		0	841-	2-
07-09	54,309	715	1		0	715-	1-
08-10	142,801	11,286	8		0	11,286-	8-
09-11	384,914	11,712	3		0	11,712-	3-
10-12	603,927	11,712	2		0	11,712-	2-
11-13	967,860	987	0		0	987-	0
12-14	766,394	43,312	6	6,286	1	37,026-	5-
13-15	816,632	44,979	6	6,286	1	38,693-	5-
14-16	1,001,897	55,575	6	6,286	1	49,289-	5-
15-17	1,078,282	15,613	1		0	15,613-	1-
16-18	1,973,306	13,946	1		0	13,946-	1-
FIVE-YEAR AVERAGE							
14-18	1,399,832	35,355	3	3,772	0	31,584-	2-

DUKE ENERGY INDIANA

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2001	105,403	600	1		0	600-	1-
2002							
2003		511,279		1,049		510,230-	
2004							
2005							
2006							
2007	54,659	2,941	5		0	2,941-	5-
2008	153,724	6,360	4		0	6,360-	4-
2009	114,406		0		0		0
2010	74,725	35,469	47		0	35,469-	47-
2011	436,923		0	16,355	4	16,355	4
2012	304,977		0		0		0
2013	153,862		0		0		0
2014	208,760	476	0		0	476-	0
2015	207,302		0		0		0
2016	130,056	6,650	5	119,398	92	112,748	87
2017	135,461	6,566	5		0	6,566-	5-
2018	359,380	2,000	1		0	2,000-	1-
TOTAL	2,439,639	572,342	23	136,802	6	435,539-	18-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
01-03	35,134	170,627	486	350	1	170,277-	485-
02-04		170,426		350		170,077-	
03-05		170,426		350		170,077-	
04-06							
05-07	18,220	980	5		0	980-	5-
06-08	69,461	3,100	4		0	3,100-	4-
07-09	107,597	3,100	3		0	3,100-	3-
08-10	114,285	13,943	12		0	13,943-	12-
09-11	208,685	11,823	6	5,452	3	6,371-	3-
10-12	272,208	11,823	4	5,452	2	6,371-	2-
11-13	298,587		0	5,452	2	5,452	2
12-14	222,533	159	0		0	159-	0
13-15	189,975	159	0		0	159-	0
14-16	182,039	2,375	1	39,799	22	37,424	21

DUKE ENERGY INDIANA

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	157,606	4,405	3	39,799	25	35,394	22
16-18	208,299	5,072	2	39,799	19	34,727	17
FIVE-YEAR AVERAGE							
14-18	208,192	3,138	2	23,880	11	20,741	10

DUKE ENERGY INDIANA

ACCOUNT 350.10 RIGHTS OF WAY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	1,850	193,111		20,300		172,811-	
1997							
1998							
1999	16,202	13,297	82	69,169	427	55,872	345
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015	7,006		0	7,197	103	7,197	103
2016	400	2,066-	517-	7,948		10,014	
2017							
2018	148,333		0	93,050	63	93,050	63
TOTAL	173,790	204,342	118	197,663	114	6,678-	4-

THREE-YEAR MOVING AVERAGES

96-98	617	64,370		6,767		57,604-	
97-99	5,401	4,432	82	23,056	427	18,624	345
98-00	5,401	4,432	82	23,056	427	18,624	345
99-01	5,401	4,432	82	23,056	427	18,624	345
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							

DUKE ENERGY INDIANA

ACCOUNT 350.10 RIGHTS OF WAY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13							
12-14							
13-15	2,335		0	2,399	103	2,399	103
14-16	2,469	689-	28-	5,048	204	5,737	232
15-17	2,469	689-	28-	5,048	204	5,737	232
16-18	49,578	689-	1-	33,666	68	34,355	69
FIVE-YEAR AVERAGE							
14-18	31,148	413-	1-	21,639	69	22,052	71

DUKE ENERGY INDIANA

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	66,416	12,874	19	6,105	9	6,769-	10-
1990							
1991							
1992							
1993							
1994							
1995							
1996	3,600	413	11	16,812	467	16,399	456
1997	7,359	129	2		0	129-	2-
1998	3,260		0		0		0
1999	51,876	12,323	24	798	2	11,525-	22-
2000							
2001	1,415		0		0		0
2002	99,131	2,383	2		0	2,383-	2-
2003							
2004	677	690	102		0	690-	102-
2005	20,692	11,887	57		0	11,887-	57-
2006	7,100	9,711	137		0	9,711-	137-
2007	14,188	3,287	23		0	3,287-	23-
2008	1,816	2,268	125		0	2,268-	125-
2009							
2010	530	117	22		0	117-	22-
2011							
2012							
2013	174,306	16,602	10		0	16,602-	10-
2014	58,995	4,198	7		0	4,198-	7-
2015	543,213	57,143	11		0	57,143-	11-
2016							
2017							
2018	666,454	28,785	4		0	28,785-	4-
TOTAL	1,721,028	162,809	9	23,716	1	139,093-	8-

THREE-YEAR MOVING AVERAGES

89-91	22,139	4,291	19	2,035	9	2,256-	10-
90-92							
91-93							
92-94							
93-95							
94-96	1,200	138	11	5,604	467	5,466	456
95-97	3,653	181	5	5,604	153	5,423	148
96-98	4,740	181	4	5,604	118	5,423	114

DUKE ENERGY INDIANA

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	20,832	4,151	20	266	1	3,885-	19-
98-00	18,379	4,108	22	266	1	3,842-	21-
99-01	17,764	4,108	23	266	1	3,842-	22-
00-02	33,515	794	2		0	794-	2-
01-03	33,515	794	2		0	794-	2-
02-04	33,269	1,024	3		0	1,024-	3-
03-05	7,123	4,192	59		0	4,192-	59-
04-06	9,490	7,429	78		0	7,429-	78-
05-07	13,993	8,295	59		0	8,295-	59-
06-08	7,701	5,089	66		0	5,089-	66-
07-09	5,335	1,852	35		0	1,852-	35-
08-10	782	795	102		0	795-	102-
09-11	177	39	22		0	39-	22-
10-12	177	39	22		0	39-	22-
11-13	58,102	5,534	10		0	5,534-	10-
12-14	77,767	6,933	9		0	6,933-	9-
13-15	258,838	25,981	10		0	25,981-	10-
14-16	200,736	20,447	10		0	20,447-	10-
15-17	181,071	19,048	11		0	19,048-	11-
16-18	222,151	9,595	4		0	9,595-	4-
FIVE-YEAR AVERAGE							
14-18	253,732	18,025	7		0	18,025-	7-

DUKE ENERGY INDIANA

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	777,783	141,619	18	36,633	5	104,986-	13-
1990	355,730	258,233	73	245,824	69	12,409-	3-
1991							
1992	461,287	139,093	30	57,744	13	81,349-	18-
1993	62,477	52,708	84	38,703	62	14,005-	22-
1994	248,227	165,549	67	98,911	40	66,638-	27-
1995	778,647	126,674	16	112,460	14	14,213-	2-
1996	501,957	46,998	9	22,928	5	24,071-	5-
1997	232,077	20,173	9		0	20,173-	9-
1998	2,811,940	264,273	9	27,925	1	236,348-	8-
1999	2,713,807	419,659	15	49,070	2	370,589-	14-
2000	80,702	14,559	18	700	1	13,859-	17-
2001	1,544,502	160,742	10		0	160,742-	10-
2002	1,999,641	290,116	15		0	290,116-	15-
2003	580,443		0		0		0
2004	1,228,930	433,781	35	27,285	2	406,495-	33-
2005	2,662,534	248,878	9		0	248,878-	9-
2006	1,218,655	543,289	45	10,408	1	532,882-	44-
2007	2,501,792	356,121	14	88,365	4	267,756-	11-
2008	888,108	39,972	5		0	39,972-	5-
2009	50,480	11,258	22		0	11,258-	22-
2010	1,975,461	372,076	19	15,000	1	357,076-	18-
2011	258,151	99,027	38		0	99,027-	38-
2012	2,542	982	39		0	982-	39-
2013	7,251,734	380,204	5	74-	0	380,278-	5-
2014	2,542,732	1,279,486	50	19,278-	1-	1,298,765-	51-
2015	11,986,026	2,291,678	19	40,302-	0	2,331,980-	19-
2016	8,768,049	478,755	5	1,112-	0	479,867-	5-
2017	7,939,157	1,011,914	13	29,452	0	982,462-	12-
2018	38,835,322	479,908	1		0	479,908-	1-
TOTAL	101,258,893	10,127,724	10	800,642	1	9,327,082-	9-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
89-91	377,838	133,284	35	94,152	25	39,132-	10-
90-92	272,339	132,442	49	101,189	37	31,253-	11-
91-93	174,588	63,934	37	32,149	18	31,785-	18-
92-94	257,330	119,117	46	65,119	25	53,997-	21-
93-95	363,117	114,977	32	83,358	23	31,619-	9-
94-96	509,610	113,074	22	78,100	15	34,974-	7-
95-97	504,227	64,615	13	45,129	9	19,486-	4-
96-98	1,181,991	110,482	9	16,951	1	93,531-	8-

DUKE ENERGY INDIANA

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	1,919,275	234,702	12	25,665	1	209,037-	11-
98-00	1,868,816	232,830	12	25,898	1	206,932-	11-
99-01	1,446,337	198,320	14	16,590	1	181,730-	13-
00-02	1,208,282	155,139	13	233	0	154,906-	13-
01-03	1,374,862	150,286	11		0	150,286-	11-
02-04	1,269,671	241,299	19	9,095	1	232,204-	18-
03-05	1,490,635	227,553	15	9,095	1	218,458-	15-
04-06	1,703,373	408,649	24	12,564	1	396,085-	23-
05-07	2,127,661	382,763	18	32,924	2	349,838-	16-
06-08	1,536,185	313,127	20	32,924	2	280,203-	18-
07-09	1,146,793	135,783	12	29,455	3	106,328-	9-
08-10	971,349	141,102	15	5,000	1	136,102-	14-
09-11	761,364	160,787	21	5,000	1	155,787-	20-
10-12	745,385	157,362	21	5,000	1	152,362-	20-
11-13	2,504,142	160,071	6	25-	0	160,095-	6-
12-14	3,265,669	553,557	17	6,451-	0	560,008-	17-
13-15	7,260,164	1,317,123	18	19,885-	0	1,337,007-	18-
14-16	7,765,602	1,349,973	17	20,231-	0	1,370,204-	18-
15-17	9,564,411	1,260,782	13	3,987-	0	1,264,769-	13-
16-18	18,514,176	656,859	4	9,447	0	647,412-	3-
FIVE-YEAR AVERAGE							
14-18	14,014,257	1,108,348	8	6,248-	0	1,114,596-	8-

DUKE ENERGY INDIANA

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1990	2,717	17,216	634		0	17,216-	634-
1991							
1992	37,969	69,546	183		0	69,546-	183-
1993							
1994	371,594		0		0		0
1995	343		0		0		0
1996	20,419	2,893	14	6,849	34	3,956	19
1997	1,452,324	111,355	8	16,496	1	94,860-	7-
1998	111,005	37,899	34	43,125	39	5,226	5
1999	45,031	67,895	151		0	67,895-	151-
2000							
2001	6,565	13,367	204		0	13,367-	204-
2002	114,346-		0		0		0
2003	8,763		0		0		0
2004							
2005	4,976	232-	5-		0	232	5
2006	5,214		0		0		0
2007	38,371	14	0		0	14-	0
2008	476,938	7	0		0	7-	0
2009		54,197-				54,197	
2010	26,878	2,385	9		0	2,385-	9-
2011	90,573	5,355	6		0	5,355-	6-
2012	328,655		0		0		0
2013	209,268		0		0		0
2014	264,525	117,482	44		0	117,482-	44-
2015	66,367	883,568			0	883,568-	
2016	13,168	168,442			0	168,442-	
2017	1,022,269	170,035	17		0	170,035-	17-
2018	20,299		0	2,639	13	2,639	13
TOTAL	4,509,887	1,613,029	36	69,109	2	1,543,921-	34-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
90-92	13,562	28,921	213		0	28,921-	213-
91-93	12,656	23,182	183		0	23,182-	183-
92-94	136,521	23,182	17		0	23,182-	17-
93-95	123,979		0		0		0
94-96	130,785	964	1	2,283	2	1,319	1
95-97	491,029	38,083	8	7,782	2	30,301-	6-
96-98	527,916	50,716	10	22,157	4	28,559-	5-
97-99	536,120	72,383	14	19,874	4	52,509-	10-
98-00	52,012	35,265	68	14,375	28	20,890-	40-

DUKE ENERGY INDIANA

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	17,199	27,087	157		0	27,087-	157-
00-02	35,927-	4,456	12-		0	4,456-	12
01-03	33,006-	4,456	13-		0	4,456-	13
02-04	35,194-		0		0		0
03-05	4,580	77-	2-		0	77	2
04-06	3,397	77-	2-		0	77	2
05-07	16,187	73-	0		0	73	0
06-08	173,508	7	0		0	7-	0
07-09	171,770	18,059-	11-		0	18,059	11
08-10	167,939	17,269-	10-		0	17,269	10
09-11	39,151	15,486-	40-		0	15,486	40
10-12	148,702	2,580	2		0	2,580-	2-
11-13	209,499	1,785	1		0	1,785-	1-
12-14	267,483	39,161	15		0	39,161-	15-
13-15	180,053	333,683	185		0	333,683-	185-
14-16	114,687	389,831	340		0	389,831-	340-
15-17	367,268	407,348	111		0	407,348-	111-
16-18	351,912	112,826	32	880	0	111,946-	32-
FIVE-YEAR AVERAGE							
14-18	277,326	267,905	97	528	0	267,378-	96-

DUKE ENERGY INDIANA

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	130,589	102,995	79	18,316	14	84,679-	65-
1990	309,369	275,449	89	184,368	60	91,081-	29-
1991	74,728	183,356	245	11,148	15	172,208-	230-
1992	527,139	312,958	59	43,308	8	269,651-	51-
1993	124,167	144,947	117	29,027	23	115,920-	93-
1994	597,563	372,485	62	74,184	12	298,302-	50-
1995	400,880	285,016	71	84,345	21	200,671-	50-
1996	482,093	338,951	70	54,702	11	284,249-	59-
1997	837,108	604,559	72	109,675	13	494,884-	59-
1998	584,898	469,178	80	22,181	4	446,997-	76-
1999	578,889	459,700	79	53,342	9	406,358-	70-
2000	198,548	149,086	75	128-	0	149,213-	75-
2001	768,363	300,319	39		0	300,319-	39-
2002	151,636	326,378	215		0	326,378-	215-
2003	741,696	163,765	22		0	163,765-	22-
2004	585,428	1,617-	0		0	1,617	0
2005	1,117,402	580,333	52		0	580,333-	52-
2006	654,707	221,088	34		0	221,088-	34-
2007	2,930,088	459,083	16		0	459,083-	16-
2008	1,438,269	230,910	16		0	230,910-	16-
2009	1,593,898	1,139,460	71	582-	0	1,140,042-	72-
2010	607,453	229,762	38		0	229,762-	38-
2011	1,222,446	409,919	34	4,179-	0	414,098-	34-
2012	1,260,858	88,585	7		0	88,585-	7-
2013	1,217,193		0		0		0
2014	2,015,834	2,766,375	137	4,139-	0	2,770,514-	137-
2015	3,459,058	2,969,611	86	60,972	2	2,908,639-	84-
2016	5,534,501	5,745,101	104	4,439	0	5,740,662-	104-
2017	911,763	4,795,752	526	4,549-	0	4,800,300-	526-
2018	1,680,262	833,673	50	263,069	16	570,604-	34-
TOTAL	32,736,823	24,957,176	76	999,499	3	23,957,677-	73-

THREE-YEAR MOVING AVERAGES

89-91	171,562	187,267	109	71,277	42	115,989-	68-
90-92	303,745	257,254	85	79,608	26	177,646-	58-
91-93	242,011	213,754	88	27,828	11	185,926-	77-
92-94	416,290	276,797	66	48,839	12	227,957-	55-
93-95	374,203	267,483	71	62,519	17	204,964-	55-
94-96	493,512	332,151	67	71,077	14	261,074-	53-
95-97	573,360	409,508	71	82,907	14	326,601-	57-
96-98	634,700	470,896	74	62,186	10	408,710-	64-

DUKE ENERGY INDIANA

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	666,965	511,146	77	61,733	9	449,413-	67-
98-00	454,112	359,321	79	25,132	6	334,189-	74-
99-01	515,267	303,035	59	17,738	3	285,297-	55-
00-02	372,849	258,594	69	43-	0	258,637-	69-
01-03	553,898	263,487	48		0	263,487-	48-
02-04	492,920	162,842	33		0	162,842-	33-
03-05	814,842	247,494	30		0	247,494-	30-
04-06	785,846	266,602	34		0	266,602-	34-
05-07	1,567,399	420,168	27		0	420,168-	27-
06-08	1,674,355	303,694	18		0	303,694-	18-
07-09	1,987,418	609,818	31	194-	0	610,012-	31-
08-10	1,213,206	533,377	44	194-	0	533,571-	44-
09-11	1,141,265	593,047	52	1,587-	0	594,634-	52-
10-12	1,030,252	242,755	24	1,393-	0	244,148-	24-
11-13	1,233,499	166,168	13	1,393-	0	167,561-	14-
12-14	1,497,961	951,653	64	1,380-	0	953,033-	64-
13-15	2,230,695	1,911,995	86	18,944	1	1,893,051-	85-
14-16	3,669,798	3,827,029	104	20,424	1	3,806,605-	104-
15-17	3,301,774	4,503,488	136	20,288	1	4,483,200-	136-
16-18	2,708,842	3,791,509	140	87,653	3	3,703,856-	137-
FIVE-YEAR AVERAGE							
14-18	2,720,284	3,422,102	126	63,958	2	3,358,144-	123-

DUKE ENERGY INDIANA

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1990	135,668	137,724	102	184,368	136	46,644	34
1991	14,804	61,119	413	4,778	32	56,341-	381-
1992	233,210	173,866	75	43,308	19	130,558-	56-
1993	18,554	65,885	355	29,027	156	36,858-	199-
1994	231,941	289,711	125	74,184	32	215,527-	93-
1995	201,460	221,679	110	84,345	42	137,334-	68-
1996	305,023	208,607	68	27,714	9	180,893-	59-
1997	1,757,546	549,703	31	139,218	8	410,485-	23-
1998	327,244	245,232	75	45,808	14	199,424-	61-
1999	176,530	112,292	64	3,936	2	108,355-	61-
2000	47,875	173,176	362	29-	0	173,205-	362-
2001	253,406	144,903	57		0	144,903-	57-
2002	227,656-	214,104	94-		0	214,104-	94
2003	2,404,311	390,948	16		0	390,948-	16-
2004	228,082		0		0		0
2005	358,072	161,075-	45-		0	161,075	45
2006	303,345	154,422	51		0	154,422-	51-
2007	2,013,626	1,328,714	66		0	1,328,714-	66-
2008	1,119,256	679,185	61		0	679,185-	61-
2009	1,275,404	1,053,308	83	13-	0	1,053,321-	83-
2010	104,072	417,214	401		0	417,214-	401-
2011	188,812	661,342	350	344	0	660,998-	350-
2012	161,675	89,100	55		0	89,100-	55-
2013	474,965		0		0		0
2014	793,128	46,944	6	1,774-	0	48,718-	6-
2015	878,848	1,669,331	190	5-	0	1,669,337-	190-
2016	3,654,333	2,480,751	68	13-	0	2,480,764-	68-
2017	755,157	1,483,636	196	65,592	9	1,418,044-	188-
2018	91,380	48,369	53	15,898	17	32,471-	36-
TOTAL	18,280,072	12,940,190	71	716,686	4	12,223,505-	67-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
90-92	127,894	124,236	97	77,485	61	46,752-	37-
91-93	88,856	100,290	113	25,704	29	74,586-	84-
92-94	161,235	176,487	109	48,839	30	127,648-	79-
93-95	150,652	192,425	128	62,519	41	129,906-	86-
94-96	246,141	239,999	98	62,081	25	177,918-	72-
95-97	754,676	326,663	43	83,759	11	242,904-	32-
96-98	796,604	334,514	42	70,913	9	263,601-	33-
97-99	753,773	302,409	40	62,987	8	239,421-	32-
98-00	183,883	176,900	96	16,572	9	160,328-	87-

DUKE ENERGY INDIANA

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	159,270	143,457	90	1,302	1	142,154-	89-
00-02	24,542	177,394	723	10-	0	177,404-	723-
01-03	810,020	249,985	31		0	249,985-	31-
02-04	801,579	201,684	25		0	201,684-	25-
03-05	996,822	76,625	8		0	76,625-	8-
04-06	296,500	2,218-	1-		0	2,218	1
05-07	891,681	440,687	49		0	440,687-	49-
06-08	1,145,409	720,774	63		0	720,774-	63-
07-09	1,469,428	1,020,402	69	4-	0	1,020,407-	69-
08-10	832,911	716,569	86	4-	0	716,574-	86-
09-11	522,763	710,622	136	111	0	710,511-	136-
10-12	151,520	389,219	257	115	0	389,104-	257-
11-13	275,151	250,147	91	115	0	250,033-	91-
12-14	476,590	45,348	10	591-	0	45,939-	10-
13-15	715,647	572,092	80	593-	0	572,685-	80-
14-16	1,775,436	1,399,009	79	597-	0	1,399,606-	79-
15-17	1,762,779	1,877,906	107	21,858	1	1,856,048-	105-
16-18	1,500,290	1,337,586	89	27,159	2	1,310,427-	87-
FIVE-YEAR AVERAGE							
14-18	1,234,569	1,145,806	93	15,940	1	1,129,867-	92-

DUKE ENERGY INDIANA

ACCOUNT 360.10 RIGHTS OF WAY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	4,417	150	3	1,545	35	1,395	32
1997	2,366		0	7,511	318	7,511	318
1998							
1999	14,490	1,132	8	29,520	204	28,388	196
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
TOTAL	21,273	1,282	6	38,576	181	37,294	175

THREE-YEAR MOVING AVERAGES

96-98	2,261	50	2	3,019	134	2,969	131
97-99	5,618	377	7	12,344	220	11,966	213
98-00	4,830	377	8	9,840	204	9,463	196
99-01	4,830	377	8	9,840	204	9,463	196
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							

DUKE ENERGY INDIANA

ACCOUNT 360.10 RIGHTS OF WAY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
FIVE-YEAR AVERAGE							
14-18							

DUKE ENERGY INDIANA

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	2,017		0		0		0
1990	38,600		0		0		0
1991	462		0		0		0
1992	5,911		0		0		0
1993							
1994	11,153		0		0		0
1995							
1996	22,416	13,080	58	13	0	13,067-	58-
1997	36,630	9,763	27	4,947	14	4,816-	13-
1998	8,368	168,382		5,768	69	162,614-	
1999	38,485	46,837	122	10,322	27	36,515-	95-
2000		55,774				55,774-	
2001	1,929	2,208	114		0	2,208-	114-
2002	11,498	3,057	27		0	3,057-	27-
2003	18,170	1,019	6		0	1,019-	6-
2004	57,394	3,741	7		0	3,741-	7-
2005	11,616	11,782	101		0	11,782-	101-
2006	18,230	19,165	105		0	19,165-	105-
2007	28,916	16,128	56		0	16,128-	56-
2008							
2009							
2010	174,789	37,512	21		0	37,512-	21-
2011	197,660		0		0		0
2012	1,835		0		0		0
2013	10,459	6,401	61		0	6,401-	61-
2014	54,025	47,195	87	188-	0	47,383-	88-
2015	434,436	120,291	28	86,934	20	33,357-	8-
2016	66,084	7,918	12	649-	1-	8,567-	13-
2017	55,869	10,204	18	120,608	216	110,404	198
2018	60,262	688	1		0	688-	1-
TOTAL	1,367,214	581,143	43	227,754	17	353,389-	26-

THREE-YEAR MOVING AVERAGES

89-91	13,693		0		0		0
90-92	14,991		0		0		0
91-93	2,124		0		0		0
92-94	5,688		0		0		0
93-95	3,718		0		0		0
94-96	11,190	4,360	39	4	0	4,356-	39-
95-97	19,682	7,614	39	1,653	8	5,961-	30-
96-98	22,472	63,742	284	3,576	16	60,166-	268-

DUKE ENERGY INDIANA

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	27,828	74,994	269	7,012	25	67,982-	244-
98-00	15,618	90,331	578	5,363	34	84,968-	544-
99-01	13,471	34,940	259	3,441	26	31,499-	234-
00-02	4,476	20,346	455		0	20,346-	455-
01-03	10,533	2,095	20		0	2,095-	20-
02-04	29,021	2,606	9		0	2,606-	9-
03-05	29,060	5,514	19		0	5,514-	19-
04-06	29,080	11,563	40		0	11,563-	40-
05-07	19,587	15,691	80		0	15,691-	80-
06-08	15,715	11,764	75		0	11,764-	75-
07-09	9,639	5,376	56		0	5,376-	56-
08-10	58,263	12,504	21		0	12,504-	21-
09-11	124,150	12,504	10		0	12,504-	10-
10-12	124,762	12,504	10		0	12,504-	10-
11-13	69,985	2,134	3		0	2,134-	3-
12-14	22,106	17,865	81	63-	0	17,928-	81-
13-15	166,306	57,962	35	28,915	17	29,047-	17-
14-16	184,848	58,468	32	28,699	16	29,769-	16-
15-17	185,463	46,138	25	68,964	37	22,827	12
16-18	60,738	6,270	10	39,986	66	33,716	56
FIVE-YEAR AVERAGE							
14-18	134,135	37,259	28	41,341	31	4,082	3

DUKE ENERGY INDIANA

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	578,548	344,146	59	66,583	12	277,563-	48-
1990	796,057	160,306	20	82,171	10	78,135-	10-
1991	189,838	143,425	76	55,074	29	88,351-	47-
1992	456,587	193,722	42	35,634	8	158,088-	35-
1993	212,046	227,673	107	35,422	17	192,250-	91-
1994	841,445	599,991	71	44,112	5	555,879-	66-
1995	94,030	338,352	360	35,741	38	302,611-	322-
1996	434,565	112,978	26	21,747	5	91,231-	21-
1997	600,851	295,618	49	35,346	6	260,271-	43-
1998	438,440	257,039	59	64,353	15	192,686-	44-
1999	1,952,563	490,035	25	558,884	29	68,850	4
2000	7,127	206,020			0	206,020-	
2001	8,705,787	149,711	2		0	149,711-	2-
2002	1,492,567	438,631	29		0	438,631-	29-
2003	1,043,981	64,303	6		0	64,303-	6-
2004	2,942,490	469,593	16	113,132	4	356,461-	12-
2005	828,192	245,940	30		0	245,940-	30-
2006	1,538,187	272,666	18	16,794	1	255,872-	17-
2007	2,216,707	631,761	28	6,733	0	625,028-	28-
2008	680,772	176,358	26	260,752	38	84,394	12
2009	168,627	29,794	18		0	29,794-	18-
2010	2,937,340	470,462	16		0	470,462-	16-
2011	1,646,876	273,005	17		0	273,005-	17-
2012							
2013	380,844	241,378	63	5,116	1	236,262-	62-
2014	2,278,325	1,087,699	48	5,160-	0	1,092,859-	48-
2015	6,635,886	1,803,191	27	1,345,796	20	457,395-	7-
2016	2,657,834	492,104	19	23,246-	1-	515,351-	19-
2017	6,785,090	492,473	7	1,311,633	19	819,161	12
2018	16,902,619	394,536	2	699,500	4	304,964	2
TOTAL	66,444,219	11,102,910	17	4,766,117	7	6,336,793-	10-

THREE-YEAR MOVING AVERAGES

89-91	521,481	215,959	41	67,943	13	148,016-	28-
90-92	480,827	165,818	34	57,626	12	108,191-	23-
91-93	286,157	188,273	66	42,043	15	146,230-	51-
92-94	503,359	340,462	68	38,389	8	302,073-	60-
93-95	382,507	388,672	102	38,425	10	350,247-	92-
94-96	456,680	350,440	77	33,867	7	316,574-	69-
95-97	376,482	248,982	66	30,945	8	218,038-	58-
96-98	491,285	221,878	45	40,482	8	181,396-	37-

DUKE ENERGY INDIANA

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	997,285	347,564	35	219,528	22	128,036-	13-
98-00	799,377	317,698	40	207,746	26	109,952-	14-
99-01	3,555,159	281,922	8	186,295	5	95,627-	3-
00-02	3,401,827	264,787	8		0	264,787-	8-
01-03	3,747,445	217,548	6		0	217,548-	6-
02-04	1,826,346	324,175	18	37,711	2	286,465-	16-
03-05	1,604,888	259,945	16	37,711	2	222,235-	14-
04-06	1,769,623	329,400	19	43,309	2	286,091-	16-
05-07	1,527,695	383,456	25	7,842	1	375,614-	25-
06-08	1,478,555	360,262	24	94,760	6	265,502-	18-
07-09	1,022,035	279,305	27	89,162	9	190,143-	19-
08-10	1,262,246	225,538	18	86,917	7	138,621-	11-
09-11	1,584,281	257,754	16		0	257,754-	16-
10-12	1,528,072	247,823	16		0	247,823-	16-
11-13	675,907	171,461	25	1,705	0	169,756-	25-
12-14	886,390	443,025	50	15-	0	443,040-	50-
13-15	3,098,351	1,044,089	34	448,584	14	595,505-	19-
14-16	3,857,348	1,127,665	29	439,130	11	688,535-	18-
15-17	5,359,603	929,256	17	878,061	16	51,195-	1-
16-18	8,781,848	459,704	5	662,629	8	202,925	2
FIVE-YEAR AVERAGE							
14-18	7,051,951	854,001	12	665,705	9	188,296-	3-

DUKE ENERGY INDIANA

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	1,766,808	1,032,438	58	399,497	23	632,941-	36-
1990	1,387,067	961,838	69	493,027	36	468,810-	34-
1991	2,368,943	932,265	39	275,371	12	656,894-	28-
1992	2,124,692	1,162,330	55	71,267	3	1,091,063-	51-
1993	2,656,226	1,138,364	43	70,845	3	1,067,519-	40-
1994	3,375,961	1,499,979	44	88,224	3	1,411,754-	42-
1995	2,270,443	1,184,232	52	71,482	3	1,112,751-	49-
1996	1,757,026	1,043,217	59	83,921	5	959,296-	55-
1997	2,586,304	1,737,754	67	104,806	4	1,632,948-	63-
1998	2,112,977	1,277,499	60	6,574	0	1,270,925-	60-
1999	1,838,069	1,077,816	59	59,236	3	1,018,580-	55-
2000	3,261,744	957,706	29	21,075	1	936,631-	29-
2001	497,256	1,177,849	237	97,501	20	1,080,347-	217-
2002	2,572,300	1,875,259	73		0	1,875,259-	73-
2003	2,785,690	169,900	6		0	169,900-	6-
2004	2,193,645	25,741	1		0	25,741-	1-
2005	3,319,264	759,358	23		0	759,358-	23-
2006	2,421,291	482,844	20		0	482,844-	20-
2007	3,691,424	783,415	21		0	783,415-	21-
2008	2,299,559	374,238	16		0	374,238-	16-
2009	2,453,694	2,071,436	84	2,590	0	2,068,845-	84-
2010	1,594,169	6,580,110	413	1,259-	0	6,581,369-	413-
2011	1,479,293	152,244	10	1,256-	0	153,500-	10-
2012	1,762,223	1,033,979	59	79	0	1,033,900-	59-
2013	1,107,271	447-	0		0	447	0
2014	3,093,275	5,844,158	189	214,827	7	5,629,331-	182-
2015	1,251,540	2,062,740	165	28,059	2	2,034,681-	163-
2016	3,177,527	1,766,151	56	117	0	1,766,034-	56-
2017	3,917,675	4,790,667	122	24,629	1	4,766,038-	122-
2018	1,923,238	612,109	32	2,388-	0	614,497-	32-
TOTAL	69,046,592	44,567,187	65	2,108,224	3	42,458,963-	61-
THREE-YEAR MOVING AVERAGES							
89-91	1,840,939	975,514	53	389,299	21	586,215-	32-
90-92	1,960,234	1,018,811	52	279,888	14	738,923-	38-
91-93	2,383,287	1,077,653	45	139,161	6	938,492-	39-
92-94	2,718,960	1,266,891	47	76,779	3	1,190,112-	44-
93-95	2,767,543	1,274,191	46	76,850	3	1,197,341-	43-
94-96	2,467,810	1,242,476	50	81,209	3	1,161,267-	47-
95-97	2,204,591	1,321,734	60	86,736	4	1,234,998-	56-
96-98	2,152,102	1,352,823	63	65,100	3	1,287,723-	60-

DUKE ENERGY INDIANA

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	2,179,117	1,364,357	63	56,872	3	1,307,485-	60-
98-00	2,404,263	1,104,341	46	28,962	1	1,075,379-	45-
99-01	1,865,690	1,071,124	57	59,271	3	1,011,853-	54-
00-02	2,110,434	1,336,938	63	39,525	2	1,297,413-	61-
01-03	1,951,749	1,074,336	55	32,500	2	1,041,835-	53-
02-04	2,517,212	690,300	27		0	690,300-	27-
03-05	2,766,199	318,333	12		0	318,333-	12-
04-06	2,644,733	422,648	16		0	422,648-	16-
05-07	3,143,993	675,206	21		0	675,206-	21-
06-08	2,804,091	546,832	20		0	546,832-	20-
07-09	2,814,892	1,076,363	38	864	0	1,075,499-	38-
08-10	2,115,807	3,008,595	142	444	0	3,008,151-	142-
09-11	1,842,385	2,934,597	159	25	0	2,934,572-	159-
10-12	1,611,895	2,588,778	161	812-	0	2,589,590-	161-
11-13	1,449,595	395,259	27	392-	0	395,651-	27-
12-14	1,987,589	2,292,563	115	71,635	4	2,220,928-	112-
13-15	1,817,362	2,635,484	145	80,962	4	2,554,522-	141-
14-16	2,507,447	3,224,350	129	81,001	3	3,143,348-	125-
15-17	2,782,248	2,873,186	103	17,602	1	2,855,584-	103-
16-18	3,006,147	2,389,642	79	7,453	0	2,382,190-	79-
FIVE-YEAR AVERAGE							
14-18	2,672,651	3,015,165	113	53,049	2	2,962,116-	111-

DUKE ENERGY INDIANA

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	716,068	516,219	72	133,166	19	383,053-	53-
1990	441,141	480,919	109	164,342	37	316,576-	72-
1991	815,944	717,127	88	110,148	13	606,979-	74-
1992	823,864	774,887	94	106,901	13	667,986-	81-
1993	1,200,973	1,138,364	95	106,267	9	1,032,096-	86-
1994	1,786,652	1,499,979	84	132,336	7	1,367,642-	77-
1995	974,890	338,352	35	71,482	7	266,871-	27-
1996	1,031,766	627,274	61	66,879	6	560,395-	54-
1997	1,254,636	822,071	66	57,417	5	764,653-	61-
1998	1,001,946	591,448	59	24,725	2	566,724-	57-
1999	1,072,111	645,704	60	93,967	9	551,737-	51-
2000	1,031,749	344,122	33	11,696	1	332,426-	32-
2001	1,158,775	613,542	53	65,247	6	548,296-	47-
2002	750,108	703,203	94		0	703,203-	94-
2003	1,215,247	376,138	31		0	376,138-	31-
2004	1,571,462	113,553	7		0	113,553-	7-
2005	2,967,781	1,072,943	36		0	1,072,943-	36-
2006	1,541,505	591,419	38		0	591,419-	38-
2007	2,927,192	878,408	30		0	878,408-	30-
2008	2,404,922	774,627	32		0	774,627-	32-
2009	3,357,744	2,408,961	72	89,186	3	2,319,776-	69-
2010	12,912,319	10,071,126	78	130,639	1	9,940,487-	77-
2011	27,433,750	433,397	2	5,881-	0	439,278-	2-
2012	13,200,769	1,610,742	12	120	0	1,610,622-	12-
2013	7,023,256	4,747-	0		0	4,747	0
2014	16,897,974	7,845,812	46	643,497	4	7,202,316-	43-
2015	8,652,492	3,533,160	41	7,123	0	3,526,038-	41-
2016	13,732,830	6,738,333	49	591	0	6,737,743-	49-
2017	9,558,857	8,424,821	88	15,392	0	8,409,429-	88-
2018	6,482,507	2,769,230	43	5,863-	0	2,775,092-	43-
TOTAL	145,941,231	57,451,134	39	2,019,377	1	55,431,757-	38-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
89-91	657,718	571,422	87	135,886	21	435,536-	66-
90-92	693,650	657,644	95	127,130	18	530,514-	76-
91-93	946,927	876,792	93	107,772	11	769,020-	81-
92-94	1,270,496	1,137,743	90	115,168	9	1,022,575-	80-
93-95	1,320,838	992,231	75	103,362	8	888,870-	67-
94-96	1,264,436	821,868	65	90,232	7	731,636-	58-
95-97	1,087,097	595,899	55	65,259	6	530,640-	49-
96-98	1,096,116	680,264	62	49,674	5	630,591-	58-

DUKE ENERGY INDIANA

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	1,109,564	686,408	62	58,703	5	627,704-	57-
98-00	1,035,268	527,092	51	43,463	4	483,629-	47-
99-01	1,087,545	534,456	49	56,970	5	477,486-	44-
00-02	980,211	553,622	56	25,648	3	527,975-	54-
01-03	1,041,377	564,294	54	21,749	2	542,545-	52-
02-04	1,178,939	397,631	34		0	397,631-	34-
03-05	1,918,163	520,878	27		0	520,878-	27-
04-06	2,026,916	592,638	29		0	592,638-	29-
05-07	2,478,826	847,590	34		0	847,590-	34-
06-08	2,291,206	748,152	33		0	748,152-	33-
07-09	2,896,619	1,353,999	47	29,729	1	1,324,270-	46-
08-10	6,224,995	4,418,238	71	73,275	1	4,344,963-	70-
09-11	14,567,938	4,304,494	30	71,315	0	4,233,180-	29-
10-12	17,848,946	4,038,422	23	41,626	0	3,996,795-	22-
11-13	15,885,925	679,797	4	1,920-	0	681,718-	4-
12-14	12,374,000	3,150,603	25	214,539	2	2,936,064-	24-
13-15	10,857,908	3,791,409	35	216,873	2	3,574,536-	33-
14-16	13,094,432	6,039,102	46	217,070	2	5,822,032-	44-
15-17	10,648,060	6,232,105	59	7,702	0	6,224,403-	58-
16-18	9,924,732	5,977,461	60	3,374	0	5,974,088-	60-
FIVE-YEAR AVERAGE							
14-18	11,064,932	5,862,271	53	132,148	1	5,730,123-	52-

DUKE ENERGY INDIANA

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1989	882		0		0		0
1990	2,420		0		0		0
1991							
1992							
1993	2,013		0		0		0
1994	3,379		0		0		0
1995	4,882		0		0		0
1996	531	77	14		0	77-	14-
1997	11,318	673	6	87	1	586-	5-
1998	22,759	3,208	14	1,085	5	2,123-	9-
1999	26,486	14,168	53	128-	0	14,296-	54-
2000							
2001	17,241	7,330	43		0	7,330-	43-
2002							
2003	719		0		0		0
2004	1,393		0		0		0
2005	10,771	61	1		0	61-	1-
2006	1,346	59	4		0	59-	4-
2007	15,864		0		0		0
2008	7,862	29	0		0	29-	0
2009	7,172	3,020	42	3-	0	3,022-	42-
2010	23,564	64,631	274	14-	0	64,646-	274-
2011	6,286	21	0		0	21-	0
2012	26,404	341,238		26	0	341,212-	
2013	243,940		0		0		0
2014	729,481	497,379	68	48,684	7	448,695-	62-
2015	1,343,391	3,458,880	257	102,029	8	3,356,851-	250-
2016	105,425	10,800	10		0	10,800-	10-
2017	205,180	67,092-	33-	8,567-	4-	58,525	29
2018	232,033		0		0		0
TOTAL	3,052,742	4,334,483	142	143,200	5	4,191,283-	137-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
89-91	1,101		0		0		0
90-92	807		0		0		0
91-93	671		0		0		0
92-94	1,797		0		0		0
93-95	3,425		0		0		0
94-96	2,931	26	1		0	26-	1-
95-97	5,577	250	4	29	1	221-	4-
96-98	11,536	1,320	11	391	3	929-	8-

DUKE ENERGY INDIANA

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	20,188	6,017	30	348	2	5,669-	28-
98-00	16,415	5,792	35	319	2	5,473-	33-
99-01	14,576	7,166	49	43-	0	7,209-	49-
00-02	5,747	2,443	43		0	2,443-	43-
01-03	5,987	2,443	41		0	2,443-	41-
02-04	704		0		0		0
03-05	4,294	20	0		0	20-	0
04-06	4,503	40	1		0	40-	1-
05-07	9,327	40	0		0	40-	0
06-08	8,357	29	0		0	29-	0
07-09	10,299	1,016	10	1-	0	1,017-	10-
08-10	12,866	22,560	175	6-	0	22,566-	175-
09-11	12,340	22,557	183	6-	0	22,563-	183-
10-12	18,751	135,297	722	4	0	135,293-	722-
11-13	92,210	113,753	123	9	0	113,744-	123-
12-14	333,275	279,539	84	16,237	5	263,302-	79-
13-15	772,271	1,318,753	171	50,238	7	1,268,515-	164-
14-16	726,099	1,322,353	182	50,238	7	1,272,115-	175-
15-17	551,332	1,134,196	206	31,154	6	1,103,042-	200-
16-18	180,879	18,764-	10-	2,856-	2-	15,908	9
FIVE-YEAR AVERAGE							
14-18	523,102	779,993	149	28,429	5	751,564-	144-

DUKE ENERGY INDIANA

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	228,912	34,415	15		0	34,415-	15-
1990	119,655	80,153	67		0	80,153-	67-
1991	116,167	71,713	62		0	71,713-	62-
1992	244,663	387,443	158		0	387,443-	158-
1993	469,318	455,345	97		0	455,345-	97-
1994	443,877	599,991	135		0	599,991-	135-
1995	856,097	338,352	40		0	338,352-	40-
1996	335,597	122,430	36	1,935	1	120,495-	36-
1997	762,997	165,925	22	9,397	1	156,528-	21-
1998	468,931	135,475	29	7,807	2	127,668-	27-
1999	284,646	112,505	40	6,263	2	106,243-	37-
2000	212,458	81,439	38		0	81,439-	38-
2001	545,216	93,981	17	4,032	1	89,948-	16-
2002	484,717	2,782	1		0	2,782-	1-
2003	1,029,565	9,723	1		0	9,723-	1-
2004	1,376,578	1,877	0		0	1,877-	0
2005	2,240,988	66,876	3		0	66,876-	3-
2006	1,462,638	14,255-	1-		0	14,255	1
2007	2,331,137	63,481	3		0	63,481-	3-
2008	1,177,570	48,430	4		0	48,430-	4-
2009	1,731,411	457,763	26	1,755-	0	459,518-	27-
2010	888,367	1,698,128	191	83-	0	1,698,211-	191-
2011	763,759	21,056	3	60-	0	21,115-	3-
2012	878,975	648,251	74	53	0	648,199-	74-
2013	1,265,773		0		0		0
2014	2,572,051	1,710,460	67	160,505	6	1,549,955-	60-
2015		453,122		10,465		442,657-	
2016	1,896,959	137,939	7		0	137,939-	7-
2017	2,990,649	1,690,139	57	7,657-	0	1,697,797-	57-
2018	1,507,774	45,516	3	25-	0	45,541-	3-
TOTAL	29,687,444	9,720,457	33	190,877	1	9,529,580-	32-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
89-91	154,911	62,093	40		0	62,093-	40-
90-92	160,162	179,770	112		0	179,770-	112-
91-93	276,716	304,834	110		0	304,834-	110-
92-94	385,953	480,927	125		0	480,927-	125-
93-95	589,764	464,563	79		0	464,563-	79-
94-96	545,190	353,591	65	645	0	352,946-	65-
95-97	651,564	208,902	32	3,777	1	205,125-	31-
96-98	522,508	141,277	27	6,379	1	134,897-	26-

DUKE ENERGY INDIANA

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	505,525	137,968	27	7,822	2	130,146-	26-
98-00	322,012	109,806	34	4,690	1	105,117-	33-
99-01	347,440	95,975	28	3,432	1	92,543-	27-
00-02	414,130	59,401	14	1,344	0	58,056-	14-
01-03	686,499	35,495	5	1,344	0	34,151-	5-
02-04	963,620	4,794	0		0	4,794-	0
03-05	1,549,043	26,159	2		0	26,159-	2-
04-06	1,693,401	18,166	1		0	18,166-	1-
05-07	2,011,587	38,701	2		0	38,701-	2-
06-08	1,657,115	32,552	2		0	32,552-	2-
07-09	1,746,706	189,892	11	585-	0	190,476-	11-
08-10	1,265,783	734,774	58	613-	0	735,386-	58-
09-11	1,127,846	725,649	64	632-	0	726,281-	64-
10-12	843,701	789,145	94	30-	0	789,175-	94-
11-13	969,502	223,102	23	2-	0	223,105-	23-
12-14	1,572,266	786,237	50	53,519	3	732,718-	47-
13-15	1,279,275	721,194	56	56,990	4	664,204-	52-
14-16	1,489,670	767,174	51	56,990	4	710,184-	48-
15-17	1,629,203	760,400	47	936	0	759,464-	47-
16-18	2,131,794	624,531	29	2,561-	0	627,092-	29-
FIVE-YEAR AVERAGE							
14-18	1,793,486	807,435	45	32,658	2	774,778-	43-

DUKE ENERGY INDIANA

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	2,745,773	1,032,438	38	332,915	12	699,524-	25-
1990	2,207,087	961,838	44	410,856	19	550,981-	25-
1991	2,118,402	573,702	27	275,371	13	298,331-	14-
1992	2,833,113	678,026	24	142,534	5	535,492-	19-
1993	2,885,281	569,182	20	106,267	4	462,914-	16-
1994	3,023,338	449,994	15	132,336	4	317,657-	11-
1995	2,870,981	338,352	12	71,482	2	266,871-	9-
1996	613,020	377,121	62	35,182	6	341,939-	56-
1997	696,728	414,765	60	44,278	6	370,487-	53-
1998	868,346	412,158	47	12,239	1	399,919-	46-
1999	9,911,536	364,273	4	114,356	1	249,917-	3-
2000	264,758	175,163	66	1,097	0	174,067-	66-
2001	4,473,779	211,081	5	63,380	1	147,701-	3-
2002	1,365,232	265,239	19		0	265,239-	19-
2003	4,494,015	111,479	2		0	111,479-	2-
2004	4,673,773	163,003-	3-	251,908	5	414,911	9
2005	4,294,638	348,051	8	128	0	347,923-	8-
2006	3,830,429	543,495	14		0	543,495-	14-
2007	2,712,091	600,831	22		0	600,831-	22-
2008	1,187,320	184,834	16		0	184,834-	16-
2009	2,738,388	2,335,011	85	23,464	1	2,311,547-	84-
2010	6,775,698	7,021,181	104	5,085	0	7,016,097-	104-
2011	3,838,618	114,943	3	512-	0	115,456-	3-
2012	6,926,860	295,743	4	23	0	295,720-	4-
2013	804,350	740-	0		0	740	0
2014	2,859,250	1,546,469	54	163,643	6	1,382,826-	48-
2015	3,380,875	23,750	1		0	23,750-	1-
2016	12,081,063	130,147	1		0	130,147-	1-
2017	6,205,836	3,629,331	58	13,574-	0	3,642,905-	59-
2018	3,057,597	150,232	5	652-	0	150,883-	5-
TOTAL	106,738,175	23,695,087	22	2,171,805	2	21,523,282-	20-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
89-91	2,357,087	855,992	36	339,714	14	516,279-	22-
90-92	2,386,201	737,855	31	276,254	12	461,601-	19-
91-93	2,612,265	606,970	23	174,724	7	432,246-	17-
92-94	2,913,911	565,734	19	127,046	4	438,688-	15-
93-95	2,926,533	452,509	15	103,362	4	349,147-	12-
94-96	2,169,113	388,489	18	79,667	4	308,822-	14-
95-97	1,393,576	376,746	27	50,314	4	326,432-	23-
96-98	726,031	401,348	55	30,566	4	370,782-	51-

DUKE ENERGY INDIANA

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	3,825,537	397,065	10	56,958	1	340,108-	9-
98-00	3,681,547	317,198	9	42,564	1	274,634-	7-
99-01	4,883,358	250,173	5	59,611	1	190,561-	4-
00-02	2,034,590	217,161	11	21,492	1	195,669-	10-
01-03	3,444,342	195,933	6	21,127	1	174,806-	5-
02-04	3,511,007	71,238	2	83,969	2	12,731	0
03-05	4,487,475	98,842	2	84,012	2	14,830-	0
04-06	4,266,280	242,848	6	84,012	2	158,836-	4-
05-07	3,612,386	497,459	14	42	0	497,416-	14-
06-08	2,576,613	443,053	17		0	443,053-	17-
07-09	2,212,600	1,040,225	47	7,821	0	1,032,404-	47-
08-10	3,567,135	3,180,342	89	9,516	0	3,170,826-	89-
09-11	4,450,901	3,157,045	71	9,346	0	3,147,700-	71-
10-12	5,847,059	2,477,289	42	1,532	0	2,475,758-	42-
11-13	3,856,610	136,649	4	163-	0	136,812-	4-
12-14	3,530,154	613,824	17	54,555	2	559,269-	16-
13-15	2,348,159	523,160	22	54,548	2	468,612-	20-
14-16	6,107,063	566,789	9	54,548	1	512,241-	8-
15-17	7,222,591	1,261,076	17	4,525-	0	1,265,601-	18-
16-18	7,114,832	1,303,237	18	4,742-	0	1,307,979-	18-
FIVE-YEAR AVERAGE							
14-18	5,516,924	1,095,986	20	29,883	1	1,066,103-	19-

DUKE ENERGY INDIANA

ACCOUNTS 369.00, 369.10 AND 369.20 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	430,657	137,658	32	66,583	15	71,076-	17-
1990	783,314	160,306	20	82,171	10	78,135-	10-
1991	989,935	286,851	29	110,148	11	176,702-	18-
1992	796,904	387,443	49	71,267	9	316,176-	40-
1993	663,259	683,018	103	70,845	11	612,173-	92-
1994	792,965	899,987	113	88,224	11	811,763-	102-
1995	783,397	676,704	86	214,445	27	462,260-	59-
1996	709,818	407,184	57	11,662	2	395,522-	56-
1997	624,510	415,868	67	9,062	1	406,807-	65-
1998	583,861	352,041	60	837	0	351,203-	60-
1999	208,187	325,521	156	930	0	324,592-	156-
2000	340,974	232,794	68	64	0	232,730-	68-
2001	518,527	207,582	40	9,694	2	197,888-	38-
2002	253,144	263,854	104		0	263,854-	104-
2003	838,802	1,466	0		0	1,466-	0
2004	874,081	975	0		0	975-	0
2005	1,002,491	48,391	5		0	48,391-	5-
2006	799,525	17,220	2		0	17,220-	2-
2007	1,412,106	9,807	1		0	9,807-	1-
2008	943,912	28,173	3		0	28,173-	3-
2009	1,017,429	133,153	13	384-	0	133,537-	13-
2010	1,234,087	585,206	47	23-	0	585,229-	47-
2011	519,707	7,847	2	14-	0	7,861-	2-
2012	186,150	436,673	235	34	0	436,639-	235-
2013	283,797	117-	0		0	117	0
2014	1,084,010	16,724	2	42,473	4	25,749	2
2015	43,989	4,175	9		0	4,175-	9-
2016	721,931	21,330	3	2-	0	21,332-	3-
2017	702,917	5,932	1	7,206-	1-	13,138-	2-
2018	429,386	909	0	3-	0	913-	0
TOTAL	20,573,772	6,754,678	33	770,806	4	5,983,871-	29-
THREE-YEAR MOVING AVERAGES							
89-91	734,635	194,938	27	86,301	12	108,638-	15-
90-92	856,718	278,200	32	87,862	10	190,338-	22-
91-93	816,699	452,437	55	84,087	10	368,351-	45-
92-94	751,043	656,816	87	76,779	10	580,038-	77-
93-95	746,540	753,236	101	124,505	17	628,732-	84-
94-96	762,060	661,292	87	104,777	14	556,515-	73-
95-97	705,908	499,919	71	78,390	11	421,529-	60-
96-98	639,396	391,698	61	7,187	1	384,511-	60-

DUKE ENERGY INDIANA

ACCOUNTS 369.00, 369.10 AND 369.20 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	472,186	364,477	77	3,610	1	360,867-	76-
98-00	377,674	303,452	80	610	0	302,842-	80-
99-01	355,896	255,299	72	3,562	1	251,737-	71-
00-02	370,882	234,743	63	3,253	1	231,491-	62-
01-03	536,824	157,634	29	3,231	1	154,403-	29-
02-04	655,342	88,765	14		0	88,765-	14-
03-05	905,125	16,944	2		0	16,944-	2-
04-06	892,032	22,195	2		0	22,195-	2-
05-07	1,071,374	25,139	2		0	25,139-	2-
06-08	1,051,848	18,400	2		0	18,400-	2-
07-09	1,124,482	57,044	5	128-	0	57,172-	5-
08-10	1,065,143	248,844	23	136-	0	248,980-	23-
09-11	923,741	242,068	26	140-	0	242,209-	26-
10-12	646,648	343,242	53	1-	0	343,243-	53-
11-13	329,885	148,134	45	7	0	148,128-	45-
12-14	517,986	151,093	29	14,169	3	136,925-	26-
13-15	470,599	6,927	1	14,158	3	7,230	2
14-16	616,643	14,076	2	14,157	2	81	0
15-17	489,612	10,479	2	2,402-	0	12,882-	3-
16-18	618,078	9,391	2	2,404-	0	11,794-	2-
FIVE-YEAR AVERAGE							
14-18	596,446	9,814	2	7,052	1	2,762-	0

DUKE ENERGY INDIANA

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	462,487	172,073	37	199,749	43	27,676	6
1990	712,430	160,306	23	246,514	35	86,207	12
1991	1,527,467	143,425	9	165,223	11	21,797	1
1992	2,226,476	193,722	9	213,801	10	20,079	1
1993	1,421,582	227,673	16	247,957	17	20,284	1
1994	1,439,715	299,996	21	308,785	21	8,789	1
1995	944,271	169,176	18	142,963	15	26,213-	3-
1996	709,818	736	0		0	736-	0
1997							
1998	160,085	14,607	9		0	14,607-	9-
1999	2,793,119	58,631	2		0	58,631-	2-
2000							
2001	953,745	182,524	19		0	182,524-	19-
2002							
2003							
2004	1,171,103	163,855	14		0	163,855-	14-
2005	963,817	42,698	4	190	0	42,509-	4-
2006	5,750,526	78,923	1		0	78,923-	1-
2007	1,275,894	19,883	2		0	19,883-	2-
2008	3,531,830	35,437	1		0	35,437-	1-
2009	2,126,678	3,254	0	2,097-	0	5,352-	0
2010	2,838,128	2,034-	0		0	2,034	0
2011	2,194,450		0		0		0
2012	2,528,992	309,372	12	7,232	0	302,140-	12-
2013	1,963,629		0		0		0
2014	1,452,429		0		0		0
2015	300,814	144,477	48		0	144,477-	48-
2016	4,774,405	62	0		0	62-	0
2017	15,620,203	6,199	0	22-	0	6,221-	0
2018	29,453,505	86	0		0	86-	0
TOTAL	89,297,599	2,425,084	3	1,530,294	2	894,790-	1-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
89-91	900,795	158,602	18	203,828	23	45,227	5
90-92	1,488,791	165,818	11	208,512	14	42,695	3
91-93	1,725,175	188,273	11	208,994	12	20,720	1
92-94	1,695,924	240,463	14	256,848	15	16,384	1
93-95	1,268,523	232,281	18	233,235	18	954	0
94-96	1,031,268	156,636	15	150,583	15	6,053-	1-
95-97	551,363	56,637	10	47,654	9	8,983-	2-
96-98	289,968	5,114	2		0	5,114-	2-

DUKE ENERGY INDIANA

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	984,401	24,412	2		0	24,412-	2-
98-00	984,401	24,412	2		0	24,412-	2-
99-01	1,248,955	80,385	6		0	80,385-	6-
00-02	317,915	60,841	19		0	60,841-	19-
01-03	317,915	60,841	19		0	60,841-	19-
02-04	390,368	54,618	14		0	54,618-	14-
03-05	711,640	68,851	10	63	0	68,788-	10-
04-06	2,628,482	95,159	4	63	0	95,096-	4-
05-07	2,663,412	47,168	2	63	0	47,105-	2-
06-08	3,519,417	44,748	1		0	44,748-	1-
07-09	2,311,467	19,525	1	699-	0	20,224-	1-
08-10	2,832,212	12,219	0	699-	0	12,918-	0
09-11	2,386,419	407	0	699-	0	1,106-	0
10-12	2,520,523	102,446	4	2,411	0	100,036-	4-
11-13	2,229,024	103,124	5	2,411	0	100,713-	5-
12-14	1,981,683	103,124	5	2,411	0	100,713-	5-
13-15	1,238,957	48,159	4		0	48,159-	4-
14-16	2,175,883	48,180	2		0	48,180-	2-
15-17	6,898,474	50,246	1	7-	0	50,253-	1-
16-18	16,616,038	2,116	0	7-	0	2,123-	0
FIVE-YEAR AVERAGE							
14-18	10,320,271	30,165	0	4-	0	30,169-	0

DUKE ENERGY INDIANA

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	504,877	172,073	34	133,166	26	38,907-	8-
1990	872,801	160,306	18	164,342	19	4,036	0
1991	1,042,064		0	110,148	11	110,148	11
1992	1,222,286		0	71,267	6	71,267	6
1993	837,696		0	70,845	8	70,845	8
1994	1,121,669		0	88,224	8	88,224	8
1995	815,980		0	71,482	9	71,482	9
1996	840,321	130,587	16	44,364	5	86,223-	10-
1997	576,608	116,988	20	14,640	3	102,348-	18-
1998	702,186	109,523	16	9,033	1	100,490-	14-
1999	395,912	131,924	33	896	0	131,028-	33-
2000	419,682	95,146	23		0	95,146-	23-
2001	865,989	117,424	14	3,477	0	113,947-	13-
2002	1,421,619	146,346	10		0	146,346-	10-
2003	1,167,514	50,040	4		0	50,040-	4-
2004	1,036,861	589	0		0	589-	0
2005	838,733	11,609	1		0	11,609-	1-
2006	891,250	5,396	1		0	5,396-	1-
2007	1,177,296	13,308	1		0	13,308-	1-
2008	981,443	49,549	5		0	49,549-	5-
2009	878,011	186,113	21	419-	0	186,532-	21-
2010	160,378	1,223,293	763	468-	0	1,223,761-	763-
2011	2,533,559	794	0		0	794-	0
2012	441,375	194,980	44	15	0	194,965-	44-
2013	529,313		0		0		0
2014	121,911	724,637	594	71,826	59	652,812-	535-
2015	346,973	2,115	1		0	2,115-	1-
2016	1,877,213	2,379	0		0	2,379-	0
2017	1,198,791	348,526	29	273	0	348,254-	29-
2018	268,890	3,315	1		0	3,316-	1-
TOTAL	26,089,199	3,996,963	15	853,112	3	3,143,852-	12-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
89-91	806,581	110,793	14	135,886	17	25,092	3
90-92	1,045,717	53,435	5	115,253	11	61,817	6
91-93	1,034,015		0	84,087	8	84,087	8
92-94	1,060,550		0	76,779	7	76,779	7
93-95	925,115		0	76,850	8	76,850	8
94-96	925,990	43,529	5	68,023	7	24,494	3
95-97	744,303	82,525	11	43,495	6	39,030-	5-
96-98	706,371	119,033	17	22,679	3	96,354-	14-

