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INDIANA UTILITY
REGULATORY COMMISSION

VERIFIED DIRECT TESTIMONY OF JOHN J. SPANOS

Introduction

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

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

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

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

Q3. Please state your qualifications.

A3. I have 32 years of depreciation experience which includes giving expert testimony in over 300 cases before 40 regulatory commissions, including the Indiana Utility Regulatory Commission ("IURC"). Attachment 13-A sets forth my qualifications.

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

A4. Yes. I have submitted testimony before the IURC in NIPSCO's 2008

electric rate case in Cause No. 43526, 2010 electric rate case in Cause No. 43969, and 2016 electric rate case in Cause No. 44688. I have also submitted testimony before the IURC in NIPSCO's 2010 gas rate case in Cause No. 43894, and NIPSCO's 2018 gas rate case in Cause No. 44988.

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

A5. Yes. I am sponsoring Attachment 13-A through Attachment 13-D, all of which were prepared by me or under my direction and supervision.

Q6. What is the purpose of your testimony?

A6. I was asked by NIPSCO to recommend depreciation rates for its electric and common plant as of December 31, 2017, as well as recommend depreciation rates for its forecasted electric and common plant in service as of December 31, 2019. I am sponsoring Attachment 13-B stating the results of my depreciation analysis related to NIPSCO's electric and common plant as of December 31, 2017 (the "Depreciation Study"). I am also sponsoring Attachment 13-C stating the results of my depreciation analysis related to NIPSCO's projected electric and common plant in service as of December 31, 2019.

Q7. Would you please summarize your testimony?

A7. My testimony explains the methods and procedures used in the Depreciation Study and sets forth the annual depreciation rates as of December 31, 2017. Attachment 13-B sets forth detailed methods, procedures and results of the Depreciation Study. The Depreciation Study is more fully explained below. In addition to the 2017 Depreciation Study, I have developed depreciation accrual rates for projected electric and common plant in service as of December 31, 2019.

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

A8. The proposed depreciation accrual rates by account are based on my review of historical data, NIPSCO's operating maintenance practices and the application of informed engineering judgment. Overall, interim survivor curves are similar to the lives currently being used, however, the life spans for production facilities have changed based on Company plans. The overall impact of annual depreciation expense as of the projected plant in service date of December 31, 2019 is an increase, driven in large measure by two factors: (1) the reduction of the remaining lives for most steam facilities, and (2) a change in the total terminal net salvage.

Methods Used in Depreciation Study

Q9. Please define the concept of depreciation.

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

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

A10. Yes.

Q11. Please describe the contents of the Depreciation Study.

A11. The Depreciation Study is presented in nine parts. Part I, Introduction, contains statements with respect to the plan of the report and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net

salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics, presents the statistical analysis of service life estimates. Part VIII, Net Salvage Statistics, sets forth the statistical indications of net salvage percents. Part IX, Detailed Depreciation Calculations, presents the detailed tabulations of annual depreciation.

The tables on Pages VI-5 through VI-13 of the Depreciation Study present the estimated survivor curve, the net salvage percent, the original cost as of December 31, 2017, the book depreciation reserve and the calculated annual depreciation accrual amount and rate for each account or subaccount. I should clarify that page VI-13 presents the information for common plant on a total Company basis. The section beginning on Page

VII-2 of the Depreciation Study presents the results of the retirement rate analyses prepared as the historical bases for the service life estimates. The section beginning on Page VIII-2 of the Depreciation Study presents the results of the net salvage analysis. The section beginning on Page IX-2 of the Depreciation Study presents the depreciation calculations related to surviving original cost as of December 31, 2017. Attachment 13-C sets forth results of the study and detailed depreciation calculations as of December 31, 2019.

Q12. Please identify the depreciation method that you used.

A12. I used the straight line remaining life method of depreciation, with the equal life group procedure. This method of depreciation aims to distribute the unrecovered cost of fixed capital assets over the estimated remaining useful life of each unit or group of assets in a systematic and rational manner.

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

A13. For all electric plant, my recommended annual depreciation accrual rates as of December 31, 2017 for electric plant are set forth on Attachment 13-B,

pages VI-5 through VI-12 of the Depreciation Study and for common plant are set forth on page VI-13 of the Depreciation Study. However, the projected annual depreciation accrual rates as of December 31, 2019 set forth on Attachment 13-C, Pages I-2 through I-9 are applicable for the forecasted test year assets.

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

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

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

A15. The service life and net salvage studies consisted of (1) compiling historic data from records related to NIPSCO's plant; (2) analyzing this data to

obtain historic trends of survivor and net salvage characteristics; (3) obtaining supplementary information from management and operating personnel concerning practices and plans as they relate to plant operations; and (4) interpreting the above data and the estimates used by other electric utilities to determine average service life and net salvage characteristics.

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

A16. I analyzed the Company's accounting entries that record plant transactions during the 82-year period 1936 through 2017. The transactions included additions, retirements, transfers and the related balances. The Company records also included surviving dollar value by year installed for each plant account as of December 31, 2017.

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

A17. I used the retirement rate method for all electric and common accounts for NIPSCO. This is the most appropriate method when aged retirement data are available because this method determines the average rates of retirement actually experienced by the Company during the period

covered by the study.

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

A18. I applied the retirement rate method to each different group of property in the Depreciation Study. For each property group, I used the retirement rate method to form a life table which, when plotted, shows an original survivor curve for that property group. Each original survivor curve represents the average survivor pattern experienced by the several vintage groups during the experience band studied. The survivor patterns do not necessarily describe the life characteristics of the property group; therefore, interpretation of the original survivor curves is required in order to use them as valid considerations in estimating service life. The Iowa-type survivor curves were used to perform these interpretations.

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

A19. Iowa-type survivor curves are a widely used group of generalized survivor curves that contain the range of survivor characteristics usually experienced by utilities and other industrial companies. The Iowa

survivor curves were developed at the Iowa State University College of Engineering Experiment Station through an extensive process of observing and classifying the ages at which various types of property used by utilities and other industrial companies had been retired. Iowa-type survivor curves are used to smooth and extrapolate original survivor curves determined by the retirement rate method. The Iowa survivor curves and truncated Iowa survivor curves were used in the Depreciation Study to describe the forecasted rates of retirement based on the observed rates of retirement and the outlook for future retirements. As I will explain, the use of truncated curves is appropriate to reflect retirements of plant components that may not be fully depreciated at the time a plant is retired.

The estimated survivor curve designations for each depreciable property group indicate the average service life, the family within the Iowa system to which the property group belongs and the relative height of the mode. For example, the Iowa 55-R1.5 indicates an average service life of fifty-five years; a right-moded, or R, type curve (the mode occurs after average life for right-moded curves); and a low height, 1.5, for the mode (possible

modes for R type curves range from 0.5 to 5).

Q20. What approach did you use to estimate the lives of significant facilities such as production plants?

A20. I used the life span technique to estimate the lives of significant facilities for which concurrent retirement of the entire facility is anticipated. In this technique, the survivor characteristics of such facilities are described by the use of interim survivor curves and estimated probable retirement dates.

The interim survivor curves describe the rate of retirement related to the replacement of elements of the facility, such as, for a building, the retirements of plumbing, heating, doors, windows, roofs, etc., that occurs during the life of the facility. The probable retirement date provides the rate of final retirement for each year of installation for the facility by truncating the interim survivor curve for each installation year at its attained age at the date of probable retirement. The use of interim survivor curves truncated at the date of probable retirement provides a consistent method for estimating the lives of the several years of installation for a particular facility inasmuch as a single concurrent

retirement for all years of installation will occur when it is retired.

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

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

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

A22. The bases for the probable retirement years are life spans for each facility that are based on judgment and incorporate consideration of the age, use, size, nature of construction, management outlook and typical life spans experienced and used by other electric utilities for similar facilities. Many of the life spans result in probable retirement years that are many years in the future but included as part of the Company's Integrated Resource Plan. As a result, many of the retirements of these facilities are not yet subject to specific management plans. At the appropriate time, detailed studies of the economics of rehabilitation and continued use or retirement of the structure will be performed and the results incorporated in the estimation of the facility's life span.

Q23. Have you physically observed NIPSCO's plants as part of your current and past Depreciation Studies?

A23. Yes. I have conducted field reviews of a representative portion of the Company's property in July 2015 and in March 2008. Field reviews are conducted to become familiar with Company operations and to obtain an understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements. This knowledge, as well as information from other discussions with management, was incorporated in the interpretation and extrapolation of the statistical analyses.

Q24. Have you had similar field experience at other electric utility facilities?

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

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

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

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

For example, the full recovery of the service value of a $5,000 pole will include not only the $5,000 of original cost, but also, on average, $2,750 to remove the pole at the end of its life and $250 in salvage value. In this example, the net salvage component is negative $2,500 ($250 - $2,750) and the net salvage percent is negative 50% (($250 - $2,750)/$5,000).

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

A26. I estimated the net salvage percentages based on judgment. In doing so, for most accounts, I incorporated analyses of the historical data for the period 1984 through 2017 for electric plant and considered estimates for other electric companies. In the historical analyses, the net salvage, cost of removal and gross salvage amounts were expressed as percents of the original cost retired. These percents were calculated on annual and three-year moving average bases for the 1984-1986 through 2015-2017 periods.

Q27. Did you factor in final net salvage in your recommended net salvage percentages?

A27. Yes, I did. The final net salvage or dismantling cost of steam production units were based on the 2018 Asset Demolition Studies by Burns & McDonnell Engineering Co., Inc. For purposes of the Burns & McDonnell studies, I used the costs to dismantle each of the particular sites as of December 31, 2017 to industrial condition.

Q28. How did NIPSCO's steam production plant at Bailly Generating Station ("Bailly") affect your study?

A28. Bailly Units 7 and 8 are units that will be retired by the end of the future

test year. Therefore, the 2017 Depreciation Study establishes annual depreciation expense to be accrued through the forecasted period. For purposes of the forecasted 2019 calculations, I have assigned sufficient depreciation reserve to each of these units to account for the level of recovery to be fully accrued for these units by December 31, 2019. Consequently, no future depreciation expense beyond December 31, 2019 will be assigned to these units.

Q29. Please describe the second phase of the Depreciation Study in which you calculated the composite remaining lives and annual depreciation accrual rates.

A29. After I estimated the service life and net salvage characteristics for each depreciable property group, I calculated the annual depreciation accrual rates for each group based on the straight line remaining life method using remaining lives weighted consistent with the equal life group procedure. The annual depreciation accrual rates were developed at December 31, 2017.

Q30. Please describe the straight line remaining life method of depreciation.

A30. The straight line remaining life method of depreciation allocates the

original cost of the property, less accumulated depreciation, less future net salvage, in equal amounts to each year of remaining service life.

Q31. Please describe the equal life group procedure.

A31. The equal life group procedure is a method for determining the remaining life annual accrual for each vintage property group. Under this procedure, the future book accruals (original cost less book reserve) for each vintage are divided by the composite remaining life for the surviving original cost of that vintage. The vintage composite remaining life is derived by summing the original cost less the calculated reserve for each equal life group and dividing by the sum of the whole life annual accruals.

Q32. Please describe amortization accounting.

A32. In amortization accounting, units of property are capitalized in the same manner as they are in depreciation accounting. Amortization accounting is used for accounts with a large number of units, but small asset values, therefore, depreciation accounting is difficult for these assets because periodic inventories are required to properly reflect plant in service. Consequently, retirements are recorded when a vintage is fully amortized rather than as the units are removed from service. That is, there is no

dispersion of retirement. All units are retired when the age of the vintage reaches the amortization period. Each plant account or group of assets is assigned a fixed period which represents an anticipated life which the asset will render full benefit. For example, in amortization accounting, assets that have a 20-year amortization period will be fully recovered after 20 years of service and taken off the Company books, but not necessarily removed from service. In contrast, assets that are taken out of service before 20 years remain on the books until the amortization period for that vintage has expired.

Q33. Amortization accounting is being applied to which plant accounts in the Depreciation Study?

A33. Amortization accounting was approved in the IURC's August 25, 2010 Order and continued in the July 18, 2016 Order in NIPSCO's electric rate case (Cause No. 44688) and is only appropriate for certain Common and General Plant accounts. These accounts are 391.1, 391.2, 393, 394, 395, 397 and 398 for General Plant, and 391.1, 391.2, 393, 394, 395, 397 and 398 for Common Plant, which represent slightly more than 1 percent of depreciable plant.

Q34. Please use an example to illustrate how the annual depreciation accrual rate for a particular group of property is presented in the Depreciation Study.

A34. I will use Account 353, Station Equipment, as an example because it is the largest depreciable mass account and represents approximately 8% of depreciable plant.

The retirement rate method was used to analyze the survivor characteristics of this property group. Aged plant accounting data was compiled from 1936 through 2017 and analyzed in periods that best represent the overall service life of this property. The life tables for the 1936-2017 and 1983-2017 experience bands are presented on Pages VII-92 through VII-97 of the Depreciation Study. The life table displays the retirement and surviving ratios of the aged plant data exposed to retirement by age interval. For example, Page VII-92 of the Depreciation Study shows $805,148 retired at age 0.5 with $704,186,762 exposed to retirement. Consequently, the retirement ratio is 0.0011 and the surviving ratio is 0.9989. These life tables, or original survivor curve, are plotted along with the estimated smooth survivor curve, the 49-S0, on Page VII-91

of the Depreciation Study.

My calculation of the annual depreciation related to the original cost at December 31, 2017, of utility plant is presented on Pages IX-106 through IX-108 of the Depreciation Study. The calculation is based on the 49-S0 survivor curve, 10% negative net salvage, the attained age, and the allocated book reserve. The tabulation sets forth the installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life and annual accrual. These totals are brought forward to the table on Page VI-10 of the Depreciation Study.

Q35. Please explain how you calculated the forecasted depreciation rates as of December 31, 2019.

A35. First, the plant in service and book reserve were brought forward from December 31, 2017 to December 31, 2019 based on the capital budget by account and by year. The book reserve by account as of December 31, 2019 was developed by adding the annual accruals and gross salvage each month and subtracting retirements and cost of removal each month for the two-year period. Once the plant in service as of December 31, 2019 was developed by vintage within account and the book reserve is developed

by account, then the December 31, 2019 depreciation rates were calculated using the same methods and procedures as in the 2017 Depreciation Study. It should be noted that annual depreciation accrual rates for steam assets at Michigan City and R.M. Schahfer are based on the recovery period of December 31, 2030, which is after the retirement date by 2 and 7 years, respectively.

Q36. Have you also calculated alternative December 31, 2017 and December 31, 2019 depreciation rates?

A36. Yes. The steam assets at Michigan City and R.M. Schahfer are to be retired by December 2028 and December 2023, respectively. This represents recovery of the full-service value of these assets (including costs related to certain asset retirement obligations that must be performed in compliance with the federal Coal Combustion Residuals rule in Petitioner's Exhibit No. 12, Attachment 12-E) by the date of retirement which is prior to the Depreciation Study calculations.[1] Attachment 13-D sets forth the depreciation rates and expense as of December 31, 2017 and December 31, 2019 consistent with the retirement dates of these facilities.

[1] See Question /Answer 24 of Petitioner's Exhibit No. 8 (Verified Direct Testimony of Kelly R. Carmichael).

Conclusion

Q37. Does this conclude your prefiled direct testimony?

A37. Yes.

VERIFICATION

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

John J. Spanos

Date: October 29, 2018

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

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

Q. Do you belong to any professional societies?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company and Northern Illinois Gas Company.

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

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

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana

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

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

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

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

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

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
32.	2005	IL CC	05-	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	FERC		Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Co.	Depreciation
41.	2005	MA Dept Tele-com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Co.	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Co.	Depreciation
47.	2006	NC Util Cm.		Pub. Service Co. of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	ISO82, ETC. AL	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Co.	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co.-Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Co.	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Co.	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	09-	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Co.	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Co.	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Co.	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Co.	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Co.	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Co.	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Co.	Depreciation
119.	2010	IN URC		Northern Indiana Public Serv. Co. - NIFL	Depreciation
120.	2010	IN URC		Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	Lancaster, City of – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Co.	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation
133.	2011	FERC	2011-2232243	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Hanover, Borough of – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	Lancaster, City of – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Co.	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrys – MN Energy Resource Group	Depreciation
153.	2012	TX PUC		Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Co.– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Co.	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Co.	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Co. – PEPCO	Depreciation
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Co.	Depreciation
167.	2013	FERC	ER13- -0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13- -0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Co.	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14-	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Hanover, Borough of – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	Suez Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Commission	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Co. – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Co. – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC		Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Oklahoma, Public Service Company of	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER17-___	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	Docket Nos. ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	WA UTC	Docket No. UE-18-__	PacifiCorp	Depreciation
295.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
296.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
297.	2018	ID PUC	Case No. PAC-E-18-__	PacifiCorp	Depreciation
298.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
299.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation
300.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
301.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
302.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation

2017 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC AND COMMON PLANT AS OF DECEMBER 31, 2017

Prepared by:

Excellence Delivered ***As Promised***

NORTHERN INDIANA PUBLIC SERVICE COMPANY

Merrillville, Indiana

2017 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC AND COMMON PLANT
AS OF DECEMBER 31, 2017

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Harrisburg, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

October 12, 2018

Northern Indiana Public Service Company
801 E. 86th Avenue
Merrillville, IN 46410

Attention Jennifer L. Shikany
Director of Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric and common plant of Northern Indiana Public Service Company as of December 31, 2017. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John J. Spanos

JOHN J. SPANOS
SR. Vice President

JJS:mle

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NORTHERN INDIANA PUBLIC SERVICE COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Northern Indiana Public Service Company's ("NIPSCO" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric and common plant as of December 31, 2017. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

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

NIPSCO's accounting policy has not changed since the last depreciation study was prepared. However, there has been a significant change in the surviving assets, particularly at steam facilities. These changes have caused the proposed service life estimates and net salvage parameters in the depreciation study to change which creates new depreciation rates from the previous depreciation study as of March 31, 2015.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric and common plant in service as of December 31, 2017 as summarized by Tables 1 and 2 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of $280.5 million when applied to depreciable plant balances as of December 31, 2017. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2017	PROPOSED RATE	PROPOSED EXPENSE
ELECTRIC PLANT			
Steam Production Plant	$4,124,876,095.71	4.53	$186,917,602
Hydraulic Production Plant	56,839,535.46	4.47	2,539,077
Gas Turbine Plant	202,134,004.29	4.72	9,539,775
Transmission Plant	1,049,537,615.84	2.39	25,066,211
Distribution Plant	1,955,257,889.63	2.93	57,201,830
General Plant	73,076,021.27	5.06	3,699,901
General Plant Reserve Amortization	-	-	(7,000,000)
Total Electric Plant	7,461,721,162.20	3.73	277,964,396
COMMON PLANT	147,724,727.15	1.74	2,573,636
Total	**$7,609,445,889.35**		**$280,538,032**

PART I. INTRODUCTION

NORTHERN INDIANA PUBLIC SERVICE COMPANY
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Northern Indiana Public Service Company ("NIPSCO") as applied to electric and common plant in service as of December 31, 2017. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric and common plant in service.

The service life estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2017; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric industry, including knowledge of service life and salvage estimates used for other electric properties.

PLAN OF REPORT

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

sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

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

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

For most accounts, the annual depreciation was calculated by the straight line method using the equal life group procedure and the remaining life basis. For certain General Plant Accounts, the annual depreciation was based on amortization accounting. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

Service Life and Net Salvage Estimates

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

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

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

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

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

Retirement Rate Method of Analysis

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

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

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

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

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

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

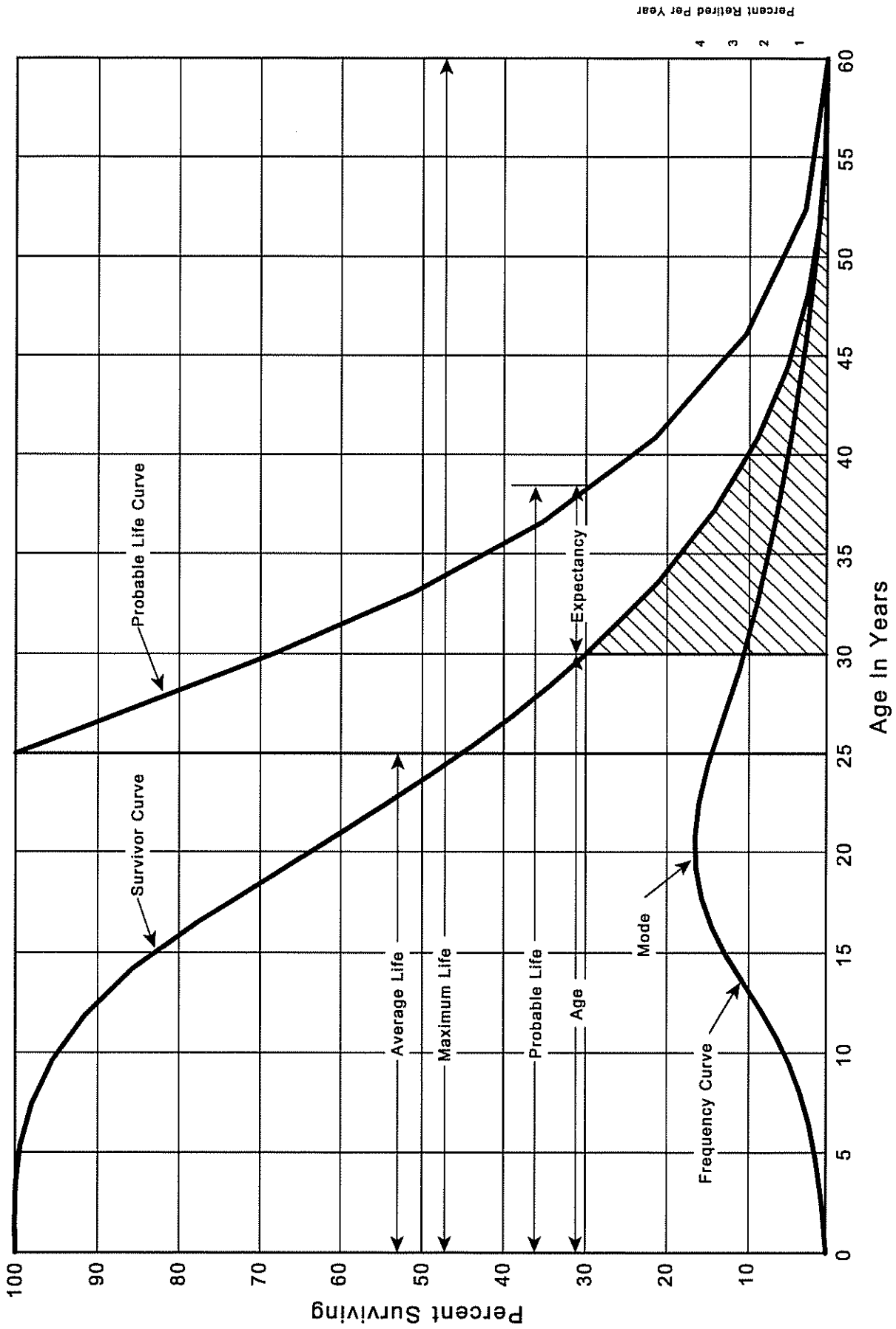


Figure 1. A Typical Survivor Curve and Derived Curves

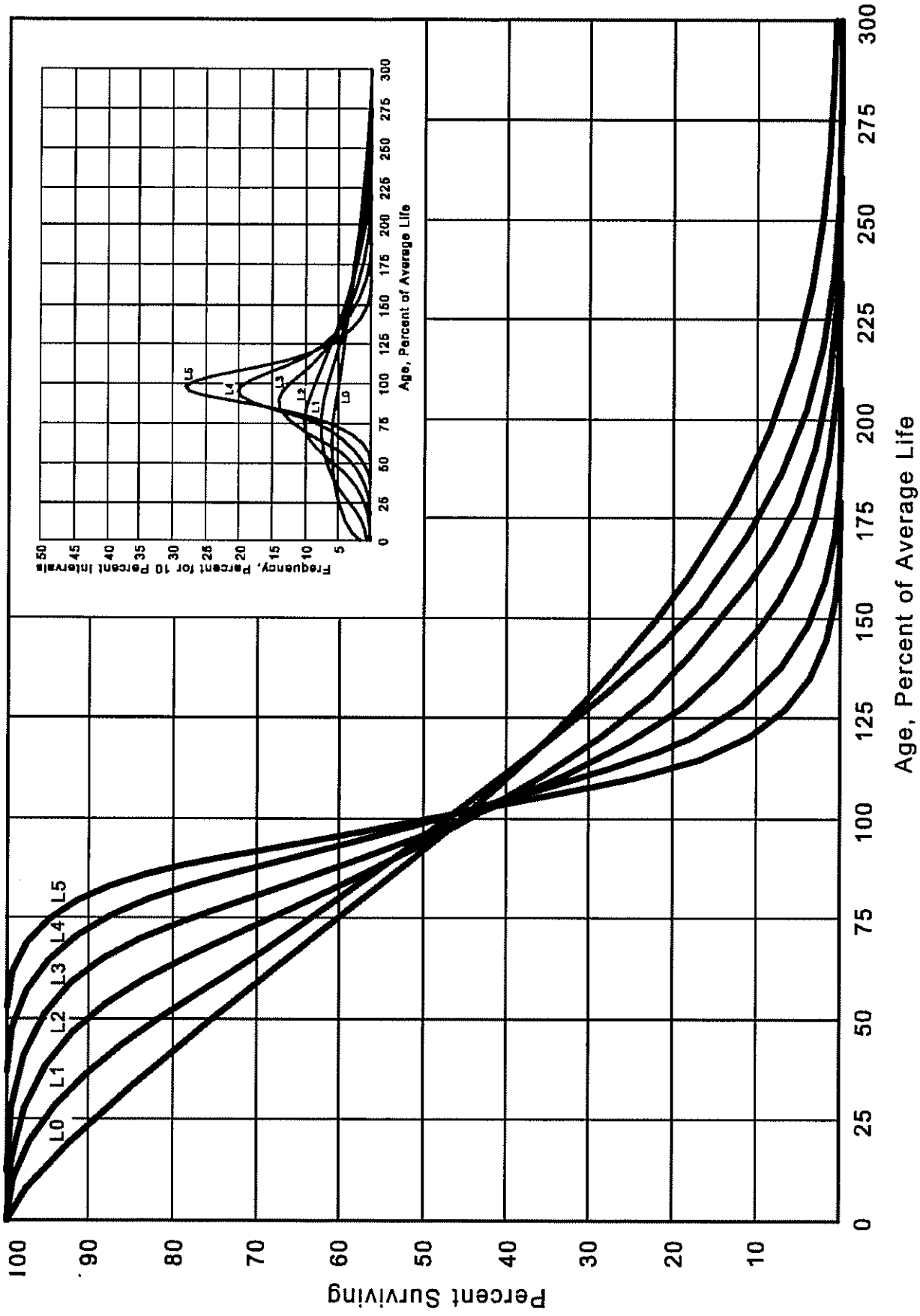


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

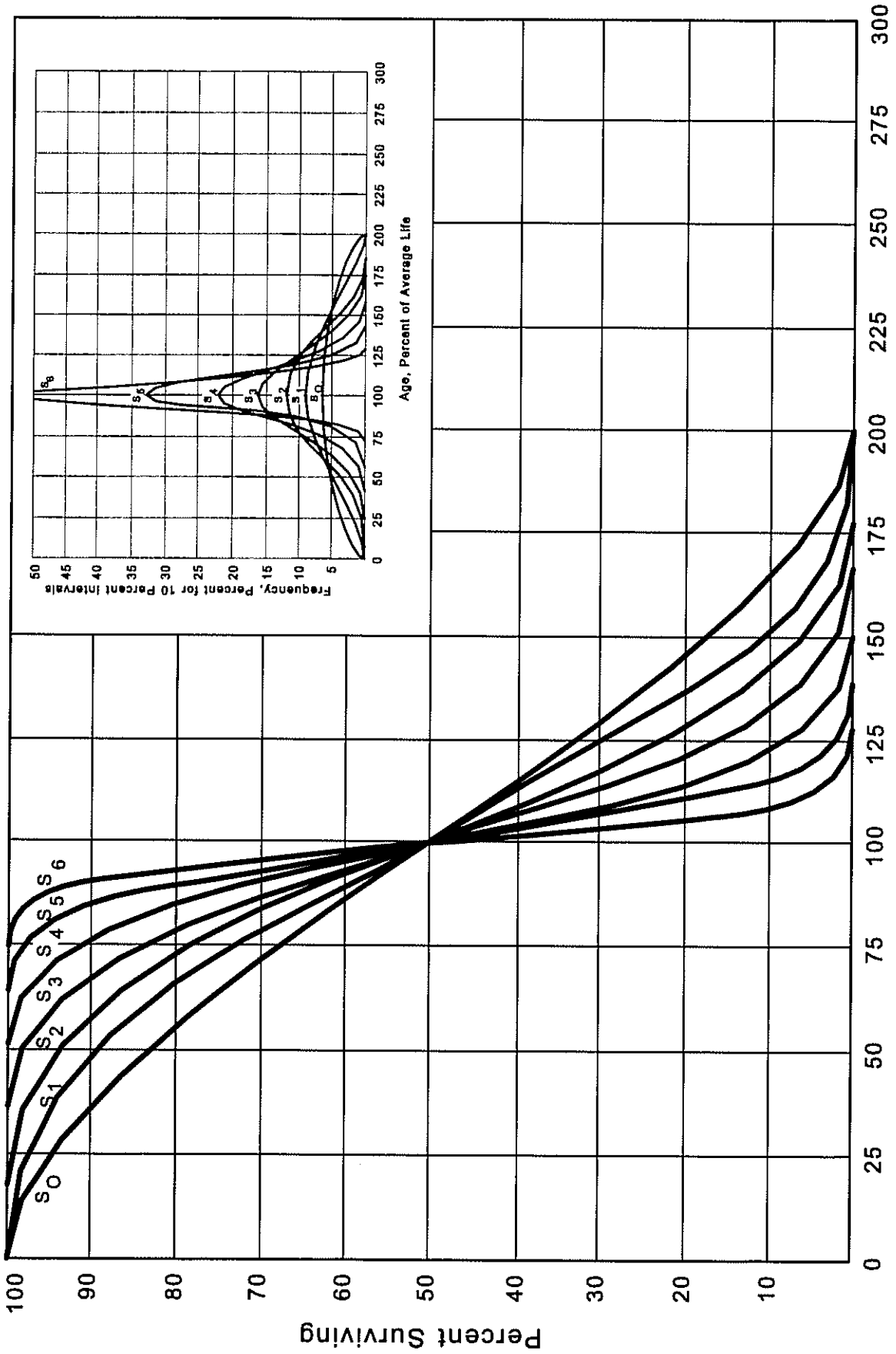


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

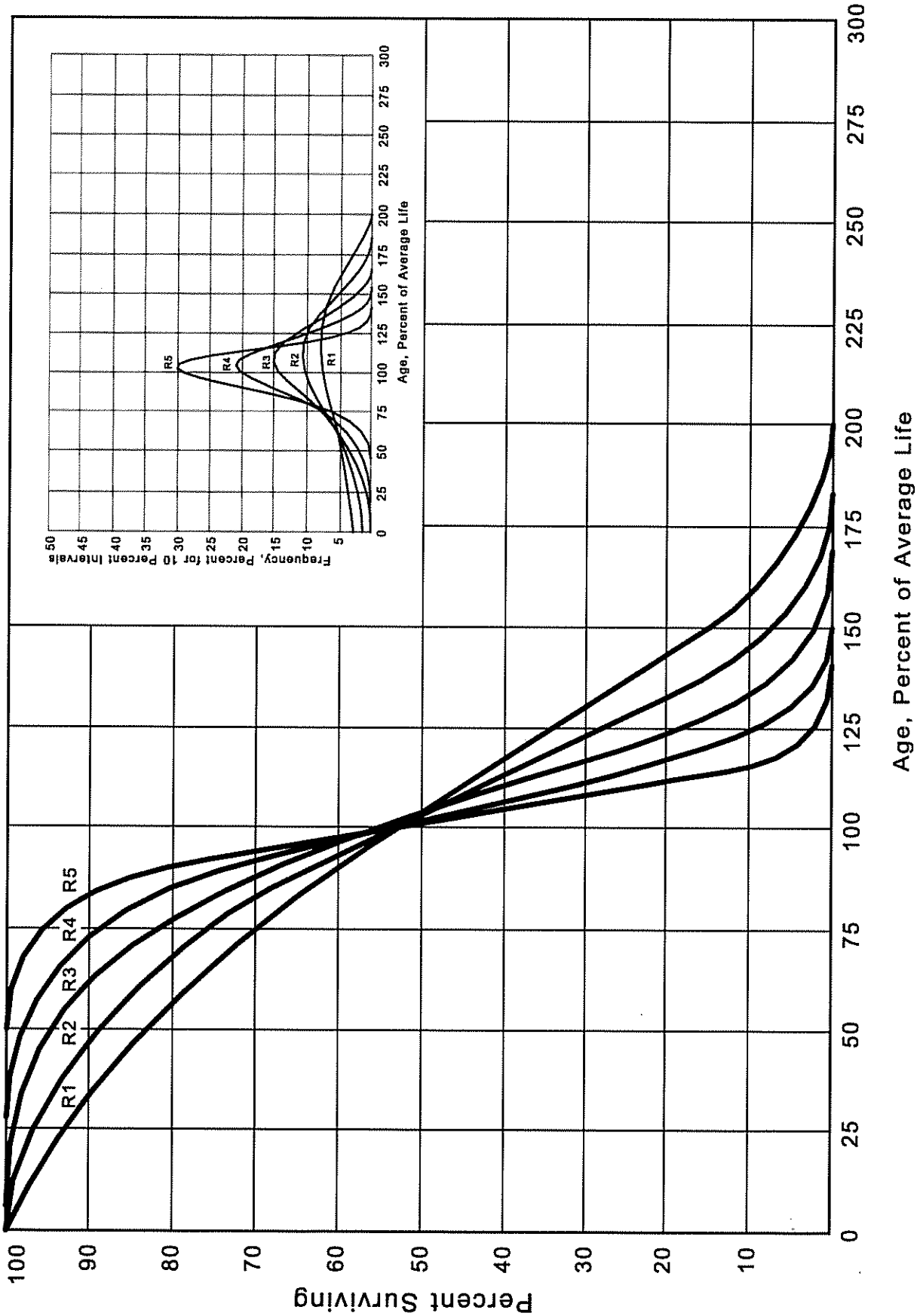


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

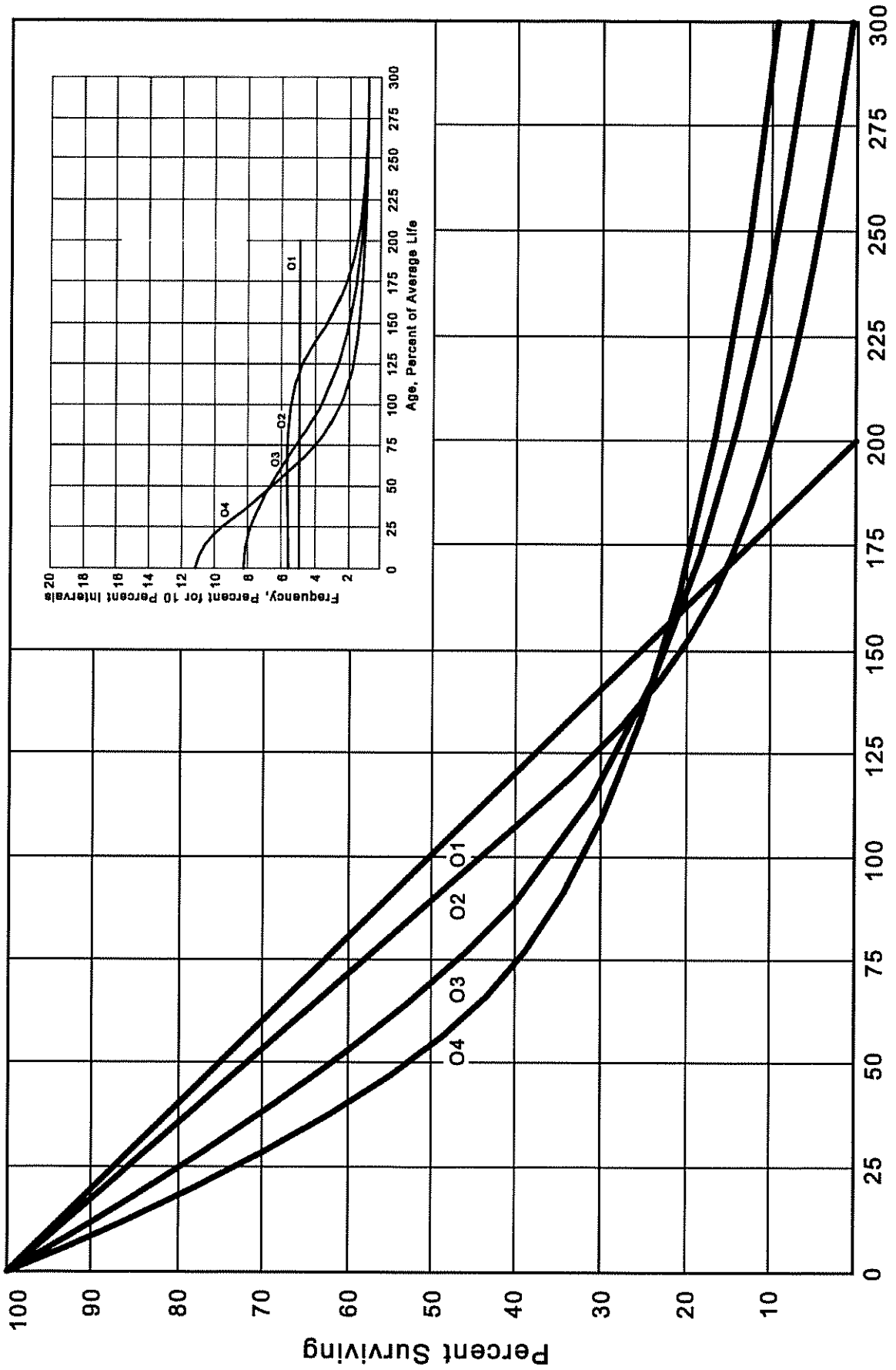


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2008-2017 during which there were placements during the years 2003-2017. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2003 were retired in 2008. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2008 retirements of 2003 installations and ending with the 2017 retirements of the 2012 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2008-2017
SUMMARIZED BY AGE INTERVAL

Experience Band 2008-2017

Placement Band 2003-2017

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2003	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2004	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2005	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2006	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2007	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2008	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2009		5	11	12	13	14	15	16	18	20	113	7½-8½
2010			6	12	13	15	16	17	19	19	124	6½-7½
2011				6	13	15	16	17	19	19	131	5½-6½
2012					7	14	16	17	19	20	143	4½-5½
2013						8	18	20	22	23	146	3½-4½
2014							9	20	22	25	150	2½-3½
2015								11	23	25	151	1½-2½
2016									11	24	153	½-1½
2017										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2008-2017
SUMMARIZED BY AGE INTERVAL

Experience Band 2008-2017

Placement Band 2003-2017

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2003	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2004	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2005	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2006	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2007	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2008	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2009		-	-	-	-	-	-	-	-	-	6	7½-8½
2010			-	-	-	-	-	-	-	-	-	6½-7½
2011				-	-	-	-	(12)[b]	-	-	-	5½-6½
2012					-	-	-	-	22[a]	-	-	4½-5½
2013						-	-	(19)[b]	-	-	10	3½-4½
2014							-	-	-	-	-	2½-3½
2015								-	-	(102)[c]	(121)	1½-2½
2016									-	-	-	½-1½
2017											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14.

The surviving plant at the beginning of each year from 2008 through 2017 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2013 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2008-2017
SUMMARIZED BY AGE INTERVAL

Experience Band 2008-2017

Placement Band 2003-2017

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2003	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2004	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2005	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2006	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2007	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2008	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2009		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2010			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2011				580[a]	574	561	546	530	501	482	3,057	5½-6½
2012					660[a]	653	639	623	628	609	3,789	4½-5½
2013						750[a]	742	724	685	663	4,332	3½-4½
2014							850[a]	841	821	799	4,955	2½-3½
2015								960[a]	949	926	5,719	1½-2½
2016									1,080[a]	1,069	6,579	½-1½
2017										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2008-2017, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2008-2017 Placement Band 2003-2017

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Smoothing the Original Survivor Curve

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

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

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

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

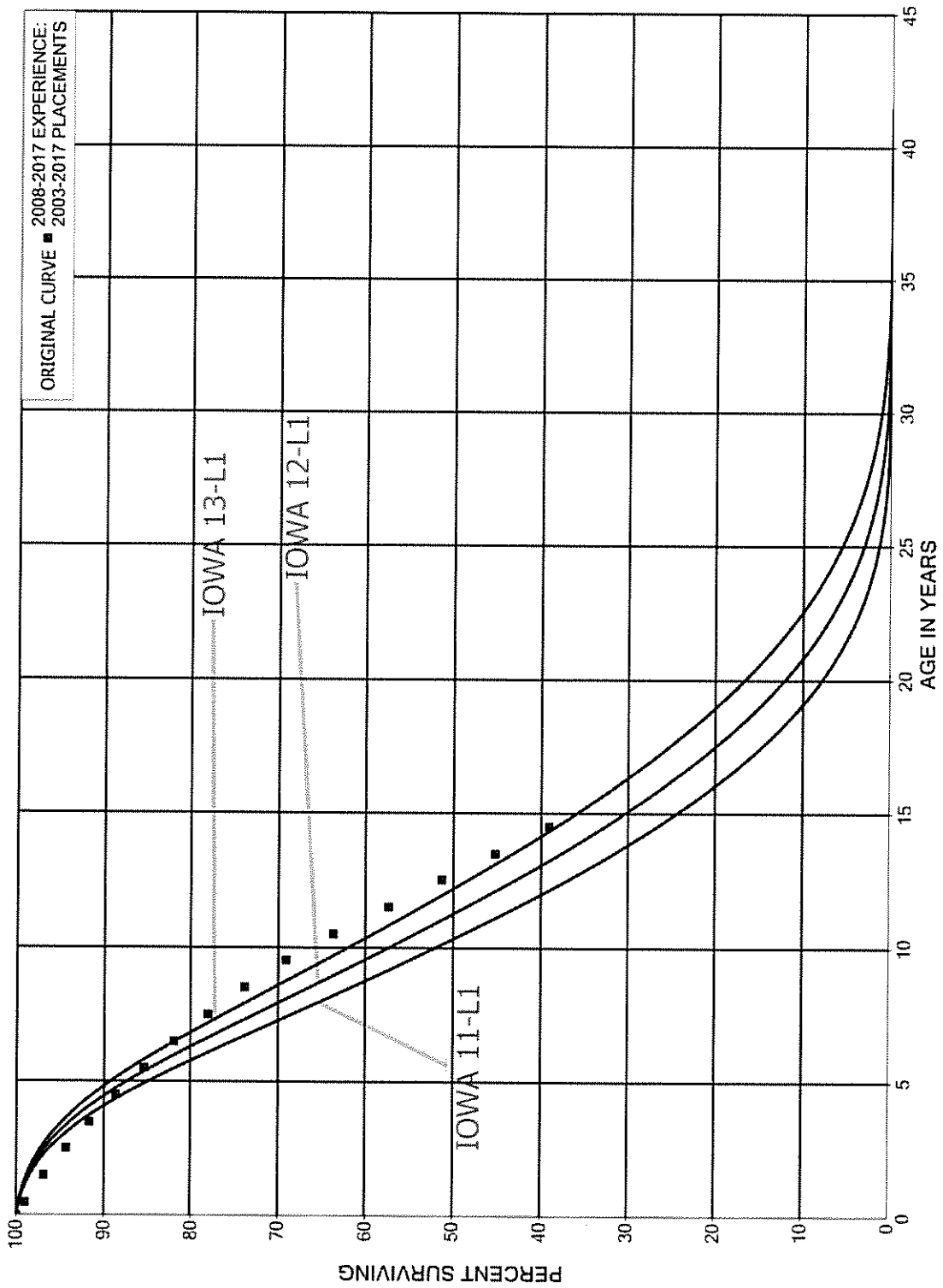


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

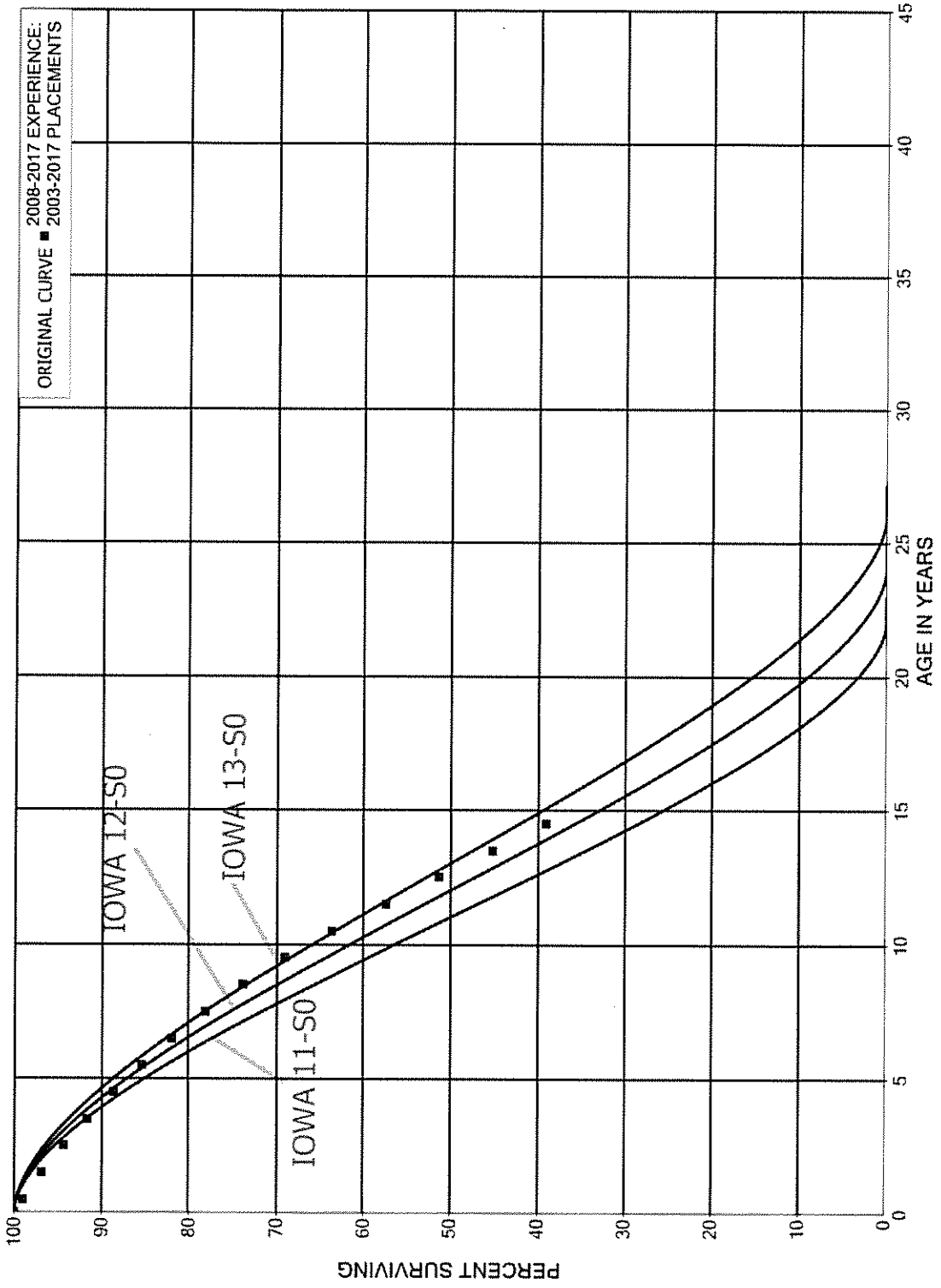


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

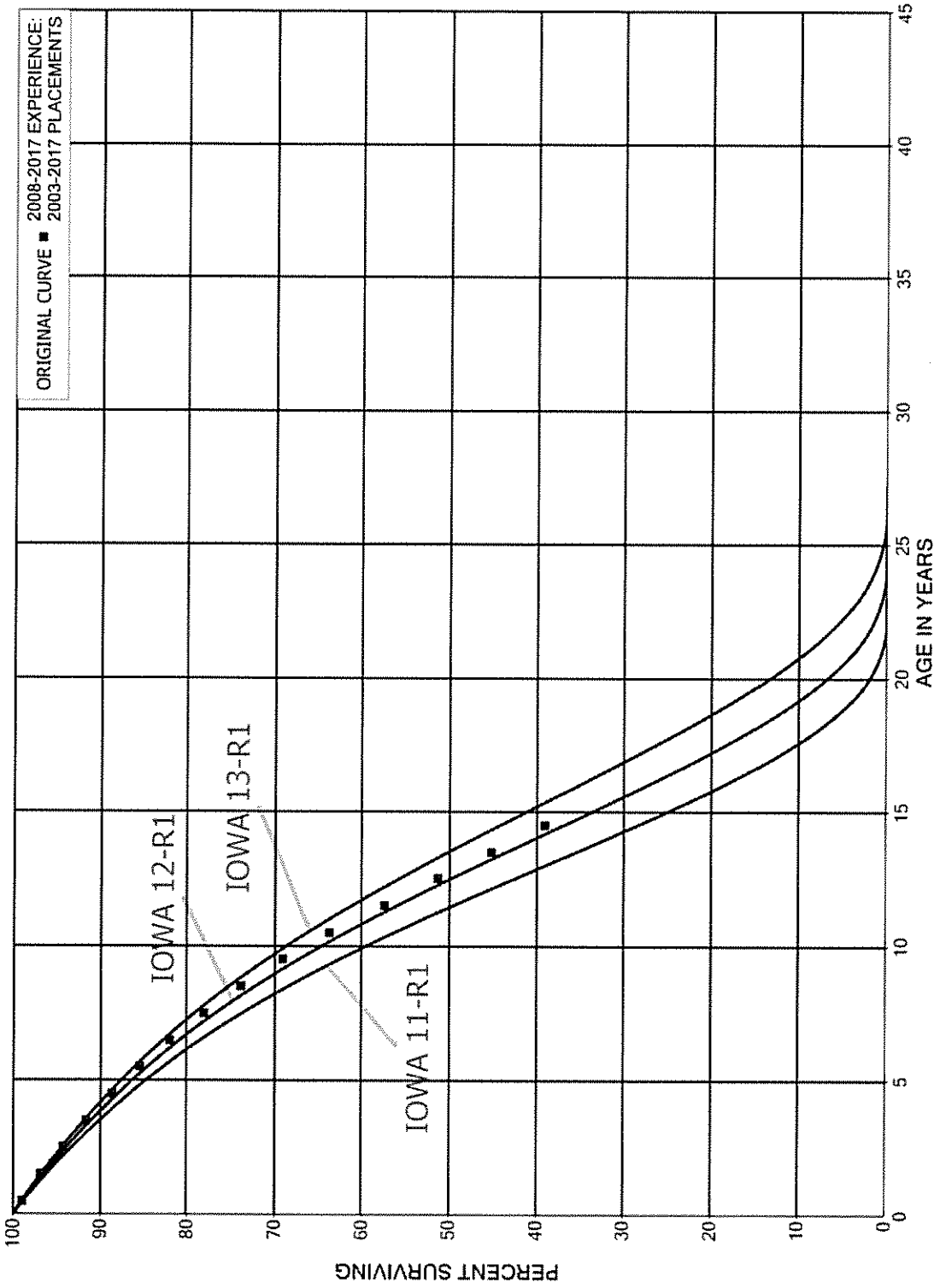
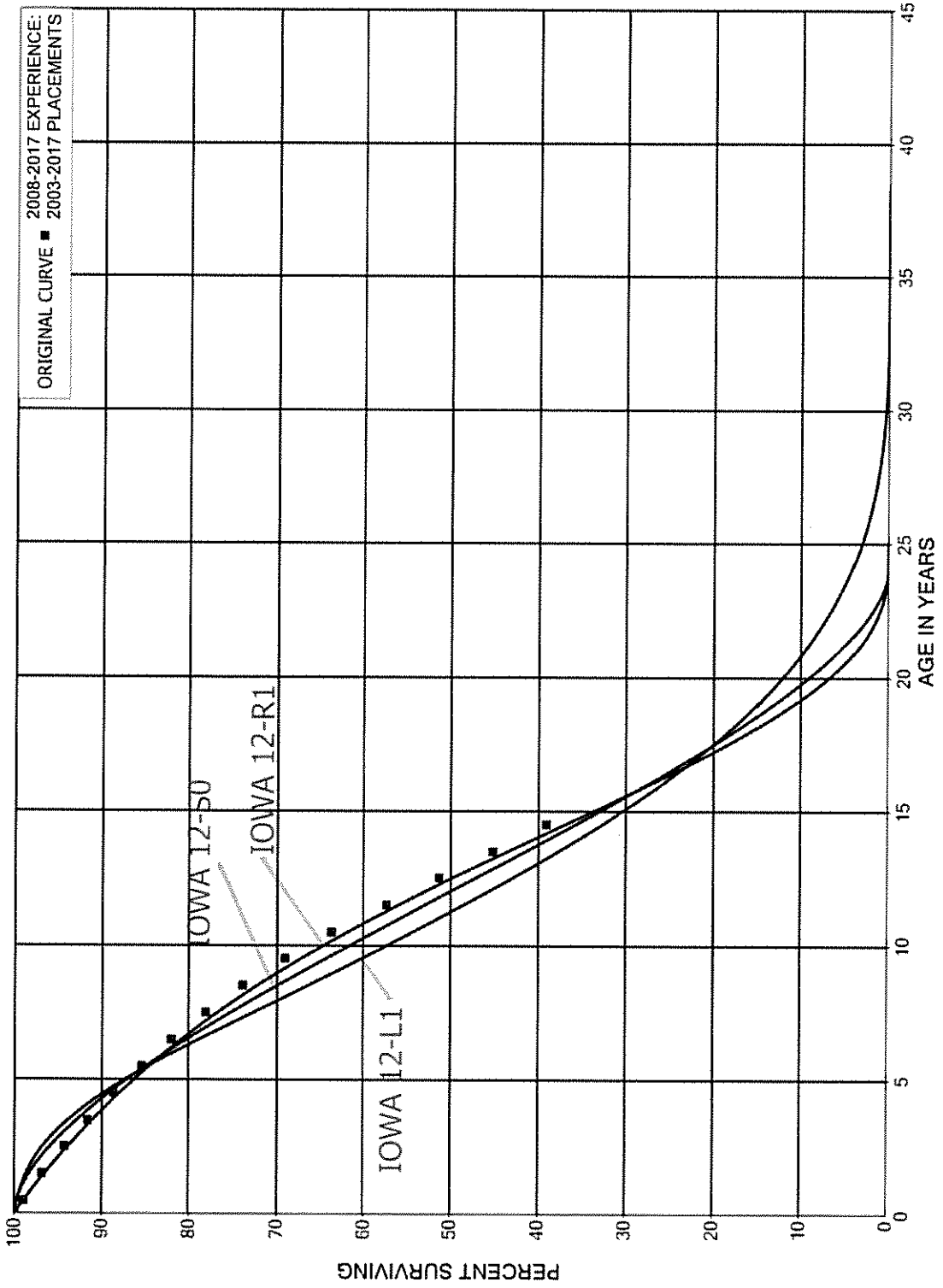


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

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

The plant facilities visited during 2008 and 2015 are as follows:

July 7, 2015
- Bailly Generating Facility
- Michigan City Generating Facility
- R.M. Schahfer Generating Facility

July 8, 2015
- Sugar Creek Generating Facility
- Oakdale Hydro Plant
- Norway Hydro Plant
- Broadway Substation
- Liberty Park Substation
- Liberty Park Service Center
- Dune Acres Substation
- South Valparaiso Substation
- Valparaiso Service Center
- Campus Substation
- Washington Street Substation

March 18, 2008
- Northern Indiana Headquarters Building
- Broadway Substation
- St. John Substation
- Lake Hills Substation
- Lake George Substation
- La Porte Distribution Operating Complex
- Valparaiso Operations Center

March 19, 2008
- Bailly Generating Facility
- Michigan City Generating Facility
- R.M. Schahfer Generating Facility

SERVICE LIFE ANALYSIS

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

For many accounts and subaccounts, the statistical analysis resulted in good to excellent indications of complete survivor patterns. These accounts represent 91% of the depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below:

Account No.	Account Description
STEAM PRODUCTION PLANT	
311	Structures and Improvements
312.1	Boiler Plant Equipment
312.2	Boiler Plant Equipment - Mobile Fuel Handling and Storage
312.3	Boiler Plant Equipment - Unit Train Coal Cars
312.4	Boiler Plant Equipment - SO_2 Plant Equipment
312.5	Boiler Plant Equipment - Coal Pile Base
314	Turbogenerator Units
315	Accessory Electric Equipment
316	Miscellaneous Power Plant Equipment
HYDRO PLANT	
331	Structures and Improvements
332	Reservoirs, Dams and Waterways
333	Water Wheels, Turbines and Generators
334	Accessory Electric Equipment
OTHER PRODUCTION PLANT	
342	Fuel Holders, Producers and Accessories
343	Prime Movers
345	Accessory Electric Equipment
TRANSMISSION PLANT	
352	Structures and Improvements
353	Station Equipment
354	Towers and Fixtures
355	Poles and Fixtures
358	Underground Conductors and Devices

DISTRIBUTION PLANT		
	361	Structures and Improvements
	362	Station Equipment
	364.1	Customer Transformer Station
	364.2	Poles, Towers and Fixtures
	365	Overhead Conductors and Devices
	366	Underground Conduit
	367	Underground Conductors and Devices
	368	Line Transformers
	370.2	Meters
	371	Installations on Customers' Premises
GENERAL PLANT		
	390	Structures and Improvements
COMMON PLANT		
	390	Structures and Improvements

The two largest mass accounts, 353 and 364.2, are used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for the years through 2017. These data have been coded according to account or property group, type of transaction, year in which the transaction took place and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for Account 353, Station Equipment, is the 49-S0 and is based on the statistical indication for the periods 1936 through 2017 and 1983 through 2017. The 49-S0 is a very good fit of the significant portion of the original survivor curve as set forth on page VII-91 and consistent with management outlook for a continuation of the historical experience, and within the typical service life range of 40 to 55 years for station equipment. The previous estimate for this account was a 46-S0 survivor curve.

The survivor curve estimate for Account 364.2, Poles, Towers and Fixtures, is the 45-R1 and is based on the statistical indication for the period 1936 through 2017 and 1986 through 2017. The 45-R1 is an excellent fit of the significant portion of the original survivor curve as set forth on page VII-144 and consistent with management outlook for a continuation of historical experience, and within the typical service life range of 40 to 55 years for distribution poles. The previous estimate for this account was a 42-R1 survivor curve.

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differs from account to account. The interim survivor curves estimated for steam, hydro and other production plant related to Northern Indiana Public Service Company stations were based on the retirement rate method.

The life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units. Final decisions as to date of retirement will be determined by management on a unit by unit basis.

The life span estimate for the coal-fired, base-load units is 37 to 60 years, which is typical of life spans for coal units with the current regulation. A 60-year life span estimate applies to the Sugar Creek unit which is typical for that type of unit. The life spans for the hydro facilities are 112 and 113 years and tied to the license date. Life spans of 40 to 60 years were estimated for the combustion turbines. These life span estimates are typical for combustion turbines which are used primarily as peaking units.

A summary of the year in service, life span and probable retirement year for each power production unit, follows:

Depreciable Group	Year in Service	Probable Retirement Year	Life Span
STEAM PRODUCTION PLANT			
Bailly Unit 7	1962	2022	60
Bailly Unit 8	1968	2022	54
Michigan City Unit 12	1974	2028	54
R. M. Schahfer Unit 14	1976	2023	47
R. M. Schahfer Unit 15	1979	2023	44
R. M. Schahfer Unit 17	1983	2023	40
R. M. Schahfer Unit 18	1986	2023	37
Sugar Creek	2008	2068	60
HYDRO PLANT			
Norway	1924	2037	113
Oakdale	1925	2037	112
OTHER PRODUCTION PLANT			
Bailly Unit 10	1968, 2008	2028	60, 20
R. M. Schahfer Unit 16A	1979	2020	41
R. M. Schahfer Unit 16B	1979	2020	41
Sugar Creek	2008	2048	40

Generally, the survivor curve estimates for the remaining accounts which comprise 9 percent of the total depreciable plant in service were based on judgments which considered the statistical analyses, the nature of the plant and equipment, the previous estimate for this company and a general knowledge of service lives for similar equipment in other electric companies.

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled by account through 2017. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

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

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

Statistical analyses of historical data for the period 1984 through 2017 for electric and common plant were analyzed. The analyses contributed significantly toward the net salvage estimates for 20 plant accounts, representing 40 percent of the depreciable plant, as follows:

Transmission Plant

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

Distribution Plant

361.00	Structures and Improvements
362.00	Station Equipment
364.10	Customer Transformer Station
364.20	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.10	Overhead Services
369.20	Underground Services
370.10	Customer Metering Stations
370.20	Meters
371.00	Installations on Customers' Premises
373.00	Street Lighting and Signal Systems

Common Plant

390.00	Structures and Improvements

The combined analysis for Accounts 364.10, Customer Transformer Station, and 364.20, Poles, Towers and Fixtures, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1984 through 2017 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1984-1986 through 2015-2017 periods were computed to smooth the annual amounts.

Cost of removal fluctuated widely throughout the period. The years with high cost of removal was a result of removal of poles in difficult locations. Cost of removal for the thirty-four year period averaged 61 percent. Cost of removal for the most recent five years averaged 62 percent.

Gross salvage was high for the first few years of the period but has diminished since the mid-1990s with the exception of 2009. The most recent five-year average of 0 percent gross salvage reflects recent trends and the reduced market for poles and towers.

The net salvage percent based on the overall period 1984 through 2017 is 50 percent negative net salvage and based on the most recent five-year period is 62 percent negative net salvage. The range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 25 to negative 70 percent. The net salvage estimate for poles is negative 50 percent, is within the range of other estimates and reflects the overall historical indications of negative net salvage.

For steam production plants, or 55 percent of the depreciable plant, the estimates of net salvage were based on the results of decommissioning studies performed by Burns and McDonnell. The decommissioning study results were valued to the final retirement date by unit or location to determine the most appropriate net salvage percent for the facility.

The net salvage percents for the remaining accounts representing 5 percent of plant were based on judgment incorporating estimates of previous studies of this and other electric utilities.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

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

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

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

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

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

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

Single Unit of Property

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

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

The accrued depreciation is:

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

Group Depreciation Procedures

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

Average Service Life Procedure

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

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

Equal Life Group Procedure

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

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

The table on the following page presents an illustration of calculation of equal life group depreciation using the Iowa 19-O1 survivor curve, net salvage of 0 percent and a December 31, 2017 calculation date.

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

The retirement during the age interval, shown in column 4, is the size of each equal life group, and is derived from the Iowa 19-O1 survivor curve. It is the difference between the percents surviving at the beginning and end of the age interval.

Each equal life group's annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3) and multiplied by the quantity one minus the net salvage percent with the exception of 2017 installations. For 2017 installations, the group annual accrual is equal to the retirements during the interval multiplied by one minus the net salvage percent.

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

INPUT PARAMETERS:
CALCULATION DATE.. 12-31-2017
SURVIVOR CURVE.... 19-01

AGE INTERVAL BEG (1)	AGE INTERVAL END (2)	LIFE (3)	RETIREMENTS DURING INTERVAL (4)	GROUP ANNUAL ACCRUAL (5)=(4)/(3)	YEAR INST (6)	SUMMATION OF ANNUAL ACCRUALS (7)	AVERAGE PERCENT SURVIVING (8)	ANNUAL FACTOR (9)	ACCRUED FACTOR (10)
0.000	1.000	0.500	2.63150	2.63150000000	2017	12.10814254122	98.684200	0.1227	0.0614
1.000	2.000	1.500	2.63150	1.75433333333	2016	8.59947587455	96.052750	0.0895	0.1343
2.000	3.000	2.500	2.63150	1.05260000000	2015	7.19600920789	93.421250	0.0770	0.1925
3.000	4.000	3.500	2.63200	0.75200000000	2014	6.29370920789	90.789500	0.0693	0.2426
4.000	5.000	4.500	2.63150	0.58477777778	2013	5.62532031900	88.157750	0.0638	0.2871
5.000	6.000	5.500	2.63150	0.47845454545	2012	5.09370415738	85.526250	0.0596	0.3278
6.000	7.000	6.500	2.63150	0.40484615385	2011	4.65205380773	82.894750	0.0561	0.3647
7.000	8.000	7.500	2.63150	0.35086666667	2010	4.27419739747	80.263250	0.0533	0.3998
8.000	9.000	8.500	2.63150	0.30958823529	2009	3.94396994649	77.631750	0.0508	0.4318
9.000	10.000	9.500	2.63200	0.27705263158	2008	3.65064951306	75.000000	0.0487	0.4627
10.000	11.000	10.500	2.63150	0.25061904762	2007	3.38681367346	72.368250	0.0468	0.4914
11.000	12.000	11.500	2.63150	0.22882608696	2006	3.14709110617	69.736750	0.0451	0.5187
12.000	13.000	12.500	2.63150	0.21052000000	2005	2.92741806269	67.105250	0.0436	0.5450
13.000	14.000	13.500	2.63150	0.19492592593	2004	2.72469509972	64.473750	0.0423	0.5711
14.000	15.000	14.500	2.63150	0.18148275862	2003	2.53649075745	61.842250	0.0410	0.5945
15.000	16.000	15.500	2.63200	0.16980645161	2002	2.36084615233	59.210500	0.0399	0.6185
16.000	17.000	16.500	2.63150	0.15948484848	2001	2.19620050229	56.578750	0.0388	0.6402
17.000	18.000	17.500	2.63150	0.15037142857	2000	2.04127236376	53.947250	0.0378	0.6615
18.000	19.000	18.500	2.63150	0.14224324324	1999	1.89496502786	51.315750	0.0369	0.6827
19.000	20.000	19.500	2.63150	0.13494871795	1998	1.75636904726	48.684250	0.0361	0.7040
20.000	21.000	20.500	2.63150	0.12836585366	1997	1.62471176146	46.052750	0.0353	0.7237
21.000	22.000	21.500	2.63150	0.12239534884	1996	1.49933116021	43.421250	0.0345	0.7418
22.000	23.000	22.500	2.63200	0.11697777778	1995	1.37964459690	40.789500	0.0338	0.7605
23.000	24.000	23.500	2.63150	0.11197872340	1994	1.26516634631	38.157750	0.0332	0.7802
24.000	25.000	24.500	2.63150	0.10740816327	1993	1.15547290297	35.526250	0.0325	0.7963
25.000	26.000	25.500	2.63150	0.10319607843	1992	1.05017078212	32.894750	0.0319	0.8135
26.000	27.000	26.500	2.63150	0.09930188679	1991	0.94892179951	30.263250	0.0314	0.8321
27.000	28.000	27.500	2.63150	0.09569090909	1990	0.85142540157	27.631750	0.0308	0.8470
28.000	29.000	28.500	2.63200	0.09235087719	1989	0.75740450843	25.000000	0.0303	0.8636
29.000	30.000	29.500	2.63150	0.08920338983	1988	0.66662737492	22.368250	0.0298	0.8791
30.000	31.000	30.500	2.63150	0.08627868852	1987	0.57888633575	19.736750	0.0293	0.8937
31.000	32.000	31.500	2.63150	0.08353968254	1986	0.49397715022	17.105250	0.0289	0.9104
32.000	33.000	32.500	2.63150	0.08096923077	1985	0.41172269356	14.473750	0.0284	0.9230
33.000	34.000	33.500	2.63150	0.07855223881	1984	0.33196195877	11.842250	0.0280	0.9380
34.000	35.000	34.500	2.63200	0.07628985507	1983	0.25454091183	9.210500	0.0276	0.9522
35.000	36.000	35.500	2.63150	0.07412676056	1982	0.17933260402	6.578750	0.0273	0.9692
36.000	37.000	36.500	2.63150	0.07209589041	1981	0.10622127853	3.947250	0.0269	0.9819
37.000	38.000	37.500	2.63150	0.07017333333	1980	0.03508666667	1.315750	0.0267	1.0000
TOTAL			100.00000						

Columns 6 through 10 show the derivation of the annual factor and accrued factor for each vintage based on the information developed in the first five columns. The year installed is shown in column 6. For all vintages other than 2017, the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 8.59947587455 for 2016 equals one-half of 1.75433333333 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval has reached the year during which it is expected to be retired.

The summation of annual accruals (column 7) for installations during 2017 is calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2017, the first figure in column 7, for vintage 2017, equals all of the group annual accrual for the first equal life group plus the accruals for all of the subsequent equal life groups.

The average percent surviving, derived from the Iowa 19-O1 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued factor, shown in column 10, equals the annual factor multiplied by the age of the group as of December 31, 2017.

REMAINING LIFE ANNUAL ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2017 and based on the straight line remaining life method using the equal life group procedure. For the purpose of calculating the composite remaining life accrual rates as of December 31, 2017, the book reserve for each plant account is allocated among vintages in

proportion to the calculated accrued depreciation for the account as of December 31, 2017. The remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$Composite\ Remaining\ Life = \frac{e^{\left(\frac{Book\ Cost}{Life}\ x\ Remaining\ Life\right)}}{e^{\frac{Book\ Cost}{Life}}}.$$

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

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

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

or

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

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

Account		Amortization Period, Years
ELECTRIC PLANT		
391.1	Office Furniture and Equipment	20
391.2	Computers and Peripheral Equipment	7
393	Stores Equipment	30
394	Tools, Shop and Garage Equipment	25
395	Laboratory Equipment	20
397	Communication Equipment	15
398	Miscellaneous Equipment	20
COMMON PLANT		
391.1	Office Furniture and Equipment	20
391.2	Computers and Peripheral Equipment	7
393	Stores Equipment	30
394	Tools, Shop and Garage Equipment	25
395	Laboratory Equipment	20
397	Communication Equipment	15
398	Miscellaneous Equipment	20

The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the original cost by the period of amortization for the account.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the electric and common plant in service as of December 31, 2017. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2017, is reasonable for a period of three to five years.

DESCRIPTION OF SUMMARY TABULATIONS

Summaries of the results of the study, as applied to the original cost of electric and common plant as of December 31, 2017, are presented on pages VI-5 through VI-13 of this report. The schedules set forth the original cost, the book depreciation reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, gross salvage and cost of removal data and the annual depreciation calculations are presented in three sections.

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

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

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

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2017 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the

calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2017

DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2017	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
STEAM PRODUCTION PLANT								
311.00 STRUCTURES AND IMPROVEMENTS								
BAILLY - UNITS 7 AND 8	110-R2.5 *	(8)	24,430,602.12	21,578,418	4,806,632	961,694	3.94	5.0
BAILLY GENERATING STATION	110-R2.5 *	(8)	14,901,888.52	11,703,445	4,390,595	877,040	5.89	5.0
BAILLY - UNIT 7	110-R2.5 *	(8)	8,993,410.17	6,854,501	2,858,382	569,389	6.33	5.0
BAILLY - UNIT 8	110-R2.5 *	(8)	11,084,753.24	10,386,569	1,584,964	322,997	2.91	4.9
MICHIGAN CITY - UNITS 2, 3 AND 12	110-R2.5 *	(11)	7,999,263.85	7,949,502	929,681	71,514 **	0.89	13.0
MICHIGAN CITY GENERATING STATION	110-R2.5 *	(11)	25,972,478.94	24,189,232	4,640,220	356,940 **	1.37	13.0
MICHIGAN CITY - UNIT 12	110-R2.5 *	(11)	73,012,020.55	38,131,502	42,911,841	3,300,911 **	4.52	13.0
R M SCHAHFER - UNITS 14 AND 15	110-R2.5 *	(6)	73,151,391.19	16,334,886	61,205,589	4,708,122 **	6.44	13.0
R M SCHAHFER - UNITS 14 AND 17	110-R2.5 *	(6)	139,352.07	84,378	63,335	4,872 **	3.50	13.0
R M SCHAHFER - UNITS 14, 15, 17 AND 18	110-R2.5 *	(6)	35,149,488.59	29,685,500	7,572,958	582,535 **	1.66	13.0
R M SCHAHFER - UNITS 14, 17 AND 18	110-R2.5 *	(6)	28,266.34	3,968	25,994	2,000 **	7.08	13.0
R M SCHAHFER - UNITS 17 AND 18	110-R2.5 *	(6)	59,439,137.97	57,379,911	5,625,575	432,737 **	0.73	13.0
R M SCHAHFER GENERATING STATION	110-R2.5 *	(6)	65,496,023.39	38,649,674	30,776,111	2,367,393 **	3.61	13.0
R M SCHAHFER - UNIT 14	110-R2.5 *	(6)	52,603,286.76	34,451,717	21,307,767	1,639,059 **	3.12	13.0
R M SCHAHFER - UNIT 15	110-R2.5 *	(6)	54,209,238.45	35,777,031	21,684,762	1,668,059 **	3.08	13.0
R M SCHAHFER - UNIT 17	110-R2.5 *	(6)	86,129,618.28	84,411,037	6,886,358	529,720 **	0.62	13.0
R M SCHAHFER - UNIT 18	110-R2.5 *	(6)	58,394,570.55	56,539,862	5,358,383	412,183 **	0.71	13.0
SUGAR CREEK	110-R2.5 *	(25)	7,414,038.20	2,073,555	7,193,993	154,278	2.08	46.6
TOTAL ACCOUNT 311			658,548,829.18	476,184,688	229,823,140	18,961,443	2.88	12.1
BOILER PLANT EQUIPMENT								
312.10 BOILER PLANT EQUIPMENT								
BAILLY - UNITS 7 AND 8	50-S0 *	(8)	40,215,237.56	31,164,579	12,267,878	2,543,026	6.32	4.8
BAILLY GENERATING STATION	50-S0 *	(8)	107,545,896.42	66,838,942	49,310,626	10,190,071	9.48	4.8
BAILLY - UNIT 7	50-S0 *	(8)	119,484,727.54	61,133,991	67,909,515	13,970,330	11.69	4.9
BAILLY - UNIT 8	50-S0 *	(8)	146,380,055.29	81,061,867	77,028,593	15,948,524	10.90	4.8
MICHIGAN CITY GENERATING STATION	50-S0 *	(11)	68,592,886.88	35,305,049	40,833,055	3,141,004 **	4.58	13.0
MICHIGAN CITY - UNIT 12	50-S0 *	(11)	188,133,947.84	84,099,408	124,729,274	9,594,560 **	5.10	13.0
R M SCHAHFER - UNITS 14 AND 15	50-S0 *	(6)	32,717,947.91	20,577,655	14,103,370	1,084,875 **	3.32	13.0
R M SCHAHFER - UNITS 14 AND 17	50-S0 *	(6)	2,591,694.42	330,514	2,416,682	185,899 **	7.17	13.0
R M SCHAHFER - UNITS 14, 15, 17 AND 18	50-S0 *	(6)	3,162,988.16	2,155,867	1,196,900	92,069 **	2.91	13.0
R M SCHAHFER - UNITS 14, 17 AND 18	50-S0 *	(6)	104,564.05	23,119	87,719	6,748 **	6.45	13.0
R M SCHAHFER - UNITS 17 AND 18	50-S0 *	(6)	60,679,388.87	39,502,189	24,817,963	1,909,074 **	3.15	13.0
R M SCHAHFER GENERATING STATION	50-S0 *	(6)	70,129,592.56	48,266,569	26,070,799	2,005,446 **	2.86	13.0
R M SCHAHFER - UNIT 14	50-S0 *	(6)	241,364,495.44	166,240,871	89,605,494	6,892,730 **	2.86	13.0
R M SCHAHFER - UNIT 15	50-S0 *	(6)	198,908,869.49	151,389,123	59,454,279	4,573,406 **	2.30	13.0
R M SCHAHFER - UNIT 17	50-S0 *	(6)	178,055,486.23	155,539,088	33,199,727	2,553,825 **	1.43	13.0
R M SCHAHFER - UNIT 18	50-S0 *	(6)	187,221,897.31	164,830,147	33,625,064	2,586,543 **	1.38	13.0
SUGAR CREEK	50-S0 *	(25)	82,970,361.27	36,107,449	67,605,503	2,408,729	2.90	28.1
			1,728,260,037.24	1,144,566,427	724,262,441	79,686,859	4.61	9.1

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2017

DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2017	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
312.20 BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE								
BAILLY - UNITS 7 AND 8	50-S0	* (8)	826,122.03	658,582	233,630	47,767	5.78	4.9
BAILLY GENERATING STATION	50-S0	* (8)	4,750,231.99	3,891,953	1,238,298	253,436	5.34	4.9
MICHIGAN CITY GENERATING STATION	50-S0	* (11)	3,982,418.96	2,937,537	1,482,948	114,073 **	2.86	13.0
MICHIGAN CITY - UNIT 12	50-S0	* (11)	821,861.75	512,650	399,617	30,740 **	3.74	13.0
R M SCHAHFER - UNITS 14 AND 15	50-S0	* (6)	3,353,672.11	365,550	3,189,342	245,334 **	7.32	13.0
R M SCHAHFER - UNITS 14, 15, 17 AND 18	50-S0	* (6)	304,479.73	166,422	156,327	12,025 **	3.95	13.0
R M SCHAHFER GENERATING STATION	50-S0	* (6)	13,185,363.22	9,984,820	3,991,665	307,051 **	2.33	13.0
			27,224,149.79	18,517,514	10,691,827	1,010,426	3.71	10.6
312.30 BOILER PLANT - UNIT TRAIN COAL CARS								
BAILLY - UNITS 7 AND 8	25-R2.5	0	2,823,045.89	2,823,046	0	0	-	-
BAILLY GENERATING STATION	25-R2.5	0	17,292.70	17,293	0	0	-	-
R M SCHAHFER - UNITS 14, 15, 17 AND 18	25-R2.5	0	970,020.00	968,020	2,000	154 **	0.02	13.0
R M SCHAHFER GENERATING STATION	25-R2.5	0	242,505.00	242,005	500	38 **	0.02	13.2
			4,052,863.59	4,050,364	2,500	192	-	13.0
312.40 BOILER PLANT - SO2 PLANT EQUIPMENT								
BAILLY GENERATING STATION	50-S0	* (8)	87,226.54	59,026	35,179	7,165	8.21	4.9
MICHIGAN CITY - UNIT 12	50-S0	* (11)	206,360,416.43	14,077,754	214,982,308	16,537,101 **	8.01	13.0
R M SCHAHFER - UNITS 14 AND 15	50-S0	* (6)	103,645,092.46	10,607,970	99,255,828	7,635,064 **	7.37	13.0
R M SCHAHFER - UNITS 14, 15, 17 AND 18	50-S0	* (6)	1,609,027.07	54,894	1,650,675	126,975 **	7.89	13.0
R M SCHAHFER - UNITS 17 AND 18	50-S0	* (6)	38,020,280.14	18,084,219	22,217,278	1,709,021 **	4.50	13.0
R M SCHAHFER GENERATING STATION	50-S0	* (6)	2,777,368.18	1,210,902	1,733,108	133,316 **	4.80	13.0
R M SCHAHFER - UNIT 14	50-S0	* (6)	129,173,778.27	13,220,804	123,703,401	9,515,646 **	7.37	13.0
R M SCHAHFER - UNIT 15	50-S0	* (6)	119,843,311.78	9,540,098	117,493,812	9,037,986 **	7.54	13.0
R M SCHAHFER - UNIT 17	50-S0	* (6)	52,656,166.67	28,634,130	27,181,407	2,090,877 **	3.97	13.0
R M SCHAHFER - UNIT 18	50-S0	* (6)	49,559,915.16	25,293,974	27,239,536	2,095,349 **	4.23	13.0
			703,732,582.70	120,783,771	635,492,532	48,888,500	6.95	13.0
312.50 BOILER PLANT - COAL PILE BASE								
BAILLY - UNITS 7 AND 8	50-S0	* (8)	949,799.28	1,025,783	0	0	-	-
MICHIGAN CITY GENERATING STATION	50-S0	* (11)	664,033.03	737,077	0	0	-	-
R M SCHAHFER - UNITS 14 AND 15	50-S0	* (6)	1,829,921.12	1,939,716	0	0	-	-
R M SCHAHFER - UNITS 17 AND 18	50-S0	* (6)	2,400,176.48	2,544,187	0	0	-	-
			5,843,929.91	6,246,763	0	0	-	
TOTAL ACCOUNT 312			2,469,113,563.23	1,294,164,839	1,370,449,300	129,585,977	5.25	10.6

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2017

DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2017	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
314.00 TURBOGENERATOR UNITS								
BAILLY - UNITS 7 AND 8	60-S1	* (8)	3,586,478.09	2,898,794	974,602	200,909	5.60	4.9
BAILLY GENERATING STATION	60-S1	* (8)	3,774,811.53	2,640,893	1,435,903	291,616	7.73	4.9
BAILLY - UNIT 7	60-S1	* (8)	39,088,842.04	30,194,819	12,021,130	2,458,424	6.29	4.9
BAILLY - UNIT 8	60-S1	* (8)	71,196,746.85	30,549,768	46,342,719	9,364,448	13.15	4.9
MICHIGAN CITY GENERATING STATION	60-S1	* (11)	1,459,627.07	1,459,627	160,559	12,351 **	0.85	13.0
MICHIGAN CITY - UNIT 12	60-S1	* (11)	75,815,983.66	47,243,606	36,912,136	2,839,395 **	3.75	13.0
R M SCHAHFER - UNITS 14 AND 15	60-S1	* (6)	1,066,364.24	896,906	233,440	17,957 **	1.68	13.0
R M SCHAHFER - UNITS 14 AND 17	60-S1	* (6)	89,017.09	48,298	46,060	3,543 **	3.98	13.0
R M SCHAHFER - UNITS 14, 15, 17 AND 18	60-S1	* (6)	352,356.61	232,185	141,313	10,870 **	3.08	13.0
R M SCHAHFER - UNITS 14, 17 AND 18	60-S1	* (6)	115,755.91	66,395	56,306	4,331 **	3.74	13.0
R M SCHAHFER - UNITS 17 AND 18	60-S1	* (6)	2,560,261.81	1,392,070	1,321,808	101,678 **	3.97	13.0
R M SCHAHFER GENERATING STATION	60-S1	* (6)	2,475,914.88	2,003,287	621,183	47,783 **	1.93	13.0
R M SCHAHFER - UNIT 14	60-S1	* (6)	72,370,561.62	46,667,105	30,045,690	2,311,207 **	3.19	13.0
R M SCHAHFER - UNIT 15	60-S1	* (6)	77,006,912.93	44,177,757	37,449,571	2,880,736 **	3.74	13.0
R M SCHAHFER - UNIT 17	60-S1	* (6)	90,679,133.25	83,260,990	12,858,891	989,145 **	1.09	13.0
R M SCHAHFER - UNIT 18	60-S1	* (6)	96,791,640.66	83,868,191	18,730,948	1,440,842 **	1.49	13.0
SUGAR CREEK	60-S1	* (25)	56,289,902.96	20,482,279	49,880,100	1,394,337	2.48	35.8
TOTAL ACCOUNT 314			594,720,311.20	398,082,970	249,232,359	24,369,572	4.10	10.2
315.00 ACCESSORY ELECTRIC EQUIPMENT								
BAILLY - UNITS 7 AND 8	65-S0.5	* (8)	5,059,531.26	3,060,299	2,403,995	487,905	9.64	4.9
BAILLY GENERATING STATION	65-S0.5	* (8)	4,408,666.84	3,340,215	1,421,145	289,940	6.58	4.9
BAILLY - UNIT 7	65-S0.5	* (8)	13,655,711.28	9,741,206	5,006,962	1,021,174	7.48	4.9
BAILLY - UNIT 8	65-S0.5	* (8)	18,608,180.48	14,145,871	5,950,964	1,212,139	6.51	4.9
MICHIGAN CITY GENERATING STATION	65-S0.5	* (11)	20,278,736.99	12,031,199	10,478,199	806,015 **	3.97	13.0
MICHIGAN CITY - UNIT 12	65-S0.5	* (11)	33,280,628.91	18,568,662	18,372,836	1,413,295 **	4.25	13.0
R M SCHAHFER - UNITS 14 AND 15	65-S0.5	* (6)	29,897,691.99	9,266,196	22,425,358	1,725,028 **	5.77	13.0
R M SCHAHFER - UNITS 14, 15, 17 AND 18	65-S0.5	* (6)	2,912,927.52	2,601,737	485,966	37,382 **	1.28	13.0
R M SCHAHFER - UNITS 17 AND 18	65-S0.5	* (6)	38,461,585.94	35,883,284	4,885,997	375,846 **	0.98	13.0
R M SCHAHFER GENERATING STATION	65-S0.5	* (6)	30,245,908.60	27,427,433	4,633,230	356,402 **	1.18	13.0
R M SCHAHFER - UNIT 14	65-S0.5	* (6)	39,806,947.16	26,013,412	16,181,952	1,244,766 **	3.13	13.0
R M SCHAHFER - UNIT 15	65-S0.5	* (6)	38,286,259.69	23,716,009	16,867,426	1,297,494 **	3.39	13.0
R M SCHAHFER - UNIT 17	65-S0.5	* (6)	35,976,766.51	35,316,002	2,819,371	216,875 **	0.60	13.0
R M SCHAHFER - UNIT 18	65-S0.5	* (6)	30,249,540.38	29,596,775	2,467,738	189,826 **	0.63	13.0
SUGAR CREEK	65-S0.5	* (25)	4,742,276.26	1,654,787	4,273,058	119,993	2.53	35.6
TOTAL ACCOUNT 315			345,871,359.81	252,363,087	118,674,197	10,794,080	3.12	11.0

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2017

DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2017	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT								
BAILLY - UNITS 7 AND 8	65-R2	* (8)	3,720,205.34	890,538	3,127,284	637,398	17.13	4.9
BAILLY GENERATING STATION	65-R2	* (8)	5,940,935.10	523,359	5,892,851	1,191,331	20.05	4.9
BAILLY - UNIT 7	65-R2	* (8)	280,046.97	90,067	212,384	43,600	15.57	4.9
BAILLY - UNIT 8	65-R2	* (8)	2,004,178.54	282,508	1,882,005	381,094	19.01	4.9
MICHIGAN CITY - UNITS 2, 3 AND 12	65-R2	* (11)	985,243.92	985,389	108,232	8,326 **	0.85	13.0
MICHIGAN CITY GENERATING STATION	65-R2	* (11)	2,291,808.44	1,663,183	880,724	67,748 **	2.96	13.0
MICHIGAN CITY - UNIT 12	65-R2	* (11)	4,392,901.87	3,222,726	1,653,395	127,184 **	2.90	13.0
R M SCHAHFER - UNITS 14 AND 15	65-R2	* (6)	784,911.43	693,210	138,796	10,677 **	1.36	13.0
R M SCHAHFER - UNITS 14 AND 17	65-R2	* (6)	125,402.85	8,742	124,185	9,553 **	7.62	13.0
R M SCHAHFER - UNITS 14, 15, 17 AND 18	65-R2	* (6)	8,724,031.41	8,635,799	611,674	47,052 **	0.54	13.0
R M SCHAHFER - UNITS 17 AND 18	65-R2	* (6)	2,959,756.90	2,042,702	1,094,640	84,203 **	2.84	13.0
R M SCHAHFER GENERATING STATION	65-R2	* (6)	2,305,728.83	1,047,508	1,396,565	107,428 **	4.66	13.0
R M SCHAHFER - UNIT 14	65-R2	* (6)	3,871,419.16	2,920,263	1,183,441	91,034 **	2.35	13.0
R M SCHAHFER - UNIT 15	65-R2	* (6)	4,712,718.83	3,240,308	1,755,174	135,013 **	2.86	13.0
R M SCHAHFER - UNIT 17	65-R2	* (6)	4,881,908.37	3,975,844	1,198,979	92,229 **	1.89	13.0
R M SCHAHFER - UNIT 18	65-R2	* (6)	4,714,168.88	4,203,403	793,616	61,047 **	1.29	13.0
SUGAR CREEK	65-R2	* (25)	3,926,665.45	642,118	4,266,214	111,613	2.84	38.2
TOTAL ACCOUNT 316			56,622,032.29	35,067,667	26,320,159	3,206,530	5.66	8.2
TOTAL STEAM PRODUCTION PLANT			**4,124,876,095.71**	**2,455,863,251**	**1,994,499,155**	**186,917,602**	**4.53**	**10.7**
HYDRO PLANT								
331.00 STRUCTURES AND IMPROVEMENTS								
NORWAY GENERATING STATION	80-R2.5	* (4)	26,014,939.30	1,433,370	25,622,167	1,350,724	5.19	19.0
OAKDALE GENERATING STATION	80-R2.5	* (6)	2,405,588.37	1,036,881	1,513,043	79,330	3.30	19.1
TOTAL ACCOUNT 331			28,420,527.67	2,470,251	27,135,210	1,430,054	5.03	19.0
332.00 RESERVOIRS, DAMS AND WATERWAYS								
NORWAY GENERATING STATION	90-R3	* (4)	2,602,489.60	1,084,465	1,622,124	86,937	3.34	18.7
OAKDALE GENERATING STATION	90-R3	* (6)	15,743,680.63	2,944,936	13,743,365	711,980	4.52	19.3
TOTAL ACCOUNT 332			18,346,170.23	4,029,401	15,365,489	798,917	4.35	19.2
333.00 WATER WHEELS, TURBINES AND GENERATORS								
NORWAY GENERATING STATION	75-R2	* (4)	2,998,743.45	1,386,065	1,732,628	91,881	3.06	18.9
OAKDALE GENERATING STATION	75-R2	* (6)	4,433,198.08	2,689,337	2,009,853	106,979	2.41	18.8
TOTAL ACCOUNT 333			7,431,941.53	4,075,402	3,742,481	198,860	2.68	18.8
334.00 ACCESSORY ELECTRIC EQUIPMENT								
NORWAY GENERATING STATION	50-L1.5	* (4)	1,556,397.16	622,091	996,562	62,636	4.02	15.9
OAKDALE GENERATING STATION	50-L1.5	* (6)	311,991.12	156,426	174,285	11,593	3.72	15.0
TOTAL ACCOUNT 334			1,868,388.28	778,517	1,170,847	74,229	3.97	15.8

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2017

DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2017	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT								
NORWAY GENERATING STATION	45-L1.5	* (4)	657,292.16	106,045	577,539	33,151	5.04	17.4
OAKDALE GENERATING STATION	45-L1.5	* (6)	115,215.59	57,140	64,989	3,866	3.36	16.8
TOTAL ACCOUNT 335			772,507.75	163,185	642,528	37,017	4.79	17.4
TOTAL HYDRO PLANT			**56,839,535.46**	**11,516,756**	**48,056,555**	**2,539,077**	**4.47**	**18.9**
GAS TURBINE PLANT								
341.00 STRUCTURES AND IMPROVEMENTS								
BAILLY - UNIT 10	50-S2.5	* (12)	379,049.43	421,684	2,851	263	0.07	10.8
R M SCHAHFER - UNITS 16A AND 16B	50-S2.5	* (4)	966,152.83	1,004,799	0	0	-	-
R M SCHAHFER - UNIT 16A	50-S2.5	* (4)	718,563.16	747,306	0	0	-	-
R M SCHAHFER - UNIT 16B	50-S2.5	* (4)	174,251.78	181,222	0	0	-	-
SUGAR CREEK	50-S2.5	* (5)	11,611,751.73	4,645,756	7,546,583	270,330	2.33	27.9
TOTAL ACCOUNT 341			13,849,768.93	7,000,767	7,549,434	270,593	1.95	27.9
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES								
BAILLY - UNIT 10	50-S2.5	* (12)	182,338.34	204,219	0	0	-	-
R M SCHAHFER - UNITS 16A AND 16B	50-S2.5	* (4)	5,229,879.18	5,439,074	0	0	-	-
R M SCHAHFER - UNIT 16A	50-S2.5	* (4)	2,213,631.85	2,302,177	0	0	-	-
R M SCHAHFER - UNIT 16B	50-S2.5	* (4)	1,298,100.65	1,350,025	0	0	-	-
SUGAR CREEK	50-S2.5	* (5)	3,078,422.63	1,703,052	1,529,292	54,758	1.78	27.9
TOTAL ACCOUNT 342			12,002,372.65	10,998,547	1,529,292	54,758	0.46	27.9
343.00 PRIME MOVERS								
BAILLY - UNIT 10	50-R1	* (12)	6,350,565.69	4,959,281	2,153,353	226,781	3.57	9.5
R M SCHAHFER - UNITS 16A AND 16B	50-R1	* (4)	2,408,331.85	2,408,332	96,333	39,067	1.62	2.5
R M SCHAHFER - UNIT 16A	50-R1	* (4)	8,615,712.39	8,615,712	344,629	139,012	1.61	2.5
R M SCHAHFER - UNIT 16B	50-R1	* (4)	23,592,904.67	14,289,583	10,247,038	4,199,606	17.80	2.4
SUGAR CREEK	50-R1	* (5)	48,979,947.23	6,681,045	44,747,900	1,959,326	4.00	22.8
TOTAL ACCOUNT 343			89,947,461.83	36,953,953	57,589,253	6,563,792	7.30	8.8
344.00 GENERATORS								
BAILLY - UNIT 10	55-R3	* (12)	555,585.32	540,709	81,547	8,857	1.59	9.2
R M SCHAHFER - UNITS 16A AND 16B	55-R3	* (4)	47,928.71	18,669	31,177	12,471	26.02	2.5
R M SCHAHFER - UNIT 16A	55-R3	* (4)	4,997,754.15	3,554,683	1,642,981	660,893	13.22	2.5
R M SCHAHFER - UNIT 16B	55-R3	* (4)	2,436,314.29	2,403,193	130,574	52,635	2.16	2.5
SUGAR CREEK	55-R3	* (5)	36,380,707.96	13,729,069	24,470,674	876,178	2.41	27.9
TOTAL ACCOUNT 344			44,418,290.43	20,246,323	26,356,953	1,611,034	3.63	16.4
345.00 ACCESSORY ELECTRIC EQUIPMENT								
BAILLY - UNIT 10	55-R2.5	* (12)	2,462,790.48	1,694,473	1,063,852	98,805	4.01	10.8
R M SCHAHFER - UNITS 16A AND 16B	55-R2.5	* (4)	24,932.57	25,442	488	197	0.79	2.5
R M SCHAHFER - UNIT 16A	55-R2.5	* (4)	814,685.83	814,686	32,587	13,073	1.60	2.5
R M SCHAHFER - UNIT 16B	55-R2.5	* (4)	802,520.56	802,521	32,100	12,876	1.60	2.5
SUGAR CREEK	55-R2.5	* (5)	32,881,006.66	13,450,771	21,074,286	783,073	2.38	26.9
TOTAL ACCOUNT 345			36,985,936.10	16,787,893	22,203,313	908,024	2.46	24.5

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2017

DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2017	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT								
BAILLY - UNIT 10	55-R3	* (12)	261,606.13	237,404	55,595	5,845	2.16	9.8
R M SCHAHFER - UNITS 16A AND 16B	55-R3	* (4)	98,445.83	51,565	50,819	20,394	20.72	2.5
R M SCHAHFER - UNIT 16A	55-R3	* (4)	46,449.66	32,316	15,992	6,442	13.87	2.5
R M SCHAHFER - UNIT 16B	55-R3	* (4)	33,700.98	17,203	17,846	7,171	21.28	2.5
SUGAR CREEK	55-R3	* (5)	4,489,971.75	2,143,594	2,570,876	91,922	2.05	28.0
TOTAL ACCOUNT 346			4,930,174.35	2,482,082	2,711,128	131,574	2.67	20.6
TOTAL GAS TURBINE PLANT			**202,134,004.29**	**94,469,565**	**117,939,373**	**9,539,775**	**4.72**	**12.4**
TRANSMISSION PLANT								
350.20 LAND RIGHTS	70-R4	0	14,027,604.19	10,180,525	3,847,079	87,166	0.62	44.1
352.00 STRUCTURES AND IMPROVEMENTS	60-R1.5	(10)	24,592,322.44	10,027,457	17,024,098	494,151	2.01	34.5
353.00 STATION EQUIPMENT	49-S0	(10)	577,849,525.09	213,044,960	422,589,518	15,316,228	2.65	27.6
354.00 TOWERS AND FIXTURES	65-R4	(25)	91,855,774.26	84,149,206	30,670,512	990,604	1.08	31.0
355.00 POLES AND FIXTURES	55-R1.5	(40)	178,942,504.85	74,095,208	176,424,299	5,407,613	3.02	32.6
356.00 OVERHEAD CONDUCTORS AND DEVICES	65-R2	(30)	159,137,989.92	101,897,659	104,981,728	2,683,591	1.69	39.1
357.00 UNDERGROUND CONDUIT	60-S4	(5)	144,588.17	70,021	81,797	4,512	3.12	18.1
358.00 UNDERGROUND CONDUCTORS AND DEVICES	45-R1	0	2,929,402.20	717,941	2,211,461	81,980	2.80	27.0
359.00 ROADS AND TRAILS	65-S4	0	57,904.72	48,535	9,370	366	0.63	25.6
TOTAL TRANSMISSION PLANT			**1,049,537,615.84**	**494,231,512**	**757,839,862**	**25,066,211**	**2.39**	**30.2**
DISTRIBUTION PLANT								
360.20 LAND RIGHTS	70-R4	0	933,489.92	274,624	658,866	13,247	1.42	49.7
361.00 STRUCTURES AND IMPROVEMENTS	60-R1.5	(15)	12,979,923.38	8,527,932	6,398,980	205,861	1.59	31.1
362.00 STATION EQUIPMENT	52-R1.5	(10)	306,554,184.47	122,772,230	214,437,373	7,495,505	2.45	28.6
POLES, TOWERS AND FIXTURES								
364.10 CUSTOMER TRANSFORMER STATION	48-S0	(50)	43,942,161.11	26,206,759	39,706,483	1,499,879	3.41	26.5
364.20 POLES, TOWERS AND FIXTURES	45-R1	(50)	365,301,478.14	169,835,582	378,116,635	15,230,901	4.17	24.8
TOTAL ACCOUNT 364			409,243,639.25	196,042,341	417,823,118	16,730,780	4.09	25.0
365.00 OVERHEAD CONDUCTORS AND DEVICES	57-R1.5	(60)	234,190,061.08	176,435,336	198,268,762	5,936,258	2.53	33.4
366.00 UNDERGROUND CONDUIT	70-S3	(5)	5,892,412.59	1,872,645	4,314,388	91,461	1.55	47.2
367.00 UNDERGROUND CONDUCTORS AND DEVICES	50-R2.5	(30)	343,875,598.63	130,355,255	316,683,023	9,850,868	2.86	32.1
368.00 LINE TRANSFORMERS	46-S0	(5)	273,684,146.21	132,240,364	155,337,990	6,141,251	2.24	25.3
SERVICES								
369.10 OVERHEAD SERVICES	45-R1	(25)	42,939,105.06	43,878,806	9,795,075	374,430	0.87	26.2
369.20 UNDERGROUND SERVICES	65-R3	(25)	188,151,465.99	141,820,012	93,369,320	1,908,767	1.01	48.9
TOTAL ACCOUNT 369			231,090,571.05	185,698,818	103,164,395	2,283,197	0.99	45.2

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2017

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2017	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	METERS								
370.10	CUSTOMER METERING STATIONS	45-R2	(2)	17,990,333.86	8,454,572	9,895,569	361,105	2.01	27.4
370.20	METERS	23-L0	(2)	60,044,246.03	1,707,483	59,537,648	5,422,132	9.03	11.0
	TOTAL ACCOUNT 370			78,034,579.89	10,162,055	69,433,217	5,783,237	7.41	12.0
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	19-O1	(25)	8,284,591.21	6,119,919	4,235,820	434,888	5.25	9.7
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	33-S0	(50)	50,294,691.95	36,677,611	38,764,427	2,235,277	4.44	17.3
	TOTAL DISTRIBUTION PLANT			**1,955,257,889.63**	**1,007,179,130**	**1,529,520,359**	**57,201,830**	**2.93**	**26.7**
	GENERAL PLANT								
390.00	STRUCTURES AND IMPROVEMENTS	52-R1.5	(10)	18,209,680.20	10,519,160	9,511,488	325,313	1.79	29.2
391.10	OFFICE FURNITURE AND EQUIPMENT								
	FULLY ACCRUED			33,852.74	33,853	0	0	-	-
	AMORTIZED	20-SQ	0	4,283,739.77	2,380,768	1,902,972	166,777	3.89	11.4
	TOTAL ACCOUNT 391.1			4,317,592.51	2,414,621	1,902,972	166,777	3.86	11.4
391.20	COMPUTERS AND PERIPHERAL EQUIPMENT	7-SQ	0	12,163,599.05	4,039,521	8,124,078	2,298,741	18.90	3.5
393.00	STORES EQUIPMENT	30-SQ	0	960,618.54	695,818	264,801	17,312	1.80	15.3
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	19,482,864.11	9,268,576	10,214,288	575,836	2.96	17.7
395.00	LABORATORY EQUIPMENT								
	FULLY ACCRUED			54,009.98	54,010	0	0	-	-
	AMORTIZED	20-SQ	0	7,308,524.71	5,778,875	1,529,650	98,610	1.35	15.5
	TOTAL ACCOUNT 395			7,362,534.69	5,832,885	1,529,650	98,610	1.34	15.5
397.00	COMMUNICATION EQUIPMENT								
	FULLY ACCRUED			835,813.42	835,813	0	0	-	-
	AMORTIZED	15-SQ	0	7,353,376.56	6,105,135	1,248,242	101,537	1.38	12.3
	TOTAL ACCOUNT 397			8,189,189.98	6,940,948	1,248,242	101,537	1.24	12.3
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	0	2,389,942.19	1,111,972	1,277,970	115,775	4.84	11.0
	TOTAL DEPRECIABLE GENERAL PLANT			**73,076,021.27**	**40,823,501**	**34,073,489**	**3,699,901**	**5.06**	
	ACCOUNT 391.2 RESERVE AMORTIZATION				35,000,000		(7,000,000)	***	5.0
	TOTAL GENERAL PLANT			**73,076,021.27**	**75,823,501**	**34,073,489**	**(3,300,099)**		
	TOTAL DEPRECIABLE ELECTRIC AND GENERAL PLANT			**7,461,721,162.20**	**4,139,083,715**	**4,481,928,793**	**277,964,396**	**3.73**	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2017

DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2017	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
NONDEPRECIABLE								
302.00 FRANCHISES AND CONSENTS			1,389.41					
303.00 MISCELLANEOUS INTANGIBLE PLANT			46,653,694.40	39,908,733				
310.00 LAND AND LAND RIGHTS			5,272,618.77					
311.00 STRUCTURES AND IMPROVEMENTS								
D H MITCHELL GENERATING STATION			0.00	5,973,584				
312.10 BOILER PLANT EQUIPMENT								
D H MITCHELL GENERATING STATION			0.00	8,558,340				
312.50 BOILER PLANT - COAL PILE BASE								
D H MITCHELL GENERATING STATION			0.00	264,077				
314.00 TURBOGENERATOR UNITS								
D H MITCHELL GENERATING STATION			0.00	5,049,590				
315.00 ACCESSORY ELECTRIC EQUIPMENT								
D H MITCHELL GENERATING STATION			0.00	(1,209,277)				
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT								
D H MITCHELL GENERATING STATION			0.00	(1,030,300)				
330.00 LAND AND LAND RIGHTS			23,137.24					
340.20 LAND RIGHTS			995,407.97					
350.10 LAND			17,686,183.15					
360.10 LAND			2,915,367.89					
389.10 LAND			71,529.51					
389.20 LAND RIGHTS			106,838.36					
390.20 LEASED PROPERTY			201,684.76	67,167				
ACCOUNTS NOT STUDIED								
TRANSPORTATION EQUIPMENT								
392.10 TRANSPORTATION EQUIPMENT - AUTOS			0.00	(1,055,244)				
392.20 TRANSPORTATION EQUIPMENT - TRAILERS			1,509,408.61	872,999				
392.30 TRANSPORTATION EQUIPMENT - TRUCKS < 13,000			365,138.40	(342,984)				
392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000			557,237.28	2,028,706				
396.00 POWER OPERATED EQUIPMENT			4,024,323.64	5,733,724				
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED			**80,383,959.39**	**64,819,115**				
TOTAL ELECTRIC PLANT			**7,542,105,121.59**	**4,203,902,830**	**4,481,928,793**	**277,964,396**		

* Interim survivor curve used. Each location has a unique probable retirement date.
** Annual Accrual Amount is based on 13 year remaining life.
*** Separate reserve amortization to be recovered over 5 years.

NORTHERN INDIANA PUBLIC SERVICE COMPANY

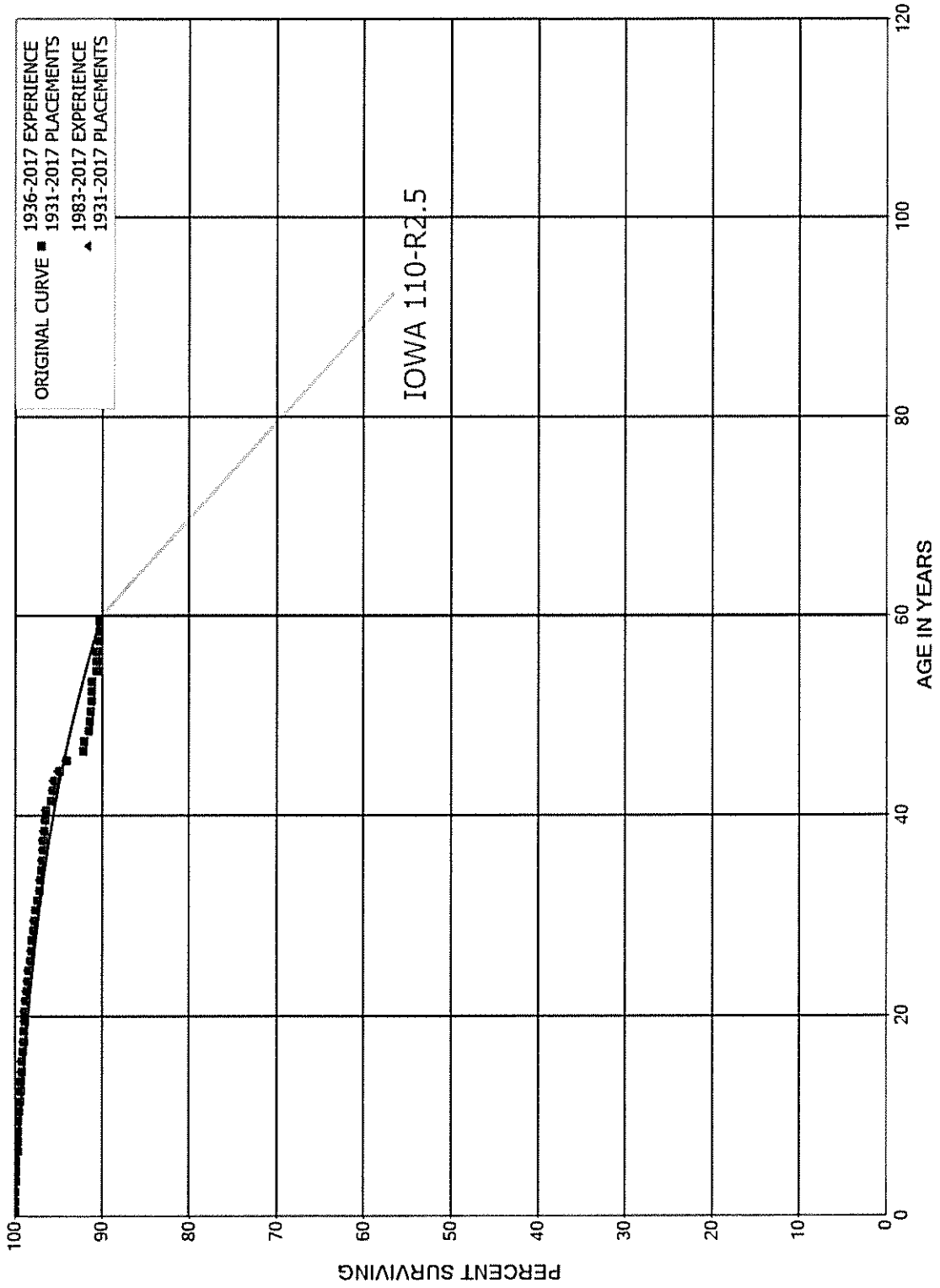
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2017

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2017	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	COMMON PLANT								
390.00	STRUCTURES AND IMPROVEMENTS	48-S0	(5)	88,959,710.60	51,717,251	41,690,445	1,660,000	1.87	25.1
	OFFICE FURNITURE AND EQUIPMENT								
391.10	OFFICE FURNITURE AND EQUIPMENT								
	FULLY ACCRUED			86,135.89	86,136	0	0	-	-
	AMORTIZED	20-SQ	0	5,585,940.90	3,701,134	1,884,807	115,123	2.06	16.4
	TOTAL ACCOUNT 391.1			5,672,076.79	3,787,270	1,884,807	115,123	2.03	16.4
391.20	COMPUTERS AND PERIPHERAL EQUIPMENT								
	FULLY ACCRUED			24,495.10	24,495	0	0	-	-
	AMORTIZED	7-SQ	0	17,076,422.95	14,635,926	2,440,497	375,461	2.20	6.5
	TOTAL ACCOUNT 391.2			17,100,918.05	14,660,421	2,440,497	375,461	2.20	6.5
	TOTAL ACCOUNT 391			22,772,994.84	18,447,691	4,325,304	490,584	2.15	8.8
393.00	STORES EQUIPMENT	30-SQ	0	2,696,659.41	1,126,300	1,570,359	125,880	4.67	12.5
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	6,078,743.31	5,044,522	1,034,222	43,039	0.71	24.0
395.00	LABORATORY EQUIPMENT	20-SQ	0	943,278.63	854,251	89,028	13,086	1.39	6.8
397.00	COMMUNICATION EQUIPMENT								
	FULLY ACCRUED			1,323,917.32	1,323,917	0	0	-	-
	AMORTIZED	15-SQ	0	21,966,322.39	19,769,025	2,197,297	170,836	0.78	12.9
	TOTAL ACCOUNT 397			23,290,239.71	21,092,942	2,197,297	170,836	0.73	12.9
398.00	MISCELLANEOUS EQUIPMENT								
	FULLY ACCRUED			39,249.45	39,249	0	0	-	-
	AMORTIZED	20-SQ	0	2,943,851.20	1,720,296	1,223,555	70,211	2.39	17.4
	TOTAL ACCOUNT 398			2,983,100.65	1,759,545	1,223,555	70,211	2.35	17.4
	TOTAL DEPRECIABLE COMMON PLANT			**147,724,727.15**	**100,042,502**	**52,130,210**	**2,573,636**	**1.74**	
	NONDEPRECIABLE AND ACCOUNTS NOT STUDIED								
301.00	ORGANIZATION			126,862.97					
303.00	MISCELLANEOUS INTANGIBLE PLANT			223,926,808.41	163,213,066				
389.00	LAND			8,364,860.03	(6)				
390.20	LEASEHOLD IMPROVEMENTS			1,361,253.41	505,646				
	TRANSPORTATION EQUIPMENT								
392.20	TRANSPORTATION EQUIPMENT - TRAILERS			164,297.85	96,728				
392.40	TRANSPORTATION EQUIPMENT - TRUCKS > 13,000			192,894.90	113,564				
392.60	TRANSPORTATION EQUIPMENT - OTHER			231,324.69	136,189				
396.00	POWER OPERATED EQUIPMENT			705,559.09	805,139				
	TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED			**235,073,861.35**	**164,870,326**				
	TOTAL COMMON PLANT			**382,798,588.50**	**264,912,828**	**52,130,210**	**2,573,636**		

PART VII. SERVICE LIFE STATISTICS

ELECTRIC PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1936-2017

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	698,621,585	192,503	0.0003	0.9997	100.00
0.5	696,224,077	202,220	0.0003	0.9997	99.97
1.5	689,696,811	310,307	0.0004	0.9996	99.94
2.5	637,787,075	216,780	0.0003	0.9997	99.90
3.5	611,135,700	175,552	0.0003	0.9997	99.86
4.5	526,850,116	263,796	0.0005	0.9995	99.84
5.5	527,573,316	684,112	0.0013	0.9987	99.79
6.5	519,767,053	174,252	0.0003	0.9997	99.66
7.5	516,421,887	81,219	0.0002	0.9998	99.62
8.5	514,685,999	166,053	0.0003	0.9997	99.61
9.5	503,668,953	273,991	0.0005	0.9995	99.58
10.5	500,194,444	452,463	0.0009	0.9991	99.52
11.5	498,254,171	464,911	0.0009	0.9991	99.43
12.5	492,406,980	500,371	0.0010	0.9990	99.34
13.5	489,591,916	317,776	0.0006	0.9994	99.24
14.5	476,187,006	68,502	0.0001	0.9999	99.17
15.5	474,525,591	643,635	0.0014	0.9986	99.16
16.5	471,070,612	153,348	0.0003	0.9997	99.02
17.5	468,930,428	444,114	0.0009	0.9991	98.99
18.5	461,338,581	307,704	0.0007	0.9993	98.90
19.5	458,436,526	186,729	0.0004	0.9996	98.83
20.5	457,330,674	268,606	0.0006	0.9994	98.79
21.5	451,417,355	513,095	0.0011	0.9989	98.73
22.5	450,014,563	571,976	0.0013	0.9987	98.62
23.5	447,584,647	325,626	0.0007	0.9993	98.50
24.5	444,713,001	939,854	0.0021	0.9979	98.42
25.5	440,156,475	712,536	0.0016	0.9984	98.22
26.5	438,326,976	183,310	0.0004	0.9996	98.06
27.5	436,680,380	1,012,868	0.0023	0.9977	98.02
28.5	432,703,080	381,677	0.0009	0.9991	97.79
29.5	431,681,277	611,017	0.0014	0.9986	97.70
30.5	428,414,621	973,703	0.0023	0.9977	97.56
31.5	361,184,142	802,193	0.0022	0.9978	97.34
32.5	355,911,558	304,934	0.0009	0.9991	97.13
33.5	352,823,522	462,415	0.0013	0.9987	97.04
34.5	184,142,918	152,990	0.0008	0.9992	96.92
35.5	174,986,604	140,195	0.0008	0.9992	96.84
36.5	167,133,117	121,678	0.0007	0.9993	96.76
37.5	159,042,723	55,408	0.0003	0.9997	96.69
38.5	127,849,058	163,767	0.0013	0.9987	96.65

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1936-2017

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	127,339,046	175,114	0.0014	0.9986	96.53
40.5	119,991,185	734,421	0.0061	0.9939	96.40
41.5	66,018,917	146,144	0.0022	0.9978	95.81
42.5	65,819,586	101,630	0.0015	0.9985	95.60
43.5	41,285,809	254,280	0.0062	0.9938	95.45
44.5	38,762,146	334,960	0.0086	0.9914	94.86
45.5	37,648,005	726,002	0.0193	0.9807	94.04
46.5	36,895,159	80,918	0.0022	0.9978	92.23
47.5	36,788,572	196,665	0.0053	0.9947	92.02
48.5	36,338,913	76,121	0.0021	0.9979	91.53
49.5	27,875,101	9,912	0.0004	0.9996	91.34
50.5	27,443,048	25,638	0.0009	0.9991	91.31
51.5	21,901,670	4,572	0.0002	0.9998	91.22
52.5	21,888,161	20,007	0.0009	0.9991	91.20
53.5	21,733,091	111,725	0.0051	0.9949	91.12
54.5	16,120,996	2,985	0.0002	0.9998	90.65
55.5	8,689,211		0.0000	1.0000	90.64
56.5	8,683,564	30,686	0.0035	0.9965	90.64
57.5	8,651,005		0.0000	1.0000	90.32
58.5	8,648,613		0.0000	1.0000	90.32
59.5	8,646,352		0.0000	1.0000	90.32
60.5	8,580,114		0.0000	1.0000	90.32
61.5	8,560,566	78,413	0.0092	0.9908	90.32
62.5	8,434,236	27,167	0.0032	0.9968	89.49
63.5	7,946,822	8,209	0.0010	0.9990	89.20
64.5	7,242,504		0.0000	1.0000	89.11
65.5	7,017,656		0.0000	1.0000	89.11
66.5	7,017,656		0.0000	1.0000	89.11
67.5	4,034,600		0.0000	1.0000	89.11
68.5	4,028,864		0.0000	1.0000	89.11
69.5	4,025,197	624,099	0.1550	0.8450	89.11
70.5	3,400,411		0.0000	1.0000	75.29
71.5	3,400,411		0.0000	1.0000	75.29
72.5	3,398,120	147	0.0000	1.0000	75.29
73.5	3,397,973	15,358	0.0045	0.9955	75.29
74.5	3,382,025		0.0000	1.0000	74.95
75.5	3,379,119	50,277	0.0149	0.9851	74.95
76.5	3,328,565	205	0.0001	0.9999	73.83
77.5	3,324,157		0.0000	1.0000	73.83
78.5	3,323,235		0.0000	1.0000	73.83

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1936-2017

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	3,112,825	414	0.0001	0.9999	73.83
80.5	3,112,214		0.0000	1.0000	73.82
81.5	3,107,787	286	0.0001	0.9999	73.82
82.5	3,106,964	11	0.0000	1.0000	73.81
83.5	3,106,811	341	0.0001	0.9999	73.81
84.5	3,106,170		0.0000	1.0000	73.80
85.5	3,105,711		0.0000	1.0000	73.80
86.5					73.80

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1983-2017

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	506,367,988	126,386	0.0002	0.9998	100.00
0.5	515,134,872	44,348	0.0001	0.9999	99.98
1.5	517,269,353	186,054	0.0004	0.9996	99.97
2.5	474,676,164	169,464	0.0004	0.9996	99.93
3.5	480,209,594	71,138	0.0001	0.9999	99.89
4.5	392,515,480	198,129	0.0005	0.9995	99.88
5.5	397,635,662	627,312	0.0016	0.9984	99.83
6.5	445,965,343	103,463	0.0002	0.9998	99.67
7.5	442,802,525	22,126	0.0000	1.0000	99.65
8.5	466,255,107	117,247	0.0003	0.9997	99.64
9.5	455,299,649	201,950	0.0004	0.9996	99.62
10.5	452,691,817	375,172	0.0008	0.9992	99.57
11.5	450,833,829	420,443	0.0009	0.9991	99.49
12.5	449,667,958	426,851	0.0009	0.9991	99.40
13.5	447,582,966	268,680	0.0006	0.9994	99.31
14.5	442,865,096	38,875	0.0001	0.9999	99.25
15.5	441,355,579	578,120	0.0013	0.9987	99.24
16.5	440,356,540	113,690	0.0003	0.9997	99.11
17.5	438,263,738	393,710	0.0009	0.9991	99.08
18.5	430,888,825	266,952	0.0006	0.9994	98.99
19.5	428,065,990	173,525	0.0004	0.9996	98.93
20.5	435,417,847	246,263	0.0006	0.9994	98.89
21.5	429,538,184	494,283	0.0012	0.9988	98.83
22.5	428,513,155	561,444	0.0013	0.9987	98.72
23.5	431,749,486	301,059	0.0007	0.9993	98.59
24.5	428,907,086	908,958	0.0021	0.9979	98.52
25.5	424,441,821	683,283	0.0016	0.9984	98.31
26.5	428,842,954	176,133	0.0004	0.9996	98.16
27.5	427,254,805	994,619	0.0023	0.9977	98.12
28.5	423,759,438	374,742	0.0009	0.9991	97.89
29.5	423,441,386	601,076	0.0014	0.9986	97.80
30.5	420,414,563	963,550	0.0023	0.9977	97.66
31.5	353,209,704	796,844	0.0023	0.9977	97.44
32.5	351,143,554	301,987	0.0009	0.9991	97.22
33.5	348,064,496	455,433	0.0013	0.9987	97.13
34.5	179,392,387	151,087	0.0008	0.9992	97.01
35.5	170,244,304	127,125	0.0007	0.9993	96.93
36.5	162,403,888	120,690	0.0007	0.9993	96.85
37.5	154,314,481	54,412	0.0004	0.9996	96.78
38.5	123,458,904	162,813	0.0013	0.9987	96.75

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1983-2017

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	122,950,533	174,634	0.0014	0.9986	96.62
40.5	115,610,019	720,826	0.0062	0.9938	96.48
41.5	61,662,339	115,255	0.0019	0.9981	95.88
42.5	61,499,940	59,904	0.0010	0.9990	95.70
43.5	37,012,915	218,525	0.0059	0.9941	95.61
44.5	34,782,460	334,925	0.0096	0.9904	95.04
45.5	33,668,550	725,947	0.0216	0.9784	94.13
46.5	32,920,737	80,795	0.0025	0.9975	92.10
47.5	32,815,223	146,374	0.0045	0.9955	91.87
48.5	32,415,998	76,121	0.0023	0.9977	91.46
49.5	23,952,486	9,912	0.0004	0.9996	91.25
50.5	23,520,892	25,638	0.0011	0.9989	91.21
51.5	21,901,670	4,572	0.0002	0.9998	91.11
52.5	21,888,161	20,007	0.0009	0.9991	91.09
53.5	21,733,091	111,725	0.0051	0.9949	91.01
54.5	16,120,996	2,985	0.0002	0.9998	90.54
55.5	8,689,211		0.0000	1.0000	90.52
56.5	8,683,564	30,686	0.0035	0.9965	90.52
57.5	8,651,005		0.0000	1.0000	90.20
58.5	8,648,613		0.0000	1.0000	90.20
59.5	8,646,352		0.0000	1.0000	90.20
60.5	8,580,114		0.0000	1.0000	90.20
61.5	8,560,566	78,413	0.0092	0.9908	90.20
62.5	8,434,236	27,167	0.0032	0.9968	89.38
63.5	7,946,822	8,209	0.0010	0.9990	89.09
64.5	7,242,504		0.0000	1.0000	89.00
65.5	7,017,656		0.0000	1.0000	89.00
66.5	7,017,656		0.0000	1.0000	89.00
67.5	4,034,600		0.0000	1.0000	89.00
68.5	4,028,864		0.0000	1.0000	89.00
69.5	4,025,197	624,099	0.1550	0.8450	89.00
70.5	3,400,411		0.0000	1.0000	75.20
71.5	3,400,411		0.0000	1.0000	75.20
72.5	3,398,120	147	0.0000	1.0000	75.20
73.5	3,397,973	15,358	0.0045	0.9955	75.20
74.5	3,382,025		0.0000	1.0000	74.86
75.5	3,379,119	50,277	0.0149	0.9851	74.86
76.5	3,328,565	205	0.0001	0.9999	73.74
77.5	3,324,157		0.0000	1.0000	73.74
78.5	3,323,235		0.0000	1.0000	73.74

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

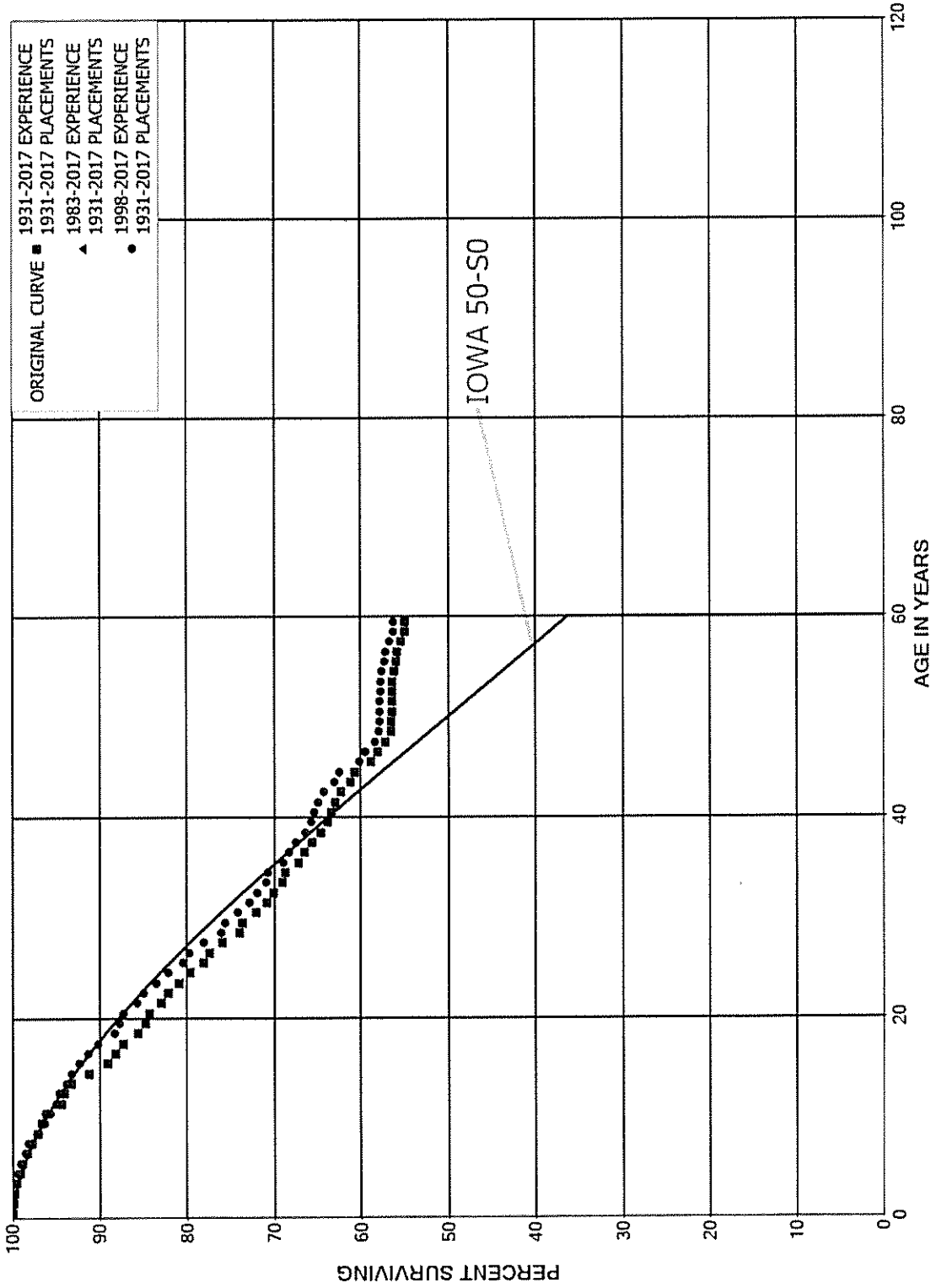
ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1983-2017

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	3,112,825	414	0.0001	0.9999	73.74
80.5	3,112,214		0.0000	1.0000	73.73
81.5	3,107,787	286	0.0001	0.9999	73.73
82.5	3,106,964	11	0.0000	1.0000	73.72
83.5	3,106,811	341	0.0001	0.9999	73.72
84.5	3,106,170		0.0000	1.0000	73.71
85.5	3,105,711		0.0000	1.0000	73.71
86.5					73.71

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1931-2017

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	3,023,262,021	1,461,395	0.0005	0.9995	100.00
0.5	2,998,206,176	2,071,154	0.0007	0.9993	99.95
1.5	2,968,944,262	4,608,642	0.0016	0.9984	99.88
2.5	2,719,656,114	6,398,663	0.0024	0.9976	99.73
3.5	2,572,151,415	10,062,339	0.0039	0.9961	99.49
4.5	2,276,401,224	6,724,258	0.0030	0.9970	99.10
5.5	2,222,792,956	12,266,831	0.0055	0.9945	98.81
6.5	2,170,591,107	11,526,892	0.0053	0.9947	98.27
7.5	2,100,218,675	13,980,431	0.0067	0.9933	97.74
8.5	2,037,060,409	10,706,215	0.0053	0.9947	97.09
9.5	1,878,865,804	9,129,814	0.0049	0.9951	96.58
10.5	1,818,035,583	34,790,112	0.0191	0.9809	96.11
11.5	1,764,943,617	6,643,094	0.0038	0.9962	94.27
12.5	1,728,516,790	14,671,788	0.0085	0.9915	93.92
13.5	1,547,763,055	32,002,315	0.0207	0.9793	93.12
14.5	1,429,891,502	34,222,557	0.0239	0.9761	91.20
15.5	1,350,494,369	12,800,467	0.0095	0.9905	89.01
16.5	1,308,426,732	13,551,883	0.0104	0.9896	88.17
17.5	1,270,960,033	23,288,142	0.0183	0.9817	87.26
18.5	1,221,914,562	13,301,877	0.0109	0.9891	85.66
19.5	1,186,084,011	6,893,249	0.0058	0.9942	84.73
20.5	1,133,150,944	17,387,058	0.0153	0.9847	84.23
21.5	1,090,400,160	9,907,969	0.0091	0.9909	82.94
22.5	1,030,057,121	15,385,570	0.0149	0.9851	82.19
23.5	969,779,963	15,453,737	0.0159	0.9841	80.96
24.5	945,066,797	18,532,479	0.0196	0.9804	79.67
25.5	896,903,299	8,376,154	0.0093	0.9907	78.11
26.5	875,722,654	16,635,998	0.0190	0.9810	77.38
27.5	825,441,575	20,777,315	0.0252	0.9748	75.91
28.5	786,910,174	4,157,808	0.0053	0.9947	74.00
29.5	773,094,791	15,908,046	0.0206	0.9794	73.61
30.5	744,732,203	12,739,362	0.0171	0.9829	72.09
31.5	544,209,180	6,009,868	0.0110	0.9890	70.86
32.5	525,426,853	7,525,166	0.0143	0.9857	70.08
33.5	512,959,005	2,446,091	0.0048	0.9952	69.07
34.5	313,580,466	7,019,168	0.0224	0.9776	68.74
35.5	291,710,002	2,947,560	0.0101	0.9899	67.20
36.5	249,908,813	3,312,587	0.0133	0.9867	66.53
37.5	227,686,230	3,439,546	0.0151	0.9849	65.64
38.5	150,988,497	2,035,108	0.0135	0.9865	64.65

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1931-2017

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	146,084,642	765,966	0.0052	0.9948	63.78
40.5	135,416,334	1,126,437	0.0083	0.9917	63.45
41.5	79,345,968	825,410	0.0104	0.9896	62.92
42.5	78,455,229	1,356,712	0.0173	0.9827	62.26
43.5	45,337,535	368,573	0.0081	0.9919	61.19
44.5	44,113,889	1,372,790	0.0311	0.9689	60.69
45.5	42,607,205	532,806	0.0125	0.9875	58.80
46.5	41,917,023	678,395	0.0162	0.9838	58.07
47.5	41,150,847	441,752	0.0107	0.9893	57.13
48.5	40,599,734	16,020	0.0004	0.9996	56.51
49.5	26,164,978	20,681	0.0008	0.9992	56.49
50.5	26,104,846	15,247	0.0006	0.9994	56.45
51.5	18,700,388	6,020	0.0003	0.9997	56.41
52.5	18,691,351	3,338	0.0002	0.9998	56.39
53.5	18,549,693	53,000	0.0029	0.9971	56.38
54.5	13,452,808	60,931	0.0045	0.9955	56.22
55.5	6,534,579	14,000	0.0021	0.9979	55.97
56.5	6,374,893	45,708	0.0072	0.9928	55.85
57.5	6,328,739	55,700	0.0088	0.9912	55.45
58.5	6,258,286		0.0000	1.0000	54.96
59.5	6,258,286		0.0000	1.0000	54.96
60.5	768,255	2,910	0.0038	0.9962	54.96
61.5	763,929		0.0000	1.0000	54.75
62.5	625,112	100	0.0002	0.9998	54.75
63.5	438,428		0.0000	1.0000	54.74
64.5	437,831	24	0.0001	0.9999	54.74
65.5	437,807		0.0000	1.0000	54.74
66.5	437,807	918	0.0021	0.9979	54.74
67.5	300,761		0.0000	1.0000	54.63
68.5	300,761		0.0000	1.0000	54.63
69.5	300,761		0.0000	1.0000	54.63
70.5	300,761		0.0000	1.0000	54.63
71.5	300,761		0.0000	1.0000	54.63
72.5	300,630		0.0000	1.0000	54.63
73.5	299,678		0.0000	1.0000	54.63
74.5	299,153		0.0000	1.0000	54.63
75.5	298,980		0.0000	1.0000	54.63
76.5	298,980		0.0000	1.0000	54.63
77.5	298,845		0.0000	1.0000	54.63
78.5	298,557		0.0000	1.0000	54.63

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1931-2017

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	8,742			0.0000	1.0000	54.63
80.5	8,736			0.0000	1.0000	54.63
81.5	8,736			0.0000	1.0000	54.63
82.5	8,736			0.0000	1.0000	54.63
83.5	8,736			0.0000	1.0000	54.63
84.5	8,736		8	0.0010	0.9990	54.63
85.5	8,728			0.0000	1.0000	54.57
86.5						54.57

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1983-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,511,752,394	917,288	0.0004	0.9996	100.00
0.5	2,522,233,044	935,440	0.0004	0.9996	99.96
1.5	2,545,698,959	2,283,382	0.0009	0.9991	99.93
2.5	2,326,572,077	5,823,075	0.0025	0.9975	99.84
3.5	2,309,129,625	8,969,688	0.0039	0.9961	99.59
4.5	2,019,336,451	5,453,868	0.0027	0.9973	99.20
5.5	1,971,255,799	11,948,604	0.0061	0.9939	98.93
6.5	2,017,234,752	10,441,810	0.0052	0.9948	98.33
7.5	1,948,029,217	13,681,360	0.0070	0.9930	97.82
8.5	1,949,825,326	10,523,535	0.0054	0.9946	97.14
9.5	1,792,452,734	8,547,124	0.0048	0.9952	96.61
10.5	1,732,456,952	34,448,306	0.0199	0.9801	96.15
11.5	1,679,870,484	6,286,530	0.0037	0.9963	94.24
12.5	1,655,105,973	14,009,392	0.0085	0.9915	93.89
13.5	1,480,212,673	31,902,044	0.0216	0.9784	93.09
14.5	1,388,267,303	34,043,677	0.0245	0.9755	91.09
15.5	1,309,109,766	12,484,168	0.0095	0.9905	88.85
16.5	1,268,458,085	13,430,772	0.0106	0.9894	88.00
17.5	1,231,148,128	23,091,213	0.0188	0.9812	87.07
18.5	1,182,499,443	12,580,900	0.0106	0.9894	85.44
19.5	1,147,412,298	6,796,641	0.0059	0.9941	84.53
20.5	1,105,650,355	17,251,959	0.0156	0.9844	84.03
21.5	1,063,043,692	9,191,970	0.0086	0.9914	82.72
22.5	1,003,483,411	15,333,767	0.0153	0.9847	82.00
23.5	952,436,304	15,373,674	0.0161	0.9839	80.75
24.5	927,814,096	18,146,143	0.0196	0.9804	79.45
25.5	880,101,703	8,335,640	0.0095	0.9905	77.89
26.5	865,398,561	16,105,834	0.0186	0.9814	77.16
27.5	815,850,554	20,737,400	0.0254	0.9746	75.72
28.5	777,739,456	4,094,038	0.0053	0.9947	73.80
29.5	764,003,909	14,947,273	0.0196	0.9804	73.41
30.5	736,645,916	12,714,161	0.0173	0.9827	71.97
31.5	537,154,396	5,949,779	0.0111	0.9889	70.73
32.5	524,270,555	7,400,120	0.0141	0.9859	69.94
33.5	511,929,896	2,279,338	0.0045	0.9955	68.96
34.5	312,718,113	7,014,970	0.0224	0.9776	68.65
35.5	290,853,828	2,942,879	0.0101	0.9899	67.11
36.5	249,057,970	3,018,534	0.0121	0.9879	66.43
37.5	227,129,440	3,435,862	0.0151	0.9849	65.63
38.5	150,680,124	2,035,108	0.0135	0.9865	64.63

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1983-2017

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	145,783,782	765,966	0.0053	0.9947	63.76
40.5	135,115,646	1,126,437	0.0083	0.9917	63.43
41.5	79,045,281	825,410	0.0104	0.9896	62.90
42.5	78,154,541	1,356,712	0.0174	0.9826	62.24
43.5	45,036,848	368,573	0.0082	0.9918	61.16
44.5	43,813,332	1,372,790	0.0313	0.9687	60.66
45.5	42,307,606	532,806	0.0126	0.9874	58.76
46.5	41,617,949	678,395	0.0163	0.9837	58.02
47.5	40,851,773	441,752	0.0108	0.9892	57.07
48.5	40,300,659	16,020	0.0004	0.9996	56.46
49.5	25,866,039	20,681	0.0008	0.9992	56.43
50.5	25,806,195	15,247	0.0006	0.9994	56.39
51.5	18,700,388	6,020	0.0003	0.9997	56.35
52.5	18,691,351	3,338	0.0002	0.9998	56.34
53.5	18,549,693	53,000	0.0029	0.9971	56.33
54.5	13,452,808	60,931	0.0045	0.9955	56.17
55.5	6,534,579	14,000	0.0021	0.9979	55.91
56.5	6,374,893	45,708	0.0072	0.9928	55.79
57.5	6,328,739	55,700	0.0088	0.9912	55.39
58.5	6,258,286		0.0000	1.0000	54.90
59.5	6,258,286		0.0000	1.0000	54.90
60.5	768,255	2,910	0.0038	0.9962	54.90
61.5	763,929		0.0000	1.0000	54.70
62.5	625,112	100	0.0002	0.9998	54.70
63.5	438,428		0.0000	1.0000	54.69
64.5	437,831	24	0.0001	0.9999	54.69
65.5	437,807		0.0000	1.0000	54.68
66.5	437,807	918	0.0021	0.9979	54.68
67.5	300,761		0.0000	1.0000	54.57
68.5	300,761		0.0000	1.0000	54.57
69.5	300,761		0.0000	1.0000	54.57
70.5	300,761		0.0000	1.0000	54.57
71.5	300,761		0.0000	1.0000	54.57
72.5	300,630		0.0000	1.0000	54.57
73.5	299,678		0.0000	1.0000	54.57
74.5	299,153		0.0000	1.0000	54.57
75.5	298,980		0.0000	1.0000	54.57
76.5	298,980		0.0000	1.0000	54.57
77.5	298,845		0.0000	1.0000	54.57
78.5	298,557		0.0000	1.0000	54.57

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1983-2017

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	8,742			0.0000	1.0000	54.57
80.5	8,736			0.0000	1.0000	54.57
81.5	8,736			0.0000	1.0000	54.57
82.5	8,736			0.0000	1.0000	54.57
83.5	8,736			0.0000	1.0000	54.57
84.5	8,736		8	0.0010	0.9990	54.57
85.5	8,728			0.0000	1.0000	54.52
86.5						54.52

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1998-2017

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	1,587,910,303		0.0000	1.0000	100.00
0.5	1,613,553,095	40,410	0.0000	1.0000	100.00
1.5	1,624,785,741	473,702	0.0003	0.9997	100.00
2.5	1,433,546,971	2,690,867	0.0019	0.9981	99.97
3.5	1,344,314,945	5,105,724	0.0038	0.9962	99.78
4.5	1,070,764,292	3,464,049	0.0032	0.9968	99.40
5.5	1,064,143,979	5,726,433	0.0054	0.9946	99.08
6.5	1,035,366,332	4,474,121	0.0043	0.9957	98.55
7.5	1,015,102,124	12,173,300	0.0120	0.9880	98.12
8.5	961,526,195	6,073,545	0.0063	0.9937	96.94
9.5	814,095,493	6,113,983	0.0075	0.9925	96.33
10.5	770,486,712	4,825,221	0.0063	0.9937	95.61
11.5	969,723,840	3,635,803	0.0037	0.9963	95.01
12.5	959,218,594	9,159,655	0.0095	0.9905	94.65
13.5	786,651,004	4,425,945	0.0056	0.9944	93.75
14.5	950,613,085	9,859,319	0.0104	0.9896	93.22
15.5	926,784,895	10,154,821	0.0110	0.9890	92.26
16.5	937,091,311	11,303,799	0.0121	0.9879	91.24
17.5	925,471,315	18,562,566	0.0201	0.9799	90.14
18.5	979,649,452	6,305,687	0.0064	0.9936	88.34
19.5	955,738,867	5,759,191	0.0060	0.9940	87.77
20.5	907,789,164	15,694,809	0.0173	0.9827	87.24
21.5	948,731,506	8,670,788	0.0091	0.9909	85.73
22.5	889,693,194	14,825,946	0.0167	0.9833	84.95
23.5	889,188,502	14,448,023	0.0162	0.9838	83.53
24.5	866,118,985	17,774,834	0.0205	0.9795	82.17
25.5	818,916,175	8,006,782	0.0098	0.9902	80.49
26.5	798,243,754	15,918,981	0.0199	0.9801	79.70
27.5	759,124,213	20,248,793	0.0267	0.9733	78.11
28.5	725,695,936	3,949,336	0.0054	0.9946	76.03
29.5	736,296,689	14,518,623	0.0197	0.9803	75.61
30.5	709,354,846	12,325,595	0.0174	0.9826	74.12
31.5	510,029,114	5,855,521	0.0115	0.9885	72.83
32.5	491,404,158	6,788,467	0.0138	0.9862	72.00
33.5	479,856,167	1,973,011	0.0041	0.9959	71.00
34.5	280,953,859	6,777,401	0.0241	0.9759	70.71
35.5	269,122,530	2,766,906	0.0103	0.9897	69.01
36.5	227,510,211	2,707,082	0.0119	0.9881	68.30
37.5	205,957,183	3,203,601	0.0156	0.9844	67.48
38.5	137,461,809	1,554,020	0.0113	0.9887	66.43

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1998-2017

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	133,045,153	608,067	0.0046	0.9954	65.68
40.5	122,561,128	747,656	0.0061	0.9939	65.38
41.5	72,409,307	801,123	0.0111	0.9889	64.98
42.5	71,738,967	1,351,128	0.0188	0.9812	64.27
43.5	38,974,393	365,499	0.0094	0.9906	63.06
44.5	37,765,266	1,352,469	0.0358	0.9642	62.46
45.5	36,283,722	422,549	0.0116	0.9884	60.23
46.5	35,703,797	661,999	0.0185	0.9815	59.53
47.5	40,764,014	363,889	0.0089	0.9911	58.42
48.5	40,290,763	16,020	0.0004	0.9996	57.90
49.5	25,856,008	20,681	0.0008	0.9992	57.88
50.5	25,795,876	15,247	0.0006	0.9994	57.83
51.5	18,392,015	6,020	0.0003	0.9997	57.80
52.5	18,382,978	3,338	0.0002	0.9998	57.78
53.5	18,241,320	53,000	0.0029	0.9971	57.77
54.5	13,151,947	60,931	0.0046	0.9954	57.60
55.5	6,233,891	14,000	0.0022	0.9978	57.33
56.5	6,074,205	45,708	0.0075	0.9925	57.20
57.5	6,028,052	55,700	0.0092	0.9908	56.77
58.5	5,957,599		0.0000	1.0000	56.25
59.5	5,957,730		0.0000	1.0000	56.25
60.5	468,656	2,910	0.0062	0.9938	56.25
61.5	464,855		0.0000	1.0000	55.90
62.5	326,038		0.0000	1.0000	55.90
63.5	139,454		0.0000	1.0000	55.90
64.5	138,991	24	0.0002	0.9998	55.90
65.5	139,256		0.0000	1.0000	55.89
66.5	437,807	918	0.0021	0.9979	55.89
67.5	300,761		0.0000	1.0000	55.77
68.5	300,761		0.0000	1.0000	55.77
69.5	300,761		0.0000	1.0000	55.77
70.5	300,761		0.0000	1.0000	55.77
71.5	300,761		0.0000	1.0000	55.77
72.5	300,630		0.0000	1.0000	55.77
73.5	299,678		0.0000	1.0000	55.77
74.5	299,153		0.0000	1.0000	55.77
75.5	298,980		0.0000	1.0000	55.77
76.5	298,980		0.0000	1.0000	55.77
77.5	298,845		0.0000	1.0000	55.77
78.5	298,557		0.0000	1.0000	55.77

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

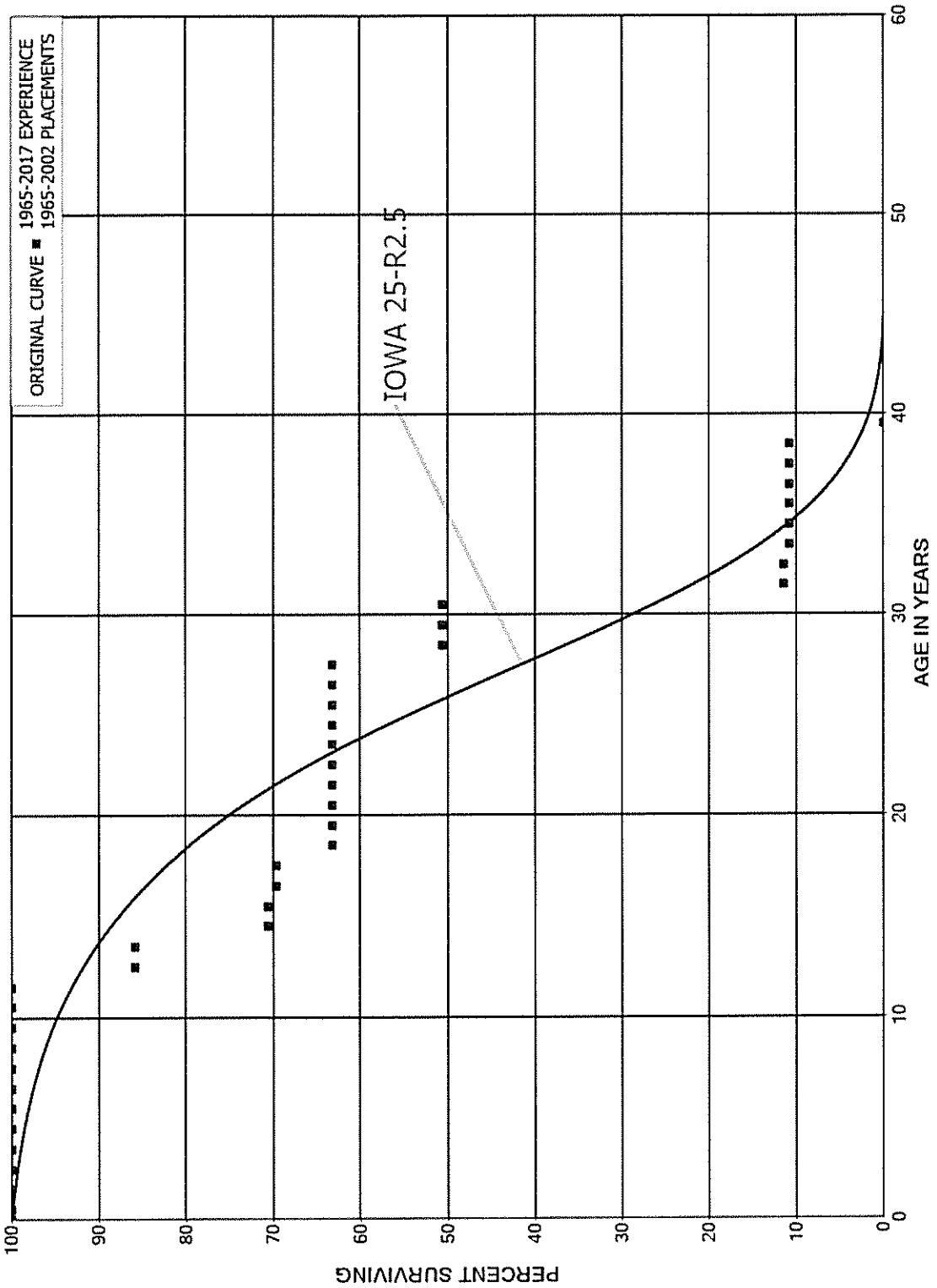
ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1998-2017

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	8,742			0.0000	1.0000	55.77
80.5	8,736			0.0000	1.0000	55.77
81.5	8,736			0.0000	1.0000	55.77
82.5	8,736			0.0000	1.0000	55.77
83.5	8,736			0.0000	1.0000	55.77
84.5	8,736		8	0.0010	0.9990	55.77
85.5	8,728			0.0000	1.0000	55.72
86.5						55.72

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 312.30 BOILER PLANT - UNIT TRAIN COAL CARS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

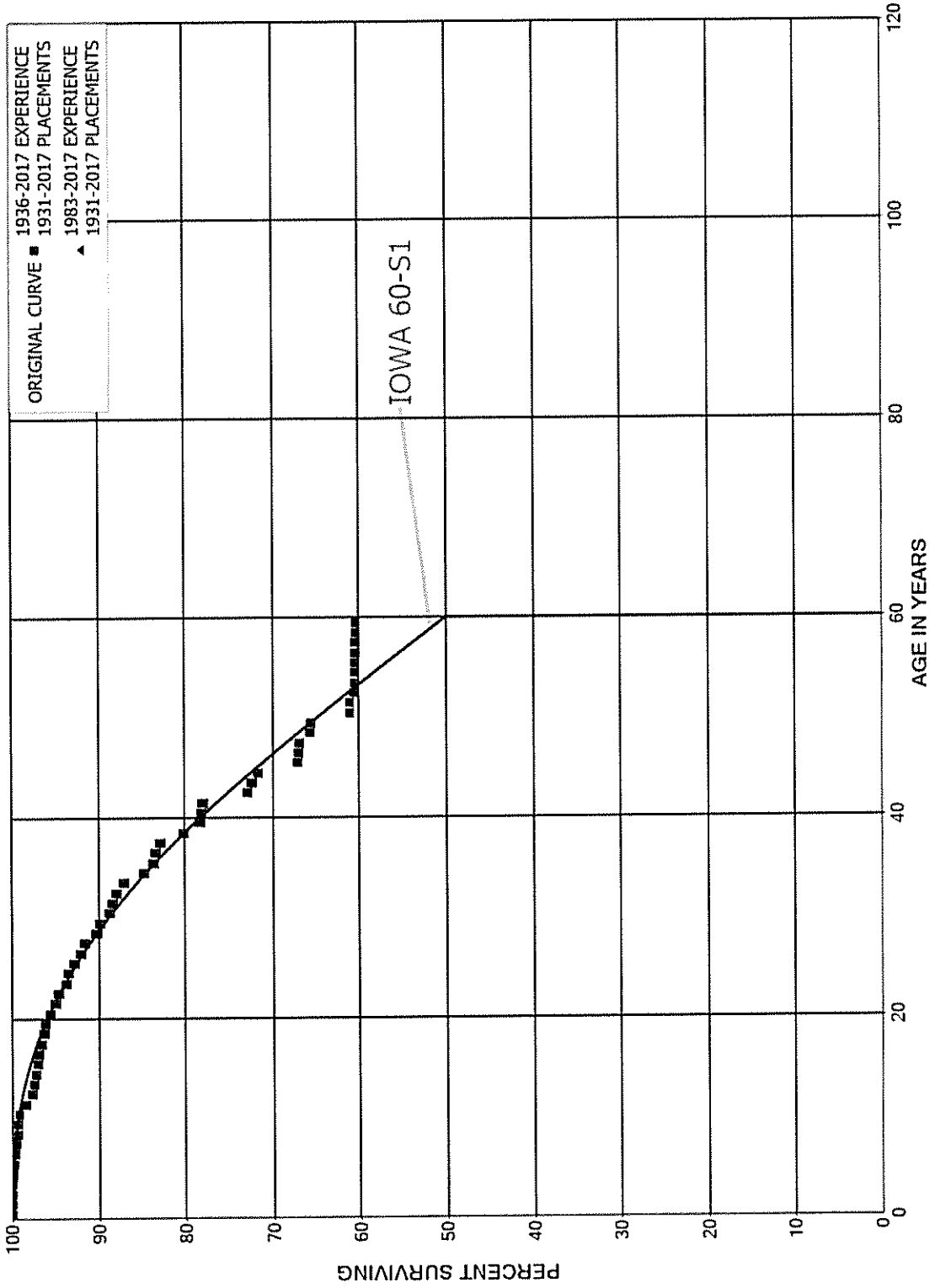
ACCOUNT 312.30 BOILER PLANT - UNIT TRAIN COAL CARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2002 EXPERIENCE BAND 1965-2017

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	13,452,129		0.0000	1.0000	100.00
0.5	13,452,129		0.0000	1.0000	100.00
1.5	13,452,129		0.0000	1.0000	100.00
2.5	13,452,129		0.0000	1.0000	100.00
3.5	13,452,129		0.0000	1.0000	100.00
4.5	13,452,129		0.0000	1.0000	100.00
5.5	13,452,129		0.0000	1.0000	100.00
6.5	13,452,129		0.0000	1.0000	100.00
7.5	13,452,129		0.0000	1.0000	100.00
8.5	13,452,129		0.0000	1.0000	100.00
9.5	13,452,129		0.0000	1.0000	100.00
10.5	13,452,129		0.0000	1.0000	100.00
11.5	13,452,129	1,910,294	0.1420	0.8580	100.00
12.5	11,541,835		0.0000	1.0000	85.80
13.5	11,541,835	2,043,117	0.1770	0.8230	85.80
14.5	9,498,718		0.0000	1.0000	70.61
15.5	8,286,193	121,114	0.0146	0.9854	70.61
16.5	8,165,079		0.0000	1.0000	69.58
17.5	8,165,079	746,129	0.0914	0.9086	69.58
18.5	7,418,950		0.0000	1.0000	63.22
19.5	7,418,950		0.0000	1.0000	63.22
20.5	7,418,950		0.0000	1.0000	63.22
21.5	7,418,950		0.0000	1.0000	63.22
22.5	7,418,950		0.0000	1.0000	63.22
23.5	7,418,950		0.0000	1.0000	63.22
24.5	7,418,950		0.0000	1.0000	63.22
25.5	7,418,950		0.0000	1.0000	63.22
26.5	4,595,904		0.0000	1.0000	63.22
27.5	4,578,611	910,844	0.1989	0.8011	63.22
28.5	3,667,767		0.0000	1.0000	50.64
29.5	3,667,767		0.0000	1.0000	50.64
30.5	3,667,767	2,845,997	0.7759	0.2241	50.64
31.5	821,770		0.0000	1.0000	11.35
32.5	821,770	43,215	0.0526	0.9474	11.35
33.5	778,555	2,174	0.0028	0.9972	10.75
34.5	776,381		0.0000	1.0000	10.72
35.5	776,381		0.0000	1.0000	10.72
36.5	776,381		0.0000	1.0000	10.72
37.5	776,381		0.0000	1.0000	10.72
38.5	776,381	776,381	1.0000		10.72
39.5					

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 314.00 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1936-2017

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	692,424,473	307	0.0000	1.0000	100.00
0.5	662,104,785	5,101	0.0000	1.0000	100.00
1.5	654,452,796	295,134	0.0005	0.9995	100.00
2.5	651,441,090	277,994	0.0004	0.9996	99.95
3.5	649,233,135	723,929	0.0011	0.9989	99.91
4.5	638,455,026	282,654	0.0004	0.9996	99.80
5.5	632,981,217	989,695	0.0016	0.9984	99.76
6.5	607,299,381	637,199	0.0010	0.9990	99.60
7.5	571,357,640	1,061,507	0.0019	0.9981	99.50
8.5	568,293,736	453,729	0.0008	0.9992	99.31
9.5	484,877,009	457,770	0.0009	0.9991	99.23
10.5	472,247,259	3,725,507	0.0079	0.9921	99.14
11.5	463,048,522	3,093,523	0.0067	0.9933	98.36
12.5	457,374,129	990,091	0.0022	0.9978	97.70
13.5	451,396,272	819,953	0.0018	0.9982	97.49
14.5	446,169,747	1,112,513	0.0025	0.9975	97.31
15.5	440,206,487	683,333	0.0016	0.9984	97.07
16.5	432,994,552	1,061,748	0.0025	0.9975	96.92
17.5	427,077,688	1,338,488	0.0031	0.9969	96.68
18.5	421,116,477	785,874	0.0019	0.9981	96.38
19.5	417,790,645	2,392,826	0.0057	0.9943	96.20
20.5	407,067,140	2,493,428	0.0061	0.9939	95.65
21.5	398,699,662	1,540,941	0.0039	0.9961	95.06
22.5	395,456,023	3,452,686	0.0087	0.9913	94.69
23.5	391,882,205	992,149	0.0025	0.9975	93.87
24.5	390,675,421	2,889,300	0.0074	0.9926	93.63
25.5	384,976,356	3,017,542	0.0078	0.9922	92.93
26.5	358,255,398	1,996,241	0.0056	0.9944	92.21
27.5	353,995,276	5,174,256	0.0146	0.9854	91.69
28.5	337,706,041	1,509,652	0.0045	0.9955	90.35
29.5	335,395,150	4,144,561	0.0124	0.9876	89.95
30.5	324,852,531	1,031,573	0.0032	0.9968	88.84
31.5	236,732,601	1,211,522	0.0051	0.9949	88.55
32.5	234,646,770	2,351,373	0.0100	0.9900	88.10
33.5	231,498,148	6,291,677	0.0272	0.9728	87.22
34.5	146,256,557	1,965,899	0.0134	0.9866	84.85
35.5	142,886,327	385,758	0.0027	0.9973	83.71
36.5	140,908,660	967,843	0.0069	0.9931	83.48
37.5	139,703,421	4,465,066	0.0320	0.9680	82.91
38.5	100,044,428	2,359,600	0.0236	0.9764	80.26

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1936-2017

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	97,474,045	178,328	0.0018	0.9982	78.37
40.5	94,961,189	247,485	0.0026	0.9974	78.22
41.5	66,986,512	4,338,564	0.0648	0.9352	78.02
42.5	62,610,866	416,334	0.0066	0.9934	72.97
43.5	41,275,111	405,711	0.0098	0.9902	72.48
44.5	40,839,800	2,597,593	0.0636	0.9364	71.77
45.5	38,194,310	62,006	0.0016	0.9984	67.20
46.5	38,110,613	78,737	0.0021	0.9979	67.09
47.5	38,031,876	720,298	0.0189	0.9811	66.96
48.5	37,003,629	31,428	0.0008	0.9992	65.69
49.5	27,870,531	1,921,416	0.0689	0.9311	65.63
50.5	25,789,541	3,812	0.0001	0.9999	61.11
51.5	17,502,664	133,647	0.0076	0.9924	61.10
52.5	17,369,016	21,936	0.0013	0.9987	60.63
53.5	17,342,522	183	0.0000	1.0000	60.55
54.5	12,337,963	3,991	0.0003	0.9997	60.55
55.5	4,926,550	3,965	0.0008	0.9992	60.53
56.5	3,489,807	493	0.0001	0.9999	60.49
57.5	3,489,314	1,623	0.0005	0.9995	60.48
58.5	3,487,691	272	0.0001	0.9999	60.45
59.5	1,300,483	285	0.0002	0.9998	60.44
60.5	194	110	0.5667	0.4333	60.43
61.5	84		0.0000	1.0000	26.18
62.5	84		0.0000	1.0000	26.18
63.5	84		0.0000	1.0000	26.18
64.5	84		0.0000	1.0000	26.18
65.5	84		0.0000	1.0000	26.18
66.5	84		0.0000	1.0000	26.18
67.5					26.18

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1983-2017

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	508,237,857	260	0.0000	1.0000	100.00
0.5	479,458,435	4,632	0.0000	1.0000	100.00
1.5	473,747,196	265,480	0.0006	0.9994	100.00
2.5	471,079,524	274,044	0.0006	0.9994	99.94
3.5	514,608,105	644,159	0.0013	0.9987	99.88
4.5	504,123,531	270,546	0.0005	0.9995	99.76
5.5	498,689,329	976,762	0.0020	0.9980	99.71
6.5	507,277,984	615,552	0.0012	0.9988	99.51
7.5	471,386,851	1,007,520	0.0021	0.9979	99.39
8.5	505,430,177	424,463	0.0008	0.9992	99.18
9.5	422,073,861	327,638	0.0008	0.9992	99.09
10.5	409,579,196	3,694,208	0.0090	0.9910	99.02
11.5	400,483,641	3,082,848	0.0077	0.9923	98.12
12.5	400,651,950	976,495	0.0024	0.9976	97.37
13.5	395,098,483	757,812	0.0019	0.9981	97.13
14.5	403,606,723	1,099,880	0.0027	0.9973	96.95
15.5	397,699,090	468,828	0.0012	0.9988	96.68
16.5	390,735,776	1,028,629	0.0026	0.9974	96.57
17.5	384,901,629	1,322,994	0.0034	0.9966	96.31
18.5	378,984,151	464,032	0.0012	0.9988	95.98
19.5	376,025,089	2,371,119	0.0063	0.9937	95.86
20.5	377,757,672	2,476,581	0.0066	0.9934	95.26
21.5	369,416,213	1,319,857	0.0036	0.9964	94.64
22.5	366,575,303	3,428,013	0.0094	0.9906	94.30
23.5	377,387,363	979,441	0.0026	0.9974	93.42
24.5	376,206,388	2,878,657	0.0077	0.9923	93.17
25.5	370,559,147	2,977,443	0.0080	0.9920	92.46
26.5	350,174,406	1,784,813	0.0051	0.9949	91.72
27.5	346,126,346	5,173,639	0.0149	0.9851	91.25
28.5	331,293,491	1,495,869	0.0045	0.9955	89.89
29.5	328,996,465	4,134,911	0.0126	0.9874	89.48
30.5	318,526,806	1,016,325	0.0032	0.9968	88.36
31.5	235,111,953	1,211,489	0.0052	0.9948	88.07
32.5	234,326,274	2,351,373	0.0100	0.9900	87.62
33.5	231,177,652	6,201,928	0.0268	0.9732	86.74
34.5	146,025,810	1,965,762	0.0135	0.9865	84.41
35.5	142,655,717	383,258	0.0027	0.9973	83.28
36.5	140,680,550	965,251	0.0069	0.9931	83.05
37.5	139,477,903	4,459,239	0.0320	0.9680	82.48
38.5	100,024,352	2,359,351	0.0236	0.9764	79.85

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

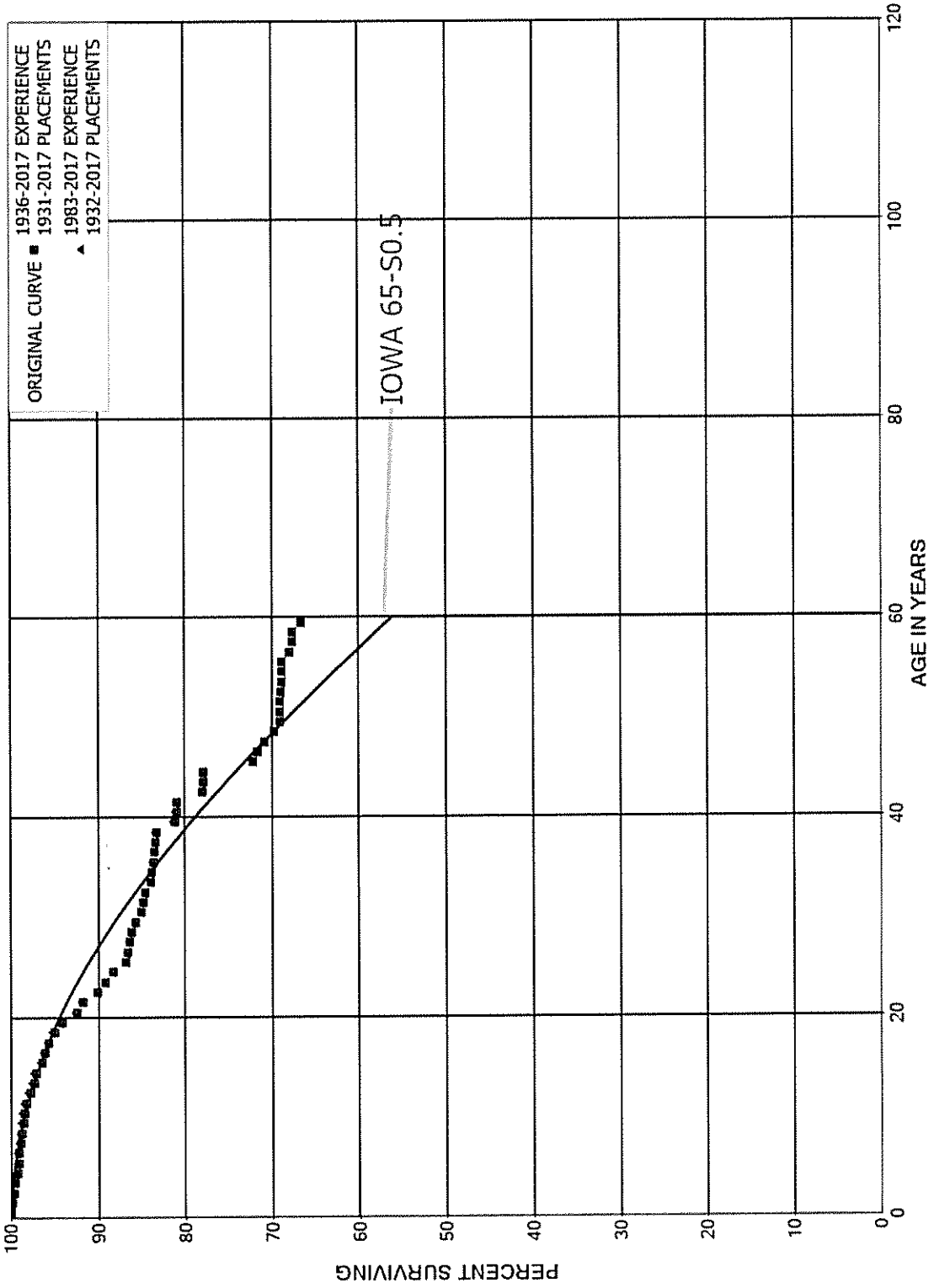
ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1983-2017

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	97,454,218	176,317	0.0018	0.9982	77.96
40.5	94,943,373	245,885	0.0026	0.9974	77.82
41.5	66,970,296	4,338,250	0.0648	0.9352	77.62
42.5	62,594,964	416,301	0.0067	0.9933	72.59
43.5	41,259,567	405,657	0.0098	0.9902	72.11
44.5	40,826,178	2,597,593	0.0636	0.9364	71.40
45.5	38,180,688	61,994	0.0016	0.9984	66.86
46.5	38,097,003	75,224	0.0020	0.9980	66.75
47.5	38,021,779	719,298	0.0189	0.9811	66.62
48.5	36,994,532	25,728	0.0007	0.9993	65.36
49.5	27,867,134	1,921,394	0.0689	0.9311	65.31
50.5	25,786,166	3,766	0.0001	0.9999	60.81
51.5	17,502,664	133,647	0.0076	0.9924	60.80
52.5	17,369,016	21,936	0.0013	0.9987	60.34
53.5	17,342,522	183	0.0000	1.0000	60.26
54.5	12,337,963	3,991	0.0003	0.9997	60.26
55.5	4,926,550	3,965	0.0008	0.9992	60.24
56.5	3,489,807	493	0.0001	0.9999	60.19
57.5	3,489,314	1,623	0.0005	0.9995	60.18
58.5	3,487,691	272	0.0001	0.9999	60.15
59.5	1,300,483	285	0.0002	0.9998	60.15
60.5	194	110	0.5667	0.4333	60.14
61.5	84		0.0000	1.0000	26.06
62.5	84		0.0000	1.0000	26.06
63.5	84		0.0000	1.0000	26.06
64.5	84		0.0000	1.0000	26.06
65.5	84		0.0000	1.0000	26.06
66.5	84		0.0000	1.0000	26.06
67.5					26.06

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1936-2017

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	368,085,799	184,575	0.0005	0.9995	100.00
0.5	367,659,378	612,092	0.0017	0.9983	99.95
1.5	362,532,196	467,762	0.0013	0.9987	99.78
2.5	349,057,484	716,398	0.0021	0.9979	99.65
3.5	329,138,620	779,971	0.0024	0.9976	99.45
4.5	285,218,201	375,123	0.0013	0.9987	99.21
5.5	278,655,627	120,825	0.0004	0.9996	99.08
6.5	276,531,128	575,304	0.0021	0.9979	99.04
7.5	273,459,127	383,310	0.0014	0.9986	98.84
8.5	272,438,760	407,654	0.0015	0.9985	98.70
9.5	259,826,703	425,871	0.0016	0.9984	98.55
10.5	253,284,590	461,734	0.0018	0.9982	98.39
11.5	251,495,652	1,295,153	0.0051	0.9949	98.21
12.5	249,697,885	1,125,887	0.0045	0.9955	97.70
13.5	248,082,731	390,569	0.0016	0.9984	97.26
14.5	241,404,947	1,843,581	0.0076	0.9924	97.11
15.5	237,539,692	798,672	0.0034	0.9966	96.37
16.5	232,659,842	1,166,158	0.0050	0.9950	96.04
17.5	229,967,093	1,339,749	0.0058	0.9942	95.56
18.5	223,084,794	2,305,514	0.0103	0.9897	95.00
19.5	219,195,708	3,739,474	0.0171	0.9829	94.02
20.5	213,841,558	1,524,806	0.0071	0.9929	92.42
21.5	210,262,677	3,954,086	0.0188	0.9812	91.76
22.5	206,552,936	2,085,166	0.0101	0.9899	90.03
23.5	201,835,516	1,921,681	0.0095	0.9905	89.13
24.5	199,818,309	3,383,344	0.0169	0.9831	88.28
25.5	202,994,066	331,032	0.0016	0.9984	86.78
26.5	205,901,238	538,898	0.0026	0.9974	86.64
27.5	204,938,198	637,119	0.0031	0.9969	86.41
28.5	198,576,758	907,873	0.0046	0.9954	86.15
29.5	202,957,263	1,557,781	0.0077	0.9923	85.75
30.5	198,535,353	686,549	0.0035	0.9965	85.09
31.5	153,192,551	388,675	0.0025	0.9975	84.80
32.5	151,515,458	1,175,722	0.0078	0.9922	84.58
33.5	148,704,311	192,759	0.0013	0.9987	83.93
34.5	77,416,591	164,657	0.0021	0.9979	83.82
35.5	77,016,838	124,016	0.0016	0.9984	83.64
36.5	69,399,821	120,735	0.0017	0.9983	83.51
37.5	63,591,047	58,178	0.0009	0.9991	83.36
38.5	42,579,802	1,073,668	0.0252	0.9748	83.28