DUKE ENERGY INDIANA

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	558,235	119,478	21	8,190	1	111,289-	20-
98-00	505,926	112,198	22	3,310	1	108,888-	22-
99-01	560,527	114,831	20	1,458	0	113,374-	20-
00-02	902,430	119,639	13	1,159	0	118,480-	13-
01-03	1,151,707	104,604	9	1,159	0	103,445-	9-
02-04	1,208,665	65,659	5		0	65,659-	5-
03-05	1,014,369	20,746	2		0	20,746-	2-
04-06	922,282	5,865	1		0	5,865-	1-
05-07	969,093	10,104	1		0	10,104-	1-
06-08	1,016,663	22,751	2		0	22,751-	2-
07-09	1,012,250	82,990	8	140-	0	83,130-	8-
08-10	673,277	486,319	72	296-	0	486,614-	72-
09-11	1,190,650	470,067	39	296-	0	470,363-	40-
10-12	1,045,104	473,023	45	151-	0	473,174-	45-
11-13	1,168,082	65,258	6	5	0	65,253-	6-
12-14	364,200	306,539	84	23,947	7	282,592-	78-
13-15	332,732	242,251	73	23,942	7	218,309-	66-
14-16	782,032	243,044	31	23,942	3	219,102-	28-
15-17	1,140,992	117,674	10	91	0	117,583-	10-
16-18	1,114,964	118,073	11	91	0	117,983-	11-
FIVE-YEAR AVERAGE							
14-18	762,755	216,195	28	14,420	2	201,775-	26-

DUKE ENERGY INDIANA

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	121,536		0		0		0
1990	223,116	80,153	36		0	80,153-	36-
1991	171,658		0		0		0
1992	434,317	96,861	22		0	96,861-	22-
1993	443,095	113,836	26		0	113,836-	26-
1994	367,464	149,998	41		0	149,998-	41-
1995	272,493		0		0		0
1996	209,758	60,416	29	11,306	5	49,110-	23-
1997	374,761	132,296	35	13,950	4	118,346-	32-
1998	224,729	628,698	280	50,916	23	577,782-	257-
1999	229,408	76,906	34	234	0	76,672-	33-
2000	146,730	48,347	33		0	48,347-	33-
2001	2,626,857	55,127	2		0	55,127-	2-
2002	316,381	175,894	56		0	175,894-	56-
2003	562,571	38,237	7		0	38,237-	7-
2004	508,828		0		0		0
2005	618,573	14,847	2		0	14,847-	2-
2006	436,147	7,192	2		0	7,192-	2-
2007	983,316	9,279	1		0	9,279-	1-
2008	689,663	23,278	3		0	23,278-	3-
2009	559,135	96,048	17	156-	0	96,205-	17-
2010	177,685	454,616	256	149-	0	454,765-	256-
2011	1,000,760	12,682	1	5-	0	12,687-	1-
2012	344,429	341,531	99	26	0	341,505-	99-
2013	110,604	91-	0		0	91	0
2014	184,521	111,931	61	11,158	6	100,774-	55-
2015	699,471	511	0		0	511-	0
2016	2,259,658	4,693	0		0	4,693-	0
2017	1,025,768	308,695	30	251-	0	308,946-	30-
2018	467,060	81,784	18		0	81,784-	18-
TOTAL	16,790,493	3,123,765	19	87,028	1	3,036,737-	18-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
89-91	172,103	26,718	16		0	26,718-	16-
90-92	276,364	59,005	21		0	59,005-	21-
91-93	349,690	70,232	20		0	70,232-	20-
92-94	414,959	120,232	29		0	120,232-	29-
93-95	361,017	87,945	24		0	87,945-	24-
94-96	283,238	70,138	25	3,769	1	66,369-	23-
95-97	285,670	64,237	22	8,418	3	55,819-	20-
96-98	269,749	273,803	102	25,391	9	248,413-	92-

DUKE ENERGY INDIANA

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	276,300	279,300	101	21,700	8	257,600-	93-
98-00	200,289	251,317	125	17,050	9	234,267-	117-
99-01	1,000,998	60,127	6	78	0	60,049-	6-
00-02	1,029,989	93,123	9		0	93,123-	9-
01-03	1,168,603	89,753	8		0	89,753-	8-
02-04	462,594	71,377	15		0	71,377-	15-
03-05	563,324	17,695	3		0	17,695-	3-
04-06	521,183	7,346	1		0	7,346-	1-
05-07	679,345	10,439	2		0	10,439-	2-
06-08	703,042	13,249	2		0	13,249-	2-
07-09	744,038	42,868	6	52-	0	42,920-	6-
08-10	475,494	191,314	40	102-	0	191,416-	40-
09-11	579,193	187,782	32	103-	0	187,885-	32-
10-12	507,625	269,610	53	43-	0	269,652-	53-
11-13	485,264	118,041	24	7	0	118,034-	24-
12-14	213,185	151,124	71	3,728	2	147,396-	69-
13-15	331,532	37,451	11	3,719	1	33,731-	10-
14-16	1,047,883	39,045	4	3,719	0	35,326-	3-
15-17	1,328,299	104,633	8	84-	0	104,717-	8-
16-18	1,250,829	131,724	11	84-	0	131,808-	11-
FIVE-YEAR AVERAGE							
14-18	927,296	101,523	11	2,181	0	99,342-	11-

DUKE ENERGY INDIANA

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	110,386	8,947	8	25,222	23	16,274	15
1990	274,709	17,946	7	6,108	2	11,838-	4-
1991	219,988	28,331	13	10,535	5	17,797-	8-
1992	96,439	20,194	21	591	1	19,603-	20-
1993	333,576	171,352	51	149,353	45	21,999-	7-
1994	379,055	152,418	40	3,903	1	148,514-	39-
1995	460,753	231,212	50	129,234	28	101,978-	22-
1996	396,766	253,251	64		0	253,251-	64-
1997	3,203,178	315,620	10	242,001	8	73,619-	2-
1998	324,970	117,620	36		0	117,620-	36-
1999	2,130,749	240,280	11		0	240,280-	11-
2000	350,889-		0		0		0
2001	78,195		0	351,548	450	351,548	450
2002	1,140,332	265,297	23	90,564	8	174,733-	15-
2003	513,703	3,992	1		0	3,992-	1-
2004	986,342	37,727	4	158,657	16	120,930	12
2005	842,352	1,104,300-	131-	109,000	13	1,213,300	144
2006	73,523	20,650	28		0	20,650-	28-
2007	29,322		0		0		0
2008	2,778,104	41,832	2		0	41,832-	2-
2009	323,664	894,110-	276-	494,271	153	1,388,381	429
2010							
2011	840,410	513,877	61	74,002	9	439,875-	52-
2012	184,475	35,221	19		0	35,221-	19-
2013	1,217,900	624,900	51		0	624,900-	51-
2014	1,513,562	1,717,212	113		0	1,717,212-	113-
2015	3,616,150	2,294,368	63	2,991	0	2,291,377-	63-
2016	3,717,171	1,003,189	27		0	1,003,189-	27-
2017	1,025,424	105,433	10		0	105,433-	10-
2018	3,999,336	1,122,382	28	1,542,950	39	420,568	11
TOTAL	30,459,644	7,344,842	24	3,390,930	11	3,953,912-	13-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
89-91	201,694	18,408	9	13,955	7	4,453-	2-
90-92	197,045	22,157	11	5,744	3	16,413-	8-
91-93	216,668	73,292	34	53,493	25	19,800-	9-
92-94	269,690	114,654	43	51,282	19	63,372-	23-
93-95	391,128	184,994	47	94,163	24	90,830-	23-
94-96	412,191	212,293	52	44,379	11	167,914-	41-
95-97	1,353,566	266,694	20	123,745	9	142,949-	11-
96-98	1,308,304	228,830	17	80,667	6	148,163-	11-

DUKE ENERGY INDIANA

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	1,886,299	224,507	12	80,667	4	143,840-	8-
98-00	701,610	119,300	17		0	119,300-	17-
99-01	619,352	80,093	13	117,183	19	37,089	6
00-02	289,213	88,432	31	147,371	51	58,939	20
01-03	577,410	89,763	16	147,371	26	57,608	10
02-04	880,126	102,339	12	83,074	9	19,265-	2-
03-05	780,799	354,193-	45-	89,219	11	443,412	57
04-06	634,072	348,641-	55-	89,219	14	437,860	69
05-07	315,065	361,216-	115-	36,333	12	397,550	126
06-08	960,316	20,828	2		0	20,828-	2-
07-09	1,043,697	284,093-	27-	164,757	16	448,850	43
08-10	1,033,923	284,093-	27-	164,757	16	448,850	43
09-11	388,025	126,744-	33-	189,424	49	316,169	81
10-12	341,628	183,033	54	24,667	7	158,365-	46-
11-13	747,595	391,333	52	24,667	3	366,665-	49-
12-14	971,979	792,444	82		0	792,444-	82-
13-15	2,115,871	1,545,493	73	997	0	1,544,496-	73-
14-16	2,948,961	1,671,590	57	997	0	1,670,593-	57-
15-17	2,786,249	1,134,330	41	997	0	1,133,333-	41-
16-18	2,913,977	743,668	26	514,317	18	229,351-	8-
FIVE-YEAR AVERAGE							
14-18	2,774,329	1,248,517	45	309,188	11	939,329-	34-

DUKE ENERGY INDIANA

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1989	24,345		0		0		0
1990	64,210		0		0		0
1991	106,038		0		0		0
1992	54,783		0	5,631	10	5,631	10
1993	139,027		0	5,340	4	5,340	4
1994	37,000		0	15,225	41	15,225	41
1995	31,474		0		0		0
1996							
1997	92,323		0	9,154	10	9,154	10
1998	34,391		0	3,915	11	3,915	11
1999	32,817		0	10,136	31	10,136	31
2000							
2001							
2002							
2003							
2004	387,440		0		0		0
2005	90,709		0		0		0
2006	3,503		0		0		0
2007							
2008							
2009							
2010	17,406	48,832-	281-		0	48,832	281
2011	31,610	36,183-	114-		0	36,183	114
2012							
2013	2,731,795		0		0		0
2014							
2015	2,177,248		0		0		0
2016	1,402,157		0		0		0
2017	662,052	127,087-	19-	497,497	75	624,584	94
2018	370,133		0	53,048	14	53,048	14
TOTAL	8,490,460	212,101-	2-	599,944	7	812,046	10

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
89-91	64,864		0		0		0
90-92	75,010		0	1,877	3	1,877	3
91-93	99,949		0	3,657	4	3,657	4
92-94	76,937		0	8,732	11	8,732	11
93-95	69,167		0	6,855	10	6,855	10
94-96	22,825		0	5,075	22	5,075	22
95-97	41,266		0	3,051	7	3,051	7
96-98	42,238		0	4,356	10	4,356	10

DUKE ENERGY INDIANA

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	53,177		0	7,735	15	7,735	15
98-00	22,403		0	4,684	21	4,684	21
99-01	10,939		0	3,379	31	3,379	31
00-02							
01-03							
02-04	129,147		0		0		0
03-05	159,383		0		0		0
04-06	160,551		0		0		0
05-07	31,404		0		0		0
06-08	1,168		0		0		0
07-09							
08-10	5,802	16,277-	281-		0	16,277	281
09-11	16,338	28,338-	173-		0	28,338	173
10-12	16,338	28,338-	173-		0	28,338	173
11-13	921,135	12,061-	1-		0	12,061	1
12-14	910,598		0		0		0
13-15	1,636,348		0		0		0
14-16	1,193,135		0		0		0
15-17	1,413,819	42,362-	3-	165,832	12	208,194	15
16-18	811,447	42,362-	5-	183,515	23	225,877	28
FIVE-YEAR AVERAGE							
14-18	922,318	25,417-	3-	110,109	12	135,526	15

DUKE ENERGY INDIANA

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1989	36,660		0		0		0
1990	7,588		0		0		0
1991	6,071		0		0		0
1992	5,878		0		0		0
1993							
1994							
1995	33,411		0		0		0
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	204,655		0		0		0
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017	142,081		0		0		0
2018	48,938		0		0		0
TOTAL	485,281		0		0		0

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
89-91	16,773		0		0		0
90-92	6,512		0		0		0
91-93	3,983		0		0		0
92-94	1,959		0		0		0
93-95	11,137		0		0		0
94-96	11,137		0		0		0
95-97	11,137		0		0		0
96-98							

DUKE ENERGY INDIANA

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	68,218		0		0		0
03-05	68,218		0		0		0
04-06	68,218		0		0		0
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17	47,360		0		0		0
16-18	63,673		0		0		0
FIVE-YEAR AVERAGE							
14-18	38,204		0		0		0

PART IX. DETAILED DEPRECIATION CALCULATIONS

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2018						
NET SALVAGE PERCENT.. -5						
2015	24,727.48	25,964	25,964			
	24,727.48	25,964	25,964			
WABASH RIVER COMMON 2-6						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2018						
NET SALVAGE PERCENT.. -5						
2017	442,309.18	464,425	464,425			
	442,309.18	464,425	464,425			
GALLAGHER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1992	15,514.98	15,508	13,668	4,174	3.99	1,046
2001	1,265.72	1,185	1,044	411	4.00	103
2007	1,835.54	1,568	1,382	729	3.98	183
2008	1,016.66	847	747	423	3.99	106
	19,632.90	19,108	16,841	5,737		1,438
GALLAGHER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1993	21,555.95	21,428	18,886	5,903	4.00	1,476
2001	1,265.62	1,184	1,044	412	4.00	103
2007	1,745.95	1,492	1,315	693	3.98	174
2008	1,016.66	847	747	423	3.99	106
	25,584.18	24,951	21,991	7,431		1,859

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GALLAGHER COMMON 1-4						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1958	9,920,496.38	10,698,958	9,429,622	1,978,949	4.01	493,503
1959	592,852.93	640,942	564,900	116,881	3.79	30,839
1960	6,858,808.63	7,382,822	6,506,916	1,380,714	4.00	345,178
1961	285,972.66	308,216	271,649	57,220	3.85	14,862
1963	7,798.92	8,362	7,370	1,599	4.02	398
1964	11,110.92	11,909	10,496	2,281	3.98	573
1965	10,751.20	11,510	10,144	2,219	3.97	559
1966	51,826.34	55,381	48,811	10,790	4.00	2,698
1967	14,097.04	15,028	13,245	2,967	4.06	731
1968	1,351,778.31	1,444,483	1,273,108	281,437	3.85	73,101
1969	18,764.14	19,973	17,603	3,975	3.98	999
1970	311.15	331	292	66	3.85	17
1971	44,089.81	46,723	41,180	9,524	4.05	2,352
1972	45,171.71	47,828	42,154	9,794	4.01	2,442
1973	591,551.55	625,249	551,069	129,216	4.00	32,304
1974	24,420.94	25,745	22,691	5,393	4.04	1,335
1975	93,438.11	98,621	86,920	20,533	3.90	5,265
1976	83,415.30	87,659	77,259	18,669	4.01	4,656
1977	147,813.23	155,197	136,784	33,201	3.95	8,405
1978	124,638.41	130,606	115,111	28,223	3.95	7,145
1979	51,172.14	53,463	47,120	11,728	3.98	2,947
1980	83,208.69	86,580	76,308	19,382	4.05	4,786
1981	911.27	947	835	213	3.99	53
1984	857.25	884	779	207	3.96	52
1985	372.30	383	338	91	3.96	23
1986	81,732.96	83,701	73,771	20,222	4.00	5,056
1987	2,984,674.48	3,048,979	2,687,245	745,131	3.96	188,164
1988	550,855.01	560,316	493,839	139,644	3.98	35,086
1989	216,455.06	219,550	193,502	55,421	3.95	14,031
1990	3,549,531.39	3,583,145	3,158,037	923,924	3.97	232,726
1991	281,067.83	282,663	249,128	74,100	3.95	18,759
1992	189,749.01	189,669	167,166	51,045	3.99	12,793
1993	388,430.36	386,123	340,313	106,382	4.00	26,596
1994	36,864.88	36,459	32,133	10,261	3.99	2,572
1995	722,697.77	710,925	626,580	204,522	3.97	51,517
1996	171,749.43	167,984	148,054	49,458	3.96	12,489
1997	21,773.94	21,104	18,600	6,440	4.01	1,606
1999	183,075.62	174,893	154,143	56,393	3.97	14,205
2000	916,496.74	867,629	764,693	289,279	3.97	72,866
2001	121,288.60	113,510	100,043	39,439	4.00	9,860
2002	69,731.17	64,570	56,909	23,282	3.99	5,835

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GALLAGHER COMMON 1-4						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
2003	162,666.48	148,755	131,107	55,960	3.99	14,025
2004	39,554.91	35,681	31,448	14,040	3.99	3,519
2005	689,783.02	612,548	539,875	253,376	3.98	63,662
2006	1,381,842.58	1,203,758	1,060,943	528,176	4.00	132,044
2007	780,766.95	667,037	587,899	309,983	3.98	77,885
2008	724,258.33	603,434	531,842	301,055	3.99	75,452
2009	4,399.66	3,562	3,139	1,920	3.99	481
2010	35,707,162.91	27,955,852	24,639,138	16,424,099	3.99	4,116,316
2012	235,616.93	167,832	147,920	123,039	3.99	30,837
2013	99,549.67	66,365	58,491	55,991	3.99	14,033
2014	593,286.42	361,676	318,766	363,513	3.99	91,106
2015	1,057,855.42	568,365	500,934	715,600	3.99	179,348
2016	3,657,543.13	1,620,218	1,427,994	2,778,181	3.99	696,286
	76,036,089.99	66,484,103	58,596,354	28,845,149		7,234,378
CAYUGA UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
2007	10,425.14	6,158	5,427	5,727	9.33	614
2008	4,018.56	2,275	2,005	2,295	9.34	246
2015	2,893,017.51	842,912	742,908	2,352,621	9.35	251,617
2018	743,552.41	40,655	35,832	759,769	9.28	81,872
	3,651,013.62	892,000	786,172	3,120,413		334,349
CAYUGA UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
2002	13,855.00	9,467	8,344	6,481	9.34	694
2004	20,265.71	13,175	11,612	10,072	9.37	1,075
2007	12,628.45	7,459	6,574	6,938	9.33	744
2008	26,074.41	14,764	13,012	14,887	9.34	1,594
2015	1,233,577.21	359,416	316,775	1,003,153	9.35	107,289
	1,306,400.78	404,281	356,317	1,041,532		111,396

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
1944	418.52	400	353	95	8.83	11
1970	19,232,911.57	17,265,962	15,217,508	5,361,707	9.31	575,908
1971	10,340.43	9,250	8,153	2,912	9.32	312
1972	12,363,484.02	11,011,760	9,705,312	3,523,616	9.36	376,455
1973	131,259.31	116,937	103,063	37,384	9.15	4,086
1974	122,124.19	108,158	95,326	35,347	9.26	3,817
1975	17,783.34	15,727	13,861	5,167	9.13	566
1976	759,940.97	666,935	587,809	225,328	9.32	24,177
1977	17,264.73	15,104	13,312	5,161	9.26	557
1978	216,441.90	188,517	166,151	65,442	9.25	7,075
1979	100,297.80	86,907	76,596	30,722	9.28	3,311
1980	132,984.57	114,489	100,906	41,388	9.35	4,427
1981	112,580.86	96,670	85,201	35,261	9.23	3,820
1982	460,190.75	391,806	345,322	147,082	9.37	15,697
1983	4,089.35	3,464	3,053	1,323	9.35	141
1985	369,273.96	309,737	272,989	122,134	9.24	13,218
1986	12,545.65	10,428	9,191	4,233	9.34	453
1988	634,280.19	519,597	457,951	220,728	9.34	23,633
1989	86,805.19	70,692	62,305	30,577	9.26	3,302
1990	4,796.82	3,862	3,404	1,729	9.38	184
1991	175,485.03	140,451	123,788	63,981	9.26	6,909
1992	754,799.25	597,165	526,317	281,319	9.34	30,120
1993	259,082.29	202,868	178,800	98,419	9.34	10,537
1994	246,176.04	191,024	168,361	95,048	9.28	10,242
1995	492,546.34	377,771	332,952	194,073	9.29	20,891
1997	258,518.97	192,690	169,829	106,786	9.36	11,409
1998	1,787,040.33	1,313,253	1,157,447	754,686	9.35	80,715
1999	86,235.51	62,431	55,024	37,248	9.32	3,997
2000	15,255.16	10,842	9,556	6,767	9.35	724
2001	196,290.31	137,108	120,841	89,189	9.31	9,580
2002	163,837.23	111,950	98,668	76,638	9.34	8,205
2003	29,741.67	19,829	17,476	14,347	9.38	1,530
2004	281,779.79	183,194	161,460	140,045	9.37	14,946
2005	80,760.35	51,096	45,034	41,380	9.33	4,435
2006	8,445.17	5,173	4,559	4,477	9.33	480
2007	27,448.88	16,212	14,289	15,082	9.33	1,617
2008	17,324,898.05	9,810,120	8,646,236	9,891,405	9.34	1,059,037
2009	2,895,339.52	1,559,850	1,374,788	1,723,226	9.37	183,909
2010	555,203.75	282,776	249,227	344,841	9.36	36,842

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CAYUGA COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
2011	2,232,344.60	1,062,453	936,402	1,452,206	9.36	155,150
2012	4,032,221.57	1,769,798	1,559,827	2,754,650	9.35	294,615
2013	739,356.80	292,870	258,124	532,988	9.36	56,943
2014	19,014.14	6,610	5,826	14,519	9.35	1,553
2015	769,555.43	224,218	197,617	625,808	9.35	66,931
2016	9,468,248.05	2,137,646	1,884,033	8,246,992	9.35	882,031
2017	20,799,519.20	3,080,159	2,714,725	19,540,760	9.33	2,094,401
2018	27,887,344.10	1,524,796	1,343,892	28,495,566	9.28	3,070,643
	126,376,301.65	56,370,755	49,682,864	85,539,779		9,179,542
CAYUGA INLAND CONTAINER						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
1975	579,347.16	512,349	451,563	168,338	9.13	18,438
1995	136,597.39	104,767	92,337	53,822	9.29	5,794
1996	19,545.79	14,776	13,023	7,891	9.35	844
2007	21,330.10	12,598	11,103	11,720	9.33	1,256
	756,820.44	644,490	568,027	241,771		26,332
GIBSON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1941	360.33	323	285	108	16.84	6
1945	362.35	319	281	114	17.41	7
1948	196.37	172	152	62	17.22	4
1976	18,186,719.57	13,816,996	12,177,732	7,645,793	18.48	413,733
1977	43,164.50	32,412	28,567	18,483	18.74	986
1980	8,478.59	6,227	5,488	3,753	18.64	201
1981	948.72	690	608	426	18.68	23
1982	275,625.34	198,465	174,919	125,513	18.75	6,694
1983	41,866.31	29,808	26,272	19,363	18.85	1,027
1988	13,828.81	9,333	8,226	6,848	18.76	365
1989	105,255.02	70,053	61,742	52,986	18.81	2,817
1992	767,157.17	487,505	429,667	406,534	18.95	21,453

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GIBSON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1994	158,596.28	97,412	85,855	87,015	18.98	4,585
1995	44,055.43	26,632	23,472	24,548	18.87	1,301
2001	31,851.83	16,648	14,673	20,046	19.00	1,055
2004	3,144.98	1,481	1,305	2,123	19.06	111
2006	4,866.00	2,101	1,852	3,452	19.05	181
2007	17,369.04	7,119	6,274	12,658	19.08	663
2008	6,051.13	2,341	2,063	4,532	19.09	237
2010	104,517.44	35,157	30,986	82,938	19.05	4,354
2012	12,247.95	3,394	2,991	10,359	19.07	543
2013	35,855.09	8,747	7,709	31,373	19.07	1,645
2014	160,971.80	33,548	29,568	145,891	19.03	7,666
2015	43,395.48	7,351	6,479	40,822	19.02	2,146
	20,066,885.53	14,894,234	13,127,165	8,745,740		471,803
GIBSON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1975	22,401,115.20	17,101,818	15,072,839	9,344,377	18.61	502,116
1976	767,539.14	583,123	513,941	322,677	18.48	17,461
1982	255,561.25	184,018	162,186	116,376	18.75	6,207
1983	42,608.32	30,337	26,738	19,705	18.85	1,045
1988	13,828.82	9,333	8,226	6,848	18.76	365
1989	30,733.26	20,455	18,028	15,471	18.81	822
1993	782,646.02	489,500	431,425	421,659	18.94	22,263
1996	45,583.00	26,939	23,743	25,943	19.00	1,365
2001	32,410.53	16,940	14,930	20,397	19.00	1,074
2004	3,085.62	1,453	1,281	2,083	19.06	109
2006	72,401.71	31,267	27,557	51,360	19.05	2,696
2007	30,999.73	12,705	11,198	22,592	19.08	1,184
2008	6,051.13	2,341	2,063	4,532	19.09	237
2010	104,517.44	35,157	30,986	82,938	19.05	4,354
2012	12,247.95	3,394	2,991	10,359	19.07	543
2013	35,855.09	8,747	7,709	31,373	19.07	1,645
2015	47,168.92	7,990	7,042	44,372	19.02	2,333
	24,684,353.13	18,565,517	16,362,883	10,543,062		565,819

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GIBSON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1978	33,264,721.23	26,432,480	23,296,501	12,962,045	15.06	860,694
1979	3,222.00	2,553	2,250	1,262	14.85	85
1981	362,569.63	281,581	248,174	147,027	15.13	9,718
1982	230,741.00	178,093	156,964	94,544	15.05	6,282
1983	41,866.31	32,076	28,270	17,364	15.01	1,157
1988	13,828.82	10,069	8,874	6,199	15.16	409
1989	24,437.61	17,602	15,514	11,123	15.14	735
1990	60,447.41	42,998	37,897	27,991	15.17	1,845
2001	31,582.90	18,435	16,248	18,178	15.18	1,197
2003	19,617.26	10,805	9,523	11,860	15.17	782
2004	2,216.43	1,180	1,040	1,376	15.18	91
2006	1,671.01	822	724	1,097	15.20	72
2008	6,051.13	2,694	2,374	4,221	15.21	278
2010	104,517.44	40,865	36,017	77,907	15.20	5,125
2012	12,247.95	4,000	3,525	9,825	15.19	647
2013	35,855.09	10,380	9,149	29,934	15.20	1,969
2015	39,621.89	8,085	7,126	36,062	15.19	2,374
	34,255,215.11	27,094,718	23,880,170	13,458,014		893,460
GIBSON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2026						
NET SALVAGE PERCENT.. -9						
1979	25,206,088.77	23,224,310	20,468,952	7,005,685	7.23	968,974
1981	540,174.54	492,346	433,934	154,857	7.35	21,069
1982	237,858.16	215,761	190,163	69,103	7.36	9,389
1983	41,866.32	37,749	33,270	12,364	7.42	1,666
1988	72,783.63	63,880	56,301	23,033	7.38	3,121
1989	8,410.01	7,328	6,459	2,708	7.40	366
1999	40,893.41	32,334	28,498	16,076	7.38	2,178
2001	31,265.58	23,975	21,131	12,949	7.38	1,755
2004	2,454.82	1,773	1,563	1,113	7.38	151
2006	14,892.00	10,207	8,996	7,236	7.38	980
2008	6,051.13	3,872	3,413	3,183	7.39	431
2010	104,517.44	61,006	53,768	60,156	7.37	8,162
2012	12,247.95	6,248	5,507	7,844	7.39	1,061

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GIBSON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2026						
NET SALVAGE PERCENT.. -9						
2013	88,825.88	41,323	36,420	60,400	7.39	8,173
2014	146,529.45	60,517	53,337	106,380	7.38	14,415
2015	58,489.53	20,503	18,071	45,683	7.38	6,190
	26,613,348.62	24,303,132	21,419,781	7,588,769		1,048,081
GIBSON UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1982	23,415,520.17	18,072,778	15,928,603	9,594,314	15.05	637,496
1983	11,320.77	8,674	7,645	4,695	15.01	313
1985	16,467.51	12,387	10,917	7,032	15.04	468
1987	34,231.76	25,268	22,270	15,042	15.01	1,002
1988	56,857.43	41,399	36,487	25,487	15.16	1,681
1989	20,470.65	14,744	12,995	9,318	15.14	615
1993	15,639.62	10,694	9,425	7,622	15.15	503
1999	31,258.54	19,135	16,865	17,207	15.22	1,131
2001	19,636.69	11,462	10,102	11,302	15.18	745
2007	9,122.52	4,277	3,770	6,174	15.24	405
2011	163,862.37	58,941	51,948	126,662	15.23	8,317
2014	78,444.93	19,546	17,227	68,278	15.19	4,495
2015	77,091.02	15,730	13,864	70,165	15.19	4,619
2016	50,610.17	7,806	6,880	48,285	15.17	3,183
2017	22,016.21	2,165	1,908	22,090	15.14	1,459
2018	159,009.00	5,581	4,919	168,401	15.00	11,227
	24,181,559.36	18,330,587	16,155,825	10,202,075		677,659
GIBSON 3 FLUE GAS						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1993	391,692.00	267,822	236,047	190,897	15.15	12,600
	391,692.00	267,822	236,047	190,897		12,600

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GIBSON 4 FLUE GAS						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1994	33,308,422.02	22,415,436	19,756,044	16,550,136	15.18	1,090,259
1998	28,587.51	17,886	15,764	15,396	15.21	1,012
2000	55,810.25	33,422	29,457	31,376	15.17	2,068
2005	4,080.00	2,089	1,841	2,606	15.24	171
2014	25,628.86	6,386	5,628	22,307	15.19	1,469
	33,422,528.64	22,475,219	19,808,734	16,621,822		1,094,979
GIBSON 5 FLUE GAS						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2026						
NET SALVAGE PERCENT.. -9						
1982	2,448,742.78	2,221,250	1,957,718	711,412	7.36	96,659
1983	48,881.50	44,074	38,845	14,436	7.42	1,946
1987	7,135.68	6,297	5,550	2,228	7.41	301
2003	19,651.65	14,510	12,789	8,632	7.38	1,170
2006	9,055.45	6,207	5,471	4,400	7.38	596
	2,533,467.06	2,292,338	2,020,372	741,107		100,672
GIBSON COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1975	1,273,976.49	972,600	857,210	531,425	18.61	28,556
1976	114,896.27	87,290	76,934	48,303	18.48	2,614
1977	7,420.26	5,572	4,911	3,177	18.74	170
1979	125,989.46	93,301	82,232	55,097	18.64	2,956
1981	553.50	403	355	248	18.68	13
1985	313,619.26	218,712	192,764	149,081	18.86	7,905
1986	135,670.83	93,727	82,607	65,274	18.78	3,476
1987	6,249.10	4,269	3,763	3,049	18.75	163
1989	18,275.30	12,163	10,720	9,200	18.81	489
1997	18,880.94	10,928	9,631	10,949	18.99	577
2006	5,812,280.33	2,510,080	2,212,282	4,123,104	19.05	216,436

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GIBSON COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
2011	273,669.25	84,359	74,351	223,949	19.02	11,774
2013	508,987.16	124,163	109,432	445,364	19.07	23,354
2015	12,367.62	2,095	1,846	11,634	19.02	612
	8,622,835.77	4,219,662	3,719,037	5,679,854		299,095
GIBSON COMMON 1-3						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1975	3,920,157.16	2,992,789	2,637,721	1,635,250	18.61	87,869
1976	253,651.24	192,706	169,843	106,637	18.48	5,770
1977	334.84	251	221	144	18.74	8
1978	176,689.44	131,810	116,172	76,420	18.67	4,093
1979	29,040.37	21,506	18,955	12,699	18.64	681
1980	224,886.67	165,166	145,571	99,556	18.64	5,341
1981	80,220.81	58,367	51,442	35,998	18.68	1,927
1982	13,713,826.52	9,874,696	8,703,151	6,244,920	18.75	333,062
1983	457,836.77	325,974	287,300	211,742	18.85	11,233
1986	6,759.67	4,670	4,116	3,252	18.78	173
1988	1,205,043.55	813,318	716,825	596,672	18.76	31,806
1989	339,287.88	225,814	199,023	170,801	18.81	9,080
1990	152,494.11	99,964	88,104	78,114	18.89	4,135
1991	98,403.74	63,712	56,153	51,107	18.80	2,718
1992	7,680,994.52	4,881,042	4,301,950	4,070,334	18.95	214,793
1993	3,792,748.25	2,372,144	2,090,710	2,043,385	18.94	107,887
1994	480,650.57	295,223	260,197	263,712	18.98	13,894
1995	3,138,946.41	1,897,537	1,672,411	1,749,041	18.87	92,689
1996	57,327.23	33,880	29,860	32,626	19.00	1,717
1998	73,909.88	41,779	36,822	43,739	19.03	2,298
1999	2,216,003.17	1,224,630	1,079,339	1,336,105	18.96	70,470
2000	419,789.91	226,040	199,222	258,349	18.95	13,633
2001	216,126.61	112,960	99,558	136,020	19.00	7,159
2002	1,943,132.22	985,512	868,590	1,249,424	18.96	65,898
2004	416,880.32	196,346	173,051	281,348	19.06	14,761
2005	26,816.16	12,113	10,676	18,554	19.07	973
2006	9,343.42	4,035	3,556	6,628	19.05	348

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GIBSON COMMON 1-3						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
2007	1,372,339.83	562,440	495,711	1,000,139	19.08	52,418
2016	312,878.01	39,731	35,017	306,020	18.96	16,140
2017	41,284,379.56	3,307,498	2,915,093	42,084,881	18.91	2,225,536
	84,100,898.84	31,163,653	27,466,362	64,203,618		3,398,510
GIBSON COMMON 1-4						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1975	976,605.48	745,576	657,120	407,380	18.61	21,890
1976	31,843.87	24,193	21,323	13,387	18.48	724
1978	34,820.00	25,976	22,894	15,060	18.67	807
1980	55,116.23	40,480	35,677	24,399	18.64	1,309
2001	126,927.76	66,339	58,468	79,883	19.00	4,204
2002	81,390.57	41,279	36,382	52,334	18.96	2,760
2009	382,245.31	138,535	122,099	294,548	19.07	15,446
2011	231,430.57	71,339	62,875	189,384	19.02	9,957
2012	56,639.77	15,694	13,832	47,905	19.07	2,512
2015	350,110.99	59,304	52,268	329,353	19.02	17,316
	2,327,130.55	1,228,715	1,082,939	1,453,633		76,925
GIBSON COMMON 1-5						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1971	119.36	94	83	47	18.29	3
1974	64,484.24	49,736	43,835	26,453	18.39	1,438
1975	15,017,959.01	11,465,251	10,105,001	6,264,575	18.61	336,624
1976	3,233,754.26	2,456,780	2,165,305	1,359,487	18.48	73,565
1978	859,359.16	641,078	565,020	371,682	18.67	19,908
1979	234,554.70	173,699	153,091	102,573	18.64	5,503
1981	11,156.47	8,117	7,154	5,007	18.68	268
1982	7,448,818.48	5,363,552	4,727,214	3,391,998	18.75	180,907
1983	79,787.63	56,808	50,068	36,900	18.85	1,958
1984	15,461.68	10,931	9,634	7,219	18.69	386
1985	1,856.01	1,294	1,140	883	18.86	47

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

GIBSON COMMON 1-5
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 5-2038
NET SALVAGE PERCENT.. -9

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1986	60,145.41	41,551	36,621	28,937	18.78	1,541
1987	4,833.95	3,303	2,911	2,358	18.75	126
1988	255,862.80	172,689	152,201	126,689	18.76	6,753
1989	6,123.88	4,076	3,592	3,083	18.81	164
1990	25,825.05	16,929	14,921	13,229	18.89	700
1991	357,583.10	231,521	204,053	185,712	18.80	9,878
1992	14,277.18	9,073	7,997	7,566	18.95	399
1993	1,169.00	731	644	630	18.94	33
1994	2,300.75	1,413	1,245	1,262	18.98	66
1995	75,031.70	45,358	39,977	41,808	18.87	2,216
1998	83,148.61	47,002	41,426	49,206	19.03	2,586
1999	26,049.92	14,396	12,688	15,706	18.96	828
2000	117,521.28	63,281	55,773	72,325	18.95	3,817
2001	9,950.83	5,201	4,584	6,262	19.00	330
2002	59,561.67	30,208	26,624	38,298	18.96	2,020
2003	530,991.90	260,162	229,296	349,485	18.98	18,413
2004	19,277.39	9,079	8,002	13,010	19.06	683
2006	80,819.10	34,902	30,761	57,332	19.05	3,010
2007	1,298,879.98	532,333	469,176	946,603	19.08	49,612
2008	34,003,924.39	13,154,112	11,593,493	25,470,784	19.09	1,334,247
2010	958,940.49	322,563	284,294	760,951	19.05	39,945
2011	608,892.87	187,692	165,424	498,269	19.02	26,197
2012	130,914.56	36,274	31,970	110,726	19.07	5,806
2013	440,956.24	107,568	94,806	385,836	19.07	20,233
2014	335,827.89	69,989	61,685	304,367	19.03	15,994
2015	7,057,758.45	1,195,485	1,053,651	6,639,305	19.02	349,070
2016	34,917,789.40	4,434,035	3,907,976	34,152,414	18.96	1,801,288
2017	5,323,157.47	426,465	375,869	5,426,373	18.91	286,958
2018	78,231,007.88	2,217,067	1,954,032	83,317,767	18.69	4,457,879
	192,005,834.14	43,901,798	38,693,239	170,593,120		9,061,399

GIBSON COMMON 3-4
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 5-2034
NET SALVAGE PERCENT.. -9

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1978	696,178.79	553,191	487,560	271,275	15.06	18,013
1989	6,811.04	4,906	4,324	3,100	15.14	205
1997	15,613.94	9,990	8,805	8,214	15.13	543

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 3-4						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
2001	103,774.08	60,572	53,386	59,728	15.18	3,935
2014	82,063.84	20,448	18,022	71,428	15.19	4,702
2017	958,672.70	94,255	83,073	961,881	15.14	63,532
	1,863,114.39	743,362	655,169	1,375,626		90,930
GIBSON COMMON 4-5						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1982	3,775,528.00	2,914,062	2,568,334	1,546,991	15.05	102,790
1983	86,343.31	66,153	58,305	35,810	15.01	2,386
1987	10,616.68	7,837	6,907	4,665	15.01	311
1988	29,015.25	21,127	18,620	13,006	15.16	858
1995	637,657.30	423,005	372,819	322,227	15.11	21,325
1996	16,581.50	10,817	9,534	8,540	15.09	566
1999	60,731.80	37,177	32,766	33,431	15.22	2,197
2001	5,519,695.60	3,221,819	2,839,579	3,176,890	15.18	209,281
2002	38,888.81	22,102	19,480	22,909	15.15	1,512
2003	13,529.42	7,452	6,568	8,179	15.17	539
2004	6,575.79	3,502	3,087	4,081	15.18	269
2017	90,036.83	8,852	7,802	90,338	15.14	5,967
	10,285,200.29	6,743,905	5,943,800	5,267,068		348,001
GIBSON COMMON 3-5						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1978	454,399.19	361,070	318,232	177,063	15.06	11,757
1979	1,757.06	1,392	1,227	688	14.85	46
1982	415,429.15	320,640	282,599	170,219	15.05	11,310
1989	12,437.56	8,958	7,895	5,662	15.14	374
1995	7,333.43	4,865	4,288	3,706	15.11	245
1996	42,400.42	27,661	24,379	21,837	15.09	1,447
2000	279,894.16	167,613	147,727	157,357	15.17	10,373
2009	22,619.67	9,487	8,361	16,294	15.19	1,073
2010	3,870.70	1,513	1,333	2,886	15.20	190

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 3-5						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
2011	103,654.86	37,285	32,861	80,122	15.23	5,261
2014	410,466.10	102,277	90,143	357,265	15.19	23,520
2015	10,308.42	2,103	1,853	9,383	15.19	618
	1,764,570.72	1,044,864	920,900	1,002,482		66,214
	675,757,514.37	342,599,603	302,011,378	436,468,699		35,095,441

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4   5.19

DUKE ENERGY INDIANA

ACCOUNT 311.20 STRUCTURES AND IMPROVEMENTS - EDWARDSPORT IGCC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EDWARDSPORT IGCC						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2045						
NET SALVAGE PERCENT.. -15						
1944	29,928.99	26,667	23,503	10,915	21.65	504
1946	4,713.62	4,166	3,672	1,749	21.84	80
1950	53,610.60	46,455	40,944	20,709	22.41	924
1987	44,644.38	28,628	25,232	26,109	24.99	1,045
2013	143,124,399.40	29,149,431	25,691,109	138,901,950	25.56	5,434,349
2014	227,742.15	39,233	34,578	227,325	25.53	8,904
2015	1,479,035.57	204,787	180,491	1,520,400	25.57	59,460
2016	1,609,042.28	165,611	145,963	1,704,436	25.43	67,025
2017	800,547.55	51,555	45,438	875,191	25.31	34,579
2018	3,532,860.10	79,631	70,183	3,992,606	24.95	160,024
	150,906,524.64	29,796,164	26,261,113	147,281,390		5,766,894

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.5 3.82

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE INTERIM SURVIVOR CURVE.. IOWA 50-S0 PROBABLE RETIREMENT YEAR.. 12-2018 NET SALVAGE PERCENT.. -5						
2015	24,727.48	25,964	25,964			
	24,727.48	25,964	25,964			
GALLAGHER STATION INTERIM SURVIVOR CURVE.. IOWA 50-S0 PROBABLE RETIREMENT YEAR.. 12-2022 NET SALVAGE PERCENT.. -15						
1996	175,826.63	172,437	153,885	48,316	3.88	12,453
	175,826.63	172,437	153,885	48,316		12,453
GALLAGHER UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 50-S0 PROBABLE RETIREMENT YEAR.. 12-2022 NET SALVAGE PERCENT.. -15						
1958	3,410,797.06	3,701,977	3,303,702	618,715	3.60	171,865
1959	1,711.60	1,850	1,651	317	3.79	84
1962	1,617.60	1,745	1,557	303	3.74	81
1964	2,598.69	2,801	2,500	489	3.64	134
1965	5,855.35	6,304	5,626	1,108	3.65	304
1966	5,894.21	6,334	5,653	1,126	3.68	306
1967	2,101.00	2,252	2,010	406	3.75	108
1969	215,082.25	230,179	205,415	41,929	3.69	11,363
1974	4,458.12	4,723	4,215	912	3.81	239
1976	16,763.05	17,697	15,793	3,484	3.80	917
1979	11,356.53	11,916	10,634	2,426	3.79	640
1980	30,335.95	31,698	28,288	6,599	3.87	1,705
1981	6,953.35	7,257	6,476	1,520	3.82	398
1982	8,476.64	8,824	7,875	1,873	3.82	490
1986	221,818.76	228,001	203,472	51,620	3.86	13,373
1987	40,815.15	41,840	37,339	9,599	3.84	2,500
1988	334,411.03	341,347	304,623	79,949	3.86	20,712
1989	327,307.29	333,117	297,279	79,125	3.83	20,659
1990	370,854.73	375,561	335,156	91,326	3.86	23,660
1991	325,146.61	328,001	292,713	81,205	3.85	21,092
1992	1,276,222.38	1,279,502	1,141,848	325,808	3.90	83,541
1993	1,995,281.50	1,989,395	1,775,367	519,207	3.91	132,790

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GALLAGHER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1994	230,384.22	228,486	203,904	61,037	3.91	15,610
1996	148,733.08	145,866	130,173	40,870	3.88	10,534
1997	106,452.75	103,703	92,546	29,874	3.88	7,699
1998	77,749.19	75,150	67,065	22,347	3.89	5,745
2000	31,863.61	30,234	26,981	9,662	3.92	2,465
2001	521,589.69	490,180	437,444	162,384	3.91	41,530
2003	7,210,901.30	6,619,103	5,906,991	2,385,546	3.92	608,558
2004	204,834.40	185,480	165,525	70,034	3.92	17,866
2005	93,592.77	83,404	74,431	33,201	3.92	8,470
2006	152,597.71	133,581	119,210	56,278	3.92	14,357
2007	33,413,484.38	28,634,688	25,554,041	12,871,466	3.93	3,275,182
2008	178,110.01	149,032	132,998	71,828	3.93	18,277
2009	199,562.49	162,438	144,962	84,535	3.92	21,565
2010	4,771,513.69	3,749,980	3,346,541	2,140,700	3.94	543,325
2011	350,542.40	264,248	235,819	167,305	3.94	42,463
2013	100,831.88	67,533	60,268	55,689	3.94	14,134
2015	636,419.70	343,765	306,781	425,101	3.95	107,621
	57,045,022.12	50,419,192	44,994,872	20,606,903		5,262,362
GALLAGHER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1961	4,316,868.54	4,652,635	4,152,084	812,315	3.85	210,991
1962	1,933.25	2,085	1,861	363	3.74	97
1964	1,905.32	2,054	1,833	358	3.64	98
1965	5,855.35	6,304	5,626	1,108	3.65	304
1966	5,945.30	6,389	5,702	1,135	3.68	308
1967	2,240.45	2,402	2,144	433	3.75	115
1968	541,387.20	578,516	516,277	106,319	3.85	27,615
1976	6,292.56	6,643	5,928	1,308	3.80	344
1979	5,375.45	5,640	5,033	1,149	3.79	303
1980	20,192.23	21,099	18,829	4,392	3.87	1,135
1986	272,213.06	279,800	249,698	63,347	3.86	16,411
1987	44,549.59	45,668	40,755	10,477	3.84	2,728
1988	48,886.90	49,901	44,532	11,688	3.86	3,028
1989	653,691.26	665,294	593,719	158,026	3.83	41,260
1990	41,872.29	42,404	37,842	10,311	3.86	2,671

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GALLAGHER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1991	516,030.65	520,561	464,557	128,879	3.85	33,475
1993	4,064,048.76	4,052,060	3,616,121	1,057,535	3.91	270,469
1994	138,705.87	137,563	122,763	36,748	3.91	9,398
1995	559,912.61	552,337	492,914	150,985	3.90	38,714
1996	258,057.67	253,082	225,854	70,912	3.88	18,276
1997	843,925.75	822,123	733,675	236,839	3.88	61,041
1999	53,504.01	51,230	45,718	15,811	3.92	4,033
2000	238,175.20	225,996	201,682	72,219	3.92	18,423
2001	11,368,460.60	10,683,852	9,534,436	3,539,294	3.91	905,190
2002	92,522.37	86,025	76,770	29,631	3.91	7,578
2006	196,857.40	172,325	153,786	72,600	3.92	18,520
2007	175,352.83	150,274	134,107	67,549	3.93	17,188
2008	30,599,787.21	25,604,066	22,849,467	12,340,288	3.93	3,140,022
2009	194,375.45	158,216	141,194	82,337	3.92	21,004
2010	5,408,244.00	4,250,393	3,793,117	2,426,364	3.94	615,828
2012	106,543.73	76,296	68,088	54,438	3.94	13,817
2013	484,053.17	324,199	289,320	267,341	3.94	67,853
2016	158,377.21	70,522	62,935	119,199	3.96	30,101
	61,426,143.24	54,557,954	48,688,368	21,951,697		5,598,338
GALLAGHER COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1958	1,512,460.92	1,641,580	1,464,972	274,358	3.60	76,211
1959	2,812.67	3,041	2,714	521	3.79	137
1961	12,228.08	13,179	11,761	2,301	3.85	598
1964	2,145.44	2,313	2,064	403	3.64	111
1967	18,254.34	19,569	17,464	3,529	3.75	941
1968	4,368.49	4,668	4,166	858	3.85	223
1969	2,384.00	2,551	2,277	465	3.69	126
1970	19,811.13	21,106	18,835	3,947	3.85	1,025
1972	3,737.50	3,977	3,549	749	3.75	200
1973	793.30	843	752	160	3.76	43
1988	16,376.67	16,716	14,918	3,916	3.86	1,015
1990	258,799.92	262,084	233,888	63,732	3.86	16,511
1991	1,709,251.74	1,724,259	1,538,756	426,884	3.85	110,879
1992	889,994.12	892,281	796,285	227,208	3.90	58,258

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GALLAGHER COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1993	537,827.04	536,240	478,549	139,952	3.91	35,793
1996	59,544.82	58,397	52,114	16,362	3.88	4,217
2006	68,455.00	59,924	53,477	25,246	3.92	6,440
2007	2,746,092.39	2,353,346	2,100,163	1,057,844	3.93	269,172
2009	70,485.78	57,373	51,201	29,858	3.92	7,617
2010	185,629.83	145,888	130,193	83,282	3.94	21,138
2013	98,904.38	66,242	59,115	54,625	3.94	13,864
	8,220,357.56	7,885,577	7,037,212	2,416,199		624,519
GALLAGHER COMMON 3-4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1960	1,588,050.13	1,719,969	1,534,927	291,331	3.61	80,701
1963	91.22	98	87	17	3.67	5
1964	2,145.45	2,313	2,064	403	3.64	111
1967	18,254.33	19,569	17,464	3,529	3.75	941
1968	36,528.53	39,034	34,835	7,173	3.85	1,863
1970	19,811.12	21,106	18,835	3,947	3.85	1,025
1972	3,737.50	3,977	3,549	749	3.75	200
1973	793.31	843	752	160	3.76	43
1987	20,717.21	21,237	18,952	4,873	3.84	1,269
1988	16,376.68	16,716	14,918	3,916	3.86	1,015
1989	360,582.15	366,982	327,500	87,169	3.83	22,760
1992	10,188.21	10,214	9,115	2,601	3.90	667
1993	1,295,058.57	1,291,238	1,152,321	336,996	3.91	86,188
1996	93,549.40	91,746	81,876	25,706	3.88	6,625
1997	3,094,617.68	3,014,668	2,690,337	868,474	3.88	223,834
2006	16,133.60	14,123	12,604	5,950	3.92	1,518
2008	2,985,089.70	2,497,744	2,229,026	1,203,828	3.93	306,318
2009	30,207.27	24,588	21,943	12,796	3.92	3,264
2011	109,382.23	82,455	73,584	52,205	3.94	13,250
2012	51,271.13	36,716	32,766	26,196	3.94	6,649
	9,752,585.42	9,275,336	8,277,454	2,938,019		758,246

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GALLAGHER COMMON 1-4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1958	2,242,945.83	2,434,426	2,172,520	406,868	3.60	113,019
1959	58,793.38	63,562	56,724	10,889	3.79	2,873
1960	306,135.34	331,566	295,895	56,161	3.61	15,557
1961	93,639.30	100,923	90,065	17,620	3.85	4,577
1962	1,682.64	1,815	1,620	315	3.74	84
1963	29,895.94	32,249	28,780	5,601	3.67	1,526
1964	1,252.88	1,351	1,206	235	3.64	65
1965	1,026.87	1,106	987	194	3.65	53
1966	11,599.22	12,465	11,124	2,215	3.68	602
1967	114,490.57	122,737	109,532	22,132	3.75	5,902
1968	50,200.48	53,643	47,872	9,859	3.85	2,561
1969	22,702.95	24,296	21,682	4,426	3.69	1,199
1972	3,585.62	3,816	3,405	718	3.75	191
1973	82,989.75	88,147	78,664	16,774	3.76	4,461
1974	2,363.60	2,504	2,235	484	3.81	127
1977	20,817.70	21,958	19,596	4,345	3.75	1,159
1979	995.73	1,045	933	213	3.79	56
1980	821.91	859	767	179	3.87	46
1982	22,761.62	23,694	21,145	5,031	3.82	1,317
1984	72,674.72	75,252	67,156	16,420	3.82	4,298
1985	11,047.50	11,406	10,179	2,526	3.81	663
1986	179,456.65	184,458	164,613	41,762	3.86	10,819
1987	690,172.77	707,503	631,387	162,312	3.84	42,269
1988	345,086.16	352,243	314,347	82,502	3.86	21,374
1989	939,247.35	955,919	853,077	227,057	3.83	59,284
1990	369,061.85	373,745	333,536	90,885	3.86	23,545
1991	1,487,599.36	1,500,660	1,339,212	371,527	3.85	96,501
1992	2,376,350.97	2,382,458	2,126,143	606,661	3.90	155,554
1993	31,696.92	31,603	28,203	8,248	3.91	2,109
1994	529,776.09	525,411	468,885	140,358	3.91	35,897
1995	672,195.98	663,101	591,762	181,264	3.90	46,478
1996	469,777.48	460,720	411,154	129,090	3.88	33,271
1997	54,372.36	52,968	47,269	15,259	3.88	3,933
1998	45,117.57	43,610	38,918	12,967	3.89	3,333
2000	1,034,414.54	981,520	875,924	313,653	3.92	80,014
2001	593,992.75	558,223	498,167	184,925	3.91	47,295
2002	107,645.36	100,086	89,318	34,474	3.91	8,817
2003	88,932.08	81,633	72,851	29,421	3.92	7,505
2004	995,991.25	901,880	804,852	340,538	3.92	86,872
2005	650,725.62	579,884	517,498	230,837	3.92	58,887
2006	909,113.61	795,820	710,202	335,278	3.92	85,530

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GALLAGHER COMMON 1-4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
2007	281,825.79	241,519	215,535	108,564	3.93	27,624
2008	985,603.71	824,694	735,970	397,474	3.93	101,138
2009	951,730.27	774,680	691,337	403,153	3.92	102,845
2010	177,358.79	139,388	124,392	79,571	3.94	20,196
2011	125,105.03	94,307	84,161	59,710	3.94	15,155
2012	223,732.51	160,216	142,979	114,313	3.94	29,013
2013	12,618.59	8,451	7,542	6,970	3.94	1,769
2014	80,561.16	49,361	44,051	48,595	3.95	12,303
2015	38,933.50	21,030	18,767	26,006	3.95	6,584
2016	73,228.76	32,607	29,099	55,114	3.96	13,918
2017	8,668.93	2,740	2,445	7,524	3.96	1,900
	18,682,517.31	17,991,258	16,055,679	5,429,216		1,402,068
CAYUGA UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
1970	20,200,214.75	18,553,655	16,557,571	5,056,659	8.00	632,082
1972	18,107.30	16,488	14,714	4,661	8.14	573
1974	77,750.82	70,340	62,773	20,421	8.13	2,512
1976	2,208,662.84	1,978,529	1,765,670	597,599	8.26	72,349
1977	71,448.23	63,774	56,913	19,537	8.25	2,368
1978	40,146.88	35,663	31,826	11,131	8.28	1,344
1979	41,214.50	36,409	32,492	11,608	8.34	1,392
1980	818,303.81	717,980	640,737	234,849	8.45	27,793
1982	121,543.16	105,862	94,473	35,578	8.34	4,266
1986	11,254.16	9,549	8,522	3,520	8.48	415
1987	359,160.63	302,638	270,079	114,223	8.50	13,438
1988	566,010.90	472,877	422,003	183,629	8.56	21,452
1990	465,990.63	383,680	342,402	156,208	8.54	18,291
1991	260,340.70	212,210	189,380	89,185	8.60	10,370
1992	92,134.89	74,451	66,441	32,143	8.59	3,742
1993	4,352,507.06	3,479,847	3,105,470	1,551,713	8.63	179,805
1995	4,520,325.97	3,534,696	3,154,418	1,682,331	8.66	194,265
1996	1,684,349.24	1,301,588	1,161,557	640,696	8.65	74,069
1997	1,364,150.96	1,038,681	926,935	532,706	8.71	61,160
1998	19,892.13	14,923	13,318	7,967	8.74	912
1999	2,689,092.94	1,986,221	1,772,535	1,104,795	8.75	126,262

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
2000	79,948.65	58,085	51,836	33,709	8.75	3,852
2001	1,633,399.89	1,165,392	1,040,014	707,724	8.75	80,883
2002	1,065,736.84	743,273	663,308	477,030	8.82	54,085
2003	313,234.28	213,497	190,528	144,633	8.83	16,380
2004	1,015,186.41	675,647	602,958	483,292	8.81	54,857
2005	38,858,866.93	25,146,972	22,441,550	19,137,438	8.82	2,169,778
2006	18,439.05	11,542	10,300	9,430	8.87	1,063
2007	795,416.84	480,529	428,832	422,264	8.87	47,606
2008	199,337,372.42	115,561,058	103,128,488	110,162,500	8.88	12,405,687
2009	324,208.80	178,933	159,683	187,221	8.92	20,989
2010	1,271,985.54	664,044	592,603	768,421	8.92	86,146
2011	2,387,946.41	1,165,127	1,039,777	1,515,325	8.95	169,310
2013	1,158,002.12	470,844	420,189	818,874	8.97	91,290
2014	7,085,911.59	2,531,605	2,259,244	5,322,682	8.98	592,726
2015	204,282,968.59	61,203,177	54,618,669	163,964,108	9.00	18,218,234
2016	1,779,031.27	413,454	368,973	1,534,591	9.01	170,321
2017	96,773.22	14,766	13,177	90,370	9.02	10,019
2018	1,349,213.01	75,936	67,766	1,375,891	9.01	152,707
	502,836,244.36	245,163,942	218,788,121	319,246,660		35,794,793
CAYUGA UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
1972	16,553,077.63	15,072,736	13,451,144	4,260,649	8.14	523,421
1974	92,338.99	83,538	74,551	24,252	8.13	2,983
1976	2,096,006.38	1,877,611	1,675,609	567,118	8.26	68,658
1977	97,189.62	86,751	77,418	26,575	8.25	3,221
1979	25,766.79	22,762	20,313	7,257	8.34	870
1981	714,583.46	625,064	557,817	206,787	8.37	24,706
1984	1,036,352.48	891,332	795,439	313,459	8.42	37,228
1986	25,856.58	21,940	19,580	8,087	8.48	954
1987	328,400.35	276,718	246,947	104,441	8.50	12,287
1988	65,328.66	54,579	48,707	21,195	8.56	2,476
1989	208,436.84	173,025	154,410	68,617	8.52	8,054
1990	829,144.75	682,689	609,242	277,943	8.54	32,546
1992	98,016.11	79,203	70,682	34,195	8.59	3,981
1993	4,339,671.01	3,469,584	3,096,311	1,547,137	8.63	179,274