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1936-2017

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	41,363,050	107,843	0.0026	0.9974	81.18
40.5	39,606,142	24,614	0.0006	0.9994	80.97
41.5	22,564,352	840,446	0.0372	0.9628	80.92
42.5	21,787,094	11,558	0.0005	0.9995	77.91
43.5	12,184,490	8,554	0.0007	0.9993	77.87
44.5	11,517,065	837,847	0.0727	0.9273	77.81
45.5	10,659,636	79,120	0.0074	0.9926	72.15
46.5	10,557,701	109,360	0.0104	0.9896	71.62
47.5	10,416,110	165,224	0.0159	0.9841	70.87
48.5	10,222,065	104,819	0.0103	0.9897	69.75
49.5	8,646,595		0.0000	1.0000	69.03
50.5	8,595,902	2,343	0.0003	0.9997	69.03
51.5	4,913,747	7,735	0.0016	0.9984	69.02
52.5	5,281,265	8,640	0.0016	0.9984	68.91
53.5	5,265,872		0.0000	1.0000	68.79
54.5	4,324,334		0.0000	1.0000	68.79
55.5	2,641,513	32,988	0.0125	0.9875	68.79
56.5	2,601,245	11,000	0.0042	0.9958	67.94
57.5	2,585,027	17	0.0000	1.0000	67.65
58.5	2,632,728	41,661	0.0158	0.9842	67.65
59.5	2,590,262		0.0000	1.0000	66.58
60.5	1,916,758		0.0000	1.0000	66.58
61.5	1,939,208	1,944	0.0010	0.9990	66.58
62.5	1,937,126	116,010	0.0599	0.9401	66.51
63.5	863,428		0.0000	1.0000	62.53
64.5	862,587		0.0000	1.0000	62.53
65.5	843,100	128,168	0.1520	0.8480	62.53
66.5	714,931		0.0000	1.0000	53.02
67.5	463,328		0.0000	1.0000	53.02
68.5	462,838		0.0000	1.0000	53.02
69.5	461,734	6	0.0000	1.0000	53.02
70.5	439,253		0.0000	1.0000	53.02
71.5	438,528		0.0000	1.0000	53.02
72.5	438,528		0.0000	1.0000	53.02
73.5	442,889		0.0000	1.0000	53.02
74.5	231,069	3,927	0.0170	0.9830	53.02
75.5	226,855		0.0000	1.0000	52.12
76.5	226,363		0.0000	1.0000	52.12
77.5	226,344		0.0000	1.0000	52.12
78.5	214,502		0.0000	1.0000	52.12

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1936-2017

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	214,502		0.0000	1.0000	52.12
80.5	214,502		0.0000	1.0000	52.12
81.5	434		0.0000	1.0000	52.12
82.5					52.12

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2017 EXPERIENCE BAND 1983-2017

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	283,079,211	150,531	0.0005	0.9995	100.00
0.5	284,208,496	447,269	0.0016	0.9984	99.95
1.5	284,139,123	159,332	0.0006	0.9994	99.79
2.5	277,828,370	687,283	0.0025	0.9975	99.73
3.5	278,289,818	552,838	0.0020	0.9980	99.49
4.5	234,894,594	178,371	0.0008	0.9992	99.29
5.5	228,754,880	64,564	0.0003	0.9997	99.21
6.5	247,374,565	466,112	0.0019	0.9981	99.19
7.5	244,451,829	296,133	0.0012	0.9988	99.00
8.5	252,967,471	383,182	0.0015	0.9985	98.88
9.5	240,400,978	321,516	0.0013	0.9987	98.73
10.5	234,005,123	393,188	0.0017	0.9983	98.60
11.5	232,292,814	1,246,090	0.0054	0.9946	98.43
12.5	232,929,785	1,036,538	0.0045	0.9955	97.90
13.5	231,703,959	384,990	0.0017	0.9983	97.47
14.5	229,680,546	1,830,485	0.0080	0.9920	97.31
15.5	225,830,629	721,760	0.0032	0.9968	96.53
16.5	221,539,586	1,161,296	0.0052	0.9948	96.22
17.5	218,852,975	1,320,833	0.0060	0.9940	95.72
18.5	212,013,772	2,213,344	0.0104	0.9896	95.14
19.5	208,224,163	3,734,954	0.0179	0.9821	94.15
20.5	205,627,698	1,491,361	0.0073	0.9927	92.46
21.5	202,082,262	3,869,268	0.0191	0.9809	91.79
22.5	198,535,107	2,043,582	0.0103	0.9897	90.03
23.5	197,209,214	1,902,863	0.0096	0.9904	89.10
24.5	195,210,825	3,347,549	0.0171	0.9829	88.24
25.5	198,428,150	319,455	0.0016	0.9984	86.73
26.5	203,902,129	516,365	0.0025	0.9975	86.59
27.5	202,971,187	624,247	0.0031	0.9969	86.37
28.5	196,649,974	897,034	0.0046	0.9954	86.11
29.5	201,047,679	1,538,607	0.0077	0.9923	85.71
30.5	196,673,681	685,146	0.0035	0.9965	85.06
31.5	151,369,874	382,533	0.0025	0.9975	84.76
32.5	150,706,118	1,145,433	0.0076	0.9924	84.55
33.5	147,925,260	163,437	0.0011	0.9989	83.90
34.5	76,666,861	125,324	0.0016	0.9984	83.81
35.5	76,307,383	116,457	0.0015	0.9985	83.67
36.5	68,697,925	95,022	0.0014	0.9986	83.55
37.5	62,914,865	37,914	0.0006	0.9994	83.43
38.5	42,138,929	1,073,668	0.0255	0.9745	83.38

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2017 EXPERIENCE BAND 1983-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,922,178	107,843	0.0026	0.9974	81.26
40.5	39,166,045	24,614	0.0006	0.9994	81.04
41.5	22,125,778	840,446	0.0380	0.9620	80.99
42.5	21,348,546	11,558	0.0005	0.9995	77.91
43.5	11,758,436	8,554	0.0007	0.9993	77.87
44.5	11,091,012	837,847	0.0755	0.9245	77.82
45.5	10,233,582	79,120	0.0077	0.9923	71.94
46.5	10,557,535	109,360	0.0104	0.9896	71.38
47.5	10,415,946	165,224	0.0159	0.9841	70.64
48.5	10,221,975	104,819	0.0103	0.9897	69.52
49.5	8,646,523		0.0000	1.0000	68.81
50.5	8,595,902	2,343	0.0003	0.9997	68.81
51.5	4,913,747	7,735	0.0016	0.9984	68.79
52.5	5,281,265	8,640	0.0016	0.9984	68.68
53.5	5,265,872		0.0000	1.0000	68.57
54.5	4,324,334		0.0000	1.0000	68.57
55.5	2,641,513	32,988	0.0125	0.9875	68.57
56.5	2,601,245	11,000	0.0042	0.9958	67.71
57.5	2,585,027	17	0.0000	1.0000	67.43
58.5	2,632,728	41,661	0.0158	0.9842	67.43
59.5	2,590,262		0.0000	1.0000	66.36
60.5	1,916,758		0.0000	1.0000	66.36
61.5	1,939,208	1,944	0.0010	0.9990	66.36
62.5	1,937,126	116,010	0.0599	0.9401	66.29
63.5	863,428		0.0000	1.0000	62.32
64.5	862,587		0.0000	1.0000	62.32
65.5	843,100	128,168	0.1520	0.8480	62.32
66.5	714,931		0.0000	1.0000	52.85
67.5	463,328		0.0000	1.0000	52.85
68.5	462,838		0.0000	1.0000	52.85
69.5	461,734	6	0.0000	1.0000	52.85
70.5	439,253		0.0000	1.0000	52.85
71.5	438,528		0.0000	1.0000	52.85
72.5	438,528		0.0000	1.0000	52.85
73.5	442,889		0.0000	1.0000	52.85
74.5	231,069	3,927	0.0170	0.9830	52.85
75.5	226,855		0.0000	1.0000	51.95
76.5	226,363		0.0000	1.0000	51.95
77.5	226,344		0.0000	1.0000	51.95
78.5	214,502		0.0000	1.0000	51.95

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

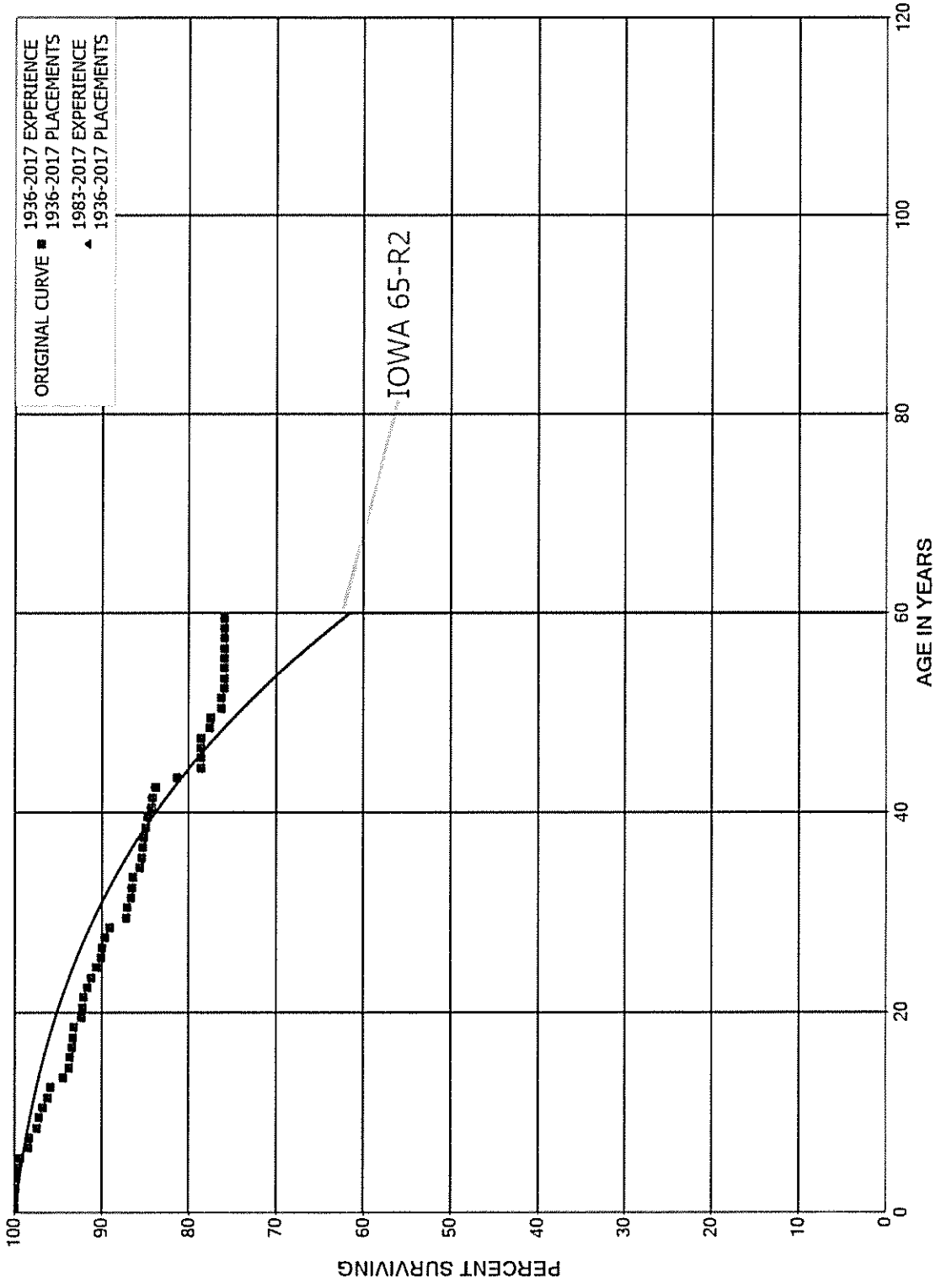
ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2017 EXPERIENCE BAND 1983-2017

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	214,502		0.0000	1.0000	51.95
80.5	214,502		0.0000	1.0000	51.95
81.5	434		0.0000	1.0000	51.95
82.5					51.95

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2017 EXPERIENCE BAND 1936-2017

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	62,580,152	19,450	0.0003	0.9997	100.00
0.5	60,921,122	35,869	0.0006	0.9994	99.97
1.5	55,402,588	44,808	0.0008	0.9992	99.91
2.5	52,861,191	51,397	0.0010	0.9990	99.83
3.5	51,520,905	78,324	0.0015	0.9985	99.73
4.5	49,766,060	159,456	0.0032	0.9968	99.58
5.5	50,759,812	420,295	0.0083	0.9917	99.26
6.5	48,465,041	79,027	0.0016	0.9984	98.44
7.5	47,040,671	437,900	0.0093	0.9907	98.28
8.5	44,971,971	107,042	0.0024	0.9976	97.36
9.5	40,866,511	163,923	0.0040	0.9960	97.13
10.5	39,259,304	240,919	0.0061	0.9939	96.74
11.5	38,360,642	116,248	0.0030	0.9970	96.15
12.5	37,609,991	557,569	0.0148	0.9852	95.86
13.5	36,833,290	287,620	0.0078	0.9922	94.44
14.5	36,444,932	53,562	0.0015	0.9985	93.70
15.5	35,920,351	80,634	0.0022	0.9978	93.56
16.5	34,543,609	44,851	0.0013	0.9987	93.35
17.5	33,587,001	38,515	0.0011	0.9989	93.23
18.5	33,351,188	281,969	0.0085	0.9915	93.12
19.5	32,934,491	60,713	0.0018	0.9982	92.34
20.5	31,990,632	24,446	0.0008	0.9992	92.17
21.5	31,904,906	156,879	0.0049	0.9951	92.10
22.5	31,696,046	155,747	0.0049	0.9951	91.64
23.5	29,196,599	194,697	0.0067	0.9933	91.19
24.5	27,338,556	172,772	0.0063	0.9937	90.58
25.5	26,703,737	14,841	0.0006	0.9994	90.01
26.5	26,627,703	95,385	0.0036	0.9964	89.96
27.5	26,513,807	166,503	0.0063	0.9937	89.64
28.5	26,298,256	568,719	0.0216	0.9784	89.08
29.5	25,672,852	9,873	0.0004	0.9996	87.15
30.5	25,633,811	132,577	0.0052	0.9948	87.12
31.5	20,034,029	24,734	0.0012	0.9988	86.67
32.5	19,188,964	28,599	0.0015	0.9985	86.56
33.5	18,724,837	170,299	0.0091	0.9909	86.43
34.5	8,795,221	29,293	0.0033	0.9967	85.64
35.5	7,130,023	4,842	0.0007	0.9993	85.36
36.5	5,966,157	10,142	0.0017	0.9983	85.30
37.5	5,777,823	12,776	0.0022	0.9978	85.16
38.5	3,606,137	11,422	0.0032	0.9968	84.97

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2017 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,590,903	17,119	0.0048	0.9952	84.70
40.5	3,391,231	4,697	0.0014	0.9986	84.29
41.5	1,294,061	5,051	0.0039	0.9961	84.18
42.5	1,288,877	38,282	0.0297	0.9703	83.85
43.5	580,332	19,685	0.0339	0.9661	81.36
44.5	560,647	166	0.0003	0.9997	78.60
45.5	544,669		0.0000	1.0000	78.58
46.5	539,549		0.0000	1.0000	78.58
47.5	539,282	6,725	0.0125	0.9875	78.58
48.5	532,557	963	0.0018	0.9982	77.60
49.5	369,078	5,476	0.0148	0.9852	77.46
50.5	340,852		0.0000	1.0000	76.31
51.5	270,433	1,151	0.0043	0.9957	76.31
52.5	237,696		0.0000	1.0000	75.98
53.5	235,233		0.0000	1.0000	75.98
54.5	144,262		0.0000	1.0000	75.98
55.5	53,219		0.0000	1.0000	75.98
56.5	53,219		0.0000	1.0000	75.98
57.5	53,219		0.0000	1.0000	75.98
58.5	53,219		0.0000	1.0000	75.98
59.5	53,219		0.0000	1.0000	75.98
60.5	13,741		0.0000	1.0000	75.98
61.5	13,741	873	0.0635	0.9365	75.98
62.5	12,868		0.0000	1.0000	71.15
63.5	12,868		0.0000	1.0000	71.15
64.5	12,868		0.0000	1.0000	71.15
65.5	12,868		0.0000	1.0000	71.15
66.5	12,868		0.0000	1.0000	71.15
67.5	12,503	873	0.0698	0.9302	71.15
68.5	11,630		0.0000	1.0000	66.18
69.5	11,630		0.0000	1.0000	66.18
70.5	11,609		0.0000	1.0000	66.18
71.5	11,609		0.0000	1.0000	66.18
72.5	11,609		0.0000	1.0000	66.18
73.5	11,609		0.0000	1.0000	66.18
74.5					66.18

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2017 EXPERIENCE BAND 1983-2017

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	52,578,925	13,702	0.0003	0.9997	100.00
0.5	52,685,785	24,511	0.0005	0.9995	99.97
1.5	48,451,375	30,620	0.0006	0.9994	99.93
2.5	46,131,258	38,098	0.0008	0.9992	99.86
3.5	47,129,785	74,856	0.0016	0.9984	99.78
4.5	45,380,492	156,879	0.0035	0.9965	99.62
5.5	46,445,234	391,118	0.0084	0.9916	99.28
6.5	46,573,689	77,675	0.0017	0.9983	98.44
7.5	45,150,670	433,178	0.0096	0.9904	98.28
8.5	43,845,702	105,508	0.0024	0.9976	97.34
9.5	39,745,677	157,876	0.0040	0.9960	97.10
10.5	38,234,806	238,997	0.0063	0.9937	96.72
11.5	37,346,427	113,067	0.0030	0.9970	96.11
12.5	36,791,527	555,822	0.0151	0.9849	95.82
13.5	36,026,857	284,704	0.0079	0.9921	94.37
14.5	35,847,646	53,520	0.0015	0.9985	93.63
15.5	35,323,275	80,561	0.0023	0.9977	93.49
16.5	33,946,607	36,503	0.0011	0.9989	93.27
17.5	32,998,347	38,494	0.0012	0.9988	93.17
18.5	32,770,138	281,772	0.0086	0.9914	93.07
19.5	32,353,905	52,243	0.0016	0.9984	92.26
20.5	31,598,714	24,135	0.0008	0.9992	92.12
21.5	31,513,299	155,458	0.0049	0.9951	92.05
22.5	31,332,368	149,092	0.0048	0.9952	91.59
23.5	28,929,047	192,230	0.0066	0.9934	91.16
24.5	27,111,149	172,772	0.0064	0.9936	90.55
25.5	26,476,329	4,036	0.0002	0.9998	89.97
26.5	26,540,278	94,891	0.0036	0.9964	89.96
27.5	26,432,746	166,503	0.0063	0.9937	89.64
28.5	26,217,196	568,159	0.0217	0.9783	89.07
29.5	25,592,351	9,873	0.0004	0.9996	87.14
30.5	25,553,311	132,577	0.0052	0.9948	87.11
31.5	19,953,528	18,881	0.0009	0.9991	86.66
32.5	19,168,968	28,593	0.0015	0.9985	86.57
33.5	18,704,847	170,299	0.0091	0.9909	86.45
34.5	8,775,231	29,293	0.0033	0.9967	85.66
35.5	7,110,033	4,663	0.0007	0.9993	85.37
36.5	5,946,346	10,142	0.0017	0.9983	85.32
37.5	5,758,012	12,776	0.0022	0.9978	85.17
38.5	3,586,326	8,812	0.0025	0.9975	84.98

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

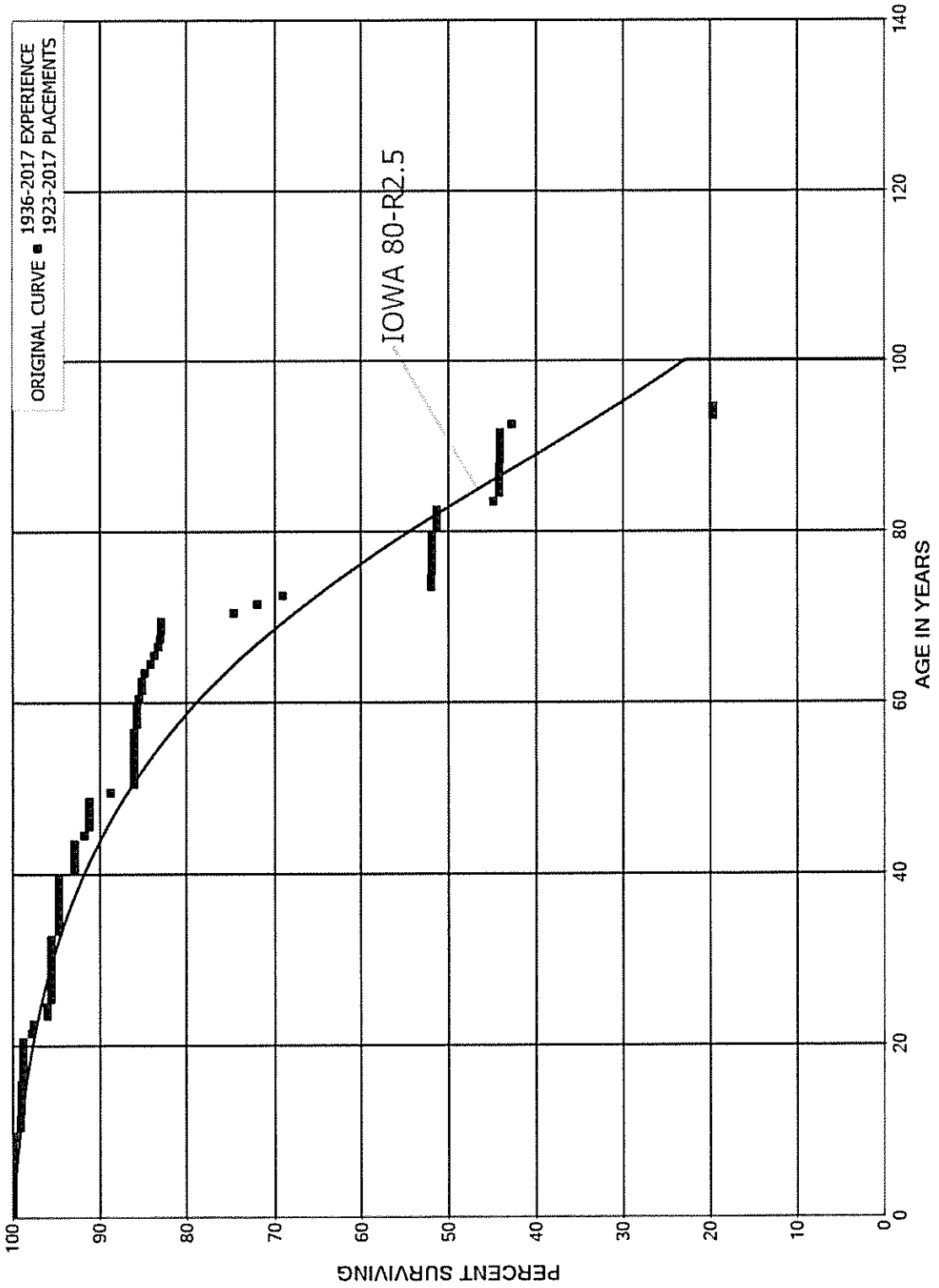
ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2017 EXPERIENCE BAND 1983-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,577,526	17,119	0.0048	0.9952	84.77
40.5	3,377,854	4,697	0.0014	0.9986	84.37
41.5	1,280,684	5,051	0.0039	0.9961	84.25
42.5	1,275,522	38,282	0.0300	0.9700	83.92
43.5	566,976	19,685	0.0347	0.9653	81.40
44.5	547,291	166	0.0003	0.9997	78.57
45.5	531,314		0.0000	1.0000	78.55
46.5	539,549		0.0000	1.0000	78.55
47.5	539,282	6,725	0.0125	0.9875	78.55
48.5	532,557	963	0.0018	0.9982	77.57
49.5	369,078	5,476	0.0148	0.9852	77.43
50.5	340,852		0.0000	1.0000	76.28
51.5	270,433	1,151	0.0043	0.9957	76.28
52.5	237,696		0.0000	1.0000	75.96
53.5	235,233		0.0000	1.0000	75.96
54.5	144,262		0.0000	1.0000	75.96
55.5	53,219		0.0000	1.0000	75.96
56.5	53,219		0.0000	1.0000	75.96
57.5	53,219		0.0000	1.0000	75.96
58.5	53,219		0.0000	1.0000	75.96
59.5	53,219		0.0000	1.0000	75.96
60.5	13,741		0.0000	1.0000	75.96
61.5	13,741	873	0.0635	0.9365	75.96
62.5	12,868		0.0000	1.0000	71.13
63.5	12,868		0.0000	1.0000	71.13
64.5	12,868		0.0000	1.0000	71.13
65.5	12,868		0.0000	1.0000	71.13
66.5	12,868		0.0000	1.0000	71.13
67.5	12,503	873	0.0698	0.9302	71.13
68.5	11,630		0.0000	1.0000	66.16
69.5	11,630		0.0000	1.0000	66.16
70.5	11,609		0.0000	1.0000	66.16
71.5	11,609		0.0000	1.0000	66.16
72.5	11,609		0.0000	1.0000	66.16
73.5	11,609		0.0000	1.0000	66.16
74.5					66.16

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2017 EXPERIENCE BAND 1936-2017

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	28,430,011		0.0000	1.0000	100.00
0.5	4,086,634		0.0000	1.0000	100.00
1.5	3,758,548		0.0000	1.0000	100.00
2.5	3,728,620		0.0000	1.0000	100.00
3.5	3,607,475		0.0000	1.0000	100.00
4.5	3,607,475		0.0000	1.0000	100.00
5.5	3,526,607		0.0000	1.0000	100.00
6.5	3,524,163		0.0000	1.0000	100.00
7.5	2,962,873		0.0000	1.0000	100.00
8.5	2,949,097	3,800	0.0013	0.9987	100.00
9.5	2,986,597	25,274	0.0085	0.9915	99.87
10.5	2,790,595		0.0000	1.0000	99.03
11.5	2,838,687	2,000	0.0007	0.9993	99.03
12.5	2,846,142		0.0000	1.0000	98.96
13.5	2,852,642		0.0000	1.0000	98.96
14.5	2,850,891		0.0000	1.0000	98.96
15.5	2,363,694	4,761	0.0020	0.9980	98.96
16.5	2,076,806		0.0000	1.0000	98.76
17.5	2,076,806		0.0000	1.0000	98.76
18.5	1,832,902		0.0000	1.0000	98.76
19.5	1,807,421		0.0000	1.0000	98.76
20.5	1,804,479	19,713	0.0109	0.9891	98.76
21.5	1,666,572	2,378	0.0014	0.9986	97.68
22.5	1,586,662	26,423	0.0167	0.9833	97.54
23.5	1,256,118		0.0000	1.0000	95.91
24.5	1,256,118	5,665	0.0045	0.9955	95.91
25.5	807,143		0.0000	1.0000	95.48
26.5	786,890		0.0000	1.0000	95.48
27.5	560,332		0.0000	1.0000	95.48
28.5	474,191		0.0000	1.0000	95.48
29.5	391,832		0.0000	1.0000	95.48
30.5	386,702		0.0000	1.0000	95.48
31.5	343,963		0.0000	1.0000	95.48
32.5	321,402	2,948	0.0092	0.9908	95.48
33.5	316,317		0.0000	1.0000	94.61
34.5	316,317		0.0000	1.0000	94.61
35.5	273,796		0.0000	1.0000	94.61
36.5	273,796		0.0000	1.0000	94.61
37.5	250,154		0.0000	1.0000	94.61
38.5	245,994		0.0000	1.0000	94.61

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2017 EXPERIENCE BAND 1936-2017

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	245,994	4,663	0.0190	0.9810	94.61
40.5	241,331		0.0000	1.0000	92.81
41.5	241,331		0.0000	1.0000	92.81
42.5	241,331		0.0000	1.0000	92.81
43.5	241,331	2,948	0.0122	0.9878	92.81
44.5	238,383	1,411	0.0059	0.9941	91.68
45.5	236,556		0.0000	1.0000	91.14
46.5	236,556		0.0000	1.0000	91.14
47.5	236,556		0.0000	1.0000	91.14
48.5	235,769	6,358	0.0270	0.9730	91.14
49.5	229,411	6,662	0.0290	0.9710	88.68
50.5	221,772		0.0000	1.0000	86.10
51.5	215,164		0.0000	1.0000	86.10
52.5	214,061		0.0000	1.0000	86.10
53.5	212,238		0.0000	1.0000	86.10
54.5	207,362		0.0000	1.0000	86.10
55.5	207,362		0.0000	1.0000	86.10
56.5	207,362	848	0.0041	0.9959	86.10
57.5	206,514		0.0000	1.0000	85.75
58.5	206,514		0.0000	1.0000	85.75
59.5	206,491	500	0.0024	0.9976	85.75
60.5	205,991	865	0.0042	0.9958	85.54
61.5	205,078		0.0000	1.0000	85.18
62.5	205,078	909	0.0044	0.9956	85.18
63.5	204,169	1,575	0.0077	0.9923	84.81
64.5	202,594	1,151	0.0057	0.9943	84.15
65.5	201,443	1,000	0.0050	0.9950	83.67
66.5	200,443	400	0.0020	0.9980	83.26
67.5	200,043	400	0.0020	0.9980	83.09
68.5	199,605		0.0000	1.0000	82.93
69.5	199,605	20,000	0.1002	0.8998	82.93
70.5	179,344	6,500	0.0362	0.9638	74.62
71.5	172,844	6,900	0.0399	0.9601	71.91
72.5	165,690	40,950	0.2471	0.7529	69.04
73.5	124,740		0.0000	1.0000	51.98
74.5	124,740	350	0.0028	0.9972	51.98
75.5	121,388		0.0000	1.0000	51.83
76.5	121,388		0.0000	1.0000	51.83
77.5	121,388		0.0000	1.0000	51.83
78.5	121,388		0.0000	1.0000	51.83

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

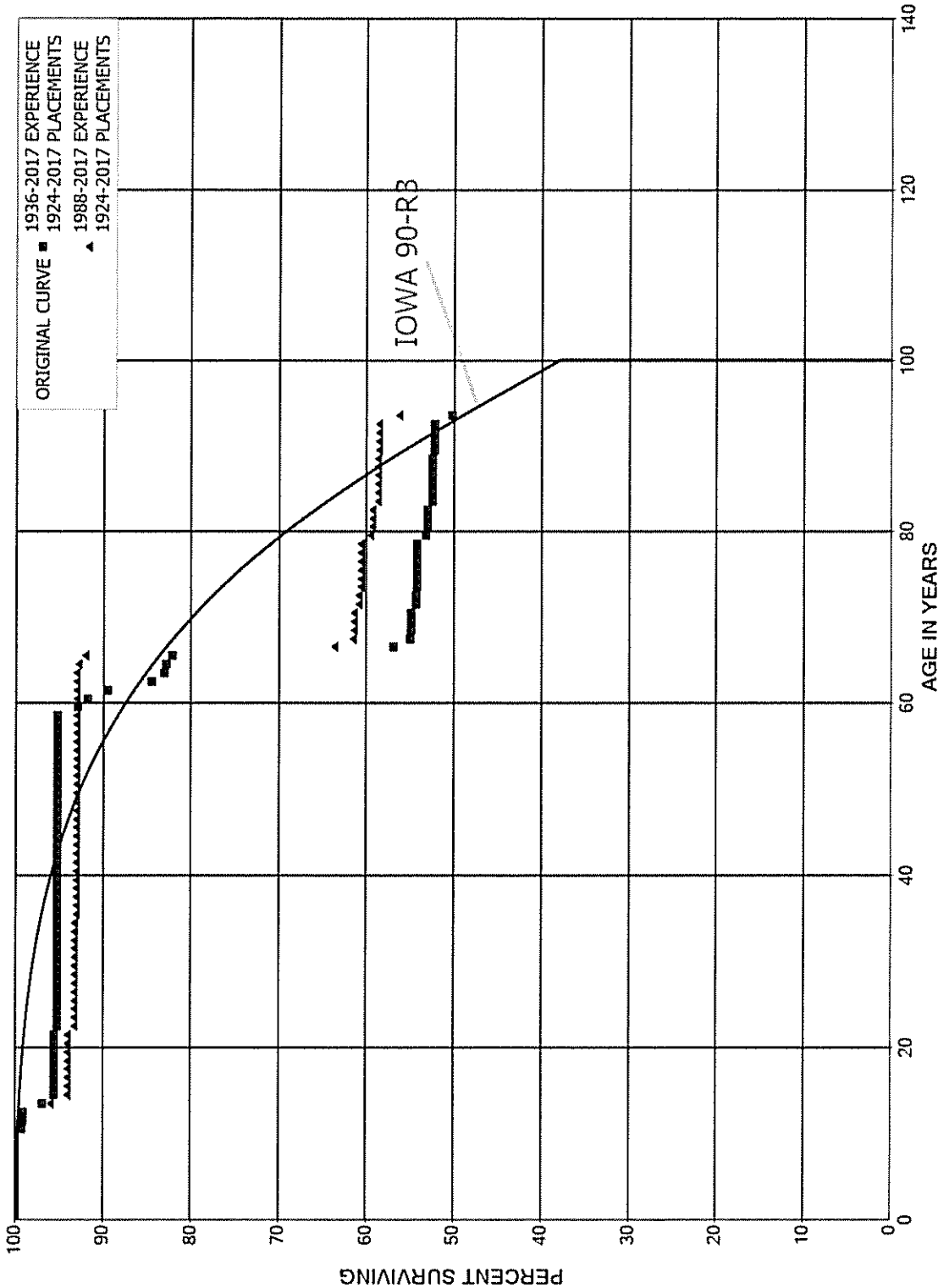
ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2017 EXPERIENCE BAND 1936-2017

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	121,388	1,365	0.0112	0.9888	51.83
80.5	120,023		0.0000	1.0000	51.25
81.5	120,023		0.0000	1.0000	51.25
82.5	120,023	15,100	0.1258	0.8742	51.25
83.5	104,923	1,569	0.0150	0.9850	44.80
84.5	103,354		0.0000	1.0000	44.13
85.5	103,354		0.0000	1.0000	44.13
86.5	103,354		0.0000	1.0000	44.13
87.5	103,354	280	0.0027	0.9973	44.13
88.5	103,075		0.0000	1.0000	44.01
89.5	103,075		0.0000	1.0000	44.01
90.5	103,075		0.0000	1.0000	44.01
91.5	103,075	3,000	0.0291	0.9709	44.01
92.5	45,362	24,487	0.5398	0.4602	42.73
93.5	507		0.0000	1.0000	19.67
94.5					19.67

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1936-2017

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	17,264,385		0.0000	1.0000	100.00
0.5	17,069,849		0.0000	1.0000	100.00
1.5	17,069,849		0.0000	1.0000	100.00
2.5	17,008,684	1	0.0000	1.0000	100.00
3.5	6,285,800	1	0.0000	1.0000	100.00
4.5	6,285,799		0.0000	1.0000	100.00
5.5	6,203,987	1	0.0000	1.0000	100.00
6.5	5,891,959	1	0.0000	1.0000	100.00
7.5	5,891,958	1	0.0000	1.0000	100.00
8.5	5,919,945		0.0000	1.0000	100.00
9.5	5,793,116	46,913	0.0081	0.9919	100.00
10.5	7,570,854	6,250	0.0008	0.9992	99.19
11.5	7,852,897		0.0000	1.0000	99.11
12.5	7,766,672	176,406	0.0227	0.9773	99.11
13.5	7,367,067	98,993	0.0134	0.9866	96.86
14.5	7,268,074		0.0000	1.0000	95.56
15.5	7,020,325	1	0.0000	1.0000	95.56
16.5	6,993,381	2	0.0000	1.0000	95.56
17.5	5,924,254	4	0.0000	1.0000	95.56
18.5	5,924,250	1	0.0000	1.0000	95.56
19.5	5,924,249	5	0.0000	1.0000	95.56
20.5	5,595,106	14	0.0000	1.0000	95.56
21.5	5,130,676	21,502	0.0042	0.9958	95.56
22.5	4,939,738	3	0.0000	1.0000	95.15
23.5	4,939,735	4	0.0000	1.0000	95.15
24.5	4,678,467	7	0.0000	1.0000	95.15
25.5	4,678,460	5	0.0000	1.0000	95.15
26.5	4,537,003		0.0000	1.0000	95.15
27.5	4,537,003	1	0.0000	1.0000	95.15
28.5	4,486,902	33	0.0000	1.0000	95.15
29.5	4,486,869	4	0.0000	1.0000	95.15
30.5	3,578,205	32	0.0000	1.0000	95.15
31.5	3,033,782	86	0.0000	1.0000	95.15
32.5	2,967,553		0.0000	1.0000	95.15
33.5	2,578,153	7	0.0000	1.0000	95.15
34.5	2,465,450	16	0.0000	1.0000	95.15
35.5	2,465,434	1	0.0000	1.0000	95.15
36.5	2,465,433	2	0.0000	1.0000	95.15
37.5	2,465,431	1	0.0000	1.0000	95.15
38.5	2,463,272		0.0000	1.0000	95.15

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,463,272		0.0000	1.0000	95.15
40.5	2,463,272		0.0000	1.0000	95.15
41.5	2,463,272		0.0000	1.0000	95.15
42.5	2,463,272		0.0000	1.0000	95.15
43.5	2,463,272		0.0000	1.0000	95.15
44.5	2,463,272		0.0000	1.0000	95.15
45.5	2,463,688		0.0000	1.0000	95.15
46.5	2,463,688		0.0000	1.0000	95.15
47.5	2,463,688		0.0000	1.0000	95.15
48.5	2,463,688		0.0000	1.0000	95.15
49.5	2,463,688		0.0000	1.0000	95.15
50.5	2,463,688		0.0000	1.0000	95.15
51.5	2,463,688		0.0000	1.0000	95.15
52.5	2,463,688		0.0000	1.0000	95.15
53.5	2,463,688		0.0000	1.0000	95.15
54.5	2,463,272		0.0000	1.0000	95.15
55.5	2,462,164		0.0000	1.0000	95.15
56.5	2,461,021		0.0000	1.0000	95.15
57.5	2,461,021	14	0.0000	1.0000	95.15
58.5	2,461,007	60,565	0.0246	0.9754	95.15
59.5	2,400,442	28,774	0.0120	0.9880	92.81
60.5	2,371,668	56,809	0.0240	0.9760	91.69
61.5	2,314,859	129,268	0.0558	0.9442	89.50
62.5	2,185,263	36,820	0.0168	0.9832	84.50
63.5	2,148,443	5,632	0.0026	0.9974	83.08
64.5	2,142,811	17,725	0.0083	0.9917	82.86
65.5	2,125,086	655,249	0.3083	0.6917	82.17
66.5	1,469,837	50,000	0.0340	0.9660	56.84
67.5	1,419,787	1,500	0.0011	0.9989	54.90
68.5	1,418,287		0.0000	1.0000	54.84
69.5	1,418,287		0.0000	1.0000	54.84
70.5	1,418,287	13,500	0.0095	0.9905	54.84
71.5	1,404,787		0.0000	1.0000	54.32
72.5	1,404,787	5,000	0.0036	0.9964	54.32
73.5	1,399,787		0.0000	1.0000	54.13
74.5	1,399,787		0.0000	1.0000	54.13
75.5	1,399,787		0.0000	1.0000	54.13
76.5	1,399,787		0.0000	1.0000	54.13
77.5	1,399,787		0.0000	1.0000	54.13
78.5	1,399,787	25,000	0.0179	0.9821	54.13

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,374,787	5,000	0.0036	0.9964	53.16
80.5	1,369,787		0.0000	1.0000	52.97
81.5	1,369,787		0.0000	1.0000	52.97
82.5	1,369,344	15,500	0.0113	0.9887	52.97
83.5	1,353,844		0.0000	1.0000	52.37
84.5	1,353,844		0.0000	1.0000	52.37
85.5	1,353,844		0.0000	1.0000	52.37
86.5	1,353,844		0.0000	1.0000	52.37
87.5	1,353,844		0.0000	1.0000	52.37
88.5	1,326,229	3,754	0.0028	0.9972	52.37
89.5	1,322,475		0.0000	1.0000	52.22
90.5	1,322,475		0.0000	1.0000	52.22
91.5	1,322,475		0.0000	1.0000	52.22
92.5	375,977	15,000	0.0399	0.9601	52.22
93.5					50.14

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1988-2017

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	15,142,670		0.0000	1.0000	100.00
0.5	15,856,794		0.0000	1.0000	100.00
1.5	16,476,086		0.0000	1.0000	100.00
2.5	16,501,564		0.0000	1.0000	100.00
3.5	6,168,083		0.0000	1.0000	100.00
4.5	6,280,779		0.0000	1.0000	100.00
5.5	6,198,966	1	0.0000	1.0000	100.00
6.5	5,859,324	1	0.0000	1.0000	100.00
7.5	5,859,323		0.0000	1.0000	100.00
8.5	5,887,311		0.0000	1.0000	100.00
9.5	5,759,979	46,913	0.0081	0.9919	100.00
10.5	5,596,574	6,250	0.0011	0.9989	99.19
11.5	5,387,235		0.0000	1.0000	99.07
12.5	5,301,010	176,406	0.0333	0.9667	99.07
13.5	4,901,405	98,992	0.0202	0.9798	95.78
14.5	4,802,413		0.0000	1.0000	93.84
15.5	4,554,664		0.0000	1.0000	93.84
16.5	4,527,721		0.0000	1.0000	93.84
17.5	3,460,754		0.0000	1.0000	93.84
18.5	3,460,754		0.0000	1.0000	93.84
19.5	3,460,754		0.0000	1.0000	93.84
20.5	3,131,616		0.0000	1.0000	93.84
21.5	2,667,203	21,500	0.0081	0.9919	93.84
22.5	2,476,267	1	0.0000	1.0000	93.09
23.5	2,476,266	2	0.0000	1.0000	93.09
24.5	2,215,000		0.0000	1.0000	93.09
25.5	2,216,110		0.0000	1.0000	93.09
26.5	2,075,801		0.0000	1.0000	93.09
27.5	2,075,801	1	0.0000	1.0000	93.09
28.5	2,025,700	1	0.0000	1.0000	93.09
29.5	2,025,699		0.0000	1.0000	93.09
30.5	1,117,039		0.0000	1.0000	93.09
31.5	572,648		0.0000	1.0000	93.09
32.5	506,848		0.0000	1.0000	93.09
33.5	117,448	4	0.0000	1.0000	93.09
34.5	4,748	11	0.0023	0.9977	93.08
35.5	4,738		0.0000	1.0000	92.87
36.5	4,738		0.0000	1.0000	92.87
37.5	4,788	1	0.0002	0.9998	92.87
38.5	2,629		0.0000	1.0000	92.85

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,629		0.0000	1.0000	92.85
40.5	2,629		0.0000	1.0000	92.85
41.5	2,629		0.0000	1.0000	92.85
42.5	2,629		0.0000	1.0000	92.85
43.5	2,629		0.0000	1.0000	92.85
44.5	2,629		0.0000	1.0000	92.85
45.5	3,045		0.0000	1.0000	92.85
46.5	3,045		0.0000	1.0000	92.85
47.5	3,045		0.0000	1.0000	92.85
48.5	3,045		0.0000	1.0000	92.85
49.5	3,045		0.0000	1.0000	92.85
50.5	3,045		0.0000	1.0000	92.85
51.5	3,045		0.0000	1.0000	92.85
52.5	3,045		0.0000	1.0000	92.85
53.5	3,045		0.0000	1.0000	92.85
54.5	2,629		0.0000	1.0000	92.85
55.5	1,521		0.0000	1.0000	92.85
56.5	378		0.0000	1.0000	92.85
57.5	378		0.0000	1.0000	92.85
58.5	27,993		0.0000	1.0000	92.85
59.5	27,993		0.0000	1.0000	92.85
60.5	27,993		0.0000	1.0000	92.85
61.5	28,442		0.0000	1.0000	92.85
62.5	1,734,852	1	0.0000	1.0000	92.85
63.5	2,148,443	5,632	0.0026	0.9974	92.85
64.5	2,142,811	17,725	0.0083	0.9917	92.61
65.5	2,125,086	655,249	0.3083	0.6917	91.84
66.5	1,469,837	50,000	0.0340	0.9660	63.52
67.5	1,419,787	1,500	0.0011	0.9989	61.36
68.5	1,418,287		0.0000	1.0000	61.30
69.5	1,418,287		0.0000	1.0000	61.30
70.5	1,418,287	13,500	0.0095	0.9905	61.30
71.5	1,404,787		0.0000	1.0000	60.71
72.5	1,404,787	5,000	0.0036	0.9964	60.71
73.5	1,399,787		0.0000	1.0000	60.50
74.5	1,399,787		0.0000	1.0000	60.50
75.5	1,399,787		0.0000	1.0000	60.50
76.5	1,399,787		0.0000	1.0000	60.50
77.5	1,399,787		0.0000	1.0000	60.50
78.5	1,399,787	25,000	0.0179	0.9821	60.50

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

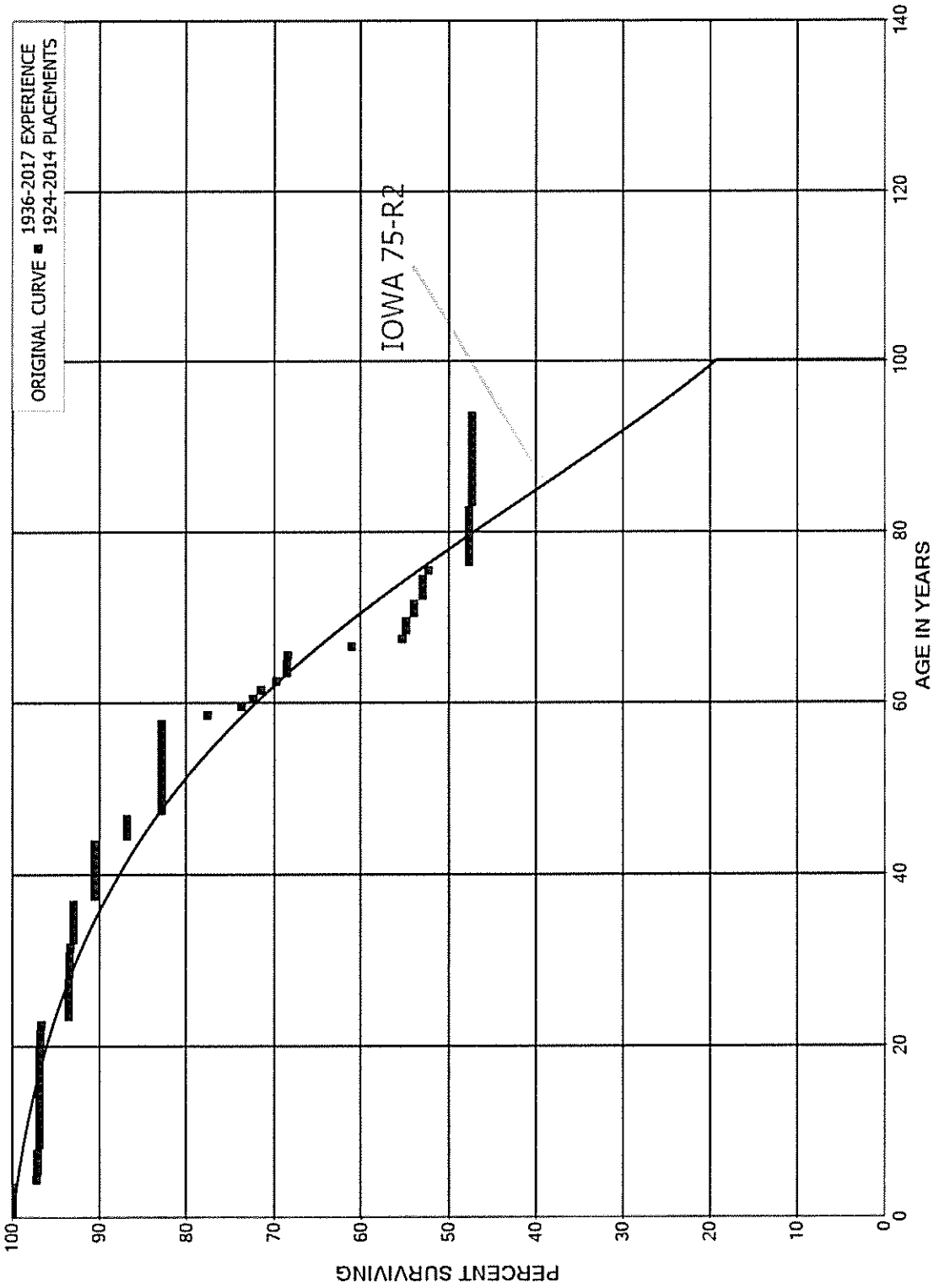
ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,374,787	5,000	0.0036	0.9964	59.42
80.5	1,369,787		0.0000	1.0000	59.20
81.5	1,369,787		0.0000	1.0000	59.20
82.5	1,369,344	15,500	0.0113	0.9887	59.20
83.5	1,353,844		0.0000	1.0000	58.53
84.5	1,353,844		0.0000	1.0000	58.53
85.5	1,353,844		0.0000	1.0000	58.53
86.5	1,353,844		0.0000	1.0000	58.53
87.5	1,353,844		0.0000	1.0000	58.53
88.5	1,326,229	3,754	0.0028	0.9972	58.53
89.5	1,322,475		0.0000	1.0000	58.36
90.5	1,322,475		0.0000	1.0000	58.36
91.5	1,322,475		0.0000	1.0000	58.36
92.5	375,977	15,000	0.0399	0.9601	58.36
93.5					56.04

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2014 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,487,733	459	0.0001	0.9999	100.00
0.5	7,487,274	723	0.0001	0.9999	99.99
1.5	7,486,551	1,633	0.0002	0.9998	99.98
2.5	7,484,918	322	0.0000	1.0000	99.96
3.5	4,608,286	128,749	0.0279	0.9721	99.96
4.5	4,412,887	4,522	0.0010	0.9990	97.17
5.5	4,408,365	216	0.0000	1.0000	97.07
6.5	4,415,894	1,015	0.0002	0.9998	97.06
7.5	4,414,879	11,095	0.0025	0.9975	97.04
8.5	4,431,316	32	0.0000	1.0000	96.79
9.5	4,460,265	350	0.0001	0.9999	96.79
10.5	4,664,879		0.0000	1.0000	96.79
11.5	4,815,896	13	0.0000	1.0000	96.79
12.5	4,583,083	12	0.0000	1.0000	96.79
13.5	4,583,071	7	0.0000	1.0000	96.79
14.5	4,585,064	6	0.0000	1.0000	96.79
15.5	4,585,058	9	0.0000	1.0000	96.79
16.5	4,466,563	8	0.0000	1.0000	96.79
17.5	3,676,422		0.0000	1.0000	96.79
18.5	3,329,382	1	0.0000	1.0000	96.79
19.5	3,329,381	1,380	0.0004	0.9996	96.79
20.5	3,283,034	19	0.0000	1.0000	96.75
21.5	3,204,622	5,549	0.0017	0.9983	96.74
22.5	3,199,073	101,210	0.0316	0.9684	96.58
23.5	2,901,986	839	0.0003	0.9997	93.52
24.5	2,901,147	481	0.0002	0.9998	93.49
25.5	2,747,035	15	0.0000	1.0000	93.48
26.5	2,574,054	726	0.0003	0.9997	93.48
27.5	2,456,971	1,883	0.0008	0.9992	93.45
28.5	2,368,537		0.0000	1.0000	93.38
29.5	2,368,537	57	0.0000	1.0000	93.38
30.5	2,296,172	1,457	0.0006	0.9994	93.38
31.5	2,199,291	9,159	0.0042	0.9958	93.32
32.5	2,122,341		0.0000	1.0000	92.93
33.5	2,122,341	26	0.0000	1.0000	92.93
34.5	481,534		0.0000	1.0000	92.93
35.5	481,534	26	0.0001	0.9999	92.93
36.5	481,508	12,695	0.0264	0.9736	92.92
37.5	467,630	5	0.0000	1.0000	90.47
38.5	467,625	6	0.0000	1.0000	90.47

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2014 EXPERIENCE BAND 1936-2017

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	467,619	53	0.0001	0.9999	90.47
40.5	467,566	5	0.0000	1.0000	90.46
41.5	467,561	11	0.0000	1.0000	90.46
42.5	467,550		0.0000	1.0000	90.46
43.5	467,550	18,807	0.0402	0.9598	90.46
44.5	448,743	13	0.0000	1.0000	86.82
45.5	448,264		0.0000	1.0000	86.82
46.5	448,207	20,730	0.0463	0.9537	86.82
47.5	426,463		0.0000	1.0000	82.80
48.5	426,463		0.0000	1.0000	82.80
49.5	426,463		0.0000	1.0000	82.80
50.5	426,463		0.0000	1.0000	82.80
51.5	426,463		0.0000	1.0000	82.80
52.5	426,463		0.0000	1.0000	82.80
53.5	426,463		0.0000	1.0000	82.80
54.5	383,953		0.0000	1.0000	82.80
55.5	383,953		0.0000	1.0000	82.80
56.5	383,953		0.0000	1.0000	82.80
57.5	364,857	22,820	0.0625	0.9375	82.80
58.5	342,037	17,213	0.0503	0.9497	77.62
59.5	324,771	5,600	0.0172	0.9828	73.72
60.5	319,171	4,159	0.0130	0.9870	72.45
61.5	315,012	7,826	0.0248	0.9752	71.50
62.5	307,186	5,604	0.0182	0.9818	69.73
63.5	301,582		0.0000	1.0000	68.45
64.5	301,582	440	0.0015	0.9985	68.45
65.5	301,142	32,296	0.1072	0.8928	68.35
66.5	268,846	25,154	0.0936	0.9064	61.02
67.5	243,692	2,000	0.0082	0.9918	55.31
68.5	241,505		0.0000	1.0000	54.86
69.5	241,505	4,000	0.0166	0.9834	54.86
70.5	237,505		0.0000	1.0000	53.95
71.5	237,259	4,417	0.0186	0.9814	53.95
72.5	232,842		0.0000	1.0000	52.95
73.5	232,842		0.0000	1.0000	52.95
74.5	232,842	3,007	0.0129	0.9871	52.95
75.5	229,835	20,536	0.0894	0.9106	52.26
76.5	209,299		0.0000	1.0000	47.59
77.5	209,299		0.0000	1.0000	47.59
78.5	209,299		0.0000	1.0000	47.59

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

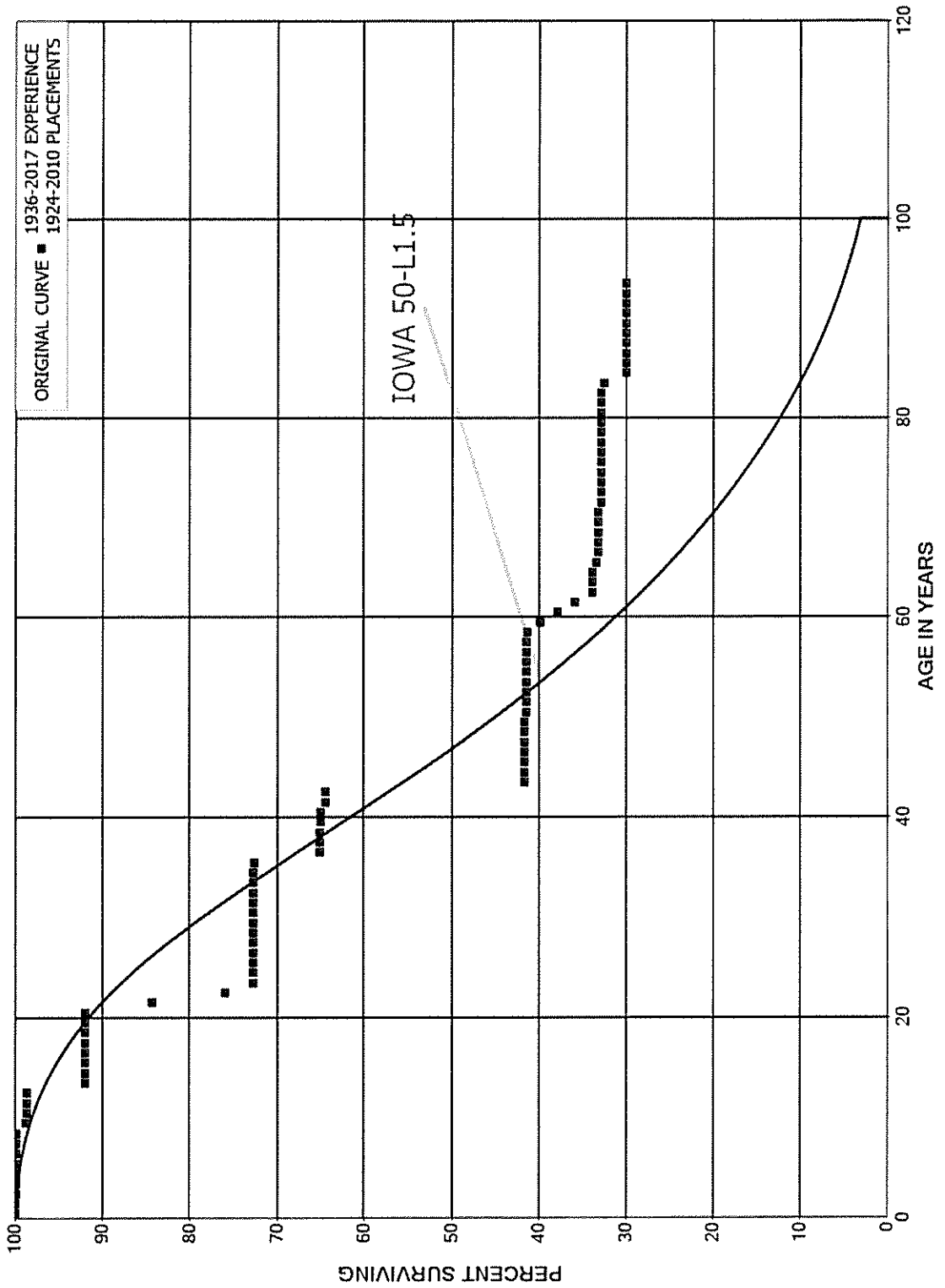
ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2014 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	209,299		0.0000	1.0000	47.59
80.5	209,299		0.0000	1.0000	47.59
81.5	209,299		0.0000	1.0000	47.59
82.5	209,299	1,350	0.0065	0.9935	47.59
83.5	207,949		0.0000	1.0000	47.29
84.5	207,949		0.0000	1.0000	47.29
85.5	207,949		0.0000	1.0000	47.29
86.5	207,949		0.0000	1.0000	47.29
87.5	207,949		0.0000	1.0000	47.29
88.5	193,870		0.0000	1.0000	47.29
89.5	193,870		0.0000	1.0000	47.29
90.5	193,870		0.0000	1.0000	47.29
91.5	193,870		0.0000	1.0000	47.29
92.5	78,143		0.0000	1.0000	47.29
93.5					47.29

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2010 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,753,291	991	0.0004	0.9996	100.00
0.5	2,752,300	1,181	0.0004	0.9996	99.96
1.5	2,751,119	1,143	0.0004	0.9996	99.92
2.5	2,749,976	9	0.0000	1.0000	99.88
3.5	2,749,967	3	0.0000	1.0000	99.88
4.5	2,749,964	341	0.0001	0.9999	99.88
5.5	2,749,623	133	0.0000	1.0000	99.87
6.5	2,749,490	5	0.0000	1.0000	99.86
7.5	2,292,480		0.0000	1.0000	99.86
8.5	2,304,643	25,000	0.0108	0.9892	99.86
9.5	2,221,932	4,501	0.0020	0.9980	98.78
10.5	2,245,292		0.0000	1.0000	98.58
11.5	2,259,149		0.0000	1.0000	98.58
12.5	2,263,995	151,281	0.0668	0.9332	98.58
13.5	2,112,713		0.0000	1.0000	91.99
14.5	2,112,713	1	0.0000	1.0000	91.99
15.5	2,112,712		0.0000	1.0000	91.99
16.5	2,017,943	72	0.0000	1.0000	91.99
17.5	1,908,378	5	0.0000	1.0000	91.99
18.5	960,110	677	0.0007	0.9993	91.99
19.5	959,433	298	0.0003	0.9997	91.92
20.5	959,135	78,862	0.0822	0.9178	91.89
21.5	772,249	76,620	0.0992	0.9008	84.34
22.5	480,639	20,195	0.0420	0.9580	75.97
23.5	426,733	69	0.0002	0.9998	72.78
24.5	426,664	295	0.0007	0.9993	72.77
25.5	322,860	5	0.0000	1.0000	72.72
26.5	322,855	2	0.0000	1.0000	72.72
27.5	322,853	8	0.0000	1.0000	72.72
28.5	217,217	6	0.0000	1.0000	72.71
29.5	217,211	26	0.0001	0.9999	72.71
30.5	217,185	15	0.0001	0.9999	72.70
31.5	122,283	29	0.0002	0.9998	72.70
32.5	117,877	7	0.0001	0.9999	72.68
33.5	117,870	1	0.0000	1.0000	72.68
34.5	117,869	80	0.0007	0.9993	72.68
35.5	117,789	12,192	0.1035	0.8965	72.63
36.5	104,330	133	0.0013	0.9987	65.11
37.5	104,197	16	0.0002	0.9998	65.03
38.5	104,181	65	0.0006	0.9994	65.02

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010 EXPERIENCE BAND 1936-2017

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	104,116	3	0.0000	1.0000	64.98
40.5	104,113	920	0.0088	0.9912	64.97
41.5	103,192	17	0.0002	0.9998	64.40
42.5	103,175	36,549	0.3542	0.6458	64.39
43.5	66,626		0.0000	1.0000	41.58
44.5	66,626		0.0000	1.0000	41.58
45.5	66,626		0.0000	1.0000	41.58
46.5	66,626	1	0.0000	1.0000	41.58
47.5	66,625		0.0000	1.0000	41.58
48.5	66,625		0.0000	1.0000	41.58
49.5	66,625	290	0.0044	0.9956	41.58
50.5	66,335		0.0000	1.0000	41.40
51.5	66,335		0.0000	1.0000	41.40
52.5	47,491		0.0000	1.0000	41.40
53.5	47,491		0.0000	1.0000	41.40
54.5	47,491		0.0000	1.0000	41.40
55.5	47,162		0.0000	1.0000	41.40
56.5	47,162	33	0.0007	0.9993	41.40
57.5	47,129	33	0.0007	0.9993	41.37
58.5	47,096	1,775	0.0377	0.9623	41.34
59.5	45,321	2,183	0.0482	0.9518	39.78
60.5	43,138	2,363	0.0548	0.9452	37.87
61.5	40,619	2,188	0.0539	0.9461	35.79
62.5	38,110		0.0000	1.0000	33.86
63.5	38,110	28	0.0007	0.9993	33.86
64.5	38,082	470	0.0123	0.9877	33.84
65.5	37,612	267	0.0071	0.9929	33.42
66.5	37,165		0.0000	1.0000	33.18
67.5	37,165		0.0000	1.0000	33.18
68.5	34,363		0.0000	1.0000	33.18
69.5	34,363		0.0000	1.0000	33.18
70.5	32,558	345	0.0106	0.9894	33.18
71.5	32,213		0.0000	1.0000	32.83
72.5	32,213		0.0000	1.0000	32.83
73.5	32,213		0.0000	1.0000	32.83
74.5	32,213		0.0000	1.0000	32.83
75.5	32,213		0.0000	1.0000	32.83
76.5	32,213		0.0000	1.0000	32.83
77.5	32,213		0.0000	1.0000	32.83
78.5	32,213		0.0000	1.0000	32.83

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

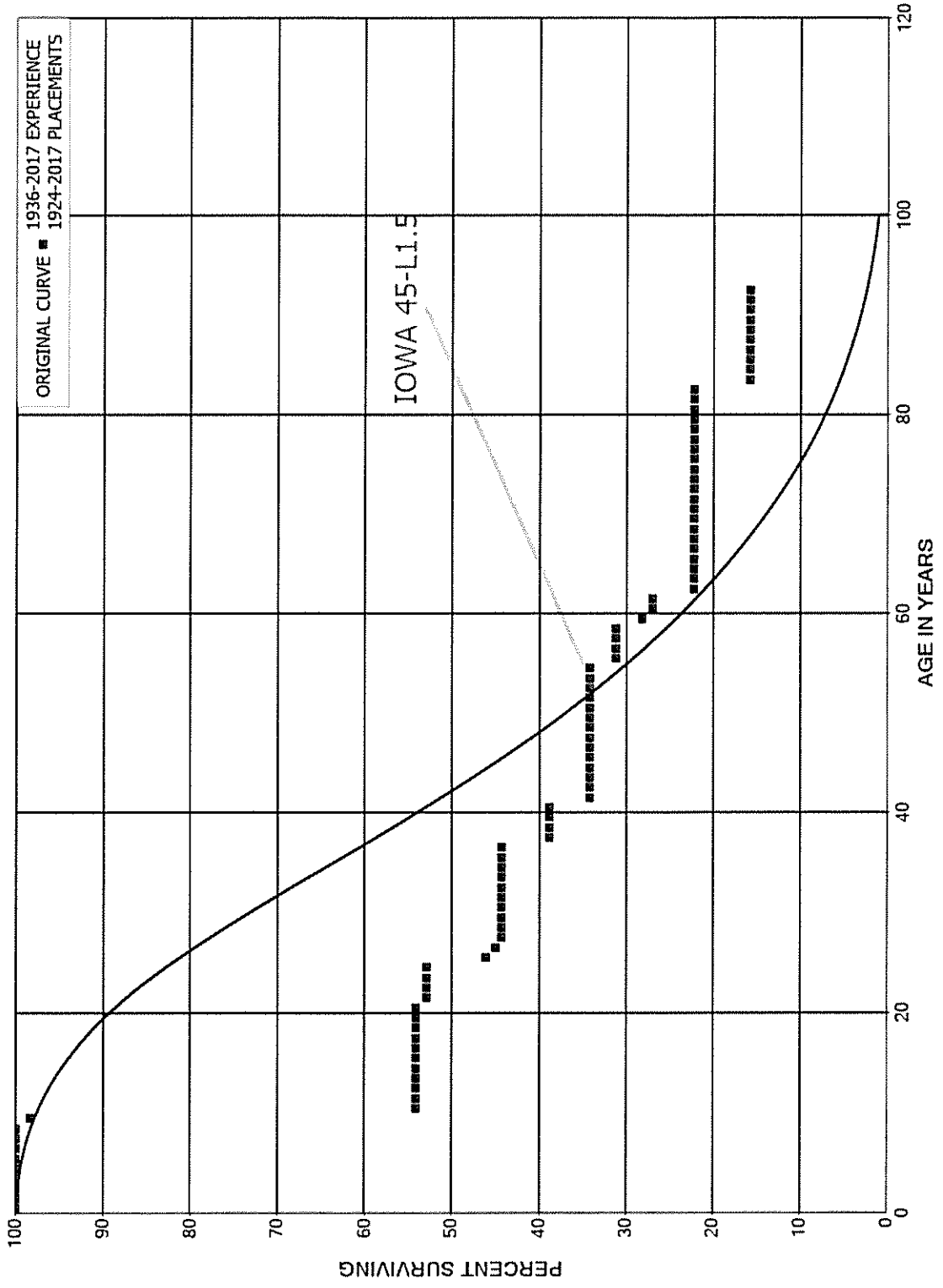
ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010 EXPERIENCE BAND 1936-2017

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	32,213		0.0000	1.0000	32.83
80.5	32,213		0.0000	1.0000	32.83
81.5	32,213		0.0000	1.0000	32.83
82.5	32,213	345	0.0107	0.9893	32.83
83.5	31,869	2,515	0.0789	0.9211	32.48
84.5	29,354		0.0000	1.0000	29.92
85.5	29,354		0.0000	1.0000	29.92
86.5	29,354		0.0000	1.0000	29.92
87.5	29,354		0.0000	1.0000	29.92
88.5	29,354		0.0000	1.0000	29.92
89.5	29,354		0.0000	1.0000	29.92
90.5	29,354		0.0000	1.0000	29.92
91.5	29,354		0.0000	1.0000	29.92
92.5	6,634		0.0000	1.0000	29.92
93.5					29.92

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1936-2017

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	899,621		0.0000	1.0000	100.00
0.5	868,047		0.0000	1.0000	100.00
1.5	868,047		0.0000	1.0000	100.00
2.5	859,247		0.0000	1.0000	100.00
3.5	859,247		0.0000	1.0000	100.00
4.5	753,611		0.0000	1.0000	100.00
5.5	284,745		0.0000	1.0000	100.00
6.5	204,547		0.0000	1.0000	100.00
7.5	169,712		0.0000	1.0000	100.00
8.5	169,712	2,944	0.0173	0.9827	100.00
9.5	166,768	74,928	0.4493	0.5507	98.27
10.5	92,871		0.0000	1.0000	54.12
11.5	93,876		0.0000	1.0000	54.12
12.5	93,876		0.0000	1.0000	54.12
13.5	93,876		0.0000	1.0000	54.12
14.5	93,876		0.0000	1.0000	54.12
15.5	93,876		0.0000	1.0000	54.12
16.5	93,876		0.0000	1.0000	54.12
17.5	93,876		0.0000	1.0000	54.12
18.5	93,876		0.0000	1.0000	54.12
19.5	93,876		0.0000	1.0000	54.12
20.5	93,876	2,276	0.0242	0.9758	54.12
21.5	91,600		0.0000	1.0000	52.80
22.5	50,373		0.0000	1.0000	52.80
23.5	50,373		0.0000	1.0000	52.80
24.5	50,373	6,390	0.1269	0.8731	52.80
25.5	43,983	1,123	0.0255	0.9745	46.10
26.5	42,860	665	0.0155	0.9845	44.93
27.5	25,593		0.0000	1.0000	44.23
28.5	25,593		0.0000	1.0000	44.23
29.5	25,593		0.0000	1.0000	44.23
30.5	25,593		0.0000	1.0000	44.23
31.5	23,900		0.0000	1.0000	44.23
32.5	21,341		0.0000	1.0000	44.23
33.5	21,341		0.0000	1.0000	44.23
34.5	8,405		0.0000	1.0000	44.23
35.5	6,495		0.0000	1.0000	44.23
36.5	6,495	786	0.1210	0.8790	44.23
37.5	5,709		0.0000	1.0000	38.88
38.5	5,709		0.0000	1.0000	38.88

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,709		0.0000	1.0000	38.88
40.5	5,709	690	0.1209	0.8791	38.88
41.5	5,019		0.0000	1.0000	34.18
42.5	5,019		0.0000	1.0000	34.18
43.5	4,872		0.0000	1.0000	34.18
44.5	4,872		0.0000	1.0000	34.18
45.5	4,872		0.0000	1.0000	34.18
46.5	4,872		0.0000	1.0000	34.18
47.5	4,872		0.0000	1.0000	34.18
48.5	4,872		0.0000	1.0000	34.18
49.5	4,872		0.0000	1.0000	34.18
50.5	4,872		0.0000	1.0000	34.18
51.5	4,872		0.0000	1.0000	34.18
52.5	4,872		0.0000	1.0000	34.18
53.5	4,872		0.0000	1.0000	34.18
54.5	4,872	433	0.0889	0.9111	34.18
55.5	4,438		0.0000	1.0000	31.14
56.5	4,181		0.0000	1.0000	31.14
57.5	4,181		0.0000	1.0000	31.14
58.5	4,061	383	0.0943	0.9057	31.14
59.5	3,678	158	0.0430	0.9570	28.20
60.5	3,519		0.0000	1.0000	26.99
61.5	3,519	622	0.1767	0.8233	26.99
62.5	2,897		0.0000	1.0000	22.22
63.5	2,812		0.0000	1.0000	22.22
64.5	2,648		0.0000	1.0000	22.22
65.5	2,362		0.0000	1.0000	22.22
66.5	2,362		0.0000	1.0000	22.22
67.5	2,163		0.0000	1.0000	22.22
68.5	2,125		0.0000	1.0000	22.22
69.5	2,039		0.0000	1.0000	22.22
70.5	2,039		0.0000	1.0000	22.22
71.5	2,039		0.0000	1.0000	22.22
72.5	2,039		0.0000	1.0000	22.22
73.5	2,039		0.0000	1.0000	22.22
74.5	2,039		0.0000	1.0000	22.22
75.5	2,039		0.0000	1.0000	22.22
76.5	2,039		0.0000	1.0000	22.22
77.5	2,039		0.0000	1.0000	22.22
78.5	2,039		0.0000	1.0000	22.22

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

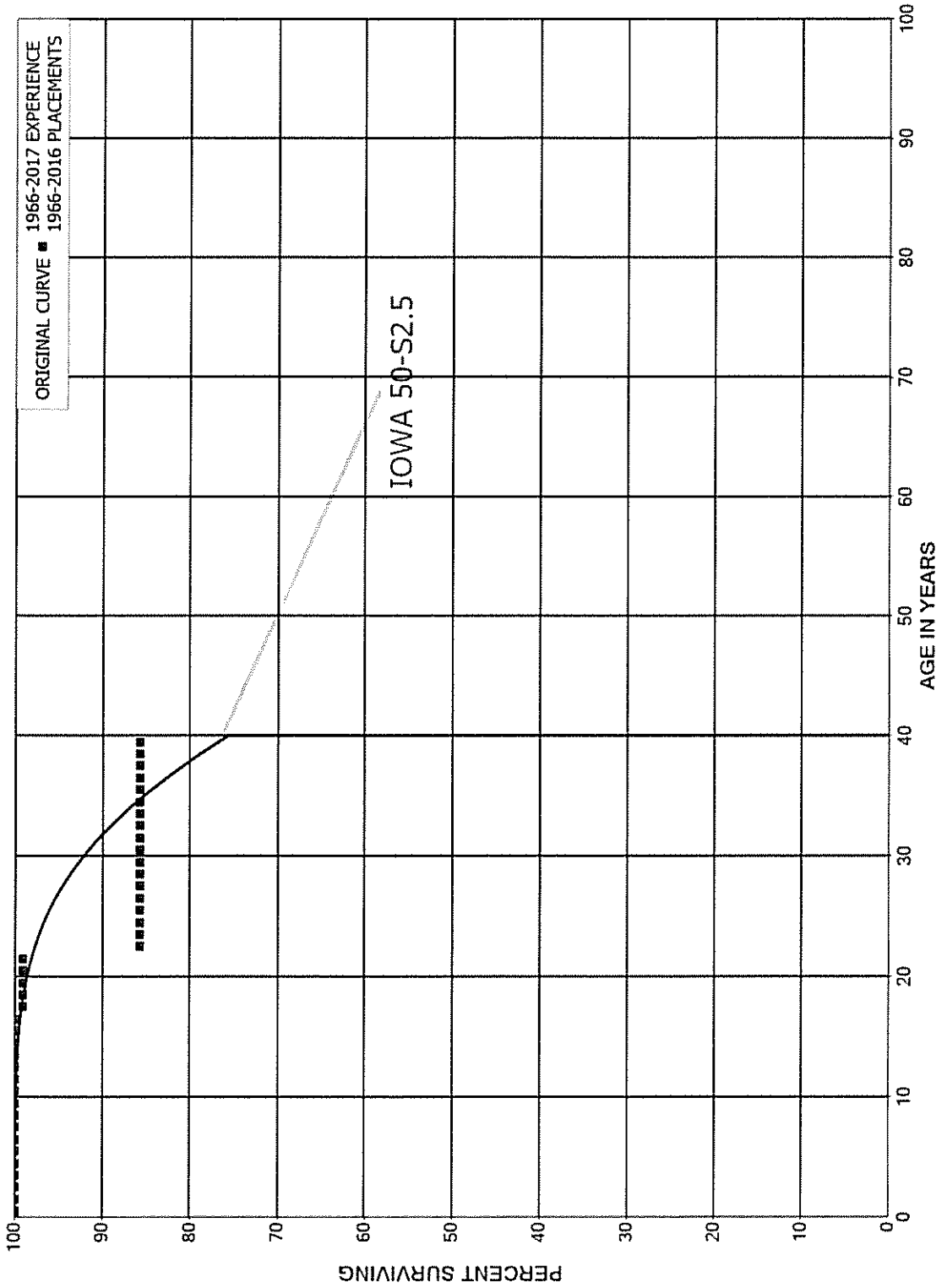
ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1936-2017

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	2,039		0.0000	1.0000	22.22
80.5	2,039		0.0000	1.0000	22.22
81.5	2,039		0.0000	1.0000	22.22
82.5	2,039	600	0.2943	0.7057	22.22
83.5	120		0.0000	1.0000	15.68
84.5	120		0.0000	1.0000	15.68
85.5	120		0.0000	1.0000	15.68
86.5	120		0.0000	1.0000	15.68
87.5	120		0.0000	1.0000	15.68
88.5	120		0.0000	1.0000	15.68
89.5	120		0.0000	1.0000	15.68
90.5	120		0.0000	1.0000	15.68
91.5	120		0.0000	1.0000	15.68
92.5					15.68

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2016 EXPERIENCE BAND 1966-2017

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	14,442,845		0.0000	1.0000	100.00
0.5	14,442,845		0.0000	1.0000	100.00
1.5	14,326,199		0.0000	1.0000	100.00
2.5	14,326,199		0.0000	1.0000	100.00
3.5	14,316,500		0.0000	1.0000	100.00
4.5	12,684,473		0.0000	1.0000	100.00
5.5	10,712,788		0.0000	1.0000	100.00
6.5	10,711,416		0.0000	1.0000	100.00
7.5	12,367,986		0.0000	1.0000	100.00
8.5	12,367,986		0.0000	1.0000	100.00
9.5	2,515,978		0.0000	1.0000	100.00
10.5	2,515,978		0.0000	1.0000	100.00
11.5	2,513,538		0.0000	1.0000	100.00
12.5	2,513,538		0.0000	1.0000	100.00
13.5	2,513,538	2,475	0.0010	0.9990	100.00
14.5	2,346,693		0.0000	1.0000	99.90
15.5	2,237,053		0.0000	1.0000	99.90
16.5	2,237,053	19,590	0.0088	0.9912	99.90
17.5	2,215,322		0.0000	1.0000	99.03
18.5	2,215,322		0.0000	1.0000	99.03
19.5	2,206,953		0.0000	1.0000	99.03
20.5	2,206,953		0.0000	1.0000	99.03
21.5	2,206,953	295,274	0.1338	0.8662	99.03
22.5	1,911,678		0.0000	1.0000	85.78
23.5	1,911,678		0.0000	1.0000	85.78
24.5	1,911,678		0.0000	1.0000	85.78
25.5	1,911,678		0.0000	1.0000	85.78
26.5	1,911,678		0.0000	1.0000	85.78
27.5	1,911,678		0.0000	1.0000	85.78
28.5	2,033,997		0.0000	1.0000	85.78
29.5	2,033,997		0.0000	1.0000	85.78
30.5	2,033,997		0.0000	1.0000	85.78
31.5	1,867,376		0.0000	1.0000	85.78
32.5	1,867,376		0.0000	1.0000	85.78
33.5	1,741,679		0.0000	1.0000	85.78
34.5	1,701,799		0.0000	1.0000	85.78
35.5	1,701,799		0.0000	1.0000	85.78
36.5	1,579,480		0.0000	1.0000	85.78
37.5	1,579,480		0.0000	1.0000	85.78
38.5	267,111		0.0000	1.0000	85.78

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

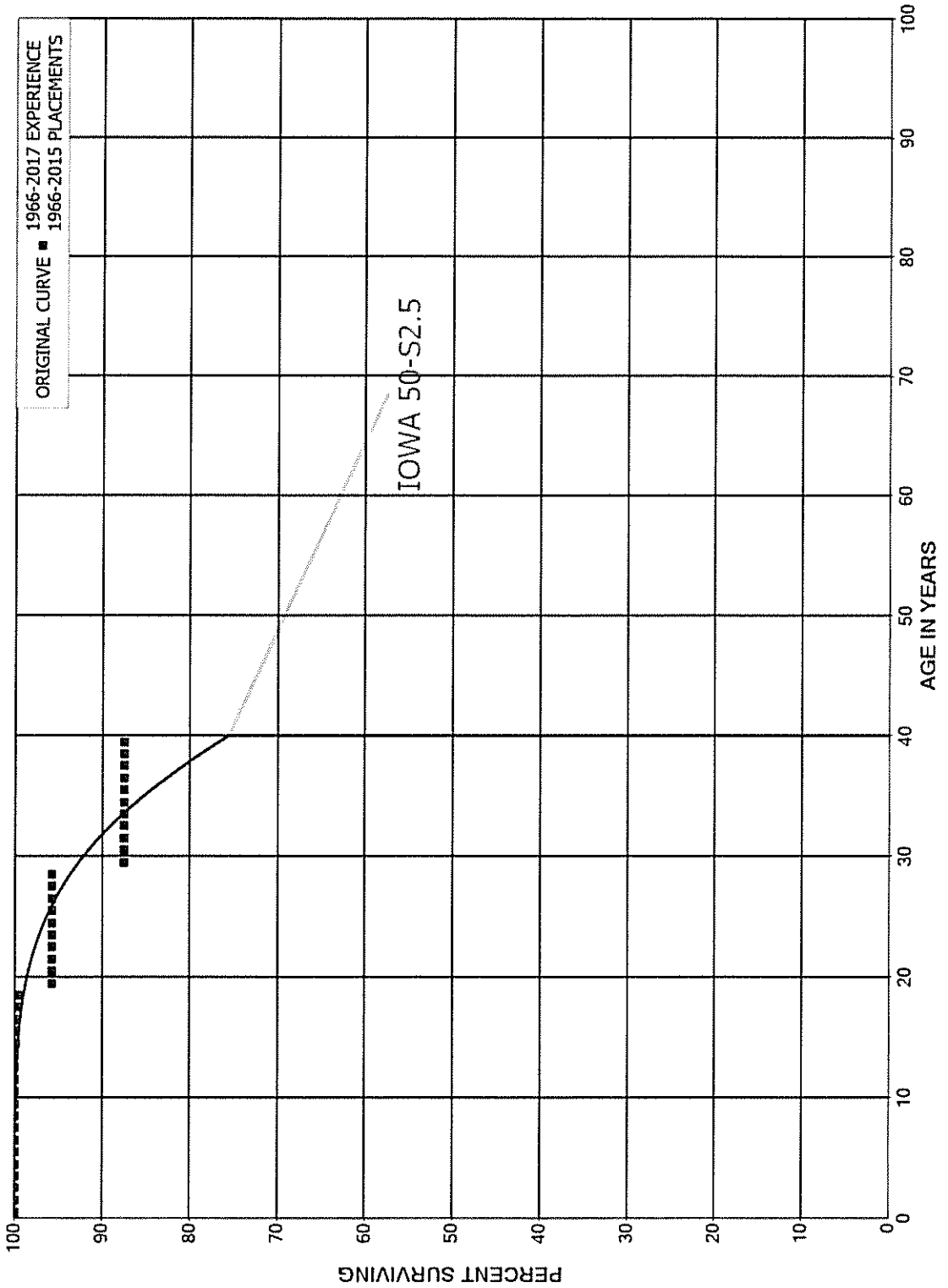
ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2016 EXPERIENCE BAND 1966-2017

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	267,111		0.0000	1.0000	85.78
40.5	267,111		0.0000	1.0000	85.78
41.5	272,695		0.0000	1.0000	85.78
42.5	272,695		0.0000	1.0000	85.78
43.5	272,695		0.0000	1.0000	85.78
44.5	272,695		0.0000	1.0000	85.78
45.5	271,403		0.0000	1.0000	85.78
46.5	271,403		0.0000	1.0000	85.78
47.5	179,113		0.0000	1.0000	85.78
48.5	179,113		0.0000	1.0000	85.78
49.5					85.78

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2015 EXPERIENCE BAND 1966-2017

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	15,724,433		0.0000	1.0000	100.00
0.5	15,724,433		0.0000	1.0000	100.00
1.5	15,724,433		0.0000	1.0000	100.00
2.5	15,656,508		0.0000	1.0000	100.00
3.5	15,656,508		0.0000	1.0000	100.00
4.5	15,219,833		0.0000	1.0000	100.00
5.5	10,949,129	11,932	0.0011	0.9989	100.00
6.5	10,937,197		0.0000	1.0000	99.89
7.5	12,274,204		0.0000	1.0000	99.89
8.5	12,274,204		0.0000	1.0000	99.89
9.5	9,585,336		0.0000	1.0000	99.89
10.5	9,585,336		0.0000	1.0000	99.89
11.5	9,585,336		0.0000	1.0000	99.89
12.5	9,556,256		0.0000	1.0000	99.89
13.5	9,556,256	1,000	0.0001	0.9999	99.89
14.5	9,555,256		0.0000	1.0000	99.88
15.5	9,555,256		0.0000	1.0000	99.88
16.5	9,555,256	23,736	0.0025	0.9975	99.88
17.5	9,531,520		0.0000	1.0000	99.63
18.5	9,531,520	370,664	0.0389	0.9611	99.63
19.5	9,090,146		0.0000	1.0000	95.76
20.5	9,090,146		0.0000	1.0000	95.76
21.5	9,066,342	2,191	0.0002	0.9998	95.76
22.5	9,064,151		0.0000	1.0000	95.73
23.5	9,064,151		0.0000	1.0000	95.73
24.5	9,064,151		0.0000	1.0000	95.73
25.5	9,064,151		0.0000	1.0000	95.73
26.5	9,064,151		0.0000	1.0000	95.73
27.5	9,064,151		0.0000	1.0000	95.73
28.5	10,176,424	873,384	0.0858	0.9142	95.73
29.5	9,303,040		0.0000	1.0000	87.52
30.5	9,326,379		0.0000	1.0000	87.52
31.5	6,627,040		0.0000	1.0000	87.52
32.5	6,589,523		0.0000	1.0000	87.52
33.5	6,540,425	4,800	0.0007	0.9993	87.52
34.5	6,535,625		0.0000	1.0000	87.45
35.5	6,528,144		0.0000	1.0000	87.45
36.5	5,415,871		0.0000	1.0000	87.45
37.5	5,415,871		0.0000	1.0000	87.45
38.5	653,431		0.0000	1.0000	87.45

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

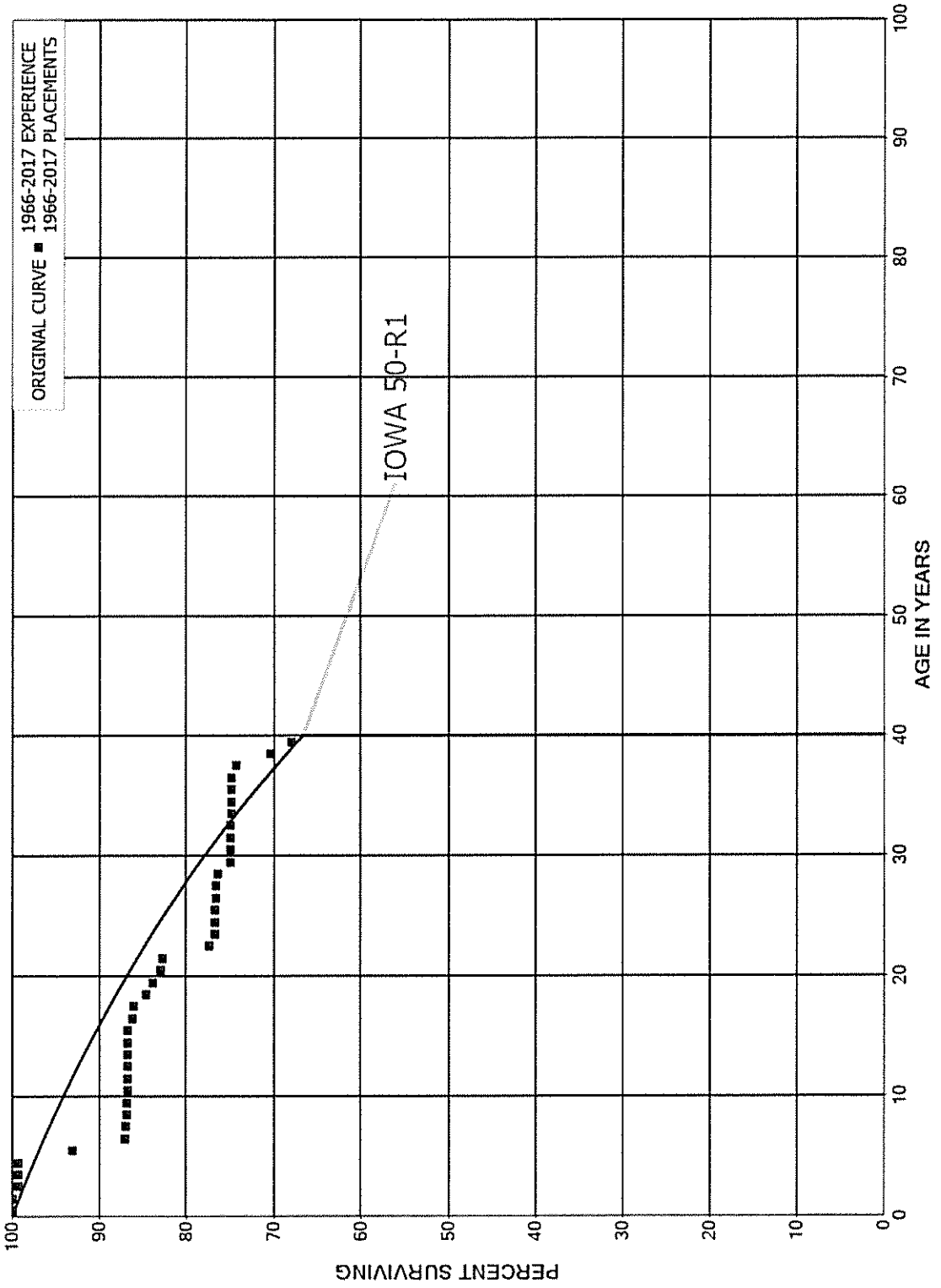
ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2015 EXPERIENCE BAND 1966-2017

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	653,431		0.0000	1.0000	87.45
40.5	632,461		0.0000	1.0000	87.45
41.5	632,461		0.0000	1.0000	87.45
42.5	333,418		0.0000	1.0000	87.45
43.5	333,418	203,738	0.6111	0.3889	87.45
44.5	129,680		0.0000	1.0000	34.01
45.5	129,680		0.0000	1.0000	34.01
46.5	19,861		0.0000	1.0000	34.01
47.5	14,988		0.0000	1.0000	34.01
48.5	14,988		0.0000	1.0000	34.01
49.5					34.01

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 343.00 PRIME MOVERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2017 EXPERIENCE BAND 1966-2017

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	122,718,352	2,007	0.0000	1.0000	100.00
0.5	104,876,842	15,123	0.0001	0.9999	100.00
1.5	104,816,242	680,297	0.0065	0.9935	99.98
2.5	97,205,520	33,223	0.0003	0.9997	99.34
3.5	97,172,297	25,339	0.0003	0.9997	99.30
4.5	90,459,151	5,672,812	0.0627	0.9373	99.28
5.5	59,907,688	3,877,581	0.0647	0.9353	93.05
6.5	48,877,045	49,630	0.0010	0.9990	87.03
7.5	59,339,959	83,211	0.0014	0.9986	86.94
8.5	59,132,543	4,381	0.0001	0.9999	86.82
9.5	29,464,551	13,399	0.0005	0.9995	86.81
10.5	29,004,304	32	0.0000	1.0000	86.77
11.5	28,980,893	166	0.0000	1.0000	86.77
12.5	28,980,727	42	0.0000	1.0000	86.77
13.5	28,980,685	209	0.0000	1.0000	86.77
14.5	28,566,476		0.0000	1.0000	86.77
15.5	28,566,476	200,017	0.0070	0.9930	86.77
16.5	28,267,922	24,709	0.0009	0.9991	86.16
17.5	28,144,446	477,553	0.0170	0.9830	86.09
18.5	26,930,823	254,654	0.0095	0.9905	84.63
19.5	26,541,018	268,762	0.0101	0.9899	83.83
20.5	26,227,030	71,811	0.0027	0.9973	82.98
21.5	25,330,130	1,649,082	0.0651	0.9349	82.75
22.5	23,681,048	192,295	0.0081	0.9919	77.36
23.5	23,488,753		0.0000	1.0000	76.73
24.5	23,488,753		0.0000	1.0000	76.73
25.5	23,488,753	44,746	0.0019	0.9981	76.73
26.5	23,444,007		0.0000	1.0000	76.59
27.5	23,429,303	43,548	0.0019	0.9981	76.59
28.5	21,695,410	411,394	0.0190	0.9810	76.45
29.5	21,284,016	15,270	0.0007	0.9993	75.00
30.5	21,245,407		0.0000	1.0000	74.94
31.5	20,831,385		0.0000	1.0000	74.94
32.5	20,721,264	18,200	0.0009	0.9991	74.94
33.5	20,703,064	4,300	0.0002	0.9998	74.88
34.5	20,698,764		0.0000	1.0000	74.86
35.5	20,445,182		0.0000	1.0000	74.86
36.5	20,440,329	149,999	0.0073	0.9927	74.86
37.5	19,423,234	1,021,904	0.0526	0.9474	74.31
38.5	2,098,592	73,304	0.0349	0.9651	70.40

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

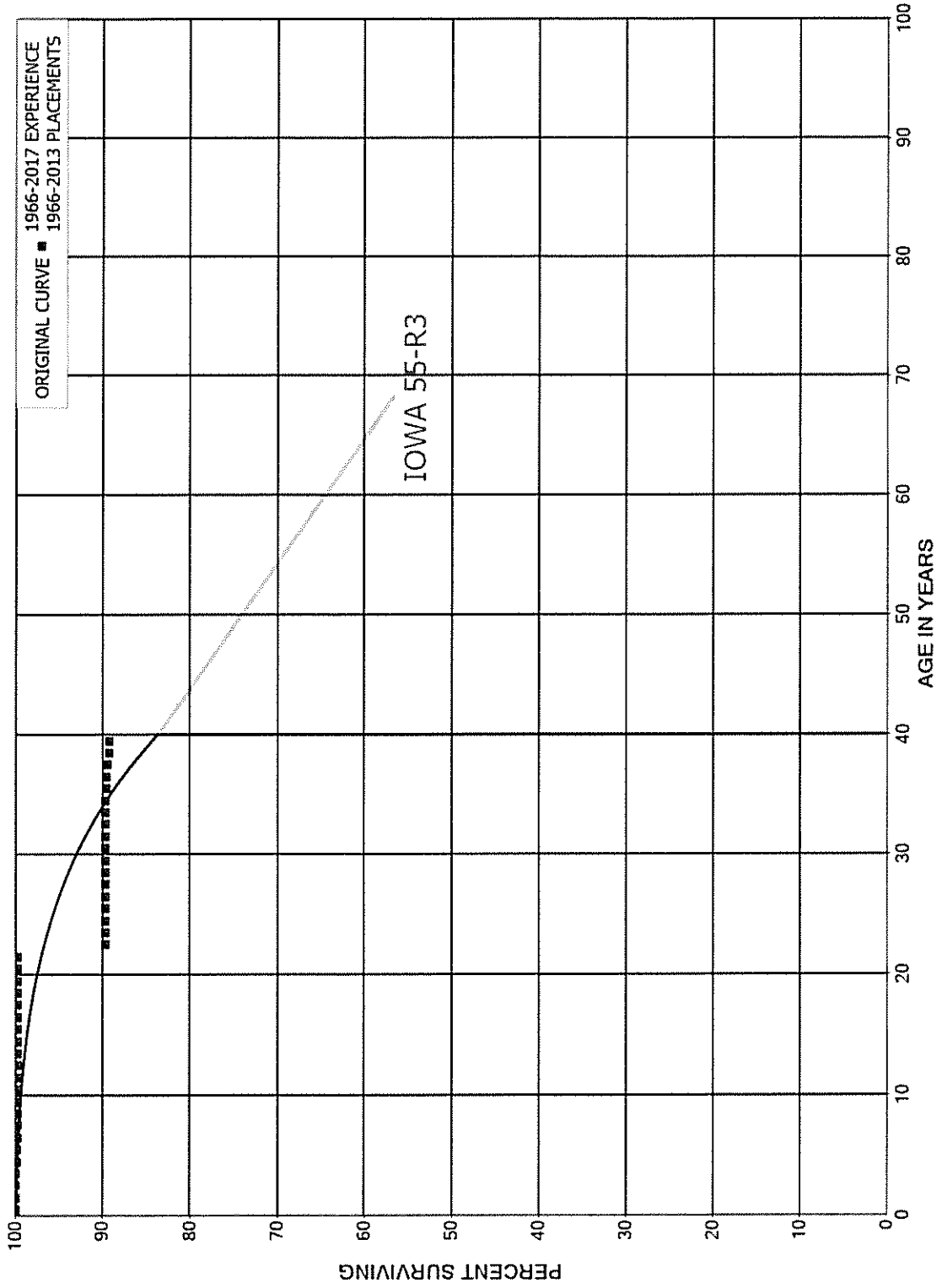
ACCOUNT 343.00 PRIME MOVERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2017 EXPERIENCE BAND 1966-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,025,288	50,000	0.0247	0.9753	67.94
40.5	1,975,288		0.0000	1.0000	66.27
41.5	1,975,288		0.0000	1.0000	66.27
42.5	1,975,288		0.0000	1.0000	66.27
43.5	1,975,288		0.0000	1.0000	66.27
44.5	1,966,946		0.0000	1.0000	66.27
45.5	1,966,946	2,429	0.0012	0.9988	66.27
46.5	1,964,517		0.0000	1.0000	66.18
47.5	1,245,150		0.0000	1.0000	66.18
48.5	1,245,150	77,743	0.0624	0.9376	66.18
49.5					62.05

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 344.00 GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2013 EXPERIENCE BAND 1966-2017

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	30,611,369		0.0000	1.0000	100.00
0.5	30,611,369		0.0000	1.0000	100.00
1.5	30,611,369		0.0000	1.0000	100.00
2.5	30,611,369		0.0000	1.0000	100.00
3.5	30,611,369	47,023	0.0015	0.9985	100.00
4.5	25,355,805		0.0000	1.0000	99.85
5.5	36,910,626	29,176	0.0008	0.9992	99.85
6.5	36,881,450		0.0000	1.0000	99.77
7.5	40,256,580		0.0000	1.0000	99.77
8.5	40,256,580		0.0000	1.0000	99.77
9.5	6,492,368		0.0000	1.0000	99.77
10.5	6,421,799		0.0000	1.0000	99.77
11.5	6,421,799		0.0000	1.0000	99.77
12.5	6,421,799		0.0000	1.0000	99.77
13.5	6,421,799		0.0000	1.0000	99.77
14.5	6,421,799		0.0000	1.0000	99.77
15.5	6,421,799		0.0000	1.0000	99.77
16.5	6,421,799		0.0000	1.0000	99.77
17.5	6,421,799		0.0000	1.0000	99.77
18.5	6,421,799		0.0000	1.0000	99.77
19.5	6,421,799		0.0000	1.0000	99.77
20.5	6,421,799		0.0000	1.0000	99.77
21.5	6,421,799	651,655	0.1015	0.8985	99.77
22.5	5,770,144		0.0000	1.0000	89.64
23.5	5,770,144	1,600	0.0003	0.9997	89.64
24.5	5,768,544		0.0000	1.0000	89.62
25.5	5,728,023		0.0000	1.0000	89.62
26.5	5,728,023		0.0000	1.0000	89.62
27.5	5,728,023		0.0000	1.0000	89.62
28.5	5,728,023		0.0000	1.0000	89.62
29.5	5,728,023		0.0000	1.0000	89.62
30.5	5,728,023		0.0000	1.0000	89.62
31.5	5,728,023		0.0000	1.0000	89.62
32.5	5,728,023		0.0000	1.0000	89.62
33.5	5,728,023		0.0000	1.0000	89.62
34.5	5,693,789	4,701	0.0008	0.9992	89.62
35.5	5,689,088		0.0000	1.0000	89.54
36.5	5,689,088	13,000	0.0023	0.9977	89.54
37.5	5,676,088	8,270	0.0015	0.9985	89.34
38.5	830,722		0.0000	1.0000	89.21

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

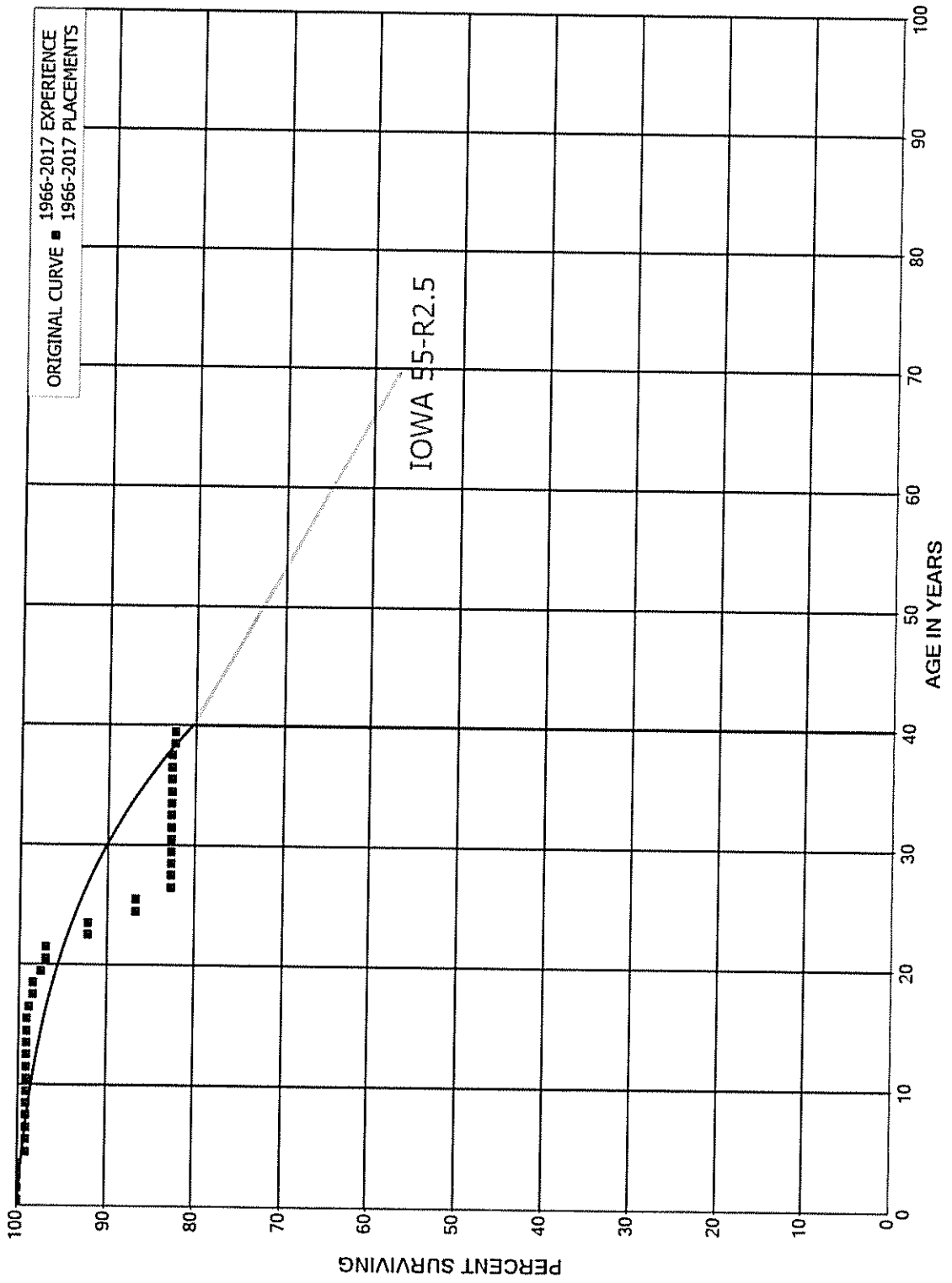
ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2013 EXPERIENCE BAND 1966-2017

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	830,722		0.0000	1.0000	89.21
40.5	830,722		0.0000	1.0000	89.21
41.5	830,722	4,758	0.0057	0.9943	89.21
42.5	825,964		0.0000	1.0000	88.70
43.5	825,964		0.0000	1.0000	88.70
44.5	825,964		0.0000	1.0000	88.70
45.5	825,964		0.0000	1.0000	88.70
46.5	825,964		0.0000	1.0000	88.70
47.5	463,118		0.0000	1.0000	88.70
48.5	463,118		0.0000	1.0000	88.70
49.5					88.70

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2017 EXPERIENCE BAND 1966-2017

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	32,286,879		0.0000	1.0000	100.00
0.5	35,091,613		0.0000	1.0000	100.00
1.5	35,068,477		0.0000	1.0000	100.00
2.5	35,041,641		0.0000	1.0000	100.00
3.5	35,041,641	315,781	0.0090	0.9910	100.00
4.5	30,377,347		0.0000	1.0000	99.10
5.5	30,318,852	20,301	0.0007	0.9993	99.10
6.5	29,305,026		0.0000	1.0000	99.03
7.5	31,952,867		0.0000	1.0000	99.03
8.5	31,004,817		0.0000	1.0000	99.03
9.5	3,109,037		0.0000	1.0000	99.03
10.5	3,109,037		0.0000	1.0000	99.03
11.5	3,109,037		0.0000	1.0000	99.03
12.5	3,109,037		0.0000	1.0000	99.03
13.5	3,089,611		0.0000	1.0000	99.03
14.5	3,089,611		0.0000	1.0000	99.03
15.5	3,089,611	7,000	0.0023	0.9977	99.03
16.5	3,082,611	11,888	0.0039	0.9961	98.81
17.5	3,070,723		0.0000	1.0000	98.43
18.5	3,070,723	30,028	0.0098	0.9902	98.43
19.5	3,040,695	15,637	0.0051	0.9949	97.46
20.5	3,025,058		0.0000	1.0000	96.96
21.5	2,737,956	134,509	0.0491	0.9509	96.96
22.5	1,807,555		0.0000	1.0000	92.20
23.5	1,807,555	106,730	0.0590	0.9410	92.20
24.5	1,700,826		0.0000	1.0000	86.76
25.5	1,617,718	75,246	0.0465	0.9535	86.76
26.5	1,542,471		0.0000	1.0000	82.72
27.5	1,542,471		0.0000	1.0000	82.72
28.5	1,527,155		0.0000	1.0000	82.72
29.5	1,527,155		0.0000	1.0000	82.72
30.5	1,522,738		0.0000	1.0000	82.72
31.5	1,522,738		0.0000	1.0000	82.72
32.5	1,221,475		0.0000	1.0000	82.72
33.5	1,201,416		0.0000	1.0000	82.72
34.5	1,201,416		0.0000	1.0000	82.72
35.5	1,201,416		0.0000	1.0000	82.72
36.5	1,201,416		0.0000	1.0000	82.72
37.5	1,201,416	4,300	0.0036	0.9964	82.72
38.5	616,101		0.0000	1.0000	82.42

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

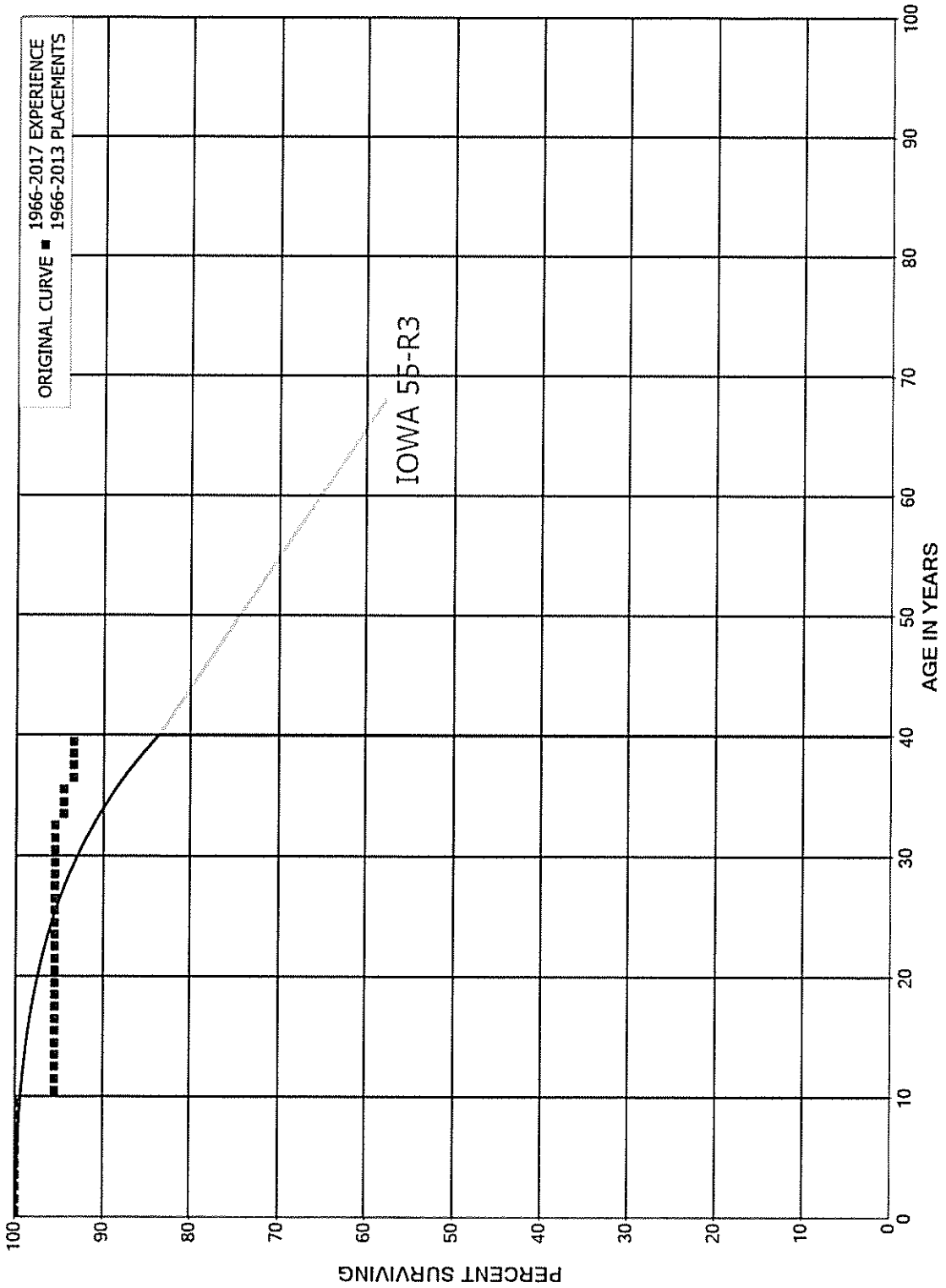
ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2017 EXPERIENCE BAND 1966-2017

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	603,201		0.0000	1.0000	82.42
40.5	726,986	4,568	0.0063	0.9937	82.42
41.5	609,208		0.0000	1.0000	81.91
42.5	609,208	41,431	0.0680	0.9320	81.91
43.5	567,777		0.0000	1.0000	76.34
44.5	567,777	1,528	0.0027	0.9973	76.34
45.5	564,374		0.0000	1.0000	76.13
46.5	564,374		0.0000	1.0000	76.13
47.5	364,972	393	0.0011	0.9989	76.13
48.5	364,579		0.0000	1.0000	76.05
49.5					76.05

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2013 EXPERIENCE BAND 1966-2017

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	6,507,779		0.0000	1.0000	100.00
0.5	6,507,779		0.0000	1.0000	100.00
1.5	6,507,779		0.0000	1.0000	100.00
2.5	6,507,779		0.0000	1.0000	100.00
3.5	6,507,779		0.0000	1.0000	100.00
4.5	5,918,586		0.0000	1.0000	100.00
5.5	3,168,222		0.0000	1.0000	100.00
6.5	3,155,133		0.0000	1.0000	100.00
7.5	4,193,279		0.0000	1.0000	100.00
8.5	4,015,710	11,374	0.0028	0.9972	100.00
9.5	430,573	18,116	0.0421	0.9579	99.72
10.5	412,457		0.0000	1.0000	95.52
11.5	405,724		0.0000	1.0000	95.52
12.5	405,724		0.0000	1.0000	95.52
13.5	405,724		0.0000	1.0000	95.52
14.5	374,420		0.0000	1.0000	95.52
15.5	346,385		0.0000	1.0000	95.52
16.5	346,385		0.0000	1.0000	95.52
17.5	341,135		0.0000	1.0000	95.52
18.5	341,135		0.0000	1.0000	95.52
19.5	341,135		0.0000	1.0000	95.52
20.5	341,135		0.0000	1.0000	95.52
21.5	341,135		0.0000	1.0000	95.52
22.5	341,135		0.0000	1.0000	95.52
23.5	341,135		0.0000	1.0000	95.52
24.5	341,135		0.0000	1.0000	95.52
25.5	341,135		0.0000	1.0000	95.52
26.5	341,135		0.0000	1.0000	95.52
27.5	341,135		0.0000	1.0000	95.52
28.5	341,135		0.0000	1.0000	95.52
29.5	341,135		0.0000	1.0000	95.52
30.5	341,135		0.0000	1.0000	95.52
31.5	341,135		0.0000	1.0000	95.52
32.5	341,135	3,700	0.0108	0.9892	95.52
33.5	337,435		0.0000	1.0000	94.49
34.5	337,435		0.0000	1.0000	94.49
35.5	337,435	3,700	0.0110	0.9890	94.49
36.5	214,109		0.0000	1.0000	93.45
37.5	214,109		0.0000	1.0000	93.45
38.5	130,324		0.0000	1.0000	93.45

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

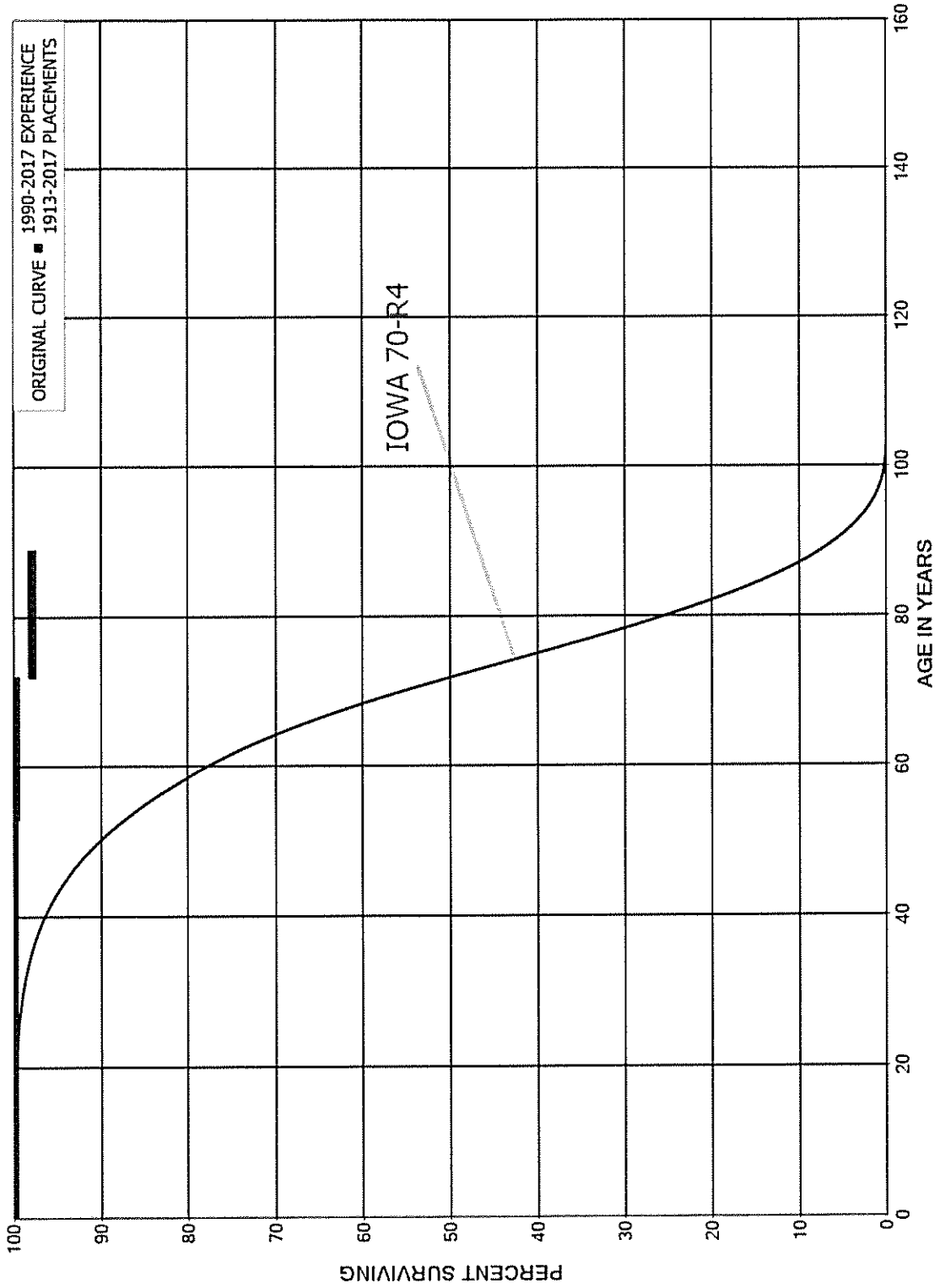
ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2013 EXPERIENCE BAND 1966-2017

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	130,324		0.0000	1.0000	93.45
40.5	130,324		0.0000	1.0000	93.45
41.5	121,419		0.0000	1.0000	93.45
42.5	121,419		0.0000	1.0000	93.45
43.5	121,419		0.0000	1.0000	93.45
44.5	121,419		0.0000	1.0000	93.45
45.5	121,419		0.0000	1.0000	93.45
46.5	121,419		0.0000	1.0000	93.45
47.5	98,437		0.0000	1.0000	93.45
48.5	98,437		0.0000	1.0000	93.45
49.5					93.45

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 350.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2017 EXPERIENCE BAND 1990-2017

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	3,657,694		0.0000	1.0000	100.00
0.5	3,563,726		0.0000	1.0000	100.00
1.5	2,804,668		0.0000	1.0000	100.00
2.5	2,829,183		0.0000	1.0000	100.00
3.5	2,558,962		0.0000	1.0000	100.00
4.5	3,153,600		0.0000	1.0000	100.00
5.5	2,397,939		0.0000	1.0000	100.00
6.5	3,071,171		0.0000	1.0000	100.00
7.5	3,097,809		0.0000	1.0000	100.00
8.5	3,124,629		0.0000	1.0000	100.00
9.5	3,013,140		0.0000	1.0000	100.00
10.5	3,181,033		0.0000	1.0000	100.00
11.5	3,974,158		0.0000	1.0000	100.00
12.5	5,288,224		0.0000	1.0000	100.00
13.5	7,509,649		0.0000	1.0000	100.00
14.5	7,529,394		0.0000	1.0000	100.00
15.5	7,567,017		0.0000	1.0000	100.00
16.5	7,585,502		0.0000	1.0000	100.00
17.5	7,574,038		0.0000	1.0000	100.00
18.5	8,867,209		0.0000	1.0000	100.00
19.5	8,893,101		0.0000	1.0000	100.00
20.5	8,842,086		0.0000	1.0000	100.00
21.5	8,861,138		0.0000	1.0000	100.00
22.5	8,851,066		0.0000	1.0000	100.00
23.5	9,188,325		0.0000	1.0000	100.00
24.5	9,353,511		0.0000	1.0000	100.00
25.5	9,347,465		0.0000	1.0000	100.00
26.5	9,674,084	400	0.0000	1.0000	100.00
27.5	8,802,990		0.0000	1.0000	100.00
28.5	9,099,480		0.0000	1.0000	100.00
29.5	9,089,179		0.0000	1.0000	100.00
30.5	9,075,437		0.0000	1.0000	100.00
31.5	9,022,459		0.0000	1.0000	100.00
32.5	8,588,068		0.0000	1.0000	100.00
33.5	8,649,287		0.0000	1.0000	100.00
34.5	7,869,096		0.0000	1.0000	100.00
35.5	8,329,419		0.0000	1.0000	100.00
36.5	7,892,538		0.0000	1.0000	100.00
37.5	7,826,840	2,798	0.0004	0.9996	100.00
38.5	7,659,798		0.0000	1.0000	99.96

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2017 EXPERIENCE BAND 1990-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,808,706		0.0000	1.0000	99.96
40.5	5,497,825		0.0000	1.0000	99.96
41.5	3,272,347		0.0000	1.0000	99.96
42.5	3,257,239		0.0000	1.0000	99.96
43.5	3,216,477		0.0000	1.0000	99.96
44.5	3,201,928		0.0000	1.0000	99.96
45.5	3,193,582		0.0000	1.0000	99.96
46.5	1,871,887	1,290	0.0007	0.9993	99.96
47.5	1,844,541		0.0000	1.0000	99.89
48.5	1,846,003		0.0000	1.0000	99.89
49.5	1,835,214		0.0000	1.0000	99.89
50.5	1,839,643		0.0000	1.0000	99.89
51.5	1,492,688		0.0000	1.0000	99.89
52.5	1,310,129	2,000	0.0015	0.9985	99.89
53.5	1,301,986		0.0000	1.0000	99.74
54.5	966,991		0.0000	1.0000	99.74
55.5	966,049		0.0000	1.0000	99.74
56.5	648,232		0.0000	1.0000	99.74
57.5	722,517		0.0000	1.0000	99.74
58.5	717,256		0.0000	1.0000	99.74
59.5	700,614		0.0000	1.0000	99.74
60.5	775,118		0.0000	1.0000	99.74
61.5	684,915		0.0000	1.0000	99.74
62.5	612,945		0.0000	1.0000	99.74
63.5	605,170		0.0000	1.0000	99.74
64.5	534,440		0.0000	1.0000	99.74
65.5	518,031	347	0.0007	0.9993	99.74
66.5	506,252		0.0000	1.0000	99.67
67.5	498,579		0.0000	1.0000	99.67
68.5	498,535		0.0000	1.0000	99.67
69.5	498,367		0.0000	1.0000	99.67
70.5	494,943		0.0000	1.0000	99.67
71.5	493,781	9,303	0.0188	0.9812	99.67
72.5	481,230		0.0000	1.0000	97.79
73.5	480,478		0.0000	1.0000	97.79
74.5	470,120		0.0000	1.0000	97.79
75.5	469,177		0.0000	1.0000	97.79
76.5	467,656		0.0000	1.0000	97.79
77.5	459,954		0.0000	1.0000	97.79
78.5	452,735		0.0000	1.0000	97.79

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

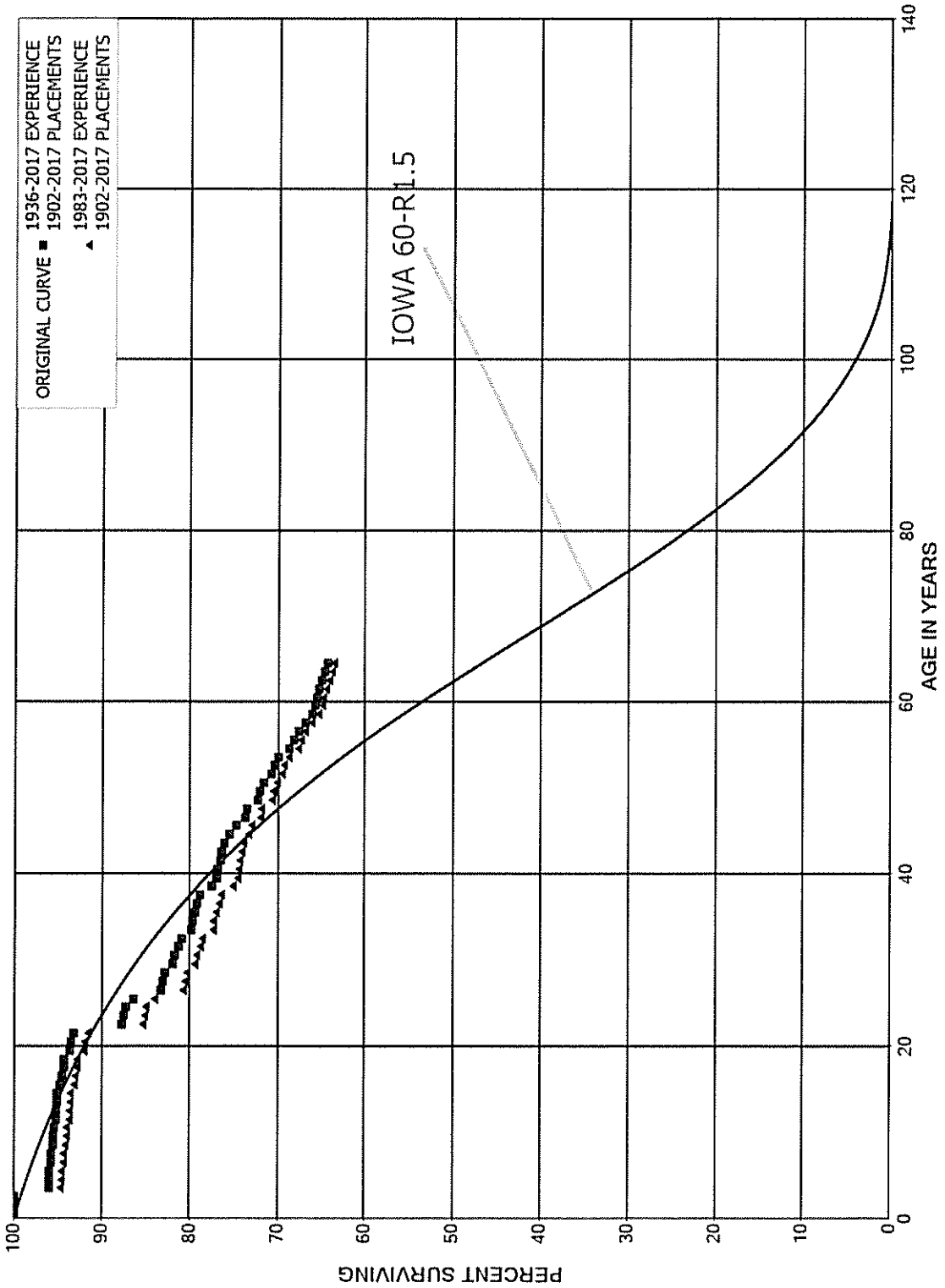
ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2017 EXPERIENCE BAND 1990-2017

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	452,655		0.0000	1.0000	97.79
80.5	452,367		0.0000	1.0000	97.79
81.5	449,905		0.0000	1.0000	97.79
82.5	449,904		0.0000	1.0000	97.79
83.5	449,901		0.0000	1.0000	97.79
84.5	449,400		0.0000	1.0000	97.79
85.5	343,193		0.0000	1.0000	97.79
86.5	343,190		0.0000	1.0000	97.79
87.5	343,131		0.0000	1.0000	97.79
88.5	4,616		0.0000	1.0000	97.79
89.5	4,449		0.0000	1.0000	97.79
90.5	4,348		0.0000	1.0000	97.79
91.5	3,939		0.0000	1.0000	97.79
92.5	3,757		0.0000	1.0000	97.79
93.5	1,556		0.0000	1.0000	97.79
94.5	525		0.0000	1.0000	97.79
95.5	51		0.0000	1.0000	97.79
96.5	51		0.0000	1.0000	97.79
97.5	51		0.0000	1.0000	97.79
98.5	51		0.0000	1.0000	97.79
99.5	51		0.0000	1.0000	97.79
100.5	18		0.0000	1.0000	97.79
101.5	7		0.0000	1.0000	97.79
102.5	6		0.0000	1.0000	97.79
103.5	1		0.0000	1.0000	97.79
104.5					97.79

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNTS 352.00 AND 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 352.00 AND 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2017 EXPERIENCE BAND 1936-2017

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	43,548,331	5,489	0.0001	0.9999	100.00
0.5	41,815,155	8,700	0.0002	0.9998	99.99
1.5	39,834,347	6,782	0.0002	0.9998	99.97
2.5	38,601,338	1,538,527	0.0399	0.9601	99.95
3.5	32,630,408	7,955	0.0002	0.9998	95.97
4.5	32,214,184	17,059	0.0005	0.9995	95.94
5.5	31,631,227	39,677	0.0013	0.9987	95.89
6.5	31,941,035	16,792	0.0005	0.9995	95.77
7.5	31,367,949	70,898	0.0023	0.9977	95.72
8.5	31,183,192	11,187	0.0004	0.9996	95.50
9.5	30,919,310	10,192	0.0003	0.9997	95.47
10.5	30,569,972	89,525	0.0029	0.9971	95.44
11.5	30,155,886	7,914	0.0003	0.9997	95.16
12.5	30,023,955	17,192	0.0006	0.9994	95.13
13.5	27,895,485	14,932	0.0005	0.9995	95.08
14.5	27,735,941	98,845	0.0036	0.9964	95.03
15.5	27,470,793	40,664	0.0015	0.9985	94.69
16.5	27,042,047	63,728	0.0024	0.9976	94.55
17.5	26,879,979	19,563	0.0007	0.9993	94.33
18.5	26,726,720	187,204	0.0070	0.9930	94.26
19.5	26,467,898	36,101	0.0014	0.9986	93.60
20.5	26,361,776	80,372	0.0030	0.9970	93.47
21.5	26,226,559	1,544,468	0.0589	0.9411	93.19
22.5	24,028,989	56,660	0.0024	0.9976	87.70
23.5	23,620,172	50,022	0.0021	0.9979	87.49
24.5	23,020,858	247,221	0.0107	0.9893	87.31
25.5	22,647,107	794,539	0.0351	0.9649	86.37
26.5	21,920,518	57,637	0.0026	0.9974	83.34
27.5	19,732,718	64,126	0.0032	0.9968	83.12
28.5	19,548,087	213,129	0.0109	0.9891	82.85
29.5	18,779,298	47,907	0.0026	0.9974	81.95
30.5	18,008,828	109,820	0.0061	0.9939	81.74
31.5	16,923,924	53,057	0.0031	0.9969	81.24
32.5	15,277,743	212,272	0.0139	0.9861	80.98
33.5	13,829,223	20,974	0.0015	0.9985	79.86
34.5	11,771,601	44,979	0.0038	0.9962	79.74
35.5	10,725,683	36,602	0.0034	0.9966	79.43
36.5	10,115,692	36,379	0.0036	0.9964	79.16
37.5	9,757,160	163,182	0.0167	0.9833	78.88
38.5	9,376,376	69,432	0.0074	0.9926	77.56

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 352.00 AND 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2017 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,921,206	15,659	0.0018	0.9982	76.98
40.5	8,036,502	32,613	0.0041	0.9959	76.85
41.5	7,468,374	17,908	0.0024	0.9976	76.54
42.5	6,510,762	25,129	0.0039	0.9961	76.35
43.5	6,143,766	47,220	0.0077	0.9923	76.06
44.5	5,955,689	62,850	0.0106	0.9894	75.47
45.5	5,708,817	68,950	0.0121	0.9879	74.68
46.5	4,828,927	18,784	0.0039	0.9961	73.78
47.5	4,465,283	75,753	0.0170	0.9830	73.49
48.5	4,310,963	11,691	0.0027	0.9973	72.24
49.5	3,965,201	23,820	0.0060	0.9940	72.05
50.5	3,951,910	51,483	0.0130	0.9870	71.61
51.5	3,783,034	15,784	0.0042	0.9958	70.68
52.5	3,636,546	25,179	0.0069	0.9931	70.39
53.5	3,379,179	58,125	0.0172	0.9828	69.90
54.5	3,082,601	22,206	0.0072	0.9928	68.70
55.5	2,758,202	23,128	0.0084	0.9916	68.20
56.5	2,629,124	30,502	0.0116	0.9884	67.63
57.5	2,457,550	27,891	0.0113	0.9887	66.84
58.5	2,194,814	13,717	0.0062	0.9938	66.09
59.5	1,950,632	3,800	0.0019	0.9981	65.67
60.5	1,821,467	8,395	0.0046	0.9954	65.54
61.5	1,653,911	8,045	0.0049	0.9951	65.24
62.5	1,209,375	6,507	0.0054	0.9946	64.93
63.5	931,552	3,710	0.0040	0.9960	64.58
64.5	714,011	6,757	0.0095	0.9905	64.32
65.5	629,888	1,483	0.0024	0.9976	63.71
66.5	581,289	1,119	0.0019	0.9981	63.56
67.5	542,455	1,113	0.0021	0.9979	63.44
68.5	516,055	2,480	0.0048	0.9952	63.31
69.5	512,595	1,957	0.0038	0.9962	63.00
70.5	496,005	2,676	0.0054	0.9946	62.76
71.5	472,047	2,787	0.0059	0.9941	62.42
72.5	469,088	8,631	0.0184	0.9816	62.06
73.5	441,687	2,527	0.0057	0.9943	60.91
74.5	437,068	2,869	0.0066	0.9934	60.57
75.5	430,218	1,299	0.0030	0.9970	60.17
76.5	426,887	2,215	0.0052	0.9948	59.99
77.5	422,881	54,853	0.1297	0.8703	59.67
78.5	320,474	11,135	0.0347	0.9653	51.93

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 352.00 AND 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2017 EXPERIENCE BAND 1936-2017

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	309,131	3,904	0.0126	0.9874	50.13
80.5	305,009	11,855	0.0389	0.9611	49.50
81.5	280,321	26,770	0.0955	0.9045	47.57
82.5	224,215	13,885	0.0619	0.9381	43.03
83.5	210,128	18,248	0.0868	0.9132	40.37
84.5	191,880	30,560	0.1593	0.8407	36.86
85.5	158,386	2,039	0.0129	0.9871	30.99
86.5	155,341	120	0.0008	0.9992	30.59
87.5	154,301	779	0.0050	0.9950	30.57
88.5	76,901		0.0000	1.0000	30.41
89.5	21,314		0.0000	1.0000	30.41
90.5	21,314		0.0000	1.0000	30.41
91.5	21,314		0.0000	1.0000	30.41
92.5	21,314		0.0000	1.0000	30.41
93.5	21,314		0.0000	1.0000	30.41
94.5	21,314		0.0000	1.0000	30.41
95.5	21,314		0.0000	1.0000	30.41
96.5	21,314		0.0000	1.0000	30.41
97.5	21,314		0.0000	1.0000	30.41
98.5	21,314		0.0000	1.0000	30.41
99.5	21,314		0.0000	1.0000	30.41
100.5	21,314		0.0000	1.0000	30.41
101.5	21,314		0.0000	1.0000	30.41
102.5	21,314		0.0000	1.0000	30.41
103.5	21,314		0.0000	1.0000	30.41
104.5	21,314		0.0000	1.0000	30.41
105.5	21,314		0.0000	1.0000	30.41
106.5	21,314		0.0000	1.0000	30.41
107.5	21,314		0.0000	1.0000	30.41
108.5	21,314		0.0000	1.0000	30.41
109.5	21,314		0.0000	1.0000	30.41
110.5	21,314		0.0000	1.0000	30.41
111.5	21,314		0.0000	1.0000	30.41
112.5	•				30.41

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 352.00 AND 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2017 EXPERIENCE BAND 1983-2017

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	29,973,368	4,297	0.0001	0.9999	100.00
0.5	29,327,900	6,187	0.0002	0.9998	99.99
1.5	28,828,035	4,056	0.0001	0.9999	99.96
2.5	28,044,050	1,536,681	0.0548	0.9452	99.95
3.5	22,341,933	6,375	0.0003	0.9997	94.47
4.5	22,338,952	15,197	0.0007	0.9993	94.45
5.5	22,776,124	37,050	0.0016	0.9984	94.38
6.5	23,443,055	14,549	0.0006	0.9994	94.23
7.5	23,918,507	68,465	0.0029	0.9971	94.17
8.5	24,200,119	8,731	0.0004	0.9996	93.90
9.5	23,984,090	7,760	0.0003	0.9997	93.87
10.5	23,955,115	86,792	0.0036	0.9964	93.84
11.5	24,286,547	6,003	0.0002	0.9998	93.50
12.5	24,504,189	14,640	0.0006	0.9994	93.47
13.5	22,475,540	10,028	0.0004	0.9996	93.42
14.5	22,718,306	94,035	0.0041	0.9959	93.38
15.5	22,509,570	35,958	0.0016	0.9984	92.99
16.5	22,241,945	54,565	0.0025	0.9975	92.84
17.5	22,182,912	11,690	0.0005	0.9995	92.61
18.5	22,316,410	179,274	0.0080	0.9920	92.56
19.5	22,425,119	29,454	0.0013	0.9987	91.82
20.5	22,664,799	73,421	0.0032	0.9968	91.70
21.5	22,684,790	1,536,431	0.0677	0.9323	91.40
22.5	20,739,749	49,687	0.0024	0.9976	85.21
23.5	20,602,151	37,602	0.0018	0.9982	85.01
24.5	20,246,991	238,957	0.0118	0.9882	84.85
25.5	20,087,168	772,383	0.0385	0.9615	83.85
26.5	19,672,722	43,970	0.0022	0.9978	80.63
27.5	18,017,925	60,664	0.0034	0.9966	80.45
28.5	18,264,493	209,003	0.0114	0.9886	80.18
29.5	17,780,485	42,470	0.0024	0.9976	79.26
30.5	17,079,496	102,063	0.0060	0.9940	79.07
31.5	16,074,220	49,378	0.0031	0.9969	78.60
32.5	14,493,245	208,825	0.0144	0.9856	78.36
33.5	12,967,957	16,709	0.0013	0.9987	77.23
34.5	10,915,914	42,938	0.0039	0.9961	77.13
35.5	9,901,823	35,086	0.0035	0.9965	76.82
36.5	9,318,991	31,046	0.0033	0.9967	76.55
37.5	8,966,562	156,904	0.0175	0.9825	76.30
38.5	8,615,376	66,127	0.0077	0.9923	74.96

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 352.00 AND 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2017 EXPERIENCE BAND 1983-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,180,028	13,525	0.0017	0.9983	74.39
40.5	7,311,953	11,382	0.0016	0.9984	74.26
41.5	6,767,418	15,393	0.0023	0.9977	74.15
42.5	5,815,155	17,077	0.0029	0.9971	73.98
43.5	5,532,914	42,792	0.0077	0.9923	73.76
44.5	5,349,555	27,077	0.0051	0.9949	73.19
45.5	5,139,037	65,730	0.0128	0.9872	72.82
46.5	4,276,205	9,543	0.0022	0.9978	71.89
47.5	3,971,498	69,657	0.0175	0.9825	71.73
48.5	3,823,567	3,531	0.0009	0.9991	70.47
49.5	3,485,966	21,048	0.0060	0.9940	70.41
50.5	3,481,168	30,976	0.0089	0.9911	69.98
51.5	3,334,143	10,575	0.0032	0.9968	69.36
52.5	3,194,066	22,622	0.0071	0.9929	69.14
53.5	3,161,562	51,474	0.0163	0.9837	68.65
54.5	2,928,114	15,379	0.0053	0.9947	67.53
55.5	2,610,542	17,217	0.0066	0.9934	67.18
56.5	2,487,375	30,172	0.0121	0.9879	66.73
57.5	2,316,131	27,715	0.0120	0.9880	65.92
58.5	2,053,571	13,546	0.0066	0.9934	65.13
59.5	1,809,560	3,138	0.0017	0.9983	64.70
60.5	1,681,056	6,795	0.0040	0.9960	64.59
61.5	1,515,101	7,734	0.0051	0.9949	64.33
62.5	1,070,876	6,370	0.0059	0.9941	64.00
63.5	793,190	3,381	0.0043	0.9957	63.62
64.5	575,978	4,623	0.0080	0.9920	63.35
65.5	493,989	231	0.0005	0.9995	62.84
66.5	446,641	415	0.0009	0.9991	62.81
67.5	408,511	333	0.0008	0.9992	62.76
68.5	382,891	2,003	0.0052	0.9948	62.70
69.5	379,909	1,692	0.0045	0.9955	62.38
70.5	363,584	317	0.0009	0.9991	62.10
71.5	341,984	2,473	0.0072	0.9928	62.04
72.5	339,340	7,561	0.0223	0.9777	61.60
73.5	313,008	957	0.0031	0.9969	60.22
74.5	309,960	14	0.0000	1.0000	60.04
75.5	305,964	520	0.0017	0.9983	60.04
76.5	303,413	426	0.0014	0.9986	59.93
77.5	331,971	54,172	0.1632	0.8368	59.85
78.5	230,245	6,120	0.0266	0.9734	50.08

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

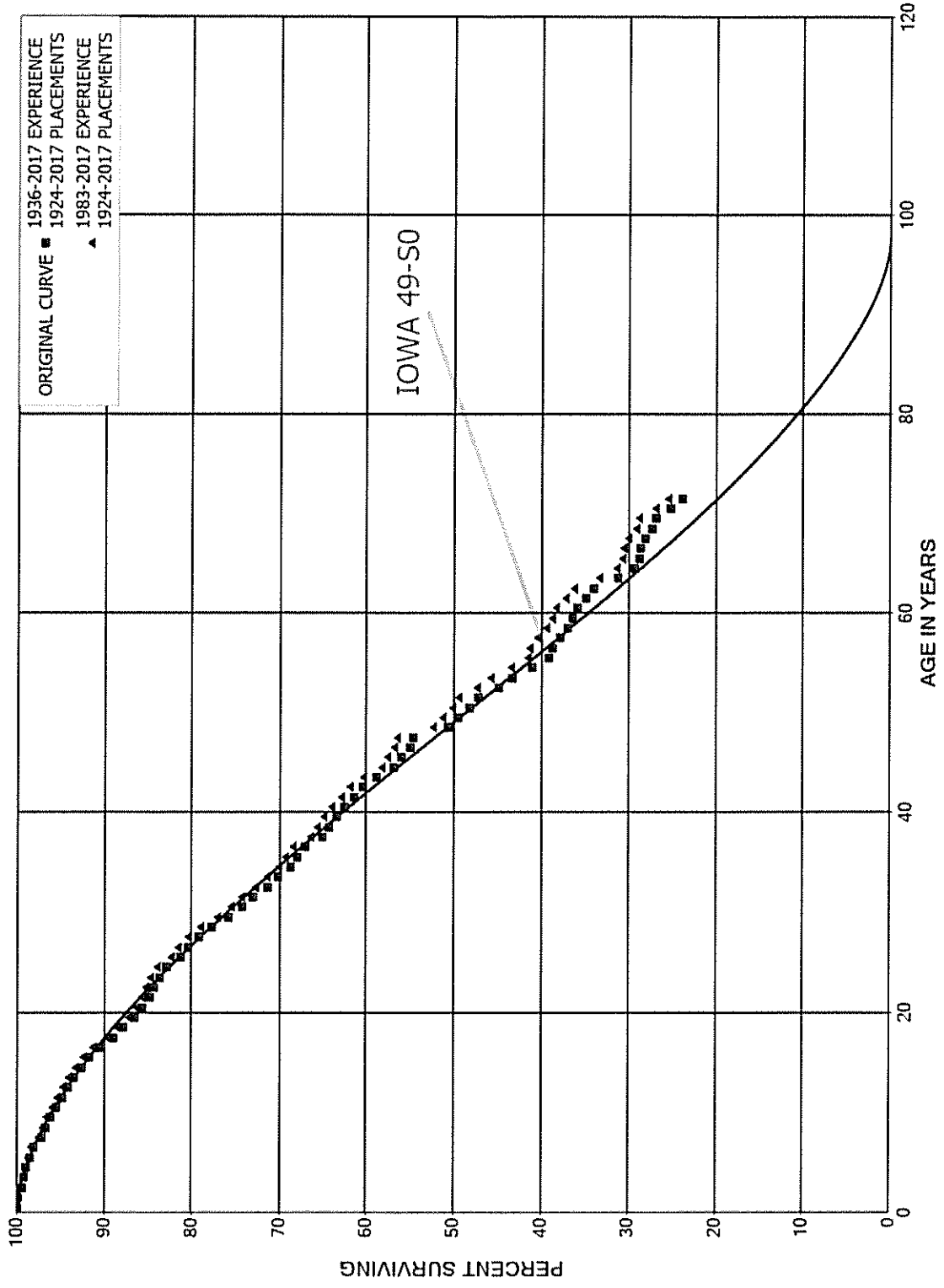
ACCOUNTS 352.00 AND 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2017 EXPERIENCE BAND 1983-2017

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	223,917	2,191	0.0098	0.9902	48.75
80.5	305,009	11,855	0.0389	0.9611	48.28
81.5	280,321	26,770	0.0955	0.9045	46.40
82.5	224,215	13,885	0.0619	0.9381	41.97
83.5	210,128	18,248	0.0868	0.9132	39.37
84.5	191,880	30,560	0.1593	0.8407	35.95
85.5	158,386	2,039	0.0129	0.9871	30.22
86.5	155,341	120	0.0008	0.9992	29.84
87.5	154,301	779	0.0050	0.9950	29.81
88.5	76,901		0.0000	1.0000	29.66
89.5	21,314		0.0000	1.0000	29.66
90.5	21,314		0.0000	1.0000	29.66
91.5	21,314		0.0000	1.0000	29.66
92.5	21,314		0.0000	1.0000	29.66
93.5	21,314		0.0000	1.0000	29.66
94.5	21,314		0.0000	1.0000	29.66
95.5	21,314		0.0000	1.0000	29.66
96.5	21,314		0.0000	1.0000	29.66
97.5	21,314		0.0000	1.0000	29.66
98.5	21,314		0.0000	1.0000	29.66
99.5	21,314		0.0000	1.0000	29.66
100.5	21,314		0.0000	1.0000	29.66
101.5	21,314		0.0000	1.0000	29.66
102.5	21,314		0.0000	1.0000	29.66
103.5	21,314		0.0000	1.0000	29.66
104.5	21,314		0.0000	1.0000	29.66
105.5	21,314		0.0000	1.0000	29.66
106.5	21,314		0.0000	1.0000	29.66
107.5	21,314		0.0000	1.0000	29.66
108.5	21,314		0.0000	1.0000	29.66
109.5	21,314		0.0000	1.0000	29.66
110.5	21,314		0.0000	1.0000	29.66
111.5	21,314		0.0000	1.0000	29.66
112.5					29.66

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 353.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1936-2017

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	786,144,539	513,462	0.0007	0.9993	100.00
0.5	704,186,762	805,148	0.0011	0.9989	99.93
1.5	683,698,985	2,670,434	0.0039	0.9961	99.82
2.5	669,220,971	1,696,190	0.0025	0.9975	99.43
3.5	632,401,624	1,818,298	0.0029	0.9971	99.18
4.5	614,683,844	2,717,227	0.0044	0.9956	98.89
5.5	607,244,545	2,375,785	0.0039	0.9961	98.46
6.5	582,004,199	5,029,262	0.0086	0.9914	98.07
7.5	553,756,951	2,742,567	0.0050	0.9950	97.22
8.5	529,558,829	3,053,164	0.0058	0.9942	96.74
9.5	494,780,129	3,388,729	0.0068	0.9932	96.18
10.5	474,777,646	3,375,774	0.0071	0.9929	95.53
11.5	457,708,862	3,185,939	0.0070	0.9930	94.85
12.5	441,540,703	3,227,497	0.0073	0.9927	94.19
13.5	420,774,823	3,854,987	0.0092	0.9908	93.50
14.5	404,826,474	3,976,731	0.0098	0.9902	92.64
15.5	391,818,375	4,734,636	0.0121	0.9879	91.73
16.5	365,907,036	6,646,185	0.0182	0.9818	90.62
17.5	355,405,496	4,748,719	0.0134	0.9866	88.98
18.5	343,568,556	5,093,826	0.0148	0.9852	87.79
19.5	330,668,326	3,454,737	0.0104	0.9896	86.49
20.5	317,577,358	2,993,911	0.0094	0.9906	85.58
21.5	308,060,115	1,719,299	0.0056	0.9944	84.78
22.5	299,299,566	2,558,234	0.0085	0.9915	84.30
23.5	288,103,409	2,717,857	0.0094	0.9906	83.58
24.5	274,632,222	5,161,998	0.0188	0.9812	82.79
25.5	241,581,015	2,524,528	0.0105	0.9895	81.24
26.5	226,849,493	3,349,203	0.0148	0.9852	80.39
27.5	212,719,966	3,924,513	0.0184	0.9816	79.20
28.5	204,503,348	4,887,807	0.0239	0.9761	77.74
29.5	192,544,655	4,170,791	0.0217	0.9783	75.88
30.5	182,349,843	2,998,827	0.0164	0.9836	74.24
31.5	169,791,741	3,689,543	0.0217	0.9783	73.02
32.5	147,420,711	2,705,628	0.0184	0.9816	71.43
33.5	135,788,587	2,663,295	0.0196	0.9804	70.12
34.5	117,911,559	1,270,144	0.0108	0.9892	68.74
35.5	101,614,340	1,476,044	0.0145	0.9855	68.00
36.5	87,918,161	2,584,670	0.0294	0.9706	67.02
37.5	82,290,476	928,161	0.0113	0.9887	65.05
38.5	71,316,077	999,153	0.0140	0.9860	64.31

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1936-2017

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	65,348,017	953,714	0.0146	0.9854	63.41
40.5	53,876,588	963,375	0.0179	0.9821	62.49
41.5	48,024,562	745,883	0.0155	0.9845	61.37
42.5	34,605,684	900,502	0.0260	0.9740	60.42
43.5	31,288,052	1,068,211	0.0341	0.9659	58.84
44.5	29,379,876	467,771	0.0159	0.9841	56.83
45.5	26,581,548	441,120	0.0166	0.9834	55.93
46.5	20,894,368	142,304	0.0068	0.9932	55.00
47.5	19,139,441	1,387,885	0.0725	0.9275	54.63
48.5	17,389,652	383,942	0.0221	0.9779	50.67
49.5	13,659,573	364,617	0.0267	0.9733	49.55
50.5	12,654,269	272,647	0.0215	0.9785	48.22
51.5	11,734,920	582,099	0.0496	0.9504	47.19
52.5	10,205,409	351,458	0.0344	0.9656	44.84
53.5	8,583,030	438,926	0.0511	0.9489	43.30
54.5	6,908,278	312,820	0.0453	0.9547	41.09
55.5	6,440,623	81,941	0.0127	0.9873	39.23
56.5	5,783,158	126,178	0.0218	0.9782	38.73
57.5	5,285,544	122,666	0.0232	0.9768	37.88
58.5	4,561,274	77,518	0.0170	0.9830	37.00
59.5	4,101,085	55,448	0.0135	0.9865	36.37
60.5	3,671,038	105,310	0.0287	0.9713	35.88
61.5	3,319,619	83,344	0.0251	0.9749	34.85
62.5	2,406,441	196,007	0.0815	0.9185	33.98
63.5	1,499,349	91,378	0.0609	0.9391	31.21
64.5	991,429	20,499	0.0207	0.9793	29.31
65.5	862,288	2,532	0.0029	0.9971	28.70
66.5	824,487	15,425	0.0187	0.9813	28.62
67.5	781,672	22,573	0.0289	0.9711	28.08
68.5	710,242	10,148	0.0143	0.9857	27.27
69.5	682,224	43,652	0.0640	0.9360	26.88
70.5	557,369	29,369	0.0527	0.9473	25.16
71.5	490,938	1,603	0.0033	0.9967	23.84
72.5	480,176	3,330	0.0069	0.9931	23.76
73.5	468,779	9,029	0.0193	0.9807	23.59
74.5	409,800	12,214	0.0298	0.9702	23.14
75.5	391,591	313	0.0008	0.9992	22.45
76.5	390,835	1,509	0.0039	0.9961	22.43
77.5	388,208	30,396	0.0783	0.9217	22.34
78.5	316,958	8	0.0000	1.0000	20.60

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1936-2017

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	316,943	438	0.0014	0.9986	20.59
80.5	316,336	68,177	0.2155	0.7845	20.57
81.5	66,336	136	0.0020	0.9980	16.13
82.5	28,413		0.0000	1.0000	16.10
83.5	28,413		0.0000	1.0000	16.10
84.5	28,413		0.0000	1.0000	16.10
85.5	28,413	570	0.0200	0.9800	16.10
86.5	27,261		0.0000	1.0000	15.78
87.5	27,261		0.0000	1.0000	15.78
88.5	27,261		0.0000	1.0000	15.78
89.5	27,261	997	0.0366	0.9634	15.78
90.5	26,264		0.0000	1.0000	15.20
91.5	26,264	2,055	0.0783	0.9217	15.20
92.5	12,250	4,876	0.3981	0.6019	14.01
93.5					8.43

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1983-2017

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	574,878,308	431,099	0.0007	0.9993	100.00
0.5	520,235,679	499,597	0.0010	0.9990	99.93
1.5	523,738,802	2,192,879	0.0042	0.9958	99.83
2.5	513,527,815	1,025,641	0.0020	0.9980	99.41
3.5	499,015,883	1,133,968	0.0023	0.9977	99.21
4.5	490,851,542	1,954,608	0.0040	0.9960	98.99
5.5	496,926,750	1,586,177	0.0032	0.9968	98.59
6.5	482,793,972	4,156,340	0.0086	0.9914	98.28
7.5	475,049,949	2,111,470	0.0044	0.9956	97.43
8.5	460,353,032	2,502,669	0.0054	0.9946	97.00
9.5	428,394,786	2,616,925	0.0061	0.9939	96.47
10.5	412,205,538	2,678,799	0.0065	0.9935	95.88
11.5	408,181,349	2,656,010	0.0065	0.9935	95.26
12.5	395,846,925	2,662,565	0.0067	0.9933	94.64
13.5	376,116,644	3,313,259	0.0088	0.9912	94.00
14.5	367,127,918	3,453,425	0.0094	0.9906	93.17
15.5	355,891,673	4,209,094	0.0118	0.9882	92.30
16.5	331,883,027	6,117,298	0.0184	0.9816	91.21
17.5	323,607,524	4,250,406	0.0131	0.9869	89.53
18.5	315,140,088	4,565,790	0.0145	0.9855	88.35
19.5	304,614,789	2,970,841	0.0098	0.9902	87.07
20.5	293,566,140	2,513,790	0.0086	0.9914	86.22
21.5	285,434,996	1,263,380	0.0044	0.9956	85.48
22.5	277,944,346	2,100,739	0.0076	0.9924	85.10
23.5	271,085,735	2,310,027	0.0085	0.9915	84.46
24.5	259,604,946	4,809,595	0.0185	0.9815	83.74
25.5	227,936,391	2,160,769	0.0095	0.9905	82.19
26.5	214,754,720	2,981,229	0.0139	0.9861	81.41
27.5	203,196,609	3,618,166	0.0178	0.9822	80.28
28.5	198,594,078	4,692,443	0.0236	0.9764	78.85
29.5	187,452,735	3,941,495	0.0210	0.9790	76.99
30.5	177,745,360	2,772,923	0.0156	0.9844	75.37
31.5	165,708,722	3,534,732	0.0213	0.9787	74.19
32.5	143,770,219	2,602,355	0.0181	0.9819	72.61
33.5	132,374,598	2,544,370	0.0192	0.9808	71.30
34.5	114,731,889	1,179,155	0.0103	0.9897	69.93
35.5	98,738,246	1,367,879	0.0139	0.9861	69.21
36.5	85,252,429	2,497,298	0.0293	0.9707	68.25
37.5	79,881,348	833,727	0.0104	0.9896	66.25
38.5	69,111,818	859,130	0.0124	0.9876	65.56

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1983-2017

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	63,555,435	906,012	0.0143	0.9857	64.74
40.5	52,138,214	916,871	0.0176	0.9824	63.82
41.5	46,335,376	685,816	0.0148	0.9852	62.70
42.5	32,981,576	858,496	0.0260	0.9740	61.77
43.5	29,901,998	1,027,375	0.0344	0.9656	60.16
44.5	28,040,084	337,566	0.0120	0.9880	58.09
45.5	25,380,118	343,608	0.0135	0.9865	57.40
46.5	20,234,847	114,016	0.0056	0.9944	56.62
47.5	18,594,692	1,364,310	0.0734	0.9266	56.30
48.5	16,868,560	341,555	0.0202	0.9798	52.17
49.5	13,194,286	293,576	0.0223	0.9777	51.11
50.5	12,263,222	168,112	0.0137	0.9863	49.97
51.5	11,450,514	499,557	0.0436	0.9564	49.29
52.5	10,074,176	320,244	0.0318	0.9682	47.14
53.5	8,493,782	435,642	0.0513	0.9487	45.64
54.5	6,822,313	291,559	0.0427	0.9573	43.30
55.5	6,375,919	45,214	0.0071	0.9929	41.45
56.5	5,755,182	125,462	0.0218	0.9782	41.16
57.5	5,272,297	122,666	0.0233	0.9767	40.26
58.5	4,561,274	77,518	0.0170	0.9830	39.32
59.5	4,101,085	55,448	0.0135	0.9865	38.65
60.5	3,671,038	105,310	0.0287	0.9713	38.13
61.5	3,319,619	83,344	0.0251	0.9749	37.04
62.5	2,406,441	196,007	0.0815	0.9185	36.11
63.5	1,499,349	91,378	0.0609	0.9391	33.17
64.5	991,429	20,499	0.0207	0.9793	31.14
65.5	862,288	2,532	0.0029	0.9971	30.50
66.5	824,487	15,425	0.0187	0.9813	30.41
67.5	781,672	22,573	0.0289	0.9711	29.84
68.5	710,242	10,148	0.0143	0.9857	28.98
69.5	682,224	43,652	0.0640	0.9360	28.57
70.5	557,369	29,369	0.0527	0.9473	26.74
71.5	490,938	1,603	0.0033	0.9967	25.33
72.5	480,176	3,330	0.0069	0.9931	25.25
73.5	468,779	9,029	0.0193	0.9807	25.07
74.5	409,800	12,214	0.0298	0.9702	24.59
75.5	391,591	313	0.0008	0.9992	23.86
76.5	390,835	1,509	0.0039	0.9961	23.84
77.5	388,208	30,396	0.0783	0.9217	23.75
78.5	316,958	8	0.0000	1.0000	21.89

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

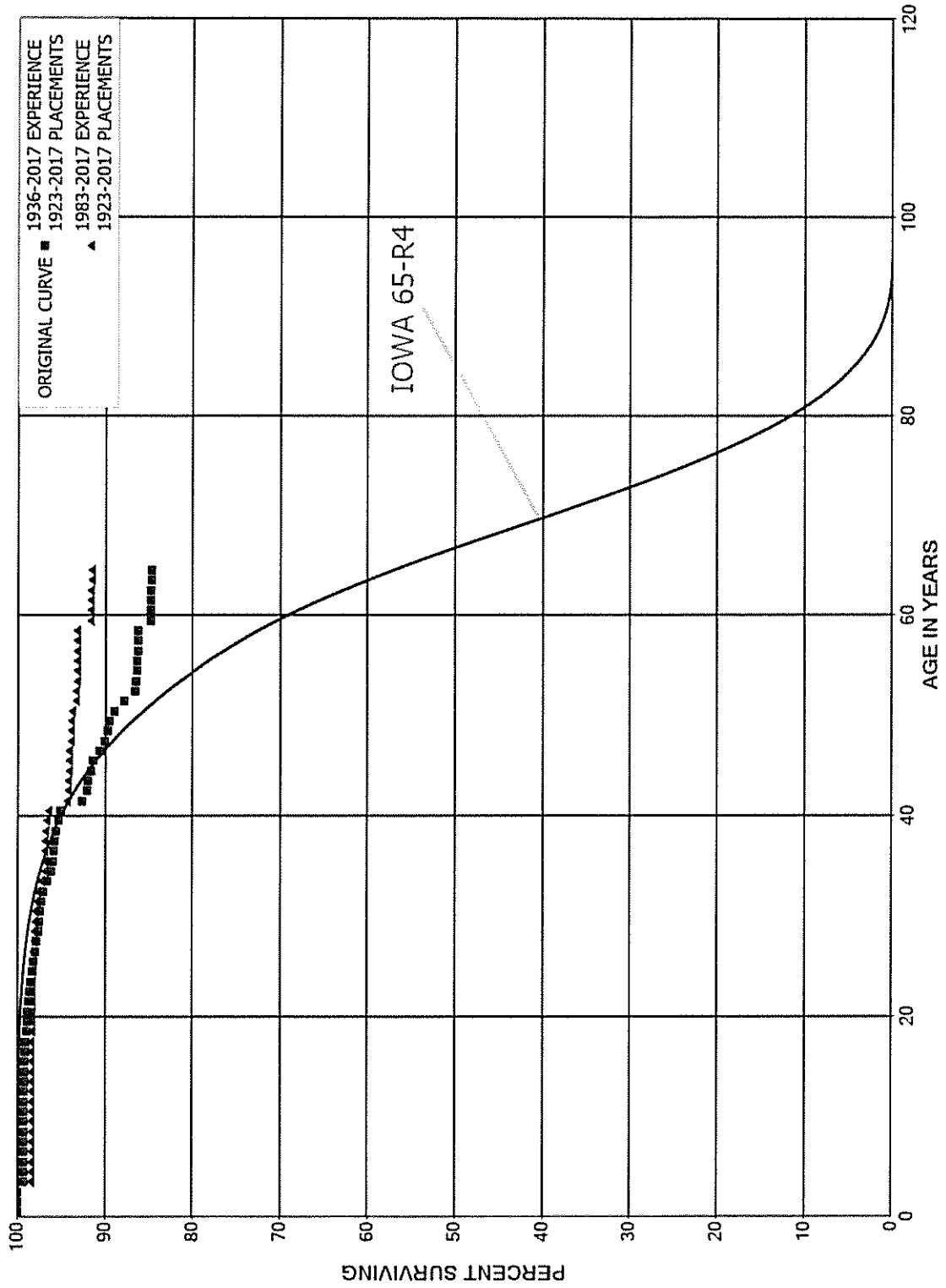
ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1983-2017

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	316,943	438	0.0014	0.9986	21.89
80.5	316,336	68,177	0.2155	0.7845	21.86
81.5	66,336	136	0.0020	0.9980	17.14
82.5	28,413		0.0000	1.0000	17.11
83.5	28,413		0.0000	1.0000	17.11
84.5	28,413		0.0000	1.0000	17.11
85.5	28,413	570	0.0200	0.9800	17.11
86.5	27,261		0.0000	1.0000	16.77
87.5	27,261		0.0000	1.0000	16.77
88.5	27,261		0.0000	1.0000	16.77
89.5	27,261	997	0.0366	0.9634	16.77
90.5	26,264		0.0000	1.0000	16.15
91.5	26,264	2,055	0.0783	0.9217	16.15
92.5	12,250	4,876	0.3981	0.6019	14.89
93.5					8.96

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 354.00 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2017 EXPERIENCE BAND 1936-2017

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	96,509,834		0.0000	1.0000	100.00
0.5	92,883,801		0.0000	1.0000	100.00
1.5	92,883,801		0.0000	1.0000	100.00
2.5	92,883,801	647,837	0.0070	0.9930	100.00
3.5	90,779,838	53	0.0000	1.0000	99.30
4.5	90,780,566	425	0.0000	1.0000	99.30
5.5	91,469,588	447	0.0000	1.0000	99.30
6.5	91,490,757	1,024	0.0000	1.0000	99.30
7.5	91,489,733	2,042	0.0000	1.0000	99.30
8.5	91,487,691	6,746	0.0001	0.9999	99.30
9.5	91,480,945	15,875	0.0002	0.9998	99.29
10.5	91,465,070	10,324	0.0001	0.9999	99.27
11.5	92,069,875	27,710	0.0003	0.9997	99.26
12.5	92,045,231	27,650	0.0003	0.9997	99.23
13.5	92,017,581	31,094	0.0003	0.9997	99.20
14.5	91,986,487	40,185	0.0004	0.9996	99.17
15.5	91,946,302	58,732	0.0006	0.9994	99.13
16.5	91,887,570	47,436	0.0005	0.9995	99.06
17.5	91,840,134	48,162	0.0005	0.9995	99.01
18.5	91,796,092	74,145	0.0008	0.9992	98.96
19.5	91,721,947	89,109	0.0010	0.9990	98.88
20.5	90,981,535	70,754	0.0008	0.9992	98.78
21.5	90,910,781	107,078	0.0012	0.9988	98.71
22.5	90,803,703	88,994	0.0010	0.9990	98.59
23.5	90,714,709	191,406	0.0021	0.9979	98.49
24.5	90,523,303	106,902	0.0012	0.9988	98.29
25.5	90,416,401	175,812	0.0019	0.9981	98.17
26.5	90,165,531	108,829	0.0012	0.9988	97.98
27.5	81,618,587	167,749	0.0021	0.9979	97.86
28.5	81,450,838	156,404	0.0019	0.9981	97.66
29.5	81,053,220	24,903	0.0003	0.9997	97.47
30.5	80,869,482	170,223	0.0021	0.9979	97.44
31.5	80,559,479	161,528	0.0020	0.9980	97.24
32.5	76,045,569	359,705	0.0047	0.9953	97.04
33.5	74,819,921	341,617	0.0046	0.9954	96.58
34.5	62,841,289	97,706	0.0016	0.9984	96.14
35.5	59,094,099	67,494	0.0011	0.9989	95.99
36.5	53,816,411	99,108	0.0018	0.9982	95.88
37.5	53,435,829	63,205	0.0012	0.9988	95.71
38.5	42,361,205	147,325	0.0035	0.9965	95.59

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2017 EXPERIENCE BAND 1936-2017

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	37,693,210	87,186	0.0023	0.9977	95.26
40.5	31,357,031	815,386	0.0260	0.9740	95.04
41.5	27,855,836	145,476	0.0052	0.9948	92.57
42.5	22,051,386	46,297	0.0021	0.9979	92.09
43.5	20,686,970	62,016	0.0030	0.9970	91.89
44.5	20,523,109	58,439	0.0028	0.9972	91.62
45.5	20,399,867	154,613	0.0076	0.9924	91.36
46.5	14,671,870	100,954	0.0069	0.9931	90.66
47.5	12,242,372	43,100	0.0035	0.9965	90.04
48.5	11,610,618	24,414	0.0021	0.9979	89.72
49.5	9,911,411	62,277	0.0063	0.9937	89.53
50.5	8,307,168	101,819	0.0123	0.9877	88.97
51.5	8,021,045	115,025	0.0143	0.9857	87.88
52.5	7,011,017	12,615	0.0018	0.9982	86.62
53.5	6,383,737	5,414	0.0008	0.9992	86.46
54.5	5,851,158	2,387	0.0004	0.9996	86.39
55.5	5,167,187	5,260	0.0010	0.9990	86.36
56.5	4,426,235	920	0.0002	0.9998	86.27
57.5	4,378,718	521	0.0001	0.9999	86.25
58.5	4,366,974	69,373	0.0159	0.9841	86.24
59.5	3,949,815	831	0.0002	0.9998	84.87
60.5	3,122,239	574	0.0002	0.9998	84.85
61.5	2,779,716	1,318	0.0005	0.9995	84.84
62.5	2,412,069	1,103	0.0005	0.9995	84.80
63.5	2,391,227	570	0.0002	0.9998	84.76
64.5	1,381,022	5,259	0.0038	0.9962	84.74
65.5	1,072,377		0.0000	1.0000	84.41
66.5	1,072,377		0.0000	1.0000	84.41
67.5	1,072,377		0.0000	1.0000	84.41
68.5	1,072,377		0.0000	1.0000	84.41
69.5	1,041,972		0.0000	1.0000	84.41
70.5	1,041,546		0.0000	1.0000	84.41
71.5	1,041,546		0.0000	1.0000	84.41
72.5	1,041,546		0.0000	1.0000	84.41
73.5	1,041,546		0.0000	1.0000	84.41
74.5	1,040,599		0.0000	1.0000	84.41
75.5	1,039,296		0.0000	1.0000	84.41
76.5	1,039,296		0.0000	1.0000	84.41
77.5	1,033,483		0.0000	1.0000	84.41
78.5	1,000,645		0.0000	1.0000	84.41

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2017 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,000,645	1	0.0000	1.0000	84.41
80.5	1,000,644		0.0000	1.0000	84.41
81.5	24,278	2,671	0.1100	0.8900	84.41
82.5	21,607		0.0000	1.0000	75.13
83.5	21,607		0.0000	1.0000	75.13
84.5	21,607		0.0000	1.0000	75.13
85.5	14,443		0.0000	1.0000	75.13
86.5	14,443		0.0000	1.0000	75.13
87.5	11,653		0.0000	1.0000	75.13
88.5					75.13

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2017 EXPERIENCE BAND 1983-2017

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	32,609,576		0.0000	1.0000	100.00
0.5	32,633,031		0.0000	1.0000	100.00
1.5	38,056,608		0.0000	1.0000	100.00
2.5	38,338,107	647,830	0.0169	0.9831	100.00
3.5	47,122,309	1	0.0000	1.0000	98.31
4.5	51,642,779	59	0.0000	1.0000	98.31
5.5	57,891,903	114	0.0000	1.0000	98.31
6.5	61,313,890	304	0.0000	1.0000	98.31
7.5	67,282,028	158	0.0000	1.0000	98.31
8.5	68,600,380	364	0.0000	1.0000	98.31
9.5	68,702,550	615	0.0000	1.0000	98.31
10.5	68,767,320	607	0.0000	1.0000	98.31
11.5	74,388,676	16,772	0.0002	0.9998	98.31
12.5	76,705,296	3,749	0.0000	1.0000	98.28
13.5	77,292,501	2,600	0.0000	1.0000	98.28
14.5	79,004,995	10,322	0.0001	0.9999	98.28
15.5	80,365,066	21,909	0.0003	0.9997	98.26
16.5	80,530,832	3,998	0.0000	1.0000	98.24
17.5	81,470,688	18,471	0.0002	0.9998	98.23
18.5	82,085,001	13,651	0.0002	0.9998	98.21
19.5	82,645,660	8,662	0.0001	0.9999	98.19
20.5	82,672,787	5,516	0.0001	0.9999	98.18
21.5	83,437,103	31,178	0.0004	0.9996	98.18
22.5	83,465,580	13,208	0.0002	0.9998	98.14
23.5	83,494,100	26,728	0.0003	0.9997	98.12
24.5	84,039,084	13,708	0.0002	0.9998	98.09
25.5	84,935,461	25,838	0.0003	0.9997	98.08
26.5	85,309,348	36,518	0.0004	0.9996	98.05
27.5	77,235,230	67,490	0.0009	0.9991	98.01
28.5	77,209,809	34,613	0.0004	0.9996	97.92
29.5	77,958,532	16,138	0.0002	0.9998	97.88
30.5	78,236,521	152,552	0.0019	0.9981	97.86
31.5	77,944,189	49,008	0.0006	0.9994	97.66
32.5	73,542,799	304,473	0.0041	0.9959	97.60
33.5	72,372,383	323,422	0.0045	0.9955	97.20
34.5	60,411,946	13,952	0.0002	0.9998	96.76
35.5	56,748,962	22	0.0000	1.0000	96.74
36.5	51,538,757	518	0.0000	1.0000	96.74
37.5	51,256,765	41,826	0.0008	0.9992	96.74
38.5	40,203,520	88,087	0.0022	0.9978	96.66

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2017 EXPERIENCE BAND 1983-2017

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	35,595,791	57,584	0.0016	0.9984	96.45
40.5	29,291,199	648,328	0.0221	0.9779	96.29
41.5	25,957,062	37,816	0.0015	0.9985	94.16
42.5	20,266,523	389	0.0000	1.0000	94.03
43.5	19,032,837	17,449	0.0009	0.9991	94.02
44.5	18,913,543	757	0.0000	1.0000	93.94
45.5	18,847,983	1,699	0.0001	0.9999	93.93
46.5	14,249,267	27,931	0.0020	0.9980	93.93
47.5	11,892,793	2,390	0.0002	0.9998	93.74
48.5	11,301,749	724	0.0001	0.9999	93.72
49.5	9,626,231	14,743	0.0015	0.9985	93.72
50.5	8,079,485	30,595	0.0038	0.9962	93.57
51.5	7,864,614	169	0.0000	1.0000	93.22
52.5	6,982,936	9,568	0.0014	0.9986	93.22
53.5	6,370,356	2,258	0.0004	0.9996	93.09
54.5	5,840,933	619	0.0001	0.9999	93.06
55.5	5,158,730	2	0.0000	1.0000	93.05
56.5	4,423,036	787	0.0002	0.9998	93.05
57.5	4,375,652	521	0.0001	0.9999	93.03
58.5	4,363,908	69,373	0.0159	0.9841	93.02
59.5	3,949,815	831	0.0002	0.9998	91.54
60.5	3,122,239	574	0.0002	0.9998	91.52
61.5	2,779,716	1,318	0.0005	0.9995	91.50
62.5	2,412,069	1,103	0.0005	0.9995	91.46
63.5	2,391,227	570	0.0002	0.9998	91.42
64.5	1,381,022	5,259	0.0038	0.9962	91.40
65.5	1,072,377		0.0000	1.0000	91.05
66.5	1,072,377		0.0000	1.0000	91.05
67.5	1,072,377		0.0000	1.0000	91.05
68.5	1,072,377		0.0000	1.0000	91.05
69.5	1,041,972		0.0000	1.0000	91.05
70.5	1,041,546		0.0000	1.0000	91.05
71.5	1,041,546		0.0000	1.0000	91.05
72.5	1,041,546		0.0000	1.0000	91.05
73.5	1,041,546		0.0000	1.0000	91.05
74.5	1,040,599		0.0000	1.0000	91.05
75.5	1,039,296		0.0000	1.0000	91.05
76.5	1,039,296		0.0000	1.0000	91.05
77.5	1,033,483		0.0000	1.0000	91.05
78.5	1,000,645		0.0000	1.0000	91.05

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

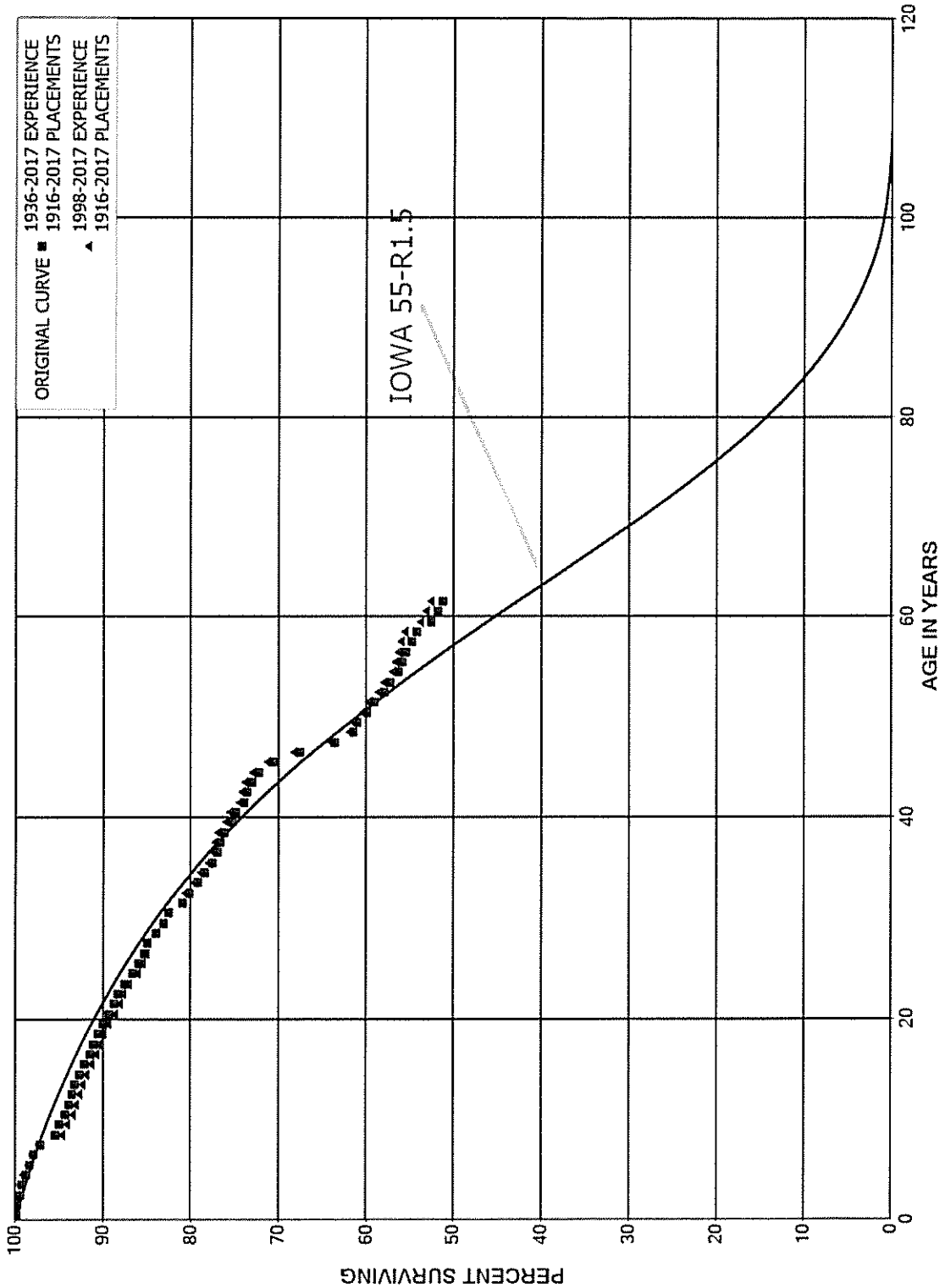
ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2017 EXPERIENCE BAND 1983-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,000,645	1	0.0000	1.0000	91.05
80.5	1,000,644		0.0000	1.0000	91.05
81.5	24,278	2,671	0.1100	0.8900	91.05
82.5	21,607		0.0000	1.0000	81.03
83.5	21,607		0.0000	1.0000	81.03
84.5	21,607		0.0000	1.0000	81.03
85.5	14,443		0.0000	1.0000	81.03
86.5	14,443		0.0000	1.0000	81.03
87.5	11,653		0.0000	1.0000	81.03
88.5					81.03

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 355.00 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2017 EXPERIENCE BAND 1936-2017

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	229,334,868	320,270	0.0014	0.9986	100.00
0.5	218,695,571	366,802	0.0017	0.9983	99.86
1.5	203,126,353	561,398	0.0028	0.9972	99.69
2.5	190,623,448	514,984	0.0027	0.9973	99.42
3.5	178,511,416	688,289	0.0039	0.9961	99.15
4.5	167,505,890	835,832	0.0050	0.9950	98.77
5.5	158,912,406	726,707	0.0046	0.9954	98.27
6.5	149,925,298	1,084,272	0.0072	0.9928	97.82
7.5	140,868,023	2,532,597	0.0180	0.9820	97.12
8.5	131,656,169	653,978	0.0050	0.9950	95.37
9.5	119,210,128	738,384	0.0062	0.9938	94.90
10.5	110,398,949	497,489	0.0045	0.9955	94.31
11.5	108,224,907	426,745	0.0039	0.9961	93.88
12.5	106,253,301	437,378	0.0041	0.9959	93.51
13.5	103,350,670	554,507	0.0054	0.9946	93.13
14.5	101,223,149	594,242	0.0059	0.9941	92.63
15.5	98,733,728	778,204	0.0079	0.9921	92.09
16.5	83,861,361	289,000	0.0034	0.9966	91.36
17.5	73,531,456	423,161	0.0058	0.9942	91.04
18.5	70,319,871	416,700	0.0059	0.9941	90.52
19.5	67,220,184	498,869	0.0074	0.9926	89.98
20.5	64,574,205	433,220	0.0067	0.9933	89.32
21.5	62,691,275	314,576	0.0050	0.9950	88.72
22.5	60,193,509	494,285	0.0082	0.9918	88.27
23.5	58,091,801	611,516	0.0105	0.9895	87.55
24.5	54,847,363	442,089	0.0081	0.9919	86.63
25.5	52,381,194	392,776	0.0075	0.9925	85.93
26.5	45,919,020	193,745	0.0042	0.9958	85.28
27.5	44,750,351	531,078	0.0119	0.9881	84.92
28.5	42,415,486	409,330	0.0097	0.9903	83.92
29.5	39,940,295	311,710	0.0078	0.9922	83.11
30.5	38,698,283	731,834	0.0189	0.9811	82.46
31.5	33,842,517	294,150	0.0087	0.9913	80.90
32.5	31,730,355	383,400	0.0121	0.9879	80.19
33.5	28,250,638	293,081	0.0104	0.9896	79.23
34.5	26,169,748	289,059	0.0110	0.9890	78.40
35.5	23,526,610	172,155	0.0073	0.9927	77.54
36.5	22,117,298	97,783	0.0044	0.9956	76.97
37.5	19,855,080	132,115	0.0067	0.9933	76.63
38.5	18,184,250	198,563	0.0109	0.9891	76.12

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2017 EXPERIENCE BAND 1936-2017

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	16,975,997	100,464	0.0059	0.9941	75.29
40.5	14,793,561	202,009	0.0137	0.9863	74.84
41.5	13,340,141	66,540	0.0050	0.9950	73.82
42.5	11,276,335	68,313	0.0061	0.9939	73.45
43.5	8,647,229	103,358	0.0120	0.9880	73.01
44.5	8,079,885	172,961	0.0214	0.9786	72.14
45.5	7,546,066	332,057	0.0440	0.9560	70.59
46.5	5,680,152	326,610	0.0575	0.9425	67.49
47.5	5,076,879	165,776	0.0327	0.9673	63.60
48.5	4,647,963	38,346	0.0083	0.9917	61.53
49.5	4,216,762	74,311	0.0176	0.9824	61.02
50.5	3,875,877	46,927	0.0121	0.9879	59.94
51.5	3,579,454	74,960	0.0209	0.9791	59.22
52.5	3,292,604	41,324	0.0126	0.9874	57.98
53.5	3,183,058	55,001	0.0173	0.9827	57.25
54.5	2,817,565	21,822	0.0077	0.9923	56.26
55.5	2,680,266	22,225	0.0083	0.9917	55.83
56.5	2,451,800	27,152	0.0111	0.9889	55.36
57.5	2,192,263	23,381	0.0107	0.9893	54.75
58.5	1,956,229	59,779	0.0306	0.9694	54.17
59.5	1,650,733	23,645	0.0143	0.9857	52.51
60.5	1,267,881	14,187	0.0112	0.9888	51.76
61.5	1,028,856	19,730	0.0192	0.9808	51.18
62.5	751,390	4,010	0.0053	0.9947	50.20
63.5	510,420	4,208	0.0082	0.9918	49.93
64.5	422,086	5,282	0.0125	0.9875	49.52
65.5	255,882	1,325	0.0052	0.9948	48.90
66.5	230,872	9,567	0.0414	0.9586	48.65
67.5	155,657	1,673	0.0107	0.9893	46.63
68.5	114,092		0.0000	1.0000	46.13
69.5	72,570	64	0.0009	0.9991	46.13
70.5	52,982		0.0000	1.0000	46.09
71.5	51,979		0.0000	1.0000	46.09
72.5	48,894	102	0.0021	0.9979	46.09
73.5	47,044	22	0.0005	0.9995	45.99
74.5	44,975	399	0.0089	0.9911	45.97
75.5	44,349		0.0000	1.0000	45.56
76.5	44,024	5,485	0.1246	0.8754	45.56
77.5	34,552	52	0.0015	0.9985	39.89
78.5	34,379	105	0.0030	0.9970	39.83

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2017 EXPERIENCE BAND 1936-2017

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	34,308	53	0.0016	0.9984	39.70
80.5	33,500		0.0000	1.0000	39.64
81.5	17,273		0.0000	1.0000	39.64
82.5	16,262		0.0000	1.0000	39.64
83.5	15,469		0.0000	1.0000	39.64
84.5	14,925	52	0.0035	0.9965	39.64
85.5	14,829	46	0.0031	0.9969	39.50
86.5	13,570		0.0000	1.0000	39.38
87.5	8,541		0.0000	1.0000	39.38
88.5	1,051		0.0000	1.0000	39.38
89.5	59		0.0000	1.0000	39.38
90.5	59		0.0000	1.0000	39.38
91.5					39.38

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2017 EXPERIENCE BAND 1998-2017

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	151,538,216	61,586	0.0004	0.9996	100.00
0.5	143,497,701	156,614	0.0011	0.9989	99.96
1.5	130,037,564	374,706	0.0029	0.9971	99.85
2.5	120,152,357	317,691	0.0026	0.9974	99.56
3.5	109,943,213	426,116	0.0039	0.9961	99.30
4.5	102,015,793	511,411	0.0050	0.9950	98.91
5.5	97,090,302	459,737	0.0047	0.9953	98.42
6.5	95,544,169	810,941	0.0085	0.9915	97.95
7.5	87,960,582	2,350,408	0.0267	0.9733	97.12
8.5	80,256,078	460,937	0.0057	0.9943	94.53
9.5	69,809,664	492,175	0.0071	0.9929	93.98
10.5	62,291,897	281,059	0.0045	0.9955	93.32
11.5	64,123,366	287,089	0.0045	0.9955	92.90
12.5	64,642,605	227,363	0.0035	0.9965	92.48
13.5	65,202,168	321,495	0.0049	0.9951	92.16
14.5	65,414,128	400,907	0.0061	0.9939	91.70
15.5	65,861,176	384,302	0.0058	0.9942	91.14
16.5	52,861,316	143,982	0.0027	0.9973	90.61
17.5	46,093,034	267,870	0.0058	0.9942	90.36
18.5	45,697,872	292,076	0.0064	0.9936	89.84
19.5	44,110,014	351,385	0.0080	0.9920	89.26
20.5	44,489,611	303,572	0.0068	0.9932	88.55
21.5	44,351,288	176,738	0.0040	0.9960	87.95
22.5	44,928,113	333,084	0.0074	0.9926	87.60
23.5	45,413,250	501,707	0.0110	0.9890	86.95
24.5	42,783,827	296,062	0.0069	0.9931	85.99
25.5	41,149,338	217,827	0.0053	0.9947	85.39
26.5	36,942,452	91,107	0.0025	0.9975	84.94
27.5	36,244,159	396,133	0.0109	0.9891	84.73
28.5	34,365,118	317,495	0.0092	0.9908	83.81
29.5	32,443,652	198,649	0.0061	0.9939	83.03
30.5	31,676,481	587,236	0.0185	0.9815	82.52
31.5	27,136,285	174,866	0.0064	0.9936	80.99
32.5	25,604,015	318,419	0.0124	0.9876	80.47
33.5	22,413,267	214,823	0.0096	0.9904	79.47
34.5	20,924,543	236,624	0.0113	0.9887	78.71
35.5	18,647,419	117,872	0.0063	0.9937	77.82
36.5	17,616,989	51,206	0.0029	0.9971	77.33
37.5	15,779,206	88,017	0.0056	0.9944	77.10
38.5	14,495,680	159,684	0.0110	0.9890	76.67

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,682,823	79,415	0.0058	0.9942	75.83
40.5	12,195,941	177,497	0.0146	0.9854	75.39
41.5	11,239,920	43,556	0.0039	0.9961	74.29
42.5	9,848,751	54,901	0.0056	0.9944	74.00
43.5	7,721,048	94,165	0.0122	0.9878	73.59
44.5	7,263,706	164,856	0.0227	0.9773	72.69
45.5	6,951,816	294,423	0.0424	0.9576	71.04
46.5	5,168,523	316,961	0.0613	0.9387	68.03
47.5	4,680,405	152,240	0.0325	0.9675	63.86
48.5	4,335,519	29,952	0.0069	0.9931	61.78
49.5	3,976,630	67,820	0.0171	0.9829	61.36
50.5	3,684,644	40,029	0.0109	0.9891	60.31
51.5	3,398,783	67,895	0.0200	0.9800	59.66
52.5	3,123,270	35,736	0.0114	0.9886	58.46
53.5	3,070,014	49,541	0.0161	0.9839	57.79
54.5	2,715,767	16,994	0.0063	0.9937	56.86
55.5	2,588,051	17,087	0.0066	0.9934	56.51
56.5	2,367,017	13,984	0.0059	0.9941	56.13
57.5	2,123,112	16,084	0.0076	0.9924	55.80
58.5	1,894,911	58,692	0.0310	0.9690	55.38
59.5	1,591,563	22,169	0.0139	0.9861	53.66
60.5	1,211,196	11,273	0.0093	0.9907	52.92
61.5	993,131	15,426	0.0155	0.9845	52.42
62.5	721,848	3,711	0.0051	0.9949	51.61
63.5	482,558	3,966	0.0082	0.9918	51.34
64.5	394,585	4,826	0.0122	0.9878	50.92
65.5	229,060	1,201	0.0052	0.9948	50.30
66.5	209,120	9,242	0.0442	0.9558	50.04
67.5	139,314	1,487	0.0107	0.9893	47.82
68.5	105,157		0.0000	1.0000	47.31
69.5	64,743		0.0000	1.0000	47.31
70.5	45,244		0.0000	1.0000	47.31
71.5	45,233		0.0000	1.0000	47.31
72.5	42,823	102	0.0024	0.9976	47.31
73.5	47,001	22	0.0005	0.9995	47.20
74.5	44,952	399	0.0089	0.9911	47.18
75.5	44,326		0.0000	1.0000	46.76
76.5	44,001	5,485	0.1247	0.8753	46.76
77.5	34,529	52	0.0015	0.9985	40.93
78.5	34,356	105	0.0030	0.9970	40.87

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

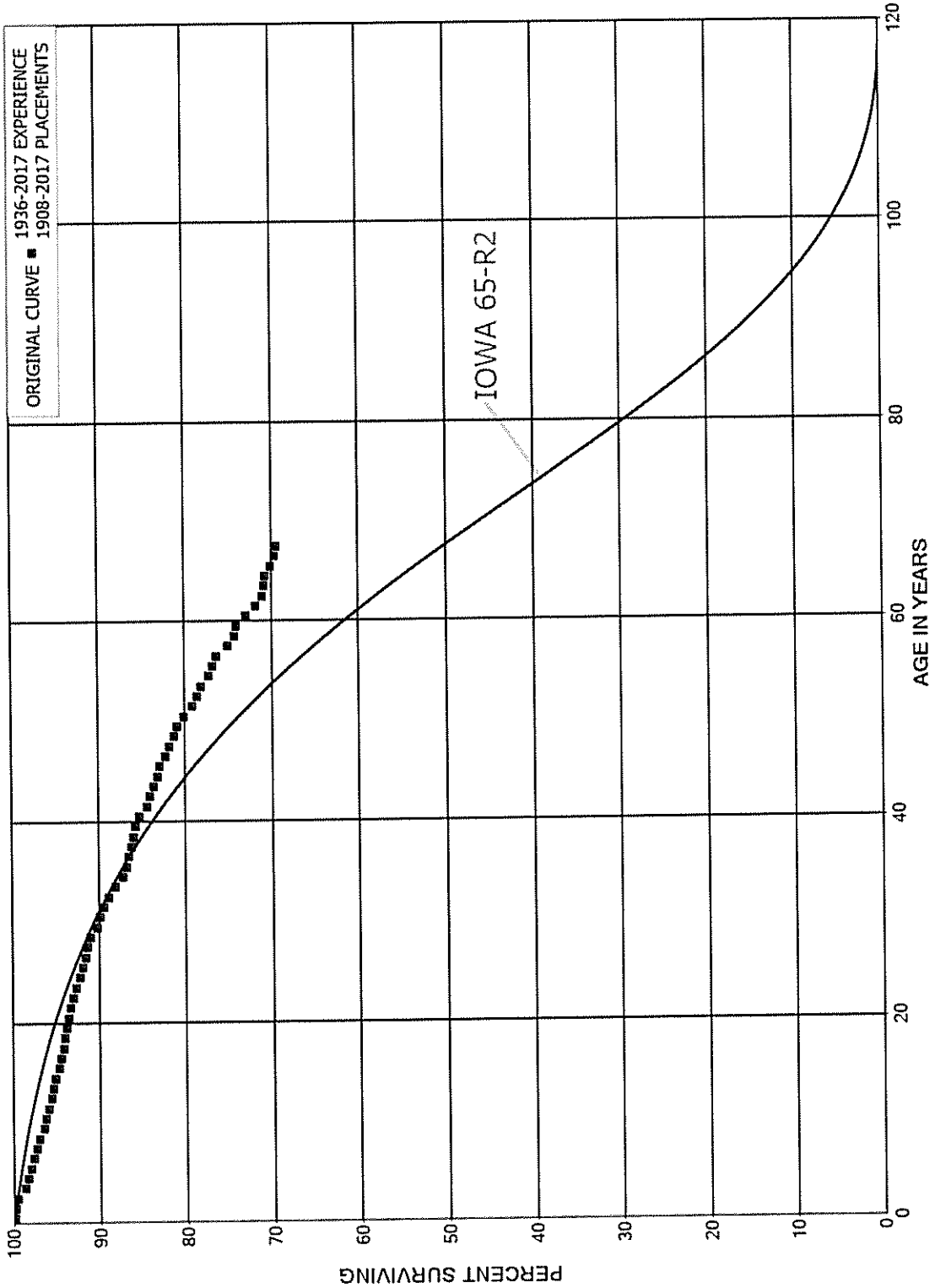
ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2017 EXPERIENCE BAND 1998-2017

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	34,285	53	0.0016	0.9984	40.75
80.5	33,477		0.0000	1.0000	40.68
81.5	17,273		0.0000	1.0000	40.68
82.5	16,262		0.0000	1.0000	40.68
83.5	15,469		0.0000	1.0000	40.68
84.5	14,925	52	0.0035	0.9965	40.68
85.5	14,829	46	0.0031	0.9969	40.54
86.5	13,570		0.0000	1.0000	40.41
87.5	8,541		0.0000	1.0000	40.41
88.5	1,051		0.0000	1.0000	40.41
89.5	59		0.0000	1.0000	40.41
90.5	59		0.0000	1.0000	40.41
91.5					40.41

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2017 EXPERIENCE BAND 1936-2017

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	193,363,840	225,360	0.0012	0.9988	100.00
0.5	185,089,679	246,712	0.0013	0.9987	99.88
1.5	178,285,731	379,951	0.0021	0.9979	99.75
2.5	169,545,725	1,609,312	0.0095	0.9905	99.54
3.5	159,991,433	581,698	0.0036	0.9964	98.59
4.5	154,157,931	374,192	0.0024	0.9976	98.23
5.5	149,031,820	645,431	0.0043	0.9957	98.00
6.5	146,580,198	364,726	0.0025	0.9975	97.57
7.5	143,303,309	512,987	0.0036	0.9964	97.33
8.5	140,051,171	883,920	0.0063	0.9937	96.98
9.5	132,484,013	269,816	0.0020	0.9980	96.37
10.5	131,083,429	502,985	0.0038	0.9962	96.17
11.5	130,781,820	452,783	0.0035	0.9965	95.80
12.5	128,683,373	224,709	0.0017	0.9983	95.47
13.5	126,996,797	335,084	0.0026	0.9974	95.30
14.5	124,994,665	537,116	0.0043	0.9957	95.05
15.5	124,735,944	302,643	0.0024	0.9976	94.64
16.5	116,547,435	399,902	0.0034	0.9966	94.42
17.5	111,825,839	158,475	0.0014	0.9986	94.09
18.5	110,466,668	238,805	0.0022	0.9978	93.96
19.5	109,000,722	271,744	0.0025	0.9975	93.75
20.5	108,002,702	276,702	0.0026	0.9974	93.52
21.5	107,237,675	357,964	0.0033	0.9967	93.28
22.5	106,212,061	450,358	0.0042	0.9958	92.97
23.5	104,838,955	499,911	0.0048	0.9952	92.58
24.5	103,287,235	311,861	0.0030	0.9970	92.13
25.5	100,336,294	417,476	0.0042	0.9958	91.86
26.5	96,794,034	193,243	0.0020	0.9980	91.47
27.5	92,667,014	302,413	0.0033	0.9967	91.29
28.5	90,278,791	803,946	0.0089	0.9911	90.99
29.5	87,024,175	329,940	0.0038	0.9962	90.18
30.5	85,573,627	388,225	0.0045	0.9955	89.84
31.5	82,165,600	507,776	0.0062	0.9938	89.43
32.5	78,513,764	751,430	0.0096	0.9904	88.88
33.5	74,843,972	743,320	0.0099	0.9901	88.03
34.5	67,740,119	363,925	0.0054	0.9946	87.16
35.5	63,307,595	117,121	0.0019	0.9981	86.69
36.5	59,276,618	211,082	0.0036	0.9964	86.53
37.5	56,322,396	174,015	0.0031	0.9969	86.22
38.5	47,404,712	144,825	0.0031	0.9969	85.95

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2017 EXPERIENCE BAND 1936-2017

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	42,060,740	173,937	0.0041	0.9959	85.69
40.5	33,073,061	356,486	0.0108	0.9892	85.34
41.5	29,256,312	114,130	0.0039	0.9961	84.42
42.5	26,656,846	158,011	0.0059	0.9941	84.09
43.5	22,725,071	101,526	0.0045	0.9955	83.59
44.5	21,778,369	80,012	0.0037	0.9963	83.21
45.5	21,013,820	161,310	0.0077	0.9923	82.91
46.5	17,760,718	85,752	0.0048	0.9952	82.27
47.5	16,478,736	119,735	0.0073	0.9927	81.88
48.5	15,688,476	66,615	0.0042	0.9958	81.28
49.5	13,405,894	132,827	0.0099	0.9901	80.94
50.5	11,931,123	137,157	0.0115	0.9885	80.13
51.5	11,485,599	93,160	0.0081	0.9919	79.21
52.5	10,824,155	50,055	0.0046	0.9954	78.57
53.5	10,202,806	115,195	0.0113	0.9887	78.21
54.5	9,184,256	63,087	0.0069	0.9931	77.32
55.5	8,720,760	45,382	0.0052	0.9948	76.79
56.5	8,100,700	146,309	0.0181	0.9819	76.39
57.5	7,473,678	68,878	0.0092	0.9908	75.01
58.5	7,133,180	27,359	0.0038	0.9962	74.32
59.5	6,743,986	103,514	0.0153	0.9847	74.04
60.5	5,455,510	76,640	0.0140	0.9860	72.90
61.5	4,858,550	58,075	0.0120	0.9880	71.88
62.5	4,305,903	13,495	0.0031	0.9969	71.02
63.5	3,878,463	4,471	0.0012	0.9988	70.79
64.5	3,303,132	29,299	0.0089	0.9911	70.71
65.5	2,499,281	18,345	0.0073	0.9927	70.09
66.5	2,352,069	7,119	0.0030	0.9970	69.57
67.5	2,104,609	8,541	0.0041	0.9959	69.36
68.5	1,996,416	2,715	0.0014	0.9986	69.08
69.5	1,956,280	898	0.0005	0.9995	68.99
70.5	1,890,836	177	0.0001	0.9999	68.95
71.5	1,884,679	25	0.0000	1.0000	68.95
72.5	1,882,396	341	0.0002	0.9998	68.95
73.5	1,853,660	187	0.0001	0.9999	68.93
74.5	1,836,941	1,050	0.0006	0.9994	68.93
75.5	1,803,412	1,472	0.0008	0.9992	68.89
76.5	1,760,093	976	0.0006	0.9994	68.83
77.5	1,711,565	2,732	0.0016	0.9984	68.79
78.5	1,660,521	9,877	0.0059	0.9941	68.68

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

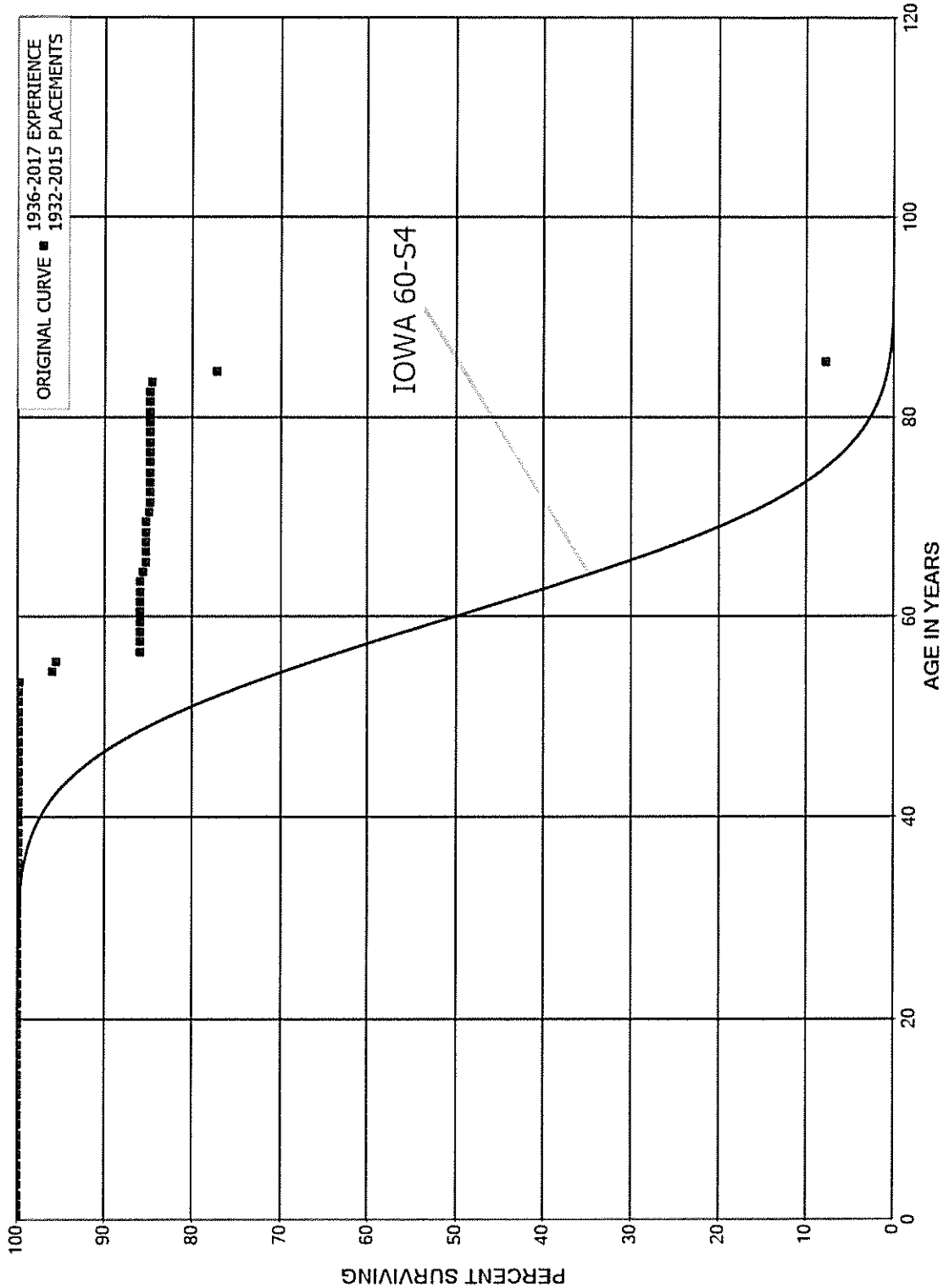
ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2017 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,649,700	3,008	0.0018	0.9982	68.27
80.5	1,630,359	376	0.0002	0.9998	68.15
81.5	863,010	7,559	0.0088	0.9912	68.13
82.5	845,673	1,910	0.0023	0.9977	67.54
83.5	853,253	166	0.0002	0.9998	67.39
84.5	833,580	1,648	0.0020	0.9980	67.37
85.5	824,966	872	0.0011	0.9989	67.24
86.5	772,170	7,566	0.0098	0.9902	67.17
87.5	624,825	230	0.0004	0.9996	66.51
88.5	299,009	8,670	0.0290	0.9710	66.49
89.5	264,147	2,474	0.0094	0.9906	64.56
90.5	261,037	25	0.0001	0.9999	63.95
91.5	234,686	7,718	0.0329	0.9671	63.95
92.5	205,144	2,989	0.0146	0.9854	61.84
93.5	91,655	661	0.0072	0.9928	60.94
94.5	29,942	1,321	0.0441	0.9559	60.50
95.5	24,653		0.0000	1.0000	57.83
96.5	24,653		0.0000	1.0000	57.83
97.5	11,477		0.0000	1.0000	57.83
98.5	11,477		0.0000	1.0000	57.83
99.5	11,477		0.0000	1.0000	57.83
100.5	10,747		0.0000	1.0000	57.83
101.5	10,747		0.0000	1.0000	57.83
102.5	10,747		0.0000	1.0000	57.83
103.5	10,747		0.0000	1.0000	57.83
104.5	10,747		0.0000	1.0000	57.83
105.5					57.83

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 357.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2015 EXPERIENCE BAND 1936-2017

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	263,729		0.0000	1.0000	100.00
0.5	263,729		0.0000	1.0000	100.00
1.5	257,384	3	0.0000	1.0000	100.00
2.5	265,378	1	0.0000	1.0000	100.00
3.5	836,223	7	0.0000	1.0000	100.00
4.5	789,362	2	0.0000	1.0000	100.00
5.5	789,360		0.0000	1.0000	100.00
6.5	789,360	1	0.0000	1.0000	100.00
7.5	789,359		0.0000	1.0000	100.00
8.5	789,359	3	0.0000	1.0000	100.00
9.5	789,356		0.0000	1.0000	100.00
10.5	789,356		0.0000	1.0000	100.00
11.5	789,356		0.0000	1.0000	100.00
12.5	789,356		0.0000	1.0000	100.00
13.5	759,935		0.0000	1.0000	100.00
14.5	759,935		0.0000	1.0000	100.00
15.5	759,935		0.0000	1.0000	100.00
16.5	759,935		0.0000	1.0000	100.00
17.5	759,935	15	0.0000	1.0000	100.00
18.5	759,920		0.0000	1.0000	99.99
19.5	759,920	36	0.0000	1.0000	99.99
20.5	759,884		0.0000	1.0000	99.99
21.5	759,884		0.0000	1.0000	99.99
22.5	759,884		0.0000	1.0000	99.99
23.5	759,884	5	0.0000	1.0000	99.99
24.5	759,879		0.0000	1.0000	99.99
25.5	759,879	12	0.0000	1.0000	99.99
26.5	678,100		0.0000	1.0000	99.99
27.5	678,100		0.0000	1.0000	99.99
28.5	678,100		0.0000	1.0000	99.99
29.5	678,100	341	0.0005	0.9995	99.99
30.5	677,758		0.0000	1.0000	99.94
31.5	677,758	15	0.0000	1.0000	99.94
32.5	676,028	116	0.0002	0.9998	99.94
33.5	675,912	17	0.0000	1.0000	99.92
34.5	675,895	271	0.0004	0.9996	99.92
35.5	643,390	39	0.0001	0.9999	99.88
36.5	635,580		0.0000	1.0000	99.87
37.5	635,580	67	0.0001	0.9999	99.87
38.5	631,304	20	0.0000	1.0000	99.86

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2015 EXPERIENCE BAND 1936-2017

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	629,199	160	0.0003	0.9997	99.86
40.5	629,039	44	0.0001	0.9999	99.83
41.5	628,995	19	0.0000	1.0000	99.82
42.5	628,976	31	0.0000	1.0000	99.82
43.5	628,945		0.0000	1.0000	99.82
44.5	628,945	75	0.0001	0.9999	99.82
45.5	628,870		0.0000	1.0000	99.80
46.5	628,870		0.0000	1.0000	99.80
47.5	628,870	12	0.0000	1.0000	99.80
48.5	628,858		0.0000	1.0000	99.80
49.5	617,635	35	0.0001	0.9999	99.80
50.5	617,600	66	0.0001	0.9999	99.80
51.5	617,534		0.0000	1.0000	99.79
52.5	617,534	481	0.0008	0.9992	99.79
53.5	617,053	23,552	0.0382	0.9618	99.71
54.5	593,501	2,768	0.0047	0.9953	95.90
55.5	590,733	58,852	0.0996	0.9004	95.45
56.5	531,881		0.0000	1.0000	85.95
57.5	531,881		0.0000	1.0000	85.95
58.5	531,881		0.0000	1.0000	85.95
59.5	531,881		0.0000	1.0000	85.95
60.5	531,881		0.0000	1.0000	85.95
61.5	531,881		0.0000	1.0000	85.95
62.5	531,881		0.0000	1.0000	85.95
63.5	531,881	1,857	0.0035	0.9965	85.95
64.5	511,570	2,355	0.0046	0.9954	85.65
65.5	509,214		0.0000	1.0000	85.25
66.5	509,214		0.0000	1.0000	85.25
67.5	509,214		0.0000	1.0000	85.25
68.5	509,214		0.0000	1.0000	85.25
69.5	502,571	1,755	0.0035	0.9965	85.25
70.5	500,433	701	0.0014	0.9986	84.95
71.5	499,732		0.0000	1.0000	84.83
72.5	499,732		0.0000	1.0000	84.83
73.5	499,732		0.0000	1.0000	84.83
74.5	499,732		0.0000	1.0000	84.83
75.5	499,732		0.0000	1.0000	84.83
76.5	127,941		0.0000	1.0000	84.83
77.5	127,941	74	0.0006	0.9994	84.83
78.5	127,868		0.0000	1.0000	84.79

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

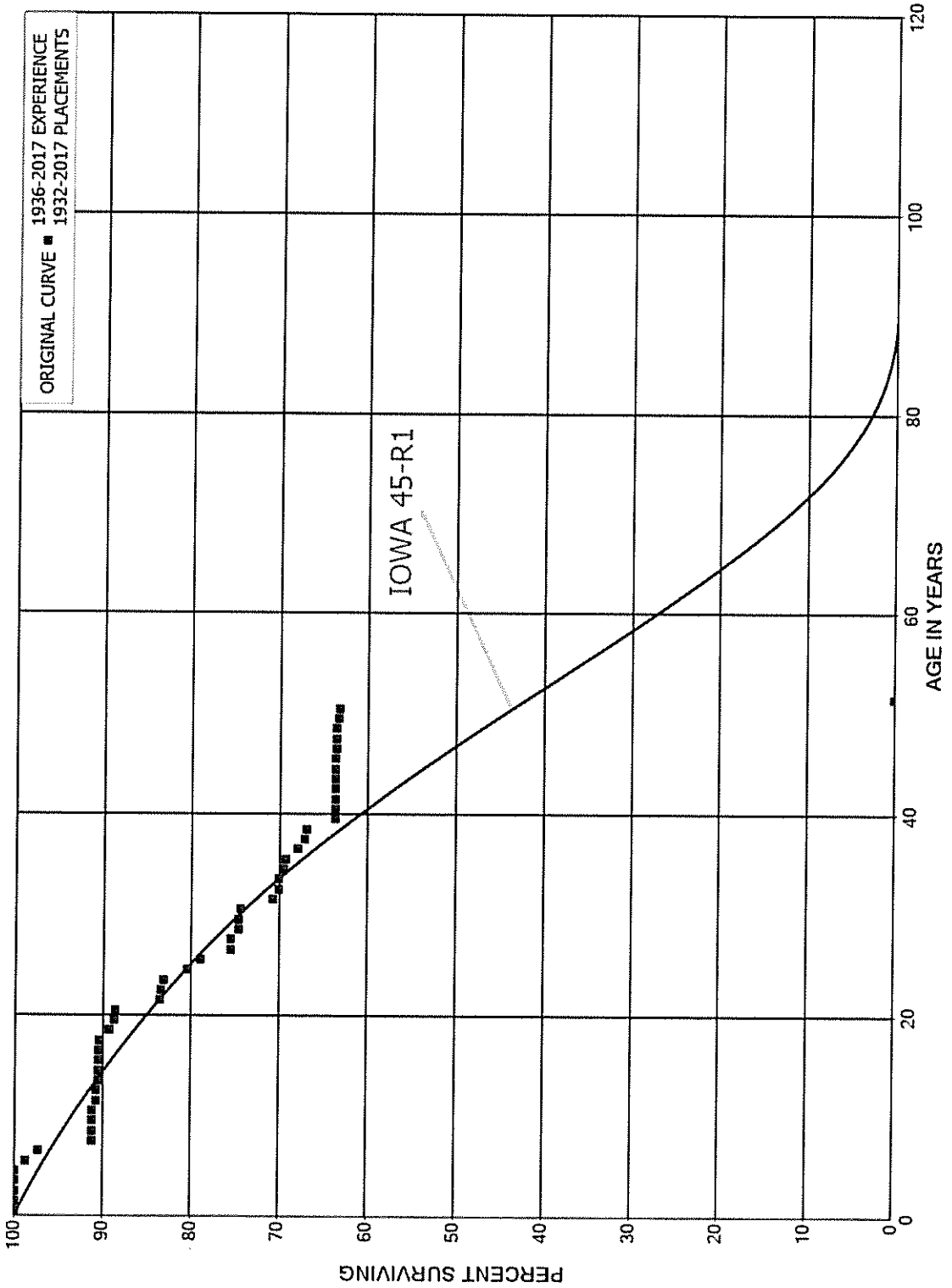
ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2015 EXPERIENCE BAND 1936-2017

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	127,868		0.0000	1.0000	84.79
80.5	127,868		0.0000	1.0000	84.79
81.5	127,868		0.0000	1.0000	84.79
82.5	127,868	254	0.0020	0.9980	84.79
83.5	127,613	11,027	0.0864	0.9136	84.62
84.5	116,587	104,856	0.8994	0.1006	77.31
85.5					7.78

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2017 EXPERIENCE BAND 1936-2017

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	3,694,739	154	0.0000	1.0000	100.00
0.5	3,675,386	128	0.0000	1.0000	100.00
1.5	3,724,538	910	0.0002	0.9998	99.99
2.5	3,724,428		0.0000	1.0000	99.97
3.5	3,920,569		0.0000	1.0000	99.97
4.5	3,102,809	38,676	0.0125	0.9875	99.97
5.5	2,896,399	41,280	0.0143	0.9857	98.72
6.5	2,137,720	134,758	0.0630	0.9370	97.31
7.5	2,002,962	7	0.0000	1.0000	91.18
8.5	2,001,636		0.0000	1.0000	91.18
9.5	1,826,439		0.0000	1.0000	91.18
10.5	1,347,841	6,890	0.0051	0.9949	91.18
11.5	1,340,951		0.0000	1.0000	90.71
12.5	1,257,804	2,446	0.0019	0.9981	90.71
13.5	1,329,255	694	0.0005	0.9995	90.54
14.5	1,328,561	547	0.0004	0.9996	90.49
15.5	1,330,426		0.0000	1.0000	90.45
16.5	1,326,485	778	0.0006	0.9994	90.45
17.5	1,325,707	16,949	0.0128	0.9872	90.40
18.5	1,308,758	7,454	0.0057	0.9943	89.24
19.5	1,296,981	2,224	0.0017	0.9983	88.74
20.5	1,294,757	72,030	0.0556	0.9444	88.58
21.5	1,222,727	1,763	0.0014	0.9986	83.66
22.5	1,146,882	5,027	0.0044	0.9956	83.53
23.5	1,139,862	36,140	0.0317	0.9683	83.17
24.5	1,101,311	21,498	0.0195	0.9805	80.53
25.5	1,078,661	46,529	0.0431	0.9569	78.96
26.5	979,174	1	0.0000	1.0000	75.55
27.5	947,923	11,720	0.0124	0.9876	75.55
28.5	936,203		0.0000	1.0000	74.62
29.5	934,575	2,685	0.0029	0.9971	74.62
30.5	921,279	45,702	0.0496	0.9504	74.41
31.5	844,361	7,732	0.0092	0.9908	70.71
32.5	817,708		0.0000	1.0000	70.07
33.5	817,708	6,367	0.0078	0.9922	70.07
34.5	811,341	2,652	0.0033	0.9967	69.52
35.5	569,071	10,839	0.0190	0.9810	69.29
36.5	558,232	6,620	0.0119	0.9881	67.97
37.5	551,612	1,780	0.0032	0.9968	67.17
38.5	549,716	26,320	0.0479	0.9521	66.95

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

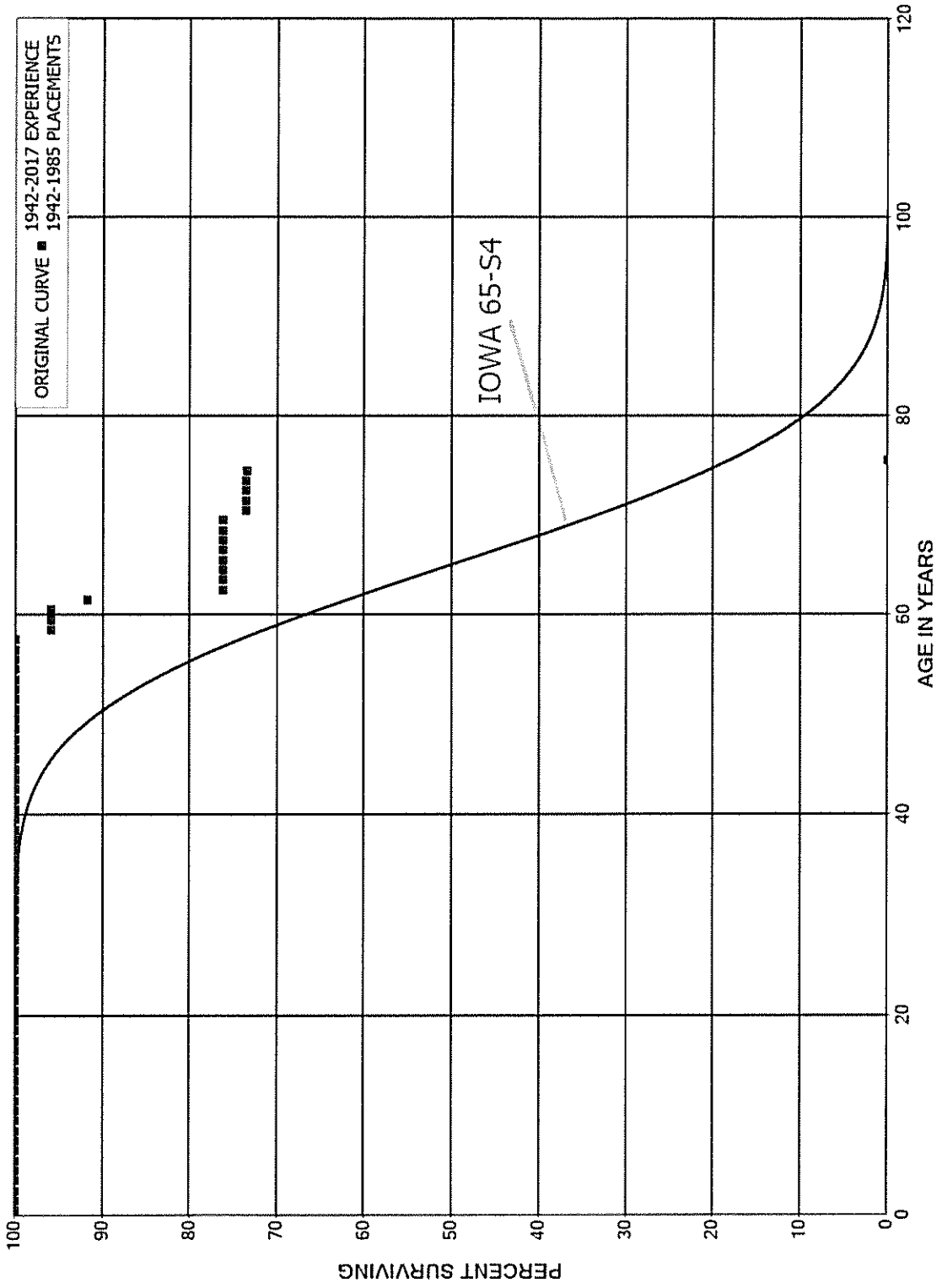
ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2017 EXPERIENCE BAND 1936-2017

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	520,888		0.0000	1.0000	63.75
40.5	520,888		0.0000	1.0000	63.75
41.5	520,888	431	0.0008	0.9992	63.75
42.5	520,340	129	0.0002	0.9998	63.69
43.5	520,211		0.0000	1.0000	63.68
44.5	520,211		0.0000	1.0000	63.68
45.5	520,211	214	0.0004	0.9996	63.68
46.5	519,997		0.0000	1.0000	63.65
47.5	519,997		0.0000	1.0000	63.65
48.5	519,997	1,977	0.0038	0.9962	63.65
49.5	518,020	800	0.0015	0.9985	63.41
50.5	517,220	517,055	0.9997	0.0003	63.31
51.5	165		0.0000	1.0000	0.02
52.5	165		0.0000	1.0000	0.02
53.5	165	165	1.0000		0.02
54.5					

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 359.00 ROADS AND TRAILS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1942-1985 EXPERIENCE BAND 1942-2017

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	70,027		0.0000	1.0000	100.00
0.5	70,027		0.0000	1.0000	100.00
1.5	70,027		0.0000	1.0000	100.00
2.5	70,027		0.0000	1.0000	100.00
3.5	70,027		0.0000	1.0000	100.00
4.5	70,027		0.0000	1.0000	100.00
5.5	70,027		0.0000	1.0000	100.00
6.5	70,027		0.0000	1.0000	100.00
7.5	70,027		0.0000	1.0000	100.00
8.5	70,027		0.0000	1.0000	100.00
9.5	70,027		0.0000	1.0000	100.00
10.5	70,027		0.0000	1.0000	100.00
11.5	70,027		0.0000	1.0000	100.00
12.5	70,027		0.0000	1.0000	100.00
13.5	70,027		0.0000	1.0000	100.00
14.5	70,027		0.0000	1.0000	100.00
15.5	70,027		0.0000	1.0000	100.00
16.5	70,027		0.0000	1.0000	100.00
17.5	70,027		0.0000	1.0000	100.00
18.5	70,027		0.0000	1.0000	100.00
19.5	70,027		0.0000	1.0000	100.00
20.5	70,027		0.0000	1.0000	100.00
21.5	70,027		0.0000	1.0000	100.00
22.5	70,027		0.0000	1.0000	100.00
23.5	70,027		0.0000	1.0000	100.00
24.5	70,027		0.0000	1.0000	100.00
25.5	70,027		0.0000	1.0000	100.00
26.5	70,027		0.0000	1.0000	100.00
27.5	70,027		0.0000	1.0000	100.00
28.5	70,027		0.0000	1.0000	100.00
29.5	70,027		0.0000	1.0000	100.00
30.5	70,027		0.0000	1.0000	100.00
31.5	70,027		0.0000	1.0000	100.00
32.5	55,184		0.0000	1.0000	100.00
33.5	55,184		0.0000	1.0000	100.00
34.5	55,184		0.0000	1.0000	100.00
35.5	55,184		0.0000	1.0000	100.00
36.5	55,184		0.0000	1.0000	100.00
37.5	55,184		0.0000	1.0000	100.00
38.5	55,184		0.0000	1.0000	100.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

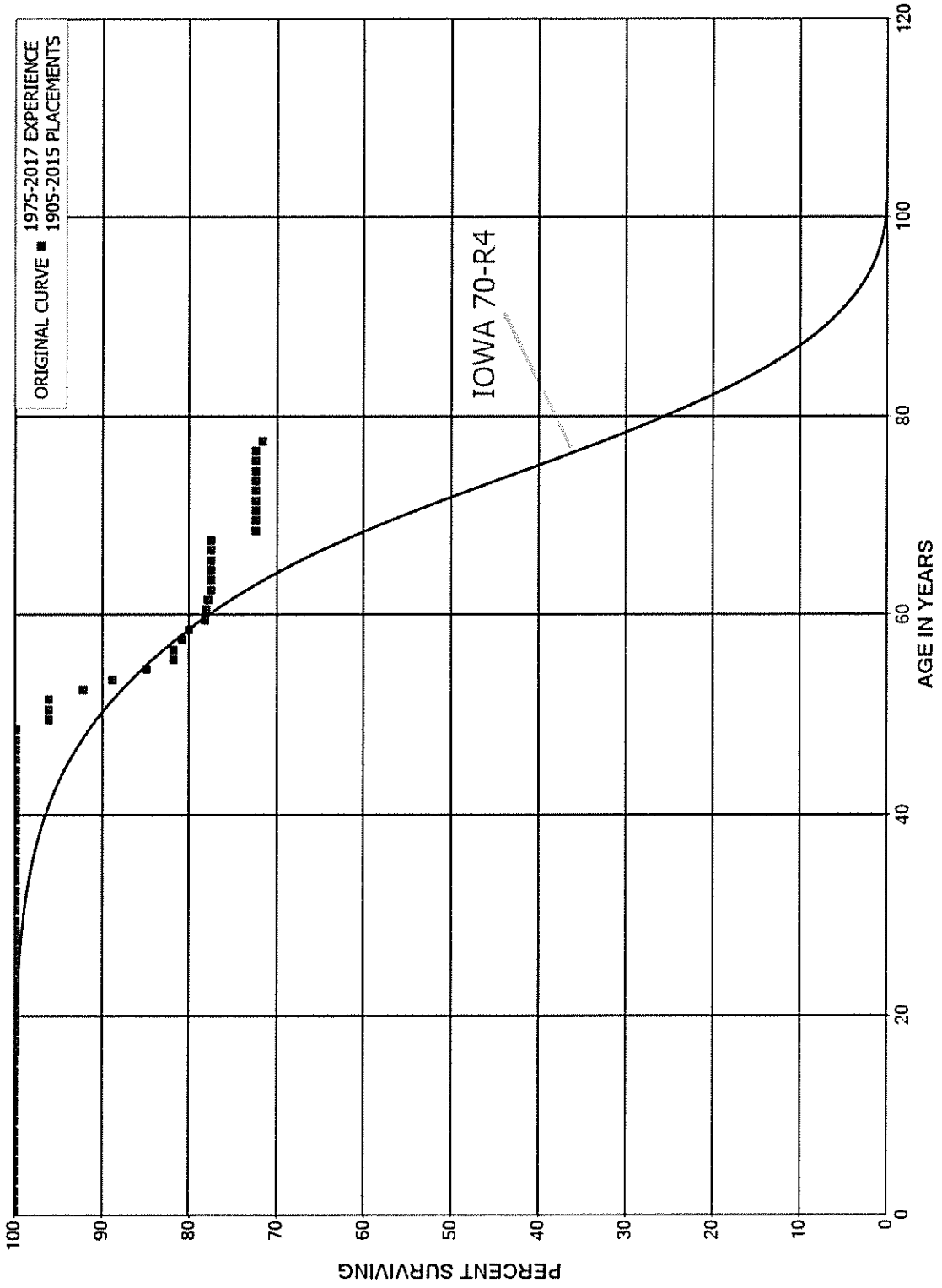
ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1942-1985 EXPERIENCE BAND 1942-2017

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	55,184		0.0000	1.0000	100.00
40.5	55,184		0.0000	1.0000	100.00
41.5	18,524		0.0000	1.0000	100.00
42.5	18,524		0.0000	1.0000	100.00
43.5	18,524		0.0000	1.0000	100.00
44.5	18,524		0.0000	1.0000	100.00
45.5	18,524		0.0000	1.0000	100.00
46.5	18,524		0.0000	1.0000	100.00
47.5	18,524		0.0000	1.0000	100.00
48.5	18,524		0.0000	1.0000	100.00
49.5	18,524		0.0000	1.0000	100.00
50.5	18,524		0.0000	1.0000	100.00
51.5	18,524		0.0000	1.0000	100.00
52.5	18,524		0.0000	1.0000	100.00
53.5	18,524		0.0000	1.0000	100.00
54.5	18,524		0.0000	1.0000	100.00
55.5	18,524		0.0000	1.0000	100.00
56.5	18,524		0.0000	1.0000	100.00
57.5	18,524	768	0.0415	0.9585	100.00
58.5	17,756		0.0000	1.0000	95.85
59.5	17,756		0.0000	1.0000	95.85
60.5	17,756	771	0.0434	0.9566	95.85
61.5	16,985	2,881	0.1696	0.8304	91.69
62.5	8,794		0.0000	1.0000	76.14
63.5	8,794		0.0000	1.0000	76.14
64.5	8,794		0.0000	1.0000	76.14
65.5	8,794		0.0000	1.0000	76.14
66.5	8,794		0.0000	1.0000	76.14
67.5	8,794		0.0000	1.0000	76.14
68.5	7,702		0.0000	1.0000	76.14
69.5	7,702	268	0.0347	0.9653	76.14
70.5	7,435		0.0000	1.0000	73.49
71.5	7,435		0.0000	1.0000	73.49
72.5	7,435		0.0000	1.0000	73.49
73.5	7,435	12	0.0015	0.9985	73.49
74.5	7,423	7,423	1.0000		73.38
75.5					

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 360.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2015 EXPERIENCE BAND 1975-2017

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	260,524		0.0000	1.0000	100.00
0.5	261,766		0.0000	1.0000	100.00
1.5	397,352		0.0000	1.0000	100.00
2.5	298,682		0.0000	1.0000	100.00
3.5	297,360		0.0000	1.0000	100.00
4.5	295,969		0.0000	1.0000	100.00
5.5	346,914		0.0000	1.0000	100.00
6.5	375,497		0.0000	1.0000	100.00
7.5	386,480		0.0000	1.0000	100.00
8.5	389,349		0.0000	1.0000	100.00
9.5	685,451		0.0000	1.0000	100.00
10.5	420,274		0.0000	1.0000	100.00
11.5	480,871		0.0000	1.0000	100.00
12.5	481,858		0.0000	1.0000	100.00
13.5	483,656		0.0000	1.0000	100.00
14.5	428,728		0.0000	1.0000	100.00
15.5	402,088	500	0.0012	0.9988	100.00
16.5	398,391		0.0000	1.0000	99.88
17.5	414,227		0.0000	1.0000	99.88
18.5	254,931		0.0000	1.0000	99.88
19.5	256,014		0.0000	1.0000	99.88
20.5	181,464		0.0000	1.0000	99.88
21.5	178,585		0.0000	1.0000	99.88
22.5	167,718		0.0000	1.0000	99.88
23.5	157,553		0.0000	1.0000	99.88
24.5	160,655		0.0000	1.0000	99.88
25.5	155,602	5	0.0000	1.0000	99.88
26.5	147,102		0.0000	1.0000	99.87
27.5	144,949		0.0000	1.0000	99.87
28.5	149,336		0.0000	1.0000	99.87
29.5	149,069		0.0000	1.0000	99.87
30.5	146,464		0.0000	1.0000	99.87
31.5	137,087		0.0000	1.0000	99.87
32.5	128,629		0.0000	1.0000	99.87
33.5	121,781		0.0000	1.0000	99.87
34.5	121,261		0.0000	1.0000	99.87
35.5	85,805		0.0000	1.0000	99.87
36.5	84,257		0.0000	1.0000	99.87
37.5	82,581		0.0000	1.0000	99.87
38.5	77,481		0.0000	1.0000	99.87

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2015 EXPERIENCE BAND 1975-2017

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	76,402		0.0000	1.0000	99.87
40.5	68,531		0.0000	1.0000	99.87
41.5	71,403		0.0000	1.0000	99.87
42.5	68,970		0.0000	1.0000	99.87
43.5	67,739		0.0000	1.0000	99.87
44.5	66,123		0.0000	1.0000	99.87
45.5	64,925		0.0000	1.0000	99.87
46.5	60,341		0.0000	1.0000	99.87
47.5	59,615		0.0000	1.0000	99.87
48.5	59,027	2,274	0.0385	0.9615	99.87
49.5	55,882		0.0000	1.0000	96.03
50.5	45,620		0.0000	1.0000	96.03
51.5	39,061	1,578	0.0404	0.9596	96.03
52.5	37,670	1,364	0.0362	0.9638	92.15
53.5	35,162	1,549	0.0441	0.9559	88.81
54.5	33,439	1,187	0.0355	0.9645	84.90
55.5	32,137		0.0000	1.0000	81.88
56.5	31,894	427	0.0134	0.9866	81.88
57.5	30,584	274	0.0090	0.9910	80.79
58.5	29,258	700	0.0239	0.9761	80.06
59.5	27,256	20	0.0007	0.9993	78.15
60.5	25,511	86	0.0034	0.9966	78.09
61.5	24,667	118	0.0048	0.9952	77.83
62.5	23,406		0.0000	1.0000	77.46
63.5	23,612		0.0000	1.0000	77.46
64.5	23,224		0.0000	1.0000	77.46
65.5	22,332		0.0000	1.0000	77.46
66.5	21,234		0.0000	1.0000	77.46
67.5	18,807	1,242	0.0660	0.9340	77.46
68.5	17,336		0.0000	1.0000	72.34
69.5	17,061		0.0000	1.0000	72.34
70.5	16,090		0.0000	1.0000	72.34
71.5	15,415		0.0000	1.0000	72.34
72.5	14,596		0.0000	1.0000	72.34
73.5	14,406		0.0000	1.0000	72.34
74.5	14,017		0.0000	1.0000	72.34
75.5	13,462		0.0000	1.0000	72.34
76.5	10,410	111	0.0107	0.9893	72.34
77.5	9,443	1	0.0001	0.9999	71.57
78.5	11,184		0.0000	1.0000	71.56

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

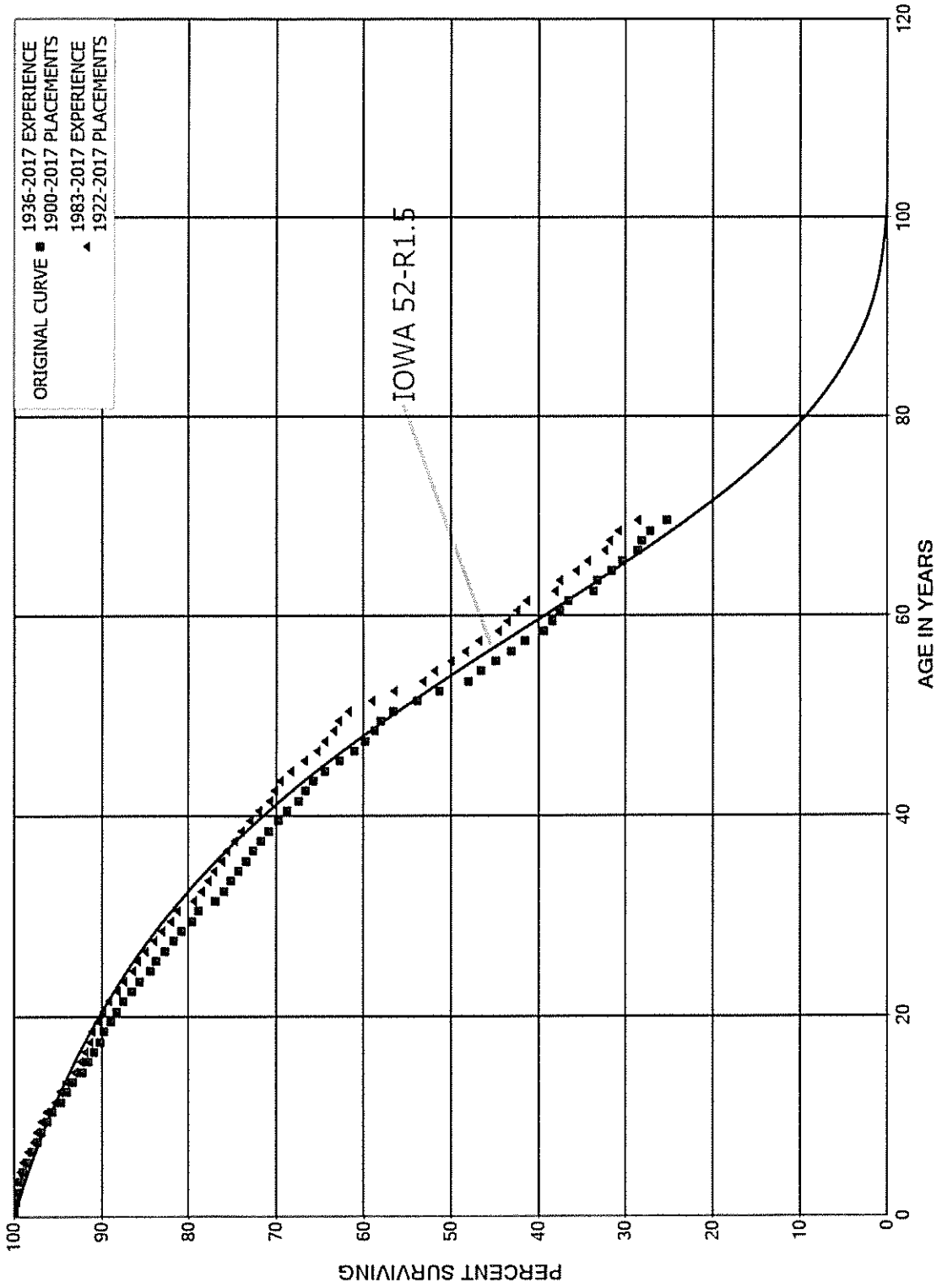
ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2015 EXPERIENCE BAND 1975-2017

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	11,133		0.0000	1.0000	71.56
80.5	7,338		0.0000	1.0000	71.56
81.5	4,437		0.0000	1.0000	71.56
82.5	4,232		0.0000	1.0000	71.56
83.5	4,210		0.0000	1.0000	71.56
84.5	4,699		0.0000	1.0000	71.56
85.5	4,404		0.0000	1.0000	71.56
86.5	4,285		0.0000	1.0000	71.56
87.5	1,483		0.0000	1.0000	71.56
88.5	1,185		0.0000	1.0000	71.56
89.5	822		0.0000	1.0000	71.56
90.5	773		0.0000	1.0000	71.56
91.5	652		0.0000	1.0000	71.56
92.5	635		0.0000	1.0000	71.56
93.5	130		0.0000	1.0000	71.56
94.5	128		0.0000	1.0000	71.56
95.5	39		0.0000	1.0000	71.56
96.5	35		0.0000	1.0000	71.56
97.5	31		0.0000	1.0000	71.56
98.5	27		0.0000	1.0000	71.56
99.5	21		0.0000	1.0000	71.56
100.5	17		0.0000	1.0000	71.56
101.5	15		0.0000	1.0000	71.56
102.5	12		0.0000	1.0000	71.56
103.5	5		0.0000	1.0000	71.56
104.5	1		0.0000	1.0000	71.56
105.5	1		0.0000	1.0000	71.56
106.5	1		0.0000	1.0000	71.56
107.5	1		0.0000	1.0000	71.56
108.5	1		0.0000	1.0000	71.56
109.5	1		0.0000	1.0000	71.56
110.5	1		0.0000	1.0000	71.56
111.5	1		0.0000	1.0000	71.56
112.5					71.56

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2017 EXPERIENCE BAND 1936-2017

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	307,274,383	108,380	0.0004	0.9996	100.00
0.5	278,890,385	586,705	0.0021	0.9979	99.96
1.5	253,136,718	679,095	0.0027	0.9973	99.75
2.5	236,397,460	588,016	0.0025	0.9975	99.49
3.5	223,298,873	660,398	0.0030	0.9970	99.24
4.5	215,767,384	845,284	0.0039	0.9961	98.95
5.5	212,257,276	1,250,481	0.0059	0.9941	98.56
6.5	206,519,040	1,414,363	0.0068	0.9932	97.98
7.5	203,441,933	1,058,698	0.0052	0.9948	97.31
8.5	199,078,897	1,202,837	0.0060	0.9940	96.80
9.5	193,379,673	1,148,124	0.0059	0.9941	96.22
10.5	188,240,056	1,986,413	0.0106	0.9894	95.64
11.5	180,615,982	1,344,535	0.0074	0.9926	94.63
12.5	171,754,804	1,279,142	0.0074	0.9926	93.93
13.5	166,986,734	1,876,802	0.0112	0.9888	93.23
14.5	162,502,284	1,262,222	0.0078	0.9922	92.18
15.5	154,816,352	1,157,175	0.0075	0.9925	91.47
16.5	152,481,070	1,053,464	0.0069	0.9931	90.78
17.5	152,151,862	747,443	0.0049	0.9951	90.16
18.5	146,450,588	1,150,944	0.0079	0.9921	89.71
19.5	143,256,683	1,096,714	0.0077	0.9923	89.01
20.5	139,116,379	1,297,458	0.0093	0.9907	88.33
21.5	135,815,729	1,595,782	0.0117	0.9883	87.50
22.5	132,120,075	1,330,374	0.0101	0.9899	86.47
23.5	126,894,542	1,724,167	0.0136	0.9864	85.60
24.5	126,104,465	1,042,211	0.0083	0.9917	84.44
25.5	129,413,525	1,524,208	0.0118	0.9882	83.74
26.5	125,702,534	1,543,650	0.0123	0.9877	82.76
27.5	124,052,600	1,452,996	0.0117	0.9883	81.74
28.5	123,159,837	1,728,828	0.0140	0.9860	80.78
29.5	119,142,929	1,175,555	0.0099	0.9901	79.65
30.5	111,895,692	2,668,869	0.0239	0.9761	78.86
31.5	105,754,552	1,434,030	0.0136	0.9864	76.98
32.5	98,152,016	1,004,687	0.0102	0.9898	75.94
33.5	87,249,400	979,126	0.0112	0.9888	75.16
34.5	73,726,947	917,385	0.0124	0.9876	74.32
35.5	67,393,821	703,764	0.0104	0.9896	73.39
36.5	62,341,915	741,944	0.0119	0.9881	72.63
37.5	59,110,495	754,836	0.0128	0.9872	71.76
38.5	55,016,303	840,241	0.0153	0.9847	70.85

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2017 EXPERIENCE BAND 1936-2017

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	49,924,668	762,911	0.0153	0.9847	69.76
40.5	45,221,852	822,868	0.0182	0.9818	68.70
41.5	39,638,251	491,793	0.0124	0.9876	67.45
42.5	29,636,668	381,738	0.0129	0.9871	66.61
43.5	25,042,571	533,010	0.0213	0.9787	65.75
44.5	22,158,165	571,139	0.0258	0.9742	64.35
45.5	19,634,993	511,851	0.0261	0.9739	62.69
46.5	16,931,087	330,911	0.0195	0.9805	61.06
47.5	15,067,339	277,847	0.0184	0.9816	59.87
48.5	13,582,883	168,154	0.0124	0.9876	58.76
49.5	11,486,377	275,080	0.0239	0.9761	58.04
50.5	10,995,100	537,910	0.0489	0.9511	56.65
51.5	9,774,275	469,722	0.0481	0.9519	53.87
52.5	8,797,961	579,416	0.0659	0.9341	51.29
53.5	8,044,894	229,761	0.0286	0.9714	47.91
54.5	7,420,143	273,366	0.0368	0.9632	46.54
55.5	6,465,802	252,767	0.0391	0.9609	44.82
56.5	5,906,099	220,660	0.0374	0.9626	43.07
57.5	5,364,038	263,887	0.0492	0.9508	41.46
58.5	4,514,085	113,352	0.0251	0.9749	39.42
59.5	4,211,185	99,259	0.0236	0.9764	38.43
60.5	3,652,053	104,103	0.0285	0.9715	37.53
61.5	3,472,363	266,990	0.0769	0.9231	36.46
62.5	2,020,665	29,180	0.0144	0.9856	33.65
63.5	1,869,960	96,100	0.0514	0.9486	33.17
64.5	1,128,867	43,393	0.0384	0.9616	31.46
65.5	916,329	52,162	0.0569	0.9431	30.25
66.5	696,793	11,194	0.0161	0.9839	28.53
67.5	629,908	21,831	0.0347	0.9653	28.07
68.5	544,684	38,460	0.0706	0.9294	27.10
69.5	511,483	7,214	0.0141	0.9859	25.19
70.5	476,743	9,507	0.0199	0.9801	24.83
71.5	467,828	48,556	0.1038	0.8962	24.34
72.5	413,975	6,187	0.0149	0.9851	21.81
73.5	392,973	6,521	0.0166	0.9834	21.49
74.5	319,218	4,074	0.0128	0.9872	21.13
75.5	299,705	1,791	0.0060	0.9940	20.86
76.5	285,690	1,995	0.0070	0.9930	20.73
77.5	282,098	3,723	0.0132	0.9868	20.59
78.5	244,739	1,461	0.0060	0.9940	20.32

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2017 EXPERIENCE BAND 1936-2017

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	241,528	1,345	0.0056	0.9944	20.20
80.5	237,321	84,645	0.3567	0.6433	20.08
81.5	40,954	48	0.0012	0.9988	12.92
82.5	39,288	30	0.0008	0.9992	12.91
83.5	39,258	1,165	0.0297	0.9703	12.90
84.5	36,685		0.0000	1.0000	12.51
85.5	36,421	47	0.0013	0.9987	12.51
86.5	27,417	281	0.0102	0.9898	12.50
87.5	27,076	1,227	0.0453	0.9547	12.37
88.5	5,155	4,599	0.8921	0.1079	11.81
89.5					1.27

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2017 EXPERIENCE BAND 1983-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	221,433,805	75,065	0.0003	0.9997	100.00
0.5	199,416,289	420,723	0.0021	0.9979	99.97
1.5	177,409,338	429,348	0.0024	0.9976	99.76
2.5	163,844,620	278,375	0.0017	0.9983	99.51
3.5	155,037,046	315,967	0.0020	0.9980	99.34
4.5	153,010,595	472,735	0.0031	0.9969	99.14
5.5	155,884,550	840,482	0.0054	0.9946	98.84
6.5	154,568,216	1,007,188	0.0065	0.9935	98.30
7.5	161,780,378	707,826	0.0044	0.9956	97.66
8.5	163,069,073	889,484	0.0055	0.9945	97.24
9.5	159,493,504	801,888	0.0050	0.9950	96.70
10.5	156,991,862	1,659,219	0.0106	0.9894	96.22
11.5	151,764,710	978,283	0.0064	0.9936	95.20
12.5	144,983,753	940,049	0.0065	0.9935	94.59
13.5	142,092,933	1,535,448	0.0108	0.9892	93.97
14.5	139,713,993	951,663	0.0068	0.9932	92.96
15.5	133,274,599	864,435	0.0065	0.9935	92.33
16.5	131,545,295	732,031	0.0056	0.9944	91.73
17.5	131,626,450	431,229	0.0033	0.9967	91.22
18.5	126,946,923	823,903	0.0065	0.9935	90.92
19.5	124,740,163	762,865	0.0061	0.9939	90.33
20.5	122,516,827	980,058	0.0080	0.9920	89.78
21.5	120,025,793	1,268,004	0.0106	0.9894	89.06
22.5	117,520,039	1,046,005	0.0089	0.9911	88.12
23.5	113,046,244	1,383,752	0.0122	0.9878	87.33
24.5	112,652,865	725,935	0.0064	0.9936	86.26
25.5	117,457,606	1,203,359	0.0102	0.9898	85.71
26.5	114,289,717	1,267,642	0.0111	0.9889	84.83
27.5	115,564,155	1,219,169	0.0105	0.9895	83.89
28.5	115,154,431	1,515,828	0.0132	0.9868	83.00
29.5	112,440,731	975,652	0.0087	0.9913	81.91
30.5	106,122,836	2,461,232	0.0232	0.9768	81.20
31.5	100,679,454	1,223,994	0.0122	0.9878	79.32
32.5	93,826,575	829,951	0.0088	0.9912	78.35
33.5	83,279,812	810,029	0.0097	0.9903	77.66
34.5	70,074,967	745,078	0.0106	0.9894	76.90
35.5	63,917,777	525,660	0.0082	0.9918	76.09
36.5	59,059,824	622,612	0.0105	0.9895	75.46
37.5	55,983,662	618,642	0.0111	0.9889	74.67
38.5	52,109,561	719,308	0.0138	0.9862	73.84

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2017 EXPERIENCE BAND 1983-2017

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	47,269,510	616,809	0.0130	0.9870	72.82
40.5	42,818,217	743,902	0.0174	0.9826	71.87
41.5	37,336,260	315,465	0.0084	0.9916	70.62
42.5	27,549,147	251,503	0.0091	0.9909	70.03
43.5	23,155,860	403,739	0.0174	0.9826	69.39
44.5	20,444,733	482,468	0.0236	0.9764	68.18
45.5	18,049,152	379,963	0.0211	0.9789	66.57
46.5	15,750,557	223,732	0.0142	0.9858	65.17
47.5	13,994,340	219,808	0.0157	0.9843	64.24
48.5	12,570,395	102,602	0.0082	0.9918	63.23
49.5	10,567,339	178,813	0.0169	0.9831	62.72
50.5	10,195,078	450,904	0.0442	0.9558	61.65
51.5	9,090,999	393,546	0.0433	0.9567	58.93
52.5	8,209,966	480,813	0.0586	0.9414	56.38
53.5	7,770,018	205,518	0.0265	0.9735	53.07
54.5	7,234,744	259,731	0.0359	0.9641	51.67
55.5	6,294,038	201,446	0.0320	0.9680	49.82
56.5	5,785,656	189,483	0.0328	0.9672	48.22
57.5	5,312,286	251,825	0.0474	0.9526	46.64
58.5	4,474,395	109,653	0.0245	0.9755	44.43
59.5	4,197,486	98,246	0.0234	0.9766	43.34
60.5	3,652,053	104,103	0.0285	0.9715	42.33
61.5	3,472,363	266,990	0.0769	0.9231	41.12
62.5	2,020,665	29,180	0.0144	0.9856	37.96
63.5	1,869,960	96,100	0.0514	0.9486	37.41
64.5	1,128,867	43,393	0.0384	0.9616	35.49
65.5	916,329	52,162	0.0569	0.9431	34.12
66.5	696,793	11,194	0.0161	0.9839	32.18
67.5	629,908	21,831	0.0347	0.9653	31.66
68.5	544,684	38,460	0.0706	0.9294	30.57
69.5	511,483	7,214	0.0141	0.9859	28.41
70.5	476,743	9,507	0.0199	0.9801	28.01
71.5	467,828	48,556	0.1038	0.8962	27.45
72.5	413,975	6,187	0.0149	0.9851	24.60
73.5	392,973	6,521	0.0166	0.9834	24.23
74.5	319,218	4,074	0.0128	0.9872	23.83
75.5	299,705	1,791	0.0060	0.9940	23.53
76.5	285,690	1,995	0.0070	0.9930	23.39
77.5	282,098	3,723	0.0132	0.9868	23.22
78.5	244,739	1,461	0.0060	0.9940	22.92

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

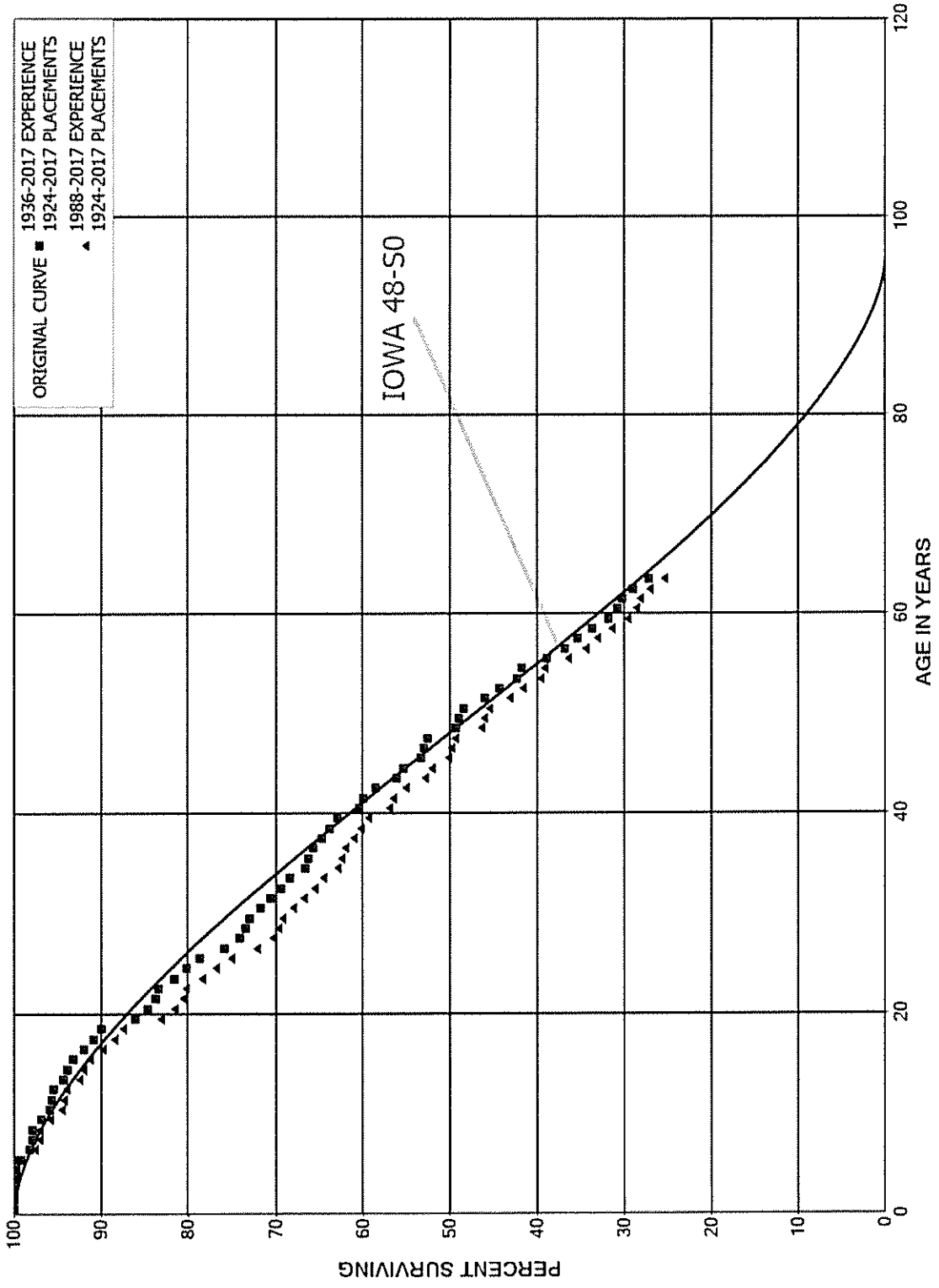
ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2017 EXPERIENCE BAND 1983-2017

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	241,528	1,345	0.0056	0.9944	22.78
80.5	237,321	84,645	0.3567	0.6433	22.65
81.5	40,954	48	0.0012	0.9988	14.57
82.5	39,288	30	0.0008	0.9992	14.56
83.5	39,258	1,165	0.0297	0.9703	14.55
84.5	36,685		0.0000	1.0000	14.11
85.5	36,421	47	0.0013	0.9987	14.11
86.5	27,417	281	0.0102	0.9898	14.10
87.5	27,076	1,227	0.0453	0.9547	13.95
88.5	5,155	4,599	0.8921	0.1079	13.32
89.5					1.44

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1936-2017

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	64,364,204	14,556	0.0002	0.9998	100.00
0.5	63,035,653	1,941	0.0000	1.0000	99.98
1.5	62,583,653	8,239	0.0001	0.9999	99.97
2.5	61,769,953	103,910	0.0017	0.9983	99.96
3.5	58,166,607	29,037	0.0005	0.9995	99.79
4.5	55,746,083	281,954	0.0051	0.9949	99.74
5.5	52,874,262	537,431	0.0102	0.9898	99.24
6.5	50,989,627	229,297	0.0045	0.9955	98.23
7.5	48,785,790	1,611	0.0000	1.0000	97.79
8.5	48,383,751	480,425	0.0099	0.9901	97.79
9.5	42,489,478	450,940	0.0106	0.9894	96.81
10.5	40,993,461	68,443	0.0017	0.9983	95.79
11.5	38,603,333	86,750	0.0022	0.9978	95.63
12.5	37,360,148	460,698	0.0123	0.9877	95.41
13.5	35,961,163	140,237	0.0039	0.9961	94.24
14.5	34,872,190	255,719	0.0073	0.9927	93.87
15.5	34,407,276	463,356	0.0135	0.9865	93.18
16.5	33,314,133	390,191	0.0117	0.9883	91.92
17.5	32,268,463	326,933	0.0101	0.9899	90.85
18.5	31,757,059	1,354,159	0.0426	0.9574	89.93
19.5	29,765,197	494,172	0.0166	0.9834	86.09
20.5	28,976,642	321,958	0.0111	0.9889	84.66
21.5	28,383,614	105,372	0.0037	0.9963	83.72
22.5	25,925,638	545,320	0.0210	0.9790	83.41
23.5	24,031,401	438,989	0.0183	0.9817	81.66
24.5	23,280,462	463,882	0.0199	0.9801	80.17
25.5	22,508,708	776,447	0.0345	0.9655	78.57
26.5	21,138,342	499,194	0.0236	0.9764	75.86
27.5	19,419,839	165,491	0.0085	0.9915	74.07
28.5	18,391,078	112,145	0.0061	0.9939	73.44
29.5	17,934,678	305,373	0.0170	0.9830	72.99
30.5	17,476,835	283,486	0.0162	0.9838	71.75
31.5	15,527,573	264,313	0.0170	0.9830	70.58
32.5	14,159,572	202,356	0.0143	0.9857	69.38
33.5	12,858,387	326,052	0.0254	0.9746	68.39
34.5	11,448,952	68,661	0.0060	0.9940	66.65
35.5	10,960,451	87,001	0.0079	0.9921	66.25
36.5	8,931,156	139,196	0.0156	0.9844	65.73
37.5	8,401,955	107,325	0.0128	0.9872	64.70
38.5	7,825,191	108,516	0.0139	0.9861	63.88

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,385,502	308,229	0.0417	0.9583	62.99
40.5	6,668,073	43,603	0.0065	0.9935	60.36
41.5	5,957,039	147,397	0.0247	0.9753	59.97
42.5	5,409,752	225,638	0.0417	0.9583	58.48
43.5	4,854,968	68,168	0.0140	0.9860	56.05
44.5	4,515,758	157,099	0.0348	0.9652	55.26
45.5	3,841,236	30,188	0.0079	0.9921	53.34
46.5	3,681,491	29,946	0.0081	0.9919	52.92
47.5	3,549,894	213,138	0.0600	0.9400	52.49
48.5	2,983,949	20,472	0.0069	0.9931	49.33
49.5	2,578,943	32,004	0.0124	0.9876	49.00
50.5	2,250,993	111,590	0.0496	0.9504	48.39
51.5	1,960,301	72,325	0.0369	0.9631	45.99
52.5	1,824,200	84,145	0.0461	0.9539	44.29
53.5	1,645,747	18,361	0.0112	0.9888	42.25
54.5	1,574,343	110,089	0.0699	0.9301	41.78
55.5	1,030,646	56,165	0.0545	0.9455	38.86
56.5	834,463	32,248	0.0386	0.9614	36.74
57.5	681,845	32,426	0.0476	0.9524	35.32
58.5	625,021	35,238	0.0564	0.9436	33.64
59.5	391,667	12,864	0.0328	0.9672	31.74
60.5	344,120	5,639	0.0164	0.9836	30.70
61.5	331,421	13,432	0.0405	0.9595	30.20
62.5	277,117	17,562	0.0634	0.9366	28.97
63.5	225,473	1,485	0.0066	0.9934	27.14
64.5	216,124	3,921	0.0181	0.9819	26.96
65.5	200,178	2,658	0.0133	0.9867	26.47
66.5	156,207	3,583	0.0229	0.9771	26.12
67.5	104,731	700	0.0067	0.9933	25.52
68.5	100,721	7,084	0.0703	0.9297	25.35
69.5	78,004	574	0.0074	0.9926	23.57
70.5	75,674	521	0.0069	0.9931	23.39
71.5	72,526	1,316	0.0181	0.9819	23.23
72.5	68,742	464	0.0067	0.9933	22.81
73.5	68,064	1,678	0.0247	0.9753	22.66
74.5	62,099	347	0.0056	0.9944	22.10
75.5	61,372	2,143	0.0349	0.9651	21.97
76.5	58,221	2,297	0.0395	0.9605	21.21
77.5	54,799	276	0.0050	0.9950	20.37
78.5	54,184	3,912	0.0722	0.9278	20.27

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1936-2017

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	43,307	7,101	0.1640	0.8360	18.80
80.5	30,943	2,105	0.0680	0.9320	15.72
81.5	28,092	1,033	0.0368	0.9632	14.65
82.5	25,683	591	0.0230	0.9770	14.11
83.5	25,092		0.0000	1.0000	13.79
84.5	25,092	279	0.0111	0.9889	13.79
85.5	24,570	1,932	0.0786	0.9214	13.63
86.5	20,793	27	0.0013	0.9987	12.56
87.5	20,765	4,944	0.2381	0.7619	12.55
88.5	13,393	9,991	0.7460	0.2540	9.56
89.5	40		0.0000	1.0000	2.43
90.5	40		0.0000	1.0000	2.43
91.5	40		0.0000	1.0000	2.43
92.5	40	8	0.2029	0.7971	2.43
93.5					1.94

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1988-2017

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	39,767,738	14,556	0.0004	0.9996	100.00
0.5	38,778,290	1,941	0.0001	0.9999	99.96
1.5	40,678,059	8,239	0.0002	0.9998	99.96
2.5	41,807,060	103,910	0.0025	0.9975	99.94
3.5	39,660,861	29,037	0.0007	0.9993	99.69
4.5	38,676,071	281,954	0.0073	0.9927	99.62
5.5	36,568,259	537,431	0.0147	0.9853	98.89
6.5	37,821,086	229,297	0.0061	0.9939	97.44
7.5	36,845,580	1,611	0.0000	1.0000	96.85
8.5	37,211,635	480,425	0.0129	0.9871	96.84
9.5	31,942,497	450,940	0.0141	0.9859	95.59
10.5	31,030,237	68,443	0.0022	0.9978	94.24
11.5	30,300,483	86,750	0.0029	0.9971	94.03
12.5	29,970,663	460,698	0.0154	0.9846	93.77
13.5	29,037,669	140,237	0.0048	0.9952	92.32
14.5	28,257,739	255,719	0.0090	0.9910	91.88
15.5	28,732,764	463,356	0.0161	0.9839	91.05
16.5	27,853,120	390,191	0.0140	0.9860	89.58
17.5	26,950,802	326,933	0.0121	0.9879	88.32
18.5	27,392,705	1,354,159	0.0494	0.9506	87.25
19.5	26,412,410	494,172	0.0187	0.9813	82.94
20.5	25,889,338	321,958	0.0124	0.9876	81.39
21.5	25,579,612	105,372	0.0041	0.9959	80.37
22.5	23,250,890	545,320	0.0235	0.9765	80.04
23.5	21,531,472	438,989	0.0204	0.9796	78.17
24.5	20,869,400	463,882	0.0222	0.9778	76.57
25.5	20,285,561	776,447	0.0383	0.9617	74.87
26.5	19,417,276	499,194	0.0257	0.9743	72.01
27.5	17,870,698	165,491	0.0093	0.9907	70.15
28.5	16,884,977	112,145	0.0066	0.9934	69.50
29.5	16,908,240	305,373	0.0181	0.9819	69.04
30.5	16,468,407	283,486	0.0172	0.9828	67.80
31.5	14,548,471	264,313	0.0182	0.9818	66.63
32.5	13,327,340	202,356	0.0152	0.9848	65.42
33.5	12,054,549	326,052	0.0270	0.9730	64.42
34.5	11,108,139	68,661	0.0062	0.9938	62.68
35.5	10,732,714	87,001	0.0081	0.9919	62.29
36.5	8,758,489	139,196	0.0159	0.9841	61.79
37.5	8,289,818	107,325	0.0129	0.9871	60.81
38.5	7,716,983	108,516	0.0141	0.9859	60.02

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,293,863	308,229	0.0423	0.9577	59.18
40.5	6,578,714	43,603	0.0066	0.9934	56.68
41.5	5,870,886	147,397	0.0251	0.9749	56.30
42.5	5,328,119	225,638	0.0423	0.9577	54.89
43.5	4,773,891	68,168	0.0143	0.9857	52.56
44.5	4,446,306	157,099	0.0353	0.9647	51.81
45.5	3,772,681	30,188	0.0080	0.9920	49.98
46.5	3,614,836	29,946	0.0083	0.9917	49.58
47.5	3,486,076	213,138	0.0611	0.9389	49.17
48.5	2,920,641	20,472	0.0070	0.9930	46.16
49.5	2,532,673	32,004	0.0126	0.9874	45.84
50.5	2,217,192	111,590	0.0503	0.9497	45.26
51.5	1,929,351	72,325	0.0375	0.9625	42.98
52.5	1,795,660	84,145	0.0469	0.9531	41.37
53.5	1,617,797	18,361	0.0113	0.9887	39.43
54.5	1,546,393	110,089	0.0712	0.9288	38.99
55.5	1,003,218	56,165	0.0560	0.9440	36.21
56.5	810,813	32,248	0.0398	0.9602	34.18
57.5	658,226	32,426	0.0493	0.9507	32.82
58.5	609,861	35,238	0.0578	0.9422	31.21
59.5	391,627	12,864	0.0328	0.9672	29.40
60.5	344,080	5,639	0.0164	0.9836	28.44
61.5	331,381	13,432	0.0405	0.9595	27.97
62.5	277,077	17,562	0.0634	0.9366	26.84
63.5	225,473	1,485	0.0066	0.9934	25.14
64.5	216,124	3,921	0.0181	0.9819	24.97
65.5	200,178	2,658	0.0133	0.9867	24.52
66.5	156,207	3,583	0.0229	0.9771	24.19
67.5	104,731	700	0.0067	0.9933	23.64
68.5	100,721	7,084	0.0703	0.9297	23.48
69.5	78,004	574	0.0074	0.9926	21.83
70.5	75,674	521	0.0069	0.9931	21.67
71.5	72,526	1,316	0.0181	0.9819	21.52
72.5	68,742	464	0.0067	0.9933	21.13
73.5	68,064	1,678	0.0247	0.9753	20.99
74.5	62,099	347	0.0056	0.9944	20.47
75.5	61,372	2,143	0.0349	0.9651	20.35
76.5	58,221	2,297	0.0395	0.9605	19.64
77.5	54,799	276	0.0050	0.9950	18.87
78.5	54,184	3,912	0.0722	0.9278	18.77

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

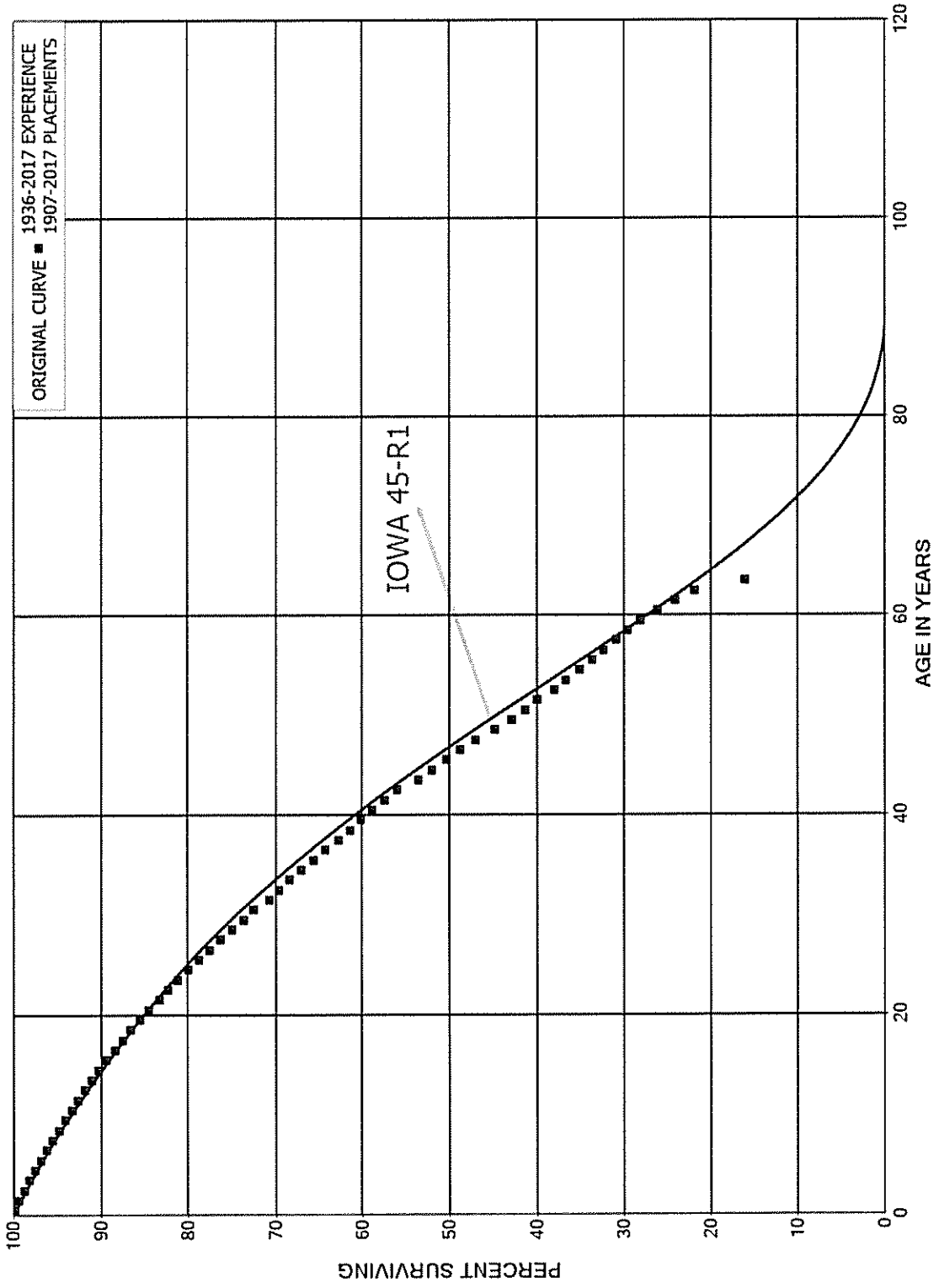
ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1988-2017

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	43,307	7,101	0.1640	0.8360	17.42
80.5	30,943	2,105	0.0680	0.9320	14.56
81.5	28,092	1,033	0.0368	0.9632	13.57
82.5	25,683	591	0.0230	0.9770	13.07
83.5	25,092		0.0000	1.0000	12.77
84.5	25,092	279	0.0111	0.9889	12.77
85.5	24,570	1,932	0.0786	0.9214	12.63
86.5	20,793	27	0.0013	0.9987	11.64
87.5	20,765	4,944	0.2381	0.7619	11.62
88.5	13,393	9,991	0.7460	0.2540	8.85
89.5	40		0.0000	1.0000	2.25
90.5	40		0.0000	1.0000	2.25
91.5	40		0.0000	1.0000	2.25
92.5	40	8	0.2029	0.7971	2.25
93.5					1.79

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 364.20 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2017 EXPERIENCE BAND 1936-2017

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	399,982,350	631,913	0.0016	0.9984	100.00
0.5	372,900,122	1,776,376	0.0048	0.9952	99.84
1.5	350,946,936	2,267,025	0.0065	0.9935	99.37
2.5	330,104,913	1,836,277	0.0056	0.9944	98.72
3.5	314,111,150	2,136,894	0.0068	0.9932	98.18
4.5	299,263,279	1,995,881	0.0067	0.9933	97.51
5.5	287,787,018	1,974,230	0.0069	0.9931	96.86
6.5	276,787,460	2,077,880	0.0075	0.9925	96.19
7.5	263,656,707	2,086,910	0.0079	0.9921	95.47
8.5	256,446,213	1,900,926	0.0074	0.9926	94.71
9.5	236,884,611	1,783,804	0.0075	0.9925	94.01
10.5	214,124,770	1,554,995	0.0073	0.9927	93.30
11.5	204,091,368	1,653,965	0.0081	0.9919	92.63
12.5	194,043,253	1,748,774	0.0090	0.9910	91.88
13.5	187,475,004	1,682,377	0.0090	0.9910	91.05
14.5	176,279,497	1,614,098	0.0092	0.9908	90.23
15.5	165,515,725	1,790,393	0.0108	0.9892	89.41
16.5	156,860,354	1,701,885	0.0108	0.9892	88.44
17.5	145,468,219	1,520,255	0.0105	0.9895	87.48
18.5	137,768,733	1,744,683	0.0127	0.9873	86.56
19.5	129,234,669	1,413,589	0.0109	0.9891	85.47
20.5	121,720,963	1,741,326	0.0143	0.9857	84.53
21.5	115,125,101	1,459,195	0.0127	0.9873	83.32
22.5	107,731,157	1,428,314	0.0133	0.9867	82.27
23.5	102,792,232	1,494,038	0.0145	0.9855	81.18
24.5	98,090,221	1,605,944	0.0164	0.9836	80.00
25.5	91,987,333	1,431,646	0.0156	0.9844	78.69
26.5	87,059,516	1,385,163	0.0159	0.9841	77.46
27.5	82,643,364	1,339,952	0.0162	0.9838	76.23
28.5	79,514,038	1,441,219	0.0181	0.9819	74.99
29.5	75,781,991	1,211,242	0.0160	0.9840	73.64
30.5	71,673,597	1,684,808	0.0235	0.9765	72.46
31.5	67,642,564	1,067,054	0.0158	0.9842	70.76
32.5	62,722,577	1,075,672	0.0171	0.9829	69.64
33.5	57,812,147	1,136,445	0.0197	0.9803	68.44
34.5	53,850,914	1,198,186	0.0223	0.9777	67.10
35.5	49,225,536	954,556	0.0194	0.9806	65.61
36.5	45,731,453	1,139,594	0.0249	0.9751	64.33
37.5	40,400,492	870,488	0.0215	0.9785	62.73
38.5	36,077,992	737,943	0.0205	0.9795	61.38

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2017 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,324,510	698,298	0.0216	0.9784	60.12
40.5	28,027,564	665,398	0.0237	0.9763	58.82
41.5	24,270,903	608,575	0.0251	0.9749	57.43
42.5	19,974,228	879,966	0.0441	0.9559	55.99
43.5	15,989,396	485,481	0.0304	0.9696	53.52
44.5	13,380,326	420,717	0.0314	0.9686	51.90
45.5	11,151,058	338,696	0.0304	0.9696	50.26
46.5	9,312,729	345,402	0.0371	0.9629	48.74
47.5	7,879,805	375,036	0.0476	0.9524	46.93
48.5	6,655,863	270,543	0.0406	0.9594	44.70
49.5	5,625,832	204,802	0.0364	0.9636	42.88
50.5	4,989,476	171,616	0.0344	0.9656	41.32
51.5	4,491,019	217,771	0.0485	0.9515	39.90
52.5	3,765,754	131,923	0.0350	0.9650	37.96
53.5	3,217,315	133,707	0.0416	0.9584	36.63
54.5	2,710,780	111,622	0.0412	0.9588	35.11
55.5	2,136,563	90,914	0.0426	0.9574	33.67
56.5	1,727,149	76,070	0.0440	0.9560	32.23
57.5	1,384,494	58,746	0.0424	0.9576	30.81
58.5	1,018,181	48,626	0.0478	0.9522	29.51
59.5	552,891	40,327	0.0729	0.9271	28.10
60.5	327,577	24,427	0.0746	0.9254	26.05
61.5	232,130	21,805	0.0939	0.9061	24.10
62.5	172,492	45,223	0.2622	0.7378	21.84
63.5	123,382	6,962	0.0564	0.9436	16.11
64.5	117,210	19,759	0.1686	0.8314	15.21
65.5	98,328	2,639	0.0268	0.9732	12.64
66.5	96,499	3,970	0.0411	0.9589	12.30
67.5	93,099	3,615	0.0388	0.9612	11.80
68.5	91,428	5,848	0.0640	0.9360	11.34
69.5	87,167	2,869	0.0329	0.9671	10.61
70.5	83,284	13,257	0.1592	0.8408	10.26
71.5	68,200	911	0.0134	0.9866	8.63
72.5	69,879	3,959	0.0566	0.9434	8.52
73.5	63,856	1,395	0.0218	0.9782	8.03
74.5	63,017	1,090	0.0173	0.9827	7.86
75.5	62,140	425	0.0068	0.9932	7.72
76.5	59,104	491	0.0083	0.9917	7.67
77.5	59,284	1,082	0.0182	0.9818	7.60
78.5	56,072	583	0.0104	0.9896	7.47

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

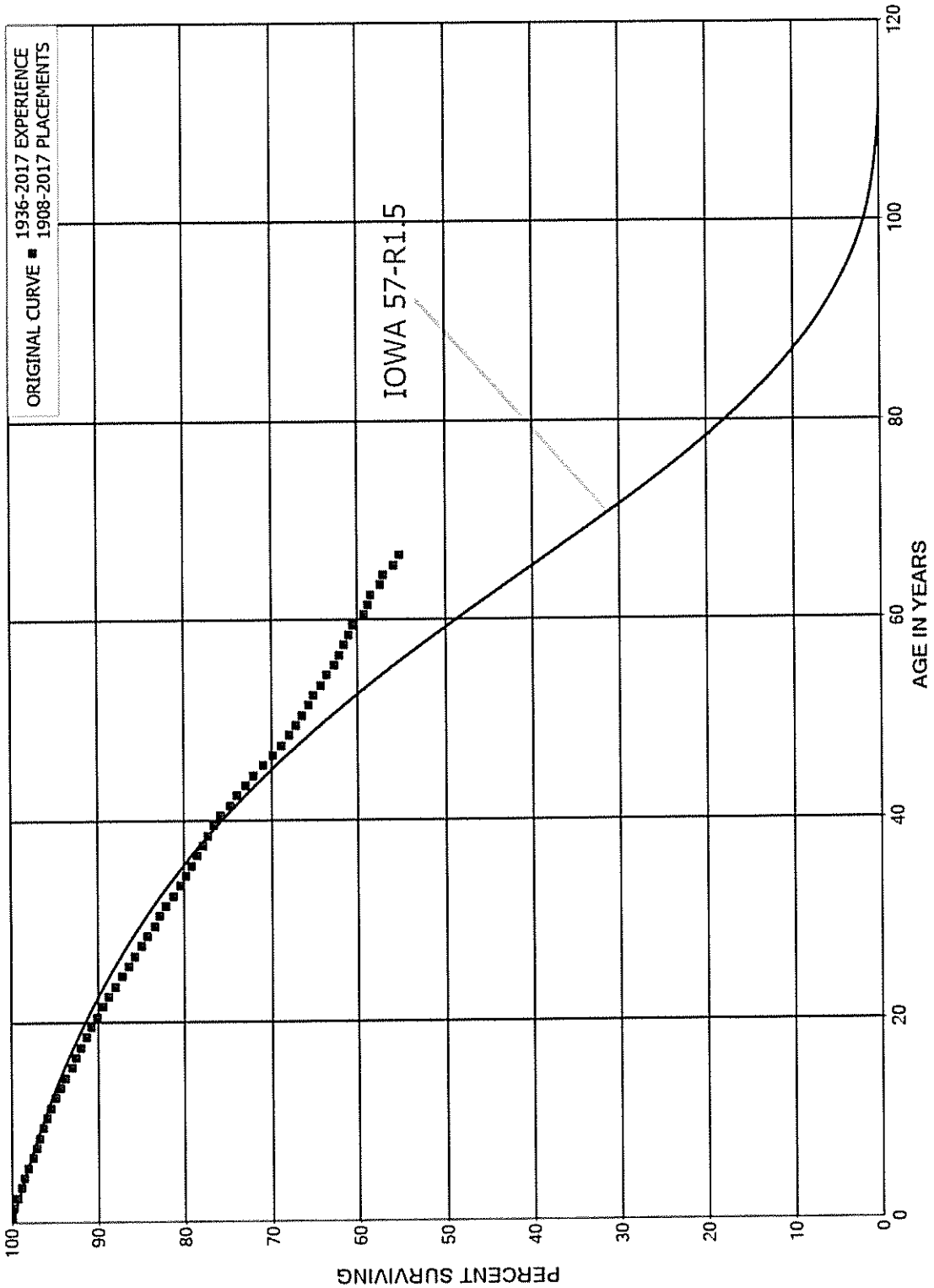
ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2017 EXPERIENCE BAND 1936-2017

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	55,038	1,104	0.0201	0.9799	7.39
80.5	53,526	1,338	0.0250	0.9750	7.24
81.5	51,318	98	0.0019	0.9981	7.06
82.5	51,074	86	0.0017	0.9983	7.05
83.5	51,197	540	0.0105	0.9895	7.03
84.5	51,056	112	0.0022	0.9978	6.96
85.5	53,594	36	0.0007	0.9993	6.94
86.5	52,836	3,558	0.0673	0.9327	6.94
87.5	28,641		0.0000	1.0000	6.47
88.5	24,035	1	0.0000	1.0000	6.47
89.5	22,835	68	0.0030	0.9970	6.47
90.5	21,981		0.0000	1.0000	6.45
91.5	19,306		0.0000	1.0000	6.45
92.5	17,670		0.0000	1.0000	6.45
93.5	4,113		0.0000	1.0000	6.45
94.5	962		0.0000	1.0000	6.45
95.5	916	1	0.0015	0.9985	6.45
96.5	891		0.0000	1.0000	6.44
97.5	799		0.0000	1.0000	6.44
98.5	784		0.0000	1.0000	6.44
99.5	714		0.0000	1.0000	6.44
100.5	491		0.0000	1.0000	6.44
101.5	334		0.0000	1.0000	6.44
102.5	214		0.0000	1.0000	6.44
103.5	45		0.0000	1.0000	6.44
104.5	39		0.0000	1.0000	6.44
105.5	9		0.0000	1.0000	6.44
106.5	9		0.0000	1.0000	6.44
107.5	9		0.0000	1.0000	6.44
108.5	9		0.0000	1.0000	6.44
109.5	9		0.0000	1.0000	6.44
110.5					6.44

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2017 EXPERIENCE BAND 1936-2017

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	248,306,466	147,311	0.0006	0.9994	100.00
0.5	234,119,141	631,746	0.0027	0.9973	99.94
1.5	222,213,725	746,928	0.0034	0.9966	99.67
2.5	214,701,759	974,025	0.0045	0.9955	99.34
3.5	206,482,279	717,042	0.0035	0.9965	98.89
4.5	198,442,519	1,056,524	0.0053	0.9947	98.54
5.5	193,862,087	996,952	0.0051	0.9949	98.02
6.5	188,243,507	890,399	0.0047	0.9953	97.51
7.5	184,529,004	710,235	0.0038	0.9962	97.05
8.5	179,360,489	797,600	0.0044	0.9956	96.68
9.5	172,536,128	739,375	0.0043	0.9957	96.25
10.5	164,237,550	785,990	0.0048	0.9952	95.84
11.5	159,166,160	974,833	0.0061	0.9939	95.38
12.5	154,402,190	815,881	0.0053	0.9947	94.79
13.5	152,496,477	984,591	0.0065	0.9935	94.29
14.5	146,355,701	1,064,931	0.0073	0.9927	93.68
15.5	141,561,620	764,648	0.0054	0.9946	93.00
16.5	136,170,601	778,954	0.0057	0.9943	92.50
17.5	131,375,053	944,639	0.0072	0.9928	91.97
18.5	125,884,123	757,259	0.0060	0.9940	91.31
19.5	119,398,314	974,037	0.0082	0.9918	90.76
20.5	114,297,618	766,013	0.0067	0.9933	90.02
21.5	109,229,642	820,427	0.0075	0.9925	89.42
22.5	105,384,301	904,952	0.0086	0.9914	88.74
23.5	101,012,626	938,828	0.0093	0.9907	87.98
24.5	96,960,177	807,582	0.0083	0.9917	87.16
25.5	93,711,887	828,453	0.0088	0.9912	86.44
26.5	89,535,825	732,356	0.0082	0.9918	85.67
27.5	86,786,784	754,621	0.0087	0.9913	84.97
28.5	85,289,719	813,030	0.0095	0.9905	84.23
29.5	82,441,173	615,261	0.0075	0.9925	83.43
30.5	78,584,643	644,868	0.0082	0.9918	82.81
31.5	74,365,620	741,503	0.0100	0.9900	82.13
32.5	69,518,139	665,500	0.0096	0.9904	81.31
33.5	64,143,718	591,470	0.0092	0.9908	80.53
34.5	59,030,145	452,890	0.0077	0.9923	79.79
35.5	53,596,108	440,990	0.0082	0.9918	79.18
36.5	49,422,036	413,959	0.0084	0.9916	78.53
37.5	42,680,021	330,411	0.0077	0.9923	77.87
38.5	38,302,576	345,747	0.0090	0.9910	77.27

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2017 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,906,830	314,580	0.0090	0.9910	76.57
40.5	30,515,338	451,809	0.0148	0.9852	75.88
41.5	25,880,396	270,594	0.0105	0.9895	74.75
42.5	23,097,150	300,810	0.0130	0.9870	73.97
43.5	20,699,901	257,006	0.0124	0.9876	73.01
44.5	19,291,854	317,841	0.0165	0.9835	72.10
45.5	17,951,124	268,956	0.0150	0.9850	70.92
46.5	16,584,357	244,251	0.0147	0.9853	69.85
47.5	15,581,846	200,250	0.0129	0.9871	68.82
48.5	14,576,494	169,298	0.0116	0.9884	67.94
49.5	13,829,321	140,210	0.0101	0.9899	67.15
50.5	13,004,110	135,866	0.0104	0.9896	66.47
51.5	12,334,146	116,189	0.0094	0.9906	65.78
52.5	11,577,964	162,153	0.0140	0.9860	65.16
53.5	10,895,273	107,419	0.0099	0.9901	64.24
54.5	10,054,930	145,921	0.0145	0.9855	63.61
55.5	9,012,705	80,495	0.0089	0.9911	62.69
56.5	8,372,960	73,298	0.0088	0.9912	62.13
57.5	7,639,727	62,141	0.0081	0.9919	61.58
58.5	6,590,977	44,819	0.0068	0.9932	61.08
59.5	5,653,186	127,208	0.0225	0.9775	60.67
60.5	4,863,955	37,898	0.0078	0.9922	59.30
61.5	3,989,239	25,100	0.0063	0.9937	58.84
62.5	3,234,384	56,857	0.0176	0.9824	58.47
63.5	2,728,306	19,715	0.0072	0.9928	57.44
64.5	2,504,011	52,734	0.0211	0.9789	57.03
65.5	1,902,035	20,400	0.0107	0.9893	55.83
66.5	1,451,511	13,410	0.0092	0.9908	55.23
67.5	1,089,061	4,254	0.0039	0.9961	54.72
68.5	777,537	3,929	0.0051	0.9949	54.50
69.5	692,937	1,744	0.0025	0.9975	54.23
70.5	603,694	11,515	0.0191	0.9809	54.09
71.5	532,694	1,657	0.0031	0.9969	53.06
72.5	492,121	3,025	0.0061	0.9939	52.89
73.5	367,826	4,838	0.0132	0.9868	52.57
74.5	302,200	4,304	0.0142	0.9858	51.88
75.5	244,217	1,662	0.0068	0.9932	51.14
76.5	207,081	2,329	0.0112	0.9888	50.79
77.5	193,603	1,057	0.0055	0.9945	50.22
78.5	193,289	877	0.0045	0.9955	49.94

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

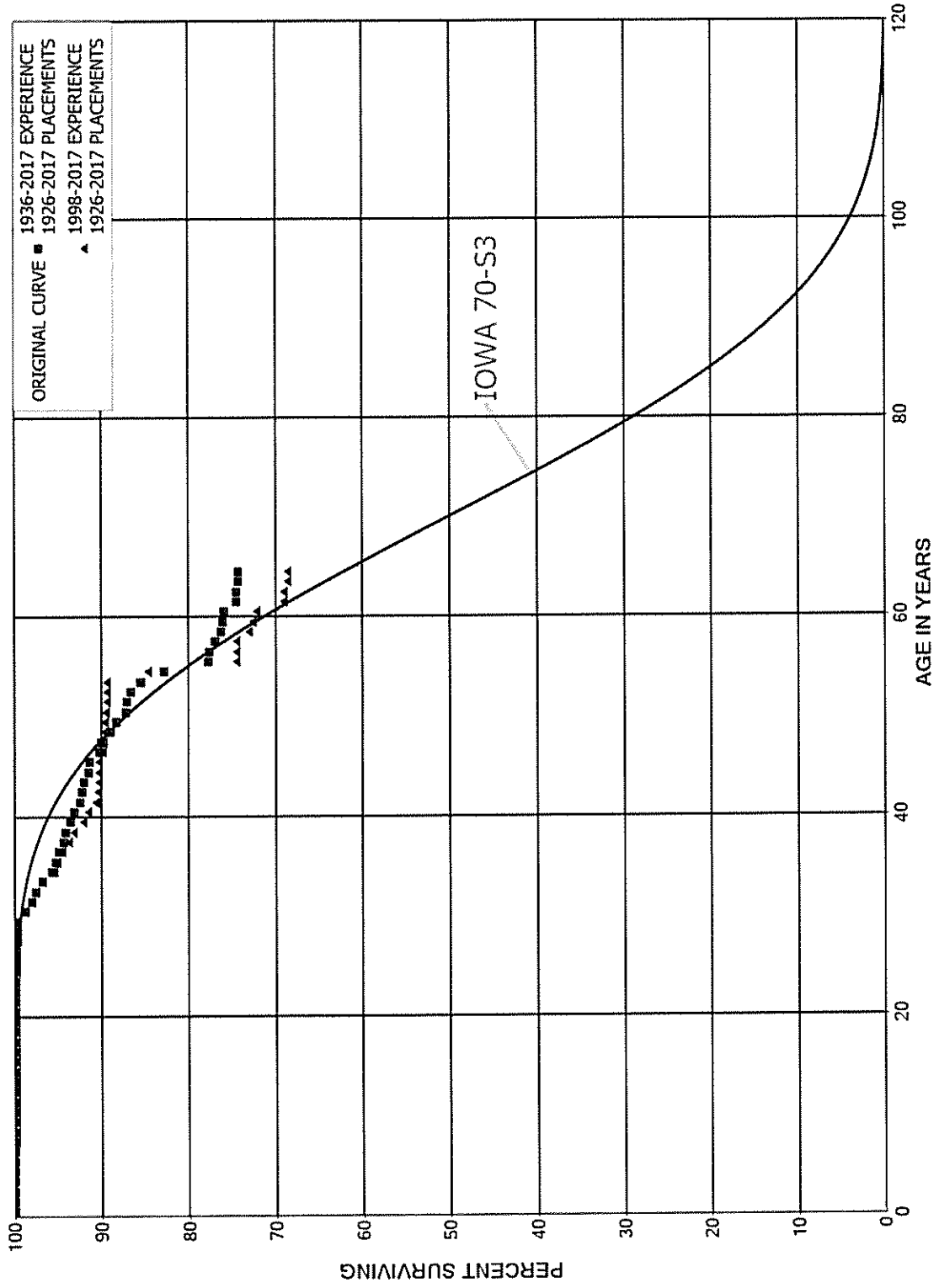
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2017 EXPERIENCE BAND 1936-2017

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	202,525	1,132	0.0056	0.9944	49.72
80.5	192,665	791	0.0041	0.9959	49.44
81.5	186,612	422	0.0023	0.9977	49.24
82.5	203,794	660	0.0032	0.9968	49.13
83.5	201,797	588	0.0029	0.9971	48.97
84.5	199,395	1,169	0.0059	0.9941	48.82
85.5	182,942	264	0.0014	0.9986	48.54
86.5	131,387	187	0.0014	0.9986	48.47
87.5	68,081	53	0.0008	0.9992	48.40
88.5	47,969	66	0.0014	0.9986	48.36
89.5	30,977	857	0.0277	0.9723	48.30
90.5	29,448	1	0.0000	1.0000	46.96
91.5	2,635	228	0.0864	0.9136	46.96
92.5	2,407	1	0.0004	0.9996	42.90
93.5	2,406	58	0.0242	0.9758	42.88
94.5	2,081	17	0.0081	0.9919	41.85
95.5	1,998		0.0000	1.0000	41.51
96.5	1,841		0.0000	1.0000	41.51
97.5	1,841		0.0000	1.0000	41.51
98.5	1,841		0.0000	1.0000	41.51
99.5	1,709		0.0000	1.0000	41.51
100.5	1,746		0.0000	1.0000	41.51
101.5	1,746		0.0000	1.0000	41.51
102.5	1,746	68	0.0389	0.9611	41.51
103.5	1,676		0.0000	1.0000	39.90
104.5	1,216		0.0000	1.0000	39.90
105.5	1,216		0.0000	1.0000	39.90
106.5	1,216		0.0000	1.0000	39.90
107.5	582		0.0000	1.0000	39.90
108.5	37		0.0000	1.0000	39.90
109.5					39.90

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 366.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,838,341	3	0.0000	1.0000	100.00
0.5	5,074,603	8	0.0000	1.0000	100.00
1.5	4,310,300	3	0.0000	1.0000	100.00
2.5	3,501,978	31	0.0000	1.0000	100.00
3.5	3,489,447	20	0.0000	1.0000	100.00
4.5	3,394,424	18	0.0000	1.0000	100.00
5.5	3,394,406	10	0.0000	1.0000	100.00
6.5	3,394,396	1,424	0.0004	0.9996	100.00
7.5	3,427,379	15	0.0000	1.0000	99.96
8.5	3,427,465	47	0.0000	1.0000	99.96
9.5	3,293,066	16	0.0000	1.0000	99.95
10.5	3,277,742	15	0.0000	1.0000	99.95
11.5	3,254,263	50	0.0000	1.0000	99.95
12.5	3,240,199	110	0.0000	1.0000	99.95
13.5	3,154,911	597	0.0002	0.9998	99.95
14.5	3,113,640	68	0.0000	1.0000	99.93
15.5	3,111,040	51	0.0000	1.0000	99.93
16.5	3,110,880	229	0.0001	0.9999	99.93
17.5	3,110,651	1,137	0.0004	0.9996	99.92
18.5	3,109,513	309	0.0001	0.9999	99.88
19.5	3,109,204	820	0.0003	0.9997	99.87
20.5	3,108,384	123	0.0000	1.0000	99.84
21.5	3,108,093	134	0.0000	1.0000	99.84
22.5	3,107,927	804	0.0003	0.9997	99.84
23.5	3,107,078	1,755	0.0006	0.9994	99.81
24.5	3,101,482	663	0.0002	0.9998	99.75
25.5	3,100,819	1,470	0.0005	0.9995	99.73
26.5	3,163,097	1,249	0.0004	0.9996	99.69
27.5	3,161,848	1,618	0.0005	0.9995	99.65
28.5	3,160,230	813	0.0003	0.9997	99.60
29.5	3,159,417	28,064	0.0089	0.9911	99.57
30.5	3,131,353	23,912	0.0076	0.9924	98.69
31.5	2,934,547	11,802	0.0040	0.9960	97.93
32.5	2,725,307	23,058	0.0085	0.9915	97.54
33.5	2,349,650	26,863	0.0114	0.9886	96.71
34.5	2,027,822	8,014	0.0040	0.9960	95.61
35.5	1,540,855	7,162	0.0046	0.9954	95.23
36.5	633,826	3,004	0.0047	0.9953	94.79
37.5	598,847	1,802	0.0030	0.9970	94.34
38.5	569,803	3,492	0.0061	0.9939	94.05

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017 EXPERIENCE BAND 1936-2017

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	529,617	2,544	0.0048	0.9952	93.48
40.5	515,878	3,244	0.0063	0.9937	93.03
41.5	474,750	1,629	0.0034	0.9966	92.44
42.5	439,746	648	0.0015	0.9985	92.13
43.5	404,595	2,469	0.0061	0.9939	91.99
44.5	391,749	542	0.0014	0.9986	91.43
45.5	384,308	4,828	0.0126	0.9874	91.30
46.5	379,480	636	0.0017	0.9983	90.16
47.5	355,496	4,019	0.0113	0.9887	90.00
48.5	338,784	2,633	0.0078	0.9922	88.99
49.5	330,923	4,360	0.0132	0.9868	88.29
50.5	326,563	240	0.0007	0.9993	87.13
51.5	310,352	1,511	0.0049	0.9951	87.07
52.5	300,571	3,921	0.0130	0.9870	86.64
53.5	296,624	9,233	0.0311	0.9689	85.51
54.5	287,391	17,914	0.0623	0.9377	82.85
55.5	248,652	224	0.0009	0.9991	77.69
56.5	247,204	2,125	0.0086	0.9914	77.62
57.5	245,079	2,067	0.0084	0.9916	76.95
58.5	243,012	612	0.0025	0.9975	76.30
59.5	239,576	577	0.0024	0.9976	76.11
60.5	239,000	4,495	0.0188	0.9812	75.93
61.5	228,924	139	0.0006	0.9994	74.50
62.5	217,488	389	0.0018	0.9982	74.45
63.5	193,393		0.0000	1.0000	74.32
64.5	179,794	1,432	0.0080	0.9920	74.32
65.5	178,362		0.0000	1.0000	73.73
66.5	178,362		0.0000	1.0000	73.73
67.5	178,362	5,235	0.0294	0.9706	73.73
68.5	173,126		0.0000	1.0000	71.56
69.5	170,481	540	0.0032	0.9968	71.56
70.5	170,323		0.0000	1.0000	71.34
71.5	170,323		0.0000	1.0000	71.34
72.5	170,323		0.0000	1.0000	71.34
73.5	135,998		0.0000	1.0000	71.34
74.5	135,998	488	0.0036	0.9964	71.34
75.5	135,509		0.0000	1.0000	71.08
76.5	474,956		0.0000	1.0000	71.08
77.5	472,462		0.0000	1.0000	71.08
78.5	470,936	20	0.0000	1.0000	71.08

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	470,534		0.0000	1.0000	71.08
80.5	470,534		0.0000	1.0000	71.08
81.5	470,534		0.0000	1.0000	71.08
82.5	470,534		0.0000	1.0000	71.08
83.5	470,534	1,026	0.0022	0.9978	71.08
84.5	469,507	370,518	0.7892	0.2108	70.92
85.5	18,177		0.0000	1.0000	14.95
86.5	9,513		0.0000	1.0000	14.95
87.5	9,513	22	0.0023	0.9977	14.95
88.5	9,490	1,363	0.1437	0.8563	14.92
89.5	75	75	1.0000		12.77
90.5					

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,908,778		0.0000	1.0000	100.00
0.5	2,145,042		0.0000	1.0000	100.00
1.5	1,380,916		0.0000	1.0000	100.00
2.5	572,629		0.0000	1.0000	100.00
3.5	426,146		0.0000	1.0000	100.00
4.5	324,887		0.0000	1.0000	100.00
5.5	326,293		0.0000	1.0000	100.00
6.5	344,313	1,407	0.0041	0.9959	100.00
7.5	342,907		0.0000	1.0000	99.59
8.5	342,907		0.0000	1.0000	99.59
9.5	203,393		0.0000	1.0000	99.59
10.5	188,084		0.0000	1.0000	99.59
11.5	360,942		0.0000	1.0000	99.59
12.5	567,335		0.0000	1.0000	99.59
13.5	845,704		0.0000	1.0000	99.59
14.5	1,122,850		0.0000	1.0000	99.59
15.5	1,539,941		0.0000	1.0000	99.59
16.5	2,448,068		0.0000	1.0000	99.59
17.5	2,487,100		0.0000	1.0000	99.59
18.5	2,517,073		0.0000	1.0000	99.59
19.5	2,555,531		0.0000	1.0000	99.59
20.5	2,571,736		0.0000	1.0000	99.59
21.5	2,611,978		0.0000	1.0000	99.59
22.5	2,646,785		0.0000	1.0000	99.59
23.5	2,681,680		0.0000	1.0000	99.59
24.5	2,688,404		0.0000	1.0000	99.59
25.5	2,695,341		0.0000	1.0000	99.59
26.5	2,759,098		0.0000	1.0000	99.59
27.5	2,787,629		0.0000	1.0000	99.59
28.5	2,800,500		0.0000	1.0000	99.59
29.5	2,803,935	25,960	0.0093	0.9907	99.59
30.5	2,777,975	22,977	0.0083	0.9917	98.67
31.5	2,582,279	10,947	0.0042	0.9958	97.85
32.5	2,382,402	22,856	0.0096	0.9904	97.44
33.5	2,006,973	26,600	0.0133	0.9867	96.50
34.5	1,690,870	7,587	0.0045	0.9955	95.22
35.5	1,240,066	7,058	0.0057	0.9943	94.80
36.5	339,063	2,731	0.0081	0.9919	94.26
37.5	304,357	1,764	0.0058	0.9942	93.50
38.5	277,279	3,258	0.0117	0.9883	92.96

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017 EXPERIENCE BAND 1998-2017

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	242,791	1,529	0.0063	0.9937	91.86
40.5	246,078	2,463	0.0100	0.9900	91.29
41.5	216,136	436	0.0020	0.9980	90.37
42.5	193,869	188	0.0010	0.9990	90.19
43.5	182,884	38	0.0002	0.9998	90.10
44.5	186,457	9	0.0000	1.0000	90.08
45.5	179,549	1,020	0.0057	0.9943	90.08
46.5	178,529	179	0.0010	0.9990	89.57
47.5	155,002	135	0.0009	0.9991	89.48
48.5	142,174		0.0000	1.0000	89.40
49.5	139,965	176	0.0013	0.9987	89.40
50.5	139,789	238	0.0017	0.9983	89.29
51.5	123,580		0.0000	1.0000	89.14
52.5	115,311		0.0000	1.0000	89.14
53.5	149,610	7,727	0.0516	0.9484	89.14
54.5	142,423	17,343	0.1218	0.8782	84.53
55.5	104,255		0.0000	1.0000	74.24
56.5	103,723		0.0000	1.0000	74.24
57.5	106,217	2,067	0.0195	0.9805	74.24
58.5	105,676	612	0.0058	0.9942	72.79
59.5	102,240	577	0.0056	0.9944	72.37
60.5	101,683	4,495	0.0442	0.9558	71.96
61.5	91,608		0.0000	1.0000	68.78
62.5	80,311	389	0.0048	0.9952	68.78
63.5	56,216		0.0000	1.0000	68.45
64.5	42,617		0.0000	1.0000	68.45
65.5	155,323		0.0000	1.0000	68.45
66.5	163,987		0.0000	1.0000	68.45
67.5	163,987	374	0.0023	0.9977	68.45
68.5	163,614		0.0000	1.0000	68.29
69.5	170,342	540	0.0032	0.9968	68.29
70.5	170,249		0.0000	1.0000	68.08
71.5	170,323		0.0000	1.0000	68.08
72.5	170,323		0.0000	1.0000	68.08
73.5	135,998		0.0000	1.0000	68.08
74.5	135,998	488	0.0036	0.9964	68.08
75.5	135,509		0.0000	1.0000	67.83
76.5	474,956		0.0000	1.0000	67.83
77.5	472,462		0.0000	1.0000	67.83
78.5	470,936	20	0.0000	1.0000	67.83

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

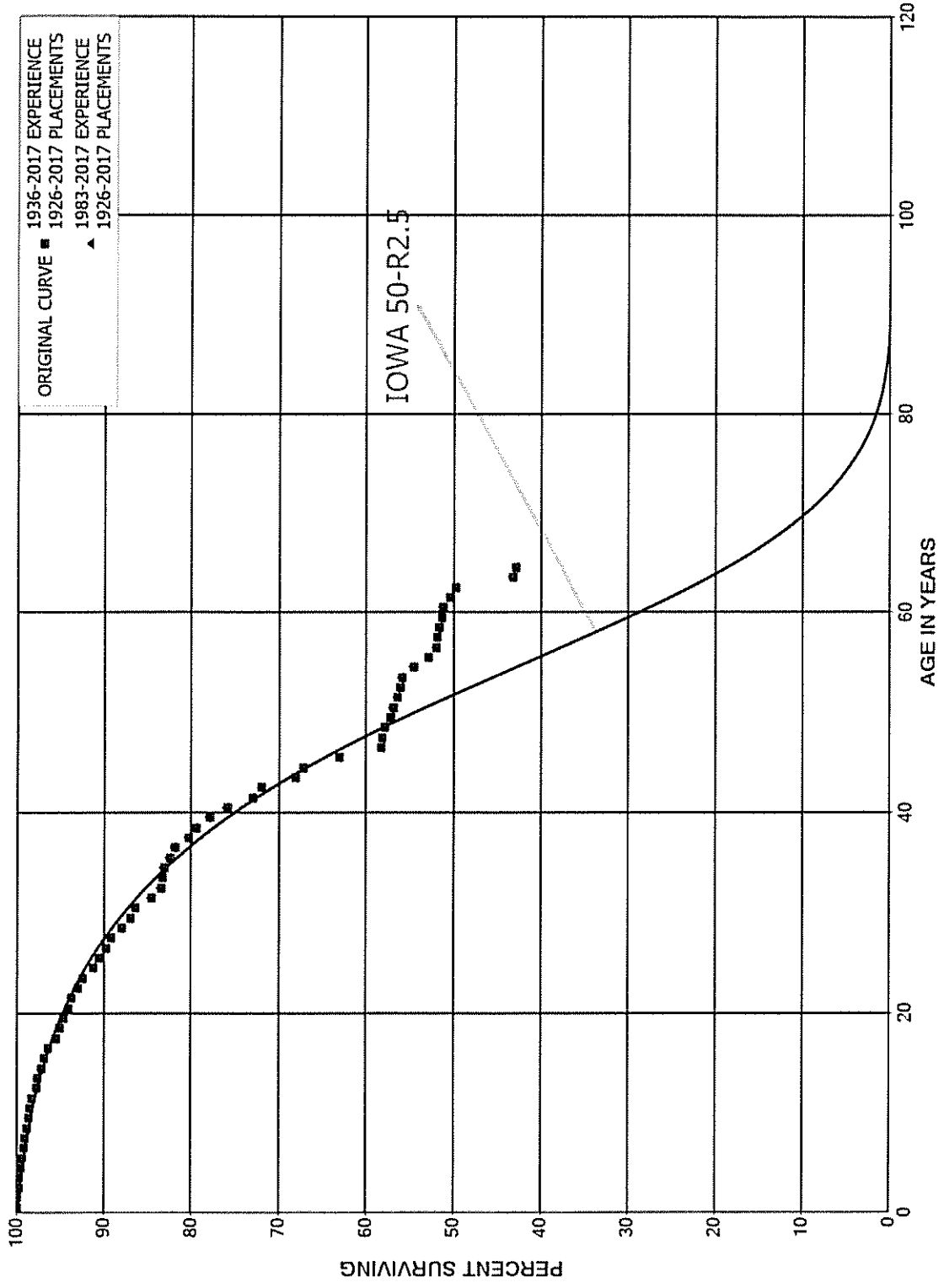
ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	470,534		0.0000	1.0000	67.83
80.5	470,534		0.0000	1.0000	67.83
81.5	470,534		0.0000	1.0000	67.83
82.5	470,534		0.0000	1.0000	67.83
83.5	470,534	1,026	0.0022	0.9978	67.83
84.5	469,507	370,518	0.7892	0.2108	67.68
85.5	18,177		0.0000	1.0000	14.27
86.5	9,513		0.0000	1.0000	14.27
87.5	9,513	22	0.0023	0.9977	14.27
88.5	9,490	1,363	0.1437	0.8563	14.24
89.5	75	75	1.0000		12.19
90.5					

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017 EXPERIENCE BAND 1936-2017

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	360,942,041	50,078	0.0001	0.9999	100.00
0.5	335,467,187	288,776	0.0009	0.9991	99.99
1.5	306,701,209	398,188	0.0013	0.9987	99.90
2.5	288,750,047	204,052	0.0007	0.9993	99.77
3.5	273,960,777	433,831	0.0016	0.9984	99.70
4.5	262,165,221	326,769	0.0012	0.9988	99.54
5.5	250,275,105	552,551	0.0022	0.9978	99.42
6.5	243,572,327	387,990	0.0016	0.9984	99.20
7.5	235,620,902	613,032	0.0026	0.9974	99.04
8.5	225,662,555	279,105	0.0012	0.9988	98.78
9.5	210,963,593	439,517	0.0021	0.9979	98.66
10.5	193,054,885	411,578	0.0021	0.9979	98.45
11.5	176,290,606	868,405	0.0049	0.9951	98.25
12.5	159,783,745	252,866	0.0016	0.9984	97.76
13.5	150,491,042	656,318	0.0044	0.9956	97.61
14.5	140,107,843	565,839	0.0040	0.9960	97.18
15.5	130,607,043	546,480	0.0042	0.9958	96.79
16.5	121,574,611	1,056,976	0.0087	0.9913	96.38
17.5	111,796,646	600,220	0.0054	0.9946	95.55
18.5	104,118,130	475,994	0.0046	0.9954	95.03
19.5	95,409,602	485,020	0.0051	0.9949	94.60
20.5	86,668,673	353,477	0.0041	0.9959	94.12
21.5	78,933,998	611,920	0.0078	0.9922	93.73
22.5	71,973,370	495,378	0.0069	0.9931	93.01
23.5	64,517,239	837,856	0.0130	0.9870	92.37
24.5	58,838,184	446,520	0.0076	0.9924	91.17
25.5	54,718,007	464,147	0.0085	0.9915	90.47
26.5	49,561,637	301,234	0.0061	0.9939	89.71
27.5	43,470,393	610,855	0.0141	0.9859	89.16
28.5	37,800,383	420,761	0.0111	0.9889	87.91
29.5	32,185,271	216,551	0.0067	0.9933	86.93
30.5	28,042,825	587,855	0.0210	0.9790	86.35
31.5	25,283,746	326,074	0.0129	0.9871	84.54
32.5	23,166,609	51,663	0.0022	0.9978	83.45
33.5	20,737,897	51,176	0.0025	0.9975	83.26
34.5	19,269,458	141,175	0.0073	0.9927	83.05
35.5	17,323,013	119,426	0.0069	0.9931	82.45
36.5	14,611,338	288,631	0.0198	0.9802	81.88
37.5	9,667,280	99,149	0.0103	0.9897	80.26
38.5	6,101,397	120,796	0.0198	0.9802	79.44

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017 EXPERIENCE BAND 1936-2017

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	4,652,233	121,403	0.0261	0.9739	77.86
40.5	3,746,120	144,015	0.0384	0.9616	75.83
41.5	2,589,889	34,848	0.0135	0.9865	72.92
42.5	2,554,596	136,330	0.0534	0.9466	71.94
43.5	2,059,101	29,445	0.0143	0.9857	68.10
44.5	1,677,196	100,466	0.0599	0.9401	67.12
45.5	1,475,449	112,611	0.0763	0.9237	63.10
46.5	1,209,776	2,893	0.0024	0.9976	58.29
47.5	1,008,359	5,371	0.0053	0.9947	58.15
48.5	850,684	9,978	0.0117	0.9883	57.84
49.5	772,717	3,997	0.0052	0.9948	57.16
50.5	750,554	6,897	0.0092	0.9908	56.86
51.5	716,505	3,784	0.0053	0.9947	56.34
52.5	709,803	2,263	0.0032	0.9968	56.04
53.5	702,246	16,634	0.0237	0.9763	55.86
54.5	647,432	20,582	0.0318	0.9682	54.54
55.5	550,139	8,885	0.0161	0.9839	52.81
56.5	511,161	1,221	0.0024	0.9976	51.95
57.5	507,282	2,450	0.0048	0.9952	51.83
58.5	499,652	2,892	0.0058	0.9942	51.58
59.5	459,401	871	0.0019	0.9981	51.28
60.5	442,560	7,242	0.0164	0.9836	51.18
61.5	378,726	4,716	0.0125	0.9875	50.35
62.5	269,797	35,318	0.1309	0.8691	49.72
63.5	191,766	1,647	0.0086	0.9914	43.21
64.5	175,547	2,311	0.0132	0.9868	42.84
65.5	164,932		0.0000	1.0000	42.28
66.5	151,790		0.0000	1.0000	42.28
67.5	151,790	1,296	0.0085	0.9915	42.28
68.5	149,832	9,155	0.0611	0.9389	41.91
69.5	113,297		0.0000	1.0000	39.35
70.5	112,735	67	0.0006	0.9994	39.35
71.5	112,115	205	0.0018	0.9982	39.33
72.5	109,355	217	0.0020	0.9980	39.26
73.5	107,027	1,089	0.0102	0.9898	39.18
74.5	99,584		0.0000	1.0000	38.78
75.5	99,385	56	0.0006	0.9994	38.78
76.5	99,180		0.0000	1.0000	38.76
77.5	68,587	174	0.0025	0.9975	38.76
78.5	68,413		0.0000	1.0000	38.66

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017 EXPERIENCE BAND 1936-2017

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	35,834		0.0000	1.0000	38.66
80.5	35,758		0.0000	1.0000	38.66
81.5	35,758		0.0000	1.0000	38.66
82.5	35,758		0.0000	1.0000	38.66
83.5	35,758	942	0.0264	0.9736	38.66
84.5	25,636	735	0.0287	0.9713	37.64
85.5	8,836		0.0000	1.0000	36.56
86.5	5,424		0.0000	1.0000	36.56
87.5	5,424	16	0.0030	0.9970	36.56
88.5	4,883	502	0.1027	0.8973	36.45
89.5	11		0.0000	1.0000	32.71
90.5					32.71

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017 EXPERIENCE BAND 1983-2017

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	339,954,968	46,455	0.0001	0.9999	100.00
0.5	316,374,525	283,907	0.0009	0.9991	99.99
1.5	290,373,628	392,414	0.0014	0.9986	99.90
2.5	277,352,318	198,984	0.0007	0.9993	99.76
3.5	266,435,070	431,173	0.0016	0.9984	99.69
4.5	256,227,792	323,309	0.0013	0.9987	99.53
5.5	245,357,867	547,815	0.0022	0.9978	99.40
6.5	239,830,442	385,469	0.0016	0.9984	99.18
7.5	232,058,018	609,783	0.0026	0.9974	99.02
8.5	222,717,662	275,148	0.0012	0.9988	98.76
9.5	208,469,934	436,100	0.0021	0.9979	98.64
10.5	190,744,477	406,117	0.0021	0.9979	98.43
11.5	174,303,500	862,317	0.0049	0.9951	98.22
12.5	158,030,008	247,644	0.0016	0.9984	97.74
13.5	148,988,079	651,002	0.0044	0.9956	97.58
14.5	138,681,648	558,326	0.0040	0.9960	97.16
15.5	129,208,722	534,685	0.0041	0.9959	96.77
16.5	120,224,469	1,050,423	0.0087	0.9913	96.37
17.5	110,456,940	588,727	0.0053	0.9947	95.52
18.5	102,825,404	462,085	0.0045	0.9955	95.02
19.5	94,240,325	467,388	0.0050	0.9950	94.59
20.5	85,650,682	346,222	0.0040	0.9960	94.12
21.5	77,984,133	602,980	0.0077	0.9923	93.74
22.5	71,037,840	485,781	0.0068	0.9932	93.01
23.5	63,599,242	825,992	0.0130	0.9870	92.38
24.5	58,063,206	437,307	0.0075	0.9925	91.18
25.5	53,970,581	447,806	0.0083	0.9917	90.49
26.5	48,958,735	295,702	0.0060	0.9940	89.74
27.5	43,077,824	603,849	0.0140	0.9860	89.20
28.5	37,461,831	418,407	0.0112	0.9888	87.95
29.5	31,866,911	206,825	0.0065	0.9935	86.97
30.5	27,746,760	584,689	0.0211	0.9789	86.40
31.5	25,018,901	320,580	0.0128	0.9872	84.58
32.5	22,907,953	48,113	0.0021	0.9979	83.50
33.5	20,483,487	41,990	0.0020	0.9980	83.32
34.5	19,056,936	138,267	0.0073	0.9927	83.15
35.5	17,113,805	115,659	0.0068	0.9932	82.55
36.5	14,405,898	285,585	0.0198	0.9802	81.99
37.5	9,467,862	95,198	0.0101	0.9899	80.36
38.5	5,908,348	118,418	0.0200	0.9800	79.56

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017 EXPERIENCE BAND 1983-2017

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	4,469,942	118,650	0.0265	0.9735	77.96
40.5	3,567,135	139,329	0.0391	0.9609	75.89
41.5	2,415,800	32,311	0.0134	0.9866	72.93
42.5	2,464,426	134,735	0.0547	0.9453	71.95
43.5	1,970,527	25,560	0.0130	0.9870	68.02
44.5	1,626,165	98,667	0.0607	0.9393	67.14
45.5	1,426,351	110,049	0.0772	0.9228	63.06
46.5	1,166,444	1,814	0.0016	0.9984	58.20
47.5	966,106	4,660	0.0048	0.9952	58.11
48.5	809,147	9,267	0.0115	0.9885	57.83
49.5	741,430	3,229	0.0044	0.9956	57.16
50.5	741,140	6,805	0.0092	0.9908	56.92
51.5	710,871	3,756	0.0053	0.9947	56.39
52.5	704,197	2,220	0.0032	0.9968	56.09
53.5	697,212	16,606	0.0238	0.9762	55.92
54.5	647,363	20,563	0.0318	0.9682	54.59
55.5	550,103	8,858	0.0161	0.9839	52.85
56.5	511,161	1,221	0.0024	0.9976	52.00
57.5	507,282	2,450	0.0048	0.9952	51.88
58.5	499,652	2,892	0.0058	0.9942	51.63
59.5	459,401	871	0.0019	0.9981	51.33
60.5	442,560	7,242	0.0164	0.9836	51.23
61.5	378,726	4,716	0.0125	0.9875	50.39
62.5	269,797	35,318	0.1309	0.8691	49.76
63.5	191,766	1,647	0.0086	0.9914	43.25
64.5	175,547	2,311	0.0132	0.9868	42.88
65.5	164,932		0.0000	1.0000	42.31
66.5	151,790		0.0000	1.0000	42.31
67.5	151,790	1,296	0.0085	0.9915	42.31
68.5	149,832	9,155	0.0611	0.9389	41.95
69.5	113,297		0.0000	1.0000	39.39
70.5	112,735	67	0.0006	0.9994	39.39
71.5	112,115	205	0.0018	0.9982	39.37
72.5	109,355	217	0.0020	0.9980	39.29
73.5	107,027	1,089	0.0102	0.9898	39.22
74.5	99,584		0.0000	1.0000	38.82
75.5	99,385	56	0.0006	0.9994	38.82
76.5	99,180		0.0000	1.0000	38.80
77.5	68,587	174	0.0025	0.9975	38.80
78.5	68,413		0.0000	1.0000	38.70

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

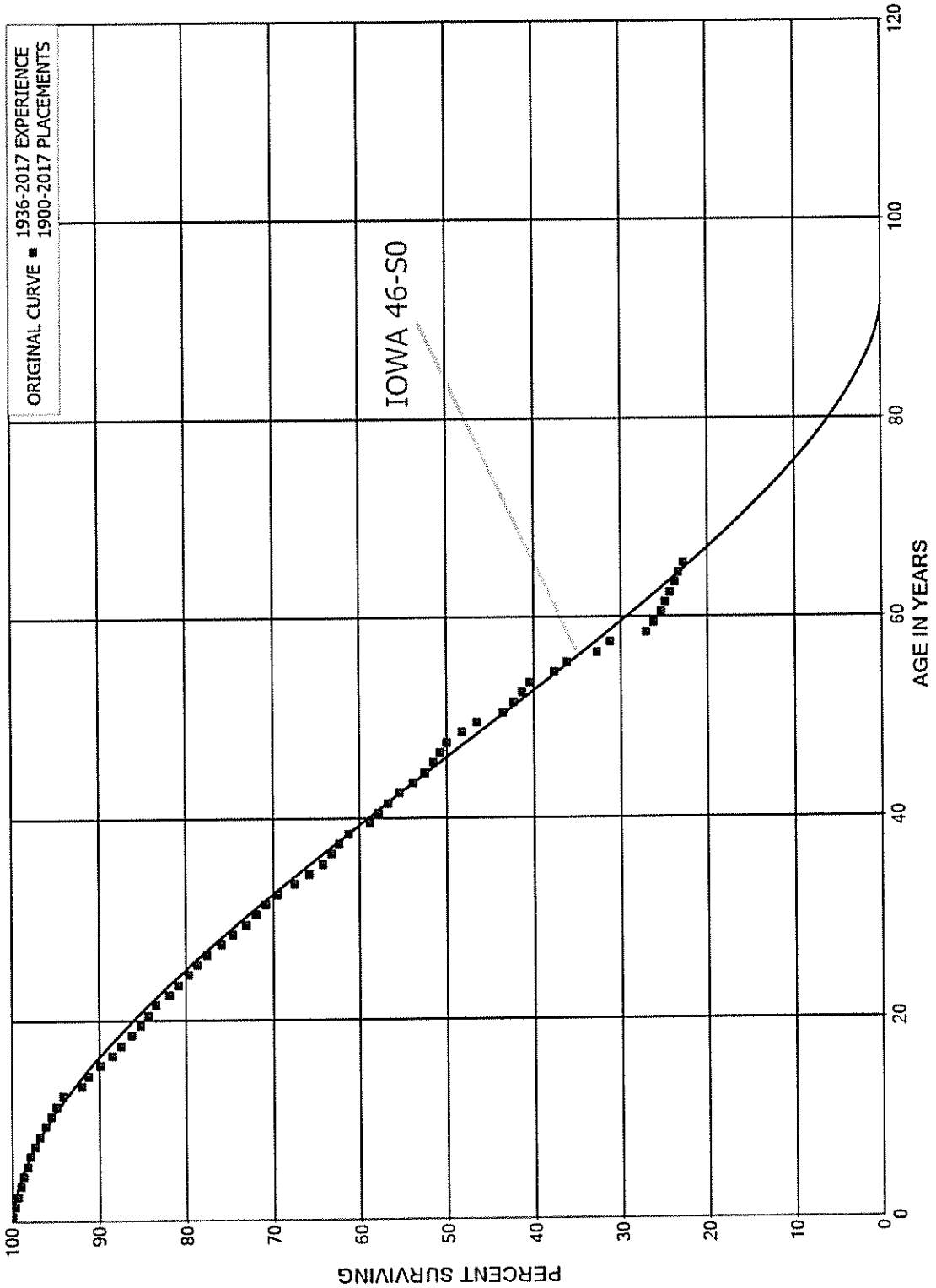
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017 EXPERIENCE BAND 1983-2017

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	35,834		0.0000	1.0000	38.70
80.5	35,758		0.0000	1.0000	38.70
81.5	35,758		0.0000	1.0000	38.70
82.5	35,758		0.0000	1.0000	38.70
83.5	35,758	942	0.0264	0.9736	38.70
84.5	25,636	735	0.0287	0.9713	37.68
85.5	8,836		0.0000	1.0000	36.60
86.5	5,424		0.0000	1.0000	36.60
87.5	5,424	16	0.0030	0.9970	36.60
88.5	4,883	502	0.1027	0.8973	36.49
89.5	11		0.0000	1.0000	32.74
90.5					32.74

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 368.00 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2017 EXPERIENCE BAND 1936-2017

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	346,437,740	304,149	0.0009	0.9991	100.00
0.5	331,168,222	965,398	0.0029	0.9971	99.91
1.5	318,422,721	993,363	0.0031	0.9969	99.62
2.5	306,199,460	1,160,904	0.0038	0.9962	99.31
3.5	294,572,045	1,058,889	0.0036	0.9964	98.93
4.5	293,054,749	1,156,909	0.0039	0.9961	98.58
5.5	288,571,821	1,156,329	0.0040	0.9960	98.19
6.5	284,499,788	1,510,421	0.0053	0.9947	97.80
7.5	281,252,307	1,489,674	0.0053	0.9947	97.28
8.5	279,557,556	1,887,416	0.0068	0.9932	96.76
9.5	277,679,426	1,965,106	0.0071	0.9929	96.11
10.5	271,659,935	1,840,421	0.0068	0.9932	95.43
11.5	261,104,057	2,069,073	0.0079	0.9921	94.78
12.5	252,004,389	5,445,255	0.0216	0.9784	94.03
13.5	200,815,608	1,813,970	0.0090	0.9910	92.00
14.5	194,650,178	2,933,264	0.0151	0.9849	91.17
15.5	187,710,354	2,726,056	0.0145	0.9855	89.79
16.5	180,683,295	2,072,010	0.0115	0.9885	88.49
17.5	171,050,593	2,418,992	0.0141	0.9859	87.47
18.5	161,168,722	1,760,201	0.0109	0.9891	86.24
19.5	152,578,089	1,531,348	0.0100	0.9900	85.30
20.5	145,278,269	1,679,585	0.0116	0.9884	84.44
21.5	136,041,281	2,505,214	0.0184	0.9816	83.46
22.5	126,574,261	1,426,679	0.0113	0.9887	81.93
23.5	117,840,369	1,883,850	0.0160	0.9840	81.00
24.5	112,113,410	1,362,978	0.0122	0.9878	79.71
25.5	107,183,495	1,601,755	0.0149	0.9851	78.74
26.5	100,243,429	2,098,540	0.0209	0.9791	77.56
27.5	93,650,795	1,577,933	0.0168	0.9832	75.94
28.5	84,544,940	1,828,265	0.0216	0.9784	74.66
29.5	79,212,620	1,232,942	0.0156	0.9844	73.04
30.5	74,652,342	1,072,132	0.0144	0.9856	71.91
31.5	71,035,187	1,391,976	0.0196	0.9804	70.87
32.5	68,230,155	1,905,165	0.0279	0.9721	69.49
33.5	65,378,467	1,608,265	0.0246	0.9754	67.55
34.5	60,746,363	1,472,020	0.0242	0.9758	65.88
35.5	59,085,690	914,816	0.0155	0.9845	64.29
36.5	54,602,840	780,818	0.0143	0.9857	63.29
37.5	50,725,254	890,997	0.0176	0.9824	62.39
38.5	46,154,165	1,839,925	0.0399	0.9601	61.29

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2017 EXPERIENCE BAND 1936-2017

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	41,323,044	679,275	0.0164	0.9836	58.85
40.5	38,211,118	796,531	0.0208	0.9792	57.88
41.5	35,510,986	802,722	0.0226	0.9774	56.67
42.5	31,469,530	873,494	0.0278	0.9722	55.39
43.5	26,194,525	658,900	0.0252	0.9748	53.86
44.5	18,298,538	337,179	0.0184	0.9816	52.50
45.5	17,927,043	292,344	0.0163	0.9837	51.53
46.5	15,127,027	222,859	0.0147	0.9853	50.69
47.5	13,709,144	498,060	0.0363	0.9637	49.95
48.5	11,556,723	383,668	0.0332	0.9668	48.13
49.5	9,377,487	617,142	0.0658	0.9342	46.53
50.5	6,966,655	194,284	0.0279	0.9721	43.47
51.5	5,891,075	128,706	0.0218	0.9782	42.26
52.5	5,241,044	121,141	0.0231	0.9769	41.34
53.5	4,635,587	315,373	0.0680	0.9320	40.38
54.5	4,200,861	166,959	0.0397	0.9603	37.63
55.5	3,522,245	334,218	0.0949	0.9051	36.14
56.5	2,702,016	128,125	0.0474	0.9526	32.71
57.5	2,041,219	264,771	0.1297	0.8703	31.16
58.5	1,514,622	52,245	0.0345	0.9655	27.12
59.5	1,337,998	43,630	0.0326	0.9674	26.18
60.5	1,169,828	22,329	0.0191	0.9809	25.33
61.5	928,711	20,575	0.0222	0.9778	24.84
62.5	708,417	15,154	0.0214	0.9786	24.29
63.5	593,665	11,059	0.0186	0.9814	23.77
64.5	485,343	12,040	0.0248	0.9752	23.33
65.5	343,437	15,763	0.0459	0.9541	22.75
66.5	249,435	7,649	0.0307	0.9693	21.71
67.5	241,380	12,820	0.0531	0.9469	21.04
68.5	198,717	29,676	0.1493	0.8507	19.92
69.5	165,852	9,921	0.0598	0.9402	16.95
70.5	113,518	4,096	0.0361	0.9639	15.93
71.5	89,602	3,760	0.0420	0.9580	15.36
72.5	82,813	1,753	0.0212	0.9788	14.72
73.5	75,983	13,349	0.1757	0.8243	14.40
74.5	61,375	12,850	0.2094	0.7906	11.87
75.5	48,377	4,868	0.1006	0.8994	9.39
76.5	43,483	2,182	0.0502	0.9498	8.44
77.5	39,361	1,926	0.0489	0.9511	8.02
78.5	37,435	1,274	0.0340	0.9660	7.63

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

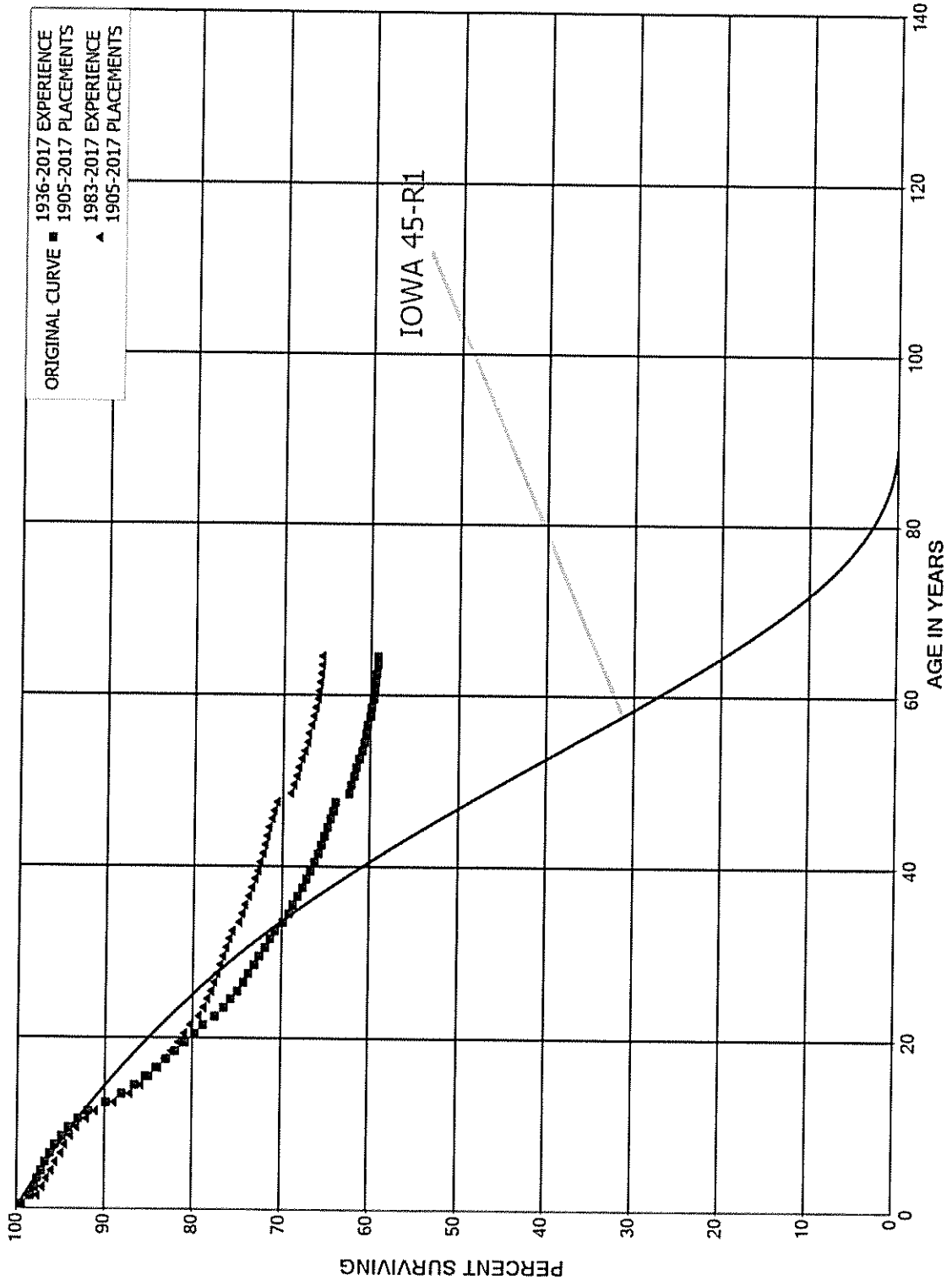
ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2017 EXPERIENCE BAND 1936-2017

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	36,057	1,061	0.0294	0.9706	7.37
80.5	34,919	630	0.0180	0.9820	7.15
81.5	33,502	7	0.0002	0.9998	7.02
82.5	32,853	36	0.0011	0.9989	7.02
83.5	32,610	6	0.0002	0.9998	7.01
84.5	32,498	300	0.0092	0.9908	7.01
85.5	31,575	1,272	0.0403	0.9597	6.95
86.5	30,303	386	0.0128	0.9872	6.67
87.5	29,519	1,091	0.0370	0.9630	6.58
88.5	21,682	186	0.0086	0.9914	6.34
89.5	20,468	611	0.0299	0.9701	6.28
90.5	18,563	84	0.0045	0.9955	6.10
91.5	17,373	8	0.0005	0.9995	6.07
92.5	14,898	493	0.0331	0.9669	6.07
93.5	14,322	381	0.0266	0.9734	5.86
94.5	4,838		0.0000	1.0000	5.71
95.5	1,860	172	0.0924	0.9076	5.71
96.5	1,688	142	0.0841	0.9159	5.18
97.5	1,000		0.0000	1.0000	4.75
98.5	1,000		0.0000	1.0000	4.75
99.5	1,000	111	0.1109	0.8891	4.75
100.5	477	431	0.9038	0.0962	4.22
101.5	46		0.0000	1.0000	0.41
102.5	46		0.0000	1.0000	0.41
103.5	46		0.0000	1.0000	0.41
104.5	46		0.0000	1.0000	0.41
105.5	46		0.0000	1.0000	0.41
106.5	46		0.0000	1.0000	0.41
107.5					0.41

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 369.10 OVERHEAD SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 1936-2017

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	54,673,858	276,777	0.0051	0.9949	100.00
0.5	53,153,120	571,096	0.0107	0.9893	99.49
1.5	50,850,565	231,645	0.0046	0.9954	98.42
2.5	49,563,782	179,767	0.0036	0.9964	97.98
3.5	48,275,256	210,156	0.0044	0.9956	97.62
4.5	46,901,448	212,472	0.0045	0.9955	97.20
5.5	45,427,153	285,978	0.0063	0.9937	96.76
6.5	43,984,174	257,987	0.0059	0.9941	96.15
7.5	42,808,415	341,024	0.0080	0.9920	95.58
8.5	41,133,015	322,516	0.0078	0.9922	94.82
9.5	39,365,362	462,929	0.0118	0.9882	94.08
10.5	37,409,130	454,050	0.0121	0.9879	92.97
11.5	36,087,200	776,213	0.0215	0.9785	91.84
12.5	33,858,281	664,891	0.0196	0.9804	89.87
13.5	33,193,664	540,109	0.0163	0.9837	88.10
14.5	32,550,148	479,496	0.0147	0.9853	86.67
15.5	32,095,262	463,761	0.0144	0.9856	85.39
16.5	31,626,729	395,613	0.0125	0.9875	84.16
17.5	31,034,772	407,960	0.0131	0.9869	83.11
18.5	30,205,791	389,229	0.0129	0.9871	82.01
19.5	28,625,186	381,514	0.0133	0.9867	80.96
20.5	26,785,294	361,478	0.0135	0.9865	79.88
21.5	25,353,062	410,642	0.0162	0.9838	78.80
22.5	24,189,451	305,052	0.0126	0.9874	77.52
23.5	23,558,276	253,563	0.0108	0.9892	76.55
24.5	23,089,354	221,806	0.0096	0.9904	75.72
25.5	22,811,570	215,827	0.0095	0.9905	74.99
26.5	21,901,396	180,610	0.0082	0.9918	74.28
27.5	20,969,982	174,465	0.0083	0.9917	73.67
28.5	20,309,153	166,220	0.0082	0.9918	73.06
29.5	19,439,644	153,620	0.0079	0.9921	72.46
30.5	18,666,715	146,318	0.0078	0.9922	71.89
31.5	17,829,284	141,987	0.0080	0.9920	71.33
32.5	16,916,967	222,334	0.0131	0.9869	70.76
33.5	15,984,597	139,277	0.0087	0.9913	69.83
34.5	15,138,383	118,017	0.0078	0.9922	69.22
35.5	14,139,958	111,495	0.0079	0.9921	68.68
36.5	13,033,076	94,408	0.0072	0.9928	68.14
37.5	12,236,460	88,473	0.0072	0.9928	67.64
38.5	11,506,557	79,134	0.0069	0.9931	67.16

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,710,931	68,354	0.0064	0.9936	66.69
40.5	9,900,817	58,437	0.0059	0.9941	66.27
41.5	9,024,813	51,910	0.0058	0.9942	65.88
42.5	8,090,349	45,377	0.0056	0.9944	65.50
43.5	7,218,187	37,151	0.0051	0.9949	65.13
44.5	6,424,697	31,562	0.0049	0.9951	64.79
45.5	5,683,799	27,464	0.0048	0.9952	64.48
46.5	5,030,341	21,501	0.0043	0.9957	64.17
47.5	4,505,366	105,618	0.0234	0.9766	63.89
48.5	3,866,174	16,841	0.0044	0.9956	62.39
49.5	3,348,049	13,976	0.0042	0.9958	62.12
50.5	2,903,624	12,275	0.0042	0.9958	61.86
51.5	2,479,487	10,801	0.0044	0.9956	61.60
52.5	2,125,125	11,720	0.0055	0.9945	61.33
53.5	1,809,051	7,626	0.0042	0.9958	60.99
54.5	1,496,478	4,387	0.0029	0.9971	60.74
55.5	1,215,318	4,265	0.0035	0.9965	60.56
56.5	971,290	3,928	0.0040	0.9960	60.35
57.5	789,941	2,694	0.0034	0.9966	60.10
58.5	665,705	2,107	0.0032	0.9968	59.90
59.5	588,602	877	0.0015	0.9985	59.71
60.5	548,299	1,173	0.0021	0.9979	59.62
61.5	518,109	681	0.0013	0.9987	59.49
62.5	495,512	718	0.0014	0.9986	59.41
63.5	304,021	360	0.0012	0.9988	59.33
64.5	220,668	603	0.0027	0.9973	59.26
65.5	105,760	998	0.0094	0.9906	59.09
66.5	30,890	73	0.0024	0.9976	58.54
67.5	15,460	2	0.0001	0.9999	58.40
68.5	15,458	2	0.0001	0.9999	58.39
69.5	15,456	38	0.0024	0.9976	58.38
70.5	15,418		0.0000	1.0000	58.24
71.5	15,138	99	0.0065	0.9935	58.24
72.5	14,870	388	0.0261	0.9739	57.86
73.5	14,202	167	0.0118	0.9882	56.35
74.5	13,990	768	0.0549	0.9451	55.69
75.5	11,987	12	0.0010	0.9990	52.63
76.5	10,208	136	0.0134	0.9866	52.58
77.5	9,387	1,022	0.1089	0.8911	51.88
78.5	7,448	131	0.0176	0.9824	46.23