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
1994	3,709,615.37	2,936,877	2,620,915	1,348,374	8.61	156,606
1995	249,940.89	195,443	174,416	93,020	8.66	10,741
1996	145,329.80	112,304	100,222	55,281	8.65	6,391
1998	4,511,671.01	3,384,552	3,020,427	1,807,061	8.74	206,758
1999	252,305.77	186,358	166,309	103,658	8.75	11,847
2000	1,271,694.82	923,924	824,524	536,189	8.75	61,279
2001	359,291.77	256,346	228,767	155,675	8.75	17,791
2002	867,096.58	604,736	539,676	388,118	8.82	44,004
2003	149,398.85	101,829	90,874	68,983	8.83	7,812
2004	558,820.86	371,918	331,905	266,033	8.81	30,197
2005	136,566.58	88,377	78,869	67,257	8.82	7,626
2006	41,834,373.91	26,186,226	23,368,996	21,393,784	8.87	2,411,926
2007	619,034.94	373,973	333,739	328,628	8.87	37,049
2008	213,787,669.10	123,938,270	110,604,443	118,148,363	8.88	13,304,996
2009	115,682.21	63,846	56,977	66,803	8.92	7,489
2010	3,951,089.40	2,062,678	1,840,766	2,386,900	8.92	267,590
2011	1,735,982.23	847,020	755,894	1,101,607	8.95	123,085
2012	1,054,345.14	474,500	423,451	704,698	8.96	78,649
2014	3,586,227.96	1,281,262	1,143,418	2,693,846	8.98	299,983
2015	147,445,916.86	44,174,797	39,422,277	118,344,854	9.00	13,149,428
2016	93,061.63	21,628	19,301	80,275	9.01	8,910
2017	3,284,213.55	501,112	447,200	3,066,908	9.02	340,012
	456,229,498.88	232,505,508	207,491,537	280,674,027		31,490,828
CAYUGA COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
1948	23,987.07	23,341	20,830	4,836	7.02	689
1970	3,537,482.43	3,249,135	2,899,579	885,528	8.00	110,691
1972	137,894.65	125,563	112,054	35,493	8.14	4,360
1974	142,241.11	128,683	114,839	37,359	8.13	4,595
1975	97,852.95	87,908	78,450	26,252	8.31	3,159
1981	144,268.06	126,195	112,618	41,748	8.37	4,988
1984	24,322.14	20,919	18,668	7,356	8.42	874
1985	26,217.02	22,366	19,960	8,092	8.52	950
1986	73,902.62	62,707	55,961	23,115	8.48	2,726
1987	2,214.27	1,866	1,665	704	8.50	83

DUKE ENERGY INDIANA

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
1989	140,235.39	116,410	103,886	46,166	8.52	5,419
1991	169,589.61	138,237	123,365	58,096	8.60	6,755
1992	30,199.54	24,403	21,778	10,536	8.59	1,227
1993	154,228.84	123,307	110,041	54,984	8.63	6,371
1994	35,467.21	28,079	25,058	12,892	8.61	1,497
1995	97,039.05	75,880	67,716	36,115	8.66	4,170
1996	36,844.87	28,472	25,409	14,015	8.65	1,620
1997	953,413.47	725,940	647,840	372,312	8.71	42,745
1998	158,465.64	118,877	106,088	63,471	8.74	7,262
1999	172,445.35	127,372	113,669	70,848	8.75	8,097
2000	757,900.20	550,637	491,397	319,556	8.75	36,521
2001	1,505,751.12	1,074,317	958,737	652,416	8.75	74,562
2002	1,198,592.69	835,930	745,997	536,497	8.82	60,827
2003	663,427.94	452,186	403,538	306,330	8.83	34,692
2004	717,234.05	477,348	425,993	341,448	8.81	38,757
2005	233,225.99	150,929	134,691	114,860	8.82	13,023
2006	1,137,761.39	712,182	635,562	581,842	8.87	65,597
2007	1,709,303.24	1,032,628	921,533	907,421	8.87	102,302
2008	1,767,815.98	1,024,849	914,591	976,972	8.88	110,019
2010	384,704.84	200,836	179,229	232,405	8.92	26,054
2011	335,165.06	163,534	145,940	212,686	8.95	23,764
2012	1,279,168.15	575,679	513,745	854,965	8.96	95,420
2013	2,822,647.97	1,147,689	1,024,216	1,996,018	8.97	222,522
2014	2,019,217.87	721,412	643,799	1,516,764	8.98	168,905
2015	72,125,998.13	21,608,949	19,284,163	57,890,655	9.00	6,432,295
2016	2,283,906.49	530,789	473,684	1,970,096	9.01	218,657
2017	481,832.67	73,519	65,610	449,951	9.02	49,884
2018	77,797,710.99	4,378,611	3,907,541	79,336,010	9.01	8,805,329
	175,379,676.06	41,067,684	36,649,441	151,006,812		16,797,408
CAYUGA INLAND CONTAINER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
1975	2,006,836.26	1,802,886	1,608,924	538,391	8.31	64,788
1993	48,685.51	38,924	34,736	17,357	8.63	2,011
1994	279,892.90	221,589	197,750	101,736	8.61	11,816
1995	20,496.47	16,027	14,303	7,628	8.66	881

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA INLAND CONTAINER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
2001	22,263.40	15,884	14,175	9,647	8.75	1,103
2002	20,974.28	14,628	13,054	9,388	8.82	1,064
2003	37,911.42	25,840	23,060	17,505	8.83	1,982
	2,437,060.24	2,135,778	1,906,002	701,652		83,645
GIBSON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1976	21,312,862.11	17,376,803	15,507,330	7,723,690	14.32	539,364
1978	179,005.99	143,820	128,347	66,769	14.45	4,621
1979	164,800.22	131,275	117,152	62,480	14.55	4,294
1980	194,258.20	153,258	136,770	74,972	14.69	5,104
1981	441,185.72	344,415	307,361	173,531	14.86	11,678
1982	83,355.18	64,672	57,714	33,143	14.78	2,242
1983	88,459.15	67,774	60,483	35,938	15.01	2,394
1984	502,955.73	382,056	340,953	207,269	15.00	13,818
1985	171,613.43	129,089	115,201	71,858	15.04	4,778
1987	150,890.06	110,869	98,941	65,529	15.23	4,303
1988	224,281.38	162,546	145,059	99,408	15.37	6,468
1989	645,097.60	462,536	412,774	290,382	15.35	18,917
1990	105,570.91	74,452	66,442	48,630	15.55	3,127
1992	42,210,207.57	28,893,731	25,785,216	20,223,911	15.70	1,288,147
1994	139,649.59	92,488	82,538	69,680	15.82	4,405
1996	3,616,595.46	2,314,795	2,065,759	1,876,330	15.82	118,605
1997	4,566,816.21	2,857,274	2,549,876	2,427,954	15.96	152,127
1999	1,035,097.09	618,284	551,766	576,490	16.09	35,829
2000	44,857.14	26,139	23,327	25,567	16.10	1,588
2002	913,600.44	502,792	448,699	547,125	16.18	33,815
2004	419,058.46	214,592	191,505	265,268	16.36	16,214
2005	136,570,515.25	67,315,334	60,073,253	88,788,609	16.35	5,430,496
2006	409,804.24	193,192	172,408	274,279	16.40	16,724
2007	2,349,111.20	1,051,354	938,245	1,622,287	16.51	98,261
2008	497,391.82	210,628	187,968	354,189	16.53	21,427
2009	2,147,688.26	851,649	760,025	1,580,955	16.61	95,181
2010	13,564,290.86	5,001,792	4,463,677	10,321,400	16.63	620,649
2011	5,678,242.63	1,921,773	1,715,020	4,474,264	16.65	268,725
2012	5,724,453.17	1,748,351	1,560,256	4,679,398	16.70	280,203

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
2013	974,535.37	262,374	234,147	828,097	16.77	49,380
2014	11,497,672.32	2,650,616	2,365,451	10,167,012	16.78	605,901
2015	2,818,241.37	528,978	472,068	2,599,815	16.83	154,475
2016	35,342,839.21	4,977,261	4,441,785	34,081,909	16.84	2,023,866
2017	1,784,797.06	159,136	142,015	1,803,413	16.85	107,027
2018	9,973,617.83	314,179	280,378	10,590,865	16.80	630,409
	306,543,418.23	142,310,277	126,999,908	207,132,418		12,674,562
GIBSON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1910	100,898.67	109,980	109,980			
1975	17,038,304.68	13,977,101	12,472,276	6,099,476	14.30	426,537
1976	494,547.97	403,215	359,803	179,254	14.32	12,518
1977	25,320.75	20,501	18,294	9,306	14.37	648
1978	71,051.76	57,086	50,940	26,507	14.45	1,834
1979	524,790.51	418,033	373,026	198,996	14.55	13,677
1980	217,821.60	171,849	153,347	84,078	14.69	5,723
1981	310,423.07	242,334	216,243	122,118	14.86	8,218
1982	154,339.58	119,746	106,854	61,376	14.78	4,153
1983	58,410.44	44,752	39,934	23,734	15.01	1,581
1984	1,352,822.01	1,027,632	916,993	557,583	15.00	37,172
1986	257,787.70	191,775	171,128	109,861	15.12	7,266
1987	324,252.58	238,251	212,600	140,835	15.23	9,247
1988	595,401.76	431,512	385,054	263,934	15.37	17,172
1989	498,501.29	357,426	318,944	224,422	15.35	14,620
1990	213,464.27	150,541	134,333	98,343	15.55	6,324
1992	527,046.66	360,774	321,932	252,549	15.70	16,086
1993	34,361,101.09	23,206,251	20,707,783	16,745,817	15.65	1,070,020
1994	22,530.92	14,922	13,315	11,243	15.82	711
1995	1,457,786.96	948,467	846,352	742,636	15.87	46,795
1996	236,535.62	151,394	135,094	122,729	15.82	7,758
1997	5,680,824.43	3,554,265	3,171,600	3,020,499	15.96	189,254
1998	9,620.38	5,890	5,256	5,230	16.00	327
2001	14,462,930.88	8,194,436	7,312,194	8,452,401	16.17	522,721
2002	104,398,816.07	57,454,949	51,269,143	62,525,566	16.18	3,864,374
2003	3,057,769.28	1,627,155	1,451,970	1,880,999	16.25	115,754

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
2004	303,889.01	155,616	138,862	192,377	16.36	11,759
2005	15,716,046.08	7,746,408	6,912,402	10,218,088	16.35	624,960
2006	98,024.15	46,211	41,236	65,611	16.40	4,001
2007	16,856,730.76	7,544,297	6,732,051	11,641,786	16.51	705,135
2008	621,978.43	263,386	235,029	442,928	16.53	26,795
2009	3,850,262.94	1,526,791	1,362,411	2,834,375	16.61	170,643
2010	4,255,203.41	1,569,093	1,400,159	3,238,013	16.63	194,709
2011	8,036,989.86	2,720,079	2,427,226	6,333,093	16.65	380,366
2012	487,081.63	148,763	132,747	398,172	16.70	23,843
2013	38,915,353.31	10,477,181	9,349,170	33,068,565	16.77	1,971,888
2014	377,747.08	87,084	77,708	334,036	16.78	19,907
2015	7,214,782.46	1,354,200	1,208,402	6,655,711	16.83	395,467
2016	3,693,637.90	520,168	464,165	3,561,900	16.84	211,514
2017	20,535,262.13	1,830,965	1,633,837	20,749,599	16.85	1,231,430
2018	3,007,917.31	94,752	84,551	3,194,079	16.80	190,124
	310,424,007.39	149,565,231	133,474,342	204,887,826		12,563,031
GIBSON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1978	36,045,800.47	30,072,507	26,837,174	12,452,749	12.41	1,003,445
1980	358,931.41	295,226	263,464	127,771	12.52	10,205
1981	246,286.03	201,339	179,678	88,774	12.50	7,102
1982	701,508.76	569,354	508,100	256,544	12.52	20,491
1983	179,688.10	144,623	129,064	66,796	12.58	5,310
1985	285,586.16	225,249	201,016	110,273	12.80	8,615
1986	238,807.13	186,947	166,834	93,465	12.75	7,331
1987	141,087.14	109,003	97,276	56,509	12.94	4,367
1988	504,291.25	385,599	344,115	205,563	12.98	15,837
1989	446,197.98	337,142	300,871	185,485	13.06	14,203
1990	3,043,667.23	2,278,526	2,033,392	1,284,205	13.00	98,785
1991	5,706,330.71	4,224,556	3,770,060	2,449,841	12.99	188,594
1992	616,456.66	448,720	400,445	271,493	13.18	20,599
1993	951,827.97	685,160	611,447	426,045	13.11	32,498
1994	182,070.99	128,839	114,978	83,479	13.24	6,305
1995	1,751,516.55	1,220,331	1,089,042	820,111	13.26	61,848
1996	4,194,919.79	2,870,592	2,561,761	2,010,702	13.34	150,727

DUKE ENERGY INDIANA

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1998	8,886.75	5,858	5,228	4,459	13.40	333
1999	21,038.41	13,594	12,131	10,800	13.39	807
2000	101,713.13	64,192	57,286	53,581	13.45	3,984
2002	115,755,677.16	69,319,824	61,862,091	64,311,597	13.53	4,753,259
2003	37,985.53	22,077	19,702	21,702	13.57	1,599
2004	627,715.35	353,189	315,191	369,018	13.59	27,154
2005	7,052,655.09	3,829,860	3,417,827	4,269,567	13.60	313,939
2006	4,164,561.53	2,167,550	1,934,355	2,605,017	13.68	190,425
2007	2,253,576.42	1,121,591	1,000,925	1,455,473	13.69	106,317
2008	11,631,859.59	5,497,496	4,906,051	7,772,676	13.71	566,935
2009	1,090,781.35	485,687	433,435	755,517	13.76	54,907
2010	1,564,165.59	649,241	579,393	1,125,548	13.82	81,443
2011	37,725,733.06	14,466,385	12,910,027	28,211,022	13.82	2,041,319
2012	333,086.21	115,890	103,422	259,642	13.87	18,720
2013	1,502,729.08	463,874	413,968	1,224,006	13.92	87,931
2014	542,562.34	144,536	128,986	462,407	13.92	33,219
2015	73,055,826.74	15,973,949	14,255,401	65,375,450	13.95	4,686,412
2016	1,383,508.04	228,918	204,290	1,303,734	13.97	93,324
2017	12,269,167.89	1,295,882	1,156,465	12,216,928	13.98	873,886
2018	50,445.50	1,903	1,698	53,287	13.95	3,820
	326,768,649.09	160,605,209	143,326,590	212,851,238		15,595,995
GIBSON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2026						
NET SALVAGE PERCENT.. -9						
1979	39,715,901.48	36,935,312	32,961,648	10,328,685	6.80	1,518,924
1980	168,685.08	156,434	139,604	44,263	6.75	6,557
1981	974,129.96	899,877	803,064	258,737	6.75	38,331
1982	929,229.90	854,044	762,162	250,698	6.79	36,922
1983	396,790.37	362,350	323,367	109,135	6.87	15,886
1984	525,607.28	478,324	426,864	146,048	6.82	21,415
1987	37,655.79	33,747	30,116	10,928	6.81	1,605
1988	347,841.42	308,777	275,557	103,590	6.95	14,905
1989	330,589.05	292,309	260,861	99,481	6.87	14,480
1991	776,605.22	675,084	602,455	244,044	6.98	34,963
1992	726,562.67	627,544	560,030	231,923	6.94	33,418
1993	963,951.79	825,226	736,445	314,263	6.97	45,088

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GIBSON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2026						
NET SALVAGE PERCENT.. -9						
1994	4,831,609.75	4,103,095	3,661,666	1,604,789	6.95	230,905
1996	799,238.57	664,529	593,036	278,134	7.00	39,733
1997	95,581.69	78,617	70,159	34,025	6.99	4,868
1998	4,808,925.26	3,911,378	3,490,575	1,751,154	6.97	251,242
1999	381,913.37	306,053	273,126	143,159	7.02	20,393
2000	2,937,913.32	2,322,326	2,072,480	1,129,846	7.01	161,176
2001	122,694.18	95,247	85,000	48,737	7.07	6,893
2002	147,890.02	113,034	100,873	60,327	7.03	8,581
2003	134,595,528.16	100,730,486	89,893,455	56,815,671	7.07	8,036,163
2004	207,244.10	151,983	135,632	90,264	7.05	12,803
2005	3,627,055.96	2,593,885	2,314,823	1,638,668	7.08	231,450
2006	4,008,166.61	2,785,175	2,485,534	1,883,368	7.11	264,890
2007	452,960.91	304,926	272,121	221,607	7.12	31,125
2008	827,919.95	538,211	480,308	422,125	7.11	59,371
2009	3,685,945.90	2,294,096	2,047,287	1,970,394	7.14	275,966
2010	104,517.48	61,975	55,307	58,617	7.12	8,233
2011	1,158,347.72	646,703	577,128	685,471	7.14	96,004
2012	3,050,510.88	1,582,062	1,411,857	1,913,200	7.16	267,207
2013	1,421,905.70	672,647	600,281	949,597	7.17	132,440
2014	84,217,516.74	35,360,240	31,556,029	60,241,064	7.18	8,390,120
2015	1,678,131.53	599,234	534,766	1,294,398	7.18	180,278
2016	1,567,488.04	440,467	393,080	1,315,482	7.20	182,706
2017	14,248,501.55	2,677,521	2,389,461	13,141,405	7.20	1,825,195
2018	2,788,318.70	197,248	176,027	2,863,240	7.20	397,672
	317,659,376.10	205,680,166	183,552,184	162,696,536		22,897,908
GIBSON UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1982	37,165,783.86	30,164,271	26,919,065	13,591,639	12.52	1,085,594
1983	23,614.51	19,006	16,961	8,779	12.58	698
1984	103,648.59	82,631	73,741	39,236	12.67	3,097
1985	20,639.00	16,278	14,527	7,970	12.80	623
1986	164,923.52	129,108	115,218	64,549	12.75	5,063
1988	201,140.42	153,799	137,253	81,990	12.98	6,317
1989	93,453.55	70,612	63,015	38,849	13.06	2,975
1990	68,313.42	51,140	45,638	28,823	13.00	2,217

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1992	265,045.78	192,927	172,171	116,729	13.18	8,857
1993	221,684.99	159,577	142,409	99,228	13.11	7,569
1995	134,825.47	93,937	83,831	63,129	13.26	4,761
1996	356,911.45	244,235	217,959	171,074	13.34	12,824
1997	25,957.46	17,457	15,579	12,715	13.34	953
1998	93,869.21	61,882	55,224	47,093	13.40	3,514
1999	6,359,243.12	4,109,038	3,666,969	3,264,606	13.39	243,809
2000	22,927.01	14,469	12,912	12,078	13.45	898
2001	33,714.34	20,770	18,535	18,213	13.46	1,353
2002	27,868.51	16,689	14,894	15,483	13.53	1,144
2003	237,487.32	138,025	123,176	135,686	13.57	9,999
2004	58,517,755.88	32,925,483	29,383,214	34,401,140	13.59	2,531,357
2005	438,570.91	238,161	212,539	265,504	13.60	19,522
2006	1,546,672.85	805,005	718,399	967,474	13.68	70,722
2007	54,104.36	26,927	24,030	34,944	13.69	2,553
2008	2,643,944.63	1,249,592	1,115,155	1,766,744	13.71	128,865
2009	977,932.06	435,439	388,593	677,353	13.76	49,226
2010	293,643.00	121,883	108,770	211,301	13.82	15,290
2011	4,040,034.88	1,549,200	1,382,530	3,021,108	13.82	218,604
2012	409,184.90	142,367	127,051	318,961	13.87	22,996
2013	2,114,754.76	652,799	582,568	1,722,515	13.92	123,744
2014	802,288.60	213,726	190,732	683,762	13.92	49,121
2015	34,796,497.28	7,608,393	6,789,848	31,138,334	13.95	2,232,139
2016	1,464,307.90	242,287	216,221	1,379,875	13.97	98,774
2017	11,813,969.82	1,247,803	1,113,559	11,763,668	13.98	841,464
2018	1,158,567.84	43,694	38,993	1,223,846	13.95	87,731
	166,693,281.20	83,258,610	74,301,280	107,394,397		7,894,373
GIBSON 1 FLUE GAS						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
2007	141,723,172.40	63,428,773	56,604,825	97,873,433	16.51	5,928,130
2015	1,173,103.14	220,189	196,500	1,082,182	16.83	64,301
	142,896,275.54	63,648,962	56,801,325	98,955,615		5,992,431

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GIBSON 2 FLUE GAS INTERIM SURVIVOR CURVE.. IOWA 50-S0 PROBABLE RETIREMENT YEAR.. 5-2038 NET SALVAGE PERCENT.. -9						
2007	147,940,792.77	66,211,494	59,088,168	102,167,296	16.51	6,188,207
	147,940,792.77	66,211,494	59,088,168	102,167,296		6,188,207
GIBSON 3 FLUE GAS INTERIM SURVIVOR CURVE.. IOWA 50-S0 PROBABLE RETIREMENT YEAR.. 5-2034 NET SALVAGE PERCENT.. -9						
1993	194,632.56	140,104	125,031	87,118	13.11	6,645
1994	678,286.58	479,975	428,337	310,995	13.24	23,489
2006	206,385,696.68	107,418,595	95,862,028	129,098,382	13.68	9,437,016
2013	416,701.57	128,631	114,792	339,412	13.92	24,383
	207,675,317.39	108,167,305	96,530,188	129,835,908		9,491,533
GIBSON 4 FLUE GAS INTERIM SURVIVOR CURVE.. IOWA 50-S0 PROBABLE RETIREMENT YEAR.. 5-2034 NET SALVAGE PERCENT.. -9						
1994	120,047,912.14	84,949,264	75,810,046	55,042,178	13.24	4,157,264
1997	48,343.51	32,512	29,014	23,680	13.34	1,775
2000	121,843.34	76,897	68,624	64,185	13.45	4,772
2001	104,187.52	64,187	57,281	56,283	13.46	4,182
2004	57,565.75	32,390	28,905	33,841	13.59	2,490
2005	90,922.34	49,374	44,062	55,043	13.60	4,047
2009	4,186,136.57	1,863,940	1,663,409	2,899,480	13.76	210,718
2012	1,142,236.50	397,416	354,660	890,378	13.87	64,195
2013	956,759.43	295,340	263,566	779,302	13.92	55,984
2014	1,326,067.46	353,259	315,254	1,130,160	13.92	81,190
2015	15,012.77	3,283	2,930	13,434	13.95	963
2016	8,261.87	1,367	1,220	7,786	13.97	557
2017	1,356,809.61	143,308	127,890	1,351,032	13.98	96,640
2018	1,591,469.74	60,021	53,564	1,681,138	13.95	120,512
	131,053,528.55	88,322,558	78,820,426	64,027,920		4,805,289

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GIBSON 5 FLUE GAS						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2026						
NET SALVAGE PERCENT.. -9						
1982	19,774,015.11	18,174,060	16,218,814	5,334,862	6.79	785,694
1983	2,526.90	2,308	2,060	695	6.87	101
1985	414,406.15	375,275	334,901	116,801	6.82	17,126
1986	2,414,726.21	2,172,759	1,939,004	693,048	6.87	100,880
1987	250,628.48	224,613	200,448	72,737	6.81	10,681
1988	517,189.13	459,107	409,714	154,022	6.95	22,161
1989	222,973.36	197,155	175,944	67,097	6.87	9,767
1990	83,711.79	73,334	65,444	25,801	6.96	3,707
1991	4,395.76	3,821	3,410	1,381	6.98	198
1992	70,345.50	60,759	54,222	22,454	6.94	3,235
1993	29,016.59	24,841	22,168	9,460	6.97	1,357
1994	361,640.55	307,112	274,072	120,117	6.95	17,283
1995	391,851.05	329,222	293,803	133,315	6.99	19,072
1996	227,854.97	189,450	169,068	79,294	7.00	11,328
1997	10,344.88	8,509	7,594	3,682	6.99	527
1998	193,889.88	157,702	140,736	70,604	6.97	10,130
1999	97,321.58	77,990	69,599	36,481	7.02	5,197
2000	111,516.77	88,150	78,666	42,887	7.01	6,118
2001	63,727.78	49,472	44,150	25,314	7.07	3,580
2002	389,336.18	297,573	265,559	158,818	7.03	22,591
2003	531,266.70	397,597	354,822	224,259	7.07	31,720
2004	738,941.45	541,904	483,604	321,843	7.05	45,651
2008	21,595,084.13	14,038,446	12,528,128	11,010,514	7.11	1,548,595
2009	145,275.60	90,418	80,690	77,660	7.14	10,877
2013	235,119.66	111,226	99,260	157,021	7.17	21,900
2014	1,037,670.23	435,685	388,812	742,248	7.18	103,377
2015	5,522,974.91	1,972,166	1,759,992	4,260,051	7.18	593,322
2016	1,249,104.79	351,001	313,239	1,048,285	7.20	145,595
2018	102,709.16	7,266	6,484	105,469	7.20	14,648
	56,789,565.25	41,218,921	36,784,407	25,116,219		3,566,418
GIBSON COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1975	2,168,999.49	1,779,304	1,587,879	776,331	14.30	54,289
1976	83,810.75	68,333	60,981	30,372	14.32	2,121
1978	22,871.10	18,376	16,399	8,530	14.45	590

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1981	225,279.71	175,866	156,946	88,609	14.86	5,963
1982	159,085.50	123,428	110,149	63,254	14.78	4,280
1988	653,187.45	473,392	422,462	289,512	15.37	18,836
1992	57,681.61	39,484	35,236	27,637	15.70	1,760
1993	157,471.23	106,350	94,908	76,735	15.65	4,903
2003	37,933.97	20,186	18,014	23,334	16.25	1,436
2005	62,363.63	30,739	27,432	40,544	16.35	2,480
2007	213,546.28	95,573	85,291	147,475	16.51	8,932
2009	280,676.49	111,300	99,326	206,612	16.61	12,439
2013	63,909.25	17,206	15,355	54,306	16.77	3,238
2017	187,285.24	16,699	14,902	189,238	16.85	11,231
2018	397,857.45	12,533	11,185	422,480	16.80	25,148
	4,771,959.15	3,088,769	2,756,466	2,444,969		157,646
GIBSON COMMON 1-3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1975	172,500.72	141,508	126,284	61,742	14.30	4,318
1976	262,665.34	214,156	191,116	95,189	14.32	6,647
1978	949,412.91	762,795	680,730	354,130	14.45	24,507
1979	140,252.00	111,721	99,702	53,173	14.55	3,655
1980	2,028.39	1,600	1,428	783	14.69	53
1982	3,109,095.75	2,412,229	2,152,711	1,236,204	14.78	83,640
1987	9,856.98	7,243	6,464	4,280	15.23	281
1988	404,376.73	293,068	261,538	179,232	15.37	11,661
1989	154,808.15	110,998	99,056	69,685	15.35	4,540
1993	944,025.22	637,561	568,969	460,018	15.65	29,394
1996	97,083.05	62,138	55,453	50,368	15.82	3,184
1998	630,166.07	385,821	344,313	342,568	16.00	21,410
2000	69,283.03	40,372	36,029	39,490	16.10	2,453
2001	253,932.95	143,874	128,395	148,392	16.17	9,177
2002	22,039.13	12,129	10,824	13,199	16.18	816
2003	4,800,903.52	2,554,743	2,279,892	2,953,092	16.25	181,729
2004	48,103.19	24,633	21,983	30,450	16.36	1,861
2005	51,186.87	25,230	22,516	33,278	16.35	2,035
2006	14,062.60	6,629	5,916	9,412	16.40	574
2009	1,573,584.64	623,992	556,860	1,158,347	16.61	69,738

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 1-3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
2011	289,161.67	97,865	87,336	227,850	16.65	13,685
2012	113,261.46	34,592	30,870	92,585	16.70	5,544
2013	114,407,656.42	30,801,973	27,488,160	97,216,185	16.77	5,797,030
2014	767,420.42	176,917	157,883	678,605	16.78	40,441
2015	7,207.86	1,353	1,207	6,649	16.83	395
2016	69,748.21	9,823	8,766	67,259	16.84	3,994
2017	117,492,406.28	10,475,858	9,348,819	118,717,904	16.85	7,045,573
2018	33,654.12	1,060	946	35,737	16.80	2,127
	246,889,883.68	50,171,881	44,774,168	224,335,805		13,370,462
GIBSON COMMON 1-4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1998	77,091.94	47,200	42,122	41,908	16.00	2,619
2000	2,734.59	1,593	1,422	1,559	16.10	97
2001	29,982.66	16,988	15,160	17,521	16.17	1,084
2015	61,504.38	11,544	10,302	56,738	16.83	3,371
2018	36,050.99	1,136	1,014	38,282	16.80	2,279
	207,364.56	78,461	70,020	156,007		9,450
GIBSON COMMON 1-5						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1974	198,407.50	163,604	146,003	70,261	14.32	4,906
1975	4,486,283.83	3,680,251	3,284,313	1,605,736	14.30	112,289
1976	266,914.66	217,621	194,208	96,729	14.32	6,755
1977	9,363.15	7,581	6,765	3,440	14.37	239
1978	4,274,938.71	3,434,652	3,065,137	1,594,546	14.45	110,349
1979	911,307.82	725,922	647,824	345,501	14.55	23,746
1980	322,098.35	254,117	226,778	124,309	14.69	8,462
1981	8,977.50	7,008	6,254	3,531	14.86	238
1982	26,828,011.34	20,814,835	18,575,483	10,667,050	14.78	721,722
1983	62,621.11	47,978	42,816	25,441	15.01	1,695
1986	147,449.64	109,691	97,890	62,830	15.12	4,155

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

GIBSON COMMON 1-5
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 5-2038
NET SALVAGE PERCENT.. -9

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1987	432,450.61	317,751	283,566	187,805	15.23	12,331
1988	271,995.34	197,126	175,918	120,557	15.37	7,844
1989	74,325.21	53,291	47,558	33,457	15.35	2,180
1990	168,312.73	118,699	105,929	77,532	15.55	4,986
1991	1,114,062.88	774,742	691,392	522,937	15.60	33,522
1993	1,626,046.30	1,098,173	980,027	792,364	15.65	50,630
1994	39,079.98	25,882	23,097	19,500	15.82	1,233
1995	1,940,764.84	1,262,702	1,126,855	988,579	15.87	62,292
1996	57,184.25	36,601	32,663	29,668	15.82	1,875
1997	52,973.45	33,143	29,577	28,164	15.96	1,765
1998	43,389.03	26,565	23,707	23,587	16.00	1,474
1999	131,650.52	78,637	70,177	73,322	16.09	4,557
2000	1,994,172.02	1,162,032	1,037,015	1,136,632	16.10	70,598
2001	207,001.92	117,284	104,666	120,966	16.17	7,481
2002	11,720.45	6,450	5,756	7,019	16.18	434
2003	281,243.05	149,660	133,559	172,996	16.25	10,646
2004	98,552.46	50,467	45,038	62,385	16.36	3,813
2005	250,167.88	123,307	110,041	162,642	16.35	9,948
2006	67,779.95	31,953	28,515	45,365	16.40	2,766
2007	2,629,960.92	1,177,050	1,050,418	1,816,240	16.51	110,008
2008	991,120.27	419,705	374,551	705,770	16.53	42,696
2010	10,142.67	3,740	3,338	7,718	16.63	464
2011	652,165.17	220,722	196,976	513,884	16.65	30,864
2012	475,341.14	145,178	129,559	388,563	16.70	23,267
2013	2,636,312.38	709,774	633,413	2,240,167	16.77	133,582
2014	3,465,986.22	799,031	713,068	3,064,857	16.78	182,649
2015	2,465,431.59	462,757	412,972	2,274,349	16.83	135,137
2016	1,373,112.94	193,373	172,569	1,324,124	16.84	78,630
2017	2,431,806.14	216,825	193,498	2,457,171	16.85	145,826
2018	6,972,796.40	219,650	196,019	7,404,329	16.80	440,734
	70,483,422.32	39,695,530	35,424,909	41,402,021		2,608,788

GIBSON COMMON 3-4
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 5-2034
NET SALVAGE PERCENT.. -9

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1978	5,346,847.21	4,460,800	3,980,887	1,847,176	12.41	148,846
1979	4,151,870.59	3,432,169	3,062,921	1,462,618	12.58	116,265

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 3-4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1981	190,213.55	155,500	138,771	68,562	12.50	5,485
1983	16,890.67	13,595	12,132	6,278	12.58	499
1988	9,327.47	7,132	6,365	3,802	12.98	293
1992	31,467.26	22,905	20,441	13,859	13.18	1,052
2008	90,521.22	42,783	38,180	60,488	13.71	4,412
2009	250,889.14	111,712	99,694	173,776	13.76	12,629
2010	50,137.28	20,811	18,572	36,078	13.82	2,611
2016	44,612.18	7,382	6,588	42,039	13.97	3,009
2017	318,441.39	33,634	30,016	317,086	13.98	22,681
2018	190,729.40	7,193	6,419	201,476	13.95	14,443
	10,691,947.36	8,315,616	7,420,985	4,233,238		332,225
GIBSON COMMON 4-5						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1982	5,810,706.42	4,716,051	4,208,677	2,124,993	12.52	169,728
1987	11,387.44	8,798	7,851	4,561	12.94	352
1994	2,061,286.10	1,458,624	1,301,699	945,103	13.24	71,382
1995	33,036.72	23,018	20,542	15,468	13.26	1,167
2004	1,042,331.34	586,476	523,380	612,761	13.59	45,089
2007	54,656.70	27,202	24,275	35,300	13.69	2,579
2009	24,160.05	10,758	9,601	16,734	13.76	1,216
2013	92,864.35	28,666	25,582	75,640	13.92	5,434
2014	9,939.04	2,648	2,363	8,470	13.92	608
2016	64,125.61	10,610	9,469	60,428	13.97	4,326
2017	16,376.31	1,730	1,544	16,306	13.98	1,166
	9,220,870.08	6,874,581	6,134,983	3,915,765		303,047

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 3-5						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
2016	41,697.85	6,899	6,157	39,294	13.97	2,813
	41,697.85	6,899	6,157	39,294		2,813
	3,748,961,015.81	1,878,421,100	1,676,335,041	2,396,611,973		216,278,838

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1   5.77

DUKE ENERGY INDIANA

ACCOUNT 312.10 BOILER PLANT COAL CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 1-5						
INTERIM SURVIVOR CURVE.. IOWA 35-S3						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. +20						
1999	2,831,215.36	1,351,509	1,206,108	1,058,864	13.18	80,339
2007	83,169.24	26,780	23,899	42,636	17.07	2,498
	2,914,384.60	1,378,289	1,230,007	1,101,501		82,837

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.3 2.84

DUKE ENERGY INDIANA

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - EDWARDSPORT IGCC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EDWARDSPORT IGCC						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 5-2045						
NET SALVAGE PERCENT.. -15						
1999	3,323,600.64	1,893,106	1,689,437	2,132,703	19.87	107,333
2007	1,287,775.13	531,362	474,196	1,006,746	20.55	48,990
2013	1,683,382,523.88	403,439,456	360,035,654	1,575,854,249	20.89	75,435,819
2014	1,648,367.98	335,146	299,090	1,596,534	20.95	76,207
2015	17,428,987.92	2,870,206	2,561,417	17,481,920	20.95	834,459
2016	102,286,600.44	12,527,551	11,179,782	106,449,809	20.97	5,076,290
2017	9,037,558.33	694,265	619,573	9,773,619	20.97	466,076
2018	24,759,608.02	666,281	594,600	27,878,950	20.87	1,335,839
	1,843,155,022.34	422,957,373	377,453,747	1,742,174,529		83,381,013

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.9 4.52

DUKE ENERGY INDIANA

ACCOUNT 312.30 BOILER PLANT EQUIPMENT - SCR CATALYST

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 15-S1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
2007	1,990,125.69	1,466,838	1,309,029	860,208	5.51	156,118
2010	1,732,025.65	1,055,907	942,308	945,600	6.70	141,134
2012	1,587,006.04	799,530	713,513	1,016,323	7.56	134,434
2016	1,114,885.98	248,878	222,103	993,123	9.71	102,278
	6,424,043.36	3,571,153	3,186,953	3,815,254		533,964
GIBSON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 15-S1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
2002	5,455,184.66	4,827,086	4,307,767	1,638,385	3.83	427,777
2008	54,446.66	38,012	33,923	25,424	5.89	4,316
2013	680,232.84	300,956	268,578	472,876	8.05	58,742
	6,189,864.16	5,166,054	4,610,267	2,136,685		490,835
GIBSON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 15-S1						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
2002	5,652,917.01	5,002,051	4,463,908	1,697,772	3.83	443,283
	5,652,917.01	5,002,051	4,463,908	1,697,772		443,283
GIBSON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 15-S1						
PROBABLE RETIREMENT YEAR.. 5-2026						
NET SALVAGE PERCENT.. -9						
2008	895,772.73	665,314	593,737	382,656	4.91	77,934
2012	2,580,684.49	1,502,957	1,341,262	1,471,684	5.67	259,556
	3,476,457.22	2,168,271	1,934,999	1,854,339		337,490

DUKE ENERGY INDIANA

ACCOUNT 312.30 BOILER PLANT EQUIPMENT - SCR CATALYST

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 15-S1						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
2005	940,527.03	755,656	674,359	350,815	4.82	72,783
2006	986,083.49	761,840	679,878	394,953	5.14	76,839
	1,926,610.52	1,517,496	1,354,237	745,768		149,622
	23,669,892.27	17,425,025	15,550,364	10,249,818		1,955,194

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2   8.26

DUKE ENERGY INDIANA

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2018						
NET SALVAGE PERCENT.. -5						
2015	24,727.48	25,964	25,964			
	24,727.48	25,964	25,964			
GALLAGHER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1958	3,924,096.06	4,259,096	3,441,533	1,071,178	3.60	297,549
1959	1,140.09	1,233	996	315	3.79	83
1962	11,154.94	12,032	9,722	3,106	3.74	830
1963	5,384.90	5,809	4,694	1,499	3.67	408
1965	9,826.23	10,519	8,500	2,800	3.97	705
1967	3,835.98	4,112	3,323	1,089	3.75	290
1968	10,021.11	10,708	8,653	2,872	3.85	746
1969	3,779.26	4,045	3,269	1,078	3.69	292
1970	70,769.97	75,395	60,922	20,463	3.85	5,315
1972	146,528.16	155,937	126,004	42,504	3.75	11,334
1978	81,123.53	85,008	68,690	24,602	3.95	6,228
1986	6,170.32	6,342	5,125	1,971	3.86	511
1987	4,108.50	4,212	3,403	1,321	3.84	344
1988	508,280.91	518,823	419,231	165,292	3.86	42,822
1989	783,421.62	794,625	642,091	258,844	3.95	65,530
1990	946,252.83	958,261	774,316	313,875	3.86	81,315
1993	954,740.97	951,924	769,196	328,757	3.91	84,081
1996	87,219.73	85,307	68,932	31,371	3.96	7,922
1997	18,347.49	17,829	14,407	6,693	3.94	1,699
2000	3,264.69	3,098	2,503	1,251	3.92	319
2001	183,770.33	172,344	139,261	72,075	3.96	18,201
2003	3,036,013.00	2,781,610	2,247,661	1,243,754	3.96	314,079
2005	54,310.71	48,317	39,042	23,415	3.95	5,928
2006	188,078.79	164,381	132,827	83,464	3.95	21,130
2007	435,847.14	372,911	301,328	199,896	3.96	50,479
2008	53,415.87	44,572	36,016	25,412	3.97	6,401
2009	3,851.34	3,126	2,526	1,903	3.96	481
2011	70,652.90	53,138	42,938	38,313	3.97	9,651
2012	169,971.31	121,346	98,053	97,414	3.97	24,538
	11,775,378.68	11,726,060	9,475,161	4,066,524		1,059,211

DUKE ENERGY INDIANA

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GALLAGHER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1961	4,124,248.42	4,445,032	3,591,777	1,151,109	3.85	298,989
1962	11,154.95	12,032	9,722	3,106	3.74	830
1963	5,384.90	5,809	4,694	1,499	3.67	408
1965	9,826.26	10,519	8,500	2,800	3.97	705
1967	3,835.98	4,112	3,323	1,089	3.75	290
1968	10,021.12	10,708	8,653	2,872	3.85	746
1969	3,779.26	4,045	3,269	1,078	3.69	292
1970	76,342.58	81,332	65,720	22,074	3.85	5,734
1973	127,919.17	135,868	109,787	37,320	3.76	9,926
1978	79,707.47	83,524	67,491	24,173	3.95	6,120
1986	829,701.10	852,825	689,119	265,037	3.86	68,662
1987	4,108.50	4,212	3,403	1,321	3.84	344
1988	23,588.61	24,078	19,456	7,671	3.86	1,987
1990	3,063.56	3,102	2,507	1,017	3.86	263
1991	38,875.93	39,097	31,592	13,115	3.95	3,320
1992	61,834.20	61,993	50,093	21,016	3.90	5,389
1993	657,512.00	655,572	529,730	226,408	3.91	57,905
1994	148,849.22	147,623	119,286	51,891	3.91	13,271
1996	128,428.52	125,613	101,501	46,192	3.96	11,665
1997	396,400.55	385,202	311,260	144,601	3.94	36,701
2000	35,870.86	34,037	27,503	13,748	3.92	3,507
2001	6,010,689.00	5,636,974	4,554,918	2,357,375	3.96	595,297
2005	203,895.99	181,394	146,574	87,906	3.95	22,255
2006	303,555.27	265,307	214,379	134,709	3.95	34,104
2007	9,051.83	7,745	6,258	4,151	3.96	1,048
2008	459,679.94	383,575	309,945	218,687	3.97	55,085
2009	3,851.34	3,126	2,526	1,903	3.96	481
2010	37,324.79	29,261	23,644	19,279	3.97	4,856
	13,808,501.32	13,633,717	11,016,630	4,863,147		1,240,180
GALLAGHER COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1958	66,027.43	71,664	57,908	18,024	3.60	5,007
1968	0.07		0			

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GALLAGHER COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1986	0.02		0			
1996	927,083.37	906,757	732,698	333,448	3.96	84,204
1999	61,523.59	58,908	47,600	23,152	3.92	5,906
	1,054,634.48	1,037,329	838,206	374,624		95,117
GALLAGHER COMMON 3-4						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1960	69,795.10	75,593	61,082	19,182	3.61	5,314
1968	0.08		0			
1986	0.02		0			
1995	724,764.65	714,959	577,717	255,762	3.90	65,580
1999	61,523.57	58,908	47,600	23,152	3.92	5,906
	856,083.42	849,460	686,400	298,096		76,800
GALLAGHER COMMON 1-4						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1958	359,952.10	390,681	315,687	98,258	3.60	27,294
1960	553,031.08	598,971	483,994	151,991	3.61	42,103
1975	14,644.21	15,457	12,490	4,351	3.90	1,116
1982	97,472.38	101,467	81,990	30,104	3.82	7,881
1988	5,945.00	6,068	4,903	1,934	3.86	501
1992	187,795.56	188,278	152,137	63,828	3.90	16,366
1993	54,674.30	54,513	44,049	18,827	3.91	4,815
2005	592,144.02	526,795	425,673	255,293	3.95	64,631
2006	319,492.83	279,237	225,635	141,781	3.95	35,894
2009	21,015.02	17,057	13,783	10,384	3.96	2,622
2010	48,971.27	38,391	31,022	25,295	3.97	6,372
2011	33,937.16	25,524	20,624	18,403	3.97	4,636

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GALLAGHER COMMON 1-4						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
2013	4,011.19	2,679	2,165	2,448	3.97	617
2014	16,765.71	10,238	8,273	11,008	3.97	2,773
2015	19,509.77	10,500	8,484	13,952	3.98	3,506
	2,329,361.60	2,265,856	1,830,909	847,857		221,127
CAYUGA UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
1970	8,817,158.94	8,053,170	6,507,308	2,927,052	8.32	351,809
1977	14,310.11	12,709	10,269	5,042	8.50	593
1978	268,962.30	237,772	192,130	95,660	8.52	11,228
1986	8,087.13	6,806	5,500	3,154	8.82	358
1987	31,519.43	26,347	21,290	12,436	8.82	1,410
1988	117,480.58	97,383	78,690	47,015	8.87	5,300
1989	126,536.51	104,253	84,241	51,153	8.81	5,806
1990	36,792.16	30,069	24,297	15,071	8.81	1,711
1991	1,416,777.39	1,146,363	926,311	589,641	8.87	66,476
1993	3,899,975.59	3,096,347	2,501,982	1,670,992	8.87	188,387
1995	443,432.08	343,423	277,501	196,972	8.97	21,959
1997	3,231,858.40	2,438,644	1,970,529	1,487,559	8.99	165,468
1998	19,723.93	14,668	11,852	9,252	9.00	1,028
1999	388,977.49	284,851	230,172	186,034	8.99	20,693
2000	1,401,215.46	1,009,629	815,824	683,477	8.97	76,196
2001	1,259,487.00	889,180	718,496	629,155	9.02	69,751
2002	43,559.68	30,147	24,360	22,249	9.01	2,469
2003	145,246.75	98,035	79,216	76,198	9.07	8,401
2005	9,568,011.79	6,122,188	4,946,991	5,290,781	9.07	583,328
2007	81,843.96	48,848	39,471	48,102	9.12	5,274
2008	230,645.10	131,885	106,569	140,222	9.15	15,325
2009	174,954.57	95,323	77,025	110,176	9.16	12,028
2012	280,390.29	124,207	100,365	199,653	9.20	21,701
2014	3,114,570.47	1,093,090	883,264	2,449,327	9.22	265,654
2015	5,484,815.30	1,614,494	1,304,581	4,564,172	9.22	495,030

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
2016	1,676,909.04	382,184	308,821	1,485,472	9.24	160,765
2017	197,082.94	29,439	23,788	187,091	9.24	20,248
2018	992,601.18	54,485	44,026	1,018,057	9.25	110,060
	43,472,925.57	27,615,939	22,314,867	24,201,163		2,688,456
CAYUGA UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
1972	10,256,663.45	9,287,829	7,504,965	3,469,665	8.45	410,611
1977	13,395.09	11,896	9,612	4,720	8.50	555
1986	7,743.05	6,516	5,265	3,020	8.82	342
1987	359,734.62	300,696	242,975	141,941	8.82	16,093
1988	117,466.11	97,371	78,680	47,009	8.87	5,300
1990	404,382.20	330,488	267,049	165,640	8.81	18,801
1991	217,694.51	176,144	142,332	90,601	8.87	10,214
1993	2,381,879.18	1,891,069	1,528,065	1,020,546	8.87	115,056
1995	101,172.82	78,355	63,314	44,941	8.97	5,010
1996	1,551,426.01	1,187,748	959,751	700,274	8.95	78,243
1998	388,092.41	288,605	233,205	182,054	9.00	20,228
1999	413,679.90	302,941	244,789	197,848	8.99	22,008
2001	1,480,819.10	1,045,438	844,759	739,718	9.02	82,009
2002	1,764,895.80	1,221,442	986,978	901,461	9.01	100,051
2003	157,879.80	106,562	86,107	82,825	9.07	9,132
2004	227,711.12	149,797	121,042	122,608	9.08	13,503
2006	12,376,564.17	7,665,004	6,193,653	7,049,271	9.10	774,645
2007	19,229.93	11,477	9,274	11,302	9.12	1,239
2008	310,033.95	177,280	143,250	188,486	9.15	20,600
2009	225,347.02	122,779	99,211	141,911	9.16	15,492
2015	4,301,286.73	1,266,114	1,023,075	3,579,302	9.22	388,211
2017	517,951.48	77,367	62,516	491,692	9.24	53,213
2018	425,038.98	23,331	18,852	435,939	9.25	47,129
	38,020,087.43	25,826,249	20,868,720	19,812,774		2,207,685

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
1970	1,019,199.32	930,888	752,198	338,346	8.32	40,667
1972	2,949,282.06	2,670,696	2,158,037	997,695	8.45	118,070
1975	20,310.63	18,151	14,667	7,066	8.58	824
1978	31,267.76	27,642	22,336	11,121	8.52	1,305
1984	34,839.16	29,710	24,007	13,271	8.79	1,510
1986	6,769.06	5,697	4,603	2,639	8.82	299
1987	409,527.35	342,317	276,607	161,587	8.82	18,321
1988	56,207.72	46,592	37,648	22,494	8.87	2,536
1989	6,350.00	5,232	4,228	2,567	8.81	291
1990	104,188.80	85,150	68,805	42,677	8.81	4,844
1991	60,318.39	48,806	39,437	25,103	8.87	2,830
1994	88,241.42	69,171	55,893	38,525	8.94	4,309
1998	4,058.06	3,018	2,439	1,903	9.00	211
1999	100,587.48	73,661	59,521	48,107	8.99	5,351
2000	10,404,354.52	7,496,733	6,057,683	5,074,977	8.97	565,772
2001	88,253.21	62,306	50,346	44,085	9.02	4,887
2002	29,588.74	20,478	16,547	15,113	9.01	1,677
2003	114,713.90	77,427	62,564	60,180	9.07	6,635
2006	105,792.24	65,519	52,942	60,256	9.10	6,622
2008	24,319.33	13,906	11,237	14,785	9.15	1,616
2009	56,973.63	31,042	25,083	35,879	9.16	3,917
2010	88,353.47	45,482	36,751	57,787	9.17	6,302
2013	931,525.57	372,778	301,221	695,512	9.21	75,517
2014	318,157.76	111,661	90,227	250,202	9.22	27,137
2015	3,211.77	945	764	2,673	9.22	290
2016	1,069,252.98	243,693	196,914	947,186	9.24	102,509
	18,125,644.33	12,898,701	10,422,705	8,971,734		1,004,249
GIBSON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1976	11,641,686.42	9,275,979	7,495,390	5,194,048	15.64	332,100
1980	27,386.41	21,147	17,088	12,764	15.85	805
1982	22,420.32	17,038	13,767	10,671	15.85	673
1983	19,707.30	14,794	11,954	9,527	16.05	594
1989	285,624.37	200,217	161,784	149,547	16.37	9,135
1996	7,373.12	4,593	3,711	4,325	16.87	256

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GIBSON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 5-2038
NET SALVAGE PERCENT.. -9

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1997	1,027,850.13	626,279	506,060	614,296	16.96	36,220
2000	22,811.02	12,880	10,408	14,456	17.21	840
2001	18,698.54	10,272	8,300	12,081	17.22	702
2004	201,901.94	99,869	80,698	139,375	17.45	7,987
2005	11,821,287.52	5,601,198	4,526,009	8,359,194	17.56	476,036
2006	28,282.98	12,831	10,368	20,460	17.53	1,167
2007	175,961.25	75,645	61,124	130,673	17.66	7,399
2008	17,233.39	7,003	5,659	13,126	17.67	743
2010	17,979,607.21	6,330,080	5,114,977	14,482,795	17.82	812,727
2011	103,263.91	33,261	26,876	85,681	17.88	4,792
2012	67,054.36	19,478	15,739	57,350	17.89	3,206
2013	91,973.31	23,489	18,980	81,271	17.97	4,523
2014	1,005,465.96	218,972	176,939	919,019	18.02	51,000
2015	42,766.54	7,570	6,117	40,499	18.05	2,244
2016	9,762,342.76	1,289,684	1,042,120	9,598,833	18.12	529,737
2017	77,487.49	6,453	5,214	79,247	18.15	4,366
2018	809,510.31	23,647	19,108	863,258	18.16	47,536
	55,257,696.56	23,932,379	19,338,392	40,892,497		2,334,788

GIBSON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 5-2038
NET SALVAGE PERCENT.. -9

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1975	9,899,331.11	7,979,405	6,447,703	4,342,568	15.32	283,457
1976	60,967.26	48,578	39,253	27,201	15.64	1,739
1980	27,386.41	21,147	17,088	12,764	15.85	805
1982	22,420.33	17,038	13,767	10,671	15.85	673
1983	18,649.73	14,000	11,313	9,016	16.05	562
1988	277,879.33	196,756	158,987	143,901	16.45	8,748
1995	60,675.81	38,544	31,145	34,991	16.82	2,080
1996	20,415.80	12,718	10,277	11,977	16.87	710
1999	40,664.56	23,598	19,068	25,256	17.13	1,474
2000	3,569.67	2,016	1,629	2,262	17.21	131
2001	8,257,258.29	4,536,207	3,665,450	5,334,961	17.22	309,812
2003	31,657.20	16,259	13,138	21,368	17.39	1,229
2004	31,872.75	15,766	12,740	22,002	17.45	1,261
2006	33,930.00	15,393	12,438	24,545	17.53	1,400
2007	17,242,977.80	7,412,687	5,989,770	12,805,076	17.66	725,089

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GIBSON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 5-2038
NET SALVAGE PERCENT.. -9

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2008	17,233.39	7,003	5,659	13,126	17.67	743
2009	141,255.77	53,674	43,371	110,598	17.75	6,231
2012	4,165,774.26	1,210,095	977,809	3,562,885	17.89	199,155
2013	12,648,046.74	3,230,147	2,610,098	11,176,273	17.97	621,941
2015	2,775,427.19	491,295	396,987	2,628,228	18.05	145,608
2017	339,397.48	28,264	22,839	347,105	18.15	19,124
2018	89,711.22	2,621	2,118	95,667	18.16	5,268
	56,206,502.10	25,373,211	20,502,646	40,762,441		2,337,240

GIBSON UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 5-2034
NET SALVAGE PERCENT.. -9

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1978	14,994,320.12	12,378,801	10,002,604	6,341,205	12.97	488,913
1980	19,360.00	15,679	12,669	8,433	13.32	633
1982	29,783.76	23,816	19,244	13,220	13.25	998
1983	90,269.37	71,611	57,865	40,529	13.28	3,052
1988	294,342.72	222,145	179,503	141,331	13.55	10,430
1991	927,335.60	672,685	543,558	467,237	13.82	33,809
1996	5,770.74	3,878	3,134	3,157	14.00	226
2000	163,777.39	101,059	81,660	96,857	14.18	6,831
2001	75,003.34	45,210	36,532	45,222	14.15	3,196
2002	6,301,309.73	3,694,527	2,985,337	3,883,091	14.17	274,036
2004	146,924.27	80,586	65,117	95,030	14.32	6,636
2006	7,667,179.87	3,886,110	3,140,144	5,217,082	14.38	362,801
2007	163,295.63	79,011	63,844	114,148	14.41	7,921
2008	43,152.77	19,802	16,001	31,036	14.44	2,149
2011	20,169,020.52	7,470,242	6,036,277	15,947,955	14.57	1,094,575
2012	67,054.36	22,519	18,196	54,893	14.60	3,760
2013	125,367.10	37,360	30,188	106,462	14.62	7,282
2015	7,332,038.52	1,538,445	1,243,130	6,748,792	14.68	459,727
2017	198,487.02	19,991	16,154	200,197	14.73	13,591
	58,813,792.83	30,383,477	24,551,157	39,555,877		2,780,566

DUKE ENERGY INDIANA

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2026						
NET SALVAGE PERCENT.. -9						
1979	14,443,567.94	13,369,371	10,803,027	4,940,462	7.01	704,773
1980	19,360.01	17,874	14,443	6,659	6.95	958
1981	1,104.19	1,016	821	383	6.94	55
1982	29,783.76	27,254	22,022	10,442	6.98	1,496
1983	15,117.28	13,746	11,107	5,370	7.06	761
1990	758,271.40	661,874	534,823	291,693	7.09	41,141
1998	79,289.76	64,137	51,825	34,600	7.12	4,860
1999	87,403.22	69,661	56,289	38,980	7.17	5,437
2000	21,419.77	16,801	13,576	9,772	7.21	1,355
2001	48,853.81	37,744	30,499	22,752	7.19	3,164
2003	4,606,700.38	3,424,529	2,767,167	2,254,137	7.23	311,776
2004	2,470.68	1,796	1,451	1,242	7.24	172
2006	79,952.27	55,234	44,631	42,517	7.22	5,889
2008	2,117,761.88	1,364,703	1,102,739	1,205,622	7.26	166,064
2009	24,862,083.13	15,343,834	12,398,478	14,701,193	7.28	2,019,395
2012	67,054.36	34,440	27,829	45,260	7.29	6,209
2013	64,297.53	30,108	24,329	45,756	7.30	6,268
2014	12,100,070.62	5,027,676	4,062,578	9,126,498	7.31	1,248,495
2015	55,344.90	19,534	15,784	44,542	7.31	6,093
2017	919,518.21	170,387	137,680	864,595	7.33	117,953
	60,379,425.10	39,751,719	32,121,099	33,692,474		4,652,314
GIBSON UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1982	15,098,330.99	12,072,988	9,755,494	6,701,687	13.25	505,788
1988	3,416.93	2,579	2,084	1,641	13.55	121
1990	14,529.24	10,696	8,643	7,194	13.70	525
1991	509,473.22	369,569	298,628	256,698	13.82	18,574
1996	3,082.95	2,072	1,674	1,686	14.00	120
1999	1,289,743.38	816,922	660,108	745,712	14.06	53,038
2000	828.98	512	414	490	14.18	35
2001	22,062.59	13,299	10,746	13,302	14.15	940
2004	2,610,761.51	1,431,971	1,157,094	1,688,636	14.32	117,922
2007	59,372.87	28,728	23,213	41,503	14.41	2,880
2008	2,636,780.92	1,209,992	977,726	1,896,366	14.44	131,327
2011	5,808,907.14	2,151,515	1,738,517	4,593,192	14.57	315,250

DUKE ENERGY INDIANA

ACCOUNT 314 TURBOGENERATOR UNITS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
2012	1,556.37	523	423	1,274	14.60	87
2013	27,921.08	8,321	6,724	23,710	14.62	1,622
2015	8,457,890.29	1,774,677	1,434,015	7,785,085	14.68	530,319
2016	31,914.12	5,051	4,081	30,705	14.71	2,087
2017	177,494.19	17,877	14,445	179,023	14.73	12,154
2018	97,024.98	3,469	2,803	102,954	14.74	6,985
	36,851,091.75	19,920,761	16,096,832	24,070,858		1,699,774
GIBSON COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1975	859,094.15	692,477	559,551	376,861	15.32	24,599
1976	541,853.96	431,744	348,868	241,753	15.64	15,457
1992	49,317.22	33,049	26,705	27,051	16.60	1,630
1996	757,762.39	472,037	381,426	444,535	16.87	26,351
2000	463,269.64	261,571	211,361	293,603	17.21	17,060
2009	24,839.53	9,438	7,626	19,449	17.75	1,096
	2,696,136.89	1,900,316	1,535,537	1,403,252		86,193
GIBSON COMMON 1-5						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1975	141,901.90	114,381	92,425	62,248	15.32	4,063
1976	78,413.03	62,479	50,486	34,984	15.64	2,237
1977	15,864.58	12,558	10,147	7,145	15.65	457
1978	721,629.28	567,043	458,195	328,381	15.68	20,943
1979	685,143.83	533,967	431,468	315,338	15.75	20,021
1982	168,771.13	128,257	103,637	80,323	15.85	5,068
1983	26,098.55	19,592	15,831	12,616	16.05	786
1986	49,386.63	35,862	28,978	24,853	16.28	1,527
1987	25,298.94	18,156	14,671	12,905	16.34	790
1988	18,840.56	13,340	10,779	9,757	16.45	593
2001	15,445.53	8,485	6,856	9,979	17.22	580
2006	3,648.23	1,655	1,337	2,639	17.53	151