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,266	60	0.0082	0.9918	45.41
80.5	6,501	7	0.0010	0.9990	45.04
81.5	6,179	19	0.0031	0.9969	45.00
82.5	6,001	158	0.0264	0.9736	44.86
83.5	5,367	1,175	0.2190	0.7810	43.67
84.5	4,121	1,118	0.2712	0.7288	34.11
85.5	2,002	87	0.0435	0.9565	24.86
86.5	1,573	84	0.0536	0.9464	23.78
87.5	1,363		0.0000	1.0000	22.50
88.5	1,354		0.0000	1.0000	22.50
89.5	1,231		0.0000	1.0000	22.50
90.5	1,164	15	0.0127	0.9873	22.50
91.5	1,131		0.0000	1.0000	22.22
92.5	978		0.0000	1.0000	22.22
93.5	958		0.0000	1.0000	22.22
94.5	941		0.0000	1.0000	22.22
95.5	667		0.0000	1.0000	22.22
96.5	667		0.0000	1.0000	22.22
97.5	249	10	0.0410	0.9590	22.22
98.5	238		0.0000	1.0000	21.31
99.5	238		0.0000	1.0000	21.31
100.5	238		0.0000	1.0000	21.31
101.5	238		0.0000	1.0000	21.31
102.5	238		0.0000	1.0000	21.31
103.5	216		0.0000	1.0000	21.31
104.5	211		0.0000	1.0000	21.31
105.5	211		0.0000	1.0000	21.31
106.5	211		0.0000	1.0000	21.31
107.5	211		0.0000	1.0000	21.31
108.5	211		0.0000	1.0000	21.31
109.5	211		0.0000	1.0000	21.31
110.5	211		0.0000	1.0000	21.31
111.5	211		0.0000	1.0000	21.31
112.5					21.31

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 1983-2017

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	34,459,187	276,488	0.0080	0.9920	100.00
0.5	33,919,760	565,820	0.0167	0.9833	99.20
1.5	32,705,893	214,880	0.0066	0.9934	97.54
2.5	32,216,178	147,980	0.0046	0.9954	96.90
3.5	31,713,297	161,951	0.0051	0.9949	96.46
4.5	31,106,508	145,964	0.0047	0.9953	95.96
5.5	30,461,159	202,282	0.0066	0.9934	95.51
6.5	29,950,953	157,247	0.0053	0.9947	94.88
7.5	29,791,474	224,303	0.0075	0.9925	94.38
8.5	29,063,122	189,012	0.0065	0.9935	93.67
9.5	28,215,922	319,011	0.0113	0.9887	93.06
10.5	27,156,032	301,971	0.0111	0.9889	92.01
11.5	26,640,537	616,925	0.0232	0.9768	90.99
12.5	25,156,031	499,676	0.0199	0.9801	88.88
13.5	25,282,699	370,891	0.0147	0.9853	87.11
14.5	25,486,586	306,981	0.0120	0.9880	85.84
15.5	25,634,191	289,533	0.0113	0.9887	84.80
16.5	25,821,243	220,840	0.0086	0.9914	83.84
17.5	25,809,458	234,907	0.0091	0.9909	83.13
18.5	25,521,127	217,959	0.0085	0.9915	82.37
19.5	24,496,231	215,611	0.0088	0.9912	81.67
20.5	23,191,827	202,893	0.0087	0.9913	80.95
21.5	22,224,711	260,502	0.0117	0.9883	80.24
22.5	21,461,229	165,815	0.0077	0.9923	79.30
23.5	21,159,130	121,453	0.0057	0.9943	78.69
24.5	20,947,311	101,115	0.0048	0.9952	78.24
25.5	20,879,654	104,975	0.0050	0.9950	77.86
26.5	20,153,377	83,917	0.0042	0.9958	77.47
27.5	19,376,907	87,106	0.0045	0.9955	77.14
28.5	19,030,178	82,703	0.0043	0.9957	76.80
29.5	18,433,463	75,426	0.0041	0.9959	76.46
30.5	17,880,960	72,975	0.0041	0.9959	76.15
31.5	17,220,477	73,238	0.0043	0.9957	75.84
32.5	16,413,432	160,412	0.0098	0.9902	75.52
33.5	15,558,224	84,538	0.0054	0.9946	74.78
34.5	14,780,009	71,559	0.0048	0.9952	74.37
35.5	13,838,061	69,263	0.0050	0.9950	74.01
36.5	12,779,440	57,885	0.0045	0.9955	73.64
37.5	12,022,262	55,163	0.0046	0.9954	73.31
38.5	11,327,619	48,592	0.0043	0.9957	72.97

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 1983-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,563,979	41,675	0.0039	0.9961	72.66
40.5	9,784,510	34,595	0.0035	0.9965	72.37
41.5	8,938,025	31,826	0.0036	0.9964	72.12
42.5	8,026,862	29,294	0.0036	0.9964	71.86
43.5	7,175,534	24,516	0.0034	0.9966	71.60
44.5	6,397,209	22,094	0.0035	0.9965	71.35
45.5	5,668,221	22,144	0.0039	0.9961	71.11
46.5	5,020,497	19,685	0.0039	0.9961	70.83
47.5	4,497,521	104,914	0.0233	0.9767	70.55
48.5	3,859,534	16,300	0.0042	0.9958	68.91
49.5	3,342,176	13,788	0.0041	0.9959	68.61
50.5	2,901,600	12,275	0.0042	0.9958	68.33
51.5	2,477,915	10,801	0.0044	0.9956	68.04
52.5	2,123,763	11,720	0.0055	0.9945	67.75
53.5	1,807,697	7,626	0.0042	0.9958	67.37
54.5	1,495,247	4,387	0.0029	0.9971	67.09
55.5	1,214,154	4,265	0.0035	0.9965	66.89
56.5	970,144	3,928	0.0040	0.9960	66.66
57.5	788,964	2,694	0.0034	0.9966	66.39
58.5	664,747	2,107	0.0032	0.9968	66.16
59.5	587,661	877	0.0015	0.9985	65.95
60.5	547,632	1,173	0.0021	0.9979	65.85
61.5	517,442	681	0.0013	0.9987	65.71
62.5	495,264	718	0.0014	0.9986	65.62
63.5	303,772	360	0.0012	0.9988	65.53
64.5	220,429	603	0.0027	0.9973	65.45
65.5	105,522	998	0.0095	0.9905	65.27
66.5	30,652	73	0.0024	0.9976	64.65
67.5	15,221	2	0.0001	0.9999	64.50
68.5	15,242	2	0.0001	0.9999	64.49
69.5	15,245	38	0.0025	0.9975	64.49
70.5	15,207		0.0000	1.0000	64.33
71.5	14,927	99	0.0066	0.9934	64.33
72.5	14,658	388	0.0265	0.9735	63.90
73.5	13,991	167	0.0119	0.9881	62.21
74.5	13,779	768	0.0557	0.9443	61.47
75.5	11,776	12	0.0010	0.9990	58.04
76.5	9,997	136	0.0136	0.9864	57.98
77.5	9,387	1,022	0.1089	0.8911	57.19
78.5	7,448	131	0.0176	0.9824	50.96

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

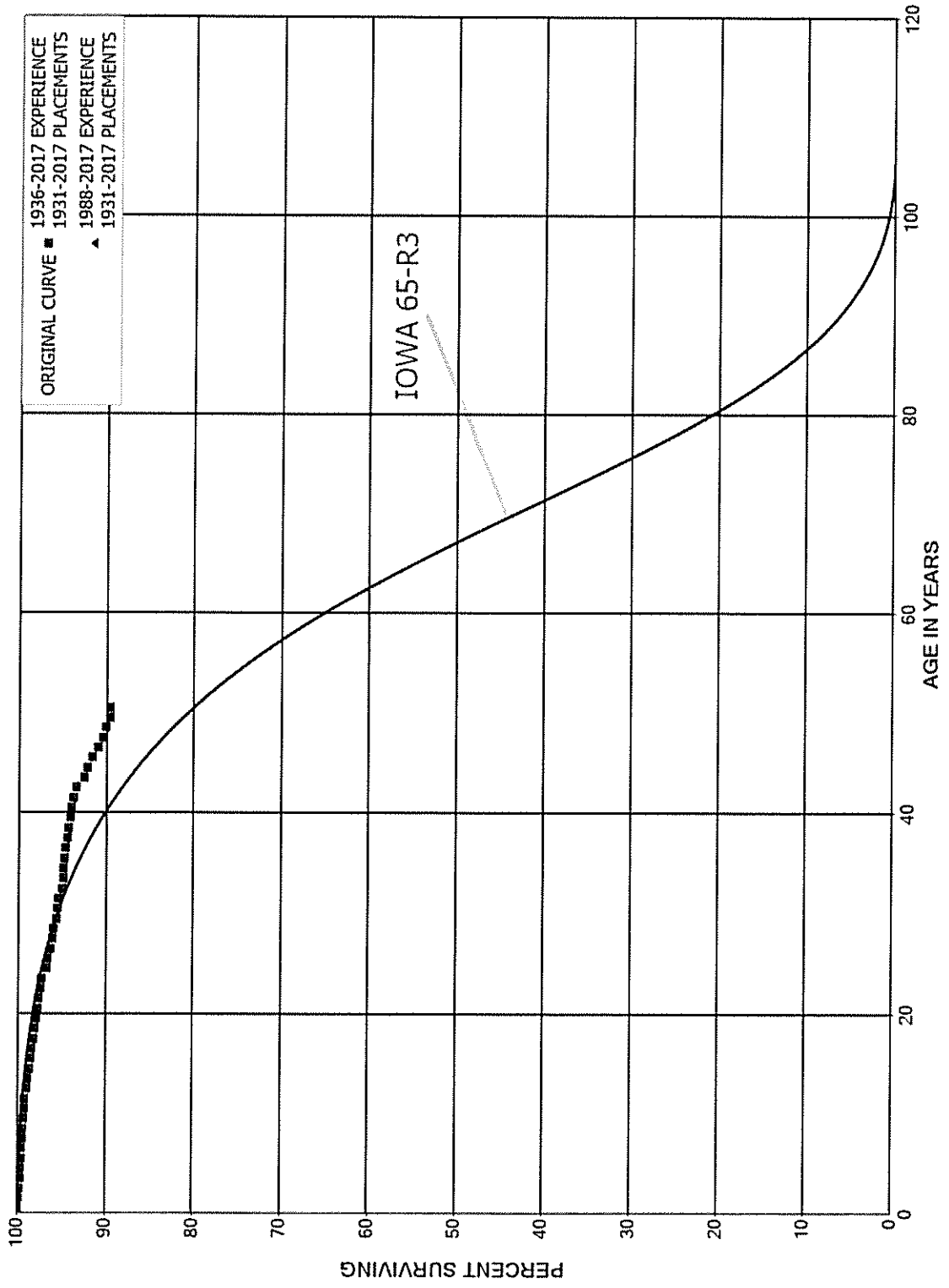
ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 1983-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,266	60	0.0082	0.9918	50.07
80.5	6,501	7	0.0010	0.9990	49.65
81.5	6,179	19	0.0031	0.9969	49.60
82.5	6,001	158	0.0264	0.9736	49.45
83.5	5,367	1,175	0.2190	0.7810	48.15
84.5	4,121	1,118	0.2712	0.7288	37.60
85.5	2,002	87	0.0435	0.9565	27.40
86.5	1,573	84	0.0536	0.9464	26.21
87.5	1,363		0.0000	1.0000	24.81
88.5	1,354		0.0000	1.0000	24.81
89.5	1,231		0.0000	1.0000	24.81
90.5	1,164	15	0.0127	0.9873	24.81
91.5	1,131		0.0000	1.0000	24.49
92.5	978		0.0000	1.0000	24.49
93.5	958		0.0000	1.0000	24.49
94.5	941		0.0000	1.0000	24.49
95.5	667		0.0000	1.0000	24.49
96.5	667		0.0000	1.0000	24.49
97.5	249	10	0.0410	0.9590	24.49
98.5	238		0.0000	1.0000	23.49
99.5	238		0.0000	1.0000	23.49
100.5	238		0.0000	1.0000	23.49
101.5	238		0.0000	1.0000	23.49
102.5	238		0.0000	1.0000	23.49
103.5	216		0.0000	1.0000	23.49
104.5	211		0.0000	1.0000	23.49
105.5	211		0.0000	1.0000	23.49
106.5	211		0.0000	1.0000	23.49
107.5	211		0.0000	1.0000	23.49
108.5	211		0.0000	1.0000	23.49
109.5	211		0.0000	1.0000	23.49
110.5	211		0.0000	1.0000	23.49
111.5	211		0.0000	1.0000	23.49
112.5					23.49

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 369.20 UNDERGROUND SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1936-2017

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	192,197,812	140,059	0.0007	0.9993	100.00
0.5	182,425,113	182,529	0.0010	0.9990	99.93
1.5	172,456,326	157,592	0.0009	0.9991	99.83
2.5	166,056,714	110,954	0.0007	0.9993	99.74
3.5	160,943,720	98,491	0.0006	0.9994	99.67
4.5	156,358,560	76,518	0.0005	0.9995	99.61
5.5	151,880,310	84,999	0.0006	0.9994	99.56
6.5	148,179,469	97,911	0.0007	0.9993	99.50
7.5	145,457,832	104,618	0.0007	0.9993	99.44
8.5	141,645,036	114,032	0.0008	0.9992	99.37
9.5	135,655,283	114,266	0.0008	0.9992	99.29
10.5	128,835,586	101,026	0.0008	0.9992	99.20
11.5	122,776,595	262,346	0.0021	0.9979	99.13
12.5	113,059,671	143,051	0.0013	0.9987	98.91
13.5	109,378,086	164,979	0.0015	0.9985	98.79
14.5	103,405,230	133,330	0.0013	0.9987	98.64
15.5	98,368,036	108,417	0.0011	0.9989	98.51
16.5	92,208,977	223,362	0.0024	0.9976	98.40
17.5	86,097,304	112,922	0.0013	0.9987	98.17
18.5	80,284,233	122,062	0.0015	0.9985	98.04
19.5	74,591,474	106,306	0.0014	0.9986	97.89
20.5	68,515,571	120,701	0.0018	0.9982	97.75
21.5	62,132,487	124,424	0.0020	0.9980	97.58
22.5	55,802,266	79,573	0.0014	0.9986	97.38
23.5	50,345,473	273,213	0.0054	0.9946	97.24
24.5	44,799,252	60,425	0.0013	0.9987	96.71
25.5	40,119,621	101,552	0.0025	0.9975	96.58
26.5	36,414,718	111,484	0.0031	0.9969	96.34
27.5	31,833,975	16,545	0.0005	0.9995	96.04
28.5	27,549,824	122,066	0.0044	0.9956	95.99
29.5	23,501,736	12,908	0.0005	0.9995	95.57
30.5	20,566,225	17,118	0.0008	0.9992	95.52
31.5	18,180,966	89,919	0.0049	0.9951	95.44
32.5	16,752,930	19,633	0.0012	0.9988	94.96
33.5	15,231,301	7,128	0.0005	0.9995	94.85
34.5	14,078,397	12,825	0.0009	0.9991	94.81
35.5	13,095,023	14,587	0.0011	0.9989	94.72
36.5	10,962,873	21,007	0.0019	0.9981	94.62
37.5	9,605,385	15,557	0.0016	0.9984	94.44
38.5	6,920,984	14,667	0.0021	0.9979	94.28

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1936-2017

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	4,237,736	5,476	0.0013	0.9987	94.08
40.5	2,364,186	5,497	0.0023	0.9977	93.96
41.5	1,250,181	3,976	0.0032	0.9968	93.74
42.5	764,396	7,237	0.0095	0.9905	93.44
43.5	616,674	2,863	0.0046	0.9954	92.56
44.5	357,432	2,061	0.0058	0.9942	92.13
45.5	255,345	1,785	0.0070	0.9930	91.60
46.5	139,118	920	0.0066	0.9934	90.96
47.5	84,632	225	0.0027	0.9973	90.36
48.5	56,287	334	0.0059	0.9941	90.12
49.5	51,054		0.0000	1.0000	89.58
50.5	50,848		0.0000	1.0000	89.58
51.5	43,737		0.0000	1.0000	89.58
52.5	43,655	237	0.0054	0.9946	89.58
53.5	39,399		0.0000	1.0000	89.10
54.5	39,399		0.0000	1.0000	89.10
55.5	35,295	3,575	0.1013	0.8987	89.10
56.5	31,720	85	0.0027	0.9973	80.07
57.5	31,636	10	0.0003	0.9997	79.86
58.5	30,242		0.0000	1.0000	79.83
59.5	27,249		0.0000	1.0000	79.83
60.5	25,816		0.0000	1.0000	79.83
61.5	25,161		0.0000	1.0000	79.83
62.5	24,998		0.0000	1.0000	79.83
63.5	24,334	143	0.0059	0.9941	79.83
64.5	24,191		0.0000	1.0000	79.37
65.5	24,191	7	0.0003	0.9997	79.37
66.5	24,184		0.0000	1.0000	79.34
67.5	24,153		0.0000	1.0000	79.34
68.5	24,134		0.0000	1.0000	79.34
69.5	24,134		0.0000	1.0000	79.34
70.5	20,605		0.0000	1.0000	79.34
71.5	18,977		0.0000	1.0000	79.34
72.5	18,891		0.0000	1.0000	79.34
73.5	18,882		0.0000	1.0000	79.34
74.5	17,033	3	0.0002	0.9998	79.34
75.5	8,945		0.0000	1.0000	79.33
76.5	5,650	7	0.0012	0.9988	79.33
77.5	2,534		0.0000	1.0000	79.23
78.5	805		0.0000	1.0000	79.23

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1936-2017

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	805		0.0000	1.0000	79.23
80.5	805		0.0000	1.0000	79.23
81.5	805		0.0000	1.0000	79.23
82.5	805	30	0.0370	0.9630	79.23
83.5	775		0.0000	1.0000	76.30
84.5	775		0.0000	1.0000	76.30
85.5	616		0.0000	1.0000	76.30
86.5					76.30

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1988-2017

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	167,770,159	140,059	0.0008	0.9992	100.00
0.5	160,964,662	182,529	0.0011	0.9989	99.92
1.5	153,481,801	157,592	0.0010	0.9990	99.80
2.5	148,463,344	110,954	0.0007	0.9993	99.70
3.5	144,891,784	98,491	0.0007	0.9993	99.63
4.5	141,479,986	76,518	0.0005	0.9995	99.56
5.5	137,994,619	84,999	0.0006	0.9994	99.50
6.5	136,511,978	97,911	0.0007	0.9993	99.44
7.5	135,150,462	104,618	0.0008	0.9992	99.37
8.5	134,135,823	114,032	0.0009	0.9991	99.30
9.5	130,956,807	114,266	0.0009	0.9991	99.21
10.5	126,123,428	101,026	0.0008	0.9992	99.12
11.5	121,189,864	262,346	0.0022	0.9978	99.04
12.5	112,063,991	143,051	0.0013	0.9987	98.83
13.5	108,529,911	164,510	0.0015	0.9985	98.70
14.5	102,926,061	133,330	0.0013	0.9987	98.55
15.5	98,002,304	108,417	0.0011	0.9989	98.43
16.5	92,046,250	223,362	0.0024	0.9976	98.32
17.5	86,000,775	112,922	0.0013	0.9987	98.08
18.5	80,222,912	122,062	0.0015	0.9985	97.95
19.5	74,536,537	106,306	0.0014	0.9986	97.80
20.5	68,460,840	120,701	0.0018	0.9982	97.66
21.5	62,087,796	124,424	0.0020	0.9980	97.49
22.5	55,757,657	79,573	0.0014	0.9986	97.29
23.5	50,304,883	273,213	0.0054	0.9946	97.16
24.5	44,758,661	60,425	0.0014	0.9986	96.63
25.5	40,083,774	101,552	0.0025	0.9975	96.50
26.5	36,378,870	111,484	0.0031	0.9969	96.25
27.5	31,798,128	16,545	0.0005	0.9995	95.96
28.5	27,515,361	122,066	0.0044	0.9956	95.91
29.5	23,467,961	12,908	0.0006	0.9994	95.48
30.5	20,534,149	17,118	0.0008	0.9992	95.43
31.5	18,149,545	89,919	0.0050	0.9950	95.35
32.5	16,721,702	19,633	0.0012	0.9988	94.88
33.5	15,204,593	7,128	0.0005	0.9995	94.77
34.5	14,051,832	12,825	0.0009	0.9991	94.72
35.5	13,068,458	14,587	0.0011	0.9989	94.64
36.5	10,936,308	21,007	0.0019	0.9981	94.53
37.5	9,578,852	15,557	0.0016	0.9984	94.35
38.5	6,894,469	14,667	0.0021	0.9979	94.20

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1988-2017

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	4,211,221	5,476	0.0013	0.9987	94.00
40.5	2,341,200	5,497	0.0023	0.9977	93.87
41.5	1,228,823	3,976	0.0032	0.9968	93.65
42.5	743,125	7,237	0.0097	0.9903	93.35
43.5	595,412	2,863	0.0048	0.9952	92.44
44.5	338,018	2,061	0.0061	0.9939	92.00
45.5	246,325	1,785	0.0072	0.9928	91.43
46.5	133,393	920	0.0069	0.9931	90.77
47.5	82,084	225	0.0027	0.9973	90.15
48.5	55,467	334	0.0060	0.9940	89.90
49.5	50,235		0.0000	1.0000	89.36
50.5	50,029		0.0000	1.0000	89.36
51.5	42,917		0.0000	1.0000	89.36
52.5	42,836	237	0.0055	0.9945	89.36
53.5	38,580		0.0000	1.0000	88.86
54.5	38,580		0.0000	1.0000	88.86
55.5	34,665	3,575	0.1031	0.8969	88.86
56.5	31,720	85	0.0027	0.9973	79.70
57.5	31,636	10	0.0003	0.9997	79.49
58.5	30,242		0.0000	1.0000	79.46
59.5	27,249		0.0000	1.0000	79.46
60.5	25,816		0.0000	1.0000	79.46
61.5	25,161		0.0000	1.0000	79.46
62.5	24,998		0.0000	1.0000	79.46
63.5	24,334	143	0.0059	0.9941	79.46
64.5	24,191		0.0000	1.0000	79.00
65.5	24,191	7	0.0003	0.9997	79.00
66.5	24,184		0.0000	1.0000	78.97
67.5	24,153		0.0000	1.0000	78.97
68.5	24,134		0.0000	1.0000	78.97
69.5	24,134		0.0000	1.0000	78.97
70.5	20,605		0.0000	1.0000	78.97
71.5	18,977		0.0000	1.0000	78.97
72.5	18,891		0.0000	1.0000	78.97
73.5	18,882		0.0000	1.0000	78.97
74.5	17,033	3	0.0002	0.9998	78.97
75.5	8,945		0.0000	1.0000	78.96
76.5	5,650	7	0.0012	0.9988	78.96
77.5	2,534		0.0000	1.0000	78.86
78.5	805		0.0000	1.0000	78.86

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

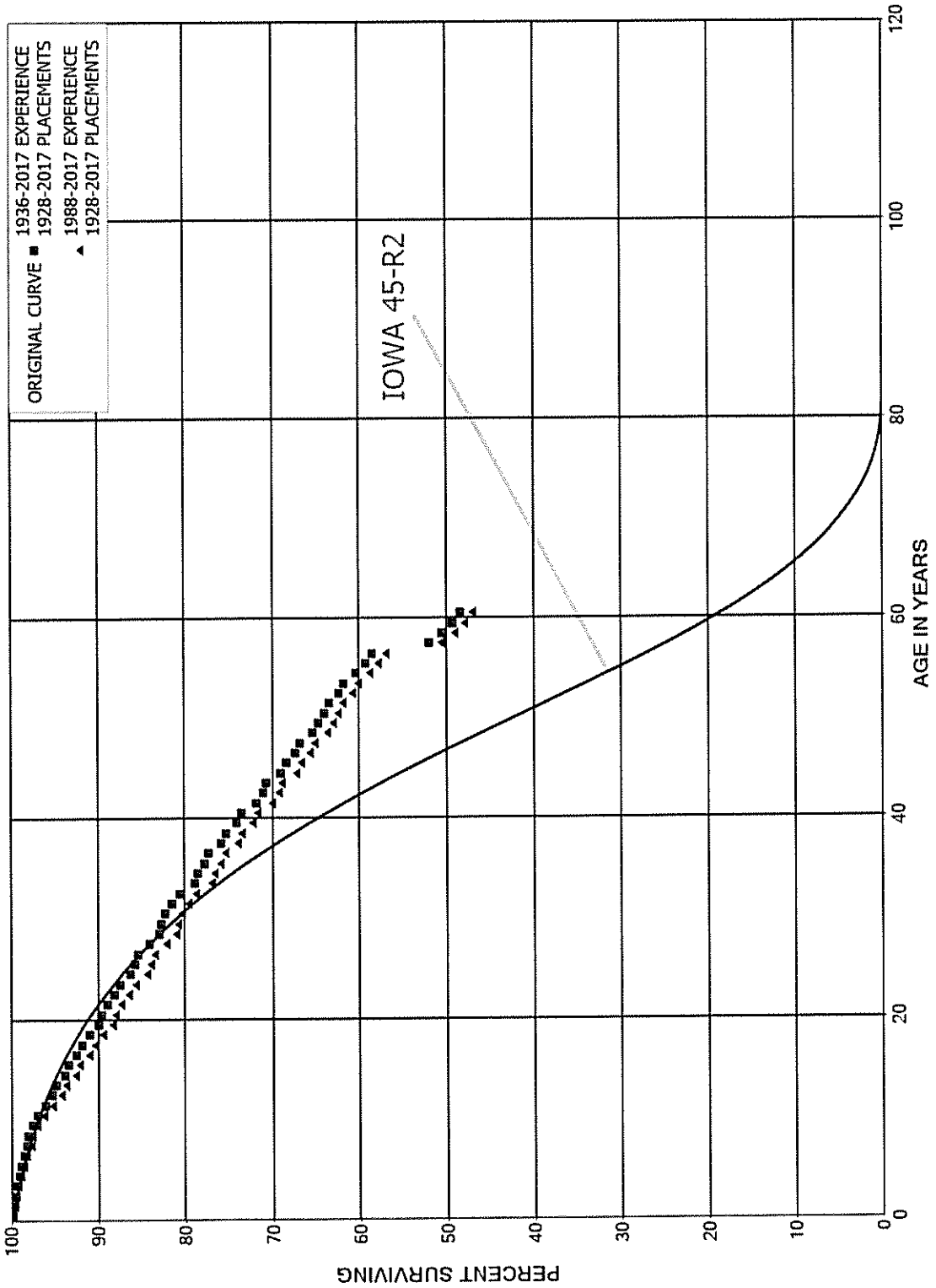
ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1988-2017

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	805		0.0000	1.0000	78.86
80.5	805		0.0000	1.0000	78.86
81.5	805		0.0000	1.0000	78.86
82.5	805	30	0.0370	0.9630	78.86
83.5	775		0.0000	1.0000	75.95
84.5	775		0.0000	1.0000	75.95
85.5	616		0.0000	1.0000	75.95
86.5					75.95

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 370.10 CUSTOMER METERING STATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2017 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,408,614	25,797	0.0013	0.9987	100.00
0.5	19,335,775	43,982	0.0023	0.9977	99.87
1.5	18,825,618	25,772	0.0014	0.9986	99.65
2.5	18,374,390	34,890	0.0019	0.9981	99.51
3.5	17,196,161	43,921	0.0026	0.9974	99.32
4.5	15,985,498	45,398	0.0028	0.9972	99.07
5.5	15,406,774	39,831	0.0026	0.9974	98.79
6.5	14,493,965	53,374	0.0037	0.9963	98.53
7.5	14,072,583	21,890	0.0016	0.9984	98.17
8.5	12,944,334	62,140	0.0048	0.9952	98.02
9.5	12,574,833	78,994	0.0063	0.9937	97.54
10.5	11,786,530	99,323	0.0084	0.9916	96.93
11.5	11,533,018	105,476	0.0091	0.9909	96.11
12.5	11,045,171	51,982	0.0047	0.9953	95.24
13.5	10,754,660	110,790	0.0103	0.9897	94.79
14.5	10,288,716	50,351	0.0049	0.9951	93.81
15.5	9,719,476	93,805	0.0097	0.9903	93.35
16.5	9,370,963	67,407	0.0072	0.9928	92.45
17.5	9,086,215	76,937	0.0085	0.9915	91.79
18.5	8,848,203	102,255	0.0116	0.9884	91.01
19.5	8,515,981	31,905	0.0037	0.9963	89.96
20.5	8,371,220	58,347	0.0070	0.9930	89.62
21.5	7,865,306	68,285	0.0087	0.9913	89.00
22.5	7,419,492	62,914	0.0085	0.9915	88.22
23.5	7,207,551	101,303	0.0141	0.9859	87.47
24.5	6,602,022	37,126	0.0056	0.9944	86.25
25.5	6,300,844	30,468	0.0048	0.9952	85.76
26.5	6,007,353	92,764	0.0154	0.9846	85.35
27.5	5,597,228	72,017	0.0129	0.9871	84.03
28.5	5,310,970	13,074	0.0025	0.9975	82.95
29.5	5,076,075	27,315	0.0054	0.9946	82.74
30.5	4,779,070	44,580	0.0093	0.9907	82.30
31.5	4,427,093	50,667	0.0114	0.9886	81.53
32.5	4,057,840	88,502	0.0218	0.9782	80.60
33.5	3,630,689	16,653	0.0046	0.9954	78.84
34.5	3,349,380	30,027	0.0090	0.9910	78.48
35.5	3,094,509	19,977	0.0065	0.9935	77.77
36.5	2,813,523	53,564	0.0190	0.9810	77.27
37.5	2,312,379	14,564	0.0063	0.9937	75.80
38.5	1,965,915	31,654	0.0161	0.9839	75.32

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2017 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,835,477	14,755	0.0080	0.9920	74.11
40.5	1,707,252	39,556	0.0232	0.9768	73.51
41.5	1,472,014	15,582	0.0106	0.9894	71.81
42.5	1,328,721	5,865	0.0044	0.9956	71.05
43.5	1,122,285	27,210	0.0242	0.9758	70.74
44.5	1,040,091	9,481	0.0091	0.9909	69.02
45.5	914,766	13,379	0.0146	0.9854	68.39
46.5	808,697	6,128	0.0076	0.9924	67.39
47.5	710,675	16,174	0.0228	0.9772	66.88
48.5	637,713	6,570	0.0103	0.9897	65.36
49.5	526,770	4,780	0.0091	0.9909	64.69
50.5	469,334	4,187	0.0089	0.9911	64.10
51.5	432,586	7,731	0.0179	0.9821	63.53
52.5	391,636	3,796	0.0097	0.9903	62.39
53.5	338,965	7,384	0.0218	0.9782	61.79
54.5	307,225	5,638	0.0184	0.9816	60.44
55.5	290,962	4,059	0.0140	0.9860	59.33
56.5	237,877	26,458	0.1112	0.8888	58.50
57.5	177,367	5,250	0.0296	0.9704	52.00
58.5	158,632	3,616	0.0228	0.9772	50.46
59.5	126,351	2,247	0.0178	0.9822	49.31
60.5	109,412	2,897	0.0265	0.9735	48.43
61.5	90,575	950	0.0105	0.9895	47.15
62.5	65,691	1,004	0.0153	0.9847	46.66
63.5	57,190	1,123	0.0196	0.9804	45.94
64.5	44,170	932	0.0211	0.9789	45.04
65.5	35,723	1,770	0.0495	0.9505	44.09
66.5	28,967	915	0.0316	0.9684	41.91
67.5	18,008	86	0.0047	0.9953	40.58
68.5	17,556	467	0.0266	0.9734	40.39
69.5	16,540	31	0.0019	0.9981	39.32
70.5	15,729	425	0.0270	0.9730	39.24
71.5	15,056	78	0.0052	0.9948	38.18
72.5	12,896	529	0.0410	0.9590	37.98
73.5	12,304	316	0.0257	0.9743	36.42
74.5	9,807	1,398	0.1426	0.8574	35.49
75.5	7,531	116	0.0154	0.9846	30.43
76.5	6,460	103	0.0160	0.9840	29.96
77.5	5,687	1	0.0002	0.9998	29.48
78.5	5,615	11	0.0020	0.9980	29.48

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2017 EXPERIENCE BAND 1936-2017

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	5,603	515	0.0918	0.9082	29.42
80.5	5,089	432	0.0848	0.9152	26.72
81.5	1,878		0.0000	1.0000	24.45
82.5	1,870		0.0000	1.0000	24.45
83.5	1,870		0.0000	1.0000	24.45
84.5	1,777		0.0000	1.0000	24.45
85.5	1,777	7	0.0039	0.9961	24.45
86.5	1,770	135	0.0762	0.9238	24.36
87.5	1,635	572	0.3497	0.6503	22.50
88.5	1,048		0.0000	1.0000	14.63
89.5					14.63

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2017 EXPERIENCE BAND 1988-2017

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	14,406,119	25,797	0.0018	0.9982	100.00
0.5	13,698,922	43,982	0.0032	0.9968	99.82
1.5	13,558,225	25,772	0.0019	0.9981	99.50
2.5	13,541,552	34,890	0.0026	0.9974	99.31
3.5	12,851,736	43,921	0.0034	0.9966	99.06
4.5	12,103,978	45,064	0.0037	0.9963	98.72
5.5	11,791,677	39,831	0.0034	0.9966	98.35
6.5	11,164,095	53,374	0.0048	0.9952	98.02
7.5	11,266,129	21,890	0.0019	0.9981	97.55
8.5	10,622,981	62,140	0.0058	0.9942	97.36
9.5	10,370,773	78,994	0.0076	0.9924	96.79
10.5	9,711,195	99,323	0.0102	0.9898	96.05
11.5	9,717,613	105,476	0.0109	0.9891	95.07
12.5	9,385,969	51,982	0.0055	0.9945	94.04
13.5	9,356,117	110,790	0.0118	0.9882	93.52
14.5	8,958,226	50,351	0.0056	0.9944	92.41
15.5	8,540,421	93,805	0.0110	0.9890	91.89
16.5	8,299,360	67,407	0.0081	0.9919	90.88
17.5	8,134,854	76,937	0.0095	0.9905	90.14
18.5	7,965,561	102,255	0.0128	0.9872	89.29
19.5	7,792,948	31,905	0.0041	0.9959	88.14
20.5	7,723,660	58,347	0.0076	0.9924	87.78
21.5	7,261,538	68,285	0.0094	0.9906	87.12
22.5	6,880,725	62,914	0.0091	0.9909	86.30
23.5	6,749,364	101,303	0.0150	0.9850	85.51
24.5	6,172,899	37,126	0.0060	0.9940	84.23
25.5	5,889,521	30,468	0.0052	0.9948	83.72
26.5	5,684,305	92,764	0.0163	0.9837	83.29
27.5	5,373,607	72,017	0.0134	0.9866	81.93
28.5	5,107,563	13,074	0.0026	0.9974	80.83
29.5	4,923,981	27,315	0.0055	0.9945	80.62
30.5	4,649,222	44,580	0.0096	0.9904	80.18
31.5	4,316,378	50,667	0.0117	0.9883	79.41
32.5	3,982,203	88,502	0.0222	0.9778	78.48
33.5	3,564,283	16,653	0.0047	0.9953	76.73
34.5	3,300,479	30,027	0.0091	0.9909	76.37
35.5	3,054,555	19,977	0.0065	0.9935	75.68
36.5	2,781,381	53,564	0.0193	0.9807	75.18
37.5	2,292,636	14,564	0.0064	0.9936	73.74
38.5	1,947,384	31,654	0.0163	0.9837	73.27

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,817,580	14,755	0.0081	0.9919	72.08
40.5	1,690,603	39,556	0.0234	0.9766	71.49
41.5	1,455,645	15,582	0.0107	0.9893	69.82
42.5	1,314,874	5,865	0.0045	0.9955	69.07
43.5	1,108,579	27,210	0.0245	0.9755	68.76
44.5	1,029,274	9,481	0.0092	0.9908	67.08
45.5	904,847	13,379	0.0148	0.9852	66.46
46.5	800,220	6,128	0.0077	0.9923	65.48
47.5	703,533	16,174	0.0230	0.9770	64.97
48.5	630,680	6,570	0.0104	0.9896	63.48
49.5	519,737	4,780	0.0092	0.9908	62.82
50.5	462,322	4,187	0.0091	0.9909	62.24
51.5	428,868	7,731	0.0180	0.9820	61.68
52.5	388,038	3,796	0.0098	0.9902	60.57
53.5	335,366	7,384	0.0220	0.9780	59.97
54.5	303,720	5,638	0.0186	0.9814	58.65
55.5	287,457	4,059	0.0141	0.9859	57.56
56.5	234,617	26,458	0.1128	0.8872	56.75
57.5	174,251	5,250	0.0301	0.9699	50.35
58.5	155,666	3,616	0.0232	0.9768	48.83
59.5	126,351	2,247	0.0178	0.9822	47.70
60.5	109,412	2,897	0.0265	0.9735	46.85
61.5	90,575	950	0.0105	0.9895	45.61
62.5	65,691	1,004	0.0153	0.9847	45.13
63.5	57,190	1,123	0.0196	0.9804	44.44
64.5	44,170	932	0.0211	0.9789	43.57
65.5	35,723	1,770	0.0495	0.9505	42.65
66.5	28,967	915	0.0316	0.9684	40.54
67.5	18,008	86	0.0047	0.9953	39.26
68.5	17,556	467	0.0266	0.9734	39.07
69.5	16,540	31	0.0019	0.9981	38.03
70.5	15,729	425	0.0270	0.9730	37.96
71.5	15,056	78	0.0052	0.9948	36.94
72.5	12,896	529	0.0410	0.9590	36.74
73.5	12,304	316	0.0257	0.9743	35.24
74.5	9,807	1,398	0.1426	0.8574	34.33
75.5	7,531	116	0.0154	0.9846	29.44
76.5	6,460	103	0.0160	0.9840	28.99
77.5	5,687	1	0.0002	0.9998	28.52
78.5	5,615	11	0.0020	0.9980	28.52

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

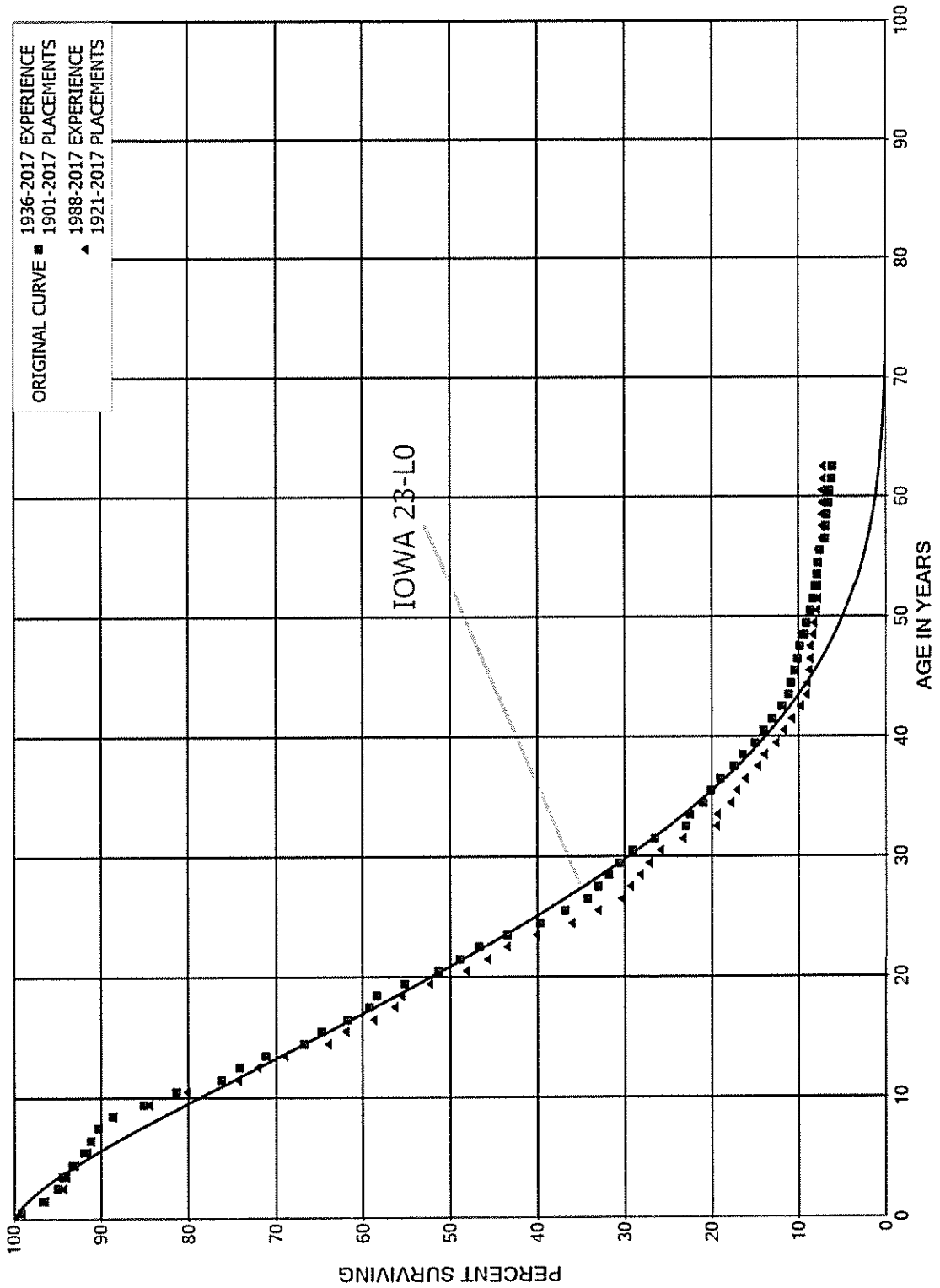
ACCOUNT 370.10 CUSTOMER METERING STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2017 EXPERIENCE BAND 1988-2017

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	5,603	515	0.0918	0.9082	28.46
80.5	5,089	432	0.0848	0.9152	25.85
81.5	1,878		0.0000	1.0000	23.65
82.5	1,870		0.0000	1.0000	23.65
83.5	1,870		0.0000	1.0000	23.65
84.5	1,777		0.0000	1.0000	23.65
85.5	1,777	7	0.0039	0.9961	23.65
86.5	1,770	135	0.0762	0.9238	23.56
87.5	1,635	572	0.3497	0.6503	21.77
88.5	1,048		0.0000	1.0000	14.15
89.5					14.15

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 370.20 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2017 EXPERIENCE BAND 1936-2017

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	128,109,673	1,070,869	0.0084	0.9916	100.00
0.5	125,323,186	3,036,534	0.0242	0.9758	99.16
1.5	121,628,896	2,351,299	0.0193	0.9807	96.76
2.5	117,778,940	620,152	0.0053	0.9947	94.89
3.5	117,131,046	1,313,049	0.0112	0.9888	94.39
4.5	86,386,427	1,302,871	0.0151	0.9849	93.33
5.5	85,046,882	661,977	0.0078	0.9922	91.93
6.5	84,138,059	805,020	0.0096	0.9904	91.21
7.5	83,218,886	1,557,400	0.0187	0.9813	90.34
8.5	79,977,533	3,257,050	0.0407	0.9593	88.65
9.5	76,460,542	3,309,226	0.0433	0.9567	85.04
10.5	71,408,864	4,469,458	0.0626	0.9374	81.36
11.5	66,096,025	1,834,316	0.0278	0.9722	76.26
12.5	63,982,817	2,552,381	0.0399	0.9601	74.15
13.5	60,168,149	3,796,036	0.0631	0.9369	71.19
14.5	55,841,154	1,684,019	0.0302	0.9698	66.70
15.5	53,659,071	2,478,292	0.0462	0.9538	64.69
16.5	50,313,912	1,940,093	0.0386	0.9614	61.70
17.5	47,298,733	749,080	0.0158	0.9842	59.32
18.5	45,895,184	2,494,877	0.0544	0.9456	58.38
19.5	42,647,165	3,060,037	0.0718	0.9282	55.21
20.5	38,531,057	1,784,624	0.0463	0.9537	51.25
21.5	35,751,526	1,625,532	0.0455	0.9545	48.87
22.5	33,232,346	2,296,282	0.0691	0.9309	46.65
23.5	29,933,436	2,634,439	0.0880	0.9120	43.43
24.5	26,487,437	1,950,879	0.0737	0.9263	39.60
25.5	23,707,340	1,618,720	0.0683	0.9317	36.69
26.5	21,603,250	768,104	0.0356	0.9644	34.18
27.5	20,321,419	765,133	0.0377	0.9623	32.97
28.5	18,990,140	696,874	0.0367	0.9633	31.73
29.5	17,773,351	850,940	0.0479	0.9521	30.56
30.5	16,300,684	1,429,683	0.0877	0.9123	29.10
31.5	14,361,351	1,963,846	0.1367	0.8633	26.55
32.5	12,168,497	209,987	0.0173	0.9827	22.92
33.5	11,631,480	828,967	0.0713	0.9287	22.52
34.5	10,530,239	429,813	0.0408	0.9592	20.92
35.5	9,908,671	573,016	0.0578	0.9422	20.06
36.5	9,031,488	731,263	0.0810	0.9190	18.90
37.5	8,082,049	464,900	0.0575	0.9425	17.37
38.5	7,362,148	643,976	0.0875	0.9125	16.37

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2017 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,419,283	434,229	0.0676	0.9324	14.94
40.5	5,672,531	390,030	0.0688	0.9312	13.93
41.5	5,042,958	445,210	0.0883	0.9117	12.97
42.5	4,426,521	289,945	0.0655	0.9345	11.83
43.5	3,946,214	90,554	0.0229	0.9771	11.05
44.5	3,634,046	146,976	0.0404	0.9596	10.80
45.5	3,316,777	79,000	0.0238	0.9762	10.36
46.5	3,093,183	74,380	0.0240	0.9760	10.11
47.5	2,875,062	159,339	0.0554	0.9446	9.87
48.5	2,577,835	67,502	0.0262	0.9738	9.32
49.5	2,402,008	131,032	0.0546	0.9454	9.08
50.5	2,169,922	72,251	0.0333	0.9667	8.58
51.5	1,993,926	50,260	0.0252	0.9748	8.30
52.5	1,855,935	47,586	0.0256	0.9744	8.09
53.5	1,731,101	43,687	0.0252	0.9748	7.88
54.5	1,613,269	38,178	0.0237	0.9763	7.68
55.5	1,495,015	101,412	0.0678	0.9322	7.50
56.5	1,301,024	29,542	0.0227	0.9773	6.99
57.5	1,181,565	26,032	0.0220	0.9780	6.83
58.5	1,059,654	22,874	0.0216	0.9784	6.68
59.5	951,077	22,966	0.0241	0.9759	6.54
60.5	859,183	23,979	0.0279	0.9721	6.38
61.5	807,318	16,229	0.0201	0.9799	6.20
62.5	688,681	5,310	0.0077	0.9923	6.08
63.5	588,516	1,569	0.0027	0.9973	6.03
64.5	515,707	1,960	0.0038	0.9962	6.02
65.5	439,089	3,636	0.0083	0.9917	5.99
66.5	372,739	1,677	0.0045	0.9955	5.94
67.5	308,715	1,470	0.0048	0.9952	5.92
68.5	257,744	1,005	0.0039	0.9961	5.89
69.5	201,838	546	0.0027	0.9973	5.87
70.5	162,359	398	0.0025	0.9975	5.85
71.5	138,310	219	0.0016	0.9984	5.84
72.5	127,283	418	0.0033	0.9967	5.83
73.5	118,641	368	0.0031	0.9969	5.81
74.5	111,511	784	0.0070	0.9930	5.79
75.5	94,024	414	0.0044	0.9956	5.75
76.5	74,998	311	0.0041	0.9959	5.72
77.5	58,503	1,411	0.0241	0.9759	5.70
78.5	42,167	358	0.0085	0.9915	5.56

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2017 EXPERIENCE BAND 1936-2017

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	30,773	638	0.0207	0.9793	5.51
80.5	16,412	255	0.0155	0.9845	5.40
81.5	4,576	39	0.0085	0.9915	5.32
82.5	4,289	179	0.0416	0.9584	5.27
83.5	3,796	325	0.0855	0.9145	5.05
84.5	2,840	649	0.2284	0.7716	4.62
85.5	1,989	580	0.2915	0.7085	3.56
86.5	1,319	362	0.2744	0.7256	2.53
87.5	738		0.0000	1.0000	1.83
88.5	490		0.0000	1.0000	1.83
89.5	387		0.0000	1.0000	1.83
90.5	329		0.0000	1.0000	1.83
91.5	290		0.0000	1.0000	1.83
92.5	251		0.0000	1.0000	1.83
93.5	233	15	0.0664	0.9336	1.83
94.5	7		0.0000	1.0000	1.71
95.5	7		0.0000	1.0000	1.71
96.5					1.71

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2017 EXPERIENCE BAND 1988-2017

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	92,075,499	857,492	0.0093	0.9907	100.00
0.5	92,062,022	2,629,398	0.0286	0.9714	99.07
1.5	90,651,290	1,962,002	0.0216	0.9784	96.24
2.5	89,062,059	252,492	0.0028	0.9972	94.16
3.5	91,909,120	980,407	0.0107	0.9893	93.89
4.5	63,750,286	990,660	0.0155	0.9845	92.89
5.5	64,076,867	363,865	0.0057	0.9943	91.44
6.5	65,807,320	532,243	0.0081	0.9919	90.93
7.5	65,417,062	1,281,575	0.0196	0.9804	90.19
8.5	63,603,817	2,990,331	0.0470	0.9530	88.42
9.5	61,518,494	3,053,558	0.0496	0.9504	84.27
10.5	57,717,120	4,223,216	0.0732	0.9268	80.08
11.5	53,521,060	1,597,363	0.0298	0.9702	74.22
12.5	52,128,538	2,319,396	0.0445	0.9555	72.01
13.5	49,415,472	3,573,950	0.0723	0.9277	68.80
14.5	45,866,872	1,467,461	0.0320	0.9680	63.83
15.5	44,506,895	2,268,063	0.0510	0.9490	61.79
16.5	41,808,807	1,732,519	0.0414	0.9586	58.64
17.5	39,357,768	543,847	0.0138	0.9862	56.21
18.5	38,393,475	2,292,403	0.0597	0.9403	55.43
19.5	35,452,472	2,860,222	0.0807	0.9193	52.12
20.5	31,623,904	1,584,946	0.0501	0.9499	47.92
21.5	29,202,579	1,429,134	0.0489	0.9511	45.51
22.5	26,950,803	2,101,086	0.0780	0.9220	43.29
23.5	23,907,768	2,441,834	0.1021	0.8979	39.91
24.5	20,712,602	1,757,970	0.0849	0.9151	35.84
25.5	18,254,850	1,428,965	0.0783	0.9217	32.79
26.5	16,566,228	582,196	0.0351	0.9649	30.23
27.5	15,691,415	583,329	0.0372	0.9628	29.16
28.5	14,696,657	524,098	0.0357	0.9643	28.08
29.5	13,795,730	689,573	0.0500	0.9500	27.08
30.5	12,683,426	1,275,302	0.1005	0.8995	25.73
31.5	10,978,262	1,822,283	0.1660	0.8340	23.14
32.5	9,094,099	75,627	0.0083	0.9917	19.30
33.5	8,839,895	703,078	0.0795	0.9205	19.14
34.5	8,141,269	307,955	0.0378	0.9622	17.62
35.5	7,757,614	456,406	0.0588	0.9412	16.95
36.5	7,103,135	625,920	0.0881	0.9119	15.95
37.5	6,360,242	369,889	0.0582	0.9418	14.55
38.5	5,810,155	557,935	0.0960	0.9040	13.70

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,035,002	364,843	0.0725	0.9275	12.38
40.5	4,482,619	326,165	0.0728	0.9272	11.49
41.5	3,950,852	384,498	0.0973	0.9027	10.65
42.5	3,417,337	232,320	0.0680	0.9320	9.61
43.5	3,005,405	32,604	0.0108	0.9892	8.96
44.5	2,760,773	88,590	0.0321	0.9679	8.86
45.5	2,525,890	15,868	0.0063	0.9937	8.58
46.5	2,391,364	12,183	0.0051	0.9949	8.53
47.5	2,258,912	95,553	0.0423	0.9577	8.48
48.5	2,045,418	9,433	0.0046	0.9954	8.12
49.5	1,943,207	79,429	0.0409	0.9591	8.09
50.5	1,783,199	25,953	0.0146	0.9854	7.76
51.5	1,666,378	6,766	0.0041	0.9959	7.64
52.5	1,572,834	4,574	0.0029	0.9971	7.61
53.5	1,491,614	2,641	0.0018	0.9982	7.59
54.5	1,415,523	2,619	0.0019	0.9981	7.58
55.5	1,333,227	69,759	0.0523	0.9477	7.56
56.5	1,171,387	424	0.0004	0.9996	7.17
57.5	1,083,014	980	0.0009	0.9991	7.16
58.5	987,117	612	0.0006	0.9994	7.16
59.5	901,267	2,871	0.0032	0.9968	7.15
60.5	829,526	4,217	0.0051	0.9949	7.13
61.5	797,462	7,713	0.0097	0.9903	7.09
62.5	687,380	4,260	0.0062	0.9938	7.03
63.5	588,283	1,569	0.0027	0.9973	6.98
64.5	515,684	1,960	0.0038	0.9962	6.96
65.5	439,066	3,636	0.0083	0.9917	6.94
66.5	372,739	1,677	0.0045	0.9955	6.88
67.5	308,715	1,470	0.0048	0.9952	6.85
68.5	257,744	1,005	0.0039	0.9961	6.82
69.5	201,838	546	0.0027	0.9973	6.79
70.5	162,359	398	0.0025	0.9975	6.77
71.5	138,310	219	0.0016	0.9984	6.75
72.5	127,283	418	0.0033	0.9967	6.74
73.5	118,641	368	0.0031	0.9969	6.72
74.5	111,511	784	0.0070	0.9930	6.70
75.5	94,024	414	0.0044	0.9956	6.65
76.5	74,998	311	0.0041	0.9959	6.62
77.5	58,503	1,411	0.0241	0.9759	6.60
78.5	42,167	358	0.0085	0.9915	6.44

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

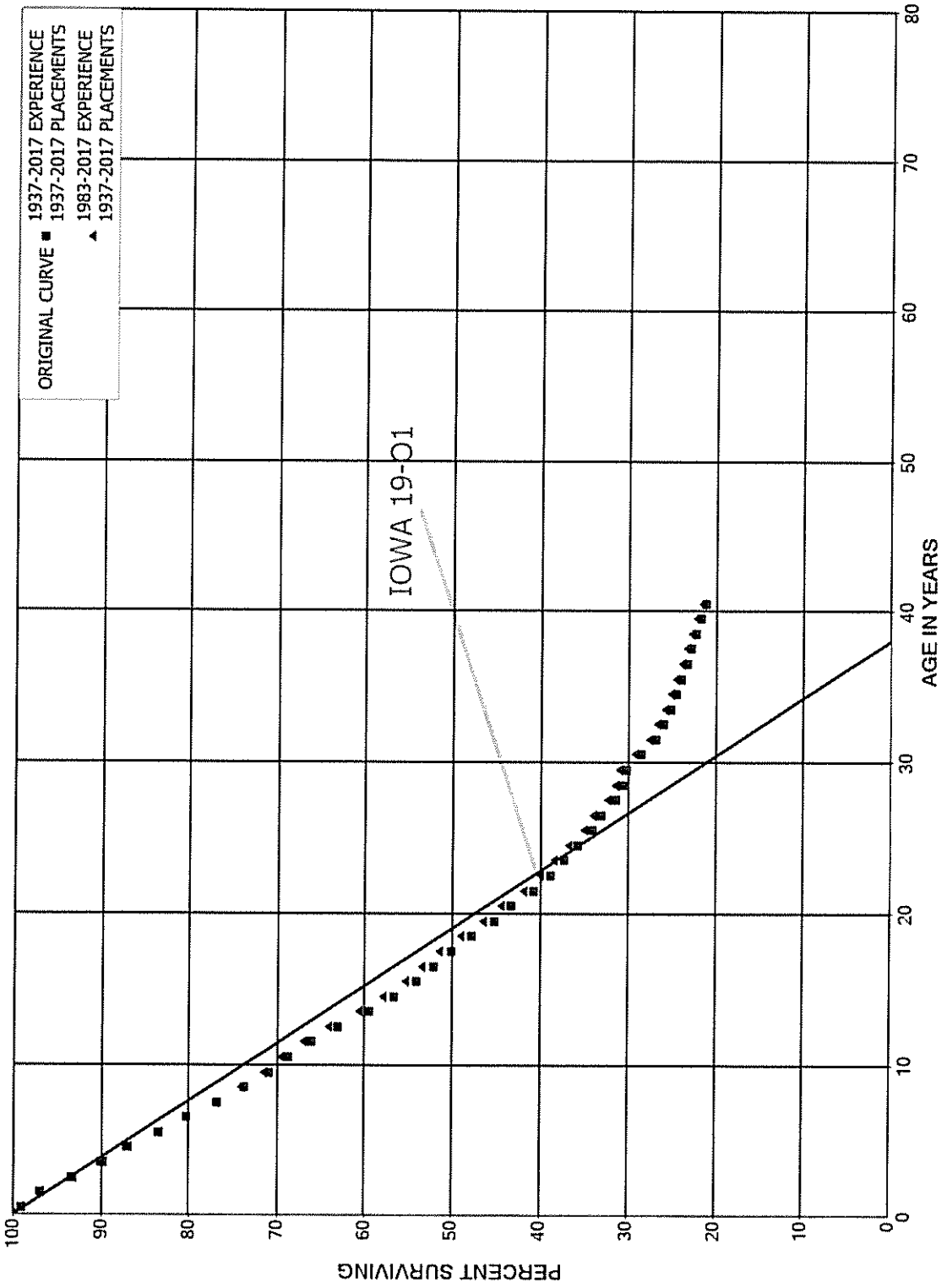
ACCOUNT 370.20 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2017 EXPERIENCE BAND 1988-2017

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	30,773	638	0.0207	0.9793	6.38
80.5	16,412	255	0.0155	0.9845	6.25
81.5	4,576	39	0.0085	0.9915	6.15
82.5	4,289	179	0.0416	0.9584	6.10
83.5	3,796	325	0.0855	0.9145	5.85
84.5	2,840	649	0.2284	0.7716	5.35
85.5	1,989	580	0.2915	0.7085	4.13
86.5	1,319	362	0.2744	0.7256	2.92
87.5	738		0.0000	1.0000	2.12
88.5	490		0.0000	1.0000	2.12
89.5	387		0.0000	1.0000	2.12
90.5	329		0.0000	1.0000	2.12
91.5	290		0.0000	1.0000	2.12
92.5	251		0.0000	1.0000	2.12
93.5	233	15	0.0664	0.9336	2.12
94.5	7		0.0000	1.0000	1.98
95.5	7		0.0000	1.0000	1.98
96.5					1.98

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2017 EXPERIENCE BAND 1937-2017

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	15,852,489	139,739	0.0088	0.9912	100.00
0.5	15,288,568	337,217	0.0221	0.9779	99.12
1.5	14,437,541	521,556	0.0361	0.9639	96.93
2.5	13,575,509	491,249	0.0362	0.9638	93.43
3.5	12,777,444	421,942	0.0330	0.9670	90.05
4.5	11,974,993	495,351	0.0414	0.9586	87.08
5.5	11,115,832	424,328	0.0382	0.9618	83.47
6.5	10,374,529	449,706	0.0433	0.9567	80.29
7.5	9,698,413	394,332	0.0407	0.9593	76.81
8.5	9,023,496	332,794	0.0369	0.9631	73.68
9.5	8,497,606	268,672	0.0316	0.9684	70.97
10.5	7,916,515	306,949	0.0388	0.9612	68.72
11.5	7,287,223	335,774	0.0461	0.9539	66.06
12.5	6,650,730	369,407	0.0555	0.9445	63.01
13.5	6,025,659	292,678	0.0486	0.9514	59.51
14.5	5,485,930	248,767	0.0453	0.9547	56.62
15.5	4,963,622	177,862	0.0358	0.9642	54.06
16.5	4,565,815	176,872	0.0387	0.9613	52.12
17.5	4,165,329	199,225	0.0478	0.9522	50.10
18.5	3,729,986	195,577	0.0524	0.9476	47.70
19.5	3,283,005	143,066	0.0436	0.9564	45.20
20.5	2,896,177	166,965	0.0577	0.9423	43.23
21.5	2,495,486	115,943	0.0465	0.9535	40.74
22.5	2,176,157	84,792	0.0390	0.9610	38.85
23.5	1,947,211	84,174	0.0432	0.9568	37.33
24.5	1,401,145	67,070	0.0479	0.9521	35.72
25.5	1,052,640	30,634	0.0291	0.9709	34.01
26.5	995,731	48,599	0.0488	0.9512	33.02
27.5	923,461	22,908	0.0248	0.9752	31.41
28.5	873,829	12,510	0.0143	0.9857	30.63
29.5	822,560	46,478	0.0565	0.9435	30.19
30.5	721,516	41,162	0.0570	0.9430	28.49
31.5	652,549	20,791	0.0319	0.9681	26.86
32.5	613,646	19,766	0.0322	0.9678	26.00
33.5	550,602	14,207	0.0258	0.9742	25.17
34.5	495,298	11,889	0.0240	0.9760	24.52
35.5	435,737	11,238	0.0258	0.9742	23.93
36.5	336,738	6,932	0.0206	0.9794	23.31
37.5	277,848	6,438	0.0232	0.9768	22.83
38.5	211,342	5,340	0.0253	0.9747	22.30

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2017 EXPERIENCE BAND 1937-2017

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	164,967	4,653	0.0282	0.9718	21.74
40.5	120,501	4,132	0.0343	0.9657	21.13
41.5	85,809	1,985	0.0231	0.9769	20.40
42.5	58,173	592	0.0102	0.9898	19.93
43.5	40,793	482	0.0118	0.9882	19.73
44.5	32,191	76	0.0023	0.9977	19.49
45.5	21,198	104	0.0049	0.9951	19.45
46.5	16,782		0.0000	1.0000	19.35
47.5	15,055	92	0.0061	0.9939	19.35
48.5	14,964	78	0.0052	0.9948	19.23
49.5	14,289	84	0.0059	0.9941	19.13
50.5	13,371	77	0.0057	0.9943	19.02
51.5	12,287	78	0.0063	0.9937	18.91
52.5	11,165		0.0000	1.0000	18.79
53.5	11,165		0.0000	1.0000	18.79
54.5	11,165		0.0000	1.0000	18.79
55.5	11,165		0.0000	1.0000	18.79
56.5	11,165		0.0000	1.0000	18.79
57.5	11,165		0.0000	1.0000	18.79
58.5	11,165		0.0000	1.0000	18.79
59.5	11,165		0.0000	1.0000	18.79
60.5	11,165		0.0000	1.0000	18.79
61.5	11,165		0.0000	1.0000	18.79
62.5	11,165		0.0000	1.0000	18.79
63.5	11,165	11,165	1.0000		18.79
64.5					

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2017 EXPERIENCE BAND 1983-2017

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	13,435,133	133,416	0.0099	0.9901	100.00
0.5	13,057,612	304,045	0.0233	0.9767	99.01
1.5	12,478,653	472,676	0.0379	0.9621	96.70
2.5	11,799,422	432,927	0.0367	0.9633	93.04
3.5	11,239,781	361,184	0.0321	0.9679	89.63
4.5	10,637,066	432,691	0.0407	0.9593	86.74
5.5	9,990,618	363,391	0.0364	0.9636	83.22
6.5	9,448,783	392,987	0.0416	0.9584	80.19
7.5	8,931,959	342,006	0.0383	0.9617	76.85
8.5	8,429,537	286,728	0.0340	0.9660	73.91
9.5	8,026,628	228,476	0.0285	0.9715	71.40
10.5	7,568,681	272,594	0.0360	0.9640	69.37
11.5	7,038,049	307,562	0.0437	0.9563	66.87
12.5	6,454,764	345,958	0.0536	0.9464	63.94
13.5	5,874,290	274,188	0.0467	0.9533	60.52
14.5	5,371,024	234,331	0.0436	0.9564	57.69
15.5	4,878,212	166,271	0.0341	0.9659	55.18
16.5	4,505,602	168,846	0.0375	0.9625	53.30
17.5	4,125,661	194,357	0.0471	0.9529	51.30
18.5	3,707,402	192,964	0.0520	0.9480	48.88
19.5	3,271,294	143,012	0.0437	0.9563	46.34
20.5	2,884,520	166,935	0.0579	0.9421	44.31
21.5	2,483,859	115,808	0.0466	0.9534	41.75
22.5	2,164,665	84,686	0.0391	0.9609	39.80
23.5	1,935,825	83,953	0.0434	0.9566	38.24
24.5	1,389,980	67,070	0.0483	0.9517	36.58
25.5	1,041,475	30,634	0.0294	0.9706	34.82
26.5	984,566	48,599	0.0494	0.9506	33.80
27.5	912,296	22,908	0.0251	0.9749	32.13
28.5	862,664	12,510	0.0145	0.9855	31.32
29.5	811,395	46,478	0.0573	0.9427	30.87
30.5	710,351	41,162	0.0579	0.9421	29.10
31.5	641,384	20,791	0.0324	0.9676	27.41
32.5	602,481	19,766	0.0328	0.9672	26.52
33.5	539,437	14,207	0.0263	0.9737	25.65
34.5	484,133	11,889	0.0246	0.9754	24.98
35.5	424,572	11,238	0.0265	0.9735	24.36
36.5	325,573	6,932	0.0213	0.9787	23.72
37.5	266,683	6,438	0.0241	0.9759	23.21
38.5	200,177	5,340	0.0267	0.9733	22.65

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

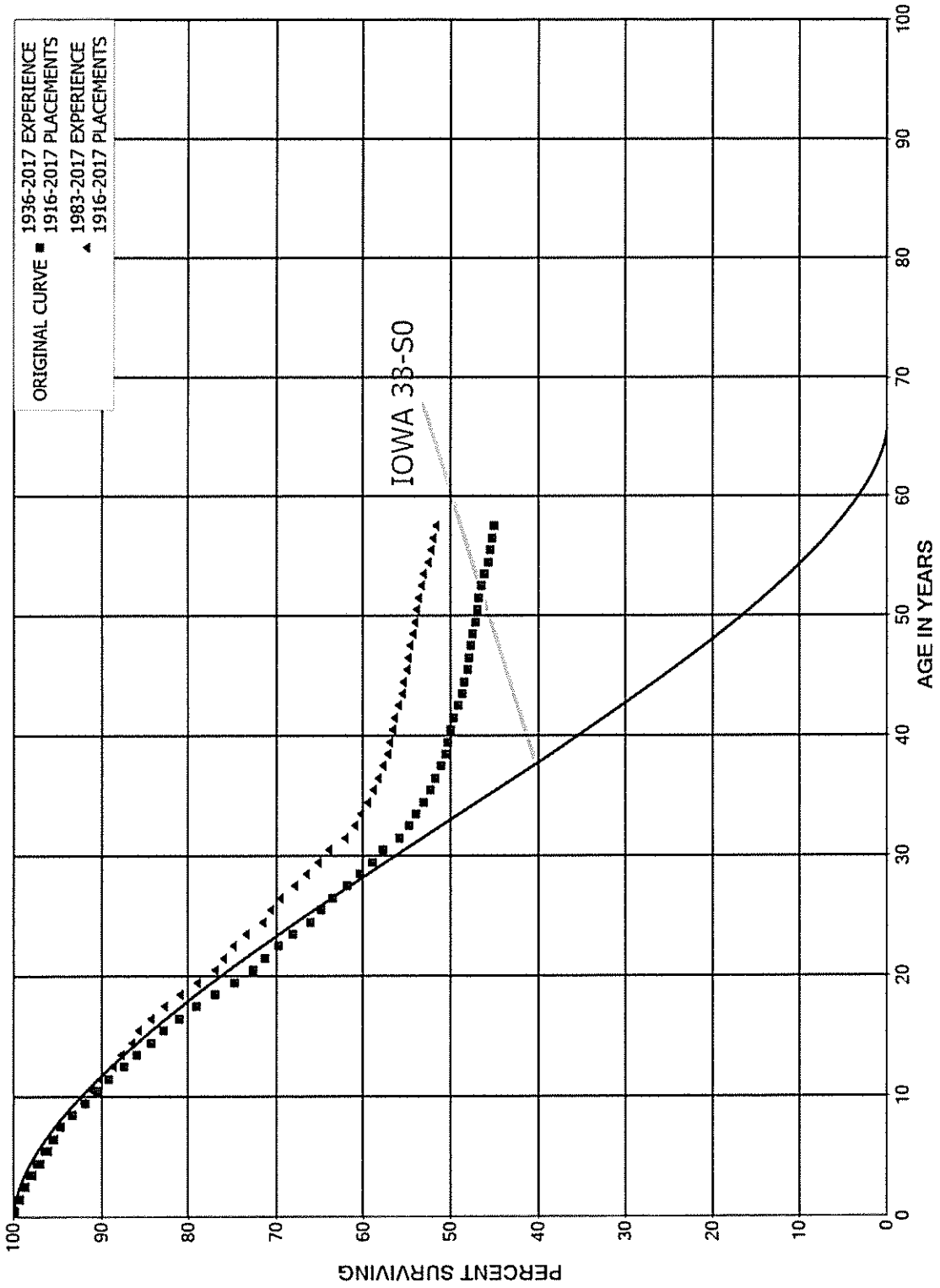
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2017 EXPERIENCE BAND 1983-2017

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	153,802	4,653	0.0303	0.9697	22.05
40.5	109,336	4,132	0.0378	0.9622	21.38
41.5	74,644	1,985	0.0266	0.9734	20.57
42.5	47,008	592	0.0126	0.9874	20.03
43.5	29,628	482	0.0163	0.9837	19.78
44.5	21,026	76	0.0036	0.9964	19.45
45.5	21,198	104	0.0049	0.9951	19.38
46.5	16,782		0.0000	1.0000	19.29
47.5	15,055	92	0.0061	0.9939	19.29
48.5	14,964	78	0.0052	0.9948	19.17
49.5	14,289	84	0.0059	0.9941	19.07
50.5	13,371	77	0.0057	0.9943	18.96
51.5	12,287	78	0.0063	0.9937	18.85
52.5	11,165		0.0000	1.0000	18.73
53.5	11,165		0.0000	1.0000	18.73
54.5	11,165		0.0000	1.0000	18.73
55.5	11,165		0.0000	1.0000	18.73
56.5	11,165		0.0000	1.0000	18.73
57.5	11,165		0.0000	1.0000	18.73
58.5	11,165		0.0000	1.0000	18.73
59.5	11,165		0.0000	1.0000	18.73
60.5	11,165		0.0000	1.0000	18.73
61.5	11,165		0.0000	1.0000	18.73
62.5	11,165		0.0000	1.0000	18.73
63.5	11,165	11,165	1.0000		18.73
64.5					

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2017 EXPERIENCE BAND 1936-2017

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	70,226,532	110,992	0.0016	0.9984	100.00
0.5	65,410,020	340,239	0.0052	0.9948	99.84
1.5	61,550,401	363,217	0.0059	0.9941	99.32
2.5	57,772,218	379,223	0.0066	0.9934	98.74
3.5	56,076,724	464,005	0.0083	0.9917	98.09
4.5	54,291,345	495,560	0.0091	0.9909	97.28
5.5	52,954,597	460,659	0.0087	0.9913	96.39
6.5	51,729,346	481,567	0.0093	0.9907	95.55
7.5	50,525,946	747,122	0.0148	0.9852	94.66
8.5	49,104,585	738,016	0.0150	0.9850	93.26
9.5	47,361,662	705,140	0.0149	0.9851	91.86
10.5	45,550,882	665,289	0.0146	0.9854	90.49
11.5	43,634,498	872,266	0.0200	0.9800	89.17
12.5	40,593,345	662,423	0.0163	0.9837	87.39
13.5	39,405,914	764,951	0.0194	0.9806	85.96
14.5	37,980,917	647,109	0.0170	0.9830	84.29
15.5	36,762,722	797,733	0.0217	0.9783	82.86
16.5	35,167,972	845,661	0.0240	0.9760	81.06
17.5	33,759,193	897,974	0.0266	0.9734	79.11
18.5	32,599,269	942,462	0.0289	0.9711	77.01
19.5	31,015,828	880,091	0.0284	0.9716	74.78
20.5	29,601,133	581,062	0.0196	0.9804	72.66
21.5	28,517,978	586,949	0.0206	0.9794	71.23
22.5	27,418,579	684,700	0.0250	0.9750	69.76
23.5	26,366,845	768,117	0.0291	0.9709	68.02
24.5	25,252,493	459,473	0.0182	0.9818	66.04
25.5	24,361,530	513,207	0.0211	0.9789	64.84
26.5	23,460,442	613,436	0.0261	0.9739	63.47
27.5	22,587,135	518,420	0.0230	0.9770	61.81
28.5	21,153,522	485,654	0.0230	0.9770	60.40
29.5	18,272,726	405,364	0.0222	0.9778	59.01
30.5	17,441,312	548,403	0.0314	0.9686	57.70
31.5	16,275,611	324,778	0.0200	0.9800	55.89
32.5	13,760,303	207,024	0.0150	0.9850	54.77
33.5	13,025,146	206,801	0.0159	0.9841	53.95
34.5	11,917,907	173,180	0.0145	0.9855	53.09
35.5	10,978,472	118,562	0.0108	0.9892	52.32
36.5	10,284,070	130,252	0.0127	0.9873	51.75
37.5	9,398,118	101,200	0.0108	0.9892	51.10
38.5	8,591,461	50,603	0.0059	0.9941	50.55

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2017 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,872,362	55,409	0.0070	0.9930	50.25
40.5	7,250,421	46,410	0.0064	0.9936	49.90
41.5	6,714,281	71,760	0.0107	0.9893	49.58
42.5	6,078,690	48,663	0.0080	0.9920	49.05
43.5	5,645,410	25,285	0.0045	0.9955	48.65
44.5	5,278,699	48,368	0.0092	0.9908	48.44
45.5	4,974,425	17,433	0.0035	0.9965	47.99
46.5	4,510,807	20,609	0.0046	0.9954	47.82
47.5	4,179,532	23,070	0.0055	0.9945	47.61
48.5	3,744,885	21,047	0.0056	0.9944	47.34
49.5	3,363,470	13,481	0.0040	0.9960	47.08
50.5	3,006,398	13,603	0.0045	0.9955	46.89
51.5	2,805,241	19,323	0.0069	0.9931	46.68
52.5	2,612,404	14,020	0.0054	0.9946	46.35
53.5	2,376,948	23,589	0.0099	0.9901	46.11
54.5	2,198,745	12,889	0.0059	0.9941	45.65
55.5	1,959,225	10,570	0.0054	0.9946	45.38
56.5	1,693,568	8,014	0.0047	0.9953	45.14
57.5	1,272,514	6,305	0.0050	0.9950	44.92
58.5	976,810	25,400	0.0260	0.9740	44.70
59.5	803,438	6,405	0.0080	0.9920	43.54
60.5	682,535	2,863	0.0042	0.9958	43.19
61.5	542,762	5,207	0.0096	0.9904	43.01
62.5	432,727	8,827	0.0204	0.9796	42.60
63.5	365,798	10,674	0.0292	0.9708	41.73
64.5	318,402	3,936	0.0124	0.9876	40.51
65.5	234,871	6,568	0.0280	0.9720	40.01
66.5	174,723	711	0.0041	0.9959	38.89
67.5	138,786	5,010	0.0361	0.9639	38.73
68.5	85,832	3,498	0.0408	0.9592	37.33
69.5	75,641	15	0.0002	0.9998	35.81
70.5	66,457	259	0.0039	0.9961	35.81
71.5	63,152	59	0.0009	0.9991	35.67
72.5	59,947		0.0000	1.0000	35.63
73.5	59,276	10	0.0002	0.9998	35.63
74.5	59,266	299	0.0050	0.9950	35.63
75.5	56,671	304	0.0054	0.9946	35.45
76.5	54,867	391	0.0071	0.9929	35.26
77.5	50,405	76	0.0015	0.9985	35.01
78.5	49,091	43	0.0009	0.9991	34.95

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2017 EXPERIENCE BAND 1936-2017

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	42,790	285	0.0067	0.9933	34.92
80.5	39,728	1	0.0000	1.0000	34.69
81.5	35,272	2,594	0.0735	0.9265	34.69
82.5	27,883	1,650	0.0592	0.9408	32.14
83.5	24,050	329	0.0137	0.9863	30.24
84.5	22,151	14	0.0006	0.9994	29.82
85.5	18,282	27	0.0015	0.9985	29.80
86.5	17,852	178	0.0100	0.9900	29.76
87.5	13,094	53	0.0041	0.9959	29.46
88.5	11,285	332	0.0294	0.9706	29.34
89.5	8,951	17	0.0019	0.9981	28.48
90.5	7,780	195	0.0250	0.9750	28.43
91.5	7,502	16	0.0022	0.9978	27.72
92.5	6,546	29	0.0044	0.9956	27.66
93.5	6,080	17	0.0028	0.9972	27.54
94.5	5,510	1,935	0.3511	0.6489	27.46
95.5	3,231	606	0.1874	0.8126	17.82
96.5	2,411	112	0.0466	0.9534	14.48
97.5	1,852		0.0000	1.0000	13.80
98.5	1,486		0.0000	1.0000	13.80
99.5	1,479	9	0.0063	0.9937	13.80
100.5	832		0.0000	1.0000	13.72
101.5					13.72

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2017 EXPERIENCE BAND 1983-2017

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	46,133,711	94,754	0.0021	0.9979	100.00
0.5	42,167,414	292,774	0.0069	0.9931	99.79
1.5	39,003,630	286,803	0.0074	0.9926	99.10
2.5	36,092,053	267,511	0.0074	0.9926	98.37
3.5	35,535,924	319,683	0.0090	0.9910	97.64
4.5	34,741,649	319,766	0.0092	0.9908	96.77
5.5	34,196,537	247,563	0.0072	0.9928	95.87
6.5	33,839,885	233,394	0.0069	0.9931	95.18
7.5	33,535,520	462,907	0.0138	0.9862	94.52
8.5	32,865,206	429,769	0.0131	0.9869	93.22
9.5	32,009,022	365,220	0.0114	0.9886	92.00
10.5	30,846,822	297,130	0.0096	0.9904	90.95
11.5	30,030,931	505,618	0.0168	0.9832	90.07
12.5	27,814,678	296,446	0.0107	0.9893	88.56
13.5	27,732,877	384,325	0.0139	0.9861	87.61
14.5	27,249,714	262,065	0.0096	0.9904	86.40
15.5	27,180,740	432,876	0.0159	0.9841	85.57
16.5	26,366,079	494,033	0.0187	0.9813	84.21
17.5	25,637,229	559,692	0.0218	0.9782	82.63
18.5	25,297,457	629,579	0.0249	0.9751	80.82
19.5	24,411,846	595,757	0.0244	0.9756	78.81
20.5	23,653,103	317,035	0.0134	0.9866	76.89
21.5	23,250,816	335,679	0.0144	0.9856	75.86
22.5	22,971,670	459,427	0.0200	0.9800	74.76
23.5	22,748,803	573,269	0.0252	0.9748	73.27
24.5	22,277,856	284,650	0.0128	0.9872	71.42
25.5	21,821,643	361,089	0.0165	0.9835	70.51
26.5	21,413,952	492,063	0.0230	0.9770	69.34
27.5	20,894,552	417,144	0.0200	0.9800	67.75
28.5	19,700,357	401,738	0.0204	0.9796	66.40
29.5	17,039,188	328,724	0.0193	0.9807	65.04
30.5	16,459,026	482,753	0.0293	0.9707	63.79
31.5	15,519,918	265,444	0.0171	0.9829	61.92
32.5	13,160,700	142,217	0.0108	0.9892	60.86
33.5	12,589,990	160,954	0.0128	0.9872	60.20
34.5	11,569,175	139,871	0.0121	0.9879	59.43
35.5	10,690,771	96,479	0.0090	0.9910	58.71
36.5	10,025,588	107,151	0.0107	0.9893	58.18
37.5	9,169,276	80,909	0.0088	0.9912	57.56
38.5	8,385,534	34,108	0.0041	0.9959	57.05

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2017 EXPERIENCE BAND 1983-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,685,414	39,217	0.0051	0.9949	56.82
40.5	7,085,774	29,554	0.0042	0.9958	56.53
41.5	6,572,010	56,011	0.0085	0.9915	56.30
42.5	5,959,365	39,551	0.0066	0.9934	55.82
43.5	5,538,736	18,044	0.0033	0.9967	55.44
44.5	5,188,168	42,438	0.0082	0.9918	55.26
45.5	4,893,303	12,652	0.0026	0.9974	54.81
46.5	4,439,536	16,718	0.0038	0.9962	54.67
47.5	4,118,688	20,096	0.0049	0.9951	54.46
48.5	3,695,294	18,412	0.0050	0.9950	54.20
49.5	3,322,761	11,541	0.0035	0.9965	53.93
50.5	2,974,365	11,902	0.0040	0.9960	53.74
51.5	2,777,572	18,280	0.0066	0.9934	53.53
52.5	2,592,283	13,444	0.0052	0.9948	53.17
53.5	2,361,013	23,220	0.0098	0.9902	52.90
54.5	2,186,527	12,645	0.0058	0.9942	52.38
55.5	1,949,797	10,292	0.0053	0.9947	52.08
56.5	1,685,351	7,837	0.0047	0.9953	51.80
57.5	1,265,911	6,305	0.0050	0.9950	51.56
58.5	970,701	25,400	0.0262	0.9738	51.30
59.5	797,911	6,405	0.0080	0.9920	49.96
60.5	677,369	2,863	0.0042	0.9958	49.56
61.5	538,084	5,207	0.0097	0.9903	49.35
62.5	430,875	8,827	0.0205	0.9795	48.87
63.5	364,311	10,674	0.0293	0.9707	47.87
64.5	316,922	3,936	0.0124	0.9876	46.47
65.5	234,030	6,568	0.0281	0.9719	45.89
66.5	174,723	711	0.0041	0.9959	44.60
67.5	138,786	5,010	0.0361	0.9639	44.42
68.5	85,832	3,498	0.0408	0.9592	42.82
69.5	75,641	15	0.0002	0.9998	41.07
70.5	66,457	259	0.0039	0.9961	41.07
71.5	63,152	59	0.0009	0.9991	40.91
72.5	59,947		0.0000	1.0000	40.87
73.5	59,276	10	0.0002	0.9998	40.87
74.5	59,266	299	0.0050	0.9950	40.86
75.5	56,671	304	0.0054	0.9946	40.65
76.5	54,867	391	0.0071	0.9929	40.44
77.5	50,405	76	0.0015	0.9985	40.15
78.5	49,091	43	0.0009	0.9991	40.09

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

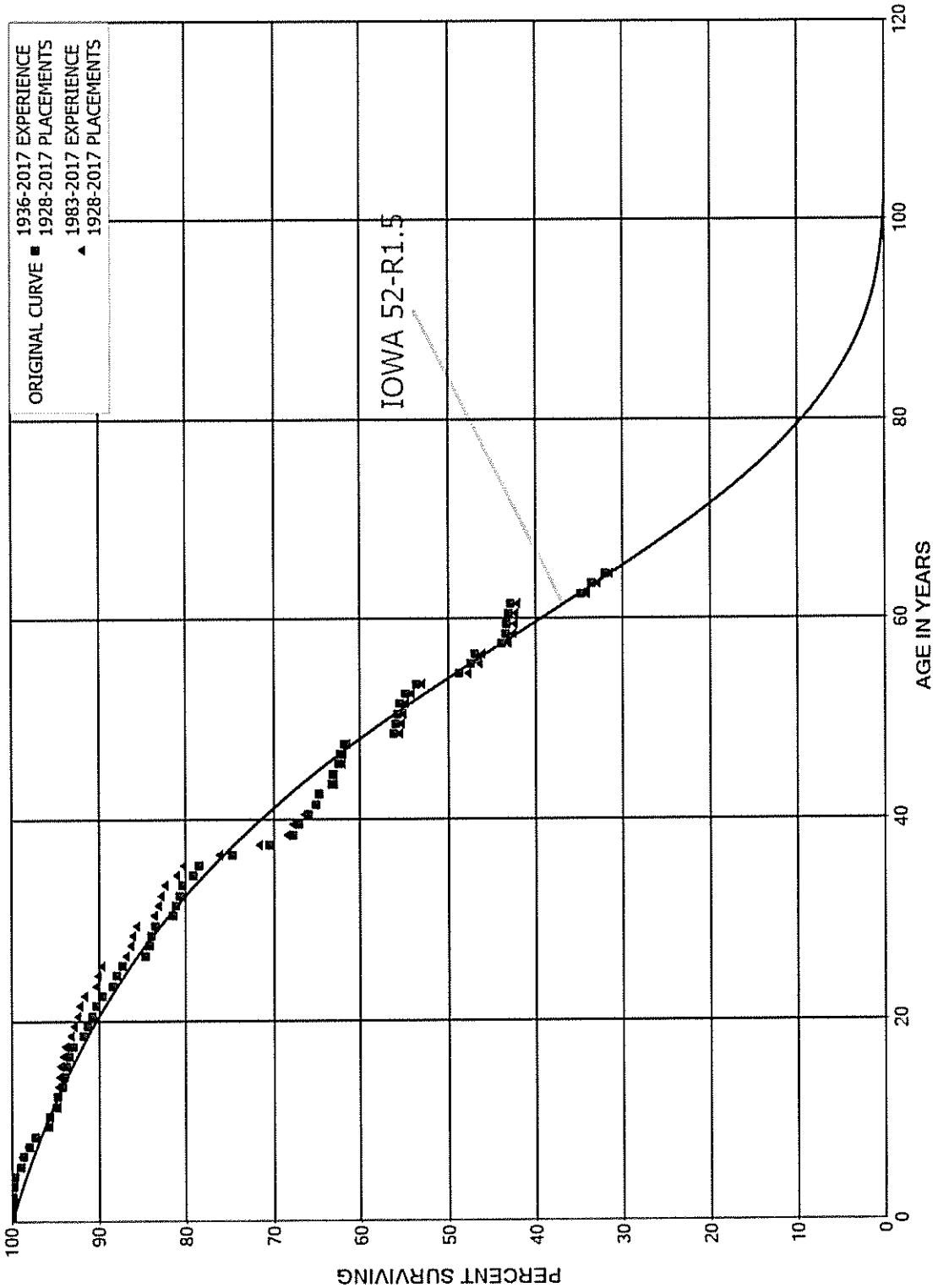
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2017 EXPERIENCE BAND 1983-2017

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	42,790	285	0.0067	0.9933	40.05
80.5	39,728	1	0.0000	1.0000	39.78
81.5	35,272	2,594	0.0735	0.9265	39.78
82.5	27,883	1,650	0.0592	0.9408	36.86
83.5	24,050	329	0.0137	0.9863	34.68
84.5	22,151	14	0.0006	0.9994	34.20
85.5	18,282	27	0.0015	0.9985	34.18
86.5	17,852	178	0.0100	0.9900	34.13
87.5	13,094	53	0.0041	0.9959	33.79
88.5	11,285	332	0.0294	0.9706	33.65
89.5	8,951	17	0.0019	0.9981	32.66
90.5	7,780	195	0.0250	0.9750	32.60
91.5	7,502	16	0.0022	0.9978	31.79
92.5	6,546	29	0.0044	0.9956	31.72
93.5	6,080	17	0.0028	0.9972	31.58
94.5	5,510	1,935	0.3511	0.6489	31.49
95.5	3,231	606	0.1874	0.8126	20.43
96.5	2,411	112	0.0466	0.9534	16.60
97.5	1,852		0.0000	1.0000	15.83
98.5	1,486		0.0000	1.0000	15.83
99.5	1,479	9	0.0063	0.9937	15.83
100.5	832		0.0000	1.0000	15.73
101.5					15.73

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2017 EXPERIENCE BAND 1936-2017

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	22,112,395	2,752	0.0001	0.9999	100.00
0.5	21,750,635	7,551	0.0003	0.9997	99.99
1.5	21,656,198	17,991	0.0008	0.9992	99.95
2.5	20,763,968	31,480	0.0015	0.9985	99.87
3.5	20,646,032	31,556	0.0015	0.9985	99.72
4.5	20,528,954	132,316	0.0064	0.9936	99.57
5.5	19,237,600	51,599	0.0027	0.9973	98.92
6.5	19,090,120	128,137	0.0067	0.9933	98.66
7.5	18,354,627	140,487	0.0077	0.9923	98.00
8.5	17,444,624	267,074	0.0153	0.9847	97.25
9.5	16,983,060	20,723	0.0012	0.9988	95.76
10.5	16,023,958	132,033	0.0082	0.9918	95.64
11.5	15,728,446	28,824	0.0018	0.9982	94.85
12.5	15,448,246	89,748	0.0058	0.9942	94.68
13.5	15,219,563	20,892	0.0014	0.9986	94.13
14.5	15,087,945	44,079	0.0029	0.9971	94.00
15.5	14,710,138	55,461	0.0038	0.9962	93.73
16.5	14,593,521	56,904	0.0039	0.9961	93.37
17.5	14,298,985	198,623	0.0139	0.9861	93.01
18.5	12,750,168	52,681	0.0041	0.9959	91.72
19.5	12,486,777	86,399	0.0069	0.9931	91.34
20.5	12,395,669	52,707	0.0043	0.9957	90.70
21.5	12,067,166	99,895	0.0083	0.9917	90.32
22.5	11,903,573	163,128	0.0137	0.9863	89.57
23.5	11,731,802	52,949	0.0045	0.9955	88.34
24.5	11,665,029	93,843	0.0080	0.9920	87.95
25.5	11,305,774	341,562	0.0302	0.9698	87.24
26.5	10,751,234	57,413	0.0053	0.9947	84.60
27.5	10,664,711	29,530	0.0028	0.9972	84.15
28.5	10,193,034	54,417	0.0053	0.9947	83.92
29.5	9,906,454	227,908	0.0230	0.9770	83.47
30.5	9,315,226	48,626	0.0052	0.9948	81.55
31.5	8,762,319	38,958	0.0044	0.9956	81.12
32.5	5,117,050	25,975	0.0051	0.9949	80.76
33.5	5,037,586	76,160	0.0151	0.9849	80.35
34.5	4,953,600	41,654	0.0084	0.9916	79.14
35.5	4,800,117	230,389	0.0480	0.9520	78.47
36.5	2,816,663	158,124	0.0561	0.9439	74.71
37.5	2,640,204	106,242	0.0402	0.9598	70.51
38.5	2,454,458	21,682	0.0088	0.9912	67.67

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2017 EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,145,889	18,620	0.0162	0.9838	67.08
40.5	1,124,753	16,079	0.0143	0.9857	65.99
41.5	1,130,644	5,808	0.0051	0.9949	65.04
42.5	1,118,657	25,398	0.0227	0.9773	64.71
43.5	1,085,089	1,322	0.0012	0.9988	63.24
44.5	1,083,768	11,743	0.0108	0.9892	63.16
45.5	1,056,209	3,089	0.0029	0.9971	62.48
46.5	1,052,316	7,192	0.0068	0.9932	62.30
47.5	1,015,902	93,846	0.0924	0.9076	61.87
48.5	920,887	2,446	0.0027	0.9973	56.16
49.5	895,023	4,416	0.0049	0.9951	56.01
50.5	837,805	2,799	0.0033	0.9967	55.73
51.5	835,006	10,923	0.0131	0.9869	55.54
52.5	631,025	13,480	0.0214	0.9786	54.82
53.5	616,071	56,354	0.0915	0.9085	53.65
54.5	556,984	15,956	0.0286	0.9714	48.74
55.5	484,192	3,978	0.0082	0.9918	47.34
56.5	479,081	31,451	0.0656	0.9344	46.95
57.5	447,630	4,996	0.0112	0.9888	43.87
58.5	438,783	1,379	0.0031	0.9969	43.38
59.5	434,093	1,787	0.0041	0.9959	43.25
60.5	425,843	1,973	0.0046	0.9954	43.07
61.5	421,552	80,314	0.1905	0.8095	42.87
62.5	264,548	9,097	0.0344	0.9656	34.70
63.5	208,701	9,581	0.0459	0.9541	33.51
64.5	199,120	54,319	0.2728	0.7272	31.97
65.5	135,196	463	0.0034	0.9966	23.25
66.5	133,773	269	0.0020	0.9980	23.17
67.5	130,939	33	0.0003	0.9997	23.12
68.5	130,687	462	0.0035	0.9965	23.12
69.5	123,691	316	0.0026	0.9974	23.03
70.5	123,375		0.0000	1.0000	22.98
71.5	123,375		0.0000	1.0000	22.98
72.5	123,375	5	0.0000	1.0000	22.98
73.5	123,370	28	0.0002	0.9998	22.97
74.5	123,316	48,932	0.3968	0.6032	22.97
75.5	74,383	30	0.0004	0.9996	13.85
76.5	74,220		0.0000	1.0000	13.85
77.5	74,220		0.0000	1.0000	13.85
78.5	74,220		0.0000	1.0000	13.85

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2017 EXPERIENCE BAND 1936-2017

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	48,400	7,996	0.1652	0.8348	13.85
80.5	40,405		0.0000	1.0000	11.56
81.5	40,051		0.0000	1.0000	11.56
82.5	37,231		0.0000	1.0000	11.56
83.5	37,231	35,159	0.9443	0.0557	11.56
84.5	1,848		0.0000	1.0000	0.64
85.5	1,848		0.0000	1.0000	0.64
86.5	1,848		0.0000	1.0000	0.64
87.5	1,848		0.0000	1.0000	0.64
88.5					0.64

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2017 EXPERIENCE BAND 1983-2017

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	14,985,258	681	0.0000	1.0000	100.00
0.5	14,869,289	4,084	0.0003	0.9997	100.00
1.5	17,179,161	14,216	0.0008	0.9992	99.97
2.5	16,303,088	27,901	0.0017	0.9983	99.89
3.5	16,224,819	24,918	0.0015	0.9985	99.71
4.5	17,894,624	124,755	0.0070	0.9930	99.56
5.5	16,610,066	19,258	0.0012	0.9988	98.87
6.5	16,470,521	117,039	0.0071	0.9929	98.75
7.5	15,736,086	135,799	0.0086	0.9914	98.05
8.5	14,848,112	254,507	0.0171	0.9829	97.20
9.5	14,402,045	11,436	0.0008	0.9992	95.54
10.5	13,472,986	120,986	0.0090	0.9910	95.46
11.5	13,196,067	1,417	0.0001	0.9999	94.61
12.5	12,948,325	10,601	0.0008	0.9992	94.60
13.5	12,806,579	12,390	0.0010	0.9990	94.52
14.5	12,745,707	26,471	0.0021	0.9979	94.43
15.5	12,448,743	43,768	0.0035	0.9965	94.23
16.5	12,345,721	17,152	0.0014	0.9986	93.90
17.5	12,353,369	93,369	0.0076	0.9924	93.77
18.5	11,314,735	37,369	0.0033	0.9967	93.06
19.5	11,072,997	53,278	0.0048	0.9952	92.75
20.5	11,102,570	26,951	0.0024	0.9976	92.31
21.5	10,812,406	72,871	0.0067	0.9933	92.08
22.5	10,705,299	154,128	0.0144	0.9856	91.46
23.5	10,546,874	17,474	0.0017	0.9983	90.14
24.5	10,534,313	59,187	0.0056	0.9944	90.00
25.5	10,239,974	318,755	0.0311	0.9689	89.49
26.5	9,722,490	54,754	0.0056	0.9944	86.70
27.5	9,775,316	23,390	0.0024	0.9976	86.22
28.5	9,566,149	52,588	0.0055	0.9945	86.01
29.5	9,311,892	223,362	0.0240	0.9760	85.54
30.5	8,747,727	45,948	0.0053	0.9947	83.48
31.5	8,216,987	36,268	0.0044	0.9956	83.05
32.5	4,680,297	25,347	0.0054	0.9946	82.68
33.5	4,625,501	75,373	0.0163	0.9837	82.23
34.5	4,598,503	41,091	0.0089	0.9911	80.89
35.5	4,526,921	229,102	0.0506	0.9494	80.17
36.5	2,545,460	154,876	0.0608	0.9392	76.11
37.5	2,385,433	106,022	0.0444	0.9556	71.48
38.5	2,200,001	21,480	0.0098	0.9902	68.30

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2017 EXPERIENCE BAND 1983-2017

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	893,382	18,002	0.0201	0.9799	67.64
40.5	875,047	15,697	0.0179	0.9821	66.27
41.5	881,713	5,521	0.0063	0.9937	65.09
42.5	870,432	24,269	0.0279	0.9721	64.68
43.5	838,176	1,028	0.0012	0.9988	62.87
44.5	872,517	11,068	0.0127	0.9873	62.80
45.5	912,550	2,860	0.0031	0.9969	62.00
46.5	993,096	7,084	0.0071	0.9929	61.81
47.5	961,308	93,842	0.0976	0.9024	61.37
48.5	866,394	2,381	0.0027	0.9973	55.38
49.5	841,012	4,368	0.0052	0.9948	55.22
50.5	797,943	2,669	0.0033	0.9967	54.94
51.5	795,274	10,676	0.0134	0.9866	54.75
52.5	592,125	13,474	0.0228	0.9772	54.02
53.5	580,912	56,354	0.0970	0.9030	52.79
54.5	556,984	15,956	0.0286	0.9714	47.67
55.5	484,192	3,978	0.0082	0.9918	46.30
56.5	479,081	31,451	0.0656	0.9344	45.92
57.5	447,630	4,996	0.0112	0.9888	42.91
58.5	438,783	1,379	0.0031	0.9969	42.43
59.5	434,093	1,787	0.0041	0.9959	42.29
60.5	425,843	1,973	0.0046	0.9954	42.12
61.5	421,552	80,314	0.1905	0.8095	41.93
62.5	264,548	9,097	0.0344	0.9656	33.94
63.5	208,701	9,581	0.0459	0.9541	32.77
64.5	199,120	54,319	0.2728	0.7272	31.27
65.5	135,196	463	0.0034	0.9966	22.74
66.5	133,773	269	0.0020	0.9980	22.66
67.5	130,939	33	0.0003	0.9997	22.61
68.5	130,687	462	0.0035	0.9965	22.61
69.5	123,691	316	0.0026	0.9974	22.53
70.5	123,375		0.0000	1.0000	22.47
71.5	123,375		0.0000	1.0000	22.47
72.5	123,375	5	0.0000	1.0000	22.47
73.5	123,370	28	0.0002	0.9998	22.47
74.5	123,316	48,932	0.3968	0.6032	22.46
75.5	74,383	30	0.0004	0.9996	13.55
76.5	74,220		0.0000	1.0000	13.54
77.5	74,220		0.0000	1.0000	13.54
78.5	74,220		0.0000	1.0000	13.54

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

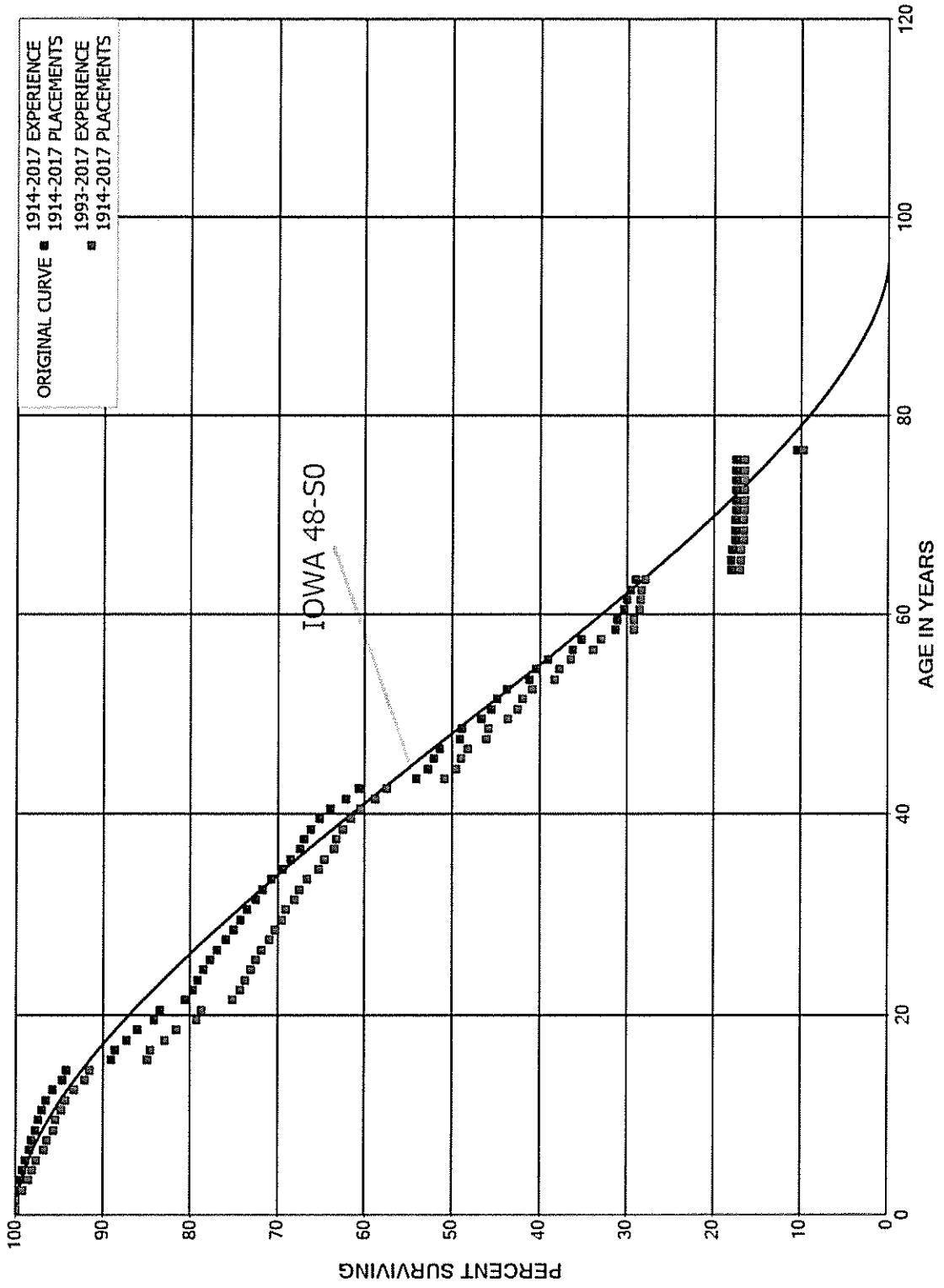
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2017 EXPERIENCE BAND 1983-2017

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	48,400	7,996	0.1652	0.8348	13.54
80.5	40,405		0.0000	1.0000	11.31
81.5	40,051		0.0000	1.0000	11.31
82.5	37,231		0.0000	1.0000	11.31
83.5	37,231	35,159	0.9443	0.0557	11.31
84.5	1,848		0.0000	1.0000	0.63
85.5	1,848		0.0000	1.0000	0.63
86.5	1,848		0.0000	1.0000	0.63
87.5	1,848		0.0000	1.0000	0.63
88.5					0.63

COMMON PLANT

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2017 EXPERIENCE BAND 1914-2017

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	123,395,914	22,462	0.0002	0.9998	100.00
0.5	120,071,488	54,326	0.0005	0.9995	99.98
1.5	118,268,094	368,223	0.0031	0.9969	99.94
2.5	117,121,201	323,424	0.0028	0.9972	99.63
3.5	117,165,420	270,666	0.0023	0.9977	99.35
4.5	115,821,619	302,446	0.0026	0.9974	99.12
5.5	114,407,715	502,289	0.0044	0.9956	98.86
6.5	111,010,381	276,734	0.0025	0.9975	98.43
7.5	109,827,946	571,656	0.0052	0.9948	98.18
8.5	108,716,594	283,299	0.0026	0.9974	97.67
9.5	102,707,913	526,526	0.0051	0.9949	97.42
10.5	101,157,605	440,699	0.0044	0.9956	96.92
11.5	99,368,374	826,849	0.0083	0.9917	96.50
12.5	97,949,406	1,083,751	0.0111	0.9889	95.69
13.5	95,941,642	510,220	0.0053	0.9947	94.63
14.5	94,999,333	5,127,686	0.0540	0.9460	94.13
15.5	87,373,282	429,060	0.0049	0.9951	89.05
16.5	86,143,969	1,333,265	0.0155	0.9845	88.61
17.5	84,591,586	1,184,775	0.0140	0.9860	87.24
18.5	82,226,832	1,809,831	0.0220	0.9780	86.02
19.5	79,186,952	565,426	0.0071	0.9929	84.13
20.5	77,196,726	2,677,839	0.0347	0.9653	83.52
21.5	73,368,403	784,666	0.0107	0.9893	80.63
22.5	71,841,232	506,925	0.0071	0.9929	79.77
23.5	70,540,679	665,885	0.0094	0.9906	79.20
24.5	68,692,864	597,621	0.0087	0.9913	78.45
25.5	65,181,434	661,899	0.0102	0.9898	77.77
26.5	62,861,200	884,700	0.0141	0.9859	76.98
27.5	60,977,469	634,872	0.0104	0.9896	75.90
28.5	60,015,034	658,583	0.0110	0.9890	75.11
29.5	57,038,156	605,801	0.0106	0.9894	74.28
30.5	55,519,886	779,525	0.0140	0.9860	73.50
31.5	41,077,549	400,516	0.0098	0.9902	72.46
32.5	32,524,843	468,535	0.0144	0.9856	71.76
33.5	30,527,369	580,397	0.0190	0.9810	70.72
34.5	27,135,823	329,110	0.0121	0.9879	69.38
35.5	25,045,435	437,308	0.0175	0.9825	68.54
36.5	19,975,499	110,627	0.0055	0.9945	67.34
37.5	17,667,998	216,331	0.0122	0.9878	66.97
38.5	16,727,129	253,829	0.0152	0.9848	66.15

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2017 EXPERIENCE BAND 1914-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,931,261	291,734	0.0183	0.9817	65.14
40.5	15,164,301	420,182	0.0277	0.9723	63.95
41.5	14,671,411	341,159	0.0233	0.9767	62.18
42.5	14,152,490	1,550,149	0.1095	0.8905	60.73
43.5	12,478,103	310,757	0.0249	0.9751	54.08
44.5	11,157,514	136,372	0.0122	0.9878	52.73
45.5	10,442,600	147,870	0.0142	0.9858	52.09
46.5	10,195,937	453,353	0.0445	0.9555	51.35
47.5	9,699,151	42,623	0.0044	0.9956	49.07
48.5	9,547,357	444,323	0.0465	0.9535	48.85
49.5	8,603,199	206,194	0.0240	0.9760	46.58
50.5	7,980,018	109,947	0.0138	0.9862	45.46
51.5	6,339,969	161,162	0.0254	0.9746	44.84
52.5	6,077,585	356,775	0.0587	0.9413	43.70
53.5	5,169,765	89,021	0.0172	0.9828	41.13
54.5	4,969,390	168,232	0.0339	0.9661	40.42
55.5	4,771,333	347,873	0.0729	0.9271	39.06
56.5	4,412,996	124,041	0.0281	0.9719	36.21
57.5	4,231,686	474,887	0.1122	0.8878	35.19
58.5	3,683,929	18,512	0.0050	0.9950	31.24
59.5	3,535,870	92,536	0.0262	0.9738	31.08
60.5	3,420,435	35,372	0.0103	0.9897	30.27
61.5	2,506,183	37,710	0.0150	0.9850	29.96
62.5	2,219,300	38,120	0.0172	0.9828	29.51
63.5	782,951	297,164	0.3795	0.6205	29.00
64.5	415,597	1,561	0.0038	0.9962	17.99
65.5	411,911	2,336	0.0057	0.9943	17.93
66.5	167,646	3,319	0.0198	0.9802	17.82
67.5	140,868	33	0.0002	0.9998	17.47
68.5	139,342	2	0.0000	1.0000	17.47
69.5	138,397	251	0.0018	0.9982	17.47
70.5	138,146		0.0000	1.0000	17.43
71.5	138,059		0.0000	1.0000	17.43
72.5	138,059	184	0.0013	0.9987	17.43
73.5	138,059	61	0.0004	0.9996	17.41
74.5	137,657		0.0000	1.0000	17.40
75.5	137,621	55,551	0.4037	0.5963	17.40
76.5	81,897	48	0.0006	0.9994	10.38
77.5	81,849	50	0.0006	0.9994	10.37
78.5	81,799	7,941	0.0971	0.9029	10.37

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2017 EXPERIENCE BAND 1914-2017

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	81,799	22	0.0003	0.9997	9.36
80.5	81,729		0.0000	1.0000	9.36
81.5	80,132	2,288	0.0286	0.9714	9.36
82.5	77,843		0.0000	1.0000	9.09
83.5	77,550		0.0000	1.0000	9.09
84.5	77,550	60	0.0008	0.9992	9.09
85.5	77,490		0.0000	1.0000	9.08
86.5	46,112	3	0.0001	0.9999	9.08
87.5	46,108	180	0.0039	0.9961	9.08
88.5	38,274		0.0000	1.0000	9.05
89.5	132		0.0000	1.0000	9.05
90.5	132		0.0000	1.0000	9.05
91.5	132		0.0000	1.0000	9.05
92.5	132		0.0000	1.0000	9.05
93.5	132		0.0000	1.0000	9.05
94.5	132		0.0000	1.0000	9.05
95.5	132		0.0000	1.0000	9.05
96.5	132		0.0000	1.0000	9.05
97.5	132		0.0000	1.0000	9.05
98.5	132		0.0000	1.0000	9.05
99.5	132		0.0000	1.0000	9.05
100.5	132		0.0000	1.0000	9.05
101.5	132	22	0.1651	0.8349	9.05
102.5	111		0.0000	1.0000	7.55
103.5					7.55

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2017 EXPERIENCE BAND 1993-2017

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	33,875,403		0.0000	1.0000	100.00
0.5	34,021,823		0.0000	1.0000	100.00
1.5	35,984,855	312,619	0.0087	0.9913	100.00
2.5	36,911,302	246,730	0.0067	0.9933	99.13
3.5	37,972,215	146,322	0.0039	0.9961	98.47
4.5	39,708,143	174,452	0.0044	0.9956	98.09
5.5	40,887,158	401,629	0.0098	0.9902	97.66
6.5	53,358,172	187,052	0.0035	0.9965	96.70
7.5	65,831,760	480,353	0.0073	0.9927	96.36
8.5	67,948,754	172,202	0.0025	0.9975	95.66
9.5	65,821,677	454,094	0.0069	0.9931	95.41
10.5	66,582,106	346,886	0.0052	0.9948	94.76
11.5	70,595,146	709,848	0.0101	0.9899	94.26
12.5	72,012,718	993,636	0.0138	0.9862	93.31
13.5	71,302,476	431,296	0.0060	0.9940	92.03
14.5	71,166,258	5,041,104	0.0708	0.9292	91.47
15.5	64,522,897	323,577	0.0050	0.9950	84.99
16.5	63,629,832	1,222,765	0.0192	0.9808	84.56
17.5	62,474,916	1,022,866	0.0164	0.9836	82.94
18.5	60,429,807	1,703,324	0.0282	0.9718	81.58
19.5	58,660,312	444,575	0.0076	0.9924	79.28
20.5	57,707,961	2,560,172	0.0444	0.9556	78.68
21.5	54,296,553	680,101	0.0125	0.9875	75.19
22.5	53,338,214	364,388	0.0068	0.9932	74.25
23.5	52,385,672	450,638	0.0086	0.9914	73.74
24.5	51,631,653	445,778	0.0086	0.9914	73.11
25.5	49,211,986	430,638	0.0088	0.9912	72.48
26.5	49,458,454	623,911	0.0126	0.9874	71.84
27.5	48,145,495	429,925	0.0089	0.9911	70.94
28.5	48,431,868	515,908	0.0107	0.9893	70.30
29.5	45,822,992	343,558	0.0075	0.9925	69.55
30.5	44,707,633	648,366	0.0145	0.9855	69.03
31.5	30,449,666	255,861	0.0084	0.9916	68.03
32.5	22,164,285	264,683	0.0119	0.9881	67.46
33.5	20,733,541	438,874	0.0212	0.9788	66.65
34.5	17,704,833	176,850	0.0100	0.9900	65.24
35.5	17,379,244	294,912	0.0170	0.9830	64.59
36.5	13,825,020	56,841	0.0041	0.9959	63.49
37.5	12,017,369	141,773	0.0118	0.9882	63.23
38.5	13,840,578	191,032	0.0138	0.9862	62.49

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2017 EXPERIENCE BAND 1993-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,552,186	234,824	0.0173	0.9827	61.63
40.5	13,005,631	358,860	0.0276	0.9724	60.56
41.5	13,080,464	306,486	0.0234	0.9766	58.89
42.5	13,240,104	1,537,801	0.1161	0.8839	57.51
43.5	11,651,192	295,641	0.0254	0.9746	50.83
44.5	10,352,171	127,421	0.0123	0.9877	49.54
45.5	9,646,478	139,232	0.0144	0.9856	48.93
46.5	9,408,694	429,270	0.0456	0.9544	48.22
47.5	8,937,370	35,424	0.0040	0.9960	46.02
48.5	8,793,746	436,511	0.0496	0.9504	45.84
49.5	7,859,123	191,042	0.0243	0.9757	43.56
50.5	7,251,859	99,173	0.0137	0.9863	42.51
51.5	5,625,897	142,062	0.0253	0.9747	41.92
52.5	5,416,319	341,071	0.0630	0.9370	40.87
53.5	4,525,206	63,199	0.0140	0.9860	38.29
54.5	4,350,780	158,352	0.0364	0.9636	37.76
55.5	4,164,856	288,302	0.0692	0.9308	36.38
56.5	4,141,647	106,624	0.0257	0.9743	33.86
57.5	3,978,005	454,868	0.1143	0.8857	32.99
58.5	3,450,696	2,711	0.0008	0.9992	29.22
59.5	3,318,438	82,301	0.0248	0.9752	29.20
60.5	3,215,526	10,803	0.0034	0.9966	28.47
61.5	2,357,269	7,547	0.0032	0.9968	28.38
62.5	2,100,549	32,259	0.0154	0.9846	28.29
63.5	735,386	287,873	0.3915	0.6085	27.85
64.5	415,465	1,561	0.0038	0.9962	16.95
65.5	411,779	2,336	0.0057	0.9943	16.89
66.5	167,513	3,319	0.0198	0.9802	16.79
67.5	140,736	33	0.0002	0.9998	16.46
68.5	139,210	2	0.0000	1.0000	16.45
69.5	138,265	251	0.0018	0.9982	16.45
70.5	138,014		0.0000	1.0000	16.42
71.5	137,927		0.0000	1.0000	16.42
72.5	137,927	184	0.0013	0.9987	16.42
73.5	137,927	61	0.0004	0.9996	16.40
74.5	137,524		0.0000	1.0000	16.39
75.5	137,489	55,551	0.4040	0.5960	16.39
76.5	81,764	48	0.0006	0.9994	9.77
77.5	81,717	50	0.0006	0.9994	9.76
78.5	81,799	7,941	0.0971	0.9029	9.76

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2017 EXPERIENCE BAND 1993-2017

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	81,799	22	0.0003	0.9997	8.81
80.5	81,729		0.0000	1.0000	8.81
81.5	80,132	2,288	0.0286	0.9714	8.81
82.5	77,843		0.0000	1.0000	8.56
83.5	77,550		0.0000	1.0000	8.56
84.5	77,550	60	0.0008	0.9992	8.56
85.5	77,490		0.0000	1.0000	8.55
86.5	46,112	3	0.0001	0.9999	8.55
87.5	46,108	180	0.0039	0.9961	8.55
88.5	38,274		0.0000	1.0000	8.52
89.5	132		0.0000	1.0000	8.52
90.5	132		0.0000	1.0000	8.52
91.5	132		0.0000	1.0000	8.52
92.5	132		0.0000	1.0000	8.52
93.5	132		0.0000	1.0000	8.52
94.5	132		0.0000	1.0000	8.52
95.5	132		0.0000	1.0000	8.52
96.5	132		0.0000	1.0000	8.52
97.5	132		0.0000	1.0000	8.52
98.5	132		0.0000	1.0000	8.52
99.5	132		0.0000	1.0000	8.52
100.5	132		0.0000	1.0000	8.52
101.5	132	22	0.1651	0.8349	8.52
102.5	111		0.0000	1.0000	7.11
103.5					7.11

PART VIII. NET SALVAGE STATISTICS

ELECTRIC PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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					
BAILLY - UNITS 7 AND 8	(78,787,975.68)	(75,796,138.49)	96.20	(2,991,837.19)	3.80
BAILLY GENERATING STATION	(141,409,656.94)	(136,371,643.80)	96.44	(5,038,013.14)	3.56
BAILLY - UNIT 7	(181,502,738.00)	(174,533,332.79)	96.16	(6,969,405.21)	3.84
BAILLY - UNIT 8	(249,273,914.40)	(240,275,496.79)	96.39	(8,998,417.61)	3.61
TOTAL BAILLY	(650,974,285.02)	(626,976,611.87)	96.31	(23,997,673.15)	3.69
MICHIGAN CITY - UNITS 2, 3 AND 12	(8,984,507.77)	(8,442,597.89)	93.97	(541,909.88)	6.03
MICHIGAN CITY GENERATING STATION	(123,241,990.31)	(111,574,024.33)	90.53	(11,667,965.98)	9.47
MICHIGAN CITY - UNIT 12	(581,817,761.01)	(538,450,035.54)	92.55	(43,367,725.47)	7.45
TOTAL MICHIGAN CITY	(714,044,259.09)	(658,466,657.76)	92.22	(55,577,601.33)	7.78
R M SCHAHFER - UNITS 14 AND 15	(246,446,992.45)	(240,863,028.52)	97.73	(5,583,963.93)	2.27
R M SCHAHFER - UNITS 14 AND 17	(2,945,466.43)	(2,885,573.02)	97.97	(59,893.41)	2.03
R M SCHAHFER - UNITS 14, 15, 17 AND 18	(52,215,299.09)	(51,205,007.87)	98.07	(1,010,291.22)	1.93
R M SCHAHFER - UNITS 14, 17 AND 18	(248,586.30)	(242,238.83)	97.45	(6,347.47)	2.55
R M SCHAHFER - UNITS 17 AND 18	(204,520,588.11)	(195,783,156.21)	95.73	(8,737,431.90)	4.27
R M SCHAHFER - GENERATING STATION	(186,615,899.66)	(179,551,823.75)	96.21	(7,064,075.91)	3.79
R M SCHAHFER - UNIT 14	(539,190,488.41)	(515,352,330.85)	95.58	(23,838,157.56)	4.42
R M SCHAHFER - UNIT 15	(492,967,311.17)	(471,350,281.38)	95.61	(21,617,029.79)	4.39
R M SCHAHFER - UNIT 17	(448,379,079.31)	(422,021,076.48)	94.12	(26,358,002.83)	5.88
R M SCHAHFER - UNIT 18	(426,931,732.94)	(402,357,634.55)	94.24	(24,574,098.39)	5.76
TOTAL R M SCHAHFER	(2,600,461,443.87)	(2,481,612,151.46)	95.43	(118,849,292.41)	4.57
SUGAR CREEK	(155,343,244.14)	(74,243,398.93)	47.79	(81,099,845.21)	52.21
TOTAL STEAM PRODUCTION	**(4,120,823,232.12)**	**(3,841,298,820.02)**	**93.22**	**(279,524,412.10)**	**6.78**
HYDRO PRODUCTION					
NORWAY	(33,829,861.67)	(32,013,274.45)	94.63	(1,816,587.22)	5.37
OAKDALE	(23,009,673.79)	(21,389,081.22)	92.96	(1,620,592.57)	7.04
TOTAL HYDRO PRODUCTION	**(56,839,535.46)**	**(53,402,355.67)**	**93.95**	**(3,437,179.79)**	**6.05**
OTHER PRODUCTION					
BAILLY - UNIT 10	(10,191,935.39)	(8,812,511.35)	86.47	(1,379,424.04)	13.53
R M SCHAHFER - UNIT 16A	(17,406,797.04)	(16,900,480.57)	97.09	(506,316.47)	2.91
R M SCHAHFER - UNIT 16B	(28,337,792.93)	(27,745,009.43)	97.91	(592,783.50)	2.09
R M SCHAHFER - UNITS 16A AND 16B	(8,775,670.97)	(8,389,830.49)	95.60	(385,840.48)	4.40
TOTAL R M SCHAHFER	(54,520,260.94)	(53,035,320.49)	97.28	(1,484,940.45)	2.72
SUGAR CREEK	(137,421,807.96)	(109,413,223.35)	79.62	(28,008,584.61)	20.38
TOTAL OTHER PRODUCTION	**(202,134,004.29)**	**(171,261,055.19)**	**84.73**	**(30,872,949.10)**	**15.27**

NORTHERN INDIAN PUBLIC SERVICE COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT

Account	TERMINAL RETIREMENTS RETIREMENTS (%)	TERMINAL RETIREMENTS NET SALVAGE (%)	INTERIM REITREMENTS RETIREMENTS (%)	INTERIM REITREMENTS NET SALVAGE (%)	WEIGHTED AVERAGE NET SALVAGE %
(1)	(2)	(3)	(4)	(5)	(6)=(2)*(3)+(4)*(5)
STEAM PRODUCTION					
BAILLY - UNITS 7 AND 8	96.20	(7)	3.80	(41)	(8)
BAILLY GENERATING STATION	96.44	(7)	3.56	(41)	(8)
BAILLY - UNIT 7	96.16	(7)	3.84	(41)	(8)
BAILLY - UNIT 8	96.39	(7)	3.61	(41)	(8)
TOTAL BAILLY	96.31	(7)	3.69	(41)	(8)
MICHIGAN CITY - UNITS 2, 3 AND 12	93.97	(8)	6.03	(41)	(10)
MICHIGAN CITY GENERATING STATION	90.53	(8)	9.47	(41)	(11)
MICHIGAN CITY - UNIT 12	92.55	(8)	7.45	(41)	(11)
TOTAL MICHIGAN CITY	92.22	(8)	7.78	(41)	(11)
R M SCHAHFER - UNITS 14 AND 15	97.73	(4)	2.27	(41)	(5)
R M SCHAHFER - UNITS 14 AND 17	97.97	(4)	2.03	(41)	(5)
R M SCHAHFER - UNITS 14, 15, 17 AND 18	98.07	(4)	1.93	(41)	(5)
R M SCHAHFER - UNITS 14, 17 AND 18	97.45	(4)	2.55	(41)	(5)
R M SCHAHFER - UNITS 17 AND 18	95.73	(4)	4.27	(41)	(5)
R M SCHAHFER - GENERATING STATION	96.21	(4)	3.79	(41)	(5)
R M SCHAHFER - UNIT 14	95.58	(4)	4.42	(41)	(6)
R M SCHAHFER - UNIT 15	95.61	(4)	4.39	(41)	(6)
R M SCHAHFER - UNIT 17	94.12	(4)	5.88	(41)	(6)
R M SCHAHFER - UNIT 18	94.24	(4)	5.76	(41)	(6)
TOTAL R M SCHAHFER	95.43	(4)	4.57	(41)	(6)
SUGAR CREEK	47.79	(8)	52.21	(41)	(25)
HYDRO PRODUCTION					
NORWAY	94.63	(0)	5.37	(67)	(4)
OAKDALE	92.96	(1)	7.04	(67)	(6)
OTHER PRODUCTION					
BAILLY - UNIT 10	86.47	(12)	13.53	(15)	(12)
R M SCHAHFER - UNIT 16A	97.09	(3)	2.91	(15)	(4)
R M SCHAHFER - UNIT 16B	97.91	(3)	2.09	(15)	(4)
R M SCHAHFER - UNITS 16A AND 16B	95.60	(3)	4.40	(15)	(4)
TOTAL R M SCHAHFER	97.28	(3)	2.72	(15)	(4)
SUGAR CREEK	79.62	(3)	20.38	(15)	(5)

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1984	143,510	6,234	4		0	6,234-	4-
1985	317,525	55,951	18	1,422	0	54,529-	17-
1986	252,394	86,707	34		0	86,707-	34-
1987	104,909	33,136	32		0	33,136-	32-
1988	272,770	30,933	11		0	30,933-	11-
1989	223,324	170,292	76		0	170,292-	76-
1990	116,293	66,608	57		0	66,608-	57-
1991	79,967	140,133	175		0	140,133-	175-
1992	96,009	146,352	152	1,577	2	144,775-	151-
1993	380,933	72,049	19		0	72,049-	19-
1994	365,595	196,746	54		0	196,746-	54-
1995	124,838	176,124	141		0	176,124-	141-
1996	513,265	112,395	22		0	112,395-	22-
1997	480,432	135,104	28		0	135,104-	28-
1998	297,624	90,326	30		0	90,326-	30-
1999	491,220	109,598	22	1,243	0	108,355-	22-
2000	152,460	148,545	97		0	148,545-	97-
2001	624,099	486,057	78		0	486,057-	78-
2002	512,246	457,000	89		0	457,000-	89-
2003	522,556	99,988	19		0	99,988-	19-
2004	1,994,752	4,817	0		0	4,817-	0
2005	940,345	594,924	63		0	594,924-	63-
2006	1,738,761	127,014	7		0	127,014-	7-
2007	1,204,143	1,677,580	139		0	1,677,580-	139-
2008	1,142,415	422,468	37		0	422,468-	37-
2009	206,634	65,027	31		0	65,027-	31-
2010	163,971		0		0		0
2011	942,579	110,956	12		0	110,956-	12-
2012	12,238	788,349			0	788,349-	
2013	362,613	1,571,353	433		0	1,571,353-	433-
2014	678,091	923,014	136		0	923,014-	136-
2015	618,230	2,914,404	471		0	2,914,404-	471-
2016	365,332	168,375	46		0	168,375-	46-
2017	357,943	1,341,473	375		0	1,341,473-	375-
TOTAL	16,800,016	13,530,033	81	4,242	0	13,525,791-	81-
THREE-YEAR MOVING AVERAGES							
84-86	237,810	49,631	21	474	0	49,157-	21-
85-87	224,943	58,598	26	474	0	58,124-	26-
86-88	210,024	50,259	24		0	50,259-	24-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
87-89	200,334	78,120	39		0	78,120-	39-
88-90	204,129	89,278	44		0	89,278-	44-
89-91	139,861	125,678	90		0	125,678-	90-
90-92	97,423	117,698	121	526	1	117,172-	120-
91-93	185,636	119,511	64	526	0	118,986-	64-
92-94	280,846	138,382	49	526	0	137,857-	49-
93-95	290,455	148,306	51		0	148,306-	51-
94-96	334,566	161,755	48		0	161,755-	48-
95-97	372,845	141,208	38		0	141,208-	38-
96-98	430,440	112,608	26		0	112,608-	26-
97-99	423,092	111,676	26	414	0	111,262-	26-
98-00	313,768	116,156	37	414	0	115,742-	37-
99-01	422,593	248,067	59	414	0	247,653-	59-
00-02	429,602	363,868	85		0	363,868-	85-
01-03	552,967	347,682	63		0	347,682-	63-
02-04	1,009,851	187,269	19		0	187,269-	19-
03-05	1,152,551	233,243	20		0	233,243-	20-
04-06	1,557,953	242,252	16		0	242,252-	16-
05-07	1,294,416	799,840	62		0	799,840-	62-
06-08	1,361,773	742,354	55		0	742,354-	55-
07-09	851,064	721,692	85		0	721,692-	85-
08-10	504,340	162,498	32		0	162,498-	32-
09-11	437,728	58,661	13		0	58,661-	13-
10-12	372,929	299,768	80		0	299,768-	80-
11-13	439,143	823,552	188		0	823,552-	188-
12-14	350,980	1,094,238	312		0	1,094,238-	312-
13-15	552,978	1,802,924	326		0	1,802,924-	326-
14-16	553,884	1,335,264	241		0	1,335,264-	241-
15-17	447,169	1,474,751	330		0	1,474,751-	330-
FIVE-YEAR AVERAGE							
13-17	476,442	1,383,724	290		0	1,383,724-	290-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, AND 312.40 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1984	1,284,403	2,405,704	187		0	2,405,704-	187-
1985	1,625,133	1,049,217	65		0	1,049,217-	65-
1986	4,030,807	1,739,168	43		0	1,739,168-	43-
1987	1,380,475	132,843	10		0	132,843-	10-
1988	1,083,083	244,827	23		0	244,827-	23-
1989	1,573,518	368,473	23		0	368,473-	23-
1990	9,758,883	2,833,251	29		0	2,833,251-	29-
1991	1,667,798	631,788	38		0	631,788-	38-
1992	9,053,893	2,829,296	31		0	2,829,296-	31-
1993	11,351,380	3,269,893	29		0	3,269,893-	29-
1994	23,152,341	4,796,981	21		0	4,796,981-	21-
1995	8,656,251	3,837,148	44	107	0	3,837,041-	44-
1996	4,519,458	1,978,880	44	1,570-	0	1,980,450-	44-
1997	61,814,335	3,944,321	6	38,738-	0	3,983,059-	6-
1998	8,677,179	2,868,363	33	4,121	0	2,864,242-	33-
1999	11,597,049	4,721,815	41	82,770-	1-	4,804,585-	41-
2000	10,450,705	3,681,070	35	27,952	0	3,653,118-	35-
2001	14,484,504	4,391,350	30	32,746	0	4,358,604-	30-
2002	12,571,146	5,749,737	46	46,625	0	5,703,112-	45-
2003	23,398,218	9,397,479	40	256,873	1	9,140,605-	39-
2004	37,468,081	336,571	1		0	336,571-	1-
2005	19,270,814	14,020,860	73		0	14,020,860-	73-
2006	14,836,074	4,620,982	31		0	4,620,982-	31-
2007	24,846,052	15,656,717	63	51,976	0	15,604,740-	63-
2008	28,108,709	6,323,570	22	419	0	6,323,151-	22-
2009	13,640,882	6,307,496	46	5,158	0	6,302,338-	46-
2010	11,877,831	377,560	3		0	377,560-	3-
2011	7,500,711	14,370,946	192	1,867,480	25	12,503,465-	167-
2012	14,445,504	13,643,193	94		0	13,643,193-	94-
2013	15,894,743	10,493,564	66		0	10,493,564-	66-
2014	11,397,329	9,476,660	83		0	9,476,660-	83-
2015	24,584,217	2,281,623	9		0	2,281,623-	9-
2016	5,970,989	3,674,327	62	95,561	2	3,578,766-	60-
2017	10,096,889	30,022,914	297		0	30,022,914-	297-
TOTAL	462,069,383	192,478,585	42	2,265,941	0	190,212,644-	41-
THREE-YEAR MOVING AVERAGES							
84-86	2,313,448	1,731,363	75		0	1,731,363-	75-
85-87	2,345,472	973,743	42		0	973,743-	42-
86-88	2,164,788	705,613	33		0	705,613-	33-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, AND 312.40 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							
87-89	1,345,692	248,714	18		0	248,714-	18-
88-90	4,138,495	1,148,850	28		0	1,148,850-	28-
89-91	4,333,400	1,277,837	29		0	1,277,837-	29-
90-92	6,826,858	2,098,112	31		0	2,098,112-	31-
91-93	7,357,690	2,243,659	30		0	2,243,659-	30-
92-94	14,519,205	3,632,057	25		0	3,632,057-	25-
93-95	14,386,657	3,968,007	28	36	0	3,967,972-	28-
94-96	12,109,350	3,537,670	29	488-	0	3,538,157-	29-
95-97	24,996,681	3,253,450	13	13,400-	0	3,266,850-	13-
96-98	25,003,657	2,930,521	12	12,062-	0	2,942,584-	12-
97-99	27,362,854	3,844,833	14	39,129-	0	3,883,962-	14-
98-00	10,241,644	3,757,083	37	16,899-	0	3,773,982-	37-
99-01	12,177,419	4,264,745	35	7,357-	0	4,272,102-	35-
00-02	12,502,118	4,607,385	37	35,774	0	4,571,611-	37-
01-03	16,817,956	6,512,855	39	112,081	1	6,400,774-	38-
02-04	24,479,148	5,161,262	21	101,166	0	5,060,096-	21-
03-05	26,712,371	7,918,303	30	85,624	0	7,832,679-	29-
04-06	23,858,323	6,326,138	27		0	6,326,138-	27-
05-07	19,650,980	11,432,853	58	17,325	0	11,415,527-	58-
06-08	22,596,945	8,867,090	39	17,465	0	8,849,625-	39-
07-09	22,198,548	9,429,261	42	19,184	0	9,410,076-	42-
08-10	17,875,807	4,336,209	24	1,859	0	4,334,350-	24-
09-11	11,006,475	7,018,667	64	624,213	6	6,394,454-	58-
10-12	11,274,682	9,463,899	84	622,493	6	8,841,406-	78-
11-13	12,613,652	12,835,901	102	622,493	5	12,213,407-	97-
12-14	13,912,525	11,204,472	81		0	11,204,472-	81-
13-15	17,292,096	7,417,282	43		0	7,417,282-	43-
14-16	13,984,178	5,144,203	37	31,854	0	5,112,350-	37-
15-17	13,550,698	11,992,955	89	31,854	0	11,961,101-	88-
FIVE-YEAR AVERAGE							
13-17	13,588,833	11,189,818	82	19,112	0	11,170,705-	82-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.30 BOILER PLANT - UNIT TRAIN COAL CARS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2001	746,129		0		0		0
2002							
2003							
2004	8,653,136		0	1,239,000	14	1,239,000	14
2005				818,000		818,000	
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016		69,027-				69,027	
2017		40,099-				40,099	
TOTAL	9,399,265	109,127-	1-	2,057,000	22	2,166,127	23
THREE-YEAR MOVING AVERAGES							
01-03	248,710		0		0		0
02-04	2,884,379		0	413,000	14	413,000	14
03-05	2,884,379		0	685,667	24	685,667	24
04-06	2,884,379		0	685,667	24	685,667	24
05-07				272,667		272,667	
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16		23,009-				23,009	
15-17		36,376-				36,376	
FIVE-YEAR AVERAGE							
13-17		21,825-				21,825	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1984	74,380	44,062	59		0	44,062-	59-
1985	362,360	3,076	1		0	3,076-	1-
1986	497,116	230,085	46		0	230,085-	46-
1987	778,300	251,660	32		0	251,660-	32-
1988	945,468	265,700	28		0	265,700-	28-
1989	2,588,106	782,591	30	16,291	1	766,300-	30-
1990	864,182	105,370	12	102,826	12	2,544-	0
1991	1,066,311	333,810	31		0	333,810-	31-
1992	710,000	83,233	12		0	83,233-	12-
1993	528,960	672,382	127		0	672,382-	127-
1994	938,946	444,247	47		0	444,247-	47-
1995	434,647	149,359	34		0	149,359-	34-
1996	421,423	167,030	40		0	167,030-	40-
1997	2,984,944	1,048,040	35		0	1,048,040-	35-
1998	1,338,817	241,295	18		0	241,295-	18-
1999	2,818,084	424,573	15		0	424,573-	15-
2000	4,932,521	433,802	9		0	433,802-	9-
2001	5,763,165	1,509,144	26	1,481-	0	1,510,625-	26-
2002	5,107,058	628,745	12		0	628,745-	12-
2003	608,838	1,250,430	205		0	1,250,430-	205-
2004	7,647,098	97,905	1		0	97,905-	1-
2005	876,817	451,255	51		0	451,255-	51-
2006	2,954,952	611,433	21		0	611,433-	21-
2007	9,776,070	3,990,412	41		0	3,990,412-	41-
2008	7,598,950	916,877	12		0	916,877-	12-
2009	53,790	1,559,818			0	1,559,818-	
2010	2,825,285		0		0		0
2011	3,019,157	6,284,955	208		0	6,284,955-	208-
2012	1,109,806	1,334,413	120		0	1,334,413-	120-
2013	962,132	1,521,528	158		0	1,521,528-	158-
2014	878,316	2,031,453	231		0	2,031,453-	231-
2015	1,816,183	362,028	20		0	362,028-	20-
2016	361,877	780,083	216		0	780,083-	216-
2017	5,030,757	4,409,149	88		0	4,409,149-	88-
TOTAL	78,674,816	33,419,943	42	117,636	0	33,302,307-	42-
THREE-YEAR MOVING AVERAGES							
84-86	311,285	92,408	30		0	92,408-	30-
85-87	545,925	161,607	30		0	161,607-	30-
86-88	740,295	249,148	34		0	249,148-	34-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
87-89	1,437,291	433,317	30	5,430	0	427,887-	30-
88-90	1,465,919	384,554	26	39,706	3	344,848-	24-
89-91	1,506,200	407,257	27	39,706	3	367,551-	24-
90-92	880,164	174,138	20	34,275	4	139,862-	16-
91-93	768,424	363,142	47		0	363,142-	47-
92-94	725,969	399,954	55		0	399,954-	55-
93-95	634,184	421,996	67		0	421,996-	67-
94-96	598,339	253,545	42		0	253,545-	42-
95-97	1,280,338	454,810	36		0	454,810-	36-
96-98	1,581,728	485,455	31		0	485,455-	31-
97-99	2,380,615	571,303	24		0	571,303-	24-
98-00	3,029,807	366,557	12		0	366,557-	12-
99-01	4,504,590	789,173	18	494-	0	789,667-	18-
00-02	5,267,581	857,230	16	494-	0	857,724-	16-
01-03	3,826,354	1,129,440	30	494-	0	1,129,933-	30-
02-04	4,454,331	659,027	15		0	659,027-	15-
03-05	3,044,251	599,863	20		0	599,863-	20-
04-06	3,826,289	386,865	10		0	386,865-	10-
05-07	4,535,947	1,684,367	37		0	1,684,367-	37-
06-08	6,776,657	1,839,574	27		0	1,839,574-	27-
07-09	5,809,603	2,155,702	37		0	2,155,702-	37-
08-10	3,492,675	825,565	24		0	825,565-	24-
09-11	1,966,077	2,614,924	133		0	2,614,924-	133-
10-12	2,318,083	2,539,789	110		0	2,539,789-	110-
11-13	1,697,031	3,046,965	180		0	3,046,965-	180-
12-14	983,418	1,629,132	166		0	1,629,132-	166-
13-15	1,218,877	1,305,003	107		0	1,305,003-	107-
14-16	1,018,792	1,057,855	104		0	1,057,855-	104-
15-17	2,402,939	1,850,420	77		0	1,850,420-	77-
FIVE-YEAR AVERAGE							
13-17	1,809,853	1,820,848	101		0	1,820,848-	101-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1984	580,469	54,346	9		0	54,346-	9-
1985	263,037	3,184	1	255	0	2,929-	1-
1986	1,371,477	26,733	2	2,590	0	24,143-	2-
1987	774,649	7,785	1		0	7,785-	1-
1988	1,554	7,636	491	485	31	7,151-	460-
1989	58,942	13,199	22	17,950	30	4,751	8
1990	770,806	35,671	5	85,882	11	50,211	7
1991	201,112	21,544	11		0	21,544-	11-
1992	107,507	2,178	2		0	2,178-	2-
1993	1,597,856	276,945	17	198	0	276,747-	17-
1994	446,557	22,467	5		0	22,467-	5-
1995	2,280,925	320,545	14	482	0	320,063-	14-
1996	2,474,432	80,296	3	1,570	0	78,726-	3-
1997	1,336,161	53,832	4		0	53,832-	4-
1998	1,407,232	58,875	4		0	58,875-	4-
1999	1,260,580	27,895	2	377-	0	28,272-	2-
2000	408,586	109,288-	27-		0	109,288	27
2001	3,750,682	276,550	7		0	276,550-	7-
2002	341,419	44,821	13		0	44,821-	13-
2003	333,998-	638,080	191-	3,750	1-	634,330-	190
2004	1,952,929	13,297	1		0	13,297-	1-
2005	268,727	22,729	8		0	22,729-	8-
2006	5,163,485	416,262	8		0	416,262-	8-
2007	3,273,389	272,669	8		0	272,669-	8-
2008	6,614,570	130,136	2		0	130,136-	2-
2009	671,181	248,066	37		0	248,066-	37-
2010	287,244	10,763	4		0	10,763-	4-
2011	367,548	185,391	50	560	0	184,831-	50-
2012	1,915,783	604,423	32		0	604,423-	32-
2013	456,810-	492,634	108-		0	492,634-	108
2014	207,645	20,310	10		0	20,310-	10-
2015	508,747	39,232	8		0	39,232-	8-
2016	703,144	995,307	142		0	995,307-	142-
2017	176,990	772,838	437		0	772,838-	437-
TOTAL	40,754,557	6,087,352	15	113,345	0	5,974,006-	15-
THREE-YEAR MOVING AVERAGES							
84-86	738,328	28,088	4	948	0	27,139-	4-
85-87	803,054	12,567	2	948	0	11,619-	1-
86-88	715,893	14,051	2	1,025	0	13,026-	2-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
87-89	278,382	9,540	3	6,145	2	3,395-	1-
88-90	277,101	18,835	7	34,772	13	15,937	6
89-91	343,620	23,471	7	34,611	10	11,139	3
90-92	359,808	19,798	6	28,627	8	8,830	2
91-93	635,492	100,222	16	66	0	100,156-	16-
92-94	717,307	100,530	14	66	0	100,464-	14-
93-95	1,441,779	206,652	14	227	0	206,426-	14-
94-96	1,733,971	141,103	8	684	0	140,419-	8-
95-97	2,030,506	151,558	7	684	0	150,874-	7-
96-98	1,739,275	64,334	4	523	0	63,811-	4-
97-99	1,334,658	46,867	4	126-	0	46,993-	4-
98-00	1,025,466	7,506-	1-	126-	0	7,380	1
99-01	1,806,616	65,053	4	126-	0	65,178-	4-
00-02	1,500,229	70,694	5		0	70,694-	5-
01-03	1,252,701	319,817	26	1,250	0	318,567-	25-
02-04	653,450	232,066	36	1,250	0	230,816-	35-
03-05	629,220	224,702	36	1,250	0	223,452-	36-
04-06	2,461,714	150,763	6		0	150,763-	6-
05-07	2,901,867	237,220	8		0	237,220-	8-
06-08	5,017,148	273,022	5		0	273,022-	5-
07-09	3,519,713	216,957	6		0	216,957-	6-
08-10	2,524,332	129,655	5		0	129,655-	5-
09-11	441,991	148,073	34	187	0	147,887-	33-
10-12	856,858	266,859	31	187	0	266,672-	31-
11-13	608,840	427,483	70	187	0	427,296-	70-
12-14	555,539	372,456	67		0	372,456-	67-
13-15	86,527	184,059	213		0	184,059-	213-
14-16	473,179	351,616	74		0	351,616-	74-
15-17	462,961	602,459	130		0	602,459-	130-
FIVE-YEAR AVERAGE							
13-17	227,943	464,064	204		0	464,064-	204-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1984	97,888		0	3,500-	4-	3,500-	4-
1985	29,084		0		0		0
1986	5,129		0		0		0
1987							
1988							
1989	50,762	2,008	4		0	2,008-	4-
1990	128,978		0		0		0
1991	145,102		0	4,188	3	4,188	3
1992							
1993	39,288	4,115	10		0	4,115-	10-
1994	91,853	23,055	25	6,500	7	16,555-	18-
1995	80,195	2,060	3	80	0	1,980-	2-
1996							
1997	48,488-	3,095	6-		0	3,095-	6
1998	12,000	5,575	46		0	5,575-	46-
1999	36,085	1,450	4	2-	0	1,452-	4-
2000	7,000	10,289	147		0	10,289-	147-
2001	139,771	10,784	8		0	10,784-	8-
2002	298,126	1,205	0		0	1,205-	0
2003	30,462	6,570	22		0	6,570-	22-
2004	266,621	2,910	1		0	2,910-	1-
2005	223,053	16,085	7		0	16,085-	7-
2006	159,685	18,407	12		0	18,407-	12-
2007	1,211,104	52,605	4		0	52,605-	4-
2008	332,117	921	0		0	921-	0
2009	283,758	13,110	5		0	13,110-	5-
2010	103,171		0		0		0
2011	51,015	423,621	830	267,352	524	156,269-	306-
2012	332,525	2,617,251	787		0	2,617,251-	787-
2013	12,147	87,799	723		0	87,799-	723-
2014	73,535	17,065	23		0	17,065-	23-
2015	355,740	29,485	8		0	29,485-	8-
2016	284,981	28,982	10		0	28,982-	10-
2017	393,197	266,258	68		0	266,258-	68-
TOTAL	5,225,884	3,644,706	70	274,618	5	3,370,088-	64-
THREE-YEAR MOVING AVERAGES							
84-86	44,034		0	1,167-	3-	1,167-	3-
85-87	11,404		0		0		0
86-88	1,710		0		0		0

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
87-89	16,921	669	4		0	669-	4-
88-90	59,913	669	1		0	669-	1-
89-91	108,281	669	1	1,396	1	727	1
90-92	91,360		0	1,396	2	1,396	2
91-93	61,463	1,372	2	1,396	2	24	0
92-94	43,714	9,057	21	2,167	5	6,890-	16-
93-95	70,445	9,743	14	2,193	3	7,550-	11-
94-96	57,349	8,372	15	2,193	4	6,178-	11-
95-97	10,569	1,718	16	27	0	1,692-	16-
96-98	12,163-	2,890	24-		0	2,890-	24
97-99	134-	3,373		1-	0	3,374-	
98-00	18,362	5,771	31	1-	0	5,772-	31-
99-01	60,952	7,508	12	1-	0	7,508-	12-
00-02	148,299	7,426	5		0	7,426-	5-
01-03	156,120	6,187	4		0	6,187-	4-
02-04	198,403	3,562	2		0	3,562-	2-
03-05	173,379	8,522	5		0	8,522-	5-
04-06	216,453	12,468	6		0	12,468-	6-
05-07	531,281	29,033	5		0	29,033-	5-
06-08	567,635	23,978	4		0	23,978-	4-
07-09	608,993	22,212	4		0	22,212-	4-
08-10	239,682	4,677	2		0	4,677-	2-
09-11	145,981	145,577	100	89,117	61	56,459-	39-
10-12	162,237	1,013,624	625	89,117	55	924,507-	570-
11-13	131,896	1,042,890	791	89,117	68	953,773-	723-
12-14	139,403	907,372	651		0	907,372-	651-
13-15	147,141	44,783	30		0	44,783-	30-
14-16	238,085	25,177	11		0	25,177-	11-
15-17	344,639	108,242	31		0	108,242-	31-
FIVE-YEAR AVERAGE							
13-17	223,920	85,918	38		0	85,918-	38-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1985	500		0		0		0
1986	165	670	406		0	670-	406-
1987							
1988	515	4,934	958		0	4,934-	958-
1989	7,761	11,969	154		0	11,969-	154-
1990							
1991	2,000	5,416	271		0	5,416-	271-
1992							
1993	2,378		0		0		0
1994	1,800	3,272	182		0	3,272-	182-
1995	26,500	131,389	496		0	131,389-	496-
1996	2,000	1,340	67		0	1,340-	67-
1997	8,948	5,656	63		0	5,656-	63-
1998	40,950		0		0		0
1999							
2000	1,250	2,469	198		0	2,469-	198-
2001							
2002							
2003							
2004	41,936		0		0		0
2005							
2006							
2007	24,737	8,184	33		0	8,184-	33-
2008	50,502		0		0		0
2009		71,604				71,604-	
2010							
2011	1,800		0		0		0
2012	1,302		0		0		0
2013	1,023-	25,297			0	25,297-	
2014	394		0		0		0
2015	253		0		0		0
2016	3,000		0		0		0
2017	24,233	98,037	405		0	98,037-	405-
TOTAL	241,903	370,237	153		0	370,237-	153-
THREE-YEAR MOVING AVERAGES							
85-87	222	223	101		0	223-	101-
86-88	227	1,868	824		0	1,868-	824-
87-89	2,759	5,634	204		0	5,634-	204-
88-90	2,759	5,634	204		0	5,634-	204-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
89-91	3,254	5,795	178		0	5,795-	178-
90-92	667	1,805	271		0	1,805-	271-
91-93	1,459	1,805	124		0	1,805-	124-
92-94	1,393	1,091	78		0	1,091-	78-
93-95	10,226	44,887	439		0	44,887-	439-
94-96	10,100	45,334	449		0	45,334-	449-
95-97	12,483	46,128	370		0	46,128-	370-
96-98	17,299	2,332	13		0	2,332-	13-
97-99	16,633	1,885	11		0	1,885-	11-
98-00	14,067	823	6		0	823-	6-
99-01	417	823	198		0	823-	198-
00-02	417	823	198		0	823-	198-
01-03							
02-04	13,979		0		0		0
03-05	13,979		0		0		0
04-06	13,979		0		0		0
05-07	8,246	2,728	33		0	2,728-	33-
06-08	25,080	2,728	11		0	2,728-	11-
07-09	25,080	26,596	106		0	26,596-	106-
08-10	16,834	23,868	142		0	23,868-	142-
09-11	600	23,868			0	23,868-	
10-12	1,034		0		0		0
11-13	693	8,432			0	8,432-	
12-14	224	8,432			0	8,432-	
13-15	125-	8,432			0	8,432-	
14-16	1,216		0		0		0
15-17	9,162	32,679	357		0	32,679-	357-
FIVE-YEAR AVERAGE							
13-17	5,372	24,667	459		0	24,667-	459-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1984	80,800		0		0		0
1985	11,468	308,804			0	308,804-	
1986	71,875	191,868	267		0	191,868-	267-
1987	148,320	354,520	239		0	354,520-	239-
1988							
1989	7,500	7,879	105		0	7,879-	105-
1990	21,130		0		0		0
1991							
1992							
1993	650,600	46,515	7		0	46,515-	7-
1994	50,000	84,843	170		0	84,843-	170-
1995	900	144	16		0	144-	16-
1996	57,913	54,812	95		0	54,812-	95-
1997	7,500	143,131			0	143,131-	
1998							
1999							
2000	27,988	33,203	119		0	33,203-	119-
2001		88,685				88,685-	
2002							
2003							
2004	25,000		0		0		0
2005	17,500	77,930	445		0	77,930-	445-
2006							
2007	29,750	546,778			0	546,778-	
2008		5,678				5,678-	
2009							
2010							
2011							
2012							
2013	206,406		0		0		0
2014	3,754		0		0		0
2015	42,004	1,341,909			0	1,341,909-	
2016							
2017	15,000	282,668			0	282,668-	
TOTAL	1,475,408	3,569,366	242		0	3,569,366-	242-
THREE-YEAR MOVING AVERAGES							
84-86	54,714	166,891	305		0	166,891-	305-
85-87	77,221	285,064	369		0	285,064-	369-
86-88	73,398	182,129	248		0	182,129-	248-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
87-89	51,940	120,800	233		0	120,800-	233-
88-90	9,543	2,626	28		0	2,626-	28-
89-91	9,543	2,626	28		0	2,626-	28-
90-92	7,043		0		0		0
91-93	216,867	15,505	7		0	15,505-	7-
92-94	233,533	43,786	19		0	43,786-	19-
93-95	233,833	43,834	19		0	43,834-	19-
94-96	36,271	46,600	128		0	46,600-	128-
95-97	22,104	66,029	299		0	66,029-	299-
96-98	21,804	65,981	303		0	65,981-	303-
97-99	2,500	47,710			0	47,710-	
98-00	9,329	11,068	119		0	11,068-	119-
99-01	9,329	40,629	436		0	40,629-	436-
00-02	9,329	40,629	436		0	40,629-	436-
01-03		29,562				29,562-	
02-04	8,333		0		0		0
03-05	14,167	25,977	183		0	25,977-	183-
04-06	14,167	25,977	183		0	25,977-	183-
05-07	15,750	208,236			0	208,236-	
06-08	9,917	184,152			0	184,152-	
07-09	9,917	184,152			0	184,152-	
08-10		1,893				1,893-	
09-11							
10-12							
11-13	68,802		0		0		0
12-14	70,053		0		0		0
13-15	84,055	447,303	532		0	447,303-	532-
14-16	15,253	447,303			0	447,303-	
15-17	19,001	541,526			0	541,526-	
FIVE-YEAR AVERAGE							
13-17	53,433	324,915	608		0	324,915-	608-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1985	12,418		0		0		0
1986	340		0		0		0
1987	19,269	7,315	38		0	7,315-	38-
1988	7-	4,750			0	4,750-	
1989							
1990	1,854	2,689	145		0	2,689-	145-
1991	75,901	4,640	6		0	4,640-	6-
1992							
1993	13,316	1,806	14		0	1,806-	14-
1994	4,000	16,780	420		0	16,780-	420-
1995	2,000	8,064	403		0	8,064-	403-
1996							
1997	10,106	9,252	92	67-	1-	9,319-	92-
1998							
1999							
2000	35,977	58,460	162		0	58,460-	162-
2001	20,536	25,887	126		0	25,887-	126-
2002							
2003							
2004							
2005							
2006	100,000		0		0		0
2007	68,149	61,590	90		0	61,590-	90-
2008	48,204-		0		0		0
2009	122,110		0		0		0
2010							
2011							
2012		10,425				10,425-	
2013							
2014							
2015							
2016							
2017		34,489				34,489-	
TOTAL	437,764	246,147	56	67-	0	246,214-	56-
THREE-YEAR MOVING AVERAGES							
85-87	10,676	2,438	23		0	2,438-	23-
86-88	6,534	4,022	62		0	4,022-	62-
87-89	6,421	4,022	63		0	4,022-	63-
88-90	616	2,480	403		0	2,480-	403-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
89-91	25,918	2,443	9		0	2,443-	9-
90-92	25,918	2,443	9		0	2,443-	9-
91-93	29,739	2,149	7		0	2,149-	7-
92-94	5,772	6,195	107		0	6,195-	107-
93-95	6,439	8,883	138		0	8,883-	138-
94-96	2,000	8,281	414		0	8,281-	414-
95-97	4,035	5,772	143	22-	1-	5,794-	144-
96-98	3,369	3,084	92	22-	1-	3,106-	92-
97-99	3,369	3,084	92	22-	1-	3,106-	92-
98-00	11,992	19,487	162		0	19,487-	162-
99-01	18,838	28,116	149		0	28,116-	149-
00-02	18,838	28,116	149		0	28,116-	149-
01-03	6,845	8,629	126		0	8,629-	126-
02-04							
03-05							
04-06	33,333		0		0		0
05-07	56,050	20,530	37		0	20,530-	37-
06-08	39,981	20,530	51		0	20,530-	51-
07-09	47,351	20,530	43		0	20,530-	43-
08-10	24,635		0		0		0
09-11	40,703		0		0		0
10-12		3,475				3,475-	
11-13		3,475				3,475-	
12-14		3,475				3,475-	
13-15							
14-16							
15-17		11,496				11,496-	
FIVE-YEAR AVERAGE							
13-17		6,898				6,898-	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1984	5,501	25,045	455	807	15	24,238-	441-
1985	2,132	93	4	1,914	90	1,821	85
1986	6,499		0		0		0
1987							
1988	136-		0		0		0
1989	177	437	247		0	437-	247-
1990	1,314		0		0		0
1991							
1992							
1993							
1994							
1995							
1996	4,846	8,997	186		0	8,997-	186-
1997							
1998							
1999							
2000	151,281	7,017	5		0	7,017-	5-
2001	12,163	11,067	91		0	11,067-	91-
2002							
2003							
2004							
2005							
2006							
2007	75,912	34,614	46		0	34,614-	46-
2008	159,041		0		0		0
2009		8,287				8,287-	
2010	2,213		0		0		0
2011	94,769		0		0		0
2012	94,769-		0		0		0
2013		1,508				1,508-	
2014	3,514		0		0		0
2015							
2016	445,971		0		0		0
2017		12,990				12,990-	
TOTAL	870,428	110,054	13	2,721	0	107,333-	12-
THREE-YEAR MOVING AVERAGES							
84-86	4,711	8,379	178	907	19	7,472-	159-
85-87	2,877	31	1	638	22	607	21
86-88	2,121		0		0		0

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
THREE-YEAR MOVING AVERAGES							
87-89	14	146			0	146-	
88-90	452	146	32		0	146-	32-
89-91	497	146	29		0	146-	29-
90-92	438		0		0		0
91-93							
92-94							
93-95							
94-96	1,615	2,999	186		0	2,999-	186-
95-97	1,615	2,999	186		0	2,999-	186-
96-98	1,615	2,999	186		0	2,999-	186-
97-99							
98-00	50,427	2,339	5		0	2,339-	5-
99-01	54,481	6,028	11		0	6,028-	11-
00-02	54,481	6,028	11		0	6,028-	11-
01-03	4,054	3,689	91		0	3,689-	91-
02-04							
03-05							
04-06							
05-07	25,304	11,538	46		0	11,538-	46-
06-08	78,318	11,538	15		0	11,538-	15-
07-09	78,318	14,300	18		0	14,300-	18-
08-10	53,751	2,762	5		0	2,762-	5-
09-11	32,327	2,762	9		0	2,762-	9-
10-12	738		0		0		0
11-13		503				503-	
12-14	30,418-	503	2-		0	503-	2
13-15	1,171	503	43		0	503-	43-
14-16	149,828		0		0		0
15-17	148,657	4,330	3		0	4,330-	3-
FIVE-YEAR AVERAGE							
13-17	89,897	2,900	3		0	2,900-	3-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1986	622		0		0		0
1987							
1988							
1989							
1990	1,475		0		0		0
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	9,370		0		0		0
2009							
2010							
2011	2,276		0		0		0
2012							
2013		173				173-	
2014							
2015							
2016							
2017	34,835		0		0		0
TOTAL	48,578	173	0		0	173-	0
THREE-YEAR MOVING AVERAGES							
86-88	207		0		0		0
87-89							
88-90	492		0		0		0
89-91	492		0		0		0
90-92	492		0		0		0

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT 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							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	3,123		0		0		0
07-09	3,123		0		0		0
08-10	3,123		0		0		0
09-11	759		0		0		0
10-12	759		0		0		0
11-13	759	58	8		0	58-	8-
12-14		58				58-	
13-15		58				58-	
14-16							
15-17	11,612		0		0		0
FIVE-YEAR AVERAGE							
13-17	6,967	35	0		0	35-	0

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1990	107,642	400	0		0	400-	0
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998	9,176		0		0		0
1999	9,176	1,225	13		0	1,225-	13-
2000							
2001	195,932	11,421	6		0	11,421-	6-
2002							
2003	8,299	4,096-	49-		0	4,096	49
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012	2,475		0		0		0
2013		868				868-	
2014	3,643		0		0		0
2015	1,238		0		0		0
2016	3,643-		0		0		0
2017		2,354				2,354-	
TOTAL	333,938	12,172	4		0	12,172-	4-
THREE-YEAR MOVING AVERAGES							
90-92	35,881	133	0		0	133-	0
91-93							
92-94							
93-95							
94-96							
95-97							
96-98	3,059		0		0		0
97-99	6,117	408	7		0	408-	7-
98-00	6,117	408	7		0	408-	7-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
99-01	68,369	4,215	6		0	4,215-	6-
00-02	65,311	3,807	6		0	3,807-	6-
01-03	68,077	2,442	4		0	2,442-	4-
02-04	2,766	1,365-	49-		0	1,365	49
03-05	2,766	1,365-	49-		0	1,365	49
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12	825		0		0		0
11-13	825	289	35		0	289-	35-
12-14	2,039	289	14		0	289-	14-
13-15	1,627	289	18		0	289-	18-
14-16	413		0		0		0
15-17	802-	785	98-		0	785-	98
FIVE-YEAR AVERAGE							
13-17	248	644	260		0	644-	260-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1985	11,932	20,419	171		0	20,419-	171-
1986		10,209-				10,209	
1987							
1988							
1989							
1990	372,855	1,387	0		0	1,387-	0
1991							
1992							
1993							
1994							
1995	1,000	9,448	945		0	9,448-	945-
1996							
1997	21,000	2,778	13		0	2,778-	13-
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005	4,800		0		0		0
2006							
2007	2,736	1,168	43		0	1,168-	43-
2008	873,384		0		0		0
2009							
2010							
2011							
2012							
2013							
2014	5,877		0		0		0
2015	197,861	26,486	13		0	26,486-	13-
2016							
2017							
TOTAL	1,491,445	51,477	3		0	51,477-	3-
THREE-YEAR MOVING AVERAGES							
85-87	3,977	3,403	86		0	3,403-	86-
86-88		3,403-				3,403	
87-89							
88-90	124,285	462	0		0	462-	0

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
89-91	124,285	462	0		0	462-	0
90-92	124,285	462	0		0	462-	0
91-93							
92-94							
93-95	333	3,149	945		0	3,149-	945-
94-96	333	3,149	945		0	3,149-	945-
95-97	7,333	4,075	56		0	4,075-	56-
96-98	7,000	926	13		0	926-	13-
97-99	7,000	926	13		0	926-	13-
98-00							
99-01							
00-02							
01-03							
02-04							
03-05	1,600		0		0		0
04-06	1,600		0		0		0
05-07	2,512	389	16		0	389-	16-
06-08	292,040	389	0		0	389-	0
07-09	292,040	389	0		0	389-	0
08-10	291,128		0		0		0
09-11							
10-12							
11-13							
12-14	1,959		0		0		0
13-15	67,913	8,829	13		0	8,829-	13-
14-16	67,913	8,829	13		0	8,829-	13-
15-17	65,954	8,829	13		0	8,829-	13-
FIVE-YEAR AVERAGE							
13-17	40,748	5,297	13		0	5,297-	13-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1985	29,753	3,507	12		0	3,507-	12-
1986	80,000		0		0		0
1987	346,900	2,847	1		0	2,847-	1-
1988							
1989	39,122	238	1		0	238-	1-
1990	1,355,534	5,711	0		0	5,711-	0
1991							
1992	29,000	30,585	105		0	30,585-	105-
1993	15,746	2,483	16		0	2,483-	16-
1994							
1995							
1996							
1997	164,500	6,900	4		0	6,900-	4-
1998	407,851	27,312	7		0	27,312-	7-
1999	386,533	27,173	7		0	27,173-	7-
2000	16,300	2,850	17		0	2,850-	17-
2001	293,548	29,013	10		0	29,013-	10-
2002							
2003	332,655	367,602	111		0	367,602-	111-
2004							
2005		26-				26	
2006	193,000	3,419	2		0	3,419-	2-
2007	116,852	6,110-	5-		0	6,110	5
2008	1,151,633	127,877	11		0	127,877-	11-
2009	15,270	79,274	519		0	79,274-	519-
2010							
2011	690,239-		0		0		0
2012	5,833,481	798,489	14		0	798,489-	14-
2013	885,024-	3,180	0		0	3,180-	0
2014	3,832,675	2,347,811	61		0	2,347,811-	61-
2015	191,900		0		0		0
2016	7,344	22,516	307		0	22,516-	307-
2017	1,824,029	1,850,571	101		0	1,850,571-	101-
TOTAL	15,088,364	5,733,222	38		0	5,733,222-	38-
THREE-YEAR MOVING AVERAGES							
85-87	152,218	2,118	1		0	2,118-	1-
86-88	142,300	949	1		0	949-	1-
87-89	128,674	1,028	1		0	1,028-	1-
88-90	464,885	1,983	0		0	1,983-	0

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
89-91	464,885	1,983	0		0	1,983-	0
90-92	461,511	12,099	3		0	12,099-	3-
91-93	14,915	11,023	74		0	11,023-	74-
92-94	14,915	11,023	74		0	11,023-	74-
93-95	5,249	828	16		0	828-	16-
94-96							
95-97	54,833	2,300	4		0	2,300-	4-
96-98	190,784	11,404	6		0	11,404-	6-
97-99	319,628	20,462	6		0	20,462-	6-
98-00	270,228	19,112	7		0	19,112-	7-
99-01	232,127	19,679	8		0	19,679-	8-
00-02	103,283	10,621	10		0	10,621-	10-
01-03	208,734	132,205	63		0	132,205-	63-
02-04	110,885	122,534	111		0	122,534-	111-
03-05	110,885	122,526	110		0	122,526-	110-
04-06	64,333	1,131	2		0	1,131-	2-
05-07	103,284	906-	1-		0	906	1
06-08	487,162	41,728	9		0	41,728-	9-
07-09	427,918	67,014	16		0	67,014-	16-
08-10	388,968	69,050	18		0	69,050-	18-
09-11	224,990-	26,425	12-		0	26,425-	12
10-12	1,714,414	266,163	16		0	266,163-	16-
11-13	1,419,406	267,223	19		0	267,223-	19-
12-14	2,927,044	1,049,827	36		0	1,049,827-	36-
13-15	1,046,517	783,664	75		0	783,664-	75-
14-16	1,343,973	790,109	59		0	790,109-	59-
15-17	674,424	624,362	93		0	624,362-	93-
FIVE-YEAR AVERAGE							
13-17	994,185	844,815	85		0	844,815-	85-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1990	651,655	2,424	0		0	2,424-	0
1991							
1992							
1993							
1994	1,600		0		0		0
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003	13,000		0		0		0
2004							
2005							
2006							
2007	76,199		0		0		0
2008	13,000-		0		0		0
2009		31,304				31,304-	
2010	4,758		0		0		0
2011							
2012							
2013		1,319				1,319-	
2014	4,701	2,635	56		0	2,635-	56-
2015							
2016							
2017	8,270		0		0		0
TOTAL	747,183	37,682	5		0	37,682-	5-
THREE-YEAR MOVING AVERAGES							
90-92	217,218	808	0		0	808-	0
91-93							
92-94	533		0		0		0
93-95	533		0		0		0
94-96	533		0		0		0
95-97							
96-98							
97-99							
98-00							

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
THREE-YEAR MOVING AVERAGES							
99-01							
00-02							
01-03	4,333		0		0		0
02-04	4,333		0		0		0
03-05	4,333		0		0		0
04-06							
05-07	25,400		0		0		0
06-08	21,066		0		0		0
07-09	21,066	10,435	50		0	10,435-	50-
08-10	2,747-	10,435	380-		0	10,435-	380
09-11	1,586	10,435	658		0	10,435-	658-
10-12	1,586		0		0		0
11-13		440				440-	
12-14	1,567	1,318	84		0	1,318-	84-
13-15	1,567	1,318	84		0	1,318-	84-
14-16	1,567	878	56		0	878-	56-
15-17	2,757		0		0		0
FIVE-YEAR AVERAGE							
13-17	2,594	791	30		0	791-	30-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1984	7,000	17,710	253		0	17,710-	253-
1985	11,888	120	1		0	120-	1-
1986							
1987							
1988							
1989							
1990	237,449	833	0		0	833-	0
1991							
1992	75,246	13,639	18		0	13,639-	18-
1993							
1994	3,790		0		0		0
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	4,300		0		0		0
2005							
2006							
2007							
2008							
2009	4,568		0		0		0
2010							
2011	104,382		0		0		0
2012	15,637	65,473	419		0	65,473-	419-
2013	43,170-	6,098	14-		0	6,098-	14
2014	32,077	5,938	19		0	5,938-	19-
2015							
2016	393		0		0		0
2017	315,781		0		0		0
TOTAL	769,342	109,811	14		0	109,811-	14-
THREE-YEAR MOVING AVERAGES							
84-86	6,296	5,943	94		0	5,943-	94-
85-87	3,963	40	1		0	40-	1-
86-88							

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
87-89							
88-90	79,150	278	0		0	278-	0
89-91	79,150	278	0		0	278-	0
90-92	104,232	4,824	5		0	4,824-	5-
91-93	25,082	4,546	18		0	4,546-	18-
92-94	26,345	4,546	17		0	4,546-	17-
93-95	1,263		0		0		0
94-96	1,263		0		0		0
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	1,433		0		0		0
03-05	1,433		0		0		0
04-06	1,433		0		0		0
05-07							
06-08							
07-09	1,523		0		0		0
08-10	1,523		0		0		0
09-11	36,317		0		0		0
10-12	40,006	21,824	55		0	21,824-	55-
11-13	25,616	23,857	93		0	23,857-	93-
12-14	1,515	25,836			0	25,836-	
13-15	3,698-	4,012	108-		0	4,012-	108
14-16	10,824	1,979	18		0	1,979-	18-
15-17	105,392		0		0		0
FIVE-YEAR AVERAGE							
13-17	61,016	2,407	4		0	2,407-	4-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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	3,700	828	22		0	828-	22-
2002							
2003							
2004	3,700		0		0		0
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012	29,490		0		0		0
2013		181				181-	
2014							
2015							
2016							
2017		29,500				29,500-	
TOTAL	36,890	30,509	83		0	30,509-	83-
THREE-YEAR MOVING AVERAGES							
01-03	1,233	276	22		0	276-	22-
02-04	1,233		0		0		0
03-05	1,233		0		0		0
04-06	1,233		0		0		0
05-07							
06-08							
07-09							
08-10							
09-11							
10-12	9,830		0		0		0
11-13	9,830	60	1		0	60-	1-
12-14	9,830	60	1		0	60-	1-
13-15		60				60-	
14-16							
15-17		9,833				9,833-	
FIVE-YEAR AVERAGE							
13-17		5,936				5,936-	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	22,146		0		0		0
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014		294				294-	
2015	16,138		0		0		0
2016							
2017							
TOTAL	38,283	294	1		0	294-	1-
THREE-YEAR MOVING AVERAGES							
04-06	7,382		0		0		0
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14		98				98-	
13-15	5,379	98	2		0	98-	2-
14-16	5,379	98	2		0	98-	2-
15-17	5,379		0		0		0
FIVE-YEAR AVERAGE							
13-17	3,228	59	2		0	59-	2-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1984	434	63	15		0	63-	15-
1985	601,299	134,565	22	25,894	4	108,671-	18-
1986	5,401	17,949	332		0	17,949-	332-
1987	29,049	39,979	138	107	0	39,872-	137-
1988	992	717	72	150	15	567-	57-
1989	4,494	570	13	329	7	241-	5-
1990	88	30	34	87	99	57	65
1991	3,348	5,169	154		0	5,169-	154-
1992	60,872	947	2		0	947-	2-
1993	5,668	15,061	266		0	15,061-	266-
1994							
1995	24,895	3,045	12		0	3,045-	12-
1996	70,633	11,979	17		0	11,979-	17-
1997	1,318	39	3	2,365-	179-	2,404-	182-
1998	4,969-	4,106	83-	2,365	48-	1,741-	35
1999	15,507	6,371	41		0	6,371-	41-
2000	2,371	14,416	608		0	14,416-	608-
2001							
2002	137,952	177,560	129		0	177,560-	129-
2003							
2004	23,463	8,444	36		0	8,444-	36-
2005	122,531	12,068	10		0	12,068-	10-
2006	5,381	4,216	78		0	4,216-	78-
2007	2,596,899	122,138	5	74	0	122,064-	5-
2008	263,145		0		0		0
2009	16,000	27,144-	170-		0	27,144	170
2010							
2011	15,558	784	5		0	784-	5-
2012							
2013	3,552-	1	0		0	1-	0
2014	16,169		0		0		0
2015	191,407	22,564	12		0	22,564-	12-
2016	156,301-	3,059	2-		0	3,059-	2
2017	16,160	143,110	886		0	143,110-	886-
TOTAL	4,066,211	721,806	18	26,641	1	695,165-	17-
THREE-YEAR MOVING AVERAGES							
84-86	202,378	50,859	25	8,631	4	42,228-	21-
85-87	211,916	64,164	30	8,667	4	55,497-	26-
86-88	11,814	19,548	165	86	1	19,463-	165-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
87-89	11,512	13,755	119	195	2	13,560-	118-
88-90	1,858	439	24	189	10	250-	13-
89-91	2,643	1,923	73	139	5	1,784-	68-
90-92	21,436	2,049	10	29	0	2,020-	9-
91-93	23,296	7,059	30		0	7,059-	30-
92-94	22,180	5,336	24		0	5,336-	24-
93-95	10,188	6,035	59		0	6,035-	59-
94-96	31,843	5,008	16		0	5,008-	16-
95-97	32,282	5,021	16	788-	2-	5,809-	18-
96-98	22,327	5,375	24		0	5,375-	24-
97-99	3,952	3,505	89		0	3,505-	89-
98-00	4,303	8,298	193	788	18	7,509-	175-
99-01	5,959	6,929	116		0	6,929-	116-
00-02	46,774	63,992	137		0	63,992-	137-
01-03	45,984	59,187	129		0	59,187-	129-
02-04	53,805	62,001	115		0	62,001-	115-
03-05	48,665	6,837	14		0	6,837-	14-
04-06	50,459	8,243	16		0	8,243-	16-
05-07	908,270	46,141	5	25	0	46,116-	5-
06-08	955,142	42,118	4	25	0	42,093-	4-
07-09	958,681	31,665	3	25	0	31,640-	3-
08-10	93,048	9,048-	10-		0	9,048	10
09-11	10,519	8,787-	84-		0	8,787	84
10-12	5,186	261	5		0	261-	5-
11-13	4,002	262	7		0	262-	7-
12-14	4,206		0		0		0
13-15	68,008	7,522	11		0	7,522-	11-
14-16	17,091	8,541	50		0	8,541-	50-
15-17	17,088	56,245	329		0	56,245-	329-
FIVE-YEAR AVERAGE							
13-17	12,776	33,747	264		0	33,747-	264-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1984	1,855,305	604,725	33	746,233	40	141,508	8
1985	2,246,787	210,172	9	1,556,313	69	1,346,141	60
1986	2,180,513	454,752	21		0	454,752-	21-
1987	5,084,242	929,933	18	589,664	12	340,269-	7-
1988	3,349,443	240,881	7	316,848	9	75,967	2
1989	738,053	369,855	50	548,796	74	178,941	24
1990	337,048	648,250	192	3,688,766		3,040,516	902
1991	1,741,983	362,462	21	168,403	10	194,059-	11-
1992	2,530,759	185,566	7	63-	0	185,629-	7-
1993	2,386,027	538,191	23	142,872	6	395,319-	17-
1994	2,549,808	308,248	12	1,167,969	46	859,721	34
1995	1,384,756	503,674	36	781,515	56	277,841	20
1996	728,597	676,857	93	1,365,313-	187-	2,042,170-	280-
1997	7,084,354	581,916	8	446,373	6	135,543-	2-
1998	1,263,354	449,292	36	199,867-	16-	649,159-	51-
1999	3,325,797	532,901	16	250,350	8	282,551-	8-
2000	3,887,891	522,562	13	8,129-	0	530,691-	14-
2001	1,734,826	565,605	33		0	565,605-	33-
2002	2,580,002	373,411	14	671,741	26	298,331	12
2003	6,313,830	436,577-	7-	1,072-	0	435,505	7
2004	8,765,811	136,624	2	677	0	135,947-	2-
2005	2,809,768	1,326,975	47	11,072	0	1,315,903-	47-
2006	7,042,957	222,362	3	7,881	0	214,480-	3-
2007	11,908,476	1,577,899	13	52,878	0	1,525,021-	13-
2008	2,623,968	358,927	14		0	358,927-	14-
2009	1,351,891	205,861	15	453	0	205,408-	15-
2010	4,241,306	226,301	5	24,329	1	201,971-	5-
2011	5,338,328	408,945	8	820	0	408,125-	8-
2012	3,023,244	281,215	9	902,251	30	621,036	21
2013	2,208,798	278,626-	13-		0	278,626	13
2014	2,529,541	580,018-	23-		0	580,018	23
2015	3,932,897	146,859	4		0	146,859-	4-
2016	1,618,287	158,844	10	11,483	1	147,361-	9-
2017	4,094,388	1,259,207	31		0	1,259,207-	31-
TOTAL	114,793,035	14,074,051	12	10,513,244	9	3,560,807-	3-
THREE-YEAR MOVING AVERAGES							
84-86	2,094,202	423,216	20	767,515	37	344,299	16
85-87	3,170,514	531,619	17	715,326	23	183,707	6
86-88	3,538,066	541,855	15	302,171	9	239,685-	7-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
87-89	3,057,246	513,556	17	485,103	16	28,454-	1-
88-90	1,474,848	419,662	28	1,518,137	103	1,098,475	74
89-91	939,028	460,189	49	1,468,655	156	1,008,466	107
90-92	1,536,597	398,759	26	1,285,702	84	886,943	58
91-93	2,219,590	362,073	16	103,737	5	258,336-	12-
92-94	2,488,865	344,002	14	436,926	18	92,924	4
93-95	2,106,864	450,038	21	697,452	33	247,414	12
94-96	1,554,387	496,260	32	194,724	13	301,536-	19-
95-97	3,065,902	587,482	19	45,808-	1-	633,291-	21-
96-98	3,025,435	569,355	19	372,936-	12-	942,291-	31-
97-99	3,891,168	521,370	13	165,619	4	355,751-	9-
98-00	2,825,681	501,585	18	14,118	0	487,467-	17-
99-01	2,982,838	540,356	18	80,740	3	459,616-	15-
00-02	2,734,240	487,193	18	221,204	8	265,989-	10-
01-03	3,542,886	167,480	5	223,556	6	56,077	2
02-04	5,886,548	24,486	0	223,782	4	199,296	3
03-05	5,963,136	342,341	6	3,559	0	338,782-	6-
04-06	6,206,179	561,987	9	6,544	0	555,444-	9-
05-07	7,253,734	1,042,412	14	23,944	0	1,018,468-	14-
06-08	7,191,800	719,729	10	20,253	0	699,476-	10-
07-09	5,294,778	714,229	13	17,777	0	696,452-	13-
08-10	2,739,055	263,696	10	8,261	0	255,435-	9-
09-11	3,643,842	280,369	8	8,534	0	271,835-	7-
10-12	4,200,959	305,487	7	309,133	7	3,646	0
11-13	3,523,457	137,178	4	301,023	9	163,845	5
12-14	2,587,194	192,476-	7-	300,750	12	493,227	19
13-15	2,890,412	237,262-	8-		0	237,262	8
14-16	2,693,575	91,439-	3-	3,828	0	95,266	4
15-17	3,215,190	521,636	16	3,828	0	517,809-	16-
FIVE-YEAR AVERAGE							
13-17	2,876,782	141,253	5	2,297	0	138,956-	5-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1984	8,833	1,079	12	23,864	270	22,785	258
1985	18,860	20,963	111	280,640		259,677	
1986							
1987	61,222	45,693	75	4,243	7	41,450-	68-
1988				4,125		4,125	
1989							
1990		3,135				3,135-	
1991							
1992							
1993							
1994							
1995	13,708	27,491	201	42-	0	27,533-	201-
1996							
1997	57,655		0		0		0
1998	139-	38,824			0	38,824-	
1999	14,416	59,336	412		0	59,336-	412-
2000							
2001							
2002	5,836	51,173	877		0	51,173-	877-
2003	111,500	22,822	20		0	22,822-	20-
2004							
2005	25,496	904-	4-		0	904	4
2006	13,693	2,899	21		0	2,899-	21-
2007							
2008	296,903		0		0		0
2009							
2010							
2011	34,263		0		0		0
2012							
2013							
2014	650,497		0		0		0
2015	454,352		0		0		0
2016	4,089		0		0		0
2017	761,298	847,670	111		0	847,670-	111-
TOTAL	2,532,483	1,120,181	44	312,830	12	807,351-	32-
THREE-YEAR MOVING AVERAGES							
84-86	9,231	7,347	80	101,501		94,154	
85-87	26,694	22,219	83	94,961	356	72,742	273
86-88	20,407	15,231	75	2,789	14	12,442-	61-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
87-89	20,407	15,231	75	2,789	14	12,442-	61-
88-90		1,045		1,375		330	
89-91		1,045				1,045-	
90-92		1,045				1,045-	
91-93							
92-94							
93-95	4,569	9,164	201	14-	0	9,178-	201-
94-96	4,569	9,164	201	14-	0	9,178-	201-
95-97	23,788	9,164	39	14-	0	9,178-	39-
96-98	19,172	12,941	68		0	12,941-	68-
97-99	23,977	32,720	136		0	32,720-	136-
98-00	4,759	32,720	688		0	32,720-	688-
99-01	4,805	19,779	412		0	19,779-	412-
00-02	1,945	17,058	877		0	17,058-	877-
01-03	39,112	24,665	63		0	24,665-	63-
02-04	39,112	24,665	63		0	24,665-	63-
03-05	45,666	7,306	16		0	7,306-	16-
04-06	13,063	665	5		0	665-	5-
05-07	13,063	665	5		0	665-	5-
06-08	103,532	966	1		0	966-	1-
07-09	98,968		0		0		0
08-10	98,968		0		0		0
09-11	11,421		0		0		0
10-12	11,421		0		0		0
11-13	11,421		0		0		0
12-14	216,832		0		0		0
13-15	368,283		0		0		0
14-16	369,646		0		0		0
15-17	406,580	282,557	69		0	282,557-	69-
FIVE-YEAR AVERAGE							
13-17	374,047	169,534	45		0	169,534-	45-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1984	159,666	141,221	88	8,162	5	133,059-	83-
1985	207,640	223,891	108	148,004	71	75,887-	37-
1986	288,781	219,062	76	244,143	85	25,081	9
1987	93,503	86,013	92	22,555	24	63,458-	68-
1988	12,447-	68,309	549-	54,175	435-	14,134-	114
1989	152,584	205,696	135	245,723	161	40,027	26
1990	65,077	155,384	239	22,196	34	133,188-	205-
1991	84,548	136,724	162	29,460	35	107,264-	127-
1992	122,320	118,044	97	20,533	17	97,511-	80-
1993	78,033	199,269	255	6,661	9	192,608-	247-
1994	330,070	238,305	72	138,476	42	99,829-	30-
1995	4,907,322	253,870	5	18,401	0	235,469-	5-
1996	387,577	163,108	42	13,933	4	149,175-	38-
1997	118,518	75,051	63	84,879	72	9,828	8
1998	145,263	588,958	405	4,114	3	584,844-	403-
1999	477,813	210,089	44	393-	0	210,482-	44-
2000	378,686	377,328	100	119,110	31	258,218-	68-
2001	646,671	1,386,308	214	443,038	69	943,270-	146-
2002	624,227	171,948	28	241,045-	39-	412,993-	66-
2003	483,691	10,757	2	16,884	3	6,127	1
2004	1,374,026	140,044	10	153	0	139,891-	10-
2005	1,532,195	1,066,899	70	1,132,293	74	65,394	4
2006	371,534	257,895	69	9,256	2	248,639-	67-
2007	1,498,743	737,038	49	151,379	10	585,659-	39-
2008	795,916	433,423	54	68,526	9	364,897-	46-
2009	668,929	668,865	100	5,585	1	663,280-	99-
2010	135,082	66,908	50	1,061	1	65,847-	49-
2011	286,912	263,144	92	88,383	31	174,761-	61-
2012	562,057	171,185	30		0	171,185-	30-
2013	474,365	131,856	28		0	131,856-	28-
2014	454,654	292,469	64		0	292,469-	64-
2015	994,358	726,028	73	16,354	2	709,673-	71-
2016	1,674,345	618,194	37	15,476	1	602,718-	36-
2017	2,718,304	930,128	34	60,274	2	869,854-	32-
TOTAL	23,280,965	11,533,410	50	2,947,750	13	8,585,660-	37-
THREE-YEAR MOVING AVERAGES							
84-86	218,696	194,725	89	133,436	61	61,288-	28-
85-87	196,641	176,322	90	138,234	70	38,088-	19-
86-88	123,279	124,461	101	106,958	87	17,504-	14-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
87-89	77,880	120,006	154	107,484	138	12,522-	16-
88-90	68,405	143,130	209	107,365	157	35,765-	52-
89-91	100,736	165,935	165	99,126	98	66,808-	66-
90-92	90,648	136,717	151	24,063	27	112,654-	124-
91-93	94,967	151,346	159	18,885	20	132,461-	139-
92-94	176,808	185,206	105	55,223	31	129,983-	74-
93-95	1,771,808	230,481	13	54,513	3	175,969-	10-
94-96	1,874,990	218,428	12	56,937	3	161,491-	9-
95-97	1,804,472	164,010	9	39,071	2	124,939-	7-
96-98	217,119	275,706	127	34,309	16	241,397-	111-
97-99	247,198	291,366	118	29,533	12	261,833-	106-
98-00	333,921	392,125	117	40,944	12	351,181-	105-
99-01	501,057	657,908	131	187,252	37	470,656-	94-
00-02	549,862	645,194	117	107,034	19	538,160-	98-
01-03	584,863	523,004	89	72,959	12	450,045-	77-
02-04	827,315	107,583	13	74,669-	9-	182,252-	22-
03-05	1,129,970	405,900	36	383,110	34	22,790-	2-
04-06	1,092,585	488,279	45	380,567	35	107,712-	10-
05-07	1,134,157	687,277	61	430,976	38	256,301-	23-
06-08	888,731	476,119	54	76,387	9	399,732-	45-
07-09	987,863	613,109	62	75,164	8	537,945-	54-
08-10	533,309	389,732	73	25,058	5	364,674-	68-
09-11	363,641	332,972	92	31,676	9	301,296-	83-
10-12	328,017	167,079	51	29,815	9	137,264-	42-
11-13	441,111	188,728	43	29,461	7	159,267-	36-
12-14	497,026	198,503	40		0	198,503-	40-
13-15	641,126	383,451	60	5,451	1	377,999-	59-
14-16	1,041,119	545,564	52	10,610	1	534,954-	51-
15-17	1,795,669	758,117	42	30,701	2	727,415-	41-
FIVE-YEAR AVERAGE							
13-17	1,263,205	539,735	43	18,421	1	521,314-	41-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1984	302,141	94,447	31	46,358	15	48,089-	16-
1985	117,638	60,437	51	38,204	32	22,233-	19-
1986	282,843	167,985	59	50,004	18	117,981-	42-
1987	227,358	226,223	100	67,843	30	158,380-	70-
1988	70,809	24,812	35	26,490	37	1,678	2
1989	19,013	43,875	231	36,206	190	7,669-	40-
1990	15,515	27,574	178	16,140	104	11,434-	74-
1991	72,193	92,492	128	10,423	14	82,069-	114-
1992	547,570	96,274	18	2,649	0	93,625-	17-
1993	99,179	115,216	116	27,300	28	87,916-	89-
1994	128,055	145,132	113	10,587	8	134,545-	105-
1995	307,357	212,492	69	21,812	7	190,680-	62-
1996	101,622	37,339	37	2,927	3	34,412-	34-
1997	209,956	43,743	21	785	0	42,958-	20-
1998	27,287	152,461	559	6,220	23	146,241-	536-
1999	264,456	133,231	50	434-	0	133,665-	51-
2000	165,731	651,504	393	7,360	4	644,144-	389-
2001	336,065	548,833	163	105,977	32	442,857-	132-
2002	152,517	22,672	15	26,584	17	3,912	3
2003	281,751	110,737	39	13,882	5	96,855-	34-
2004	1,080,281	626-	0		0	626	0
2005	1,275,468	767,429	60	674,500	53	92,929-	7-
2006	167,584	152,167	91		0	152,167-	91-
2007	534,020	206,080-	39-	96,649	18	302,729	57
2008	1,027,267	632,474	62	51,418	5	581,056-	57-
2009	157,569	64,212	41	1,468	1	62,744-	40-
2010	419,223	21,056	5	3,057	1	17,999-	4-
2011	137,234-	165,935	121-	5,879	4-	160,056-	117
2012	268,303	18,520	7		0	18,520-	7-
2013	193,560	52,208	27		0	52,208-	27-
2014	1,450,387	238,411	16		0	238,411-	16-
2015	916,423	184,266	20	15,262	2	169,004-	18-
2016	351,070	323,197	92	31,304	9	291,893-	83-
2017	1,468,139	367,245	25	10,338	1	356,908-	24-
TOTAL	12,901,116	5,787,893	45	1,407,192	11	4,380,701-	34-
THREE-YEAR MOVING AVERAGES							
84-86	234,207	107,623	46	44,855	19	62,768-	27-
85-87	209,280	151,548	72	52,017	25	99,531-	48-
86-88	193,670	139,673	72	48,112	25	91,561-	47-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
87-89	105,727	98,303	93	43,513	41	54,790-	52-
88-90	35,112	32,087	91	26,279	75	5,808-	17-
89-91	35,574	54,647	154	20,923	59	33,724-	95-
90-92	211,759	72,113	34	9,737	5	62,376-	29-
91-93	239,647	101,327	42	13,457	6	87,870-	37-
92-94	258,268	118,874	46	13,512	5	105,362-	41-
93-95	178,197	157,613	88	19,900	11	137,714-	77-
94-96	179,011	131,654	74	11,775	7	119,879-	67-
95-97	206,312	97,858	47	8,508	4	89,350-	43-
96-98	112,955	77,848	69	3,311	3	74,537-	66-
97-99	167,233	109,812	66	2,190	1	107,621-	64-
98-00	152,491	312,399	205	4,382	3	308,017-	202-
99-01	255,417	444,523	174	37,634	15	406,888-	159-
00-02	218,104	407,670	187	46,640	21	361,029-	166-
01-03	256,778	227,414	89	48,814	19	178,600-	70-
02-04	504,850	44,261	9	13,489	3	30,772-	6-
03-05	879,167	292,513	33	229,461	26	63,053-	7-
04-06	841,111	306,323	36	224,833	27	81,490-	10-
05-07	659,024	237,839	36	257,050	39	19,211	3
06-08	576,290	192,854	33	49,356	9	143,498-	25-
07-09	572,952	163,535	29	49,845	9	113,690-	20-
08-10	534,686	239,247	45	18,648	3	220,600-	41-
09-11	146,519	83,734	57	3,468	2	80,266-	55-
10-12	183,431	68,503	37	2,979	2	65,525-	36-
11-13	108,210	78,887	73	1,960	2	76,928-	71-
12-14	637,417	103,046	16		0	103,046-	16-
13-15	853,457	158,295	19	5,087	1	153,208-	18-
14-16	905,960	248,625	27	15,522	2	233,103-	26-
15-17	911,877	291,570	32	18,968	2	272,602-	30-
FIVE-YEAR AVERAGE							
13-17	875,916	233,066	27	11,381	1	221,685-	25-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	23,803	1,403	6	7,638	32	6,235	26
1987							
1988	60,840	2,026	3	719	1	1,307-	2-
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
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2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016	1,956		0		0		0
2017	123,278	11,440	9		0	11,440-	9-
TOTAL	209,877	14,869	7	8,357	4	6,512-	3-
THREE-YEAR MOVING AVERAGES							
86-88	28,214	1,143	4	2,786	10	1,643	6
87-89	20,280	675	3	240	1	436-	2-
88-90	20,280	675	3	240	1	436-	2-
89-91							
90-92							

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 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
THREE-YEAR MOVING AVERAGES							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16	652		0		0		0
15-17	41,745	3,813	9		0	3,813-	9-
FIVE-YEAR AVERAGE							
13-17	25,047	2,288	9		0	2,288-	9-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	53,672-		0	229,183	427-	229,183	427-
1987		38,519				38,519-	
1988	297,329		0	3,514	1	3,514	1
1989		9,899				9,899-	
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007		2,959-				2,959	
2008	31,397		0		0		0
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016	165		0		0		0
2017							
TOTAL	275,219	45,459	17	232,697	85	187,238	68
THREE-YEAR MOVING AVERAGES							
86-88	81,219	12,840	16	77,566	96	64,726	80
87-89	99,110	16,139	16	1,171	1	14,968-	15-
88-90	99,110	3,300	3	1,171	1	2,128-	2-
89-91		3,300				3,300-	
90-92							

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 358.00 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							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07		986-				986	
06-08	10,466	986-	9-		0	986	9
07-09	10,466	986-	9-		0	986	9
08-10	10,466		0		0		0
09-11							
10-12							
11-13							
12-14							
13-15							
14-16	55		0		0		0
15-17	55		0		0		0
FIVE-YEAR AVERAGE							
13-17	33		0		0		0

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	4	21	525		0	21-	525-
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	526		0		0		0
2009							
2010							
2011							
2012							
2013							
2014							
2015	10,908		0		0		0
2016							
2017		61,083				61,083-	
TOTAL	11,438	61,104	534		0	61,104-	534-
THREE-YEAR MOVING AVERAGES							
98-00	1	7	525		0	7-	525-
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	175		0		0		0
07-09	175		0		0		0
08-10	175		0		0		0
09-11							
10-12							
11-13							
12-14							
13-15	3,636		0		0		0

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	3,636		0		0		0
15-17	3,636	20,361	560		0	20,361-	560-
FIVE-YEAR AVERAGE							
13-17	2,182	12,217	560		0	12,217-	560-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1984	24,682	539	2	30,189	122	29,650	120
1985	35,326	15,974	45	13,196	37	2,778-	8-
1986	50,133	10,917	22	14,191	28	3,274	7
1987	75,776	7,444	10	423	1	7,021-	9-
1988	12,381	3,230	26	1,794	14	1,436-	12-
1989	6,824	21,323	312	484-	7-	21,807-	320-
1990		1,567				1,567-	
1991							
1992							
1993	26,181	5,234	20	5,173	20	61-	0
1994	7,565	1,266	17	3,820	50	2,554	34
1995	6,517	1,611	25	115-	2-	1,726-	26-
1996	2,566	48	2		0	48-	2-
1997	80,099	11,443	14		0	11,443-	14-
1998	500		0		0		0
1999							
2000	1,480	8,523	576		0	8,523-	576-
2001	17,209	2,914	17		0	2,914-	17-
2002							
2003							
2004	28,412		0		0		0
2005	15,839	4,052	26		0	4,052-	26-
2006	879		0		0		0
2007	69,901	107,152	153	6,375	9	100,777-	144-
2008	445,627		0		0		0
2009	366,464	2,348-	1-	2,809	1	5,157	1
2010	113,291-		0		0		0
2011	13,416	17,491	130		0	17,491-	130-
2012	20,710	3,462	17		0	3,462-	17-
2013	2,400	16,067	669		0	16,067-	669-
2014	4,313	2,628	61		0	2,628-	61-
2015	5,383	3,259	61		0	3,259-	61-
2016	29,038	264-	1-		0	264	1
2017	12,532	4,765-	38-		0	4,765	38
TOTAL	1,248,863	238,769	19	77,371	6	161,397-	13-
THREE-YEAR MOVING AVERAGES							
84-86	36,714	9,143	25	19,192	52	10,049	27
85-87	53,745	11,445	21	9,270	17	2,175-	4-
86-88	46,097	7,197	16	5,469	12	1,728-	4-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
87-89	31,660	10,666	34	578	2	10,088-	32-
88-90	6,402	8,707	136	437	7	8,270-	129-
89-91	2,275	7,630	335	161-	7-	7,791-	343-
90-92		522				522-	
91-93	8,727	1,745	20	1,724	20	20-	0
92-94	11,249	2,167	19	2,998	27	831	7
93-95	13,421	2,704	20	2,959	22	256	2
94-96	5,549	975	18	1,235	22	260	5
95-97	29,727	4,367	15	38-	0	4,406-	15-
96-98	27,722	3,830	14		0	3,830-	14-
97-99	26,866	3,814	14		0	3,814-	14-
98-00	660	2,841	430		0	2,841-	430-
99-01	6,230	3,812	61		0	3,812-	61-
00-02	6,230	3,812	61		0	3,812-	61-
01-03	5,736	971	17		0	971-	17-
02-04	9,471		0		0		0
03-05	14,751	1,351	9		0	1,351-	9-
04-06	15,044	1,351	9		0	1,351-	9-
05-07	28,873	37,068	128	2,125	7	34,943-	121-
06-08	172,136	35,717	21	2,125	1	33,592-	20-
07-09	293,998	34,935	12	3,061	1	31,873-	11-
08-10	232,933	783-	0	936	0	1,719	1
09-11	88,863	5,048	6	936	1	4,111-	5-
10-12	26,388-	6,984	26-		0	6,984-	26
11-13	12,175	12,340	101		0	12,340-	101-
12-14	9,141	7,386	81		0	7,386-	81-
13-15	4,032	7,318	182		0	7,318-	182-
14-16	12,911	1,874	15		0	1,874-	15-
15-17	15,651	590-	4-		0	590	4
FIVE-YEAR AVERAGE							
13-17	10,733	3,385	32		0	3,385-	32-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1984	1,474,972	470,433	32	762,496	52	292,063	20
1985	1,473,595	191,742	13	524,475	36	332,733	23
1986	922,434	338,914	37	392,612	43	53,698	6
1987	2,956,810	427,076	14	198,702	7	228,374-	8-
1988	57,286-	70,995	124-	259,044	452-	188,049	328-
1989	574,930	167,524	29	91,723	16	75,801-	13-
1990	930,209	102,421	11	24,535	3	77,886-	8-
1991	586,287	198,154	34	68,578	12	129,576-	22-
1992	624,015	104,815	17	1,130	0	103,685-	17-
1993	933,255	416,715	45	264,589	28	152,126-	16-
1994	749,469	179,558	24	321,790	43	142,232	19
1995	1,367,589	308,691	23	74,403	5	234,288-	17-
1996	595,083	128,020	22	272,748	46	144,728	24
1997	864,954	197,956	23	87,955	10	110,001-	13-
1998	130,843	61,870	47	106,037-	81-	167,907-	128-
1999	1,615,075	161,451	10	26,070	2	135,381-	8-
2000	219,397	70,277	32	12,466	6	57,812-	26-
2001	1,593,397	246,252	15	81,890	5	164,363-	10-
2002	594,447	128,571	22		0	128,571-	22-
2003	444,052	58,881	13	28,134	6	30,747-	7-
2004	2,612,423	13,340	1	1,456	0	11,883-	0
2005	1,062,457	27,072-	3-		0	27,072	3
2006	820,368	82,455	10		0	82,455-	10-
2007	1,655,010	758,279	46	16,398	1	741,881-	45-
2008	3,474,202	87,154	3	18,405	1	68,749-	2-
2009	815,373	291,523	36	26,825	3	264,698-	32-
2010	873,821-	63,119	7-		0	63,119-	7
2011	1,304,913	143,883	11		0	143,883-	11-
2012	989,705	904,972	91		0	904,972-	91-
2013	798,133	150,084	19		0	150,084-	19-
2014	3,234,931	141,904	4		0	141,904-	4-
2015	1,781,000	701,525-	39-	1,939	0	703,464	39
2016	1,889,491	266,670	14		0	266,670-	14-
2017	4,215,915	749,124	18		0	749,124-	18-
TOTAL	42,373,627	6,954,226	16	3,452,326	8	3,501,900-	8-
THREE-YEAR MOVING AVERAGES							
84-86	1,290,334	333,696	26	559,861	43	226,165	18
85-87	1,784,280	319,244	18	371,930	21	52,686	3
86-88	1,273,986	278,995	22	283,453	22	4,458	0

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
87-89	1,158,151	221,865	19	183,156	16	38,709-	3-
88-90	482,618	113,647	24	125,101	26	11,454	2
89-91	697,142	156,033	22	61,612	9	94,421-	14-
90-92	713,504	135,130	19	31,414	4	103,716-	15-
91-93	714,519	239,895	34	111,432	16	128,462-	18-
92-94	768,913	233,696	30	195,836	25	37,860-	5-
93-95	1,016,771	301,655	30	220,261	22	81,394-	8-
94-96	904,047	205,423	23	222,980	25	17,557	2
95-97	942,542	211,556	22	145,035	15	66,520-	7-
96-98	530,293	129,282	24	84,889	16	44,393-	8-
97-99	870,291	140,426	16	2,663	0	137,763-	16-
98-00	655,105	97,866	15	22,500-	3-	120,367-	18-
99-01	1,142,623	159,327	14	40,142	4	119,185-	10-
00-02	802,414	148,367	18	31,452	4	116,915-	15-
01-03	877,299	144,568	16	36,674	4	107,894-	12-
02-04	1,216,974	66,930	5	9,863	1	57,067-	5-
03-05	1,372,977	15,049	1	9,863	1	5,186-	0
04-06	1,498,416	22,907	2	485	0	22,422-	1-
05-07	1,179,278	271,221	23	5,466	0	265,755-	23-
06-08	1,983,193	309,296	16	11,601	1	297,695-	15-
07-09	1,981,528	378,985	19	20,543	1	358,443-	18-
08-10	1,138,585	147,265	13	15,077	1	132,189-	12-
09-11	415,489	166,175	40	8,942	2	157,233-	38-
10-12	473,599	370,658	78		0	370,658-	78-
11-13	1,030,917	399,646	39		0	399,646-	39-
12-14	1,674,256	398,986	24		0	398,986-	24-
13-15	1,938,021	136,512-	7-	646	0	137,159	7
14-16	2,301,807	97,650-	4-	646	0	98,297	4
15-17	2,628,802	104,756	4	646	0	104,110-	4-
FIVE-YEAR AVERAGE							
13-17	2,383,894	121,251	5	388	0	120,864-	5-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 364.10 AND 364.20 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1984	925,829	888,195	96	672,971	73	215,224-	23-
1985	977,809	484,855	50	288,713	30	196,142-	20-
1986	1,952,942	515,700	26	421,153	22	94,547-	5-
1987	11,717-	106,940	913-	88,277	753-	18,663-	159
1988	718,522	450,279	63	297,827	41	152,452-	21-
1989	807,286	592,634	73	418,928	52	173,706-	22-
1990	424,796	788,468	186	191,754	45	596,714-	140-
1991	924,026	997,841	108	148,256	16	849,585-	92-
1992	1,298,931	642,169	49	78,372	6	563,797-	43-
1993	197,459	921,923	467	204,495	104	717,428-	363-
1994	1,257,279	673,214	54	312,229	25	360,985-	29-
1995	1,178,852	866,511	74	99,804	8	766,707-	65-
1996	946,046	1,244,617	132	57,097	6	1,187,520-	126-
1997	1,233,733	1,223,109	99	17,935	1	1,205,174-	98-
1998	1,106,360	725,280	66	418,599	38	306,681-	28-
1999	1,247,368	1,421,435	114	77,950	6	1,343,485-	108-
2000	934,993	1,575,162	168	92,566	10	1,482,596-	159-
2001	1,502,260	1,577,363	105	74,134	5	1,503,229-	100-
2002	1,234,138	1,812,915	147	25,712	2	1,787,203-	145-
2003	1,903,018	1,370,773	72	23,995	1	1,346,778-	71-
2004	3,724,157	806,966	22	60,568	2	746,398-	20-
2005	2,753,416	1,732,296	63	8,498	0	1,723,798-	63-
2006	2,064,264	1,223,983	59	147,168	7	1,076,815-	52-
2007	2,518,927	929,862	37	128,401	5	801,461-	32-
2008	3,345,084	1,284,066	38	202,012	6	1,082,055-	32-
2009	8,532,319	1,255,124	15	1,414,838	17	159,714	2
2010	1,572,725	516,005	33	25,203	2	490,801-	31-
2011	1,769,950	1,237,372	70	55,110	3	1,182,262-	67-
2012	1,359,625	1,340,380	99	136,207	10	1,204,173-	89-
2013	1,858,673	634,899	34		0	634,899-	34-
2014	3,224,758	1,073,878	33		0	1,073,878-	33-
2015	2,402,897	1,771,997	74	8,061	0	1,763,936-	73-
2016	1,808,123	1,965,114	109	16,558	1	1,948,556-	108-
2017	2,825,301	2,052,260	73	195	0	2,052,065-	73-
TOTAL	60,520,149	36,703,586	61	6,213,586	10	30,490,001-	50-
THREE-YEAR MOVING AVERAGES							
84-86	1,285,527	629,583	49	460,946	36	168,638-	13-
85-87	973,011	369,165	38	266,048	27	103,117-	11-
86-88	886,582	357,640	40	269,086	30	88,554-	10-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 364.10 AND 364.20 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							
87-89	504,697	383,284	76	268,344	53	114,940-	23-
88-90	650,201	610,460	94	302,836	47	307,624-	47-
89-91	718,703	792,981	110	252,979	35	540,002-	75-
90-92	882,584	809,493	92	139,461	16	670,032-	76-
91-93	806,805	853,978	106	143,708	18	710,270-	88-
92-94	917,890	745,769	81	198,365	22	547,403-	60-
93-95	877,863	820,549	93	205,509	23	615,040-	70-
94-96	1,127,392	928,114	82	156,377	14	771,737-	68-
95-97	1,119,544	1,111,412	99	58,279	5	1,053,134-	94-
96-98	1,095,380	1,064,335	97	164,544	15	899,792-	82-
97-99	1,195,820	1,123,275	94	171,495	14	951,780-	80-
98-00	1,096,240	1,240,626	113	196,372	18	1,044,254-	95-
99-01	1,228,207	1,524,654	124	81,550	7	1,443,103-	117-
00-02	1,223,797	1,655,147	135	64,138	5	1,591,009-	130-
01-03	1,546,472	1,587,017	103	41,280	3	1,545,737-	100-
02-04	2,287,104	1,330,218	58	36,758	2	1,293,460-	57-
03-05	2,793,530	1,303,345	47	31,020	1	1,272,325-	46-
04-06	2,847,279	1,254,415	44	72,078	3	1,182,337-	42-
05-07	2,445,536	1,295,380	53	94,689	4	1,200,691-	49-
06-08	2,642,759	1,145,970	43	159,193	6	986,777-	37-
07-09	4,798,777	1,156,351	24	581,750	12	574,600-	12-
08-10	4,483,376	1,018,398	23	547,351	12	471,047-	11-
09-11	3,958,331	1,002,834	25	498,384	13	504,450-	13-
10-12	1,567,434	1,031,252	66	72,173	5	959,079-	61-
11-13	1,662,750	1,070,884	64	63,772	4	1,007,112-	61-
12-14	2,147,685	1,016,386	47	45,402	2	970,983-	45-
13-15	2,495,442	1,160,258	46	2,687	0	1,157,571-	46-
14-16	2,478,592	1,603,663	65	8,206	0	1,595,457-	64-
15-17	2,345,440	1,929,790	82	8,271	0	1,921,519-	82-
FIVE-YEAR AVERAGE							
13-17	2,423,950	1,499,630	62	4,963	0	1,494,667-	62-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1984	463,490	452,143	98	199,690	43	252,453-	54-
1985	313,977	231,356	74	203,288	65	28,068-	9-
1986	238,325	337,110	141	59,888	25	277,222-	116-
1987	457,250	502,485	110	107,210	23	395,275-	86-
1988	349,614	331,037	95	119,814	34	211,223-	60-
1989	68,593	267,511	390	46,460	68	221,051-	322-
1990	192,560	408,384	212	66,952	35	341,432-	177-
1991	118,729	198,642	167	51,918	44	146,724-	124-
1992	174,074	182,630	105	15,803	9	166,827-	96-
1993	816,060	987,243	121	100,736	12	886,507-	109-
1994	387,303	409,387	106	42,854	11	366,533-	95-
1995	998,931	808,587	81	90,714	9	717,873-	72-
1996	494,487	466,044	94	126,189	26	339,855-	69-
1997	360,226	498,009	138	40,441	11	457,568-	127-
1998	593,685	361,117	61	50,106	8	311,011-	52-
1999	619,970	628,786	101	100,313	16	528,473-	85-
2000	619,380	546,142	88	19,743	3	526,399-	85-
2001	525,097	355,705	68	3,303	1	352,402-	67-
2002	625,196	659,476	105	47,559	8	611,917-	98-
2003	1,153,037	516,209	45	597-	0	516,805-	45-
2004	1,629,051	278,040	17	29,487	2	248,553-	15-
2005	2,030,788	832,951	41	20,881	1	812,070-	40-
2006	954,723	1,060,509	111	164,256	17	896,253-	94-
2007	1,009,878	1,136,377	113	53,695	5	1,082,682-	107-
2008	1,187,416	664,028	56	67,622	6	596,406-	50-
2009	1,206,525	927,248	77	29,956	2	897,292-	74-
2010	1,276,982	481,658	38	20,473	2	461,185-	36-
2011	823,208	839,938	102	259,800	32	580,139-	70-
2012	553,128	705,721	128	11,366	2	694,356-	126-
2013	1,070,462	538,765	50		0	538,765-	50-
2014	894,131	430,173	48		0	430,173-	48-
2015	959,164	522,611	54	4,725	0	517,887-	54-
2016	625,637	616,749	99	4,505	1	612,243-	98-
2017	1,227,370	573,288	47	3,506	0	569,782-	46-
TOTAL	25,018,449	18,756,058	75	2,162,655	9	16,593,403-	66-
THREE-YEAR MOVING AVERAGES							
84-86	338,597	340,203	100	154,289	46	185,914-	55-
85-87	336,517	356,984	106	123,462	37	233,522-	69-
86-88	348,396	390,211	112	95,637	27	294,573-	85-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
87-89	291,819	367,011	126	91,161	31	275,850-	95-
88-90	203,589	335,644	165	77,742	38	257,902-	127-
89-91	126,627	291,512	230	55,110	44	236,402-	187-
90-92	161,788	263,219	163	44,891	28	218,328-	135-
91-93	369,621	456,172	123	56,152	15	400,019-	108-
92-94	459,146	526,420	115	53,131	12	473,289-	103-
93-95	734,098	735,072	100	78,101	11	656,971-	89-
94-96	626,907	561,339	90	86,586	14	474,754-	76-
95-97	617,881	590,880	96	85,781	14	505,099-	82-
96-98	482,799	441,723	91	72,245	15	369,478-	77-
97-99	524,627	495,971	95	63,620	12	432,351-	82-
98-00	611,012	512,015	84	56,721	9	455,294-	75-
99-01	588,149	510,211	87	41,120	7	469,091-	80-
00-02	589,891	520,441	88	23,535	4	496,906-	84-
01-03	767,777	510,463	66	16,755	2	493,708-	64-
02-04	1,135,761	484,575	43	25,483	2	459,092-	40-
03-05	1,604,292	542,400	34	16,590	1	525,810-	33-
04-06	1,538,187	723,833	47	71,541	5	652,292-	42-
05-07	1,331,796	1,009,946	76	79,611	6	930,335-	70-
06-08	1,050,672	953,638	91	95,191	9	858,447-	82-
07-09	1,134,607	909,217	80	50,424	4	858,793-	76-
08-10	1,223,641	690,978	56	39,350	3	651,628-	53-
09-11	1,102,239	749,614	68	103,409	9	646,205-	59-
10-12	884,439	675,772	76	97,213	11	578,560-	65-
11-13	815,599	694,808	85	90,388	11	604,420-	74-
12-14	839,240	558,220	67	3,789	0	554,431-	66-
13-15	974,586	497,183	51	1,575	0	495,608-	51-
14-16	826,311	523,178	63	3,077	0	520,101-	63-
15-17	937,390	570,883	61	4,245	0	566,637-	60-
FIVE-YEAR AVERAGE							
13-17	955,353	536,317	56	2,547	0	533,770-	56-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1984	10,938	2,685	25	136,523		133,838	
1985	36,269-	2,697	7-	1,697	5-	1,000-	3
1986	19,802-	3,658	18-	56,797	287-	53,139	268-
1987	13,459-		0		0		0
1988	5,545-		0		0		0
1989	8,204	461-	6-	925-	11-	464-	6-
1990							
1991							
1992							
1993	1,522	16	1		0	16-	1-
1994	1,522-	16-	1		0	16	1-
1995							
1996	1,018		0		0		0
1997	7		0		0		0
1998							
1999							
2000	7,701	1,901	25		0	1,901-	25-
2001		51				51-	
2002							
2003	1,018-		0		0		0
2004	4,163	29	1		0	29-	1-
2005							
2006							
2007		1,196-				1,196	
2008							
2009							
2010							
2011	15,274	107,776	706		0	107,776-	706-
2012							
2013	540	16,312			0	16,312-	
2014							
2015		2,130				2,130-	
2016	130,226		0		0		0
2017	395,583	31,565	8		0	31,565-	8-
TOTAL	497,561	167,146	34	194,092	39	26,946	5
THREE-YEAR MOVING AVERAGES							
84-86	15,044-	3,013	20-	65,006	432-	61,992	412-
85-87	23,177-	2,118	9-	19,498	84-	17,380	75-
86-88	12,935-	1,219	9-	18,932	146-	17,713	137-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
87-89	3,600-	154-	4	308-	9	155-	4
88-90	886	154-	17-	308-	35-	155-	17-
89-91	2,735	154-	6-	308-	11-	155-	6-
90-92							
91-93	507	5	1		0	5-	1-
92-94							
93-95							
94-96	168-	5-	3		0	5	3-
95-97	342		0		0		0
96-98	342		0		0		0
97-99	2		0		0		0
98-00	2,567	634	25		0	634-	25-
99-01	2,567	651	25		0	651-	25-
00-02	2,567	651	25		0	651-	25-
01-03	339-	17	5-		0	17-	5
02-04	1,048	10	1		0	10-	1-
03-05	1,048	10	1		0	10-	1-
04-06	1,388	10	1		0	10-	1-
05-07		399-				399	
06-08		399-				399	
07-09		399-				399	
08-10							
09-11	5,091	35,925	706		0	35,925-	706-
10-12	5,091	35,925	706		0	35,925-	706-
11-13	5,271	41,362	785		0	41,362-	785-
12-14	180	5,437			0	5,437-	
13-15	180	6,147			0	6,147-	
14-16	43,409	710	2		0	710-	2-
15-17	175,270	11,232	6		0	11,232-	6-
FIVE-YEAR AVERAGE							
13-17	105,270	10,001	10		0	10,001-	10-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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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
1984	13,304	9,253	70	10,537	79	1,284	10
1985	67,826-	5,269	8-	5,776	9-	507	1-
1986	35,203-	19,850	56-	43,433	123-	23,583	67-
1987	15,600-	8,433	54-	2,906	19-	5,527-	35
1988	86,089	31,117	36	2,932	3	28,185-	33-
1989	24,904	20,381	82	6,755	27	13,626-	55-
1990	20,524	28,578	139	1,857	9	26,721-	130-
1991	37,346	63,935	171	1,651	4	62,284-	167-
1992	50,888	6,624	13	1,547	3	5,077-	10-
1993	52,340	27,699	53	1,897	4	25,802-	49-
1994	19,616	19,810	101		0	19,810-	101-
1995	139,498	60,387	43	3,482	2	56,905-	41-
1996	127,184	58,136	46	1,800	1	56,336-	44-
1997	102,945	47,953	47	4,705	5	43,248-	42-
1998	67,661	20,595	30	997	1	19,598-	29-
1999	123,798	72,891	59	1,345	1	71,546-	58-
2000	236,995	66,491	28	2,354-	1-	68,845-	29-
2001	532,999	107,162	20	26,614-	5-	133,776-	25-
2002	97,621	37,437	38	3,432	4	34,005-	35-
2003	633,352	157,394	25	6,101	1	151,293-	24-
2004	1,133,190	24,164-	2-	144	0	24,308	2
2005	482,227	197,111	41	1,981	0	195,131-	40-
2006	1,191,319	139,262	12	50,752	4	88,511-	7-
2007	749,160	283,437	38	374	0	283,063-	38-
2008	331,037	161,121	49	4,840	1	156,281-	47-
2009	977,043	352,737	36	1,981	0	350,756-	36-
2010	1,104,883	310,238	28		0	310,238-	28-
2011	863,905	436,911	51		0	436,911-	51-
2012	817,350	461,127	56		0	461,127-	56-
2013	822,305	344,806	42		0	344,806-	42-
2014	814,332	443,947	55		0	443,947-	55-
2015	1,349,791	306,654	23		0	306,654-	23-
2016	2,208,762	449,611	20	426	0	449,185-	20-
2017	1,826,168	530,265	29		0	530,265-	29-
TOTAL	16,919,908	5,262,459	31	132,683	1	5,129,776-	30-
THREE-YEAR MOVING AVERAGES							
84-86	29,908-	11,457	38-	19,915	67-	8,458	28-
85-87	39,543-	11,184	28-	17,372	44-	6,188	16-
86-88	11,762	19,800	168	16,424	140	3,376-	29-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
87-89	31,798	19,977	63	4,198	13	15,779-	50-
88-90	43,839	26,692	61	3,848	9	22,844-	52-
89-91	27,591	37,631	136	3,421	12	34,210-	124-
90-92	36,253	33,046	91	1,685	5	31,361-	87-
91-93	46,858	32,753	70	1,698	4	31,054-	66-
92-94	40,948	18,044	44	1,148	3	16,896-	41-
93-95	70,485	35,965	51	1,793	3	34,172-	48-
94-96	95,433	46,111	48	1,761	2	44,350-	46-
95-97	123,209	55,492	45	3,329	3	52,163-	42-
96-98	99,263	42,228	43	2,501	3	39,727-	40-
97-99	98,135	47,146	48	2,349	2	44,797-	46-
98-00	142,818	53,326	37	4-	0	53,330-	37-
99-01	297,931	82,181	28	9,207-	3-	91,389-	31-
00-02	289,205	70,363	24	8,512-	3-	78,875-	27-
01-03	421,324	100,664	24	5,694-	1-	106,358-	25-
02-04	621,388	56,889	9	3,226	1	53,663-	9-
03-05	749,590	110,114	15	2,742	0	107,372-	14-
04-06	935,579	104,070	11	17,625	2	86,445-	9-
05-07	807,569	206,603	26	17,702	2	188,901-	23-
06-08	757,172	194,607	26	18,655	2	175,951-	23-
07-09	685,747	265,765	39	2,398	0	263,367-	38-
08-10	804,321	274,699	34	2,274	0	272,425-	34-
09-11	981,944	366,629	37	660	0	365,968-	37-
10-12	928,713	402,759	43		0	402,759-	43-
11-13	834,520	414,281	50		0	414,281-	50-
12-14	817,996	416,627	51		0	416,627-	51-
13-15	995,476	365,136	37		0	365,136-	37-
14-16	1,457,628	400,071	27	142	0	399,929-	27-
15-17	1,794,907	428,843	24	142	0	428,701-	24-
FIVE-YEAR AVERAGE							
13-17	1,404,272	415,057	30	85	0	414,971-	30-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1984	1,168,656	154,641	13	94,565	8	60,076-	5-
1985	1,204,408	223,934	19	132,551	11	91,383-	8-
1986	747,219	130,761	17	98,289	13	32,472-	4-
1987	608,246	175,092	29	68,357	11	106,735-	18-
1988	1,736,067	148,553	9	144,848	8	3,705-	0
1989	451,015	263,969	59	55,965	12	208,004-	46-
1990	1,078,605	295,105	27	63,205	6	231,900-	21-
1991	542,669	191,304	35	82,595	15	108,709-	20-
1992	1,149,585	95,232	8	1,663-	0	96,895-	8-
1993	336,517	314,755	94	117,762	35	196,993-	59-
1994	2,179,597	261,379	12	99,550	5	161,829-	7-
1995	4,750,800	13,754	0	13,626	0	128-	0
1996	829,151	8,494	1	28,004	3	19,510	2
1997	1,783,903	26,832	2	87,124	5	60,292	3
1998	1,503,343	81	0	115,096	8	115,015	8
1999	2,538,596	5,355-	0	106,279	4	111,634	4
2000	1,236,865	827-	0	81,911	7	82,738	7
2001	1,754,702	3,102-	0	66,270	4	69,372	4
2002	1,346,286	23,020	2	80,609	6	57,589	4
2003	1,165,281	4,200-	0	55,449	5	59,649	5
2004	1,477,993	11,403-	1-	84,672	6	96,074	7
2005	1,420,436	444,869	31	35,755	3	409,115-	29-
2006	1,861,363	28,819	2	575,982	31	547,163	29
2007	1,294,681	81,990-	6-	633,302	49	715,292	55
2008	596,481	10,464	2	411,018	69	400,554	67
2009	4,050,226	54,841	1	851,483	21	796,643	20
2010	1,412,187	354,661-	25-	103,511	7	458,172	32
2011	1,762,719	631,479-	36-		0	631,479	36
2012	74,182	67,532-	91-		0	67,532	91
2013	1,390,566	60,085	4		0	60,085-	4-
2014	704,590	70,263	10		0	70,263-	10-
2015	3,058,659	103,075-	3-	963	0	104,038	3
2016	4,994,253	205,139	4		0	205,139-	4-
2017	3,846,511	1,430,549	37		0	1,430,549-	37-
TOTAL	56,056,357	3,368,311	6	4,287,079	8	918,768	2
THREE-YEAR MOVING AVERAGES							
84-86	1,040,094	169,779	16	108,468	10	61,310-	6-
85-87	853,291	176,596	21	99,732	12	76,863-	9-
86-88	1,030,511	151,469	15	103,831	10	47,637-	5-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
87-89	931,776	195,871	21	89,723	10	106,148-	11-
88-90	1,088,562	235,876	22	88,006	8	147,870-	14-
89-91	690,763	250,126	36	67,255	10	182,871-	26-
90-92	923,620	193,880	21	48,046	5	145,835-	16-
91-93	676,257	200,430	30	66,231	10	134,199-	20-
92-94	1,221,900	223,789	18	71,883	6	151,906-	12-
93-95	2,422,305	196,629	8	76,979	3	119,650-	5-
94-96	2,586,516	94,542	4	47,060	2	47,482-	2-
95-97	2,454,618	16,360	1	42,918	2	26,558	1
96-98	1,372,132	11,802	1	76,741	6	64,939	5
97-99	1,941,947	7,186	0	102,833	5	95,647	5
98-00	1,759,601	2,034-	0	101,095	6	103,129	6
99-01	1,843,388	3,095-	0	84,820	5	87,915	5
00-02	1,445,951	6,364	0	76,264	5	69,900	5
01-03	1,422,090	5,239	0	67,443	5	62,203	4
02-04	1,329,853	2,472	0	73,576	6	71,104	5
03-05	1,354,570	143,089	11	58,625	4	84,464-	6-
04-06	1,586,597	154,095	10	232,136	15	78,041	5
05-07	1,525,493	130,566	9	415,013	27	284,447	19
06-08	1,250,841	14,235-	1-	540,101	43	554,336	44
07-09	1,980,463	5,562-	0	631,935	32	637,496	32
08-10	2,019,631	96,452-	5-	455,338	23	551,790	27
09-11	2,408,377	310,433-	13-	318,331	13	628,765	26
10-12	1,083,029	351,224-	32-	34,504	3	385,728	36
11-13	1,075,822	212,975-	20-		0	212,975	20
12-14	723,113	20,939	3		0	20,939-	3-
13-15	1,717,938	9,091	1	321	0	8,770-	1-
14-16	2,919,167	57,442	2	321	0	57,121-	2-
15-17	3,966,474	510,871	13	321	0	510,550-	13-
FIVE-YEAR AVERAGE							
13-17	2,798,916	332,592	12	193	0	332,400-	12-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 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
1984	126,576	147,088	116	35,603	28	111,485-	88-
1985	167,847	149,586	89	49,105	29	100,481-	60-
1986	119,467	158,303	133	73,008	61	85,295-	71-
1987	124,307	177,100	142	64,510	52	112,590-	91-
1988	106,019	166,801	157	110,238	104	56,563-	53-
1989	113,354	161,003	142	124,134	110	36,869-	33-
1990	112,046	147,756	132	113,919	102	33,837-	30-
1991	114,074	227,709	200	258,672	227	30,963	27
1992	112,933	236,995	210	113,064	100	123,931-	110-
1993	351,138	433,339	123	239,631	68	193,708-	55-
1994	206,035	154,968	75	341,149	166	186,181	90
1995	215,234	252,891	117	484,702	225	231,811	108
1996	207,793	255,660	123	120,461	58	135,199-	65-
1997	184,816	196,271	106	127,115	69	69,156-	37-
1998	229,396	175,192	76	82,442	36	92,750-	40-
1999	295,092	212,816	72	195,325	66	17,491-	6-
2000	286,632	383,731	134	203,979	71	179,753-	63-
2001	263,807	294,088	111	217,544	82	76,544-	29-
2002	297,902	223,741	75	127,583	43	96,158-	32-
2003	402,699	227,588	57	141,710	35	85,878-	21-
2004	777,873	98,761	13	175,037	23	76,275	10
2005	945,464	189,457	20	130,394	14	59,063-	6-
2006	688,547	123,075	18	198,724	29	75,649	11
2007	557,355	165,386	30	253,956	46	88,570	16
2008	506,650	198,147	39	292,362	58	94,215	19
2009	500,606	120,341	24	58,970	12	61,371-	12-
2010	442,776	98,386	22		0	98,386-	22-
2011	409,171	21,344	5		0	21,344-	5-
2012	403,843	35,490-	9-		0	35,490	9
2013	536,706	173,992	32		0	173,992-	32-
2014	429,644	218,187	51		0	218,187-	51-
2015	683,105	431,588	63		0	431,588-	63-
2016	737,144	567,709	77		0	567,709-	77-
2017	529,553	536,421	101		0	536,421-	101-
TOTAL	12,185,605	7,289,931	60	4,333,337	36	2,956,594-	24-
THREE-YEAR MOVING AVERAGES							
84-86	137,963	151,659	110	52,572	38	99,087-	72-
85-87	137,207	161,663	118	62,208	45	99,455-	72-
86-88	116,598	167,401	144	82,585	71	84,816-	73-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 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							
87-89	114,560	168,301	147	99,627	87	68,674-	60-
88-90	110,473	158,520	143	116,097	105	42,423-	38-
89-91	113,158	178,823	158	165,575	146	13,248-	12-
90-92	113,018	204,153	181	161,885	143	42,268-	37-
91-93	192,715	299,348	155	203,789	106	95,559-	50-
92-94	223,369	275,101	123	231,281	104	43,819-	20-
93-95	257,469	280,399	109	355,161	138	74,761	29
94-96	209,687	221,173	105	315,437	150	94,264	45
95-97	202,614	234,941	116	244,093	120	9,152	5
96-98	207,335	209,041	101	110,006	53	99,035-	48-
97-99	236,435	194,760	82	134,961	57	59,799-	25-
98-00	270,373	257,246	95	160,582	59	96,665-	36-
99-01	281,844	296,879	105	205,616	73	91,263-	32-
00-02	282,780	300,520	106	183,035	65	117,485-	42-
01-03	321,470	248,472	77	162,279	50	86,193-	27-
02-04	492,825	183,364	37	148,110	30	35,253-	7-
03-05	708,679	171,935	24	149,047	21	22,889-	3-
04-06	803,962	137,098	17	168,052	21	30,954	4
05-07	730,455	159,306	22	194,358	27	35,052	5
06-08	584,184	162,203	28	248,347	43	86,145	15
07-09	521,537	161,291	31	201,763	39	40,471	8
08-10	483,344	138,958	29	117,111	24	21,847-	5-
09-11	450,851	80,024	18	19,657	4	60,367-	13-
10-12	418,597	28,080	7		0	28,080-	7-
11-13	449,907	53,282	12		0	53,282-	12-
12-14	456,731	118,897	26		0	118,897-	26-
13-15	549,819	274,589	50		0	274,589-	50-
14-16	616,631	405,828	66		0	405,828-	66-
15-17	649,934	511,906	79		0	511,906-	79-
FIVE-YEAR AVERAGE							
13-17	583,231	385,579	66		0	385,579-	66-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 370.10 AND 370.20 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1984	533,980	58,474	11	105,336	20	46,862	9
1985	483,156	43,934	9	82,977	17	39,043	8
1986	542,597	19,825	4	82,164	15	62,339	11
1987	556,762	153,499	28	73,403	13	80,096-	14-
1988	404,105	21,192	5	109,468	27	88,276	22
1989	496,744	21,292	4	137,425	28	116,133	23
1990	458,613	19,678	4	104,504	23	84,826	18
1991	341,298	15,019	4	82,356	24	67,337	20
1992	608,260	42,281	7	70,586	12	28,305	5
1993	306,962	43,929	14	80,853	26	36,924	12
1994	668,331	36,896	6	84,235	13	47,339	7
1995	894,648	45,124	5	122,521	14	77,397	9
1996	225,208	35,734	16	52,400	23	16,666	7
1997	858,612	37,478	4	73,417	9	35,939	4
1998	3,365,925	12,732	0	14,313-	0	27,045-	1-
1999	1,292,282	20,917	2	27,446	2	6,529	1
2000	947,467	41,923	4	119,065	13	77,142	8
2001	876,435	29,241	3	97,376	11	68,135	8
2002	731,136	12,948	2	51,376	7	38,427	5
2003	828,966	8,489	1	38,232	5	29,743	4
2004	1,358,823	37,921	3	32,037	2	5,884-	0
2005	1,373,705	75,222	5	26,406	2	48,816-	4-
2006	1,598,535	22,625-	1-	20,268	1	42,893	3
2007	1,540,066	139,267	9	31,654	2	107,612-	7-
2008	512,432	81,206	16	62,791	12	18,415-	4-
2009	1,521,724	103,165	7	25,749	2	77,416-	5-
2010	1,218,367	5,635	0	385	0	5,250-	0
2011	1,181,131	36,171	3		0	36,171-	3-
2012	2,248,269	12,412-	1-	255	0	12,667	1
2013	11,602,063	68,725	1		0	68,725-	1-
2014	11,173,625	323-	0		0	323	0
2015	10,343,975	590-	0	325	0	915	0
2016	3,063,309	1,610,456	53	2,473	0	1,607,983-	52-
2017	516,733	284,891	55		0	284,891-	55-
TOTAL	64,674,245	3,127,314	5	1,783,170	3	1,344,144-	2-
THREE-YEAR MOVING AVERAGES							
84-86	519,911	40,744	8	90,159	17	49,415	10
85-87	527,505	72,419	14	79,515	15	7,095	1
86-88	501,155	64,839	13	88,345	18	23,506	5

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 370.10 AND 370.20 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							
87-89	485,870	65,328	13	106,765	22	41,438	9
88-90	453,154	20,721	5	117,132	26	96,412	21
89-91	432,218	18,663	4	108,095	25	89,432	21
90-92	469,390	25,659	5	85,815	18	60,156	13
91-93	418,840	33,743	8	77,932	19	44,189	11
92-94	527,851	41,035	8	78,558	15	37,523	7
93-95	623,314	41,983	7	95,870	15	53,887	9
94-96	596,062	39,251	7	86,385	14	47,134	8
95-97	659,489	39,445	6	82,779	13	43,334	7
96-98	1,483,248	28,648	2	37,168	3	8,520	1
97-99	1,838,940	23,709	1	28,850	2	5,141	0
98-00	1,868,558	25,191	1	44,066	2	18,875	1
99-01	1,038,728	30,694	3	81,296	8	50,602	5
00-02	851,679	28,038	3	89,272	10	61,235	7
01-03	812,179	16,893	2	62,328	8	45,435	6
02-04	972,975	19,786	2	40,548	4	20,762	2
03-05	1,187,164	40,544	3	32,225	3	8,319-	1-
04-06	1,443,687	30,173	2	26,237	2	3,936-	0
05-07	1,504,102	63,955	4	26,110	2	37,845-	3-
06-08	1,217,011	65,949	5	38,238	3	27,712-	2-
07-09	1,191,407	107,879	9	40,065	3	67,814-	6-
08-10	1,084,174	63,335	6	29,642	3	33,694-	3-
09-11	1,307,074	48,324	4	8,711	1	39,612-	3-
10-12	1,549,256	9,798	1	213	0	9,585-	1-
11-13	5,010,488	30,828	1	85	0	30,743-	1-
12-14	8,341,319	18,663	0	85	0	18,578-	0
13-15	11,039,888	22,604	0	108	0	22,496-	0
14-16	8,193,637	536,514	7	933	0	535,582-	7-
15-17	4,641,339	631,586	14	933	0	630,653-	14-
FIVE-YEAR AVERAGE							
13-17	7,339,941	392,632	5	560	0	392,072-	5-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1984	65,162	48,998	75	23,562	36	25,436-	39-
1985	65,693	47,479	72	16,880	26	30,599-	47-
1986	48,238	37,862	78	19,699	41	18,163-	38-
1987	72,392	43,272	60	18,797	26	24,475-	34-
1988	42,728	30,839	72	12,565	29	18,274-	43-
1989	44,583	33,239	75	11,951	27	21,288-	48-
1990	44,989	38,323	85	9,517	21	28,806-	64-
1991	37,181	41,766	112	6,493	17	35,273-	95-
1992	36,634	40,264	110	6,327	17	33,937-	93-
1993	249,429	134,462	54	20,370	8	114,092-	46-
1994	165,567	50,509	31	4,058	2	46,451-	28-
1995							
1996	154,717	42,707	28	2,687	2	40,020-	26-
1997	159,110	34,185	21	1,110	1	33,075-	21-
1998	165,844	48,790	29	613	0	48,177-	29-
1999	234,620	51,918	22	1,924	1	49,994-	21-
2000	361,253	94,037	26	8,020	2	86,017-	24-
2001	223,706	60,709	27	353	0	60,356-	27-
2002	241,907	60,312	25	1,475-	1-	61,787-	26-
2003	249,747	74,644	30	317	0	74,326-	30-
2004	272,898	67,348	25	158	0	67,190-	25-
2005	242,630	60,334	25	4,727	2	55,607-	23-
2006	209,452	48,863	23	2,453	1	46,410-	22-
2007	293,795	53,811	18	111	0	53,699-	18-
2008	249,475	71,089	28	84	0	71,005-	28-
2009	387,455	62,981	16	1,027	0	61,954-	16-
2010	335,169	42,564	13		0	42,564-	13-
2011	252,753	62,904	25		0	62,904-	25-
2012	329,757	73,642	22		0	73,642-	22-
2013	340,903	83,685	25		0	83,685-	25-
2014	235,796	76,355	32		0	76,355-	32-
2015	275,148	110,343	40		0	110,343-	40-
2016	272,927	124,343	46		0	124,343-	46-
2017	269,456	93,064	35		0	93,064-	35-
TOTAL	6,631,113	2,045,641	31	172,328	3	1,873,313-	28-
THREE-YEAR MOVING AVERAGES							
84-86	59,698	44,780	75	20,047	34	24,733-	41-
85-87	62,108	42,871	69	18,459	30	24,412-	39-
86-88	54,453	37,324	69	17,020	31	20,304-	37-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
87-89	53,234	35,783	67	14,438	27	21,346-	40-
88-90	44,100	34,134	77	11,344	26	22,789-	52-
89-91	42,251	37,776	89	9,320	22	28,456-	67-
90-92	39,601	40,118	101	7,446	19	32,672-	83-
91-93	107,748	72,164	67	11,063	10	61,101-	57-
92-94	150,543	75,078	50	10,252	7	64,827-	43-
93-95	138,332	61,657	45	8,143	6	53,514-	39-
94-96	106,761	31,072	29	2,248	2	28,824-	27-
95-97	104,609	25,631	25	1,266	1	24,365-	23-
96-98	159,890	41,894	26	1,470	1	40,424-	25-
97-99	186,525	44,964	24	1,216	1	43,749-	23-
98-00	253,906	64,915	26	3,519	1	61,396-	24-
99-01	273,193	68,888	25	3,432	1	65,456-	24-
00-02	275,622	71,686	26	2,299	1	69,387-	25-
01-03	238,453	65,221	27	268-	0	65,490-	27-
02-04	254,850	67,435	26	333-	0	67,768-	27-
03-05	255,092	67,442	26	1,734	1	65,708-	26-
04-06	241,660	58,849	24	2,446	1	56,402-	23-
05-07	248,626	54,336	22	2,430	1	51,906-	21-
06-08	250,907	57,921	23	883	0	57,038-	23-
07-09	310,242	62,627	20	407	0	62,220-	20-
08-10	324,033	58,878	18	370	0	58,508-	18-
09-11	325,126	56,150	17	342	0	55,807-	17-
10-12	305,893	59,703	20		0	59,703-	20-
11-13	307,804	73,410	24		0	73,410-	24-
12-14	302,152	77,894	26		0	77,894-	26-
13-15	283,949	90,128	32		0	90,128-	32-
14-16	261,291	103,681	40		0	103,681-	40-
15-17	272,511	109,250	40		0	109,250-	40-
FIVE-YEAR AVERAGE							
13-17	278,846	97,558	35		0	97,558-	35-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1984	278,437	155,049	56	58,881	21	96,168-	35-
1985	947,287	242,245	26	96,868	10	145,377-	15-
1986	338,981	122,837	36	81,226	24	41,611-	12-
1987	2,081,788	222,959	11	155,070	7	67,889-	3-
1988	446,332	191,346	43	21,910	5	169,436-	38-
1989	93,612	211,028	225	25,074	27	185,954-	199-
1990	363,557	366,320	101	29,205	8	337,115-	93-
1991	112,868	136,903	121	12,428	11	124,475-	110-
1992	244,943	94,904	39	8,615	4	86,289-	35-
1993	406,809	255,916	63	37,651	9	218,265-	54-
1994	246,208	74,323	30	44,634	18	29,689-	12-
1995	83,847	72,046	86	4,298	5	67,748-	81-
1996	73,140	80,112	110	8,415	12	71,697-	98-
1997	52,426	81,847	156	1,362-	3-	83,209-	159-
1998	49,883	95,733	192	819	2	94,914-	190-
1999	113,258	223,193	197	14	0	223,179-	197-
2000	161,647	153,330	95	25,467-	16-	178,797-	111-
2001	101,708	114,918	113	759	1	114,159-	112-
2002	268,025	230,954	86	701-	0	231,656-	86-
2003	1,241,188	227,913	18	3,791-	0	231,704-	19-
2004	408,191	82,344	20	27,602	7	54,742-	13-
2005	162,341	144,702	89	405	0	144,297-	89-
2006	434,540	290,928	67	20,554	5	270,374-	62-
2007	388,032	382,896	99	9,148	2	373,748-	96-
2008	149,976	266,774	178	1,424	1	265,350-	177-
2009	314,150	367,004	117	2,597	1	364,407-	116-
2010	294,901	204,886	69	1,754	1	203,132-	69-
2011	258,352	310,498	120	2,094	1	308,404-	119-
2012	295,098	278,788	94	701	0	278,086-	94-
2013	269,385	296,608	110		0	296,608-	110-
2014	211,809	498,409	235		0	498,409-	235-
2015	628,985	588,396	94	628	0	587,768-	93-
2016	687,226	452,989	66		0	452,989-	66-
2017	1,097,649	260,189	24		0	260,189-	24-
TOTAL	13,306,578	7,779,288	58	621,454	5	7,157,835-	54-
THREE-YEAR MOVING AVERAGES							
84-86	521,568	173,377	33	78,992	15	94,385-	18-
85-87	1,122,685	196,014	17	111,055	10	84,959-	8-
86-88	955,700	179,047	19	86,069	9	92,979-	10-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
87-89	873,911	208,444	24	67,351	8	141,093-	16-
88-90	301,167	256,231	85	25,396	8	230,835-	77-
89-91	190,012	238,084	125	22,236	12	215,848-	114-
90-92	240,456	199,376	83	16,749	7	182,626-	76-
91-93	254,873	162,574	64	19,565	8	143,010-	56-
92-94	299,320	141,714	47	30,300	10	111,414-	37-
93-95	245,621	134,095	55	28,861	12	105,234-	43-
94-96	134,398	75,494	56	19,116	14	56,378-	42-
95-97	69,804	78,002	112	3,784	5	74,218-	106-
96-98	58,483	85,897	147	2,624	4	83,273-	142-
97-99	71,856	133,591	186	176-	0	133,767-	186-
98-00	108,263	157,419	145	8,211-	8-	165,630-	153-
99-01	125,538	163,814	130	8,231-	7-	172,045-	137-
00-02	177,127	166,401	94	8,470-	5-	174,871-	99-
01-03	536,974	191,262	36	1,245-	0	192,506-	36-
02-04	639,135	180,404	28	7,703	1	172,701-	27-
03-05	603,907	151,653	25	8,072	1	143,581-	24-
04-06	335,024	172,658	52	16,187	5	156,471-	47-
05-07	328,304	272,842	83	10,036	3	262,806-	80-
06-08	324,182	313,533	97	10,375	3	303,157-	94-
07-09	284,052	338,891	119	4,390	2	334,502-	118-
08-10	253,009	279,555	110	1,925	1	277,630-	110-
09-11	289,134	294,129	102	2,148	1	291,981-	101-
10-12	282,784	264,724	94	1,516	1	263,207-	93-
11-13	274,278	295,298	108	932	0	294,366-	107-
12-14	258,764	357,935	138	234	0	357,701-	138-
13-15	370,060	461,138	125	209	0	460,928-	125-
14-16	509,340	513,265	101	209	0	513,056-	101-
15-17	804,620	433,858	54	209	0	433,649-	54-
FIVE-YEAR AVERAGE							
13-17	579,011	419,318	72	126	0	419,193-	72-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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
1984	248,217	255	0	5,000	2	4,745	2
1985	1,281	10,481	818		0	10,481-	818-
1986	45,481	24,176	53		0	24,176-	53-
1987	25,592	6,881	27		0	6,881-	27-
1988	31,637	2,348	7	6,000	19	3,652	12
1989	26,739	1,300	5		0	1,300-	5-
1990	1,194,532	73,595	6	788,286	66	714,691	60
1991	45,686	4,684	10		0	4,684-	10-
1992	10,073	14,242	141		0	14,242-	141-
1993	27,467	16,115	59		0	16,115-	59-
1994	113,465	2,944	3	5,100	4	2,156	2
1995	3,670	14,210-	387-		0	14,210	387
1996	105,588	5,945	6	93	0	5,852-	6-
1997	81,750	11,766	14		0	11,766-	14-
1998	5,700	1,951	34		0	1,951-	34-
1999	2,496	10,212	409		0	10,212-	409-
2000	25,276	4,747	19		0	4,747-	19-
2001							
2002	90,000	12,332	14		0	12,332-	14-
2003	9,979	2,862-	29-		0	2,862	29
2004	186,741		0		0		0
2005	1,200	5,821	485		0	5,821-	485-
2006	2,242		0		0		0
2007	42,712	11,199	26		0	11,199-	26-
2008	49,542	22,075	45		0	22,075-	45-
2009	3,500	8,337	238		0	8,337-	238-
2010		14,553				14,553-	
2011	160,150		0		0		0
2012	709,169		0		0		0
2013	819	80,661			0	80,661-	
2014	63,620	1,437	2		0	1,437-	2-
2015	75,437	20,094	27		0	20,094-	27-
2016	16,853	1,860	11		0	1,860-	11-
2017	53,924	15,946	30	3,910	7	12,036-	22-
TOTAL	3,460,537	368,882	11	808,389	23	439,507	13
THREE-YEAR MOVING AVERAGES							
84-86	98,326	11,637	12	1,667	2	9,971-	10-
85-87	24,118	13,846	57		0	13,846-	57-
86-88	34,237	11,135	33	2,000	6	9,135-	27-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

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							
87-89	27,989	3,510	13	2,000	7	1,510-	5-
88-90	417,636	25,748	6	264,762	63	239,014	57
89-91	422,319	26,526	6	262,762	62	236,236	56
90-92	416,764	30,840	7	262,762	63	231,922	56
91-93	27,742	11,680	42		0	11,680-	42-
92-94	50,335	11,100	22	1,700	3	9,400-	19-
93-95	48,201	1,616	3	1,700	4	84	0
94-96	74,241	1,774-	2-	1,731	2	3,505	5
95-97	63,669	1,167	2	31	0	1,136-	2-
96-98	64,346	6,554	10	31	0	6,523-	10-
97-99	29,982	7,976	27		0	7,976-	27-
98-00	11,157	5,637	51		0	5,637-	51-
99-01	9,257	4,986	54		0	4,986-	54-
00-02	38,425	5,693	15		0	5,693-	15-
01-03	33,326	3,156	9		0	3,156-	9-
02-04	95,573	3,156	3		0	3,156-	3-
03-05	65,973	986	1		0	986-	1-
04-06	63,394	1,940	3		0	1,940-	3-
05-07	15,385	5,673	37		0	5,673-	37-
06-08	31,499	11,091	35		0	11,091-	35-
07-09	31,918	13,870	43		0	13,870-	43-
08-10	17,681	14,988	85		0	14,988-	85-
09-11	54,550	7,630	14		0	7,630-	14-
10-12	289,773	4,851	2		0	4,851-	2-
11-13	290,046	26,887	9		0	26,887-	9-
12-14	257,869	27,366	11		0	27,366-	11-
13-15	46,625	34,064	73		0	34,064-	73-
14-16	51,970	7,797	15		0	7,797-	15-
15-17	48,738	12,633	26	1,303	3	11,330-	23-
FIVE-YEAR AVERAGE							
13-17	42,130	24,000	57	782	2	23,218-	55-

COMMON PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

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
1984	769,166	33,449	4		0	33,449-	4-
1985	227,127	119,787	53		0	119,787-	53-
1986	300,909	276,782	92		0	276,782-	92-
1987	206,341	123,726	60	450	0	123,276-	60-
1988	125,121	129,262	103	722	1	128,540-	103-
1989	532,196	314,486	59	1,254	0	313,232-	59-
1990	714,599	121,191	17	461,652	65	340,461	48
1991	123,609	180,233	146	23	0	180,210-	146-
1992	230,578	308,758	134		0	308,758-	134-
1993	112,356	186,997	166	1,606	1	185,391-	165-
1994	2,328,905	611,590	26	837,447	36	225,857	10
1995	1,231,766	218,186	18	387,803	31	169,617	14
1996	617,701	175,210	28	236,042	38	60,832	10
1997	1,457,979	277,868	19	574,258	39	296,390	20
1998	331,756	13,161	4		0	13,161-	4-
1999	230,215	139,839	61		0	139,839-	61-
2000	11,892,006	150,708	1		0	150,708-	1-
2001	177,333	105,069	59		0	105,069-	59-
2002	222,072	124,114	56		0	124,114-	56-
2003	317,459	61,156	19		0	61,156-	19-
2004	649,183	136,008	21		0	136,008-	21-
2005	1,877,657	124,714	7	978,673	52	853,959	45
2006	317,374	124,678	39		0	124,678-	39-
2007	3,196,427	432,246	14	701,853	22	269,607	8
2008	2,383,623	84,062	4	378,046	16	293,984	12
2009	49,076	159,968	326	490	1	159,478-	325-
2010	572,489-	156,327	27-		0	156,327-	27
2011	159,268	48,164	30		0	48,164-	30-
2012	4,019,147	52,253	1		0	52,253-	1-
2013	93,806	209,369	223		0	209,369-	223-
2014	603,247	148,282-	25-	2,477	0	150,759	25
2015	84,395	127,443	151		0	127,443-	151-
2016	375,105	172,675	46		0	172,675-	46-
2017	800,196	1,647,072	206		0	1,647,072-	206-
TOTAL	36,185,209	6,998,267	19	4,562,796	13	2,435,471-	7-
THREE-YEAR MOVING AVERAGES							
84-86	432,401	143,339	33		0	143,339-	33-
85-87	244,792	173,432	71	150	0	173,282-	71-
86-88	210,790	176,590	84	391	0	176,199-	84-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

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							
87-89	287,886	189,158	66	809	0	188,349-	65-
88-90	457,305	188,313	41	154,543	34	33,770-	7-
89-91	456,801	205,303	45	154,310	34	50,994-	11-
90-92	356,262	203,394	57	153,892	43	49,502-	14-
91-93	155,514	225,329	145	543	0	224,786-	145-
92-94	890,613	369,115	41	279,684	31	89,431-	10-
93-95	1,224,342	338,924	28	408,952	33	70,028	6
94-96	1,392,791	334,995	24	487,097	35	152,102	11
95-97	1,102,482	223,755	20	399,368	36	175,613	16
96-98	802,479	155,413	19	270,100	34	114,687	14
97-99	673,317	143,623	21	191,419	28	47,797	7
98-00	4,151,326	101,236	2		0	101,236-	2-
99-01	4,099,851	131,872	3		0	131,872-	3-
00-02	4,097,137	126,630	3		0	126,630-	3-
01-03	238,955	96,779	41		0	96,779-	41-
02-04	396,238	107,093	27		0	107,093-	27-
03-05	948,100	107,293	11	326,224	34	218,932	23
04-06	948,071	128,467	14	326,224	34	197,758	21
05-07	1,797,153	227,213	13	560,175	31	332,963	19
06-08	1,965,808	213,662	11	359,966	18	146,304	7
07-09	1,876,375	225,425	12	360,129	19	134,704	7
08-10	620,070	133,452	22	126,179	20	7,274-	1-
09-11	121,382-	121,486	100-	163	0	121,323-	100
10-12	1,201,975	85,581	7		0	85,581-	7-
11-13	1,424,074	103,262	7		0	103,262-	7-
12-14	1,572,067	37,780	2	826	0	36,954-	2-
13-15	260,482	62,843	24	826	0	62,017-	24-
14-16	354,249	50,612	14	826	0	49,786-	14-
15-17	419,899	649,063	155		0	649,063-	155-
FIVE-YEAR AVERAGE							
13-17	391,350	401,655	103	495	0	401,160-	103-

PART IX. DETAILED DEPRECIATION CALCULATIONS

ELECTRIC PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNITS 7 AND 8						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1953	113.88	114	111	12	4.94	2
1962	1,668,068.42	1,649,826	1,600,482	201,032	5.10	39,418
1964	71,003.82	70,151	68,053	8,631	4.98	1,733
1966	31,468.41	30,982	30,055	3,931	4.99	788
1967	23,986.00	23,548	22,844	3,061	5.06	605
1968	8,820.87	8,677	8,417	1,109	4.85	229
1969	34,994.31	34,279	33,254	4,540	4.97	913
1970	5,026.10	4,924	4,777	651	4.86	134
1972	746,686.23	726,505	704,776	101,645	5.01	20,288
1973	2,624.00	2,547	2,471	363	5.00	73
1974	4,599.61	4,451	4,318	650	5.04	129
1975	426.65	413	401	60	4.89	12
1976	70,776.16	68,198	66,158	10,280	5.01	2,052
1977	2,589,035.24	2,491,377	2,416,864	379,294	4.95	76,625
1978	624.05	599	581	93	4.94	19
1979	66,691.33	63,780	61,872	10,154	4.98	2,039
1980	2,391,232.86	2,275,727	2,207,663	374,868	5.06	74,085
1981	3,217,533.97	3,056,554	2,965,137	509,800	5.00	101,960
1982	6,042,272.65	5,721,694	5,550,567	975,088	4.99	195,408
1983	832,384.49	784,626	761,159	137,816	5.03	27,399
1984	44,910.44	42,246	40,982	7,521	4.96	1,516
1986	20,710.11	19,305	18,728	3,639	5.00	728
1987	66,505.90	61,778	59,930	11,896	4.96	2,398
1988	43,797.69	40,466	39,256	8,046	4.98	1,616
1989	20,283.25	18,668	18,110	3,796	4.94	768
1991	350,942.19	319,398	309,845	69,172	4.95	13,974
1992	1,887,195.12	1,704,726	1,653,740	384,430	4.99	77,040
1993	338,871.50	303,984	294,892	71,089	5.00	14,218
1994	121,604.90	108,324	105,084	26,249	4.99	5,260
1995	74,714.11	66,086	64,109	16,582	4.97	3,336
1996	280,818.55	246,479	239,107	64,177	4.96	12,939
1997	35,033.63	30,405	29,496	8,341	5.01	1,665
2002	56,244.55	45,947	44,573	16,171	4.99	3,241
2003	51,289.05	41,201	39,969	15,423	4.99	3,091
2004	239,308.18	188,774	183,128	75,325	4.98	15,126
2005	144,450.09	111,544	108,208	47,798	4.98	9,598
2007	296,339.71	217,088	210,595	109,452	4.98	21,978
2008	115,348.21	81,660	79,218	45,358	4.99	9,090
2009	1,131,870.28	769,880	746,854	475,566	5.00	95,113

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNITS 7 AND 8						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2010	735,462.79	477,215	462,942	331,358	4.98	66,538
2011	381,015.17	232,701	225,741	185,755	4.99	37,225
2012	33,706.43	19,082	18,511	17,892	4.99	3,586
2013	151,811.22	77,764	75,438	88,518	4.99	17,739
	24,430,602.12	22,243,693	21,578,418	4,806,632		961,694
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1962	3,834,657.07	3,792,721	3,438,918	702,512	5.10	137,747
1985	264,003.55	247,430	224,349	60,775	4.95	12,278
1986	4,895,445.62	4,563,280	4,137,595	1,149,486	5.00	229,897
1987	638,539.52	593,144	537,813	151,810	4.96	30,607
1988	14,473.84	13,373	12,126	3,506	4.98	704
1989	40,124.63	36,930	33,485	9,850	4.94	1,994
1992	188,006.51	169,829	153,987	49,060	4.99	9,832
1993	207,263.45	185,925	168,581	55,263	5.00	11,053
1995	168,885.82	149,383	135,448	46,949	4.97	9,446
1996	22,647.72	19,878	18,024	6,436	4.96	1,298
1997	206,193.12	178,953	162,259	60,429	5.01	12,062
1998	102,804.94	88,335	80,095	30,935	5.01	6,175
1999	31,426.65	26,749	24,254	9,687	4.97	1,949
2000	772,497.18	649,750	589,138	245,159	4.97	49,328
2001	141,933.09	117,602	106,632	46,656	5.01	9,313
2002	218,052.44	178,130	161,513	73,983	4.99	14,826
2003	176,430.14	141,727	128,506	62,039	4.99	12,433
2004	23,701.55	18,697	16,953	8,645	4.98	1,736
2005	184,943.79	142,814	129,492	70,248	4.98	14,106
2006	85,068.48	64,128	58,146	33,728	4.98	6,773
2007	148,182.86	108,553	98,427	61,611	4.98	12,372
2008	5,202.78	3,683	3,339	2,280	4.99	457
2010	821,306.57	532,916	483,203	403,808	4.98	81,086
2011	590,037.86	360,360	326,744	310,497	4.99	62,224
2012	210,846.13	119,368	108,233	119,481	4.99	23,944
2013	345,766.89	177,117	160,595	212,834	4.99	42,652

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2014	348,849.32	155,337	140,846	235,911	4.99	47,277
2015	160,483.44	57,890	52,490	120,832	4.99	24,215
2016	54,113.56	13,518	12,257	46,186	4.99	9,256
	14,901,888.52	12,907,520	11,703,445	4,390,595		877,040
BAILLY - UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1962	1,921,788.90	1,900,772	1,664,044	411,488	5.10	80,684
1964	51,137.36	50,523	44,231	10,998	4.98	2,208
1965	4,086.33	4,031	3,529	884	4.97	178
1967	1,792.85	1,760	1,541	395	5.06	78
1968	25,253.11	24,841	21,747	5,526	4.85	1,139
1971	1,217.16	1,186	1,038	276	5.05	55
1976	10,845.61	10,451	9,149	2,564	5.01	512
1978	2,261.00	2,170	1,900	542	4.94	110
1979	6,569.00	6,282	5,500	1,595	4.98	320
1980	2,516,332.51	2,394,784	2,096,530	621,109	5.06	122,749
1981	187,800.81	178,405	156,186	46,639	5.00	9,328
1982	490,204.20	464,196	406,384	123,037	4.99	24,657
1985	11,484.42	10,763	9,423	2,981	4.95	602
1986	172,590.47	160,880	140,843	45,554	5.00	9,111
1987	94,832.62	88,091	77,120	25,299	4.96	5,101
1994	427,209.69	380,552	333,157	128,230	4.99	25,697
1996	101,782.50	89,336	78,210	31,715	4.96	6,394
1997	28,290.98	24,553	21,495	9,059	5.01	1,808
1998	26,812.72	23,039	20,170	8,788	5.01	1,754
2000	9,883.66	8,313	7,278	3,397	4.97	684
2002	205,822.54	168,139	147,198	75,090	4.99	15,048
2003	19,007.01	15,268	13,366	7,161	4.99	1,435
2004	19,565.09	15,434	13,512	7,618	4.98	1,530
2007	9,018.51	6,607	5,784	3,956	4.98	794
2008	2,000,164.25	1,415,996	1,239,643	920,534	4.99	184,476
2010	10,946.18	7,103	6,218	5,604	4.98	1,125

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2011	537,139.16	328,052	287,195	292,915	4.99	58,700
2013	56,216.12	28,796	25,210	35,504	4.99	7,115
2014	43,355.41	19,305	16,901	29,923	4.99	5,997
	8,993,410.17	7,829,628	6,854,501	2,858,382		569,389
BAILLY - UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1968	8,146,701.19	8,013,617	7,883,266	915,172	4.85	188,695
1970	5,903.55	5,784	5,690	686	4.86	141
1972	16,592.46	16,144	15,881	2,038	5.01	407
1976	8,986.95	8,660	8,519	1,187	5.01	237
1979	1,567.25	1,499	1,475	218	4.98	44
1980	19,680.24	18,730	18,425	2,829	5.06	559
1981	759,046.99	721,070	709,341	110,430	5.00	22,086
1982	102,065.28	96,650	95,078	15,153	4.99	3,037
1984	67,381.84	63,385	62,354	10,418	4.96	2,100
1985	44,847.60	42,032	41,348	7,087	4.95	1,432
1986	365,775.03	340,956	335,410	59,627	5.00	11,925
1987	167,338.77	155,442	152,914	27,812	4.96	5,607
1994	195,516.82	174,163	171,330	39,828	4.99	7,982
1995	51,517.60	45,568	44,827	10,812	4.97	2,175
2000	127,786.61	107,482	105,734	32,276	4.97	6,494
2001	146,233.57	121,166	119,195	38,737	5.01	7,732
2002	86,530.13	70,688	69,538	23,914	4.99	4,792
2004	301,253.96	237,639	233,774	91,581	4.98	18,390
2005	152,140.86	117,483	115,572	48,740	4.98	9,787
2007	192,461.94	140,991	138,698	69,161	4.98	13,888
2010	21,892.38	14,205	13,974	9,670	4.98	1,942
2013	20,155.47	10,325	10,157	11,611	4.99	2,327
2014	53,912.08	24,006	23,616	34,610	4.99	6,936
2015	29,464.67	10,628	10,455	21,367	4.99	4,282
	11,084,753.24	10,558,313	10,386,569	1,584,964		322,997

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNITS 2, 3 AND 12						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
1931	2,530,200.22	2,502,393	2,745,846	62,676	10.58	5,924
1932	458.31	452	496	13	10.65	1
1933	300.00	295	324	9	10.74	1
1934	143.02	142	156	3	9.96	
1935	535.88	530	582	13	10.09	1
1936	939.70	927	1,017	26	10.24	3
1938	1,344.60	1,317	1,445	47	10.59	4
1939	720.11	703	771	28	10.79	3
1940	585.16	574	630	20	10.22	2
1941	135.40	132	145	5	10.45	
1943	39.17	38	42	2	10.25	
1949	5,428.47	5,201	5,707	319	10.87	29
1950	2,983,055.86	2,860,870	3,139,199	171,993	10.62	16,195
1952	2,435.56	2,320	2,546	158	10.84	15
1955	8,620.81	8,193	8,990	579	10.50	55
1957	42,491.14	39,949	43,836	3,330	10.93	305
1958	2,181.13	2,046	2,245	176	10.92	16
1962	422.64	393	431	38	10.73	4
1964	3,844.19	3,561	3,907	360	10.60	34
1965	1,248.25	1,149	1,261	125	10.79	12
1966	226.79	209	229	22	10.61	2
1967	471.53	431	473	50	10.85	5
1968	106,096.02	96,769	106,183	11,583	10.74	1,078
1969	158,747.08	144,421	158,471	17,738	10.67	1,662
1970	31,036.20	28,146	30,884	3,566	10.64	335
1976	3,398.49	2,990	3,281	491	10.86	45
1978	7,172.22	6,257	6,866	1,095	10.75	102
1979	31,689.24	27,493	30,168	5,007	10.76	465
1981	15,092.67	12,903	14,158	2,595	10.89	238
1986	142,936.13	117,947	129,422	29,237	10.87	2,690
1990	193,550.13	154,213	169,216	45,625	10.81	4,221
1991	363,985.48	285,887	313,700	90,323	10.95	8,249
1992	151,138.06	117,636	129,081	38,683	10.87	3,559
1993	209,658.04	161,368	177,067	55,653	10.83	5,139
1997	152,390.82	110,271	120,999	48,155	10.95	4,398
2000	4,956.59	3,389	3,719	1,783	10.91	163
2001	372,841.72	249,223	273,469	140,385	10.90	12,879
2003	393,183.45	248,680	272,874	163,560	10.95	14,937

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ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNITS 2, 3 AND 12						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
2004	56,074.75	34,451	37,803	24,440	10.89	2,244
2005	17,208.82	10,197	11,189	7,913	10.92	725
2014	2,280.00	615	675	1,856	10.91	170
	7,999,263.85	7,244,681	7,949,502	929,681		85,910
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
1931	551,908.26	545,843	612,618			
1936	3,488.22	3,440	3,872			
1937	196.74	193	218			
1938	162,293.14	158,960	180,145			
1939	202.27	197	225			
1940	3,617.50	3,548	4,015			
1941	141.55	138	157			
1942	2,905.40	2,824	3,225			
1948	1,500.13	1,447	1,665			
1952	222,412.34	211,821	246,878			
1953	695,996.42	662,699	772,556			
1954	460,247.12	437,921	510,874			
1955	39,295.89	37,346	43,618			
1956	18,974.26	18,003	21,061			
1957	6,027.05	5,666	6,690			
1959	2,379.15	2,225	2,641			
1960	1,872.84	1,757	2,079			
1961	5,647.37	5,277	6,269			
1962	766.68	713	851			
1963	26,388.21	24,423	29,291			
1964	507.57	470	563			
1965	1,358.06	1,250	1,507			
1966	78,489.68	72,243	87,124			
1967	43,238.11	39,509	47,994			
1968	98,760.70	90,078	109,624			
1969	18,954.87	17,244	21,040			
1970	198.85	180	221			
1971	1,096.12	990	1,217			

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
1972	15,011.75	13,495	16,663			
1974	3,446,045.61	3,061,619	3,825,111			
1975	51,941.25	46,066	57,655			
1976	10,977.18	9,658	12,185			
1977	7,793.41	6,832	8,651			
1978	75,250.67	65,653	83,528			
1979	579.18	502	643			
1980	486,940.39	419,539	540,504			
1981	1,084,776.36	927,399	1,198,073	6,029	10.89	554
1982	1,201,800.83	1,022,910	1,321,460	12,539	10.80	1,161
1983	383,027.84	322,697	416,881	8,280	10.95	756
1984	204,624.24	171,213	221,184	5,949	10.94	544
1985	105,513.78	87,934	113,599	3,522	10.79	326
1986	491,232.62	405,352	523,659	21,609	10.87	1,988
1987	1,104,777.06	905,134	1,169,310	56,993	10.82	5,267
1988	156,478.77	127,073	164,161	9,530	10.82	881
1989	18,961.11	15,236	19,683	1,364	10.87	125
1990	104,804.20	83,504	107,876	8,457	10.81	782
1991	73,398.80	57,650	74,476	6,997	10.95	639
1992	30,517.40	23,753	30,686	3,189	10.87	293
1993	20,424.68	15,720	20,308	2,363	10.83	218
1994	131,964.07	100,163	129,397	17,083	10.87	1,572
1995	13,012.72	9,718	12,554	1,890	10.94	173
1997	23,474.22	16,986	21,944	4,113	10.95	376
1998	2,414.55	1,720	2,222	458	10.89	42
1999	80,995.39	56,550	73,055	16,850	10.91	1,544
2000	205,612.52	140,590	181,623	46,607	10.91	4,272
2001	333,713.29	223,068	288,173	82,248	10.90	7,546
2002	69,743.18	45,474	58,746	18,669	10.89	1,714
2003	12,014,919.86	7,599,172	9,817,094	3,519,467	10.95	321,413
2004	219,097.33	134,610	173,898	69,300	10.89	6,364
2005	41,095.08	24,350	31,457	14,159	10.92	1,297
2006	281,795.56	160,432	207,256	105,537	10.92	9,665
2007	384,225.70	209,151	270,195	156,296	10.91	14,326
2008	91,644.47	47,353	61,174	40,552	10.91	3,717
2010	28,298.16	12,791	16,524	14,887	10.92	1,363
2011	152,595.28	63,196	81,641	87,740	10.92	8,035
2012	15,409.73	5,730	7,402	9,702	10.92	888
2013	94,652.59	30,679	39,633	65,431	10.91	5,997

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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)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
2014	111,158.15	29,970	38,717	84,668	10.91	7,761
2015	58,145.10	12,037	15,550	48,991	10.90	4,495
2016	94,770.36	12,729	16,444	88,751	10.89	8,150
	25,972,478.94	19,071,813	24,189,232	4,640,220		424,244
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
1974	20,981,118.53	18,640,549	22,144,088	1,144,954	10.85	105,526
1976	37,316.33	32,830	39,000	2,421	10.86	223
1978	10,393.57	9,068	10,772	765	10.75	71
1980	1,237,391.40	1,066,114	1,266,493	107,012	10.81	9,899
1982	154,757.60	131,722	156,479	15,301	10.80	1,417
1985	258,325.89	215,286	255,750	30,992	10.79	2,872
1986	457,577.78	377,581	448,548	59,363	10.87	5,461
1987	56,087.84	45,952	54,589	7,669	10.82	709
1990	148,094.32	117,995	140,172	24,212	10.81	2,240
1992	56,346.49	43,856	52,099	10,446	10.87	961
1993	115,607.67	88,980	105,704	22,620	10.83	2,089
1994	64,794.91	49,181	58,425	13,498	10.87	1,242
1995	6,842.41	5,110	6,070	1,525	10.94	139
1997	6,390.04	4,624	5,493	1,600	10.95	146
2000	18,688.26	12,778	15,180	5,564	10.91	510
2001	178,774.50	119,500	141,960	56,479	10.90	5,182
2002	316,704.08	206,495	245,306	106,235	10.89	9,755
2003	40,437.04	25,576	30,383	14,502	10.95	1,324
2004	3,864.37	2,374	2,820	1,469	10.89	135
2005	74,784.81	44,311	52,639	30,372	10.92	2,781
2006	117,519.26	66,906	79,481	50,965	10.92	4,667
2007	1,096,546.67	596,899	709,088	508,079	10.91	46,570
2009	112,710.95	54,773	65,068	60,041	10.92	5,498
2010	686,688.85	310,378	368,714	393,510	10.92	36,036
2011	44,595.06	18,469	21,940	27,560	10.92	2,524
2013	1,215,279.46	393,896	467,930	881,030	10.91	80,754

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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)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
2014	160,703.73	43,329	51,473	126,908	10.91	11,632
2015	45,259,237.31	9,369,341	11,130,333	39,107,421	10.90	3,587,837
2017	94,441.42	4,633	5,504	99,326	10.82	9,180
	73,012,020.55	32,098,506	38,131,502	42,911,841		3,937,380
R M SCHAHFER - UNITS 14 AND 15						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1976	5,124,488.29	4,756,222	2,117,568	3,314,389	5.90	561,761
1978	173,933.67	160,217	71,332	113,038	5.95	18,998
1979	431,263.15	395,974	176,296	280,843	5.95	47,201
1980	39,482.00	36,096	16,071	25,780	5.98	4,311
1981	19,582.46	17,880	7,961	12,797	5.87	2,180
1982	100,425.36	91,079	40,550	65,901	5.99	11,002
1983	268,900.13	242,906	108,147	176,887	5.98	29,580
1984	156,516.40	140,623	62,608	103,299	6.02	17,159
1985	24,499.86	21,945	9,770	16,199	5.96	2,718
1986	189,480.66	168,914	75,204	125,646	5.96	21,082
1988	7,361.57	6,492	2,890	4,913	5.96	824
1990	34,014.34	29,645	13,199	22,857	5.95	3,842
1992	99,466.76	85,497	38,065	67,370	5.95	11,323
1995	3,498.08	2,929	1,304	2,404	5.99	401
1996	428,415.08	355,394	158,229	295,891	5.97	49,563
1997	17,056.73	14,010	6,238	11,843	5.96	1,987
1999	4,068.02	3,263	1,453	2,859	5.95	481
2000	3,541.74	2,799	1,246	2,508	5.97	420
2003	14,555.61	10,918	4,861	10,568	5.99	1,764
2004	29,179.85	21,423	9,538	21,393	5.99	3,571
2005	433,028.05	310,382	138,188	320,821	5.99	53,559
2007	47,578.31	32,146	14,312	36,121	5.97	6,050
2008	12,687.93	8,254	3,675	9,774	5.98	1,634
2012	2,235.70	1,135	505	1,865	5.98	312

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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)
R M SCHAHFER - UNITS 14 AND 15						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2013	65,260,502.43	29,697,314	13,221,857	55,954,276	5.98	9,356,902
2014	68,735.03	26,900	11,976	60,883	5.98	10,181
2015	156,893.98	49,061	21,843	144,465	5.97	24,198
	73,151,391.19	36,689,418	16,334,886	61,205,589		10,243,004
R M SCHAHFER - UNITS 14 AND 17						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1998	126,515.62	102,779	76,696	57,411	5.94	9,665
1999	12,836.45	10,295	7,682	5,924	5.95	996
	139,352.07	113,074	84,378	63,335		10,661
R M SCHAHFER - UNITS 14, 15, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1981	1,438,518.08	1,313,488	1,390,520	134,309	5.87	22,881
1983	24,066,089.07	21,739,668	23,014,639	2,495,416	5.98	417,294
1985	2,841,295.64	2,544,949	2,694,203	317,570	5.96	53,284
1986	500,569.72	446,238	472,409	58,195	5.96	9,764
1989	48,676.73	42,645	45,146	6,451	5.98	1,079
1990	58,537.23	51,017	54,009	8,040	5.95	1,351
1992	92,679.08	79,663	84,335	13,905	5.95	2,337
1993	57,602.05	49,066	51,944	9,115	5.99	1,522
1994	64,053.85	54,087	57,259	10,638	6.00	1,773
1996	149,758.15	124,233	131,519	27,225	5.97	4,560
1997	2,015.17	1,655	1,752	384	5.96	64
2000	29,614.62	23,402	24,774	6,617	5.97	1,108
2001	100,674.09	78,350	82,945	23,770	5.97	3,982
2004	13,705.80	10,062	10,652	3,876	5.99	647
2005	54,725.08	39,225	41,525	16,483	5.99	2,752
2006	25,324.44	17,658	18,694	8,150	5.98	1,363
2007	252,856.29	170,841	180,860	87,167	5.97	14,601
2009	16,895.16	10,520	11,137	6,772	5.97	1,134

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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)
R M SCHAHFER - UNITS 14, 15, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2011	221,840.94	122,420	129,600	105,552	5.99	17,621
2012	59,082.62	29,999	31,758	30,869	5.98	5,162
2013	67,611.17	30,767	32,571	39,096	5.98	6,538
2016	4,987,363.61	1,061,022	1,123,248	4,163,357	5.97	697,380
	35,149,488.59	28,040,975	29,685,500	7,572,958		1,268,197
R M SCHAHFER - UNITS 14, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2013	28,231.63	12,847	3,964	25,962	5.98	4,341
2014	34.71	14	4	32	5.98	5
	28,266.34	12,861	3,968	25,994		4,346
R M SCHAHFER - UNITS 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1983	53,875,211.35	48,667,202	52,825,964	4,281,760	5.98	716,013
1985	248,002.00	222,135	241,117	21,765	5.96	3,652
1986	1,173,351.43	1,045,996	1,135,380	108,373	5.96	18,183
1987	6,501.17	5,759	6,251	640	6.00	107
1988	175,859.52	155,075	168,327	18,084	5.96	3,034
1989	120,378.05	105,462	114,474	13,127	5.98	2,195
1990	308,036.57	268,464	291,405	35,114	5.95	5,902
1992	250,850.20	215,619	234,044	31,857	5.95	5,354
1993	213,016.80	181,451	196,957	28,841	5.99	4,815
1996	515,945.15	428,005	464,579	82,323	5.97	13,789
1997	125,937.67	103,444	112,284	21,210	5.96	3,559
1999	12,801.09	10,266	11,143	2,426	5.95	408
2000	10,913.73	8,624	9,361	2,208	5.97	370
2001	724,314.33	563,699	611,869	155,904	5.97	26,115
2003	24,679.05	18,511	20,093	6,067	5.99	1,013
2004	105,362.94	77,353	83,963	27,722	5.99	4,628
2005	266,549.56	191,055	207,381	75,161	5.99	12,548

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2006	128,163.30	89,364	97,000	38,853	5.98	6,497
2008	19,261.69	12,530	13,601	6,817	5.98	1,140
2009	23,577.43	14,680	15,934	9,058	5.97	1,517
2010	342,140.58	201,825	219,072	143,597	5.98	24,013
2011	37,966.81	20,951	22,741	17,503	5.99	2,922
2012	63,443.59	32,213	34,966	32,285	5.98	5,399
2013	334,611.01	152,267	165,279	189,409	5.98	31,674
2014	0.04		0			
2016	332,262.91	70,686	76,726	275,472	5.97	46,143
	59,439,137.97	52,862,636	57,379,911	5,625,575		940,990
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1931	23,602.80	23,373	19,182	5,837	6.09	958
1973	570.00	532	437	168	6.01	28
1976	20,456,199.66	18,986,135	15,581,376	6,102,195	5.90	1,034,270
1978	37,181.88	34,250	28,108	11,305	5.95	1,900
1979	244,562.93	224,551	184,283	74,954	5.95	12,597
1980	1,261,883.97	1,153,677	946,790	390,807	5.98	65,352
1981	947,019.34	864,708	709,641	294,199	5.87	50,119
1982	544,596.80	493,914	405,341	171,932	5.99	28,703
1983	99,651.00	90,018	73,875	31,755	5.98	5,310
1984	589,035.27	529,222	434,317	190,060	6.02	31,571
1985	301,542.78	270,092	221,657	97,979	5.96	16,439
1986	105,562.65	94,105	77,229	34,667	5.96	5,817
1987	69,944.34	61,960	50,849	23,292	6.00	3,882
1988	18,878.14	16,647	13,662	6,349	5.96	1,065
1989	789,733.53	691,878	567,804	269,313	5.98	45,036
1990	2,855.15	2,488	2,042	985	5.95	166
1992	8,460.54	7,272	5,968	3,000	5.95	504
1993	130,688.22	111,322	91,359	47,171	5.99	7,875
1994	523,824.79	442,316	362,996	192,258	6.00	32,043
1995	373,184.87	312,426	256,399	139,177	5.99	23,235
1996	3,501,981.82	2,905,090	2,384,124	1,327,977	5.97	222,442
1997	156,221.03	128,319	105,308	60,287	5.96	10,115

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1998	1,998,498.31	1,623,548	1,332,399	786,009	5.94	132,325
1999	6,176,248.96	4,953,327	4,065,053	2,481,771	5.95	417,104
2000	149,625.78	118,239	97,035	61,568	5.97	10,313
2001	305,071.24	237,422	194,845	128,530	5.97	21,529
2002	346,606.16	265,375	217,786	149,617	5.96	25,104
2003	33,103.02	24,829	20,376	14,713	5.99	2,456
2004	862,159.12	632,959	519,451	394,437	5.99	65,849
2005	3,557,539.05	2,549,944	2,092,666	1,678,325	5.99	280,188
2006	11,173.29	7,791	6,394	5,450	5.98	911
2007	207,470.82	140,176	115,038	104,881	5.97	17,568
2008	1,619,851.94	1,053,749	864,782	852,261	5.98	142,519
2009	33,919.05	21,119	17,332	18,622	5.97	3,119
2010	933,154.30	550,458	451,745	537,398	5.98	89,866
2011	4,734,800.59	2,612,833	2,144,277	2,874,612	5.99	479,902
2012	1,330,593.47	675,596	554,442	855,987	5.98	143,142
2013	379,793.75	172,828	141,835	260,746	5.98	43,603
2014	5,252,455.85	2,055,559	1,686,938	3,880,665	5.98	648,941
2015	5,757,596.16	1,800,400	1,477,537	4,625,515	5.97	774,793
2016	167,572.88	35,650	29,257	148,370	5.97	24,853
2017	1,451,608.14	119,096	97,739	1,440,966	5.96	241,773
	65,496,023.39	47,095,193	38,649,674	30,776,111		5,165,285
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1976	27,129,613.53	25,179,971	22,342,283	6,415,108	5.90	1,087,306
1978	36,999.75	34,082	30,241	8,979	5.95	1,509
1980	8,130.39	7,433	6,595	2,023	5.98	338
1981	22,165.71	20,239	17,958	5,538	5.87	943
1982	310,558.29	281,656	249,914	79,277	5.99	13,235
1983	2,693,321.81	2,432,964	2,158,778	696,143	5.98	116,412
1984	39,614.50	35,592	31,581	10,410	6.02	1,729
1985	58,995.37	52,842	46,887	15,648	5.96	2,626
1986	126,105.76	112,418	99,749	33,923	5.96	5,692
1987	4,825.04	4,274	3,792	1,322	6.00	220
1988	142,371.24	125,545	111,397	39,517	5.96	6,630

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1989	205,156.65	179,736	159,480	57,986	5.98	9,697
1990	17,747.56	15,468	13,725	5,088	5.95	855
1991	41,416.90	35,833	31,795	12,107	5.97	2,028
1992	329,760.94	283,447	251,504	98,043	5.95	16,478
1993	153,188.36	130,488	115,782	46,597	5.99	7,779
1997	28,625.81	23,513	20,863	9,480	5.96	1,591
1998	22,768.15	18,496	16,412	7,723	5.94	1,300
2000	73,336.98	57,953	51,422	26,315	5.97	4,408
2001	76,678.66	59,675	52,950	28,330	5.97	4,745
2002	158,344.68	121,235	107,572	60,273	5.96	10,113
2003	64,629.76	48,476	43,013	25,495	5.99	4,256
2004	196,062.38	143,940	127,719	80,108	5.99	13,374
2005	154,513.62	110,751	98,270	65,515	5.99	10,937
2006	42,541.57	29,663	26,320	18,774	5.98	3,139
2007	145,672.53	98,423	87,331	67,082	5.97	11,237
2008	47,928.48	31,179	27,665	23,139	5.98	3,869
2009	175,224.45	109,102	96,807	88,931	5.97	14,896
2010	256,078.33	151,058	134,034	137,409	5.98	22,978
2011	37,146.46	20,499	18,189	21,186	5.99	3,537
2012	60,091.38	30,511	27,073	36,624	5.98	6,124
2013	19,007,667.02	8,649,591	7,674,814	12,473,313	5.98	2,085,838
2014	423,475.55	165,728	147,051	301,833	5.98	50,474
2017	312,529.15	25,641	22,751	308,530	5.96	51,767
	52,603,286.76	38,827,422	34,451,717	21,307,767		3,578,060
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1979	30,353,692.21	27,869,910	25,659,249	6,515,665	5.95	1,095,070
1983	2,658,309.74	2,401,336	2,210,860	606,948	5.98	101,496
1984	4,712.19	4,234	3,898	1,097	6.02	182
1985	173,773.28	155,649	143,303	40,897	5.96	6,862
1986	33,623.29	29,974	27,596	8,044	5.96	1,350
1987	99,539.99	88,177	81,183	24,330	6.00	4,055
1998	15,013.75	12,197	11,230	4,685	5.94	789
2001	104,613.45	81,416	74,958	35,932	5.97	6,019

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2003	121,347.95	91,018	83,798	44,830	5.99	7,484
2004	46,227.55	33,938	31,246	17,755	5.99	2,964
2005	195,002.85	139,773	128,686	78,017	5.99	13,025
2006	13,579.32	9,468	8,717	5,677	5.98	949
2008	10,484.16	6,820	6,279	4,834	5.98	808
2009	137,549.65	85,644	78,851	66,952	5.97	11,215
2010	161,122.11	95,044	87,505	83,284	5.98	13,927
2011	19,705.42	10,874	10,011	10,876	5.99	1,816
2012	10,773.75	5,470	5,036	6,384	5.98	1,068
2013	16,768.45	7,631	7,026	10,749	5.98	1,797
2014	19,675,782.66	7,700,157	7,089,375	13,766,955	5.98	2,302,166
2016	10,058.62	2,140	1,970	8,692	5.97	1,456
2017	347,558.06	28,515	26,253	342,158	5.96	57,409
	54,209,238.45	38,859,385	35,777,031	21,684,762		3,631,907
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1983	83,183,790.45	75,142,580	82,276,421	5,898,396	5.98	986,354
1986	80,023.09	71,337	78,110	6,715	5.96	1,127
1988	45,303.40	39,949	43,742	4,280	5.96	718
1989	35,320.73	30,944	33,882	3,558	5.98	595
1990	23,310.64	20,316	22,245	2,465	5.95	414
1992	49,550.03	42,591	46,634	5,889	5.95	990
1993	55,192.76	47,014	51,477	7,027	5.99	1,173
1996	159,268.40	132,122	144,665	24,159	5.97	4,047
1998	19,850.10	16,126	17,657	3,384	5.94	570
1999	476,854.29	382,435	418,742	86,723	5.95	14,575
2001	323,699.48	251,920	275,837	67,285	5.97	11,271
2002	25,788.73	19,745	21,620	5,717	5.96	959
2003	23,397.74	17,550	19,216	5,585	5.99	932
2004	58,406.14	42,879	46,950	14,961	5.99	2,498
2005	15,331.51	10,989	12,032	4,219	5.99	704
2006	375,233.20	261,638	286,477	111,270	5.98	18,607
2007	148,808.05	100,541	110,086	47,650	5.97	7,982
2008	345,800.98	224,951	246,307	120,242	5.98	20,107

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2010	126,808.87	74,803	81,905	52,513	5.98	8,781
2012	95,018.91	48,245	52,825	47,895	5.98	8,009
2013	55,838.04	25,410	27,822	31,366	5.98	5,245
2014	8,039.18	3,146	3,445	5,077	5.98	849
2016	398,983.56	84,881	92,939	329,983	5.97	55,274
	86,129,618.28	77,092,112	84,411,037	6,886,358		1,151,781
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1986	57,034,005.74	50,843,535	55,588,683	4,867,363	5.96	816,672
1987	23,548.82	20,861	22,808	2,154	6.00	359
1990	66,110.12	57,617	62,994	7,082	5.95	1,190
1996	159,268.39	132,122	144,453	24,372	5.97	4,082
1998	3,373.61	2,741	2,997	579	5.94	97
2002	71,288.03	54,581	59,675	15,890	5.96	2,666
2003	31,257.59	23,445	25,633	7,500	5.99	1,252
2006	380,139.54	265,059	289,797	113,151	5.98	18,922
2007	47,859.80	32,336	35,354	15,378	5.97	2,576
2008	20,968.32	13,640	14,913	7,313	5.98	1,223
2010	19,318.96	11,396	12,460	8,019	5.98	1,341
2011	344,851.59	190,302	208,063	157,480	5.99	26,290
2012	84,458.99	42,883	46,885	42,641	5.98	7,131
2015	0.38		0			
2016	108,120.67	23,002	25,148	89,460	5.97	14,985
	58,394,570.55	51,713,520	56,539,862	5,358,383		898,786
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -25						
2008	6,029,423.29	1,274,469	1,862,144	5,674,636	46.68	121,565
2011	20,456.90	3,125	4,566	21,005	46.69	450
2012	23,410.93	3,090	4,515	24,749	46.58	531

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -25						
2013	1,054,314.00	116,238	169,837	1,148,056	46.52	24,679
2014	160,839.53	14,154	20,681	180,369	46.25	3,900
2015	125,593.55	8,085	11,813	145,179	46.04	3,153
	7,414,038.20	1,419,161	2,073,555	7,193,993		154,278
	658,548,829.18	484,679,911	476,184,688	229,823,140		34,225,949
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.7	5.20

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNITS 7 AND 8						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1962	1,414,892.63	1,407,824	1,308,371	219,713	4.74	46,353
1964	26,318.87	26,156	24,308	4,116	4.64	887
1966	113,041.78	111,915	104,009	18,076	4.68	3,862
1967	8,503.80	8,394	7,801	1,383	4.75	291
1968	1,164.67	1,152	1,071	187	4.55	41
1970	78,894.62	77,708	72,218	12,988	4.58	2,836
1971	25,814.86	25,282	23,496	4,384	4.78	917
1972	569.73	557	518	98	4.75	21
1973	536.22	523	486	93	4.76	20
1975	2,285.91	2,224	2,067	402	4.67	86
1976	34,815.86	33,706	31,325	6,276	4.80	1,308
1977	753,125.20	727,971	676,545	136,830	4.75	28,806
1980	4,486,008.63	4,306,138	4,001,940	842,949	4.69	179,733
1981	3,740,547.47	3,583,295	3,330,161	709,631	4.65	152,609
1982	1,138,821.90	1,087,256	1,010,449	219,479	4.66	47,098
1983	200,518.50	190,529	177,069	39,490	4.71	8,384
1984	59,901.10	56,568	52,572	12,121	4.81	2,520
1987	23,185.93	21,690	20,158	4,883	4.71	1,037
1988	213,776.08	198,878	184,829	46,049	4.75	9,695
1989	768,956.38	710,054	659,894	170,579	4.83	35,317
1991	5,131,113.84	4,699,279	4,367,308	1,174,295	4.75	247,220
1992	6,643,943.82	6,038,149	5,611,597	1,563,863	4.80	325,805
1993	216,429.92	195,270	181,476	52,269	4.83	10,822
1995	630,253.94	560,535	520,937	159,737	4.82	33,140
1996	265,402.67	234,181	217,638	68,997	4.82	14,315
1997	714,026.05	624,476	580,361	190,787	4.82	39,582
1998	169,952.58	147,096	136,705	46,844	4.83	9,699
1999	7,900.78	6,772	6,294	2,239	4.81	465
2000	482,055.39	408,166	379,332	141,288	4.82	29,313
2001	365,208.66	304,575	283,059	111,366	4.87	22,868
2002	201,738.28	165,805	154,092	63,785	4.87	13,098
2003	9,036.16	7,315	6,798	2,961	4.84	612
2004	692,701.26	550,465	511,579	236,539	4.85	48,771
2005	3,340,191.84	2,597,333	2,413,850	1,193,557	4.86	245,588
2006	6,760.64	5,130	4,768	2,534	4.87	520
2007	92,563.91	68,229	63,409	36,560	4.88	7,492
2008	528,230.81	376,637	350,030	220,459	4.89	45,084
2009	400,293.82	274,522	255,129	177,188	4.89	36,235
2010	110,459.70	72,198	67,098	52,199	4.89	10,675

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNITS 7 AND 8						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2011	3,663,273.06	2,255,111	2,095,803	1,860,531	4.90	379,700
2012	682,898.09	389,858	362,317	375,213	4.91	76,418
2013	60,262.01	31,136	28,936	36,147	4.91	7,362
2014	753,993.38	338,591	314,672	499,641	4.92	101,553
2015	999,738.64	363,865	338,161	741,557	4.92	150,723
2016	955,128.17	240,967	223,944	807,594	4.92	164,145
	40,215,237.56	33,533,481	31,164,579	12,267,878		2,543,026
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1977	11,373.37	10,993	8,452	3,832	4.75	807
1978	333,971.61	321,987	247,546	113,143	4.75	23,820
1979	43,320.28	41,611	31,991	14,795	4.79	3,089
1981	200,567.52	192,136	147,716	68,897	4.65	14,817
1985	794,919.26	747,765	574,888	283,624	4.81	58,965
1986	7,015,733.16	6,587,437	5,064,480	2,512,511	4.73	531,186
1987	141,131.37	132,028	101,504	50,918	4.71	10,811
1988	90,695.11	84,375	64,868	33,082	4.75	6,965
1989	286,989.53	265,006	203,739	106,210	4.83	21,990
1990	8,378,670.98	7,714,242	5,930,778	3,118,186	4.76	655,081
1991	4,054.52	3,713	2,855	1,524	4.75	321
1992	17,804.88	16,181	12,440	6,789	4.80	1,414
1994	6,911.23	6,192	4,760	2,704	4.83	560
1997	168,608.05	147,462	113,370	68,727	4.82	14,259
1998	4,112,139.48	3,559,106	2,736,273	1,704,838	4.83	352,969
1999	359,209.23	307,874	236,696	151,250	4.81	31,445
2000	4,178,948.01	3,538,399	2,720,353	1,792,911	4.82	371,973
2001	124,271.35	103,639	79,679	54,534	4.87	11,198
2002	1,374,264.93	1,129,481	868,355	615,851	4.87	126,458
2003	8,896,819.88	7,202,581	5,537,409	4,071,157	4.84	841,148
2004	65,263,308.04	51,862,401	39,872,277	30,612,095	4.85	6,311,772
2005	310,787.64	241,668	185,797	149,854	4.86	30,834
2007	28,465.21	20,982	16,131	14,611	4.88	2,994
2009	1,412,051.48	968,385	744,503	780,513	4.89	159,614
2010	59,958.24	39,190	30,130	34,625	4.89	7,081

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2011	199,595.93	122,871	94,464	121,099	4.90	24,714
2012	67,721.24	38,661	29,723	43,416	4.91	8,842
2013	430,230.43	222,288	170,897	293,752	4.91	59,827
2014	2,001,330.56	898,726	690,949	1,470,488	4.92	298,880
2015	896,281.34	326,211	250,794	717,190	4.92	145,770
2016	335,762.56	84,709	65,125	297,499	4.92	60,467
	107,545,896.42	86,938,300	66,838,942	49,310,626		10,190,071
BAILLY - UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1954	2,491.22	2,511	1,708	982	4.53	217
1962	5,385,110.48	5,358,206	3,644,981	2,170,938	4.74	458,004
1964	80,084.66	79,589	54,141	32,350	4.64	6,972
1966	8,415.15	8,331	5,667	3,421	4.68	731
1967	490.09	484	329	200	4.75	42
1969	4,864.60	4,790	3,258	1,995	4.69	425
1970	5,735.08	5,649	3,843	2,351	4.58	513
1971	46,065.08	45,114	30,689	19,061	4.78	3,988
1975	48,151.62	46,855	31,874	20,130	4.67	4,310
1976	18,824.37	18,224	12,397	7,933	4.80	1,653
1977	31,345.54	30,299	20,611	13,242	4.75	2,788
1978	1,195.30	1,152	784	507	4.75	107
1980	11,166,379.87	10,718,653	7,291,487	4,768,203	4.69	1,016,674
1981	648,165.77	620,917	422,386	277,633	4.65	59,706
1982	213,224.15	203,569	138,480	91,802	4.66	19,700
1983	2,523,620.73	2,397,904	1,631,202	1,094,309	4.71	232,337
1984	130,694.88	123,422	83,959	57,191	4.81	11,890
1985	216,334.91	203,502	138,435	95,207	4.81	19,794
1986	552,705.30	518,964	353,031	243,890	4.73	51,562
1987	468,136.68	437,940	297,914	207,674	4.71	44,092
1988	307,570.89	286,137	194,648	137,529	4.75	28,953
1989	112,547.62	103,926	70,697	50,855	4.83	10,529
1990	10,660.51	9,815	6,677	4,837	4.76	1,016
1991	1,448,307.96	1,326,418	902,311	661,861	4.75	139,339
1992	366,963.20	333,503	226,869	169,451	4.80	35,302

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1993	580,264.63	523,533	356,139	270,546	4.83	56,014
1994	112,045.25	100,389	68,291	52,718	4.83	10,915
1995	494,749.78	440,021	299,329	235,000	4.82	48,755
1996	1,371,967.79	1,210,569	823,504	658,222	4.82	136,561
1997	280,356.90	245,196	166,797	135,988	4.82	28,213
1998	920,249.02	796,487	541,819	452,049	4.83	93,592
1999	157,656.03	135,125	91,920	78,348	4.81	16,289
2000	260,480.18	220,554	150,034	131,284	4.82	27,237
2001	205,542.17	171,417	116,608	105,377	4.87	21,638
2002	1,606,574.09	1,320,411	898,225	836,875	4.87	171,843
2003	25,054.73	20,284	13,798	13,261	4.84	2,740
2004	33,541.47	26,654	18,132	18,093	4.85	3,731
2005	386,648.60	300,658	204,526	213,054	4.86	43,838
2006	2,573,827.84	1,953,041	1,328,579	1,451,155	4.87	297,978
2007	24,993,808.08	18,422,936	12,532,415	14,460,898	4.88	2,963,299
2008	47,560,242.39	33,911,214	23,068,495	28,296,567	4.89	5,786,619
2009	69,694.09	47,796	32,514	42,756	4.89	8,744
2010	544,163.94	355,674	241,951	345,746	4.89	70,705
2011	1,789,327.70	1,101,510	749,315	1,183,159	4.90	241,461
2012	6,511,834.54	3,717,528	2,528,891	4,503,890	4.91	917,289
2013	250,879.00	129,622	88,177	182,772	4.91	37,224
2014	1,098,329.50	493,220	335,519	850,677	4.92	172,902
2015	3,268,215.94	1,189,500	809,171	2,720,502	4.92	552,948
2016	591,188.22	149,150	101,461	537,022	4.92	109,151
	119,484,727.54	89,868,363	61,133,991	67,909,515		13,970,330
BAILLY - UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1968	14,117,036.21	13,962,652	10,278,048	4,968,351	4.55	1,091,945
1971	21,055.65	20,621	15,179	7,561	4.78	1,582
1972	107,190.51	104,814	77,155	38,611	4.75	8,129
1973	410,177.25	400,198	294,590	148,402	4.76	31,177
1974	1,922.95	1,879	1,383	694	4.58	152
1975	14,219.64	13,837	10,186	5,172	4.67	1,107
1976	3,656.95	3,540	2,606	1,344	4.80	280

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1979	153,853.53	147,784	108,785	57,377	4.79	11,978
1980	7,314.00	7,021	5,168	2,731	4.69	582
1981	25,586,693.30	24,511,029	18,042,815	9,590,814	4.65	2,062,541
1982	1,881,398.65	1,796,209	1,322,207	709,703	4.66	152,297
1983	167,019.82	158,700	116,821	63,561	4.71	13,495
1984	479,035.72	452,378	333,000	184,359	4.81	38,328
1985	298,744.16	281,023	206,864	115,780	4.81	24,071
1986	749,666.98	703,901	518,149	291,492	4.73	61,626
1987	554,750.92	518,967	382,017	217,114	4.71	46,096
1988	248,154.35	230,861	169,939	98,068	4.75	20,646
1989	74,353.63	68,658	50,540	29,762	4.83	6,162
1990	1,579,258.82	1,454,024	1,070,322	635,278	4.76	133,462
1991	373,655.67	342,209	251,903	151,645	4.75	31,925
1992	284,567.77	258,621	190,374	116,960	4.80	24,367
1993	1,668,290.87	1,505,185	1,107,982	693,772	4.83	143,638
1994	550,643.76	493,359	363,167	231,529	4.83	47,936
1995	281,825.77	250,650	184,506	119,866	4.82	24,868
1996	631,809.06	557,483	410,369	271,985	4.82	56,428
1997	551,938.94	482,717	355,333	240,761	4.82	49,950
1998	1,702,847.98	1,473,835	1,084,905	754,171	4.83	156,143
1999	610,271.45	523,056	385,027	274,066	4.81	56,978
2000	713,786.57	604,377	444,888	326,002	4.82	67,635
2001	850,061.60	708,931	521,851	396,215	4.87	81,358
2002	191,405.93	157,313	115,800	90,919	4.87	18,669
2003	5,297,832.38	4,288,956	3,157,144	2,564,515	4.84	529,858
2004	223,138.32	177,320	130,527	110,462	4.85	22,776
2005	4,561,942.26	3,547,366	2,611,252	2,315,646	4.86	476,470
2006	2,085,845.21	1,582,756	1,165,083	1,087,630	4.87	223,333
2007	387,619.05	285,714	210,317	208,312	4.88	42,687
2008	3,190,966.71	2,275,210	1,674,805	1,771,439	4.89	362,257
2009	2,340,527.60	1,605,134	1,181,555	1,346,215	4.89	275,300
2010	38,725,861.07	25,311,842	18,632,301	23,191,629	4.89	4,742,664
2011	16,443,987.53	10,122,919	7,451,582	10,307,924	4.90	2,103,658
2012	8,075,575.52	4,610,249	3,393,651	5,327,971	4.91	1,085,126
2013	1,349,041.71	697,012	513,078	943,888	4.91	192,238

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2014	3,733,354.68	1,676,515	1,234,100	2,797,924	4.92	568,684
2015	4,110,373.40	1,496,012	1,101,229	3,337,974	4.92	678,450
2016	987,381.44	249,104	183,368	883,004	4.92	179,472
	146,380,055.29	110,121,941	81,061,867	77,028,593		15,948,524
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
1931	8,227.81	8,690	6,517	2,616	4.41	593
1937	5.44	6	6			
1942	173.22	176	132	60	7.14	8
1950	128,616.65	127,203	95,395	47,369	8.26	5,735
1954	184,092.82	180,353	135,254	69,089	8.45	8,176
1955	12,748.11	12,469	9,351	4,799	8.43	569
1956	1,416.11	1,382	1,036	535	8.43	63
1959	9,934.16	9,611	7,208	3,819	8.62	443
1961	432.51	415	311	169	8.86	19
1964	5,532.24	5,257	3,942	2,198	9.00	244
1965	3,024.96	2,874	2,155	1,202	8.85	136
1968	1,608.21	1,502	1,126	659	9.32	71
1973	9,437.28	8,670	6,502	3,973	9.26	429
1974	2,852,415.96	2,603,235	1,952,278	1,213,904	9.41	129,001
1976	4,369.94	3,946	2,959	1,891	9.52	199
1977	21,389.39	19,231	14,422	9,320	9.50	981
1979	764,969.43	679,972	509,940	339,176	9.58	35,405
1980	8,359.64	7,377	5,532	3,747	9.67	387
1981	232,201.12	204,133	153,088	104,655	9.59	10,913
1982	4,865,832.66	4,237,683	3,178,021	2,223,053	9.75	228,005
1983	145,869.90	126,246	94,677	67,238	9.75	6,896
1984	442,978.97	380,483	285,341	206,366	9.79	21,079
1985	4,670,078.43	3,992,553	2,994,188	2,189,600	9.70	225,732
1986	510,014.05	431,550	323,638	242,478	9.82	24,692
1987	855,498.48	718,280	538,669	410,934	9.82	41,847
1988	448,383.87	372,931	279,677	218,029	9.87	22,090
1989	328,588.52	271,289	203,451	161,282	9.82	16,424
1990	1,664,965.84	1,362,059	1,021,467	826,645	9.81	84,266

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
1992	162,535.13	129,736	97,295	83,119	9.96	8,345
1993	913.31	720	540	474	9.98	47
1994	54,168.14	42,245	31,681	28,445	9.95	2,859
1995	446,242.97	343,263	257,428	237,902	9.97	23,862
1996	509,368.05	385,376	289,010	276,388	10.04	27,529
1997	9,226.37	6,886	5,164	5,077	9.99	508
1998	2,345,031.24	1,715,627	1,286,623	1,316,362	10.09	130,462
1999	15,882.99	11,416	8,561	9,069	10.07	901
2000	127,971.62	89,988	67,486	74,563	10.12	7,368
2001	60,670.51	41,780	31,333	36,012	10.10	3,566
2002	71,465.04	47,953	35,962	43,364	10.14	4,277
2003	40,021,786.47	26,085,880	19,562,925	24,861,258	10.19	2,439,770
2005	211,403.69	129,062	96,789	137,869	10.23	13,477
2007	28,465.22	15,991	11,992	19,604	10.25	1,913
2008	25,137.18	13,413	10,059	17,843	10.26	1,739
2009	3,116,818.13	1,564,462	1,173,257	2,286,411	10.30	221,982
2010	305,086.36	142,739	107,046	231,600	10.29	22,507
2011	87,887.60	37,666	28,247	69,308	10.34	6,703
2012	44,814.33	17,261	12,945	36,799	10.35	3,555
2013	950,363.27	319,425	239,551	815,353	10.36	78,702
2014	165,037.55	46,238	34,676	148,516	10.37	14,322
2015	125,568.72	27,040	20,278	119,103	10.39	11,463
2016	173,721.00	24,335	18,250	174,580	10.39	16,803
2017	1,352,156.27	68,891	51,664	1,449,229	10.39	139,483
	68,592,886.88	47,076,969	35,305,049	40,833,055		4,046,546
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
1974	28,784,060.61	26,269,543	19,691,184	12,259,124	9.41	1,302,776
1977	2,325.22	2,091	1,567	1,014	9.50	107
1978	27,932.28	24,984	18,728	12,277	9.52	1,290
1979	301,747.86	268,220	201,053	133,887	9.58	13,976
1980	2,206,413.78	1,947,050	1,459,474	989,645	9.67	102,342
1981	39,448.00	34,680	25,996	17,792	9.59	1,855
1982	857,376.05	746,694	559,709	391,979	9.75	40,203

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
1983	311,906.20	269,945	202,346	143,870	9.75	14,756
1984	124,510.29	106,944	80,163	58,043	9.79	5,929
1985	459,842.25	393,129	294,683	215,742	9.70	22,241
1986	2,467,764.39	2,088,106	1,565,207	1,174,011	9.82	119,553
1987	658,021.45	552,477	414,127	316,277	9.82	32,207
1988	65,758.30	54,693	40,997	31,995	9.87	3,242
1989	1,059,140.12	874,445	655,468	520,177	9.82	52,971
1990	441,205.32	360,937	270,552	219,186	9.81	22,343
1991	56,417.22	45,640	34,211	28,412	9.86	2,882
1992	13,900,297.64	11,095,231	8,316,788	7,112,542	9.96	714,111
1993	215,522.53	169,973	127,409	111,821	9.98	11,205
1994	172,767.57	134,739	100,998	90,774	9.95	9,123
1995	8,357,558.49	6,428,885	4,818,978	4,457,912	9.97	447,133
1996	230,423.08	174,333	130,677	125,093	10.04	12,459
1997	363,281.41	271,140	203,242	200,001	9.99	20,020
1998	5,399,636.13	3,950,379	2,961,134	3,032,462	10.09	300,541
1999	2,764,650.52	1,987,023	1,489,437	1,579,325	10.07	156,835
2000	3,207,679.15	2,255,592	1,690,752	1,869,772	10.12	184,760
2001	6,182,068.26	4,257,244	3,191,155	3,670,941	10.10	363,460
2002	10,883,703.93	7,302,911	5,474,133	6,606,779	10.14	651,556
2003	8,982,023.58	5,854,411	4,388,363	5,581,684	10.19	547,761
2004	2,267,721.29	1,434,032	1,074,925	1,442,246	10.20	141,397
2005	5,866,565.99	3,581,539	2,684,658	3,827,230	10.23	374,118
2006	3,280,157.43	1,926,076	1,443,752	2,197,222	10.24	214,572
2007	5,119,790.41	2,876,150	2,155,911	3,527,056	10.25	344,103
2008	11,320,166.43	6,040,180	4,527,612	8,037,773	10.26	783,409
2009	4,367,956.43	2,192,461	1,643,430	3,205,002	10.30	311,165
2010	8,904,434.80	4,166,073	3,122,814	6,761,108	10.29	657,056
2011	252,645.87	108,277	81,163	199,274	10.34	19,272
2012	5,512,525.09	2,123,259	1,591,557	4,527,346	10.35	437,425
2013	18,535,160.71	6,229,816	4,669,760	15,904,269	10.36	1,535,161
2014	1,385,627.75	388,203	290,990	1,247,057	10.37	120,256
2015	8,888,601.78	1,914,072	1,434,754	8,431,594	10.39	811,510
2016	6,561,001.15	919,078	688,925	6,593,787	10.39	634,628
2017	7,348,111.08	374,379	280,628	7,875,775	10.39	758,015
	188,133,947.84	112,195,034	84,099,408	124,729,274		12,299,724

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 14 AND 15						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1976	2,510,332.19	2,341,106	1,996,291	664,661	5.67	117,224
1978	2,389,233.68	2,220,826	1,893,727	638,861	5.55	115,110
1979	2,059,736.81	1,908,223	1,627,166	556,155	5.55	100,208
1982	21,460.96	19,623	16,733	6,016	5.65	1,065
1983	150,652.47	137,175	116,971	42,721	5.66	7,548
1984	159,073.93	144,034	122,820	45,799	5.72	8,007
1985	17,622.15	15,906	13,563	5,116	5.67	902
1986	14,057.64	12,627	10,767	4,134	5.67	729
1988	48,010.94	42,637	36,357	14,534	5.71	2,545
1993	39,409.87	33,879	28,889	12,885	5.71	2,257
1995	1,892,531.29	1,597,845	1,362,503	643,580	5.75	111,927
1996	897,494.57	750,611	640,056	311,289	5.75	54,137
1997	1,738,050.78	1,438,863	1,226,937	615,397	5.75	107,026
1998	818,142.69	669,676	571,041	296,190	5.75	51,511
1999	6,594.98	5,328	4,543	2,447	5.77	424
2000	158,918.46	126,761	108,091	60,363	5.76	10,480
2001	3,663,642.54	2,876,868	2,453,142	1,430,319	5.77	247,889
2002	4,127,027.91	3,186,932	2,717,537	1,657,112	5.78	286,698
2004	549,588.76	407,387	347,384	235,180	5.81	40,478
2005	1,697,113.71	1,227,777	1,046,941	752,000	5.82	129,210
2006	118,992.69	83,840	71,491	54,641	5.80	9,421
2007	741,169.63	505,638	431,164	354,476	5.81	61,011
2008	978,549.57	643,518	548,736	488,527	5.81	84,084
2009	713,570.96	448,763	382,666	373,719	5.83	64,103
2010	51,715.40	30,835	26,293	28,525	5.83	4,893
2011	580,126.72	323,763	276,077	338,858	5.85	57,924
2012	151,663.66	77,906	66,431	94,332	5.85	16,125
2013	5,666,362.34	2,607,955	2,223,836	3,782,508	5.86	645,479
2014	197,319.04	78,183	66,668	142,491	5.86	24,316
2015	462,949.00	146,629	125,032	365,694	5.87	62,299
2016	96,832.57	20,877	17,802	84,840	5.87	14,453
	32,717,947.91	24,131,991	20,577,655	14,103,370		2,439,483

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 14 AND 17						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1999	108,906.76	87,989	33,261	82,181	5.77	14,243
2015	2,482,787.66	786,368	297,253	2,334,501	5.87	397,700
	2,591,694.42	874,357	330,514	2,416,682		411,943
R M SCHAHFER - UNITS 14, 15, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1983	1,285,607.15	1,170,597	1,021,329	341,415	5.66	60,321
1985	90,677.92	81,845	71,409	24,710	5.67	4,358
1986	422,614.91	379,611	331,205	116,767	5.67	20,594
1994	40,739.74	34,707	30,281	12,903	5.74	2,248
1997	68,539.77	56,741	49,506	23,146	5.75	4,025
2001	253,080.28	198,731	173,390	94,875	5.77	16,443
2004	146,777.04	108,800	94,926	60,657	5.81	10,440
2005	18,470.97	13,363	11,659	7,920	5.82	1,361
2006	96,832.93	68,227	59,527	43,116	5.80	7,434
2007	134,365.15	91,666	79,977	62,450	5.81	10,749
2008	19,983.21	13,141	11,465	9,717	5.81	1,672
2012	212,208.95	109,007	95,107	129,834	5.85	22,194
2013	22,639.08	10,420	9,091	14,906	5.86	2,544
2014	290,509.63	115,108	100,430	207,510	5.86	35,411
2015	59,941.43	18,985	16,564	46,974	5.87	8,002
	3,162,988.16	2,470,949	2,155,867	1,196,900		207,796
R M SCHAHFER - UNITS 14, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2012	104,564.05	53,712	23,119	87,719	5.85	14,995
	104,564.05	53,712	23,119	87,719		14,995

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1983	20,422,258.13	18,595,283	16,926,213	4,721,381	5.66	834,166
1986	1,572,776.52	1,412,737	1,285,933	381,210	5.67	67,233
1987	40,887.90	36,615	33,329	10,013	5.60	1,788
1989	25,897.01	22,921	20,864	6,587	5.63	1,170
1991	70,806.90	61,861	56,308	18,747	5.65	3,318
1994	49,669.53	42,315	38,517	14,133	5.74	2,462
1995	127,536.21	107,678	98,013	37,175	5.75	6,465
1996	5,594,840.83	4,679,189	4,259,196	1,671,336	5.75	290,667
1997	126,498.69	104,723	95,323	38,765	5.75	6,742
1998	221,208.91	181,067	164,815	69,667	5.75	12,116
1999	8,569,231.87	6,923,357	6,301,932	2,781,454	5.77	482,054
2000	635,060.82	506,556	461,089	212,076	5.76	36,819
2001	75,051.79	58,934	53,644	25,911	5.77	4,491
2002	317,990.20	245,555	223,515	113,555	5.78	19,646
2003	36,371.62	27,558	25,084	13,469	5.78	2,330
2004	335,498.17	248,691	226,369	129,259	5.81	22,248
2005	884,154.04	639,641	582,228	354,975	5.82	60,992
2006	1,174,566.97	827,579	753,297	491,744	5.80	84,783
2007	224,908.87	153,436	139,664	98,739	5.81	16,995
2008	654,345.62	430,313	391,689	301,917	5.81	51,965
2010	4,844,049.22	2,888,264	2,629,020	2,505,672	5.83	429,789
2011	1,125,012.55	627,858	571,503	621,010	5.85	106,156
2012	4,993,514.73	2,565,049	2,334,816	2,958,310	5.85	505,694
2013	127,869.74	58,852	53,570	81,972	5.86	13,988
2014	563,826.70	223,404	203,352	394,305	5.86	67,288
2015	318,063.87	100,740	91,698	245,450	5.87	41,814
2016	7,547,491.46	1,627,269	1,481,209	6,519,132	5.87	1,110,585
	60,679,388.87	43,397,445	39,502,189	24,817,963		4,283,764
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1976	2,864,189.11	2,671,108	2,417,921	618,119	5.67	109,016
1978	17,236.81	16,022	14,503	3,768	5.55	679
1979	259,839.91	240,726	217,908	57,522	5.55	10,364
1981	7,828,184.91	7,177,663	6,497,313	1,800,563	5.70	315,888

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1982	1,133,438.16	1,036,366	938,132	263,313	5.65	46,604
1983	656,943.49	598,173	541,474	154,886	5.66	27,365
1984	5,891.79	5,335	4,829	1,416	5.72	248
1985	1,054,224.17	951,532	861,339	256,139	5.67	45,174
1986	118,346.93	106,304	96,228	29,220	5.67	5,153
1987	168,057.09	150,493	136,228	41,912	5.60	7,484
1988	5,458.73	4,848	4,388	1,398	5.71	245
1989	27,344.59	24,203	21,909	7,076	5.63	1,257
1990	93,654.94	82,179	74,389	24,885	5.72	4,351
1991	13,097.29	11,442	10,357	3,526	5.65	624
1993	16,714.50	14,369	13,007	4,710	5.71	825
1994	1,287.03	1,096	992	372	5.74	65
1995	9,963,046.29	8,411,700	7,614,379	2,946,450	5.75	512,426
1996	6,295,406.05	5,265,100	4,766,036	1,907,094	5.75	331,669
1997	441,271.59	365,311	330,684	137,064	5.75	23,837
1998	934,824.32	765,184	692,654	298,259	5.75	51,871
1999	1,267,764.01	1,024,267	927,180	416,650	5.77	72,210
2000	323,435.28	257,988	233,534	109,307	5.76	18,977
2001	6,846,999.80	5,376,593	4,866,961	2,390,859	5.77	414,360
2002	544,051.35	420,122	380,300	196,395	5.78	33,978
2003	7,960,428.71	6,031,521	5,459,810	2,978,244	5.78	515,267
2004	10,579,538.86	7,842,168	7,098,831	4,115,480	5.81	708,344
2005	661,407.99	478,496	433,141	267,952	5.82	46,040
2007	863,593.47	589,157	533,312	382,097	5.81	65,765
2010	212,526.07	126,719	114,708	110,570	5.83	18,966
2011	441,171.29	246,213	222,875	244,766	5.85	41,840
2012	445,405.29	228,794	207,107	265,022	5.85	45,303
2013	1,507,240.30	693,710	627,955	969,720	5.86	165,481
2014	2,368,609.03	938,509	849,550	1,661,175	5.86	283,477
2015	2,718,846.17	861,135	779,510	2,102,467	5.87	358,172
2016	1,375,898.66	296,649	268,530	1,189,922	5.87	202,712
2017	114,218.58	9,492	8,592	112,479	5.88	19,129
	70,129,592.56	53,320,687	48,266,569	26,070,799		4,505,166

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1976	45,330,703.60	42,274,870	37,640,345	10,410,201	5.67	1,836,014
1979	15,862.67	14,696	13,085	3,730	5.55	672
1980	818,735.61	755,038	672,264	195,595	5.60	34,928
1981	193,643.45	177,552	158,087	47,175	5.70	8,276
1982	1,144,171.49	1,046,180	931,489	281,333	5.65	49,793
1983	3,406,834.46	3,102,059	2,761,985	849,259	5.66	150,046
1984	336,613.77	304,788	271,375	85,436	5.72	14,936
1986	2,413,702.03	2,168,093	1,930,409	628,116	5.67	110,779
1987	966,731.58	865,697	770,792	253,943	5.60	45,347
1988	123,048.41	109,275	97,295	33,136	5.71	5,803
1989	345,884.48	306,142	272,580	94,057	5.63	16,706
1990	19,389,939.45	17,014,051	15,148,828	5,404,507	5.72	944,844
1991	283,918.47	248,046	220,853	80,100	5.65	14,177
1992	1,326,560.82	1,147,422	1,021,632	384,522	5.75	66,873
1993	2,613,325.09	2,246,571	2,000,283	769,841	5.71	134,823
1994	88,575.34	75,459	67,187	26,703	5.74	4,652
1995	20,076,571.97	16,950,449	15,092,199	6,188,967	5.75	1,076,342
1996	1,075,258.58	899,282	800,695	339,079	5.75	58,970
1997	536,915.41	444,491	395,762	173,368	5.75	30,151
1998	1,075,354.74	880,212	783,716	356,160	5.75	61,941
1999	409,991.83	331,246	294,932	139,659	5.77	24,204
2000	3,112,310.87	2,482,535	2,210,379	1,088,671	5.76	189,005
2001	1,448,547.07	1,137,469	1,012,770	522,690	5.77	90,588
2002	16,596,312.55	12,815,839	11,410,860	6,181,232	5.78	1,069,417
2003	289,798.62	219,577	195,505	111,681	5.78	19,322
2004	77,413,822.87	57,383,616	51,092,744	30,965,908	5.81	5,329,760
2005	2,361,491.59	1,708,421	1,521,130	982,051	5.82	168,737
2006	1,582,611.49	1,115,080	992,836	684,733	5.80	118,057
2007	9,146,792.66	6,240,088	5,555,997	4,139,603	5.81	712,496
2008	2,206,665.27	1,451,156	1,292,068	1,046,997	5.81	180,206
2009	358,057.48	225,182	200,496	179,045	5.83	30,711
2010	106,485.04	63,492	56,531	56,343	5.83	9,664
2011	2,187,631.52	1,220,895	1,087,050	1,231,839	5.85	210,571
2012	7,344,934.10	3,772,916	3,359,297	4,426,333	5.85	756,638
2013	6,810,659.87	3,134,620	2,790,977	4,428,323	5.86	755,687
2014	928,300.46	367,819	327,496	656,503	5.86	112,031

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2015	5,758,493.73	1,823,876	1,623,927	4,480,076	5.87	763,216
2016	307,876.85	66,379	59,102	267,247	5.87	45,528
2017	1,431,360.15	118,952	105,911	1,411,330	5.88	240,022
	241,364,495.44	186,709,531	166,240,871	89,605,494		15,491,933
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1979	69,635,404.39	64,513,024	63,563,034	10,250,495	5.55	1,846,936
1981	198,052.49	181,594	178,920	31,016	5.70	5,441
1982	151,318.40	138,359	136,322	24,076	5.65	4,261
1983	4,585,288.32	4,175,088	4,113,608	746,798	5.66	131,943
1984	228,058.74	206,496	203,455	38,287	5.72	6,694
1985	13,079.98	11,806	11,632	2,233	5.67	394
1986	26,367.18	23,684	23,335	4,614	5.67	814
1987	8,756.25	7,841	7,726	1,556	5.60	278
1988	1,455,539.34	1,292,618	1,273,583	269,288	5.71	47,161
1989	41,325.00	36,577	36,038	7,766	5.63	1,379
1991	3,338,517.99	2,916,703	2,873,753	665,076	5.65	117,713
1992	1,573,300.18	1,360,842	1,340,803	326,895	5.75	56,851
1993	569,419.25	489,507	482,299	121,286	5.71	21,241
1994	42,231,505.75	35,977,949	35,448,154	9,317,242	5.74	1,623,213
1995	5,926,264.81	5,003,486	4,929,807	1,352,034	5.75	235,136
1996	3,098,065.62	2,591,036	2,552,882	731,068	5.75	127,142
1997	2,266,367.62	1,876,235	1,848,606	553,743	5.75	96,303
1998	1,188,814.15	973,082	958,753	301,390	5.75	52,416
1999	216,816.03	175,173	172,593	57,232	5.77	9,919
2000	962,573.38	767,797	756,491	263,837	5.76	45,805
2001	1,371,806.70	1,077,208	1,061,346	392,770	5.77	68,071
2002	6,411,261.68	4,950,840	4,877,936	1,918,001	5.78	331,834
2003	256,883.43	194,637	191,771	80,526	5.78	13,932
2004	770,548.70	571,175	562,764	254,017	5.81	43,721
2005	6,368,782.50	4,607,496	4,539,648	2,211,261	5.82	379,942
2006	1,613,147.35	1,136,595	1,119,858	590,078	5.80	101,738
2007	328,912.81	224,390	221,086	127,562	5.81	21,956
2008	292,623.33	192,436	189,602	120,578	5.81	20,754

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2009	13,755,444.27	8,650,771	8,523,384	6,057,387	5.83	1,039,003
2010	155,019.21	92,430	91,069	73,251	5.83	12,564
2011	1,527,721.25	852,606	840,051	779,334	5.85	133,219
2012	6,943,995.01	3,566,964	3,514,438	3,846,196	5.85	657,469
2013	4,697,567.73	2,162,065	2,130,227	2,849,194	5.86	486,211
2014	21,974.63	8,707	8,579	14,714	5.86	2,511
2015	5,105,639.26	1,617,099	1,593,286	3,818,691	5.87	650,544
2016	495,670.03	106,868	105,294	420,116	5.87	71,570
2017	11,077,036.73	920,546	906,990	10,834,668	5.88	1,842,631
	198,908,869.49	153,651,730	151,389,123	59,454,279		10,308,710
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1983	130,327,323.28	118,668,241	121,748,560	16,398,402	5.66	2,897,244
1984	26,098.44	23,631	24,244	3,420	5.72	598
1985	4,565,829.24	4,121,072	4,228,044	611,735	5.67	107,890
1987	3,334,800.15	2,986,274	3,063,790	471,098	5.60	84,125
1988	332,063.58	294,895	302,550	49,438	5.71	8,658
1989	34,477.80	30,516	31,308	5,238	5.63	930
1990	242,321.50	212,629	218,148	38,712	5.72	6,768
1991	28,129.04	24,575	25,213	4,604	5.65	815
1992	132,200.05	114,348	117,316	22,816	5.75	3,968
1994	157,854.25	134,480	137,971	29,355	5.74	5,114
1995	56,107.63	47,371	48,601	10,873	5.75	1,891
1996	1,427,671.25	1,194,019	1,225,013	288,319	5.75	50,142
1997	1,120,633.31	927,727	951,808	236,063	5.75	41,054
1998	152,586.40	124,897	128,139	33,603	5.75	5,844
1999	1,541,018.57	1,245,038	1,277,356	356,124	5.77	61,720
2000	2,447,976.66	1,952,629	2,003,314	591,541	5.76	102,698
2001	1,868,023.47	1,466,862	1,504,938	475,167	5.77	82,351
2002	178,035.11	137,480	141,049	47,669	5.78	8,247
2003	647,663.62	490,727	503,465	183,058	5.78	31,671
2004	919,486.10	681,576	699,268	275,387	5.81	47,399
2005	706,522.48	511,134	524,402	224,512	5.82	38,576
2006	1,556,945.83	1,096,996	1,125,471	524,891	5.80	90,498

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2007	2,015,687.12	1,375,134	1,410,829	725,799	5.81	124,922
2008	8,950,732.72	5,886,217	6,039,008	3,448,769	5.81	593,592
2009	83,704.14	52,641	54,007	34,719	5.83	5,955
2010	6,669,647.76	3,976,777	4,080,004	2,989,823	5.83	512,834
2011	837,415.01	467,353	479,484	408,176	5.85	69,774
2012	4,461,904.68	2,291,973	2,351,467	2,378,152	5.85	406,522
2013	308,256.24	141,876	145,559	181,193	5.86	30,920
2015	2,909,810.80	921,619	945,542	2,138,858	5.87	364,371
2016	14,560.00	3,139	3,220	12,213	5.87	2,081
	178,055,486.23	151,603,846	155,539,088	33,199,727		5,789,172
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1986	142,497,597.26	127,997,612	133,547,624	17,499,829	5.67	3,086,390
1987	2,067,988.96	1,851,859	1,932,156	259,912	5.60	46,413
1989	52,867.25	46,793	48,822	7,217	5.63	1,282
1990	6,575.40	5,770	6,020	950	5.72	166
1991	123,751.68	108,116	112,804	18,373	5.65	3,252
1992	12,678.76	10,967	11,443	1,997	5.75	347
1993	87,941.11	75,599	78,877	14,341	5.71	2,512
1994	70,835.80	60,347	62,964	12,122	5.74	2,112
1995	39,802.81	33,605	35,062	7,129	5.75	1,240
1996	2,394,615.92	2,002,713	2,089,551	448,742	5.75	78,042
1997	5,732,816.93	4,745,970	4,951,757	1,125,029	5.75	195,657
1998	87,766.56	71,840	74,955	18,078	5.75	3,144
1999	2,532,782.68	2,046,316	2,135,045	549,705	5.77	95,269
2000	358,739.82	286,149	298,556	81,708	5.76	14,185
2001	1,954,333.67	1,534,637	1,601,179	470,414	5.77	81,528
2002	258,021.68	199,247	207,886	65,617	5.78	11,352
2003	1,305,360.71	989,056	1,031,942	351,741	5.78	60,855
2004	2,684,446.24	1,989,867	2,076,148	769,365	5.81	132,421
2005	320,197.49	231,647	241,691	97,718	5.82	16,790
2006	1,026,927.45	723,555	754,929	333,615	5.80	57,520
2007	2,465,915.51	1,682,287	1,755,231	858,639	5.81	147,786
2008	136,136.72	89,527	93,409	50,896	5.81	8,760

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2009	8,233,069.84	5,177,761	5,402,270	3,324,784	5.83	570,289
2010	482,486.16	287,682	300,156	211,279	5.83	36,240
2011	7,873,407.12	4,394,070	4,584,598	3,761,213	5.85	642,942
2012	94,872.05	48,733	50,846	49,718	5.85	8,499
2013	149,195.84	68,668	71,645	86,502	5.86	14,761
2014	1,820,396.87	721,292	752,567	1,177,053	5.86	200,862
2016	2,287,368.17	493,166	514,550	1,910,060	5.87	325,394
2017	63,000.85	5,236	5,463	61,318	5.88	10,428
	187,221,897.31	157,980,087	164,830,147	33,625,064		5,856,438
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -25						
2007	28,465.21	9,749	14,787	20,794	27.82	747
2008	67,821,954.65	21,499,560	32,610,839	52,166,605	27.96	1,865,758
2010	575,945.74	151,186	229,321	490,611	28.21	17,391
2011	705,922.16	164,656	249,753	632,650	28.34	22,324
2012	59,532.60	12,070	18,308	56,108	28.40	1,976
2013	10,666,446.63	1,818,629	2,758,522	10,574,536	28.50	371,036
2014	462,648.86	63,383	96,140	482,171	28.45	16,948
2015	258,357.42	26,094	39,580	283,367	28.46	9,957
2016	182,521.10	11,430	17,337	210,814	28.44	7,413
2017	2,208,566.90	48,036	72,862	2,687,847	28.24	95,179
	82,970,361.27	23,804,793	36,107,449	67,605,503		2,408,729
	1,728,260,037.24	1,277,733,216	1,144,566,427	724,262,441		110,716,350
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5						6.41

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.20 BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNITS 7 AND 8						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2007	15,052.24	11,095	13,575	2,682	4.88	550
2010	775,442.47	506,842	620,122	217,355	4.89	44,449
2012	35,627.32	20,339	24,885	13,593	4.91	2,768
	826,122.03	538,276	658,582	233,630		47,767
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1955	126,068.87	126,787	136,154			
1974	112,180.00	109,621	121,154			
1987	409,640.99	383,218	424,871	17,541	4.71	3,724
1992	36,723.06	33,375	37,003	2,658	4.80	554
1998	539,806.90	467,209	517,991	65,000	4.83	13,458
1999	232,492.48	199,267	220,926	30,166	4.81	6,272
2001	436,763.41	364,250	403,841	67,863	4.87	13,935
2003	49,345.89	39,949	44,291	9,002	4.84	1,860
2004	513,677.58	408,201	452,570	102,202	4.85	21,073
2006	777,171.66	589,724	653,823	185,523	4.87	38,095
2011	97,653.96	60,116	66,650	38,816	4.90	7,922
2013	1,418,707.19	733,006	812,678	719,525	4.91	146,543
	4,750,231.99	3,514,723	3,891,953	1,238,298		253,436
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
1931	500.00	528	555			
1968	291,538.13	272,316	323,607			
1978	81,387.87	72,796	90,341			
1998	707,900.10	517,900	675,308	110,461	10.09	10,948
2000	454,715.90	319,749	416,932	87,803	10.12	8,676
2001	191,615.16	131,955	172,061	40,632	10.10	4,023
2002	248,315.73	166,619	217,260	58,370	10.14	5,756
2003	221,610.55	144,444	188,346	57,642	10.19	5,657

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.20 BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
2004	45,940.22	29,051	37,881	13,113	10.20	1,286
2006	149,587.51	87,836	114,532	51,510	10.24	5,030
2008	133,412.35	71,186	92,822	55,266	10.26	5,387
2010	310,648.44	145,342	189,516	155,303	10.29	15,093
2014	1,145,247.00	320,857	418,377	852,848	10.37	82,242
	3,982,418.96	2,280,579	2,937,537	1,482,948		144,098
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
2008	58,111.45	31,007	46,417	18,087	10.26	1,763
2010	519,312.38	242,968	363,716	212,720	10.29	20,672
2014	244,437.92	68,483	102,517	168,809	10.37	16,279
	821,861.75	342,458	512,650	399,617		38,714
R M SCHAHFER - UNITS 14 AND 15						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2016	3,353,672.11	723,065	365,550	3,189,342	5.87	543,329
	3,353,672.11	723,065	365,550	3,189,342		543,329
R M SCHAHFER - UNITS 14, 15, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2012	304,479.73	156,404	166,422	156,327	5.85	26,723
	304,479.73	156,404	166,422	156,327		26,723

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.20 BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1986	7,943.33	7,135	8,420			
1991	657,896.78	574,773	685,097	12,273	5.65	2,172
1999	734,333.57	593,292	707,171	71,223	5.77	12,344
2000	406,565.91	324,297	386,544	44,416	5.76	7,711
2001	776,373.69	609,646	726,664	96,292	5.77	16,688
2002	769,918.09	594,538	708,656	107,457	5.78	18,591
2003	616,753.02	467,306	557,003	96,756	5.78	16,740
2004	849,434.00	629,650	750,508	149,892	5.81	25,799
2005	1,398,315.83	1,011,612	1,205,785	276,430	5.82	47,497
2006	377,683.09	266,109	317,187	83,157	5.80	14,337
2007	1,087,065.62	741,614	883,962	268,327	5.81	46,184
2008	43,473.93	28,589	34,076	12,006	5.81	2,066
2009	135,487.31	85,208	101,563	42,053	5.83	7,213
2010	1,039,914.15	620,049	739,064	363,245	5.83	62,306
2011	629,715.47	351,438	418,894	248,604	5.85	42,496
2012	201,998.74	103,762	123,678	90,440	5.85	15,460
2014	3,452,490.69	1,367,973	1,630,547	2,029,093	5.86	346,262
	13,185,363.22	8,376,991	9,984,820	3,991,665		683,866
	27,224,149.79	15,932,496	18,517,514	10,691,827		1,737,933
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.2	6.38

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.30 BOILER PLANT - UNIT TRAIN COAL CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNITS 7 AND 8						
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1991	2,823,045.89	2,386,603	2,823,046			
	2,823,045.89	2,386,603	2,823,046			
BAILLY GENERATING STATION						
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1990	17,292.70	14,837	17,293			
	17,292.70	14,837	17,293			
R M SCHAHFER - UNITS 14, 15, 17 AND 18						
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
2002	970,020.00	581,818	968,020	2,000	10.34	193
	970,020.00	581,818	968,020	2,000		193
R M SCHAHFER GENERATING STATION						
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
2002	242,505.00	145,454	242,005	500	10.34	48
	242,505.00	145,454	242,005	500		48
	4,052,863.59	3,128,712	4,050,364	2,500		241
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.4	0.01

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2013	87,226.54	45,068	59,026	35,179	4.91	7,165
	87,226.54	45,068	59,026	35,179		7,165
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
2015	202,059,261.92	43,511,441	13,885,478	210,400,302	10.39	20,250,270
2016	4,301,154.51	602,514	192,276	4,582,006	10.39	441,002
	206,360,416.43	44,113,955	14,077,754	214,982,308		20,691,272
R M SCHAHFER - UNITS 14 AND 15						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2013	103,645,092.46	47,702,861	10,607,970	99,255,828	5.86	16,937,855
	103,645,092.46	47,702,861	10,607,970	99,255,828		16,937,855
R M SCHAHFER - UNITS 14, 15, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2016	1,609,027.07	346,913	54,894	1,650,675	5.87	281,205
	1,609,027.07	346,913	54,894	1,650,675		281,205

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1983	1,621,637.50	1,476,566	858,553	860,383	5.66	152,011
1985	4,843.77	4,372	2,542	2,592	5.67	457
1986	1,770,107.20	1,589,988	924,503	951,811	5.67	167,868
1989	342,282.35	302,954	176,153	186,666	5.63	33,156
1990	175,917.80	154,362	89,754	96,719	5.72	16,909
1991	269,952.24	235,844	137,132	149,017	5.65	26,375
1992	79,568.04	68,823	40,017	44,325	5.75	7,709
1993	654,723.96	562,840	327,265	366,743	5.71	64,228
1994	30,313.39	25,825	15,016	17,116	5.74	2,982
1995	17,665.38	14,915	8,672	10,053	5.75	1,748
1996	133,838.39	111,934	65,084	76,784	5.75	13,354
1997	28,567,651.18	23,650,016	13,751,363	16,530,347	5.75	2,874,843
1998	164,494.71	134,644	78,289	96,075	5.75	16,709
1999	962,405.02	777,558	452,113	568,036	5.77	98,446
2001	945,759.16	742,655	431,819	570,686	5.77	98,906
2002	4,711.21	3,638	2,115	2,879	5.78	498
2004	62,811.21	46,559	27,072	39,508	5.81	6,800
2005	32,418.46	23,453	13,637	20,727	5.82	3,561
2006	652,185.52	459,518	267,188	424,129	5.80	73,126
2007	84,181.18	57,430	33,393	55,839	5.81	9,611
2008	30,600.44	20,124	11,701	20,735	5.81	3,569
2009	265,300.53	166,847	97,014	184,205	5.83	31,596
2010	213,934.79	127,559	74,170	152,601	5.83	26,175
2012	64,589.35	33,178	19,291	49,173	5.85	8,406
2013	117,237.35	53,959	31,375	92,897	5.86	15,853
2014	327,056.94	129,589	75,350	271,330	5.86	46,302
2015	348,164.96	110,274	64,119	304,936	5.87	51,948
2016	75,928.11	16,370	9,518	70,965	5.87	12,089
	38,020,280.14	31,101,794	18,084,219	22,217,278		3,865,235
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1985	12,101.45	10,923	6,043	6,785	5.67	1,197
1989	538,003.68	476,187	263,439	306,845	5.63	54,502
1992	160,669.17	138,972	76,883	93,426	5.75	16,248

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1995	17,665.38	14,915	8,251	10,474	5.75	1,822
1997	36,455.31	30,180	16,696	21,946	5.75	3,817
1998	35,698.97	29,221	16,166	21,675	5.75	3,770
1999	1,172,090.52	946,969	523,888	718,528	5.77	124,528
2001	182,591.88	143,380	79,322	114,226	5.77	19,797
2003	134,027.03	101,551	56,181	85,888	5.78	14,860
2004	326,232.10	241,822	133,782	212,024	5.81	36,493
2011	57,779.71	32,246	17,839	43,407	5.85	7,420
2016	104,052.98	22,434	12,411	97,885	5.87	16,675
	2,777,368.18	2,188,800	1,210,902	1,733,108		301,129
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2013	129,173,778.27	59,452,490	13,220,804	123,703,401	5.86	21,109,795
	129,173,778.27	59,452,490	13,220,804	123,703,401		21,109,795
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2014	119,843,311.78	47,485,276	9,540,098	117,493,812	5.86	20,050,139
	119,843,311.78	47,485,276	9,540,098	117,493,812		20,050,139
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1983	28,365,798.25	25,828,194	17,731,481	12,336,265	5.66	2,179,552
1986	55,327.57	49,698	34,118	24,529	5.67	4,326
1987	292,170.02	261,635	179,617	130,083	5.60	23,229
1988	221,028.25	196,288	134,755	99,535	5.71	17,432

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1992	2,795,883.97	2,418,328	1,660,222	1,303,415	5.75	226,681
1993	399,709.79	343,615	235,897	187,795	5.71	32,889
1994	135,763.43	115,660	79,402	64,507	5.74	11,238
1995	598,648.66	505,433	346,988	287,579	5.75	50,014
1996	282,525.80	236,288	162,216	137,262	5.75	23,872
1997	22,226.29	18,400	12,632	10,928	5.75	1,901
1998	21,895.31	17,922	12,304	10,905	5.75	1,897
1999	394,143.07	318,441	218,615	199,177	5.77	34,519
2000	380,525.32	303,526	208,376	194,981	5.76	33,851
2002	575,516.85	444,420	305,102	304,946	5.78	52,759
2003	309,458.66	234,473	160,970	167,057	5.78	28,903
2004	581,305.07	430,897	295,818	320,365	5.81	55,140
2005	78,290.27	56,639	38,884	44,104	5.82	7,578
2006	125,485.06	88,415	60,698	72,316	5.80	12,468
2007	114,594.76	78,178	53,670	67,800	5.81	11,670
2008	462,517.70	304,163	208,813	281,456	5.81	48,443
2009	140,898.75	88,611	60,833	88,520	5.83	15,184
2010	12,504,590.73	7,455,862	5,118,572	8,136,294	5.83	1,395,591
2012	3,483,126.02	1,789,198	1,228,314	2,463,800	5.85	421,162
2013	5,030.15	2,315	1,589	3,743	5.86	639
2014	309,690.51	122,708	84,241	244,031	5.86	41,644
2015	16.41	5	3	14	5.87	2
	52,656,166.67	41,709,312	28,634,130	27,181,407		4,732,584
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1972	26,133.47	24,704	15,850	11,852	5.52	2,147
1986	26,233,120.40	23,563,743	15,118,162	12,688,945	5.67	2,237,909
1987	147,115.19	131,740	84,523	71,420	5.60	12,754
1988	652,870.92	579,794	371,988	320,056	5.71	56,052
1991	396,145.03	346,093	222,048	197,865	5.65	35,020
1992	1,040,690.30	900,155	577,527	525,605	5.75	91,410
1993	1,184,296.83	1,018,093	653,194	602,161	5.71	105,457
1994	4,399.00	3,748	2,405	2,258	5.74	393
1995	600,733.31	507,193	325,408	311,369	5.75	54,151

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1996	401,446.85	335,746	215,410	210,124	5.75	36,543
1997	206,934.35	171,313	109,912	109,438	5.75	19,033
1998	23,386.80	19,143	12,282	12,508	5.75	2,175
1999	488,925.28	395,018	253,438	264,823	5.77	45,897
2000	377,444.14	301,068	193,161	206,930	5.76	35,925
2001	55,995.96	43,971	28,211	31,145	5.77	5,398
2002	95,594.52	73,819	47,361	53,969	5.78	9,337
2003	220,555.82	167,112	107,217	126,572	5.78	21,898
2004	570,675.61	423,018	271,402	333,514	5.81	57,403
2005	11,773.73	8,518	5,465	7,015	5.82	1,205
2006	204,179.47	143,861	92,299	124,131	5.80	21,402
2007	659,879.99	450,181	288,830	410,643	5.81	70,679
2008	23,613.08	15,529	9,963	15,067	5.81	2,593
2009	13,705,341.11	8,619,262	5,529,996	8,997,666	5.83	1,543,339
2010	227,556.54	135,681	87,051	154,159	5.83	26,442
2011	1,364,219.23	761,357	488,476	957,597	5.85	163,692
2012	455,875.03	234,172	150,241	332,986	5.85	56,921
2013	45,333.71	20,865	13,387	34,667	5.86	5,916
2015	0.70			1	5.87	
2016	135,678.79	29,253	18,768	125,051	5.87	21,303
	49,559,915.16	39,424,150	25,293,974	27,239,536		4,742,394
	703,732,582.70	313,570,619	120,783,771	635,492,532		92,718,773
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.9	13.18

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.50 BOILER PLANT - COAL PILE BASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNITS 7 AND 8						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1982	949,799.28	906,792	1,025,783			
	949,799.28	906,792	1,025,783			
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
1982	664,033.03	578,310	737,077			
	664,033.03	578,310	737,077			
R M SCHAHFER - UNITS 14 AND 15						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1982	1,829,921.12	1,673,199	1,939,716			
	1,829,921.12	1,673,199	1,939,716			
R M SCHAHFER - UNITS 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1983	2,400,176.48	2,185,457	2,544,187			
	2,400,176.48	2,185,457	2,544,187			
	5,843,929.91	5,343,758	6,246,763			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNITS 7 AND 8						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1962	2,498,630.52	2,486,147	2,226,071	472,450	4.74	99,673
1964	2,148.02	2,135	1,912	408	4.64	88
1966	2,969.18	2,940	2,632	574	4.68	123
1968	18,160.39	17,864	15,995	3,618	4.85	746
1969	16,424.40	16,174	14,482	3,256	4.69	694
1980	21,736.78	20,776	18,603	4,873	4.87	1,001
1981	93,108.75	88,822	79,530	21,027	4.82	4,362
1982	4,424.71	4,207	3,767	1,012	4.82	210
2010	797,349.64	517,974	463,789	397,349	4.97	79,949
2011	131,525.70	80,427	72,014	70,034	4.98	14,063
	3,586,478.09	3,237,466	2,898,794	974,602		200,909
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1984	4,165.55	3,934	3,228	1,271	4.81	264
1985	463,771.60	436,261	357,914	142,959	4.81	29,721
1986	512,845.87	479,765	393,606	160,268	4.87	32,909
1987	1,960.74	1,828	1,500	618	4.83	128
1988	22,263.93	20,640	16,933	7,112	4.87	1,460
1990	317,806.95	291,678	239,297	103,935	4.86	21,386
1997	11,569.29	10,092	8,280	4,215	4.88	864
1998	9,748.41	8,417	6,905	3,623	4.89	741
2002	795,410.77	651,155	534,216	324,827	4.95	65,622
2003	1,630,823.77	1,312,689	1,076,948	684,342	4.96	137,972
2012	4,444.65	2,519	2,067	2,734	4.98	549
	3,774,811.53	3,218,978	2,640,893	1,435,903		291,616
BAILLY - UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1962	4,908,791.57	4,884,267	4,373,592	927,903	4.74	195,760
1964	2,409.87	2,395	2,145	458	4.64	99