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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 1-5						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
2007	169,584.21	72,904	58,910	125,937	17.66	7,131
2009	39,352.18	14,953	12,083	30,811	17.75	1,736
2012	129,326.57	37,567	30,356	110,610	17.89	6,183
2013	50,417.76	12,876	10,404	44,551	17.97	2,479
2014	98,572.20	21,467	17,346	90,097	18.02	5,000
2017	206,583.74	17,203	13,901	211,276	18.15	11,641
	2,644,278.85	1,692,745	1,367,811	1,514,453		91,386
GIBSON COMMON 3-4						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1978	139,687.84	115,322	93,185	59,074	12.97	4,555
1979	77,542.00	63,433	51,257	33,264	13.13	2,533
	217,229.84	178,755	144,442	92,339		7,088
GIBSON COMMON 3-5						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1978	507,259.77	418,776	338,389	214,524	12.97	16,540
1979	487,657.16	398,926	322,349	209,197	13.13	15,933
1997	1,327,985.05	877,621	709,156	738,348	13.96	52,890
	2,322,901.98	1,695,323	1,369,894	1,162,069		85,363
	404,856,400.21	240,707,961	194,507,372	246,582,179		22,667,537

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 5.60

DUKE ENERGY INDIANA

ACCOUNT 314.20 TURBOGENERATOR UNITS - EDWARDSPORT IGCC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EDWARDSPORT IGCC						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2045						
NET SALVAGE PERCENT.. -15						
2013	577,658,592.77	127,547,017	103,063,477	561,243,905	23.15	24,243,797
2014	30,984,021.68	5,772,323	4,664,285	30,967,340	23.28	1,330,212
2015	243,811.56	36,618	29,589	250,794	23.31	10,759
2016	1,577,967.03	175,115	141,500	1,673,162	23.41	71,472
2017	59,914.92	4,134	3,340	65,562	23.50	2,790
2018	34,469,513.98	824,511	666,240	38,973,701	23.48	1,659,868
	644,993,821.94	134,359,718	108,568,432	633,174,463		27,318,898

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.2 4.24

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GALLAGHER STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
2015	39,546.55	21,329	19,800	25,679	3.96	6,485
	39,546.55	21,329	19,800	25,679		6,485
GALLAGHER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1958	1,050,826.12	1,133,284	1,052,037	156,413	4.01	39,006
1959	247.25	267	248	36	3.79	9
1961	3,629.10	3,911	3,631	543	3.85	141
1962	1,368.89	1,476	1,370	204	3.74	55
1965	440.12	471	437	69	3.97	17
1966	2,634.66	2,815	2,613	417	4.00	104
1967	3,248.16	3,482	3,232	503	3.75	134
1970	644.32	686	637	104	3.85	27
1985	6,300.89	6,481	6,016	1,230	3.96	311
1991	65,730.00	66,103	61,364	14,226	3.95	3,602
2008	3,338.18	2,786	2,586	1,253	3.97	316
2011	36,855.03	27,719	25,732	16,651	3.97	4,194
2013	78,800.00	52,686	48,909	41,711	3.96	10,533
2015	19,991.51	10,782	10,009	12,981	3.96	3,278
2018	536,919.81	69,896	64,885	552,573	3.92	140,962
	1,810,974.04	1,382,845	1,283,707	798,913		202,689
GALLAGHER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1959	10,546.51	11,402	10,585	1,544	3.79	407
1961	888,863.45	957,999	889,319	132,874	3.85	34,513
1962	3,777.50	4,074	3,782	562	3.74	150
1965	440.13	471	437	69	3.97	17
1966	1,524.58	1,629	1,512	241	4.00	60
1967	3,248.16	3,482	3,232	503	3.75	134
1970	258.53	275	255	42	3.85	11
1978	33,419.05	35,019	32,508	5,923	3.95	1,499

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GALLAGHER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1979	8,852.73	9,249	8,586	1,595	3.98	401
1986	4,940.59	5,060	4,697	984	4.00	246
1988	257,764.23	262,191	243,394	53,035	3.98	13,325
1989	4,488.96	4,553	4,227	936	3.95	237
1991	31,905.63	32,087	29,787	6,905	3.95	1,748
2004	9,539.02	8,621	8,003	2,967	3.95	751
2007	21,619.75	18,498	17,172	7,691	3.96	1,942
2008	13,808.96	11,523	10,697	5,183	3.97	1,306
2010	51,983.67	40,753	37,831	21,950	3.97	5,529
2014	92,973.88	56,817	52,744	54,176	3.97	13,646
	1,439,955.33	1,463,703	1,358,768	297,181		75,922
GALLAGHER COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1958	206,466.70	222,668	206,704	30,732	4.01	7,664
1961	5,821.99	6,275	5,825	870	3.85	226
1968	3,463.59	3,701	3,436	547	3.85	142
1969	17,841.20	18,991	17,629	2,888	3.98	726
1990	17,110.89	17,273	16,035	3,643	3.97	918
1991	130,188.10	130,927	121,541	28,176	3.95	7,133
1998	228,167.99	219,990	204,218	58,175	3.95	14,728
2006	51,806.30	45,207	41,966	17,611	3.97	4,436
2007	20,117.10	17,212	15,978	7,157	3.96	1,807
2009	80,159.85	65,063	60,398	31,785	3.96	8,027
	761,143.71	747,307	693,731	181,584		45,807
GALLAGHER COMMON 3-4						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1960	93,211.35	100,333	93,140	14,053	4.00	3,513
1961	5,447.01	5,871	5,450	814	3.85	211
1968	27,348.53	29,224	27,129	4,322	3.85	1,123

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GALLAGHER COMMON 3-4						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1991	158,324.35	159,223	147,808	34,265	3.95	8,675
1997	275,977.15	268,181	248,954	68,419	3.94	17,365
2008	11,237.12	9,377	8,705	4,218	3.97	1,062
	571,545.51	572,209	531,186	126,091		31,949
GALLAGHER COMMON 1-4						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1946	4,974.06	5,433	5,043	677	3.83	177
1958	296,057.82	319,289	296,399	44,068	4.01	10,990
1959	122,668.36	132,619	123,111	17,957	3.79	4,738
1960	255,873.81	275,423	255,677	38,577	4.00	9,644
1961	76,501.77	82,452	76,541	11,436	3.85	2,970
1964	9,638.67	10,331	9,590	1,494	3.98	375
1965	7,064.16	7,562	7,020	1,104	3.97	278
1966	5,586.82	5,970	5,542	883	4.00	221
1967	35,429.00	37,981	35,258	5,485	3.75	1,463
1968	211,271.18	225,760	209,575	33,387	3.85	8,672
1969	7,882.67	8,391	7,789	1,276	3.98	321
1971	24,152.04	25,725	23,881	3,894	3.78	1,030
1973	6,712.63	7,095	6,586	1,133	4.00	283
1974	11,921.02	12,629	11,724	1,986	3.81	521
1975	41,360.23	43,654	40,524	7,040	3.90	1,805
1976	2,873.47	3,020	2,803	501	4.01	125
1978	96,992.09	101,636	94,350	17,191	3.95	4,352
1979	3,115.25	3,255	3,022	561	3.98	141
1980	17,841.78	18,643	17,306	3,212	3.87	830
1990	395,456.57	399,202	370,583	84,193	3.97	21,207
1991	262,312.90	263,802	244,890	56,770	3.95	14,372
1992	148,221.61	148,159	137,537	32,918	3.99	8,250
1995	194,156.74	190,994	177,301	45,979	3.97	11,582
1996	34,942.49	34,176	31,726	8,458	3.96	2,136
2008	48,840.81	40,755	37,833	18,334	3.97	4,618

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GALLAGHER COMMON 1-4						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
2009	53,083.94	43,087	39,998	21,049	3.96	5,315
2010	48,261.77	37,835	35,123	20,378	3.97	5,133
2016	31,681.10	14,100	13,089	23,344	3.96	5,895
	2,454,874.76	2,498,978	2,319,822	503,284		127,444
CAYUGA UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
1970	3,419,162.08	3,087,411	2,866,069	792,434	8.97	88,343
1972	16,992.06	15,302	14,205	3,977	8.75	455
1975	1,083.16	963	894	265	8.86	30
1976	274,421.38	242,099	224,743	68,888	9.05	7,612
1980	130,717.34	113,628	105,482	34,386	8.89	3,868
1981	8,565.51	7,389	6,859	2,306	9.01	256
1983	11,228.61	9,597	8,909	3,106	8.94	347
1987	27,696.07	23,056	21,403	8,232	8.99	916
1988	28,002.63	23,119	21,462	8,501	9.03	941
1989	560.17	458	425	174	9.11	19
1991	33,760.13	27,121	25,177	10,947	9.13	1,199
1994	13,325.95	10,375	9,631	4,628	9.17	505
1998	63,208.11	46,721	43,371	24,261	9.18	2,643
1999	325,217.52	236,837	219,858	128,125	9.15	14,003
2002	475,308.81	327,272	303,809	204,771	9.14	22,404
2003	235,319.95	158,075	146,742	105,050	9.19	11,431
2005	19,028.09	12,122	11,253	9,107	9.17	993
2011	20,652.82	9,944	9,231	12,867	9.17	1,403
2013	1,162,963.61	466,764	433,301	811,070	9.16	88,545
2014	205,717.37	72,595	67,391	152,727	9.14	16,710
2015	1,531,584.57	453,619	421,098	1,217,697	9.14	133,227
2016	72,980.26	16,828	15,622	62,467	9.10	6,865
2018	595,379.07	34,019	31,580	605,475	8.86	68,338
	8,672,875.27	5,395,314	5,008,515	4,271,462		471,053

DUKE ENERGY INDIANA

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
1972	2,224,975.68	2,003,617	1,859,974	520,750	8.75	59,514
1976	216,603.58	191,091	177,391	54,374	9.05	6,008
1981	61,731.62	53,252	49,434	16,619	9.01	1,845
1983	5,400.04	4,616	4,285	1,493	8.94	167
1984	3,743.40	3,178	2,950	1,055	8.98	117
1986	5,768.38	4,834	4,487	1,685	9.00	187
1988	4,602.22	3,800	3,528	1,397	9.03	155
1989	19,159.68	15,663	14,540	5,961	9.11	654
1991	33,760.13	27,121	25,177	10,947	9.13	1,199
1998	71,208.69	52,634	48,861	27,333	9.18	2,977
2010	163,018.77	83,918	77,902	96,528	9.17	10,526
2013	20,344.51	8,165	7,580	14,189	9.16	1,549
2014	1,397,829.16	493,274	457,910	1,037,767	9.14	113,541
2015	2,317,400.41	686,358	637,152	1,842,467	9.14	201,583
2017	716,445.40	109,010	101,195	665,402	9.05	73,525
	7,261,991.67	3,740,531	3,472,366	4,297,965		473,547
CAYUGA COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
1970	546,821.73	493,765	458,366	126,733	8.97	14,129
1972	352,244.52	317,200	294,459	82,442	8.75	9,422
1975	7,879.28	7,004	6,502	1,929	8.86	218
1980	25,863.64	22,482	20,870	6,804	8.89	765
1981	95,702.49	82,556	76,637	25,764	9.01	2,859
1988	7,535.38	6,221	5,775	2,288	9.03	253
1990	21,341.86	17,312	16,071	6,765	9.09	744
1994	78,588.89	61,184	56,798	27,293	9.17	2,976
2007	185,112.94	110,246	102,342	95,729	9.16	10,451
2008	67,044.03	38,265	35,522	36,215	9.19	3,941
2010	7,610.84	3,918	3,637	4,506	9.17	491
2013	45,735.68	18,356	17,040	31,897	9.16	3,482
2014	129,798.25	45,804	42,520	96,364	9.14	10,543
2015	241,726.19	71,593	66,460	192,187	9.14	21,027
	1,813,005.72	1,295,906	1,203,000	736,916		81,301

DUKE ENERGY INDIANA

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA INLAND CONTAINER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
1975	224,944.33	199,966	185,631	55,060	8.86	6,214
2003	8,006.03	5,378	4,992	3,574	9.19	389
	232,950.36	205,344	190,623	58,634		6,603
GIBSON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1976	5,084,984.38	3,957,440	3,673,725	1,868,908	17.02	109,807
1981	5,394.63	4,013	3,725	2,155	17.45	123
1982	9,151.92	6,772	6,287	3,689	17.26	214
1983	37,551.56	27,465	25,496	15,435	17.41	887
1987	34,940.71	24,474	22,719	15,366	17.52	877
1988	18,742.35	12,960	12,031	8,398	17.58	478
1989	11,206.14	7,639	7,091	5,123	17.67	290
1990	27,074.05	18,167	16,865	12,646	17.80	710
1992	419,753.47	274,015	254,370	203,161	17.75	11,446
1999	76,260.05	43,274	40,172	42,952	17.96	2,392
2005	89,057.83	41,547	38,568	58,505	18.04	3,243
2007	172,301.63	73,001	67,767	120,041	18.09	6,636
2008	5,379.72	2,155	2,001	3,863	18.07	214
2010	119,553.58	41,648	38,662	91,651	18.10	5,064
2012	74,340.65	21,490	19,949	61,082	18.01	3,392
2014	644,449.35	140,982	130,875	571,575	17.92	31,896
2015	132,912.03	23,788	22,083	122,792	17.82	6,891
2016	8,998,151.76	1,214,229	1,127,179	8,680,806	17.70	490,441
2018	5,627,347.46	179,107	166,267	5,967,542	16.62	359,058
	21,588,553.27	6,114,166	5,675,832	17,855,691		1,034,059
GIBSON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1975	6,924,557.81	5,417,788	5,029,378	2,518,390	17.10	147,274
1976	13,494.14	10,502	9,749	4,960	17.02	291
1980	10,674.62	8,019	7,444	4,191	17.36	241

DUKE ENERGY INDIANA

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1981	5,394.64	4,013	3,725	2,155	17.45	123
1982	50,029.53	37,022	34,368	20,164	17.26	1,168
1983	17,675.73	12,928	12,001	7,265	17.41	417
1987	6,784.69	4,752	4,411	2,984	17.52	170
1988	15,628.69	10,807	10,032	7,003	17.58	398
1989	11,206.15	7,639	7,091	5,123	17.67	290
1990	75,593.30	50,723	47,087	35,310	17.80	1,984
1992	57,245.43	37,370	34,691	27,707	17.75	1,561
1993	2,297,930.62	1,475,294	1,369,528	1,135,217	17.79	63,812
1997	137,530.39	81,865	75,996	73,912	17.87	4,136
2001	23,039.20	12,350	11,465	13,648	18.09	754
2007	344,522.31	145,968	135,503	240,026	18.09	13,268
2008	1,220.44	489	454	876	18.07	48
2011	5,771,183.34	1,844,401	1,712,173	4,578,417	18.08	253,231
2015	465,035.14	83,231	77,264	429,624	17.82	24,109
2016	36,845.25	4,972	4,616	35,546	17.70	2,008
2017	1,862,960.65	161,232	149,673	1,880,954	17.40	108,101
	18,128,552.07	9,411,365	8,736,649	11,023,473		623,384
GIBSON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1978	12,487,791.15	10,088,986	9,365,690	4,246,002	14.14	300,283
1980	7,123.18	5,680	5,273	2,491	14.13	176
1988	51,104.32	37,890	35,174	20,530	14.34	1,432
1989	26,429.23	19,376	17,987	10,821	14.36	754
1993	18,541.54	12,884	11,960	8,250	14.50	569
2002	4,085.83	2,359	2,190	2,264	14.65	155
2004	15,827.52	8,581	7,966	9,286	14.65	634
2007	47,682.53	22,832	21,195	30,779	14.68	2,097
2008	114,341.97	52,084	48,350	76,283	14.63	5,214
2010	104,517.44	41,833	38,834	75,090	14.65	5,126
2012	70,709.66	23,746	22,044	55,030	14.60	3,769

DUKE ENERGY INDIANA

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
2015	1,381,436.58	293,022	272,015	1,233,751	14.49	85,145
2016	79,598.61	12,823	11,904	74,859	14.42	5,191
2017	1,009,009.23	104,703	97,197	1,002,623	14.25	70,360
	15,418,198.79	10,726,799	9,957,777	6,848,060		480,905
GIBSON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2026						
NET SALVAGE PERCENT.. -9						
1979	7,652,815.78	7,051,128	6,545,621	1,795,948	7.23	248,402
1980	7,123.18	6,547	6,078	1,687	7.16	236
1981	100,522.24	92,038	85,440	24,130	7.14	3,380
1982	5,451.62	4,967	4,611	1,331	7.17	186
1983	708.65	642	596	176	7.24	24
1987	17,482.97	15,487	14,377	4,680	7.26	645
1988	15,628.69	13,768	12,781	4,254	7.24	588
1989	30,326.09	26,524	24,622	8,433	7.26	1,162
1994	12,922.52	10,871	10,092	3,994	7.24	552
2006	44,962.82	30,998	28,776	20,234	7.26	2,787
2008	140,245.22	90,375	83,896	68,971	7.26	9,500
2010	5,944.23	3,492	3,242	3,238	7.27	445
2013	50,103.76	23,516	21,830	32,783	7.27	4,509
2014	1,851,461.26	771,920	716,580	1,301,513	7.26	179,272
2015	540,950.00	191,926	178,167	411,469	7.25	56,754
2016	181,425.70	50,783	47,142	150,612	7.24	20,803
2017	1,372,362.56	257,590	239,123	1,256,752	7.21	174,307
	12,030,437.29	8,642,572	8,022,972	5,090,205		703,552
GIBSON UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1982	10,730,197.08	8,409,363	7,806,482	3,889,432	14.26	272,751
1987	2,549.12	1,908	1,771	1,007	14.37	70
1990	1,286.67	931	864	538	14.42	37
1992	13,178.95	9,288	8,622	5,743	14.48	397

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1998	18,514.70	11,790	10,945	9,236	14.59	633
2001	14,332.78	8,502	7,892	7,730	14.66	527
2008	170,713.18	77,762	72,187	113,890	14.63	7,785
2014	71,938.70	18,521	17,193	61,220	14.55	4,208
2015	4,205,349.72	892,014	828,064	3,755,767	14.49	259,197
2016	39,553.43	6,372	5,915	37,198	14.42	2,580
2017	264,903.36	27,488	25,517	263,227	14.25	18,472
2018	122,911.45	4,716	4,378	129,596	13.72	9,446
	15,655,429.14	9,468,655	8,789,832	8,274,586		576,103
GIBSON 4 FLUE GAS						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1994	8,232,762.50	5,628,312	5,224,810	3,748,902	14.56	257,480
1995	66,502.08	44,797	41,585	30,902	14.52	2,128
	8,299,264.58	5,673,109	5,266,395	3,779,803		259,608
GIBSON 5 FLUE GAS						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2026						
NET SALVAGE PERCENT.. -9						
1982	1,979,877.27	1,803,712	1,674,401	483,665	7.17	67,457
1994	115,435.76	97,112	90,150	35,675	7.24	4,927
2015	43,406.22	15,400	14,296	33,017	7.25	4,554
	2,138,719.25	1,916,224	1,778,847	552,357		76,938

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1975	101,610.77	79,500	73,800	36,955	17.10	2,161
1976	2,248.00	1,750	1,625	826	17.02	49
2013	11,360.24	2,901	2,693	9,690	17.97	539
	115,219.01	84,151	78,118	47,471		2,749
GIBSON COMMON 1-3						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1966	1,666.60	1,383	1,284	533	16.47	32
1975	19,952.76	15,611	14,492	7,257	17.10	424
1978	14,950.31	11,484	10,661	5,635	16.97	332
1980	515.87	388	360	202	17.36	12
1982	295,309.55	218,529	202,862	119,025	17.26	6,896
1983	41,921.87	30,661	28,463	17,232	17.41	990
1988	327,294.85	226,323	210,097	146,654	17.58	8,342
1992	260,231.93	169,880	157,701	125,952	17.75	7,096
1995	76,908.53	47,674	44,256	39,574	17.82	2,221
2001	10,499.06	5,628	5,225	6,219	18.09	344
2016	57,899.53	7,813	7,253	55,858	17.70	3,156
2017	52,647.43	4,556	4,229	53,156	17.40	3,055
	1,159,798.29	739,930	686,883	577,297		32,900
GIBSON COMMON 1-4						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1991	78,568.16	52,052	48,320	37,319	17.75	2,102
	78,568.16	52,052	48,320	37,319		2,102

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GIBSON COMMON 1-5
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 5-2038
NET SALVAGE PERCENT.. -9

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1941	101,008.77	93,860	87,131	22,969	13.41	1,713
1967	12,255.91	10,113	9,388	3,971	16.53	240
1968	11,634.53	9,542	8,858	3,824	16.62	230
1975	297,829.13	233,022	216,316	108,317	17.10	6,334
1976	5,349.60	4,163	3,865	1,967	17.02	116
1978	2,601,326.34	1,998,139	1,854,889	980,557	16.97	57,782
1982	2,394,881.01	1,772,214	1,645,161	965,259	17.26	55,925
1983	992.00	726	674	407	17.41	23
1987	95,642.11	66,991	62,188	42,062	17.52	2,401
1988	107,316.88	74,209	68,889	48,087	17.58	2,735
1989	27,872.58	19,000	17,638	12,743	17.67	721
1994	74,381.52	46,878	43,517	37,559	17.87	2,102
2001	22,360.40	11,987	11,128	13,245	18.09	732
2003	1,882,090.57	947,578	879,645	1,171,834	18.06	64,886
2004	24,316.96	11,800	10,954	15,551	18.07	861
2008	198,059.17	79,338	73,650	142,234	18.07	7,871
2011	223,557.19	71,446	66,324	177,353	18.08	9,809
2012	12,465.48	3,603	3,345	10,243	18.01	569
2014	65,169.54	14,257	13,235	57,800	17.92	3,225
2018	368,216.48	11,720	10,880	390,476	16.62	23,494
	8,526,726.17	5,480,586	5,087,674	4,206,458		241,769

GIBSON COMMON 3-4
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 5-2034
NET SALVAGE PERCENT.. -9

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1978	71,220.31	57,539	53,414	24,216	14.14	1,713
1982	897.30	703	653	325	14.26	23
2012	31,852.13	10,697	9,930	24,789	14.60	1,698
2018	119,570.28	4,588	4,259	126,073	13.72	9,189
	223,540.02	73,527	68,256	175,403		12,623

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 4-5						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1982	331,977.09	260,174	241,522	120,334	14.26	8,439
2018	23,463.26	900	835	24,739	13.72	1,803
	355,440.35	261,074	242,357	145,073		10,242
	128,777,309.31	75,967,676	70,521,430	69,910,905		5,579,734

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5   4.33

DUKE ENERGY INDIANA

ACCOUNT 315.20 ACCESSORY ELECTRIC EQUIPMENT - EDWARDSPORT IGCC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EDWARDSPORT						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2045						
NET SALVAGE PERCENT.. -15						
2013	40,825,241.42	9,967,279	9,252,709	37,696,319	20.41	1,846,953
2014	259,247.46	54,082	50,205	247,930	20.31	12,207
2015	633,169.98	107,547	99,837	628,309	20.20	31,104
2016	332,048.80	42,577	39,525	342,332	19.92	17,185
2018	1,215,498.65	38,300	35,554	1,362,269	17.75	76,748
	43,265,206.31	10,209,785	9,477,829	40,277,158		1,984,197

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.3 4.59

DUKE ENERGY INDIANA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GALLAGHER STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1998	166.50	161	127	64	3.95	16
2013	39,269.00	26,328	20,785	24,375	3.93	6,202
2016	340,366.91	152,341	120,266	271,156	3.92	69,172
2017	270,167.35	86,186	68,040	242,653	3.91	62,060
	649,969.76	265,016	209,218	538,247		137,450
GALLAGHER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
2001	88,236.57	82,923	65,464	36,008	3.91	9,209
2007	4,262.26	3,653	2,884	2,018	3.93	513
2008	781.44	654	516	382	3.93	97
2009	10,678.50	8,680	6,852	5,428	3.94	1,378
2010	6,902.85	5,425	4,283	3,656	3.94	928
	110,861.62	101,335	79,999	47,492		12,125
GALLAGHER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
2002	124,849.37	115,838	91,449	52,128	3.95	13,197
2007	5,384.76	4,615	3,643	2,549	3.93	649
2008	781.44	654	516	382	3.93	97
2009	10,678.50	8,680	6,852	5,428	3.94	1,378
2010	6,489.31	5,100	4,026	3,436	3.94	872
	148,183.38	134,887	106,487	63,924		16,193
GALLAGHER COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1991	1,295.06	1,302	1,028	461	3.95	117
1993	1,210,414.91	1,206,844	952,747	439,231	3.91	112,335

DUKE ENERGY INDIANA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GALLAGHER COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1998	108,203.55	104,326	82,360	42,074	3.95	10,652
2005	22,037.04	19,638	15,503	9,839	3.92	2,510
2008	2,135,762.73	1,787,078	1,410,814	1,045,313	3.93	265,983
2009	14,084.08	11,448	9,038	7,159	3.94	1,817
	3,491,797.37	3,130,636	2,471,490	1,544,077		393,414
GALLAGHER COMMON 3-4						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1993	1,590,727.73	1,586,035	1,252,100	577,237	3.91	147,631
1997	343,846.40	334,133	263,782	131,641	3.94	33,411
1998	125,264.78	120,775	95,346	48,708	3.95	12,331
	2,059,838.91	2,040,943	1,611,228	757,587		193,373
GALLAGHER COMMON 1-4						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1949	34.26	38	30	9	3.49	3
1951	1,353.55	1,482	1,170	387	3.42	113
1952	205.20	223	176	60	3.92	15
1953	3,683.99	4,024	3,177	1,060	3.46	306
1954	477.22	520	411	138	3.52	39
1956	435.08	472	373	128	3.72	34
1957	290.65	315	249	86	3.86	22
1958	110,751.82	120,207	94,898	32,467	3.60	9,019
1959	7,102.28	7,678	6,061	2,106	3.79	556
1960	41,175.10	44,596	35,206	12,145	3.61	3,364
1961	8,122.03	8,754	6,911	2,429	3.85	631
1962	1,247.34	1,345	1,062	373	3.74	100
1963	1,398.54	1,509	1,191	417	3.67	114
1964	18,171.13	19,589	15,465	5,432	3.64	1,492
1965	530.09	571	451	159	3.65	44
1966	1,333.95	1,434	1,132	402	3.68	109
1967	6,516.07	6,985	5,514	1,979	3.75	528

DUKE ENERGY INDIANA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GALLAGHER COMMON 1-4						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
1968	1,862.27	1,990	1,571	571	3.85	148
1969	237.30	254	201	72	3.69	20
1970	1,742.18	1,856	1,465	538	3.85	140
1971	2,588.86	2,757	2,177	801	3.78	212
1972	51,951.95	55,288	43,647	16,097	3.75	4,293
1973	774.95	823	650	241	3.76	64
1974	3,746.82	3,969	3,133	1,176	3.81	309
1975	55,147.73	58,207	45,952	17,468	3.90	4,479
1976	45,155.00	47,670	37,633	14,295	3.80	3,762
1977	29,815.82	31,305	24,714	9,574	3.95	2,424
1978	29,214.42	30,613	24,168	9,429	3.95	2,387
1979	63,335.79	66,456	52,464	20,372	3.79	5,375
1980	49,788.09	52,023	41,070	16,187	3.87	4,183
1981	57,589.18	60,102	47,448	18,780	3.82	4,916
1982	72,119.05	75,074	59,267	23,670	3.82	6,196
1983	40,585.71	42,086	33,225	13,449	3.87	3,475
1984	8,443.64	8,710	6,876	2,834	3.96	716
1985	11,471.75	11,799	9,315	3,878	3.96	979
1986	59,431.63	61,088	48,226	20,120	3.86	5,212
1987	94,959.66	97,006	76,582	32,622	3.96	8,238
1988	90,656.90	92,537	73,054	31,202	3.86	8,083
1989	113,049.27	114,666	90,523	39,483	3.95	9,996
1990	49,400.44	50,027	39,494	17,317	3.86	4,486
1991	90,497.05	91,011	71,849	32,223	3.95	8,158
1992	170,185.77	170,623	134,699	61,015	3.90	15,645
1993	183,974.40	183,432	144,811	66,760	3.91	17,074
1994	28,108.41	27,877	22,008	10,317	3.91	2,639
1995	86,686.98	85,514	67,509	32,181	3.90	8,252
1996	176,870.76	172,993	136,570	66,832	3.96	16,877
1997	163,193.65	158,583	125,194	62,479	3.94	15,858
1998	74,183.03	71,524	56,465	28,846	3.95	7,303
1999	138,928.90	133,023	105,015	54,753	3.92	13,968
2000	838,187.43	795,327	627,873	336,042	3.92	85,725
2001	259,589.05	243,957	192,593	105,935	3.91	27,093
2002	100,184.96	92,954	73,383	41,830	3.95	10,590
2003	60,798.07	55,808	44,058	25,860	3.92	6,597
2004	2,981,763.37	2,700,017	2,131,536	1,297,492	3.92	330,993
2005	19,767.36	17,615	13,906	8,826	3.92	2,252
2006	459,792.53	401,859	317,249	211,513	3.95	53,548
2007	53,361.07	45,729	36,101	25,264	3.93	6,428
2008	110,079.19	92,108	72,715	53,876	3.93	13,709

DUKE ENERGY INDIANA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GALLAGHER COMMON 1-4						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -15						
2009	58,928.11	47,898	37,813	29,954	3.94	7,603
2010	124,101.11	97,532	76,997	65,719	3.94	16,680
2011	340,796.53	256,901	202,811	189,105	3.94	47,996
2012	180,128.77	128,991	101,832	105,316	3.94	26,730
2018	81,765.17	10,804	8,529	85,501	3.85	22,208
	7,917,768.38	7,268,128	5,737,845	3,367,589		860,508
CAYUGA UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
1970	99,668.46	91,032	71,865	34,780	8.32	4,180
1991	3,280,039.29	2,653,991	2,095,201	1,414,441	8.87	159,463
1992	859,023.23	689,366	544,222	374,933	8.83	42,461
1993	910,963.24	723,250	570,972	403,759	8.87	45,520
1996	25,755.51	19,718	15,566	11,992	8.95	1,340
1999	130,453.86	95,812	75,639	63,947	8.91	7,177
2001	138,842.96	98,274	77,583	70,979	8.96	7,922
2002	70,819.09	49,133	38,788	36,988	8.95	4,133
2003	58,974.00	40,007	31,584	31,519	8.95	3,522
2005	487,877.76	313,635	247,600	274,429	8.97	30,594
2007	765.88	460	363	456	8.99	51
2011	438,852.67	213,749	168,745	300,828	8.98	33,500
2018	2,076,282.00	124,633	98,392	2,123,230	8.41	252,465
	8,578,317.95	5,113,060	4,036,520	5,142,280		592,328
CAYUGA UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
1972	108,296.04	98,067	77,419	38,457	8.45	4,551
1991	3,014,272.34	2,438,950	1,925,436	1,299,835	8.87	146,543
1992	1,212,844.27	973,308	768,381	529,363	8.83	59,951
1993	911,331.91	723,543	571,203	403,922	8.87	45,538
1996	25,755.51	19,718	15,566	11,992	8.95	1,340
1999	33,539.84	24,633	19,447	16,441	8.91	1,845

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
2001	288,299.85	204,060	161,096	147,385	8.96	16,449
2002	86,102.12	59,737	47,160	44,970	8.95	5,025
2005	41,538.17	26,703	21,081	23,365	8.97	2,605
2006	360,252.69	224,035	176,865	208,605	9.01	23,153
2007	3,844.65	2,309	1,823	2,291	8.99	255
2011	434,816.40	211,783	167,193	298,061	8.98	33,192
2018	157,978.82	9,483	7,486	161,551	8.41	19,209
	6,678,872.61	5,016,329	3,960,155	3,186,239		359,656
CAYUGA COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
1937	681.98	678	535	194	6.22	31
1939	43.80	43	34	13	6.71	2
1940	275.44	271	214	81	6.97	12
1944	288.53	283	223	85	6.80	12
1946	603.28	585	462	184	7.50	25
1948	1,469.88	1,419	1,120	453	7.62	59
1949	1,072.23	1,037	819	329	7.42	44
1950	342.17	331	261	105	7.26	14
1951	4,649.80	4,467	3,526	1,449	7.68	189
1952	416.83	400	316	130	7.57	17
1953	250.50	241	190	78	7.49	10
1954	55.44	53	42	17	7.96	2
1955	333.76	317	250	107	7.93	13
1956	174.00	165	130	56	7.92	7
1957	323.77	307	242	104	7.94	13
1958	3,449.09	3,260	2,574	1,117	7.99	140
1959	4,633.84	4,366	3,447	1,511	8.07	187
1960	819.23	769	607	269	8.17	33
1961	96.20	91	72	31	7.86	4
1962	40.95	38	30	14	8.01	2
1963	132.38	123	97	45	8.19	5
1964	292.55	273	216	98	8.00	12
1965	417.47	387	306	141	8.23	17
1966	638.05	591	467	216	8.11	27
1967	259.90	239	189	89	8.38	11

DUKE ENERGY INDIANA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

CAYUGA COMMON 1-2
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 5-2028
NET SALVAGE PERCENT.. -7

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1968	832.32	765	604	287	8.32	34
1969	66,675.83	61,098	48,234	23,109	8.30	2,784
1970	312,979.79	285,861	225,674	109,215	8.32	13,127
1971	38,662.01	35,171	27,766	13,603	8.37	1,625
1972	213,582.15	193,407	152,686	75,847	8.45	8,976
1973	26,504.42	23,873	18,847	9,513	8.55	1,113
1974	22,348.76	20,111	15,877	8,036	8.41	956
1975	84,957.83	75,924	59,938	30,966	8.58	3,609
1976	30,835.76	27,484	21,697	11,297	8.52	1,326
1977	58,046.12	51,551	40,697	21,412	8.50	2,519
1978	181,984.92	160,881	127,008	67,716	8.52	7,948
1979	180,644.90	158,807	125,371	67,919	8.58	7,916
1980	102,062.96	89,135	70,368	38,839	8.67	4,480
1981	88,888.87	77,401	61,104	34,007	8.58	3,964
1982	147,793.74	127,555	100,699	57,441	8.75	6,565
1983	50,739.75	43,558	34,387	19,905	8.75	2,275
1984	14,422.99	12,300	9,710	5,722	8.79	651
1985	15,525.01	13,190	10,413	6,199	8.69	713
1986	45,064.76	37,924	29,939	18,280	8.82	2,073
1987	73,974.42	61,834	48,815	30,338	8.82	3,440
1988	46,244.78	38,334	30,263	19,219	8.87	2,167
1989	109,032.73	89,832	70,918	45,747	8.81	5,193
1990	49,528.31	40,478	31,955	21,040	8.81	2,388
1991	106,164.73	85,901	67,815	45,781	8.87	5,161
1992	43,445.96	34,865	27,524	18,963	8.83	2,148
1993	271,972.09	215,930	170,467	120,544	8.87	13,590
1994	81,762.94	64,092	50,598	36,889	8.94	4,126
1995	24,591.33	19,108	15,085	11,228	8.86	1,267
1996	347,804.63	266,274	210,211	161,940	8.95	18,094
1997	394,784.00	298,819	235,904	186,515	8.89	20,980
1998	126,722.83	94,509	74,610	60,983	8.91	6,844
1999	91,884.90	67,485	53,276	45,041	8.91	5,055
2000	167,494.33	120,686	95,276	83,943	8.97	9,358
2001	654,576.61	463,313	365,764	334,633	8.96	37,347
2002	157,495.83	109,269	86,263	82,258	8.95	9,191
2003	26,074.08	17,688	13,964	13,935	8.95	1,557
2004	2,949,014.71	1,949,119	1,538,738	1,616,708	8.97	180,235
2005	21,381.69	13,745	10,851	12,027	8.97	1,341
2006	247,061.10	153,643	121,294	143,061	9.01	15,878
2007	234,637.04	140,896	111,231	139,831	8.99	15,554
2009	52,079.03	28,642	22,612	33,113	8.98	3,687

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
2010	11,646.37	6,059	4,783	7,678	8.98	855
2011	465,796.16	226,873	179,106	319,296	8.98	35,556
2012	189,487.42	85,135	67,210	135,541	8.98	15,094
2013	94,405.23	38,446	30,351	70,662	8.95	7,895
2014	273,278.56	97,898	77,286	215,122	8.94	24,063
2015	445,007.22	134,324	106,042	370,115	8.91	41,539
2016	401,824.15	94,675	74,741	355,210	8.85	40,137
2017	6,120,740.91	957,492	755,895	5,793,298	8.76	661,335
2018	39,562.79	2,375	1,875	40,457	8.41	4,811
	16,023,790.84	7,534,469	5,948,108	11,197,348		1,269,428
CAYUGA INLAND CONTAINER						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -7						
1992	109,361.98	87,763	69,285	47,732	8.83	5,406
1999	34,759.18	25,529	20,154	17,038	8.91	1,912
	144,121.16	113,292	89,439	64,771		7,318
GIBSON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1988	6,726.73	4,763	3,760	3,572	16.45	217
1993	1,150,710.83	758,084	598,472	655,803	16.69	39,293
1996	1,164,418.75	725,357	572,635	696,581	16.87	41,291
1999	223,605.18	130,225	102,807	140,923	17.00	8,290
2001	31,882.03	17,577	13,876	20,875	17.10	1,221
2007	586,577.80	256,643	202,608	436,762	17.15	25,467
2008	354,077.93	146,698	115,811	270,134	17.12	15,779
2010	2,741,810.67	993,402	784,244	2,204,329	17.07	129,135
2012	25,781.55	7,762	6,128	21,974	17.03	1,290
2014	397,219.88	91,357	72,122	360,848	16.82	21,454
2015	248,054.41	46,938	37,055	233,324	16.66	14,005
	6,930,865.76	3,178,806	2,509,518	5,045,126		297,442

DUKE ENERGY INDIANA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1988	6,726.73	4,763	3,760	3,572	16.45	217
1993	2,975,770.98	1,960,426	1,547,664	1,695,926	16.69	101,613
2001	55,540.55	30,621	24,174	36,365	17.10	2,127
2006	803,845.68	369,052	291,349	584,843	17.18	34,042
2008	345,981.77	143,343	113,163	263,958	17.12	15,418
2012	25,895.51	7,796	6,155	22,072	17.03	1,296
2014	328,902.30	75,644	59,717	298,786	16.82	17,764
2015	261,920.84	49,562	39,127	246,367	16.66	14,788
	4,804,584.36	2,641,207	2,085,109	3,151,888		187,265
GIBSON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1990	24,660.39	18,155	14,333	12,547	13.70	916
1991	1,237,153.34	897,425	708,475	640,022	13.82	46,311
1993	1,176,617.87	830,684	655,786	626,728	13.87	45,186
1996	2,535,788.68	1,710,369	1,350,256	1,413,754	13.86	102,002
1998	111,800.36	72,447	57,193	64,669	13.98	4,626
2005	25,592.57	13,669	10,791	17,105	14.05	1,217
2007	1,110,651.92	544,291	429,692	780,919	14.08	55,463
2008	666,173.01	310,347	245,004	481,124	14.07	34,195
2012	25,536.88	8,829	6,970	20,865	13.99	1,491
2013	266,104.35	81,998	64,734	225,320	13.96	16,140
2014	331,257.05	88,390	69,780	291,290	13.88	20,986
	7,511,336.42	4,576,604	3,613,013	4,574,344		328,533
GIBSON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2026						
NET SALVAGE PERCENT.. -9						
1991	1,154,676.44	1,000,333	789,716	468,882	7.10	66,040
1994	4,415,632.60	3,726,255	2,941,702	1,871,337	7.15	261,725
1996	22,669.57	18,792	14,835	9,874	7.09	1,393
1998	71,603.99	57,920	45,725	32,323	7.12	4,540

DUKE ENERGY INDIANA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2026						
NET SALVAGE PERCENT.. -9						
2006	884,516.55	613,375	484,231	479,892	7.15	67,118
2008	60,192.03	38,992	30,782	34,827	7.17	4,857
2009	45,731.12	28,413	22,431	27,416	7.17	3,824
2010	111,563.49	65,946	52,061	69,543	7.17	9,699
2011	42,240.75	23,551	18,592	27,450	7.16	3,834
2012	69,353.17	35,968	28,395	47,200	7.16	6,592
2014	331,612.89	139,740	110,318	251,140	7.14	35,174
2015	289,903.10	104,089	82,173	233,821	7.13	32,794
2018	237,453.07	17,652	13,935	244,888	6.83	35,855
	7,737,148.77	5,871,026	4,634,898	3,798,594		533,445
GIBSON UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1982	96,023.43	76,783	60,617	44,049	13.25	3,324
1991	640,536.90	464,642	366,813	331,372	13.82	23,978
1993	391,106.09	276,118	217,982	208,323	13.87	15,020
1994	247,014.19	172,156	135,909	133,336	13.82	9,648
1996	13,113.34	8,845	6,983	7,311	13.86	527
1998	60,148.08	38,976	30,770	34,792	13.98	2,489
1999	1,691,883.74	1,075,141	848,773	995,380	13.95	71,353
2001	15,648.01	9,463	7,471	9,586	14.04	683
2005	27,673.27	14,780	11,668	18,496	14.05	1,316
2007	209,949.82	102,889	81,226	147,619	14.08	10,484
2011	42,424.31	16,092	12,704	33,539	14.05	2,387
2012	34,822.87	12,040	9,505	28,452	13.99	2,034
2016	166,430.72	28,082	22,169	159,240	13.65	11,666
2018	168,009.34	7,014	5,537	177,593	12.55	14,151
	3,804,784.11	2,303,021	1,818,127	2,329,088		169,060

DUKE ENERGY INDIANA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON 4 FLUE GAS INTERIM SURVIVOR CURVE.. IOWA 55-R1 PROBABLE RETIREMENT YEAR.. 5-2034 NET SALVAGE PERCENT.. -9						
2005	135,120.10	72,168	56,973	90,308	14.05	6,428
2008	1,021,338.81	475,807	375,627	737,632	14.07	52,426
	1,156,458.91	547,975	432,600	827,940		58,854
GIBSON 5 FLUE GAS INTERIM SURVIVOR CURVE.. IOWA 55-R1 PROBABLE RETIREMENT YEAR.. 5-2026 NET SALVAGE PERCENT.. -9						
1982	37,550.13	34,360	27,126	13,804	6.98	1,978
1990	8,168.00	7,130	5,629	3,274	7.09	462
1995	1,013,894.29	849,193	670,398	434,747	7.08	61,405
2008	391,002.17	253,286	199,957	226,235	7.17	31,553
2013	207,494.50	98,270	77,580	148,589	7.16	20,753
	1,658,109.09	1,242,239	980,689	826,650		116,151
GIBSON COMMON 1-2 INTERIM SURVIVOR CURVE.. IOWA 55-R1 PROBABLE RETIREMENT YEAR.. 5-2038 NET SALVAGE PERCENT.. -9						
1987	96,320.00	69,125	54,571	50,418	16.34	3,086
1993	1,366,054.31	899,951	710,469	778,530	16.69	46,646
1996	22,669.57	14,122	11,149	13,561	16.87	804
1998	111,800.36	66,707	52,662	69,200	16.95	4,083
2005	35,084.86	16,831	13,287	24,955	17.17	1,453
	1,631,929.10	1,066,736	842,138	936,665		56,072
GIBSON COMMON 1-3 INTERIM SURVIVOR CURVE.. IOWA 55-R1 PROBABLE RETIREMENT YEAR.. 5-2038 NET SALVAGE PERCENT.. -9						
1992	67,504.51	45,237	35,712	37,868	16.60	2,281
1996	9,417.15	5,866	4,631	5,634	16.87	334

DUKE ENERGY INDIANA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 1-3						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
2002	7,587.36	4,066	3,210	5,060	17.06	297
2003	25,911.34	13,438	10,609	17,635	17.07	1,033
2007	107,541.18	47,052	37,145	80,075	17.15	4,669
	217,961.54	115,659	91,307	146,271		8,614
GIBSON COMMON 1-4						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1982	62,322.64	47,362	37,390	30,542	15.85	1,927
1993	11,000.00	7,247	5,721	6,269	16.69	376
1998	23,177.94	13,829	10,917	14,347	16.95	846
2000	7,679.54	4,351	3,435	4,936	17.09	289
2003	54,168.15	28,093	22,178	36,865	17.07	2,160
2007	72,048.00	31,523	24,886	53,646	17.15	3,128
2017	10,560,528.94	985,340	777,879	10,733,097	16.01	670,400
2018	271,863.67	9,660	7,626	288,705	14.81	19,494
	11,062,788.88	1,127,405	890,033	11,168,407		698,620
GIBSON COMMON 1-5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
1938	128.83	127	100	40	8.79	5
1940	298.32	291	230	95	9.22	10
1945	3,912.58	3,730	2,945	1,320	10.54	125
1946	93.60	89	70	32	10.83	3
1947	31,587.01	29,789	23,517	10,913	11.14	980
1949	200.44	188	148	70	11.15	6
1950	11,638.69	10,862	8,575	4,111	11.50	357
1951	5,708.24	5,292	4,178	2,044	11.87	172
1952	1,677.72	1,557	1,229	600	11.62	52
1954	554.88	507	400	205	12.42	17
1955	540.09	493	389	199	12.26	16
1956	366.02	332	262	137	12.69	11
1957	71.62	65	51	27	12.58	2

DUKE ENERGY INDIANA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

GIBSON COMMON 1-5
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 5-2038
NET SALVAGE PERCENT.. -9

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1958	304.10	273	216	116	13.03	9
1959	102.19	91	72	40	12.96	3
1961	995.31	880	695	390	13.42	29
1964	1,315.47	1,141	901	533	13.99	38
1965	307.72	266	210	125	14.07	9
1966	208.84	179	141	86	14.17	6
1967	948.21	809	639	395	14.29	28
1968	1,653.85	1,402	1,107	696	14.44	48
1969	710.92	598	472	303	14.60	21
1970	840.33	702	554	362	14.79	24
1971	1,582.98	1,311	1,035	690	15.00	46
1972	2,392.44	1,977	1,561	1,047	14.85	71
1973	16,255.50	13,303	10,502	7,216	15.10	478
1974	215,453.56	175,570	138,604	96,240	15.02	6,407
1975	392,376.91	316,277	249,686	178,005	15.32	11,619
1976	15,319.28	12,276	9,691	7,007	15.31	458
1977	130,601.99	103,977	82,085	60,271	15.32	3,934
1978	703,750.21	552,994	436,563	330,525	15.68	21,079
1979	543,239.41	423,374	334,234	257,897	15.75	16,374
1980	161,812.89	124,945	98,638	77,738	15.85	4,905
1981	502,369.23	383,965	303,122	244,460	15.98	15,298
1982	1,229,589.38	934,424	737,684	602,569	15.85	38,017
1983	676,975.62	508,194	401,195	336,708	16.05	20,979
1984	131,154.36	97,655	77,094	65,864	16.01	4,114
1985	282,582.53	207,417	163,746	144,269	16.25	8,878
1986	302,542.95	219,694	173,438	156,334	16.28	9,603
1987	296,617.93	212,870	168,051	155,263	16.34	9,502
1988	400,950.60	283,899	224,125	212,911	16.45	12,943
1989	891,243.24	621,926	490,981	480,474	16.58	28,979
1990	583,769.61	402,593	317,828	318,481	16.55	19,244
1991	2,285,043.53	1,554,693	1,227,357	1,263,340	16.56	76,289
1992	945,035.47	633,299	499,960	530,129	16.60	31,935
1993	367,841.71	242,333	191,311	209,637	16.69	12,561
1994	726,567.05	469,552	370,689	421,269	16.82	25,046
1995	814,551.34	517,445	408,499	479,362	16.82	28,500
1996	739,693.90	460,781	363,765	442,501	16.87	26,230
1997	962,803.58	586,646	463,129	586,326	16.96	34,571
1998	540,750.51	322,647	254,715	334,703	16.95	19,746
1999	521,421.64	303,669	239,732	328,617	17.00	19,330
2000	314,108.84	177,968	140,497	201,881	17.09	11,813
2001	726,747.01	400,672	316,312	475,843	17.10	27,827

DUKE ENERGY INDIANA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 1-5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -9						
2002	129,273.50	69,285	54,697	86,211	17.06	5,053
2004	5,481,979.17	2,737,909	2,161,450	3,813,907	17.15	222,385
2005	892,826.97	428,297	338,120	635,061	17.17	36,987
2007	31,063.21	13,591	10,729	23,129	17.15	1,349
2008	201,530.48	83,496	65,916	153,752	17.12	8,981
2010	127,169.29	46,075	36,374	102,240	17.07	5,989
2012	1,777,170.95	535,032	422,383	1,514,734	17.03	88,945
2013	878,425.05	234,871	185,420	772,064	16.92	45,630
2014	322,504.45	74,173	58,556	292,974	16.82	17,418
2015	793,781.12	150,202	118,577	746,644	16.66	44,817
2016	3,512,152.11	505,328	398,933	3,429,313	16.44	208,596
2017	36,049.64	3,364	2,656	36,638	16.01	2,288
2018	2,084,855.20	74,083	58,485	2,214,007	14.81	149,494
	32,758,091.32	16,283,715	12,855,227	22,851,092		1,386,679
GIBSON COMMON 3-4						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1978	70,032.75	57,817	45,644	30,692	12.97	2,366
1979	11,601.92	9,491	7,493	5,153	13.13	392
1981	32,580.97	26,237	20,713	14,800	13.26	1,116
	114,215.64	93,545	73,849	50,646		3,874
GIBSON COMMON 4-5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -9						
1996	12,729.18	8,586	6,778	7,097	13.86	512
	12,729.18	8,586	6,778	7,097		512
	125,204,525.06	69,774,619	55,083,775	81,623,362		7,686,914

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 6.14

DUKE ENERGY INDIANA

ACCOUNT 316.20 MISCELLANEOUS POWER PLANT EQUIPMENT - EDWARDSPORT IGCC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EDWARDSPORT IGCC						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2045						
NET SALVAGE PERCENT.. -15						
2013	3,312,052.92	777,008	613,411	3,195,450	21.46	148,903
2014	389,524.24	78,392	61,887	386,066	21.21	18,202
2015	695,272.48	114,497	90,390	709,173	20.95	33,851
2016	583,792.86	72,641	57,347	614,015	20.60	29,807
2017	9,670,683.03	780,714	616,337	10,504,948	19.87	528,684
2018	1,220,778.77	37,905	29,924	1,373,971	18.02	76,247
	15,872,104.30	1,861,157	1,469,296	16,783,624		835,694

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.1   5.27

DUKE ENERGY INDIANA

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

MARKLAND
INTERIM SURVIVOR CURVE.. IOWA 105-R3
PROBABLE RETIREMENT YEAR.. 4-2061
NET SALVAGE PERCENT.. -23

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1967	2,261,814.09	1,633,331	2,782,031			
1973	905.41	613	1,114			
1974	6,019.71	4,020	7,404			
1978	718.14	454	883			
1980	547.68	337	674			
1981	15,986.74	9,659	19,664			
1984	801.11	462	985			
1988	7,036.66	3,775	8,655			
1992	85,769.31	42,220	105,496			
1995	114,821.26	52,114	141,230			
1996	134,424.88	59,523	165,343			
1997	294,833.74	126,309	362,646			
1999	126,647.94	50,721	155,777			
2005	88,611.92	27,226	91,607	17,386	40.55	429
2007	4,231.31	1,143	3,846	1,359	40.86	33
2011	501,215.42	95,248	320,480	296,015	41.04	7,213
2015	214,597.70	20,800	69,986	193,970	40.94	4,738
2017	233,655.31	10,174	34,232	253,164	40.87	6,194
	4,092,638.33	2,138,129	4,272,053	761,892		18,607

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.9 0.45

DUKE ENERGY INDIANA

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARKLAND						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 4-2061						
NET SALVAGE PERCENT.. -23						
1967	10,826,858.34	8,573,508	13,317,036			
1996	757,871.09	350,314	577,054	355,128	37.38	9,500
1998	26,286.99	11,336	18,673	13,660	37.98	360
2000	7,906.19	3,166	5,215	4,509	38.32	118
2002	5,209.78	1,924	3,169	3,239	38.45	84
2003	5,543.36	1,945	3,204	3,614	38.85	93
2005	1,000.25	316	521	710	39.13	18
2006	43,193.00	12,883	21,221	31,906	39.05	817
2007	288,889.73	80,519	132,635	222,700	39.26	5,672
2008	2,109,424.38	544,864	897,526	1,697,066	39.50	42,964
2009	19,532.46	4,656	7,670	16,355	39.52	414
2010	1,807.90	393	647	1,576	39.58	40
2011	32,482.13	6,353	10,465	29,488	39.67	743
2015	99.99	10	16	107	39.98	3
2017	2,098,514.01	93,438	153,915	2,427,257	39.99	60,697
	16,224,619.60	9,685,625	15,148,967	4,807,315		121,523

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.6 0.75

DUKE ENERGY INDIANA

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

MARKLAND
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
PROBABLE RETIREMENT YEAR.. 4-2061
NET SALVAGE PERCENT.. -23

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1967	1,490,234.17	1,378,224	1,832,988			
1980	5,157.29	3,932	6,343			
1991	418,851.94	252,184	515,188			
1992	252,130.59	147,121	310,121			
1994	114,288.65	63,034	140,575			
1995	215,968.05	115,501	259,669	5,972	30.55	195
1998	78,342.15	37,928	85,270	11,091	31.58	351
1999	279,540.38	130,073	292,430	51,405	32.05	1,604
2000	382,756.30	170,709	383,787	87,003	32.52	2,675
2001	317,043.62	135,785	305,271	84,692	32.75	2,586
2002	227,723.68	93,357	209,885	70,215	33.00	2,128
2003	33,078.79	12,930	29,069	11,618	33.28	349
2007	13,394.44	4,130	9,285	7,190	34.37	209
2010	110,725.44	26,503	59,584	76,608	35.17	2,178
2017	1,282,240.97	64,348	144,667	1,432,489	35.26	40,626
2018	46,235,805.76	818,929	1,841,113	55,028,928	34.10	1,613,752
	51,457,282.22	3,454,688	6,425,244	56,867,213		1,666,653

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.1   3.24

DUKE ENERGY INDIANA

ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARKLAND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 4-2061						
NET SALVAGE PERCENT.. -23						
1967	170,573.44	162,075	334,560-	544,365	15.17	35,884
1970	7,433.57	6,784	14,004-	23,147	16.86	1,373
1972	6,057.06	5,370	11,085-	18,535	18.01	1,029
1973	14,149.09	12,353	25,499-	42,903	18.60	2,307
1982	134,468.24	100,213	206,863-	372,259	23.74	15,681
1986	11,634.00	7,906	16,320-	30,630	26.32	1,164
2001	6,580.21	2,762	5,701-	13,795	33.78	408
2004	10,801.03	3,911	8,073-	21,358	34.76	614
2005	22,473.46	7,651	15,793-	43,436	35.28	1,231
2015	70,872.90	7,384	15,242-	102,416	37.82	2,708
2018	2,963,788.86	47,391	97,826-	3,743,286	37.82	98,976
	3,418,831.86	363,800	750,967-	4,956,130		161,375

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.7 4.72

DUKE ENERGY INDIANA

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARKLAND						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 4-2061						
NET SALVAGE PERCENT.. -23						
1967	41,164.90	45,372	44,525	6,108	5.97	1,023
1968	893.07	976	958	141	6.32	22
1971	1,313.39	1,397	1,371	245	7.45	33
1974	826.48	855	839	178	8.41	21
1975	822.75	841	825	187	8.86	21
1978	2,738.75	2,715	2,664	704	9.75	72
1979	1,672.47	1,633	1,603	455	10.25	44
1980	1,800.00	1,730	1,698	516	10.76	48
1981	10,895.32	10,352	10,159	3,243	11.04	294
1982	2,731.33	2,551	2,503	856	11.58	74
1987	304.04	259	254	120	13.95	9
1990	2,236.22	1,787	1,754	997	15.36	65
1998	9,127.54	5,730	5,623	5,604	19.66	285
1999	189,454.82	114,511	112,372	120,657	20.18	5,979
2001	53,010.54	29,439	28,889	36,314	21.26	1,708
2002	5,947.37	3,150	3,091	4,224	21.82	194
2003	175,817.49	88,838	87,179	129,077	22.23	5,806
2004	13,958.89	6,672	6,547	10,622	22.81	466
2006	12,179.44	5,168	5,071	9,909	23.73	418
2008	15,255.53	5,596	5,491	13,273	24.71	537
2009	12,239.42	4,134	4,057	10,998	25.10	438
2011	162,683.80	44,863	44,025	156,076	25.95	6,014
2012	40,925.04	9,977	9,791	40,547	26.29	1,542
2016	170,021.14	17,734	17,403	191,723	27.00	7,101
2018	553,169.47	13,268	13,020	667,378	25.14	26,546
	1,481,189.21	419,548	411,712	1,410,151		58,760

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0 3.97

DUKE ENERGY INDIANA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

NOBLESVILLE
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5
PROBABLE RETIREMENT YEAR.. 5-2034
NET SALVAGE PERCENT.. -11

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1924	45,310.94	49,430	49,215	1,080	1.65	655
1925	36,886.68	39,814	39,641	1,303	2.65	492
1928	407.74	438	436	16	2.95	5
1929	372.92	400	398	16	3.09	5
1947	185.83	189	188	18	6.62	3
1950	3,378,750.57	3,391,124	3,376,394	374,019	7.26	51,518
1951	1,524.10	1,519	1,512	179	7.68	23
1952	59.36	59	59	7	7.57	1
1953	15,790.24	15,613	15,545	1,982	8.03	247
1954	7,816.98	7,723	7,689	987	7.96	124
1958	605.29	585	582	89	8.94	10
1959	3,016.68	2,909	2,896	452	8.99	50
1960	785.93	755	752	121	9.07	13
1965	723.84	675	672	131	10.19	13
1968	1,320.86	1,207	1,202	264	10.85	24
1973	20,110.58	17,673	17,596	4,727	11.97	395
1974	12,599.12	11,015	10,967	3,018	12.00	252
1975	32,418.76	28,176	28,054	7,931	12.06	658
1976	3,680.60	3,160	3,146	939	12.45	75
1977	8,545.26	7,283	7,251	2,234	12.55	178
1978	17,402.66	14,708	14,644	4,673	12.69	368
1979	1,713.60	1,435	1,429	473	12.86	37
1980	391.94	325	324	111	13.05	9
1988	19,237.08	14,719	14,655	6,698	13.75	487
1990	217,090.21	162,077	161,373	79,597	13.87	5,739
1991	117,795.72	86,663	86,287	44,467	13.99	3,178
1992	43,167.53	31,236	31,100	16,816	14.15	1,188
1993	471,330.65	336,194	334,734	188,443	14.18	13,289
1999	11,007.47	7,005	6,975	5,244	14.51	361
2000	106,962.02	66,559	66,270	52,458	14.50	3,618
2001	21,514.60	13,039	12,982	10,899	14.55	749
2002	184,187.77	108,276	107,806	96,643	14.65	6,597
2003	5,383,514.27	3,075,096	3,061,739	2,913,962	14.62	199,313
2006	93,472.46	47,603	47,396	56,358	14.75	3,821
2008	323,346.58	148,878	148,231	210,683	14.82	14,216
2010	295,001.82	119,127	118,610	208,842	14.86	14,054
2011	97,864.00	36,412	36,254	72,375	14.87	4,867
2012	9,836.43	3,321	3,307	7,612	14.87	512
2013	1,171,470.89	350,440	348,918	951,415	14.91	63,811
2015	380,251.60	80,364	80,015	342,064	14.88	22,988