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1969	232,298.95	228,755	204,837	46,045	4.69	9,818
1980	80,939.71	77,362	69,273	18,141	4.87	3,725
1982	143,793.29	136,723	122,428	32,869	4.82	6,819
1986	1,188,687.60	1,112,012	995,745	288,037	4.87	59,145
1987	46,042.93	42,924	38,436	11,290	4.83	2,337
1989	3,287.62	3,036	2,719	832	4.83	172
1990	61,524.37	56,466	50,562	15,884	4.86	3,268
1991	20,502,523.90	18,719,460	16,762,244	5,380,482	4.85	1,109,378
1992	103,521.03	93,802	83,995	27,808	4.89	5,687
1996	7,373.89	6,489	5,811	2,153	4.89	440
1997	48,369.65	42,194	37,782	14,457	4.88	2,962
1998	787,979.69	680,389	609,251	241,767	4.89	49,441
2001	90,688.98	75,476	67,585	30,360	4.91	6,183
2002	109,686.20	89,794	80,406	38,056	4.95	7,688
2003	36,588.98	29,451	26,372	13,144	4.96	2,650
2004	137,968.31	109,028	97,629	51,377	4.95	10,379
2005	100,014.25	77,361	69,273	38,743	4.95	7,827
2007	7,901,671.97	5,797,868	5,191,671	3,342,135	4.96	673,818
2010	73,716.78	47,888	42,881	36,733	4.97	7,391
2011	1,680,628.76	1,027,698	920,247	894,832	4.98	179,685
2013	81,280.96	41,636	37,283	50,501	4.99	10,120
2014	759,052.78	337,994	302,655	517,122	4.99	103,632
	39,088,842.04	33,720,468	30,194,819	12,021,130		2,458,424
BAILLY - UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1968	9,075,693.01	8,927,432	5,355,703	4,446,045	4.85	916,710
1972	1,437.28	1,405	843	709	4.75	149
1975	27,880.06	27,130	16,276	13,835	4.67	2,963
1980	61,165.75	58,462	35,072	30,987	4.87	6,363
1981	10,147.35	9,680	5,807	5,152	4.82	1,069
1982	42,605.15	40,510	24,303	21,711	4.82	4,504
1983	93,062.25	88,074	52,837	47,670	4.87	9,789
1984	503,596.55	475,572	285,303	258,581	4.81	53,759
1985	172,857.40	162,603	97,548	89,138	4.81	18,532

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1986	179,698.66	168,107	100,850	93,225	4.87	19,143
1987	1,320,630.41	1,231,166	738,595	687,686	4.83	142,378
1990	1,076,796.60	988,267	592,876	570,064	4.86	117,297
1991	2,818,342.74	2,573,237	1,543,724	1,500,086	4.85	309,296
1992	88,331.66	80,039	48,017	47,382	4.89	9,690
1993	37,026.21	33,310	19,983	20,005	4.91	4,074
1996	842,017.83	740,962	444,514	464,865	4.89	95,064
1997	96,316.29	84,018	50,404	53,618	4.88	10,987
1999	32,249.81	27,516	16,507	18,323	4.92	3,724
2000	239,637.93	202,000	121,183	137,626	4.92	27,973
2001	21,438.20	17,842	10,704	12,450	4.91	2,536
2002	326,516.86	267,300	160,357	192,281	4.95	38,845
2003	1,462,626.46	1,177,303	706,282	873,354	4.96	176,079
2004	8,070.74	6,378	3,826	4,890	4.95	988
2005	269,849.42	208,727	125,219	166,219	4.95	33,580
2007	120,802.70	88,639	53,176	77,291	4.96	15,583
2008	267,945.59	189,950	113,954	175,427	4.97	35,297
2009	408,690.90	278,382	167,006	274,381	4.98	55,097
2010	43,947,360.38	28,549,084	17,127,032	30,336,117	4.97	6,103,846
2011	504,565.28	308,540	185,098	359,833	4.98	72,256
2012	6,626,989.12	3,755,356	2,252,896	4,904,253	4.98	984,790
2014	146,294.06	65,142	39,080	118,918	4.99	23,831
2016	366,104.20	91,336	54,794	340,599	4.99	68,256
	71,196,746.85	50,923,469	30,549,768	46,342,719		9,364,448
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
1950	84.10	83	93			
1981	142,013.49	123,712	150,615	7,020	10.01	701
1987	99,988.12	83,273	101,382	9,605	10.15	946
1989	955,508.25	779,870	949,464	111,150	10.26	10,833
1990	262,033.11	211,976	258,073	32,784	10.23	3,205
	1,459,627.07	1,198,914	1,459,627	160,559		15,685

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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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)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
1974	20,878,839.47	18,952,934	18,591,692	4,583,820	9.69	473,046
1978	169,973.19	151,276	148,393	40,278	9.76	4,127
1980	13,217.95	11,608	11,387	3,285	9.90	332
1982	273,266.29	236,897	232,382	70,944	9.95	7,130
1983	328,243.09	282,808	277,418	86,932	9.95	8,737
1985	53,100.25	45,019	44,161	14,780	10.05	1,471
1986	542,180.35	454,976	446,304	155,516	10.17	15,292
1987	4,456,964.71	3,711,907	3,641,158	1,306,073	10.15	128,677
1989	464,353.97	378,998	371,774	143,659	10.26	14,002
1990	81,079.64	65,591	64,341	25,658	10.23	2,508
1992	1,470,935.75	1,161,530	1,139,391	493,347	10.34	47,712
1995	355,367.69	269,809	264,666	129,792	10.39	12,492
1996	496,906.65	371,204	364,129	187,438	10.45	17,937
1997	108,260.29	79,576	78,059	42,110	10.46	4,026
1998	28,218.30	20,400	20,011	11,311	10.44	1,083
1999	2,839,365.44	2,011,412	1,973,075	1,178,621	10.49	112,357
2000	153,572.58	106,507	104,477	65,989	10.51	6,279
2001	1,322,903.43	893,976	876,937	591,486	10.60	55,801
2002	33,732.47	22,226	21,802	15,641	10.61	1,474
2003	1,228.83	787	772	592	10.63	56
2004	133,267.03	82,676	81,100	66,826	10.65	6,275
2005	9,549.22	5,724	5,615	4,985	10.65	468
2006	594,391.00	341,433	334,925	324,849	10.72	30,303
2007	107,957.41	59,269	58,139	61,693	10.73	5,750
2008	34,249,958.13	17,841,591	17,501,531	20,515,923	10.74	1,910,235
2010	545,302.58	248,288	243,556	361,730	10.78	33,556
2011	15,514.16	6,458	6,335	10,886	10.83	1,005
2013	47,257.92	15,370	15,077	37,379	10.86	3,442
2014	172,863.80	46,665	45,776	146,103	10.89	13,416
2017	5,868,212.07	284,649	279,224	6,234,492	10.94	569,880
	75,815,983.66	48,161,564	47,243,606	36,912,136		3,488,869

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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)
R M SCHAHFER - UNITS 14 AND 15						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1976	248,472.97	231,723	221,954	41,427	5.67	7,306
1979	435,671.56	401,822	384,882	76,929	5.75	13,379
1985	17,933.56	16,124	15,444	3,565	5.82	613
1986	9,380.76	8,394	8,040	1,903	5.81	328
1999	61,370.40	49,342	47,262	17,791	5.89	3,021
2000	206,324.33	163,809	156,903	61,800	5.86	10,546
2001	13,889.47	10,835	10,378	4,345	5.92	734
2003	56,690.34	42,695	40,895	19,197	5.91	3,248
2006	16,630.85	11,637	11,146	6,482	5.92	1,095
	1,066,364.24	936,381	896,906	233,440		40,270
R M SCHAHFER - UNITS 14 AND 17						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2000	89,017.09	70,674	48,298	46,060	5.86	7,860
	89,017.09	70,674	48,298	46,060		7,860
R M SCHAHFER - UNITS 14, 15, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1983	209,286.08	190,563	150,163	71,680	5.66	12,664
1997	65,911.91	54,286	42,777	27,089	5.88	4,607
2007	62,839.62	42,524	33,509	33,101	5.95	5,563
2012	14,319.00	7,279	5,736	9,442	5.97	1,582
	352,356.61	294,652	232,185	141,313		24,416

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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)
R M SCHAHFER - UNITS 14, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1999	115,755.91	93,069	66,395	56,306	5.89	9,560
	115,755.91	93,069	66,395	56,306		9,560
R M SCHAHFER - UNITS 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1983	229,225.56	208,719	155,216	87,763	5.66	15,506
1987	8,537.01	7,618	5,665	3,384	5.73	591
1990	15,286.19	13,368	9,941	6,262	5.83	1,074
1992	89,128.75	76,847	57,148	37,328	5.85	6,381
1996	109,804.14	91,589	68,111	48,281	5.82	8,296
1997	1,102,133.40	907,739	675,051	493,210	5.88	83,879
1999	70,912.88	57,015	42,400	32,768	5.89	5,563
2001	35,842.05	27,959	20,792	17,201	5.92	2,906
2002	175,114.76	134,353	99,913	85,708	5.91	14,502
2004	231,776.97	170,799	127,017	118,667	5.92	20,045
2010	98,944.40	58,440	43,460	61,421	5.96	10,306
2013	228,211.14	103,970	77,319	164,585	5.97	27,569
2017	165,344.56	13,495	10,036	165,230	5.99	27,584
	2,560,261.81	1,871,911	1,392,070	1,321,808		224,202
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1976	267,917.26	249,856	235,873	48,119	5.67	8,487
1981	68,749.89	63,037	59,509	13,366	5.70	2,345
1982	940,241.37	859,715	811,602	185,054	5.65	32,753
1985	110,963.76	99,767	94,184	23,438	5.82	4,027
1986	24,102.13	21,568	20,361	5,187	5.81	893
1987	14,775.90	13,185	12,447	3,215	5.73	561
1988	25,041.10	22,159	20,919	5,625	5.84	963
1989	99,765.48	88,006	83,081	22,671	5.75	3,943
1990	57,839.04	50,580	47,749	13,560	5.83	2,326

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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)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1991	26,000.00	22,566	21,303	6,257	5.86	1,068
1996	34,357.99	28,658	27,054	9,365	5.82	1,609
1997	76,979.17	63,402	59,854	21,744	5.88	3,698
1998	109,565.00	89,230	84,236	31,903	5.88	5,426
1999	82,923.78	66,672	62,941	24,958	5.89	4,237
2004	390,806.45	287,990	271,873	142,382	5.92	24,051
2005	101,773.53	73,229	69,131	38,749	5.92	6,545
2011	0.08		0			
2012	44,112.95	22,426	21,171	25,589	5.97	4,286
	2,475,914.88	2,122,046	2,003,287	621,183		107,218
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1976	27,168,885.35	25,337,376	21,461,100	7,337,919	5.67	1,294,166
1980	51,650.77	47,424	40,169	14,581	5.79	2,518
1981	508,749.83	466,473	395,109	144,166	5.70	25,292
1983	70,890.92	64,549	54,674	20,470	5.66	3,617
1984	288,672.39	261,379	221,392	84,601	5.72	14,790
1986	1,407,398.90	1,259,414	1,066,741	425,102	5.81	73,167
1987	271,972.39	242,683	205,556	82,735	5.73	14,439
1989	9,476,775.40	8,359,767	7,080,836	2,964,546	5.75	515,573
1990	139,181.67	121,714	103,093	44,439	5.83	7,622
1991	74,512.77	64,672	54,778	24,205	5.86	4,131
1992	268,903.29	231,849	196,379	88,658	5.85	15,155
1993	61,959.57	53,100	44,976	20,701	5.80	3,569
1995	596,537.17	502,196	425,367	206,963	5.83	35,500
1996	113,398.37	94,587	80,116	40,086	5.82	6,888
1997	732,513.47	603,313	511,014	265,450	5.88	45,145
1998	258,549.93	210,563	178,350	95,713	5.88	16,278
1999	31,729.72	25,511	21,608	12,025	5.89	2,042
2000	127,341.76	101,102	85,635	49,348	5.86	8,421
2001	38,798.56	30,265	25,635	15,492	5.92	2,617
2002	2,446,894.03	1,877,326	1,590,120	1,003,587	5.91	169,812
2003	123,421.33	92,952	78,732	52,095	5.91	8,815
2004	1,259,713.61	928,298	786,281	549,015	5.92	92,739

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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)
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2005	188,979.99	135,976	115,174	85,145	5.92	14,383
2006	503,095.93	352,019	298,165	235,117	5.92	39,716
2007	519,470.98	351,528	297,749	252,890	5.95	42,503
2008	189,579.57	123,507	104,612	96,342	5.96	16,165
2009	19,749.43	12,314	10,430	10,504	5.95	1,765
2010	465,766.76	275,097	233,011	260,702	5.96	43,742
2011	20,113,412.25	11,114,229	9,413,902	11,906,315	5.97	1,994,358
2012	1,430,837.22	727,403	616,120	900,567	5.97	150,849
2013	350,458.57	159,665	135,238	236,248	5.97	39,573
2014	15,699.85	6,144	5,204	11,438	5.98	1,913
2015	2,652,200.78	828,781	701,989	2,109,344	5.98	352,733
2017	402,859.09	32,881	27,851	399,180	5.99	66,641
	72,370,561.62	55,096,057	46,667,105	30,045,690		5,126,637
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1979	34,755,350.13	32,055,068	29,685,278	7,155,393	5.75	1,244,416
1981	229,117.84	210,078	194,547	48,318	5.70	8,477
1985	17,011.38	15,295	14,164	3,868	5.82	665
1986	265,241.66	237,352	219,805	61,351	5.81	10,560
1988	454,042.02	401,776	372,073	109,211	5.84	18,701
1991	76,164.72	66,105	61,218	19,517	5.86	3,331
1992	93,225.77	80,380	74,438	24,382	5.85	4,168
1994	52,561.46	44,650	41,349	14,366	5.82	2,468
1996	2,606,605.24	2,174,206	2,013,470	749,532	5.82	128,786
1997	3,522,097.83	2,900,870	2,686,412	1,047,011	5.88	178,063
1998	434,480.23	353,840	327,681	132,868	5.88	22,597
1999	341,867.09	274,865	254,545	107,835	5.89	18,308
2000	518,165.70	411,392	380,978	168,277	5.86	28,716
2001	986,744.82	769,714	712,810	333,139	5.92	56,273
2002	850,584.00	652,592	604,347	297,272	5.91	50,300
2003	20,527.15	15,460	14,317	7,442	5.91	1,259
2004	21,345.15	15,729	14,566	8,060	5.92	1,361
2005	1,513,222.80	1,088,806	1,008,312	595,704	5.92	100,626
2006	2,340,627.40	1,637,751	1,516,674	964,391	5.92	162,904

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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)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2008	13,590.10	8,854	8,199	6,206	5.96	1,041
2009	1,536,566.21	958,037	887,211	741,550	5.95	124,630
2010	507,376.21	299,673	277,519	260,300	5.96	43,674
2011	902,770.61	498,851	461,972	494,965	5.97	82,909
2012	72,914.30	37,068	34,328	42,962	5.97	7,196
2013	1,116,285.54	508,566	470,968	712,294	5.97	119,312
2014	156,098.44	61,089	56,573	108,892	5.98	18,209
2017	23,602,329.13	1,926,422	1,784,004	23,234,465	5.99	3,878,876
	77,006,912.93	47,704,489	44,177,757	37,449,571		6,317,826
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1983	78,011,306.04	71,032,415	74,037,014	8,654,970	5.66	1,529,147
1986	14,692.08	13,147	13,703	1,871	5.81	322
1989	30,543.31	26,943	28,083	4,293	5.75	747
1991	25,366.12	22,016	22,947	3,941	5.86	673
1993	52,552.93	45,038	46,943	8,763	5.80	1,511
1996	1,296,674.56	1,081,574	1,127,323	247,152	5.82	42,466
1997	36,285.43	29,885	31,149	7,313	5.88	1,244
1998	667,687.51	543,763	566,764	140,985	5.88	23,977
1999	648,486.47	521,390	543,444	143,951	5.89	24,440
2000	93,020.29	73,853	76,977	21,625	5.86	3,690
2001	3,779,805.24	2,948,452	3,073,169	933,425	5.92	157,673
2002	23,634.15	18,133	18,900	6,152	5.91	1,041
2003	106,337.60	80,086	83,474	29,244	5.91	4,948
2004	160,351.03	118,165	123,163	46,809	5.92	7,907
2006	1,314,629.25	919,854	958,763	434,744	5.92	73,436
2007	318,709.40	215,672	224,795	113,037	5.95	18,998
2008	449,935.04	293,122	305,521	171,410	5.96	28,760
2010	1,093,250.41	645,709	673,022	485,824	5.96	81,514
2011	65,664.12	36,285	37,820	31,784	5.97	5,324

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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)
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2012	1,916,066.36	974,082	1,015,285	1,015,746	5.97	170,142
2013	495,684.93	225,828	235,380	290,046	5.97	48,584
2016	78,450.98	16,648	17,352	65,806	5.99	10,986
	90,679,133.25	79,882,060	83,260,990	12,858,891		2,237,530
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1986	82,795,021.16	74,089,290	77,374,036	10,388,687	5.81	1,788,070
1987	95,527.24	85,240	89,019	12,240	5.73	2,136
1990	97,978.72	85,682	89,481	14,377	5.83	2,466
1991	50,732.30	44,032	45,984	7,792	5.86	1,330
1993	52,552.91	45,038	47,035	8,671	5.80	1,495
1997	841,289.54	692,903	723,623	168,144	5.88	28,596
1999	221,862.37	178,380	186,288	48,886	5.89	8,300
2000	48,463.66	38,477	40,183	11,189	5.86	1,909
2001	223,630.90	174,444	182,178	54,871	5.92	9,269
2002	18,213.71	13,974	14,594	4,713	5.91	797
2003	37,881.49	28,530	29,795	10,360	5.91	1,753
2004	1,631,283.12	1,202,112	1,255,408	473,753	5.92	80,026
2006	326,945.88	228,766	238,908	107,654	5.92	18,185
2007	1,490,720.33	1,008,776	1,053,500	526,664	5.95	88,515
2008	7,216.35	4,701	4,909	2,740	5.96	460
2009	9,159.33	5,711	5,964	3,745	5.95	629
2010	45,112.54	26,645	27,826	19,993	5.96	3,355
2011	1,135,346.87	627,368	655,182	548,285	5.97	91,840
2012	50,238.03	25,540	26,672	26,580	5.97	4,452
2013	205,719.74	93,723	97,878	120,185	5.97	20,131
2014	204,411.56	79,997	83,544	133,133	5.98	22,263
2016	7,202,332.91	1,528,421	1,596,183	6,038,289	5.99	1,008,062
	96,791,640.66	80,307,750	83,868,191	18,730,948		3,184,039

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -25						
2008	47,685,602.68	12,624,763	18,831,314	40,775,690	35.35	1,153,485
2010	8,736.80	1,867	2,785	8,136	36.36	224
2011	142,713.41	26,794	39,966	138,425	36.79	3,763
2012	81,502.08	13,112	19,558	82,320	37.24	2,211
2013	7,550,800.23	1,006,144	1,500,782	7,937,719	37.70	210,550
2014	475,540.20	49,694	74,124	520,301	38.34	13,571
2015	64,371.71	4,868	7,261	73,203	38.82	1,886
2017	280,635.85	4,350	6,489	344,306	39.82	8,647
	56,289,902.96	13,731,592	20,482,279	49,880,100		1,394,337
	594,720,311.20	422,571,540	398,082,970	249,232,359		34,493,846
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.2	5.80

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNITS 7 AND 8						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1953	312.00	315	253	84	4.47	19
1962	18,398.57	18,307	14,690	5,180	4.74	1,093
1975	7,604.10	7,365	5,910	2,302	4.89	471
1977	144,828.19	139,991	112,334	44,081	4.75	9,280
1981	15,178.71	14,480	11,619	4,774	4.82	990
1984	14,827.21	14,002	11,236	4,778	4.81	993
1988	16,261.33	15,075	12,097	5,466	4.87	1,122
1989	120,531.06	111,298	89,310	40,864	4.83	8,460
1992	2,022,349.65	1,832,491	1,470,457	713,681	4.89	145,947
1996	170,464.92	150,006	120,370	63,732	4.89	13,033
2000	43,128.79	36,355	29,173	17,407	4.92	3,538
2001	78,555.81	65,378	52,462	32,379	4.91	6,595
2002	88,562.56	72,644	58,292	37,355	4.91	7,608
2003	80,423.99	64,865	52,050	34,808	4.92	7,075
2005	71,289.12	55,142	44,248	32,744	4.95	6,615
2008	191,343.39	135,852	109,013	97,638	4.95	19,725
2010	27,847.05	18,111	14,533	15,542	4.95	3,140
2012	1,606,068.23	912,028	731,844	1,002,709	4.96	202,159
2013	174,623.94	89,695	71,975	116,619	4.96	23,512
2015	166,932.64	60,360	48,435	131,852	4.97	26,530
	5,059,531.26	3,813,760	3,060,299	2,403,995		487,905
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1964	81.81	81	72	16	4.64	3
1968	89,832.13	88,365	78,728	18,291	4.85	3,771
1972	2,387.80	2,335	2,080	498	4.75	105
1980	1,113,996.61	1,064,758	948,638	254,478	4.87	52,254
1981	10,912.28	10,410	9,275	2,511	4.82	521
1982	14,439.81	13,730	12,233	3,362	4.82	698
1983	207,086.30	195,987	174,613	49,040	4.87	10,070
1984	8,633.25	8,153	7,264	2,060	4.81	428
1985	347,039.20	326,453	290,851	83,951	4.81	17,453
1987	194,282.47	181,121	161,368	48,457	4.83	10,033
1990	257,921.84	236,717	210,901	67,654	4.86	13,921

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1991	252,040.12	230,121	205,025	67,179	4.85	13,851
1992	1,527.43	1,384	1,233	417	4.89	85
1993	1,435.10	1,291	1,150	400	4.91	81
1995	59,413.75	52,694	46,947	17,220	4.90	3,514
1996	409,981.26	360,777	321,432	121,348	4.89	24,816
1997	144,046.46	125,654	111,950	43,620	4.88	8,939
1999	94,511.63	80,637	71,843	30,230	4.92	6,144
2000	19,324.77	16,290	14,513	6,357	4.92	1,292
2002	67,789.49	55,605	49,541	23,672	4.91	4,821
2003	100,409.29	80,985	72,153	36,289	4.92	7,376
2008	620,867.18	440,811	392,737	277,799	4.95	56,121
2011	37,643.11	23,067	20,551	20,103	4.96	4,053
2013	213,136.91	109,477	97,538	132,650	4.96	26,744
2014	18,229.55	8,139	7,251	12,437	4.97	2,502
2015	32,112.28	11,611	10,345	24,337	4.97	4,897
2016	89,585.01	22,427	19,981	76,771	4.97	15,447
	4,408,666.84	3,749,080	3,340,215	1,421,145		289,940
BAILLY - UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1962	1,666,349.64	1,658,025	1,393,240	406,418	4.74	85,742
1964	6,671.16	6,630	5,571	1,634	4.64	352
1966	23,058.32	22,829	19,183	5,720	4.68	1,222
1968	87,376.90	85,950	72,224	22,143	4.85	4,566
1969	22,968.68	22,618	19,006	5,800	4.69	1,237
1970	535.54	525	441	137	4.86	28
1971	3,459.97	3,389	2,848	889	4.78	186
1972	7,211.84	7,052	5,926	1,863	4.75	392
1976	7,549.09	7,308	6,141	2,012	4.80	419
1979	159,684.30	153,385	128,890	43,569	4.79	9,096
1980	3,668,383.21	3,506,241	2,946,298	1,015,556	4.87	208,533
1981	143,476.06	136,871	115,013	39,941	4.82	8,287
1982	86,153.27	81,917	68,835	24,211	4.82	5,023
1983	49,100.16	46,469	39,048	13,980	4.87	2,871
1985	35,359.66	33,262	27,950	10,238	4.81	2,128

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1987	8,689.40	8,101	6,807	2,577	4.83	534
1988	8,705.60	8,071	6,782	2,620	4.87	538
1989	34,365.11	31,733	26,665	10,449	4.83	2,163
1991	33,498.66	30,585	25,701	10,478	4.85	2,160
1992	27,933.28	25,311	21,269	8,899	4.89	1,820
1993	215,151.35	193,559	162,648	69,716	4.91	14,199
1994	165,388.65	147,754	124,158	54,462	4.91	11,092
1995	124,310.80	110,251	92,644	41,612	4.90	8,492
1996	108,054.02	95,086	79,901	36,797	4.89	7,525
1997	152,692.40	133,196	111,925	52,983	4.88	10,857
1999	1,704,246.57	1,454,063	1,221,851	618,736	4.92	125,759
2000	8,192.27	6,906	5,803	3,045	4.92	619
2001	564,624.63	469,908	394,864	214,930	4.91	43,774
2002	12,117.83	9,940	8,353	4,735	4.91	964
2004	5,624.62	4,445	3,735	2,339	4.95	473
2006	85,815.90	64,803	54,454	38,227	4.95	7,723
2007	86,950.51	63,800	53,611	40,295	4.96	8,124
2008	2,876,385.61	2,042,211	1,716,072	1,390,425	4.95	280,894
2010	791,138.53	514,538	432,367	422,063	4.95	85,265
2011	598,515.14	366,765	308,193	338,203	4.96	68,186
2013	75,972.60	39,023	32,791	49,259	4.96	9,931
	13,655,711.28	11,592,520	9,741,206	5,006,962		1,021,174
BAILLY - UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1968	2,498,608.08	2,457,791	2,268,957	429,540	4.85	88,565
1971	3,349.10	3,280	3,028	589	4.78	123
1972	8,727.46	8,534	7,878	1,547	4.75	326
1973	313.64	306	282	56	4.76	12
1976	2,089.25	2,023	1,868	389	4.80	81
1978	7,907.40	7,624	7,038	1,502	4.75	316
1981	3,674,605.54	3,505,441	3,236,116	732,458	4.82	151,962
1983	250,214.44	236,804	218,610	51,621	4.87	10,600
1985	15,488.09	14,569	13,450	3,277	4.81	681
1986	23,094.27	21,605	19,945	4,997	4.87	1,026

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1987	1,575,527.93	1,468,795	1,355,946	345,624	4.83	71,558
1988	33,509.95	31,066	28,679	7,512	4.87	1,543
1989	56,528.41	52,198	48,188	12,863	4.83	2,663
1990	3,296,411.73	3,025,394	2,792,951	767,174	4.86	157,855
1991	25,694.98	23,460	21,658	6,093	4.85	1,256
1992	24,443.63	22,149	20,447	5,952	4.89	1,217
1995	270,262.37	239,695	221,279	70,604	4.90	14,409
1996	3,815.94	3,358	3,100	1,021	4.89	209
1997	49,189.09	42,908	39,611	13,513	4.88	2,769
1999	1,204,772.74	1,027,912	948,937	352,218	4.92	71,589
2000	796,360.33	671,284	619,709	240,360	4.92	48,854
2002	118,330.94	97,062	89,605	38,193	4.91	7,779
2003	232,516.96	187,535	173,127	77,992	4.92	15,852
2004	103,064.69	81,445	75,188	36,122	4.95	7,297
2005	10,662.04	8,247	7,613	3,902	4.95	788
2006	147,543.48	111,415	102,855	56,492	4.95	11,413
2007	681,527.50	500,072	461,651	274,399	4.96	55,322
2008	91,031.53	64,632	59,666	38,648	4.95	7,808
2011	146,512.70	89,782	82,884	75,350	4.96	15,192
2012	332,470.75	188,798	174,293	184,776	4.96	37,253
2013	119,560.85	61,412	56,694	72,432	4.96	14,603
2014	1,858,927.05	829,959	766,193	1,241,449	4.97	249,789
2016	945,117.62	236,605	218,426	802,301	4.97	161,429
	18,608,180.48	15,323,160	14,145,871	5,950,964		1,212,139
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
1935	434.08	437	406	76	8.41	9
1936	214,067.74	214,947	199,821	37,794	8.59	4,400
1939	11,770.23	11,692	10,869	2,196	9.22	238
1941	418.57	416	387	78	8.97	9
1942	285.52	282	262	55	9.25	6
1947	22,449.56	21,959	20,414	4,505	9.50	474
1950	251,603.29	245,068	227,822	51,457	9.42	5,463
1952	19,487.07	18,985	17,649	3,982	9.13	436

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
1953	528.97	511	475	112	9.57	12
1954	956,766.51	923,949	858,930	203,081	9.49	21,399
1955	144.38	139	129	31	9.44	3
1958	804.26	770	716	177	9.46	19
1959	997.68	952	885	222	9.52	23
1965	4,772.14	4,477	4,162	1,135	9.61	118
1968	726.53	675	627	179	9.67	19
1969	9,861.30	9,079	8,440	2,506	9.98	251
1970	26,224.89	24,059	22,366	6,744	9.97	676
1974	1,043,968.94	942,572	876,243	282,563	9.98	28,313
1975	86,896.70	77,888	72,407	24,048	10.13	2,374
1981	409,199.07	354,784	329,818	124,393	10.23	12,160
1983	1,235.00	1,059	984	386	10.14	38
1984	941,001.00	801,349	744,958	299,553	10.17	29,455
1985	1,062,884.74	897,239	834,100	345,702	10.24	33,760
1986	555,660.37	466,288	433,475	183,308	10.17	18,024
1988	14,974.47	12,307	11,441	5,181	10.34	501
1989	17,363.38	14,172	13,175	6,099	10.26	594
1993	84,877.26	66,251	61,589	32,625	10.34	3,155
1994	1,081,329.16	832,031	773,481	426,795	10.40	41,038
1995	1,224,490.64	929,682	864,260	494,925	10.39	47,635
1999	20,641.56	14,623	13,594	9,318	10.49	888
2002	43,342.87	28,635	26,620	21,491	10.54	2,039
2003	6,293,952.98	4,042,266	3,757,810	3,228,478	10.56	305,727
2007	35,073.80	19,334	17,973	20,958	10.64	1,970
2010	73,045.18	33,446	31,092	49,988	10.68	4,681
2012	4,307,533.30	1,619,925	1,505,930	3,275,432	10.73	305,259
2013	3,610.72	1,183	1,100	2,908	10.74	271
2014	104,876.20	28,603	26,590	89,822	10.75	8,356
2015	1,312,390.80	274,598	255,274	1,201,479	10.76	111,662
2016	39,046.13	5,296	4,923	38,418	10.77	3,567
	20,278,736.99	12,941,928	12,031,199	10,478,199		995,022

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
1974	8,550,121.84	7,719,683	7,239,809	2,250,826	9.98	225,534
1979	81,180.92	71,467	67,024	23,086	10.04	2,299
1980	845,684.86	739,234	693,281	245,429	10.12	24,252
1982	4,962.71	4,282	4,016	1,493	10.16	147
1983	31,339.45	26,883	25,212	9,575	10.14	944
1985	20,548.47	17,346	16,268	6,541	10.24	639
1986	2,673,797.07	2,243,744	2,104,267	863,647	10.17	84,921
1987	38,039.18	31,549	29,588	12,636	10.32	1,224
1992	4,442,104.25	3,507,725	3,289,676	1,641,059	10.34	158,710
1993	143,413.30	111,942	104,983	54,205	10.34	5,242
1994	388,812.80	299,173	280,576	151,007	10.40	14,520
1996	146,137.55	109,169	102,383	59,830	10.45	5,725
1999	30,498.00	21,605	20,262	13,591	10.49	1,296
2000	51,562.41	35,760	33,537	23,697	10.51	2,255
2001	269,999.00	182,966	171,592	128,106	10.53	12,166
2002	74,065.58	48,933	45,891	36,322	10.54	3,446
2003	33,179.33	21,309	19,984	16,845	10.56	1,595
2004	66,921.62	41,613	39,026	35,257	10.60	3,326
2005	17,467.32	10,493	9,841	9,548	10.60	901
2006	72,925.04	42,076	39,460	41,486	10.62	3,906
2007	3,864,002.53	2,129,939	1,997,537	2,291,506	10.64	215,367
2013	87,467.30	28,661	26,879	70,209	10.74	6,537
2015	11,072,293.23	2,316,711	2,172,699	10,117,547	10.76	940,292
2016	274,105.15	37,180	34,869	269,388	10.77	25,013
	33,280,628.91	19,799,443	18,568,662	18,372,836		1,740,257
R M SCHAHFER - UNITS 14 AND 15						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1976	954,447.62	890,106	559,331	452,383	5.67	79,785
1978	83,026.90	76,831	48,280	39,729	5.75	6,909
1979	326,121.19	300,784	189,009	156,680	5.75	27,249
1983	3,606.08	3,270	2,055	1,768	5.82	304
1985	20,187.26	18,150	11,405	9,993	5.82	1,717
1987	163,393.25	145,278	91,291	81,906	5.86	13,977
1989	74,351.17	65,367	41,076	37,736	5.86	6,440

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 14 AND 15						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1992	239,246.17	206,279	129,623	123,978	5.85	21,193
1994	29,213.76	24,817	15,595	15,372	5.82	2,641
1995	352,799.09	297,005	186,634	187,333	5.83	32,133
1997	6,891.52	5,676	3,567	3,738	5.88	636
2001	147,345.07	115,203	72,392	83,794	5.87	14,275
2002	174,243.47	133,684	84,005	100,693	5.91	17,038
2003	27,127.08	20,430	12,838	15,917	5.91	2,693
2005	73,064.87	52,572	33,036	44,413	5.92	7,502
2007	298,711.56	202,456	127,221	189,414	5.92	31,996
2009	123,373.86	77,027	48,403	82,374	5.93	13,891
2012	69,988.31	35,662	22,410	51,778	5.94	8,717
2013	26,214,918.25	11,965,432	7,518,923	20,268,890	5.95	3,406,536
2016	515,635.51	109,971	69,104	477,469	5.96	80,112
	29,897,691.99	14,746,000	9,266,196	22,425,358		3,775,744
R M SCHAHFER - UNITS 14, 15, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1983	1,447,067.25	1,312,397	1,412,991	120,900	5.82	20,773
1994	148,086.57	125,797	135,439	21,533	5.82	3,700
1999	264,685.92	212,810	229,122	51,445	5.89	8,734
2001	159,203.46	124,474	134,015	34,741	5.87	5,918
2004	124,832.12	91,990	99,041	33,281	5.92	5,622
2005	688,326.69	495,270	533,232	196,394	5.92	33,175
2007	43,526.62	29,501	31,762	14,376	5.92	2,428
2008	37,198.89	24,274	26,135	13,296	5.93	2,242
	2,912,927.52	2,416,513	2,601,737	485,966		82,592
R M SCHAHFER - UNITS 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1983	23,868,982.16	21,647,639	23,310,281	1,990,840	5.82	342,069
1986	8,152,060.15	7,294,887	7,855,169	786,015	5.81	135,287

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1989	192,536.89	169,272	182,273	21,816	5.86	3,723
1995	576,256.29	485,123	522,383	88,449	5.83	15,171
1997	547,894.41	451,257	485,916	94,852	5.88	16,131
2002	207,058.96	158,861	171,062	48,420	5.91	8,193
2004	28,920.05	21,312	22,949	7,706	5.92	1,302
2005	55,316.52	39,802	42,859	15,777	5.92	2,665
2006	56,696.70	39,671	42,718	17,381	5.92	2,936
2008	3,269,488.36	2,133,459	2,297,319	1,168,339	5.93	197,022
2009	108,327.78	67,633	72,828	42,000	5.93	7,083
2010	1,224,445.65	725,273	780,977	516,935	5.92	87,320
2011	69,824.58	38,680	41,651	32,363	5.94	5,448
2012	68,102.41	34,701	37,366	34,822	5.94	5,862
2013	35,675.03	16,283	17,534	20,282	5.95	3,409
	38,461,585.94	33,323,853	35,883,284	4,885,997		833,621
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1976	2,631,368.24	2,453,982	2,646,581	142,670	5.67	25,162
1979	5,588,621.67	5,154,419	5,558,959	364,980	5.75	63,475
1981	3,224,919.33	2,956,929	3,189,001	229,413	5.70	40,248
1982	25,222.46	22,969	24,772	1,964	5.82	337
1983	9,965,309.08	9,037,898	9,747,230	815,997	5.82	140,206
1985	599,351.77	538,872	581,165	54,148	5.82	9,304
1986	3,201,987.15	2,865,305	3,090,186	303,920	5.81	52,310
1988	30,415.03	26,914	29,026	3,214	5.84	550
1989	41,674.68	36,639	39,515	4,661	5.86	795
1994	387,118.74	328,851	354,661	55,685	5.82	9,568
1996	965,063.97	804,973	868,151	154,817	5.82	26,601
1997	69,155.30	56,958	61,428	11,876	5.88	2,020
1999	19,491.87	15,672	16,902	3,759	5.89	638
2000	32,448.09	25,762	27,784	6,611	5.86	1,128
2001	29,239.27	22,861	24,655	6,338	5.87	1,080
2002	84,897.23	65,136	70,248	19,743	5.91	3,341
2006	223,922.59	156,680	168,977	68,381	5.92	11,551
2007	65,289.93	44,251	47,724	21,483	5.92	3,629

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2010	181,503.76	107,510	115,948	76,446	5.92	12,913
2011	214,320.93	118,724	128,042	99,138	5.94	16,690
2013	83,789.70	38,245	41,247	47,570	5.95	7,995
2014	21,584.06	8,472	9,137	13,742	5.95	2,310
2015	126,976.38	39,813	42,938	91,657	5.95	15,405
2016	2,317,188.59	494,191	532,977	1,923,243	5.96	322,692
2017	115,048.78	9,439	10,180	111,772	5.96	18,754
	30,245,908.60	25,431,465	27,427,433	4,633,230		788,702
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1976	12,772,060.56	11,911,070	11,058,419	2,479,965	5.67	437,384
1978	52,149.90	48,258	44,803	10,475	5.75	1,822
1980	42,042.97	38,603	35,840	8,726	5.79	1,507
1981	1,019.96	935	868	213	5.70	37
1982	72,904.56	66,390	61,637	15,641	5.82	2,687
1983	1,699,468.62	1,541,309	1,430,975	370,462	5.82	63,653
1984	699,622.34	633,474	588,127	153,473	5.72	26,831
1985	15,780.29	14,188	13,172	3,555	5.82	611
1986	1,056,418.08	945,338	877,666	242,137	5.81	41,676
1987	835,710.03	743,053	689,862	195,991	5.86	33,446
1988	21,493.73	19,020	17,658	5,125	5.84	878
1989	47,900.35	42,112	39,097	11,677	5.86	1,993
1990	30,972.68	27,086	25,147	7,684	5.83	1,318
1992	1,135,078.39	978,669	908,611	294,572	5.85	50,354
1993	320,982.94	275,086	255,394	84,848	5.80	14,629
1994	63,261.45	53,740	49,893	17,164	5.82	2,949
1996	19,834.38	16,544	15,360	5,665	5.82	973
1997	264,143.82	217,554	201,980	78,012	5.88	13,267
1998	52,184.74	42,499	39,457	15,859	5.88	2,697
1999	1,037,685.74	834,310	774,586	325,361	5.89	55,240
2001	55,368.48	43,290	40,191	18,499	5.87	3,151
2002	602,614.24	462,343	429,246	209,525	5.91	35,453
2003	11,364.67	8,559	7,946	4,100	5.91	694
2004	37,222.06	27,429	25,466	13,990	5.92	2,363

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2005	260,075.79	187,132	173,736	101,944	5.92	17,220
2007	569,897.40	386,256	358,606	245,485	5.92	41,467
2008	340,201.06	221,993	206,102	154,511	5.93	26,056
2009	276,621.04	172,706	160,343	132,875	5.93	22,407
2010	728,042.27	431,240	400,370	371,355	5.92	62,729
2011	120,477.54	66,739	61,962	65,745	5.94	11,068
2012	741,728.82	377,942	350,887	435,345	5.94	73,290
2013	15,537,272.41	7,091,770	6,584,107	9,885,402	5.95	1,661,412
2014	66,909.18	26,263	24,383	46,541	5.95	7,822
2015	196,165.52	61,507	57,104	150,831	5.95	25,350
2016	22,271.15	4,750	4,410	19,197	5.96	3,221
	39,806,947.16	28,019,157	26,013,412	16,181,952		2,747,655
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1976	406,929.61	379,498	351,932	79,413	5.67	14,006
1979	14,799,695.32	13,649,848	12,658,354	3,029,323	5.75	526,839
1983	1,152,023.34	1,044,811	968,918	252,226	5.82	43,338
1986	169,400.82	151,589	140,578	38,987	5.81	6,710
1994	264,030.52	224,290	207,998	71,874	5.82	12,349
1997	80,775.02	66,528	61,696	23,926	5.88	4,069
1998	1,507,118.48	1,227,394	1,138,239	459,307	5.88	78,113
1999	14,889.17	11,971	11,101	4,681	5.89	795
2000	334,957.06	265,936	246,619	108,435	5.86	18,504
2001	128,194.93	100,230	92,950	42,937	5.87	7,315
2002	133,695.12	102,575	95,124	46,593	5.91	7,884
2003	276,290.60	208,083	192,968	99,900	5.91	16,904
2004	719,783.70	530,417	491,889	271,082	5.92	45,791
2005	349,542.38	251,506	233,237	137,278	5.92	23,189
2006	428,005.27	299,478	277,725	175,961	5.92	29,723
2007	335,067.50	227,097	210,601	144,570	5.92	24,421
2008	64,585.88	42,145	39,084	29,377	5.93	4,954
2010	141,139.13	83,601	77,528	72,079	5.92	12,176

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2011	221,182.58	122,525	113,625	120,828	5.94	20,341
2012	50,466.17	25,715	23,847	29,647	5.94	4,991
2014	16,708,487.09	6,558,382	6,081,996	11,629,000	5.95	1,954,454
	38,286,259.69	25,573,619	23,716,009	16,867,426		2,856,866
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1983	33,087,445.45	30,008,195	33,022,444	2,050,248	5.82	352,276
1986	13,060.65	11,687	12,861	983	5.81	169
1988	16,987.75	15,032	16,542	1,465	5.84	251
1990	32,498.06	28,420	31,275	3,173	5.83	544
1992	182,262.89	157,148	172,933	20,266	5.85	3,464
1995	20,960.49	17,646	19,418	2,800	5.83	480
1997	132,093.40	108,795	119,723	20,296	5.88	3,452
1999	1,142,770.88	918,799	1,011,090	200,247	5.89	33,998
2000	3,490.73	2,771	3,049	651	5.86	111
2001	142,533.96	111,441	122,635	28,451	5.87	4,847
2002	15,874.15	12,179	13,402	3,424	5.91	579
2004	34,763.25	25,617	28,190	8,659	5.92	1,463
2005	65,877.27	47,401	52,162	17,668	5.92	2,984
2006	134,910.96	94,398	103,880	39,126	5.92	6,609
2008	472,410.43	308,265	339,229	161,526	5.93	27,239
2010	136,579.56	80,900	89,026	55,748	5.92	9,417
2012	119,952.15	61,121	67,260	59,889	5.94	10,082
2013	9,349.59	4,267	4,696	5,215	5.95	876
2014	146,261.88	57,410	63,177	91,861	5.95	15,439
2015	66,683.01	20,908	23,008	47,676	5.95	8,013
	35,976,766.51	32,092,400	35,316,002	2,819,371		482,293

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1986	28,704,817.82	25,686,564	28,498,441	1,928,666	5.81	331,956
1987	15,388.25	13,682	15,180	1,132	5.86	193
1992	96,999.52	83,633	92,788	10,031	5.85	1,715
1993	17,751.73	15,213	16,878	1,938	5.80	334
1997	126,549.23	104,228	115,638	18,504	5.88	3,147
2000	26,676.00	21,179	23,497	4,779	5.86	816
2002	234,161.19	179,655	199,322	48,889	5.91	8,272
2004	23,148.95	17,059	18,926	5,611	5.92	948
2006	111,395.19	77,944	86,476	31,602	5.92	5,338
2007	65,289.93	44,251	49,095	20,112	5.92	3,397
2009	44,279.90	27,646	30,672	16,264	5.93	2,743
2010	19,017.44	11,265	12,498	7,660	5.92	1,294
2011	595,197.88	329,713	365,806	265,103	5.94	44,630
2012	2,366.43	1,206	1,338	1,170	5.94	197
2014	140,366.75	55,096	61,127	87,661	5.95	14,733
2015	26,134.17	8,194	9,091	18,611	5.95	3,128
	30,249,540.38	26,676,528	29,596,775	2,467,738		422,841
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -25						
2008	3,864,543.94	1,023,138	1,501,841	3,328,838	35.35	94,168
2010	31,112.80	6,736	9,888	29,003	35.79	810
2013	586,304.79	80,470	118,120	614,761	36.48	16,852
2014	136,896.39	14,922	21,904	149,217	36.66	4,070
2017	123,418.34	2,067	3,034	151,239	36.95	4,093
	4,742,276.26	1,127,333	1,654,787	4,273,058		119,993
	345,871,359.81	256,626,759	252,363,087	118,674,197		17,856,744
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6						5.16

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNITS 7 AND 8						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1962	9,140.98	9,095	2,717	7,155	4.74	1,509
1972	15,812.09	15,462	4,620	12,458	4.75	2,623
1976	74,754.81	72,371	21,622	59,113	4.80	12,315
1977	2,875.18	2,767	827	2,279	4.95	460
1979	26,874.36	25,814	7,712	21,312	4.79	4,449
1981	1,101,705.99	1,050,988	314,001	875,841	4.82	181,710
1984	111,319.15	104,716	31,286	88,939	4.96	17,931
1993	506,421.51	455,597	136,118	410,818	4.91	83,670
2000	3,214.45	2,710	810	2,662	4.92	541
2004	70,522.89	55,730	16,650	59,514	4.95	12,023
2005	136,557.52	105,627	31,558	115,924	4.95	23,419
2006	78,233.03	59,077	17,650	66,841	4.95	13,503
2007	652,690.29	478,913	143,084	561,822	4.96	113,271
2010	260,575.85	169,472	50,633	230,789	4.95	46,624
2011	192,391.70	117,896	35,224	172,560	4.96	34,790
2012	341,092.84	193,694	57,870	310,511	4.96	62,603
2013	0.17		0			
2014	136,022.53	60,774	18,157	128,747	4.96	25,957
	3,720,205.34	2,980,703	890,538	3,127,284		637,398
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1984	153,288.95	144,196	30,088	135,464	4.96	27,311
1985	62,726.09	58,788	12,267	55,477	4.95	11,207
1986	30,317.27	28,362	5,918	26,825	4.87	5,508
1987	22,502.26	20,903	4,362	19,941	4.96	4,020
1990	4,374.27	4,001	835	3,889	4.97	782
1993	517,066.69	465,174	97,064	461,368	4.91	93,965
1994	114,641.61	102,418	21,371	102,442	4.91	20,864
1999	81,140.22	69,229	14,445	73,186	4.92	14,875
2000	66,136.47	55,749	11,633	59,795	4.92	12,153
2001	87,305.25	72,499	15,128	79,162	4.96	15,960
2002	141,637.30	115,950	24,194	128,774	4.95	26,015
2004	10,333.70	8,166	1,704	9,456	4.95	1,910
2009	124,336.40	84,813	17,697	116,586	4.96	23,505

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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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)
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2010	80,855.85	52,587	10,973	76,351	4.95	15,424
2011	105,521.02	64,662	13,493	100,470	4.96	20,256
2012	41,288.61	23,446	4,892	39,699	4.96	8,004
2013	130,504.71	67,033	13,987	126,958	4.96	25,596
2014	63,638.75	28,434	5,933	62,797	4.96	12,661
2015	98,947.51	35,821	7,474	99,389	4.96	20,038
2016	4,004,372.17	1,005,930	209,900	4,114,822	4.95	831,277
	5,940,935.10	2,508,161	523,359	5,892,851		1,191,331
BAILLY - UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1962	77,155.64	76,770	28,604	54,724	4.74	11,545
1964	2,463.21	2,448	912	1,748	4.64	377
1979	18,836.43	18,093	6,741	13,602	4.79	2,840
1983	4,980.40	4,713	1,756	3,623	4.87	744
1994	9,894.21	8,839	3,293	7,392	4.91	1,505
2000	79,171.03	66,736	24,865	60,640	4.92	12,325
2002	1,462.78	1,197	446	1,134	4.95	229
2005	58,058.03	44,908	16,732	45,970	4.95	9,287
2007	7,062.20	5,182	1,931	5,696	4.96	1,148
2011	20,963.04	12,846	4,786	17,854	4.96	3,600
	280,046.97	241,732	90,067	212,384		43,600
BAILLY - UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1968	162,515.30	159,860	37,445	138,072	4.85	28,468
1976	7,041.45	6,817	1,597	6,008	4.80	1,252
1985	10,630.58	9,963	2,334	9,147	4.95	1,848
1992	367,572.01	333,064	78,016	318,962	4.89	65,227
2000	13,564.74	11,434	2,678	11,972	4.92	2,433
2004	11,606.00	9,171	2,148	10,386	4.95	2,098

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2005	58,058.03	44,908	10,519	52,184	4.95	10,542
2010	43,283.86	28,151	6,594	40,153	4.95	8,112
2011	445,510.57	273,005	63,948	417,204	4.96	84,114
2012	38,331.31	21,767	5,099	36,299	4.96	7,318
2014	19,495.62	8,711	2,040	19,015	4.96	3,834
2015	826,569.07	299,231	70,091	822,604	4.96	165,848
	2,004,178.54	1,206,082	282,508	1,882,005		381,094
MICHIGAN CITY - UNITS 2, 3 AND 12						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
1993	639,857.79	495,891	643,446	66,796	10.59	6,307
1994	339,176.86	259,248	336,388	40,098	10.63	3,772
2000	6,209.27	4,281	5,555	1,337	10.67	125
	985,243.92	759,420	985,389	108,232		10,204
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
1950	144.69	142	161			
1976	57,235.23	50,888	59,983	3,548	10.31	344
1982	1,039,573.78	893,024	1,052,630	101,297	10.37	9,768
1984	65,827.15	55,809	65,783	7,285	10.36	703
1986	35,918.02	29,890	35,232	4,637	10.52	441
1988	45,965.13	37,628	44,353	6,668	10.50	635
1998	8,809.61	6,331	7,463	2,316	10.62	218
1999	3,743.67	2,637	3,108	1,047	10.65	98
2000	26,863.67	18,523	21,834	7,985	10.67	748
2001	78,482.80	52,897	62,351	24,765	10.67	2,321
2002	126,610.89	83,213	98,085	42,453	10.68	3,975
2010	36,606.73	16,700	19,685	20,949	10.75	1,949
2012	222,180.70	83,555	98,488	148,132	10.73	13,805

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
2014	124,158.61	33,903	39,962	97,854	10.73	9,120
2016	285,856.32	39,123	46,115	271,185	10.67	25,416
2017	133,831.44	6,744	7,949	140,604	10.50	13,391
	2,291,808.44	1,411,007	1,663,183	880,724		82,932
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -11						
1974	670,106.35	601,823	692,021	51,797	10.26	5,048
1976	190,538.14	169,409	194,799	16,698	10.31	1,620
1979	4,729.00	4,143	4,764	485	10.28	47
1980	178,192.27	155,030	178,265	19,528	10.34	1,889
1982	541,614.46	465,263	534,994	66,198	10.37	6,384
1985	550,627.37	462,798	532,160	79,037	10.42	7,585
2001	19,160.36	12,914	14,849	6,419	10.67	602
2003	41,422.70	26,466	30,433	15,547	10.69	1,454
2007	402,974.95	221,236	254,394	192,909	10.73	17,978
2008	27,630.14	14,393	16,550	14,119	10.74	1,315
2009	442,887.87	217,290	249,856	241,749	10.73	22,530
2010	100,158.83	45,693	52,541	58,635	10.75	5,454
2011	522,293.46	218,564	251,321	328,425	10.74	30,580
2012	5,813.17	2,186	2,514	3,939	10.73	367
2013	425,463.40	139,412	160,306	311,958	10.74	29,046
2014	68,909.49	18,816	21,636	54,853	10.73	5,112
2015	26,577.40	5,582	6,419	23,082	10.71	2,155
2016	149,186.55	20,418	23,478	142,119	10.67	13,319
2017	24,615.96	1,240	1,426	25,898	10.50	2,466
	4,392,901.87	2,802,676	3,222,726	1,653,395		154,951

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 14 AND 15						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1979	257,124.23	237,147	253,873	18,679	5.75	3,249
1984	43,087.45	38,863	41,604	4,069	5.87	693
1985	196,347.82	176,535	188,986	19,143	5.82	3,289
2002	57,363.81	44,011	47,115	13,691	5.91	2,317
2005	112,127.65	80,679	86,369	32,486	5.92	5,488
2010	118,860.47	70,304	75,263	50,730	5.94	8,540
	784,911.43	647,539	693,210	138,796		23,576
R M SCHAHFER - UNITS 14 AND 17						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2015	39,377.92	12,376	5,541	36,199	5.93	6,104
2017	86,024.93	7,149	3,201	87,986	5.88	14,964
	125,402.85	19,525	8,742	124,185		21,068
R M SCHAHFER - UNITS 14, 15, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1983	6,022,928.14	5,462,410	6,049,855	334,449	5.82	57,465
1986	2,071,811.95	1,853,965	2,053,346	142,774	5.81	24,574
1994	208,396.39	176,499	195,480	25,420	5.91	4,301
2002	62,647.80	48,065	53,234	13,173	5.91	2,229
2004	58,622.89	43,200	47,846	14,294	5.92	2,415
2005	174,993.86	125,913	139,454	46,039	5.92	7,777
2006	124,630.38	87,205	96,583	35,525	5.92	6,001
	8,724,031.41	7,797,257	8,635,799	611,674		104,762

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1983	181,449.28	164,563	170,457	21,880	5.82	3,759
1986	238,232.53	213,183	220,818	31,709	5.81	5,458
1989	49,047.65	43,121	44,665	7,325	5.86	1,250
1997	796,143.97	655,720	679,204	164,709	5.88	28,012
2001	182,226.71	142,147	147,238	45,922	5.92	7,757
2002	31,477.98	24,151	25,016	8,351	5.91	1,413
2003	38,377.26	28,903	29,938	10,742	5.91	1,818
2004	65,726.90	48,435	50,170	19,501	5.92	3,294
2006	168,011.13	117,558	121,768	56,324	5.92	9,514
2007	52,939.26	35,824	37,107	19,009	5.95	3,195
2009	47,821.36	29,857	30,926	19,764	5.93	3,333
2010	93,034.46	55,028	56,999	41,618	5.94	7,006
2011	356,037.96	197,229	204,293	173,108	5.94	29,143
2012	24,350.78	12,408	12,852	12,959	5.94	2,182
2014	127,920.99	50,306	52,108	83,489	5.93	14,079
2015	482,342.73	151,595	157,024	354,259	5.93	59,740
2017	24,615.95	2,046	2,119	23,974	5.88	4,077
	2,959,756.90	1,972,074	2,042,702	1,094,640		185,030
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1976	186,118.01	172,743	159,684	37,601	5.90	6,373
1978	425.41	394	364	87	5.75	15
1981	57,318.08	52,336	48,379	12,378	5.87	2,109
1983	76,409.17	69,298	64,059	16,935	5.82	2,910
1986	24,910.78	22,291	20,606	5,800	5.81	998
1987	6,665.20	5,926	5,478	1,587	5.86	271
1988	10,720.39	9,486	8,769	2,595	5.84	444
1991	53,016.59	46,015	42,536	13,661	5.86	2,331
1997	79,890.88	65,800	60,826	23,859	5.88	4,058
1998	107,034.47	87,169	80,579	32,878	5.88	5,591
1999	80,850.08	65,004	60,090	25,611	5.89	4,348
2000	12,796.27	10,135	9,369	4,195	5.92	709
2001	178,039.17	138,880	128,381	60,341	5.92	10,193
2005	30,468.92	21,923	20,266	12,031	5.92	2,032

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
2006	25,871.28	18,102	16,733	10,690	5.92	1,806
2008	7,179.51	4,685	4,331	3,279	5.93	553
2009	119,742.88	74,760	69,108	57,819	5.93	9,750
2010	45,490.67	26,907	24,873	23,347	5.94	3,930
2011	9,297.99	5,151	4,762	5,094	5.94	858
2012	40,434.85	20,603	19,045	23,816	5.94	4,009
2013	39,316.50	17,966	16,608	25,068	5.94	4,220
2014	73,811.51	29,027	26,833	51,408	5.93	8,669
2015	147,240.89	46,276	42,778	113,298	5.93	19,106
2016	367,237.92	78,633	72,688	316,584	5.92	53,477
2017	525,441.41	43,666	40,365	516,603	5.88	87,858
	2,305,728.83	1,133,176	1,047,508	1,396,565		236,618
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1976	1,572,515.25	1,459,508	1,487,032	179,834	5.90	30,480
1982	54,716.12	49,827	50,767	7,232	5.82	1,243
1983	222,375.34	201,680	205,483	30,234	5.82	5,195
1994	533,719.94	452,029	460,554	105,189	5.91	17,798
1995	10,343.14	8,683	8,847	2,117	5.91	358
1996	61,280.27	50,978	51,939	13,018	5.90	2,206
1998	12,809.99	10,432	10,629	2,950	5.88	502
2001	7,741.54	6,039	6,153	2,053	5.92	347
2006	12,979.35	9,082	9,253	4,505	5.92	761
2007	1,226.27	830	846	454	5.95	76
2008	450,436.85	293,926	299,469	177,994	5.93	30,016
2013	213,815.29	97,706	99,549	127,096	5.94	21,397
2015	717,459.81	225,490	229,742	530,765	5.93	89,505
	3,871,419.16	2,866,210	2,920,263	1,183,441		199,884

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1979	1,780,732.11	1,642,380	1,684,761	202,815	5.75	35,272
1983	143,449.92	130,100	133,457	18,600	5.82	3,196
1992	30,916.71	26,657	27,345	5,427	5.85	928
1994	510,000.38	431,940	443,086	97,514	5.91	16,500
1995	22,906.76	19,231	19,727	4,554	5.91	771
2001	28,676.43	22,369	22,946	7,451	5.92	1,259
2002	25,569.88	19,618	20,124	6,980	5.91	1,181
2005	23,863.21	17,170	17,613	7,682	5.92	1,298
2006	51,918.72	36,328	37,265	17,768	5.92	3,001
2008	680,716.76	444,192	455,654	265,905	5.93	44,841
2009	17,198.47	10,738	11,015	7,215	5.93	1,217
2010	82,208.07	48,624	49,879	37,262	5.94	6,273
2011	261,685.79	144,962	148,703	128,684	5.94	21,664
2012	107,763.97	54,910	56,327	57,903	5.94	9,748
2014	100,061.17	39,350	40,365	65,699	5.93	11,079
2017	845,050.48	70,227	72,039	823,714	5.88	140,087
	4,712,718.83	3,158,796	3,240,308	1,755,174		298,315
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1983	3,107,724.56	2,818,507	2,900,718	393,470	5.82	67,607
1986	64,655.14	57,857	59,545	8,990	5.81	1,547
1990	14,136.30	12,362	12,723	2,262	5.83	388
2005	28,774.46	20,704	21,308	9,193	5.92	1,553
2006	153,504.92	107,408	110,541	52,174	5.92	8,813
2008	516,226.08	336,856	346,682	200,518	5.93	33,814
2009	62,713.21	39,154	40,296	26,180	5.93	4,415
2010	305,416.47	180,648	185,917	137,824	5.94	23,203
2011	6,925.15	3,836	3,948	3,393	5.94	571
2012	340,851.71	173,678	178,744	182,559	5.94	30,734
2013	25,951.83	11,859	12,205	15,304	5.94	2,576
2014	255,028.54	100,293	103,218	167,112	5.93	28,181
	4,881,908.37	3,863,162	3,975,844	1,198,979		203,402

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -6						
1986	2,976,213.30	2,663,270	2,922,264	232,523	5.81	40,021
1994	627,870.07	531,768	583,481	82,062	5.91	13,885
1999	31,563.29	25,377	27,845	5,612	5.89	953
2002	24,249.26	18,605	20,414	5,290	5.91	895
2003	20,938.19	15,769	17,302	4,892	5.91	828
2006	28,707.01	20,086	22,039	8,390	5.92	1,417
2007	260,254.79	176,115	193,242	82,629	5.95	13,887
2008	47,816.08	31,202	34,236	16,449	5.93	2,774
2009	89,788.11	56,058	61,509	33,666	5.93	5,677
2010	79,958.47	47,294	51,893	32,863	5.94	5,532
2012	328,059.10	167,160	183,416	164,327	5.94	27,664
2013	0.02		0			
2014	198,751.19	78,161	85,762	124,914	5.93	21,065
	4,714,168.88	3,830,865	4,203,403	793,616		134,598
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -25						
2008	2,268,412.31	563,133	492,764	2,342,751	38.34	61,105
2010	140,602.70	28,613	25,038	150,716	38.58	3,907
2013	826,896.86	107,910	94,426	939,195	38.60	24,331
2014	14,741.92	1,541	1,348	17,079	38.34	445
2016	676,011.66	32,618	28,542	816,472	37.41	21,825
	3,926,665.45	733,815	642,118	4,266,214		111,613
	56,622,032.29	37,932,200	35,067,667	26,320,159		4,020,376
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5						7.10

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -4						
1923	507.00	473	511	17	10.76	2
1924	20,368.82	19,014	20,529	655	10.67	61
1942	1,416.11	1,234	1,332	140	14.59	10
1945	253.44	218	235	28	15.22	2
1947	260.79	224	242	29	14.97	2
1949	38.61	33	36	5	15.53	
1963	4,876.45	3,842	4,148	923	17.44	53
1964	1,823.12	1,430	1,544	352	17.42	20
1965	1,102.92	861	930	217	17.43	12
1966	6,608.14	5,132	5,541	1,332	17.46	76
1967	976.46	754	814	201	17.52	11
1969	787.43	600	648	171	17.72	10
1980	23,642.52	16,413	17,721	6,868	18.68	368
1982	17,755.21	12,128	13,094	5,371	18.55	290
1984	2,136.48	1,429	1,543	679	18.58	37
1986	12,993.57	8,470	9,145	4,368	18.75	233
1987	326.22	210	227	113	18.76	6
1989	28,490.16	17,819	19,239	10,391	18.89	550
1990	55,714.72	34,256	36,985	20,958	19.01	1,102
1991	13,080.87	7,931	8,563	5,041	18.95	266
1992	69,235.05	41,316	44,608	27,397	18.94	1,447
1994	148,775.18	85,440	92,247	62,479	19.06	3,278
1995	71,544.90	40,180	43,381	31,025	19.17	1,618
1996	103,068.80	56,694	61,211	45,981	19.15	2,401
1999	124,092.49	63,263	68,303	60,753	19.24	3,158
2002	243,598.53	113,092	122,102	131,240	19.22	6,828
2003	1,750.51	781	843	977	19.28	51
2006	50,498.58	19,568	21,127	31,391	19.36	1,621
2007	31,840.93	11,650	12,578	20,536	19.35	1,061
2009	5,510.48	1,749	1,888	3,843	19.35	199
2010	290,446.56	84,276	90,991	211,074	19.38	10,891
2011	2,443.96	639	690	1,852	19.34	96
2014	5,648.92	901	973	4,902	19.33	254
2015	1,862.22	222	240	1,697	19.29	88
2016	328,086.34	24,704	26,672	314,538	19.20	16,382
2017	24,343,376.81	650,650	702,489	24,614,622	18.96	1,298,240
	26,014,939.30	1,327,596	1,433,370	25,622,167		1,350,724

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -6						
1925	54,712.19	51,499	45,043	12,952	11.67	1,110
1942	1,585.94	1,409	1,232	449	14.59	31
1958	61.43	51	45	21	16.84	1
1979	4,159.43	2,988	2,613	1,796	18.32	98
1982	24,765.49	17,242	15,081	11,171	18.55	602
1985	22,561.78	15,158	13,258	10,658	18.78	568
1986	29,745.19	19,763	17,286	14,244	18.75	760
1987	4,803.40	3,153	2,758	2,334	18.76	124
1988	82,359.55	53,306	46,624	40,678	18.81	2,163
1989	57,650.84	36,751	32,144	28,966	18.89	1,533
1990	170,842.83	107,062	93,641	87,453	19.01	4,600
1991	7,172.05	4,432	3,876	3,726	18.95	197
1992	374,075.14	227,523	199,001	197,519	18.94	10,429
1994	154,369.20	90,357	79,030	84,601	19.06	4,439
1995	5,987.69	3,427	2,997	3,350	19.17	175
1996	15,125.10	8,480	7,417	8,616	19.15	450
1997	2,941.40	1,611	1,409	1,709	19.18	89
1998	25,480.98	13,640	11,930	15,080	19.11	789
1999	119,812.15	62,256	54,452	72,549	19.24	3,771
2001	282,126.86	138,163	120,843	178,212	19.21	9,277
2002	243,598.52	115,267	100,817	157,397	19.22	8,189
2007	243,733.99	90,890	79,496	178,862	19.35	9,244
2009	8,265.74	2,674	2,339	6,423	19.35	332
2010	270,843.29	80,099	70,058	217,036	19.38	11,199
2012	83,311.95	19,525	17,077	71,233	19.38	3,676
2014	115,496.24	18,768	16,415	106,011	19.33	5,484
	2,405,588.37	1,185,494	1,036,881	1,513,043		79,330
	28,420,527.67	2,513,090	2,470,251	27,135,210		1,430,054

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0 5.03

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 90-R3						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -4						
1924	360,976.96	329,953	244,735	130,681	12.88	10,146
1929	27,614.96	24,908	18,475	10,245	13.54	757
1962	1,108.17	870	645	507	18.03	28
1963	415.65	325	241	191	17.96	11
1983	47,403.84	31,636	23,465	25,835	19.26	1,341
1985	51,743.20	33,751	25,034	28,779	19.32	1,490
1987	847,093.11	540,039	400,562	480,415	19.25	24,957
1989	12,785.44	7,920	5,874	7,422	19.35	384
1995	169,436.01	94,362	69,991	106,223	19.52	5,442
1996	58,759.07	32,058	23,778	37,331	19.48	1,916
1997	329,138.18	175,431	130,122	212,182	19.50	10,881
2001	26,943.66	12,806	9,499	18,523	19.60	945
2007	84,325.06	30,484	22,611	65,087	19.71	3,302
2008	95,791.65	32,457	24,074	75,549	19.66	3,843
2011	345,976.48	89,342	66,267	293,548	19.68	14,916
2012	81,812.94	18,583	13,784	71,302	19.69	3,621
2015	61,165.22	7,156	5,308	58,304	19.72	2,957
	2,602,489.60	1,462,081	1,084,465	1,622,124		86,937
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 90-R3						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -6						
1925	946,497.81	881,689	550,144	453,144	12.76	35,513
1950	50.13	42	26	27	17.25	2
1955	328.35	272	170	178	17.50	10
1961	1,142.50	917	572	639	18.13	35
1983	65,291.90	44,412	27,712	41,498	19.26	2,155
1984	389,400.20	262,724	163,931	248,833	19.13	13,007
1985	14,399.96	9,574	5,974	9,290	19.32	481
1986	544,390.84	358,120	223,455	353,600	19.26	18,359
1987	61,567.35	40,005	24,962	40,300	19.25	2,094
1989	37,314.48	23,558	14,699	24,854	19.35	1,284
1991	141,452.24	86,620	54,048	95,891	19.37	4,950
1993	261,263.56	154,698	96,526	180,413	19.36	9,319
1996	405,656.70	225,576	140,752	289,244	19.48	14,848
2000	1,069,124.66	535,471	334,116	799,156	19.54	40,898

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 90-R3						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -6						
2002	247,748.68	116,023	72,394	190,219	19.59	9,710
2004	233,199.02	100,780	62,883	184,308	19.61	9,399
2005	135,638.26	55,900	34,880	108,897	19.65	5,542
2006	208,088.56	81,436	50,813	169,761	19.65	8,639
2007	32,167.13	11,852	7,395	26,702	19.71	1,355
2008	31,539.91	10,892	6,796	26,636	19.66	1,355
2014	10,722,882.68	1,714,031	1,069,497	10,296,759	19.70	522,678
2017	194,535.71	5,114	3,191	203,017	19.62	10,347
	15,743,680.63	4,719,706	2,944,936	13,743,365		711,980
	18,346,170.23	6,181,787	4,029,401	15,365,489		798,917
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.2	4.35

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -4						
1924	78,142.62	72,946	81,268			
1949	187.58	160	193	2	14.83	
1963	42,510.34	33,733	40,780	3,431	16.93	203
1970	1,014.00	771	932	122	17.44	7
1985	66,510.25	44,283	53,534	15,637	18.26	856
1986	95,423.56	62,522	75,583	23,657	18.50	1,279
1987	59,993.92	38,821	46,931	15,463	18.52	835
1990	116,357.35	72,220	87,307	33,704	18.58	1,814
1991	105,812.10	64,739	78,263	31,781	18.55	1,713
1992	86,976.69	52,356	63,294	27,162	18.56	1,463
1994	195,877.27	113,468	137,172	66,540	18.69	3,560
1996	49,647.85	27,531	33,282	18,351	18.82	975
1999	316,518.43	163,207	197,302	131,877	18.81	7,011
2000	282,564.01	141,409	170,950	122,916	18.87	6,514
2001	63,052.41	30,623	37,020	28,554	18.83	1,516
2014	1,438,155.07	233,476	282,251	1,213,430	18.92	64,135
	2,998,743.45	1,152,265	1,386,065	1,732,628		91,881
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -6						
1925	115,726.94	108,931	122,671			
1929	14,079.65	13,208	14,924			
1946	245.79	216	261			
1960	19,095.97	15,712	20,063	179	16.58	11
1971	56.85	44	56	4	17.60	
1983	1,640,780.52	1,140,064	1,455,754	283,473	18.13	15,636
1985	1,281.04	869	1,110	248	18.26	14
1987	12,314.75	8,122	10,371	2,683	18.52	145
1989	86,550.28	55,688	71,108	20,635	18.45	1,118
1991	67,153.49	41,877	53,473	17,710	18.55	955
1992	66,654.78	40,895	52,219	18,435	18.56	993
1996	28,745.46	16,247	20,746	9,724	18.82	517
1997	44,966.93	24,819	31,692	15,973	18.87	846
1999	30,521.03	16,040	20,482	11,871	18.81	631
2000	507,569.08	258,897	330,587	207,436	18.87	10,993

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -6						
2001	55,433.53	27,441	35,040	23,720	18.83	1,260
2005	237,216.77	99,951	127,628	123,822	18.95	6,534
2013	66,650.20	13,543	17,293	53,356	18.97	2,813
2014	1,438,155.02	237,966	303,860	1,220,584	18.92	64,513
	4,433,198.08	2,120,530	2,689,337	2,009,853		106,979
	7,431,941.53	3,272,795	4,075,402	3,742,481		198,860
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.8	2.68

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-L1.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -4						
1924	6,633.92	6,258	4,307	2,593	9.59	270
1955	321.37	278	191	143	12.69	11
1965	18,843.70	15,639	10,762	8,835	13.29	665
1985	2,188.49	1,575	1,084	1,192	14.45	82
1986	49,395.81	35,277	24,277	27,095	14.37	1,886
1989	56,785.70	38,883	26,758	32,299	14.79	2,184
1992	103,509.02	67,528	46,471	61,178	15.15	4,038
1994	18,512.22	11,629	8,003	11,250	15.41	730
1995	214,989.03	132,320	91,059	132,530	15.52	8,539
1999	925,804.10	512,999	353,032	609,805	16.22	37,596
2000	54,735.90	29,487	20,292	36,633	16.28	2,250
2001	93,643.87	48,695	33,511	63,879	16.50	3,871
2010	11,034.03	3,408	2,345	9,130	17.75	514
	1,556,397.16	903,976	622,091	996,562		62,636
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-L1.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -6						
1925	22,719.87	21,831	16,594	7,489	9.54	785
1947	1,804.86	1,646	1,251	662	11.47	58
1949	2,802.32	2,523	1,918	1,053	12.15	87
1951	179.84	161	122	68	12.24	6
1962	328.81	282	214	134	12.99	10
1981	1,267.90	971	738	606	14.01	43
1985	2,188.49	1,606	1,221	1,099	14.45	76
1986	45,490.93	33,113	25,169	23,051	14.37	1,604
1989	48,842.22	34,087	25,910	25,863	14.79	1,749
1992	0.03		0			
1996	108,024.73	66,230	50,342	64,165	15.67	4,095

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-L1.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -6						
1999	22,458.28	12,684	9,641	14,165	16.22	873
2000	54,757.69	30,066	22,853	35,190	16.28	2,162
2001	1,125.15	596	453	740	16.50	45
	311,991.12	205,796	156,426	174,285		11,593
	1,868,388.28	1,109,772	778,517	1,170,847		74,229
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.8	3.97

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 45-L1.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -4						
1948	13.91	13	8	6	10.50	1
1950	140.42	126	79	67	10.62	6
1952	285.73	255	160	137	10.84	13
1982	1,910.59	1,446	907	1,080	13.28	81
1983	12,936.17	9,700	6,086	7,368	13.35	552
1985	2,559.07	1,886	1,183	1,478	13.37	111
1990	7,430.48	5,122	3,213	4,514	13.99	323
2010	34,835.31	10,977	6,887	29,342	17.25	1,701
2011	35,122.68	9,950	6,242	30,285	17.37	1,744
2012	468,865.60	116,395	73,024	414,597	17.54	23,637
2013	52,817.91	11,151	6,996	47,935	17.67	2,713
2015	8,800.36	1,118	701	8,451	17.95	471
2017	31,573.93	890	558	32,279	17.95	1,798
	657,292.16	169,029	106,045	577,539		33,151
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 45-L1.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -6						
1925	120.00	118	127			
1948	72.40	67	77			
1949	37.88	35	40			
1950	58.47	54	62			
1953	163.97	149	174			
1954	85.81	77	90	1	11.13	
1974	146.95	121	142	14	12.68	1
1986	1,693.00	1,255	1,474	320	13.55	24
1990	8,552.02	6,008	7,058	2,007	13.99	143
1995	41,227.01	26,448	31,070	12,630	14.68	860
2011	10,240.15	2,957	3,474	7,381	17.37	425
2013	52,817.93	11,365	13,351	42,636	17.67	2,413
	115,215.59	48,654	57,140	64,989		3,866
	772,507.75	217,683	163,185	642,528		37,017

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4 4.79

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 10						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -12						
1968	179,113.18	173,766	200,607			
1986	35,566.35	30,489	39,834			
2003	164,369.90	105,449	181,243	2,851	10.82	263
	379,049.43	309,704	421,684	2,851		263
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1979	516,762.30	504,864	537,433			
1981	122,318.48	119,324	127,211			
1983	39,880.73	38,780	41,476			
1984	125,696.29	121,743	130,724			
1986	38,904.45	37,596	40,461			
1998	8,368.71	7,722	8,703			
2000	2,142.00	1,949	2,228			
2002	109,639.99	98,267	114,026			
2006	2,439.88	2,084	2,538			
	966,152.83	932,329	1,004,799			
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1979	672,487.96	657,005	699,387			
1986	46,075.20	44,526	47,919			
	718,563.16	701,531	747,306			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1979	123,119.22	120,285	128,044			
1986	46,075.20	44,526	47,918			
2012	5,057.36	3,616	5,260			
	174,251.78	168,427	181,222			
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	9,852,007.75	2,644,082	4,262,218	6,082,390	27.67	219,819
2011	1,372.00	268	432	1,009	28.47	35
2013	1,632,026.94	230,654	371,811	1,341,818	28.94	46,366
2014	9,699.32	1,091	1,759	8,426	29.18	289
2016	116,645.72	5,916	9,536	112,942	29.56	3,821
	11,611,751.73	2,882,011	4,645,756	7,546,583		270,330
	13,849,768.93	4,994,002	7,000,767	7,549,434		270,593
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.9	1.95

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 10						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -12						
1968	14,988.10	14,541	16,787			
1971	109,818.83	105,236	122,997			
1977	20,970.07	19,311	23,486			
1982	7,480.52	6,632	8,378			
2005	29,080.82	17,425	32,571			
	182,338.34	163,145	204,219			
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1979	3,947,875.70	3,856,980	4,105,791			
1981	1,112,273.59	1,085,045	1,156,765			
1984	49,098.52	47,554	51,062			
1985	28,901.31	27,938	30,057			
1996	23,804.79	22,197	24,757			
2015	67,925.27	35,321	70,642			
	5,229,879.18	5,075,035	5,439,074			
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1979	812,393.54	793,689	844,889			
1986	1,401,238.31	1,354,112	1,457,288			
	2,213,631.85	2,147,801	2,302,177			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1986	1,298,100.65	1,254,443	1,350,025			
	1,298,100.65	1,254,443	1,350,025			
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	2,641,747.72	708,992	1,566,679	1,207,156	27.67	43,627
2013	436,674.91	61,715	136,373	322,135	28.94	11,131
	3,078,422.63	770,707	1,703,052	1,529,292		54,758
	12,002,372.65	9,411,131	10,998,547	1,529,292		54,758
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.9	0.46

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 10						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -12						
1968	1,167,407.39	1,106,665	1,307,496			
1973	8,341.68	7,733	9,343			
1979	436,594.65	391,580	488,986			
1982	253,581.65	222,835	284,011			
1985	110,120.91	94,598	123,335			
2001	28,230.99	19,512	31,619			
2003	413,999.96	270,975	463,680			
2007	442,547.91	250,305	495,654			
2008	1,424,273.98	765,371	1,523,932	71,255	10.30	6,918
2017	2,065,466.57	116,129	231,225	2,082,098	9.47	219,863
	6,350,565.69	3,245,703	4,959,281	2,153,353		226,781
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1979	423,605.81	413,853	430,425	10,125	2.48	4,083
1980	867,096.35	845,419	879,273	22,507	2.50	9,003
1986	380,244.67	367,456	382,170	13,284	2.40	5,535
1989	318,472.77	304,913	317,123	14,089	2.46	5,727
1999	338,283.74	310,442	322,873	28,942	2.47	11,717
2000	80,628.51	73,523	76,467	7,386	2.46	3,002
	2,408,331.85	2,315,606	2,408,332	96,333		39,067
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1979	7,462,742.21	7,290,920	7,595,266	165,986	2.48	66,930
1986	33,778.07	32,642	34,005	1,125	2.40	469
1989	133,375.84	127,697	133,027	5,683	2.46	2,310

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
2000	18,138.42	16,540	17,230	1,634	2.46	664
2001	55,540.94	50,230	52,327	5,436	2.47	2,201
2008	912,136.91	752,447	783,857	164,766	2.48	66,438
	8,615,712.39	8,270,476	8,615,712	344,629		139,012
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1979	7,979,795.22	7,796,068	8,298,987			
1989	3,904.19	3,738	4,060			
1996	16,482.86	15,370	17,142			
1998	135,151.01	124,702	140,557			
1999	397,786.37	365,047	413,698			
2001	14,765.52	13,354	15,356			
2009	123,991.63	99,860	128,951			
2017	14,921,027.87	2,636,486	5,270,831	10,247,038	2.44	4,199,606
	23,592,904.67	11,054,625	14,289,583	10,247,038		4,199,606
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	27,327,201.00	8,315,394	4,666,356	24,027,205	23.29	1,031,653
2009	28,444.33	7,998	4,488	25,378	23.24	1,092
2011	7,153,061.62	1,650,104	925,990	6,584,724	23.09	285,176
2013	6,687,806.93	1,162,876	652,572	6,369,625	22.67	280,972
2015	6,930,425.23	745,887	418,570	6,858,376	21.89	313,311
2017	853,008.12	23,287	13,068	882,591	18.73	47,122
	48,979,947.23	11,905,546	6,681,045	44,747,900		1,959,326
	89,947,461.83	36,791,956	36,953,953	57,589,253		6,563,792
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.8	7.30

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 10						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -12						
1968	463,117.56	441,614	465,317	53,375	8.64	6,178
1983	34,234.45	29,631	31,221	7,121	10.14	702
1992	40,521.17	32,173	33,900	11,484	10.47	1,097
2007	17,712.14	9,748	10,271	9,566	10.87	880
	555,585.32	513,166	540,709	81,547		8,857
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
2013	47,928.71	32,051	18,669	31,177	2.50	12,471
	47,928.71	32,051	18,669	31,177		12,471
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1979	2,453,639.00	2,397,146	1,896,325	655,459	2.48	264,298
2008	2,544,115.15	2,096,331	1,658,358	987,522	2.49	396,595
	4,997,754.15	4,493,477	3,554,683	1,642,981		660,893
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1979	2,383,457.60	2,328,581	2,358,184	120,612	2.48	48,634
2007	52,856.69	44,444	45,009	9,962	2.49	4,001
	2,436,314.29	2,373,025	2,403,193	130,574		52,635

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	31,220,096.69	8,346,068	12,612,172	20,168,929	27.81	725,240
2013	5,160,611.27	739,103	1,116,897	4,301,745	28.50	150,938
	36,380,707.96	9,085,171	13,729,069	24,470,674		876,178
	44,418,290.43	16,496,890	20,246,323	26,356,953		1,611,034
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.4	3.63

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 10						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -12						
1968	364,578.58	345,609	408,328			
1984	20,058.15	17,235	22,182	283	10.17	28
1987	4,416.37	3,696	4,757	190	10.32	18
1992	83,107.90	65,985	84,924	8,157	10.47	779
1995	36,031.70	27,514	35,411	4,945	10.50	471
2009	948,050.73	468,474	602,932	458,884	10.77	42,608
2011	920,558.85	388,078	499,462	531,564	10.77	49,356
2013	85,988.20	28,343	36,478	59,829	10.79	5,545
	2,462,790.48	1,344,934	1,694,473	1,063,852		98,805
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1979	24,932.57	24,359	25,442	488	2.48	197
	24,932.57	24,359	25,442	488		197
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1979	282,412.53	275,910	288,627	5,083	2.48	2,050
1985	152,343.85	147,268	154,055	4,382	2.47	1,774
1995	379,929.45	355,614	372,004	23,123	2.50	9,249
	814,685.83	778,792	814,686	32,587		13,073

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1979	273,670.85	267,370	279,773	4,844	2.48	1,953
1985	148,919.92	143,958	150,636	4,240	2.47	1,717
1995	379,929.79	355,614	372,111	23,016	2.50	9,206
	802,520.56	766,942	802,521	32,100		12,876
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	27,895,780.05	7,650,697	12,385,661	16,904,908	26.87	629,137
2012	58,494.27	10,306	16,684	44,735	27.29	1,639
2013	4,262,524.83	634,647	1,027,426	3,448,225	27.24	126,587
2017	664,207.51	12,972	21,000	676,418	26.31	25,710
	32,881,006.66	8,308,622	13,450,771	21,074,286		783,073
	36,985,936.10	11,223,649	16,787,893	22,203,313		908,024
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.5	2.46

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 10						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -12						
1968	98,436.93	93,866	97,265	12,984	8.64	1,503
1976	6,990.02	6,368	6,599	1,230	9.52	129
1981	119,625.43	105,148	108,955	25,025	10.01	2,500
2000	5,249.86	3,643	3,775	2,105	10.75	196
2003	31,303.89	20,083	20,810	14,250	10.82	1,317
	261,606.13	229,108	237,404	55,595		5,645
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1979	29,310.82	28,636	17,014	13,469	2.48	5,431
2002	28,035.09	25,127	14,929	14,227	2.49	5,714
2009	41,099.92	33,024	19,621	23,123	2.50	9,249
	98,445.83	86,787	51,565	50,819		20,394
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1979	37,121.99	36,267	26,665	11,942	2.48	4,815
2008	9,327.67	7,686	5,651	4,050	2.49	1,627
	46,449.66	43,953	32,316	15,992		6,442
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1979	17,352.08	16,953	9,743	8,303	2.48	3,348
2006	6,733.25	5,758	3,309	3,693	2.49	1,483
2011	9,615.65	7,222	4,151	5,850	2.50	2,340
	33,700.98	29,933	17,203	17,846		7,171

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	3,564,435.11	952,880	1,849,035	1,893,622	27.81	68,091
2009	136,469.81	33,373	64,759	78,534	28.00	2,805
2012	199,873.79	34,041	66,056	143,812	28.40	5,064
2013	589,193.04	84,384	163,745	454,908	28.50	15,962
	4,489,971.75	1,104,678	2,143,594	2,570,876		91,922
	4,930,174.35	1,494,459	2,482,082	2,711,128		131,574
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.6	2.67

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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-R4						
NET SALVAGE PERCENT.. 0						
1913	1.00	1	1			
1914	5.00	5	5			
1915	1.00	1	1			
1916	10.56	11	11			
1917	33.27	33	33			
1922	472.75	461	473			
1923	1,030.44	1,003	1,030			
1924	2,200.76	2,140	2,201			
1925	182.21	177	182			
1926	407.34	391	407			
1927	100.00	96	100			
1928	167.00	160	167			
1929	338,514.42	323,552	338,514			
1930	59.00	56	59			
1931	2.00	2	2			
1932	106,205.76	100,789	106,206			
1934	2.00	2	2			
1936	2,451.00	2,297	2,451			
1937	58.64	54	59			
1939	4,515.62	4,147	4,516			
1940	7,692.31	7,035	7,692			
1941	1,517.91	1,382	1,518			
1942	949.69	860	950			
1943	10,357.60	9,336	10,358			
1944	761.52	683	762			
1945	3,282.16	2,927	3,282			
1946	1,221.59	1,083	1,222			
1947	3,424.48	3,018	3,424			
1948	167.69	147	168			
1949	43.50	38	44			
1950	8,145.42	7,038	8,145			
1951	12,383.65	10,623	12,384			
1952	19,025.77	16,077	19,026			
1953	70,913.23	59,461	70,913			
1954	7,543.02	6,274	7,543			
1955	72,081.06	59,467	72,081			
1956	89,729.82	72,843	89,730			
1957	264,090.05	212,487	264,090			
1958	19,403.51	15,470	19,404			
1959	5,267.61	4,129	5,268			
1960	31,913.86	24,772	31,914			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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-R4						
NET SALVAGE PERCENT.. 0						
1961	317,816.51	244,210	317,817			
1962	859.26	649	859			
1963	334,969.79	250,088	334,970			
1964	8,238.05	6,082	8,238			
1965	182,516.03	132,233	182,516			
1966	353,258.87	252,863	353,259			
1967	85.00	60	85			
1968	18,476.10	12,804	18,476			
1969	4.00	3	4			
1970	27,085.00	18,142	26,584	501	23.42	21
1971	1,340,859.65	885,370	1,297,374	43,486	23.92	1,818
1972	8,905.30	5,754	8,432	473	24.92	19
1973	18,456.47	11,746	17,212	1,244	25.43	49
1974	41,982.76	26,298	38,536	3,447	25.94	133
1975	19,741.63	12,082	17,704	2,038	26.94	76
1976	2,221,405.89	1,327,512	1,945,265	276,141	27.94	9,883
1977	1,311,268.12	769,977	1,128,283	182,985	28.47	6,427
1978	859,243.28	492,175	721,207	138,036	29.46	4,686
1979	176,634.35	99,286	145,488	31,146	29.99	1,039
1980	84,713.39	46,381	67,964	16,749	30.99	540
1981	507,727.37	272,447	399,229	108,498	31.52	3,442
1982	31,585.34	16,481	24,150	7,435	32.53	229
1983	852,529.50	432,403	633,620	218,910	33.52	6,531
1984	28,550.34	14,155	20,742	7,808	34.07	229
1985	692,157.51	332,928	487,855	204,303	35.07	5,826
1986	72,382.67	33,745	49,448	22,935	36.07	636
1987	27,742.98	12,523	18,351	9,392	37.07	253
1988	42,268.60	18,581	27,228	15,041	37.61	400
1989	16,312.91	6,926	10,149	6,164	38.62	160
1990	874,134.72	358,220	524,916	349,219	39.61	8,816
1991	8,543.68	3,373	4,943	3,601	40.62	89
1992	14,289.52	5,466	8,010	6,280	41.17	153
1993	15,532.50	5,708	8,364	7,168	42.17	170
1994	14,168.73	4,994	7,318	6,851	43.17	159
1995	7,964.09	2,688	3,939	4,025	44.17	91
1996	717.00	231	338	379	45.17	8
1997	51,018.47	15,688	22,988	28,030	46.17	607
1998	300.01	88	129	171	46.73	4
1999	45,892.42	12,822	18,789	27,103	47.72	568
2000	12,998.10	3,434	5,032	7,966	48.73	163
2002	4,458.87	1,043	1,528	2,931	50.73	58

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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-R4						
NET SALVAGE PERCENT.. 0						
2006	331.33	58	85	246	54.73	4
2008	38,788.95	5,562	8,150	30,639	56.73	540
2009	9,510.44	1,229	1,801	7,709	57.29	135
2011	151,615.53	14,980	21,951	129,665	59.29	2,187
2012	728,959.11	60,941	89,300	639,659	60.29	10,610
2013	99,012.89	6,772	9,923	89,090	61.29	1,454
2014	353,979.79	18,832	27,596	326,384	62.29	5,240
2015	3,228.29	123	180	3,048	63.29	48
2016	796,866.39	18,169	26,624	770,242	64.29	11,981
2017	111,181.47	845	1,238	109,943	65.29	1,684
	14,027,604.19	7,225,698	10,180,525	3,847,079		87,166
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					44.1	0.62

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -10						
1929	4,678.24	4,691	5,146			
1930	3.44	3	3	1	8.65	
1935	28,421.74	27,856	31,264			
1936	6,524.73	6,376	7,177			
1939	47,013.59	45,468	51,661	54	10.79	5
1940	222.68	213	242	3	11.79	
1941	228.53	217	247	4	12.00	
1942	2,518.51	2,384	2,709	61	12.22	5
1943	818.29	771	876	24	12.45	2
1945	37.10	35	40	1	12.97	
1946	347.36	322	366	16	13.25	1
1947	12,974.89	11,975	13,606	666	13.53	49
1949	17,069.32	15,562	17,682	1,094	14.15	77
1950	23,630.68	21,406	24,322	1,672	14.47	116
1951	5,340.54	4,805	5,460	415	14.80	28
1952	26,681.92	23,838	27,085	2,265	15.15	150
1953	97,059.61	86,074	97,798	8,968	15.50	579
1954	220,697.95	194,238	220,696	22,072	15.87	1,391
1955	177,910.29	155,348	176,509	19,192	16.24	1,182
1956	126,114.60	109,205	124,080	14,646	16.62	881
1957	66,081.01	56,727	64,454	8,235	17.02	484
1958	32,155.84	27,360	31,087	4,284	17.42	246
1959	156,288.17	131,757	149,704	22,213	17.83	1,246
1960	62,943.45	52,551	59,709	9,529	18.26	522
1961	74,181.21	61,314	69,666	11,933	18.69	638
1962	165,050.18	135,023	153,415	28,140	19.13	1,471
1963	180,635.93	146,203	166,118	32,582	19.57	1,665
1964	174,390.55	139,575	158,587	33,243	20.03	1,660
1965	42,924.45	33,958	38,584	8,633	20.50	421
1966	15,290.04	11,953	13,581	3,238	20.96	154
1967	29,241.32	22,580	25,656	6,509	21.44	304
1968	298,633.23	227,648	258,657	69,840	21.93	3,185
1969	14,576.82	11,043	12,547	3,488	21.92	159
1970	274,683.24	205,221	233,175	68,977	22.43	3,075
1971	612,663.71	451,264	512,732	161,198	22.94	7,027
1972	81,689.70	59,289	67,365	22,494	23.46	959
1973	9,027.79	6,452	7,331	2,600	23.99	108
1974	79,108.73	55,640	63,219	23,801	24.53	970
1975	475,130.01	328,742	373,521	149,122	25.07	5,948
1976	401,831.70	275,154	312,634	129,381	25.17	5,140
1977	774,039.91	520,743	591,675	259,769	25.72	10,100

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -10						
1978	259,523.13	171,399	194,746	90,729	26.29	3,451
1979	55,944.08	36,246	41,183	20,355	26.86	758
1980	115,637.94	73,459	83,465	43,737	27.44	1,594
1981	214,587.63	134,405	152,713	83,333	27.60	3,019
1982	25,863.46	15,858	18,018	10,432	28.19	370
1983	719,274.31	431,284	490,031	301,171	28.79	10,461
1984	588,827.92	344,971	391,961	255,750	29.40	8,699
1985	916,079.38	527,222	599,037	408,650	29.61	13,801
1986	569,248.20	319,536	363,061	263,112	30.23	8,704
1987	60,240.90	32,947	37,435	28,830	30.85	935
1988	169,554.36	90,793	103,160	83,350	31.10	2,680
1989	116,269.70	60,508	68,750	59,147	31.74	1,863
1990	1,634,468.13	830,637	943,781	854,134	32.02	26,675
1991	34,002.11	16,749	19,030	18,372	32.67	562
1992	69,975.31	33,560	38,131	38,842	32.98	1,178
1993	429,018.34	198,867	225,955	245,965	33.64	7,312
1994	126,111.55	56,724	64,451	74,272	33.97	2,186
1995	104,375.20	45,213	51,372	63,441	34.64	1,831
1996	40,418.43	16,922	19,227	25,233	34.99	721
1997	35,609.77	14,376	16,334	22,837	35.36	646
1998	10,848.79	4,213	4,787	7,147	35.75	200
1999	51,464.07	19,168	21,779	34,831	36.14	964
2000	22,227.72	7,917	8,995	15,455	36.55	423
2001	382,835.98	129,958	147,660	273,460	36.97	7,397
2002	27,168.05	8,756	9,949	19,936	37.41	533
2003	132,296.73	40,311	45,802	99,724	37.85	2,635
2004	2,117,831.51	610,126	693,233	1,636,382	38.05	43,006
2005	130,419.67	35,148	39,936	103,526	38.52	2,688
2006	8,565.66	2,156	2,450	6,972	38.75	180
2007	122,915.31	28,677	32,583	102,624	39.00	2,631
2008	44,791.18	9,598	10,905	38,365	39.28	977
2009	141,450.02	27,634	31,398	124,197	39.35	3,156
2010	528,637.06	92,924	105,581	475,920	39.45	12,064
2011	83,866.10	13,008	14,780	77,473	39.59	1,957
2012	501,715.31	67,661	76,877	475,010	39.35	12,071
2013	326,093.11	36,946	41,979	316,723	39.17	8,086
2014	4,607,142.61	420,632	477,928	4,589,929	38.69	118,633

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -10						
2015	488,823.14	33,230	37,756	499,949	37.98	13,163
2016	1,972,409.73	85,484	97,128	2,072,523	36.52	56,750
2017	1,786,929.84	29,681	33,724	1,931,899	32.61	59,243
	24,592,322.44	8,825,888	10,027,457	17,024,098		494,151
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.5	2.01

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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 49-S0						
NET SALVAGE PERCENT.. -10						
1924	7,373.70	7,963	8,111			
1925	11,958.41	12,898	13,154			
1931	582.90	610	630	11	4.41	2
1935	37,787.13	39,093	40,368	1,198	5.22	230
1936	181,822.41	185,824	191,883	8,122	6.22	1,306
1937	169.68	173	179	8	6.45	1
1938	7.39	7	7	1	6.71	
1939	40,853.17	41,272	42,618	2,320	6.97	333
1940	1,118.66	1,125	1,162	69	7.25	10
1941	443.04	444	458	29	7.53	4
1942	282.29	281	290	21	7.83	3
1943	39,692.95	39,357	40,640	3,022	8.15	371
1944	2,316.49	2,285	2,360	188	8.47	22
1945	907.78	883	912	87	9.47	9
1946	24,641.76	23,837	24,614	2,492	9.80	254
1947	81,203.16	78,087	80,633	8,690	10.15	856
1948	102.34	98	101	12	10.50	1
1949	48,595.20	46,137	47,641	5,814	10.87	535
1950	27,389.66	26,031	26,880	3,249	10.62	306
1951	33,794.54	31,888	32,928	4,246	11.02	385
1952	66,156.06	61,965	63,986	8,786	11.42	769
1953	400,069.26	371,864	383,990	56,086	11.83	4,741
1954	711,085.22	655,635	677,014	105,180	12.26	8,579
1955	829,027.27	757,996	782,713	129,217	12.69	10,183
1956	203,850.35	184,792	190,818	33,417	13.13	2,545
1957	373,921.69	335,961	346,916	64,398	13.57	4,746
1958	382,671.50	343,149	354,338	66,601	13.49	4,937
1959	594,366.13	527,815	545,026	108,777	13.96	7,792
1960	368,309.96	323,789	334,347	70,794	14.45	4,899
1961	631,594.72	549,551	567,471	127,283	14.93	8,525
1962	513,225.69	444,920	459,428	105,120	14.92	7,046
1963	816,749.77	700,232	723,065	175,360	15.43	11,365
1964	588,586.60	498,792	515,057	132,388	15.94	8,305
1965	545,347.80	459,810	474,803	125,080	15.99	7,822
1966	324,806.31	270,466	279,285	78,002	16.53	4,719
1967	567,235.74	469,467	484,775	139,184	16.62	8,374
1968	1,728,983.36	1,412,147	1,458,194	443,688	17.17	25,841
1969	346,217.59	280,755	289,910	90,929	17.29	5,259
1970	1,619,011.45	1,294,367	1,336,574	444,339	17.86	24,879
1971	5,241,179.34	4,155,626	4,291,133	1,474,164	18.01	81,853
1972	2,243,155.12	1,751,411	1,808,521	658,950	18.60	35,427

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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 49-S0						
NET SALVAGE PERCENT.. -10						
1973	558,037.58	431,592	445,665	168,176	18.79	8,950
1974	2,053,030.87	1,571,800	1,623,053	635,281	19.00	33,436
1975	12,025,031.89	9,050,280	9,345,392	3,882,143	19.61	197,968
1976	4,950,454.91	3,683,336	3,803,442	1,642,058	19.85	82,723
1977	9,160,545.55	6,733,184	6,952,740	3,123,860	20.11	155,339
1978	5,105,903.39	3,704,639	3,825,440	1,791,054	20.38	87,883
1979	9,941,606.38	7,114,810	7,346,810	3,588,957	20.67	173,631
1980	2,218,206.67	1,564,546	1,615,563	824,464	20.98	39,298
1981	12,039,583.08	8,361,972	8,634,639	4,608,902	21.31	216,279
1982	13,595,686.70	9,290,205	9,593,140	5,362,115	21.65	247,673
1983	13,903,775.00	9,338,610	9,643,123	5,651,030	22.00	256,865
1984	6,329,155.92	4,174,458	4,310,579	2,651,493	22.37	118,529
1985	16,751,348.97	10,838,458	11,191,879	7,234,605	22.75	318,005
1986	9,005,092.10	5,741,287	5,928,499	3,977,102	22.85	174,053
1987	5,972,453.94	3,726,990	3,848,520	2,721,179	23.26	116,990
1988	1,286,649.42	784,933	810,528	604,786	23.69	25,529
1989	3,387,176.38	2,028,377	2,094,518	1,631,376	23.85	68,402
1990	5,864,017.55	3,423,883	3,535,529	2,914,890	24.31	119,905
1991	5,251,973.77	3,000,663	3,098,509	2,678,662	24.52	109,244
1992	4,415,503.92	2,464,469	2,544,830	2,312,224	24.75	93,423
1993	5,218,459.50	2,840,877	2,933,512	2,806,793	25.00	112,272
1994	7,974,086.04	4,205,055	4,342,173	4,429,322	25.52	173,563
1995	4,035,813.92	2,067,870	2,135,299	2,304,096	25.81	89,271
1996	4,089,377.57	2,040,436	2,106,971	2,391,344	25.90	92,330
1997	9,682,943.77	4,672,698	4,825,065	5,826,173	26.23	222,119
1998	7,726,454.97	3,596,819	3,714,104	4,784,996	26.58	180,022
1999	6,780,840.59	3,049,208	3,148,637	4,310,288	26.75	161,132
2000	2,264,883.82	976,618	1,008,464	1,482,908	27.14	54,639
2001	19,553,487.10	8,091,624	8,355,476	13,153,360	27.36	480,751
2002	7,987,338.72	3,159,472	3,262,496	5,523,577	27.60	200,130
2003	10,723,384.86	4,036,497	4,168,119	7,627,604	27.87	273,685
2004	17,720,128.18	6,315,454	6,521,388	12,970,753	28.17	460,446
2005	12,088,885.59	4,071,778	4,204,551	9,093,223	28.32	321,088
2006	13,277,007.38	4,182,788	4,319,180	10,285,528	28.66	358,881
2007	16,445,395.23	4,824,586	4,981,906	13,108,029	28.87	454,036
2008	31,375,298.76	8,490,156	8,767,003	25,745,826	29.11	884,432
2009	23,545,930.98	5,832,798	6,022,994	19,877,530	29.24	679,806
2010	24,071,574.93	5,380,478	5,555,925	20,922,807	29.40	711,660
2011	21,883,362.35	4,332,906	4,474,194	19,597,505	29.60	662,078
2012	7,873,084.27	1,352,753	1,396,864	7,263,529	29.71	244,481
2013	15,484,815.28	2,231,362	2,304,122	14,729,175	29.86	493,274

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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 49-S0						
NET SALVAGE PERCENT.. -10						
2014	31,318,492.90	3,603,506	3,721,009	30,729,333	29.95	1,026,021
2015	12,484,792.52	1,057,462	1,091,944	12,641,328	29.97	421,799
2016	19,165,514.83	1,005,615	1,038,406	20,043,660	29.95	669,237
2017	81,626,343.45	1,481,518	1,529,827	88,259,151	29.80	2,961,716
	577,849,525.09	206,317,629	213,044,960	422,589,518		15,316,228
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.6	2.65

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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-R4						
NET SALVAGE PERCENT.. -25						
1929	11,652.81	14,180	14,566			
1930	2,790.53	3,388	3,488			
1932	4,096.88	4,948	5,121			
1936	976,366.04	1,163,828	1,220,458			
1939	32,838.15	38,667	41,048			
1940	5,812.38	6,814	7,265			
1942	1,302.96	1,525	1,629			
1943	947.23	1,103	1,184			
1947	425.55	484	532			
1952	303,385.88	335,317	379,232			
1953	1,009,634.98	1,107,065	1,262,044			
1954	19,738.72	21,466	24,673			
1955	366,329.73	394,949	457,912			
1956	341,948.86	365,372	427,436			
1957	826,745.24	875,317	1,033,432			
1958	347,786.31	364,741	434,733			
1959	11,222.99	11,571	14,029			
1960	46,597.31	47,558	58,247			
1961	735,691.86	743,049	919,615			
1962	681,584.20	680,903	851,980			
1963	527,164.45	520,707	658,956			
1964	614,665.04	596,071	762,146	6,185	15.46	400
1965	895,002.88	857,525	1,096,445	22,309	15.99	1,395
1966	184,304.44	174,398	222,988	7,393	16.53	447
1967	1,338,557.68	1,250,548	1,598,970	74,227	17.07	4,348
1968	1,674,794.02	1,544,160	1,974,387	119,106	17.61	6,764
1969	588,653.80	531,702	679,843	55,974	18.62	3,006
1970	2,328,543.46	2,073,859	2,651,669	259,010	19.17	13,511
1971	5,573,384.37	4,892,038	6,255,037	711,693	19.72	36,090
1972	64,802.60	55,649	71,154	9,849	20.73	475
1973	101,845.21	86,110	110,102	17,205	21.29	808
1974	1,318,118.72	1,096,675	1,402,226	245,422	21.86	11,227
1975	5,658,974.28	4,599,331	5,880,777	1,192,941	22.86	52,185
1976	2,685,809.67	2,145,626	2,743,431	613,831	23.44	26,187
1977	6,248,992.48	4,871,871	6,229,251	1,581,990	24.44	64,730
1978	4,520,669.78	3,459,443	4,423,299	1,227,538	25.02	49,062
1979	11,011,419.59	8,266,823	10,570,091	3,194,183	25.60	124,773
1980	281,474.18	205,828	263,175	88,668	26.60	3,333
1981	5,210,193.84	3,731,801	4,771,540	1,741,202	27.20	64,015
1982	3,649,484.55	2,542,778	3,251,236	1,310,620	28.19	46,492
1983	11,637,014.61	7,929,171	10,138,364	4,407,904	28.79	153,105

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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-R4						
NET SALVAGE PERCENT.. -25						
1984	865,943.12	572,930	732,557	349,872	29.79	11,745
1985	4,352,382.84	2,793,686	3,572,051	1,868,428	30.79	60,683
1986	139,779.43	87,502	111,881	62,843	31.40	2,001
1987	158,835.34	96,294	123,123	75,421	32.39	2,329
1988	241,214.01	141,412	180,812	120,706	33.40	3,614
1990	8,443,621.57	4,643,992	5,937,882	4,616,645	35.00	131,904
1991	75,058.34	39,781	50,865	42,958	36.00	1,193
1997	651,302.09	270,372	345,702	468,426	41.23	11,361
2013	574.00	53	68	650	56.85	11
2014	1,460,262.15	104,044	133,032	1,692,296	57.85	29,253
2017	3,626,033.11	37,167	47,522	4,485,019	60.48	74,157
	91,855,774.26	66,401,592	84,149,206	30,670,512		990,604
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.0	1.08

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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-R1.5						
NET SALVAGE PERCENT.. -40						
1926	58.87	78	82			
1928	991.82	1,305	1,367	22	5.73	4
1929	7,490.16	9,837	10,305	181	5.84	31
1930	5,028.96	6,591	6,904	137	5.96	23
1931	1,213.50	1,587	1,662	37	6.09	6
1932	43.71	57	60	1	7.09	
1934	118.47	152	159	7	7.41	1
1935	77.97	100	105	4	7.59	1
1936	16,202.81	20,706	21,691	993	7.79	127
1937	639.01	814	853	42	8.00	5
1938	350.44	445	466	25	8.22	3
1939	208.60	264	277	15	8.45	2
1940	378.00	476	499	30	8.71	3
1941	189.20	237	248	17	8.97	2
1942	108.99	136	142	11	9.25	1
1943	784.47	974	1,020	78	9.53	8
1945	2,103.73	2,584	2,707	238	10.15	23
1946	633.11	773	810	76	10.47	7
1947	18,813.71	22,841	23,927	2,412	10.80	223
1948	41,225.14	49,739	52,104	5,611	11.15	503
1949	37,807.69	45,319	47,474	5,457	11.50	475
1950	63,542.07	75,660	79,258	9,701	11.87	817
1951	20,009.13	23,844	24,978	3,035	11.62	261
1952	156,661.76	185,331	194,143	25,183	12.02	2,095
1953	83,336.43	97,829	102,481	14,190	12.42	1,143
1954	235,109.65	273,790	286,809	42,345	12.84	3,298
1955	255,157.93	294,707	308,720	48,501	13.26	3,658
1956	221,455.00	253,610	265,669	44,368	13.68	3,243
1957	358,580.82	406,982	426,334	75,679	14.13	5,356
1958	236,872.46	268,348	281,108	50,513	14.03	3,600
1959	214,303.16	240,440	251,873	48,151	14.50	3,321
1960	229,565.18	255,024	267,150	54,241	14.96	3,626
1961	198,937.51	218,744	229,145	49,368	15.44	3,197
1962	112,889.24	122,801	128,640	29,405	15.93	1,846
1963	316,016.74	342,391	358,672	83,751	15.92	5,261
1964	45,514.31	48,746	51,064	12,656	16.43	770
1965	168,357.34	178,189	186,662	49,038	16.94	2,895
1966	107,699.33	112,602	117,956	32,823	17.46	1,880
1967	193,674.79	201,298	210,870	60,275	17.52	3,440
1968	291,935.57	299,421	313,658	95,052	18.07	5,260
1969	197,916.16	200,220	209,740	67,343	18.62	3,617

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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-R1.5						
NET SALVAGE PERCENT.. -40						
1970	198,047.99	197,553	206,947	70,320	19.17	3,668
1971	1,404,762.63	1,390,041	1,456,137	510,531	19.29	26,466
1972	276,593.52	269,590	282,409	104,822	19.86	5,278
1973	306,726.83	294,280	308,273	121,145	20.44	5,927
1974	2,291,327.97	2,176,853	2,280,362	927,497	20.60	45,024
1975	1,951,847.16	1,823,181	1,909,873	822,713	21.20	38,807
1976	1,128,030.00	1,035,509	1,084,747	494,495	21.79	22,694
1977	2,013,724.51	1,826,851	1,913,717	905,497	22.00	41,159
1978	970,935.28	864,521	905,629	453,680	22.61	20,065
1979	1,483,386.94	1,295,264	1,356,854	719,888	23.23	30,990
1980	2,029,828.42	1,747,682	1,830,784	1,010,976	23.48	43,057
1981	1,110,026.80	935,841	980,340	573,698	24.11	23,795
1982	2,200,726.51	1,826,427	1,913,273	1,167,744	24.38	47,898
1983	1,719,838.78	1,395,546	1,461,904	945,870	25.02	37,805
1984	2,371,590.10	1,890,869	1,980,779	1,339,447	25.32	52,901
1985	1,549,357.45	1,205,586	1,262,911	906,189	25.98	34,880
1986	3,491,527.28	2,664,035	2,790,709	2,097,429	26.30	79,750
1987	670,108.02	497,877	521,551	416,600	26.97	15,447
1988	1,278,821.94	929,550	973,750	816,601	27.32	29,890
1989	706,140.90	498,648	522,359	466,238	28.00	16,651
1990	724,950.57	499,549	523,302	491,629	28.37	17,329
1991	5,792,589.74	3,889,376	4,074,315	4,035,311	28.75	140,359
1992	1,849,749.23	1,201,856	1,259,004	1,330,645	29.45	45,183
1993	2,153,813.93	1,359,315	1,423,950	1,591,390	29.85	53,313
1994	1,035,420.01	633,615	663,743	785,845	30.26	25,970
1995	1,723,040.55	1,020,385	1,068,904	1,343,353	30.69	43,772
1996	1,132,666.91	647,772	678,573	907,161	31.13	29,141
1997	1,924,199.14	1,060,311	1,110,729	1,583,150	31.58	50,131
1998	2,253,910.72	1,193,716	1,250,477	1,904,998	32.05	59,438
1999	2,475,838.59	1,256,835	1,316,597	2,149,577	32.52	66,100
2000	9,294,123.08	4,508,579	4,722,961	8,288,811	33.01	251,100
2001	12,925,656.32	5,971,653	6,255,604	11,840,315	33.50	353,442
2002	1,334,173.32	587,623	615,564	1,252,279	33.76	37,094
2003	1,073,173.80	446,526	467,758	1,034,685	34.28	30,183
2004	1,916,225.40	753,307	789,127	1,893,589	34.58	54,760
2005	1,096,686.90	405,028	424,287	1,111,075	34.89	31,845
2006	2,054,029.36	707,695	741,346	2,134,295	35.23	60,582
2007	7,670,094.15	2,446,146	2,562,460	8,175,672	35.59	229,718
2008	11,552,015.12	3,396,292	3,557,785	12,615,036	35.75	352,868
2009	3,858,309.33	1,032,792	1,081,901	4,319,732	35.95	120,159
2010	7,080,200.96	1,702,930	1,783,904	8,128,377	36.17	224,727

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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-R1.5						
NET SALVAGE PERCENT.. -40						
2011	6,066,586.21	1,291,819	1,353,245	7,139,976	36.24	197,019
2012	5,148,024.53	951,355	996,592	6,210,642	36.17	171,707
2013	8,762,770.15	1,364,188	1,429,055	10,838,823	35.98	301,246
2014	10,480,828.43	1,308,846	1,371,082	13,302,078	35.72	372,399
2015	11,395,549.23	1,065,712	1,116,386	14,837,383	34.95	424,532
2016	12,743,234.05	760,006	796,144	17,044,384	33.71	505,618
2017	10,429,293.15	237,996	249,313	14,351,697	30.17	475,694
	178,942,504.85	70,731,919	74,095,208	176,424,299		5,407,613
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.6	3.02

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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.. -30						
1912	10,746.65	13,412	13,971			
1917	693.31	851	901			
1920	13,175.32	16,032	17,128			
1922	3,968.60	4,828	5,159			
1923	61,051.96	74,256	79,368			
1924	110,500.18	132,963	143,650			
1925	21,823.96	26,243	28,371			
1926	26,325.89	31,630	34,224			
1927	636.97	757	828			
1928	26,191.15	31,083	34,048			
1929	325,585.86	385,845	423,262			
1930	139,779.48	165,359	181,713			
1931	51,923.72	61,304	67,501			
1932	6,965.80	8,130	9,056			
1933	966.34	1,125	1,256			
1935	5,829.92	6,753	7,579			
1936	759,716.50	877,412	987,631			
1937	1,227.61	1,400	1,596			
1938	944.27	1,073	1,228			
1939	39,540.80	44,793	51,403			
1940	48,173.46	54,359	62,625			
1941	28,399.66	31,913	36,920			
1942	31,874.05	35,664	41,436			
1943	14,265.54	15,750	18,545			
1944	27,827.86	30,576	36,176			
1945	74.60	82	97			
1946	5,621.36	6,114	7,308			
1947	59,249.39	64,076	77,024			
1948	12,107.09	13,016	15,739			
1949	42,553.46	45,473	55,319			
1950	215,123.47	228,427	279,661			
1951	123,371.93	130,119	160,384			
1952	744,728.84	773,647	968,147			
1953	518,975.30	535,282	674,668			
1954	412,672.87	422,420	536,475			
1955	479,452.41	486,913	623,288			
1956	528,263.48	532,157	686,743			
1957	1,165,285.88	1,164,027	1,508,638	6,234	18.24	342
1958	295,613.31	292,681	379,330	4,967	18.62	267
1959	252,677.27	247,871	321,253	7,227	19.02	380
1960	402,771.32	391,393	507,265	16,338	19.42	841

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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.. -30						
1961	452,597.37	435,516	564,451	23,926	19.83	1,207
1962	318,249.78	303,095	392,827	20,898	20.26	1,031
1963	928,883.84	875,232	1,134,345	73,204	20.69	3,538
1964	434,587.22	402,028	521,049	43,914	21.68	2,026
1965	475,684.61	435,037	563,830	54,560	22.13	2,465
1966	140,457.94	126,940	164,521	18,074	22.58	800
1967	1,226,906.31	1,095,431	1,419,734	175,244	23.03	7,609
1968	2,023,483.55	1,784,025	2,312,187	318,342	23.49	13,552
1969	621,715.32	540,948	701,096	107,134	23.96	4,471
1970	1,085,809.38	931,907	1,207,799	203,753	24.45	8,333
1971	2,956,891.79	2,502,418	3,243,261	600,698	24.93	24,095
1972	611,302.39	509,875	660,824	133,869	25.42	5,266
1973	734,562.80	603,421	782,064	172,868	25.92	6,669
1974	3,616,868.29	2,924,600	3,790,431	911,498	26.43	34,487
1975	2,352,143.89	1,871,366	2,425,386	632,401	26.94	23,474
1976	3,399,764.49	2,659,772	3,447,200	972,494	27.46	35,415
1977	8,700,972.73	6,688,351	8,668,444	2,642,821	27.99	94,420
1978	5,156,478.18	3,892,007	5,044,240	1,659,182	28.53	58,156
1979	8,706,098.10	6,448,955	8,358,175	2,959,753	29.07	101,815
1980	2,589,026.31	1,880,772	2,437,577	928,157	29.61	31,346
1981	3,790,378.88	2,697,802	3,496,489	1,431,004	30.17	47,431
1982	3,977,579.65	2,771,578	3,592,107	1,578,747	30.73	51,375
1983	5,952,017.21	4,057,609	5,258,868	2,478,754	31.29	79,219
1984	2,761,995.38	1,840,538	2,385,431	1,205,163	31.86	37,827
1985	2,723,767.48	1,772,219	2,296,886	1,244,012	32.44	38,348
1986	2,168,301.50	1,376,134	1,783,540	1,035,252	33.02	31,352
1987	904,882.02	559,706	725,408	450,939	33.60	13,421
1988	1,477,225.56	889,526	1,152,871	767,522	34.19	22,449
1989	504,087.83	295,088	382,449	272,865	34.79	7,843
1990	3,638,302.86	2,067,866	2,680,060	2,049,734	35.40	57,902
1991	2,658,321.82	1,474,252	1,910,706	1,545,112	35.61	43,390
1992	2,289,960.35	1,229,777	1,593,854	1,383,094	36.23	38,175
1993	960,524.61	498,724	646,372	602,310	36.85	16,345
1994	621,236.47	311,252	403,398	404,209	37.48	10,785
1995	354,673.14	171,151	221,820	239,255	38.11	6,278
1996	451,214.57	209,350	271,328	315,251	38.74	8,138
1997	684,003.17	306,242	396,905	492,299	39.02	12,617
1998	822,080.43	352,245	456,528	612,177	39.67	15,432
1999	1,112,808.16	454,972	589,667	856,984	40.32	21,255
2000	4,143,496.62	1,621,350	2,101,353	3,285,193	40.64	80,836
2001	7,715,133.56	2,862,469	3,709,906	6,319,768	41.31	152,984

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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.. -30						
2002	255,428.11	90,054	116,715	215,342	41.65	5,170
2003	1,269,785.94	421,264	545,980	1,104,742	42.32	26,104
2004	1,118,237.44	349,326	452,744	1,000,965	42.68	23,453
2005	1,426,860.34	415,131	538,031	1,316,887	43.36	30,371
2006	689,472.76	186,613	241,860	654,455	43.75	14,959
2007	981,580.00	245,258	317,867	958,187	44.14	21,708
2008	6,504,335.40	1,486,501	1,926,581	6,529,055	44.55	146,556
2009	1,648,205.77	340,684	441,544	1,701,124	44.97	37,828
2010	2,817,123.52	519,309	673,051	2,989,210	45.41	65,827
2011	1,460,921.96	237,020	307,190	1,592,009	45.58	34,928
2012	3,607,093.10	502,684	651,504	4,037,717	45.78	88,198
2013	3,861,807.92	447,313	579,740	4,440,610	46.01	96,514
2014	7,568,275.63	695,600	901,533	8,937,225	46.00	194,288
2015	8,277,101.00	559,532	725,182	10,035,049	45.58	220,163
2016	6,042,628.31	254,516	329,866	7,525,551	44.80	167,981
2017	8,347,980.32	128,058	165,970	10,686,404	42.05	254,136
	159,137,989.92	78,997,618	101,897,659	104,981,728		2,683,591
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					39.1	1.69

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S4						
NET SALVAGE PERCENT.. -5						
1932	11,730.91	12,006	9,880	2,437	2.22	1,098
1948	6,642.96	6,496	5,346	1,629	5.13	318
1953	18,454.33	17,621	14,502	4,875	6.43	758
1968	11,223.44	9,392	7,729	4,056	12.61	322
1978	2,084.76	1,470	1,210	979	19.32	51
1979	4,208.79	2,892	2,380	2,039	20.32	100
1981	7,771.66	5,094	4,192	3,968	21.98	181
1982	32,234.09	20,544	16,907	16,939	22.98	737
1985	1,714.88	1,007	829	972	25.64	38
2004	29,420.49	7,173	5,903	24,989	44.64	560
2013	14,586.75	1,185	975	14,341	53.64	267
2015	4,515.11	204	168	4,573	55.64	82
	144,588.17	85,084	70,021	81,797		4,512

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.1 3.12

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. 0						
1975	116.72	85	89	28	15.64	2
1978	2,507.98	1,754	1,842	666	16.99	39
1979	116.73	80	84	33	17.36	2
1982	239,617.16	157,381	165,303	74,314	18.55	4,006
1985	18,921.95	11,747	12,338	6,584	19.85	332
1986	31,215.67	18,979	19,934	11,282	20.31	555
1987	10,610.72	6,311	6,629	3,982	20.78	192
1988	1,628.37	946	994	634	21.26	30
1990	2,577.29	1,432	1,504	1,073	22.00	49
1993	2,411.49	1,235	1,297	1,114	23.35	48
1995	73,897.35	35,752	37,552	36,345	24.01	1,514
1998	4,322.27	1,879	1,974	2,348	25.35	93
2005	83,146.79	25,983	27,291	55,856	27.50	2,031
2007	475,827.59	129,901	136,440	339,388	27.96	12,138
2009	1,318.82	306	321	998	28.13	35
2011	706,260.30	132,636	139,313	566,947	28.10	20,176
2012	8,451.07	1,385	1,455	6,996	28.06	249
2013	750,758.88	104,731	110,003	640,756	27.76	23,082
2014	393,830.47	44,818	47,074	346,756	27.27	12,716
2016	102,665.69	5,760	6,050	96,616	25.24	3,828
2017	19,198.89	432	454	18,745	21.72	863
	2,929,402.20	683,533	717,941	2,211,461		81,980

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.0 2.80

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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-S4						
NET SALVAGE PERCENT.. 0						
1949	1,092.01	987	1,092			
1955	5,309.15	4,613	5,309			
1976	36,660.30	23,888	31,893	4,767	22.19	215
1985	14,843.26	7,671	10,241	4,602	30.39	151
	57,904.72	37,159	48,535	9,370		366

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.6 0.63

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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-R4						
NET SALVAGE PERCENT.. 0						
1905	1.00	1	1			
1913	4.00	4	4			
1914	7.00	7	7			
1915	3.00	3	3			
1916	2.00	2	2			
1917	4.00	4	4			
1918	6.00	6	6			
1919	4.00	4	4			
1920	4.00	4	4			
1921	4.00	4	4			
1922	90.45	88	90			
1923	3.00	3	3			
1924	505.00	491	505			
1925	17.00	17	17			
1926	122.19	117	122			
1927	50.00	48	50			
1928	363.00	348	363			
1929	298.00	285	298			
1930	2,802.73	2,673	2,803			
1931	120.00	114	120			
1932	296.00	281	296			
1933	12.00	11	12			
1934	23.00	22	23			
1935	205.50	193	206			
1936	2,912.30	2,729	2,912			
1937	4,024.42	3,726	4,005	19	6.45	3
1938	131.87	122	131	1	6.71	
1939	960.38	882	948	12	6.97	2
1940	865.97	792	851	15	7.25	2
1941	3,056.54	2,783	2,992	65	7.53	9
1942	555.33	503	541	14	7.83	2
1943	389.56	351	377	13	8.15	2
1944	190.99	171	184	7	8.47	1
1945	819.97	731	786	34	8.80	4
1946	616.66	547	588	29	9.15	3
1947	971.42	856	920	51	9.50	5
1948	275.77	241	259	17	9.87	2
1949	229.05	199	214	15	10.24	1
1950	1,976.76	1,708	1,836	141	10.62	13
1951	622.68	534	574	49	11.02	4
1952	976.22	825	887	89	12.02	7

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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-R4						
NET SALVAGE PERCENT.. 0						
1953	388.61	326	350	39	12.42	3
1954	434.29	361	388	46	12.84	4
1955	1,142.86	943	1,014	129	13.26	10
1956	1,630.76	1,324	1,423	208	14.26	15
1957	1,731.50	1,393	1,497	234	14.69	16
1958	1,305.43	1,041	1,119	186	15.13	12
1959	1,058.92	830	892	167	16.13	10
1960	987.52	767	824	164	16.58	10
1961	248.46	191	205	43	17.03	3
1962	205.06	155	167	38	18.03	2
1963	204.73	153	164	41	18.50	2
1964	1,505.61	1,112	1,195	311	18.96	16
1965	904.84	656	705	200	19.96	10
1966	256.93	184	198	59	20.45	3
1967	10,268.15	7,260	7,804	2,464	20.93	118
1968	893.10	619	665	228	21.93	10
1969	762.40	521	560	202	22.43	9
1970	764.40	512	550	214	23.42	9
1971	5,299.20	3,499	3,761	1,538	23.92	64
1972	1,617.20	1,045	1,123	494	24.92	20
1973	1,731.95	1,102	1,185	547	25.43	22
1974	1,341.10	840	903	438	25.94	17
1975	2,386.00	1,460	1,569	817	26.94	30
1976	1,380.33	825	887	493	27.94	18
1977	7,895.90	4,636	4,983	2,913	28.47	102
1978	1,282.90	735	790	493	29.46	17
1979	8,018.00	4,507	4,845	3,173	29.99	106
1980	5,769.90	3,159	3,396	2,374	30.99	77
1981	1,943.25	1,043	1,121	822	31.52	26
1982	36,473.75	19,032	20,458	16,016	32.53	492
1983	1,485.50	753	809	676	33.52	20
1984	10,357.58	5,135	5,520	4,838	34.07	142
1985	9,508.06	4,573	4,916	4,592	35.07	131
1986	9,681.50	4,514	4,852	4,830	36.07	134
1987	2,796.50	1,262	1,357	1,440	37.07	39
1988	447.00	197	212	235	37.61	6
1989	1,242.46	528	568	674	38.62	17
1990	3,495.86	1,433	1,540	1,956	39.61	49
1991	8,799.79	3,474	3,734	5,066	40.62	125
1992	5,295.05	2,025	2,177	3,118	41.17	76
1993	666.91	245	263	404	42.17	10

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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-R4						
NET SALVAGE PERCENT.. 0						
1994	12,177.44	4,293	4,615	7,562	43.17	175
1995	18,276.00	6,168	6,630	11,646	44.17	264
1996	3,300.00	1,064	1,144	2,156	45.17	48
1997	75,043.74	23,076	24,806	50,238	46.17	1,088
1998	602.59	177	190	413	46.73	9
1999	162,426.87	45,382	48,783	113,644	47.72	2,381
2001	4,955.53	1,235	1,328	3,628	49.72	73
2002	27,692.65	6,480	6,966	20,727	50.73	409
2003	57,048.99	12,494	13,430	43,619	51.72	843
2006	6,771.28	1,175	1,263	5,508	54.73	101
2007	266,680.62	42,296	45,466	221,215	55.72	3,970
2012	6,866.25	574	617	6,249	60.29	104
2014	6,610.95	352	378	6,233	62.29	100
2015	106,904.99	4,062	4,367	102,538	63.29	1,620
	933,489.92	255,628	274,624	658,866		13,247

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.7 1.42

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -15						
1905	21,314.25	23,992	24,511			
1928	55,586.75	58,357	63,925			
1929	71,943.51	75,421	82,735			
1930	916.51	959	1,054			
1931	1,005.65	1,050	1,156			
1932	2,933.66	3,058	3,374			
1934	202.17	208	232			
1935	914.32	937	1,051			
1936	6,307.98	6,445	7,254			
1937	218.58	223	251			
1938	208.27	211	240			
1939	540.02	546	621			
1940	1,568.00	1,565	1,779	24	11.79	2
1941	1,803.53	1,793	2,039	35	12.00	3
1942	1,462.93	1,448	1,646	36	12.22	3
1943	1,273.42	1,255	1,427	37	12.45	3
1944	18,770.38	18,404	20,925	661	12.71	52
1945	134.95	132	150	5	12.97	
1946	20,934.53	20,312	23,094	981	13.25	74
1947	1,658.76	1,600	1,819	89	13.53	7
1948	980.04	940	1,069	58	13.83	4
1949	8,217.13	7,832	8,905	545	14.15	39
1950	14,084.65	13,339	15,166	1,031	14.47	71
1951	41,776.08	39,299	44,682	3,360	14.80	227
1952	50,684.18	47,341	53,826	4,461	15.15	294
1953	116,771.33	108,262	123,092	11,195	15.50	722
1954	50,618.23	46,575	52,955	5,256	15.87	331
1955	258,580.15	236,050	268,385	28,982	16.24	1,785
1956	33,045.78	29,916	34,014	3,989	16.62	240
1957	59,284.62	53,206	60,494	7,683	17.02	451
1958	198,309.30	176,401	200,565	27,491	17.42	1,578
1959	78,529.94	69,213	78,694	11,615	17.83	651
1960	78,128.83	68,195	77,537	12,311	18.26	674
1961	31,769.11	27,452	31,212	5,322	18.69	285
1962	137,142.86	117,292	133,359	24,355	19.13	1,273
1963	57,817.28	48,923	55,625	10,865	19.57	555
1964	57,798.14	48,362	54,987	11,481	20.03	573
1965	32,520.33	26,897	30,581	6,817	20.50	333
1966	102,103.71	83,450	94,881	22,538	20.96	1,075
1967	15,488.25	12,504	14,217	3,594	21.44	168
1968	35,437.03	28,242	32,111	8,642	21.93	394

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -15						
1969	63,990.91	50,681	57,623	15,967	21.92	728
1970	70,176.31	54,813	62,322	18,381	22.43	819
1971	198,276.51	152,681	173,596	54,422	22.94	2,372
1972	102,331.58	77,646	88,282	29,399	23.46	1,253
1973	131,829.53	98,497	111,990	39,614	23.99	1,651
1974	262,758.84	193,209	219,675	82,498	24.53	3,363
1975	464,573.95	336,050	382,083	152,177	25.07	6,070
1976	139,179.55	99,635	113,283	46,773	25.17	1,858
1977	95,319.14	67,042	76,226	33,391	25.72	1,298
1978	122,323.90	84,460	96,030	44,642	26.29	1,698
1979	165,236.00	111,923	127,255	62,766	26.86	2,337
1980	326,148.23	216,603	246,274	128,796	27.44	4,694
1981	239,169.06	156,610	178,063	96,981	27.60	3,514
1982	1,082,812.60	694,094	789,174	456,060	28.19	16,178
1983	1,209,635.64	758,278	862,150	528,931	28.79	18,372
1984	811,074.99	496,775	564,825	367,911	29.40	12,514
1985	646,198.31	388,805	442,065	301,063	29.61	10,168
1986	408,818.76	239,913	272,777	197,365	30.23	6,529
1987	698,467.46	399,370	454,077	349,161	30.85	11,318
1988	386,106.19	216,150	245,759	198,263	31.10	6,375
1989	4,235.09	2,304	2,620	2,250	31.74	71
1990	274,534.81	145,860	165,840	149,875	32.02	4,681
1991	118,418.71	60,982	69,336	66,846	32.67	2,046
1992	75,516.46	37,864	43,051	43,793	32.98	1,328
1993	120,274.07	58,286	66,270	72,045	33.64	2,142
1994	226,045.27	106,294	120,855	139,097	33.97	4,095
1995	548,535.73	248,415	282,444	348,372	34.64	10,057
1996	14,425.42	6,314	7,179	9,410	34.99	269
1997	34,411.64	14,523	16,512	23,061	35.36	652
1998	12,360.03	5,018	5,705	8,509	35.75	238
1999	37,234.54	14,499	16,485	26,335	36.14	729
2000	121,108.39	45,097	51,275	88,000	36.55	2,408
2001	5,247.06	1,862	2,117	3,917	36.97	106
2002	139,134.62	46,881	53,303	106,702	37.41	2,852
2003	12,314.42	3,923	4,460	9,702	37.85	256
2005	1,526.62	430	489	1,267	38.52	33
2006	329,390.87	86,669	98,541	280,259	38.75	7,232
2007	229,453.09	55,967	63,634	200,237	39.00	5,134
2008	308,819.89	69,182	78,659	276,484	39.28	7,039
2010	89,502.16	16,448	18,701	84,226	39.45	2,135
2011	29,842.66	4,839	5,502	28,817	39.59	728

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -15						
2012	65,446.43	9,227	10,491	64,772	39.35	1,646
2013	99,070.35	11,735	13,342	100,589	39.17	2,568
2014	2,454.65	234	266	2,557	38.69	66
2015	755,614.88	53,702	61,058	807,899	37.98	21,272
2017	31,792.92	552	628	35,934	32.61	1,102
	12,979,923.38	7,507,949	8,527,932	6,398,980		205,861
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.1	1.59

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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-R1.5						
NET SALVAGE PERCENT.. -10						
1928	556.27	586	592	20	3.96	5
1929	20,694.26	21,557	21,788	976	4.95	197
1930	60.33	63	64	2	5.09	
1931	8,956.73	9,289	9,389	463	5.25	88
1932	264.27	273	276	15	5.41	3
1933	1,407.72	1,452	1,468	80	5.59	14
1935	1,618.29	1,659	1,677	103	6.00	17
1936	111,721.72	114,181	115,404	7,490	6.22	1,204
1937	2,862.64	2,915	2,946	203	6.45	31
1938	1,749.88	1,775	1,794	131	6.71	20
1939	33,635.90	33,980	34,344	2,655	6.97	381
1940	1,596.33	1,606	1,623	133	7.25	18
1941	12,224.31	12,242	12,373	1,074	7.53	143
1942	15,439.36	15,387	15,552	1,431	7.83	183
1943	67,233.95	66,665	67,379	6,578	8.15	807
1944	16,204.79	15,984	16,155	1,670	8.47	197
1945	13,448.07	13,299	13,441	1,352	8.15	166
1946	1,173.58	1,154	1,166	125	8.50	15
1947	27,525.52	26,896	27,184	3,094	8.87	349
1948	12,508.70	12,144	12,274	1,486	9.24	161
1949	63,367.42	61,117	61,772	7,932	9.62	825
1950	55,691.13	53,345	53,916	7,344	10.02	733
1951	167,373.81	159,164	160,869	23,242	10.42	2,231
1952	213,105.35	202,676	204,847	29,569	10.26	2,882
1953	661,465.23	624,145	630,831	96,781	10.69	9,053
1954	121,524.40	113,746	114,964	18,713	11.13	1,681
1955	1,185,508.04	1,100,365	1,112,152	191,907	11.57	16,587
1956	95,444.46	88,464	89,412	15,577	11.49	1,356
1957	460,549.96	422,964	427,495	79,110	11.96	6,615
1958	189,547.34	172,431	174,278	34,224	12.45	2,749
1959	584,460.37	530,269	535,949	106,957	12.43	8,605
1960	322,176.32	289,363	292,463	61,931	12.92	4,793
1961	250,865.67	222,969	225,357	50,595	13.43	3,767
1962	697,798.88	613,449	620,020	147,559	13.94	10,585
1963	429,263.26	375,721	379,746	92,444	13.99	6,608
1964	464,136.43	401,497	405,798	104,752	14.53	7,209
1965	522,226.61	449,334	454,147	120,302	14.62	8,229
1966	704,960.98	599,041	605,458	169,999	15.17	11,206
1967	336,941.21	282,647	285,675	84,960	15.72	5,405
1968	2,338,046.82	1,947,920	1,968,786	603,066	15.86	38,024
1969	1,203,832.02	989,056	999,651	324,564	16.44	19,742

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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-R1.5						
NET SALVAGE PERCENT.. -10						
1970	1,539,481.34	1,246,703	1,260,058	433,371	17.02	25,462
1971	2,194,932.75	1,762,531	1,781,411	633,015	17.20	36,803
1972	2,039,153.45	1,612,542	1,629,816	613,253	17.79	34,472
1973	2,637,694.27	2,065,842	2,087,971	813,493	18.00	45,194
1974	4,559,398.62	3,512,743	3,550,372	1,464,966	18.61	78,719
1975	9,980,774.65	7,606,149	7,687,627	3,291,225	18.85	174,601
1976	4,806,619.37	3,598,524	3,637,072	1,650,209	19.48	84,713
1977	5,074,362.56	3,752,643	3,792,842	1,788,957	19.74	90,626
1978	4,285,889.11	3,109,670	3,142,981	1,571,497	20.38	77,110
1979	3,421,682.88	2,448,762	2,474,993	1,288,858	20.67	62,354
1980	3,314,284.35	2,324,142	2,349,038	1,296,675	21.32	60,820
1981	4,526,305.25	3,125,776	3,159,260	1,819,676	21.64	84,089
1982	6,948,254.62	4,694,380	4,744,667	2,898,413	22.30	129,974
1983	13,154,974.42	8,737,271	8,830,865	5,639,607	22.64	249,099
1984	12,521,971.19	8,121,250	8,208,245	5,565,923	23.32	238,676
1985	7,423,161.73	4,723,729	4,774,330	3,391,148	23.68	143,207
1986	4,021,669.04	2,508,315	2,535,184	1,888,652	24.06	78,498
1987	6,123,248.89	3,718,037	3,757,865	2,977,709	24.75	120,311
1988	2,478,670.44	1,471,785	1,487,551	1,238,986	25.15	49,264
1989	483,993.55	280,678	283,685	248,708	25.56	9,730
1990	2,285,946.78	1,292,977	1,306,827	1,207,714	25.98	46,486
1991	4,048,691.55	2,218,764	2,242,532	2,211,029	26.69	82,841
1992	3,634,664.95	1,937,095	1,957,845	2,040,286	27.13	75,204
1993	4,127,740.94	2,135,858	2,158,737	2,381,778	27.58	86,359
1994	5,477,518.76	2,746,921	2,776,346	3,248,925	28.05	115,826
1995	2,830,930.00	1,373,284	1,387,995	1,726,028	28.52	60,520
1996	4,536,079.17	2,124,110	2,146,864	2,842,823	29.01	97,995
1997	2,996,877.80	1,351,592	1,366,070	1,930,496	29.50	65,441
1998	2,165,237.80	938,176	948,226	1,433,536	30.00	47,785
1999	5,238,559.82	2,185,108	2,208,515	3,553,901	30.28	117,368
2000	1,413,876.40	563,317	569,351	985,913	30.81	32,000
2001	3,261,566.19	1,243,146	1,256,463	2,331,260	31.12	74,912
2002	7,549,576.57	2,728,870	2,758,102	5,546,432	31.67	175,132
2003	2,999,270.97	1,028,690	1,039,709	2,259,489	32.01	70,587
2004	3,356,793.23	1,086,695	1,098,336	2,594,137	32.37	80,140
2005	7,937,885.36	2,411,688	2,437,522	6,294,152	32.75	192,188
2006	6,308,761.83	1,787,651	1,806,801	5,132,837	33.14	154,883
2007	5,124,160.21	1,349,396	1,363,851	4,272,725	33.36	128,079
2008	5,382,274.85	1,304,879	1,318,857	4,601,645	33.60	136,954
2009	3,395,342.42	749,216	757,242	2,977,635	33.87	87,914
2010	4,915,874.51	973,343	983,769	4,423,693	34.17	129,461

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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-R1.5						
NET SALVAGE PERCENT.. -10						
2011	6,885,890.13	1,211,159	1,224,133	6,350,346	34.15	185,954
2012	3,491,027.76	532,242	537,943	3,302,188	34.18	96,612
2013	7,746,206.15	993,528	1,004,171	7,516,656	34.11	220,365
2014	16,626,598.68	1,715,532	1,733,909	16,555,350	33.81	489,658
2015	15,587,734.61	1,200,256	1,213,113	15,933,395	33.21	479,777
2016	25,997,233.64	1,278,284	1,291,977	27,304,980	32.06	851,684
2017	28,276,172.58	534,985	540,716	30,563,074	28.65	1,066,774
	306,554,184.47	121,471,024	122,772,230	214,437,373		7,495,505
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.6	2.45

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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 48-S0						
NET SALVAGE PERCENT.. -50						
1924	31.82	47	48			
1928	3,361.87	4,920	5,043			
1929	2,428.70	3,547	3,643			
1931	1,845.82	2,659	2,769			
1932	243.18	349	365			
1935	1,375.65	1,941	2,037	26	5.22	5
1936	745.68	1,048	1,100	19	5.46	3
1937	5,263.00	7,372	7,736	158	5.71	28
1938	6,964.49	9,718	10,198	249	5.97	42
1939	339.00	471	494	14	6.25	2
1940	1,125.40	1,557	1,634	54	6.54	8
1941	1,007.06	1,387	1,455	56	6.83	8
1942	380.23	521	547	23	7.14	3
1943	4,286.82	5,844	6,132	298	7.47	40
1944	213.87	290	304	17	7.80	2
1945	2,468.47	3,329	3,493	210	8.15	26
1946	2,627.22	3,522	3,696	245	8.50	29
1947	1,755.37	2,339	2,454	179	8.87	20
1948	15,634.08	20,698	21,720	1,731	9.24	187
1949	3,309.34	4,352	4,567	397	9.62	41
1950	47,893.43	62,558	65,646	6,194	10.02	618
1951	41,314.11	53,574	56,218	5,753	10.42	552
1952	12,024.99	15,476	16,240	1,797	10.84	166
1953	7,863.73	10,043	10,539	1,257	11.26	112
1954	34,081.60	43,178	45,309	5,813	11.68	498
1955	40,872.25	51,346	53,880	7,428	12.13	612
1956	7,060.71	8,793	9,227	1,364	12.58	108
1957	34,683.14	43,118	45,246	6,779	12.50	542
1958	198,115.80	244,009	256,054	41,120	12.96	3,173
1959	24,344.84	29,696	31,162	5,355	13.44	398
1960	120,370.69	145,348	152,523	28,033	13.93	2,012
1961	140,018.49	168,505	176,823	33,205	13.92	2,385
1962	71,980.31	85,685	89,915	18,055	14.43	1,251
1963	53,043.79	62,443	65,525	14,041	14.94	940
1964	92,067.74	107,871	113,196	24,906	14.99	1,662
1965	63,774.98	73,832	77,476	18,186	15.52	1,172
1966	179,101.92	206,164	216,340	52,313	15.61	3,351
1967	204,309.89	232,147	243,606	62,859	16.17	3,887
1968	384,533.73	433,985	455,407	121,394	16.29	7,452
1969	352,807.06	392,674	412,057	117,154	16.86	6,949
1970	101,650.71	112,253	117,794	34,682	17.02	2,038

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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 48-S0						
NET SALVAGE PERCENT.. -50						
1971	129,556.53	140,970	147,928	46,407	17.60	2,637
1972	517,423.57	557,964	585,506	190,629	17.79	10,716
1973	266,671.60	284,805	298,863	101,144	18.00	5,619
1974	329,145.53	345,800	362,869	130,849	18.61	7,031
1975	399,890.56	415,566	436,079	163,757	18.85	8,687
1976	667,430.62	685,585	719,426	281,720	19.10	14,750
1977	409,200.23	415,175	435,669	178,131	19.38	9,191
1978	312,582.15	313,020	328,471	140,402	19.67	7,138
1979	469,439.33	463,618	486,503	217,656	19.98	10,894
1980	413,674.13	402,588	422,460	198,051	20.30	9,756
1981	1,942,293.20	1,861,105	1,952,971	960,469	20.64	46,534
1982	448,632.22	422,881	443,755	229,193	20.99	10,919
1983	1,083,383.43	1,003,646	1,053,187	571,888	21.36	26,774
1984	983,310.27	894,419	938,569	536,396	21.75	24,662
1985	807,687.23	720,619	756,190	455,341	22.14	20,566
1986	1,665,776.15	1,463,967	1,536,230	962,434	22.26	43,236
1987	152,470.35	131,140	137,613	91,093	22.69	4,015
1988	344,254.94	290,930	305,291	211,091	22.86	9,234
1989	724,186.58	597,454	626,945	459,335	23.32	19,697
1990	378,742.23	306,213	321,328	246,785	23.52	10,493
1991	593,918.31	469,849	493,041	397,836	23.75	16,751
1992	247,327.40	190,170	199,557	171,434	24.25	7,069
1993	239,511.55	179,562	188,425	170,842	24.52	6,967
1994	378,758.98	276,343	289,984	278,154	24.81	11,211
1995	1,843,814.73	1,306,804	1,371,309	1,394,413	25.12	55,510
1996	252,758.73	174,441	183,052	196,086	25.23	7,772
1997	294,382.40	196,412	206,107	235,467	25.59	9,202
1998	562,847.48	362,192	380,070	464,201	25.95	17,888
1999	184,470.59	114,667	120,327	156,379	26.14	5,982
2000	490,113.05	293,333	307,812	427,358	26.36	16,212
2001	552,996.64	316,203	331,811	497,684	26.79	18,577
2002	125,923.79	68,792	72,188	116,698	27.06	4,313
2003	745,492.46	389,147	408,356	709,883	27.17	26,127
2005	636,982.05	297,343	312,020	643,453	27.66	23,263
2006	2,146,169.29	936,803	983,045	2,236,209	28.02	79,808
2007	1,036,727.43	421,274	442,069	1,113,022	28.26	39,385
2008	5,095,973.61	1,917,105	2,011,735	5,632,225	28.38	198,458
2009	405,167.92	138,932	145,790	461,962	28.68	16,107
2010	1,609,987.59	497,969	522,549	1,892,432	28.87	65,550
2011	1,336,134.95	367,370	385,504	1,618,698	28.96	55,894
2012	2,215,691.56	528,442	554,526	2,769,011	29.10	95,155

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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 48-S0						
NET SALVAGE PERCENT.. -50						
2013	2,311,350.97	461,808	484,603	2,982,423	29.28	101,859
2014	3,331,838.38	531,761	558,010	4,439,748	29.39	151,063
2015	796,345.42	93,411	98,022	1,096,496	29.45	37,232
2016	477,999.06	34,846	36,566	680,433	29.36	23,176
2017	1,316,404.94	33,173	34,810	1,939,797	29.18	66,477
	43,942,161.11	24,974,226	26,206,759	39,706,483		1,499,879
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.5	3.41

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -50						
1907	9.14	14	14			
1912	29.57	44	44			
1913	6.35	10	10			
1914	169.43	254	254			
1915	119.10	179	179			
1916	157.30	236	236			
1917	222.96	334	334			
1918	70.16	105	105			
1919	14.54	22	22			
1920	92.33	138	138			
1921	24.15	36	36			
1922	45.14	68	68			
1923	3,151.74	4,728	4,728			
1924	13,556.77	20,335	20,335			
1925	1,659.57	2,489	2,489			
1926	2,674.39	4,012	4,012			
1927	786.27	1,174	1,105	74	0.41	74
1928	1,199.09	1,799	1,799			
1929	4,605.59	6,848	6,446	462	0.79	462
1930	20,637.32	30,609	28,812	2,144	0.99	2,144
1931	722.23	1,068	1,005	78	1.22	64
1933	101.05	149	140	12	1.71	7
1934	466.01	683	643	56	1.97	28
1935	1,080.42	1,578	1,485	136	2.25	60
1936	894.26	1,301	1,225	116	2.54	46
1937	523.87	759	714	72	2.83	25
1938	502.40	725	682	72	3.14	23
1939	242.12	348	328	35	3.47	10
1940	266.83	382	360	40	3.80	11
1941	2,611.03	3,715	3,497	420	4.15	101
1944	2,203.64	3,085	2,904	401	5.24	77
1946	2,197.33	3,040	2,861	435	6.02	72
1947	1,724.38	2,389	2,249	338	5.83	58
1948	883.89	1,216	1,145	181	6.26	29
1950	1,536.16	2,084	1,962	342	7.13	48
1952	1,082.98	1,458	1,372	252	7.49	34
1954	4,749.63	6,288	5,919	1,205	8.45	143
1955	40,411.05	53,415	50,278	10,339	8.43	1,226
1956	74,402.65	97,464	91,741	19,863	8.92	2,227
1957	185,613.83	240,890	226,745	51,676	9.43	5,480
1958	425,508.41	550,693	518,356	119,907	9.46	12,675

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -50						
1959	305,916.85	391,925	368,911	89,964	9.99	9,005
1960	272,135.45	347,381	326,983	81,220	10.07	8,066
1961	325,804.84	411,394	387,237	101,470	10.62	9,555
1962	466,773.09	586,734	552,281	147,879	10.73	13,782
1963	374,146.86	464,915	437,615	123,605	11.29	10,948
1964	464,982.24	574,648	540,904	156,569	11.44	13,686
1965	551,026.07	672,638	633,140	193,399	12.01	16,103
1966	468,637.80	568,411	535,034	167,923	12.19	13,775
1967	707,861.57	847,204	797,456	264,336	12.79	20,667
1968	860,407.19	1,022,164	962,142	328,469	13.00	25,267
1969	914,130.14	1,070,629	1,007,761	363,434	13.61	26,703
1970	1,166,138.15	1,354,236	1,274,715	474,492	13.85	34,259
1971	1,628,727.37	1,874,339	1,764,277	678,814	14.11	48,109
1972	1,891,350.06	2,142,805	2,016,978	820,047	14.74	55,634
1973	2,280,847.71	2,557,743	2,407,551	1,013,721	15.02	67,491
1974	3,375,796.78	3,744,603	3,524,718	1,538,977	15.32	100,455
1975	3,733,518.97	4,093,804	3,853,414	1,746,864	15.64	111,692
1976	3,214,643.23	3,462,171	3,258,870	1,563,095	16.30	95,895
1977	3,666,894.62	3,898,642	3,669,712	1,830,630	16.64	110,014
1978	3,054,294.05	3,203,344	3,015,242	1,566,199	16.99	92,184
1979	3,507,011.25	3,625,548	3,412,654	1,847,863	17.36	106,444
1980	4,323,724.69	4,402,416	4,143,904	2,341,683	17.75	131,926
1981	3,401,731.51	3,408,535	3,208,384	1,894,213	18.14	104,422
1982	3,572,878.41	3,520,000	3,313,304	2,046,014	18.55	110,297
1983	3,269,451.80	3,164,175	2,978,373	1,925,805	18.97	101,518
1984	4,210,351.70	3,998,992	3,764,169	2,551,359	19.41	131,446
1985	4,120,654.32	3,837,153	3,611,833	2,569,148	19.85	129,428
1986	2,977,746.07	2,715,704	2,556,236	1,910,383	20.31	94,061
1987	3,155,532.20	2,815,366	2,650,046	2,083,252	20.78	100,253
1988	3,074,274.67	2,680,153	2,522,773	2,088,639	21.26	98,243
1989	2,884,042.64	2,465,856	2,321,060	2,005,004	21.50	93,256
1990	3,279,741.47	2,732,845	2,572,371	2,347,241	22.00	106,693
1991	3,771,748.13	3,058,511	2,878,914	2,778,708	22.52	123,388
1992	4,651,952.46	3,682,951	3,466,686	3,511,243	22.81	153,934
1993	3,693,071.61	2,836,279	2,669,731	2,869,876	23.35	122,907
1994	4,007,453.20	2,994,770	2,818,916	3,192,264	23.67	134,865
1995	6,389,327.42	4,636,735	4,364,463	5,219,528	24.01	217,390
1996	5,818,738.46	4,072,535	3,833,394	4,894,714	24.58	199,134
1997	6,322,423.69	4,277,120	4,025,965	5,457,671	24.95	218,744
1998	7,261,900.05	4,736,211	4,458,098	6,434,752	25.35	253,836
1999	6,491,143.09	4,089,420	3,849,287	5,887,428	25.55	230,428

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -50						
2000	10,451,744.60	6,310,241	5,939,700	9,737,917	25.98	374,824
2001	8,032,810.72	4,652,202	4,379,022	7,670,194	26.24	292,309
2002	9,904,887.83	5,458,584	5,138,053	9,719,279	26.69	364,154
2003	10,242,248.80	5,367,963	5,052,753	10,310,620	27.00	381,875
2004	5,572,157.03	2,775,770	2,612,775	5,745,461	27.15	211,619
2005	9,050,093.70	4,242,231	3,993,125	9,582,016	27.50	348,437
2006	8,854,494.45	3,894,207	3,665,537	9,616,205	27.72	346,905
2007	21,634,161.64	8,859,189	8,338,973	24,112,269	27.96	862,384
2008	18,197,457.03	6,897,746	6,492,707	20,803,479	28.09	740,601
2009	8,147,879.17	2,835,462	2,668,962	9,552,857	28.13	339,597
2010	12,202,085.05	3,843,657	3,617,956	14,685,172	28.21	520,566
2011	11,390,129.26	3,208,599	3,020,189	14,065,005	28.10	500,534
2012	12,347,514.76	3,035,637	2,857,383	15,663,889	28.06	558,228
2013	14,321,483.26	2,996,770	2,820,798	18,661,427	27.76	672,242
2014	15,549,955.94	2,654,377	2,498,511	20,826,423	27.27	763,712
2015	19,262,782.98	2,484,899	2,338,984	26,555,190	26.57	999,443
2016	22,922,531.44	1,928,931	1,815,663	32,568,134	25.24	1,290,338
2017	26,511,173.52	894,752	842,212	38,924,548	21.72	1,792,106
	365,301,478.14	180,428,386	169,835,582	378,116,635		15,230,901

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.8 4.17

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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 57-R1.5						
NET SALVAGE PERCENT.. -60						
1908	37.32	59	60			
1909	544.33	860	871			
1910	634.64	993	1,015			
1913	459.94	715	736			
1914	2.23	3	4			
1917	0.04					
1918	132.14	202	211			
1921	157.30	238	252			
1922	512.46	775	820			
1923	266.84	403	427			
1926	26,811.64	40,037	42,899			
1927	672.66	1,003	1,076			
1928	16,926.46	25,208	27,082			
1929	20,058.47	29,821	32,094			
1930	63,118.94	93,669	100,990			
1931	51,291.33	75,246	82,066			
1932	15,850.43	23,200	25,361			
1933	1,844.00	2,693	2,950			
1935	4,327.20	6,283	6,924			
1936	5,934.59	8,589	9,495			
1937	11,042.89	15,930	17,669			
1938	2,678.48	3,850	4,286			
1940	9,837.11	14,027	15,739			
1941	48,921.01	68,865	78,274			
1942	54,284.31	76,068	86,855			
1943	60,844.58	84,851	97,351			
1944	121,837.11	169,071	194,939			
1945	41,098.46	56,736	65,758			
1946	59,844.69	82,155	95,752			
1947	90,644.56	123,712	145,031			
1948	81,261.61	111,140	130,019			
1949	314,977.05	428,066	503,963			
1950	386,739.26	522,129	618,783			
1951	442,544.43	593,293	708,071			
1952	579,065.36	770,667	926,505			
1953	296,627.85	391,834	474,605			
1954	450,492.67	590,470	720,788			
1955	744,272.28	967,554	1,190,836			
1956	828,874.03	1,068,385	1,326,198			
1957	681,698.69	871,047	1,090,718			
1958	959,193.62	1,214,569	1,534,710			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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 57-R1.5						
NET SALVAGE PERCENT.. -60						
1959	1,005,551.47	1,261,203	1,608,882			
1960	740,265.59	926,220	1,184,425			
1961	706,899.92	875,425	1,131,040			
1962	1,017,013.02	1,246,288	1,626,955	266	16.96	16
1963	726,349.99	880,452	1,149,378	12,782	17.44	733
1964	657,244.02	787,641	1,028,219	23,371	17.93	1,303
1965	732,591.84	867,623	1,132,631	39,516	18.43	2,144
1966	701,980.43	821,373	1,072,254	50,915	18.92	2,691
1967	801,899.11	933,026	1,218,010	65,029	18.94	3,433
1968	770,358.80	884,742	1,154,978	77,596	19.46	3,987
1969	853,911.95	967,448	1,262,946	103,313	19.99	5,168
1970	868,680.29	970,420	1,266,826	123,062	20.53	5,994
1971	1,232,710.71	1,357,362	1,771,956	200,381	21.07	9,510
1972	1,096,124.01	1,196,967	1,562,570	191,228	21.17	9,033
1973	1,261,654.01	1,356,530	1,770,870	247,776	21.72	11,408
1974	2,253,334.33	2,383,847	3,111,971	493,364	22.29	22,134
1975	2,645,843.63	2,752,524	3,593,257	640,093	22.86	28,001
1976	4,243,710.50	4,367,287	5,701,235	1,088,702	23.02	47,294
1977	4,189,682.00	4,235,266	5,528,889	1,174,602	23.60	49,771
1978	3,092,667.07	3,068,915	4,006,287	941,980	24.19	38,941
1979	4,084,604.84	4,000,952	5,223,006	1,312,362	24.39	53,807
1980	6,482,169.25	6,222,882	8,123,605	2,247,866	25.00	89,915
1981	3,856,297.58	3,625,537	4,732,924	1,437,152	25.61	56,117
1982	5,072,167.63	4,695,610	6,129,841	1,985,627	25.85	76,813
1983	4,930,380.37	4,463,375	5,826,672	2,061,937	26.48	77,868
1984	4,865,286.78	4,303,249	5,617,637	2,166,822	27.10	79,957
1985	4,545,510.17	3,947,685	5,153,470	2,119,346	27.38	77,405
1986	4,425,656.11	3,747,292	4,891,868	2,189,182	28.02	78,129
1987	3,456,995.26	2,867,923	3,743,904	1,787,288	28.32	63,110
1988	3,008,960.03	2,428,351	3,170,069	1,644,267	28.98	56,738
1989	2,324,165.83	1,833,302	2,393,267	1,325,398	29.31	45,220
1990	2,275,364.29	1,742,019	2,274,103	1,366,480	29.97	45,595
1991	3,944,425.07	2,943,488	3,842,550	2,468,530	30.32	81,416
1992	2,789,828.47	2,014,926	2,630,367	1,833,359	30.99	59,160
1993	3,176,524.55	2,229,158	2,910,034	2,172,405	31.36	69,273
1994	3,740,870.92	2,546,186	3,323,895	2,661,498	31.75	83,827
1995	3,335,526.42	2,197,712	2,868,983	2,467,859	32.14	76,785
1996	4,348,830.10	2,752,636	3,593,404	3,364,724	32.85	102,427
1997	4,164,701.56	2,540,801	3,316,866	3,346,656	33.26	100,621
1998	6,133,611.22	3,597,731	4,696,625	5,117,153	33.69	151,889
1999	4,634,872.66	2,606,652	3,402,830	4,012,966	34.13	117,579

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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 57-R1.5						
NET SALVAGE PERCENT.. -60						
2000	4,183,560.99	2,249,082	2,936,044	3,757,654	34.58	108,666
2001	4,972,048.69	2,560,008	3,341,939	4,613,339	34.78	132,643
2002	4,067,286.18	1,987,439	2,594,484	3,913,174	35.26	110,981
2003	5,763,387.63	2,661,302	3,474,173	5,747,247	35.75	160,762
2004	1,651,704.22	720,672	940,795	1,701,932	36.00	47,276
2005	4,420,427.63	1,812,022	2,365,488	4,707,196	36.28	129,746
2006	5,045,341.40	1,930,953	2,520,745	5,551,801	36.58	151,771
2007	7,907,348.15	2,803,629	3,659,972	8,991,785	36.89	243,746
2008	6,595,330.79	2,145,329	2,800,600	7,751,929	37.23	208,217
2009	4,023,587.82	1,192,913	1,557,277	4,880,464	37.37	130,598
2010	3,266,432.18	870,178	1,135,966	4,090,325	37.55	108,930
2011	5,727,487.41	1,352,603	1,765,743	7,398,237	37.55	197,024
2012	5,135,963.98	1,053,489	1,375,268	6,842,274	37.42	182,851
2013	8,876,490.24	1,528,177	1,994,945	12,207,439	37.34	326,927
2014	7,897,393.81	1,091,736	1,425,197	11,210,633	36.99	303,072
2015	7,053,418.20	727,913	950,247	10,335,222	36.26	285,031
2016	11,856,016.27	781,549	1,020,266	17,949,360	34.87	514,751
2017	14,075,250.68	355,822	464,505	22,055,896	31.15	708,054
	234,190,061.08	135,807,258	176,435,336	198,268,762		5,936,258
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.4	2.53

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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-S3						
NET SALVAGE PERCENT.. -5						
1928	8,052.34	7,794	7,945	510	7.59	67
1931	8,664.40	8,342	8,503	595	7.84	76
1932	80,812.45	76,902	78,389	6,464	8.84	731
1938	382.74	358	365	37	9.79	4
1939	1,526.15	1,421	1,448	154	10.00	15
1940	2,494.34	2,314	2,359	260	10.22	25
1941	203.23	188	192	21	10.45	2
1944	34,325.71	30,996	31,596	4,446	11.97	371
1948	2,645.59	2,336	2,381	397	13.14	30
1953	13,599.39	11,605	11,829	2,450	14.87	165
1954	23,705.40	20,072	20,460	4,431	15.24	291
1955	11,297.44	9,490	9,674	2,188	15.62	140
1956	5,580.31	4,649	4,739	1,120	16.02	70
1958	2,823.75	2,311	2,356	609	16.84	36
1961	1,223.37	973	992	293	18.13	16
1962	20,824.99	16,382	16,699	5,167	18.58	278
1964	26.46	20	20	8	19.49	
1965	8,269.45	6,291	6,413	2,270	19.96	114
1968	3,299.26	2,401	2,447	1,017	21.93	46
1969	12,692.06	9,113	9,289	4,038	22.43	180
1970	23,347.76	16,535	16,855	7,660	22.92	334
1972	6,899.53	4,747	4,839	2,406	23.94	101
1973	10,376.57	6,982	7,117	3,778	24.94	151
1974	34,503.40	22,853	23,295	12,934	25.46	508
1975	33,374.35	21,744	22,165	12,878	25.99	495
1976	37,885.05	24,102	24,568	15,211	26.99	564
1977	11,194.00	6,998	7,133	4,621	27.52	168
1978	36,693.73	22,524	22,960	15,568	28.07	555
1979	27,242.81	16,299	16,614	11,991	29.07	412
1980	31,974.78	18,761	19,124	14,450	29.61	488
1981	899,867.46	513,815	523,753	421,108	30.62	13,753
1982	478,952.96	267,795	272,974	229,927	31.17	7,377
1983	294,964.18	160,276	163,376	146,336	32.17	4,549
1984	352,599.14	186,040	189,638	180,591	33.17	5,444
1985	197,437.38	101,747	103,715	103,594	33.72	3,072
1986	171,143.18	85,465	87,118	92,582	34.73	2,666
1991	18,019.91	7,621	7,768	11,153	39.29	284
1993	3,840.28	1,511	1,540	2,492	40.86	61
1994	52.12	20	20	35	41.86	1
1995	32.14	12	12	22	42.86	1
1996	168.27	58	59	118	43.86	3

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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-S3						
NET SALVAGE PERCENT.. -5						
1999	0.83			1	46.86	
2000	0.01					
2001	109.32	29	30	85	48.86	2
2002	2,532.03	631	643	2,016	49.86	40
2003	40,673.66	9,472	9,655	33,052	50.86	650
2004	85,178.05	18,478	18,836	70,601	51.86	1,361
2005	14,014.36	2,814	2,868	11,847	52.86	224
2006	23,463.48	4,336	4,420	20,217	53.86	375
2007	15,308.54	2,581	2,631	13,443	54.86	245
2008	139,513.57	21,300	21,712	124,777	55.86	2,234
2013	169,339.95	12,233	12,470	165,337	60.86	2,717
2014	146,534.80	8,247	8,407	145,455	61.86	2,351
2015	808,318.73	32,422	33,049	815,686	62.86	12,976
2016	770,672.00	18,612	18,972	790,234	63.86	12,374
2017	763,735.43	6,095	6,213	795,709	64.86	12,268
	5,892,412.59	1,837,113	1,872,645	4,314,388		91,461

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.2 1.55

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -30						
1927	11.19	14	15			
1928	4,370.47	5,644	5,682			
1929	524.10	675	681			
1931	3,412.66	4,375	4,436			
1932	16,064.38	20,355	20,884			
1933	9,179.14	11,596	11,933			
1937	76.38	96	99			
1938	32,579.03	40,743	42,353			
1940	30,593.73	37,911	39,486	286	3.80	75
1941	149.10	184	192	2	4.15	
1942	198.86	244	254	5	4.50	1
1943	6,354.33	7,816	8,141	120	4.24	28
1944	2,110.97	2,582	2,689	55	4.62	12
1945	2,555.45	3,107	3,236	86	5.02	17
1946	552.93	673	701	18	4.84	4
1947	562.29	680	708	23	5.26	4
1948	27,380.20	32,903	34,270	1,324	5.68	233
1949	661.96	796	829	32	5.57	6
1951	13,142.49	15,679	16,331	754	5.96	127
1952	8,303.33	9,827	10,235	559	6.45	87
1953	14,572.22	17,228	17,944	1,000	6.43	156
1954	42,712.61	50,068	52,149	3,377	6.92	488
1955	104,765.98	122,576	127,670	8,526	6.94	1,229
1956	56,828.97	65,884	68,622	5,256	7.46	705
1957	15,970.07	18,465	19,232	1,529	7.52	203
1958	37,358.82	43,059	44,848	3,718	7.61	489
1959	5,180.13	5,909	6,155	579	8.17	71
1960	2,620.44	2,977	3,101	306	8.29	37
1961	32,923.54	37,241	38,789	4,012	8.44	475
1962	76,711.27	85,783	89,348	10,377	9.02	1,150
1963	38,180.37	42,467	44,232	5,402	9.20	587
1964	5,293.95	5,817	6,059	823	9.79	84
1965	2,917.92	3,186	3,318	475	10.00	48
1966	27,151.84	29,449	30,673	4,624	10.23	452
1967	18,165.40	19,440	20,248	3,367	10.85	310
1968	67,988.47	72,193	75,193	13,192	11.10	1,188
1969	152,304.22	160,376	167,040	30,955	11.38	2,720
1970	183,587.15	190,453	198,367	40,296	12.02	3,352
1971	154,213.95	158,478	165,063	35,415	12.32	2,875
1972	124,070.22	125,485	130,699	30,592	12.98	2,357
1973	352,460.54	352,721	367,378	90,821	13.31	6,824

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -30						
1974	359,164.15	355,414	370,183	96,730	13.65	7,086
1975	445.58	433	451	128	14.32	9
1976	1,012,215.44	972,041	1,012,433	303,447	14.68	20,671
1977	789,857.95	744,441	775,376	251,439	15.36	16,370
1978	1,328,368.11	1,234,718	1,286,026	440,853	15.75	27,991
1979	3,466,733.39	3,157,882	3,289,105	1,217,648	16.45	74,021
1980	4,655,427.60	4,175,919	4,349,445	1,702,611	16.85	101,045
1981	2,592,248.31	2,275,372	2,369,923	1,000,000	17.56	56,948
1982	1,805,270.65	1,557,840	1,622,575	724,277	17.98	40,282
1983	1,417,262.36	1,195,007	1,244,664	597,777	18.69	31,984
1984	2,377,049.33	1,966,889	2,048,621	1,041,543	19.13	54,446
1985	1,791,062.48	1,445,459	1,505,524	822,857	19.85	41,454
1986	2,171,224.23	1,716,136	1,787,448	1,035,143	20.31	50,967
1987	3,925,895.56	3,019,838	3,145,325	1,958,339	21.05	93,033
1988	5,194,351.29	3,904,386	4,066,629	2,686,028	21.52	124,815
1989	5,059,155.20	3,692,273	3,845,702	2,731,200	22.26	122,695
1990	5,815,299.51	4,136,771	4,308,671	3,251,218	22.75	142,911
1991	4,739,795.27	3,265,719	3,401,423	2,760,311	23.50	117,460
1992	3,673,657.12	2,459,991	2,562,214	2,213,540	24.00	92,231
1993	4,841,199.94	3,130,417	3,260,499	3,033,061	24.76	122,498
1994	6,962,745.77	4,361,046	4,542,265	4,509,305	25.28	178,374
1995	6,348,893.41	3,825,526	3,984,492	4,269,069	26.04	163,943
1996	7,381,197.84	4,291,133	4,469,447	5,126,110	26.58	192,856
1997	8,255,910.08	4,597,881	4,788,942	5,943,741	27.35	217,321
1998	8,232,533.47	4,402,924	4,585,883	6,116,411	27.90	219,226
1999	7,073,375.20	3,606,431	3,756,293	5,439,095	28.67	189,714
2000	8,720,989.25	4,245,814	4,422,245	6,915,041	29.23	236,573
2001	8,489,892.81	3,915,878	4,078,599	6,958,262	30.01	231,865
2002	8,932,548.99	3,906,382	4,068,708	7,543,606	30.58	246,684
2003	9,726,881.82	4,016,035	4,182,917	8,462,029	31.16	271,567
2004	8,965,939.05	3,461,749	3,605,599	8,050,122	31.95	251,960
2005	15,638,455.79	5,641,573	5,876,003	14,453,990	32.55	444,055
2006	16,351,645.25	5,475,839	5,703,382	15,553,757	33.14	469,335
2007	17,471,960.87	5,389,925	5,613,898	17,099,651	33.75	506,656
2008	14,574,049.96	4,084,815	4,254,556	14,691,709	34.56	425,107
2009	9,286,924.87	2,349,406	2,447,033	9,625,969	35.17	273,698
2010	7,566,674.51	1,711,582	1,782,705	8,053,972	35.60	226,235
2011	6,163,262.33	1,218,662	1,269,302	6,742,939	36.24	186,063
2012	11,688,579.92	1,972,331	2,054,290	13,140,864	36.87	356,411
2013	11,435,008.80	1,599,529	1,665,996	13,199,515	37.34	353,495
2014	14,570,473.02	1,610,037	1,676,941	17,264,674	37.65	458,557

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -30						
2015	17,571,664.28	1,411,708	1,470,370	21,372,794	37.98	562,738
2016	28,350,770.50	1,404,214	1,462,565	35,393,437	37.87	934,604
2017	25,424,776.30	442,900	461,304	32,590,905	36.68	888,520
	343,875,598.63	125,155,421	130,355,255	316,683,023		9,850,868
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.1	2.86

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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 46-S0						
NET SALVAGE PERCENT.. -5						
1910	45.90	48	48			
1917	412.59	433	433			
1920	546.00	573	573			
1922	2,978.00	3,127	3,127			
1923	9,103.00	9,558	9,558			
1924	83.00	87	87			
1925	2,467.00	2,590	2,590			
1926	1,106.00	1,158	1,161			
1927	1,293.00	1,352	1,358			
1928	1,028.00	1,072	1,079			
1929	6,746.00	6,959	7,083			
1930	397.86	409	418			
1932	623.00	638	654			
1933	106.00	108	111			
1934	207.00	211	217			
1935	642.00	645	674			
1936	786.82	788	826			
1937	77.06	77	81			
1938	104.04	103	109			
1940	1,939.63	1,910	2,037			
1941	25.52	25	27			
1942	147.66	144	155			
1943	1,259.59	1,222	1,323			
1944	5,076.00	4,897	5,330			
1945	3,029.41	2,906	3,181			
1946	19,820.00	18,896	20,811			
1947	42,413.00	40,187	44,534			
1948	3,188.95	3,002	3,348			
1949	29,842.10	27,903	31,334			
1950	406.10	377	426			
1951	78,237.97	72,111	82,150			
1952	129,866.48	118,797	135,752	608	9.68	63
1953	97,263.31	88,932	101,624	502	9.57	52
1954	99,597.79	90,313	103,203	1,375	10.03	137
1955	199,719.18	179,550	205,176	4,529	10.50	431
1956	218,788.06	194,970	222,796	6,931	10.96	632
1957	124,539.84	109,975	125,671	5,096	11.44	445
1958	124,379.06	109,572	125,210	5,388	11.42	472
1959	261,826.01	228,374	260,968	13,949	11.92	1,170
1960	532,672.06	459,861	525,493	33,813	12.43	2,720
1961	486,010.81	418,047	477,711	32,600	12.47	2,614

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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 46-S0						
NET SALVAGE PERCENT.. -5						
1962	511,657.27	435,326	497,456	39,784	12.99	3,063
1963	119,353.10	100,407	114,737	10,584	13.52	783
1964	484,316.47	405,402	463,261	45,271	13.61	3,326
1965	521,324.41	431,070	492,593	54,798	14.17	3,867
1966	881,274.64	724,355	827,736	97,602	14.29	6,830
1967	1,793,690.28	1,455,095	1,662,768	220,607	14.86	14,846
1968	1,795,568.30	1,446,438	1,652,875	232,472	15.02	15,477
1969	1,654,360.17	1,322,611	1,511,376	225,702	15.20	14,849
1970	1,195,025.11	941,710	1,076,112	178,664	15.79	11,315
1971	2,507,671.88	1,958,993	2,238,583	394,472	16.00	24,654
1972	34,315.97	26,559	30,350	5,682	16.23	350
1973	7,237,087.24	5,512,272	6,298,990	1,299,952	16.85	77,148
1974	4,401,510.60	3,317,375	3,790,834	830,752	17.10	48,582
1975	3,238,734.23	2,413,796	2,758,296	642,375	17.38	36,961
1976	1,903,601.36	1,401,945	1,602,032	396,749	17.67	22,453
1977	2,432,649.65	1,769,096	2,021,583	532,699	17.98	29,627
1978	2,991,196.95	2,146,393	2,452,729	688,028	18.30	37,597
1979	3,680,092.04	2,603,628	2,975,221	888,876	18.64	47,686
1980	3,096,767.78	2,158,416	2,466,468	785,138	18.99	41,345
1981	3,568,034.21	2,447,921	2,797,291	949,145	19.36	49,026
1982	189,278.02	127,712	145,939	52,803	19.75	2,674
1983	3,023,840.06	2,004,715	2,290,830	884,202	20.14	43,903
1984	946,523.02	619,267	707,649	286,200	20.26	14,126
1985	1,413,234.90	906,661	1,036,061	447,836	20.69	21,645
1986	2,545,327.17	1,607,832	1,837,304	835,290	20.86	40,043
1987	3,328,452.51	2,057,084	2,350,673	1,144,202	21.32	53,668
1988	3,504,774.34	2,127,784	2,431,464	1,248,549	21.52	58,018
1989	7,527,947.38	4,460,422	5,097,018	2,807,327	22.01	127,548
1990	4,494,093.94	2,608,552	2,980,847	1,737,952	22.25	78,110
1991	5,338,530.43	3,030,310	3,462,799	2,142,658	22.52	95,145
1992	3,568,113.67	1,977,413	2,259,632	1,486,887	22.81	65,186
1993	3,843,272.93	2,076,232	2,372,554	1,662,883	23.12	71,924
1994	7,308,294.95	3,841,459	4,389,716	3,283,994	23.45	140,042
1995	6,962,004.14	3,552,711	4,059,758	3,250,346	23.80	136,569
1996	7,610,491.96	3,779,751	4,319,201	3,671,816	23.95	153,312
1997	5,869,013.21	2,817,478	3,219,592	2,942,872	24.34	120,907
1998	6,931,964.22	3,221,492	3,681,267	3,597,295	24.56	146,470
1999	7,563,751.51	3,394,385	3,878,835	4,063,104	24.79	163,901
2000	7,658,257.81	3,306,529	3,778,441	4,262,730	25.06	170,101
2001	4,402,145.27	1,823,016	2,083,199	2,539,054	25.34	100,199
2002	4,109,067.53	1,624,849	1,856,749	2,457,772	25.65	95,820

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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 46-S0						
NET SALVAGE PERCENT.. -5						
2003	4,442,140.51	1,670,733	1,909,182	2,755,066	25.98	106,046
2004	45,848,094.51	16,377,398	18,714,799	29,425,700	26.18	1,123,976
2005	7,142,272.41	2,408,803	2,752,590	4,746,796	26.41	179,735
2006	8,819,896.20	2,790,306	3,188,542	6,072,349	26.67	227,685
2007	4,157,854.50	1,224,156	1,398,869	2,966,878	26.95	110,088
2008	95,922.21	26,126	29,855	70,863	27.13	2,612
2009	993,822.88	247,522	282,849	760,665	27.34	27,822
2010	1,840,097.64	413,084	472,040	1,460,063	27.59	52,920
2011	3,028,124.97	603,475	689,603	2,489,928	27.75	89,727
2012	3,432,858.50	594,743	679,625	2,924,876	27.83	105,098
2013	559,739.64	81,224	92,816	494,911	28.07	17,631
2014	10,563,537.60	1,226,744	1,401,826	9,689,888	28.15	344,223
2015	11,345,042.77	970,852	1,109,413	10,802,882	28.17	383,489
2016	11,875,071.52	630,923	720,969	11,747,856	28.17	417,034
2017	15,064,258.92	278,388	318,120	15,499,352	27.91	555,333
	273,884,146.21	115,730,846	132,240,364	155,337,990		6,141,251

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.3 2.24

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -25						
1905	211.35	264	264			
1913	4.20	5	5			
1914	22.92	29	29			
1920	418.29	523	523			
1922	273.96	342	342			
1923	16.74	21	21			
1924	20.00	25	25			
1925	152.85	191	191			
1926	18.90	24	24			
1927	66.60	83	83			
1928	123.34	154	154			
1929	8.40	10	10			
1930	125.78	155	157			
1931	341.86	421	427			
1932	1,001.65	1,231	1,252			
1933	70.59	86	88			
1934	475.83	581	595			
1935	158.95	193	199			
1936	316.32	383	395			
1937	705.12	851	881			
1938	50.78	61	63			
1939	916.37	1,097	1,145			
1940	685.48	817	857			
1941	1,766.58	2,095	2,208			
1942	1,235.20	1,457	1,544			
1943	44.70	52	56			
1944	279.48	326	349			
1945	169.93	197	212			
1946	280.00	323	350			
1950	15,357.87	17,364	19,197			
1951	73,871.77	83,512	92,340			
1952	114,304.22	128,221	142,880			
1953	82,993.14	92,340	103,741			
1954	190,773.27	210,471	238,467			
1955	21,915.36	24,140	27,394			
1956	29,016.47	31,675	36,271			
1957	39,426.48	42,640	49,283			
1958	74,996.85	80,884	93,746			
1959	121,542.85	129,762	151,929			
1960	177,420.58	188,731	221,776			
1961	239,763.54	252,291	299,704			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -25						
1962	276,772.95	289,920	345,966			
1963	304,947.59	315,773	381,184			
1964	304,353.95	313,447	380,442			
1965	343,561.30	349,488	429,452			
1966	411,862.40	416,290	514,828			
1967	430,448.04	429,318	538,060			
1968	501,285.16	496,272	626,606			
1969	533,573.45	520,768	666,967			
1970	503,475.23	487,238	629,344			
1971	625,993.67	600,328	782,492			
1972	709,335.76	669,702	886,670			
1973	756,339.25	706,799	945,424			
1974	826,784.53	764,259	1,033,481			
1975	882,554.29	806,434	1,103,193			
1976	817,566.17	733,766	1,021,958			
1977	741,760.22	657,200	927,200			
1978	716,491.71	626,214	895,615			
1979	641,429.63	552,592	801,787			
1980	702,208.13	595,824	877,760			
1981	995,387.07	831,148	1,244,234			
1982	880,409.26	722,816	1,100,512			
1983	706,936.18	570,144	883,670			
1984	710,036.47	561,994	887,546			
1985	770,329.61	597,776	962,912			
1986	691,113.06	525,246	863,891			
1987	619,520.13	460,613	774,400			
1988	703,289.94	510,940	879,112			
1989	486,363.66	346,534	607,955			
1990	750,804.35	521,340	938,505			
1991	694,347.66	469,205	867,935			
1992	55,976.92	36,931	69,971			
1993	215,358.47	137,829	269,198			
1994	326,123.31	203,093	407,654			
1995	752,972.83	455,360	941,216			
1996	1,070,777.02	624,531	1,338,471			
1997	1,458,290.72	822,111	1,822,863			
1998	1,191,376.72	647,513	1,489,221			
1999	421,020.62	221,036	526,276			
2000	196,353.93	98,791	245,442			
2001	4,772.85	2,303	5,966			
2002	48,639.62	22,338	60,800			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -25						
2003	103,407.38	45,163	129,259			
2005	1,446,444.67	565,017	1,674,307	133,749	27.50	4,864
2006	941,574.46	345,087	1,022,591	154,377	27.72	5,569
2007	1,566,489.57	534,565	1,584,069	374,043	27.96	13,378
2008	1,517,989.47	479,495	1,420,880	476,607	28.09	16,967
2009	1,407,480.77	408,169	1,209,521	549,830	28.13	19,546
2010	990,817.52	260,090	770,721	467,801	28.21	16,583
2011	1,229,966.22	288,735	855,604	681,854	28.10	24,265
2012	1,335,441.11	273,598	810,749	858,552	28.06	30,597
2013	1,237,541.19	215,796	639,465	907,461	27.76	32,690
2014	1,185,083.28	168,578	499,545	981,809	27.27	36,003
2015	1,053,827.78	113,286	335,699	981,586	26.57	36,943
2016	1,728,406.45	121,205	359,165	1,801,343	25.24	71,369
2017	1,222,346.79	34,379	101,875	1,426,058	21.72	65,656
	42,939,105.06	24,868,415	43,878,806	9,795,075		374,430

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.2 0.87

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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.. -25						
1931	616.06	726	770			
1932	159.33	186	199			
1939	1,728.68	1,968	2,161			
1940	3,109.42	3,525	3,887			
1941	3,294.56	3,717	4,118			
1942	8,086.15	9,081	10,108			
1943	1,848.41	2,066	2,311			
1944	8.72	10	11			
1945	86.47	96	108			
1946	1,628.23	1,790	2,035			
1947	3,528.90	3,856	4,411			
1949	18.66	20	23			
1950	31.26	33	39			
1954	663.22	690	829			
1955	163.44	169	204			
1956	655.06	670	819			
1957	1,432.85	1,452	1,791			
1958	684.65	687	856			
1959	1,384.24	1,377	1,730			
1962	4,104.31	3,958	5,130			
1964	4,018.76	3,763	5,023			
1965	81.84	76	102			
1966	7,111.25	6,501	8,889			
1967	206.04	186	258			
1968	4,898.62	4,365	6,123			
1969	28,120.22	24,718	35,150			
1970	53,566.58	46,436	66,958			
1971	114,441.91	97,118	143,052			
1972	100,025.85	83,622	125,032			
1973	256,378.63	211,064	320,473			
1974	140,485.01	113,828	175,606			
1975	481,809.02	383,942	602,261			
1976	1,108,508.47	862,558	1,385,636			
1977	1,868,073.44	1,428,142	2,335,092			
1978	2,668,581.18	2,002,770	3,335,726			
1979	2,668,844.11	1,964,936	3,336,055			
1980	1,336,481.55	964,773	1,670,602			
1981	2,117,562.13	1,487,852	2,646,953			
1982	970,549.05	667,495	1,213,186			
1983	1,145,776.07	770,821	1,432,220			
1984	1,501,996.05	987,562	1,877,495			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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.. -25						
1985	1,338,116.85	853,384	1,672,646			
1986	2,368,141.99	1,473,280	2,960,177			
1987	2,922,602.16	1,771,828	3,653,253			
1988	3,926,021.77	2,301,630	4,907,527			
1989	4,267,605.99	2,432,535	5,334,507			
1990	4,469,258.84	2,473,735	5,586,574			
1991	3,603,351.46	1,933,648	4,504,189			
1992	4,619,205.69	2,385,242	5,606,523	167,484	36.23	4,623
1993	5,273,008.79	2,632,550	6,187,821	403,440	36.85	10,948
1994	5,377,219.62	2,590,476	6,088,926	632,599	37.48	16,878
1995	6,205,796.51	2,862,424	6,728,141	1,029,105	38.48	26,744
1996	6,262,383.65	2,777,367	6,528,214	1,299,766	39.10	33,242
1997	5,969,597.75	2,523,647	5,931,844	1,530,153	40.11	38,149
1998	5,570,697.02	2,254,043	5,298,139	1,665,232	40.74	40,875
1999	5,700,148.93	2,201,683	5,175,067	1,950,119	41.38	47,127
2000	5,888,310.93	2,150,706	5,055,245	2,305,144	42.38	54,392
2001	6,050,642.59	2,096,548	4,927,946	2,635,357	43.02	61,259
2002	4,903,864.04	1,606,015	3,774,946	2,354,884	43.67	53,925
2003	5,807,877.19	1,778,662	4,180,754	3,079,092	44.67	68,930
2004	3,538,534.51	1,015,117	2,386,037	2,037,131	45.32	44,950
2005	9,454,577.87	2,511,372	5,902,992	5,915,230	46.32	127,704
2006	5,957,965.52	1,464,170	3,441,539	4,005,918	46.98	85,269
2007	6,705,431.59	1,513,751	3,558,079	4,823,710	47.64	101,253
2008	5,875,721.83	1,200,116	2,820,878	4,523,774	48.64	93,005
2009	3,705,923.42	680,963	1,600,607	3,031,797	49.31	61,484
2010	2,623,725.51	425,699	1,000,608	2,279,049	50.30	45,309
2011	3,615,841.99	511,190	1,201,554	3,318,248	50.97	65,102
2012	4,401,732.35	529,308	1,244,141	4,258,024	51.65	82,440
2013	4,487,299.24	444,243	1,044,195	4,564,929	52.32	87,250
2014	4,994,417.59	387,067	909,803	5,333,219	52.99	100,646
2015	6,239,310.19	347,062	815,771	6,983,367	53.68	130,093
2016	9,783,743.59	327,755	770,390	11,459,289	54.37	210,765
2017	9,632,640.62	109,571	257,547	11,783,254	54.45	216,405
	188,151,465.99	64,715,392	141,820,012	93,369,320		1,908,767

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.9 1.01

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -2						
1928	1,047.71	1,069	1,069			
1929	15.52	16	16			
1933	93.09	95	95			
1935	8.47	9	9			
1936	2,778.77	2,818	2,834			
1939	70.97	71	72			
1940	670.34	673	684			
1941	954.97	954	974			
1942	878.42	873	896			
1943	2,180.22	2,154	2,224			
1944	63.34	62	65			
1945	2,081.33	2,047	2,123			
1946	248.99	243	254			
1947	779.73	757	795			
1948	549.14	533	560			
1949	366.14	353	373			
1950	10,043.43	9,611	10,244			
1951	4,986.82	4,769	5,087			
1952	7,514.95	7,129	7,665			
1953	11,897.11	11,271	12,135			
1954	7,497.36	7,042	7,647			
1955	23,934.29	22,431	24,413			
1956	15,940.98	14,800	16,260			
1957	14,692.02	13,600	14,986			
1958	28,664.73	26,443	29,238			
1959	13,485.04	12,310	13,755			
1960	34,052.22	30,954	34,733			
1961	49,026.31	44,356	50,007			
1962	10,625.27	9,504	10,838			
1963	24,356.00	21,663	24,843			
1964	48,875.19	43,207	49,853			
1965	33,219.25	29,174	33,884			
1966	32,561.38	28,393	33,213			
1967	52,656.30	45,299	53,709			
1968	104,372.31	89,064	106,460			
1969	56,788.05	48,042	57,924			
1970	91,894.53	77,029	93,323	409	10.30	40
1971	92,690.47	76,940	93,215	1,329	10.64	125
1972	115,843.37	95,166	115,296	2,864	10.99	261
1973	54,983.22	44,423	53,820	2,263	11.68	194
1974	200,571.30	160,188	194,073	10,510	12.06	871

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -2						
1975	127,710.43	100,760	122,074	8,191	12.45	658
1976	195,682.75	152,412	184,652	14,944	12.85	1,163
1977	113,469.41	87,186	105,628	10,111	13.26	763
1978	98,784.74	74,825	90,653	10,107	13.69	738
1979	331,900.23	247,641	300,025	38,513	14.13	2,726
1980	447,579.10	328,702	398,232	58,299	14.58	3,999
1981	261,009.28	188,517	228,394	37,835	15.05	2,514
1982	224,843.17	159,575	193,330	36,010	15.52	2,320
1983	264,656.34	184,402	223,409	46,540	16.01	2,907
1984	338,649.37	231,433	280,388	65,034	16.50	3,941
1985	318,586.22	213,335	258,462	66,496	17.00	3,912
1986	307,396.57	201,484	244,104	69,441	17.52	3,964
1987	269,691.02	172,836	209,396	65,689	18.04	3,641
1988	221,821.07	138,832	168,199	58,058	18.58	3,125
1989	214,240.50	130,787	158,452	60,073	19.12	3,142
1990	317,360.41	188,722	228,642	95,066	19.67	4,833
1991	263,023.09	152,144	184,327	83,957	20.23	4,150
1992	264,052.02	148,349	179,729	89,604	20.80	4,308
1993	504,226.84	274,694	332,800	181,511	21.37	8,494
1994	149,026.92	78,588	95,212	56,795	21.95	2,587
1995	377,528.36	192,347	233,034	152,045	22.55	6,743
1996	447,567.28	220,864	267,583	188,936	22.94	8,236
1997	112,856.23	53,574	64,907	50,206	23.55	2,132
1998	229,967.70	104,758	126,917	107,650	24.17	4,454
1999	161,074.48	70,516	85,432	78,864	24.60	3,206
2000	217,340.82	90,781	109,984	111,704	25.24	4,426
2001	254,708.37	101,167	122,567	137,236	25.87	5,305
2002	516,052.70	194,969	236,211	290,163	26.34	11,016
2003	355,154.05	126,573	153,347	208,910	27.00	7,737
2004	238,529.18	80,143	97,096	146,204	27.48	5,320
2005	382,370.72	120,438	145,914	244,104	27.98	8,724
2006	154,189.07	45,216	54,781	102,492	28.50	3,596
2007	709,308.90	192,160	232,808	490,687	29.03	16,903
2008	312,874.50	77,613	94,030	225,102	29.56	7,615
2009	1,106,359.12	249,395	302,150	826,336	29.96	27,581
2010	370,974.27	74,619	90,403	287,991	30.52	9,436
2011	873,127.72	154,606	187,310	703,280	30.95	22,723
2012	533,469.45	81,403	98,622	445,517	31.26	14,252
2013	1,166,987.77	148,315	179,688	1,010,640	31.60	31,982
2014	1,143,338.90	115,454	139,876	1,026,330	31.84	32,234

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -2						
2015	425,549.11	31,686	38,389	395,671	31.75	12,462
2016	466,174.54	21,683	26,269	449,229	31.39	14,311
2017	1,047,162.09	17,731	21,482	1,046,623	29.62	35,335
	17,990,333.86	7,006,770	8,454,572	9,895,569		361,105
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.4	2.01

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-L0						
NET SALVAGE PERCENT.. -2						
1921	7.03	7	7			
1923	210.56	215	215			
1924	17.80	18	18			
1925	39.06	39	3	37	0.95	37
1926	39.27	38	2	38	4.65	8
1927	58.14	56	4	55	5.65	10
1928	102.77	101	7	98	3.09	32
1929	247.80	251	16	237	0.79	237
1930	218.88	221	14	209	0.99	209
1931	90.73	91	6	87	1.22	71
1932	201.77	201	13	193	2.22	87
1933	631.73	626	41	603	2.45	246
1934	314.16	313	20	300	1.97	152
1935	248.12	246	16	237	2.25	105
1936	11,581.47	11,456	747	11,066	2.54	4,357
1937	13,723.55	13,634	889	13,109	2.15	6,097
1938	11,035.50	10,917	711	10,545	2.47	4,269
1939	14,925.13	14,700	958	14,266	2.80	5,095
1940	16,184.16	15,993	1,042	15,466	2.50	6,186
1941	18,611.97	18,299	1,193	17,791	2.87	6,199
1942	16,702.58	16,335	1,065	15,972	3.24	4,930
1943	6,762.71	6,629	432	6,466	3.02	2,141
1944	8,222.90	8,014	522	7,865	3.42	2,300
1945	10,808.19	10,550	688	10,336	3.26	3,171
1946	23,650.72	22,942	1,495	22,629	3.68	6,149
1947	38,932.74	37,797	2,463	37,248	3.57	10,434
1948	54,901.28	53,323	3,475	52,524	3.49	15,050
1949	49,500.99	47,729	3,111	47,380	3.96	11,965
1950	62,347.21	60,096	3,916	59,678	3.93	15,185
1951	62,713.91	60,405	3,937	60,031	3.92	15,314
1952	74,658.22	71,323	4,648	71,503	4.43	16,141
1953	71,240.22	67,956	4,429	68,236	4.47	15,265
1954	94,854.39	90,308	5,885	90,866	4.53	20,059
1955	102,408.54	97,270	6,339	98,118	4.62	21,238
1956	27,885.67	26,413	1,721	26,722	4.73	5,649
1957	68,927.65	65,075	4,241	66,065	4.86	13,594
1958	85,702.02	80,615	5,254	82,162	5.02	16,367
1959	95,879.03	89,816	5,853	91,944	5.20	17,682
1960	89,917.51	83,847	5,464	86,252	5.40	15,973
1961	92,579.65	85,895	5,598	88,833	5.61	15,835
1962	80,075.11	74,342	4,845	76,832	5.48	14,020

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-L0						
NET SALVAGE PERCENT.. -2						
1963	74,144.48	68,420	4,459	71,168	5.74	12,399
1964	77,248.14	70,819	4,615	74,178	6.02	12,322
1965	87,730.57	80,340	5,236	84,249	5.98	14,088
1966	103,745.61	94,286	6,145	99,676	6.30	15,822
1967	101,054.66	91,614	5,971	97,105	6.32	15,365
1968	108,324.84	97,895	6,380	104,111	6.37	16,344
1969	137,887.40	123,458	8,046	132,599	6.75	19,644
1970	143,740.89	128,142	8,351	138,265	6.85	20,185
1971	144,593.71	128,253	8,358	139,128	6.97	19,961
1972	170,293.54	150,163	9,786	163,913	7.13	22,989
1973	221,614.43	194,129	12,652	213,395	7.32	29,152
1974	190,361.42	165,548	10,789	183,380	7.52	24,386
1975	171,227.17	148,454	9,675	164,977	7.50	21,997
1976	239,542.83	205,827	13,414	230,920	7.76	29,758
1977	312,522.88	267,260	17,418	301,355	7.81	38,586
1978	298,888.54	252,887	16,481	288,385	8.12	35,515
1979	255,001.26	214,297	13,966	246,135	8.23	29,907
1980	218,175.61	181,926	11,856	210,683	8.37	25,171
1981	304,167.06	251,396	16,384	293,866	8.55	34,370
1982	191,755.07	156,922	10,227	185,363	8.75	21,184
1983	272,296.33	221,361	14,426	263,316	8.79	29,956
1984	327,029.16	262,586	17,113	316,457	9.06	34,929
1985	229,008.32	182,199	11,874	221,714	9.17	24,178
1986	509,650.26	401,215	26,147	493,696	9.31	53,029
1987	621,738.04	483,557	31,514	602,659	9.50	63,438
1988	519,914.69	398,901	25,997	504,316	9.72	51,884
1989	566,196.74	429,560	27,995	549,526	9.82	55,960
1990	513,727.34	384,722	25,073	498,929	9.96	50,093
1991	485,370.24	358,139	23,340	471,738	10.13	46,568
1992	829,271.19	601,742	39,216	806,641	10.34	78,012
1993	874,171.80	624,783	40,717	850,938	10.47	81,274
1994	1,072,709.18	753,441	49,102	1,045,061	10.63	98,312
1995	963,733.80	663,531	43,243	939,765	10.83	86,774
1996	1,065,135.62	719,439	46,886	1,039,552	10.97	94,763
1997	1,126,442.52	744,304	48,507	1,100,464	11.15	98,696
1998	780,904.45	504,836	32,900	763,623	11.27	67,757
1999	724,913.15	456,882	29,775	709,636	11.44	62,031
2000	1,145,303.57	703,262	45,832	1,122,378	11.57	97,008
2001	937,132.09	559,951	36,492	919,383	11.67	78,782
2002	571,591.55	330,749	21,555	561,468	11.82	47,502
2003	601,761.96	336,422	21,925	591,872	11.96	49,488

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-L0						
NET SALVAGE PERCENT.. -2						
2004	1,332,754.49	717,496	46,760	1,312,650	12.08	108,663
2005	349,967.00	180,696	11,776	345,190	12.19	28,317
2006	914,065.61	451,442	29,421	902,926	12.25	73,708
2007	1,813,287.52	850,610	55,435	1,794,118	12.33	145,508
2008	330,782.86	146,498	9,547	327,852	12.38	26,482
2009	1,755,531.08	727,538	47,414	1,743,228	12.42	140,357
2010	183,582.49	70,501	4,595	182,659	12.42	14,707
2011	318,682.33	111,754	7,283	317,773	12.40	25,627
2012	108,318.40	33,963	2,213	108,272	12.39	8,739
2013	29,433,772.27	8,040,011	523,973	29,498,475	12.31	2,396,302
2014	28,758.45	6,559	427	28,907	12.15	2,379
2015	1,500,132.44	265,478	17,302	1,512,833	11.91	127,022
2016	659,113.36	77,583	5,056	667,240	11.50	58,021
2017	1,718,314.78	78,871	5,140	1,747,541	10.60	164,862
	60,044,246.03	26,196,720	1,707,483	59,537,648		5,422,132

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0 9.03

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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 19-O1						
NET SALVAGE PERCENT.. -25						
1965	1,044.55	1,306	1,306			
1966	1,007.20	1,259	1,259			
1967	834.19	1,043	1,043			
1968	596.78	746	746			
1970	1,726.02	2,158	2,158			
1971	4,311.62	5,390	5,390			
1972	10,917.72	13,647	13,647			
1973	8,120.06	10,150	10,150			
1974	16,787.98	20,985	20,985			
1975	25,650.84	32,064	32,064			
1976	30,560.74	38,201	38,201			
1977	39,812.89	49,766	49,766			
1978	41,034.31	51,293	51,293			
1979	57,847.20	72,309	72,309			
1980	47,931.88	59,915	59,915			
1981	87,390.92	107,251	109,239			
1982	47,672.43	57,755	59,591			
1983	41,097.02	48,916	51,371			
1984	43,277.56	50,743	54,097			
1985	18,111.32	20,896	22,639			
1986	27,805.15	31,642	34,756			
1987	54,565.95	60,950	68,207			
1988	38,759.82	42,592	48,450			
1989	26,724.55	28,849	32,848	558	4.50	124
1990	23,669.80	25,060	28,534	1,053	4.97	212
1991	26,274.83	27,329	31,117	1,727	5.35	323
1992	281,435.03	286,149	325,816	25,978	5.85	4,441
1993	461,891.03	459,697	523,421	53,943	6.27	8,603
1994	144,154.87	140,587	160,075	20,119	6.62	3,039
1995	203,386.01	193,344	220,146	34,087	7.09	4,808
1996	233,725.78	216,722	246,764	45,393	7.48	6,069
1997	243,762.04	220,483	251,047	53,656	7.83	6,853
1998	251,404.10	221,236	251,904	62,351	8.20	7,604
1999	236,117.04	201,467	229,395	65,751	8.60	7,645
2000	223,613.87	184,901	210,532	68,985	8.96	7,699
2001	219,945.31	176,011	200,410	74,522	9.27	8,039
2002	273,541.42	211,448	240,759	101,168	9.56	10,582
2003	246,185.44	182,947	208,307	99,425	9.89	10,053
2004	255,664.19	182,480	207,776	111,804	10.14	11,026
2005	300,718.35	204,864	233,263	142,635	10.44	13,662
2006	322,343.21	208,959	237,925	165,004	10.67	15,464

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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 19-O1						
NET SALVAGE PERCENT.. -25						
2007	312,418.44	191,903	218,505	172,018	10.87	15,825
2008	193,096.23	111,658	127,136	114,234	11.03	10,357
2009	280,585.42	151,446	172,440	178,292	11.19	15,933
2010	226,177.19	113,032	128,701	154,020	11.26	13,679
2011	316,974.51	144,461	164,486	231,732	11.33	20,453
2012	363,809.89	149,071	169,736	285,026	11.28	25,268
2013	380,509.56	136,555	155,485	320,152	11.17	28,662
2014	306,815.68	93,042	105,940	277,580	10.93	25,396
2015	340,476.21	81,927	93,284	332,311	10.49	31,679
2016	513,809.84	86,192	98,139	544,123	9.67	56,269
2017	428,497.22	32,887	37,446	498,176	7.65	65,121
	8,284,591.21	5,445,684	6,119,919	4,235,820		434,888

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.7 5.25

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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 33-S0						
NET SALVAGE PERCENT.. -50						
1916	832.49	1,249	1,249			
1917	637.42	956	956			
1918	7.25	11	11			
1919	365.73	549	549			
1920	446.71	670	670			
1921	213.82	321	321			
1922	344.81	517	517			
1923	552.77	829	829			
1924	437.24	656	656			
1925	940.19	1,410	1,410			
1926	83.51	125	125			
1927	1,153.77	1,731	1,731			
1928	2,003.17	3,005	3,005			
1929	1,755.71	2,634	2,634			
1930	4,579.32	6,869	6,869			
1931	403.27	605	605			
1932	3,854.84	5,782	5,782			
1933	1,570.11	2,355	2,355			
1934	2,183.33	3,275	3,275			
1935	4,795.41	7,193	7,193			
1936	4,454.57	6,682	6,682			
1937	2,776.35	4,165	4,165			
1938	6,257.75	9,387	9,387			
1939	1,237.44	1,856	1,856			
1940	4,070.88	6,106	6,106			
1941	1,500.04	2,250	2,250			
1942	2,296.48	3,445	3,445			
1944	670.89	1,006	1,006			
1945	3,145.70	4,719	4,719			
1946	3,047.09	4,571	4,571			
1947	9,169.26	13,754	13,754			
1948	6,692.29	10,038	10,038			
1949	47,944.46	71,917	71,917			
1950	35,225.63	52,838	52,838			
1951	53,581.26	80,372	80,372			
1952	79,594.34	119,392	119,392			
1953	36,721.84	54,714	55,083			
1954	58,101.94	85,776	87,153			
1955	104,827.90	154,286	157,242			
1956	136,909.84	199,553	205,365			
1957	114,498.30	166,252	171,747			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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 33-S0						
NET SALVAGE PERCENT.. -50						
1958	147,971.83	213,945	221,958			
1959	289,399.24	413,957	431,129	2,970	2.85	1,042
1960	413,040.71	587,840	612,225	7,336	3.10	2,366
1961	255,086.76	361,050	376,027	6,603	3.38	1,954
1962	244,271.25	343,690	357,947	8,460	3.67	2,305
1963	201,554.18	281,773	293,462	8,869	3.98	2,228
1964	260,209.72	359,167	374,066	16,249	4.64	3,502
1965	173,514.18	237,758	247,621	12,650	4.97	2,545
1966	223,560.30	303,953	316,562	18,778	5.32	3,530
1967	343,591.45	463,282	482,500	32,887	5.68	5,790
1968	360,367.48	481,631	501,611	38,940	6.06	6,426
1969	411,577.65	547,974	570,706	46,660	6.14	7,599
1970	310,665.89	409,520	426,508	39,491	6.55	6,029
1971	446,184.12	582,003	606,146	63,130	6.97	9,057
1972	255,905.61	330,118	343,812	40,046	7.41	5,404
1973	341,426.18	437,572	455,724	56,415	7.58	7,443
1974	384,616.28	486,867	507,064	69,860	8.05	8,678
1975	563,831.15	708,059	737,432	108,315	8.26	13,113
1976	489,730.47	606,629	631,794	102,802	8.75	11,749
1977	566,531.98	695,220	724,060	125,738	9.00	13,971
1978	668,496.44	808,012	841,531	161,214	9.52	16,934
1979	705,456.35	843,373	878,359	179,826	9.81	18,331
1980	755,700.47	892,671	929,702	203,849	10.12	20,143
1981	575,840.54	671,488	699,343	164,418	10.45	15,734
1982	766,254.44	881,346	917,907	231,475	10.80	21,433
1983	900,438.00	1,020,556	1,062,892	287,765	11.16	25,785
1984	528,134.17	589,160	613,600	178,601	11.55	15,463
1985	2,190,529.06	2,413,415	2,513,531	772,263	11.75	65,725
1986	617,298.17	667,978	695,688	230,259	12.17	18,920
1987	426,050.18	454,127	472,966	166,109	12.42	13,374
1988	2,394,810.27	2,500,900	2,604,645	987,570	12.87	76,734
1989	915,192.87	938,988	977,940	394,849	13.17	29,981
1990	259,870.08	261,559	272,409	117,396	13.48	8,709
1991	387,881.03	382,373	398,235	183,587	13.82	13,284
1992	431,490.15	415,913	433,166	214,069	14.18	15,097
1993	346,234.23	326,984	340,548	178,803	14.41	12,408
1994	367,033.72	337,708	351,717	198,834	14.81	13,426
1995	512,449.54	460,052	479,136	289,538	15.09	19,187
1996	502,093.34	438,779	456,981	296,159	15.40	19,231
1997	534,603.98	453,718	472,540	329,366	15.73	20,939
1998	641,821.17	529,406	551,367	411,365	15.96	25,775

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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 33-S0						
NET SALVAGE PERCENT.. -50						
1999	364,658.77	290,451	302,500	244,488	16.34	14,963
2000	563,125.62	433,156	451,125	393,563	16.63	23,666
2001	797,382.13	590,143	614,624	581,449	16.94	34,324
2002	573,912.27	408,310	425,248	435,620	17.18	25,356
2003	670,484.85	456,399	475,332	530,395	17.45	30,395
2004	533,661.13	345,812	360,157	440,335	17.75	24,808
2005	2,169,468.45	1,330,318	1,385,504	1,868,699	18.08	103,357
2006	1,352,074.21	781,228	813,636	1,214,475	18.35	66,184
2007	1,202,117.43	651,307	678,325	1,124,851	18.57	60,574
2008	1,100,401.44	553,612	576,578	1,074,024	18.83	57,038
2009	770,767.95	356,788	371,589	784,563	19.05	41,184
2010	820,248.07	344,258	358,539	871,833	19.31	45,149
2011	864,459.73	323,654	337,080	959,610	19.54	49,110
2012	943,648.24	308,290	321,079	1,094,393	19.75	55,412
2013	1,418,214.01	392,491	408,773	1,718,548	19.89	86,403
2014	1,416,802.43	315,380	328,463	1,796,741	20.08	89,479
2015	3,514,579.29	580,960	605,060	4,666,809	20.18	231,259
2016	3,620,314.05	375,789	391,377	5,039,094	20.19	249,584
2017	4,747,772.13	173,056	180,235	6,941,423	20.08	345,688
	50,294,691.95	35,245,737	36,677,611	38,764,427		2,235,277

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.3 4.44

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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-R1.5						
NET SALVAGE PERCENT.. -10						
1929	1,848.20	1,925	2,033			
1933	224.57	232	247			
1935	2,819.96	2,892	3,102			
1936	353.48	361	389			
1938	25,819.29	26,192	28,401			
1941	133.89	134	147			
1943	25.96	26	29			
1948	6,533.58	6,343	7,187			
1949	219.13	211	241			
1950	2,565.17	2,457	2,822			
1951	961.35	914	1,057			
1952	9,603.87	9,134	10,564			
1954	46,749.89	43,757	51,425			
1955	76,690.03	71,182	84,359			
1956	2,319.14	2,150	2,551			
1957	6,462.84	5,935	7,109			
1958	3,311.37	3,012	3,643			
1959	3,850.62	3,494	4,236			
1961	1,132.92	1,007	1,243	3	13.43	
1962	56,836.46	49,966	61,679	841	13.94	60
1963	2,732.41	2,392	2,953	53	13.99	4
1964	1,071.55	927	1,144	35	14.53	2
1965	193,058.61	166,111	205,050	7,314	14.62	500
1967	52,802.27	44,294	54,677	3,405	15.72	217
1968	23,245.87	19,367	23,907	1,663	15.86	105
1969	1,169.10	961	1,186	100	16.44	6
1970	2,588.92	2,097	2,589	259	17.02	15
1971	804.83	646	797	88	17.20	5
1972	15,815.59	12,507	15,439	1,958	17.79	110
1974	7,875.45	6,068	7,490	1,173	18.61	63
1975	6,178.99	4,709	5,813	984	18.85	52
1976	785.63	588	726	138	19.48	7
1977	1,783.02	1,319	1,628	333	19.74	17
1978	1,286,887.31	933,714	1,152,592	262,984	20.38	12,904
1979	79,503.85	56,898	70,236	17,218	20.67	833
1980	19,568.46	13,722	16,939	4,586	21.32	215
1981	1,753,064.84	1,210,632	1,494,424	433,947	21.64	20,053
1982	111,785.39	75,524	93,228	29,736	22.30	1,333
1983	7,825.25	5,197	6,415	2,193	22.64	97
1984	53,489.03	34,691	42,823	16,015	23.32	687
1985	3,606,311.04	2,294,876	2,832,834	1,134,108	23.68	47,893

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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-R1.5						
NET SALVAGE PERCENT.. -10						
1986	504,281.73	314,521	388,250	166,460	24.06	6,919
1987	363,319.82	220,608	272,322	127,330	24.75	5,145
1988	232,162.46	137,853	170,168	85,211	25.15	3,388
1989	442,146.62	256,410	316,517	169,844	25.56	6,645
1990	29,109.93	16,465	20,325	11,696	25.98	450
1991	212,977.51	116,716	144,076	90,199	26.69	3,380
1992	265,412.33	141,452	174,611	117,343	27.13	4,325
1993	13,823.62	7,153	8,830	6,376	27.58	231
1994	8,642.08	4,334	5,350	4,156	28.05	148
1995	63,128.40	30,624	37,803	31,638	28.52	1,109
1996	275,796.60	129,147	159,421	143,955	29.01	4,962
1997	4,708.47	2,124	2,622	2,557	29.50	87
1998	210,709.58	91,298	112,700	119,081	30.00	3,969
1999	1,350,194.13	563,193	695,215	789,999	30.28	26,090
2000	239,498.18	95,421	117,789	145,659	30.81	4,728
2001	72,512.82	27,638	34,117	45,647	31.12	1,467
2002	333,727.46	120,629	148,906	218,194	31.67	6,890
2003	93,918.44	32,212	39,763	63,547	32.01	1,985
2004	157,052.85	50,843	62,761	109,997	32.37	3,398
2005	243,467.92	73,970	91,310	176,505	32.75	5,389
2006	164,329.48	46,564	57,479	123,283	33.14	3,720
2007	947,816.00	249,598	308,108	734,490	33.36	22,017
2008	288,538.06	69,953	86,351	231,041	33.60	6,876
2009	765,961.25	169,017	208,637	633,920	33.87	18,716
2010	807,892.77	159,963	197,461	691,221	34.17	20,229
2011	155,304.07	27,316	33,719	137,115	34.15	4,015
2012	1,155,002.37	176,092	217,371	1,053,132	34.18	30,811
2013	70,947.36	9,100	11,233	66,809	34.11	1,959
2014	150,278.98	15,506	19,141	146,166	33.81	4,323
2015	515,248.39	39,674	48,975	517,798	33.21	15,592
2016	229,783.91	11,298	13,946	238,816	32.06	7,449
2017	365,177.48	6,909	8,529	393,166	28.65	13,723
	18,209,680.20	8,532,165	10,519,160	9,511,488		325,313

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.2 1.79

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1996	31,562.74	31,563	31,563			
1997	2,290.00	2,290	2,290			
	33,852.74	33,853	33,853			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	296,175.30	273,962	296,175			
2000	30,904.17	27,041	30,904			
2001	140,774.67	116,139	133,128	7,647	3.50	2,185
2002	109,470.05	84,839	97,249	12,221	4.50	2,716
2003	36,227.60	26,265	30,107	6,121	5.50	1,113
2004	99,209.45	66,966	76,762	22,448	6.50	3,454
2005	251,825.77	157,391	180,414	71,411	7.50	9,521
2006	257,472.85	148,047	169,704	87,769	8.50	10,326
2007	406,076.01	213,190	244,376	161,700	9.50	17,021
2008	1,203,960.29	571,881	655,537	548,424	10.50	52,231
2009	179,803.01	76,416	87,594	92,209	11.50	8,018
2010	229,267.71	85,975	98,552	130,716	12.50	10,457
2011	4,518.70	1,469	1,684	2,835	13.50	210
2012	588,212.16	161,758	185,420	402,792	14.50	27,779
2013	228,345.05	51,378	58,894	169,451	15.50	10,932
2014	136,018.45	23,803	27,285	108,734	16.50	6,590
2015	33,060.31	4,133	4,738	28,323	17.50	1,618
2016	12,969.45	973	1,115	11,854	18.50	641
2017	39,448.77	986	1,130	38,319	19.50	1,965
	4,283,739.77	2,092,612	2,380,768	1,902,972		166,777
	4,317,592.51	2,126,465	2,414,621	1,902,972		166,777

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 3.86

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 391.20 COMPUTERS AND PERIPHERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	1,023,554.85	950,442	727,171	296,384	0.50	296,384
2012	1,700,439.82	1,336,053	1,022,196	678,244	1.50	452,163
2013	1,437,120.02	923,867	706,838	730,282	2.50	292,113
2014	1,838,202.65	919,101	703,192	1,135,011	3.50	324,289
2015	1,578,221.30	563,646	431,238	1,146,983	4.50	254,885
2016	1,813,875.77	388,695	297,386	1,516,490	5.50	275,725
2017	2,772,184.64	198,017	151,500	2,620,685	6.50	403,182
	12,163,599.05	5,279,821	4,039,521	8,124,078		2,298,741
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.5	18.90

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	9,101.20	8,646	9,101			
1992	33,409.16	28,398	33,409			
1993	26,083.36	21,301	26,083			
1994	139,677.86	109,414	134,287	5,391	6.50	829
1995	99,628.63	74,721	91,708	7,921	7.50	1,056
1996	107,794.87	77,253	94,815	12,980	8.50	1,527
1997	18,367.12	12,551	15,404	2,963	9.50	312
1998	2,708.53	1,761	2,161	548	10.50	52
1999	196,557.36	121,211	148,767	47,790	11.50	4,156
2000	42,226.11	24,632	30,232	11,994	12.50	960
2002	50,359.36	26,019	31,934	18,425	14.50	1,271
2008	138,912.79	43,990	53,990	84,923	20.50	4,143
2009	9,793.75	2,775	3,406	6,388	21.50	297
2011	60,169.99	13,037	16,001	44,169	23.50	1,880
2013	22,961.97	3,444	4,227	18,735	25.50	735
2015	2,866.48	239	293	2,573	27.50	94
	960,618.54	569,392	695,818	264,801		17,312

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.3 1.80

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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						
1993	427,963.02	419,404	427,963			
1994	315,129.67	296,222	315,130			
1995	546,727.84	492,055	546,728			
1996	641,703.23	551,865	641,703			
1997	844,312.50	692,336	825,620	18,692	4.50	4,154
1998	335,706.06	261,851	312,261	23,445	5.50	4,263
1999	665,256.00	492,289	587,061	78,195	6.50	12,030
2000	594,179.99	415,926	495,998	98,182	7.50	13,091
2001	567,143.89	374,315	446,376	120,768	8.50	14,208
2002	934,788.45	579,569	691,144	243,644	9.50	25,647
2003	641,433.83	372,032	443,653	197,781	10.50	18,836
2004	330,794.07	178,629	213,018	117,776	11.50	10,241
2005	549,528.06	274,764	327,660	221,868	12.50	17,749
2006	447,226.33	205,724	245,329	201,897	13.50	14,955
2007	1,184,572.18	497,520	593,299	591,273	14.50	40,777
2008	829,037.36	315,034	375,682	453,355	15.50	29,249
2009	418,814.26	142,397	169,810	249,004	16.50	15,091
2010	466,610.78	139,983	166,932	299,679	17.50	17,125
2011	418,290.15	108,755	129,692	288,598	18.50	15,600
2012	758,283.62	166,822	198,938	559,346	19.50	28,684
2013	3,010,020.49	541,804	646,108	2,363,912	20.50	115,313
2014	1,333,295.91	186,661	222,596	1,110,700	21.50	51,660
2015	942,791.47	94,279	112,429	830,362	22.50	36,905
2016	1,657,948.88	99,477	118,628	1,539,321	23.50	65,503
2017	621,306.07	12,426	14,818	606,488	24.50	24,755
	19,482,864.11	7,912,139	9,268,576	10,214,288		575,836

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7 2.96

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1996	10,325.33	10,325	10,325			
1997	43,684.65	43,685	43,685			
	54,009.98	54,010	54,010			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	33,426.55	32,591	33,427			
1999	351,116.76	324,783	351,117			
2000	312,341.63	273,299	312,342			
2001	564,871.17	466,019	564,871			
2002	378,410.63	293,268	378,411			
2003	140,480.18	101,848	140,480			
2004	484,190.72	326,829	484,191			
2005	673,631.01	421,019	673,631			
2006	524,970.81	301,858	524,971			
2007	355,265.84	186,515	355,266			
2008	366,165.39	173,929	351,685	14,481	10.50	1,379
2009	170,560.37	72,488	146,571	23,990	11.50	2,086
2010	536,214.27	201,080	406,584	129,630	12.50	10,370
2011	617,902.76	200,818	406,054	211,849	13.50	15,693
2012	422,219.39	116,110	234,774	187,445	14.50	12,927
2013	301,518.74	67,842	137,177	164,342	15.50	10,603
2014	485,377.78	84,941	171,751	313,627	16.50	19,008
2015	164,777.15	20,597	41,647	123,130	17.50	7,036
2016	419,790.09	31,484	63,661	356,129	18.50	19,250
2017	5,293.47	132	267	5,027	19.50	258
	7,308,524.71	3,697,450	5,778,875	1,529,650		98,610
	7,362,534.69	3,751,460	5,832,885	1,529,650		98,610

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.5 1.34

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1995	508,069.24	508,069	508,069			
1998	4,438.66	4,439	4,439			
1999	183,096.49	183,096	183,096			
2000	139,340.63	139,341	139,341			
2002	868.40	868	868			
	835,813.42	835,813	835,813			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	265,866.37	257,005	265,866			
2004	1,074,080.40	966,672	1,074,080			
2005	562,620.40	468,848	562,620			
2006	895,474.72	686,534	895,475			
2007	401,679.99	281,176	401,680			
2008	353,160.24	223,667	353,160			
2009	291,413.59	165,135	291,414			
2010	193,890.33	96,945	193,890			
2011	1,438,927.80	623,531	1,362,159	76,769	8.50	9,032
2012	90,441.90	33,162	72,445	17,997	9.50	1,894
2013	87,778.08	26,333	57,527	30,251	10.50	2,881
2014	530,946.23	123,886	270,640	260,306	11.50	22,635
2015	439,009.71	73,170	159,846	279,163	12.50	22,333
2016	626,994.24	62,699	136,972	490,023	13.50	36,298
2017	101,092.56	3,369	7,360	93,733	14.50	6,464
	7,353,376.56	4,092,132	6,105,135	1,248,242		101,537
	8,189,189.98	4,927,945	6,940,948	1,248,242		101,537

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3 1.24

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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						
1999	372,742.78	344,787	348,978	23,765	1.50	15,843
2000	4,738.98	4,147	4,197	542	2.50	217
2001	6,863.40	5,662	5,731	1,132	3.50	323
2002	35,981.35	27,886	28,225	7,756	4.50	1,724
2003	35,922.43	26,044	26,361	9,561	5.50	1,738
2004	30,926.08	20,875	21,129	9,797	6.50	1,507
2005	127,163.50	79,477	80,443	46,720	7.50	6,229
2006	27,491.51	15,808	16,000	11,492	8.50	1,352
2007	82,133.57	43,120	43,644	38,490	9.50	4,052
2008	56,180.30	26,686	27,010	29,170	10.50	2,778
2009	440,669.84	187,285	189,561	251,109	11.50	21,836
2010	255,140.02	95,678	96,841	158,299	12.50	12,664
2011	338,769.02	110,100	111,438	227,331	13.50	16,839
2012	276,908.31	76,150	77,076	199,832	14.50	13,782
2013	257.34	58	59	198	15.50	13
2014	60,981.37	10,672	10,802	50,179	16.50	3,041
2015	182,568.79	22,821	23,097	159,472	17.50	9,113
2017	54,503.60	1,363	1,380	53,124	19.50	2,724
	2,389,942.19	1,098,619	1,111,972	1,277,970		115,775

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0 4.84

COMMON PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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 48-S0						
NET SALVAGE PERCENT.. -5						
1914	110.53	116	116			
1928	38,141.63	39,072	40,049			
1929	7,654.47	7,824	8,037			
1931	31,377.92	31,636	32,947			
1934	293.80	294	308			
1936	1,597.30	1,572	1,677			
1937	48.15	47	51			
1941	172.88	167	182			
1942	35.72	34	38			
1943	341.05	325	358			
1946	87.34	82	92			
1948	942.96	874	990			
1949	1,492.64	1,374	1,567			
1950	23,630.40	21,606	24,755	57	10.02	6
1951	241,036.13	218,795	250,687	2,401	10.42	230
1952	2,124.32	1,914	2,193	38	10.84	4
1953	70,190.19	62,748	71,894	1,806	11.26	160
1954	1,398,229.39	1,239,992	1,420,733	47,408	11.68	4,059
1955	250,795.17	220,543	252,689	10,646	12.13	878
1956	879,114.80	766,333	878,034	45,037	12.58	3,580
1957	22,899.58	19,928	22,833	1,212	12.50	97
1958	129,614.28	111,748	128,036	8,059	12.96	622
1959	72,869.52	62,220	71,289	5,224	13.44	389
1960	57,268.87	48,407	55,463	4,669	13.93	335
1961	10,464.48	8,815	10,100	888	13.92	64
1962	29,868.82	24,889	28,517	2,845	14.43	197
1963	111,353.63	91,760	105,135	11,786	14.94	789
1964	551,447.24	452,272	518,195	60,825	14.99	4,058
1965	59,316.40	48,069	55,076	7,206	15.52	464
1966	1,530,101.76	1,232,910	1,412,619	193,988	15.61	12,427
1967	416,987.54	331,661	380,004	57,833	16.17	3,577
1968	585,453.30	462,520	529,937	84,789	16.29	5,205
1969	109,171.70	85,056	97,454	17,176	16.86	1,019
1970	41,092.29	31,765	36,395	6,752	17.02	397
1971	98,793.36	75,248	86,216	17,517	17.60	995
1972	578,542.58	436,710	500,365	107,105	17.79	6,021
1973	1,009,831.49	754,950	864,991	195,332	18.00	10,852
1974	124,120.88	91,281	104,586	25,741	18.61	1,383
1975	177,761.66	129,311	148,159	38,491	18.85	2,042
1976	44,228.51	31,802	36,437	10,003	19.10	524
1977	249,764.11	177,387	203,243	59,009	19.38	3,045

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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 48-S0						
NET SALVAGE PERCENT.. -5						
1978	541,861.21	379,834	435,199	133,755	19.67	6,800
1979	722,658.65	499,588	572,408	186,384	19.98	9,329
1980	2,195,639.60	1,495,758	1,713,780	591,642	20.30	29,145
1981	4,544,503.99	3,048,181	3,492,484	1,279,245	20.64	61,979
1982	1,759,460.45	1,160,927	1,330,144	517,289	20.99	24,645
1983	2,806,074.93	1,819,683	2,084,920	861,459	21.36	40,330
1984	1,527,531.75	972,610	1,114,378	489,530	21.75	22,507
1985	8,151,174.94	5,090,735	5,832,760	2,725,974	22.14	123,124
1986	13,659,829.79	8,403,459	9,628,346	4,714,475	22.26	211,791
1987	685,206.43	412,542	472,674	246,793	22.69	10,877
1988	2,046,623.00	1,210,721	1,387,196	761,758	22.86	33,323
1989	327,164.89	188,938	216,478	127,045	23.32	5,448
1990	2,414,812.47	1,366,663	1,565,868	969,685	23.52	41,228
1991	1,349,489.99	747,307	856,234	560,730	23.75	23,610
1992	3,337,271.19	1,796,219	2,058,036	1,446,099	24.25	59,633
1993	1,187,357.57	623,113	713,938	532,787	24.52	21,729
1994	832,204.91	425,024	486,975	386,840	24.81	15,592
1995	1,136,277.49	563,736	645,906	547,185	25.12	21,783
1996	1,165,749.27	563,179	645,268	578,769	25.23	22,940
1997	1,523,539.51	711,554	815,270	784,446	25.59	30,654
1998	743,202.73	334,776	383,573	396,790	25.95	15,291
1999	1,163,997.59	506,479	580,303	641,894	26.14	24,556
2000	214,811.00	89,995	103,113	122,439	26.36	4,645
2001	781,393.55	312,761	358,349	462,114	26.79	17,249
2002	2,486,003.31	950,673	1,089,243	1,521,060	27.06	56,211
2003	384,797.05	140,605	161,100	242,937	27.17	8,941
2004	894,798.23	309,484	354,594	584,944	27.48	21,286
2005	614,366.42	200,750	230,011	415,074	27.66	15,006
2006	472,063.35	144,239	165,263	330,404	28.02	11,792
2007	1,010,434.61	287,413	329,306	731,650	28.26	25,890
2008	5,878,089.87	1,547,936	1,773,563	4,398,431	28.38	154,983
2009	456,725.47	109,628	125,607	353,955	28.68	12,342
2010	663,336.66	143,619	164,553	531,950	28.87	18,426
2011	2,909,904.39	560,055	641,689	2,413,711	28.96	83,346
2012	1,120,640.52	187,091	214,361	962,312	29.10	33,069
2013	1,097,273.77	153,465	175,834	976,303	29.28	33,344
2014	1,337,304.27	149,404	171,181	1,232,988	29.39	41,953

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

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 48-S0						
NET SALVAGE PERCENT.. -5						
2015	806,735.11	66,241	75,896	771,176	29.45	26,186
2016	1,749,067.62	89,255	102,265	1,734,256	29.36	59,069
2017	3,301,964.26	58,247	66,738	3,400,325	29.18	116,529
	88,959,710.60	45,145,944	51,717,251	41,690,445		1,660,000
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.1	1.87

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1991	75,470.58	75,471	75,471			
1992	9,326.46	9,326	9,326			
1996	141.85	142	142			
1997	1,197.00	1,197	1,197			
	86,135.89	86,136	86,136			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	121,488.45	112,377	121,488			
2000	801,875.99	701,641	801,876			
2001	188,931.18	155,868	188,931			
2002	56,442.48	43,743	56,442			
2003	49,698.36	36,031	49,698			
2004	23,056.54	15,563	23,057			
2005	731.93	457	732			
2006	559,762.83	321,864	559,763			
2007	3,912.30	2,054	3,912			
2009	120,749.27	51,318	115,571	5,178	11.50	450
2010	559,817.53	209,932	472,780	87,038	12.50	6,963
2011	475,439.35	154,518	347,984	127,455	13.50	9,441
2012	18,731.75	5,151	11,600	7,131	14.50	492
2013	1,083,028.65	243,681	548,785	534,244	15.50	34,467
2014	292,013.50	51,102	115,085	176,929	16.50	10,723
2015	883,625.56	110,453	248,747	634,879	17.50	36,279
2016	134,674.02	10,101	22,748	111,926	18.50	6,050
2017	211,961.21	5,299	11,934	200,028	19.50	10,258
	5,585,940.90	2,231,153	3,701,134	1,884,807		115,123
	5,672,076.79	2,317,289	3,787,270	1,884,807		115,123

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.4 2.03

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 391.20 COMPUTERS AND PERIPHERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2004	3.00	3	3			
2006	24,492.10	24,492	24,492			
	24,495.10	24,495	24,495			
AMORTIZED						
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	26,263.15	24,387	26,263			
2012	216,983.02	170,486	216,983			
2013	1,007,809.41	647,880	1,007,809			
2014	2,281,427.68	1,140,714	2,281,428			
2015	4,699,444.87	1,678,360	4,699,445			
2016	4,220,332.92	904,375	4,220,333			
2017	4,624,161.90	330,304	2,183,665	2,440,497	6.50	375,461
	17,076,422.95	4,896,506	14,635,926	2,440,497		375,461
	17,100,918.05	4,921,001	14,660,421	2,440,497		375,461

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 2.20

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	43,651.82	41,469	33,354	10,298	1.50	6,865
1990	26,176.97	23,996	19,300	6,877	2.50	2,751
1991	98,213.89	86,755	69,778	28,436	3.50	8,125
1992	163,972.97	139,377	112,103	51,870	4.50	11,527
1993	8,785.26	7,175	5,771	3,014	5.50	548
1994	69,309.39	54,292	43,668	25,642	6.50	3,945
1995	62,707.93	47,031	37,828	24,880	7.50	3,317
1996	84,523.05	60,575	48,721	35,802	8.50	4,212
1997	47,733.27	32,618	26,235	21,498	9.50	2,263
1998	66,132.19	42,986	34,574	31,558	10.50	3,006
1999	282,891.88	174,451	140,313	142,579	11.50	12,398
2000	197,701.27	115,325	92,757	104,944	12.50	8,396
2001	114,098.73	62,754	50,474	63,625	13.50	4,713
2002	427,322.89	220,785	177,580	249,743	14.50	17,224
2003	189,234.65	91,463	73,565	115,670	15.50	7,463
2004	187,624.71	84,431	67,909	119,716	16.50	7,256
2005	36,507.70	15,212	12,235	24,272	17.50	1,387
2006	17,483.29	6,702	5,391	12,093	18.50	654
2011	292,114.52	63,292	50,907	241,208	23.50	10,264
2014	234,200.02	27,324	21,977	212,223	26.50	8,008
2016	46,273.01	2,314	1,861	44,412	28.50	1,558
	2,696,659.41	1,400,327	1,126,300	1,570,359		125,880
	2,696,659.41	1,400,327	1,126,300	1,570,359		125,880

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 4.67

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	443,156.03	416,567	443,156			
1995	528,924.45	476,032	528,924			
1996	396,495.34	340,986	396,495			
1997	287,456.73	235,715	287,457			
1998	257,297.85	200,692	257,298			
1999	609,072.94	450,714	609,073			
2000	315,701.23	220,991	315,701			
2001	421,767.80	278,367	421,768			
2002	517,530.73	320,869	517,531			
2003	277,547.69	160,978	277,548			
2004	36,379.01	19,645	36,379			
2005	6,658.05	3,329	6,658			
2006	67,182.01	30,904	67,182			
2007	217,310.10	91,270	217,310			
2008	75,641.35	28,744	75,641			
2009	40,890.93	13,903	40,891			
2011	153,934.63	40,023	153,935			
2012	78,420.35	17,252	78,420			
2013	77,567.93	13,962	66,043	11,525	20.50	562
2015	176,059.23	17,606	83,280	92,779	22.50	4,124
2016	318,993.24	19,140	90,536	228,457	23.50	9,722
2017	774,755.69	15,495	73,295	701,461	24.50	28,631
	6,078,743.31	3,413,184	5,044,522	1,034,222		43,039
	6,078,743.31	3,413,184	5,044,522	1,034,222		43,039

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0 0.71

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	18,172.45	17,718	18,172			
1999	430,158.51	397,897	430,159			
2000	77,132.89	67,491	75,668	1,465	2.50	586
2001	243,729.72	201,077	225,438	18,292	3.50	5,226
2002	19,859.71	15,391	17,256	2,604	4.50	579
2003	566.89	411	461	106	5.50	19
2005	13,805.10	8,628	9,673	4,132	7.50	551
2006	16,781.58	9,649	10,818	5,964	8.50	702
2007	99,687.87	52,336	58,677	41,011	9.50	4,317
2009	4,279.64	1,819	2,039	2,240	11.50	195
2012	19,104.27	5,254	5,891	13,214	14.50	911
	943,278.63	777,671	854,251	89,028		13,086
	943,278.63	777,671	854,251	89,028		13,086

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 1.39

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1996	6,082.58	6,083	6,083			
1997	759,134.86	759,135	759,135			
1998	38,070.91	38,071	38,071			
1999	195,268.41	195,268	195,268			
2001	308,381.66	308,382	308,382			
2002	16,978.90	16,979	16,979			
	1,323,917.32	1,323,918	1,323,917			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	156,766.16	151,541	156,766			
2004	258,376.48	232,539	258,376			
2005	332,596.89	277,163	332,597			
2006	510,772.33	391,594	510,772			
2007	3,438,313.30	2,406,819	3,438,313			
2008	4,095,290.17	2,593,670	4,095,290			
2009	4,366,692.84	2,474,474	4,366,693			
2010	1,338,718.85	669,359	1,338,719			
2011	1,170,354.64	507,150	1,170,355			
2012	257,841.98	94,543	257,842			
2013	1,920,142.24	576,043	1,789,867	130,275	10.50	12,407
2014	1,709,231.44	398,815	1,239,189	470,043	11.50	40,873
2015	1,263,945.78	210,662	654,564	609,382	12.50	48,751
2016	197,281.65	19,728	61,298	135,983	13.50	10,073
2017	949,997.64	31,663	98,383	851,615	14.50	58,732
	21,966,322.39	11,035,763	19,769,025	2,197,297		170,836
	23,290,239.71	12,359,681	21,092,942	2,197,297		170,836

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.9 0.73

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1996	39,249.45	39,249	39,249			
	39,249.45	39,249	39,249			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	904.00	881	904			
1999	8,226.58	7,610	8,227			
2001	3,383.35	2,791	3,383			
2002	170,153.11	131,869	170,153			
2003	78,522.20	56,929	78,522			
2006	18,364.29	10,559	18,364			
2007	934,308.86	490,512	934,309			
2009	12,589.55	5,351	11,002	1,587	11.50	138
2010	101,638.01	38,114	78,366	23,272	12.50	1,862
2011	9,440.21	3,068	6,308	3,132	13.50	232
2013	93,930.15	21,134	43,453	50,477	15.50	3,257
2014	237,133.14	41,498	85,323	151,810	16.50	9,201
2015	1,052,634.99	131,579	270,537	782,098	17.50	44,691
2017	222,622.76	5,566	11,444	211,179	19.50	10,830
	2,943,851.20	947,461	1,720,296	1,223,555		70,211
	2,983,100.65	986,710	1,759,545	1,223,555		70,211

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4 2.35

2019 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC AND COMMON PLANT AS OF DECEMBER 31, 2019

Prepared by:

Excellence Delivered ***As Promised***

RESULTS OF STUDY

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
STEAM PRODUCTION PLANT								
311.00 STRUCTURES AND IMPROVEMENTS								
MICHIGAN CITY - UNITS 2, 3 AND 12	110-R2.5	* (9)	9,457,294.89	7,870,390	2,438,061	221,642 **	2.34	11.0
MICHIGAN CITY GENERATING STATION	110-R2.5	* (9)	34,784,101.18	23,541,370	14,373,300	1,306,664 **	3.76	11.0
MICHIGAN CITY - UNIT 12	110-R2.5	* (9)	89,474,440.10	40,443,731	57,083,409	5,189,401 **	5.80	11.0
R M SCHAHFER - UNITS 14 AND 15	110-R2.5	* (4)	116,518,522.14	19,919,172	101,260,091	9,205,463 **	7.90	11.0
R M SCHAHFER - UNITS 14 AND 17	110-R2.5	* (4)	145,272.34	90,256	60,827	5,530 **	3.81	11.0
R M SCHAHFER - UNITS 14, 15, 17 AND 18	110-R2.5	* (4)	36,642,790.78	30,382,112	7,726,390	702,399 **	1.92	11.0
R M SCHAHFER - UNITS 14, 17 AND 18	110-R2.5	* (4)	29,467.21	5,161	25,485	2,317 **	7.86	11.0
R M SCHAHFER - UNITS 17 AND 18	110-R2.5	* (4)	61,964,369.43	58,645,999	5,796,945	526,995 **	0.85	11.0
R M SCHAHFER GENERATING STATION	110-R2.5	* (4)	68,278,577.49	40,584,848	30,424,873	2,765,898 **	4.05	11.0
R M SCHAHFER - UNIT 14	110-R2.5	* (4)	54,838,101.74	36,008,565	21,023,061	1,911,187 **	3.49	11.0
R M SCHAHFER - UNIT 15	110-R2.5	* (4)	56,512,281.16	37,318,888	21,453,884	1,950,353 **	3.45	11.0
R M SCHAHFER - UNIT 17	110-R2.5	* (4)	89,788,776.68	86,389,225	6,991,103	635,555 **	0.71	11.0
R M SCHAHFER - UNIT 18	110-R2.5	* (4)	60,875,424.26	57,761,894	5,548,547	504,413 **	0.83	11.0
SUGAR CREEK	110-R2.5	* (24)	7,760,422.32	2,378,732	7,244,192	161,301	2.08	44.9
TOTAL ACCOUNT 311			687,069,841.72	441,340,343	281,450,168	25,089,118	3.65	11.2
BOILER PLANT EQUIPMENT								
312.10 BOILER PLANT EQUIPMENT								
MICHIGAN CITY GENERATING STATION	50-S0	* (9)	71,479,218.95	35,414,986	42,497,363	3,863,397 **	5.40	11.0
MICHIGAN CITY - UNIT 12	50-S0	* (9)	258,912,957.49	93,383,828	188,831,296	17,166,481 **	6.63	11.0
R M SCHAHFER - UNITS 14 AND 15	50-S0	* (4)	34,107,947.76	17,414,889	18,057,377	1,641,580 **	4.81	11.0
R M SCHAHFER - UNITS 14 AND 17	50-S0	* (4)	2,701,800.80	509,495	2,300,378	209,125 **	7.74	11.0
R M SCHAHFER - UNITS 14, 15, 17 AND 18	50-S0	* (4)	3,275,629.45	1,443,598	1,963,057	178,460 **	5.45	11.0
R M SCHAHFER - UNITS 14, 17 AND 18	50-S0	* (4)	109,006.38	30,340	83,027	7,548 **	6.92	11.0
R M SCHAHFER - UNITS 17 AND 18	50-S0	* (4)	65,796,108.51	29,758,792	38,669,161	3,515,378 **	5.34	11.0
R M SCHAHFER GENERATING STATION	50-S0	* (4)	73,107,791.39	39,677,165	36,354,938	3,304,994 **	4.52	11.0
R M SCHAHFER - UNIT 14	50-S0	* (4)	285,446,269.21	134,928,974	161,935,146	14,721,377 **	5.16	11.0
R M SCHAHFER - UNIT 15	50-S0	* (4)	241,637,008.88	137,764,306	113,538,183	10,321,653 **	4.27	11.0
R M SCHAHFER - UNIT 17	50-S0	* (4)	185,620,449.57	140,079,680	52,965,588	4,815,053 **	2.59	11.0
R M SCHAHFER - UNIT 18	50-S0	* (4)	195,175,892.62	147,317,012	55,665,916	5,060,538 **	2.59	11.0
SUGAR CREEK	50-S0	* (24)	87,088,280.14	41,718,283	66,271,184	2,412,315	2.77	27.5
			1,504,458,361.15	819,441,348	779,132,614	67,217,899	4.47	11.6
312.20 BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE								
MICHIGAN CITY GENERATING STATION	50-S0	* (9)	4,151,609.33	3,165,442	1,359,812	123,619 **	2.98	11.0
MICHIGAN CITY - UNIT 12	50-S0	* (9)	856,777.98	559,683	374,205	34,019 **	3.97	11.0
R M SCHAHFER - UNITS 14 AND 15	50-S0	* (4)	3,496,150.60	557,474	3,078,523	279,866 **	8.00	11.0
R M SCHAHFER - UNITS 14, 15, 17 AND 18	50-S0	* (4)	317,415.34	183,847	146,265	13,297 **	4.19	11.0
R M SCHAHFER GENERATING STATION	50-S0	* (4)	13,745,534.43	9,586,692	4,708,664	428,060 **	3.11	11.0
			22,567,487.68	14,053,138	9,667,469	878,861	3.89	11.0
312.30 BOILER PLANT - UNIT TRAIN COAL CARS								
R M SCHAHFER - UNITS 14, 15, 17 AND 18	25-R2.5	0	1,011,230.64	1,011,231	0	0	-	-
R M SCHAHFER GENERATING STATION	25-R2.5	0	252,807.66	252,808	0	0	-	-
			1,264,038.30	1,264,039	0	0	-	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP	SURVIVOR CURVE		NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT		CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)		(3)	(4)	(5)	(6)	(7)		(8)=(7)/(4)	(9)=(6)/(7)
312.40 BOILER PLANT - SO2 PLANT EQUIPMENT										
MICHIGAN CITY - UNIT 12	50-S0	*	(9)	212,968,656.49	35,554,694	196,581,142	17,871,013	**	8.39	11.0
R M SCHAHFER - UNITS 14 AND 15	50-S0	*	(4)	108,048,383.91	21,211,956	91,158,363	8,287,124	**	7.67	11.0
R M SCHAHFER - UNITS 14, 15, 17 AND 18	50-S0	*	(4)	1,677,385.49	219,515	1,524,966	138,633	**	8.26	11.0
R M SCHAHFER - UNITS 17 AND 18	50-S0	*	(4)	39,635,545.96	21,974,095	19,246,873	1,749,716	**	4.41	11.0
R M SCHAHFER GENERATING STATION	50-S0	*	(4)	2,895,362.77	1,495,057	1,516,120	137,829	**	4.76	11.0
R M SCHAHFER - UNIT 14	50-S0	*	(4)	134,661,638.62	26,436,645	113,611,459	10,328,314	**	7.67	11.0
R M SCHAHFER - UNIT 15	50-S0	*	(4)	124,934,773.59	21,801,334	108,130,831	9,830,076	**	7.87	11.0
R M SCHAHFER - UNIT 17	50-S0	*	(4)	54,893,228.19	33,967,317	23,121,640	2,101,967	**	3.83	11.0
R M SCHAHFER - UNIT 18	50-S0	*	(4)	51,665,434.54	30,364,476	23,367,576	2,124,325	**	4.11	11.0
				731,380,409.56	193,025,089	578,258,970	52,568,997		7.19	11.0
312.50 BOILER PLANT - COAL PILE BASE										
MICHIGAN CITY GENERATING STATION	50-S0	*	(9)	692,244.02	754,546	0	0		-	-
R M SCHAHFER - UNITS 14 AND 15	50-S0	*	(4)	1,907,664.08	1,983,971	0	0		-	-
R M SCHAHFER - UNITS 17 AND 18	50-S0	*	(4)	2,502,146.34	2,602,232	0	0		-	-
				5,102,054.44	5,340,749	0	0		-	
TOTAL ACCOUNT 312				2,264,772,351.13	1,033,124,363	1,367,059,053	120,665,757		5.33	11.3
314.00 TURBOGENERATOR UNITS										
MICHIGAN CITY GENERATING STATION	60-S1	*	(9)	1,521,638.34	1,532,737	125,849	11,441	**	0.75	11.0
MICHIGAN CITY - UNIT 12	60-S1	*	(9)	79,036,974.31	42,005,677	44,144,625	4,013,148	**	5.08	11.0
R M SCHAHFER - UNITS 14 AND 15	60-S1	*	(4)	1,111,668.00	950,318	205,817	18,711	**	1.68	11.0
R M SCHAHFER - UNITS 14 AND 17	60-S1	*	(4)	92,798.93	52,757	43,754	3,978	**	4.29	11.0
R M SCHAHFER - UNITS 14, 15, 17 AND 18	60-S1	*	(4)	364,526.02	246,532	132,575	12,052	**	3.31	11.0
R M SCHAHFER - UNITS 14, 17 AND 18	60-S1	*	(4)	120,673.72	72,193	53,308	4,846	**	4.02	11.0
R M SCHAHFER - UNITS 17 AND 18	60-S1	*	(4)	4,543,902.35	1,168,684	3,556,974	323,361	**	7.12	11.0
R M SCHAHFER GENERATING STATION	60-S1	*	(4)	2,581,102.44	2,127,300	557,047	50,641	**	1.96	11.0
R M SCHAHFER - UNIT 14	60-S1	*	(4)	75,445,175.83	41,256,601	37,206,382	3,382,398	**	4.48	11.0
R M SCHAHFER - UNIT 15	60-S1	*	(4)	80,278,499.38	40,806,559	42,683,080	3,880,280	**	4.83	11.0
R M SCHAHFER - UNIT 17	60-S1	*	(4)	97,139,185.99	76,471,398	24,553,355	2,232,123	**	2.30	11.0
R M SCHAHFER - UNIT 18	60-S1	*	(4)	101,856,827.60	70,977,195	34,953,906	3,177,628	**	3.12	11.0
SUGAR CREEK	60-S1	*	(24)	60,106,692.76	23,027,740	51,504,559	1,483,146		2.47	34.7
TOTAL ACCOUNT 314				504,199,665.67	300,695,691	239,721,231	18,593,753		3.69	12.9
315.00 ACCESSORY ELECTRIC EQUIPMENT										
MICHIGAN CITY GENERATING STATION	65-S0.5	*	(9)	21,256,656.53	13,620,408	9,549,348	868,123	**	4.08	11.0
MICHIGAN CITY - UNIT 12	65-S0.5	*	(9)	34,222,293.15	19,649,361	17,652,939	1,604,813	**	4.69	11.0

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
R M SCHAHFER - UNITS 14 AND 15	65-S0.5 *	(4)	31,167,875.18	10,723,920	21,690,670	1,971,879 **	6.33	11.0
R M SCHAHFER - UNITS 14, 15, 17 AND 18	65-S0.5 *	(4)	3,036,681.26	2,743,763	414,386	37,671 **	1.24	11.0
R M SCHAHFER - UNITS 17 AND 18	65-S0.5 *	(4)	40,095,600.33	36,874,528	4,824,896	438,627 **	1.09	11.0
R M SCHAHFER GENERATING STATION	65-S0.5 *	(4)	36,902,353.23	27,989,392	10,389,055	944,460 **	2.56	11.0
R M SCHAHFER - UNIT 14	65-S0.5 *	(4)	41,498,118.30	27,954,282	15,203,761	1,382,160 **	3.33	11.0
R M SCHAHFER - UNIT 15	65-S0.5 *	(4)	39,912,825.46	25,582,735	15,926,603	1,447,873 **	3.63	11.0
R M SCHAHFER - UNIT 17	65-S0.5 *	(4)	37,505,215.01	34,770,037	4,235,387	385,035 **	1.03	11.0
R M SCHAHFER - UNIT 18	65-S0.5 *	(4)	31,534,671.59	29,303,594	3,492,464	317,497 **	1.01	11.0
SUGAR CREEK	65-S0.5 *	(24)	4,971,285.29	1,881,463	4,282,931	123,912	2.49	34.6
TOTAL ACCOUNT 315			322,103,575.33	231,093,483	107,662,440	9,522,050	2.96	11.3
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT								
MICHIGAN CITY - UNITS 2, 3 AND 12	65-R2 *	(9)	1,027,107.49	1,033,958	85,589	7,781 **	0.76	11.0
MICHIGAN CITY GENERATING STATION	65-R2 *	(9)	2,389,168.21	1,776,138	828,055	75,278 **	3.15	11.0
MICHIGAN CITY - UNIT 12	65-R2 *	(9)	4,579,531.32	2,492,500	2,499,189	227,199 **	4.96	11.0
R M SCHAHFER - UNITS 14 AND 15	65-R2 *	(4)	818,257.85	731,898	119,090	10,826 **	1.32	11.0
R M SCHAHFER - UNITS 14 AND 17	65-R2 *	(4)	130,730.51	14,923	121,037	11,003 **	8.42	11.0
R M SCHAHFER - UNITS 14, 15, 17 AND 18	65-R2 *	(4)	9,094,665.97	6,238,055	3,220,398	292,763 **	3.22	11.0
R M SCHAHFER - UNITS 17 AND 18	65-R2 *	(4)	3,085,500.16	1,241,837	1,967,083	178,826 **	5.80	11.0
R M SCHAHFER GENERATING STATION	65-R2 *	(4)	2,396,723.53	1,153,184	1,339,408	121,764 **	5.08	11.0
R M SCHAHFER - UNIT 14	65-R2 *	(4)	4,035,893.79	2,164,334	2,032,996	184,818 **	4.58	11.0
R M SCHAHFER - UNIT 15	65-R2 *	(4)	4,912,935.50	2,052,470	3,056,983	277,908 **	5.66	11.0
R M SCHAHFER - UNIT 17	65-R2 *	(4)	5,089,312.93	2,796,345	2,496,540	226,958 **	4.46	11.0
R M SCHAHFER - UNIT 18	65-R2 *	(4)	4,917,332.89	3,015,767	2,098,259	190,751 **	3.88	11.0
SUGAR CREEK	65-R2 *	(24)	4,071,770.38	839,587	4,209,408	113,120	2.78	37.2
TOTAL ACCOUNT 316			46,548,930.53	25,550,996	24,074,035	1,918,995	4.12	12.5
TOTAL STEAM PRODUCTION PLANT			**3,824,694,364.38**	**2,031,804,876**	**2,019,966,927**	**175,789,673**	**4.60**	**11.5**
HYDRO PLANT								
331.00 STRUCTURES AND IMPROVEMENTS								
NORWAY GENERATING STATION	80-R2.5 *	(4)	26,284,414.05	3,001,989	24,333,802	1,397,471	5.32	17.4
OAKDALE GENERATING STATION	80-R2.5 *	(5)	2,430,508.92	1,181,931	1,370,103	79,519	3.27	17.2
TOTAL ACCOUNT 331			28,714,922.97	4,183,920	25,703,905	1,476,990	5.14	17.4
332.00 RESERVOIRS, DAMS AND WATERWAYS								
NORWAY GENERATING STATION	90-R3 *	(4)	2,629,449.93	1,292,760	1,441,868	84,750	3.22	17.0
OAKDALE GENERATING STATION	90-R3 *	(5)	15,906,776.28	4,205,010	12,497,105	715,145	4.50	17.5
TOTAL ACCOUNT 332			18,536,226.21	5,497,770	13,938,973	799,895	4.32	17.4
333.00 WATER WHEELS, TURBINES AND GENERATORS								
NORWAY GENERATING STATION	75-R2 *	(4)	3,029,808.76	1,553,549	1,597,452	93,195	3.08	17.1
OAKDALE GENERATING STATION	75-R2 *	(5)	4,479,123.53	2,936,938	1,766,142	103,425	2.31	17.1
TOTAL ACCOUNT 333			7,508,932.29	4,490,487	3,363,594	196,620	2.62	17.1

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
334.00 ACCESSORY ELECTRIC EQUIPMENT								
NORWAY GENERATING STATION	50-L1.5	* (4)	1,572,520.56	730,679	904,742	62,274	3.96	14.5
OAKDALE GENERATING STATION	50-L1.5	* (5)	315,223.17	178,194	152,790	10,996	3.49	13.9
TOTAL ACCOUNT 334			1,887,743.73	908,873	1,057,532	73,270	3.88	14.4
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT								
NORWAY GENERATING STATION	45-L1.5	* (4)	666,163.38	174,057	518,753	32,802	4.92	15.8
OAKDALE GENERATING STATION	45-L1.5	* (5)	119,434.32	72,152	53,254	3,425	2.87	15.5
TOTAL ACCOUNT 335			785,597.70	246,209	572,007	36,227	4.61	15.8
TOTAL HYDRO PLANT			**57,433,422.90**	**15,327,259**	**44,636,011**	**2,583,002**	**4.50**	**17.3**
GAS TURBINE PLANT								
341.00 STRUCTURES AND IMPROVEMENTS								
BAILLY - UNIT 10	50-S2.5	* (12)	379,041.20	424,526	0	0	-	-
R M SCHAHFER - UNITS 16A AND 16B	50-S2.5	* (3)	1,007,258.00	1,037,476	0	0	-	-
R M SCHAHFER - UNIT 16A	50-S2.5	* (3)	749,090.83	771,564	0	0	-	-
R M SCHAHFER - UNIT 16B	50-S2.5	* (3)	181,654.76	187,104	0	0	-	-
SUGAR CREEK	50-S2.5	* (5)	12,210,394.60	5,054,308	7,766,606	297,874	2.44	26.1
TOTAL ACCOUNT 341			14,527,439.39	7,474,978	7,766,606	297,874	2.05	26.1
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES								
BAILLY - UNIT 10	50-S2.5	* (12)	182,338.34	204,219	0	0	-	-
R M SCHAHFER - UNITS 16A AND 16B	50-S2.5	* (3)	5,449,181.29	5,559,541	53,116	53,116	0.97	1.0
R M SCHAHFER - UNIT 16A	50-S2.5	* (3)	2,307,676.50	2,342,403	34,504	34,504	1.50	1.0
R M SCHAHFER - UNIT 16B	50-S2.5	* (3)	1,353,249.58	1,391,461	2,386	2,386	0.18	1.0
SUGAR CREEK	50-S2.5	* (5)	3,266,186.65	1,699,422	1,730,074	66,194	2.03	26.1
TOTAL ACCOUNT 342			12,558,632.36	11,197,046	1,820,080	156,200	1.24	11.7
343.00 PRIME MOVERS								
BAILLY - UNIT 10	50-R1	* (12)	6,350,565.69	5,245,190	1,867,444	220,790	3.48	8.5
R M SCHAHFER - UNITS 16A AND 16B	50-R1	* (3)	2,510,648.20	2,501,982	83,986	83,986	3.35	1.0
R M SCHAHFER - UNIT 16A	50-R1	* (3)	8,981,745.08	8,950,741	300,456	300,455	3.35	1.0
R M SCHAHFER - UNIT 16B	50-R1	* (3)	24,595,233.22	14,980,988	10,352,102	10,352,102	42.09	1.0
SUGAR CREEK	50-R1	* (5)	51,590,017.46	8,487,836	45,681,682	2,085,148	4.04	21.9
TOTAL ACCOUNT 343			94,028,209.65	40,166,737	58,285,670	13,042,481	13.87	4.5
344.00 GENERATORS								
BAILLY - UNIT 10	55-R3	* (12)	555,585.32	575,711	46,545	5,944	1.07	7.8
R M SCHAHFER - UNITS 16A AND 16B	55-R3	* (3)	49,964.93	21,385	30,079	30,078	60.20	1.0
R M SCHAHFER - UNIT 16A	55-R3	* (3)	5,210,080.35	3,837,809	1,528,574	1,528,574	29.34	1.0
R M SCHAHFER - UNIT 16B	55-R3	* (3)	2,539,819.44	2,541,212	74,802	74,803	2.95	1.0
SUGAR CREEK	55-R3	* (5)	38,118,797.97	15,760,438	24,264,300	924,057	2.42	26.3
TOTAL ACCOUNT 344			46,474,248.01	22,736,555	25,944,300	2,563,456	5.52	10.1

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
345.00 ACCESSORY ELECTRIC EQUIPMENT								
BAILLY - UNIT 10	55-R2.5	* (12)	2,462,790.48	1,856,833	901,492	101,904	4.14	8.8
R M SCHAHFER - UNITS 16A AND 16B	55-R2.5	* (3)	31,327.32	32,267	0	0	-	-
R M SCHAHFER - UNIT 16A	55-R2.5	* (3)	849,297.20	862,666	12,110	12,110	1.43	1.0
R M SCHAHFER - UNIT 16B	55-R2.5	* (3)	836,615.10	849,785	11,929	11,928	1.43	1.0
SUGAR CREEK	55-R2.5	* (5)	34,501,461.70	15,353,082	20,873,453	823,403	2.39	25.4
TOTAL ACCOUNT 345			38,681,491.80	18,954,633	21,798,984	949,345	2.45	23.0
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT								
BAILLY - UNIT 10	55-R3	* (12)	263,333.30	262,663	32,270	3,863	1.47	8.4
R M SCHAHFER - UNITS 16A AND 16B	55-R3	* (3)	106,983.10	57,667	52,526	52,526	49.10	1.0
R M SCHAHFER - UNIT 16A	55-R3	* (3)	48,423.04	34,650	15,226	15,226	31.44	1.0
R M SCHAHFER - UNIT 16B	55-R3	* (3)	35,132.75	18,897	17,290	17,290	49.21	1.0
SUGAR CREEK	55-R3	* (5)	4,727,707.14	2,355,656	2,608,436	99,164	2.10	26.3
TOTAL ACCOUNT 346			5,181,579.33	2,729,533	2,725,748	188,069	3.63	14.5
TOTAL GAS TURBINE PLANT			**211,451,600.54**	**103,259,482**	**118,341,388**	**17,197,425**	**8.13**	**6.9**
TRANSMISSION PLANT								
350.20 LAND RIGHTS	70-R4	0	75,672,356.06	10,552,691	65,119,665	1,061,790	1.40	61.3
352.00 STRUCTURES AND IMPROVEMENTS	60-R1.5	(10)	58,791,609.36	32,428,226	32,242,544	934,898	1.59	34.5
353.00 STATION EQUIPMENT	49-S0	(10)	825,355,919.70	268,975,428	638,916,084	22,730,310	2.75	28.1
354.00 TOWERS AND FIXTURES	65-R4	(25)	131,475,782.56	83,384,588	80,960,140	1,911,025	1.45	42.4
355.00 POLES AND FIXTURES	55-R1.5	(40)	371,994,238.37	91,148,424	429,643,510	12,909,683	3.47	33.3
356.00 OVERHEAD CONDUCTORS AND DEVICES	65-R2	(30)	292,711,231.74	100,155,467	280,369,134	6,731,176	2.30	41.7
357.00 UNDERGROUND CONDUIT	60-S4	(5)	742,186.54	693,902	85,394	1,621	0.22	52.7
358.00 UNDERGROUND CONDUCTORS AND DEVICES	45-R1	0	2,959,749.16	901,820	2,057,929	75,591	2.55	27.2
359.00 ROADS AND TRAILS	65-S4	0	76,548.20	67,424	9,124	346	0.45	26.4
TOTAL TRANSMISSION PLANT			**1,759,779,621.69**	**588,307,970**	**1,529,403,524**	**46,356,440**	**2.63**	**33.0**
DISTRIBUTION PLANT								
360.20 LAND RIGHTS	70-R4	0	1,385,704.53	228,586	1,157,119	21,646	1.56	53.5
361.00 STRUCTURES AND IMPROVEMENTS	60-R1.5	(15)	13,114,388.07	8,989,059	6,092,487	198,745	1.52	30.7
362.00 STATION EQUIPMENT	52-R1.5	(10)	413,635,558.55	120,290,792	334,708,322	11,468,820	2.77	29.2
POLES, TOWERS AND FIXTURES								
364.10 CUSTOMER TRANSFORMER STATION	48-S0	(50)	69,139,003.09	23,916,673	79,791,832	2,884,620	4.17	27.7
364.20 POLES, TOWERS AND FIXTURES	45-R1	(50)	369,565,695.06	200,376,474	353,972,069	13,934,578	3.77	25.4
TOTAL ACCOUNT 364			438,704,698.15	224,293,147	433,763,901	16,819,198	3.83	25.8
365.00 OVERHEAD CONDUCTORS AND DEVICES	57-R1.5	(60)	331,917,746.97	163,679,367	367,389,028	11,197,168	3.37	32.8
366.00 UNDERGROUND CONDUIT	70-S3	(5)	5,953,454.68	2,023,629	4,227,498	92,922	1.56	45.5
367.00 UNDERGROUND CONDUCTORS AND DEVICES	50-R2.5	(30)	407,544,718.45	135,727,927	394,080,207	12,186,832	2.99	32.3
368.00 LINE TRANSFORMERS	46-S0	(5)	276,931,779.01	141,102,676	149,675,692	6,016,347	2.17	24.9

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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	DEPRECIABLE GROUP	SURVIVOR CURVE		NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	SERVICES									
369.10	OVERHEAD SERVICES	45-R1		(25)	43,383,929.87	44,013,171	10,216,741	371,868	0.86	27.5
369.20	UNDERGROUND SERVICES	65-R3		(25)	190,100,608.83	144,341,609	93,284,152	1,975,353	1.04	47.2
	TOTAL ACCOUNT 369				233,484,538.70	188,354,780	103,500,893	2,347,221	1.01	44.1
	METERS									
370.10	CUSTOMER METERING STATIONS	45-R2		(2)	18,175,494.85	9,220,161	9,318,844	345,512	1.90	27.0
370.20	METERS	23-L0		(2)	60,666,270.48	12,029,687	49,849,909	4,490,814	7.40	11.1
	TOTAL ACCOUNT 370				78,841,765.33	21,249,848	59,168,753	4,836,326	6.13	12.2
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	19-O1		(25)	8,370,414.87	6,966,863	3,496,156	339,147	4.05	10.3
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	33-S0		(50)	57,305,645.98	38,738,224	47,220,245	2,712,681	4.73	17.4
	TOTAL DISTRIBUTION PLANT				**2,267,190,413.29**	**1,051,644,898**	**1,904,480,301**	**68,237,053**	**3.01**	**27.9**
	GENERAL PLANT									
390.00	STRUCTURES AND IMPROVEMENTS	52-R1.5		(10)	18,398,322.20	11,237,305	9,000,849	310,695	1.69	29.0
391.10	OFFICE FURNITURE AND EQUIPMENT	20-SQ		0	4,039,573.57	2,459,425	1,580,149	161,873	4.01	9.8
391.20	COMPUTERS AND PERIPHERAL EQUIPMENT	7-SQ		0	10,707,882.57	1,647,550	9,060,333	3,751,672	35.04	2.4
393.00	STORES EQUIPMENT	30-SQ		0	963,088.81	743,024	220,065	14,736	1.53	14.9
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ		0	18,974,459.18	9,679,251	9,295,208	584,041	3.08	15.9
395.00	LABORATORY EQUIPMENT	20-SQ		0	7,012,669.42	5,693,901	1,318,768	95,929	1.37	13.7
397.00	COMMUNICATION EQUIPMENT	15-SQ		0	6,112,075.58	5,570,156	541,920	47,424	0.78	11.4
398.00	MISCELLANEOUS EQUIPMENT	20-SQ		0	2,045,988.31	993,889	1,052,099	97,449	4.76	10.8
	TOTAL DEPRECIABLE GENERAL PLANT				**68,254,059.64**	**38,024,501**	**32,069,391**	**5,063,819**	**7.42**	
	ACCOUNT 391.2 RESERVE AMORTIZATION					35,000,000		(7,000,000)	***	5.0
	TOTAL GENERAL PLANT				**68,254,059.64**	**73,024,501**	**32,069,391**	**(1,936,181)**		
	TOTAL DEPRECIABLE ELECTRIC AND GENERAL PLANT				**8,188,803,482.44**	**3,863,368,986**	**5,648,897,542**	**308,227,412**	**3.76**	
	BAILLY GENERATING STATION									
311.00	STRUCTURES AND IMPROVEMENTS	110-R2.5	*	(8)	34,430,389.62	37,184,820	0	0	-	-
312.10	BOILER PLANT EQUIPMENT	50-S0	*	(8)	406,127,088.61	438,617,256	0	0	-	-
312.20	BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE	50-S0	*	(8)	5,576,354.02	6,022,462	0	0	-	-
312.30	BOILER PLANT - UNIT TRAIN COAL CARS	25-R2.5		0	2,840,338.59	2,840,339	0	0	-	-
312.40	BOILER PLANT - SO2 PLANT EQUIPMENT	50-S0	*	(8)	87,226.54	94,205	0	0	-	-
312.50	BOILER PLANT - COAL PILE BASE	50-S0	*	(8)	949,799.28	1,025,783	0	0	-	-
314.00	TURBOGENERATOR UNITS	60-S1	*	(8)	114,662,359.26	123,835,348	0	0	-	-
315.00	ACCESSORY ELECTRIC EQUIPMENT	65-S0.5	*	(8)	13,272,255.38	14,334,037	0	0	-	-
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	65-R2	*	(8)	11,168,624.37	12,062,114	0	0	-	-
	TOTAL BAILLY GENERATING STATION				**589,114,435.67**	**636,016,364**	**0**	**0**	**-**	**-**

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
NONDEPRECIABLE								
302.00 FRANCHISES AND CONSENTS			1,403.81	(2)				
303.00 MISCELLANEOUS INTANGIBLE PLANT			47,137,000.31	43,064,984				
310.00 LAND AND LAND RIGHTS			5,184,882.50	(8,891)				
311.00 STRUCTURES AND IMPROVEMENTS								
D H MITCHELL GENERATING STATION			0.00	5,973,584				
312.10 BOILER PLANT EQUIPMENT								
D H MITCHELL GENERATING STATION			0.00	8,558,340				
312.50 BOILER PLANT - COAL PILE BASE								
D H MITCHELL GENERATING STATION			0.00	264,077				
314.00 TURBOGENERATOR UNITS								
D H MITCHELL GENERATING STATION			0.00	5,049,590				
315.00 ACCESSORY ELECTRIC EQUIPMENT								
D H MITCHELL GENERATING STATION			0.00	(1,209,255)				
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT								
D H MITCHELL GENERATING STATION			0.00	(1,030,300)				
330.00 LAND AND LAND RIGHTS			24,120.22	(160)				
340.20 LAND RIGHTS			1,037,697.20	(6,884)				
350.10 LAND			19,476,617.34	(25,464)				
360.10 LAND			2,945,569.46	(4,916)				
389.10 LAND			17,592.32	(3,501)				
389.20 LAND RIGHTS			106,029.57	(180)				
390.20 LEASED PROPERTY			203,774.10	67,262				
ACCOUNTS NOT STUDIED								
TRANSPORTATION EQUIPMENT								
392.10 TRANSPORTATION EQUIPMENT - AUTOS			0.00	(1,055,244)				
392.20 TRANSPORTATION EQUIPMENT - TRAILERS			1,525,045.23	870,454				
392.30 TRANSPORTATION EQUIPMENT - TRUCKS < 13,000			368,921.02	(343,600)				
392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000			563,009.94	2,027,767				
396.00 POWER OPERATED EQUIPMENT			4,066,013.37	5,726,938				
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED			82,657,676.39	67,914,599				
TOTAL ELECTRIC PLANT			8,860,575,594.50	4,567,299,949	5,648,897,542	308,227,412		

* Interim survivor curve used. Each location has a unique probable retirement date.
** Annual Accrual Amount is based on 11 year remaining life.
*** Separate reserve amortization to be recovered over 5 years.

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2019

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	COMMON PLANT								
390.00	STRUCTURES AND IMPROVEMENTS	48-S0	(5)	94,196,582.51	56,369,835	42,536,577	1,670,410	1.77	25.5
	OFFICE FURNITURE AND EQUIPMENT								
391.10	OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	8,968,928.50	3,347,935	5,620,994	339,771	3.79	16.5
391.20	COMPUTERS AND PERIPHERAL EQUIPMENT	7-SQ	0	20,312,910.19	18,795,878	1,517,032	276,454	1.36	5.5
	TOTAL ACCOUNT 391			29,281,838.69	22,143,813	7,138,026	616,225	2.10	11.6
393.00	STORES EQUIPMENT	30-SQ	0	2,690,236.19	1,325,685	1,364,551	126,960	4.72	10.7
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	7,113,044.83	5,096,037	2,017,008	86,974	1.22	23.2
395.00	LABORATORY EQUIPMENT	20-SQ	0	819,916.86	645,122	174,795	9,144	1.12	19.1
397.00	COMMUNICATION EQUIPMENT	15-SQ	0	35,728,222.67	23,815,958	11,912,265	895,713	2.51	13.3
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	0	3,042,918.06	1,985,230	1,057,688	67,286	2.21	15.7
	TOTAL DEPRECIABLE COMMON PLANT			**172,872,759.81**	**111,381,680**	**66,200,910**	**3,472,712**	**2.01**	
	NONDEPRECIABLE AND ACCOUNTS NOT STUDIED								
301.00	ORGANIZATION			128,331.46	(239)				
303.00	MISCELLANEOUS INTANGIBLE PLANT			267,936,946.44	188,485,784				
389.00	LAND			8,461,686.68	(15,768)				
390.20	LEASEHOLD IMPROVEMENTS			1,377,010.47	861,991				
	TRANSPORTATION EQUIPMENT								
392.10	TRANSPORTATION EQUIPMENT - AUTOS			107,637.86	53,415				
392.20	TRANSPORTATION EQUIPMENT - TRAILERS			166,199.66	82,477				
392.40	TRANSPORTATION EQUIPMENT - TRUCKS > 13,000			195,127.73	96,832				
392.80	TRANSPORTATION EQUIPMENT - OTHER			234,002.37	116,124				
396.00	POWER OPERATED EQUIPMENT			716,776.39	803,313				
	TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED			**279,323,719.06**	**190,483,929**				
	TOTAL COMMON PLANT			**452,196,478.87**	**301,865,609**	**66,200,910**	**3,472,712**		

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 2. SUMMARY OF THE FORECASTED PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2019

	ACCOUNT	ORIGINAL COST AS OF 12-31-2017	2018			2019		ORIGINAL COST AS OF 12-31-2019
			ADDITIONS	RETIREMENTS	TRANSFERS	ADDITIONS	RETIREMENTS	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	DEPRECIABLE PLANT							
	STEAM PRODUCTION PLANT							
311.00	STRUCTURES AND IMPROVEMENTS	658,548,829.18	71,633,255.53	(3,943,340.27)	(24,980,264.43)	22,293,391.41	(2,051,640.08)	721,500,231.34
312.10	BOILER PLANT EQUIPMENT	1,728,260,037.24	171,494,074.92	(5,796,469.13)	(11,757,634.20)	32,413,530.94	(4,028,090.01)	1,910,585,449.76
312.20	BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE	27,224,149.79	601,773.51	(84,248.31)	0.00	467,635.70	(65,468.99)	28,143,841.70
312.30	BOILER PLANT - UNIT TRAIN COAL CARS	4,052,863.59	33,706.22	(4,718.87)	0.00	26,192.96	(3,667.01)	4,104,376.89
312.40	BOILER PLANT - SO2 PLANT EQUIPMENT	703,732,582.70	18,501,602.69	(2,590,224.39)	0.00	13,748,459.42	(1,924,784.32)	731,467,636.10
312.50	BOILER PLANT - COAL PILE BASE	5,843,929.91	136,048.87	(19,046.85)	0.00	105,723.01	(14,801.22)	6,051,853.72
314.00	TURBO-GENERATOR UNITS	594,720,311.20	20,973,187.06	(2,936,246.22)	(2,984,519.25)	10,568,944.35	(1,479,652.21)	618,862,024.93
315.00	ACCESSORY ELECTRIC EQUIPMENT	345,871,359.81	14,547,642.17	(2,037,117.64)	(28,470,347.85)	6,353,830.49	(889,536.27)	335,375,830.71
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	56,622,032.29	1,241,542.06	(173,906.99)	(801,838.04)	964,797.18	(135,071.60)	57,717,554.90
	TOTAL STEAM PRODUCTION PLANT	**4,124,876,095.71**	**299,162,833.03**	**(17,585,318.67)**	**(68,994,603.77)**	**86,942,505.46**	**(10,592,711.71)**	**4,413,808,800.05**
	HYDRO PRODUCTION PLANT							
331.00	STRUCTURES AND IMPROVEMENTS	28,420,527.67	342,320.10	(47,924.80)				28,714,922.97
332.00	RESERVOIRS, DAMS AND WATERWAYS	18,346,170.23	220,995.30	(30,939.32)				18,536,226.21
333.00	WATER WHEELS, TURBINES AND GENERATORS	7,431,941.53	89,524.09	(12,533.33)				7,508,932.29
334.00	ACCESSORY ELECTRIC EQUIPMENT	1,868,388.28	22,506.33	(3,150.88)				1,887,743.73
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	772,507.75	12,634.18	(1,768.77)		2,586.68	(362.14)	785,597.70
	TOTAL HYDRO PRODUCTION PLANT	**56,839,535.46**	**687,980.00**	**(96,317.10)**	**0.00**	**2,586.68**	**(362.14)**	**57,433,422.90**
	OTHER PRODUCTION PLANT							
341.00	STRUCTURES AND IMPROVEMENTS	13,849,768.93	426,135.52	(59,658.96)		361,853.38	(50,659.48)	14,527,439.39
342.00	FUEL HOLDERS, PRODUCTS AND ACCESSORIES	12,002,372.65	354,629.46	(49,648.12)		292,184.14	(40,905.77)	12,558,632.36
343.00	PRIME MOVERS	89,947,461.83	2,583,347.57	(361,668.65)		2,161,708.02	(302,639.12)	94,028,209.65
344.00	GENERATORS	44,418,290.43	1,313,695.06	(183,917.31)		1,076,953.30	(150,773.47)	46,474,248.01
345.00	ACCESSORY ELECTRIC EQUIPMENT	36,985,936.10	1,072,492.87	(149,701.26)		898,562.90	(125,798.81)	38,681,491.80
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	4,930,174.35	155,917.06	(21,737.27)		136,308.37	(19,083.18)	5,181,579.33
	TOTAL OTHER PRODUCTION PLANT	**202,134,004.29**	**5,906,217.54**	**(826,331.57)**	**0.00**	**4,927,570.11**	**(689,859.83)**	**211,451,600.54**
	TRANSMISSION PLANT							
350.20	LAND RIGHTS	14,027,604.19	59,393,551.29	(250,114.45)	1,915.58	2,906,278.43	(406,878.98)	75,672,356.06
352.00	STRUCTURES AND IMPROVEMENTS	24,592,322.44	12,884,916.31	(35,677.72)	21,350,048.33			58,791,609.36
353.00	STATION EQUIPMENT	577,849,525.09	166,200,575.72	(7,571,642.28)	42,556,230.13	53,861,896.56	(7,540,665.52)	825,355,919.70
354.00	TOWERS AND FIXTURES	91,855,774.26	35,655,765.12	(817,635.90)	337.77	5,559,931.76	(778,390.45)	131,475,782.56
355.00	POLES AND FIXTURES	178,942,504.85	192,470,687.94	(664,370.99)	102,159.30	1,329,368.92	(186,111.65)	371,994,238.37
356.00	OVERHEAD CONDUCTORS AND DEVICES	159,137,989.92	113,148,726.19	(3,486,533.74)	250,111.19	27,512,718.81	(3,851,780.63)	292,711,231.74
357.00	UNDERGROUND CONDUIT	144,588.17	1,741.69	(243.84)	596,100.52			742,186.54
358.00	UNDERGROUND CONDUCTORS AND DEVICES	2,929,402.20	35,287.15	(4,940.19)				2,959,749.16
359.00	ROADS AND TRAILS	57,904.72	697.51	(97.64)	18,043.61			76,548.20
	TOTAL TRANSMISSION PLANT	**1,049,537,615.84**	**579,791,948.92**	**(12,831,256.75)**	**64,874,946.43**	**91,170,194.48**	**(12,763,827.23)**	**1,759,779,621.69**

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 2. SUMMARY OF THE FORECASTED PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2019

	ACCOUNT	ORIGINAL COST AS OF 12-31-2017	2018			2019		ORIGINAL COST AS OF 12-31-2019
			ADDITIONS	RETIREMENTS	TRANSFERS	ADDITIONS	RETIREMENTS	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	DISTRIBUTION PLANT							
360.20	LAND RIGHTS	933,489.92	371,455.06	(52,003.71)		154,375.88	(21,612.62)	1,385,704.53
361.00	STRUCTURES AND IMPROVEMENTS	12,979,923.38	156,354.26	(21,889.57)				13,114,388.07
362.00	STATION EQUIPMENT	306,554,184.47	47,166,217.13	(6,603,270.41)	(121,459.87)	77,488,240.96	(10,848,353.73)	413,635,558.55
	POLES, TOWERS AND FIXTURES							
364.10	CUSTOMER TRANSFORMER STATION	43,942,161.11	10,139,449.75	(1,419,522.98)		19,159,203.73	(2,682,288.52)	69,139,003.09
364.20	POLES, TOWERS, AND FIXTURES	365,301,478.14	4,974,819.79	(696,474.80)	(14,128.07)			369,565,695.06
365.00	OVERHEAD CONDUCTORS AND DEVICES	234,190,061.08	40,809,230.62	(5,713,292.32)		72,827,613.48	(10,195,865.89)	331,917,746.97
366.00	UNDERGROUND CONDUIT	5,892,412.59	70,979.14	(9,937.05)				5,953,454.68
367.00	UNDERGROUND CONDUCTORS AND DEVICES	343,875,598.63	45,444,529.55	(6,362,234.16)		28,589,330.73	(4,002,506.30)	407,544,718.45
368.00	LINE TRANSFORMERS	273,884,146.21	3,544,266.56	(496,197.33)	(436.43)			276,931,779.01
	SERVICES							
369.10	OVERHEAD SERVICES	42,939,105.06	517,238.21	(72,413.40)				43,383,929.87
369.20	UNDERGROUND SERVICES	188,151,465.99	2,266,445.19	(317,302.35)				190,100,608.83
	METERS							
370.10	CUSTOMER METERING STATIONS	17,990,333.86	216,708.94	(30,339.24)	(1,208.71)			18,175,494.85
370.20	METERS	60,044,246.03	723,284.25	(101,259.80)				60,666,270.48
371.00	INSTALLATIONS ON CUSTOMER PREMISES	8,284,591.21	99,794.98	(13,971.32)				8,370,414.87
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	50,294,691.95	3,527,898.30	(493,905.74)		4,624,373.80	(647,412.33)	57,305,645.98
	TOTAL DISTRIBUTION PLANT	**1,955,257,889.63**	**160,028,671.73**	**(22,404,014.18)**	**(137,233.08)**	**202,843,138.58**	**(28,398,039.39)**	**2,267,190,413.29**
	GENERAL PLANT							
390.00	STRUCTURES AND IMPROVEMENTS	18,209,680.20	219,351.16	(30,709.16)				18,398,322.20
391.10	OFFICE FURNITURE AND EQUIPMENT	4,317,592.51	52,009.09	(33,852.73)			(296,175.30)	4,039,573.57
391.20	COMPUTERS AND PERIPHERAL EQUIPMENT	12,163,599.05	931,751.02	(1,023,554.85)		336,527.17	(1,700,439.82)	10,707,882.57
393.00	STORES EQUIPMENT	960,618.54	11,571.47	(1,620.01)			(7,481.19)	963,088.81
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	19,482,864.11	234,687.76	(427,963.02)			(315,129.67)	18,974,459.18
395.00	LABORATORY EQUIPMENT	7,362,534.69	88,688.02	(87,436.53)			(351,116.76)	7,012,669.42
397.00	COMMUNICATION EQUIPMENT	8,189,189.98	98,645.79	(1,101,679.79)			(1,074,080.40)	6,112,075.58
398.00	MISCELLANEOUS EQUIPMENT	2,389,942.19	28,788.90	(4,030.45)			(368,712.33)	2,045,988.31
	TOTAL GENERAL PLANT	**73,076,021.27**	**1,665,493.21**	**(2,710,846.54)**	**0.00**	**336,527.17**	**(4,113,135.47)**	**68,254,059.64**
	TOTAL DEPRECIABLE PLANT	**7,461,721,162.20**	**1,047,243,144.43**	**(56,454,084.81)**	**(4,256,890.42)**	**386,222,522.48**	**(56,557,935.77)**	**8,777,917,918.11**
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED							
302.00	FRANCHISES AND CONSENTS	1,389.41	16.74	(2.34)	0.00			1,403.81
303.00	MISCELLANEOUS INTANGIBLE PLANT	46,653,694.40	561,983.62	(78,677.71)	0.00			47,137,000.31
310.00	LAND AND LAND RIGHTS	5,272,618.77	63,513.20	(8,891.85)	(142,357.62)			5,184,882.50
311.00	STRUCTURES AND IMPROVEMENTS							
	D H MITCHELL GENERATING STATION	0.00						0.00
312.10	BOILER PLANT EQUIPMENT							
	D H MITCHELL GENERATING STATION	0.00						0.00
312.50	BOILER PLANT - COAL PILE BASE							
	D H MITCHELL GENERATING STATION	0.00						0.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 2. SUMMARY OF THE FORECASTED PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2019

	ACCOUNT	ORIGINAL COST AS OF 12-31-2017	2018			2019		ORIGINAL COST AS OF 12-31-2019
			ADDITIONS	RETIREMENTS	TRANSFERS	ADDITIONS	RETIREMENTS	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
314.00	TURBO-GENERATOR UNITS							
	D H MITCHELL GENERATING STATION	0.00						0.00
315.00	ACCESSORY ELECTRIC EQUIPMENT							
	D H MITCHELL GENERATING STATION	0.00						0.00
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	D H MITCHELL GENERATING STATION	0.00						0.00
330.00	LAND AND LAND RIGHTS	23,137.24	643.18	(90.04)	0.00	499.81	(69.97)	24,120.22
340.20	LAND RIGHTS	995,407.97	27,670.72	(3,873.90)	0.00	21,502.80	(3,010.39)	1,037,697.20
350.10	LAND	17,686,183.15	1,622,243.84	(28,845.46)	197,035.81			19,476,617.34
360.10	LAND	2,915,367.89	35,118.10	(4,916.53)	0.00			2,945,569.46
389.10	LAND	71,529.51	861.63	(120.63)	(54,678.19)			17,592.32
389.20	LAND RIGHTS	106,838.36	1,286.96	(180.17)	(1,915.58)			106,029.57
390.20	LEASED PROPERTY	201,684.76	2,429.47	(340.13)	0.00			203,774.10
	TRANSPORTATION EQUIPMENT							
392.10	TRANSPORTATION EQUIPMENT - AUTOS	0.00						0.00
392.20	TRANSPORTATION EQUIPMENT - TRAILERS	1,509,408.61	18,182.12	(2,545.50)				1,525,045.23
392.30	TRANSPORTATION EQUIPMENT - TRUCKS < 13,000	365,138.40	4,398.40	(615.78)				368,921.02
392.40	TRANSPORTATION EQUIPMENT - TRUCKS > 13,000	557,237.28	6,712.40	(939.74)				563,009.94
396.00	POWER OPERATED EQUIPMENT	4,024,323.64	48,476.43	(6,786.70)				4,066,013.37
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED	**80,383,959.39**	**2,393,536.81**	**(136,826.48)**	**(1,915.58)**	**22,002.61**	**(3,080.36)**	**82,657,676.39**
	TOTAL ELECTRIC PLANT IN SERVICE	**7,542,105,121.59**	**1,049,636,681.24**	**(56,590,911.29)**	**(4,258,806.00)**	**386,244,525.09**	**(56,561,016.13)**	**8,860,575,594.50**

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 2. SUMMARY OF THE FORECASTED PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2019

ACCOUNT		ORIGINAL COST AS OF 12-31-2017	2018		2019		ORIGINAL COST AS OF 12-31-2019
			ADDITIONS	RETIREMENTS	ADDITIONS	RETIREMENTS	
(1)		(2)	(3)	(4)	(5)	(6)	(7)
	COMMON PLANT						
	DEPRECIABLE PLANT						
390.00	STRUCTURES AND IMPROVEMENTS	88,959,710.60	5,846,273.31	(818,478.26)	243,112.63	(34,035.77)	94,196,582.51
391.10	OFFICE FURNITURE AND EQUIPMENT	5,672,076.79	2,259,173.25	(316,284.26)	1,574,375.26	(220,412.54)	8,968,928.50
391.20	COMPUTERS AND PERIPHERAL EQUIPMENT	17,100,918.05	3,734,874.58	(522,882.44)			20,312,910.19
393.00	STORES EQUIPMENT	2,696,659.41	36,810.56	(5,153.48)	418.04	(38,498.34)	2,690,236.19
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	6,078,743.31	851,572.89	(119,220.20)	625,884.66	(323,935.83)	7,113,044.83
395.00	LABORATORY EQUIPMENT	943,278.63	184,928.11	(25,889.94)	140,041.08	(422,441.02)	819,916.86
397.00	COMMUNICATION EQUIPMENT	23,290,239.71	14,183,117.27	(1,985,636.41)	279,653.60	(39,151.50)	35,728,222.67
398.00	MISCELLANEOUS EQUIPMENT	2,983,100.65	87,783.77	(40,153.45)	20,413.67	(8,226.58)	3,042,918.06
	TOTAL DEPRECIABLE PLANT	**147,724,727.15**	**27,184,533.74**	**(3,833,698.44)**	**2,883,898.94**	**(1,086,701.58)**	**172,872,759.81**
	NONDEPRECIABLE AND ACCOUNTS NOT STUDIED						
301.00	ORGANIZATION	126,862.97	1,707.55	(239.06)			128,331.46
303.00	MISCELLANEOUS INTANGIBLE PLANT	223,926,808.41	28,889,751.71	(4,044,565.24)	22,284,827.40	(3,119,875.84)	267,936,946.44
389.00	LAND	8,364,860.03	112,589.13	(15,762.48)			8,461,686.68
390.20	LEASEHOLD IMPROVEMENTS	1,361,253.41	18,322.16	(2,565.10)			1,377,010.47
392.10	TRANSPORTATION EQUIPMENT - AUTOS	0.00	69,031.24	(9,664.37)	56,129.06	(7,858.07)	107,637.86
392.20	TRANSPORTATION EQUIPMENT - TRAILERS	164,297.85	2,211.41	(309.60)			166,199.66
392.40	TRANSPORTATION EQUIPMENT - TRUCKS > 13,000	192,894.90	2,596.32	(363.49)			195,127.73
392.80	TRANSPORTATION EQUIPMENT - OTHER	231,324.69	3,113.58	(435.90)			234,002.37
396.00	POWER OPERATED EQUIPMENT	705,559.09	11,452.83	(1,603.40)	1,590.55	(222.68)	716,776.39
	TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED	**235,073,861.35**	**29,110,775.93**	**(4,075,508.64)**	**22,342,547.01**	**(3,127,956.59)**	**279,323,719.06**
	TOTAL COMMON PLANT	**382,798,588.50**	**56,295,309.67**	**(7,909,207.08)**	**25,226,445.95**	**(4,214,658.17)**	**452,196,478.87**

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 3. SUMMARY OF BOOK RESERVE BRINGFORWARD FROM DECEMBER 31, 2017 TO DECEMBER 31, 2019

	ACCOUNT	BOOK RESERVE AS OF 12-31-2017	2018 ANNUAL ACCRUAL	2018 RETIREMENTS	2018 NET SALVAGE	2018 RECLASSIFICATIONS	2019 ANNUAL ACCRUAL	2019 RETIREMENTS	2019 NET SALVAGE	2019 RECLASSIFICATIONS	BOOK RESERVE AS OF 12-31-2019
	(1)	(2)	+ (3)	+ (4)	+ (5)	+ (6)	+ (7)	+ (8)	+ (9)	+ (10)	= (11)
	DEPRECIABLE PLANT										
	STEAM PRODUCTION PLANT										
311.00	STRUCTURES AND IMPROVEMENTS	476,184,688	17,060,665	(3,943,340)	(2,365,975)	(23,650,854)	18,522,616	(2,051,640)	(1,230,984)	(13)	478,525,163
312.10	BOILER PLANT EQUIPMENT	1,144,566,427	67,194,894	(5,796,469)	(4,022,068)	(11,325,702)	73,080,848	(4,028,090)	(1,611,236)		1,258,058,604
312.20	BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE	18,517,514	899,360	(84,248)	(33,699)	(42,887)	914,906	(65,469)	(26,188)	(3,690)	20,075,600
312.30	BOILER PLANT - UNIT TRAIN COAL CARS	4,050,364	186,935	(4,719)	944	(151,673)	188,156	(3,667)	733	(162,696)	4,104,378
312.40	BOILER PLANT - SO2 PLANT EQUIPMENT	120,783,771	38,964,672	(2,590,224)	(1,036,067)	(61,638)	39,753,478	(1,924,784)	(769,914)		193,119,294
312.50	BOILER PLANT - COAL PILE BASE	6,246,763	38,861	(19,047)		245,494	39,569	(14,801)		(170,307)	6,366,532
314.00	TURBO-GENERATOR UNITS	398,082,970	17,573,795	(2,936,246)	(1,174,483)	(2,910,353)	17,966,869	(1,479,652)	(591,861)		424,531,039
315.00	ACCESSORY ELECTRIC EQUIPMENT	252,363,087	9,284,854	(2,037,118)	(305,564)	(22,079,565)	9,228,993	(889,536)	(133,483)	(4,149)	245,427,520
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	35,067,667	1,606,248	(173,907)	(43,526)	(292,981)	1,624,578	(135,072)	(33,825)	(6,072)	37,613,110
	TOTAL STEAM PRODUCTION PLANT	**2,455,863,251**	**152,810,286**	**(17,585,319)**	**(8,980,438)**	**(60,270,159)**	**161,320,014**	**(10,592,712)**	**(4,396,756)**	**(346,927)**	**2,667,821,240**
	HYDRO PRODUCTION PLANT										
331.00	STRUCTURES AND IMPROVEMENTS	2,470,251	895,881	(47,925)	(35,944)	11	901,635			11	4,183,920
332.00	RESERVOIRS, DAMS AND WATERWAYS	4,029,401	758,818	(30,939)	(23,203)	1	763,692			1	5,497,770
333.00	WATER WHEELS, TURBINES AND GENERATORS	4,075,402	215,623	(12,533)	(5,013)	1	217,008			(1)	4,490,487
334.00	ACCESSORY ELECTRIC EQUIPMENT	778,517	66,775	(3,151)	(473)	2	67,204			(1)	908,873
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	163,185	39,087	(1,769)		3,314	39,338	(362)		3,417	246,209
	TOTAL HYDRO PRODUCTION PLANT	**11,516,756**	**1,976,183**	**(96,317)**	**(64,634)**	**3,329**	**1,988,877**	**(362)**	**0**	**3,427**	**15,327,259**
	OTHER PRODUCTION PLANT										
341.00	STRUCTURES AND IMPROVEMENTS	7,000,767	300,744	(59,659)	(2,983)	40,531	308,175	(50,659)	(2,533)	(59,405)	7,474,978
342.00	FUEL HOLDERS, PRODUCTS AND ACCESSORIES	10,998,547	54,532	(49,648)	(2,496)	195,225	55,819	(40,906)	(2,056)	(11,972)	11,197,046
343.00	PRIME MOVERS	36,953,953	2,115,317	(361,669)	(90,415)	(236,043)	2,163,892	(302,639)	(75,660)	1	40,166,737
344.00	GENERATORS	20,246,323	1,412,610	(183,917)	(18,391)	3	1,445,777	(150,773)	(15,077)	1	22,736,555
345.00	ACCESSORY ELECTRIC EQUIPMENT	16,787,893	1,217,058	(149,701)	(14,970)	3,607	1,245,203	(125,799)	(12,545)	3,886	18,954,633
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,482,082	140,452	(21,737)	(1,087)	2,853	144,040	(19,083)	(951)	2,964	2,729,533
	TOTAL OTHER PRODUCTION PLANT	**94,469,565**	**5,240,714**	**(826,332)**	**(130,342)**	**6,176**	**5,362,906**	**(689,860)**	**(108,821)**	**(64,525)**	**103,259,482**
	TRANSMISSION PLANT										
350.20	LAND RIGHTS	10,180,525	376,933	(250,114)		1	652,225	(406,879)			10,552,691
352.00	STRUCTURES AND IMPROVEMENTS	10,027,457	963,155	(35,678)	(3,568)	20,165,807	1,311,053				32,428,226
353.00	STATION EQUIPMENT	213,044,960	17,146,107	(7,571,642)	(757,215)	34,777,974	20,629,977	(7,540,666)	(754,067)		268,975,428
354.00	TOWERS AND FIXTURES	84,149,206	561,872	(817,636)	(204,407)	345	668,196	(778,390)	(194,598)		83,384,588
355.00	POLES AND FIXTURES	74,095,208	7,710,672	(664,371)	(265,743)	100,175	10,433,038	(186,112)	(74,445)	1	91,148,424
356.00	OVERHEAD CONDUCTORS AND DEVICES	101,897,659	3,293,672	(3,486,534)	(1,045,956)	167,417	4,336,523	(3,851,781)	(1,155,534)		100,155,467
357.00	UNDERGROUND CONDUIT	70,021	11,188	(244)	(12)	596,101	16,848				693,902
358.00	UNDERGROUND CONDUCTORS AND DEVICES	717,941	94,107	(4,940)			94,712				901,820
359.00	ROADS AND TRAILS	48,535	446	(98)		18,043	498				67,424
	TOTAL TRANSMISSION PLANT	**494,231,512**	**30,158,153**	**(12,831,257)**	**(2,276,901)**	**55,825,863**	**38,143,068**	**(12,763,827)**	**(2,178,643)**	**1**	**588,307,970**
	DISTRIBUTION PLANT										
360.20	LAND RIGHTS	274,624	12,333	(52,004)			15,246	(21,613)			228,586
361.00	STRUCTURES AND IMPROVEMENTS	8,527,932	242,371	(21,890)	(3,283)	1	243,927			1	8,989,059
362.00	STATION EQUIPMENT	122,772,230	7,755,280	(6,603,270)	(660,325)	(8,802)	8,968,868	(10,848,354)	(1,084,835)		120,290,792
	POLES, TOWERS AND FIXTURES										
364.10	CUSTOMER TRANSFORMER STATION	26,206,759	1,719,315	(1,419,523)	(709,760)	4	2,143,310	(2,682,289)	(1,341,144)		23,916,673
364.20	POLES, TOWERS, AND FIXTURES	169,835,582	15,740,364	(696,475)	(348,223)	(9,136)	15,854,362				200,376,474
365.00	OVERHEAD CONDUCTORS AND DEVICES	176,435,336	5,814,812	(5,713,292)	(3,427,964)	19	6,883,842	(10,195,866)	(6,117,520)		163,679,367
366.00	UNDERGROUND CONDUIT	1,872,645	80,450	(9,937)	(497)	1	80,967				2,023,629
367.00	UNDERGROUND CONDUCTORS AND DEVICES	130,355,255	9,001,592	(6,362,234)	(1,908,662)	28	9,845,206	(4,002,506)	(1,200,752)		135,727,927
368.00	LINE TRANSFORMERS	132,240,364	4,675,586	(496,197)	(24,809)	(106)	4,707,838				141,102,676

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 3. SUMMARY OF BOOK RESERVE BRINGFORWARD FROM DECEMBER 31, 2017 TO DECEMBER 31, 2019

	ACCOUNT	BOOK RESERVE AS OF 12-31-2017	2018 ANNUAL ACCRUAL	2018 RETIREMENTS	2018 NET SALVAGE	2018 RECLASSIFICATIONS	2019 ANNUAL ACCRUAL	2019 RETIREMENTS	2019 NET SALVAGE	2019 RECLASSIFICATIONS	BOOK RESERVE AS OF 12-31-2019
	(1)	(2) +	(3) +	(4) +	(5) +	(6) +	(7) +	(8) +	(9) +	(10) =	(11)
	SERVICES										
369.10	OVERHEAD SERVICES	43,878,806	112,078	(72,413)	(18,102)	4	112,798				44,013,171
369.20	UNDERGROUND SERVICES	141,820,012	1,454,432	(317,302)	(79,322)	15	1,463,774				144,341,609
	METERS										
370.10	CUSTOMER METERING STATIONS	8,454,572	397,320	(30,339)	(607)	(646)	399,862				9,220,161
370.20	METERS	1,707,483	5,196,054	(101,260)	(2,025)	5	5,229,430				12,029,687
371.00	INSTALLATIONS ON CUSTOMER PREMISES	6,119,919	430,820	(13,971)	(3,493)		433,588				6,966,863
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	36,677,611	1,826,121	(493,906)	(246,951)	4	1,946,463	(647,412)	(323,706)		38,738,224
	TOTAL DISTRIBUTION PLANT	**1,007,179,130**	**54,458,928**	**(22,404,014)**	**(7,434,021)**	**(18,609)**	**58,329,480**	**(28,398,039)**	**(10,067,957)**	**1**	**1,051,644,898**
	GENERAL PLANT										
390.00	STRUCTURES AND IMPROVEMENTS	10,519,160	374,758	(30,709)	(3,071)	2	377,164				11,237,305
391.10	OFFICE FURNITURE AND EQUIPMENT	2,414,621	186,816	(33,853)		1	188,015	(296,175)			2,459,425
391.20	COMPUTERS AND PERIPHERAL EQUIPMENT	39,039,521	162,059	(1,023,555)		1	169,963	(1,700,440)			36,647,550
393.00	STORES EQUIPMENT	695,818	28,063	(1,620)		1	28,243	(7,481)			743,024
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	9,268,576	575,036	(427,963)		1	578,730	(315,130)		1	9,679,251
395.00	LABORATORY EQUIPMENT	5,832,885	149,305	(87,437)		1	150,264	(351,117)			5,693,901
397.00	COMMUNICATION EQUIPMENT	6,940,948	401,195	(1,101,680)		1	403,772	(1,074,080)			5,570,156
398.00	MISCELLANEOUS EQUIPMENT	1,111,972	126,922	(4,030)			127,738	(368,712)			993,889
	TOTAL GENERAL PLANT	**75,823,501**	**2,004,155**	**(2,710,847)**	**(3,071)**	**8**	**2,023,888**	**(4,113,135)**	**0**	**1**	**73,024,501**
	TOTAL DEPRECIABLE PLANT	**4,139,083,715**	**246,648,419**	**(56,454,085)**	**(18,889,407)**	**(4,453,392)**	**267,168,234**	**(56,557,936)**	**(16,752,178)**	**(408,022)**	**4,499,385,350**
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED										
302.00	FRANCHISES AND CONSENTS			(2)							(2)
303.00	MISCELLANEOUS INTANGIBLE PLANT	39,908,733	1,636,132	(78,678)		4	1,598,792				43,064,984
310.00	LAND AND LAND RIGHTS			(8,892)		1					(8,891)
311.00	STRUCTURES AND IMPROVEMENTS										
	D H MITCHELL GENERATING STATION	5,973,584									5,973,584
312.10	BOILER PLANT EQUIPMENT										
	D H MITCHELL GENERATING STATION	8,558,340									8,558,340
312.50	BOILER PLANT - COAL PILE BASE										
	D H MITCHELL GENERATING STATION	264,077									264,077
314.00	TURBO-GENERATOR UNITS										
	D H MITCHELL GENERATING STATION	5,049,590									5,049,590
315.00	ACCESSORY ELECTRIC EQUIPMENT										
	D H MITCHELL GENERATING STATION	(1,209,277)				11				11	(1,209,255)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT										
	D H MITCHELL GENERATING STATION	(1,030,300)									(1,030,300)
330.00	LAND AND LAND RIGHTS			(90)				(70)			(160)
340.20	LAND RIGHTS			(3,874)				(3,010)			(6,884)
350.10	LAND			(28,845)		3,381					(25,464)
360.10	LAND			(4,917)		1					(4,916)
389.10	LAND			(121)		(3,380)					(3,501)
389.20	LAND RIGHTS			(180)							(180)
390.20	LEASED PROPERTY	67,167	138	(340)			297				67,262
	TRANSPORTATION EQUIPMENT										
392.10	TRANSPORTATION EQUIPMENT - AUTOS	(1,055,244)									(1,055,244)
392.20	TRANSPORTATION EQUIPMENT - TRAILERS	872,999		(2,546)		1				(1)	870,454
392.30	TRANSPORTATION EQUIPMENT - TRUCKS < 13,000	(342,984)		(616)							(343,600)
392.40	TRANSPORTATION EQUIPMENT - TRUCKS > 13,000	2,028,706		(940)		1					2,027,767
396.00	POWER OPERATED EQUIPMENT	5,733,724		(6,787)		1					5,726,938
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED	**64,819,115**	**1,636,269**	**(136,826)**	**0**	**21**	**1,599,090**	**(3,080)**	**0**	**10**	**67,914,599**
	TOTAL ELECTRIC PLANT IN SERVICE	**4,203,902,830**	**248,284,688**	**(56,590,911)**	**(18,889,407)**	**(4,453,371)**	**268,767,323**	**(56,561,016)**	**(16,752,178)**	**(408,012)**	**4,567,299,949**

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 3. SUMMARY OF BOOK RESERVE BRINGFORWARD FROM DECEMBER 31, 2017 TO DECEMBER 31, 2019

ACCOUNT (1)	BOOK RESERVE AS OF 12-31-2017 (2)	+	2018 ANNUAL ACCRUAL (3)	+	2018 RETIREMENTS (4)	+	2018 NET SALVAGE (5)	+	2018 RECLASSIFICATIONS (6)	+	2019 ANNUAL ACCRUAL (7)	+	2019 RETIREMENTS (8)	+	2019 NET SALVAGE (9)	+	2019 RECLASSIFICATIONS (10)	=	BOOK RESERVE AS OF 12-31-2019 (11)
COMMON PLANT																			
DEPRECIABLE PLANT																			
390.00 STRUCTURES AND IMPROVEMENTS	51,717,251		2,725,731		(818,478)		(40,924)				2,821,993		(34,036)		(1,702)				56,369,835
391.10 OFFICE FURNITURE AND EQUIPMENT	3,787,270		42,917		(316,284)						54,445		(220,413)						3,347,935
391.20 COMPUTERS AND PERIPHERAL EQUIPMENT	14,660,421		2,208,602		(522,882)						2,449,737								18,795,878
393.00 STORES EQUIPMENT	1,126,300		121,075		(5,153)						121,962		(38,498)						1,325,685
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	5,044,522		235,143		(119,220)						259,529		(323,936)						5,096,037
395.00 LABORATORY EQUIPMENT	854,251		111,569		(25,890)						127,633		(422,441)						645,122
397.00 COMMUNICATION EQUIPMENT	21,092,942		2,086,532		(1,985,636)						2,661,273		(39,152)						23,815,958
398.00 MISCELLANEOUS EQUIPMENT	1,759,545		135,823		(40,153)						138,242		(8,227)						1,985,230
TOTAL DEPRECIABLE PLANT	**100,042,502**		**7,667,392**		**(3,833,698)**		**(40,924)**		**-**		**8,634,813**		**(1,086,702)**		**(1,702)**		**-**		**111,381,681**
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED																			
301.00 ORGANIZATION	-				(239)														(239)
303.00 MISCELLANEOUS INTANGIBLE PLANT	163,213,066		14,455,043		(4,044,565)						17,982,116		(3,119,876)						188,485,784
389.00 LAND	(6)				(15,762)														(15,768)
390.20 LEASEHOLD IMPROVEMENTS	505,646		178,848		(2,565)						180,062								861,991
392.00 TRANSPORTATION EQUIPMENT	346,481		10,462		(10,773)						10,537		(7,858)						348,849
396.00 POWER OPERATED EQUIPMENT	805,139				(1,603)								(223)						803,313
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED	**164,870,326**		**14,644,353**		**(4,075,509)**		**-**		**-**		**18,172,715**		**(3,127,957)**		**-**		**-**		**190,483,929**
TOTAL COMMON PLANT	**264,912,828**		**22,311,745**		**(7,909,207)**		**(40,924)**		**-**		**26,807,528**		**(4,214,658)**		**(1,702)**		**-**		**301,865,609**

DETAILED DEPRECIATION CALCULATIONS

ELECTRIC PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNITS 7 AND 8						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1953	113.88	118	123			
1962	1,539,731.99	1,577,770	1,662,911			
1964	67,915.59	69,608	73,349			
1966	31,468.41	32,185	33,986			
1967	1,169.59	1,194	1,263			
1968	8,820.87	9,027	9,527			
1969	30,280.89	30,885	32,703			
1970	5,026.10	5,132	5,428			
1972	746,686.23	758,439	806,421			
1973	2,624.00	2,662	2,834			
1974	2,145.17	2,172	2,317			
1975	426.65	433	461			
1976	70,776.16	71,485	76,438			
1977	2,471,371.24	2,495,591	2,669,081			
1978	624.05	629	674			
1979	38,913.20	39,147	42,026			
1980	2,168,922.67	2,174,250	2,342,436			
1981	1,392,236.31	1,395,054	1,503,615			
1982	5,782,557.56	5,784,269	6,245,162			
1983	802,246.06	800,058	866,426			
1984	30,858.67	30,761	33,327			
1986	20,710.11	20,531	22,367			
1987	66,505.90	65,829	71,826			
1988	43,797.69	43,210	47,302			
1989	20,283.25	19,978	21,906			
1991	350,942.19	343,504	379,018			
1992	1,786,435.86	1,740,274	1,929,351			
1993	338,871.50	328,798	365,981			
1994	121,604.90	117,543	131,333			
1995	74,714.11	71,960	80,691			
1996	280,818.55	268,710	303,284			
1997	35,033.63	33,372	37,836			
2002	56,244.55	51,875	60,744			
2003	44,447.31	40,630	48,003			
2004	239,308.18	216,739	258,453			
2005	144,450.09	129,391	156,006			
2007	200,581.32	174,645	216,628			
2008	115,348.21	98,851	124,576			
2009	1,131,870.28	951,043	1,222,420			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNITS 7 AND 8						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2010	123,307.07	101,210	133,172			
2011	381,015.17	304,302	411,496			
2012	27,616.36	21,319	29,826			
2013	151,811.22	112,212	163,956			
	20,950,632.74	20,536,795	22,626,683			
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1985	198,118.64	197,107	213,968			
1986	973,399.16	964,962	1,051,271			
1987	412,583.82	408,384	445,591			
1989	17,770.29	17,503	19,192			
1992	166,123.76	161,831	179,414			
1993	207,263.45	201,102	223,845			
1995	168,885.82	162,661	182,397			
1996	22,647.72	21,671	24,460			
1997	201,338.61	191,787	217,446			
1998	102,804.94	97,395	111,029			
1999	4,503.35	4,247	4,864			
2000	772,497.18	724,003	834,297			
2001	122,635.29	113,930	132,446			
2002	111,641.01	102,969	120,572			
2003	176,430.14	161,277	190,545			
2004	23,701.55	21,466	25,598			
2005	184,943.79	165,664	199,739			
2006	44,956.17	39,721	48,553			
2007	148,182.86	129,022	160,037			
2008	5,202.78	4,459	5,619			
2010	821,306.57	674,128	887,011			
2011	590,037.86	471,240	637,241			
2012	210,846.13	162,770	227,714			
2013	345,766.89	255,574	373,428			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2014	304,185.47	212,684	328,520			
2015	160,483.44	104,045	173,322			
2016	556.25	324	601			
	6,498,812.94	5,771,926	7,018,718			
BAILLY - UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1962	1,057,056.17	1,083,170	1,141,621			
1964	14,313.40	14,670	15,458			
1965	1,127.91	1,155	1,218			
1967	1,792.85	1,830	1,936			
1968	1,186.11	1,214	1,281			
1971	1,217.16	1,237	1,315			
1976	10,845.61	10,954	11,713			
1980	1,425,074.47	1,428,574	1,539,080			
1981	187,800.81	188,181	202,825			
1985	11,484.42	11,426	12,403			
1986	108,844.85	107,901	117,552			
1987	7,977.30	7,896	8,615			
1994	290,051.97	280,364	313,256			
1996	92,750.59	88,751	100,171			
1997	28,290.98	26,949	30,554			
1998	26,812.72	25,402	28,958			
2000	7,657.54	7,177	8,270			
2003	19,007.01	17,375	20,528			
2007	9,018.51	7,852	9,740			
2008	2,000,164.25	1,714,101	2,160,177			
2010	10,946.18	8,985	11,822			
2011	303,236.63	242,183	327,496			
2013	12,822.73	9,478	13,849			
2014	43,355.41	30,314	46,823			
	5,672,835.58	5,317,139	6,126,662			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1968	357,199.76	365,561	385,776			
1970	5,903.55	6,028	6,376			
1984	54,499.84	54,328	58,860			
1985	44,847.60	44,619	48,435			
1986	11,033.00	10,937	11,916			
1987	16,151.86	15,987	17,444			
1994	53,763.61	51,968	58,065			
2000	1,531.49	1,435	1,654			
2001	146,233.57	135,853	157,932			
2002	86,530.13	79,808	93,453			
2004	301,253.96	272,842	325,354			
2007	151,443.00	131,861	163,558			
2010	21,892.38	17,969	23,644			
2013	20,155.47	14,898	21,768			
2014	35,669.14	24,940	38,523			
	1,308,108.36	1,229,034	1,412,757			
MICHIGAN CITY - UNITS 2, 3 AND 12						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1931	2,450,473.98	2,434,899	2,576,618	94,398	8.58	11,002
1932	443.92	440	466	18	8.65	2
1933	290.63	288	305	12	8.74	1
1934	138.57	137	145	6	8.84	1
1935	519.25	512	542	24	8.95	3
1936	910.64	903	956	37	8.24	4
1938	1,303.34	1,285	1,360	61	8.59	7
1939	698.08	686	726	35	8.79	4
1940	567.32	556	588	30	8.99	3
1941	131.29	129	137	7	8.45	1
1943	37.99	37	39	2	8.97	
1949	5,267.41	5,100	5,397	345	8.87	39
1950	2,894,780.24	2,806,964	2,970,339	184,972	8.62	21,458
1952	2,363.82	2,278	2,411	166	8.84	19
1955	8,368.81	8,002	8,468	654	9.03	72
1957	41,255.15	39,347	41,637	3,331	8.93	373

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNITS 2, 3 AND 12						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1958	2,117.83	2,016	2,133	175	8.92	20
1962	410.48	388	411	37	8.73	4
1964	3,733.95	3,501	3,705	365	9.02	40
1965	1,212.54	1,138	1,204	117	8.79	13
1966	220.32	206	218	22	9.00	2
1967	458.08	427	452	47	8.85	5
1968	103,076.06	96,050	101,640	10,712	8.74	1,226
1969	154,237.95	142,632	150,934	17,186	9.02	1,905
1970	30,156.14	27,821	29,440	3,430	8.98	382
1976	3,303.00	2,991	3,165	435	8.86	49
1978	6,971.34	6,244	6,607	991	9.01	110
1979	30,802.76	27,468	29,067	4,508	9.00	501
1981	14,671.64	12,992	13,748	2,244	8.89	252
1986	138,973.06	119,761	126,731	24,749	8.87	2,790
1990	188,207.05	157,347	166,505	38,641	8.96	4,313
1991	353,946.55	293,595	310,683	75,119	8.95	8,393
1992	146,973.31	121,144	128,195	32,006	8.87	3,608
1993	203,887.22	166,078	175,744	46,493	8.96	5,189
1997	148,211.42	115,589	122,317	39,234	8.95	4,384
2000	4,820.97	3,607	3,817	1,438	8.91	161
2001	362,649.45	266,187	281,680	113,608	8.97	12,665
2003	382,450.83	270,299	286,031	130,840	8.95	14,619
2004	54,545.08	37,694	39,888	19,566	8.95	2,186
2005	16,739.75	11,271	11,927	6,319	8.97	704
2014	2,218.19	920	974	1,444	8.95	161
2018	1,521,949.38	238,553	252,438	1,406,487	8.93	157,501
2019	172,800.10	10,020	10,603	177,749	8.89	19,994
	9,457,294.89	7,437,502	7,870,390	2,438,061		274,166
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1931	511,701.43	508,449	557,755			
1936	3,247.10	3,222	3,539			
1937	183.27	181	200			
1938	151,284.91	149,169	164,901			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1939	188.67	185	206			
1940	3,376.46	3,306	3,680			
1941	132.20	130	144			
1942	2,715.03	2,660	2,959			
1948	1,406.08	1,370	1,533			
1952	208,804.95	201,242	226,948	649	8.84	73
1953	653,665.43	630,131	710,622	1,873	8.69	216
1954	432,404.34	416,742	469,976	1,345	8.58	157
1955	36,930.94	35,311	39,822	433	9.03	48
1956	17,838.02	17,038	19,214	229	8.96	26
1957	5,667.87	5,406	6,097	81	8.93	9
1959	2,238.66	2,126	2,398	43	8.94	5
1960	1,762.72	1,669	1,882	39	8.99	4
1961	5,316.71	5,051	5,696	99	8.62	11
1962	721.98	683	770	17	8.73	2
1963	24,855.70	23,419	26,410	682	8.86	77
1964	478.20	448	505	16	9.02	2
1965	1,279.77	1,201	1,354	41	8.79	5
1966	73,981.15	69,027	77,844	2,795	9.00	311
1967	40,762.91	38,025	42,882	1,549	8.85	175
1968	93,125.66	86,778	97,863	3,644	8.74	417
1969	17,876.79	16,532	18,644	842	9.02	93
1970	187.58	173	195	9	8.98	1
1971	1,034.16	951	1,072	55	8.97	6
1972	14,165.56	12,982	14,640	800	8.99	89
1974	3,252,899.39	2,968,427	3,347,607	198,053	8.85	22,379
1975	49,037.60	44,482	50,164	3,287	8.97	366
1976	10,365.07	9,386	10,585	713	8.86	80
1977	7,359.90	6,649	7,498	524	8.78	60
1978	71,074.72	63,658	71,790	5,682	9.01	631
1979	547.11	488	550	46	9.00	5
1980	460,039.71	409,980	462,350	39,093	8.81	4,437
1981	1,024,977.07	907,634	1,023,573	93,652	8.89	10,535
1982	1,135,687.75	1,002,699	1,130,781	107,118	8.80	12,172
1983	362,000.13	316,848	357,321	37,259	8.95	4,163
1984	193,413.46	168,404	189,916	20,905	8.94	2,338
1985	99,743.77	86,270	97,290	11,431	8.98	1,273
1986	464,418.12	400,214	451,336	54,879	8.87	6,187
1987	1,044,576.65	891,743	1,005,652	132,936	9.00	14,771

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1988	147,966.45	125,479	141,507	19,776	8.99	2,200
1989	17,931.32	15,142	17,076	2,469	8.87	278
1990	99,121.16	82,868	93,453	14,589	8.96	1,628
1991	69,424.77	57,587	64,943	10,730	8.95	1,199
1992	28,867.52	23,794	26,833	4,632	8.87	522
1993	19,322.01	15,739	17,749	3,312	8.96	370
1994	124,850.12	100,636	113,491	22,596	8.98	2,516
1995	12,312.15	9,832	11,088	2,332	8.94	261
1997	22,213.54	17,324	19,537	4,676	8.95	522
1998	2,285.03	1,762	1,987	504	8.89	57
1999	76,655.55	58,238	65,677	17,877	8.91	2,006
2000	194,607.48	145,601	164,200	47,922	8.91	5,378
2001	315,870.51	231,851	261,467	82,832	8.97	9,234
2002	66,017.94	47,601	53,681	18,278	8.96	2,040
2003	11,373,778.66	8,038,486	9,065,303	3,332,116	8.95	372,303
2004	207,417.43	143,338	161,648	64,437	8.95	7,200
2005	38,906.31	26,195	29,541	12,867	8.97	1,434
2006	266,799.57	174,720	197,038	93,773	8.97	10,454
2007	363,795.58	230,983	260,488	136,049	8.96	15,184
2008	86,775.37	53,195	59,990	34,595	8.95	3,865
2010	26,796.89	15,040	16,961	12,247	8.95	1,368
2011	144,505.50	76,708	86,506	71,004	8.95	7,933
2012	14,593.34	7,253	8,179	7,727	8.95	863
2013	89,641.20	41,096	46,346	51,363	8.96	5,732
2014	105,276.66	43,674	49,253	65,499	8.95	7,318
2015	55,070.44	20,097	22,664	37,363	8.94	4,179
2016	89,761.81	27,493	31,005	66,835	8.95	7,468
2018	9,679,004.67	1,517,107	1,710,899	8,839,216	8.93	989,834
2019	561,057.50	32,535	36,691	574,862	8.89	64,664
	34,784,101.18	20,891,863	23,541,370	14,373,300		1,609,134
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1974	20,486,030.62	18,694,486	18,129,213	4,200,560	8.85	474,640
1976	36,511.28	33,064	32,064	7,733	8.86	873

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1978	10,187.76	9,125	8,849	2,256	9.01	250
1980	1,214,790.96	1,082,602	1,049,867	274,255	8.81	31,130
1982	152,145.22	134,329	130,267	35,571	8.80	4,042
1985	254,413.14	220,046	213,392	63,918	8.98	7,118
1986	450,894.71	388,560	376,811	114,664	8.87	12,927
1987	55,295.56	47,205	45,778	14,495	9.00	1,611
1990	146,197.90	122,226	118,530	40,826	8.96	4,556
1992	55,666.89	45,884	44,497	16,180	8.87	1,824
1993	114,255.18	93,067	90,253	34,285	8.96	3,826
1994	64,058.32	51,635	50,074	19,750	8.98	2,199
1995	6,766.71	5,403	5,240	2,136	8.94	239
1997	6,323.09	4,931	4,782	2,110	8.95	236
2000	18,506.23	13,846	13,427	6,744	8.91	757
2001	177,074.50	129,974	126,044	66,967	8.97	7,466
2002	313,757.09	226,230	219,389	122,606	8.96	13,684
2003	40,068.56	28,319	27,463	16,212	8.95	1,811
2004	3,829.88	2,647	2,567	1,608	8.95	180
2005	74,130.80	49,912	48,403	32,400	8.97	3,612
2006	116,510.37	76,299	73,992	53,004	8.97	5,909
2007	1,087,298.58	690,353	669,479	515,677	8.96	57,553
2009	111,792.63	65,765	63,776	58,078	8.96	6,482
2010	681,179.60	382,306	370,746	371,740	8.95	41,535
2011	44,242.49	23,485	22,775	25,449	8.95	2,843
2013	1,205,940.17	552,868	536,151	778,324	8.96	86,867
2014	159,484.11	66,163	64,162	109,675	8.95	12,254
2015	44,919,908.28	16,392,712	15,897,039	33,065,661	8.94	3,698,620
2017	93,749.12	22,328	21,653	80,534	8.94	9,008
2018	10,546,955.99	1,653,151	1,603,164	9,893,018	8.93	1,107,841
2019	6,826,474.36	395,854	383,884	7,056,973	8.89	793,810
	89,474,440.10	41,704,775	40,443,731	57,083,409		6,395,703
R M SCHAHFER - UNITS 14 AND 15						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1976	5,009,712.88	4,781,831	1,574,472	3,635,629	3.90	932,213
1978	170,428.38	161,825	53,283	123,963	3.95	31,383

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 14 AND 15						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1979	423,006.88	400,862	131,988	307,939	3.95	77,959
1980	38,764.60	36,626	12,060	28,256	3.98	7,099
1981	19,243.91	18,108	5,962	14,051	4.05	3,469
1982	98,771.50	92,840	30,569	72,154	3.99	18,084
1983	264,678.21	248,179	81,716	193,550	3.98	48,631
1984	154,171.61	144,016	47,419	112,920	4.02	28,090
1985	24,149.53	22,529	7,418	17,698	3.96	4,469
1986	186,895.25	173,845	57,240	137,131	3.96	34,629
1988	7,269.60	6,716	2,211	5,349	3.96	1,351
1990	33,624.16	30,843	10,155	24,814	3.95	6,282
1992	98,418.07	89,509	29,472	72,883	3.95	18,451
1995	3,465.31	3,099	1,020	2,584	3.99	648
1996	424,550.22	377,687	124,358	317,174	3.97	79,893
1997	16,908.72	14,956	4,924	12,661	3.96	3,197
1999	4,035.16	3,510	1,156	3,041	4.01	758
2000	3,514.10	3,036	1,000	2,655	3.97	669
2003	14,452.77	12,103	3,985	11,046	3.99	2,768
2004	28,979.93	23,967	7,891	22,248	3.99	5,576
2005	430,148.01	350,904	115,539	331,815	3.99	83,162
2007	47,279.24	37,247	12,264	36,906	4.00	9,226
2008	12,610.35	9,729	3,203	9,911	4.00	2,478
2012	2,223.29	1,509	497	1,815	3.99	455
2013	64,905,888.09	41,810,815	13,766,687	53,735,436	3.99	13,467,528
2014	68,369.41	41,184	13,560	57,544	4.00	14,386
2015	156,075.43	86,045	28,331	133,987	3.99	33,581
2018	38,210,248.63	10,856,602	3,574,660	36,163,999	3.99	9,063,659
2019	5,660,638.90	656,408	216,130	5,670,935	3.98	1,424,858
	116,518,522.14	60,496,530	19,919,172	101,260,091		25,404,952

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 14 AND 17						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1998	125,641.90	110,127	81,029	49,638	4.01	12,379
1999	12,749.83	11,091	8,161	5,099	4.01	1,272
2018	3,870.33	1,100	809	3,216	3.99	806
2019	3,010.28	349	257	2,874	3.98	722
	145,272.34	122,667	90,256	60,827		15,179
R M SCHAHFER - UNITS 14, 15, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1981	1,427,450.59	1,343,220	1,330,327	154,221	4.05	38,079
1983	23,888,594.00	22,399,475	22,184,477	2,659,661	3.98	668,257
1985	2,821,160.54	2,631,804	2,606,543	327,464	3.96	82,693
1986	497,095.59	462,386	457,948	59,032	3.96	14,907
1989	48,356.94	44,483	44,056	6,235	3.98	1,567
1990	58,159.43	53,348	52,836	7,650	3.95	1,937
1992	92,102.06	83,765	82,961	12,825	3.95	3,247
1993	57,249.26	51,751	51,254	8,285	3.99	2,076
1994	63,667.77	57,236	56,687	9,528	4.00	2,382
1996	148,884.47	132,450	131,179	23,661	3.97	5,960
1997	2,003.59	1,772	1,755	329	3.96	83
2000	29,451.45	25,444	25,200	5,430	3.97	1,368
2001	100,127.35	85,722	84,899	19,233	3.97	4,845
2004	13,634.14	11,276	11,168	3,012	3.99	755
2005	54,442.28	44,413	43,987	12,633	3.99	3,166
2006	25,195.14	20,234	20,040	6,163	3.98	1,548
2007	251,580.36	198,195	196,293	65,351	4.00	16,338
2009	16,811.66	12,667	12,545	4,939	3.99	1,238
2011	220,766.10	156,126	154,627	74,969	4.00	18,742
2012	58,799.22	39,901	39,518	21,633	3.99	5,422
2013	67,289.72	43,346	42,930	27,051	3.99	6,780
2016	4,964,231.92	2,412,061	2,388,909	2,773,892	3.99	695,211
2018	976,437.93	277,433	274,770	740,725	3.99	185,645
2019	759,299.27	88,048	87,203	702,468	3.98	176,499
	36,642,790.78	30,676,556	30,382,112	7,726,390		1,938,745

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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)
R M SCHAHFER - UNITS 14, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2013	28,037.69	18,061	5,073	24,087	3.99	6,037
2014	34.48	21	6	30	4.00	8
2018	784.43	223	63	753	3.99	189
2019	610.61	71	20	615	3.98	155
	29,467.21	18,376	5,161	25,485		6,389
R M SCHAHFER - UNITS 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1983	53,497,035.48	50,162,244	53,074,862	2,562,055	3.98	643,732
1985	246,322.86	229,790	243,133	13,043	3.96	3,294
1986	1,165,545.07	1,084,162	1,147,113	65,054	3.96	16,428
1987	6,458.66	5,981	6,328	389	4.00	97
1988	174,730.48	161,422	170,795	10,925	3.96	2,759
1989	119,617.94	110,034	116,423	7,980	3.98	2,005
1990	306,122.55	280,800	297,104	21,263	3.95	5,383
1992	249,339.36	226,769	239,936	19,377	3.95	4,906
1993	211,752.99	191,418	202,532	17,691	3.99	4,434
1996	513,017.32	456,388	482,888	50,650	3.97	12,758
1997	125,232.65	110,771	117,203	13,039	3.96	3,293
1999	12,731.27	11,074	11,717	1,524	4.01	380
2000	10,854.95	9,378	9,923	1,367	3.97	344
2001	720,460.61	616,807	652,621	96,658	3.97	24,347
2003	24,550.92	20,559	21,753	3,780	3.99	947
2004	104,821.97	86,689	91,723	17,292	3.99	4,334
2005	265,195.69	216,340	228,902	46,902	3.99	11,755
2006	127,519.09	102,409	108,355	24,265	3.98	6,097
2008	19,166.78	14,787	15,646	4,288	4.00	1,072
2009	23,462.46	17,678	18,704	5,697	3.99	1,428
2010	340,487.41	249,291	263,766	90,341	3.99	22,642
2011	37,784.96	26,722	28,274	11,023	4.00	2,756
2012	63,142.29	42,848	45,336	20,332	3.99	5,096
2013	333,034.95	214,533	226,990	119,367	3.99	29,917
2014	0.04		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)
R M SCHAHFER - UNITS 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2016	330,734.56	160,700	170,031	173,933	3.99	43,592
2018	1,651,241.83	469,164	496,405	1,220,886	3.99	305,986
2019	1,284,004.29	148,893	157,538	1,177,826	3.98	295,936
	61,964,369.43	55,427,651	58,645,999	5,796,945		1,455,718
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1931	22,458.12	22,324	16,839	6,517	4.09	1,593
1973	564.01	540	407	179	4.01	45
1976	20,258,263.09	19,336,755	14,585,851	6,482,743	3.90	1,662,242
1978	36,840.04	34,980	26,386	11,928	3.95	3,020
1979	242,376.80	229,688	173,255	78,817	3.95	19,954
1980	1,250,874.42	1,181,876	891,497	409,412	3.98	102,867
1981	938,952.06	883,546	666,465	310,045	4.05	76,554
1982	540,075.60	507,645	382,920	178,758	3.99	44,802
1983	98,843.79	92,682	69,911	32,887	3.98	8,263
1984	584,370.87	545,877	411,759	195,987	4.02	48,753
1985	299,208.12	279,125	210,546	100,630	3.96	25,412
1986	104,765.73	97,451	73,508	35,448	3.96	8,952
1987	69,427.50	64,298	48,500	23,704	4.00	5,926
1988	18,741.55	17,314	13,060	6,431	3.96	1,624
1989	784,146.33	721,321	544,098	271,415	3.98	68,195
1990	2,835.39	2,601	1,962	987	3.95	250
1992	8,404.21	7,643	5,765	2,975	3.95	753
1993	129,837.21	117,369	88,532	46,498	3.99	11,654
1994	520,476.01	467,895	352,937	188,359	4.00	47,090
1995	370,841.71	331,681	250,189	135,486	3.99	33,956
1996	3,480,406.03	3,096,225	2,335,504	1,284,118	3.97	323,455
1997	155,276.34	137,345	103,600	57,887	3.96	14,618
1998	1,986,612.34	1,741,290	1,313,467	752,609	4.01	187,683
1999	6,140,106.34	5,341,008	4,028,760	2,356,951	4.01	587,768
2000	148,766.03	128,523	96,946	57,771	3.97	14,552
2001	303,345.15	259,702	195,895	119,584	3.97	30,122
2002	344,673.91	291,715	220,043	138,418	4.00	34,604
2003	32,921.29	27,569	20,795	13,443	3.99	3,369

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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)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2004	857,498.18	709,158	534,923	356,875	3.99	89,442
2005	3,538,563.37	2,886,675	2,177,439	1,502,667	3.99	376,608
2006	11,114.47	8,926	6,733	4,826	3.98	1,213
2007	206,394.25	162,597	122,648	92,002	4.00	23,000
2008	1,611,549.97	1,243,266	937,804	738,208	4.00	184,552
2009	33,747.23	25,428	19,181	15,917	3.99	3,989
2010	928,483.63	679,799	512,777	452,846	3.99	113,495
2011	4,711,388.20	3,331,894	2,513,271	2,386,573	4.00	596,643
2012	1,324,082.28	898,522	677,761	699,284	3.99	175,259
2013	377,953.91	243,469	183,650	209,422	3.99	52,487
2014	5,227,291.08	3,148,753	2,375,127	3,061,256	4.00	765,314
2015	5,730,274.16	3,159,123	2,382,949	3,576,536	3.99	896,375
2016	166,784.73	81,039	61,128	112,328	3.99	28,152
2017	1,444,841.81	578,515	436,378	1,066,258	3.99	267,233
2018	1,819,355.10	516,930	389,924	1,502,205	3.99	376,492
2019	1,414,845.13	164,065	123,755	1,347,684	3.98	338,614
	68,278,577.49	53,804,147	40,584,848	30,424,873		7,656,944
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1976	26,898,267.53	25,674,719	21,067,739	6,906,459	3.90	1,770,887
1978	36,697.83	34,845	28,593	9,573	3.95	2,424
1980	8,066.97	7,622	6,254	2,135	3.98	536
1981	21,996.35	20,698	16,984	5,892	4.05	1,455
1982	308,233.14	289,724	237,737	82,826	3.99	20,758
1983	2,673,556.38	2,506,898	2,057,069	723,429	3.98	181,766
1984	39,329.61	36,739	30,147	10,756	4.02	2,676
1985	58,579.94	54,648	44,842	16,081	3.96	4,061
1986	125,234.38	116,490	95,587	34,656	3.96	8,752
1987	4,792.31	4,438	3,642	1,342	4.00	336
1988	141,422.87	130,651	107,207	39,872	3.96	10,069
1989	203,814.15	187,485	153,843	58,123	3.98	14,604
1990	17,633.66	16,175	13,273	5,066	3.95	1,283
1991	41,155.61	37,571	30,829	11,972	3.97	3,016
1992	327,714.89	298,050	244,569	96,255	3.95	24,368

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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)
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1993	152,253.21	137,632	112,936	45,408	3.99	11,380
1997	28,461.74	25,175	20,658	8,943	3.96	2,258
1998	22,639.50	19,844	16,283	7,262	4.01	1,811
2000	72,933.99	63,010	51,704	24,148	3.97	6,083
2001	76,263.37	65,291	53,575	25,738	3.97	6,483
2002	157,497.93	133,299	109,380	54,418	4.00	13,604
2003	64,288.40	53,836	44,176	22,684	3.99	5,685
2004	195,039.14	161,299	132,356	70,485	3.99	17,665
2005	153,716.56	125,398	102,897	56,968	3.99	14,278
2006	42,324.85	33,991	27,892	16,126	3.98	4,052
2007	144,938.58	114,183	93,694	57,042	4.00	14,260
2008	47,689.52	36,791	30,189	19,408	4.00	4,852
2009	174,359.64	131,377	107,803	73,531	3.99	18,429
2010	254,826.83	186,574	153,096	111,924	3.99	28,051
2011	36,966.74	26,143	21,452	16,993	4.00	4,248
2012	59,803.46	40,583	33,301	28,895	3.99	7,242
2013	18,917,390.54	12,186,129	9,999,494	9,674,593	3.99	2,424,710
2014	421,481.21	253,887	208,330	230,010	4.00	57,502
2017	311,093.00	124,562	102,211	221,326	3.99	55,470
2018	1,461,301.68	415,197	340,696	1,179,058	3.99	295,503
2019	1,136,336.23	131,770	108,126	1,073,664	3.98	269,765
	54,838,101.74	43,882,724	36,008,565	21,023,061		5,310,322
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1979	30,101,521.61	28,525,647	23,943,370	7,362,213	3.95	1,863,851
1983	2,638,120.92	2,473,671	2,076,308	667,338	3.98	167,673
1984	4,677.14	4,369	3,667	1,197	4.02	298
1985	172,508.15	160,929	135,078	44,331	3.96	11,195
1986	33,383.74	31,053	26,065	8,654	3.96	2,185
1987	98,844.52	91,542	76,837	25,961	4.00	6,490
1998	14,927.34	13,084	10,982	4,542	4.01	1,133
2001	104,037.86	89,070	74,762	33,437	3.97	8,422
2003	120,698.19	101,074	84,838	40,688	3.99	10,197
2004	45,983.45	38,029	31,920	15,903	3.99	3,986

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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)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2005	193,985.67	158,249	132,828	68,917	3.99	17,272
2006	13,509.32	10,849	9,106	4,943	3.98	1,242
2008	10,431.40	8,048	6,755	4,093	4.00	1,023
2009	136,864.96	103,125	86,559	55,780	3.99	13,980
2010	160,328.31	117,386	98,529	68,212	3.99	17,096
2011	19,609.30	13,868	11,640	8,753	4.00	2,188
2012	10,721.72	7,276	6,107	5,043	3.99	1,264
2013	16,688.29	10,750	9,023	8,333	3.99	2,088
2014	19,582,562.18	11,795,909	9,901,048	10,464,816	4.00	2,616,204
2016	10,011.75	4,865	4,084	6,329	3.99	1,586
2017	345,952.97	138,520	116,269	243,523	3.99	61,033
2018	1,505,884.37	427,864	359,133	1,206,987	3.99	302,503
2019	1,171,028.00	135,792	113,979	1,103,890	3.98	277,359
	56,512,281.16	44,460,969	37,318,888	21,453,884		5,390,268
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1983	82,604,908.81	77,455,649	82,983,081	2,926,025	3.98	735,182
1986	79,495.74	73,945	79,222	3,454	3.96	872
1988	45,014.65	41,586	44,554	2,262	3.96	571
1989	35,099.22	32,287	34,591	1,912	3.98	480
1990	23,166.75	21,250	22,766	1,327	3.95	336
1992	49,253.41	44,795	47,992	3,232	3.95	818
1993	54,867.54	49,599	53,139	3,924	3.99	983
1996	158,369.08	140,888	150,942	13,762	3.97	3,466
1998	19,740.94	17,303	18,538	1,993	4.01	497
1999	474,264.87	412,542	441,982	51,253	4.01	12,781
2001	321,986.00	275,661	295,333	39,533	3.97	9,958
2002	25,653.79	21,712	23,261	3,419	4.00	855
2003	23,276.68	19,492	20,883	3,325	3.99	833
2004	58,107.24	48,055	51,484	8,947	3.99	2,242
2005	15,253.87	12,444	13,332	2,532	3.99	635
2006	373,352.56	299,835	321,232	67,055	3.98	16,848
2007	148,069.62	116,649	124,973	29,019	4.00	7,255
2008	344,102.67	265,466	284,410	73,456	4.00	18,364

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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)
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2010	126,197.50	92,397	98,991	32,255	3.99	8,084
2012	94,568.55	64,174	68,754	29,598	3.99	7,418
2013	55,575.52	35,800	38,355	19,444	3.99	4,873
2014	8,001.67	4,820	5,164	3,158	4.00	790
2016	397,150.95	192,971	206,742	206,295	3.99	51,703
2018	2,392,726.99	679,841	728,356	1,760,080	3.99	441,123
2019	1,860,572.06	215,752	231,149	1,703,846	3.98	428,102
	89,788,776.68	80,634,913	86,389,225	6,991,103		1,755,069
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1986	56,638,283.50	52,683,572	56,015,635	2,888,180	3.96	729,338
1987	23,388.45	21,661	23,031	1,293	4.00	323
1990	65,683.63	60,250	64,061	4,250	3.95	1,076
1996	158,339.52	140,861	149,770	14,903	3.97	3,754
1998	3,354.50	2,940	3,126	363	4.01	91
2002	70,906.09	60,012	63,808	9,935	4.00	2,484
2003	31,092.19	26,037	27,684	4,652	3.99	1,166
2006	378,199.09	303,727	322,937	70,390	3.98	17,686
2007	47,618.32	37,514	39,887	9,636	4.00	2,409
2008	20,863.64	16,096	17,114	4,584	4.00	1,146
2010	19,224.44	14,075	14,965	5,028	3.99	1,260
2011	343,180.94	242,698	258,048	98,860	4.00	24,715
2012	84,053.91	57,039	60,647	26,770	3.99	6,709
2015	0.38		0			
2016	107,619.24	52,291	55,598	56,326	3.99	14,117
2018	1,622,176.87	460,906	490,057	1,197,007	3.99	300,002
2019	1,261,439.55	146,277	155,528	1,156,369	3.98	290,545
	60,875,424.26	54,325,956	57,761,894	5,548,547		1,396,821

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -24						
2008	5,982,228.52	1,510,297	2,077,345	5,340,618	44.99	118,707
2011	20,315.04	4,005	5,509	19,682	44.97	438
2012	23,254.35	4,109	5,652	23,184	45.13	514
2013	1,047,497.75	163,791	225,287	1,073,610	45.05	23,832
2014	159,834.55	21,583	29,686	168,508	45.01	3,744
2015	124,832.13	14,071	19,354	135,438	45.00	3,010
2018	221,184.85	8,996	12,374	261,896	44.16	5,931
2019	181,275.13	2,563	3,525	221,256	43.17	5,125
	7,760,422.32	1,729,415	2,378,732	7,244,192		161,301
	721,500,231.34	528,468,938	478,525,163	281,450,168		58,770,711
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.8	8.15