DUKE ENERGY INDIANA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -11						
2016	1,955,115.45	312,506	311,149	1,859,030	14.86	125,103
2017	773,765.38	79,017	78,674	780,206	14.81	52,681
2018	111,902.00	4,111	4,093	120,118	14.61	8,222
	15,378,254.41	8,678,858	8,641,160	8,428,703		599,949
NOBLESVILLE CT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -11						
2003	3,155,726.18	1,802,570	1,794,741	1,708,115	14.62	116,834
2011	7,816.11	2,908	2,895	5,781	14.87	389
	3,163,542.29	1,805,478	1,797,636	1,713,896		117,223
NOBLESVILLE CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -11						
2003	3,156,016.71	1,802,736	1,794,906	1,708,273	14.62	116,845
2011	7,258.22	2,701	2,689	5,367	14.87	361
	3,163,274.93	1,805,437	1,797,595	1,713,640		117,206
NOBLESVILLE CT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -11						
2003	3,155,826.39	1,802,627	1,794,797	1,708,170	14.62	116,838
2006	19,327.13	9,843	9,800	11,653	14.75	790
2011	7,623.67	2,837	2,825	5,638	14.87	379
	3,182,777.19	1,815,307	1,807,422	1,725,461		118,007

DUKE ENERGY INDIANA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VERMILLION CT STATION INTERIM SURVIVOR CURVE.. IOWA 55-R2.5 PROBABLE RETIREMENT YEAR.. 5-2043 NET SALVAGE PERCENT.. -9						
2000	4,790,051.02	2,414,784	2,404,296	2,816,860	21.50	131,017
2007	4,203.83	1,560	1,553	3,029	22.28	136
2008	13,534.46	4,709	4,689	10,064	22.39	449
2012	34,520.83	8,391	8,355	29,273	22.65	1,292
2015	65,669.49	9,570	9,528	62,051	22.68	2,736
2016	51,596.42	5,596	5,572	50,668	22.63	2,239
	4,959,576.05	2,444,610	2,433,992	2,971,946		137,869
CAYUGA CT UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 55-R2.5 PROBABLE RETIREMENT YEAR.. 5-2028 NET SALVAGE PERCENT.. -5						
1993	5,398,936.07	4,192,139	4,173,930	1,494,953	8.98	166,476
2008	177,555.05	99,257	98,826	87,607	9.22	9,502
2009	104,398.26	55,511	55,270	54,348	9.26	5,869
2013	26,256.52	10,267	10,222	17,347	9.27	1,871
2015	28,858.36	8,303	8,267	22,034	9.27	2,377
2016	26,448.56	5,901	5,875	21,896	9.26	2,365
2018	19,806.55	1,077	1,072	19,725	9.16	2,153
	5,782,259.37	4,372,455	4,353,463	1,717,909		190,613
CINCAP MADISON CT 1-8 INTERIM SURVIVOR CURVE.. IOWA 55-R2.5 PROBABLE RETIREMENT YEAR.. 5-2041 NET SALVAGE PERCENT.. -6						
2000	9,435,057.57	4,792,556	4,771,739	5,229,422	20.11	260,041
2003	309,300.09	141,274	140,660	187,198	20.47	9,145
2005	57,910.66	24,284	24,179	37,207	20.63	1,804
2008	45,450.53	16,139	16,069	32,109	20.85	1,540
2015	107,511.23	16,274	16,203	97,759	21.01	4,653
2016	65,256.75	7,367	7,335	61,837	20.97	2,949
2017	80,500.20	5,717	5,692	79,638	20.87	3,816
	10,100,987.03	5,003,611	4,981,877	5,725,169		283,948

DUKE ENERGY INDIANA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -6						
2001	4,491,777.81	2,349,694	2,339,487	2,421,797	17.96	134,844
2005	22,012.60	9,954	9,911	13,423	18.15	740
2006	4,228.10	1,826	1,818	2,664	18.17	147
2010	65,900.00	22,088	21,992	47,862	18.38	2,604
2013	72,745.04	17,689	17,612	59,498	18.48	3,220
2015	647,400.48	109,250	108,775	577,469	18.48	31,248
2016	103,146.15	13,066	13,009	96,326	18.42	5,229
	5,407,210.18	2,523,567	2,512,605	3,219,038		178,032
CAYUGA DIESEL						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -5						
1972	5,514.86	4,928	4,907	884	8.14	109
	5,514.86	4,928	4,907	884		109
WHEATLAND CT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -17						
2005	28,000.00	12,429	12,375	20,385	22.09	923
	28,000.00	12,429	12,375	20,385		923
WHEATLAND CT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -17						
2005	28,000.00	12,429	12,375	20,385	22.09	923
	28,000.00	12,429	12,375	20,385		923

DUKE ENERGY INDIANA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHEATLAND CT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -17						
2005	28,000.00	12,429	12,375	20,385	22.09	923
	28,000.00	12,429	12,375	20,385		923
WHEATLAND CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -17						
2005	28,000.00	12,429	12,375	20,385	22.09	923
	28,000.00	12,429	12,375	20,385		923
WHEATLAND COMMON CT 1-4						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -17						
2007	47,753.33	19,019	18,936	36,935	22.28	1,658
2010	85,041.74	27,233	27,115	72,384	22.56	3,209
2013	853.94	195	194	805	22.67	36
2014	96,430.08	18,684	18,603	94,220	22.67	4,156
2015	358,695.95	56,110	55,866	363,808	22.68	16,041
2016	647,160.64	75,339	75,012	682,166	22.63	30,144
2017	53,191.15	3,896	3,879	58,355	22.48	2,596
2018	62,535.57	1,624	1,617	71,550	21.97	3,257
	1,351,662.40	202,100	201,222	1,380,223		61,097
	52,607,058.71	28,706,067	28,581,379	28,678,409		1,807,745

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.9 3.44

DUKE ENERGY INDIANA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE INTERIM SURVIVOR CURVE.. IOWA 60-R2.5 PROBABLE RETIREMENT YEAR.. 5-2034 NET SALVAGE PERCENT.. -11						
2011	73,300.21	27,159	32,126	49,237	14.97	3,289
2014	29,634.17	7,608	8,999	23,895	14.96	1,597
2016	48,819.86	7,776	9,198	44,992	14.92	3,016
2017	33,481.00	3,404	4,027	33,137	14.87	2,228
2018	46,922.26	1,719	2,033	50,050	14.67	3,412
	232,157.50	47,666	56,383	201,312		13,542
NOBLESVILLE CT UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 60-R2.5 PROBABLE RETIREMENT YEAR.. 5-2034 NET SALVAGE PERCENT.. -11						
2006	17,556.79	8,890	10,516	8,972	14.90	602
2014	80,524.17	20,674	24,455	64,927	14.96	4,340
	98,080.96	29,564	34,971	73,899		4,942
NOBLESVILLE CT UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 60-R2.5 PROBABLE RETIREMENT YEAR.. 5-2034 NET SALVAGE PERCENT.. -11						
2006	42,764.87	21,655	25,616	21,853	14.90	1,467
2018	113,223.20	4,147	4,905	120,772	14.67	8,233
	155,988.07	25,802	30,521	142,626		9,700
NOBLESVILLE CT UNIT 5 INTERIM SURVIVOR CURVE.. IOWA 60-R2.5 PROBABLE RETIREMENT YEAR.. 5-2034 NET SALVAGE PERCENT.. -11						
2006	38,802.17	19,649	23,242	19,828	14.90	1,331
2017	1,770,224.78	179,989	212,906	1,752,044	14.87	117,824
2018	113,740.76	4,166	4,928	121,324	14.67	8,270
	1,922,767.71	203,804	241,076	1,893,196		127,425

DUKE ENERGY INDIANA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE COMMON 3-5						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -11						
2003	6,686,286.62	3,796,240	4,490,496	2,931,282	14.80	198,060
	6,686,286.62	3,796,240	4,490,496	2,931,282		198,060
VERMILLION CT STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -9						
2000	19,240,512.88	9,544,430	11,289,915	9,682,244	22.15	437,122
2013	7,617.13	1,607	1,901	6,402	22.91	279
2015	1,281,308.00	185,193	219,061	1,177,565	22.89	51,445
2017	158,100.83	10,684	12,638	159,692	22.71	7,032
	20,687,538.84	9,741,914	11,523,515	11,025,903		495,878
CAYUGA CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -5						
1993	2,607,485.37	2,017,803	2,386,819	351,041	9.10	38,576
2003	24,593.86	16,171	19,128	6,695	9.25	724
2012	29,489.65	12,739	15,069	15,895	9.30	1,709
2013	27,948.99	10,911	12,906	16,440	9.29	1,770
	2,689,517.87	2,057,624	2,433,922	390,072		42,779
CINCAP MADISON CT 1-8						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -6						
2000	9,188,161.96	4,612,604	5,456,158	4,283,294	20.56	208,331
2003	61,151.37	27,730	32,801	32,019	20.73	1,545
2017	38,637.67	2,728	3,227	37,729	21.02	1,795
	9,287,951.00	4,643,062	5,492,186	4,353,042		211,671

DUKE ENERGY INDIANA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP) INTERIM SURVIVOR CURVE.. IOWA 60-R2.5 PROBABLE RETIREMENT YEAR.. 5-2038 NET SALVAGE PERCENT.. -6						
2001	493,440.36	256,293	303,164	219,883	18.21	12,075
2010	98,704.31	32,905	38,923	65,704	18.53	3,546
2014	23,845.62	4,924	5,825	19,452	18.60	1,046
2018	192,850.54	5,478	6,480	197,942	18.16	10,900
	808,840.83	299,600	354,391	502,980		27,567
CAYUGA DIESEL INTERIM SURVIVOR CURVE.. IOWA 60-R2.5 PROBABLE RETIREMENT YEAR.. 5-2028 NET SALVAGE PERCENT.. -5						
1972	25,530.44	22,687	26,807			
	25,530.44	22,687	26,807			
WHEATLAND CT UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 60-R2.5 PROBABLE RETIREMENT YEAR.. 5-2043 NET SALVAGE PERCENT.. -17						
2005	110,000.00	48,301	57,137	71,563	22.47	3,185
	110,000.00	48,301	57,137	71,563		3,185
WHEATLAND CT UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 60-R2.5 PROBABLE RETIREMENT YEAR.. 5-2043 NET SALVAGE PERCENT.. -17						
2005	11,893.43	5,222	6,177	7,738	22.47	344
2014	133,510.25	25,649	30,341	125,866	22.90	5,496
	145,403.68	30,871	36,518	133,604		5,840

DUKE ENERGY INDIANA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHEATLAND CT UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 60-R2.5 PROBABLE RETIREMENT YEAR.. 5-2043 NET SALVAGE PERCENT.. -17						
2005	110,000.00	48,301	57,137	71,563	22.47	3,185
	110,000.00	48,301	57,137	71,563		3,185
WHEATLAND CT UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 60-R2.5 PROBABLE RETIREMENT YEAR.. 5-2043 NET SALVAGE PERCENT.. -17						
2005	110,000.00	48,301	57,137	71,563	22.47	3,185
	110,000.00	48,301	57,137	71,563		3,185
WHEATLAND COMMON CT 1-4 INTERIM SURVIVOR CURVE.. IOWA 60-R2.5 PROBABLE RETIREMENT YEAR.. 5-2043 NET SALVAGE PERCENT.. -17						
2005	762,137.09	334,655	395,876	495,824	22.47	22,066
	762,137.09	334,655	395,876	495,824		22,066
	43,832,200.61	21,378,392	25,288,073	22,358,429		1,169,025

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.1 2.67

DUKE ENERGY INDIANA

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

NOBLESVILLE
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5
PROBABLE RETIREMENT YEAR.. 5-2034
NET SALVAGE PERCENT.. -11

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1950	13,723.89	14,505	13,349	1,884	3.44	548
1953	8,670.60	9,078	8,355	1,270	3.94	322
1954	179.20	186	171	28	4.47	6
1955	7,864.12	8,148	7,499	1,230	4.53	272
1956	4,747.55	4,907	4,516	754	4.62	163
1961	5,828.19	5,877	5,409	1,061	5.79	183
1966	1,051.13	1,029	947	220	7.02	31
1972	16,587.32	15,582	14,340	4,071	8.45	482
1977	1,721.41	1,554	1,430	481	9.52	51
1980	6,661.09	5,864	5,397	1,997	10.04	199
1982	25,683.77	22,163	20,397	8,112	10.45	776
1988	37,194.43	29,969	27,581	13,705	11.52	1,190
1989	33,227.99	26,331	24,233	12,650	11.82	1,070
1993	6,141.21	4,589	4,223	2,593	12.38	209
1996	39,696.07	28,156	25,913	18,150	12.71	1,428
1997	154,104.30	107,012	98,486	72,570	12.87	5,639
1998	3,461.86	2,356	2,168	1,674	12.94	129
1999	304,472.15	202,305	186,186	151,778	13.07	11,613
2000	538,418.81	349,383	321,545	276,100	13.15	20,996
2001	203,605.19	128,550	118,307	107,694	13.27	8,116
2003	20,784,865.55	12,373,085	11,387,223	11,683,978	13.40	871,939
2004	210,740.69	121,429	111,754	122,168	13.43	9,097
2005	1,445.65	802	738	867	13.53	64
2006	37,972.28	20,232	18,620	23,529	13.54	1,738
2007	174,921.02	88,868	81,787	112,375	13.63	8,245
2008	1,046,852.58	505,124	464,877	697,130	13.65	51,072
2009	995,080.03	452,198	416,168	688,371	13.70	50,246
2010	185,643.79	78,820	72,540	133,525	13.72	9,732
2011	5,657,440.28	2,218,011	2,041,284	4,238,474	13.73	308,702
2012	1,366,868.58	487,181	448,363	1,068,861	13.74	77,792
2013	149,649.91	47,508	43,723	122,389	13.73	8,914
2014	197,229.40	54,074	49,765	169,159	13.72	12,329
2015	286,867.40	64,958	59,782	258,641	13.65	18,948
2016	1,746,734.36	302,465	278,365	1,660,510	13.53	122,728
2017	2,583,339.57	290,765	267,597	2,599,909	13.29	195,629
2018	310,597.18	13,239	12,184	332,579	12.54	26,521
	37,149,288.55	18,086,303	16,645,223	24,590,487		1,827,119

DUKE ENERGY INDIANA

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE CT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -11						
2001	327.34	207	191	173	13.27	13
2003	36,283,428.90	21,599,271	19,878,285	20,396,321	13.40	1,522,114
2005	4,617.49	2,560	2,356	2,769	13.53	205
2006	896,941.99	477,891	439,814	555,792	13.54	41,048
2008	116,927.30	56,419	51,924	77,866	13.65	5,704
2009	68,134.47	30,963	28,496	47,133	13.70	3,440
2010	105,963.77	44,990	41,405	76,214	13.72	5,555
2011	278,232.45	109,082	100,391	208,447	13.73	15,182
2013	818,673.25	259,896	239,188	669,539	13.73	48,765
2015	2,887,691.69	653,889	601,788	2,603,549	13.65	190,736
2017	1,944,008.48	218,806	201,372	1,956,477	13.29	147,214
2018	26,362.14	1,124	1,034	28,228	12.54	2,251
	43,431,309.27	23,455,098	21,586,244	26,622,509		1,982,227
NOBLESVILLE CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -11						
2001	327.34	207	191	173	13.27	13
2003	33,639,313.14	20,025,248	18,429,677	18,909,960	13.40	1,411,191
2005	56,966.11	31,585	29,068	34,164	13.53	2,525
2006	642,192.85	342,160	314,897	397,937	13.54	29,390
2008	176,987.72	85,400	78,596	117,861	13.65	8,635
2010	475,398.01	201,842	185,760	341,932	13.72	24,922
2011	227,693.43	89,268	82,155	170,584	13.73	12,424
2013	6,648,859.81	2,110,747	1,942,567	5,437,667	13.73	396,043
2015	30,585.71	6,926	6,374	27,576	13.65	2,020
2016	2,747,955.81	475,836	437,922	2,612,309	13.53	193,075
2017	1,751,015.79	197,084	181,381	1,762,247	13.29	132,599
2018	2,158,068.15	91,985	84,656	2,310,800	12.54	184,274
	48,555,363.87	23,658,288	21,773,244	32,123,210		2,397,111

DUKE ENERGY INDIANA

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE CT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -11						
2003	29,716,216.82	17,689,856	16,280,364	16,704,636	13.40	1,246,615
2005	545.14	302	278	327	13.53	24
2006	1,017,439.49	542,092	498,899	630,459	13.54	46,563
2007	50,940.30	25,880	23,818	32,726	13.63	2,401
2008	149,948.90	72,353	66,588	99,855	13.65	7,315
2009	2,734,912.45	1,242,837	1,143,810	1,891,943	13.70	138,098
2010	47,855.12	20,318	18,699	34,420	13.72	2,509
2011	451,696.39	177,088	162,978	338,405	13.73	24,647
2014	6,256,341.58	1,715,301	1,578,629	5,365,910	13.72	391,101
2015	30,661.33	6,943	6,390	27,644	13.65	2,025
2016	1,843,874.56	319,285	293,845	1,752,856	13.53	129,553
2017	66,735.05	7,511	6,913	67,163	13.29	5,054
2018	28,750.14	1,225	1,127	30,785	12.54	2,455
	42,395,917.27	21,820,991	20,082,339	26,977,129		1,998,360
VERMILLION CT STATION						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -9						
2000	8,147,718.64	4,518,660	4,158,622	4,722,391	17.86	264,412
2016	842,683.17	107,008	98,482	820,043	18.96	43,251
2017	85,423.88	7,002	6,444	86,668	18.46	4,695
2018	3,007,339.19	93,751	86,281	3,191,719	17.01	187,638
	12,083,164.88	4,726,421	4,349,829	8,820,821		499,996
CAYUGA CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -5						
1993	23,279,378.68	18,386,286	16,921,305	7,522,043	8.40	895,481
1998	477,093.74	352,267	324,199	176,749	8.65	20,433
1999	236,934.36	172,206	158,485	90,296	8.67	10,415
2000	2,305,980.04	1,648,407	1,517,065	904,214	8.67	104,292
2008	129,478.02	73,659	67,790	68,162	8.88	7,676
2009	1,614,012.48	875,828	806,044	888,669	8.88	100,075

DUKE ENERGY INDIANA

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -5						
2012	21,020.14	9,310	8,568	13,503	8.91	1,515
2016	275,901.34	63,965	58,868	230,828	8.82	26,171
2017	17,833.42	2,741	2,523	16,202	8.75	1,852
	28,357,632.22	21,584,669	19,864,847	9,910,667		1,167,910
CINCAP MADISON CT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -6						
2018	49,513.97	1,575	1,450	51,035	16.17	3,156
	49,513.97	1,575	1,450	51,035		3,156
CINCAP MADISON CT UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -6						
2010	1,600,100.85	539,192	496,230	1,199,877	18.24	65,783
2018	3,316,427.26	105,462	97,059	3,418,354	16.17	211,401
	4,916,528.11	644,654	593,289	4,618,231		277,184
CINCAP MADISON CT UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -6						
2010	1,593,245.69	536,882	494,104	1,194,736	18.24	65,501
	1,593,245.69	536,882	494,104	1,194,736		65,501

DUKE ENERGY INDIANA

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CINCAP MADISON CT UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -6						
2015	3,185,257.49	545,960	502,459	2,873,914	18.15	158,342
	3,185,257.49	545,960	502,459	2,873,914		158,342
CINCAP MADISON CT 1-8						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -6						
2000	142,577,574.42	78,845,684	72,563,421	78,568,807	16.96	4,632,595
2003	42,251,658.13	21,031,861	19,356,085	25,430,672	17.50	1,453,181
2007	547,615.70	226,268	208,239	372,233	18.00	20,680
2008	3,692,688.73	1,434,181	1,319,908	2,594,342	18.15	142,939
2009	5,237.80	1,904	1,752	3,800	18.20	209
2014	6,975,318.16	1,461,022	1,344,611	6,049,226	18.28	330,920
2016	10,211,464.96	1,325,959	1,220,309	9,603,844	17.91	536,228
2017	8,109,899.76	679,123	625,012	7,971,482	17.48	456,034
2018	2,899,963.91	92,219	84,871	2,989,091	16.17	184,854
	217,271,421.57	105,098,221	96,724,210	133,583,497		7,757,640
HENRY COUNTY CT UNIT 3 (CADIZ CINCAP)						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -6						
2010	339,716.58	122,722	112,944	247,156	16.44	15,034
	339,716.58	122,722	112,944	247,156		15,034
HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -6						
2001	27,276,787.54	15,280,729	14,063,192	14,850,203	15.61	951,326
2006	5,287.89	2,438	2,244	3,361	16.24	207
2008	91,743.59	37,985	34,958	62,290	16.38	3,803
2010	1,431,004.32	516,947	475,758	1,041,107	16.44	63,328
2011	2,029,626.99	672,959	619,339	1,532,066	16.48	92,965

DUKE ENERGY INDIANA

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -6						
2012	840,071.16	251,826	231,761	658,714	16.49	39,946
2013	247,791.46	65,717	60,481	202,178	16.48	12,268
2014	77,542.60	17,639	16,234	65,962	16.47	4,005
2015	5,968,794.58	1,116,069	1,027,143	5,299,779	16.34	324,344
2016	5,229,420.97	741,678	682,583	4,860,604	16.19	300,223
2017	2,479,289.27	227,589	209,455	2,418,591	15.83	152,785
2018	1,683,260.82	58,524	53,861	1,730,396	14.77	117,156
	47,360,621.19	18,990,100	17,477,008	32,725,250		2,062,356
WHEATLAND CT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -17						
2005	5,772,996.33	2,826,719	2,601,492	4,152,914	18.76	221,371
2007	3,805,442.84	1,674,090	1,540,702	2,911,666	19.08	152,603
2012	81,804.56	24,014	22,101	73,611	19.41	3,792
2013	178,446.89	46,162	42,484	166,299	19.38	8,581
2014	648,482.10	143,399	131,973	626,751	19.31	32,457
2015	13,808,328.26	2,487,985	2,289,747	13,865,997	19.23	721,061
	24,295,500.98	7,202,369	6,628,499	21,797,237		1,139,865
WHEATLAND CT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -17						
2005	14,365,858.84	7,034,171	6,473,703	10,334,352	18.76	550,872
2012	2,504,338.82	735,156	676,580	2,253,496	19.41	116,100
2013	177,526.86	45,924	42,265	165,442	19.38	8,537
2014	62,429.50	13,805	12,705	60,337	19.31	3,125
2017	932,007.97	82,002	75,468	1,014,981	18.46	54,983
	18,042,161.99	7,911,058	7,280,721	13,828,609		733,617

DUKE ENERGY INDIANA

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHEATLAND CT UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 PROBABLE RETIREMENT YEAR.. 5-2043 NET SALVAGE PERCENT.. -17						
2005	14,027,348.58	6,868,421	6,321,159	10,090,839	18.76	537,891
2012	81,095.70	23,806	21,909	72,973	19.41	3,760
2013	2,258,640.17	584,281	537,727	2,104,882	19.38	108,611
2015	212,873.77	38,356	35,300	213,762	19.23	11,116
2016	1,491,115.84	203,247	187,053	1,557,553	18.96	82,149
2017	93,494.61	8,226	7,571	101,818	18.46	5,516
	18,164,568.67	7,726,337	7,110,718	14,141,827		749,043
WHEATLAND CT UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 PROBABLE RETIREMENT YEAR.. 5-2043 NET SALVAGE PERCENT.. -17						
2005	14,428,474.84	7,064,831	6,501,920	10,379,396	18.76	553,273
2008	588,010.05	243,404	224,010	463,962	19.18	24,190
2012	82,755.08	24,293	22,357	74,466	19.41	3,836
2013	2,129,486.01	550,870	506,978	1,984,521	19.38	102,400
2015	178,451.32	32,153	29,591	179,197	19.23	9,319
	17,407,177.30	7,915,551	7,284,856	13,081,541		693,018
WHEATLAND COMMON CT 1-4 INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 PROBABLE RETIREMENT YEAR.. 5-2043 NET SALVAGE PERCENT.. -17						
2005	320,077.50	156,724	144,237	230,254	18.76	12,274
2010	22,355.92	7,983	7,347	18,809	19.35	972
2015	804,559.38	144,966	133,416	807,919	19.23	42,013
2017	143,566.14	12,632	11,626	156,347	18.46	8,470
2018	70,808.81	2,369	2,180	80,666	17.01	4,742
	1,361,367.75	324,674	298,805	1,293,995		68,471
	565,959,757.35	270,351,873	248,810,789	368,481,851		23,595,950

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 4.17

DUKE ENERGY INDIANA

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

NOBLESVILLE
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5
PROBABLE RETIREMENT YEAR.. 5-2034
NET SALVAGE PERCENT.. -11

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1950	2,683,639.64	2,775,087	2,978,840			
1953	1,191.61	1,213	1,323			
1958	9,281.32	9,225	10,302			
1960	408,704.71	403,396	453,662			
1969	549,770.69	516,512	610,245			
1970	1,312.15	1,229	1,456			
1976	4,090.55	3,666	4,541			
1979	14,127.72	12,389	15,682			
1988	275,506.46	220,124	288,173	17,639	11.87	1,486
1989	18,756.30	14,803	19,379	1,440	11.99	120
1990	45,743.29	35,598	46,603	4,172	12.15	343
1991	571,623.36	437,933	573,315	61,186	12.34	4,958
1992	75,074.96	56,750	74,294	9,040	12.41	728
1993	29,471.52	21,938	28,720	3,993	12.52	319
1994	267,491.76	195,668	256,157	40,759	12.68	3,214
1995	590,874.72	423,824	554,845	101,026	12.87	7,850
1998	865.46	583	763	197	13.28	15
2000	17,809.46	11,410	14,937	4,831	13.55	357
2001	55,871.42	34,841	45,612	16,406	13.65	1,202
2003	19,512,230.68	11,448,723	14,987,977	6,670,599	13.82	482,677
2005	91,243.26	49,496	64,797	36,483	14.12	2,584
2007	256,665.56	127,122	166,420	118,478	14.27	8,303
2008	19,468.99	9,122	11,942	9,669	14.38	672
2009	149,252.62	65,639	85,931	79,740	14.48	5,507
2011	62,433.15	23,438	30,684	38,617	14.67	2,632
2012	2,294,141.84	777,955	1,018,452	1,528,046	14.78	103,386
2015	136,206.71	28,635	37,487	113,702	14.98	7,590
2017	148,857.64	14,920	19,532	145,700	15.11	9,643
2018	3,074,558.86	108,867	142,522	3,270,238	15.17	215,573
	31,366,266.41	17,830,106	22,544,593	12,271,963		859,159

DUKE ENERGY INDIANA

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE CT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -11						
2003	2,392,621.14	1,403,861	1,775,058	880,752	13.82	63,730
2012	177,844.62	60,308	76,254	121,153	14.78	8,197
	2,570,465.76	1,464,169	1,851,312	1,001,905		71,927
NOBLESVILLE CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -11						
2003	2,334,686.88	1,369,868	1,732,077	859,426	13.82	62,187
2004	1,230.00	695	879	487	13.99	35
2012	111,534.40	37,822	47,823	75,981	14.78	5,141
2015	84,549.93	17,775	22,475	71,376	14.98	4,765
	2,532,001.21	1,426,160	1,803,253	1,007,268		72,128
NOBLESVILLE CT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -11						
2003	2,334,686.88	1,369,868	1,732,077	859,425	13.82	62,187
2012	116,180.84	39,398	49,815	79,145	14.78	5,355
2014	78,779.60	20,270	25,630	61,816	14.92	4,143
	2,529,647.32	1,429,536	1,807,522	1,000,387		71,685

DUKE ENERGY INDIANA

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VERMILLION CT STATION						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -9						
2000	114,338,442.64	62,252,137	78,712,326	45,916,576	18.54	2,476,622
2011	18,035.91	5,088	6,433	13,226	21.48	616
2017	387,997.76	26,052	32,940	389,977	22.83	17,082
2018	4,354.99	101	128	4,619	23.03	201
	114,748,831.30	62,283,378	78,751,828	46,324,398		2,494,521
CAYUGA CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -5						
1993	7,352,421.64	5,787,716	7,318,055	401,987	8.51	47,237
2004	1,154.91	747	945	268	9.03	30
2009	954,796.31	509,489	644,204	358,332	9.19	38,992
2013	1,622,198.37	633,290	800,739	902,569	9.29	97,155
	9,930,571.23	6,931,242	8,763,943	1,663,157		183,414
CINCAP MADISON CT 1-8						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -6						
2000	61,724,092.28	33,525,070	42,389,488	23,038,050	17.60	1,308,980
2003	8,348,057.42	4,045,736	5,115,476	3,733,465	18.40	202,906
2004	21,045.59	9,769	12,352	9,956	18.61	535
2008	123,861.80	45,900	58,036	73,257	19.53	3,751
2014	5,485.63	1,036	1,310	4,505	20.75	217
2015	47,920.39	7,289	9,216	41,579	20.89	1,990
2016	62,049.10	6,972	8,815	56,957	21.08	2,702
2017	89,631.67	6,271	7,929	87,080	21.23	4,102
2018	43,968.40	1,063	1,344	45,262	21.38	2,117
	70,466,112.28	37,649,106	47,603,967	27,090,112		1,527,300

DUKE ENERGY INDIANA

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -6						
2001	21,923,188.52	12,037,584	15,220,461	8,018,118	16.28	492,513
2003	3,122,749.99	1,595,475	2,017,337	1,292,778	16.66	77,598
2004	90,494.82	44,509	56,278	39,647	16.75	2,367
2006	51,871.92	23,159	29,283	25,702	17.18	1,496
2010	5,598.36	1,917	2,424	3,510	17.82	197
2011	839.51	262	331	559	17.94	31
2012	10,216.32	2,865	3,623	7,207	18.07	399
2013	48,334.99	11,892	15,036	36,199	18.20	1,989
2014	917.96	192	243	730	18.33	40
2016	25,000.00	3,140	3,970	22,530	18.60	1,211
2017	46,304.74	3,642	4,605	44,478	18.70	2,379
2018	46,431.98	1,275	1,612	47,606	18.81	2,531
	25,371,949.11	13,725,912	17,355,203	9,539,063		582,751
CAYUGA DIESEL						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -5						
1972	673,202.44	614,688	706,863			
1999	47,268.67	34,167	47,225	2,408	8.83	273
2001	188,385.11	131,184	181,318	16,486	8.89	1,854
2005	59,488.45	37,440	51,748	10,715	9.02	1,188
2008	563,146.24	315,993	436,755	154,548	9.15	16,890
2016	335,190.46	74,261	102,641	249,309	9.35	26,664
2018	83,434.82	4,433	6,127	81,479	9.37	8,696
	1,950,116.19	1,212,166	1,532,677	514,945		55,565
WHEATLAND CT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -17						
2005	4,059,676.06	1,917,028	2,423,912	2,325,909	19.95	116,587
	4,059,676.06	1,917,028	2,423,912	2,325,909		116,587

DUKE ENERGY INDIANA

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHEATLAND CT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -17						
2005	4,059,676.06	1,917,028	2,423,913	2,325,908	19.95	116,587
	4,059,676.06	1,917,028	2,423,913	2,325,908		116,587
WHEATLAND CT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -17						
2005	4,059,676.06	1,917,028	2,423,912	2,325,909	19.95	116,587
	4,059,676.06	1,917,028	2,423,912	2,325,909		116,587
WHEATLAND CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -17						
2005	4,059,676.06	1,917,028	2,423,913	2,325,908	19.95	116,587
	4,059,676.06	1,917,028	2,423,913	2,325,908		116,587
WHEATLAND COMMON CT 1-4						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -17						
2009	3,333.60	1,215	1,536	2,364	20.99	113
2010	9,993.72	3,339	4,222	7,471	21.26	351
2013	10,556.48	2,473	3,127	9,224	21.97	420
2015	12,466.89	1,971	2,492	12,094	22.41	540
2016	62,956.13	7,329	9,267	64,392	22.63	2,845
	99,306.82	16,327	20,644	95,545		4,269
	277,803,971.87	151,636,214	191,730,592	109,812,377		6,389,067

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 2.30

DUKE ENERGY INDIANA

ACCOUNT 344.20 GENERATORS -SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRANE SOLAR						
INTERIM SURVIVOR CURVE.. IOWA 40-S2						
PROBABLE RETIREMENT YEAR.. 5-2047						
NET SALVAGE PERCENT.. -12						
2017	36,800,103.86	2,242,157	2,314,063	38,902,053	26.05	1,493,361
	36,800,103.86	2,242,157	2,314,063	38,902,053		1,493,361

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.0 4.06

DUKE ENERGY INDIANA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE INTERIM SURVIVOR CURVE.. IOWA 35-S0.5 PROBABLE RETIREMENT YEAR.. 5-2034 NET SALVAGE PERCENT.. -11						
1950	1,027,604.81	1,132,885	943,727	196,915	0.47	196,915
1952	5,380.14	5,878	4,897	1,075	1.07	1,005
1953	2,670.21	2,893	2,410	554	1.61	344
1958	4,140.35	4,365	3,636	960	3.20	300
1959	2,782.68	2,922	2,434	655	3.40	193
1960	698.80	731	609	167	3.61	46
1961	5,184.59	5,361	4,466	1,289	4.23	305
1965	11,988.15	12,103	10,082	3,225	5.32	606
1966	44.82	45	37	12	5.64	2
1967	22,940.54	22,818	19,008	6,456	5.97	1,081
1971	4,440.03	4,284	3,569	1,360	7.15	190
1972	10,383.84	9,969	8,304	3,222	7.26	444
1973	2,944.25	2,811	2,342	926	7.41	125
1976	220.64	205	171	74	8.26	9
1978	2,178.09	1,997	1,664	754	8.52	88
1980	15,297.64	13,795	11,492	5,489	8.89	617
1981	36,897.42	32,867	27,379	13,577	9.23	1,471
1989	5,592.83	4,596	3,829	2,379	10.34	230
1991	6,510.02	5,206	4,337	2,889	10.67	271
1992	38,213.25	30,124	25,094	17,323	10.81	1,602
1995	18,908.23	14,205	11,833	9,155	11.22	816
2003	734,405.47	456,180	380,011	435,179	12.20	35,670
2010	45,863.15	20,119	16,760	34,148	13.01	2,625
2011	858,601.82	347,386	289,383	663,665	13.08	50,739
2012	74,773.26	27,406	22,830	60,168	13.19	4,562
2013	502,890.98	163,332	136,060	422,149	13.30	31,741
2015	193,504.46	44,204	36,823	177,967	13.51	13,173
2016	551,748.89	95,235	79,334	533,108	13.58	39,257
2018	166,762.18	6,516	5,428	179,678	13.70	13,115
	4,353,571.54	2,470,438	2,057,948	2,774,516		397,542
NOBLESVILLE CT UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 35-S0.5 PROBABLE RETIREMENT YEAR.. 5-2034 NET SALVAGE PERCENT.. -11						
2003	794,893.28	493,753	411,311	471,021	12.20	38,608
	794,893.28	493,753	411,311	471,021		38,608

DUKE ENERGY INDIANA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -11						
2003	604,323.46	375,379	312,702	358,097	12.20	29,352
2014	236,327.48	66,001	54,981	207,343	13.39	15,485
	840,650.94	441,380	367,683	565,440		44,837
NOBLESVILLE CT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -11						
2003	728,560.77	452,550	376,988	431,715	12.20	35,386
2011	91,504.40	37,022	30,840	70,729	13.08	5,407
	820,065.17	489,572	407,828	502,444		40,793
VERMILLION CT STATION						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -9						
2009	4,842.01	1,885	1,570	3,708	17.10	217
2011	36,602.05	11,969	9,971	29,926	17.50	1,710
2012	149,033.44	43,601	36,321	126,125	17.71	7,122
2013	270,120.06	68,985	57,467	236,964	17.97	13,187
2014	197,834.60	42,783	35,640	180,000	18.18	9,901
2015	231,998.48	40,536	33,768	219,111	18.33	11,954
2016	28,841.49	3,735	3,111	28,326	18.55	1,527
	919,272.13	213,494	177,847	824,160		45,618
CAYUGA CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -5						
1993	4,645,111.05	3,731,185	3,108,186	1,769,181	7.83	225,949
2002	2,851.49	1,991	1,659	1,336	8.31	161
2003	14,174.48	9,665	8,051	6,832	8.37	816

DUKE ENERGY INDIANA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -5						
2004	7,439.21	4,949	4,123	3,689	8.38	440
2005	8,328.57	5,371	4,474	4,271	8.48	504
2009	31,813.09	17,484	14,565	18,839	8.65	2,178
2010	26,025.86	13,519	11,262	16,065	8.68	1,851
	4,735,743.75	3,784,164	3,152,319	1,820,212		231,899
CINCAP MADISON CT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -6						
2013	51,122.51	13,174	10,974	43,216	17.12	2,524
	51,122.51	13,174	10,974	43,216		2,524
CINCAP MADISON CT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -6						
2013	50,087.23	12,907	10,752	42,340	17.12	2,473
	50,087.23	12,907	10,752	42,340		2,473
CINCAP MADISON CT UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -6						
2013	46,568.87	12,000	9,996	39,367	17.12	2,299
	46,568.87	12,000	9,996	39,367		2,299

DUKE ENERGY INDIANA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CINCAP MADISON CT UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -6						
2013	48,262.40	12,437	10,360	40,798	17.12	2,383
	48,262.40	12,437	10,360	40,798		2,383
CINCAP MADISON CT UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -6						
2013	48,377.98	12,466	10,385	40,896	17.12	2,389
	48,377.98	12,466	10,385	40,896		2,389
CINCAP MADISON CT 1-8						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -6						
2000	9,878,084.17	5,850,019	4,873,238	5,597,531	14.61	383,130
2008	11,859.15	4,950	4,123	8,447	16.17	522
2009	49,699.65	19,366	16,132	36,549	16.34	2,237
2010	676,730.16	243,320	202,693	514,641	16.56	31,077
2012	1,216,037.01	357,826	298,080	990,920	16.92	58,565
2013	171,828.70	44,278	36,885	145,254	17.12	8,484
2014	72,527.34	15,883	13,231	63,648	17.29	3,681
2015	242,507.85	42,929	35,761	221,297	17.46	12,675
2017	917,975.61	75,704	63,064	909,990	17.77	51,209
	13,237,249.64	6,654,275	5,543,207	8,488,278		551,580
HENRY COUNTY CT UNIT 1 (CADIZ CINCAP)						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -6						
2013	11,076.38	3,048	2,539	9,202	15.69	586
2016	130,975.47	18,673	15,555	123,279	16.09	7,662
	142,051.85	21,721	18,094	132,481		8,248

DUKE ENERGY INDIANA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HENRY COUNTY CT UNIT 2 (CADIZ CINCAP)						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -6						
2013	10,908.13	3,002	2,501	9,062	15.69	578
	10,908.13	3,002	2,501	9,062		578
HENRY COUNTY CT UNIT 3 (CADIZ CINCAP)						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -6						
2013	10,758.58	2,961	2,467	8,937	15.69	570
	10,758.58	2,961	2,467	8,937		570
HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -6						
2001	2,510,120.72	1,490,008	1,241,220	1,419,508	13.75	103,237
2003	100,993.49	56,085	46,720	60,333	14.09	4,282
2006	26,332.43	12,873	10,724	17,189	14.60	1,177
2007	11,705.94	5,437	4,529	7,879	14.75	534
2009	144,432.89	59,188	49,305	103,794	15.07	6,887
2010	76,689.72	29,159	24,290	57,001	15.20	3,750
2016	4,386,516.11	625,386	520,965	4,128,742	16.09	256,603
	7,256,791.30	2,278,136	1,897,754	5,794,445		376,470
CAYUGA DIESEL						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -5						
1972	191,154.72	177,329	147,720	52,992	6.13	8,645
1995	8,574.07	6,728	5,605	3,398	7.95	427
2017	672,466.54	101,395	84,465	621,625	8.95	69,455
	872,195.33	285,452	237,790	678,015		78,527

DUKE ENERGY INDIANA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHEATLAND CT UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 35-S0.5 PROBABLE RETIREMENT YEAR.. 5-2043 NET SALVAGE PERCENT.. -17						
2005	446,361.10	237,620	197,944	324,298	16.17	20,056
2008	41,297.25	18,515	15,424	32,894	16.90	1,946
2015	31,702.57	5,946	4,953	32,139	18.33	1,753
	519,360.92	262,081	218,321	389,331		23,755
WHEATLAND CT UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 35-S0.5 PROBABLE RETIREMENT YEAR.. 5-2043 NET SALVAGE PERCENT.. -17						
2005	446,571.28	237,732	198,038	324,450	16.17	20,065
2012	101,171.44	31,771	26,466	91,904	17.71	5,189
2015	31,267.22	5,864	4,885	31,698	18.33	1,729
	579,009.94	275,367	229,389	448,053		26,983
WHEATLAND CT UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 35-S0.5 PROBABLE RETIREMENT YEAR.. 5-2043 NET SALVAGE PERCENT.. -17						
2005	446,730.72	237,817	198,108	324,567	16.17	20,072
2008	22,605.23	10,135	8,443	18,005	16.90	1,065
2015	30,936.98	5,802	4,833	31,363	18.33	1,711
	500,272.93	253,754	211,384	373,935		22,848
WHEATLAND CT UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 35-S0.5 PROBABLE RETIREMENT YEAR.. 5-2043 NET SALVAGE PERCENT.. -17						
2005	150,845.43	80,303	66,895	109,594	16.17	6,778
2008	34,610.13	15,517	12,926	27,568	16.90	1,631
2015	30,792.46	5,775	4,811	31,216	18.33	1,703
	216,248.02	101,595	84,632	168,378		10,112

DUKE ENERGY INDIANA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHEATLAND COMMON CT 1-4						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -17						
2005	14,233.34	7,577	6,312	10,341	16.17	640
2013	1,282,987.60	351,707	292,982	1,208,113	17.97	67,229
2015	146,934.99	27,558	22,957	148,957	18.33	8,126
2016	8,751.75	1,216	1,013	9,227	18.55	497
2017	212,517.91	18,450	15,369	233,277	18.70	12,475
	1,665,425.59	406,508	338,633	1,609,915		88,967
	37,718,888.03	18,500,637	15,411,575	25,265,240		2,000,003

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6 5.30

DUKE ENERGY INDIANA

ACCOUNT 345.20 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRANE SOLAR						
INTERIM SURVIVOR CURVE.. IOWA 25-S2.5						
PROBABLE RETIREMENT YEAR.. 5-2047						
NET SALVAGE PERCENT.. -12						
2017	1,504,180.99	113,885	95,194	1,589,489	20.67	76,898
	1,504,180.99	113,885	95,194	1,589,489		76,898

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.7 5.11

DUKE ENERGY INDIANA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

NOBLESVILLE
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 5-2034
NET SALVAGE PERCENT.. -11

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1937	1,386.27	1,442	805	734	5.46	134
1938	36.96	38	21	20	5.71	4
1939	238.53	248	138	126	5.25	24
1940	53.86	56	31	29	5.53	5
1944	298.13	303	169	162	6.80	24
1945	691.10	705	393	374	6.50	58
1946	43.42	44	25	24	6.87	3
1947	348.97	352	196	191	7.24	26
1948	1,011.10	1,013	565	557	7.62	73
1949	433.61	435	243	239	7.42	32
1950	102,740.59	102,341	57,102	56,940	7.83	7,272
1951	901.59	892	498	503	8.26	61
1952	2,472.02	2,445	1,364	1,380	8.13	170
1953	456.46	448	250	257	8.58	30
1955	1,034.56	1,014	566	583	8.45	69
1956	234.71	228	127	133	8.93	15
1957	6,380.84	6,185	3,451	3,632	8.92	407
1958	10,553.06	10,135	5,655	6,059	9.43	643
1959	757.03	725	405	436	9.46	46
1962	47.41	45	25	28	9.72	3
1963	167.67	158	88	98	9.86	10
1964	143.17	134	75	84	10.01	8
1965	68.49	64	36	40	10.19	4
1966	566.84	525	293	336	10.39	32
1967	278.32	256	143	166	10.61	16
1968	2,163.42	1,977	1,103	1,298	10.85	120
1969	343.35	311	174	208	11.10	19
1970	532.45	482	269	322	11.02	29
1971	5,493.01	4,924	2,747	3,350	11.32	296
1972	3,932.55	3,511	1,959	2,406	11.31	213
1973	749.16	662	369	462	11.65	40
1974	6,708.32	5,898	3,291	4,155	11.68	356
1975	52,932.98	46,264	25,814	32,942	11.75	2,804
1976	5,322.70	4,620	2,578	3,330	11.85	281
1977	3,937.15	3,391	1,892	2,478	11.98	207
1978	1,805.49	1,542	860	1,144	12.13	94
1979	15,914.02	13,467	7,514	10,150	12.31	825
1980	20,298.70	17,002	9,486	13,045	12.52	1,042
1981	17,863.67	14,872	8,298	11,531	12.50	922
1982	6,369.83	5,239	2,923	4,147	12.76	325
1985	5,598.36	4,475	2,497	3,717	13.01	286

DUKE ENERGY INDIANA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

NOBLESVILLE
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 5-2034
NET SALVAGE PERCENT.. -11

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1986	15,390.29	12,215	6,816	10,268	12.95	793
1987	8,805.91	6,897	3,848	5,926	13.14	451
1988	13,200.64	10,233	5,710	8,943	13.17	679
1989	11,020.86	8,445	4,712	7,521	13.24	568
1990	44,823.69	33,893	18,911	30,843	13.34	2,312
1991	29,707.85	22,127	12,346	20,630	13.48	1,530
1992	11,734.31	8,629	4,815	8,210	13.50	608
1993	604.85	438	244	427	13.56	31
1994	16,396.33	11,683	6,519	11,681	13.67	854
1997	2,027.56	1,369	764	1,487	13.84	107
1998	4,566.85	3,024	1,687	3,382	13.86	244
1999	29,011.76	18,774	10,475	21,728	13.95	1,558
2000	120,566.81	76,256	42,548	91,281	13.97	6,534
2001	40,159.58	24,807	13,841	30,736	13.95	2,203
2002	8,475.49	5,091	2,841	6,567	13.99	469
2003	2,107,459.67	1,225,549	683,810	1,655,470	14.09	117,493
2004	916,629.42	516,360	288,109	729,349	14.07	51,837
2005	6,798.58	3,688	2,058	5,489	14.12	389
2008	38,958.82	18,387	10,259	32,985	14.19	2,325
2009	19,046.92	8,476	4,729	16,413	14.20	1,156
2010	239,334.75	99,570	55,556	210,105	14.18	14,817
2011	423,079.45	162,394	90,610	379,009	14.19	26,710
2013	144,329.04	44,857	25,029	135,177	14.15	9,553
2015	1,144,673.26	253,101	141,221	1,129,367	14.07	80,268
2016	875,285.36	147,678	82,399	889,168	13.95	63,740
2017	77,489.84	8,464	4,723	81,291	13.74	5,916
	6,630,887.76	2,991,273	1,669,017	5,691,269		410,173

NOBLESVILLE CT UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 5-2034
NET SALVAGE PERCENT.. -11

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2003	1,776,844.66	1,033,287	576,535	1,395,763	14.09	99,061
2008	34,893.73	16,469	9,189	29,543	14.19	2,082
2011	163,516.63	62,764	35,020	146,484	14.19	10,323
	1,975,255.02	1,112,520	620,744	1,571,789		111,466

DUKE ENERGY INDIANA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -11						
2003	1,859,393.31	1,081,291	603,319	1,460,607	14.09	103,663
2008	35,978.77	16,981	9,475	30,462	14.19	2,147
	1,895,372.08	1,098,272	612,794	1,491,069		105,810
NOBLESVILLE CT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -11						
2003	1,858,961.16	1,081,040	603,179	1,460,267	14.09	103,639
2015	54,617.20	12,077	6,739	53,887	14.07	3,830
	1,913,578.36	1,093,117	609,918	1,514,154		107,469
VERMILLION CT STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -9						
2007	1,748.13	681	380	1,525	20.66	74
2008	2,081.44	765	427	1,842	20.65	89
2009	13,398.60	4,592	2,562	12,042	20.71	581
2011	20,479.05	5,927	3,307	19,015	20.75	916
2012	290,178.67	75,658	42,214	274,081	20.67	13,260
2013	244,641.93	56,025	31,260	235,400	20.68	11,383
2015	66,131.71	10,546	5,884	66,199	20.42	3,242
2016	483,442.46	58,070	32,401	494,551	20.18	24,507
2017	193,607.36	14,941	8,336	202,696	19.69	10,294
2018	31,794.40	922	514	34,141	18.30	1,866
	1,347,503.75	228,127	127,286	1,341,493		66,212
CAYUGA CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -5						
1993	805,187.28	627,321	350,022	495,425	8.87	55,854
1996	26,536.96	20,001	11,160	16,704	8.85	1,887

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ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -5						
1999	126,998.87	91,531	51,071	82,278	8.91	9,234
2007	7,970.50	4,687	2,615	5,754	9.03	637
2009	10,028.08	5,402	3,014	7,515	9.02	833
2010	773.42	393	219	593	9.04	66
2011	9,797.00	4,668	2,605	7,682	9.03	851
2012	1,184.21	520	290	953	9.03	106
2013	12,915.17	5,131	2,863	10,698	9.03	1,185
2014	16,477.04	5,761	3,214	14,086	9.01	1,563
2015	8,448.40	2,484	1,386	7,485	9.00	832
2016	201,920.04	46,219	25,788	186,228	8.97	20,761
2017	656.42	100	56	633	8.88	71
	1,228,893.39	814,218	454,303	836,035		93,880
CINCAP MADISON CT 1-8						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -6						
2003	35,158.93	16,696	9,316	27,953	19.10	1,464
2004	4,006.52	1,829	1,021	3,226	19.17	168
2005	12,944.95	5,651	3,153	10,569	19.29	548
2009	8,717.49	3,037	1,695	7,546	19.40	389
2010	27,386.62	8,834	4,929	24,101	19.43	1,240
2011	42,614.56	12,603	7,032	38,139	19.38	1,968
2012	8,368.32	2,226	1,242	7,628	19.41	393
2013	49,208.03	11,559	6,449	45,711	19.32	2,366
2014	129,606.08	26,020	14,518	122,864	19.25	6,383
2015	346,583.47	56,833	31,711	335,668	19.12	17,556
2016	779,402.61	96,496	53,841	772,326	18.91	40,842
2017	418,196.16	33,247	18,551	424,737	18.50	22,959
	1,862,193.74	275,031	153,457	1,820,468		96,276

DUKE ENERGY INDIANA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -6						
2003	22,134.71	11,164	6,229	17,234	17.07	1,010
2011	62,315.21	20,014	11,167	54,887	17.25	3,182
2012	73,264.33	21,248	11,856	65,805	17.25	3,815
2013	51,949.36	13,326	7,435	47,631	17.23	2,764
2015	11,085.84	1,999	1,115	10,636	17.08	623
2016	644,043.92	87,930	49,062	633,625	16.92	37,448
	864,793.37	155,681	86,864	829,817		48,842
CAYUGA DIESEL						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -5						
1972	311.15	280	156	171	7.85	22
	311.15	280	156	171		22
WHEATLAND CT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -17						
2005	477,653.62	221,809	123,761	435,094	20.51	21,214
2014	56,727.85	11,920	6,651	59,721	20.56	2,905
2016	95,454.66	12,307	6,867	104,815	20.18	5,194
	629,836.13	246,036	137,279	599,629		29,313
WHEATLAND CT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -17						
2005	477,108.17	221,556	123,620	434,597	20.51	21,190
2016	96,554.34	12,449	6,946	106,023	20.18	5,254
	573,662.51	234,005	130,566	540,619		26,444

DUKE ENERGY INDIANA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHEATLAND CT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -17						
2005	517,232.14	240,189	134,016	471,145	20.51	22,971
2016	98,020.22	12,638	7,052	107,632	20.18	5,334
	615,252.36	252,827	141,068	578,777		28,305
WHEATLAND CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -17						
2005	475,161.64	220,652	123,116	432,824	20.51	21,103
2016	100,478.71	12,955	7,228	110,332	20.18	5,467
	575,640.35	233,607	130,344	543,155		26,570
WHEATLAND COMMON CT 1-4						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -17						
2005	1,882,029.54	873,964	487,638	1,714,336	20.51	83,585
2007	97,324.52	40,720	22,720	91,149	20.66	4,412
2008	11,672.42	4,602	2,568	11,089	20.65	537
2009	24,830.25	9,134	5,096	23,955	20.71	1,157
2011	52,719.52	16,377	9,138	52,544	20.75	2,532
2012	36,450.87	10,201	5,692	36,956	20.67	1,788
2013	209,699.71	51,548	28,762	216,587	20.68	10,473
2014	161,321.24	33,899	18,914	169,832	20.56	8,260
2015	46,852.28	8,020	4,475	50,342	20.42	2,465
2016	811,377.66	104,614	58,371	890,941	20.18	44,150
2017	141,002.58	11,680	6,517	158,456	19.69	8,048
2018	27,243.74	848	473	31,402	18.30	1,716
	3,502,524.33	1,165,607	650,364	3,447,589		169,123
	23,615,704.30	9,900,601	5,524,160	20,806,034		1,319,905

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8   5.59

DUKE ENERGY INDIANA

ACCOUNT 350.10 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 80-R4
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1910	70,612.99	68,954	70,613			
1917	177.74	170	178			
1922	2,577.06	2,437	2,577			
1923	19,615.24	18,358	19,615			
1924	391,740.71	366,513	391,741			
1925	10,449.32	9,770	10,449			
1926	74,144.78	69,266	74,145			
1927	14,321.76	13,236	14,322			
1928	15,466.58	14,277	15,467			
1929	85,542.58	78,853	85,543			
1930	40,560.09	37,332	40,560			
1931	451,167.17	410,562	451,167			
1932	2,385.46	2,166	2,385			
1933	2,013.35	1,825	2,013			
1934	5,465.31	4,942	5,458	7	8.95	1
1935	227,118.00	202,907	224,109	3,009	9.96	302
1936	279.31	249	275	4	10.09	
1937	2,207.13	1,961	2,166	41	10.24	4
1938	1,792.02	1,572	1,736	56	11.25	5
1939	1,968.06	1,721	1,901	67	11.41	6
1940	13,188.71	11,493	12,694	495	11.59	43
1941	137,190.14	119,081	131,524	5,666	11.79	481
1942	183,519.60	157,240	173,670	9,850	12.79	770
1943	292,513.99	249,573	275,651	16,863	12.99	1,298
1944	15,079.63	12,694	14,020	1,060	14.00	76
1945	77,666.34	65,077	71,877	5,789	14.22	407
1946	48,520.50	40,456	44,683	3,838	14.45	266
1947	67,223.04	55,271	61,046	6,177	15.46	400
1948	56,748.48	46,409	51,258	5,490	15.71	349
1949	134,331.88	108,298	119,614	14,718	16.71	881
1950	230,249.93	184,522	203,803	26,447	16.97	1,558
1951	134,869.82	106,520	117,650	17,220	17.97	958
1952	468,290.72	367,468	405,865	62,426	18.25	3,421
1953	1,376,702.96	1,064,054	1,175,238	201,465	19.25	10,466
1954	510,143.25	391,586	432,503	77,640	19.53	3,975
1955	654,505.97	494,545	546,221	108,285	20.54	5,272
1956	291,217.11	218,413	241,235	49,982	20.83	2,400
1957	405,713.58	299,417	330,703	75,011	21.83	3,436
1958	393,656.73	288,157	318,267	75,390	22.15	3,404
1959	669,125.98	481,771	532,112	137,014	23.14	5,921
1960	302,923.74	216,197	238,788	64,136	23.47	2,733
1961	836,510.07	586,812	648,129	188,381	24.47	7,698
1962	364,906.43	253,610	280,110	84,796	24.80	3,419

DUKE ENERGY INDIANA

ACCOUNT 350.10 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 80-R4
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1963	236,971.47	161,757	178,659	58,312	25.80	2,260
1964	575,794.98	389,122	429,782	146,013	26.15	5,584
1965	88,460.24	58,685	64,817	23,643	27.15	871
1966	195,972.96	127,578	140,909	55,064	28.15	1,956
1967	500,595.87	322,284	355,960	144,636	28.50	5,075
1968	56,773.13	35,835	39,579	17,194	29.50	583
1969	75,339.65	46,989	51,899	23,441	29.87	785
1970	281,582.98	172,075	190,055	91,528	30.87	2,965
1971	662,045.87	396,234	437,637	224,409	31.87	7,041
1972	423,770.12	250,279	276,431	147,339	32.24	4,570
1973	21,908.10	12,659	13,982	7,926	33.24	238
1974	2,986,067.37	1,687,725	1,864,077	1,121,990	34.24	32,768
1975	222,511.19	123,894	136,840	85,671	34.62	2,475
1976	3,284,654.47	1,786,852	1,973,562	1,311,092	35.62	36,808
1977	731,189.86	388,408	428,993	302,197	36.62	8,252
1978	2,418,910.08	1,263,639	1,395,678	1,023,232	37.02	27,640
1979	166,284.56	84,739	93,593	72,692	38.02	1,912
1980	82,359.87	40,900	45,174	37,186	39.02	953
1981	2,113,184.94	1,022,359	1,129,186	983,999	40.02	24,588
1982	172,115.98	81,669	90,203	81,913	40.42	2,027
1983	188,931.13	87,192	96,303	92,628	41.42	2,236
1984	229,389.79	102,881	113,631	115,759	42.42	2,729
1985	124,393.75	54,173	59,834	64,560	43.42	1,487
1986	40,174.07	16,974	18,748	21,426	44.42	482
1987	79,145.53	32,655	36,067	43,079	44.84	961
1988	119,296.73	47,671	52,652	66,645	45.83	1,454
1989	228,453.34	88,274	97,498	130,955	46.84	2,796
1990	86,418.36	32,269	35,641	50,777	47.83	1,062
1991	284,176.00	102,360	113,056	171,120	48.84	3,504
1992	148,816.71	51,669	57,068	91,749	49.83	1,841
1993	781,577.12	261,047	288,324	493,253	50.84	9,702
1994	828,783.04	268,028	296,034	532,749	51.26	10,393
1995	411,325.46	127,593	140,925	270,400	52.26	5,174
1996	673,571.89	200,051	220,954	452,618	53.26	8,498
1998	44,361.49	12,004	13,258	31,103	55.26	563
1999	41,955.43	10,799	11,927	30,028	56.26	534
2000	321,576.31	78,529	86,735	234,841	57.26	4,101
2001	243,274.72	56,196	62,068	181,207	58.26	3,110
2002	909,396.73	198,067	218,763	690,634	59.26	11,654
2003	95,717.37	19,584	21,630	74,087	60.26	1,229
2004	408,676.90	78,221	86,394	322,283	61.26	5,261
2005	74,455.47	13,268	14,654	59,801	62.26	961
2006	156,841.72	25,879	28,583	128,259	63.26	2,027

DUKE ENERGY INDIANA

ACCOUNT 350.10 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
2007	1,484,957.32	227,198	250,939	1,234,018	63.68	19,378
2008	45,904.74	6,408	7,078	38,827	64.69	600
2009	563,623.81	71,242	78,686	484,938	65.68	7,383
2010	223,973.01	25,309	27,954	196,019	66.69	2,939
2011	132,679.76	13,241	14,625	118,055	67.68	1,744
2012	114,393.74	9,884	10,917	103,477	68.69	1,506
2013	724,273.92	53,017	58,556	665,718	69.68	9,554
2014	1,219,101.02	72,902	80,519	1,138,582	70.69	16,107
2015	330,660.41	15,409	17,019	313,641	71.68	4,376
2016	343,499.20	11,404	12,596	330,903	72.69	4,552
2017	1,763,568.11	35,271	38,956	1,724,612	73.68	23,407
2018	773,601.22	5,106	5,640	767,961	74.69	10,282
	38,621,842.27	18,091,192	19,954,329	18,667,513		412,888

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.2 1.07

DUKE ENERGY INDIANA

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 70-R2.5
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1928	1,635.56	1,554	1,306	411	9.50	43
1929	85,198.35	80,870	67,945	21,513	9.50	2,265
1932	5,823.71	5,501	4,622	1,493	9.65	155
1935	1,224.77	1,138	956	330	10.84	30
1936	375.13	348	292	102	10.95	9
1937	1,507.40	1,393	1,170	413	11.09	37
1941	8,434.99	7,619	6,401	2,456	12.59	195
1943	34,807.53	31,183	26,199	10,349	12.99	797
1944	80,219.41	71,537	60,104	24,126	13.22	1,825
1945	73,246.65	64,442	54,143	22,766	14.22	1,601
1946	227.19	199	167	72	14.45	5
1947	114.22	99	83	37	14.71	3
1948	1,283.67	1,112	934	414	14.97	28
1949	11,691.53	10,068	8,459	3,817	15.25	250
1950	21,501.80	18,249	15,332	7,245	16.25	446
1951	13,981.87	11,792	9,907	4,774	16.54	289
1952	88,335.70	74,016	62,187	30,565	16.83	1,816
1953	556,382.42	463,038	389,034	195,168	17.14	11,387
1954	246,977.68	204,064	171,450	87,877	17.47	5,030
1955	53,587.25	43,944	36,921	19,346	17.80	1,087
1956	25,790.76	20,819	17,492	9,588	18.80	510
1957	231,989.67	185,761	156,072	87,517	19.15	4,570
1958	33,262.92	26,411	22,190	12,736	19.50	653
1959	53,176.86	41,860	35,170	20,666	19.87	1,040
1960	115,701.98	90,265	75,839	45,648	20.24	2,255
1961	159,066.84	121,958	102,466	64,554	21.24	3,039
1962	53,223.31	40,416	33,957	21,927	21.62	1,014
1963	60,394.59	45,405	38,148	25,266	22.02	1,147
1964	47,524.95	35,355	29,704	20,197	22.42	901
1965	92,415.41	67,489	56,703	40,333	23.42	1,722
1966	55,121.56	39,808	33,446	24,432	23.83	1,025
1967	23,126.98	16,508	13,870	10,413	24.26	429
1968	88,523.68	62,425	52,448	40,502	24.69	1,640
1969	99,825.74	69,525	58,413	46,404	25.13	1,847
1970	57,137.12	38,990	32,758	27,236	26.13	1,042
1971	82,132.48	55,297	46,459	39,780	26.58	1,497
1972	242,181.34	160,813	135,111	119,179	27.03	4,409
1973	12,295.60	8,048	6,762	6,148	27.49	224
1974	215,392.55	137,868	115,834	110,328	28.50	3,871
1975	198,299.67	124,991	105,015	103,200	28.96	3,564
1976	65,644.89	40,722	34,214	34,713	29.44	1,179
1977	110,588.17	67,464	56,682	59,436	29.93	1,986
1978	459,905.52	273,805	230,045	252,856	30.93	8,175

DUKE ENERGY INDIANA

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

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

SURVIVOR CURVE.. IOWA 70-R2.5
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1979	371,162.61	217,074	182,381	207,340	31.42	6,599
1980	99,870.73	57,329	48,166	56,698	31.92	1,776
1981	200,205.03	112,717	94,702	115,513	32.43	3,562
1982	332,560.76	182,277	153,145	196,044	33.43	5,864
1983	111,979.11	60,106	50,500	67,078	33.94	1,976
1984	33,789.50	17,747	14,911	20,568	34.47	597
1985	33,080.01	16,988	14,273	20,461	34.99	585
1986	552,513.89	275,276	231,280	348,860	35.99	9,693
1987	27,589.41	13,413	11,269	17,700	36.53	485
1988	291,229.37	138,034	115,973	189,818	37.07	5,121
1989	421,172.90	194,405	163,335	278,897	37.61	7,416
1990	679,999.55	305,235	256,451	457,549	38.17	11,987
1991	36,065.69	15,621	13,124	24,745	39.17	632
1992	801,172.93	336,661	282,855	558,377	39.72	14,058
1993	785,695.32	319,762	268,657	556,323	40.29	13,808
1994	1,312,007.07	516,327	433,806	943,801	40.86	23,098
1995	1,123,220.52	426,818	358,603	820,779	41.44	19,806
1996	29,878.32	10,870	9,133	22,239	42.44	524
1997	274,761.66	96,128	80,764	207,736	43.02	4,829
1998	1,281,253.88	430,232	361,471	983,846	43.60	22,565
1999	278,724.94	89,613	75,291	217,370	44.19	4,919
2000	387,310.23	118,871	99,873	306,803	44.79	6,850
2001	46,190.13	13,493	11,337	37,163	45.40	819
2002	24,324.57	6,702	5,631	19,910	46.39	429
2003	36,650.40	9,544	8,019	30,464	47.00	648
2004	3,019.25	740	622	2,548	47.61	54
2005	245,509.49	56,378	47,367	210,418	48.23	4,363
2006	173,017.75	37,024	31,107	150,562	48.85	3,082
2007	4,841,264.56	958,716	805,490	4,277,838	49.48	86,456
2008	108,326.63	19,700	16,551	97,192	50.11	1,940
2009	2,629,076.15	437,820	367,846	2,392,684	50.38	47,493
2010	1,016,607.59	152,430	128,068	939,370	51.02	18,412
2011	3,883,377.60	517,033	434,399	3,643,147	51.67	70,508
2012	3,666,927.19	428,150	359,722	3,490,552	51.98	67,152
2013	7,260,532.91	721,189	605,926	7,017,634	52.64	133,314
2014	5,933,193.89	487,798	409,836	5,820,018	52.97	109,874
2015	1,684,433.57	109,657	92,131	1,676,524	52.99	31,638

DUKE ENERGY INDIANA

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -5						
2016	738,893.46	34,913	29,333	746,505	53.06	14,069
2017	2,688,986.49	77,927	65,473	2,757,963	52.85	52,185
2018	4,136,171.78	42,561	35,759	4,307,222	50.78	84,821
	52,451,026.26	10,927,448	9,180,990	45,892,588		969,044

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.4 1.85

DUKE ENERGY INDIANA

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 53-R1.5
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1922	17.51	19	19			
1924	44,058.40	46,715	39,818	8,646	3.54	2,442
1925	3,638.82	3,855	3,286	717	3.59	200
1926	81.24	85	72	17	4.58	4
1927	5,626.62	5,890	5,020	1,169	4.65	251
1928	25,662.02	26,822	22,862	5,366	4.74	1,132
1930	531.09	553	471	113	4.95	23
1931	2,467.83	2,565	2,186	529	5.09	104
1932	2,499.23	2,592	2,209	540	5.25	103
1935	238.97	246	210	53	5.79	9
1936	2,333.24	2,372	2,022	545	6.79	80
1937	2,184.39	2,213	1,886	517	6.99	74
1938	4,991.31	5,039	4,295	1,195	7.22	166
1939	165.25	166	141	41	7.46	5
1940	564.44	565	482	139	7.71	18
1941	21,439.70	21,386	18,228	5,356	7.97	672
1942	1,268.92	1,260	1,074	322	8.25	39
1943	26,569.34	26,257	22,380	6,846	8.54	802
1944	233,872.45	231,894	197,656	59,604	8.15	7,313
1945	128,023.78	126,279	107,634	33,192	8.47	3,919
1946	9,974.69	9,785	8,340	2,632	8.80	299
1947	1,243.03	1,212	1,033	334	9.15	37
1948	93,559.69	90,689	77,299	25,617	9.50	2,697
1949	407,620.84	392,649	334,676	113,707	9.87	11,520
1950	643,944.73	616,255	525,267	183,072	10.24	17,878
1951	184,198.22	175,062	149,215	53,403	10.62	5,029
1952	281,806.07	267,983	228,416	81,571	10.42	7,828
1953	4,674,098.01	4,411,414	3,760,082	1,381,426	10.84	127,438
1954	4,810,934.49	4,505,633	3,840,390	1,451,638	11.26	128,920
1955	2,539,887.45	2,359,708	2,011,304	782,572	11.68	67,001
1956	559,817.34	515,732	439,586	176,213	12.13	14,527
1957	2,066,745.88	1,901,489	1,620,740	652,680	12.03	54,254
1958	1,216,471.82	1,109,033	945,288	392,831	12.50	31,426
1959	1,021,921.47	923,010	786,730	337,384	12.96	26,033
1960	2,756,713.23	2,465,935	2,101,847	930,538	13.44	69,236
1961	2,994,916.29	2,671,106	2,276,725	1,017,683	13.42	75,833
1962	671,262.81	592,410	504,943	233,446	13.92	16,771
1963	229,333.61	200,199	170,640	81,627	14.43	5,657
1964	404,662.62	349,337	297,758	147,371	14.94	9,864
1965	807,881.56	694,140	591,652	297,018	14.99	19,814
1966	728,429.48	618,422	527,114	274,158	15.52	17,665
1967	833,631.20	698,933	595,738	321,256	16.07	19,991
1968	1,492,215.71	1,243,389	1,059,806	581,631	16.17	35,970

DUKE ENERGY INDIANA

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 53-R1.5
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1969	744,506.17	612,088	521,715	297,242	16.73	17,767
1970	3,149,187.66	2,553,739	2,176,687	1,287,419	17.29	74,460
1971	1,874,056.65	1,507,960	1,285,314	776,148	17.44	44,504
1972	4,121,266.95	3,267,670	2,785,209	1,748,185	18.01	97,067
1973	283,047.85	222,430	189,589	121,764	18.19	6,694
1974	3,497,916.45	2,705,324	2,305,891	1,541,817	18.79	82,055
1975	5,895,268.63	4,484,885	3,822,706	2,662,089	19.40	137,221
1976	3,418,011.60	2,572,464	2,192,648	1,567,165	19.61	79,917
1977	4,768,860.28	3,526,715	3,006,006	2,239,740	20.23	110,714
1978	11,252,997.63	8,221,665	7,007,762	5,370,535	20.48	262,233
1979	7,154,062.39	5,129,320	4,371,992	3,497,477	21.10	165,757
1980	2,596,777.81	1,836,701	1,565,518	1,290,938	21.38	60,381
1981	6,873,925.80	4,763,631	4,060,296	3,501,022	22.02	158,993
1982	18,143,675.75	12,383,966	10,555,512	9,402,531	22.32	421,260
1983	10,640,416.57	7,104,606	6,055,633	5,648,825	22.98	245,815
1984	2,690,019.76	1,765,944	1,505,208	1,453,814	23.31	62,369
1985	508,921.12	326,315	278,136	281,677	23.97	11,751
1986	5,263,314.82	3,311,678	2,822,719	2,966,927	24.32	121,995
1987	897,755.15	550,647	469,346	518,185	24.99	20,736
1988	7,495,052.65	4,501,529	3,836,892	4,407,666	25.36	173,804
1989	8,310,104.36	4,881,355	4,160,638	4,980,477	25.75	193,417
1990	12,135,140.35	6,923,947	5,901,648	7,447,006	26.45	281,550
1991	5,332,126.64	2,967,862	2,529,666	3,335,673	26.85	124,234
1992	8,749,425.14	4,743,851	4,043,436	5,580,932	27.26	204,730
1993	13,383,503.05	7,057,656	6,015,615	8,706,238	27.69	314,418
1994	16,014,443.16	8,156,156	6,951,925	10,663,962	28.41	375,359
1995	18,650,317.48	9,207,289	7,847,861	12,667,488	28.86	438,929
1996	3,678,494.21	1,756,922	1,497,518	2,548,826	29.32	86,931
1997	6,283,034.42	2,897,233	2,469,466	4,441,872	29.78	149,156
1998	14,866,946.19	6,603,600	5,628,599	10,725,042	30.26	354,430
1999	3,830,724.31	1,634,953	1,393,557	2,820,240	30.75	91,715
2000	32,058,931.12	13,178,465	11,232,706	24,032,118	31.00	775,230
2001	11,127,841.07	4,369,903	3,724,700	8,515,925	31.52	270,175
2002	4,043,495.67	1,511,823	1,288,607	3,159,238	32.04	98,603
2003	23,741,735.92	8,461,555	7,212,233	18,903,677	32.34	584,529
2004	14,898,207.43	5,037,680	4,293,882	12,094,146	32.67	370,191
2005	13,667,792.85	4,343,488	3,702,185	11,332,387	33.23	341,029
2006	18,661,363.52	5,567,058	4,745,099	15,782,401	33.59	469,854
2007	24,896,230.26	6,961,484	5,933,643	21,452,210	33.75	635,621
2008	8,583,118.72	2,220,624	1,892,756	7,548,675	34.14	221,109
2009	5,784,828.30	1,378,293	1,174,792	5,188,519	34.36	151,005
2010	23,297,018.17	5,053,589	4,307,442	21,319,278	34.60	616,164
2011	21,524,078.20	4,209,679	3,588,133	20,088,353	34.69	579,082

DUKE ENERGY INDIANA

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1.5						
NET SALVAGE PERCENT.. -10						
2012	15,513,281.47	2,684,263	2,287,940	14,776,670	34.82	424,373
2013	52,928,298.02	7,941,362	6,768,845	51,452,283	34.82	1,477,665
2014	30,062,654.99	3,796,312	3,235,798	29,833,122	34.71	859,496
2015	24,989,036.76	2,539,886	2,164,880	25,323,060	34.38	736,564
2016	24,414,295.14	1,847,674	1,574,871	25,280,854	33.86	746,629
2017	44,420,749.90	2,149,964	1,832,528	47,030,297	32.63	1,441,321
2018	62,412,203.67	1,160,243	988,937	67,664,487	29.09	2,326,039
	699,465,966.97	239,913,744	204,491,225	564,921,339		18,878,085

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.9 2.70

DUKE ENERGY INDIANA

ACCOUNT 353.50 STATION EQUIPMENT ELECTRONICS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2017	288,534.57	23,891	207,355	81,180	16.62	4,884
	288,534.57	23,891	207,355	81,180		4,884

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.6   1.69

DUKE ENERGY INDIANA

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 75-R3
NET SALVAGE PERCENT.. -30

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1937	2,082,953.45	2,361,236	2,424,250	283,589	11.96	23,711
1940	383,296.20	430,269	441,751	56,534	12.41	4,556
1945	302,303.29	326,421	335,132	57,862	14.99	3,860
1947	5,589.74	5,975	6,134	1,133	15.46	73
1949	1,980.02	2,075	2,130	444	16.71	27
1950	432,394.15	450,477	462,499	99,613	16.97	5,870
1953	2,617,040.94	2,651,638	2,722,402	679,751	18.54	36,664
1954	366,411.25	368,683	378,522	97,813	18.83	5,195
1955	663,031.06	656,799	674,327	187,613	19.83	9,461
1956	62,958.47	61,892	63,544	18,302	20.15	908
1957	506,683.28	494,214	507,403	151,285	20.47	7,391
1958	1,528,636.03	1,466,772	1,505,915	481,312	21.47	22,418
1959	1,383,458.41	1,316,139	1,351,262	447,234	21.80	20,515
1960	144,242.42	136,023	139,653	47,862	22.15	2,161
1961	947,079.80	877,848	901,275	329,929	23.15	14,252
1962	282,332.69	259,198	266,115	100,917	23.50	4,294
1963	405,544.33	368,676	378,515	148,693	23.87	6,229
1964	223,186.07	199,240	204,557	85,585	24.87	3,441
1965	491,652.86	434,238	445,826	193,323	25.24	7,659
1966	466,521.79	407,553	418,429	188,049	25.62	7,340
1967	419,263.32	359,292	368,880	176,162	26.62	6,618
1968	278,213.34	235,597	241,884	119,793	27.02	4,433
1969	412,350.29	342,325	351,461	184,594	28.02	6,588
1970	665,099.16	545,149	559,697	304,932	28.42	10,729
1971	115,521.32	93,441	95,935	54,243	28.84	1,881
1972	794,770.72	629,427	646,224	386,978	29.83	12,973
1973	13,965.75	10,904	11,195	6,960	30.26	230
1974	8,188,629.15	6,253,001	6,419,873	4,225,345	31.26	135,168
1975	989,940.88	744,614	764,485	522,438	31.68	16,491
1976	6,844,959.43	5,067,666	5,202,906	3,695,541	32.13	115,018
1977	2,187,774.46	1,581,608	1,623,816	1,220,291	33.13	36,833
1978	15,390,760.76	10,940,368	11,232,331	8,775,658	33.57	261,414
1979	170,679.28	118,308	121,465	100,418	34.58	2,904
1980	1,839,370.92	1,252,023	1,285,435	1,105,747	35.03	31,566
1981	12,731,423.41	8,440,934	8,666,196	7,884,654	36.03	218,836
1982	96,532.97	62,746	64,420	61,073	36.50	1,673
1983	71,302.35	45,086	46,289	46,404	37.49	1,238
1984	45,758.44	28,321	29,077	30,409	37.96	801
1985	116,818.68	70,207	72,081	79,783	38.96	2,048
1986	1,125,390.87	660,987	678,627	784,381	39.44	19,888
1987	48,554.06	27,836	28,579	34,541	39.93	865
1988	66,965.39	37,172	38,164	48,891	40.93	1,195
1989	72,340.43	39,122	40,166	53,877	41.42	1,301

DUKE ENERGY INDIANA

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -30						
1990	266,491.58	139,199	142,914	203,525	42.43	4,797
1991	158,665.21	80,546	82,695	123,570	42.92	2,879
1996	831,730.26	350,325	359,674	721,575	46.94	15,372
1999	372,793.33	137,054	140,712	343,919	49.46	6,953
2002	1,298.75	410	421	1,267	51.52	25
2007	496,842.78	110,707	113,661	532,235	55.61	9,571
2009	0.01					
2011	16,902,876.78	2,487,427	2,553,808	19,419,932	58.73	330,665
2012	1,934,935.64	247,014	253,606	2,261,810	59.72	37,874
2013	882,548.31	95,915	98,475	1,048,838	60.29	17,397
2017	1,217,070.47	37,023	38,011	1,544,181	62.60	24,667
2018	7,167.35	74	76	9,242	62.79	147
	89,056,102.10	54,547,194	56,002,880	59,770,053		1,527,063

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.1 1.71

DUKE ENERGY INDIANA

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 55-R1
NET SALVAGE PERCENT.. -50

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1937	52,683.63	71,486	60,863	18,162	8.59	2,114
1940	93,008.14	123,747	105,358	34,154	10.00	3,415
1942	1,557.51	2,055	1,750	586	10.45	56
1943	1,141.49	1,500	1,277	435	10.71	41
1945	235,225.13	306,016	260,542	92,296	11.25	8,204
1946	8,771.88	11,353	9,666	3,492	11.53	303
1948	1,411.69	1,806	1,538	580	12.15	48
1949	1,910.14	2,429	2,068	797	12.47	64
1950	1,043,091.55	1,318,363	1,122,453	442,184	12.80	34,546
1951	207,063.05	259,968	221,336	89,259	13.15	6,788
1952	8,372.82	10,439	8,888	3,671	13.50	272
1953	1,534,204.60	1,899,269	1,617,035	684,272	13.87	49,335
1954	339,246.28	416,866	354,919	153,950	14.24	10,811
1955	706,708.87	861,619	733,581	326,482	14.62	22,331
1956	393,960.26	476,416	405,620	185,320	15.02	12,338
1957	353,478.74	423,909	360,916	169,302	15.42	10,979
1958	349,073.93	415,014	353,342	170,269	15.83	10,756
1959	258,818.18	304,914	259,603	128,624	16.26	7,910
1960	242,342.37	282,814	240,787	122,727	16.69	7,353
1961	435,613.85	503,461	428,646	224,775	17.13	13,122
1962	397,489.92	454,808	387,223	209,012	17.57	11,896
1963	294,600.53	333,547	283,982	157,919	18.03	8,759
1964	429,413.24	480,900	409,438	234,682	18.50	12,686
1965	278,256.81	310,368	264,247	153,138	18.45	8,300
1966	526,123.36	580,051	493,855	295,330	18.93	15,601
1967	589,188.00	641,802	546,429	337,353	19.42	17,371
1968	354,265.40	381,066	324,439	206,959	19.92	10,390
1969	289,305.59	307,156	261,512	172,446	20.43	8,441
1970	513,007.16	541,120	460,709	308,802	20.47	15,086
1971	1,088,175.95	1,131,975	963,762	668,502	20.99	31,849
1972	450,938.01	462,392	393,680	282,727	21.52	13,138
1973	393,786.60	397,764	338,656	252,024	22.07	11,419
1974	1,809,183.86	1,811,445	1,542,262	1,171,514	22.17	52,842
1975	1,023,670.53	1,008,520	858,653	676,853	22.73	29,778
1976	444,818.73	431,029	366,978	300,250	23.29	12,892
1977	1,001,593.76	960,178	817,494	684,897	23.44	29,219
1978	314,449.74	296,117	252,114	219,561	24.01	9,145
1979	1,790,090.17	1,654,580	1,408,707	1,276,428	24.60	51,887
1980	4,498,244.26	4,104,423	3,494,501	3,252,865	24.79	131,217
1981	1,732,696.82	1,549,551	1,319,286	1,279,759	25.40	50,384
1982	1,119,776.13	986,971	840,306	839,358	25.61	32,775
1983	2,823,216.41	2,435,448	2,073,537	2,161,288	26.23	82,398
1984	820,618.73	696,459	592,964	637,964	26.48	24,092

DUKE ENERGY INDIANA

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 55-R1
NET SALVAGE PERCENT.. -50

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1985	452,397.05	375,128	319,384	359,212	27.10	13,255
1986	696,053.65	566,727	482,511	561,569	27.38	20,510
1987	2,375,595.91	1,897,151	1,615,232	1,948,162	27.67	70,407
1988	2,623,405.84	2,040,354	1,737,155	2,197,954	28.32	77,611
1989	1,947,293.43	1,482,085	1,261,845	1,659,095	28.64	57,929
1990	4,833,879.64	3,595,681	3,061,358	4,189,461	28.97	144,614
1991	7,691,133.12	5,583,763	4,754,009	6,782,691	29.32	231,333
1992	2,739,969.69	1,938,666	1,650,578	2,459,377	29.68	82,863
1993	6,834,742.85	4,679,065	3,983,750	6,268,364	30.37	206,400
1994	3,656,942.96	2,432,233	2,070,800	3,414,614	30.75	111,044
1995	6,488,021.67	4,208,131	3,582,798	6,149,235	30.85	199,327
1996	1,289,236.30	809,318	689,052	1,244,802	31.26	39,821
1997	1,576,843.63	956,040	813,971	1,551,294	31.69	48,952
1998	1,113,229.93	650,405	553,754	1,116,091	32.13	34,737
1999	4,151,307.88	2,343,828	1,995,532	4,231,430	32.31	130,963
2000	5,145,825.08	2,784,921	2,371,078	5,347,660	32.78	163,138
2001	5,460,970.92	2,838,340	2,416,559	5,774,897	33.01	174,944
2002	2,516,318.52	1,251,617	1,065,625	2,708,853	33.25	81,469
2003	5,561,468.16	2,637,804	2,245,823	6,096,379	33.52	181,873
2004	5,428,734.18	2,444,559	2,081,295	6,061,806	33.81	179,290
2005	4,811,307.46	2,055,391	1,749,957	5,467,004	33.90	161,269
2006	5,978,664.51	2,398,939	2,042,454	6,925,543	34.23	202,324
2007	10,213,724.45	3,840,871	3,270,113	12,050,474	34.37	350,610
2008	7,805,485.95	2,742,067	2,334,593	9,373,636	34.34	272,966
2009	16,051,287.94	5,215,063	4,440,098	19,636,834	34.36	571,503
2010	9,266,879.35	2,752,263	2,343,273	11,557,046	34.42	335,765
2011	8,641,060.92	2,322,717	1,977,559	10,984,032	34.34	319,861
2012	22,303,514.61	5,349,498	4,554,556	28,900,716	34.15	846,287
2013	41,332,834.98	8,661,296	7,374,217	54,625,035	33.87	1,612,785
2014	46,515,154.51	8,261,091	7,033,483	62,739,249	33.52	1,871,696
2015	24,795,262.38	3,577,956	3,046,268	34,146,626	32.87	1,038,839
2016	35,158,376.86	3,839,295	3,268,771	49,468,794	31.86	1,552,693
2017	65,125,262.70	4,630,406	3,942,323	93,745,571	30.15	3,109,306
2018	58,910,373.49	1,670,109	1,421,929	86,943,631	25.96	3,349,138
	458,743,154.34	132,483,892	112,796,625	575,318,107		18,717,873

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.7   4.08

DUKE ENERGY INDIANA

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 65-R2.5
NET SALVAGE PERCENT.. -60

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1937	1,625,507.58	2,331,628	1,912,731	688,081	9.41	73,122
1940	505,729.47	717,731	588,784	220,383	10.00	22,038
1941	6,244.32	8,827	7,241	2,750	10.22	269
1942	26,124.20	36,775	30,168	11,631	10.45	1,113
1943	99,944.15	140,050	114,889	45,022	10.71	4,204
1944	628.74	877	719	287	10.97	26
1945	842,891.07	1,169,663	959,523	389,103	11.25	34,587
1946	27,454.69	37,901	31,092	12,836	11.53	1,113
1947	45,951.78	63,083	51,750	21,773	11.83	1,840
1948	28,225.32	38,522	31,601	13,560	12.15	1,116
1949	191,448.80	259,727	213,065	93,253	12.47	7,478
1950	2,822,459.77	3,805,127	3,121,503	1,394,433	12.80	108,940
1951	37,033.46	49,595	40,685	18,569	13.15	1,412
1952	395,686.86	526,232	431,690	201,409	13.50	14,919
1953	3,952,409.28	5,219,077	4,281,425	2,042,430	13.87	147,255
1954	1,322,172.69	1,732,998	1,421,650	693,826	14.24	48,724
1955	1,877,932.14	2,442,213	2,003,448	1,001,243	14.62	68,484
1956	648,555.85	836,585	686,285	351,404	15.02	23,396
1957	970,234.02	1,241,123	1,018,145	534,229	15.42	34,645
1958	1,048,285.66	1,329,394	1,090,557	586,700	15.83	37,063
1959	2,271,014.07	2,832,045	2,323,244	1,310,379	16.84	77,813
1960	503,563.45	622,163	510,386	295,316	17.26	17,110
1961	1,879,100.51	2,299,418	1,886,308	1,120,253	17.68	63,363
1962	988,272.46	1,197,154	982,075	599,161	18.13	33,048
1963	734,309.28	880,231	722,090	452,805	18.58	24,371
1964	1,315,995.42	1,560,665	1,280,278	825,315	19.03	43,369
1965	662,718.02	777,236	637,599	422,750	19.49	21,691
1966	1,123,781.71	1,302,688	1,068,649	729,402	19.96	36,543
1967	1,177,877.80	1,349,000	1,106,640	777,964	20.45	38,042
1968	387,287.78	438,100	359,392	260,268	20.93	12,435
1969	828,865.28	925,677	759,371	566,813	21.42	26,462
1970	972,729.63	1,071,870	879,299	677,068	21.92	30,888
1971	1,809,980.50	1,953,331	1,602,398	1,293,571	22.92	56,439
1972	1,028,527.17	1,094,353	897,743	747,900	23.43	31,921
1973	449,785.07	471,519	386,807	332,849	23.94	13,903
1974	10,538,897.98	10,879,515	8,924,916	7,937,321	24.47	324,369
1975	1,593,801.50	1,619,557	1,328,590	1,221,492	24.99	48,879
1976	5,838,613.70	5,836,745	4,788,123	4,553,659	25.52	178,435
1977	3,819,422.95	3,753,423	3,079,088	3,031,989	26.07	116,302
1978	12,544,359.88	12,110,827	9,935,012	10,135,964	26.62	380,765
1979	1,480,062.39	1,403,099	1,151,020	1,217,080	27.17	44,795
1980	4,350,178.31	4,019,565	3,297,415	3,662,870	28.17	130,027
1981	10,158,542.63	9,202,827	7,549,459	8,704,209	28.73	302,966

DUKE ENERGY INDIANA

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -60						
1982	2,134,131.10	1,894,425	1,554,075	1,860,535	29.29	63,521
1983	3,084,331.40	2,680,654	2,199,051	2,735,879	29.86	91,624
1984	1,101,168.29	936,081	767,906	993,963	30.44	32,653
1985	315,172.84	261,820	214,782	289,495	31.02	9,333
1986	1,253,489.45	1,016,831	834,148	1,171,435	31.60	37,071
1987	606,334.19	479,829	393,624	576,511	32.19	17,910
1988	1,179,354.12	903,480	741,162	1,145,805	33.20	34,512
1989	1,850,891.43	1,380,321	1,132,334	1,829,092	33.79	54,131
1990	2,988,568.93	2,167,071	1,777,738	3,003,972	34.39	87,350
1991	1,867,608.99	1,314,797	1,078,582	1,909,592	35.00	54,560
1992	2,164,360.21	1,477,306	1,211,895	2,251,081	35.61	63,215
1993	6,449,105.87	4,262,601	3,496,788	6,821,781	36.23	188,291
1994	3,298,257.38	2,107,718	1,729,048	3,548,164	36.85	96,287
1995	4,093,795.85	2,524,398	2,070,868	4,479,205	37.48	119,509
1996	780,431.12	463,514	380,240	868,450	38.11	22,788
1997	1,245,688.38	711,338	583,540	1,409,561	38.74	36,385
1998	1,364,867.22	747,729	613,393	1,570,395	39.38	39,878
1999	3,647,267.24	1,911,752	1,568,289	4,267,339	40.02	106,630
2000	5,565,807.23	2,783,794	2,283,661	6,621,631	40.67	162,814
2001	8,971,396.79	4,270,385	3,503,173	10,851,062	41.32	262,610
2002	7,845,790.12	3,542,531	2,906,085	9,647,179	41.98	229,804
2003	3,529,064.91	1,505,358	1,234,907	4,411,597	42.64	103,461
2004	3,462,832.10	1,389,565	1,139,918	4,400,613	43.31	101,607
2005	3,325,312.44	1,249,785	1,025,250	4,295,250	43.97	97,686
2006	10,636,788.79	3,723,727	3,054,727	13,964,135	44.64	312,817
2007	14,337,360.10	4,643,011	3,808,854	19,130,922	45.32	422,130
2008	6,293,069.37	1,870,804	1,534,698	8,534,213	46.00	185,526
2009	8,887,806.57	2,404,685	1,972,663	12,247,828	46.68	262,378
2010	3,990,116.46	976,781	801,294	5,582,892	47.06	118,633
2011	4,595,430.60	998,495	819,107	6,533,582	47.75	136,829
2012	11,253,164.23	2,142,602	1,757,665	16,247,398	48.14	337,503
2013	15,885,351.28	2,587,406	2,122,556	23,294,006	48.55	479,794
2014	25,048,218.67	3,374,496	2,768,238	37,308,912	48.97	761,873
2015	17,231,648.29	1,825,176	1,497,267	26,073,370	49.41	527,694
2016	32,432,568.48	2,501,200	2,051,838	49,840,272	49.32	1,010,549
2017	35,076,610.33	1,661,228	1,362,774	54,759,803	49.26	1,111,648
2018	34,540,275.77	574,750	471,491	54,792,950	47.35	1,157,190
	375,266,043.88	160,855,580	131,956,482	468,469,188		11,623,874

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.3 3.10

DUKE ENERGY INDIANA

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2005	0.19					
2013	67,986.65	6,540	46,474	21,513	51.65	417
2014	6,876.56	545	3,873	3,004	52.32	57
2015	104,727.34	6,493	46,140	58,587	52.99	1,106
2016	28,197.23	1,255	8,918	19,279	53.68	359
2017	399.65	11	78	322	54.37	6
2018	195.00	2	14	181	54.45	3
	208,382.62	14,846	105,497	102,886		1,948

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.8 0.93

DUKE ENERGY INDIANA

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R4						
NET SALVAGE PERCENT.. 0						
1998	19,613.03	10,332	18,813	800	18.41	43
1999	14,998.59	7,546	13,740	1,259	19.26	65
2000	337.98	162	295	43	20.11	2
2005	82,881.36	29,315	53,377	29,504	24.67	1,196
2006	38,580.09	12,685	23,097	15,483	25.52	607
2007	174,159.43	52,666	95,896	78,263	26.52	2,951
2008	98,772.55	27,380	49,854	48,919	27.38	1,787
2009	347.42	87	158	189	28.38	7
2010	153,617.86	34,472	62,768	90,850	29.38	3,092
2011	23,940.65	4,759	8,665	15,276	30.23	505
2012	65,175.31	11,223	20,435	44,740	31.24	1,432
2013	158,184.42	23,063	41,994	116,190	32.23	3,605
2014	6,877.68	820	1,493	5,385	33.24	162
2015	79,935.21	7,418	13,507	66,428	34.23	1,941
2017	214.05	9	16	198	36.09	5
2018	378,287.81	5,031	9,161	369,127	37.09	9,952
	1,295,923.44	226,968	413,269	882,654		27,352

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.3   2.11

DUKE ENERGY INDIANA

ACCOUNT 360.10 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 75-R4
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1910	60,311.75	59,552	60,312			
1911	236.00	233	236			
1912	25.00	25	25			
1917	2,150.55	2,095	2,151			
1918	856.73	835	857			
1919	787.81	760	788			
1920	809.21	781	809			
1921	6,142.25	5,928	6,142			
1922	3,439.63	3,319	3,440			
1923	3,971.09	3,792	3,971			
1924	10,459.54	9,983	10,460			
1925	39,899.57	38,052	39,900			
1926	14,359.76	13,682	14,360			
1927	4,164.15	3,924	4,164			
1928	3,783.43	3,561	3,783			
1929	4,581.77	4,306	4,582			
1930	2,504.25	2,349	2,504			
1931	651.25	610	651			
1932	14,562.29	13,604	14,562			
1933	2,027.78	1,872	2,028			
1934	2,320.12	2,137	2,320			
1935	1,515.58	1,392	1,516			
1936	207.35	190	207			
1937	3,156.69	2,881	3,157			
1938	4,448.45	4,046	4,448			
1939	5,481.93	4,925	5,482			
1940	12,150.29	10,873	12,150			
1941	12,110.88	10,793	12,111			
1942	2,080.04	1,846	2,071	9	9.71	1
1943	151,364.68	133,716	150,050	1,315	9.97	132
1944	2,400.98	2,111	2,369	32	10.25	3
1945	10,086.68	8,748	9,817	270	11.25	24
1946	25,633.31	22,116	24,818	815	11.53	71
1947	16,996.66	14,583	16,364	633	11.83	54
1948	40,441.80	34,497	38,711	1,731	12.15	142
1949	24,122.17	20,287	22,765	1,357	13.14	103
1950	10,497.50	8,773	9,845	652	13.47	48
1951	11,596.41	9,627	10,803	793	13.80	57
1952	66,246.21	54,189	60,808	5,438	14.80	367
1953	2,304.10	1,871	2,100	204	15.15	13
1954	14,068.73	11,252	12,626	1,443	16.15	89
1955	53,650.43	42,588	47,790	5,860	16.50	355
1956	20,067.95	15,804	17,735	2,333	16.87	138

DUKE ENERGY INDIANA

ACCOUNT 360.10 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 75-R4
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1957	8,085.86	6,266	7,031	1,055	17.87	59
1958	18,129.47	13,931	15,633	2,496	18.24	137
1959	64,740.52	48,918	54,893	9,848	19.24	512
1960	7,562.98	5,663	6,355	1,208	19.62	62
1961	3,777.53	2,780	3,120	658	20.62	32
1962	4,039.42	2,944	3,304	735	21.02	35
1963	10,797.83	7,791	8,743	2,055	21.42	96
1964	2,925.47	2,073	2,326	599	22.42	27
1965	17,708.97	12,410	13,926	3,783	22.84	166
1966	14,419.20	9,918	11,129	3,290	23.83	138
1967	25,279.47	17,185	19,284	5,995	24.26	247
1968	1,490.74	994	1,115	376	25.26	15
1969	8,461.79	5,571	6,252	2,210	25.68	86
1970	30,425.36	19,624	22,021	8,404	26.69	315
1971	1,591.26	1,013	1,137	454	27.13	17
1972	3,028.32	1,887	2,118	910	28.13	32
1973	613.80	374	420	194	29.13	7
1974	8,120.08	4,879	5,475	2,645	29.57	89
1976	4,227.68	2,444	2,743	1,485	31.03	48
1986	10,395.43	4,697	5,271	5,124	39.44	130
1988	583.05	247	277	306	41.44	7
1989	1,039.58	426	478	562	42.45	13
1991	11,042.86	4,252	4,771	6,272	43.93	143
1992	1,420.05	527	591	829	44.93	18
1993	834.68	298	334	501	45.93	11
1994	7,521.06	2,580	2,895	4,626	46.93	99
1996	3,992.39	1,258	1,412	2,580	48.93	53
1999	57,168.03	15,721	17,641	39,527	51.42	769
2002	21,822.85	5,076	5,696	16,127	54.43	296
2003	7,374.23	1,612	1,809	5,565	55.42	100
2004	69,718.68	14,250	15,991	53,728	56.43	952
2005	195,644.78	37,251	41,801	153,844	57.42	2,679
2006	144,115.89	25,393	28,495	115,621	58.43	1,979
2009	46,791.76	6,270	7,036	39,756	61.42	647
2010	1,593.38	191	214	1,379	62.43	22
2011	62,414.39	6,647	7,459	54,955	62.92	873
2012	160,789.44	14,841	16,654	144,135	63.92	2,255
2013	129,084.22	10,081	11,312	117,772	64.92	1,814
2014	63,069.90	4,030	4,522	58,548	65.92	888
2015	52,044.69	2,587	2,903	49,142	66.92	734

DUKE ENERGY INDIANA

ACCOUNT 360.10 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
2016	20,965.85	744	835	20,131	67.92	296
2017	1,174.90	25	28	1,147	68.92	17
2018	38,363.15	272	306	38,058	69.92	544
	2,013,063.74	914,449	1,011,544	1,001,520		19,056

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.6 0.95

DUKE ENERGY INDIANA

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -15						
1913	4,247.78	4,690	4,252	633	4.40	144
1922	1,438.61	1,549	1,404	250	6.60	38
1924	5,600.05	6,025	5,463	977	6.51	150
1925	4,331.00	4,610	4,180	801	7.52	107
1928	5,671.66	5,961	5,405	1,117	8.51	131
1929	255.59	268	243	51	8.54	6
1930	681.39	714	647	137	8.58	16
1931	266.09	278	252	54	8.65	6
1932	577.06	603	547	117	8.74	13
1933	142.40	147	133	31	9.73	3
1935	102.71	106	96	22	9.96	2
1937	548.63	561	509	122	10.24	12
1938	275.50	278	252	65	11.25	6
1939	641.29	645	585	152	11.41	13
1940	8,584.04	8,602	7,799	2,073	11.59	179
1941	2,663.09	2,658	2,410	653	11.79	55
1942	1,804.53	1,794	1,627	448	12.00	37
1944	23,756.67	23,203	21,037	6,283	13.22	475
1945	6,958.37	6,763	6,132	1,870	13.46	139
1946	1,038.21	1,004	910	284	13.71	21
1947	1,413.48	1,360	1,233	393	13.97	28
1948	12,953.83	12,393	11,236	3,661	14.25	257
1949	8,955.57	8,517	7,722	2,577	14.54	177
1950	6,558.22	6,199	5,620	1,922	14.83	130
1951	7,896.67	7,418	6,726	2,355	15.14	156
1952	49,589.03	46,266	41,947	15,080	15.47	975
1953	141,270.91	129,823	117,704	44,758	16.47	2,718
1954	23,613.18	21,545	19,534	7,621	16.80	454
1955	56,154.76	50,849	46,102	18,476	17.15	1,077
1956	29,717.42	26,698	24,206	9,969	17.50	570
1957	64,979.97	57,906	52,500	22,227	17.87	1,244
1958	30,006.70	26,516	24,041	10,467	18.24	574
1959	54,047.58	47,337	42,918	19,237	18.62	1,033
1960	18,811.17	16,324	14,800	6,833	19.02	359
1961	29,554.79	25,406	23,034	10,954	19.42	564
1962	25,399.36	21,621	19,603	9,606	19.83	484
1963	20,796.13	17,521	15,885	8,031	20.26	396
1964	29,373.10	24,483	22,197	11,582	20.69	560
1965	32,589.53	26,669	24,179	13,299	21.68	613
1966	39,819.26	32,215	29,208	16,584	22.13	749
1967	64,007.40	51,173	46,396	27,213	22.58	1,205
1968	51,901.19	40,993	37,166	22,520	23.03	978
1969	31,169.12	24,310	22,041	13,803	23.49	588

DUKE ENERGY INDIANA

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 65-R2
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1970	51,619.95	39,732	36,023	23,340	23.96	974
1971	115,342.58	87,572	79,397	53,247	24.45	2,178
1972	109,578.89	82,036	74,378	51,638	24.93	2,071
1973	17,090.79	12,610	11,433	8,221	25.42	323
1974	126,329.60	91,802	83,232	62,047	25.92	2,394
1975	168,704.82	120,675	109,410	84,601	26.43	3,201
1976	72,544.99	51,057	46,291	37,136	26.94	1,378
1977	78,425.22	54,276	49,209	40,980	27.46	1,492
1978	126,815.56	86,234	78,184	67,654	27.99	2,417
1979	207,919.69	138,826	125,866	113,242	28.53	3,969
1980	151,774.04	99,453	90,169	84,371	29.07	2,902
1981	130,576.05	83,911	76,078	74,084	29.61	2,502
1982	132,622.99	83,503	75,708	76,808	30.17	2,546
1983	120,684.93	74,390	67,445	71,343	30.73	2,322
1984	41,278.45	24,893	22,569	24,901	31.29	796
1985	32,351.70	19,071	17,291	19,913	31.86	625
1986	113,358.30	65,246	59,155	71,207	32.44	2,195
1987	292,756.69	164,362	149,018	187,652	33.02	5,683
1988	125,605.05	68,727	62,311	82,135	33.60	2,444
1989	127,779.37	68,066	61,712	85,234	34.19	2,493
1990	706,041.69	365,620	331,488	480,460	34.79	13,810
1991	1,018,134.42	511,898	464,110	706,745	35.40	19,965
1992	347,838.16	170,646	154,715	245,299	35.61	6,888
1993	564,410.20	268,132	243,101	405,971	36.23	11,205
1994	1,302,520.86	598,261	542,411	955,488	36.85	25,929
1995	703,977.92	312,010	282,883	526,692	37.48	14,053
1996	722,608.51	308,467	279,670	551,330	38.11	14,467
1997	188,633.63	77,422	70,194	146,735	38.74	3,788
1998	100,823.12	39,932	36,204	79,743	39.02	2,044
1999	33,111.87	12,551	11,379	26,700	39.67	673
2000	262,995.81	95,119	86,239	216,206	40.32	5,362
2001	126,003.90	43,616	39,544	105,360	40.64	2,593
2002	81,197.70	26,650	24,162	69,215	41.31	1,676
2003	143,426.46	44,732	40,556	124,384	41.65	2,986
2004	55,403.91	16,260	14,742	48,972	42.32	1,157
2005	349,751.44	96,652	87,629	314,585	42.68	7,371
2006	224,424.62	57,760	52,368	205,720	43.36	4,744
2007	71,323.12	17,077	15,483	66,539	43.75	1,521
2008	373,521.42	82,559	74,852	354,698	44.14	8,036
2009	6,980,403.27	1,411,228	1,279,484	6,747,980	44.55	151,470
2010	3,261,929.43	596,444	540,764	3,210,455	44.97	71,391
2011	2,324,125.48	378,995	343,614	2,329,130	45.41	51,291
2012	2,613,705.07	375,119	340,100	2,665,661	45.58	58,483

DUKE ENERGY INDIANA

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -15						
2013	6,469,572.76	797,569	723,113	6,716,896	45.78	146,721
2014	3,736,866.96	382,898	347,153	3,950,244	46.01	85,856
2015	2,112,199.83	171,732	155,700	2,273,330	46.00	49,420
2016	1,057,296.09	63,226	57,324	1,158,567	45.58	25,418
2017	2,761,299.52	102,886	93,281	3,082,213	44.80	68,799
2018	3,319,409.83	45,044	40,839	3,776,482	42.05	89,809
	45,256,279.70	9,780,948	8,867,862	43,176,859		1,009,273

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.8   2.23

DUKE ENERGY INDIANA

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 52-S0.5
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1910	797.06	917	917			
1912	701.57	807	807			
1913	6.43	7	7			
1919	190.93	216	220			
1920	658.67	746	757			
1921	1,465.40	1,643	1,685			
1922	1,514.81	1,698	1,742			
1923	3,479.73	3,898	4,002			
1924	39,454.52	43,735	45,373			
1925	30,297.28	33,553	34,842			
1926	4,456.65	4,930	5,125			
1927	19,371.26	21,199	22,277			
1928	24,562.05	26,840	28,246			
1929	4,577.73	4,994	5,264			
1930	7,279.17	7,927	8,371			
1931	72,436.14	78,720	83,302			
1932	13,738.45	14,760	15,799			
1933	470.11	504	541			
1934	196.29	210	226			
1935	202.03	215	232			
1936	10,318.43	10,964	11,866			
1937	19,871.85	21,047	22,853			
1938	45,226.36	47,309	52,010			
1939	40,261.31	41,962	46,301			
1940	61,705.99	64,064	70,722	240	8.45	28
1941	116,070.05	119,999	132,471	1,010	8.71	116
1942	10,192.94	10,491	11,581	141	8.97	16
1943	67,427.09	69,081	76,261	1,280	9.25	138
1944	70,889.71	72,278	79,790	1,733	9.53	182
1945	133,153.37	135,057	149,094	4,032	9.83	410
1946	43,838.38	44,223	48,819	1,595	10.15	157
1947	8,275.74	8,302	9,165	352	10.47	34
1948	91,943.78	91,694	101,224	4,511	10.80	418
1949	349,404.11	346,284	382,275	19,540	11.15	1,752
1950	226,198.83	222,722	245,871	14,258	11.50	1,240
1951	402,209.83	393,391	434,278	28,263	11.87	2,381
1952	1,062,410.29	1,031,908	1,139,159	82,613	12.24	6,749
1953	1,429,373.50	1,388,994	1,533,359	110,421	12.02	9,186
1954	1,300,251.08	1,253,800	1,384,113	111,176	12.42	8,951
1955	1,150,495.22	1,100,529	1,214,912	108,158	12.84	8,424
1956	825,251.52	782,957	864,333	84,706	13.26	6,388
1957	1,203,482.70	1,132,116	1,249,782	134,223	13.68	9,812
1958	700,393.90	652,981	720,848	84,605	14.13	5,988

DUKE ENERGY INDIANA

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-S0.5						
NET SALVAGE PERCENT.. -15						
1959	861,553.86	801,745	885,074	105,713	14.03	7,535
1960	547,381.19	504,472	556,904	72,584	14.50	5,006
1961	813,099.75	741,974	819,091	115,974	14.96	7,752
1962	567,126.09	515,886	569,504	82,691	14.93	5,539
1963	798,053.32	718,240	792,890	124,871	15.42	8,098
1964	572,095.41	509,156	562,075	95,835	15.92	6,020
1965	727,895.96	644,887	711,913	125,167	15.94	7,852
1966	645,991.31	565,488	624,262	118,628	16.47	7,203
1967	1,380,418.26	1,201,723	1,326,624	260,857	16.53	15,781
1968	649,561.75	558,305	616,332	130,664	17.07	7,655
1969	1,595,246.92	1,353,152	1,493,791	340,743	17.61	19,349
1970	1,253,485.55	1,055,761	1,165,491	276,017	17.72	15,577
1971	2,421,231.91	2,023,714	2,234,048	550,369	17.86	30,816
1972	1,201,570.81	989,512	1,092,357	289,449	18.44	15,697
1973	866,528.67	707,321	780,836	215,672	18.60	11,595
1974	2,033,652.06	1,633,816	1,803,626	535,074	19.20	27,868
1975	2,531,111.74	2,013,094	2,222,324	688,455	19.40	35,487
1976	3,438,755.65	2,705,716	2,986,934	967,635	19.61	49,344
1977	1,952,990.71	1,509,945	1,666,881	579,058	20.23	28,624
1978	2,565,546.76	1,959,642	2,163,317	787,062	20.48	38,431
1979	4,890,412.59	3,687,640	4,070,914	1,553,060	20.74	74,882
1980	3,493,231.63	2,598,336	2,868,393	1,148,823	21.02	54,654
1981	2,554,519.08	1,872,782	2,067,429	870,268	21.32	40,819
1982	3,460,626.07	2,484,141	2,742,329	1,237,391	21.98	56,296
1983	1,887,162.66	1,332,960	1,471,501	698,736	22.30	31,333
1984	1,071,883.04	744,283	821,640	411,025	22.64	18,155
1985	413,818.58	282,204	311,535	164,356	22.99	7,149
1986	851,749.84	569,880	629,110	350,402	23.36	15,000
1987	1,963,621.56	1,294,606	1,429,160	829,005	23.45	35,352
1988	4,263,613.60	2,751,651	3,037,643	1,865,513	23.85	78,219
1989	6,194,148.42	3,908,539	4,314,772	2,808,499	24.26	115,767
1990	11,207,431.23	6,905,683	7,623,423	5,265,123	24.69	213,249
1991	13,074,630.83	7,856,219	8,672,753	6,363,072	25.13	253,206
1992	8,553,323.11	5,030,295	5,553,117	4,283,205	25.32	169,163
1993	12,348,060.38	7,060,374	7,794,192	6,406,077	25.78	248,490
1994	13,796,378.35	7,656,852	8,452,664	7,413,171	26.26	282,299
1995	7,961,787.95	4,303,346	4,750,613	4,405,443	26.50	166,243
1996	13,447,461.35	7,028,652	7,759,173	7,705,408	27.00	285,385
1997	7,552,204.97	3,828,364	4,226,264	4,458,772	27.28	163,445
1998	10,987,909.29	5,362,759	5,920,136	6,715,960	27.81	241,494
1999	7,499,069.89	3,531,499	3,898,544	4,725,386	28.12	168,044
2000	11,875,621.09	5,380,844	5,940,100	7,716,864	28.45	271,243
2001	11,312,280.29	4,917,448	5,428,541	7,580,581	28.80	263,215

DUKE ENERGY INDIANA

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 52-S0.5
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2002	16,084,445.64	6,653,411	7,344,931	11,152,181	29.37	379,713
2003	14,336,888.14	5,648,591	6,235,675	10,251,746	29.75	344,597
2004	10,577,719.93	3,950,990	4,361,635	7,802,743	30.14	258,883
2005	14,532,419.18	5,120,643	5,652,855	11,059,427	30.56	361,892
2006	18,448,108.75	6,099,406	6,733,346	14,481,979	30.98	467,462
2007	15,708,899.42	4,861,355	5,366,618	12,698,616	31.24	406,486
2008	19,527,962.44	5,587,341	6,168,060	16,289,097	31.70	513,852
2009	13,041,338.64	3,419,439	3,774,837	11,222,702	32.17	348,856
2010	6,918,173.89	1,650,054	1,821,552	6,134,348	32.48	188,865
2011	13,443,289.53	2,863,152	3,160,733	12,299,050	32.99	372,811
2012	17,263,045.10	3,239,928	3,576,669	16,275,833	33.34	488,177
2013	21,809,589.47	3,516,360	3,881,832	21,199,196	33.72	628,683
2014	16,718,515.47	2,241,786	2,474,785	16,751,508	34.11	491,103
2015	22,754,841.62	2,407,462	2,657,681	23,510,387	34.52	681,066
2016	21,281,889.52	1,634,875	1,804,795	22,669,378	34.95	648,623
2017	48,687,456.47	2,284,415	2,521,845	53,468,730	35.26	1,516,413
2018	58,743,665.06	939,017	1,036,613	66,518,602	35.47	1,875,348
	547,556,994.01	184,510,803	203,673,504	426,017,039		13,639,531

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.2   2.49

DUKE ENERGY INDIANA

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 55-R0.5
NET SALVAGE PERCENT.. -50

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1937	348,373.20	455,672	511,914	10,646	11.96	890
1940	361,967.21	468,838	526,705	16,246	12.41	1,309
1945	534,656.06	671,982	754,923	47,061	14.22	3,309
1950	3,261,319.55	3,954,187	4,442,241	449,738	16.25	27,676
1953	725,083.58	862,052	968,453	119,172	17.14	6,953
1954	985,823.73	1,163,617	1,307,239	171,497	17.47	9,817
1955	1,034,030.07	1,211,366	1,360,881	190,164	17.80	10,683
1956	1,113,869.95	1,294,874	1,454,697	216,108	18.15	11,907
1957	1,377,637.31	1,588,691	1,784,779	281,677	18.50	15,226
1958	1,223,768.31	1,399,318	1,572,032	263,620	18.87	13,970
1959	1,111,723.63	1,260,028	1,415,550	252,035	19.24	13,100
1960	1,021,269.66	1,147,090	1,288,672	243,232	19.62	12,397
1961	1,003,756.92	1,116,880	1,254,733	250,902	20.02	12,533
1962	796,609.88	877,665	985,993	208,922	20.42	10,231
1963	762,669.82	831,691	934,344	209,661	20.84	10,061
1964	862,815.87	931,065	1,045,984	248,240	21.26	11,676
1965	668,700.73	713,771	801,870	201,181	21.68	9,280
1966	1,076,968.01	1,136,470	1,276,741	338,711	22.13	15,306
1967	1,546,625.77	1,624,885	1,825,440	494,499	22.03	22,447
1968	1,224,312.78	1,270,469	1,427,279	409,190	22.50	18,186
1969	1,380,256.68	1,414,280	1,588,841	481,544	22.96	20,973
1970	1,589,007.42	1,606,963	1,805,306	578,205	23.44	24,667
1971	2,610,856.58	2,604,329	2,925,774	990,511	23.93	41,392
1972	2,085,386.68	2,065,471	2,320,406	807,674	23.92	33,766
1973	2,712,400.05	2,647,031	2,973,747	1,094,853	24.43	44,816
1974	3,292,796.82	3,165,036	3,555,687	1,383,508	24.94	55,473
1975	3,841,477.53	3,659,584	4,111,276	1,650,940	24.99	66,064
1976	3,822,615.12	3,582,555	4,024,740	1,709,183	25.52	66,974
1977	3,354,333.88	3,090,348	3,471,781	1,559,720	26.07	59,828
1978	3,454,093.43	3,147,543	3,536,035	1,645,105	26.17	62,862
1979	4,042,665.40	3,616,568	4,062,951	2,001,047	26.73	74,861
1980	5,002,294.12	4,419,527	4,965,017	2,538,424	26.86	94,506
1981	4,286,431.30	3,713,121	4,171,421	2,258,226	27.44	82,297
1982	4,114,916.36	3,514,550	3,948,341	2,224,034	27.60	80,581
1983	4,909,396.32	4,104,746	4,611,383	2,752,711	28.19	97,648
1984	4,946,036.46	4,070,093	4,572,453	2,846,602	28.39	100,268
1985	4,456,459.49	3,605,721	4,050,765	2,633,924	28.61	92,063
1986	5,804,192.03	4,583,861	5,149,634	3,556,654	29.23	121,678
1987	6,268,897.42	4,857,769	5,457,350	3,945,996	29.48	133,853
1988	7,856,924.57	5,966,941	6,703,424	5,081,963	29.74	170,880
1989	8,832,127.81	6,565,804	7,376,203	5,871,989	30.02	195,603
1990	10,057,664.71	7,309,408	8,211,588	6,874,909	30.32	226,745
1991	10,844,931.67	7,694,479	8,644,187	7,623,211	30.64	248,799

DUKE ENERGY INDIANA

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. -50						
1992	10,451,740.58	7,228,946	8,121,194	7,556,417	30.97	243,992
1993	12,263,687.44	8,255,914	9,274,918	9,120,613	31.32	291,207
1994	11,940,407.42	7,855,594	8,825,188	9,085,423	31.36	289,714
1995	13,837,284.27	8,829,571	9,919,380	10,836,546	31.75	341,309
1996	11,132,133.41	6,913,055	7,766,314	8,931,886	31.85	280,436
1997	12,084,241.77	7,248,732	8,143,423	9,982,940	32.26	309,453
1998	9,700,542.44	5,636,985	6,332,742	8,218,072	32.41	253,566
1999	6,446,803.30	3,620,525	4,067,396	5,602,809	32.58	171,971
2000	10,356,162.84	5,604,755	6,296,534	9,237,710	32.78	281,809
2001	11,362,393.94	5,905,604	6,634,516	10,409,075	33.01	315,331
2002	5,648,233.08	2,823,834	3,172,372	5,299,978	33.00	160,605
2003	4,163,475.91	1,994,097	2,240,223	4,004,991	33.04	121,216
2004	8,821,124.55	4,029,049	4,526,343	8,705,344	33.12	262,843
2005	13,255,678.53	5,744,348	6,453,357	13,430,161	33.23	404,158
2006	7,069,896.41	2,903,606	3,261,990	7,342,855	33.16	221,437
2007	11,806,422.62	4,562,002	5,125,077	12,584,557	33.14	379,739
2008	852,130.69	307,278	345,204	932,992	33.17	28,128
2009	10,464,587.58	3,503,544	3,935,976	11,760,905	33.06	355,744
2010	16,717,487.37	5,158,181	5,794,841	19,281,390	32.82	587,489
2011	10,054,839.18	2,827,924	3,176,967	11,905,292	32.50	366,317
2012	24,611,686.79	6,216,912	6,984,248	29,933,282	32.11	932,211
2013	19,970,122.61	4,448,345	4,997,391	24,957,793	31.54	791,306
2014	20,596,604.01	3,936,011	4,421,822	26,473,084	30.83	858,679
2015	22,785,271.18	3,575,009	4,016,262	30,161,645	29.95	1,007,067
2016	25,513,581.96	3,080,765	3,461,015	34,809,358	28.56	1,218,815
2017	32,768,393.34	2,634,579	2,959,758	46,192,832	26.51	1,742,468
2018	36,220,632.22	1,217,013	1,367,225	52,963,723	21.87	2,421,752
	511,503,709.33	241,048,517	270,800,456	496,455,108		17,072,316

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.1 3.34

DUKE ENERGY INDIANA

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

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

SURVIVOR CURVE.. IOWA 55-R0.5
NET SALVAGE PERCENT.. -40

1937	1,297,325.61	1,583,775	991,942	824,314	11.96	68,923
1940	634,374.18	766,895	480,318	407,806	12.41	32,861
1944	1.73	2	2			
1945	859,943.60	1,008,765	631,805	572,116	14.22	40,233
1950	3,522,682.41	3,986,338	2,496,704	2,435,051	16.25	149,849
1953	621,823.73	690,000	432,157	438,396	17.14	25,577
1954	945,836.37	1,041,990	652,614	671,557	17.47	38,441
1955	833,783.46	911,659	570,986	596,311	17.80	33,501
1956	1,150,237.23	1,248,007	781,646	828,686	18.15	45,658
1957	1,321,380.84	1,422,229	890,764	959,169	18.50	51,847
1958	1,201,505.62	1,282,271	803,106	879,002	18.87	46,582
1959	1,090,032.49	1,153,080	722,191	803,854	19.24	41,780
1960	1,092,890.74	1,145,699	717,569	812,478	19.62	41,411
1961	1,252,672.39	1,300,925	814,789	938,952	20.02	46,901
1962	1,203,347.55	1,237,402	775,004	909,683	20.42	44,549
1963	1,123,309.21	1,143,304	716,069	856,564	20.84	41,102
1964	1,220,229.77	1,228,967	769,721	938,601	21.26	44,149
1965	1,365,229.77	1,360,097	851,849	1,059,473	21.68	48,869
1966	1,125,575.15	1,108,579	694,320	881,485	22.13	39,832
1967	1,518,464.37	1,488,945	932,549	1,193,301	22.03	54,167
1968	1,450,509.40	1,404,847	879,877	1,150,836	22.50	51,148
1969	1,381,442.66	1,321,129	827,443	1,106,577	22.96	48,196
1970	1,683,256.53	1,588,792	995,084	1,361,475	23.44	58,083
1971	2,598,488.13	2,419,192	1,515,177	2,122,706	23.93	88,705
1972	2,141,445.73	1,979,595	1,239,850	1,758,174	23.92	73,502
1973	2,600,786.08	2,368,900	1,483,678	2,157,423	24.43	88,310
1974	2,568,120.56	2,303,912	1,442,975	2,152,394	24.94	86,303
1975	2,816,707.84	2,504,448	1,568,574	2,374,817	24.99	95,031
1976	2,866,110.61	2,507,044	1,570,200	2,442,355	25.52	95,704
1977	2,653,029.24	2,281,287	1,428,805	2,285,436	26.07	87,665
1978	2,536,863.83	2,157,603	1,351,339	2,200,270	26.17	84,076
1979	2,790,448.08	2,329,913	1,459,260	2,447,367	26.73	91,559
1980	4,179,179.50	3,446,151	2,158,377	3,692,474	26.86	137,471
1981	2,885,880.17	2,333,234	1,461,340	2,578,892	27.44	93,983
1982	2,478,310.07	1,975,610	1,237,354	2,232,280	27.60	80,880
1983	2,838,606.05	2,215,135	1,387,373	2,586,675	28.19	91,759
1984	2,467,274.53	1,894,966	1,186,846	2,267,338	28.39	79,864
1985	1,516,741.68	1,145,383	717,371	1,406,067	28.61	49,146
1986	2,657,387.58	1,958,760	1,226,801	2,493,542	29.23	85,308
1987	2,795,368.30	2,021,722	1,266,235	2,647,281	29.48	89,799
1988	3,993,465.64	2,830,648	1,772,878	3,817,974	29.74	128,378
1989	4,285,405.38	2,973,386	1,862,277	4,137,291	30.02	137,818
1990	5,778,155.05	3,919,323	2,454,731	5,634,686	30.32	185,841

DUKE ENERGY INDIANA

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. -40						
1991	6,163,069.55	4,081,185	2,556,108	6,072,189	30.64	198,178
1992	4,870,044.24	3,143,808	1,969,015	4,849,047	30.97	156,572
1993	5,123,954.43	3,219,483	2,016,411	5,157,125	31.32	164,659
1994	5,654,064.05	3,471,821	2,174,454	5,741,236	31.36	183,075
1995	7,018,563.55	4,179,976	2,617,982	7,208,007	31.75	227,024
1996	6,143,303.85	3,560,659	2,230,095	6,370,530	31.85	200,017
1997	6,905,075.74	3,865,876	2,421,257	7,245,849	32.26	224,608
1998	6,395,395.23	3,468,607	2,172,441	6,781,112	32.41	209,229
1999	3,315,246.13	1,737,719	1,088,360	3,552,985	32.58	109,054
2000	12,030,879.08	6,077,038	3,806,141	13,037,090	32.78	397,715
2001	19,139,525.64	9,284,584	5,815,075	20,980,261	33.01	635,573
2002	10,816,871.71	5,047,369	3,161,244	11,982,376	33.00	363,102
2003	9,682,969.05	4,328,481	2,710,993	10,845,164	33.04	328,243
2004	14,054,578.54	5,991,467	3,752,546	15,923,864	33.12	480,793
2005	23,713,699.24	9,591,243	6,007,140	27,192,039	33.23	818,298
2006	12,965,460.79	4,969,920	3,112,736	15,038,909	33.16	453,526
2007	24,308,179.51	8,766,502	5,490,593	28,540,858	33.14	861,221
2008	6,807,931.33	2,291,277	1,435,061	8,096,043	33.17	244,077
2009	20,364,852.38	6,363,609	3,985,625	24,525,168	33.06	741,838
2010	12,494,219.52	3,598,085	2,253,535	15,238,372	32.82	464,301
2011	20,150,229.40	5,289,435	3,312,853	24,897,468	32.50	766,076
2012	35,573,762.57	8,386,870	5,252,824	44,550,444	32.11	1,387,432
2013	33,490,799.37	6,962,737	4,360,867	42,526,252	31.54	1,348,328
2014	33,680,792.46	6,007,306	3,762,467	43,390,642	30.83	1,407,416
2015	42,055,342.87	6,158,584	3,857,214	55,020,266	29.95	1,837,071
2016	50,226,920.06	5,660,574	3,545,303	66,772,385	28.56	2,337,969
2017	51,978,665.10	3,900,479	2,442,929	70,327,202	26.51	2,652,856
2018	42,755,996.43	1,340,828	839,781	59,018,614	21.87	2,698,611
	615,224,020.68	217,735,431	136,371,000	724,942,629		24,941,623

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.1 4.05

DUKE ENERGY INDIANA

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -25						
1937	8.92	10	2	9	5.46	2
1945	20.36	23	4	21	7.80	3
1953	154,663.65	167,153	30,354	162,976	10.26	15,885
1954	985.94	1,065	193	1,039	10.13	103
1955	15,632.95	16,751	3,042	16,499	10.58	1,559
1956	53,588.78	56,938	10,340	56,646	11.03	5,136
1957	20,609.50	21,707	3,942	21,820	11.49	1,899
1958	8,334.42	8,698	1,580	8,838	11.96	739
1959	90,983.38	94,736	17,204	96,525	11.93	8,091
1962	14,755.46	14,903	2,706	15,738	13.43	1,172
1963	10,657.74	10,722	1,947	11,375	13.46	845
1964	85.72	85	15	92	13.99	7
1965	66,633.23	65,500	11,894	71,398	14.53	4,914
1966	19,589.82	19,027	3,455	21,032	15.07	1,396
1967	17,633.47	17,027	3,092	18,950	15.17	1,249
1968	182,018.52	173,509	31,508	196,015	15.72	12,469
1969	63,309.75	59,543	10,813	68,324	16.29	4,194
1970	142,239.68	132,799	24,116	153,684	16.44	9,348
1971	84,826.22	78,061	14,175	91,858	17.02	5,397
1972	88,516.58	80,262	14,575	96,071	17.60	5,459
1973	359,096.36	320,673	58,232	390,638	18.19	21,475
1974	121,493.38	107,461	19,514	132,353	18.39	7,197
1975	146,715.09	127,642	23,179	160,215	19.00	8,432
1976	76,661.10	65,564	11,906	83,920	19.61	4,279
1977	137,589.77	116,332	21,125	150,862	19.85	7,600
1978	89,472.91	74,285	13,490	98,351	20.48	4,802
1979	49,547.68	40,369	7,331	54,604	21.10	2,588
1980	129,742.59	104,281	18,937	143,241	21.38	6,700
1981	84,554.42	66,587	12,092	93,601	22.02	4,251
1982	84,306.89	65,001	11,804	93,580	22.67	4,128
1983	59,134.84	44,869	8,148	65,771	22.98	2,862
1984	67,582.63	50,129	9,103	75,375	23.64	3,188
1985	31,965.64	23,159	4,206	35,751	24.30	1,471
1986	32,614.11	23,189	4,211	36,557	24.64	1,484
1987	59,296.65	41,093	7,462	66,659	25.32	2,633
1988	39,340.84	26,698	4,848	44,328	25.68	1,726
1989	227,608.69	150,222	27,279	257,232	26.37	9,755
1990	397,654.36	256,388	46,559	450,509	26.75	16,841
1991	332,937.30	208,294	37,825	378,347	27.45	13,783
1992	385,118.18	234,730	42,626	438,772	27.85	15,755
1993	195,594.68	115,352	20,947	223,546	28.55	7,830
1994	262,981.58	150,623	27,352	301,375	28.97	10,403
1995	225,654.21	124,618	22,630	259,438	29.69	8,738

DUKE ENERGY INDIANA

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -25						
1996	124,139.69	66,337	12,046	143,129	30.13	4,750
1997	148,686.84	76,314	13,858	172,001	30.86	5,574
1998	44,454.50	21,983	3,992	51,576	31.32	1,647
1999	91,291.54	43,386	7,879	106,235	31.78	3,343
2000	270,375.49	122,548	22,254	315,715	32.52	9,708
2001	581,462.82	251,846	45,734	681,095	33.01	20,633
2002	347,752.76	143,448	26,049	408,642	33.50	12,198
2003	603,743.04	236,290	42,909	711,770	34.00	20,934
2004	627,584.27	232,049	42,139	742,341	34.52	21,505
2005	492,489.91	171,202	31,089	584,523	35.04	16,682
2006	563,877.63	183,260	33,279	671,568	35.58	18,875
2007	1,317,540.93	397,733	72,226	1,574,700	36.12	43,596
2008	272,649.99	75,865	13,777	327,035	36.67	8,918
2009	1,154,437.18	294,670	53,510	1,389,536	37.01	37,545
2010	1,119,200.78	257,976	46,847	1,352,154	37.59	35,971
2011	1,547,823.13	319,239	57,972	1,876,807	37.95	49,455
2012	6,230,125.70	1,129,210	205,058	7,582,599	38.34	197,773
2013	4,132,427.25	644,659	117,067	5,048,467	38.56	130,925
2014	5,951,108.02	773,644	140,489	7,298,396	38.79	188,151
2015	6,973,935.74	720,059	130,759	8,586,661	38.87	220,907
2016	4,124,458.67	311,912	56,641	5,098,932	38.82	131,348
2017	5,317,842.62	251,268	45,629	6,601,674	38.18	172,909
2018	2,441,437.08	42,115	7,648	3,044,148	35.86	84,890
	49,110,603.57	10,323,091	1,874,614	59,513,640		1,686,025

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.3 3.43

DUKE ENERGY INDIANA

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -25						
1924	755.30	928	870	74	1.65	45
1937	1,586.32	1,875	1,757	226	4.71	48
1940	816.38	953	893	127	5.53	23
1945	1,788.51	2,054	1,925	311	6.50	48
1950	4,610.72	5,172	4,847	916	7.83	117
1953	564.46	624	585	121	8.58	14
1954	2,094.21	2,296	2,152	466	9.03	52
1955	1,463.87	1,603	1,502	328	8.96	37
1956	5,918.67	6,428	6,025	1,373	9.44	145
1957	21,581.30	23,227	21,769	5,208	9.93	524
1958	622.43	668	626	152	9.92	15
1959	599.73	638	598	152	10.43	15
1960	573.40	608	570	147	10.47	14
1961	1,186.74	1,245	1,167	316	10.99	29
1962	50,228.49	52,150	48,877	13,909	11.52	1,207
1963	42,235.39	43,661	40,920	11,874	11.61	1,023
1964	48,734.05	49,800	46,674	14,244	12.17	1,170
1965	120,959.98	122,139	114,472	36,728	12.73	2,885
1966	193,920.12	194,696	182,475	59,925	12.86	4,660
1967	184,351.31	182,761	171,289	59,150	13.44	4,401
1968	324,140.40	317,171	297,262	107,914	14.01	7,703
1969	442,356.02	429,749	402,774	150,171	14.19	10,583
1970	396,682.12	379,972	356,121	139,732	14.79	9,448
1971	631,977.66	596,587	559,139	230,833	15.40	14,989
1972	1,067,981.48	993,223	930,878	404,099	16.00	25,256
1973	1,631,136.29	1,502,888	1,408,552	630,368	16.23	38,840
1974	1,863,548.03	1,689,772	1,583,705	745,730	16.85	44,257
1975	2,227,941.47	1,986,767	1,862,058	922,869	17.48	52,796
1976	2,227,507.35	1,952,410	1,829,857	954,527	18.11	52,707
1977	3,472,959.76	3,008,451	2,819,610	1,521,590	18.38	82,785
1978	3,695,007.35	3,142,604	2,945,343	1,673,416	19.02	87,982
1979	3,512,113.08	2,930,858	2,746,888	1,643,253	19.67	83,541
1980	4,164,058.14	3,406,720	3,192,880	2,012,193	20.32	99,025
1981	3,620,467.73	2,919,002	2,735,776	1,789,809	20.64	86,716
1982	2,475,644.05	1,953,902	1,831,256	1,263,299	21.31	59,282
1983	2,944,838.09	2,273,783	2,131,058	1,549,990	21.97	70,550
1984	2,805,866.80	2,117,728	1,984,798	1,522,536	22.64	67,250
1985	2,682,105.14	1,988,110	1,863,316	1,489,315	22.99	64,781
1986	4,139,079.84	2,993,072	2,805,197	2,368,653	23.68	100,028
1987	5,484,003.16	3,864,851	3,622,254	3,232,750	24.37	132,653
1988	7,549,328.09	5,180,726	4,855,532	4,581,128	25.06	182,806
1989	7,254,963.13	4,868,987	4,563,361	4,505,343	25.45	177,027
1990	9,980,862.23	6,507,522	6,099,045	6,377,033	26.14	243,957

DUKE ENERGY INDIANA

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 55-R2.5
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1991	7,844,951.97	4,961,932	4,650,471	5,155,719	26.85	192,019
1992	9,526,483.47	5,837,353	5,470,942	6,437,162	27.56	233,569
1993	12,257,586.60	7,267,217	6,811,054	8,510,929	28.26	301,165
1994	15,469,534.24	8,906,584	8,347,518	10,989,400	28.69	383,039
1995	18,329,907.07	10,177,681	9,538,828	13,373,556	29.41	454,728
1996	16,179,855.56	8,646,110	8,103,394	12,121,425	30.13	402,304
1997	18,042,249.17	9,309,801	8,725,425	13,827,386	30.58	452,171
1998	14,041,395.40	6,943,470	6,507,628	11,044,116	31.32	352,622
1999	13,454,357.59	6,362,229	5,962,872	10,855,075	32.05	338,692
2000	18,386,068.40	8,292,117	7,771,621	15,210,964	32.78	464,032
2001	18,041,212.41	7,775,763	7,287,678	15,263,838	33.26	458,925
2002	9,720,897.45	3,969,771	3,720,588	8,430,534	34.01	247,884
2003	10,096,790.07	3,892,313	3,647,992	8,972,996	34.75	258,216
2004	16,243,056.28	5,916,533	5,545,152	14,758,668	35.25	418,686
2005	16,007,984.11	5,456,722	5,114,203	14,895,777	36.00	413,772
2006	13,959,508.35	4,449,593	4,170,292	13,279,093	36.52	363,612
2007	30,014,379.90	8,846,738	8,291,428	29,226,547	37.28	783,974
2008	13,823,227.55	3,756,462	3,520,669	13,758,365	37.81	363,882
2009	19,050,637.45	4,705,507	4,410,142	19,403,155	38.58	502,933
2010	9,035,554.60	2,016,058	1,889,510	9,404,933	39.12	240,412
2011	5,206,039.95	1,034,700	969,752	5,537,798	39.67	139,597
2012	13,045,674.53	2,268,317	2,125,935	14,181,158	40.23	352,502
2013	9,693,857.28	1,439,538	1,349,178	10,768,144	40.80	263,925
2014	8,966,150.10	1,105,078	1,035,712	10,171,976	41.16	247,133
2015	16,366,566.71	1,589,603	1,489,824	18,968,384	41.55	456,519
2016	23,096,237.04	1,631,172	1,528,783	27,341,513	41.75	654,887
2017	33,590,004.42	1,461,165	1,369,448	40,618,058	41.60	976,396
2018	40,822,379.58	622,541	583,464	50,444,510	40.32	1,251,104
	525,591,706.04	196,340,449	184,016,156	472,973,477		13,780,134

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.3   2.62

DUKE ENERGY INDIANA

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 44-R0.5
NET SALVAGE PERCENT.. -20

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1925	12.75	15	15			
1937	3,066.53	3,539	3,680			
1939	8.12	9	10			
1948	22.56	24	26	1	7.62	
1950	159,633.50	170,584	185,047	6,513	8.42	774
1951	15.10	16	17	1	8.26	
1952	13,407.36	14,229	15,435	654	8.69	75
1953	116,803.71	123,022	133,452	6,712	9.13	735
1954	366,064.64	382,523	414,955	24,323	9.57	2,542
1955	394,117.91	408,432	443,060	29,881	10.03	2,979
1956	910,394.05	935,375	1,014,679	77,794	10.50	7,409
1957	767,794.49	787,573	854,346	67,007	10.45	6,412
1958	629,986.00	640,318	694,606	61,377	10.93	5,615
1959	606,924.11	611,051	662,858	65,451	11.42	5,731
1960	607,422.38	609,803	661,504	67,403	11.43	5,897
1961	364,981.91	362,646	393,392	44,586	11.94	3,734
1962	531,276.84	522,266	566,546	70,986	12.47	5,693
1963	481,127.48	471,005	510,938	66,415	12.53	5,300
1964	590,045.37	571,117	619,538	88,516	13.07	6,772
1965	719,514.29	692,892	751,638	111,779	13.17	8,487
1966	796,314.70	757,582	821,813	133,765	13.72	9,750
1967	1,106,495.29	1,039,397	1,127,521	200,273	14.29	14,015
1968	943,853.95	880,842	955,523	177,102	14.44	12,265
1969	1,219,039.65	1,129,611	1,225,383	237,465	14.60	16,265
1970	1,179,685.74	1,077,855	1,169,239	246,384	15.20	16,209
1971	1,579,419.25	1,431,333	1,552,687	342,616	15.40	22,248
1972	2,101,031.40	1,875,801	2,034,838	486,400	16.00	30,400
1973	2,474,782.12	2,188,994	2,374,585	595,154	16.23	36,670
1974	4,281,770.92	3,749,804	4,067,726	1,070,399	16.48	64,951
1975	2,889,443.37	2,488,851	2,699,865	767,467	17.10	44,881
1976	2,098,025.13	1,787,014	1,938,523	579,107	17.38	33,320
1977	3,749,095.11	3,155,538	3,423,076	1,075,838	17.67	60,885
1978	6,082,153.19	5,054,999	5,483,580	1,815,004	17.98	100,946
1979	4,941,162.75	4,052,149	4,395,705	1,533,690	18.30	83,808
1980	3,409,316.64	2,740,681	2,973,046	1,118,134	18.97	58,942
1981	4,547,545.41	3,601,656	3,907,017	1,550,037	19.32	80,230
1982	3,826,158.31	2,983,026	3,235,938	1,355,452	19.68	68,875
1983	1,424,316.63	1,092,166	1,184,764	524,416	20.06	26,142
1984	2,970,551.53	2,250,727	2,441,552	1,123,110	20.14	55,765
1985	5,229,629.64	3,889,589	4,219,362	2,056,194	20.55	100,058
1986	6,198,559.13	4,520,981	4,904,286	2,533,985	20.97	120,839
1987	6,374,494.31	4,554,449	4,940,592	2,708,801	21.41	126,520
1988	8,247,817.96	5,795,907	6,287,305	3,610,077	21.58	167,288

DUKE ENERGY INDIANA

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 44-R0.5
NET SALVAGE PERCENT.. -20

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1989	8,628,738.88	5,925,873	6,428,290	3,926,197	22.05	178,059
1990	6,224,583.50	4,172,463	4,526,219	2,943,281	22.52	130,696
1991	5,754,516.08	3,778,645	4,099,012	2,806,407	22.75	123,359
1992	7,686,416.29	4,937,446	5,356,060	3,867,640	23.00	168,158
1993	9,542,967.03	5,957,102	6,462,166	4,989,394	23.52	212,134
1994	11,677,613.29	7,107,463	7,710,059	6,303,077	23.81	264,724
1995	12,825,771.76	7,595,422	8,239,389	7,151,537	24.12	296,498
1996	11,813,334.99	6,793,140	7,369,087	6,806,915	24.45	278,401
1997	14,278,213.76	7,994,657	8,672,473	8,461,384	24.58	344,239
1998	12,945,979.95	7,006,364	7,600,389	7,934,787	24.95	318,028
1999	10,538,275.80	5,523,743	5,992,066	6,653,865	25.14	264,672
2000	14,870,370.39	7,526,787	8,164,935	9,679,509	25.36	381,684
2001	4,506,958.96	2,195,790	2,381,957	3,026,394	25.60	118,219
2002	6,798,781.16	3,176,934	3,446,286	4,712,251	25.87	182,151
2003	3,126,801.97	1,395,804	1,514,145	2,238,017	26.17	85,518
2004	6,399,856.85	2,727,875	2,959,154	4,720,674	26.32	179,357
2005	9,834,674.45	3,998,385	4,337,382	7,464,227	26.34	283,380
2006	9,968,062.19	3,827,736	4,152,265	7,809,410	26.56	294,029
2007	12,026,925.42	4,364,331	4,734,355	9,697,956	26.52	365,685
2008	9,867,963.32	3,357,081	3,641,706	8,199,850	26.54	308,962
2009	13,365,983.64	4,221,512	4,579,427	11,459,753	26.60	430,818
2010	10,464,770.60	3,052,783	3,311,609	9,246,116	26.47	349,305
2011	15,448,358.05	4,100,612	4,448,277	14,089,753	26.40	533,703
2012	6,228,915.84	1,491,950	1,618,443	5,856,256	26.07	224,636
2013	14,830,880.30	3,132,282	3,397,848	14,399,208	25.75	559,193
2014	22,288,472.24	4,044,020	4,386,886	22,359,281	25.26	885,166
2015	17,261,791.11	2,580,983	2,799,808	17,914,341	24.59	728,521
2016	28,977,690.30	3,338,230	3,621,257	31,151,971	23.54	1,323,363
2017	35,285,727.57	2,718,412	2,948,889	39,393,984	21.86	1,802,104
2018	37,767,097.78	1,223,654	1,327,400	43,993,118	18.02	2,441,350
	476,169,774.70	198,672,870	215,516,907	355,886,823		15,475,539

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.0   3.25

DUKE ENERGY INDIANA

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 55-R0.5
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2010	2,376.37	611	1,008	1,962	32.82	60
2017	1,583.27	106	174	1,805	26.51	68
2018	1,979.17	55	91	2,383	21.87	109
	5,938.81	772	1,273	6,151		237

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.0   3.99

DUKE ENERGY INDIANA

ACCOUNT 369.10 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 55-R0.5
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1953	59,494.54	58,944	74,368			
1956	108.29	105	135			
1957	157.29	151	197			
1961	6,115.49	5,671	7,644			
1962	7,960.44	7,309	9,951			
1963	4,681.62	4,254	5,852			
1964	26,129.04	23,497	32,661			
1965	141,408.75	125,783	176,761			
1966	248,848.08	218,831	311,060			
1967	380,129.45	332,803	475,162			
1968	485,743.72	420,047	607,180			
1969	367,596.59	313,882	459,496			
1970	367,422.33	309,645	459,278			
1971	529,797.56	440,394	662,247			
1972	769,207.38	634,885	961,509			
1973	948,563.12	771,419	1,185,704			
1974	70,430.05	56,414	88,038			
1975	1,276,463.30	1,013,352	1,595,579			
1976	2,019,333.11	1,577,099	2,524,166			
1977	2,465,955.26	1,893,237	3,082,444			
1978	2,522,974.17	1,915,884	3,153,718			
1979	2,677,011.43	1,995,712	3,310,871	35,393	26.73	1,324
1980	2,122,532.38	1,562,714	2,592,530	60,635	26.86	2,257
1981	2,176,605.36	1,571,237	2,606,670	114,087	27.44	4,158
1982	1,672,468.04	1,190,379	1,974,829	115,756	27.60	4,194
1983	2,120,175.15	1,477,232	2,450,716	199,503	28.19	7,077
1984	1,202,551.12	824,649	1,368,086	135,103	28.39	4,759
1985	2,559,540.93	1,725,770	2,863,039	336,387	28.61	11,758
1986	3,098,851.17	2,039,431	3,383,400	490,164	29.23	16,769
1987	3,576,394.07	2,309,456	3,831,369	639,124	29.48	21,680
1988	4,123,065.89	2,609,385	4,328,949	824,883	29.74	27,736
1989	4,365,018.12	2,704,129	4,486,129	970,144	30.02	32,317
1990	5,235,955.75	3,171,026	5,260,707	1,284,238	30.32	42,356
1991	4,971,633.53	2,939,478	4,876,571	1,337,971	30.64	43,667
1992	5,830,474.99	3,360,540	5,575,110	1,712,984	30.97	55,311
1993	6,670,034.58	3,741,889	6,207,765	2,129,778	31.32	68,001
1994	7,327,841.51	4,017,489	6,664,983	2,494,819	31.36	79,554
1995	8,168,460.83	4,343,579	7,205,963	3,004,613	31.75	94,633
1996	9,136,103.51	4,727,934	7,843,605	3,576,524	31.85	112,293
1997	10,198,981.98	5,098,216	8,457,900	4,290,827	32.26	133,008
1998	6,601,969.35	3,197,004	5,303,805	2,948,657	32.41	90,980
1999	5,918,154.74	2,769,696	4,594,904	2,802,789	32.58	86,028
2000	8,830,885.69	3,982,729	6,607,316	4,431,291	32.78	135,183

DUKE ENERGY INDIANA

ACCOUNT 369.10 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. -25						
2001	5,316,735.75	2,302,811	3,820,346	2,825,574	33.01	85,598
2002	2,347,248.68	977,922	1,622,365	1,311,696	33.00	39,748
2003	5,412,337.29	2,160,199	3,583,753	3,181,669	33.04	96,297
2004	3,859,072.10	1,468,859	2,436,826	2,387,014	33.12	72,072
2005	5,014,826.51	1,810,979	3,004,400	3,264,133	33.23	98,228
2006	1,630,712.83	558,111	925,902	1,112,489	33.16	33,549
2007	3,573,954.35	1,150,813	1,909,190	2,558,253	33.14	77,195
2008	4,486,601.45	1,348,224	2,236,693	3,371,559	33.17	101,645
2009	3,212,701.72	896,344	1,487,028	2,528,849	33.06	76,493
2010	1,245,863.73	320,343	531,446	1,025,884	32.82	31,258
2011	723,116.77	169,480	281,166	622,730	32.50	19,161
2012	5,218,896.44	1,098,578	1,822,532	4,701,089	32.11	146,406
2013	3,466,939.38	643,551	1,067,646	3,266,028	31.54	103,552
2014	3,831,982.59	610,243	1,012,388	3,777,590	30.83	122,530
2015	4,152,258.95	542,908	900,680	4,289,644	29.95	143,227
2016	12,491,596.69	1,256,967	2,085,299	13,529,197	28.56	473,711
2017	7,858,407.40	526,513	873,481	8,949,528	26.51	337,591
2018	17,220,522.86	482,175	799,924	20,725,729	21.87	947,679
	212,347,005.19	89,808,300	148,069,432	117,364,324		4,080,983

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.8   1.92

DUKE ENERGY INDIANA

ACCOUNT 369.20 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 55-R0.5
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1950	231,918.22	234,324	289,898			
1953	68,013.00	67,384	85,016			
1954	142,698.62	140,362	178,373			
1955	198,018.31	193,315	247,523			
1956	241,928.87	234,369	302,411			
1957	265,834.60	255,467	332,293			
1958	328,195.99	312,730	410,245			
1959	378,363.94	357,365	472,955			
1960	359,062.60	336,083	448,828			
1961	308,810.84	286,345	386,014			
1962	302,454.18	277,691	378,068			
1963	272,537.05	247,668	340,671			
1964	317,287.32	285,321	396,609			
1965	361,166.71	321,258	451,458			
1966	307,381.33	270,303	384,227			
1967	308,310.46	269,926	385,388			
1968	337,936.96	292,231	422,421			
1969	364,373.84	311,130	455,467			
1970	356,330.04	300,297	445,413			
1971	455,510.27	378,643	569,388			
1972	464,312.58	383,232	580,391			
1973	467,600.61	380,276	584,501			
1974	1,485,623.44	1,189,984	1,857,029			
1975	537,345.32	426,585	671,682			
1976	605,809.69	473,137	757,262			
1977	620,452.33	476,352	775,565			
1978	565,480.05	429,411	706,850			
1979	724,929.24	540,435	906,162			
1980	793,799.33	584,435	992,249			
1981	925,522.89	668,112	1,156,904			
1982	854,815.70	608,415	1,068,520			
1983	678,301.05	472,606	839,513	8,363	28.19	297
1984	2,159,848.78	1,481,116	2,630,978	68,833	28.39	2,425
1985	701,387.37	472,910	840,053	36,681	28.61	1,282
1986	733,650.73	482,834	857,681	59,382	29.23	2,032
1987	747,840.19	482,918	857,831	76,969	29.48	2,611
1988	4,904.71	3,104	5,514	617	29.74	21
1989	776,211.50	480,863	854,180	116,084	30.02	3,867
1990	874,488.41	529,612	940,776	152,335	30.32	5,024
1991	972,141.63	574,779	1,021,008	194,169	30.64	6,337
1992	1,005,438.97	579,510	1,029,412	227,387	30.97	7,342
1993	1,037,432.20	581,999	1,033,833	262,957	31.32	8,396
1994	956,784.29	524,557	931,796	264,184	31.36	8,424

DUKE ENERGY INDIANA

ACCOUNT 369.20 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 55-R0.5
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1995	1,022,585.07	543,760	965,907	312,324	31.75	9,837
1996	1,013,215.51	524,339	931,409	335,110	31.85	10,522
1997	1,111,399.47	555,561	986,870	402,379	32.26	12,473
1998	21,872.21	10,592	18,815	8,525	32.41	263
1999	34,428.03	16,112	28,621	14,414	32.58	442
2000	180,218.79	81,279	144,380	80,893	32.78	2,468
2001	614,315.26	266,075	472,642	295,252	33.01	8,944
2002	410,894.22	171,189	304,091	209,527	33.00	6,349
2003	1,360,197.62	542,889	964,360	735,887	33.04	22,273
2004	261,410.22	99,499	176,745	150,018	33.12	4,530
2005	1,256,765.38	453,849	806,194	764,763	33.23	23,014
2006	235,682.85	80,662	143,284	151,320	33.16	4,563
2007	783,771.97	252,375	448,306	531,409	33.14	16,035
2008	631,128.61	189,654	336,892	452,019	33.17	13,627
2009	919,239.56	256,468	455,576	693,473	33.06	20,976
2010	482,740.89	124,125	220,489	382,937	32.82	11,668
2011	1,451,825.78	340,272	604,442	1,210,340	32.50	37,241
2012	254,199.09	53,509	95,051	222,698	32.11	6,935
2013	448,965.70	83,339	148,039	413,168	31.54	13,100
2014	1,194,006.37	190,146	337,765	1,154,743	30.83	37,455
2015	2,317,486.52	303,011	538,253	2,358,605	29.95	78,751
2016	4,216,956.06	424,331	753,759	4,517,436	28.56	158,174
2017	1,361,327.35	91,209	162,019	1,539,640	26.51	58,078
2018	528,799.87	14,806	26,301	634,699	21.87	29,021
	46,713,686.56	23,868,445	39,352,566	19,039,542		634,797

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.0 1.36

DUKE ENERGY INDIANA

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. -1						
1926	30.08	30	30			
1927	28.22	29	29			
1929	121.41	123	123			
1930	41.38	42	42			
1931	37.04	37	37			
1936	61.26	62	62			
1937	10,153.30	10,255	10,255			
1940	13,421.12	13,555	13,555			
1945	23,479.79	23,715	23,715			
1947	121.41	123	123			
1949	1,218.80	1,231	1,231			
1950	118,160.71	119,342	119,342			
1951	2,390.26	2,414	2,414			
1952	46.36	47	47			
1953	49,397.35	49,891	49,891			
1954	120,836.56	122,045	122,045			
1955	62,418.77	63,043	63,043			
1956	59,646.18	60,243	60,243			
1957	113,283.91	114,417	114,417			
1958	68,930.54	69,620	69,620			
1959	34,318.88	34,648	34,662			
1960	61,836.05	62,111	62,454			
1961	113,048.33	112,261	113,952	227	0.98	227
1962	116,661.39	115,165	116,900	928	1.31	708
1963	112,890.37	110,736	112,404	1,615	1.65	979
1964	154,009.79	150,043	152,303	3,247	2.00	1,624
1965	184,528.05	179,478	182,182	4,191	2.06	2,034
1966	176,381.51	170,218	172,782	5,363	2.45	2,189
1967	156,141.84	149,440	151,691	6,012	2.85	2,109
1968	267,866.26	254,123	257,951	12,594	3.26	3,863
1969	187,129.96	176,830	179,494	9,507	3.41	2,788
1970	135,152.68	126,457	128,362	8,142	3.85	2,115
1971	250,539.93	233,181	236,694	16,351	4.05	4,037
1972	311,039.71	286,316	290,629	23,521	4.52	5,204
1973	382,789.61	350,043	355,316	31,302	4.75	6,590
1974	595,259.76	540,430	548,572	52,640	5.00	10,528
1975	395,815.52	356,518	361,889	37,885	5.28	7,175
1976	462,932.98	413,325	419,552	48,010	5.58	8,604
1977	754,950.37	667,645	677,703	84,797	5.90	14,372
1978	789,711.21	691,287	701,701	95,907	6.23	15,394
1979	663,821.96	574,718	583,376	87,084	6.58	13,235
1980	726,172.44	621,219	630,578	102,856	6.95	14,799
1981	938,340.72	796,088	808,081	139,643	7.14	19,558

DUKE ENERGY INDIANA

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 30-S0.5
NET SALVAGE PERCENT.. -1

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1982	1,201,297.18	1,005,349	1,020,495	192,815	7.55	25,538
1983	756,021.49	626,137	635,570	128,012	7.79	16,433
1984	828,360.87	678,351	688,570	148,074	8.05	18,394
1985	890,849.98	717,377	728,184	171,574	8.52	20,138
1986	1,348,419.44	1,071,137	1,087,274	274,630	8.82	31,137
1987	1,389,142.45	1,087,211	1,103,590	299,444	9.15	32,726
1988	1,930,386.63	1,492,683	1,515,170	434,520	9.34	46,522
1989	2,285,142.09	1,736,073	1,762,227	545,767	9.72	56,149
1990	1,760,478.80	1,312,581	1,332,355	445,729	10.11	44,088
1991	2,728,591.28	2,000,767	2,030,909	724,968	10.38	69,843
1992	2,595,003.55	1,868,216	1,896,361	724,593	10.68	67,846
1993	2,285,033.98	1,612,519	1,636,812	671,072	11.00	61,007
1994	2,620,605.43	1,809,360	1,836,618	810,193	11.34	71,446
1995	3,748,941.13	2,527,064	2,565,134	1,221,297	11.71	104,295
1996	3,423,916.68	2,248,493	2,282,366	1,175,790	12.10	97,173
1997	4,913,515.14	3,147,313	3,194,727	1,767,923	12.40	142,574
1998	3,084,110.37	1,921,925	1,950,879	1,164,072	12.72	91,515
1999	3,888,537.14	2,343,493	2,378,798	1,548,625	13.18	117,498
2000	3,538,325.46	2,069,177	2,100,349	1,473,360	13.45	109,543
2001	3,114,765.97	1,756,049	1,782,504	1,363,410	13.85	98,441
2002	2,603,430.80	1,414,389	1,435,697	1,193,768	14.17	84,246
2003	3,878,869.48	2,016,027	2,046,398	1,871,260	14.62	127,993
2004	3,914,099.05	1,943,413	1,972,690	1,980,550	15.00	132,037
2005	4,053,248.02	1,917,527	1,946,415	2,147,366	15.32	140,167
2006	6,058,048.70	2,707,493	2,748,281	3,370,348	15.75	213,990
2007	6,727,534.92	2,828,680	2,871,294	3,923,516	16.12	243,394
2008	2,688,099.21	1,054,770	1,070,660	1,644,320	16.53	99,475
2009	1,962,244.86	713,472	724,221	1,257,646	16.89	74,461
2010	1,968,118.38	655,576	665,452	1,322,348	17.27	76,569
2011	813,180.34	244,587	248,272	573,040	17.69	32,393
2012	3,198,754.10	852,593	865,437	2,365,305	18.13	130,464
2013	479,826.71	110,882	112,552	372,073	18.54	20,069
2014	1,600,172.01	310,629	315,309	1,300,865	18.92	68,756
2015	1,303,612.50	201,842	204,883	1,111,766	19.33	57,515
2016	1,307,946.91	148,615	150,854	1,170,172	19.72	59,339
2017	1,667,514.06	116,883	118,644	1,565,545	20.10	77,888
2018	1,982,382.26	48,053	48,777	1,953,429	20.38	95,850
	103,153,691.14	58,139,250	59,004,220	45,181,008		3,195,044

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1   3.10

DUKE ENERGY INDIANA

ACCOUNT 370.20 METERS - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
2015	84,826.59	21,733	19,619	65,208	10.16	6,418
2016	12,961,481.23	2,382,320	2,150,540	10,810,941	11.10	973,959
2017	42,824,138.98	4,727,785	4,267,811	38,556,328	12.09	3,189,109
2018	37,446,812.40	1,378,043	1,243,971	36,202,842	13.09	2,765,687
	93,317,259.20	8,509,881	7,681,941	85,635,318		6,935,173

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3   7.43

DUKE ENERGY INDIANA

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 20-L0
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1964	13,485.92	13,826	14,835			
1965	53,704.49	54,680	59,075			
1966	50,806.08	51,639	55,887			
1967	55,868.33	56,649	61,455			
1968	54,549.83	55,150	60,005			
1969	56,757.97	57,177	62,434			
1970	47,039.43	46,931	51,743			
1971	62,167.25	62,038	68,384			
1972	34,513.23	34,248	37,965			
1973	41,894.69	41,310	46,084			
1974	49,325.76	48,290	54,258			
1975	48,210.16	47,060	53,031			
1976	35,863.81	34,708	39,450			
1977	34,268.86	33,006	37,696			
1978	40,431.17	38,728	44,474			
1979	64,333.99	61,214	70,767			
1980	95,248.30	89,958	104,773			
1981	131,390.25	123,023	144,529			
1982	111,521.41	103,880	122,674			
1983	207,740.03	191,449	228,514			
1984	148,764.04	136,051	163,640			
1985	249,052.63	225,769	273,958			
1986	71,619.79	64,270	78,782			
1988	106,223.56	93,372	116,846			
1989	35,336.99	30,731	38,871			
1990	98,937.86	84,987	108,832			
1991	766,638.98	651,704	843,303			
1992	1,211,784.79	1,017,318	1,332,963			
1993	1,211,869.76	1,002,725	1,333,057			
1994	1,455,969.12	1,184,999	1,601,566			
1995	1,672,394.09	1,340,173	1,839,633			
1996	963,720.01	758,496	1,060,092			
1997	1,759,688.72	1,360,767	1,935,658			
1998	654,857.03	496,172	710,572	9,771	9.26	1,055
1999	252,113.12	187,111	267,963	9,361	9.40	996
2000	278,102.96	201,474	288,532	17,381	9.59	1,812
2001	2,005,960.20	1,417,050	2,029,368	177,188	9.75	18,173
2002	628,049.20	432,060	618,756	72,098	9.88	7,297
2003	844,309.42	564,303	808,143	120,597	10.01	12,048
2004	845,105.64	547,265	783,742	145,874	10.13	14,400
2005	1,392,794.10	868,686	1,244,052	288,022	10.31	27,936
2006	254,346.49	152,816	218,849	60,932	10.38	5,870
2007	835,248.83	479,692	686,970	231,804	10.53	22,014

DUKE ENERGY INDIANA

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -10						
2008	1,414,495.46	774,394	1,109,015	446,930	10.60	42,163
2009	1,784,652.41	923,058	1,321,918	641,200	10.70	59,925
2010	133,607.21	64,842	92,861	54,107	10.77	5,024
2011	1,738,146.42	784,286	1,123,182	788,779	10.78	73,171
2012	437,964.17	180,997	259,207	222,554	10.80	20,607
2013	1,110,564.43	412,541	590,803	630,818	10.79	58,463
2014	290,381.16	94,293	135,038	184,381	10.74	17,168
2015	2,043,748.31	556,186	796,518	1,451,605	10.64	136,429
2016	2,832,178.12	601,894	861,977	2,253,419	10.44	215,845
2017	1,010,380.11	143,706	205,802	905,616	10.10	89,665
2018	1,352,034.45	75,849	108,624	1,378,614	9.29	148,398
	33,180,160.54	19,155,001	26,407,126	10,091,050		978,459

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3   2.95

DUKE ENERGY INDIANA

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-O1						
NET SALVAGE PERCENT.. -15						
1940	54.16	62	62			
1948	5,787.73	6,656	6,656			
1949	1,563.50	1,798	1,798			
1950	15,685.15	18,038	18,038			
1951	2,206.01	2,537	2,537			
1952	1,970.40	2,266	2,266			
1953	23,948.97	27,541	27,541			
1954	25,678.49	29,530	29,530			
1955	14,658.44	16,857	16,857			
1956	8,064.51	9,274	9,274			
1957	17,642.52	20,289	20,289			
1958	20,804.89	23,926	23,926			
1959	6,604.45	7,595	7,595			
1960	9,505.28	10,931	10,931			
1961	37,354.01	42,957	42,957			
1962	14,037.20	16,143	16,143			
1963	32,387.00	37,208	37,245			
1964	63,279.23	71,781	72,771			
1965	9,481.83	10,675	10,904			
1966	62,548.22	69,859	71,930			
1967	88,779.68	97,798	102,097			
1968	152,996.63	167,043	175,946			
1969	158,629.22	171,569	182,424			
1970	218,638.53	234,136	251,434			
1971	350,806.81	371,759	403,428			
1972	89,300.02	93,596	102,695			
1973	184,250.91	190,890	211,889			
1974	236,910.46	242,478	272,447			
1975	387,473.81	391,544	445,595			
1976	379,155.96	378,037	436,029			
1977	284,990.16	281,528	327,739			
1978	402,115.42	391,403	462,433			
1979	582,645.50	561,093	670,042			
1980	489,663.21	463,949	563,113			
1981	771,892.10	722,391	887,676			
1982	545,095.97	503,369	626,860			
1983	509,145.64	461,446	585,517			
1984	249,616.45	222,815	287,059			
1985	132,437.11	116,329	152,303			
1986	244,459.81	211,971	281,129			
1987	703,882.28	599,166	809,465			
1988	746,871.84	623,477	858,903			
1989	547,539.31	449,522	629,670			

DUKE ENERGY INDIANA

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-O1						
NET SALVAGE PERCENT.. -15						
1990	712,880.13	574,770	819,812			
1991	705,518.78	557,801	811,347			
1992	720,976.92	558,083	821,144	7,979	12.87	620
1993	836,224.61	632,675	930,896	30,762	13.26	2,320
1994	859,985.85	634,829	934,065	54,919	13.67	4,017
1995	1,495,062.77	1,078,703	1,587,166	132,156	13.96	9,467
1996	533,234.78	375,291	552,190	61,030	14.26	4,280
1997	1,027,963.26	706,576	1,039,631	142,527	14.47	9,850
1998	1,015,364.90	677,482	996,823	170,847	14.83	11,520
1999	690,202.64	447,348	658,212	135,521	15.10	8,975
2000	682,307.95	428,264	630,133	154,521	15.40	10,034
2001	1,867,245.84	1,134,865	1,669,800	477,533	15.61	30,591
2002	282,227.48	165,462	243,455	81,107	15.86	5,114
2003	544,725.70	307,830	452,930	173,505	16.04	10,817
2004	357,664.13	194,428	286,075	125,239	16.17	7,745
2005	757,063.41	393,696	579,270	291,353	16.35	17,820
2006	134,322.21	66,608	98,005	56,466	16.49	3,424
2007	934,386.77	439,919	647,281	427,264	16.59	25,754
2008	34,053.09	15,132	22,265	16,896	16.67	1,014
2009	722,021.91	301,325	443,359	386,966	16.68	23,199
2010	125,801.14	48,812	71,820	72,851	16.69	4,365
2011	167,617.32	59,987	88,263	104,497	16.60	6,295
2012	273,740.71	89,026	130,990	183,812	16.49	11,147
2013	1,563,200.57	454,813	669,196	1,128,485	16.24	69,488
2014	1,106,322.20	280,536	412,771	859,500	15.91	54,023
2015	4,756,644.89	1,013,070	1,490,595	3,979,547	15.40	258,412
2016	2,940,323.50	493,680	726,383	2,654,989	14.62	181,600
2017	2,066,927.10	239,123	351,837	2,025,129	13.40	151,129
2018	2,834,456.18	146,683	215,824	3,043,800	10.62	286,610
	39,579,025.56	20,890,049	28,536,681	16,979,198		1,209,630

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0   3.06

DUKE ENERGY INDIANA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 55-S0.5
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1914	2,750.56	2,972	3,026			
1915	62,898.47	68,026	69,188			
1916	367.74	394	405			
1920	12,604.86	13,384	13,865			
1925	100.00	104	110			
1926	19,537.98	20,277	21,492			
1927	105.51	108	116			
1929	107.59	110	118			
1930	362.76	371	399			
1935	694.50	695	764			
1939	12,014.94	11,768	13,216			
1940	11,956.26	11,666	13,152			
1941	13,210.79	12,839	14,532			
1942	210.17	203	231			
1944	4,271.66	4,061	4,699			
1945	44.80	42	49			
1946	1,638.03	1,541	1,802			
1947	1,261.80	1,181	1,388			
1950	2,268.72	2,086	2,496			
1951	1,704,445.02	1,556,533	1,874,890			
1952	1,646,502.45	1,493,477	1,811,153			
1953	185,688.91	167,246	204,258			
1954	1,202,946.16	1,083,999	1,323,241			
1955	29,190.78	26,099	32,110			
1956	10,229.43	9,072	11,252			
1957	16,701.85	14,688	18,372			
1958	24,463.91	21,329	26,910			
1959	6,940.06	5,996	7,634			
1960	1,758,196.34	1,504,664	1,934,016			
1961	136,724.34	116,738	150,397			
1962	438,782.98	370,877	482,661			
1963	41,253.90	34,506	45,379			
1964	536,544.64	443,889	590,199			
1965	158,120.49	130,275	173,933			
1966	110,748.21	90,173	121,823			
1967	347,619.35	279,635	382,381			
1968	75,396.78	60,311	82,936			
1969	713,111.52	563,059	784,423			
1970	165,690.40	129,951	182,259			
1971	100,664.75	77,844	110,731			
1972	4,168,120.64	3,197,991	4,584,933			
1973	239,568.06	181,042	263,525			
1974	691,508.83	517,857	760,660			

DUKE ENERGY INDIANA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. IOWA 55-S0.5
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1975	803,468.68	592,068	883,816			
1976	297,194.97	216,744	326,914			
1977	477,256.63	342,078	524,982			
1978	414,812.19	293,853	456,293			
1979	661,045.62	462,468	727,150			
1980	1,513,463.45	1,038,342	1,664,810			
1981	8,192,739.05	5,542,388	9,012,013			
1982	2,421,760.48	1,614,079	2,663,937			
1983	371,380.90	243,641	403,610	4,909	24.02	204
1984	145,558.36	93,347	154,636	5,478	24.67	222
1985	104,982.55	66,147	109,578	5,903	24.98	236
1986	412,812.32	255,291	422,909	31,185	25.31	1,232
1987	749,069.47	454,176	752,377	71,599	25.65	2,791
1988	1,290,268.47	766,136	1,269,163	150,132	26.00	5,774
1989	985,831.53	572,571	948,508	135,907	26.37	5,154
1990	4,316,205.38	2,448,929	4,056,838	690,988	26.75	25,831
1991	4,456,328.82	2,466,667	4,086,222	815,740	27.15	30,046
1992	4,820,557.19	2,599,341	4,306,007	996,606	27.56	36,161
1993	3,234,841.44	1,696,610	2,810,564	747,762	27.98	26,725
1994	1,458,242.48	746,693	1,236,954	367,113	28.13	13,051
1995	2,566,018.29	1,273,566	2,109,759	712,861	28.58	24,943
1996	776,687.26	372,926	617,780	236,576	29.05	8,144
1997	1,618,696.16	754,248	1,249,470	531,096	29.26	18,151
1998	1,687,583.46	757,387	1,254,669	601,673	29.75	20,224
1999	6,602,336.56	2,846,928	4,716,154	2,546,416	30.25	84,179
2000	4,222,479.04	1,752,920	2,903,846	1,740,881	30.52	57,041
2001	2,028,478.06	804,393	1,332,539	898,787	31.04	28,956
2002	1,788,014.09	678,158	1,123,421	843,394	31.35	26,903
2003	798,130.11	288,492	477,909	400,034	31.67	12,631
2004	1,110,115.16	378,916	627,703	593,424	32.23	18,412
2005	1,909,157.75	615,322	1,019,328	1,080,746	32.58	33,172
2006	685,870.84	207,476	343,700	410,758	32.95	12,466
2007	3,593,205.98	1,013,428	1,678,821	2,273,706	33.35	68,177
2008	7,947,709.57	2,074,591	3,436,719	5,305,762	33.75	157,208
2009	5,092,780.59	1,219,008	2,019,380	3,582,679	34.17	104,849
2010	7,810,128.42	1,694,173	2,806,527	5,784,614	34.60	167,185
2011	9,905,533.38	1,919,890	3,180,445	7,715,642	35.06	220,070
2012	10,395,912.99	1,769,073	2,930,605	8,504,899	35.52	239,440
2013	10,073,698.69	1,474,890	2,443,268	8,637,801	35.82	241,145
2014	19,096,487.01	2,314,876	3,834,769	17,171,367	36.32	472,780
2015	19,754,443.85	1,894,846	3,138,957	18,590,931	36.66	507,118

DUKE ENERGY INDIANA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. -10						
2016	21,969,423.54	1,527,314	2,530,112	21,636,254	37.03	584,290
2017	39,071,842.39	1,663,288	2,755,364	40,223,663	37.26	1,079,540
2018	16,335,728.24	237,195	392,931	17,576,370	37.52	468,453
	248,623,848.35	64,273,952	101,862,581	171,623,652		4,802,904

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.7 1.93

DUKE ENERGY INDIANA

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1999	444,878.76	433,757	444,879			
2000	777,069.74	718,790	777,070			
2001	608,358.34	532,314	608,358			
2002	6,243.35	5,151	6,243			
2005	23,902.85	16,134	23,903			
2007	11,068.29	6,364	11,068			
2008	232,287.33	121,951	232,287			
2009	494,758.52	235,010	494,759			
2010	688,757.51	292,722	688,758			
2011	226,406.93	84,903	226,407			
2012	194,660.97	63,265	193,915	746	13.50	55
2013	987,240.80	271,491	832,155	155,086	14.50	10,696
2014	3,328,113.37	748,826	2,295,250	1,032,863	15.50	66,636
2015	1,690,013.04	295,752	906,518	783,495	16.50	47,485
2016	1,010,440.88	126,305	387,141	623,300	17.50	35,617
2017	1,970,329.64	147,775	452,950	1,517,380	18.50	82,021
2018	1,794,726.12	44,868	137,527	1,657,200	19.50	84,985
	14,489,256.44	4,145,378	8,719,188	5,770,069		327,495

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 2.26

DUKE ENERGY INDIANA

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - EDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	3,573,632.92	3,216,270	471,581	3,102,052	0.50	3,102,052
2015	1,130,278.56	791,195	116,008	1,014,271	1.50	676,181
2016	3,337,380.70	1,668,690	244,669	3,092,712	2.50	1,237,085
2017	2,384,196.24	715,259	104,873	2,279,323	3.50	651,235
2018	5,183,952.01	518,395	76,009	5,107,943	4.50	1,135,098
	15,609,440.43	6,909,809	1,013,140	14,596,300		6,801,651

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1   43.57

DUKE ENERGY INDIANA

ACCOUNT 392 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-L3						
NET SALVAGE PERCENT.. +5						
1938	37.50	36	36			
1955	3,602.41	3,422	3,422			
1958	816.69	776	776			
1972	2,337.17	2,168	2,220			
1973	6,555.91	6,064	6,228			
1974	13,819.78	12,736	13,129			
1976	7,407.43	6,729	7,037			
1978	18,909.22	17,024	17,964			
1983	3,901.68	3,395	3,707			
1994	2,795.00	2,173	2,655			
1997	165,753.50	124,241	157,466			
1999	1,744.00	1,266	1,657			
2000	245,499.92	174,732	233,225			
2001	801,635.93	557,077	761,554			
2002	278,397.49	188,096	264,478			
2003	189,174.56	123,393	179,716			
2004	396,860.64	248,191	377,018			
2005	645,474.79	384,109	613,201			
2006	188,036.66	105,609	178,635			
2007	154,070.06	80,970	137,283	9,084	9.29	978
2008	117,262.08	56,969	96,590	14,809	10.03	1,476
2009	12,344.76	5,493	9,313	2,415	10.78	224
2017	11,685,256.03	855,887	1,451,144	9,649,849	17.96	537,297
2018	811,993.96	19,825	33,613	737,782	18.96	38,913
	15,753,687.17	2,980,381	4,552,067	10,413,936		578,888

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0 3.67

DUKE ENERGY INDIANA

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	136,098.49	125,891	134,457	1,641	1.50	1,094
2010	79,529.79	33,800	36,100	43,430	11.50	3,777
2013	157,676.81	43,361	46,311	111,366	14.50	7,680
2015	147,320.42	25,781	27,535	119,785	16.50	7,260
2016	27,464.17	3,433	3,667	23,797	17.50	1,360
2017	19,372.92	1,453	1,552	17,821	18.50	963
2018	289,818.03	7,245	7,738	282,080	19.50	14,466
	857,280.63	240,964	257,360	599,921		36,600

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.4 4.27

DUKE ENERGY INDIANA

ACCOUNT 393.10 FORKLIFTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	566,834.72	11,337	12,109	554,726	24.50	22,642
	566,834.72	11,337	12,109	554,726		22,642

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.5   3.99

DUKE ENERGY INDIANA

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. 25-SQUARE
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1994	132,400.81	129,753	132,401			
1995	12,517.16	11,766	12,191	326	1.50	217
1996	14,862.55	13,376	13,859	1,004	2.50	402
1997	1,432,834.19	1,232,237	1,276,710	156,124	3.50	44,607
1998	40,896.35	33,535	34,745	6,151	4.50	1,367
1999	49,233.19	38,402	39,788	9,445	5.50	1,717
2000	1,262,466.24	934,225	967,942	294,524	6.50	45,311
2001	118,465.99	82,926	85,919	32,547	7.50	4,340
2002	1,196,579.31	789,742	818,245	378,334	8.50	44,510
2003	717,426.73	444,805	460,858	256,569	9.50	27,007
2004	1,162,273.94	674,119	698,449	463,825	10.50	44,174
2005	1,537,241.20	830,110	860,070	677,171	11.50	58,884
2006	1,688,141.17	844,071	874,534	813,607	12.50	65,089
2007	1,682,725.45	774,054	801,990	880,735	13.50	65,240
2008	929,318.83	390,314	404,401	524,918	14.50	36,201
2009	269,303.46	102,335	106,028	163,275	15.50	10,534
2010	3,525,890.37	1,198,803	1,242,069	2,283,821	16.50	138,413
2011	2,115,226.36	634,568	657,470	1,457,756	17.50	83,300
2012	2,451,228.22	637,319	660,321	1,790,907	18.50	96,806
2013	3,245,942.91	714,107	739,880	2,506,063	19.50	128,516
2014	3,205,935.64	577,068	597,895	2,608,041	20.50	127,222
2015	4,852,608.97	679,365	703,884	4,148,725	21.50	192,964
2016	3,931,178.27	393,118	407,306	3,523,872	22.50	156,617
2017	7,248,360.85	434,902	450,599	6,797,762	23.50	289,266
2018	1,756,618.54	35,132	36,400	1,720,219	24.50	70,213
	44,579,676.70	12,630,152	13,083,954	31,495,723		1,732,917

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.2 3.89

DUKE ENERGY INDIANA

ACCOUNT 395 LABRATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	1,819,331.65	1,682,882	1,819,332			
2003	53,369.93	41,362	53,370			
2005	9,472.27	6,394	9,472			
2010	36,819.03	15,648	123,209	86,390-		
	1,918,992.88	1,746,286	2,005,383	86,390-		

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

DUKE ENERGY INDIANA

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-R0.5						
NET SALVAGE PERCENT.. 0						
1977	12,112.70	11,812	9,096	3,017	1.06	2,846
1978	24,557.42	23,570	18,150	6,407	1.70	3,769
1979	27,358.60	26,045	20,056	7,303	1.99	3,670
1981	14,533.87	13,516	10,408	4,126	2.82	1,463
1982	76,113.63	70,009	53,910	22,204	3.18	6,982
1999	527,766.13	357,087	274,975	252,791	9.32	27,123
2000	164,408.00	107,983	83,152	81,256	9.67	8,403
	846,850.35	610,022	469,747	377,103		54,256

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 6.41

DUKE ENERGY INDIANA

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1999	1,555,176.35	1,516,297	1,555,176			
2000	783,262.63	724,518	783,263			
2001	1,169,068.08	1,022,935	1,138,083	30,985	2.50	12,394
2002	824,569.67	680,270	756,845	67,725	3.50	19,350
2003	498,515.07	386,349	429,839	68,676	4.50	15,261
2004	311,425.66	225,784	251,200	60,226	5.50	10,950
2005	8,857,524.65	5,978,829	6,651,842	2,205,683	6.50	339,336
2006	2,577,267.22	1,610,792	1,792,113	785,154	7.50	104,687
2007	22,197,725.98	12,763,692	14,200,451	7,997,275	8.50	940,856
2008	6,438,254.44	3,380,084	3,760,567	2,677,687	9.50	281,862
2009	2,657,983.45	1,262,542	1,404,661	1,253,322	10.50	119,364
2010	7,223,657.52	3,070,054	3,415,638	3,808,020	11.50	331,132
2011	5,549,666.05	2,081,125	2,315,389	3,234,277	12.50	258,742
2012	3,707,192.37	1,204,838	1,340,462	2,366,730	13.50	175,313
2013	1,583,607.27	435,492	484,514	1,099,093	14.50	75,800
2014	7,969,818.51	1,793,209	1,995,063	5,974,756	15.50	385,468
2015	4,580,314.67	801,555	891,783	3,688,532	16.50	223,547
2016	5,310,256.36	663,782	738,501	4,571,755	17.50	261,243
2017	6,482,945.95	486,221	540,953	5,941,993	18.50	321,189
2018	8,283,394.23	207,085	230,396	8,052,998	19.50	412,974
	98,561,626.13	40,295,453	44,676,739	53,884,887		4,289,468

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6   4.35

DUKE ENERGY INDIANA

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	42,430.74	41,017	42,431			
2005	5,482.72	4,934	5,483			
2009	166,449.79	105,418	166,450			
2010	115,106.14	65,227	115,106			
2011	40,197.34	20,099	40,197			
2012	13,799.68	5,980	13,800			
2013	26,209.21	9,610	26,209			
2014	30,223.02	9,067	30,223			
2015	284,255.54	66,325	284,256			
2016	282,525.58	47,089	282,526			
2017	28,920.66	2,892	28,921			
2018	480,646.41	16,020	220,764	259,882	14.50	17,923
	1,516,246.83	393,678	1,256,366	259,881		17,923

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.5 1.18

DUKE ENERGY INDIANA
SUMMARY OF TRENDED ORIGINAL COST LESS DEPRECIATION
AS OF DECEMBER 31, 2018

FAIR VALUE CALCULATIONS

	ACCOUNT (1)	TRENDED ORIGINAL COST AS OF DECEMBER 31, 2018 (2)	CALCULATED ACCUMULATED DEPRECIATION (3)	TRENDED ORIGINAL COST LESS DEPRECIATION (4)=(2)-(3)
	STEAM PRODUCTION PLANT			
311.00	STRUCTURES AND IMPROVEMENTS			
	NOBLESVILLE	26,675.46	26,675	0
	WABASHRIVER COMMON 2-6	456,599.17	456,599	0
	GALLAGHER UNIT 2	44,709.32	43,958	751
	GALLAGHER UNIT 4	57,501.04	56,479	1,022
	GALLAGHER COMMON 1-4	331,741,314.53	293,449,092	38,292,223
	CAYUGA UNIT 1	3,884,055.42	961,409	2,922,646
	CAYUGA UNIT 2	1,438,784.56	454,924	983,861
	CAYUGA COMMON 1-2	375,621,692.60	275,060,389	100,561,304
	CAYUGA INLAND CONTAINER	3,386,687.67	2,945,561	441,127
	GIBSON UNIT 1	96,244,809.65	72,507,897	23,736,913
	GIBSON UNIT 2	123,908,351.83	94,069,599	29,838,753
	GIBSON UNIT 3	146,730,158.48	116,400,072	30,330,086
	GIBSON UNIT 4	103,692,638.64	95,256,592	8,436,047
	GIBSON UNIT 5	78,152,921.99	59,944,302	18,208,620
	GIBSON 3 FLUE GAS	935,321.47	639,533	295,788
	GIBSON 4 FLUE GAS	75,962,934.50	51,096,779	24,866,156
	GIBSON 5 FLUE GAS	8,276,127.96	7,497,290	778,838
	GIBSON COMMON 1-2	18,555,984.49	10,781,777	7,774,207
	GIBSON COMMON 1-3	166,035,307.43	86,913,559	79,121,748
	GIBSON COMMON 1-4	7,175,932.93	4,798,539	2,377,394
	GIBSON COMMON 1-5	304,670,248.49	122,973,648	181,696,600
	GIBSON COMMON 3-4	4,333,668.08	2,658,785	1,674,883
	GIBSON COMMON 4-5	24,623,915.40	16,845,454	7,778,461
	GIBSON COMMON 3-5	4,637,141.46	3,210,921	1,426,220
	TOTAL STRUCTURES AND IMPROVEMENTS	1,880,593,482.57	1,319,049,833	561,543,650
311.20	STRUCTURES AND IMPROVEMENTS - EDWARDSPORT IGCC			
	EDWARDSPORT IGCC	172,403,805.45	35,577,043	136,826,762
312.00	BOILER PLANT EQUIPMENT			
	NOBLESVILLE	25,520.49	25,520	0
	GALLAGHER STATION	330,199.61	323,833	6,367
	GALLAGHER UNIT 2	116,490,295.69	111,038,531	5,451,765
	GALLAGHER UNIT 4	132,902,998.43	127,946,155	4,956,843
	GALLAGHER COMMON 1-2	29,342,649.41	26,331,550	3,011,099
	GALLAGHER COMMON 3-4	31,388,357.74	27,900,163	3,488,195
	GALLAGHER COMMON 1-4	61,810,334.39	55,186,439	6,623,895
	CAYUGA UNIT 1	754,350,334.52	449,313,588	305,036,747
	CAYUGA UNIT 2	659,497,620.22	391,776,914	267,720,706
	CAYUGA COMMON 1-2	214,391,858.55	73,805,781	140,586,078
	CAYUGA INLAND CONTAINER	10,895,316.87	9,688,732	1,206,585
	GIBSON UNIT 1	508,329,356.62	277,561,454	230,767,903
	GIBSON UNIT 2	528,837,534.37	297,816,678	231,020,856
	GIBSON UNIT 3	540,414,834.06	314,511,293	225,903,541
	GIBSON UNIT 4	530,452,581.70	383,970,404	146,482,178
	GIBSON UNIT 5	277,616,327.44	163,512,074	114,104,253
	GIBSON 1 FLUE GAS	185,659,265.07	82,777,933	102,881,332
	GIBSON 2 FLUE GAS	192,540,590.59	86,172,311	106,368,280
	GIBSON 3 FLUE GAS	281,577,486.42	146,787,731	134,789,755
	GIBSON 4 FLUE GAS	249,209,147.59	171,548,854	77,660,294
	GIBSON 5 FLUE GAS	108,299,301.87	86,715,356	21,583,946
	GIBSON COMMON 1-2	15,956,855.96	12,041,761	3,915,095
	GIBSON COMMON 1-3	275,006,416.31	64,888,879	210,117,537
	GIBSON COMMON 1-4	291,607.77	128,297	163,311
	GIBSON COMMON 1-5	168,607,239.73	115,409,175	53,198,065
	GIBSON COMMON 3-4	38,494,504.83	31,378,787	7,115,718
	GIBSON COMMON 4-5	23,000,915.78	17,707,603	5,293,313
	GIBSON COMMON 3-5	42,114.23	6,968	35,146
	TOTAL BOILER PLANT EQUIPMENT	5,935,761,566.26	3,526,272,764	2,409,488,802
312.10	BOILER PLANT EQUIPMENT - COAL CARS			
	GIBSON COMMON 1-5	5,106,996.62	2,421,059	2,685,938
312.20	BOILER PLANT EQUIPMENT - EDWARDSPORT IGCC			
	EDWARDSPORT IGCC	1,992,502,466.16	459,469,605	1,533,032,861

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FAIR VALUE CALCULATIONS

	ACCOUNT (1)	TRENDED ORIGINAL COST AS OF DECEMBER 31, 2018 (2)	CALCULATED ACCUMULATED DEPRECIATION (3)	TRENDED ORIGINAL COST LESS DEPRECIATION (4)=(2)-(3)
312.30	BOILER PLANT EQUIPMENT - SCR CATALYST			
	GIBSON UNIT 1	7,506,053.99	4,286,813	3,219,241
	GIBSON UNIT 2	9,349,966.99	7,934,215	1,415,752
	GIBSON UNIT 3	8,854,569.12	7,835,072	1,019,497
	GIBSON UNIT 4	3,921,826.78	2,459,346	1,462,481
	GIBSON UNIT 5	2,661,369.66	2,097,071	564,299
	TOTAL BOILER PLANT EQUIPMENT - SCR CATALYST	32,293,786.54	24,612,517	7,681,270
314.00	TURBOGENERATOR UNITS			
	NOBLESVILLE	25,806.20	25,806	0
	GALLAGHER UNIT 2	45,040,545.26	41,071,603	3,968,942
	GALLAGHER UNIT 4	54,246,213.06	49,117,564	5,128,649
	GALLAGHER COMMON 1-2	2,261,900.79	1,969,216	292,685
	GALLAGHER COMMON 3-4	1,995,725.27	1,757,970	237,755
	GALLAGHER COMMON 1-4	9,556,464.82	8,699,336	857,129
	CAYUGA UNIT 1	117,440,313.96	92,417,556	25,022,758
	CAYUGA UNIT 2	104,125,495.56	83,479,836	20,645,660
	CAYUGA COMMON 1-2	48,358,246.98	38,982,047	9,376,200
	GIBSON UNIT 1	104,499,254.11	59,932,054	44,567,200
	GIBSON UNIT 2	105,941,581.87	61,586,128	44,355,454
	GIBSON UNIT 3	110,826,985.91	70,124,376	40,702,610
	GIBSON UNIT 4	105,960,936.54	78,833,344	27,127,593
	GIBSON UNIT 5	66,017,687.06	42,063,471	23,954,216
	GIBSON COMMON 1-2	8,801,054.12	6,619,731	2,181,323
	GIBSON COMMON 1-5	7,693,293.98	5,607,622	2,085,672
	GIBSON COMMON 3-4	790,138.88	650,329	139,810
	GIBSON COMMON 3-5	5,857,824.22	4,446,706	1,411,118
	TOTAL TURBOGENERATOR UNITS	899,439,468.59	647,384,695	252,054,774
314.20	TURBOGENERATOR UNITS - EDWARDSPORT IGCC			
	EDWARDSPORT IGCC	710,056,615.02	148,607,299	561,449,316
315.00	ACCESSORY ELECTRIC EQUIPMENT			
	GALLAGHER STATION	43,786.36	23,616	20,170
	GALLAGHER UNIT 2	17,992,211.53	16,354,070	1,638,142
	GALLAGHER UNIT 4	19,371,297.67	18,005,563	1,365,735
	GALLAGHER COMMON 1-2	5,184,530.09	4,706,111	478,419
	GALLAGHER COMMON 3-4	3,554,247.57	3,209,074	345,174
	GALLAGHER COMMON 1-4	22,675,585.27	20,874,467	1,801,118
	CAYUGA UNIT 1	55,942,828.74	47,404,938	8,537,891
	CAYUGA UNIT 2	34,544,314.72	27,911,961	6,632,354
	CAYUGA COMMON 1-2	13,504,458.21	11,706,451	1,798,007
	CAYUGA INLAND CONTAINER	1,962,946.84	1,740,971	221,976
	GIBSON UNIT 1	60,864,801.99	35,816,548	25,048,254
	GIBSON UNIT 2	80,041,466.72	55,917,566	24,123,901
	GIBSON UNIT 3	91,414,709.52	71,914,243	19,500,467
	GIBSON UNIT 4	55,547,470.84	48,458,174	7,089,297
	GIBSON UNIT 5	57,134,304.77	41,658,146	15,476,159
	GIBSON 4 FLUE GAS	27,583,067.29	18,854,994	8,728,073
	GIBSON 5 FLUE GAS	9,940,158.55	9,002,197	937,962
	GIBSON COMMON 1-2	910,297.63	704,984	205,314
	GIBSON COMMON 1-3	4,557,680.22	3,130,648	1,427,032
	GIBSON COMMON 1-4	288,330.32	191,019	97,311
	GIBSON COMMON 1-5	42,988,116.96	31,465,810	11,522,307
	GIBSON COMMON 3-4	664,068.96	425,740	238,329
	GIBSON COMMON 4-5	1,617,772.99	1,250,376	367,397
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	608,328,453.76	470,727,667	137,600,787
315.20	ACCESSORY ELECTRIC EQUIPMENT - EDWARDSPORT IGCC			
	EDWARDSPORT IGCC	51,390,914.45	12,183,848	39,207,066

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FAIR VALUE CALCULATIONS

	ACCOUNT (1)	TRENDED ORIGINAL COST AS OF DECEMBER 31, 2018 (2)	CALCULATED ACCUMULATED DEPRECIATION (3)	TRENDED ORIGINAL COST LESS DEPRECIATION (4)=(2)-(3)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT			
	GALLAGHER STATION	676,723.42	276,803	399,920
	GALLAGHER UNIT 2	173,872.54	159,911	13,962
	GALLAGHER UNIT 4	229,028.03	209,305	19,723
	GALLAGHER COMMON 1-2	5,483,768.39	5,030,744	453,024
	GALLAGHER COMMON 3-4	4,282,776.79	4,246,122	36,655
	GALLAGHER COMMON 1-4	16,520,144.13	15,923,094	597,050
	CAYUGA UNIT 1	16,136,086.91	11,206,107	4,929,980
	CAYUGA UNIT 2	14,231,040.85	11,097,155	3,133,886
	CAYUGA COMMON 1-2	28,765,586.45	18,067,037	10,698,549
	CAYUGA INLAND CONTAINER	304,747.23	240,326	64,421
	GIBSON UNIT 1	10,391,471.46	5,166,822	5,224,649
	GIBSON UNIT 2	8,637,651.39	5,071,236	3,566,415
	GIBSON UNIT 3	13,510,257.27	8,626,500	4,883,757
	GIBSON UNIT 4	14,233,811.99	11,307,440	2,926,372
	GIBSON UNIT 5	7,021,067.75	4,483,245	2,537,823
	GIBSON 4 FLUE GAS	1,453,390.50	689,979	763,412
	GIBSON 5 FLUE GAS	2,844,831.13	2,219,092	625,739
	GIBSON COMMON 1-2	3,470,102.06	2,277,550	1,192,552
	GIBSON COMMON 1-3	363,573.58	201,811	161,763
	GIBSON COMMON 1-4	11,569,685.61	1,301,956	10,267,730
	GIBSON COMMON 1-5	64,291,895.53	38,324,792	25,967,104
	GIBSON COMMON 3-4	473,683.63	388,477	85,207
	GIBSON COMMON 4-5	24,739.78	16,687	8,053
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	225,089,936.42	146,532,191	78,557,745
316.20	MISCELLANEOUS POWER PLANT EQUIPMENT - EDWARDSPORT IGCC			
	EDWARDSPORT IGCC	16,477,696.80	1,956,699	14,520,998
	TOTAL STEAM PRODUCTION PLANT	**12,529,445,188.64**	**6,794,795,220**	**5,734,649,969**
	HYDRAULIC PRODUCTION PLANT			
331.00	STRUCTURES AND IMPROVEMENTS			
	MARKLAND	27,446,117.83	18,658,282	8,787,836
332.00	RESERVOIRS, DAMS AND WATERWAYS			
	MARKLAND	94,430,695.05	71,053,806	23,376,889
333.00	WATER WHEELS, TURBINES AND GENERATORS			
	MARKLAND	61,929,431.35	12,733,231	49,196,200
334.00	ACCESSORY ELECTRIC EQUIPMENT			
	MARKLAND	4,799,061.12	1,628,483	3,170,578
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT			
	MARKLAND	1,939,548.85	839,789	1,099,760
	TOTAL HYDRAULIC PRODUCTION PLANT	**190,544,854.20**	**104,913,591**	**85,631,263**
	OTHER PRODUCTION PLANT			
341.00	STRUCTURES AND IMPROVEMENTS			
	NOBLESVILLE	67,581,301.69	57,009,571	10,571,731
	NOBLESVILLE CT UNIT 3	7,009,668.67	4,001,851	3,007,818
	NOBLESVILLE CT UNIT 4	7,009,555.33	4,001,937	3,007,618
	NOBLESVILLE CT UNIT 5	7,050,258.55	4,022,571	3,027,688
	VERMILLION CT STATION	11,753,795.49	5,860,939	5,892,856
	CAYUGA CT UNIT 4	14,817,447.22	11,347,053	3,470,394
	CINCAP MADISON CT 1-8	23,918,571.02	11,983,739	11,934,832
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	11,626,519.70	5,731,600	5,894,920
	CAYUGA DIESEL	53,328.70	47,652	5,677
	WHEATLAND CT UNIT 1	63,409.84	28,148	35,262
	WHEATLAND CT UNIT 2	63,409.84	28,148	35,262
	WHEATLAND CT UNIT 3	63,409.84	28,148	35,262
	WHEATLAND CT UNIT 4	63,409.84	28,148	35,262
	WHEATLAND COMMON CT 1-4	1,546,167.21	245,744	1,300,423
	TOTAL STRUCTURES AND IMPROVEMENTS	152,620,252.94	104,365,249	48,255,004

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	ACCOUNT (1)	TRENDED ORIGINAL COST AS OF DECEMBER 31, 2018 (2)	CALCULATED ACCUMULATED DEPRECIATION (3)	TRENDED ORIGINAL COST LESS DEPRECIATION (4)=(2)-(3)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES			
	NOBLESVILLE	249,131.61	53,079	196,053
	NOBLESVILLE CT UNIT 3	110,529.79	34,395	76,135
	NOBLESVILLE CT UNIT 4	171,935.80	33,878	138,058
	NOBLESVILLE CT UNIT 5	1,981,286.83	215,610	1,765,677
	NOBLESVILLE COMMON 3-5	11,071,012.27	6,285,733	4,785,279
	VERMILLION CT STATION	35,887,588.65	17,254,093	18,633,496
	CAYUGA CT UNIT 4	5,665,623.56	4,356,455	1,309,169
	CINCAP MADISON CT 1-8	16,550,062.91	8,286,397	8,263,666
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	1,193,743.37	495,090	698,653
	CAYUGA DIESEL	177,100.63	157,374	19,727
	WHEATLAND CT UNIT 1	157,245.12	69,046	88,199
	WHEATLAND CT UNIT 2	160,296.87	34,994	125,303
	WHEATLAND CT UNIT 3	157,245.12	69,046	88,199
	WHEATLAND CT UNIT 4	157,245.12	69,046	88,199
	WHEATLAND COMMON CT 1-4	1,089,475.80	478,390	611,086
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES	74,779,523.45	37,892,626	36,886,897
343.00	PRIME MOVERS			
	NOBLESVILLE	69,496,568.12	36,984,113	32,512,455
	NOBLESVILLE CT UNIT 3	89,484,540.36	50,546,118	38,938,422
	NOBLESVILLE CT UNIT 4	92,401,375.11	49,126,690	43,274,685
	NOBLESVILLE CT UNIT 5	82,547,974.67	45,011,390	37,536,585
	VERMILLION CT STATION	23,659,455.36	11,113,892	12,545,563
	CAYUGA CT UNIT 4	71,759,055.45	55,338,384	16,420,671
	CINCAP MADISON CT UNIT 5	49,513.97	1,575	47,939
	CINCAP MADISON CT UNIT 6	5,568,679.84	864,413	4,704,267
	CINCAP MADISON CT UNIT 7	2,242,603.47	755,699	1,486,904
	CINCAP MADISON CT UNIT 8	3,602,507.59	617,477	2,985,031
	CINCAP MADISON CT 1-8	475,016,911.58	243,442,882	231,574,030
	HENRY COUNTY CT UNIT 3 (CADIZ CINCAP)	478,174.57	172,740	305,435
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	87,073,596.29	40,349,633	46,723,963
	WHEATLAND CT UNIT 1	36,644,651.99	12,494,602	24,150,050
	WHEATLAND CT UNIT 2	36,908,202.33	17,002,710	19,905,492
	WHEATLAND CT UNIT 3	36,562,665.67	16,564,903	19,997,763
	WHEATLAND CT UNIT 4	36,506,776.07	17,125,081	19,381,695
	WHEATLAND COMMON CT 1-4	1,885,885.53	545,577	1,340,309
	TOTAL PRIME MOVERS	1,151,889,137.97	598,057,879	553,831,259
344.00	GENERATORS			
	NOBLESVILLE	102,327,995.88	78,214,640	24,113,356
	NOBLESVILLE CT UNIT 3	5,528,188.51	3,188,761	2,339,428
	NOBLESVILLE CT UNIT 4	5,415,463.28	3,107,018	2,308,445
	NOBLESVILLE CT UNIT 5	5,414,860.05	3,110,985	2,303,875
	VERMILLION CT STATION	276,154,862.79	150,153,255	126,001,608
	CAYUGA CT UNIT 4	22,805,765.76	16,814,008	5,991,758
	CINCAP MADISON CT 1-8	167,872,568.90	89,938,207	77,934,362
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	58,897,562.69	31,970,584	26,926,979
	CAYUGA DIESEL	8,553,603.02	7,012,045	1,541,558
	WHEATLAND CT UNIT 1	9,193,692.62	4,341,372	4,852,321
	WHEATLAND CT UNIT 2	9,193,692.62	4,341,372	4,852,321
	WHEATLAND CT UNIT 3	9,193,692.62	4,341,372	4,852,321
	WHEATLAND CT UNIT 4	9,193,692.62	4,341,372	4,852,321
	WHEATLAND COMMON CT 1-4	114,290.90	19,685	94,606
	TOTAL GENERATORS	689,859,932.26	400,894,676	288,965,256
344.20	GENERATORS - SOLAR			
	CRANE SOLAR	38,141,158.02	2,323,864	35,817,294

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FAIR VALUE CALCULATIONS

	ACCOUNT (1)	TRENDED ORIGINAL COST AS OF DECEMBER 31, 2018 (2)	CALCULATED ACCUMULATED DEPRECIATION (3)	TRENDED ORIGINAL COST LESS DEPRECIATION (4)=(2)-(3)
345.00	ACCESSORY ELECTRIC EQUIPMENT			
	NOBLESVILLE	19,283,302.85	17,958,379	1,324,924
	NOBLESVILLE CT UNIT 3	1,762,985.78	1,095,089	667,897
	NOBLESVILLE CT UNIT 4	1,616,323.72	909,630	706,694
	NOBLESVILLE CT UNIT 5	1,740,143.92	1,053,988	686,156
	VERMILLION CT STATION	1,094,683.51	256,838	837,846
	CAYUGA CT UNIT 4	12,429,905.26	9,952,201	2,477,704
	CINCAP MADISON CT UNIT 1	61,949.21	15,963	45,986
	CINCAP MADISON CT UNIT 2	60,694.68	15,640	45,055
	CINCAP MADISON CT UNIT 6	56,431.20	14,542	41,889
	CINCAP MADISON CT UNIT 7	58,483.38	15,070	43,413
	CINCAP MADISON CT UNIT 8	58,623.44	15,106	43,517
	CINCAP MADISON CT 1-8	27,899,797.40	15,131,358	12,768,439
	HENRY COUNTY CT UNIT 1 (CADIZ CINCAP)	155,729.19	23,982	131,747
	HENRY COUNTY CT UNIT 2 (CADIZ CINCAP)	13,218.25	3,637	9,581
	HENRY COUNTY CT UNIT 3 (CADIZ CINCAP)	13,037.03	3,587	9,450
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	11,279,505.92	4,466,509	6,812,997
	CAYUGA DIESEL	2,568,533.49	1,837,987	730,546
	WHEATLAND CT UNIT 1	1,113,147.94	574,640	538,508
	WHEATLAND CT UNIT 2	1,172,758.05	584,600	588,158
	WHEATLAND CT UNIT 3	1,083,043.94	561,438	521,606
	WHEATLAND CT UNIT 4	432,123.41	213,355	218,768
	WHEATLAND COMMON CT 1-4	1,982,885.29	494,962	1,487,923
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	85,937,306.86	55,198,501	30,738,806
345.20	ACCESSORY ELECTRIC EQUIPMENT - SOLAR			
	CRANE SOLAR	1,558,995.73	118,035	1,440,961
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT			
	NOBLESVILLE	13,877,777.38	7,987,193	5,890,584
	NOBLESVILLE CT UNIT 3	4,219,068.80	2,403,457	1,815,612
	NOBLESVILLE CT UNIT 4	4,181,818.96	2,425,507	1,756,312
	NOBLESVILLE CT UNIT 5	4,184,742.93	2,411,285	1,773,458
	VERMILLION CT STATION	1,544,706.98	270,899	1,273,808
	CAYUGA CT UNIT 4	2,809,950.63	2,018,583	791,368
	CINCAP MADISON CT 1-8	2,119,315.04	338,738	1,780,577
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	1,000,276.44	192,366	807,910
	CAYUGA DIESEL	3,008.82	2,703	306
	WHEATLAND CT UNIT 1	1,251,676.16	529,611	722,065
	WHEATLAND CT UNIT 2	1,185,384.74	515,270	670,115
	WHEATLAND CT UNIT 3	1,277,843.66	557,672	720,172
	WHEATLAND CT UNIT 4	1,185,240.44	513,773	671,467
	WHEATLAND COMMON CT 1-4	6,161,006.19	2,346,418	3,814,588
	TOTAL MISCELLANEOUS PLANT EQUIPMENT	45,001,817.17	22,513,475	22,488,342
	TOTAL OTHER PRODUCTION PLANT	**2,239,788,124.40**	**1,221,364,305**	**1,018,423,819**
	TOTAL PRODUCTION	**14,959,778,167.24**	**8,121,073,116**	**6,838,705,051**
	TRANSMISSION PLANT			
350.10	RIGHTS OF WAY	38,621,842.27	18,091,192	20,530,650
352.00	STRUCTURES AND IMPROVEMENTS	111,103,137.11	47,420,926	63,682,211
353.00	STATION EQUIPMENT	1,683,229,598.95	922,241,449	760,988,150
353.50	STATION EQUIPMENT ELECTRONICS	298,346.20	24,703	273,643
354.00	TOWERS AND FIXTURES	473,639,542.52	401,270,145	72,369,398
355.00	POLES AND FIXTURES	712,737,328.35	378,689,109	334,048,219
356.00	OVERHEAD CONDUCTORS AND DEVICES	1,094,953,871.19	960,441,049	134,512,822
357.00	UNDERGROUND CONDUIT	225,799.18	16,151	209,648
358.00	UNDERGROUND CONDUCTOR AND DEVICES	1,783,292.00	376,081	1,407,211
	TOTAL TRANSMISSION PLANT	**4,116,592,757.77**	**2,728,570,805**	**1,388,021,953**

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	ACCOUNT	TRENDED ORIGINAL COST AS OF DECEMBER 31, 2018	CALCULATED ACCUMULATED DEPRECIATION	TRENDED ORIGINAL COST LESS DEPRECIATION
	(1)	(2)	(3)	(4)=(2)-(3)
	DISTRIBUTION PLANT			
360.10	RIGHTS OF WAY	2,013,063.74	914,449	1,098,615
361.00	STRUCTURES AND IMPROVEMENTS	75,654,307.53	28,424,916	47,229,392
362.00	STATION EQUIPMENT	1,142,426,004.41	600,706,834	541,719,170
364.00	POLES, TOWERS AND FIXTURES	1,134,487,493.55	833,641,912	300,845,582
365.00	OVERHEAD CONDUCTORS AND DEVICES	1,565,881,601.72	1,059,910,641	505,970,961
366.00	UNDERGROUND CONDUIT	72,103,980.42	27,135,628	44,968,352
367.00	UNDERGROUND CONDUCTORS AND DEVICES	1,069,633,594.99	528,021,678	541,611,917
368.00	LINE TRANSFORMERS	1,477,808,829.62	867,492,034	610,316,796
369.00	SERVICES	6,317.44	867	5,450
369.10	SERVICES - UNDERGROUND	402,955,741.44	205,767,717	197,188,024
369.20	SERVICES - OVERHEAD	148,711,956.25	107,457,723	41,254,233
370.00	METERS	164,541,941.57	103,646,602	60,895,340
370.20	METERS - AMI	94,738,920.45	8,699,848	86,039,072
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	56,953,375.10	38,865,148	18,088,227
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	84,982,695.34	62,081,225	22,901,470
	TOTAL DISTRIBUTION PLANT	**7,492,899,823.57**	**4,472,767,222**	**3,020,132,602**
	GENERAL PLANT			
390.00	STRUCTURES AND IMPROVEMENTS	409,560,075.15	166,946,967	242,613,108
391.00	OFFICE FURNITURE AND EQUIPMENT	17,143,248.44	5,737,979	11,405,269
391.10	OFFICE FURNITURE AND EQUIPMENT - EDP	16,437,542.56	7,509,926	8,927,617
392.00	TRANSPORTATION EQUIPMENT	18,063,884.45	4,330,829	13,733,055
393.00	STORES EQUIPMENT	1,015,125.05	347,961	667,164
393.10	FORKLIFTS	566,834.72	11,337	555,498
394.00	TOOLS,SHOPS AND GARAGE EQUIPMENT	54,944,670.88	17,772,237	37,172,434
395.00	LABORATORY EQUIPMENT	3,240,990.56	2,958,646	282,345
396.00	POWER OPERATED EQUIPMENT	1,676,770.19	1,252,304	424,466
397.00	COMMUNICATION EQUIPMENT	124,901,335.01	55,250,958	69,650,377
398.00	MISCELLANEOUS EQUIPMENT	1,686,319.01	484,096	1,202,223
	TOTAL GENERAL PLANT	**649,236,796.02**	**262,603,240**	**386,633,556**
	TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	**12,258,729,377.36**	**7,463,941,267**	**4,794,788,110**
	TOTAL DEPRECIABLE PLANT	**27,218,507,544.60**	**15,585,014,383**	**11,633,493,162**
	NONDEPRECIABLE AND ACCOUNTS NOT STUDIED			
301.00	ORGANIZATION	225,629.48		
302.00	FRANCHISES AND CONSENTS	2,774,170.58		
303.00	MISCELLANEOUS INTANGIBLE PLANT	254,575,888.55		
310.00	LAND AND LAND RIGHTS	30,462,881.52		
310.10	RIGHTS OF WAY	26,439.08		
317.00	ARO	552,944,056.49		
340.00	LAND AND LAND RIGHTS	5,693,709.05		
340.10	RIGHTS OF WAY	28,987.75		
347.00	ARO	2,360,397.70		
350.00	LAND AND LAND RIGHTS	2,928,600.41		
360.00	LAND AND LAND RIGHTS	17,434,790.36		
389.00	LAND AND LAND RIGHTS	2,808,097.01		
399.00	ARO	3,599,896.88		
	ACCOUNTS 789 AND 790			
	SEC EQUITY AMORT			
	WABASH RIVER UNIT 1 WVPA			
	TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED	**875,863,544.86**	**0**	
	TOTAL ELECTRIC PLANT	**28,094,371,089.46**	**15,585,014,383**	

DUKE ENERGY INDIANA
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FAIR VALUE CALCULATIONS

	ACCOUNT (1)	TRENDED ORIGINAL COST AS OF DECEMBER 31, 2020 (2)	CALCULATED ACCUMULATED DEPRECIATION (3)	TRENDED ORIGINAL COST LESS DEPRECIATION (4)=(2)-(3)
	STEAM PRODUCTION PLANT			
311.00	STRUCTURES AND IMPROVEMENTS			
	NOBLESVILLE	28,025.91	28,026	0
	WABASHRIVER COMMON 2-6	479,714.50	479,714	1
	GALLAGHER UNIT 2	46,948.02	43,528	3,420
	GALLAGHER UNIT 4	60,406.62	55,966	4,441
	GALLAGHER COMMON 1-4	347,983,751.30	327,815,336	20,168,415
	CAYUGA UNIT 1	4,112,060.54	1,700,251	2,411,810
	CAYUGA UNIT 2	1,518,858.96	705,990	812,869
	CAYUGA COMMON 1-2	378,972,877.13	299,706,129	79,266,748
	CAYUGA INLAND CONTAINER	3,500,770.39	3,162,407	338,363
	GIBSON UNIT 1	98,659,267.37	76,701,314	21,957,953
	GIBSON UNIT 2	127,018,774.56	99,982,863	27,035,912
	GIBSON UNIT 3	150,763,619.04	124,206,920	26,556,699
	GIBSON UNIT 4	106,642,474.38	101,466,239	5,176,235
	GIBSON UNIT 5	80,581,204.53	64,343,650	16,237,555
	GIBSON 3 FLUE GAS	970,134.68	702,075	268,060
	GIBSON 4 FLUE GAS	78,871,974.64	56,271,825	22,600,150
	GIBSON 5 FLUE GAS	8,534,923.08	8,055,942	478,981
	GIBSON COMMON 1-2	18,696,847.89	11,429,561	7,267,287
	GIBSON COMMON 1-3	168,824,602.15	94,468,124	74,356,478
	GIBSON COMMON 1-4	7,268,231.29	5,075,532	2,192,699
	GIBSON COMMON 1-5	301,493,061.91	130,679,693	170,813,369
	GIBSON COMMON 3-4	4,383,229.25	2,867,088	1,516,141
	GIBSON COMMON 4-5	25,355,197.71	18,279,871	7,075,327
	GIBSON COMMON 3-5	4,737,704.27	3,451,066	1,286,638
	TOTAL STRUCTURES AND IMPROVEMENTS	1,919,504,660.12	1,431,679,110	487,825,551
311.20	STRUCTURES AND IMPROVEMENTS - EDWARDSPORT IGCC			
	EDWARDSPORT IGCC	179,761,475.02	47,807,843	131,953,632
312.00	BOILER PLANT EQUIPMENT			
	NOBLESVILLE	26,812.46	26,812	0
	GALLAGHER STATION	346,832.79	320,990	25,843
	GALLAGHER UNIT 2	122,265,329.00	111,542,827	10,722,502
	GALLAGHER UNIT 4	139,483,352.10	128,093,581	11,389,771
	GALLAGHER COMMON 1-2	30,788,325.81	29,133,002	1,655,324
	GALLAGHER COMMON 3-4	32,936,319.39	31,036,712	1,899,607
	GALLAGHER COMMON 1-4	64,862,404.77	61,243,308	3,619,097
	CAYUGA UNIT 1	779,828,705.68	528,498,076	251,330,630
	CAYUGA UNIT 2	685,341,107.05	464,387,338	220,953,769
	CAYUGA COMMON 1-2	218,340,033.15	102,692,992	115,647,041
	CAYUGA INLAND CONTAINER	11,275,774.39	10,393,505	882,269
	GIBSON UNIT 1	526,162,516.50	305,928,786	220,233,731
	GIBSON UNIT 2	538,903,752.38	317,751,606	221,152,146
	GIBSON UNIT 3	558,938,352.11	349,771,271	209,167,081
	GIBSON UNIT 4	549,255,948.70	438,815,504	110,440,445
	GIBSON UNIT 5	287,793,375.59	181,626,546	106,166,830
	GIBSON 1 FLUE GAS	195,918,520.43	97,303,685	98,614,835
	GIBSON 2 FLUE GAS	203,173,146.02	101,208,338	101,964,808
	GIBSON 3 FLUE GAS	296,660,280.35	170,984,304	125,675,976
	GIBSON 4 FLUE GAS	259,636,944.36	187,613,801	72,023,143
	GIBSON 5 FLUE GAS	112,012,751.26	95,788,898	16,223,853
	GIBSON COMMON 1-2	16,328,144.09	12,681,548	3,646,596
	GIBSON COMMON 1-3	287,995,914.33	88,622,340	199,373,574
	GIBSON COMMON 1-4	305,267.10	149,451	155,816
	GIBSON COMMON 1-5	173,290,252.41	122,804,224	50,486,028
	GIBSON COMMON 3-4	39,568,986.48	33,180,000	6,388,986
	GIBSON COMMON 4-5	23,786,405.52	18,862,200	4,924,206
	GIBSON COMMON 3-5	44,921.01	12,613	32,308
	TOTAL BOILER PLANT EQUIPMENT	6,155,270,475.23	3,990,474,258	2,164,796,217
312.10	BOILER PLANT EQUIPMENT - COAL CARS			
	GIBSON COMMON 1-5	5,335,544.43	2,675,134	2,660,410
312.20	BOILER PLANT EQUIPMENT - EDWARDSPORT IGCC			
	EDWARDSPORT IGCC	2,104,669,525.66	637,617,194	1,467,052,332

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FAIR VALUE CALCULATIONS

	ACCOUNT (1)	TRENDED ORIGINAL COST AS OF DECEMBER 31, 2020 (2)	CALCULATED ACCUMULATED DEPRECIATION (3)	TRENDED ORIGINAL COST LESS DEPRECIATION (4)=(2)-(3)
312.30	BOILER PLANT EQUIPMENT - SCR CATALYST			
	GIBSON UNIT 1	7,942,957.14	5,083,903	2,859,054
	GIBSON UNIT 2	9,805,749.09	8,552,633	1,253,116
	GIBSON UNIT 3	9,283,998.27	8,388,038	895,960
	GIBSON UNIT 4	4,160,210.79	3,026,545	1,133,666
	GIBSON UNIT 5	2,802,115.17	2,297,619	504,496
	TOTAL BOILER PLANT EQUIPMENT - SCR CATALYST	33,995,030.46	27,348,738	6,646,292
314.00	TURBOGENERATOR UNITS			
	NOBLESVILLE	27,112.64	27,113	0
	GALLAGHER UNIT 2	47,261,545.05	45,056,112	2,205,433
	GALLAGHER UNIT 4	56,916,554.40	54,236,003	2,680,551
	GALLAGHER COMMON 1-2	2,374,790.13	2,219,615	155,175
	GALLAGHER COMMON 3-4	2,095,101.64	1,966,464	128,638
	GALLAGHER COMMON 1-4	10,026,493.25	9,549,076	477,417
	CAYUGA UNIT 1	120,256,693.59	100,404,998	19,851,696
	CAYUGA UNIT 2	106,981,849.52	90,633,220	16,348,630
	CAYUGA COMMON 1-2	49,775,076.37	42,361,536	7,413,540
	GIBSON UNIT 1	106,337,518.71	64,096,060	42,241,459
	GIBSON UNIT 2	107,767,817.19	65,685,199	42,082,618
	GIBSON UNIT 3	113,520,993.59	75,872,118	37,648,876
	GIBSON UNIT 4	108,896,293.84	88,474,531	20,421,763
	GIBSON UNIT 5	68,216,979.53	45,912,194	22,304,786
	GIBSON COMMON 1-2	9,020,320.78	6,973,491	2,046,830
	GIBSON COMMON 1-5	7,896,276.61	5,928,167	1,968,110
	GIBSON COMMON 3-4	813,574.34	686,699	126,875
	GIBSON COMMON 3-5	6,040,756.82	4,737,859	1,302,898
	TOTAL TURBOGENERATOR UNITS	924,225,748.00	704,820,455	219,405,294
314.20	TURBOGENERATOR UNITS - EDWARDSPORT IGCC			
	EDWARDSPORT IGCC	749,757,185.29	210,195,292	539,561,893
315.00	ACCESSORY ELECTRIC EQUIPMENT			
	GALLAGHER STATION	46,019.20	38,821	7,198
	GALLAGHER UNIT 2	18,880,239.65	18,016,743	863,497
	GALLAGHER UNIT 4	20,327,925.55	19,631,654	696,272
	GALLAGHER COMMON 1-2	5,440,968.81	5,188,345	252,624
	GALLAGHER COMMON 3-4	3,730,245.22	3,548,522	181,723
	GALLAGHER COMMON 1-4	23,796,581.77	22,857,680	938,902
	CAYUGA UNIT 1	57,081,814.02	50,872,460	6,209,354
	CAYUGA UNIT 2	35,092,919.55	29,992,609	5,100,311
	CAYUGA COMMON 1-2	13,832,222.80	12,533,849	1,298,374
	CAYUGA INLAND CONTAINER	2,026,033.19	1,864,918	161,115
	GIBSON UNIT 1	60,231,607.22	37,265,596	22,966,011
	GIBSON UNIT 2	80,586,283.91	58,622,651	21,963,633
	GIBSON UNIT 3	93,179,220.40	76,203,940	16,975,280
	GIBSON UNIT 4	56,447,455.25	52,067,300	4,380,155
	GIBSON UNIT 5	58,370,421.59	44,598,294	13,772,128
	GIBSON 4 FLUE GAS	28,438,906.74	20,664,887	7,774,020
	GIBSON 5 FLUE GAS	10,197,816.42	9,630,372	567,444
	GIBSON COMMON 1-2	928,060.85	743,663	184,398
	GIBSON COMMON 1-3	4,668,470.67	3,345,231	1,323,240
	GIBSON COMMON 1-4	296,854.83	206,431	90,424
	GIBSON COMMON 1-5	43,204,566.14	32,600,399	10,604,167
	GIBSON COMMON 3-4	663,599.16	451,191	212,408
	GIBSON COMMON 4-5	1,658,735.87	1,334,961	323,775
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	619,126,968.81	502,280,517	116,846,452
315.20	ACCESSORY ELECTRIC EQUIPMENT - EDWARDSPORT IGCC			
	EDWARDSPORT IGCC	54,186,453.35	16,777,591	37,408,862

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FAIR VALUE CALCULATIONS

	ACCOUNT (1)	TRENDED ORIGINAL COST AS OF DECEMBER 31, 2020 (2)	CALCULATED ACCUMULATED DEPRECIATION (3)	TRENDED ORIGINAL COST LESS DEPRECIATION (4)=(2)-(3)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT			
	GALLAGHER STATION	711,188.70	553,084	158,105
	GALLAGHER UNIT 2	182,640.54	164,228	18,413
	GALLAGHER UNIT 4	240,586.20	215,580	25,006
	GALLAGHER COMMON 1-2	5,758,171.62	5,164,081	594,091
	GALLAGHER COMMON 3-4	4,497,801.93	4,179,437	318,365
	GALLAGHER COMMON 1-4	17,215,010.92	15,786,026	1,428,985
	CAYUGA UNIT 1	16,817,327.21	12,796,938	4,020,389
	CAYUGA UNIT 2	14,830,108.97	12,288,661	2,541,448
	CAYUGA COMMON 1-2	29,701,841.36	20,993,050	8,708,791
	CAYUGA INLAND CONTAINER	318,095.92	265,760	52,336
	GIBSON UNIT 1	10,871,115.98	5,874,792	4,996,324
	GIBSON UNIT 2	8,997,309.61	5,589,763	3,407,547
	GIBSON UNIT 3	14,077,640.85	9,548,859	4,528,782
	GIBSON UNIT 4	14,824,786.90	12,660,647	2,164,140
	GIBSON UNIT 5	7,309,681.92	4,956,393	2,353,289
	GIBSON 4 FLUE GAS	1,535,554.21	822,603	712,951
	GIBSON 5 FLUE GAS	2,966,316.18	2,494,925	471,391
	GIBSON COMMON 1-2	3,607,268.31	2,469,941	1,137,327
	GIBSON COMMON 1-3	379,451.71	224,657	154,795
	GIBSON COMMON 1-4	12,235,488.87	2,531,935	9,703,554
	GIBSON COMMON 1-5	65,930,312.63	41,301,047	24,629,266
	GIBSON COMMON 3-4	486,856.65	410,411	76,446
	GIBSON COMMON 4-5	25,778.32	18,303	7,475
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	233,520,335.51	161,311,121	72,209,215
316.20	MISCELLANEOUS POWER PLANT EQUIPMENT - EDWARDSPORT IGCC			
	EDWARDSPORT IGCC	17,420,753.86	3,531,388	13,889,366
	TOTAL STEAM PRODUCTION PLANT	**12,996,774,155.74**	**7,736,518,641**	**5,260,255,516**
	HYDRAULIC PRODUCTION PLANT			
331.00	STRUCTURES AND IMPROVEMENTS			
	MARKLAND	31,365,907.82	18,856,590	12,509,318
332.00	RESERVOIRS, DAMS AND WATERWAYS			
	MARKLAND	111,212,658.61	72,503,709	38,708,950
333.00	WATER WHEELS, TURBINES AND GENERATORS			
	MARKLAND	110,591,184.71	7,368,213	103,222,972
334.00	ACCESSORY ELECTRIC EQUIPMENT			
	MARKLAND	5,042,013.59	1,958,791	3,083,223
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT			
	MARKLAND	3,387,096.86	721,394	2,665,703
	TOTAL HYDRAULIC PRODUCTION PLANT	**261,598,861.59**	**101,408,697**	**160,190,165**
	OTHER PRODUCTION PLANT			
341.00	STRUCTURES AND IMPROVEMENTS			
	NOBLESVILLE	69,847,096.90	61,016,194	8,830,903
	NOBLESVILLE CT UNIT 3	7,344,856.52	4,683,871	2,660,986
	NOBLESVILLE CT UNIT 4	7,344,735.95	4,683,934	2,660,802
	NOBLESVILLE CT UNIT 5	7,387,395.92	4,708,776	2,678,620
	VERMILLION CT STATION	12,310,559.90	6,702,588	5,607,972
	CAYUGA CT UNIT 4	15,512,509.95	12,719,347	2,793,163
	CINCAP MADISON CT 1-8	25,051,759.88	13,767,768	11,283,992
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	12,179,112.03	6,685,981	5,493,131
	CAYUGA DIESEL	56,028.47	51,929	4,099
	WHEATLAND CT UNIT 1	66,434.76	33,335	33,100
	WHEATLAND CT UNIT 2	66,434.76	33,335	33,100
	WHEATLAND CT UNIT 3	66,434.76	33,335	33,100
	WHEATLAND CT UNIT 4	66,434.76	33,335	33,100
	WHEATLAND COMMON CT 1-4	1,627,376.89	394,974	1,232,403
	TOTAL STRUCTURES AND IMPROVEMENTS	158,927,171.45	115,548,702	43,378,469

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	ACCOUNT (1)	TRENDED ORIGINAL COST AS OF DECEMBER 31, 2020 (2)	CALCULATED ACCUMULATED DEPRECIATION (3)	TRENDED ORIGINAL COST LESS DEPRECIATION (4)=(2)-(3)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES			
	NOBLESVILLE	262,463.88	85,913	176,551
	NOBLESVILLE CT UNIT 3	116,365.54	47,882	68,484
	NOBLESVILLE CT UNIT 4	180,952.07	56,713	124,239
	NOBLESVILLE CT UNIT 5	2,088,159.94	497,198	1,590,962
	NOBLESVILLE COMMON 3-5	11,621,205.04	7,380,260	4,240,945
	VERMILLION CT STATION	37,653,204.03	19,876,296	17,776,908
	CAYUGA CT UNIT 4	5,937,819.90	4,890,820	1,047,000
	CINCAP MADISON CT 1-8	17,363,672.77	9,504,731	7,858,942
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	1,253,136.84	600,091	653,046
	CAYUGA DIESEL	186,066.35	171,495	14,571
	WHEATLAND CT UNIT 1	165,245.02	82,090	83,155
	WHEATLAND CT UNIT 2	168,806.15	49,877	118,929
	WHEATLAND CT UNIT 3	165,245.02	82,090	83,155
	WHEATLAND CT UNIT 4	165,245.02	82,090	83,155
	WHEATLAND COMMON CT 1-4	1,144,897.69	568,764	576,134
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES	78,472,485.26	43,976,310	34,496,175
343.00	PRIME MOVERS			
	NOBLESVILLE	72,845,973.69	44,021,912	28,824,062
	NOBLESVILLE CT UNIT 3	93,786,244.89	59,360,912	34,425,333
	NOBLESVILLE CT UNIT 4	96,874,712.89	58,533,253	38,341,460
	NOBLESVILLE CT UNIT 5	86,539,123.30	53,292,683	33,246,440
	VERMILLION CT STATION	24,793,758.39	12,989,214	11,804,544
	CAYUGA CT UNIT 4	75,134,041.92	61,994,397	13,139,645
	CINCAP MADISON CT UNIT 5	52,214.67	7,114	45,101
	CINCAP MADISON CT UNIT 6	5,863,301.18	1,427,279	4,436,022
	CINCAP MADISON CT UNIT 7	2,356,986.23	947,943	1,409,043
	CINCAP MADISON CT UNIT 8	3,793,938.42	969,524	2,824,414
	CINCAP MADISON CT 1-8	497,664,261.63	279,104,191	218,560,071
	HENRY COUNTY CT UNIT 3 (CADIZ CINCAP)	502,564.28	217,150	285,414
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	91,289,425.43	47,768,000	43,521,425
	WHEATLAND CT UNIT 1	38,476,978.56	15,870,525	22,606,454
	WHEATLAND CT UNIT 2	38,683,930.85	20,137,071	18,546,860
	WHEATLAND CT UNIT 3	38,323,766.11	19,684,644	18,639,122
	WHEATLAND CT UNIT 4	38,259,830.38	20,206,659	18,053,171
	WHEATLAND COMMON CT 1-4	1,981,369.17	725,465	1,255,904
	TOTAL PRIME MOVERS	1,207,222,421.99	697,257,936	509,964,486
344.00	GENERATORS			
	NOBLESVILLE	105,372,485.46	84,358,491	21,013,994
	NOBLESVILLE CT UNIT 3	5,792,275.92	3,723,712	2,068,564
	NOBLESVILLE CT UNIT 4	5,674,030.94	3,632,307	2,041,724
	NOBLESVILLE CT UNIT 5	5,673,444.44	3,635,908	2,037,536
	VERMILLION CT STATION	289,229,354.66	170,929,891	118,299,464
	CAYUGA CT UNIT 4	23,866,419.71	19,092,821	4,773,599
	CINCAP MADISON CT 1-8	175,825,306.80	102,631,189	73,194,118
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	61,695,684.96	36,845,630	24,850,055
	CAYUGA DIESEL	8,986,629.17	7,771,328	1,215,301
	WHEATLAND CT UNIT 1	9,632,079.75	5,127,679	4,504,401
	WHEATLAND CT UNIT 2	9,632,079.75	5,127,679	4,504,401
	WHEATLAND CT UNIT 3	9,632,079.75	5,127,679	4,504,401
	WHEATLAND CT UNIT 4	9,632,079.75	5,127,679	4,504,401
	WHEATLAND COMMON CT 1-4	120,249.22	30,921	89,328
	TOTAL GENERATORS	720,764,200.28	453,162,914	267,601,286
344.20	GENERATORS - SOLAR			
	CRANE SOLAR	63,692,319.14	6,803,624	56,888,695

DUKE ENERGY INDIANA
SUMMARY OF TRENDED ORIGINAL COST LESS DEPRECIATION
AS OF DECEMBER 31, 2020

FAIR VALUE CALCULATIONS

	ACCOUNT (1)	TRENDED ORIGINAL COST AS OF DECEMBER 31, 2020 (2)	CALCULATED ACCUMULATED DEPRECIATION (3)	TRENDED ORIGINAL COST LESS DEPRECIATION (4)=(2)-(3)
345.00	ACCESSORY ELECTRIC EQUIPMENT			
	NOBLESVILLE	19,940,084.92	19,044,755	895,330
	NOBLESVILLE CT UNIT 3	1,847,183.99	1,256,882	590,302
	NOBLESVILLE CT UNIT 4	1,693,703.88	1,067,609	626,095
	NOBLESVILLE CT UNIT 5	1,823,393.78	1,216,513	606,881
	VERMILLION CT STATION	1,152,207.19	363,684	788,523
	CAYUGA CT UNIT 4	13,012,243.45	11,012,810	1,999,433
	CINCAP MADISON CT UNIT 1	65,199.31	21,998	43,201
	CINCAP MADISON CT UNIT 2	63,878.45	21,551	42,327
	CINCAP MADISON CT UNIT 6	59,390.79	20,038	39,353
	CINCAP MADISON CT UNIT 7	61,550.04	20,766	40,784
	CINCAP MADISON CT UNIT 8	61,699.18	20,816	40,883
	CINCAP MADISON CT 1-8	29,219,340.00	17,267,937	11,951,403
	HENRY COUNTY CT UNIT 1 (CADIZ CINCAP)	164,059.98	42,112	121,948
	HENRY COUNTY CT UNIT 2 (CADIZ CINCAP)	13,911.11	5,033	8,878
	HENRY COUNTY CT UNIT 3 (CADIZ CINCAP)	13,721.26	4,964	8,757
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	11,817,452.22	5,505,166	6,312,286
	CAYUGA DIESEL	2,698,565.50	2,122,800	575,766
	WHEATLAND CT UNIT 1	1,166,295.93	669,371	496,925
	WHEATLAND CT UNIT 2	1,228,856.29	685,590	543,266
	WHEATLAND CT UNIT 3	1,134,704.74	653,407	481,298
	WHEATLAND CT UNIT 4	452,828.42	250,788	202,040
	WHEATLAND COMMON CT 1-4	2,086,859.87	702,694	1,384,166
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	89,777,130.30	61,977,284	27,799,846
345.20	ACCESSORY ELECTRIC EQUIPMENT - SOLAR			
	CRANE SOLAR	2,604,169.89	342,932	2,261,238
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT			
	NOBLESVILLE	14,487,372.97	9,275,444	5,211,929
	NOBLESVILLE CT UNIT 3	4,421,948.21	2,818,281	1,603,667
	NOBLESVILLE CT UNIT 4	4,382,377.11	2,832,773	1,549,604
	NOBLESVILLE CT UNIT 5	4,385,530.97	2,820,350	1,565,181
	VERMILLION CT STATION	1,626,328.04	412,839	1,213,489
	CAYUGA CT UNIT 4	2,943,045.37	2,312,012	631,033
	CINCAP MADISON CT 1-8	2,231,254.71	542,901	1,688,354
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	1,052,951.87	298,036	754,916
	CAYUGA DIESEL	3,161.14	2,930	231
	WHEATLAND CT UNIT 1	1,312,146.28	635,530	676,616
	WHEATLAND CT UNIT 2	1,242,446.59	614,881	627,566
	WHEATLAND CT UNIT 3	1,339,332.29	664,929	674,403
	WHEATLAND CT UNIT 4	1,242,311.25	613,452	628,859
	WHEATLAND COMMON CT 1-4	6,462,470.33	2,882,638	3,579,832
	TOTAL MISCELLANEOUS PLANT EQUIPMENT	47,132,677.13	26,726,996	20,405,681
	TOTAL OTHER PRODUCTION PLANT	**2,368,592,575.44**	**1,405,796,698**	**962,795,877**
	TOTAL PRODUCTION	**15,626,965,592.77**	**9,243,724,036**	**6,383,241,558**
	TRANSMISSION PLANT			
350.10	RIGHTS OF WAY	40,577,073.03	19,916,301	20,660,772
352.00	STRUCTURES AND IMPROVEMENTS	111,915,832.44	40,446,449	71,469,383
353.00	STATION EQUIPMENT	1,796,588,456.78	933,395,447	863,193,010
353.50	STATION EQUIPMENT ELECTRONICS	369,920.55	62,377	307,544
354.00	TOWERS AND FIXTURES	477,820,898.52	394,307,015	83,513,884
355.00	POLES AND FIXTURES	776,015,623.09	373,280,477	402,735,146
356.00	OVERHEAD CONDUCTORS AND DEVICES	1,101,636,645.17	892,303,977	209,332,668
357.00	UNDERGROUND CONDUIT	265,191.64	25,082	240,110
358.00	UNDERGROUND CONDUCTOR AND DEVICES	2,058,732.59	462,939	1,595,794
	TOTAL TRANSMISSION PLANT	**4,307,248,373.81**	**2,654,200,064**	**1,653,048,310**

DUKE ENERGY INDIANA
SUMMARY OF TRENDED ORIGINAL COST LESS DEPRECIATION
AS OF DECEMBER 31, 2020

FAIR VALUE CALCULATIONS

	ACCOUNT	TRENDED ORIGINAL COST AS OF DECEMBER 31, 2020	CALCULATED ACCUMULATED DEPRECIATION	TRENDED ORIGINAL COST LESS DEPRECIATION
	(1)	(2)	(3)	(4)=(2)-(3)
	DISTRIBUTION PLANT			
360.10	RIGHTS OF WAY	2,114,975.09	1,005,699	1,109,276
361.00	STRUCTURES AND IMPROVEMENTS	85,245,451.19	29,196,784	56,048,667
362.00	STATION EQUIPMENT	1,284,589,879.60	647,210,263	637,379,617
363.00	STORAGE BATTERY EQUIPMENT	5,063,938.00	573,238	4,490,700
364.00	POLES, TOWERS AND FIXTURES	1,279,370,593.48	902,972,315	376,398,278
365.00	OVERHEAD CONDUCTORS AND DEVICES	1,737,877,010.99	1,139,646,698	598,230,313
366.00	UNDERGROUND CONDUIT	82,906,477.31	28,788,407	54,118,070
367.00	UNDERGROUND CONDUCTORS AND DEVICES	1,214,382,512.28	586,142,855	628,239,657
368.00	LINE TRANSFORMERS	1,632,711,724.71	954,914,235	677,797,490
369.00	SERVICES	6,637.26	1,293	5,344
369.10	SERVICES - UNDERGROUND	463,566,217.41	229,086,640	234,479,577
369.20	SERVICES - OVERHEAD	163,780,993.85	115,160,501	48,620,493
370.00	METERS	40,303,495.48	16,712,207	23,591,288
370.20	METERS - AMI	134,333,593.31	27,512,795	106,820,798
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	59,836,639.71	43,388,164	16,448,476
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	113,709,020.37	70,224,471	43,484,549
	TOTAL DISTRIBUTION PLANT	**8,299,799,160.04**	**4,792,536,565**	**3,507,262,595**
	GENERAL PLANT			
390.00	STRUCTURES AND IMPROVEMENTS	432,676,565.62	116,558,893	316,117,673
391.00	OFFICE FURNITURE AND EQUIPMENT	21,361,413.56	5,674,753	15,686,661
391.10	OFFICE FURNITURE AND EQUIPMENT - EDP	21,955,159.35	13,054,665	8,900,494
392.00	TRANSPORTATION EQUIPMENT	22,895,807.97	4,617,538	18,278,270
393.00	STORES EQUIPMENT	1,401,338.48	263,026	1,138,312
393.10	FORKLIFTS	595,530.73	59,553	535,978
394.00	TOOLS,SHOPS AND GARAGE EQUIPMENT	68,373,743.24	17,489,361	50,884,382
395.00	LABORATORY EQUIPMENT	3,875,909.23	3,081,942	793,967
396.00	POWER OPERATED EQUIPMENT	1,919,657.48	1,238,701	680,956
397.00	COMMUNICATION EQUIPMENT	156,137,504.89	59,533,061	96,604,444
398.00	MISCELLANEOUS EQUIPMENT	2,163,173.55	613,080	1,550,094
	TOTAL GENERAL PLANT	**733,355,804.10**	**222,184,573**	**511,171,231**
	TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	**13,340,403,337.95**	**7,668,921,202**	**5,671,482,136**
	TOTAL DEPRECIABLE PLANT	**28,967,368,930.72**	**16,912,645,238**	**12,054,723,694**
	NONDEPRECIABLE AND ACCOUNTS NOT STUDIED			
301.00	ORGANIZATION	225,629.48		
302.00	FRANCHISES AND CONSENTS	2,774,170.58		
303.00	MISCELLANEOUS INTANGIBLE PLANT	286,972,067.00		
310.00	LAND AND LAND RIGHTS	30,462,881.52		
310.10	RIGHTS OF WAY	26,439.08		
317.00	ARO	549,626,962.00		
340.00	LAND AND LAND RIGHTS	5,693,709.05		
340.10	RIGHTS OF WAY	28,987.75		
347.00	ARO	2,360,397.70		
350.00	LAND AND LAND RIGHTS	2,856,191.00		
360.00	LAND AND LAND RIGHTS	17,458,501.00		
389.00	LAND AND LAND RIGHTS	2,870,804.00		
399.00	ARO	3,599,896.88		
	ACCOUNTS 789 AND 790			
	SEC EQUITY AMORT			
	WABASH RIVER UNIT 1 WVPA			
	TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED	**904,956,637.04**	**0**	
	TOTAL ELECTRIC PLANT	**29,872,325,567.76**	**16,912,645,238**	

VERIFICATION

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

Signed: John J. Spanos
John J. Spanos

Dated: 7/2/2019