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNITS 7 AND 8						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1962	1,412,426.61	1,456,014	1,525,421			
1964	26,318.87	26,975	28,424			
1966	113,041.78	115,615	122,085			
1967	4,978.96	5,109	5,377			
1968	1,164.67	1,192	1,258			
1970	78,894.62	80,554	85,206			
1971	25,814.86	26,369	27,880			
1972	569.73	582	615			
1973	536.22	547	579			
1975	2,285.91	2,318	2,469			
1976	34,815.86	35,330	37,601			
1977	444,611.68	448,969	480,181			
1980	4,485,383.01	4,515,776	4,844,214			
1981	2,420,581.93	2,435,677	2,614,228			
1982	308,363.39	309,720	333,032			
1983	196,261.29	196,510	211,962			
1984	59,901.10	59,712	64,693			
1987	23,185.93	22,950	25,041			
1988	213,776.08	211,623	230,878			
1989	768,956.38	757,391	830,473			
1991	2,123,367.82	2,078,361	2,293,237			
1992	6,474,689.47	6,326,963	6,992,665			
1993	216,429.92	210,604	233,744			
1995	630,253.94	608,659	680,674			
1996	265,402.67	254,618	286,635			
1997	714,026.05	681,849	771,148			
1998	169,952.58	161,413	183,549			
1999	7,900.78	7,470	8,533			
2000	297,989.05	279,894	321,828			
2001	365,208.66	340,034	394,425			
2002	201,738.28	186,459	217,877			
2003	9,036.16	8,277	9,759			
2004	670,381.01	608,242	724,011			
2005	2,820,564.41	2,530,791	3,046,210			
2006	6,760.64	5,993	7,301			
2007	55,370.34	48,366	59,800			
2008	528,230.81	453,995	570,489			
2009	400,293.82	337,294	432,317			
2010	10,301.07	8,476	11,125			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNITS 7 AND 8						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2011	3,604,103.12	2,885,070	3,892,431			
2012	682,898.09	528,219	737,530			
2013	60,262.01	44,673	65,083			
2014	753,993.38	528,978	814,313			
2015	999,738.64	650,098	1,079,718			
2016	955,128.17	557,443	1,031,538			
	33,645,889.77	31,041,172	36,337,561			
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1977	11,373.37	11,485	12,283			
1978	327,518.40	330,304	353,720			
1979	43,320.28	43,581	46,786			
1981	200,567.52	201,818	216,613			
1985	754,851.64	750,999	815,240			
1986	7,015,733.16	6,979,925	7,576,992			
1987	98,351.35	97,350	106,219			
1988	90,695.11	89,782	97,951			
1989	276,860.67	272,697	299,010			
1990	8,378,670.98	8,221,889	9,048,965			
1991	4,054.52	3,969	4,379			
1992	17,804.88	17,399	19,229			
1994	6,911.23	6,700	7,464			
1997	168,608.05	161,010	182,097			
1998	4,112,139.48	3,905,513	4,441,111			
1999	359,209.23	339,608	387,946			
2000	4,178,948.01	3,925,186	4,513,264			
2001	124,271.35	115,705	134,213			
2002	1,362,850.96	1,259,634	1,471,879			
2003	8,896,819.88	8,149,024	9,608,565			
2004	65,263,308.04	59,213,921	70,484,373			
2005	310,787.64	278,859	335,651			
2007	28,465.21	24,864	30,742			
2009	1,412,051.48	1,189,817	1,525,016			
2010	59,958.24	49,337	64,755			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2011	199,595.93	159,776	215,564			
2012	67,721.24	52,382	73,139			
2013	430,230.43	318,935	464,649			
2014	2,001,330.56	1,404,069	2,161,437			
2015	896,281.34	582,823	967,984			
2016	335,762.56	195,962	362,624			
	107,435,052.74	98,354,323	116,029,857			
BAILLY - UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1954	2,491.22	2,573	2,691			
1962	5,380,292.47	5,546,328	5,810,716			
1964	80,084.66	82,080	86,491			
1966	8,415.15	8,607	9,088			
1967	490.09	503	529			
1969	4,864.60	4,962	5,254			
1970	5,735.08	5,856	6,194			
1971	46,065.08	47,054	49,750			
1975	48,151.62	48,832	52,004			
1976	18,824.37	19,102	20,330			
1977	31,345.54	31,653	33,853			
1978	1,195.30	1,205	1,291			
1980	11,166,379.87	11,242,043	12,059,690			
1981	648,165.77	652,208	700,019			
1982	213,224.15	214,162	230,282			
1983	2,497,091.98	2,500,258	2,696,859			
1984	130,694.88	130,282	141,150			
1985	216,334.91	215,231	233,642			
1986	552,705.30	549,884	596,922			
1987	468,136.68	463,371	505,588			
1988	307,570.89	304,473	332,177			
1989	112,547.62	110,855	121,551			
1990	10,660.51	10,461	11,513			
1991	1,088,261.00	1,065,194	1,175,322			
1992	366,963.20	358,591	396,320			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1993	580,264.63	564,644	626,686			
1994	112,045.25	108,618	121,009			
1995	494,749.78	477,798	534,330			
1996	1,371,967.79	1,316,217	1,481,725			
1997	280,356.90	267,723	302,785			
1998	920,249.02	874,008	993,869			
1999	157,656.03	149,053	170,269			
2000	260,480.18	244,663	281,319			
2001	205,542.17	191,374	221,986			
2002	1,606,574.09	1,484,899	1,735,100			
2003	25,054.73	22,949	27,059			
2004	33,541.47	30,432	36,225			
2005	386,648.60	346,926	417,580			
2006	2,573,827.84	2,281,606	2,779,734			
2007	24,962,313.79	21,804,681	26,959,299			
2008	47,560,242.39	40,876,316	51,365,062			
2009	69,694.09	58,725	75,270			
2010	544,163.94	447,766	587,697			
2011	1,789,327.70	1,432,350	1,932,474			
2012	6,511,834.54	5,036,878	7,032,781			
2013	250,879.00	185,980	270,949			
2014	1,098,329.50	770,553	1,186,196			
2015	3,268,215.94	2,125,216	3,529,673			
2016	591,188.22	345,036	638,484			
	119,061,839.53	105,060,179	128,586,787			
BAILLY - UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1968	14,117,036.21	14,447,488	15,246,399			
1971	21,055.65	21,508	22,740			
1972	107,190.51	109,422	115,766			
1973	410,177.25	418,184	442,991			
1974	1,922.95	1,956	2,077			
1975	14,219.64	14,420	15,357			
1976	3,656.95	3,711	3,950			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
BAILLY - UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1979	153,853.53	154,780	166,162			
1980	7,314.00	7,364	7,899			
1981	25,538,279.61	25,697,536	27,581,342			
1982	1,881,398.65	1,889,677	2,031,911			
1983	44,269.96	44,326	47,812			
1984	479,035.72	477,522	517,359			
1985	298,744.16	297,219	322,644			
1986	749,666.98	745,841	809,640			
1987	554,750.92	549,104	599,131			
1988	238,780.68	236,376	257,883			
1989	74,353.63	73,235	80,302			
1990	1,579,258.82	1,549,708	1,705,600			
1991	373,655.67	365,736	403,548			
1992	284,567.77	278,075	307,333			
1993	1,668,290.87	1,623,380	1,801,754			
1994	550,643.76	533,798	594,695			
1995	281,825.77	272,169	304,372			
1996	563,710.85	540,804	608,808			
1997	551,938.94	527,066	596,094			
1998	1,702,847.98	1,617,283	1,839,076			
1999	610,271.45	576,970	659,093			
2000	713,786.57	670,443	770,889			
2001	850,061.60	791,465	918,067			
2002	191,405.93	176,910	206,718			
2003	5,297,832.38	4,852,539	5,721,659			
2004	223,138.32	202,455	240,989			
2005	4,561,942.26	4,093,267	4,926,898			
2006	2,085,845.21	1,849,027	2,252,713			
2007	387,619.05	338,587	418,629			
2008	3,190,966.71	2,742,521	3,446,244			
2009	2,340,527.60	1,972,166	2,527,770			
2010	38,725,861.07	31,865,652	41,823,930			
2011	16,443,987.53	13,163,346	17,759,507			
2012	7,988,284.38	6,178,906	8,627,347			
2013	1,349,041.71	1,000,061	1,456,965			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2014	3,733,354.68	2,619,202	4,032,023			
2015	4,050,551.25	2,633,944	4,374,595			
2016	987,381.44	576,267	1,066,372			
	145,984,306.57	128,801,416	157,663,051			
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1931	8,089.55	8,428	5,809	3,009	4.09	736
1937	5.37	6	6			
1942	171.05	172	119	68	6.54	10
1950	127,120.82	126,147	86,944	51,618	6.84	7,546
1954	182,027.94	179,343	123,608	74,802	6.96	10,747
1955	12,606.42	12,320	8,491	5,250	7.44	706
1956	1,400.51	1,367	942	584	7.42	79
1959	9,827.78	9,528	6,567	4,145	7.52	551
1961	427.96	415	286	180	7.29	25
1964	5,475.71	5,234	3,607	2,361	7.79	303
1965	2,994.34	2,864	1,974	1,290	7.61	170
1968	1,592.40	1,511	1,041	694	7.67	90
1973	9,349.03	8,719	6,009	4,181	7.85	533
1974	2,826,013.86	2,620,766	1,806,302	1,274,053	7.98	159,656
1976	4,330.33	3,983	2,745	1,975	8.05	245
1977	21,197.49	19,443	13,401	9,705	8.01	1,212
1979	758,251.67	689,544	475,252	351,242	8.04	43,687
1980	8,287.03	7,493	5,164	3,868	8.12	476
1981	230,206.14	207,715	143,163	107,762	8.01	13,453
1982	4,824,490.65	4,318,440	2,976,385	2,282,310	8.16	279,695
1983	144,644.45	128,905	88,845	68,818	8.14	8,454
1984	439,300.28	389,295	268,313	210,525	8.17	25,768
1985	4,631,771.21	4,093,430	2,821,302	2,227,329	8.05	276,687
1986	505,879.73	443,333	305,557	245,852	8.17	30,092
1987	848,646.50	739,557	509,723	415,302	8.15	50,957
1988	444,836.21	384,891	265,277	219,594	8.18	26,845
1989	326,020.82	279,635	192,732	162,631	8.26	19,689
1990	1,652,118.84	1,407,873	970,344	830,466	8.23	100,907

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1992	161,313.22	135,390	93,314	82,517	8.21	10,051
1993	906.54	754	520	468	8.22	57
1994	53,771.80	44,240	30,491	28,120	8.28	3,396
1995	443,023.32	360,819	248,686	234,209	8.29	28,252
1996	505,745.24	406,776	280,361	270,901	8.35	32,443
1997	9,161.71	7,280	5,018	4,969	8.36	594
1998	2,328,846.33	1,828,186	1,260,035	1,278,408	8.35	153,103
1999	15,775.15	12,196	8,406	8,789	8.40	1,046
2000	127,116.48	96,990	66,848	71,709	8.36	8,578
2001	60,271.71	45,212	31,161	34,535	8.38	4,121
2002	71,003.18	52,279	36,032	41,361	8.41	4,918
2003	39,767,619.92	28,678,180	19,765,772	23,580,933	8.44	2,793,949
2005	210,109.77	144,466	99,570	129,450	8.49	15,247
2007	28,297.81	18,353	12,649	18,195	8.51	2,138
2008	24,992.44	15,664	10,796	16,446	8.50	1,935
2009	3,099,267.50	1,865,781	1,285,946	2,092,255	8.51	245,858
2010	303,408.18	174,055	119,963	210,752	8.55	24,649
2011	87,415.97	47,461	32,711	62,572	8.56	7,310
2012	44,580.31	22,668	15,623	32,969	8.58	3,843
2013	945,545.28	444,208	306,160	724,484	8.58	84,439
2014	164,226.11	69,813	48,117	130,889	8.60	15,220
2015	124,971.66	46,778	32,241	103,978	8.61	12,076
2016	172,925.15	54,435	37,518	150,970	8.62	17,514
2017	1,346,220.76	329,427	227,050	1,240,331	8.64	143,557
2018	1,888,006.23	304,367	209,778	1,848,149	8.64	213,906
2019	1,467,613.09	87,503	60,309	1,539,389	8.64	178,170
	71,479,218.95	51,383,638	35,414,986	42,497,363		5,065,689
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1974	28,458,006.46	26,391,158	18,278,270	12,740,957	7.98	1,596,611
1977	2,299.67	2,109	1,461	1,046	8.01	131
1978	27,628.41	25,245	17,484	12,631	8.00	1,579
1979	298,498.66	271,451	188,004	137,359	8.04	17,084
1980	2,182,900.23	1,973,680	1,366,952	1,012,409	8.12	124,681

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1981	39,031.99	35,219	24,392	18,153	8.01	2,266
1982	848,429.68	759,436	525,978	398,810	8.16	48,874
1983	308,686.31	275,096	190,529	145,939	8.14	17,929
1984	123,238.82	109,211	75,639	58,692	8.17	7,184
1985	455,197.82	402,291	278,623	217,543	8.05	27,024
1986	2,443,116.20	2,141,049	1,482,871	1,180,126	8.17	144,446
1987	651,523.04	567,773	393,234	316,926	8.15	38,887
1988	65,116.30	56,341	39,021	31,956	8.18	3,907
1989	1,048,919.73	899,680	623,110	520,213	8.26	62,980
1990	436,998.02	372,393	257,916	218,412	8.23	26,539
1991	55,885.68	47,222	32,706	28,210	8.26	3,415
1992	13,770,933.61	11,557,945	8,004,925	7,005,393	8.21	853,276
1993	213,541.70	177,643	123,034	109,727	8.22	13,349
1994	171,199.83	140,852	97,553	89,055	8.28	10,755
1995	8,282,701.39	6,745,830	4,672,099	4,356,046	8.29	525,458
1996	228,386.52	183,694	127,225	121,717	8.35	14,577
1997	360,114.05	286,150	198,185	194,339	8.36	23,246
1998	1,109,297.48	870,818	603,120	606,014	8.35	72,577
1999	2,741,217.83	2,119,337	1,467,833	1,520,094	8.40	180,964
2000	3,180,887.68	2,427,017	1,680,929	1,786,238	8.36	213,665
2001	6,131,207.77	4,599,252	3,185,399	3,497,617	8.38	417,377
2002	10,795,543.91	7,948,705	5,505,199	6,261,944	8.41	744,583
2003	8,910,424.96	6,425,699	4,450,379	5,261,984	8.44	623,458
2004	2,249,941.49	1,585,255	1,097,933	1,354,503	8.48	159,729
2005	5,821,351.98	4,002,599	2,772,163	3,573,111	8.49	420,861
2006	3,255,322.94	2,179,367	1,509,409	2,038,893	8.48	240,435
2007	5,081,738.71	3,295,762	2,282,614	3,256,481	8.51	382,665
2008	11,237,640.04	7,043,191	4,878,048	7,370,979	8.50	867,174
2009	4,336,749.77	2,610,754	1,808,184	2,918,873	8.51	342,993
2010	8,842,152.75	5,072,451	3,513,132	6,124,814	8.55	716,353
2011	250,917.82	136,231	94,352	179,148	8.56	20,929
2012	5,475,704.48	2,784,314	1,928,390	4,040,128	8.58	470,877
2013	18,414,450.73	8,650,925	5,991,550	14,080,201	8.58	1,641,049
2014	1,376,846.49	585,297	405,371	1,095,391	8.60	127,371
2015	8,833,919.24	3,306,589	2,290,113	7,338,859	8.61	852,365
2016	6,521,943.75	2,053,056	1,421,927	5,686,991	8.62	659,744

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
2017	7,305,979.71	1,787,810	1,238,221	6,725,297	8.64	778,391
2018	72,464,926.05	11,682,143	8,090,943	70,895,826	8.64	8,205,535
2019	4,102,437.79	244,600	169,408	4,302,250	8.64	497,946
	258,912,957.49	134,832,640	93,383,828	188,831,296		22,201,239
R M SCHAHFER - UNITS 14 AND 15						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1976	2,486,874.47	2,373,752	1,517,781	1,068,569	3.90	273,992
1978	2,367,397.07	2,258,232	1,443,917	1,018,176	3.75	271,514
1979	2,041,117.41	1,942,964	1,242,334	880,428	3.75	234,781
1982	21,273.41	20,078	12,838	9,286	3.82	2,431
1983	149,350.97	140,600	89,900	65,425	3.82	17,127
1984	157,715.69	147,901	94,568	69,456	3.87	17,947
1985	17,473.46	16,362	10,462	7,711	3.82	2,019
1986	13,940.45	13,016	8,322	6,176	3.81	1,621
1988	47,620.52	44,147	28,228	21,298	3.84	5,546
1993	39,110.00	35,460	22,673	18,001	3.90	4,616
1995	1,878,533.10	1,684,849	1,077,295	876,379	3.91	224,138
1996	890,952.91	794,830	508,216	418,375	3.90	107,276
1997	1,725,571.53	1,530,430	978,559	816,035	3.88	210,318
1998	812,358.30	715,675	457,604	387,249	3.88	99,806
1999	6,549.08	5,725	3,661	3,150	3.89	810
2000	157,830.42	136,666	87,384	76,759	3.92	19,581
2001	3,638,976.69	3,122,620	1,996,608	1,787,928	3.92	456,104
2002	4,099,719.19	3,484,302	2,227,868	2,035,840	3.91	520,675
2004	546,082.13	453,318	289,852	278,073	3.92	70,937
2005	1,686,491.41	1,381,061	883,053	870,898	3.92	222,168
2006	118,262.64	95,307	60,939	62,054	3.92	15,830
2007	736,716.08	583,220	372,912	393,273	3.92	100,325
2008	972,796.11	753,925	482,061	529,647	3.93	134,770
2009	709,473.94	536,862	343,270	394,582	3.93	100,403
2010	51,425.65	37,855	24,205	29,278	3.92	7,469
2011	576,958.34	410,065	262,196	337,840	3.94	85,746
2012	150,857.55	102,843	65,758	91,134	3.94	23,130
2013	5,637,108.45	3,650,637	2,334,223	3,528,370	3.94	895,525

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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)
R M SCHAHFER - UNITS 14 AND 15						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2014	196,331.88	118,917	76,036	128,149	3.94	32,525
2015	460,711.28	255,286	163,230	315,909	3.95	79,977
2016	96,382.10	47,081	30,104	70,134	3.95	17,755
2018	909,212.40	259,846	166,146	779,435	3.96	196,827
2019	706,773.13	82,398	52,685	682,359	3.96	172,313
	34,107,947.76	27,236,230	17,414,889	18,057,377		4,626,002
R M SCHAHFER - UNITS 14 AND 17						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1999	107,509.58	93,976	32,184	79,626	3.89	20,469
2015	2,466,331.81	1,366,624	468,031	2,096,954	3.95	530,874
2018	71,973.63	20,569	7,044	67,808	3.96	17,123
2019	55,985.78	6,527	2,235	55,990	3.96	14,139
	2,701,800.80	1,487,696	509,495	2,300,378		582,605
R M SCHAHFER - UNITS 14, 15, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1983	1,277,033.15	1,202,209	637,696	690,419	3.82	180,738
1985	90,087.16	84,359	44,747	48,944	3.82	12,813
1986	419,889.91	392,056	207,961	228,725	3.81	60,033
1994	40,501.33	36,519	19,371	22,750	3.91	5,818
1997	68,153.46	60,446	32,063	38,817	3.88	10,004
2001	251,736.18	216,016	114,583	147,223	3.92	37,557
2004	146,036.31	121,229	64,304	87,573	3.92	22,340
2005	18,379.26	15,051	7,984	11,131	3.92	2,840
2006	96,360.18	77,656	41,192	59,023	3.92	15,057
2007	133,721.28	105,860	56,152	82,918	3.92	21,153
2008	19,889.71	15,415	8,177	12,509	3.93	3,183
2012	211,299.04	144,047	76,408	143,343	3.94	36,381
2013	22,544.76	14,600	7,744	15,702	3.94	3,985
2014	289,330.54	175,246	92,957	207,947	3.94	52,778

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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)
R M SCHAHFER - UNITS 14, 15, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2015	59,704.92	33,083	17,548	44,545	3.95	11,277
2018	73,687.57	21,059	11,170	65,465	3.96	16,532
2019	57,274.69	6,677	3,542	56,024	3.96	14,147
	3,275,629.45	2,721,528	1,443,598	1,963,057		506,636
R M SCHAHFER - UNITS 14, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2012	103,842.92	70,792	29,879	78,118	3.94	19,827
2018	2,904.67	830	350	2,671	3.96	674
2019	2,258.79	263	111	2,238	3.96	565
	109,006.38	71,885	30,340	83,027		21,066
R M SCHAHFER - UNITS 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1983	20,108,773.41	18,930,560	11,230,072	9,683,053	3.82	2,534,831
1986	1,549,099.85	1,446,413	858,048	753,016	3.81	197,642
1987	40,276.43	37,439	22,210	19,678	3.86	5,098
1989	25,514.91	23,553	13,972	12,563	3.86	3,255
1991	69,776.47	63,903	37,909	34,659	3.86	8,979
1994	48,962.29	44,148	26,190	24,731	3.91	6,325
1995	125,733.58	112,770	66,898	63,865	3.91	16,334
1996	5,516,351.74	4,921,204	2,919,379	2,817,627	3.90	722,468
1997	124,737.52	110,631	65,629	64,098	3.88	16,520
1998	218,152.94	192,189	114,011	112,868	3.88	29,090
1999	8,451,781.09	7,387,871	4,382,666	4,407,186	3.89	1,132,953
2000	626,426.52	542,425	321,780	329,704	3.92	84,108
2001	74,039.75	63,534	37,690	39,311	3.92	10,028
2002	313,738.24	266,642	158,179	168,109	3.91	42,995
2003	35,889.46	30,177	17,902	19,423	3.91	4,968
2004	331,089.79	274,847	163,046	181,287	3.92	46,247
2005	872,641.52	714,603	423,920	483,627	3.92	123,374

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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)
R M SCHAHFER - UNITS 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2006	1,159,415.30	934,368	554,290	651,502	3.92	166,199
2007	222,035.43	175,774	104,273	126,643	3.92	32,307
2008	646,068.46	500,708	297,032	374,879	3.93	95,389
2010	4,784,064.23	3,521,607	2,089,104	2,886,323	3.92	736,307
2011	1,111,243.04	789,800	468,529	687,164	3.94	174,407
2012	4,933,112.59	3,363,002	1,995,015	3,135,422	3.94	795,792
2013	126,342.09	81,820	48,538	82,858	3.94	21,030
2014	557,178.97	337,481	200,202	379,264	3.94	96,260
2015	314,366.47	174,194	103,336	223,605	3.95	56,609
2016	7,461,095.72	3,644,656	2,162,099	5,597,440	3.95	1,417,073
2018	4,637,404.51	1,325,333	786,220	4,036,681	3.96	1,019,364
2019	1,310,796.19	152,818	90,655	1,272,573	3.96	321,357
	65,796,108.51	50,164,470	29,758,792	38,669,161		9,917,309
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1976	2,837,912.49	2,708,822	1,809,158	1,142,271	3.90	292,890
1978	17,082.05	16,294	10,882	6,883	3.75	1,835
1979	257,531.90	245,148	163,729	104,105	3.75	27,761
1981	7,760,193.31	7,332,948	4,897,501	3,173,100	3.87	819,922
1982	1,123,705.13	1,060,553	708,318	460,335	3.82	120,507
1983	651,365.91	613,201	409,542	267,878	3.82	70,125
1984	5,842.34	5,479	3,659	2,417	3.87	625
1985	1,045,478.97	979,003	653,853	433,445	3.82	113,467
1986	117,376.78	109,596	73,197	48,875	3.81	12,828
1987	166,695.95	154,953	103,489	69,874	3.86	18,102
1988	5,415.05	5,020	3,353	2,279	3.84	593
1989	27,128.52	25,042	16,725	11,489	3.86	2,976
1990	92,924.24	85,527	57,121	39,520	3.83	10,319
1991	12,996.42	11,902	7,949	5,567	3.86	1,442
1993	16,589.15	15,041	10,046	7,207	3.90	1,848
1994	1,277.51	1,152	769	559	3.91	143
1995	9,890,375.42	8,870,638	5,924,488	4,361,503	3.91	1,115,474
1996	6,250,161.50	5,575,844	3,723,973	2,776,195	3.90	711,845
1997	438,148.46	388,599	259,536	196,138	3.88	50,551

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R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1998	928,307.46	817,824	546,205	419,235	3.88	108,050
1999	1,259,062.64	1,100,572	735,046	574,379	3.89	147,655
2000	321,250.59	278,172	185,784	148,316	3.92	37,836
2001	6,801,506.73	5,836,400	3,897,992	3,175,575	3.92	810,096
2002	540,497.46	459,362	306,797	255,320	3.91	65,299
2003	7,909,333.47	6,650,484	4,441,700	3,784,007	3.91	967,777
2004	10,512,855.08	8,727,015	5,828,565	5,104,804	3.92	1,302,246
2005	657,316.87	538,274	359,500	324,109	3.92	82,681
2007	858,461.07	679,599	453,888	438,912	3.92	111,967
2010	211,344.99	155,574	103,904	115,895	3.92	29,565
2011	438,780.33	311,857	208,282	248,050	3.94	62,957
2012	443,058.41	302,042	201,727	259,054	3.94	65,750
2013	1,499,521.13	971,102	648,576	910,926	3.94	231,199
2014	2,356,845.48	1,427,532	953,415	1,497,705	3.94	380,128
2015	2,705,789.02	1,499,310	1,001,353	1,812,667	3.95	458,903
2016	1,369,533.06	669,000	446,809	977,505	3.95	247,470
2017	113,712.31	45,791	30,583	87,678	3.96	22,141
2018	1,948,089.60	556,748	371,839	1,654,174	3.96	417,721
2019	1,514,324.59	176,546	117,911	1,456,987	3.96	367,926
	73,107,791.39	59,407,966	39,677,165	36,354,938		9,290,620
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1976	44,924,785.11	42,881,246	26,802,629	19,919,147	3.90	5,107,474
1979	15,725.07	14,969	9,356	6,998	3.75	1,866
1980	811,711.34	770,230	481,427	362,753	3.79	95,713
1981	191,999.90	181,429	113,401	86,279	3.87	22,294
1982	1,134,565.78	1,070,803	669,298	510,650	3.82	133,678
1983	3,378,547.53	3,180,592	1,988,007	1,525,682	3.82	399,393
1984	333,850.05	313,074	195,685	151,519	3.87	39,152
1986	2,394,333.67	2,235,618	1,397,358	1,092,749	3.81	286,811
1987	959,064.68	891,500	557,226	440,201	3.86	114,042
1988	122,084.10	113,179	70,742	56,226	3.84	14,642
1989	343,206.51	316,815	198,023	158,912	3.86	41,169
1990	19,241,666.17	17,710,030	11,069,533	8,941,800	3.83	2,334,674

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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)
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1991	281,776.80	258,058	161,297	131,750	3.86	34,132
1992	1,316,682.10	1,201,193	750,797	618,552	3.85	160,663
1993	2,594,117.54	2,352,014	1,470,110	1,227,772	3.90	314,813
1994	87,932.98	79,287	49,558	41,893	3.91	10,714
1995	19,932,955.73	17,877,788	11,174,389	9,555,885	3.91	2,443,960
1996	1,067,673.80	952,485	595,344	515,037	3.90	132,061
1997	533,181.98	472,885	295,574	258,936	3.88	66,736
1998	1,067,986.37	940,879	588,090	522,616	3.88	134,695
1999	407,224.64	355,963	222,492	201,021	3.89	51,676
2000	3,091,627.86	2,677,053	1,673,274	1,542,019	3.92	393,372
2001	1,439,073.06	1,234,874	771,850	724,786	3.92	184,894
2002	16,489,652.37	14,014,358	8,759,578	8,389,660	3.91	2,145,693
2003	287,968.78	242,136	151,345	148,142	3.91	37,888
2004	76,933,582.50	63,864,721	39,918,207	40,092,719	3.92	10,227,734
2005	2,347,107.73	1,922,037	1,201,356	1,239,636	3.92	316,234
2006	1,573,153.51	1,267,798	792,428	843,651	3.92	215,217
2007	9,093,201.35	7,198,615	4,499,445	4,957,484	3.92	1,264,664
2008	2,194,000.93	1,700,368	1,062,803	1,218,958	3.93	310,167
2009	356,046.56	269,422	168,400	201,888	3.93	51,371
2010	105,900.45	77,955	48,725	61,411	3.92	15,666
2011	2,175,906.78	1,546,495	966,626	1,296,317	3.94	329,014
2012	7,306,558.55	4,981,027	3,113,357	4,485,464	3.94	1,138,443
2013	6,776,052.15	4,388,226	2,742,831	4,304,264	3.94	1,092,453
2014	923,731.84	559,501	349,712	610,969	3.94	155,068
2015	5,731,057.37	3,175,648	1,984,917	3,975,383	3.95	1,006,426
2016	306,461.82	149,703	93,571	225,149	3.95	57,000
2017	1,425,047.42	573,849	358,680	1,123,369	3.96	283,679
2018	38,556,221.06	11,019,060	6,887,388	33,211,082	3.96	8,386,637
2019	7,192,845.27	838,571	524,143	6,956,416	3.96	1,756,671
	285,446,269.21	215,871,454	134,928,974	161,935,146		41,308,649
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1979	69,061,357.54	65,740,335	50,415,221	21,408,591	3.75	5,708,958
1981	196,452.38	185,636	142,361	61,949	3.87	16,007

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1982	150,108.32	141,672	108,646	47,467	3.82	12,426
1983	4,548,998.41	4,282,463	3,284,153	1,446,805	3.82	378,745
1984	226,272.64	212,191	162,726	72,598	3.87	18,759
1985	12,978.63	12,153	9,320	4,178	3.82	1,094
1986	26,165.37	24,431	18,736	8,476	3.81	2,225
1987	8,689.97	8,078	6,195	2,843	3.86	737
1988	1,444,645.45	1,339,267	1,027,063	475,369	3.84	123,794
1989	41,019.20	37,865	29,038	13,622	3.86	3,529
1991	3,314,384.19	3,035,393	2,327,795	1,119,165	3.86	289,939
1992	1,562,062.47	1,425,051	1,092,849	531,696	3.85	138,103
1993	565,405.61	512,637	393,133	194,889	3.90	49,972
1994	41,937,838.34	37,814,510	28,999,348	14,616,004	3.91	3,738,108
1995	5,885,580.53	5,278,754	4,048,193	2,072,811	3.91	530,131
1996	3,077,074.14	2,745,095	2,105,170	1,094,987	3.90	280,766
1997	2,251,216.01	1,996,630	1,531,184	810,081	3.88	208,784
1998	1,180,974.82	1,040,420	797,882	430,332	3.88	110,910
1999	215,406.27	188,291	144,397	79,625	3.89	20,469
2000	956,405.54	828,155	635,099	359,563	3.92	91,725
2001	1,363,167.27	1,169,739	897,054	520,640	3.92	132,816
2002	6,371,502.52	5,415,064	4,152,727	2,473,636	3.91	632,643
2003	255,315.51	214,679	164,634	100,894	3.91	25,804
2004	765,922.15	635,813	487,595	308,964	3.92	78,817
2005	6,331,186.68	5,184,583	3,975,975	2,608,460	3.92	665,423
2006	1,603,790.81	1,292,489	991,189	676,753	3.92	172,641
2007	327,039.56	258,900	198,546	141,575	3.92	36,116
2008	290,991.94	225,521	172,948	129,683	3.93	32,998
2009	13,680,378.34	10,351,997	7,938,782	6,288,811	3.93	1,600,206
2010	154,190.95	113,502	87,043	73,316	3.92	18,703
2011	1,519,738.63	1,080,133	828,337	752,191	3.94	190,911
2012	6,908,556.61	4,709,701	3,611,795	3,573,104	3.94	906,879
2013	4,674,187.74	3,027,041	2,321,390	2,539,765	3.94	644,610
2014	21,868.16	13,245	10,157	12,586	3.94	3,194
2015	5,081,641.36	2,815,798	2,159,391	3,125,516	3.95	791,270
2016	493,425.69	241,033	184,844	328,318	3.95	83,118
2017	11,028,743.71	4,441,143	3,405,842	8,064,051	3.96	2,036,377
2018	38,181,293.86	10,911,908	8,368,169	31,340,376	3.96	7,914,236
2019	5,921,031.56	690,298	529,379	5,628,494	3.96	1,421,337
	241,637,008.88	179,641,614	137,764,306	113,538,183		29,113,280

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1983	129,370,115.85	121,790,062	105,663,476	28,881,444	3.82	7,560,587
1984	25,908.59	24,296	21,079	5,866	3.87	1,516
1985	4,532,927.32	4,244,706	3,682,652	1,031,593	3.82	270,051
1987	3,311,230.33	3,077,961	2,670,399	773,281	3.86	200,332
1988	329,746.13	305,693	265,215	77,721	3.84	20,240
1989	34,239.59	31,607	27,422	8,187	3.86	2,121
1990	240,664.28	221,507	192,177	58,114	3.83	15,173
1991	27,938.65	25,587	22,199	6,857	3.86	1,776
1992	131,315.23	119,797	103,934	32,634	3.85	8,476
1994	156,823.31	141,404	122,680	40,416	3.91	10,337
1995	55,745.29	49,998	43,378	14,597	3.91	3,733
1996	1,418,556.40	1,265,511	1,097,941	377,358	3.90	96,758
1997	1,113,571.18	987,640	856,864	301,250	3.88	77,642
1998	151,638.75	133,591	115,902	41,802	3.88	10,774
1999	1,531,565.68	1,338,772	1,161,501	431,327	3.89	110,881
2000	2,433,149.15	2,106,874	1,827,897	702,579	3.92	179,229
2001	1,856,854.32	1,593,374	1,382,391	548,738	3.92	139,984
2002	176,987.01	150,419	130,502	53,565	3.91	13,699
2003	643,911.97	541,427	469,735	199,933	3.91	51,134
2004	914,235.56	758,933	658,440	292,365	3.92	74,583
2005	702,546.99	575,313	499,134	231,515	3.92	59,060
2006	1,548,316.96	1,247,782	1,082,559	527,690	3.92	134,615
2007	2,004,728.75	1,587,040	1,376,895	708,023	3.92	180,618
2008	8,902,970.04	6,899,873	5,986,240	3,272,849	3.93	832,786
2009	83,265.16	63,007	54,664	31,932	3.93	8,125
2010	6,635,294.98	4,884,320	4,237,573	2,663,134	3.92	679,371
2011	833,182.30	592,173	513,762	352,748	3.94	89,530
2012	4,439,919.27	3,026,782	2,625,997	1,991,519	3.94	505,462
2013	306,772.29	198,668	172,362	146,681	3.94	37,229
2015	2,896,459.92	1,604,963	1,392,445	1,619,873	3.95	410,094
2016	14,494.96	7,081	6,143	8,931	3.95	2,261
2018	4,948,816.88	1,414,332	1,227,056	3,919,713	3.96	989,827
2019	3,846,556.48	448,447	389,067	3,611,352	3.96	911,958
	185,620,449.57	161,458,940	140,079,680	52,965,588		13,689,962

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1986	141,457,990.24	132,081,023	115,203,664	31,912,645	3.81	8,376,022
1987	2,053,054.20	1,908,421	1,664,562	470,614	3.86	121,921
1989	52,493.78	48,457	42,265	12,328	3.86	3,194
1990	6,529.50	6,010	5,242	1,549	3.83	404
1991	122,897.26	112,552	98,170	29,643	3.86	7,680
1992	12,592.19	11,488	10,020	3,076	3.85	799
1993	87,347.34	79,195	69,075	21,766	3.90	5,581
1994	70,363.06	63,445	55,338	17,840	3.91	4,563
1995	39,541.05	35,464	30,932	10,190	3.91	2,606
1996	2,379,056.65	2,122,385	1,851,186	623,033	3.90	159,752
1997	5,696,023.80	5,051,872	4,406,342	1,517,523	3.88	391,114
1998	87,210.32	76,831	67,014	23,685	3.88	6,104
1999	2,516,936.24	2,200,104	1,918,974	698,640	3.89	179,599
2000	356,529.61	308,720	269,272	101,519	3.92	25,898
2001	1,942,474.46	1,666,845	1,453,855	566,318	3.92	144,469
2002	256,477.90	217,977	190,124	76,613	3.91	19,594
2003	1,297,662.95	1,091,127	951,702	397,867	3.91	101,756
2004	2,668,850.37	2,215,487	1,932,391	843,213	3.92	215,105
2005	318,366.77	260,709	227,396	103,706	3.92	26,456
2006	1,021,171.79	822,958	717,800	344,219	3.92	87,811
2007	2,452,325.18	1,941,378	1,693,308	857,110	3.92	218,651
2008	135,399.41	104,936	91,527	49,288	3.93	12,541
2009	8,189,281.24	6,196,862	5,405,025	3,111,828	3.93	791,814
2010	479,968.12	353,310	308,164	191,003	3.92	48,725
2011	7,833,287.62	5,567,400	4,855,996	3,290,623	3.94	835,184
2012	94,399.77	64,354	56,131	42,045	3.94	10,671
2013	148,469.90	96,150	83,864	70,545	3.94	17,905
2014	1,811,752.72	1,097,371	957,149	927,074	3.94	235,298
2016	2,277,106.05	1,112,339	970,204	1,397,986	3.95	353,921
2017	62,729.48	25,260	22,032	43,206	3.96	10,911
2018	5,203,236.12	1,487,043	1,297,028	4,114,337	3.96	1,038,974
2019	4,044,367.53	471,509	411,259	3,794,883	3.96	958,304
	195,175,892.62	168,898,982	147,317,012	55,665,916		14,413,327

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -24						
2007	28,166.26	11,002	16,260	18,666	27.18	687
2008	67,255,701.02	24,743,910	36,570,214	46,826,855	27.26	1,717,786
2010	571,444.30	181,754	268,623	439,968	27.54	15,976
2011	700,620.25	203,813	301,225	567,544	27.73	20,467
2012	59,101.89	15,551	22,984	50,303	27.84	1,807
2013	10,592,537.05	2,475,900	3,659,252	9,475,494	27.98	338,652
2014	459,593.80	93,406	138,049	431,847	28.06	15,390
2015	256,732.09	43,996	65,024	253,324	28.07	9,025
2016	181,445.77	24,884	36,777	188,215	28.15	6,686
2017	2,196,358.43	221,964	328,051	2,395,433	28.17	85,035
2018	2,595,313.23	163,162	241,145	2,977,043	28.09	105,982
2019	2,191,266.05	47,822	70,678	2,646,491	27.91	94,822
	87,088,280.14	28,227,164	41,718,283	66,271,184		2,412,315
	1,910,585,449.76	1,444,661,297	1,258,058,604	779,132,614		153,148,699
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.1	8.02

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.20 BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNITS 7 AND 8						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2007	15,052.24	13,148	16,256			
2012	35,627.32	27,558	38,478			
	50,679.56	40,706	54,734			
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1955	126,068.87	130,844	136,154			
1974	112,180.00	114,103	121,154			
1987	409,640.99	405,471	442,412			
1992	36,723.06	35,885	39,661			
1998	539,806.90	512,683	582,991			
1999	232,492.48	219,806	251,092			
2001	436,763.41	406,656	471,704			
2003	49,345.89	45,198	53,294			
2004	513,677.58	466,064	554,772			
2006	777,171.66	688,935	839,345			
2010	775,442.47	638,074	837,478			
2011	97,653.96	78,172	105,466			
2013	1,418,707.19	1,051,705	1,532,203			
	5,525,674.46	4,793,596	5,967,728			
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1931	490.56	511	535			
1968	288,234.83	273,459	314,176			
1978	80,565.32	73,616	87,816			
1998	702,494.50	551,471	668,872	96,847	8.35	11,598
2000	451,363.81	344,391	417,707	74,279	8.36	8,885
2001	190,228.39	142,698	173,077	34,272	8.38	4,090
2002	246,552.46	181,535	220,181	48,561	8.41	5,774
2003	220,067.58	158,700	192,485	47,389	8.44	5,615

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.20 BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
2004	45,626.82	32,148	38,992	10,741	8.48	1,267
2006	148,610.26	99,491	120,671	41,314	8.48	4,872
2008	132,581.39	83,095	100,785	43,729	8.50	5,145
2010	308,813.22	177,156	214,870	121,736	8.55	14,238
2014	1,139,289.63	484,312	587,416	654,410	8.60	76,094
2018	110,662.34	17,840	21,638	98,984	8.64	11,456
2019	86,028.22	5,129	6,221	87,550	8.64	10,133
	4,151,609.33	2,625,552	3,165,442	1,359,812		159,167
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
2008	57,662.93	36,140	45,978	16,875	8.50	1,985
2010	515,570.15	295,766	376,278	185,694	8.55	21,719
2014	242,958.95	103,282	131,397	133,428	8.60	15,515
2018	22,832.09	3,681	4,683	20,204	8.64	2,338
2019	17,753.86	1,059	1,347	18,004	8.64	2,084
	856,777.98	439,928	559,683	374,205		43,641
R M SCHAHFER - UNITS 14 AND 15						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2016	3,330,601.83	1,626,959	545,716	2,918,110	3.95	738,762
2018	93,102.74	26,608	8,925	87,902	3.96	22,197
2019	72,446.03	8,446	2,833	72,511	3.96	18,311
	3,496,150.60	1,662,013	557,474	3,078,523		779,270

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.20 BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 14, 15, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2012	302,379.87	206,138	181,051	133,425	3.94	33,864
2018	8,458.10	2,417	2,123	6,674	3.96	1,685
2019	6,577.37	767	674	6,167	3.96	1,557
	317,415.34	209,322	183,847	146,265		37,106
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1986	7,859.15	7,338	6,963	1,211	3.81	318
1991	651,628.46	596,777	566,253	111,440	3.86	28,870
1999	728,262.54	636,589	604,029	153,364	3.89	39,425
2000	403,269.48	349,193	331,333	88,068	3.92	22,466
2001	770,203.97	660,915	627,111	173,901	3.92	44,362
2002	763,925.16	649,251	616,043	178,439	3.91	45,637
2003	612,054.17	514,640	488,317	148,219	3.91	37,908
2004	843,110.05	699,889	664,091	212,743	3.92	54,271
2005	1,388,163.54	1,136,762	1,078,619	365,071	3.92	93,130
2006	375,006.73	302,216	286,758	103,249	3.92	26,339
2007	1,079,555.41	854,628	810,916	311,822	3.92	79,546
2008	43,181.47	33,466	31,754	13,154	3.93	3,347
2009	134,601.02	101,853	96,643	43,342	3.93	11,028
2010	1,033,319.53	760,639	721,734	352,918	3.92	90,030
2011	625,855.91	444,818	422,067	228,823	3.94	58,077
2012	200,802.06	136,891	129,889	78,945	3.94	20,037
2014	3,433,543.49	2,079,684	1,973,313	1,597,572	3.94	405,475
2018	366,362.07	104,703	99,348	281,669	3.96	71,129
2019	284,830.22	33,207	31,509	264,715	3.96	66,847
	13,745,534.43	10,103,459	9,586,692	4,708,664		1,198,242
	28,143,841.70	19,874,576	20,075,600	9,667,469		2,217,426

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.4 7.88

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.30 BOILER PLANT - UNIT TRAIN COAL CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNITS 7 AND 8						
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1990	17,292.70	15,252	17,293			
1991	2,823,045.89	2,453,791	2,823,046			
	2,840,338.59	2,469,043	2,840,339			
R M SCHAHFER - UNITS 14, 15, 17 AND 18						
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
2002	963,338.21	632,143	963,338			
2018	26,938.06	1,980	26,938			
2019	20,954.37	547	20,955			
	1,011,230.64	634,670	1,011,231			
R M SCHAHFER GENERATING STATION						
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
2002	240,834.56	158,036	240,835			
2018	6,734.51	495	6,735			
2019	5,238.59	137	5,239			
	252,807.66	158,668	252,808			
	4,104,376.89	3,262,381	4,104,378			

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

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2013	87,226.54	64,662	94,205			
	87,226.54	64,662	94,205			
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
2015	201,007,472.35	75,238,303	34,508,814	184,589,330	8.61	21,438,947
2016	4,280,499.71	1,347,467	618,029	4,047,715	8.62	469,573
2018	4,674,574.56	753,593	345,643	4,749,643	8.64	549,727
2019	3,006,109.87	179,233	82,207	3,194,453	8.64	369,728
	212,968,656.49	77,518,596	35,554,694	196,581,142		22,827,975
R M SCHAHFER - UNITS 14 AND 15						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2013	102,930,572.56	66,658,662	20,872,595	86,175,201	3.94	21,871,878
2018	2,878,870.00	822,758	257,627	2,736,397	3.96	691,009
2019	2,238,941.35	261,025	81,734	2,246,765	3.96	567,365
	108,048,383.91	67,742,445	21,211,956	91,158,363		23,130,252
R M SCHAHFER - UNITS 14, 15, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2016	1,597,958.39	780,583	214,885	1,446,992	3.95	366,327
2018	44,668.90	12,766	3,514	42,941	3.96	10,844
2019	34,758.20	4,052	1,115	35,033	3.96	8,847
	1,677,385.49	797,401	219,515	1,524,966		386,018

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1983	1,608,321.59	1,514,087	988,935	683,720	3.82	178,984
1985	4,804.92	4,499	2,939	2,059	3.82	539
1986	1,756,070.98	1,639,665	1,070,957	755,357	3.81	198,256
1989	339,662.32	313,544	204,793	148,456	3.86	38,460
1990	174,587.50	160,690	104,956	76,615	3.83	20,004
1991	267,935.99	245,382	160,273	118,381	3.86	30,669
1992	78,981.21	72,054	47,062	35,078	3.85	9,111
1993	649,956.97	589,298	384,903	291,052	3.90	74,629
1994	30,095.80	27,137	17,725	13,575	3.91	3,472
1995	17,540.33	15,732	10,275	7,966	3.91	2,037
1996	132,903.95	118,565	77,441	60,779	3.90	15,584
1997	28,370,995.60	25,162,576	16,435,082	13,070,754	3.88	3,368,751
1998	163,378.64	143,934	94,011	75,902	3.88	19,562
1999	955,971.73	835,634	545,799	448,411	3.89	115,273
2001	939,630.15	806,300	526,640	450,576	3.92	114,943
2002	4,681.17	3,978	2,598	2,270	3.91	581
2004	62,424.59	51,820	33,847	31,075	3.92	7,927
2005	32,222.63	26,387	17,235	16,277	3.92	4,152
2006	648,319.03	522,478	341,260	332,992	3.92	84,947
2007	83,691.74	66,254	43,274	43,765	3.92	11,165
2008	30,426.11	23,580	15,401	16,242	3.93	4,133
2009	263,820.95	199,634	130,392	143,982	3.93	36,637
2010	212,768.06	156,621	102,298	118,981	3.92	30,352
2012	64,253.81	43,803	28,610	38,214	3.94	9,699
2013	116,644.34	75,540	49,339	71,971	3.94	18,267
2014	325,452.71	197,125	128,753	209,717	3.94	53,228
2015	346,513.35	192,007	125,410	234,963	3.95	59,484
2016	75,580.42	36,920	24,115	54,489	3.95	13,795
2018	1,056,595.26	301,966	197,231	901,628	3.96	227,684
2019	821,314.11	95,752	62,541	791,626	3.96	199,906
	39,635,545.96	33,642,962	21,974,095	19,246,873		4,952,231

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1985	11,999.89	11,237	6,991	5,489	3.82	1,437
1989	533,751.39	492,708	306,520	248,582	3.86	64,399
1992	159,447.58	145,462	90,494	75,332	3.85	19,567
1995	17,536.49	15,728	9,785	8,453	3.91	2,162
1997	36,197.21	32,104	19,972	17,673	3.88	4,555
1998	35,450.03	31,231	19,429	17,439	3.88	4,495
1999	1,164,043.38	1,017,514	633,008	577,597	3.89	148,483
2001	181,378.32	155,641	96,826	91,807	3.92	23,420
2003	133,166.49	111,972	69,659	68,834	3.91	17,605
2004	324,175.18	269,107	167,415	169,727	3.92	43,298
2011	57,466.46	40,843	25,409	34,356	3.94	8,720
2016	103,571.40	50,593	31,475	76,240	3.95	19,301
2018	77,182.24	22,058	13,723	66,547	3.96	16,805
2019	59,996.71	6,995	4,352	58,045	3.96	14,658
	2,895,362.77	2,403,193	1,495,057	1,516,120		388,905
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2013	128,283,265.93	83,077,269	26,013,697	107,400,900	3.94	27,259,112
2018	3,587,960.66	1,025,410	321,083	3,410,396	3.96	861,211
2019	2,790,412.03	325,317	101,865	2,800,163	3.96	707,112
	134,661,638.62	84,427,996	26,436,645	113,611,459		28,827,435
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2014	119,017,528.47	72,088,441	21,428,856	102,349,373	3.94	25,976,998
2018	3,328,389.83	951,227	282,760	3,178,766	3.96	802,719
2019	2,588,855.29	301,819	89,718	2,602,691	3.96	657,245
	124,934,773.59	73,341,487	21,801,334	108,130,831		27,436,962

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1983	28,141,514.58	26,492,647	19,681,293	9,585,882	3.82	2,509,393
1986	54,904.38	51,265	38,085	19,016	3.81	4,991
1987	289,960.88	269,534	200,236	101,323	3.86	26,249
1988	219,375.63	203,373	151,085	77,066	3.84	20,069
1992	2,775,932.33	2,532,450	1,881,348	1,005,622	3.85	261,201
1993	396,893.90	359,853	267,334	145,436	3.90	37,291
1994	134,820.23	121,565	90,310	49,903	3.91	12,763
1995	594,542.58	533,243	396,144	222,180	3.91	56,824
1996	280,613.18	250,338	185,975	105,862	3.90	27,144
1997	22,077.83	19,581	14,547	8,414	3.88	2,169
1998	21,751.05	19,162	14,235	8,386	3.88	2,161
1999	391,582.41	342,290	254,286	152,960	3.89	39,321
2000	378,088.52	327,388	243,215	149,997	3.92	38,265
2002	571,950.56	486,094	361,118	233,711	3.91	59,773
2003	307,571.26	258,618	192,126	127,748	3.91	32,672
2004	577,817.31	479,662	356,339	244,591	3.92	62,396
2005	77,828.43	63,733	47,347	33,595	3.92	8,570
2006	124,757.71	100,542	74,692	55,056	3.92	14,045
2007	113,942.53	90,202	67,011	51,489	3.92	13,135
2008	459,940.02	356,457	264,811	213,527	3.93	54,333
2009	140,130.30	106,037	78,775	66,961	3.93	17,038
2010	12,437,817.76	9,155,627	6,801,683	6,133,648	3.92	1,564,706
2012	3,465,358.74	2,362,404	1,755,022	1,848,952	3.94	469,277
2013	5,005.12	3,241	2,408	2,798	3.94	710
2014	308,190.66	186,670	138,676	181,842	3.94	46,153
2015	16.34	9	7	10	3.95	3
2018	1,463,365.41	418,218	310,693	1,211,207	3.96	305,860
2019	1,137,478.54	132,612	98,517	1,084,461	3.96	273,854
	54,893,228.19	45,722,815	33,967,317	23,121,640		5,960,366
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1972	25,886.38	24,935	17,550	9,372	3.78	2,479
1986	26,028,519.23	24,303,141	17,105,298	9,964,362	3.81	2,615,318
1987	145,980.65	135,697	95,508	56,312	3.86	14,589

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1988	647,893.46	600,634	422,745	251,065	3.84	65,382
1991	393,235.19	360,134	253,473	155,491	3.86	40,283
1992	1,033,139.95	942,521	663,375	411,090	3.85	106,777
1993	1,175,812.25	1,066,076	750,337	472,508	3.90	121,156
1994	4,367.89	3,938	2,772	1,771	3.91	453
1995	596,540.01	535,034	376,573	243,828	3.91	62,360
1996	398,682.02	355,669	250,331	164,299	3.90	42,128
1997	205,528.60	182,286	128,298	85,451	3.88	22,023
1998	23,230.46	20,466	14,405	9,755	3.88	2,514
1999	485,704.14	424,564	298,821	206,311	3.89	53,036
2000	374,994.35	324,709	228,540	161,454	3.92	41,187
2001	55,638.07	47,743	33,603	24,261	3.92	6,189
2002	94,993.12	80,734	56,823	41,970	3.91	10,734
2003	219,190.73	184,304	129,719	98,240	3.91	25,125
2004	567,202.57	470,851	331,399	258,491	3.92	65,942
2005	11,703.32	9,584	6,746	5,426	3.92	1,384
2006	202,981.53	163,582	115,134	95,967	3.92	24,481
2007	656,087.48	519,390	365,563	316,768	3.92	80,808
2008	23,480.03	18,197	12,808	11,612	3.93	2,955
2009	13,629,706.46	10,313,653	7,259,066	6,915,828	3.93	1,759,753
2010	226,327.80	166,603	117,260	118,121	3.92	30,133
2011	1,357,020.07	964,483	678,833	732,468	3.94	185,906
2012	453,527.11	309,179	217,610	254,059	3.94	64,482
2013	45,106.19	29,211	20,560	26,351	3.94	6,688
2015	0.70			1	3.95	
2016	135,060.87	65,976	46,436	94,027	3.95	23,804
2018	1,377,300.59	393,621	277,043	1,155,350	3.96	291,755
2019	1,070,593.32	124,814	87,848	1,025,569	3.96	258,982
	51,665,434.54	43,141,729	30,364,476	23,367,576		6,028,806
	731,467,636.10	428,803,286	193,119,294	578,258,970		119,938,950
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.8	16.40

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.50 BOILER PLANT - COAL PILE BASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNITS 7 AND 8						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1982	949,799.28	953,978	1,025,783			
	949,799.28	953,978	1,025,783			
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1982	659,443.82	590,273	718,794			
2018	18,455.76	2,975	20,117			
2019	14,344.44	855	15,635			
	692,244.02	594,103	754,546			
R M SCHAHFER - UNITS 14 AND 15						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1982	1,817,274.34	1,715,144	1,889,965			
2018	50,859.78	14,535	52,894			
2019	39,529.96	4,609	41,112			
	1,907,664.08	1,734,288	1,983,971			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.50 BOILER PLANT - COAL PILE BASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1983	2,383,588.90	2,243,930	2,478,932			
2018	66,708.83	19,065	69,377			
2019	51,848.61	6,045	53,922			
	2,502,146.34	2,269,040	2,602,232			
	6,051,853.72	5,551,409	6,366,532			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNITS 7 AND 8						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1962	422,237.42	435,268	456,016			
1964	2,148.02	2,202	2,320			
1966	2,969.18	3,037	3,207			
1968	18,160.39	18,585	19,613			
1969	16,424.40	16,752	17,738			
1980	21,736.78	21,884	23,476			
1981	93,108.75	93,297	100,557			
1982	4,424.71	4,426	4,779			
2010	797,349.64	655,326	861,138			
2011	131,525.70	105,044	142,048			
	1,510,084.99	1,355,821	1,630,892			
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1985	281,541.43	280,104	304,065			
1986	512,845.87	508,401	553,874			
1990	317,806.95	311,860	343,232			
1997	11,569.29	11,048	12,495			
1998	9,748.41	9,259	10,528			
2002	795,410.77	733,623	859,044			
2003	1,630,823.77	1,490,756	1,761,290			
2012	4,444.65	3,431	4,800			
	3,564,191.14	3,348,482	3,849,326			
BAILLY - UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1962	4,908,791.57	5,060,277	5,301,495			
1964	2,384.82	2,444	2,576			
1969	232,298.95	236,934	250,883			
1980	80,939.71	81,488	87,415			
1982	143,793.29	143,836	155,297			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1986	1,188,687.60	1,178,384	1,283,783			
1987	26,834.98	26,562	28,982			
1989	3,287.62	3,238	3,551			
1990	61,524.37	60,373	66,446			
1991	20,502,523.90	20,067,952	22,142,726			
1992	103,521.03	100,846	111,803			
1996	7,373.89	7,074	7,964			
1997	48,369.65	46,190	52,239			
1998	787,979.69	748,385	851,018			
2001	90,688.98	84,438	97,944			
2002	109,686.20	101,166	118,461			
2003	36,588.98	33,446	39,516			
2004	137,968.31	124,956	149,006			
2005	100,014.25	89,588	108,015			
2007	7,901,671.97	6,891,048	8,533,806			
2010	73,716.78	60,586	79,614			
2011	1,680,628.76	1,342,251	1,815,079			
2013	81,280.96	60,079	87,783			
2014	759,052.78	530,724	819,777			
	39,069,609.04	37,082,265	42,195,178			
BAILLY - UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1968	8,576,734.31	8,777,499	9,262,873			
1972	1,437.28	1,460	1,552			
1975	27,880.06	28,274	30,110			
1980	61,165.75	61,580	66,059			
1981	10,147.35	10,168	10,959			
1982	42,605.15	42,618	46,014			
1983	93,062.25	93,180	100,507			
1984	503,596.55	502,005	543,884			
1985	172,857.40	171,975	186,686			
1986	179,698.66	178,141	194,075			
1987	1,320,630.41	1,307,186	1,426,281			
1990	1,013,826.72	994,856	1,094,933			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1991	2,818,342.74	2,758,605	3,043,810			
1992	88,331.66	86,049	95,398			
1993	37,026.21	35,925	39,988			
1996	842,017.83	807,802	909,379			
1997	96,316.29	91,976	104,022			
1999	32,249.81	30,417	34,830			
2000	239,637.93	224,594	258,809			
2001	19,384.45	18,048	20,935			
2002	326,516.86	301,153	352,638			
2003	1,462,626.46	1,337,004	1,579,637			
2004	8,070.74	7,310	8,716			
2005	269,849.42	241,718	291,437			
2007	6,512.27	5,679	7,033			
2008	267,945.59	229,624	289,381			
2009	408,690.90	343,398	441,386			
2010	43,947,360.38	36,119,457	47,463,149			
2011	504,565.28	402,976	544,931			
2012	6,626,989.12	5,115,930	7,157,148			
2014	146,294.06	102,288	157,998			
2016	366,104.20	212,958	395,393			
	70,518,474.09	60,641,853	76,159,952			
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1950	81.80	81	89			
1981	140,864.67	126,504	153,542			
1987	99,277.70	85,813	105,209	3,004	8.48	354
1989	949,015.98	810,784	994,038	40,389	8.41	4,802
1990	260,292.45	220,109	269,858	13,861	8.52	1,627
2018	40,574.88	6,342	7,775	36,451	8.96	4,068
2019	31,530.86	1,815	2,225	32,143	8.97	3,583
	1,521,638.34	1,251,448	1,532,737	125,849		14,434

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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)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1974	20,641,815.29	19,142,642	14,968,104	7,531,475	7.98	943,794
1978	168,208.32	152,948	119,594	63,753	8.25	7,728
1980	13,087.20	11,777	9,209	5,056	8.34	606
1982	270,687.73	241,203	188,603	106,447	8.37	12,718
1983	325,219.24	288,554	225,627	128,861	8.34	15,451
1985	52,634.71	46,115	36,058	21,313	8.42	2,531
1986	537,553.51	469,098	366,799	219,134	8.34	26,275
1987	4,419,876.21	3,820,408	2,987,271	1,830,394	8.48	215,848
1989	460,682.90	393,581	307,751	194,394	8.41	23,115
1990	80,455.13	68,035	53,198	34,498	8.52	4,049
1992	1,460,222.90	1,216,811	951,455	640,188	8.47	75,583
1995	352,981.62	284,676	222,595	162,155	8.61	18,833
1996	493,660.90	394,528	308,491	229,599	8.55	26,854
1997	107,572.48	84,681	66,214	51,040	8.65	5,901
1998	28,044.50	21,820	17,062	13,507	8.62	1,567
1999	2,822,361.48	2,163,306	1,691,542	1,384,832	8.65	160,096
2000	152,678.29	115,195	90,074	76,346	8.67	8,806
2001	1,315,412.67	976,131	763,261	670,539	8.67	77,340
2002	33,546.73	24,382	19,065	17,501	8.75	2,000
2003	1,222.25	870	680	652	8.75	75
2004	132,574.78	92,282	72,158	72,349	8.77	8,250
2005	9,500.98	6,457	5,049	5,307	8.76	606
2006	591,467.71	390,817	305,589	339,110	8.77	38,667
2007	107,440.25	68,650	53,679	63,431	8.82	7,192
2008	34,090,054.04	21,024,086	16,439,251	20,718,908	8.83	2,346,422
2010	542,882.69	306,404	239,585	352,157	8.85	39,792
2011	15,446.90	8,243	6,445	10,392	8.86	1,173
2013	47,061.21	21,673	16,947	34,350	8.88	3,868
2014	172,156.85	71,626	56,006	131,645	8.91	14,775
2017	5,845,152.79	1,390,199	1,087,031	5,284,186	8.96	589,753
2018	2,107,535.13	329,420	257,582	2,039,632	8.96	227,638
2019	1,637,776.92	94,257	73,702	1,711,475	8.97	190,800
	79,036,974.31	53,720,875	42,005,677	44,144,625		5,098,106

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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)
R M SCHAHFER - UNITS 14 AND 15						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1976	246,434.94	235,225	227,090	29,202	3.90	7,488
1979	432,296.09	409,665	395,497	54,091	3.95	13,694
1985	17,810.15	16,678	16,101	2,421	3.82	634
1986	9,317.49	8,667	8,367	1,323	3.96	334
1999	61,053.58	53,235	51,394	12,102	3.95	3,064
2000	205,280.58	177,348	171,215	42,277	3.97	10,649
2001	13,820.61	11,832	11,423	2,951	3.97	743
2003	56,420.09	47,341	45,704	12,973	3.95	3,284
2006	16,555.92	13,296	12,836	4,382	3.98	1,101
2018	29,642.95	8,410	8,119	22,710	4.00	5,678
2019	23,035.60	2,664	2,572	21,385	4.00	5,346
	1,111,668.00	984,361	950,318	205,817		52,015
R M SCHAHFER - UNITS 14 AND 17						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2000	88,401.50	76,373	52,126	39,811	3.97	10,028
2018	2,474.48	702	479	2,094	4.00	524
2019	1,922.95	222	152	1,848	4.00	462
	92,798.93	77,297	52,757	43,754		11,014
R M SCHAHFER - UNITS 14, 15, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1983	207,900.15	195,719	152,782	63,435	3.82	16,606
1997	65,599.77	58,024	45,294	22,929	3.96	5,790
2007	62,605.17	49,405	38,566	26,543	3.97	6,686
2012	14,270.52	9,694	7,567	7,274	3.98	1,828
2018	7,962.63	2,259	1,763	6,518	4.00	1,630
2019	6,187.78	716	559	5,876	4.00	1,469
	364,526.02	315,817	246,532	132,575		34,009

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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)
R M SCHAHFER - UNITS 14, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1999	114,955.38	100,234	71,338	48,216	3.95	12,207
2018	3,217.78	913	650	2,697	4.00	674
2019	2,500.56	289	206	2,395	4.00	599
	120,673.72	101,436	72,193	53,308		13,480
R M SCHAHFER - UNITS 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1983	199,329.00	187,650	88,107	119,195	3.82	31,203
1987	7,433.96	6,910	3,244	4,487	3.86	1,162
1990	13,324.26	12,222	5,739	8,119	3.95	2,055
1992	77,737.26	70,700	33,196	47,651	3.95	12,064
1996	95,884.03	85,539	40,163	59,556	3.90	15,271
1997	962,687.83	851,517	399,814	601,382	3.96	151,864
1999	61,974.26	54,038	25,373	39,081	3.95	9,894
2001	31,340.88	26,832	12,598	19,996	3.97	5,037
2002	153,160.65	129,899	60,992	98,295	3.96	24,822
2004	202,815.97	168,047	78,903	132,025	3.96	33,340
2010	86,686.84	63,550	29,839	60,316	3.98	15,155
2013	200,030.74	129,001	60,570	147,462	3.98	37,051
2017	144,980.54	58,050	27,256	123,523	3.99	30,958
2018	2,251,209.35	638,695	299,887	2,041,371	4.00	510,343
2019	55,306.78	6,396	3,003	54,516	4.00	13,629
	4,543,902.35	2,489,046	1,168,684	3,556,974		893,848
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1976	265,519.46	253,442	239,138	37,002	3.90	9,488
1981	68,194.77	64,440	60,803	10,119	3.87	2,615
1982	932,808.05	880,384	830,696	139,424	3.82	36,498
1985	110,141.31	103,138	97,317	17,230	3.82	4,510
1986	23,927.35	22,257	21,001	3,884	3.96	981

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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)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1987	14,671.09	13,638	12,868	2,390	3.86	619
1988	24,867.38	22,973	21,676	4,186	3.96	1,057
1989	99,088.68	91,469	86,307	16,746	3.86	4,338
1990	57,455.40	52,703	49,729	10,025	3.95	2,538
1991	25,831.41	23,657	22,322	4,543	3.86	1,177
1996	34,159.37	30,474	28,754	6,772	3.90	1,736
1997	76,544.31	67,705	63,884	15,722	3.96	3,970
1998	108,960.30	95,754	90,350	22,969	3.94	5,830
1999	82,476.64	71,914	67,855	17,920	3.95	4,537
2004	388,922.71	322,249	304,062	100,418	3.96	25,358
2005	101,293.37	82,791	78,118	27,227	3.95	6,893
2011	0.08		0			
2012	43,930.28	29,843	28,159	17,529	3.98	4,404
2018	68,825.77	19,527	18,425	53,154	4.00	13,288
2019	53,484.71	6,185	5,836	49,788	4.00	12,447
	2,581,102.44	2,254,543	2,127,300	557,047		142,284
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1976	26,906,058.50	25,682,156	17,266,710	10,715,591	3.90	2,747,587
1980	51,192.40	48,576	32,659	20,581	3.79	5,430
1981	504,333.50	476,567	320,407	204,100	3.87	52,739
1983	70,302.52	66,183	44,496	28,618	3.82	7,492
1984	286,330.30	268,511	180,526	117,257	3.87	30,299
1986	1,396,495.97	1,298,987	873,339	579,017	3.96	146,216
1987	269,914.30	250,899	168,685	112,026	3.86	29,022
1989	9,408,496.88	8,685,021	5,839,141	3,945,695	3.86	1,022,201
1990	138,202.78	126,771	85,231	58,500	3.95	14,810
1991	74,001.27	67,772	45,565	31,397	3.86	8,134
1992	267,102.02	242,924	163,323	114,463	3.95	28,978
1993	61,554.63	55,810	37,522	26,494	3.90	6,793
1995	592,827.45	531,705	357,478	259,063	3.91	66,257
1996	112,710.58	100,550	67,602	49,617	3.90	12,722
1997	728,180.65	644,090	433,037	324,271	3.96	81,887
1998	257,058.56	225,903	151,880	115,461	3.94	29,305

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R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1999	31,551.24	27,511	18,496	14,317	3.95	3,625
2000	126,643.47	109,411	73,560	58,150	3.97	14,647
2001	38,591.31	33,039	22,213	17,922	3.97	4,514
2002	2,434,143.31	2,064,446	1,387,975	1,143,534	3.96	288,771
2003	122,793.79	103,033	69,271	58,434	3.95	14,793
2004	1,253,462.01	1,038,579	698,261	605,340	3.96	152,864
2005	188,064.23	153,712	103,344	92,243	3.95	23,353
2006	500,714.38	402,118	270,353	250,390	3.98	62,912
2007	517,067.40	408,045	274,338	263,412	3.97	66,351
2008	188,721.58	145,809	98,031	98,240	3.98	24,683
2009	19,661.93	14,837	9,975	10,473	3.97	2,638
2010	463,744.78	339,969	228,569	253,726	3.98	63,750
2011	20,027,760.58	14,180,295	9,533,742	11,295,129	3.99	2,830,859
2012	1,424,852.85	967,942	650,770	831,077	3.98	208,813
2013	349,017.92	225,083	151,329	211,650	3.98	53,178
2014	15,636.27	9,427	6,338	9,924	3.99	2,487
2015	2,641,596.39	1,456,323	979,120	1,768,140	3.99	443,143
2017	401,278.41	160,672	108,024	309,306	3.99	77,520
2018	2,011,762.76	570,761	383,736	1,708,497	4.00	427,124
2019	1,563,348.91	180,798	121,555	1,504,328	4.00	376,082
	75,445,175.83	61,364,235	41,256,601	37,206,382		9,431,979
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1979	34,418,559.70	32,616,679	22,879,088	12,916,214	3.95	3,269,928
1981	226,997.00	214,499	150,461	85,616	3.87	22,123
1985	16,868.41	15,796	11,080	6,463	3.82	1,692
1986	263,065.85	244,698	171,644	101,944	3.96	25,743
1988	450,496.72	416,183	291,933	176,584	3.96	44,592
1991	75,613.48	69,249	48,575	30,063	3.86	7,788
1992	92,569.11	84,190	59,055	37,216	3.95	9,422
1994	52,210.47	47,077	33,022	21,277	3.91	5,442
1996	2,590,097.32	2,310,657	1,620,819	1,072,882	3.90	275,098
1997	3,500,379.31	3,096,156	2,171,810	1,468,585	3.96	370,855
1998	431,871.90	379,529	266,222	182,925	3.94	46,428

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R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1999	339,869.17	296,344	207,872	145,592	3.95	36,859
2000	515,224.16	445,117	312,229	223,604	3.97	56,323
2001	981,294.15	840,113	589,300	431,246	3.97	108,626
2002	846,009.19	717,517	503,305	376,545	3.96	95,087
2003	20,419.63	17,134	12,019	9,218	3.95	2,334
2004	21,236.25	17,596	12,343	9,743	3.96	2,460
2005	1,505,700.56	1,230,663	863,253	702,676	3.95	177,893
2006	2,329,285.17	1,870,621	1,312,154	1,110,303	3.98	278,971
2008	13,527.56	10,452	7,332	6,737	3.98	1,693
2009	1,529,658.46	1,154,317	809,700	781,145	3.97	196,762
2010	505,145.66	370,320	259,762	265,589	3.98	66,731
2011	898,885.02	636,439	446,432	488,408	3.99	122,408
2012	72,606.64	49,324	34,598	40,912	3.98	10,279
2013	1,111,660.98	716,915	502,883	653,245	3.98	164,132
2014	155,462.37	93,726	65,744	95,936	3.99	24,044
2017	23,509,639.61	9,413,260	6,602,965	17,847,060	3.99	4,472,947
2018	2,140,642.15	607,326	426,011	1,800,257	4.00	450,064
2019	1,663,503.38	192,381	134,946	1,595,097	4.00	398,774
	80,278,499.38	58,174,278	40,806,559	42,683,080		10,745,498
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1983	77,079,222.54	72,562,997	65,712,884	14,449,507	3.82	3,782,593
1986	14,522.85	13,509	12,234	2,870	3.96	725
1989	30,204.08	27,882	25,250	6,162	3.86	1,596
1991	25,091.08	22,979	20,810	5,285	3.86	1,369
1993	51,996.51	47,144	42,693	11,383	3.90	2,919
1996	1,283,416.97	1,144,952	1,036,866	297,888	3.90	76,382
1997	35,918.63	31,771	28,772	8,584	3.96	2,168
1998	661,013.66	580,899	526,061	161,393	3.94	40,963
1999	642,076.05	559,849	506,998	160,761	3.95	40,699
2000	92,110.94	79,577	72,065	23,731	3.97	5,978
2001	3,743,246.90	3,204,698	2,902,167	990,810	3.97	249,574
2002	23,407.93	19,853	17,979	6,365	3.96	1,607
2003	105,330.06	88,380	80,037	29,507	3.95	7,470

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2004	158,846.66	131,615	119,190	46,010	3.96	11,619
2006	1,302,525.72	1,046,043	947,294	407,333	3.98	102,345
2007	315,800.99	249,215	225,689	102,744	3.97	25,880
2008	445,863.70	344,481	311,961	151,737	3.98	38,125
2010	1,083,510.70	794,317	719,332	407,519	3.98	102,392
2011	65,083.23	46,081	41,731	25,956	3.99	6,505
2012	1,899,225.18	1,290,197	1,168,399	806,795	3.98	202,712
2013	491,353.57	316,876	286,962	224,046	3.98	56,293
2016	77,774.59	37,765	34,200	46,686	4.00	11,672
2018	5,552,792.76	1,575,394	1,426,673	4,348,231	4.00	1,087,058
2019	1,958,850.69	226,537	205,151	1,832,053	4.00	458,013
	97,139,185.99	84,443,011	76,471,398	24,553,355		6,316,657
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1986	82,054,208.55	76,324,855	62,622,147	22,714,229	3.96	5,735,916
1987	94,688.05	88,017	72,215	26,260	3.86	6,803
1990	97,164.30	89,127	73,126	27,925	3.95	7,070
1991	50,318.34	46,083	37,810	14,521	3.86	3,762
1993	52,139.71	47,274	38,787	15,438	3.90	3,958
1997	835,146.04	738,703	606,083	262,469	3.96	66,280
1999	220,300.14	192,088	157,602	71,510	3.95	18,104
2000	48,128.48	41,580	34,115	15,939	3.97	4,015
2001	222,111.45	190,156	156,017	74,979	3.97	18,886
2002	18,092.11	15,344	12,589	6,227	3.96	1,572
2003	37,632.89	31,577	25,908	13,230	3.95	3,349
2004	1,620,756.74	1,342,907	1,101,813	583,774	3.96	147,418
2006	324,904.57	260,927	214,082	123,818	3.98	31,110
2007	1,481,555.70	1,169,173	959,270	581,548	3.97	146,486
2008	7,172.64	5,542	4,547	2,913	3.98	732
2009	9,104.63	6,871	5,637	3,831	3.97	965
2010	44,846.72	32,877	26,975	19,666	3.98	4,941
2011	1,128,740.75	799,185	655,706	518,184	3.99	129,871
2012	49,949.11	33,932	27,840	24,107	3.98	6,057
2013	204,549.12	131,915	108,232	104,499	3.98	26,256

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2014	203,259.38	122,543	100,543	110,847	3.99	27,781
2016	7,162,342.28	3,477,862	2,853,477	4,595,359	4.00	1,148,840
2018	3,798,822.82	1,077,772	884,278	3,066,498	4.00	766,624
2019	2,090,893.08	241,808	198,396	1,976,133	4.00	494,033
	101,856,827.60	86,508,118	70,977,195	34,953,906		8,800,829
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -24						
2008	47,140,186.24	14,788,819	20,604,916	37,848,915	33.95	1,114,843
2010	8,646.81	2,302	3,207	7,515	34.75	216
2011	141,317.77	34,101	47,512	127,722	35.17	3,632
2012	80,744.45	17,421	24,272	75,851	35.60	2,131
2013	7,483,987.89	1,418,006	1,975,675	7,304,470	36.05	202,621
2014	471,526.28	76,536	106,636	478,057	36.52	13,090
2015	63,850.64	8,583	11,958	67,216	37.00	1,817
2017	278,509.25	21,343	29,737	315,615	37.98	8,310
2018	2,957,321.30	137,515	191,596	3,475,482	38.50	90,272
2019	1,480,602.13	23,133	32,231	1,803,716	39.03	46,214
	60,106,692.76	16,527,759	23,027,740	51,504,559		1,483,146
	618,862,024.93	470,640,645	424,531,039	239,721,231		43,037,299

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.6 6.95

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNITS 7 AND 8						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1962	5,353.60	5,519	5,782			
1984	1,107.21	1,104	1,196			
1989	73,161.54	72,061	79,014			
1992	636,809.97	620,355	687,755			
2000	43,128.79	40,421	46,579			
2001	78,555.81	73,141	84,840			
2008	32,113.85	27,559	34,683			
2013	55,424.51	41,009	59,859			
	925,655.28	881,169	999,708			
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1964	81.70	84	88			
1968	16,264.18	16,645	17,565			
1972	2,385.11	2,423	2,576			
1980	216,141.71	217,606	233,433			
1981	10,902.06	10,924	11,774			
1982	1,935.78	1,936	2,091			
1983	126,965.49	127,126	137,123			
1984	280.39	280	303			
1985	94,984.80	94,500	102,584			
1987	88,765.89	87,862	95,867			
1990	72,469.76	71,114	78,267			
1991	251,852.43	246,514	272,001			
1992	1,526.29	1,487	1,648			
1993	1,434.10	1,391	1,549			
1995	108.63	105	117			
1996	7,145.63	6,855	7,717			
1997	108,256.34	103,378	116,917			
1999	93,024.11	87,737	100,466			
2000	19,313.70	18,101	20,859			
2002	28,198.50	26,008	30,454			
2003	100,357.69	91,738	108,386			
2008	620,605.98	532,584	670,254			
2011	37,629.07	30,089	40,639			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2013	213,067.94	157,651	230,113			
2014	18,223.95	12,752	19,682			
2015	32,103.58	20,831	34,672			
2016	89,560.76	52,174	96,726			
2018	5,155.02	1,859	5,567			
2019	7,069.58	1,093	7,635			
	2,265,810.17	2,022,847	2,447,075			
BAILLY - UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1962	192,751.91	198,700	208,172			
1964	432.77	444	467			
1966	12,676.07	12,965	13,690			
1968	22,792.36	23,326	24,616			
1970	535.54	547	578			
1971	3,459.97	3,516	3,737			
1972	7,211.84	7,325	7,789			
1980	1,779,425.95	1,791,483	1,921,780			
1981	82,225.41	82,392	88,803			
1982	86,153.27	86,179	93,046			
1983	49,100.16	49,162	53,028			
1985	19,562.24	19,462	21,127			
1987	8,689.40	8,601	9,385			
1988	8,705.60	8,589	9,402			
1989	34,365.11	33,848	37,114			
1991	33,498.66	32,789	36,179			
1992	27,933.28	27,211	30,168			
1995	8,711.34	8,390	9,408			
1996	6,645.03	6,375	7,177			
2000	8,192.27	7,678	8,848			
2001	564,624.63	525,704	609,795			
2002	12,117.83	11,177	13,087			
2004	5,624.62	5,094	6,075			
2007	86,950.51	75,830	93,907			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2008	2,865,627.40	2,459,190	3,094,878			
2010	87,244.77	71,705	94,224			
2013	8,357.44	6,184	9,026			
	6,023,615.38	5,563,866	6,505,505			
BAILLY - UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1968	445,290.47	455,714	480,914			
1971	3,349.10	3,403	3,617			
1973	313.64	318	339			
1978	7,907.40	7,975	8,540			
1981	931,400.81	933,286	1,005,913			
1983	103,140.52	103,271	111,392			
1987	23,469.90	23,231	25,347			
1989	56,528.41	55,678	61,051			
1992	5,133.45	5,001	5,544			
1995	3,277.11	3,156	3,539			
2000	787,939.48	738,476	850,975			
2002	19,595.71	18,074	21,163			
2003	18,405.54	16,825	19,878			
2005	10,662.04	9,551	11,515			
2006	71,124.38	62,942	76,814			
2007	35,960.46	31,361	38,837			
2008	85,652.43	73,504	92,505			
2012	332,470.75	256,913	359,068			
2013	119,560.85	88,464	129,126			
2014	50,874.48	35,599	54,944			
2016	945,117.62	550,580	1,020,728			
	4,057,174.55	3,473,322	4,381,749			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1935	420.95	423	400	59	7.25	8
1936	210,233.44	210,478	198,820	30,334	7.41	4,094
1939	11,567.18	11,571	10,930	1,678	7.22	232
1941	411.53	408	385	63	7.71	8
1942	280.77	280	264	42	7.25	6
1947	22,099.34	21,829	20,620	3,468	7.50	462
1950	247,824.91	242,198	228,783	41,346	8.02	5,155
1952	19,201.87	18,791	17,750	3,180	7.68	414
1953	521.33	506	478	90	8.13	11
1954	943,119.56	915,743	865,021	162,979	8.03	20,296
1955	142.34	138	130	25	7.96	3
1958	793.37	766	724	141	7.94	18
1959	984.35	948	895	177	7.99	22
1965	4,713.26	4,480	4,232	906	8.00	113
1968	717.93	673	636	147	8.38	18
1969	9,746.10	9,120	8,615	2,008	8.32	241
1970	25,922.73	24,198	22,858	5,398	8.30	650
1974	1,032,598.12	952,538	899,778	225,753	8.26	27,331
1975	85,963.65	78,802	74,437	19,263	8.41	2,290
1981	405,176.21	362,146	342,087	99,555	8.45	11,782
1983	1,223.22	1,080	1,020	313	8.55	37
1984	932,160.15	818,737	773,388	242,666	8.56	28,349
1985	1,053,050.99	922,622	871,519	276,306	8.42	32,815
1986	550,598.32	478,501	451,998	148,155	8.52	17,389
1988	14,842.26	12,740	12,034	4,144	8.50	488
1989	17,212.49	14,649	13,838	4,924	8.56	575
1993	84,185.89	69,299	65,461	26,302	8.59	3,062
1994	1,072,665.56	873,630	825,241	343,964	8.63	39,857
1995	1,214,842.13	979,759	925,492	398,686	8.61	46,305
1999	20,489.63	15,705	14,835	7,499	8.65	867
2002	43,040.27	31,362	29,625	17,289	8.68	1,992
2003	6,250,792.97	4,462,754	4,215,569	2,597,795	8.69	298,941
2007	34,850.52	22,317	21,081	16,906	8.78	1,926
2010	72,606.25	41,122	38,844	40,296	8.78	4,590
2012	4,282,666.15	2,146,395	2,027,510	2,640,596	8.81	299,727
2013	3,590.31	1,661	1,569	2,344	8.81	266
2014	104,295.66	43,643	41,226	72,457	8.83	8,206
2015	1,305,284.68	479,470	452,913	969,847	8.85	109,587

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
2016	38,839.55	12,002	11,337	30,998	8.85	3,503
2018	698,060.78	110,024	103,930	656,956	8.87	74,065
2019	438,919.81	25,548	24,133	454,290	8.87	51,216
	21,256,656.53	14,419,056	13,620,408	9,549,348		1,096,917
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1974	8,493,722.09	7,835,178	6,844,803	2,413,354	8.26	292,174
1979	80,685.22	73,014	63,785	24,162	8.28	2,918
1980	840,599.56	756,459	660,842	255,412	8.34	30,625
1982	4,933.82	4,396	3,840	1,538	8.37	184
1983	31,160.15	27,521	24,042	9,922	8.55	1,160
1985	20,434.61	17,904	15,641	6,633	8.42	788
1986	2,659,220.28	2,311,014	2,018,899	879,651	8.52	103,245
1987	37,835.18	32,704	28,570	12,670	8.48	1,494
1992	4,420,286.99	3,670,438	3,206,491	1,611,622	8.60	187,398
1993	142,721.14	117,483	102,633	52,933	8.59	6,162
1994	386,969.17	315,166	275,329	146,468	8.63	16,972
1996	145,471.54	115,879	101,232	57,332	8.66	6,620
1999	30,366.54	23,276	20,334	12,766	8.65	1,476
2000	51,344.34	38,739	33,842	22,123	8.67	2,552
2001	268,878.88	199,527	174,307	118,771	8.67	13,699
2002	73,764.61	53,750	46,956	33,447	8.68	3,853
2003	33,047.53	23,594	20,612	15,410	8.69	1,773
2004	66,661.09	46,517	40,637	32,023	8.71	3,677
2005	17,400.70	11,826	10,331	8,636	8.76	986
2006	72,652.59	48,006	41,938	37,253	8.77	4,248
2007	3,849,868.11	2,465,359	2,153,735	2,042,621	8.78	232,645
2013	87,189.53	40,334	35,236	59,801	8.81	6,788
2015	11,038,896.96	4,054,918	3,542,372	8,490,026	8.85	959,325
2016	273,305.31	84,455	73,780	224,123	8.85	25,325
2018	616,069.24	97,101	84,827	586,688	8.87	66,143
2019	478,807.97	27,869	24,346	497,554	8.87	56,094
	34,222,293.15	22,492,427	19,649,361	17,652,939		2,028,324

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 14 AND 15						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1976	934,666.92	892,151	474,046	498,008	3.90	127,694
1978	81,391.65	77,283	41,064	43,583	3.95	11,034
1979	319,856.91	303,112	161,059	171,592	3.95	43,441
1983	3,543.56	3,336	1,773	1,913	3.82	501
1985	19,855.65	18,523	9,842	10,808	3.96	2,729
1987	160,850.01	149,518	79,447	87,837	3.86	22,756
1989	73,257.67	67,624	35,932	40,256	3.86	10,429
1992	236,024.38	214,659	114,059	131,406	3.95	33,267
1994	28,843.99	26,008	13,819	16,178	3.91	4,138
1995	348,469.96	312,541	166,069	196,340	3.91	50,215
1997	6,812.29	6,026	3,202	3,883	3.96	981
2001	145,870.65	124,884	66,357	85,348	3.97	21,498
2002	172,560.78	146,352	77,764	101,699	3.96	25,682
2003	26,874.82	22,550	11,982	15,968	3.95	4,043
2005	72,436.53	59,205	31,459	43,875	3.95	11,108
2007	296,350.16	233,865	124,264	183,940	3.97	46,332
2009	122,477.76	92,425	49,110	78,267	3.97	19,715
2012	69,547.61	47,304	25,135	47,194	3.97	11,888
2013	26,058,579.45	16,824,253	8,939,589	18,161,334	3.97	4,574,643
2016	513,042.92	249,708	132,683	400,882	3.98	100,724
2018	830,711.55	236,201	125,506	738,434	3.99	185,071
2019	645,849.96	74,826	39,759	631,925	3.99	158,377
	31,167,875.18	20,182,354	10,723,920	21,690,670		5,466,266
R M SCHAHFER - UNITS 14, 15, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1983	1,435,397.94	1,351,295	1,423,682	69,132	3.82	18,097
1994	147,090.89	132,629	139,734	13,241	3.91	3,386
1999	263,058.85	229,370	241,657	31,924	3.95	8,082
2001	158,260.40	135,491	142,749	21,842	3.97	5,502
2004	124,133.71	102,853	108,363	20,736	3.96	5,236
2005	684,550.02	559,507	589,479	122,453	3.95	31,001
2007	43,297.11	34,168	35,998	9,031	3.97	2,275

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 14, 15, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2008	37,006.69	28,634	30,168	8,319	3.96	2,101
2018	80,960.59	23,020	24,253	59,946	3.99	15,024
2019	62,925.06	7,290	7,681	57,762	3.99	14,477
	3,036,681.26	2,604,257	2,743,763	414,386		105,181
R M SCHAHFER - UNITS 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1983	23,693,861.97	22,305,591	23,296,329	1,345,287	3.82	352,169
1986	8,094,716.72	7,529,511	7,863,946	554,559	3.96	140,040
1989	191,242.01	176,536	184,377	14,515	3.86	3,760
1995	572,711.85	513,663	536,478	59,142	3.91	15,126
1997	544,633.14	481,739	503,136	63,282	3.96	15,980
2002	205,920.51	174,645	182,402	31,755	3.96	8,019
2004	28,766.18	23,835	24,894	5,023	3.96	1,268
2005	55,027.24	44,976	46,974	10,255	3.95	2,596
2006	56,405.65	45,381	47,397	11,265	3.95	2,852
2008	3,253,272.14	2,517,252	2,629,060	754,343	3.96	190,491
2009	107,799.83	81,348	84,961	27,151	3.97	6,839
2010	1,218,583.60	893,339	933,018	334,309	3.98	83,997
2011	69,496.31	49,271	51,459	20,817	3.97	5,244
2012	67,788.11	46,107	48,155	22,345	3.97	5,628
2013	35,513.48	22,929	23,947	12,987	3.97	3,271
2018	1,069,014.39	303,959	317,460	794,315	3.99	199,076
2019	830,847.20	96,259	100,534	763,547	3.99	191,365
	40,095,600.33	35,306,341	36,874,528	4,824,896		1,227,721
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1976	2,534,647.21	2,419,351	2,399,584	236,449	3.90	60,628
1979	5,384,880.22	5,102,971	5,061,279	538,997	3.95	136,455
1981	3,107,974.50	2,936,862	2,912,867	319,426	3.87	82,539

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1982	24,310.24	22,944	22,757	2,526	3.82	661
1983	9,605,978.76	9,043,145	8,969,261	1,020,957	3.82	267,266
1985	577,853.40	539,068	534,664	66,304	3.96	16,743
1986	3,087,432.87	2,871,856	2,848,392	362,538	3.96	91,550
1988	29,332.52	27,098	26,877	3,629	3.96	916
1989	40,195.24	37,104	36,801	5,002	3.86	1,296
1994	373,554.92	336,827	334,075	54,422	3.91	13,919
1996	931,419.01	828,605	821,835	146,841	3.97	36,988
1997	66,750.32	59,042	58,560	10,861	3.96	2,743
1999	18,817.56	16,408	16,274	3,296	3.95	834
2000	31,328.41	27,127	26,905	5,676	3.92	1,448
2001	28,232.78	24,171	23,974	5,389	3.97	1,357
2002	81,981.95	69,531	68,963	16,298	3.96	4,116
2006	216,307.10	174,029	172,607	52,352	3.95	13,254
2007	63,075.33	49,776	49,369	16,229	3.97	4,088
2010	175,391.98	128,579	127,528	54,879	3.98	13,789
2011	207,121.35	146,842	145,642	69,764	3.97	17,573
2013	80,988.56	52,289	51,862	32,366	3.97	8,153
2014	20,864.26	12,590	12,487	9,212	3.98	2,315
2015	122,753.47	67,738	67,185	60,479	3.98	15,196
2016	2,240,339.78	1,090,418	1,081,509	1,248,444	3.98	313,679
2017	111,243.82	44,600	44,236	71,458	3.99	17,909
2018	7,088,716.32	2,015,577	1,999,109	5,373,156	3.99	1,346,656
2019	650,861.35	75,406	74,790	602,106	3.99	150,904
	36,902,353.23	28,219,954	27,989,392	10,389,055		2,622,975
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1976	12,649,567.66	12,074,164	10,455,134	2,700,416	3.90	692,414
1978	51,665.40	49,057	42,479	11,253	3.95	2,849
1980	41,664.78	39,367	34,088	9,243	3.98	2,322
1981	1,010.93	955	827	224	3.87	58
1982	72,269.94	68,208	59,062	16,099	3.82	4,214
1983	1,684,919.18	1,586,196	1,373,502	378,814	3.82	99,166
1984	693,732.54	650,560	563,326	158,156	3.87	40,867

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1985	15,649.68	14,599	12,641	3,634	3.96	918
1986	1,047,822.40	974,659	843,967	245,769	3.96	62,063
1987	829,026.67	770,623	667,290	194,898	3.86	50,492
1988	21,324.81	19,701	17,059	5,119	3.96	1,293
1989	47,530.48	43,876	37,993	11,439	3.86	2,963
1990	30,737.74	28,195	24,414	7,553	3.95	1,912
1992	1,126,774.09	1,024,778	887,365	284,480	3.95	72,020
1993	318,677.35	288,936	250,192	81,232	3.90	20,829
1994	62,815.40	56,639	49,044	16,284	3.91	4,165
1996	19,699.71	17,525	15,175	5,313	3.97	1,338
1997	262,384.37	232,084	200,964	71,916	3.96	18,161
1998	51,843.82	45,560	39,451	14,467	3.94	3,672
1999	1,031,038.26	898,999	778,452	293,828	3.95	74,387
2001	55,027.67	47,111	40,794	16,435	3.97	4,140
2002	598,979.60	508,007	439,888	183,051	3.96	46,225
2003	11,297.55	9,479	8,208	3,541	3.95	896
2004	37,006.79	30,663	26,551	11,936	3.96	3,014
2005	258,603.14	211,366	183,024	85,923	3.95	21,753
2007	566,806.81	447,297	387,319	202,160	3.97	50,922
2008	338,396.41	261,838	226,728	125,204	3.96	31,617
2009	275,186.25	207,662	179,817	106,377	3.97	26,795
2010	724,351.43	531,019	459,814	293,511	3.98	73,746
2011	119,880.85	84,992	73,595	51,081	3.97	12,867
2012	738,141.96	502,055	434,734	332,933	3.97	83,862
2013	15,463,956.61	9,984,025	8,645,263	7,437,252	3.97	1,873,363
2014	66,601.35	40,188	34,799	34,466	3.98	8,660
2015	195,286.52	107,764	93,314	109,784	3.98	27,584
2016	22,174.10	10,793	9,346	13,715	3.98	3,446
2018	1,106,356.35	314,577	272,395	878,215	3.99	220,104
2019	859,909.70	99,626	86,267	808,039	3.99	202,516
	41,498,118.30	32,283,143	27,954,282	15,203,761		3,847,613

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1976	402,863.23	384,538	326,367	92,611	3.90	23,746
1979	14,659,377.66	13,891,930	11,790,434	3,455,319	3.95	874,764
1983	1,141,816.22	1,074,915	912,308	275,181	3.82	72,037
1986	167,976.64	156,248	132,612	42,084	3.96	10,627
1994	262,116.26	236,345	200,592	72,009	3.91	18,417
1997	80,223.48	70,959	60,225	23,208	3.96	5,861
1998	1,497,032.85	1,315,592	1,116,576	440,338	3.94	111,761
1999	14,791.54	12,897	10,946	4,437	3.95	1,123
2000	332,805.57	288,178	244,584	101,534	3.92	25,902
2001	127,388.51	109,061	92,563	39,921	3.97	10,056
2002	132,871.72	112,691	95,644	42,543	3.96	10,743
2003	274,625.06	230,430	195,572	90,038	3.95	22,794
2004	715,537.84	592,872	503,186	240,974	3.96	60,852
2005	347,525.40	284,045	241,076	120,350	3.95	30,468
2006	425,590.09	342,406	290,609	152,005	3.95	38,482
2007	333,219.15	262,961	223,182	123,366	3.97	31,075
2008	64,237.72	49,705	42,186	24,621	3.96	6,217
2010	140,413.46	102,937	87,365	58,665	3.98	14,740
2011	220,073.62	156,025	132,422	96,454	3.97	24,296
2012	50,219.53	34,157	28,990	23,238	3.97	5,853
2014	16,630,979.25	10,035,266	8,517,185	8,779,033	3.98	2,205,787
2018	1,064,080.86	302,556	256,787	849,857	3.99	212,997
2019	827,059.80	95,820	81,325	778,817	3.99	195,192
	39,912,825.46	30,142,534	25,582,735	15,926,603		4,013,790
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1983	32,854,179.56	30,929,187	31,954,551	2,213,796	3.82	579,528
1986	12,972.14	12,066	12,466	1,025	3.96	259
1988	16,875.81	15,590	16,107	1,444	3.96	365
1990	32,289.88	29,619	30,601	2,981	3.95	755
1992	181,127.07	164,731	170,192	18,180	3.95	4,603
1995	20,835.47	18,687	19,307	2,362	3.91	604
1997	131,328.46	116,163	120,014	16,568	3.96	4,184
1999	1,136,342.78	990,818	1,023,666	158,131	3.95	40,033

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2000	3,471.38	3,006	3,106	505	3.92	129
2001	141,755.52	121,361	125,384	22,041	3.97	5,552
2002	15,788.93	13,391	13,835	2,586	3.96	653
2004	34,582.35	28,654	29,604	6,362	3.96	1,607
2005	65,539.69	53,568	55,344	12,817	3.95	3,245
2006	134,230.30	107,994	111,574	28,025	3.95	7,095
2008	470,101.32	363,746	375,805	113,100	3.96	28,561
2010	135,935.48	99,654	102,958	38,415	3.98	9,652
2012	119,405.28	81,215	83,907	40,274	3.97	10,145
2013	9,307.70	6,009	6,208	3,472	3.97	875
2014	145,618.30	87,867	90,780	60,663	3.98	15,242
2015	66,395.00	36,638	37,853	31,198	3.98	7,839
2018	999,962.46	284,325	293,751	746,210	3.99	187,020
2019	777,170.13	90,040	93,025	715,232	3.99	179,256
	37,505,215.01	33,654,329	34,770,037	4,235,387		1,087,202
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1986	28,503,630.17	26,513,393	27,743,150	1,900,625	3.96	479,956
1987	15,281.92	14,205	14,864	1,029	3.86	267
1992	96,377.33	87,653	91,719	8,514	3.95	2,155
1993	17,639.54	15,993	16,735	1,610	3.90	413
1997	125,797.69	111,271	116,432	14,398	3.96	3,636
2000	26,524.91	22,968	24,033	3,553	3.92	906
2002	232,876.70	197,507	206,668	35,524	3.96	8,971
2004	23,026.04	19,079	19,964	3,983	3.96	1,006
2006	110,824.25	89,163	93,299	21,959	3.95	5,559
2007	64,961.04	51,264	53,642	13,918	3.97	3,506
2009	44,064.43	33,252	34,794	11,033	3.97	2,779
2010	18,926.52	13,875	14,519	5,165	3.98	1,298
2011	592,403.21	419,995	439,475	176,624	3.97	44,490
2012	2,355.52	1,602	1,676	773	3.97	195
2014	139,743.94	84,323	88,234	57,100	3.98	14,347

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2015	26,020.84	14,359	15,025	12,037	3.98	3,024
2018	840,766.95	239,060	250,148	624,249	3.99	156,453
2019	653,450.59	75,706	79,217	600,371	3.99	150,469
	31,534,671.59	28,004,668	29,303,594	3,492,464		879,430
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -24						
2008	3,832,855.72	1,196,740	1,656,878	3,095,864	34.16	90,628
2010	30,879.05	8,255	11,429	26,861	34.56	777
2013	582,499.24	112,245	155,402	566,897	35.34	16,041
2014	136,052.30	22,640	31,345	137,360	35.48	3,871
2017	122,782.53	9,866	13,659	138,591	36.11	3,838
2018	145,257.11	7,169	9,925	170,193	36.23	4,698
2019	120,959.34	2,040	2,824	147,165	36.26	4,059
	4,971,285.29	1,358,955	1,881,463	4,282,931		123,912
	335,375,830.71	260,609,222	245,427,520	107,662,440		22,499,331
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.8	6.71

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNITS 7 AND 8						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1972	15,812.09	16,061	17,077			
1976	74,754.81	75,504	80,735			
1977	2,875.18	2,903	3,105			
1981	857,652.97	859,389	926,265			
1984	42,291.30	42,158	45,675			
1993	506,421.51	491,367	546,935			
2004	70,522.89	63,872	76,165			
2005	136,557.52	122,322	147,482			
2006	78,233.03	69,232	84,492			
2007	652,690.29	569,211	704,906			
2010	202,321.62	166,284	218,507			
2011	192,391.70	153,843	207,783			
2012	341,092.84	263,576	368,380			
2013	0.17		0			
2014	136,022.53	95,179	146,905			
	3,309,640.45	2,990,901	3,574,412			
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1984	95,024.99	94,725	102,627			
1985	62,672.26	62,352	67,686			
1986	30,291.56	30,029	32,715			
1987	22,483.18	22,254	24,282			
1990	4,370.65	4,289	4,720			
1993	516,651.30	501,292	557,983			
1994	33,450.12	32,333	36,126			
1999	81,078.16	76,470	87,564			
2000	66,085.90	61,937	71,373			
2001	80,699.17	75,136	87,155			
2002	91,262.23	84,173	98,563			
2004	10,326.11	9,352	11,152			
2009	124,248.48	104,546	134,188			
2010	80,798.76	66,407	87,263			
2011	105,446.98	84,319	113,883			
2012	41,260.02	31,883	44,561			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2013	130,414.34	96,495	140,847			
2014	63,595.28	44,500	68,683			
2015	52,341.96	33,985	56,529			
2016	4,001,658.23	2,331,174	4,321,791			
2018	12,855.60	4,644	13,884			
2019	16,321.66	2,537	17,627			
	5,723,336.94	3,854,832	6,181,204			
BAILLY - UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1962	31,591.52	32,566	34,119			
1964	2,340.60	2,399	2,528			
1979	18,836.43	18,950	20,343			
1983	4,980.40	4,967	5,379			
1994	9,894.21	9,564	10,686			
2000	79,171.03	74,201	85,505			
2005	58,058.03	52,006	62,703			
2007	7,062.20	6,159	7,627			
2011	20,963.04	16,763	22,640			
	232,897.46	217,575	251,529			
BAILLY - UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
1968	61,086.28	62,516	65,973			
1976	7,041.45	7,112	7,605			
1985	10,630.58	10,576	11,481			
1992	367,572.01	358,074	396,978			
2000	13,564.74	12,713	14,650			
2004	11,606.00	10,511	12,534			
2005	58,058.03	52,006	62,703			
2010	43,283.86	35,574	46,747			

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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)
BAILLY - UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -8						
2011	445,510.57	356,245	481,151			
2012	38,331.31	29,620	41,398			
2014	19,495.62	13,642	21,055			
2015	826,569.07	536,688	892,694			
	1,902,749.52	1,485,277	2,054,969			
MICHIGAN CITY - UNITS 2, 3 AND 12						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1993	635,426.52	521,262	669,587	23,027	8.71	2,644
1994	336,863.72	273,403	351,200	15,981	8.75	1,826
2000	6,170.50	4,643	5,964	762	8.75	87
2018	27,360.38	4,348	5,585	24,238	8.79	2,757
2019	21,286.37	1,262	1,621	21,581	8.68	2,486
	1,027,107.49	804,918	1,033,958	85,589		9,800
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1950	142.04	140	155			
1976	56,713.74	51,902	58,044	3,774	8.31	454
1982	1,031,104.29	914,633	1,022,869	101,034	8.58	11,776
1984	65,309.07	57,362	64,150	7,037	8.56	822
1986	35,644.67	30,849	34,500	4,353	8.69	501
1988	45,627.17	39,011	43,628	6,106	8.66	705
1998	8,753.86	6,770	7,571	1,971	8.80	224
1999	3,720.33	2,843	3,179	876	8.74	100
2000	26,698.41	20,089	22,466	6,635	8.75	758
2001	78,006.21	57,572	64,385	20,642	8.82	2,340
2002	125,851.81	91,224	102,019	35,159	8.82	3,986
2010	36,407.28	20,548	22,980	16,704	8.85	1,887
2012	220,996.64	110,567	123,651	117,235	8.84	13,262
2014	123,510.19	51,616	57,724	76,902	8.85	8,689

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
2016	284,392.77	87,975	98,386	211,602	8.83	23,964
2017	133,153.05	32,046	35,838	109,299	8.82	12,392
2018	63,632.16	10,113	11,310	58,049	8.79	6,604
2019	49,504.52	2,935	3,282	50,678	8.68	5,838
	2,389,168.21	1,588,195	1,776,138	828,055		94,302
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1974	663,856.39	612,386	488,384	235,220	8.26	28,477
1976	188,827.50	172,808	137,816	68,006	8.31	8,184
1979	4,688.89	4,223	3,368	1,743	8.52	205
1980	176,707.53	158,249	126,205	66,406	8.58	7,740
1982	537,256.28	476,569	380,069	205,541	8.58	23,956
1985	546,422.22	476,718	380,187	215,413	8.60	25,048
2001	19,044.74	14,056	11,210	9,549	8.82	1,083
2003	41,179.01	29,256	23,332	21,553	8.82	2,444
2007	400,714.85	256,040	204,194	232,585	8.82	26,370
2008	27,476.90	16,946	13,515	16,435	8.83	1,861
2009	440,458.27	260,598	207,829	272,270	8.84	30,800
2010	99,615.90	56,223	44,838	63,743	8.85	7,203
2011	519,491.72	277,687	221,458	344,788	8.83	39,047
2012	5,782.31	2,893	2,307	3,996	8.84	452
2013	423,226.97	195,506	155,918	305,399	8.84	34,547
2014	68,550.81	28,648	22,847	51,873	8.85	5,861
2015	26,440.39	9,727	7,757	21,063	8.83	2,385
2016	148,425.20	45,914	36,617	125,167	8.83	14,175
2017	24,491.53	5,894	4,701	21,995	8.82	2,494
2018	121,978.44	19,385	15,460	117,497	8.79	13,367
2019	94,895.47	5,627	4,488	98,948	8.68	11,400
	4,579,531.32	3,125,353	2,492,500	2,499,189		287,099

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 14 AND 15						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1979	255,064.60	241,711	253,505	11,762	3.95	2,978
1984	42,768.66	40,107	42,064	2,415	3.87	624
1985	194,917.03	181,834	190,706	12,007	3.96	3,032
2002	57,030.71	48,369	50,729	8,583	3.96	2,167
2005	111,498.36	90,958	95,396	20,562	3.99	5,153
2010	118,226.90	86,672	90,901	32,055	3.98	8,054
2018	21,795.93	6,216	6,519	16,148	3.97	4,068
2019	16,955.66	1,980	2,077	15,557	3.95	3,938
	818,257.85	697,847	731,898	119,090		30,014
R M SCHAHFER - UNITS 14 AND 17						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2015	39,094.40	21,589	5,631	35,028	3.97	8,823
2017	85,450.11	34,321	8,951	79,917	3.97	20,130
2018	3,477.05	992	259	3,357	3.97	846
2019	2,708.95	316	82	2,735	3.95	692
	130,730.51	57,218	14,923	121,037		30,491
R M SCHAHFER - UNITS 14, 15, 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1983	5,980,452.17	5,607,655	4,296,207	1,923,463	3.98	483,282
1986	2,057,778.36	1,914,096	1,466,451	673,638	3.96	170,111
1994	207,117.80	186,754	143,078	72,324	3.91	18,497
2002	62,295.46	52,834	40,478	24,309	3.96	6,139
2004	58,299.69	48,305	37,008	23,624	3.96	5,966
2005	174,038.44	141,976	108,772	72,228	3.99	18,102
2006	123,956.55	99,548	76,267	52,648	3.98	13,228
2018	242,270.97	69,088	52,931	199,031	3.97	50,134
2019	188,456.53	22,010	16,863	179,132	3.95	45,350
	9,094,665.97	8,142,266	6,238,055	3,220,398		810,809

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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)
R M SCHAHFER - UNITS 17 AND 18						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1983	179,624.77	168,428	89,832	96,978	3.98	24,366
1986	236,003.24	219,525	117,085	128,358	3.96	32,414
1989	48,619.14	44,724	23,854	26,710	3.98	6,711
1997	790,274.18	699,013	372,823	449,062	3.96	113,399
2001	180,983.18	154,945	82,641	105,582	3.97	26,595
2002	31,266.82	26,518	14,144	18,374	3.96	4,640
2003	38,124.84	31,989	17,062	22,588	3.95	5,718
2004	65,301.56	54,107	28,858	39,055	3.96	9,862
2006	166,961.00	134,084	71,514	102,125	3.98	25,660
2007	52,613.38	41,520	22,145	32,573	3.97	8,205
2009	47,536.44	35,872	19,133	30,305	3.97	7,634
2010	92,488.71	67,803	36,163	60,025	3.98	15,082
2011	353,981.82	250,962	133,852	234,289	3.97	59,015
2012	24,212.06	16,448	8,773	16,408	3.98	4,123
2014	127,213.15	76,761	40,941	91,361	3.98	22,955
2015	479,709.60	264,915	141,294	357,604	3.97	90,077
2017	24,485.04	9,834	5,245	20,219	3.97	5,093
2018	82,164.56	23,431	12,497	72,954	3.97	18,376
2019	63,936.67	7,467	3,983	62,512	3.95	15,826
	3,085,500.16	2,328,346	1,241,837	1,967,083		495,751
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1976	183,975.31	175,607	130,481	60,853	3.90	15,603
1978	420.77	400	297	140	3.95	35
1981	56,739.67	53,616	39,838	19,171	3.87	4,954
1983	75,675.95	70,959	52,724	25,978	3.98	6,527
1986	24,688.43	22,965	17,064	8,612	3.96	2,175
1987	6,607.00	6,119	4,547	2,325	4.00	581
1988	10,628.94	9,819	7,296	3,758	3.96	949
1991	52,594.06	48,014	35,676	19,022	3.97	4,791
1997	79,329.12	70,168	52,137	30,366	3.96	7,668
1998	106,295.55	93,413	69,408	41,139	3.94	10,441
1999	80,303.27	70,019	52,026	31,489	3.95	7,972

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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)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2000	12,711.34	10,982	8,160	5,060	3.97	1,275
2001	176,877.88	151,430	112,517	71,436	3.97	17,994
2005	30,284.20	24,705	18,356	13,139	3.99	3,293
2006	25,716.90	20,653	15,346	11,400	3.98	2,864
2008	7,138.09	5,515	4,098	3,326	3.98	836
2009	119,062.27	89,847	66,759	57,066	3.97	14,374
2010	45,236.53	33,163	24,641	22,405	3.98	5,629
2011	9,246.80	6,556	4,871	4,745	3.97	1,195
2012	40,215.42	27,319	20,299	21,525	3.98	5,408
2013	39,106.47	25,248	18,760	21,911	3.97	5,519
2014	73,422.41	44,304	32,919	43,440	3.98	10,915
2015	146,475.78	80,890	60,104	92,231	3.97	23,232
2016	365,355.83	177,940	132,214	247,756	3.97	62,407
2017	522,781.58	209,974	156,016	387,676	3.97	97,651
2018	59,519.58	16,973	12,611	49,289	3.97	12,415
2019	46,314.38	5,409	4,019	44,148	3.95	11,177
	2,396,723.53	1,552,007	1,153,184	1,339,408		337,880
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1976	1,559,231.04	1,488,305	995,735	625,865	3.90	160,478
1982	54,297.95	51,037	34,146	22,324	3.99	5,595
1983	220,702.27	206,945	138,454	91,076	3.98	22,883
1994	530,294.72	478,156	319,905	231,601	3.91	59,233
1995	10,277.63	9,192	6,150	4,539	3.99	1,138
1996	60,897.43	54,175	36,245	27,088	3.97	6,823
1998	12,731.94	11,189	7,486	5,755	3.94	1,461
2001	7,696.03	6,589	4,408	3,596	3.97	906
2006	12,907.25	10,366	6,935	6,488	3.98	1,630
2007	1,219.53	962	644	625	3.97	157
2008	447,986.24	346,121	231,569	234,337	3.98	58,879
2013	212,707.11	137,331	91,880	129,336	3.97	32,578

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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)
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2015	713,810.34	394,195	263,732	478,631	3.97	120,562
2018	107,503.91	30,657	20,511	91,293	3.97	22,996
2019	83,630.40	9,767	6,535	80,441	3.95	20,365
	4,035,893.79	3,234,987	2,164,334	2,032,996		515,684
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1979	1,765,197.71	1,672,786	923,408	912,398	3.95	230,987
1983	142,286.20	133,417	73,649	74,329	3.98	18,676
1992	30,701.31	27,922	15,413	16,516	3.95	4,181
1994	506,553.13	456,749	252,134	274,682	3.91	70,251
1995	22,754.45	20,352	11,235	12,430	3.99	3,115
2001	28,501.27	24,401	13,470	16,172	3.97	4,074
2002	25,415.71	21,556	11,899	14,533	3.96	3,670
2005	23,724.67	19,354	10,684	13,990	3.99	3,506
2006	51,621.30	41,456	22,884	30,802	3.98	7,739
2008	676,907.42	522,990	288,700	415,284	3.98	104,343
2009	17,103.31	12,907	7,125	10,663	3.97	2,686
2010	81,758.24	59,937	33,086	51,942	3.98	13,051
2011	260,270.73	184,524	101,861	168,821	3.97	42,524
2012	107,187.66	72,816	40,196	71,279	3.98	17,909
2014	99,536.94	60,061	33,155	70,364	3.98	17,679
2017	840,755.79	337,688	186,410	687,976	3.97	173,294
2018	130,855.51	37,316	20,599	115,491	3.97	29,091
2019	101,804.15	11,890	6,563	99,313	3.95	25,143
	4,912,935.50	3,718,122	2,052,470	3,056,983		771,919
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1983	3,083,803.84	2,891,572	1,910,440	1,296,716	3.98	325,808
1986	64,181.29	59,700	39,443	27,305	3.96	6,895

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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)
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1990	14,038.73	12,877	8,508	6,093	3.95	1,543
2005	28,611.20	23,340	15,421	14,335	3.99	3,593
2006	152,643.58	122,586	80,992	77,758	3.98	19,537
2008	513,394.44	396,657	262,068	271,862	3.98	68,307
2009	62,372.78	47,068	31,097	33,770	3.97	8,506
2010	303,775.53	222,697	147,134	168,792	3.98	42,410
2011	6,888.32	4,884	3,227	3,937	3.97	992
2012	339,056.48	230,331	152,178	200,441	3.98	50,362
2013	25,816.45	16,668	11,012	15,837	3.97	3,989
2014	253,710.72	153,091	101,146	162,713	3.98	40,883
2018	135,560.58	38,658	25,541	115,442	3.97	29,079
2019	105,458.99	12,317	8,138	101,540	3.95	25,706
	5,089,312.93	4,232,446	2,796,345	2,496,540		627,610
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1986	2,953,624.42	2,747,391	1,993,897	1,077,872	3.96	272,190
1994	623,657.18	562,339	408,113	240,490	3.91	61,506
1999	31,365.77	27,349	19,848	12,772	3.95	3,233
2002	24,103.19	20,442	14,836	10,232	3.96	2,584
2003	20,813.61	17,464	12,674	8,972	3.95	2,271
2006	28,542.35	22,922	16,635	13,049	3.98	3,279
2007	258,778.84	204,216	148,208	120,922	3.97	30,459
2008	47,547.91	36,736	26,661	22,789	3.98	5,726
2009	89,289.99	67,380	48,900	43,961	3.97	11,073
2010	79,520.03	58,296	42,308	40,393	3.98	10,149
2012	326,297.31	221,663	160,870	178,479	3.98	44,844
2013	0.02		0			
2014	197,704.70	119,297	86,579	119,034	3.98	29,908
2018	132,784.77	37,866	27,481	110,615	3.97	27,863
2019	103,302.80	12,065	8,756	98,679	3.95	24,982
	4,917,332.89	4,155,426	3,015,767	2,098,259		530,067

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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)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -24						
2008	2,254,143.97	662,168	599,998	2,195,140	37.04	59,264
2010	139,756.39	35,075	31,782	141,516	37.45	3,779
2013	822,227.42	149,774	135,712	883,850	37.75	23,413
2014	14,660.46	2,309	2,092	16,087	37.79	426
2016	672,415.15	71,206	64,521	769,274	37.48	20,525
2018	98,346.36	4,805	4,354	117,596	36.52	3,220
2019	70,220.63	1,245	1,128	85,945	34.47	2,493
	4,071,770.38	926,582	839,587	4,209,408		113,120
	57,717,554.90	43,112,298	37,613,110	24,074,035		4,654,546
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.2	8.06

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -4						
1923	506.15	477	360	167	9.88	17
1924	20,334.47	18,984	14,316	6,832	10.88	628
1942	1,413.72	1,253	945	525	13.41	39
1945	253.01	222	167	96	14.00	7
1947	260.35	228	172	99	13.71	7
1949	38.54	33	25	15	14.25	1
1963	4,868.23	3,948	2,977	2,086	15.96	131
1964	1,820.05	1,471	1,109	784	15.93	49
1965	1,101.06	886	668	477	15.92	30
1966	6,597.00	5,286	3,986	2,875	15.94	180
1967	974.81	777	586	428	15.99	27
1969	786.10	619	467	351	16.17	22
1980	23,602.65	17,259	13,015	11,531	16.68	691
1982	17,725.27	12,720	9,592	8,842	16.85	525
1984	2,132.88	1,504	1,134	1,084	16.86	64
1986	12,971.66	8,948	6,748	6,743	17.01	396
1987	325.67	222	167	171	17.00	10
1989	28,442.12	18,946	14,288	15,292	17.12	893
1990	55,620.77	36,686	27,666	30,180	17.01	1,774
1991	13,058.81	8,477	6,393	7,188	17.16	419
1992	69,118.30	44,280	33,393	38,490	17.14	2,246
1994	148,524.31	92,169	69,507	84,958	17.24	4,928
1995	71,424.26	43,677	32,938	41,343	17.17	2,408
1996	102,895.00	61,617	46,467	60,544	17.31	3,498
1999	123,883.24	69,727	52,583	76,256	17.38	4,388
2002	243,187.76	127,014	95,785	157,131	17.34	9,062
2003	1,747.56	885	667	1,150	17.40	66
2006	50,413.43	22,859	17,239	35,191	17.46	2,016
2007	31,787.24	13,802	10,408	22,650	17.44	1,299
2009	5,501.19	2,144	1,617	4,104	17.51	234
2010	289,956.79	106,268	80,140	221,416	17.46	12,681
2011	2,439.84	830	626	1,912	17.48	109
2014	5,639.39	1,403	1,058	4,807	17.49	275
2015	1,859.08	396	299	1,635	17.48	94
2016	327,533.10	56,886	42,899	297,735	17.46	17,052
2017	24,302,327.51	3,171,940	2,392,044	22,882,377	17.42	1,313,569
2018	313,342.73	25,907	19,537	306,339	17.37	17,636
	26,284,414.05	3,980,750	3,001,989	24,333,802		1,397,471

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -5						
1925	54,619.92	51,490	46,433	10,918	10.76	1,015
1942	1,583.27	1,417	1,278	385	13.41	29
1958	61.33	51	46	18	15.42	1
1979	4,152.42	3,090	2,787	1,574	16.64	95
1982	24,723.73	17,912	16,153	9,807	16.85	582
1985	22,523.73	15,829	14,274	9,375	17.05	550
1986	29,695.03	20,682	18,651	12,529	17.01	737
1987	4,795.30	3,306	2,981	2,054	17.00	121
1988	82,220.66	56,021	50,519	35,812	17.04	2,102
1989	57,553.62	38,706	34,905	25,527	17.12	1,491
1990	170,554.72	113,574	102,420	76,662	17.01	4,507
1991	7,159.95	4,693	4,232	3,286	17.16	191
1992	373,444.29	241,544	217,822	174,294	17.14	10,169
1994	154,108.87	96,555	87,072	74,742	17.24	4,335
1995	5,977.59	3,691	3,329	2,948	17.17	172
1996	15,099.59	9,129	8,232	7,622	17.31	440
1997	2,936.44	1,741	1,570	1,513	17.34	87
1998	25,438.01	14,816	13,361	13,349	17.26	773
1999	119,610.10	67,970	61,295	64,296	17.38	3,699
2001	281,651.08	152,658	137,666	158,068	17.34	9,116
2002	243,187.71	128,235	115,641	139,706	17.34	8,057
2007	243,322.95	106,667	96,191	159,298	17.44	9,134
2009	8,251.80	3,247	2,928	5,736	17.51	328
2010	270,386.53	100,048	90,222	193,684	17.46	11,093
2012	83,171.45	26,199	23,626	63,704	17.50	3,640
2014	115,301.46	28,959	26,115	94,952	17.49	5,429
2018	28,977.37	2,419	2,181	28,245	17.37	1,626
	2,430,508.92	1,310,649	1,181,931	1,370,103		79,519
	28,714,922.97	5,291,399	4,183,920	25,703,905		1,476,990

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4 5.14

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 90-R3						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -4						
1924	360,368.20	332,882	271,673	103,110	12.02	8,578
1929	27,568.39	25,168	20,540	8,131	12.60	645
1962	1,106.30	893	729	422	16.58	25
1963	414.95	334	273	159	16.50	10
1983	47,323.90	33,413	27,269	21,948	17.26	1,272
1985	51,655.94	35,768	29,191	24,531	17.32	1,416
1987	845,664.56	571,669	466,553	412,938	17.50	23,596
1989	12,763.88	8,461	6,905	6,369	17.35	367
1995	169,150.27	102,577	83,716	92,201	17.52	5,263
1996	58,659.98	34,835	28,430	32,577	17.65	1,846
1997	328,583.11	191,435	156,235	185,492	17.66	10,504
2001	26,898.22	14,334	11,698	16,276	17.60	925
2007	84,182.85	36,228	29,567	57,984	17.71	3,274
2008	95,630.11	39,116	31,924	67,532	17.74	3,807
2011	345,393.02	116,312	94,925	264,284	17.75	14,889
2012	81,674.97	25,228	20,589	64,353	17.75	3,626
2015	61,062.07	12,828	10,469	53,035	17.77	2,985
2018	31,349.21	2,543	2,075	30,528	17.73	1,722
	2,629,449.93	1,584,024	1,292,760	1,441,868		84,750
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 90-R3						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -5						
1925	944,901.62	881,324	631,226	360,921	11.88	30,381
1950	50.05	43	31	22	15.25	1
1955	327.80	275	197	147	16.15	9
1961	1,140.57	939	673	525	16.13	33
1983	65,181.79	46,465	33,279	35,162	17.26	2,037
1984	388,743.51	273,889	196,166	212,015	17.41	12,178
1985	14,375.68	10,050	7,198	7,896	17.32	456
1986	543,472.77	376,627	269,749	300,897	17.26	17,433
1987	61,463.52	41,949	30,045	34,492	17.50	1,971
1989	37,251.55	24,931	17,856	21,258	17.35	1,225
1991	141,213.69	91,693	65,673	82,602	17.59	4,696
1993	260,822.96	164,757	118,003	155,861	17.55	8,881
1996	404,972.59	242,801	173,900	251,321	17.65	14,239

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 90-R3						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -5						
2000	1,067,321.67	587,913	421,078	699,610	17.67	39,593
2002	247,330.87	129,070	92,443	167,254	17.71	9,444
2004	232,805.75	114,059	81,692	162,754	17.72	9,185
2005	135,409.52	64,123	45,926	96,254	17.65	5,453
2006	207,737.64	94,230	67,490	150,635	17.75	8,486
2007	32,112.88	13,953	9,993	23,725	17.71	1,340
2008	31,486.72	13,003	9,313	23,748	17.74	1,339
2014	10,704,799.40	2,658,269	1,903,917	9,336,122	17.76	525,683
2017	194,207.64	25,184	18,037	185,881	17.74	10,478
2018	189,646.09	15,532	11,124	188,004	17.73	10,604
	15,906,776.28	5,871,079	4,205,010	12,497,105		715,145
	18,536,226.21	7,455,103	5,497,770	13,938,973		799,895
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4						4.32

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -4						
1924	78,010.84	73,602	81,131			
1949	187.26	163	188	7	13.53	1
1963	42,438.65	34,665	39,950	4,186	15.44	271
1970	1,012.29	797	919	134	15.86	8
1985	66,398.09	46,694	53,813	15,241	16.52	923
1986	95,262.64	66,042	76,111	22,962	16.75	1,371
1987	59,892.75	41,098	47,364	14,924	16.76	890
1990	116,161.12	76,979	88,716	32,092	16.80	1,910
1991	105,633.66	69,189	79,738	30,121	16.75	1,798
1992	86,830.01	55,880	64,400	25,903	16.94	1,529
1994	195,546.94	122,387	141,047	62,322	16.87	3,694
1996	49,564.12	29,918	34,479	17,067	16.99	1,005
1999	315,984.65	179,199	206,521	122,103	17.09	7,145
2000	282,087.49	156,191	180,005	113,366	17.13	6,618
2001	62,946.08	34,028	39,216	26,248	17.09	1,536
2014	1,435,729.74	361,344	416,437	1,076,722	17.23	62,491
2018	36,122.43	3,050	3,515	34,052	16.98	2,005
	3,029,808.76	1,351,226	1,553,549	1,597,452		93,195
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -5						
1925	115,531.78	108,911	121,308			
1929	14,055.91	13,089	14,759			
1946	245.38	218	258			
1960	19,063.77	15,960	19,992	25	15.13	2
1971	56.75	45	56	3	16.01	
1983	1,638,013.48	1,186,397	1,486,134	233,780	16.41	14,246
1985	1,278.88	908	1,137	205	16.52	12
1987	12,293.98	8,517	10,669	2,240	16.76	134
1989	86,404.32	58,662	73,483	17,242	16.67	1,034
1991	67,040.24	44,333	55,534	14,859	16.75	887
1992	66,542.37	43,235	54,158	15,711	16.94	927
1996	28,696.98	17,489	21,908	8,224	16.99	484
1997	44,891.10	26,830	33,608	13,527	17.03	794
1999	30,469.56	17,446	21,854	10,139	17.09	593

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -5						
2000	506,713.11	283,263	354,828	177,221	17.13	10,346
2001	55,340.05	30,204	37,835	20,272	17.09	1,186
2005	236,816.72	113,935	142,720	105,937	17.15	6,177
2013	66,537.80	19,164	24,006	45,859	17.20	2,666
2014	1,435,729.69	364,819	456,989	1,050,528	17.23	60,971
2018	53,401.66	4,553	5,703	50,368	16.98	2,966
	4,479,123.53	2,357,978	2,936,938	1,766,142		103,425
	7,508,932.29	3,709,204	4,490,487	3,363,594		196,620

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 2.62

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-L1.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -4						
1924	6,622.73	6,315	4,717	2,170	8.67	250
1955	320.83	282	211	123	11.83	10
1965	18,811.92	15,994	11,948	7,616	12.17	626
1985	2,184.80	1,638	1,224	1,049	13.35	79
1986	49,312.51	36,597	27,339	23,946	13.45	1,780
1989	56,689.94	40,822	30,495	28,462	13.55	2,101
1992	103,334.46	71,520	53,428	54,040	13.82	3,910
1994	18,481.00	12,351	9,227	9,994	14.18	705
1995	214,626.47	141,092	105,400	117,812	14.26	8,262
1999	924,242.81	559,618	418,051	543,162	14.71	36,925
2000	54,643.59	32,245	24,088	32,741	14.87	2,202
2001	93,485.95	53,785	40,179	57,046	14.94	3,818
2010	11,015.42	4,255	3,179	8,277	16.08	515
2018	18,748.13	1,599	1,194	18,304	16.78	1,091
	1,572,520.56	978,113	730,679	904,742		62,274
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-L1.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -5						
1925	22,681.55	21,829	18,002	5,813	8.60	676
1947	1,801.82	1,646	1,357	534	10.83	49
1949	2,797.59	2,527	2,084	853	11.47	74
1951	179.54	161	133	56	11.50	5
1962	328.26	285	235	110	11.94	9
1981	1,265.76	993	819	510	13.05	39
1985	2,184.80	1,654	1,364	930	13.35	70
1986	45,414.21	34,028	28,063	19,622	13.45	1,459
1989	48,759.85	35,449	29,235	21,963	13.55	1,621
1992	0.03		0			
1996	107,842.55	70,251	57,936	55,299	14.38	3,846
1999	22,420.41	13,706	11,303	12,238	14.71	832

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-L1.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -5						
2000	54,665.35	32,568	26,859	30,540	14.87	2,054
2001	1,123.25	652	538	642	14.94	43
2018	3,758.20	324	267	3,679	16.78	219
	315,223.17	216,073	178,194	152,790		10,996
	1,887,743.73	1,194,186	908,873	1,057,532		73,270
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.4	3.88

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 45-L1.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -4						
1948	13.85	13	10	4	9.80	
1950	139.87	127	98	47	9.87	5
1952	284.65	258	200	96	10.02	10
1982	1,905.27	1,494	1,157	825	12.25	67
1983	12,900.31	9,990	7,736	5,680	12.52	454
1985	2,552.12	1,950	1,510	1,144	12.45	92
1990	7,411.30	5,366	4,155	3,553	12.87	276
2010	34,758.56	13,668	10,584	25,565	15.63	1,636
2011	35,046.04	12,764	9,884	26,564	15.77	1,684
2012	467,845.02	156,185	120,944	365,615	15.86	23,053
2013	52,703.85	15,819	12,250	42,562	16.02	2,657
2015	8,781.53	1,981	1,534	7,599	16.25	468
2017	31,506.95	4,325	3,349	29,418	16.44	1,789
2018	9,265.58	802	621	9,015	16.52	546
2019	1,048.48	32	25	1,066	16.45	65
	666,163.38	224,774	174,057	518,753		32,802
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 45-L1.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -5						
1925	117.29	114	123			
1948	71.06	66	75			
1949	37.19	34	39			
1950	57.41	53	60			
1953	161.12	146	169			
1954	84.34	77	89			
1974	145.22	121	152			
1986	1,678.28	1,281	1,655	107	12.58	9
1990	8,484.27	6,202	8,012	896	12.87	70
1995	40,935.95	27,801	35,915	7,067	13.38	528
2011	10,189.89	3,747	4,841	5,859	15.77	372

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 45-L1.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -5						
2013	52,567.93	15,930	20,580	34,617	16.02	2,161
2018	3,366.17	294	380	3,155	16.52	191
2019	1,538.20	48	62	1,553	16.45	94
	119,434.32	55,914	72,152	53,254		3,425
	785,597.70	280,688	246,209	572,007		36,227
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.8	4.61

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 10						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -12						
1968	179,109.29	177,694	200,602			
1986	35,565.58	32,162	39,833			
2003	164,366.33	119,677	184,090			
	379,041.20	329,533	424,526			
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1979	512,749.73	521,900	528,132			
1981	121,444.64	123,287	125,088			
1983	39,617.09	40,214	40,806			
1984	124,899.02	126,961	128,646			
1986	38,674.40	39,233	39,835			
1998	8,332.52	8,395	8,582			
2000	2,133.00	2,142	2,197			
2002	109,190.27	109,429	112,466			
2006	2,430.18	2,413	2,503			
2018	26,916.32	20,793	27,724			
2019	20,870.83	10,748	21,497			
	1,007,258.00	1,005,515	1,037,476			
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1979	667,772.66	679,690	687,806			
1986	45,820.88	46,483	47,196			
2018	19,974.89	15,431	20,574			
2019	15,522.40	7,994	15,989			
	749,090.83	749,598	771,564			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1979	122,198.68	124,379	125,865			
1986	45,810.34	46,472	47,185			
2012	5,037.63	4,864	5,189			
2018	4,843.92	3,742	4,989			
2019	3,764.19	1,939	3,877			
	181,654.76	181,396	187,104			
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	9,763,446.60	3,171,851	4,522,094	5,729,525	25.67	223,199
2011	1,363.72	348	496	936	26.47	35
2013	1,623,722.95	331,434	472,524	1,232,385	26.94	45,746
2014	9,652.57	1,706	2,432	7,703	27.18	283
2016	116,112.95	13,740	19,589	102,330	27.56	3,713
2018	374,399.85	20,128	28,696	364,423	27.82	13,099
2019	321,695.96	5,945	8,476	329,305	27.91	11,799
	12,210,394.60	3,545,152	5,054,308	7,766,606		297,874
	14,527,439.39	5,811,194	7,474,978	7,766,606		297,874

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.1 2.05

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 10						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -12						
1968	14,988.10	14,870	16,787			
1971	109,818.83	107,967	122,997			
1977	20,970.07	20,062	23,486			
1982	7,480.52	6,944	8,378			
2005	29,080.82	20,168	32,571			
	182,338.34	170,011	204,219			
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1979	3,920,229.84	3,990,190	4,037,837			
1981	1,105,033.76	1,121,795	1,138,185			
1984	48,811.42	49,617	50,276			
1985	28,737.63	29,206	29,600			
1996	23,701.92	23,925	24,413			
2015	67,664.27	62,725	69,694			
2018	143,493.92	110,849	138,029	9,770	0.50	9,770
2019	111,508.53	57,427	71,508	43,346	0.50	43,346
	5,449,181.29	5,445,734	5,559,541	53,116		53,116
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1979	805,707.63	820,086	829,879			
1986	1,392,614.63	1,412,734	1,434,393			
2018	61,535.36	47,536	51,467	11,914	0.50	11,914
2019	47,818.88	24,627	26,664	22,590	0.50	22,590
	2,307,676.50	2,304,983	2,342,403	34,504		34,504

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1986	1,289,122.92	1,307,747	1,327,797			
2018	36,085.09	27,876	37,168			
2019	28,041.57	14,441	26,497	2,386	0.50	2,386
	1,353,249.58	1,350,064	1,391,461	2,386		2,386
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	2,613,739.72	849,126	1,525,753	1,218,674	25.67	47,475
2013	434,116.88	88,612	159,223	296,600	26.94	11,010
2018	113,514.89	6,103	10,966	108,224	27.82	3,890
2019	104,815.16	1,937	3,481	106,575	27.91	3,819
	3,266,186.65	945,778	1,699,422	1,730,074		66,194
	12,558,632.36	10,216,570	11,197,046	1,820,080		156,200
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.7	1.24

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 10						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -12						
1968	1,167,407.39	1,138,045	1,307,496			
1973	8,341.68	7,994	9,343			
1979	436,594.65	407,961	488,986			
1982	253,581.65	233,230	284,011			
1985	110,120.91	99,569	123,335			
2001	28,230.99	21,643	31,619			
2003	413,999.96	305,287	448,238	15,442	8.56	1,804
2007	442,547.91	294,319	432,134	63,519	8.55	7,429
2008	1,424,273.98	915,318	1,343,918	251,269	8.54	29,423
2017	2,065,466.57	528,594	776,109	1,537,213	8.44	182,134
	6,350,565.69	3,951,960	5,245,190	1,867,444		220,790
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1979	420,614.71	428,121	427,648	5,585	0.48	5,585
1980	861,005.50	875,750	874,783	12,053	0.50	12,053
1986	377,647.09	383,103	382,680	6,297	0.51	6,297
1989	316,326.00	320,994	320,640	5,176	0.46	5,176
1999	336,106.34	337,812	337,439	8,751	0.51	8,751
2000	80,111.74	80,452	80,363	2,152	0.50	2,152
2018	66,812.03	51,654	51,597	17,219	0.50	17,219
2019	52,024.79	26,862	26,832	26,753	0.50	26,753
	2,510,648.20	2,504,748	2,501,982	83,986		83,986
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1979	7,410,804.12	7,543,057	7,534,949	98,180	0.48	98,180
1986	33,550.01	34,035	33,998	558	0.51	558
1989	132,487.56	134,443	134,298	2,164	0.46	2,164
2000	18,023.34	18,100	18,081	483	0.50	483
2001	55,190.15	55,317	55,258	1,588	0.51	1,588

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
2008	906,545.39	894,525	893,563	40,178	0.50	40,178
2018	239,027.89	184,797	184,598	61,600	0.50	61,600
2019	186,116.62	96,099	95,996	95,704	0.50	95,704
	8,981,745.08	8,960,373	8,950,741	300,456		300,455
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1979	7,916,938.19	8,058,224	5,425,779	2,728,667	0.48	2,728,667
1989	3,875.26	3,932	2,648	1,344	0.46	1,344
1996	16,365.60	16,519	11,123	5,734	0.48	5,734
1998	134,200.63	135,213	91,042	47,185	0.48	47,185
1999	395,005.34	397,010	267,316	139,540	0.51	139,540
2001	14,663.49	14,697	9,896	5,208	0.51	5,208
2009	123,173.79	121,084	81,529	45,340	0.50	45,340
2017	14,827,072.50	12,733,697	8,573,877	6,698,007	0.50	6,698,007
2018	654,284.48	505,839	340,592	333,321	0.50	333,321
2019	509,653.94	263,154	177,187	347,756	0.50	347,756
	24,595,233.22	22,249,369	14,980,988	10,352,102		10,352,102
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	27,088,454.95	9,681,956	5,544,650	22,898,228	22.28	1,027,748
2009	28,197.97	9,480	5,429	24,179	22.29	1,085
2011	7,092,243.49	2,056,822	1,177,898	6,268,958	22.27	281,498
2013	6,631,915.56	1,584,199	907,237	6,056,274	22.07	274,412
2015	6,873,567.10	1,237,036	708,424	6,508,821	21.75	299,256

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2017	846,131.25	94,619	54,186	834,252	20.97	39,783
2018	1,615,594.47	117,389	67,226	1,629,148	20.19	80,691
2019	1,413,912.67	39,788	22,786	1,461,823	18.12	80,675
	51,590,017.46	14,821,289	8,487,836	45,681,682		2,085,148
	94,028,209.65	52,487,739	40,166,737	58,285,670		13,042,481
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.5	13.87

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 10						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -12						
1968	463,117.56	454,115	491,908	26,784	7.32	3,659
1983	34,234.45	31,211	33,808	4,534	8.34	544
1992	40,521.17	34,573	37,450	7,933	8.60	922
2007	17,712.14	11,581	12,545	7,293	8.91	819
	555,585.32	531,480	575,711	46,545		5,944
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
2013	47,598.28	45,536	20,676	28,350	0.50	28,350
2018	1,331.29	1,028	467	904	0.50	904
2019	1,035.36	533	242	824	0.50	824
	49,964.93	47,097	21,385	30,079		30,078
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1979	2,430,665.14	2,474,043	1,848,727	654,859	0.48	654,859
2008	2,532,556.22	2,498,975	1,867,357	741,176	0.50	741,176
2018	138,897.50	107,298	80,178	62,886	0.50	62,886
2019	107,961.49	55,600	41,547	69,653	0.50	69,653
	5,210,080.35	5,135,916	3,837,809	1,528,574		1,528,574

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1979	2,366,852.86	2,409,092	2,409,669	28,190	0.48	28,190
2007	52,624.56	52,100	52,112	2,091	0.50	2,091
2018	67,712.76	52,308	52,321	17,424	0.50	17,424
2019	52,629.26	27,104	27,110	27,098	0.50	27,098
	2,539,819.44	2,540,604	2,541,212	74,802		74,803
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	30,967,990.85	9,946,764	14,149,815	18,366,576	26.09	703,970
2013	5,130,382.94	1,053,678	1,498,914	3,887,988	26.72	145,509
2018	1,105,096.99	61,035	86,826	1,073,526	26.99	39,775
2019	915,327.19	17,492	24,883	936,210	26.90	34,803
	38,118,797.97	11,078,969	15,760,438	24,264,300		924,057
	46,474,248.01	19,334,066	22,736,555	25,944,300		2,563,456
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.1	5.52

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 10						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -12						
1968	364,578.58	357,491	408,328			
1984	20,058.15	18,183	21,161	1,304	8.36	156
1987	4,416.37	3,922	4,564	382	8.48	45
1992	83,107.90	70,909	82,521	10,560	8.60	1,228
1995	36,031.70	29,758	34,631	5,724	8.72	656
2009	948,050.73	576,354	670,740	391,077	8.84	44,239
2011	920,558.85	504,790	587,456	443,570	8.86	50,064
2013	85,988.20	40,757	47,432	48,875	8.86	5,516
	2,462,790.48	1,602,164	1,856,833	901,492		101,904
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1979	24,416.46	24,852	25,149			
2018	3,886.99	3,004	4,004			
2019	3,023.87	1,558	3,114			
	31,327.32	29,414	32,267			
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1979	280,135.53	285,135	288,540			
1985	151,260.46	153,726	155,798			
1995	377,670.79	381,221	389,001			
2018	22,631.58	17,488	19,314	3,997	0.50	3,997
2019	17,598.84	9,067	10,014	8,113	0.50	8,113
	849,297.20	846,637	862,666	12,110		12,110

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1979	271,458.76	276,303	279,603			
1985	147,858.65	150,269	152,294			
1995	377,668.03	381,218	388,998			
2018	22,293.61	17,226	19,025	3,937	0.50	3,937
2019	17,336.05	8,932	9,865	7,991	0.50	7,991
	836,615.10	833,948	849,785	11,929		11,928
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	27,666,577.16	9,086,811	13,765,401	15,284,505	25.26	605,087
2012	58,085.42	13,771	20,861	40,128	25.72	1,560
2013	4,233,788.17	895,764	1,356,972	3,088,505	25.76	119,895
2017	660,250.20	61,354	92,944	600,319	25.75	23,313
2018	1,022,156.61	59,459	90,073	983,191	25.60	38,406
2019	860,604.14	17,711	26,830	876,804	24.95	35,142
	34,501,461.70	10,134,870	15,353,082	20,873,453		823,403
	38,681,491.80	13,447,033	18,954,633	21,798,984		949,345
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.0	2.45

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BAILLY - UNIT 10						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -12						
1968	98,068.80	96,162	105,352	4,485	7.32	613
1976	6,967.90	6,586	7,215	589	8.05	73
1981	119,279.76	110,068	120,587	13,007	8.23	1,580
2000	5,238.41	4,039	4,425	1,442	8.83	163
2003	31,237.88	22,745	24,919	10,068	8.88	1,134
2019	2,540.55	151	165	2,680	8.93	300
	263,333.30	239,751	262,663	32,270		3,863
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1979	28,911.39	29,427	16,305	13,474	0.48	13,474
2002	27,878.68	27,940	15,481	13,234	0.49	13,234
2009	40,905.96	40,212	22,281	19,852	0.50	19,852
2018	6,654.78	5,141	2,849	4,006	0.50	4,006
2019	2,632.29	1,356	751	1,960	0.50	1,960
	106,983.10	104,076	57,667	52,526		52,526
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1979	36,842.04	37,500	26,971	10,976	0.48	10,976
2008	9,286.63	9,163	6,590	2,975	0.50	2,975
2018	1,290.96	997	717	613	0.50	613
2019	1,003.41	517	372	662	0.50	662
	48,423.04	48,177	34,650	15,226		15,226

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1979	17,192.64	17,499	9,567	8,142	0.48	8,142
2006	6,701.86	6,654	3,638	3,265	0.51	3,265
2011	9,573.62	9,313	5,092	4,769	0.50	4,769
2018	936.62	724	396	569	0.50	569
2019	728.01	375	205	545	0.50	545
	35,132.75	34,565	18,897	17,290		17,290
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	3,532,097.44	1,134,492	1,977,104	1,731,599	26.09	66,370
2009	135,325.71	40,581	70,721	71,371	26.26	2,718
2012	198,514.97	45,815	79,843	128,598	26.63	4,829
2013	585,419.89	120,234	209,534	405,156	26.72	15,163
2018	146,945.02	8,116	14,144	140,148	26.99	5,193
2019	129,404.11	2,473	4,310	131,565	26.90	4,891
	4,727,707.14	1,351,711	2,355,656	2,608,436		99,164
	5,181,579.33	1,778,280	2,729,533	2,725,748		188,069

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.5 3.63

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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-R4						
NET SALVAGE PERCENT.. 0						
1929	133,417.44	127,987	133,417			
1930	26.88	26	27			
1931	1.06	1	1			
1932	61,740.89	58,888	61,741			
1934	1.32	1	1			
1936	1,756.70	1,658	1,757			
1937	43.43	41	43			
1939	3,504.83	3,245	3,505			
1940	6,080.05	5,607	6,080			
1941	1,218.92	1,119	1,219			
1942	774.53	708	775			
1943	8,542.97	7,778	8,543			
1944	635.73	576	636			
1945	2,769.37	2,496	2,769			
1946	1,040.01	933	1,040			
1947	2,943.54	2,625	2,944			
1948	145.33	129	145			
1949	38.01	33	38			
1950	7,174.97	6,283	7,175			
1951	10,987.95	9,560	10,988			
1952	17,008.66	14,695	17,009			
1953	63,846.40	54,767	63,846			
1954	6,838.48	5,779	6,838			
1955	65,783.04	55,159	65,783			
1956	82,421.37	68,558	82,421			
1957	244,072.17	201,360	244,072			
1958	18,035.03	14,641	18,035			
1959	4,923.99	3,962	4,924			
1960	29,978.81	23,902	29,945	34	15.13	2
1961	299,936.02	235,120	294,563	5,373	16.13	333
1962	814.35	632	792	22	16.58	1
1963	318,586.65	244,802	306,692	11,895	17.03	698
1964	7,861.14	5,934	7,434	427	18.03	24
1965	174,626.62	130,376	163,337	11,290	18.50	610
1966	338,747.53	250,097	313,326	25,422	18.96	1,341
1967	81.67	59	74	8	19.96	
1968	17,782.04	12,728	15,946	1,836	20.45	90
1969	3.86	3	4			
1970	26,147.02	18,120	22,701	3,446	21.93	157
1971	1,296,122.19	886,288	1,110,358	185,764	22.43	8,282
1972	8,619.95	5,774	7,234	1,386	23.42	59

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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-R4						
NET SALVAGE PERCENT.. 0						
1973	17,885.90	11,810	14,796	3,090	23.92	129
1974	40,730.33	26,316	32,969	7,761	24.92	311
1975	19,173.85	12,202	15,287	3,887	25.43	153
1976	2,159,542.61	1,352,737	1,694,734	464,809	25.94	17,919
1977	1,275,961.89	780,889	978,312	297,650	26.94	11,049
1978	836,819.78	500,084	626,514	210,306	27.94	7,527
1979	172,154.49	101,089	126,646	45,508	28.47	1,598
1980	82,630.40	47,331	59,297	23,333	29.46	792
1981	495,560.32	278,554	348,978	146,582	29.99	4,888
1982	30,847.68	16,889	21,159	9,689	30.99	313
1983	833,112.56	447,048	560,070	273,043	31.52	8,663
1984	27,914.00	14,566	18,249	9,665	32.53	297
1985	677,072.72	343,411	430,231	246,842	33.52	7,364
1986	70,835.71	35,120	43,999	26,837	34.07	788
1987	27,160.53	13,064	16,367	10,794	35.07	308
1988	41,397.32	19,299	24,178	17,219	36.07	477
1989	15,981.62	7,214	9,038	6,944	37.07	187
1990	856,640.57	376,579	471,785	384,856	37.61	10,233
1991	8,374.97	3,556	4,455	3,920	38.62	102
1992	14,010.56	5,742	7,194	6,817	39.61	172
1993	15,232.76	6,014	7,534	7,699	40.62	190
1994	13,897.89	5,316	6,660	7,238	41.17	176
1995	7,813.16	2,871	3,597	4,216	42.17	100
1996	703.53	248	311	393	43.17	9
1997	50,066.02	16,897	21,169	28,897	44.17	654
1998	294.44	95	119	175	45.17	4
1999	45,045.87	13,852	17,354	27,692	46.17	600
2000	12,759.43	3,756	4,706	8,053	46.73	172
2002	4,377.66	1,157	1,450	2,928	48.73	60
2005	1,915.13	419	525	1,390	51.72	27
2006	325.36	66	83	242	52.73	5
2008	38,092.19	6,613	8,285	29,807	54.73	545
2009	9,339.84	1,481	1,855	7,485	55.72	134
2011	148,901.08	19,238	24,102	124,799	57.29	2,178
2012	715,918.35	81,615	102,249	613,669	58.29	10,528
2013	97,242.66	9,608	12,037	85,206	59.29	1,437
2014	347,654.55	29,064	36,412	311,243	60.29	5,162
2015	3,170.63	217	272	2,899	61.29	47
2016	782,638.08	41,636	52,162	730,476	62.29	11,727

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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-R4						
NET SALVAGE PERCENT.. 0						
2017	109,196.91	4,149	5,198	103,999	63.29	1,643
2018	59,392,603.36	1,354,151	1,696,503	57,696,100	64.29	897,435
2019	2,906,278.43	22,088	27,672	2,878,606	65.29	44,090
	75,672,356.06	8,476,501	10,552,691	65,119,665		1,061,790
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					61.3	1.40

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -10						
1929	4,671.45	4,743	5,139			
1930	3.44	3	4			
1935	28,380.51	27,962	31,219			
1936	6,515.26	6,403	7,167			
1939	46,945.38	45,727	51,640			
1940	222.36	216	245			
1941	228.20	221	251			
1942	2,514.86	2,401	2,766			
1943	817.10	777	899			
1945	37.05	35	41			
1946	346.86	325	382			
1947	12,956.07	12,088	14,252			
1949	17,044.56	15,730	18,749			
1950	23,596.40	21,647	25,956			
1951	5,332.79	4,862	5,866			
1952	26,643.21	24,135	29,308			
1953	96,918.80	87,208	106,611			
1954	220,377.77	196,890	242,416			
1955	177,652.18	157,546	195,417			
1956	125,931.64	110,834	138,525			
1957	65,985.14	57,617	72,013	571	16.24	35
1958	32,109.19	27,804	34,751	569	16.62	34
1959	156,061.43	133,969	167,442	4,226	17.02	248
1960	62,852.13	53,478	66,840	2,297	17.42	132
1961	74,073.59	62,447	78,050	3,431	17.83	192
1962	7,584,591.27	6,332,375	7,914,550	428,500	18.26	23,467
1963	180,373.87	149,086	186,336	12,075	18.69	646
1964	174,137.55	142,457	178,051	13,500	19.13	706
1965	42,862.18	34,692	43,360	3,788	19.57	194
1966	15,267.86	12,220	15,273	1,522	20.03	76
1967	29,198.90	23,100	28,872	3,247	20.50	158
1968	7,754,751.89	6,062,432	7,577,160	953,067	20.96	45,471
1969	14,555.67	11,240	14,048	1,963	21.44	92
1970	274,284.74	209,087	261,328	40,385	21.93	1,842
1971	611,774.88	463,462	579,260	93,692	21.92	4,274
1972	81,571.19	60,943	76,170	13,558	22.43	604
1973	9,014.69	6,640	8,299	1,617	22.94	70
1974	78,993.96	57,332	71,657	15,236	23.46	649
1975	474,440.71	339,069	423,787	98,098	23.99	4,089
1976	401,248.74	282,214	352,727	88,647	24.53	3,614
1977	772,916.96	534,781	668,399	181,810	25.07	7,252

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -10						
1978	259,146.62	177,451	221,788	63,273	25.17	2,514
1979	55,862.92	37,582	46,972	14,477	25.72	563
1980	115,470.18	76,261	95,315	31,702	26.29	1,206
1981	218,735.93	141,719	177,128	63,482	26.86	2,363
1982	25,825.94	16,406	20,505	7,904	27.44	288
1983	718,230.81	449,857	562,256	227,798	27.60	8,254
1984	587,973.67	360,510	450,585	196,186	28.19	6,959
1985	914,750.36	548,493	685,537	320,688	28.79	11,139
1986	6,798,282.49	3,982,842	4,977,974	2,500,137	29.40	85,039
1987	60,153.50	34,620	43,270	22,899	29.61	773
1988	169,308.38	95,038	118,784	67,455	30.23	2,231
1989	116,101.02	63,498	79,363	48,348	30.85	1,567
1990	1,693,733.53	906,960	1,133,568	729,539	31.10	23,458
1991	38,412.39	19,990	24,985	17,269	31.74	544
1992	69,873.79	35,510	44,382	32,479	32.02	1,014
1993	428,395.93	211,019	263,743	207,493	32.67	6,351
1994	125,928.59	60,395	75,485	63,036	32.98	1,911
1995	104,223.78	48,312	60,383	54,263	33.64	1,613
1996	40,359.79	18,153	22,689	21,707	33.97	639
1997	35,558.11	15,403	19,252	19,862	34.64	573
1998	24,088.28	10,085	12,605	13,892	34.99	397
1999	113,026.04	45,629	57,030	67,299	35.36	1,903
2000	22,195.47	8,619	10,772	13,643	35.75	382
2001	419,051.95	156,080	195,077	265,880	36.14	7,357
2002	27,128.64	9,663	12,077	17,765	36.55	486
2003	132,104.80	44,844	56,048	89,267	36.97	2,415
2004	2,114,759.03	681,587	851,885	1,474,350	37.41	39,411
2005	130,230.46	39,681	49,595	93,659	37.85	2,474
2006	8,553.23	2,464	3,080	6,329	38.05	166
2007	122,736.99	33,078	41,343	93,668	38.52	2,432
2008	44,726.20	11,257	14,070	35,129	38.75	907
2009	141,244.81	32,954	41,188	114,181	39.00	2,928
2010	527,870.13	113,112	141,374	439,283	39.28	11,183
2011	83,744.43	16,360	20,448	71,671	39.35	1,821
2012	500,987.44	88,064	110,067	441,019	39.45	11,179
2013	325,620.02	50,504	63,123	295,059	39.59	7,453
2014	4,662,095.36	628,730	785,820	4,342,485	39.35	110,355
2015	488,113.97	55,303	69,121	467,804	39.17	11,943

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -10						
2016	1,969,548.22	179,820	224,749	1,941,754	38.69	50,187
2017	1,784,337.42	121,299	151,606	1,811,165	37.98	47,687
2018	12,884,916.31	558,432	697,958	13,475,450	36.52	368,988
	58,791,609.36	25,963,782	32,428,226	32,242,544		934,898
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.5	1.59

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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 49-S0						
NET SALVAGE PERCENT.. -10						
1925	200.34	217	220			
1931	448.39	476	493			
1935	31,928.06	33,238	34,964	157	4.79	33
1936	155,706.96	161,618	170,009	1,269	4.99	254
1937	146.99	152	160	2	5.22	
1938	6.46	7	7			
1939	36,047.57	36,710	38,616	1,036	6.45	161
1940	994.46	1,009	1,061	33	6.71	5
1941	396.45	401	422	14	6.97	2
1942	254.09	256	269	10	7.25	1
1943	35,914.91	35,967	37,834	1,672	7.53	222
1944	2,105.90	2,099	2,208	108	7.83	14
1945	828.76	822	865	47	8.15	6
1946	22,583.83	22,276	23,432	1,410	8.47	166
1947	74,686.38	72,666	76,439	5,716	9.47	604
1948	94.43	91	96	8	9.80	1
1949	44,975.84	43,250	45,495	3,978	10.15	392
1950	25,420.05	24,293	25,554	2,408	10.50	229
1951	31,445.05	29,854	31,404	3,186	10.87	293
1952	61,703.95	58,643	61,687	6,187	10.62	583
1953	373,978.36	352,879	371,199	40,177	11.02	3,646
1954	666,093.71	623,897	656,287	76,416	11.42	6,691
1955	778,084.98	723,230	760,777	95,116	11.83	8,040
1956	191,676.04	176,729	185,904	24,940	12.26	2,034
1957	352,199.35	322,023	338,741	48,678	12.69	3,836
1958	361,029.77	327,277	344,268	52,865	13.13	4,026
1959	561,618.02	504,603	530,800	86,980	13.57	6,410
1960	348,526.04	312,530	328,755	54,624	13.49	4,049
1961	598,497.75	531,484	559,076	99,272	13.96	7,111
1962	2,705,303.39	2,378,286	2,501,757	474,077	14.45	32,808
1963	775,719.29	674,953	709,994	143,297	14.93	9,598
1964	559,965.26	485,439	510,641	105,321	14.92	7,059
1965	519,313.29	445,228	468,342	102,903	15.43	6,669
1966	309,638.79	262,400	276,023	64,580	15.94	4,051
1967	541,314.22	456,409	480,104	115,342	15.99	7,213
1968	5,645,120.52	4,700,692	4,944,732	1,264,901	16.53	76,522
1969	331,047.44	273,988	288,212	75,940	16.62	4,569
1970	1,549,508.12	1,265,561	1,331,264	373,195	17.17	21,735
1971	5,020,659.00	4,071,353	4,282,720	1,240,005	17.29	71,718
1972	2,150,625.45	1,719,382	1,808,645	557,043	17.86	31,189
1973	535,463.60	424,558	446,599	142,411	18.01	7,907

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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 49-S0						
NET SALVAGE PERCENT.. -10						
1974	1,971,564.60	1,539,358	1,619,275	549,446	18.60	29,540
1975	11,556,841.71	8,938,177	9,402,209	3,310,317	18.79	176,174
1976	4,761,292.45	3,645,245	3,834,491	1,402,931	19.00	73,838
1977	8,816,941.93	6,635,807	6,980,310	2,718,326	19.61	138,619
1978	4,917,867.68	3,659,090	3,849,055	1,560,599	19.85	78,620
1979	9,608,323.20	7,062,310	7,428,955	3,140,201	20.11	156,151
1980	2,139,418.94	1,552,277	1,632,865	720,496	20.38	35,353
1981	15,520,472.57	11,107,381	11,684,029	5,388,491	20.67	260,691
1982	13,129,711.01	9,260,648	9,741,422	4,701,260	20.98	224,083
1983	13,435,590.63	9,331,555	9,816,010	4,963,140	21.31	232,902
1984	6,244,366.02	4,266,900	4,488,419	2,380,384	21.65	109,948
1985	16,206,731.99	10,885,414	11,450,539	6,376,866	22.00	289,858
1986	10,743,261.75	7,085,826	7,453,692	4,363,896	22.37	195,078
1987	5,779,479.07	3,739,439	3,933,575	2,423,852	22.75	106,543
1988	1,246,949.13	795,005	836,278	535,366	22.85	23,430
1989	3,284,468.58	2,049,607	2,156,014	1,456,901	23.26	62,635
1990	14,671,362.98	8,950,412	9,415,080	6,723,419	23.69	283,808
1991	8,781,772.88	5,258,877	5,531,896	4,128,054	23.85	173,084
1992	4,288,495.56	2,503,967	2,633,962	2,083,383	24.31	85,701
1993	5,070,988.54	2,897,259	3,047,672	2,530,415	24.52	103,198
1994	7,752,724.16	4,327,105	4,551,750	3,976,247	24.75	160,656
1995	3,920,085.31	2,134,055	2,244,846	2,067,248	25.00	82,690
1996	3,979,885.72	2,098,753	2,207,711	2,170,163	25.52	85,038
1997	9,428,408.64	4,830,928	5,081,729	5,289,521	25.81	204,941
1998	7,345,495.45	3,665,108	3,855,385	4,224,660	25.90	163,114
1999	15,705,393.83	7,578,952	7,972,419	9,303,514	26.23	354,690
2000	2,211,811.30	1,029,642	1,083,097	1,349,895	26.58	50,786
2001	18,363,879.92	8,257,870	8,686,584	11,513,684	26.75	430,418
2002	7,803,396.97	3,364,825	3,539,513	5,044,224	27.14	185,859
2003	10,472,739.10	4,333,829	4,558,823	6,961,190	27.36	254,429
2004	17,040,003.12	6,740,344	7,090,274	11,653,729	27.60	422,237
2005	11,643,366.53	4,382,796	4,610,332	8,197,371	27.87	294,129
2006	12,991,080.06	4,630,021	4,870,392	9,419,796	28.17	334,391
2007	16,093,640.25	5,420,660	5,702,078	12,000,926	28.32	423,762
2008	30,720,291.46	9,678,121	10,180,569	23,611,752	28.66	823,857
2009	23,066,685.99	6,767,074	7,118,392	18,254,963	28.87	632,316
2010	23,652,591.90	6,400,391	6,732,672	19,285,179	29.11	662,493
2011	21,461,982.15	5,316,562	5,592,576	18,015,604	29.24	616,129
2012	7,725,961.05	1,726,907	1,816,561	6,681,996	29.40	227,279
2013	15,204,609.17	3,010,513	3,166,806	13,558,264	29.60	458,049
2014	39,988,245.83	6,870,780	7,227,482	36,759,588	29.71	1,237,280

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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 49-S0						
NET SALVAGE PERCENT.. -10						
2015	12,173,551.18	1,754,209	1,845,280	11,545,626	29.86	386,659
2016	18,821,355.51	2,165,585	2,278,013	18,425,478	29.95	615,208
2017	80,374,177.36	6,807,693	7,161,120	81,250,475	29.97	2,711,060
2018	165,975,488.70	8,708,734	9,160,855	173,412,183	29.95	5,790,056
2019	53,861,896.56	977,593	1,028,346	58,219,740	29.80	1,953,683
	825,355,919.70	255,700,550	268,975,428	638,916,084		22,730,310
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.1	2.75

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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-R4						
NET SALVAGE PERCENT.. -25						
1929	8,228.45	10,053	10,286			
1930	2,140.64	2,611	2,676			
1932	3,270.44	3,970	4,088			
1936	822,034.98	986,647	1,027,544			
1939	28,389.94	33,710	35,487			
1940	5,069.64	5,995	6,337			
1942	1,153.07	1,352	1,441			
1943	843.54	984	1,054			
1947	388.77	447	486			
1952	284,888.02	317,294	356,110			
1953	952,808.10	1,061,309	1,191,010			
1954	18,709.40	20,679	23,387			
1955	348,746.99	382,401	435,934			
1956	326,753.91	355,345	408,442			
1957	792,880.20	854,824	991,100			
1958	334,549.87	357,467	418,187			
1959	10,826.42	11,462	13,533			
1960	45,054.55	47,251	56,318			
1961	712,817.22	734,915	890,837	185	12.43	15
1962	661,518.32	675,162	818,407	8,491	12.92	657
1963	512,436.62	517,561	627,368	13,178	13.43	981
1964	598,297.12	597,699	724,509	23,362	13.94	1,676
1965	872,298.70	861,613	1,044,416	45,957	14.47	3,176
1966	179,844.05	174,404	211,406	13,399	15.46	867
1967	1,307,667.66	1,252,909	1,518,730	115,855	15.99	7,245
1968	1,637,905.38	1,549,868	1,878,693	168,689	16.53	10,205
1969	576,274.29	538,384	652,609	67,734	17.07	3,968
1970	2,281,767.67	2,103,790	2,550,137	302,073	17.61	17,153
1971	5,466,307.20	4,937,442	5,984,986	847,898	18.62	45,537
1972	63,611.98	56,654	68,674	10,841	19.17	566
1973	100,051.93	87,821	106,453	18,612	19.72	944
1974	1,295,888.53	1,112,844	1,348,949	270,912	20.73	13,069
1975	5,567,288.87	4,707,143	5,705,826	1,253,285	21.29	58,867
1976	2,644,048.86	2,199,849	2,666,576	638,485	21.86	29,208
1977	6,155,395.82	5,002,798	6,064,208	1,630,037	22.86	71,305
1978	4,455,537.27	3,559,417	4,314,595	1,254,827	23.44	53,534
1979	10,858,136.72	8,465,275	10,261,295	3,311,376	24.44	135,490
1980	277,694.92	212,506	257,592	89,527	25.02	3,578
1981	5,142,389.79	3,860,649	4,679,737	1,748,250	25.60	68,291
1982	3,603,539.05	2,635,088	3,194,157	1,310,267	26.60	49,258
1983	11,494,544.85	8,232,968	9,979,701	4,388,480	27.20	161,341

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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-R4						
NET SALVAGE PERCENT.. -25						
1984	855,654.33	596,177	722,664	346,904	28.19	12,306
1985	4,301,926.55	2,931,225	3,553,123	1,824,285	28.79	63,365
1986	138,201.62	91,438	110,838	61,914	29.79	2,078
1987	157,080.27	100,826	122,218	74,132	30.79	2,408
1988	238,610.20	149,370	181,061	117,202	31.40	3,733
1990	8,356,016.08	4,898,714	5,938,041	4,506,979	33.40	134,939
1991	74,290.40	42,346	51,330	41,533	34.00	1,222
1997	645,115.22	292,076	354,044	452,350	39.61	11,420
1999	112.54	47	57	84	41.23	2
2013	568.87	75	91	620	54.85	11
2014	1,447,328.25	162,101	196,493	1,612,667	55.85	28,875
2017	3,593,692.55	184,177	223,253	4,268,863	58.48	72,997
2018	35,655,254.17	1,096,399	1,329,014	43,240,054	59.48	726,968
2019	5,559,931.76	56,989	69,080	6,880,835	60.48	113,770
	131,475,782.56	69,132,520	83,384,588	80,960,140		1,911,025
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					42.4	1.45

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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-R1.5						
NET SALVAGE PERCENT.. -40						
1926	53.62	72	72	3	4.54	1
1928	987.36	1,303	1,310	72	5.59	13
1929	7,456.50	9,825	9,875	564	5.65	100
1930	5,006.37	6,587	6,621	388	5.73	68
1931	1,208.05	1,587	1,595	96	5.84	16
1932	43.52	57	57	4	5.96	1
1934	117.94	152	153	12	7.09	2
1935	77.62	100	101	8	7.25	1
1936	16,130.49	20,742	20,848	1,735	7.41	234
1937	636.16	816	820	71	7.59	9
1938	348.88	446	448	40	7.79	5
1939	207.68	264	265	26	8.00	3
1940	376.32	477	479	48	8.22	6
1941	188.36	238	239	25	8.45	3
1942	108.51	137	138	14	8.71	2
1943	780.99	979	984	109	8.97	12
1945	2,094.40	2,600	2,613	319	9.53	33
1946	630.31	778	782	100	9.83	10
1947	18,730.55	23,003	23,120	3,103	10.15	306
1948	41,042.94	50,122	50,377	7,083	10.47	677
1949	37,640.76	45,699	45,932	6,765	10.80	626
1950	63,262.08	76,327	76,715	11,852	11.15	1,063
1951	19,920.97	23,879	24,001	3,888	11.50	338
1952	155,971.62	185,715	186,660	31,700	11.87	2,671
1953	82,969.98	98,874	99,377	16,781	11.62	1,444
1954	234,076.96	276,913	278,322	49,386	12.02	4,109
1955	254,037.30	298,214	299,732	55,920	12.42	4,502
1956	220,482.49	256,756	258,063	50,612	12.84	3,942
1957	357,010.38	412,347	414,445	85,370	13.26	6,438
1958	235,835.27	270,079	271,453	58,716	13.68	4,292
1959	213,364.89	242,165	243,397	55,314	14.13	3,915
1960	228,560.96	258,932	260,250	59,735	14.03	4,258
1961	198,069.00	222,225	223,356	53,941	14.50	3,720
1962	135,096.81	150,079	150,843	38,293	14.96	2,560
1963	314,637.36	345,963	347,724	92,768	15.44	6,008
1964	45,315.99	49,295	49,546	13,896	15.93	872
1965	167,624.57	181,615	182,539	52,135	15.92	3,275
1966	107,230.62	114,844	115,428	34,695	16.43	2,112
1967	192,831.98	204,093	205,132	64,833	16.94	3,827
1968	313,369.30	327,634	329,301	109,416	17.46	6,267
1969	197,057.29	204,813	205,855	70,025	17.52	3,997

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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-R1.5						
NET SALVAGE PERCENT.. -40						
1970	197,188.62	202,245	203,274	72,790	18.07	4,028
1971	1,398,671.81	1,414,952	1,422,153	535,988	18.62	28,786
1972	275,396.63	274,708	276,106	109,449	19.17	5,709
1973	305,399.67	302,199	303,737	123,823	19.29	6,419
1974	2,281,414.59	2,223,649	2,234,965	959,015	19.86	48,289
1975	1,943,415.95	1,864,552	1,874,041	846,741	20.44	41,426
1976	1,123,162.86	1,067,050	1,072,480	499,948	20.60	24,269
1977	2,005,036.60	1,872,865	1,882,396	924,655	21.20	43,616
1978	966,746.67	887,454	891,970	461,475	21.79	21,178
1979	1,477,002.91	1,339,937	1,346,756	721,048	22.00	32,775
1980	2,021,095.22	1,799,583	1,808,741	1,020,792	22.61	45,148
1981	1,105,251.37	965,083	969,994	577,358	23.23	24,854
1982	2,191,265.24	1,886,679	1,896,280	1,171,491	23.48	49,893
1983	1,712,459.42	1,443,740	1,451,087	946,356	24.11	39,252
1984	2,361,415.05	1,959,786	1,969,759	1,336,222	24.38	54,808
1985	1,542,710.61	1,251,817	1,258,187	901,608	25.02	36,035
1986	3,499,272.70	2,789,970	2,804,168	2,094,814	25.32	82,734
1987	667,240.74	519,193	521,835	412,302	25.98	15,870
1988	1,273,350.47	971,566	976,510	806,181	26.30	30,653
1989	703,119.90	522,404	525,063	459,305	26.97	17,030
1990	732,896.78	532,728	535,439	490,616	27.32	17,958
1991	5,767,871.62	4,073,040	4,093,768	3,981,252	28.00	142,188
1992	1,841,856.54	1,269,187	1,275,646	1,302,953	28.37	45,927
1993	2,144,629.33	1,439,990	1,447,318	1,555,163	28.75	54,093
1994	1,031,013.22	669,891	673,300	770,119	29.45	26,150
1995	1,715,707.73	1,082,817	1,088,327	1,313,664	29.85	44,009
1996	1,127,846.90	690,175	693,687	885,299	30.26	29,256
1997	1,916,021.96	1,134,668	1,140,442	1,541,989	30.69	50,244
1998	2,244,343.35	1,283,540	1,290,072	1,852,009	31.13	59,493
1999	2,476,370.90	1,364,579	1,371,523	2,095,396	31.58	66,352
2000	9,254,676.86	4,901,462	4,926,406	8,030,142	32.05	250,550
2001	12,870,912.30	6,533,790	6,567,041	11,452,236	32.52	352,160
2002	1,328,524.78	644,467	647,747	1,212,188	33.01	36,722
2003	1,068,630.56	493,707	496,219	999,864	33.50	29,847
2004	1,908,117.33	840,411	844,688	1,826,676	33.76	54,108
2005	1,092,055.45	454,382	456,694	1,072,184	34.28	31,277
2006	2,046,227.88	804,413	808,507	2,056,212	34.58	59,462
2007	7,637,706.34	2,820,758	2,835,113	7,857,676	34.89	225,213
2008	11,503,296.88	3,963,346	3,983,516	12,121,100	35.23	344,056
2009	3,842,056.52	1,225,309	1,231,545	4,147,334	35.59	116,531
2010	7,050,377.98	2,072,811	2,083,360	7,787,169	35.75	217,823

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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-R1.5						
NET SALVAGE PERCENT.. -40						
2011	6,041,034.20	1,617,064	1,625,293	6,832,155	35.95	190,046
2012	5,126,384.33	1,232,998	1,239,273	5,937,665	36.17	164,160
2013	8,725,949.74	1,858,104	1,867,560	10,348,770	36.24	285,562
2014	10,447,832.89	1,930,760	1,940,586	12,686,380	36.17	350,743
2015	11,347,690.32	1,766,608	1,775,598	14,111,168	35.98	392,195
2016	12,689,816.90	1,584,704	1,592,768	16,172,976	35.72	452,771
2017	10,385,577.99	971,259	976,202	13,563,607	34.95	388,086
2018	192,378,231.69	11,473,438	11,531,826	257,797,698	33.71	7,647,514
2019	1,329,368.92	30,336	30,490	1,830,626	30.17	60,677
	371,994,238.37	90,686,920	91,148,424	429,643,510		12,909,683
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.3	3.47

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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.. -30						
1929	1,287.59	1,530	1,674			
1930	19,460.23	23,095	25,298			
1931	15,806.00	18,731	20,548			
1932	2,979.34	3,525	3,873			
1933	499.93	590	650			
1935	3,704.75	4,314	4,816			
1936	513,531.12	596,425	667,590			
1937	869.81	1,008	1,131			
1938	694.26	802	903			
1939	29,948.29	34,160	38,933			
1940	37,383.66	42,500	48,599			
1941	22,487.68	25,474	29,234			
1942	25,668.89	28,965	33,370			
1943	11,653.69	13,095	15,150			
1944	23,018.55	25,756	29,924			
1945	62.39	69	81			
1946	4,745.99	5,215	6,166	4	13.46	
1947	50,452.48	55,160	65,218	370	13.71	27
1948	10,389.37	11,299	13,359	147	13.97	11
1949	36,773.92	39,770	47,022	784	14.25	55
1950	187,114.86	201,167	237,847	5,402	14.54	372
1951	107,957.89	115,364	136,399	3,946	14.83	266
1952	655,372.69	695,901	822,789	29,195	15.14	1,928
1953	459,143.89	484,254	572,551	24,336	15.47	1,573
1954	366,943.08	381,191	450,696	26,330	16.47	1,599
1955	428,376.53	441,836	522,399	34,490	16.80	2,053
1956	474,145.10	485,344	573,840	42,549	17.15	2,481
1957	1,050,500.87	1,066,847	1,261,373	104,278	17.50	5,959
1958	267,611.81	269,584	318,739	29,156	17.87	1,632
1959	229,660.56	229,413	271,243	27,316	18.24	1,498
1960	367,489.53	363,844	430,186	47,550	18.62	2,554
1961	414,468.96	406,586	480,722	58,088	19.02	3,054
1962	295,139.34	286,802	339,097	44,584	19.42	2,296
1963	856,491.72	824,168	974,444	138,995	19.83	7,009
1964	402,005.20	382,862	452,672	69,935	20.26	3,452
1965	441,369.22	415,876	491,706	82,074	20.69	3,967
1966	130,705.70	120,913	142,960	26,957	21.68	1,243
1967	1,144,890.37	1,047,059	1,237,977	250,380	22.13	11,314
1968	1,895,926.98	1,713,463	2,025,891	438,814	22.58	19,434
1969	583,144.23	520,654	615,588	142,499	23.03	6,188
1970	1,020,867.65	900,058	1,064,172	262,956	23.49	11,194

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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.. -30						
1971	2,786,307.42	2,424,338	2,866,384	755,816	23.96	31,545
1972	577,265.38	495,444	585,782	164,663	24.45	6,735
1973	695,063.38	588,232	695,488	208,094	24.93	8,347
1974	3,428,912.32	2,859,987	3,381,468	1,076,118	25.42	42,334
1975	2,233,932.33	1,835,108	2,169,716	734,396	25.92	28,333
1976	3,234,399.61	2,615,336	3,092,208	1,112,511	26.43	42,093
1977	8,291,051.77	6,596,361	7,799,122	2,979,245	26.94	110,588
1978	4,920,987.89	3,849,886	4,551,863	1,845,421	27.46	67,204
1979	8,320,361.76	6,395,779	7,561,966	3,254,504	27.99	116,274
1980	2,477,644.02	1,870,076	2,211,060	1,009,877	28.53	35,397
1981	3,631,938.95	2,690,322	3,180,867	1,540,654	29.07	52,998
1982	3,815,863.80	2,771,996	3,277,433	1,683,190	29.61	56,845
1983	5,716,435.54	4,068,673	4,810,543	2,620,823	30.17	86,869
1984	2,655,477.73	1,850,337	2,187,722	1,264,399	30.73	41,145
1985	2,621,328.35	1,787,012	2,112,850	1,294,877	31.29	41,383
1986	2,091,511.93	1,393,742	1,647,873	1,071,093	31.86	33,619
1987	872,433.30	567,649	671,152	463,011	32.44	14,273
1988	1,425,434.26	904,666	1,069,620	783,445	33.02	23,726
1989	486,794.61	301,102	356,004	276,829	33.60	8,239
1990	3,597,070.00	2,166,012	2,560,956	2,115,235	34.19	61,867
1991	2,570,795.71	1,504,918	1,779,320	1,562,714	34.79	44,918
1992	2,216,009.87	1,259,491	1,489,143	1,391,670	35.40	39,313
1993	930,078.64	515,803	609,853	599,249	35.61	16,828
1994	601,894.46	323,235	382,173	400,290	36.23	11,049
1995	343,818.89	178,518	211,068	235,897	36.85	6,402
1996	437,632.07	219,262	259,242	309,680	37.48	8,263
1997	663,737.35	320,293	378,694	484,165	38.11	12,704
1998	798,091.68	370,291	437,809	599,710	38.74	15,480
1999	1,162,209.24	520,344	615,222	895,650	39.02	22,954
2000	4,026,011.11	1,725,065	2,039,608	3,194,206	39.67	80,519
2001	7,499,304.59	3,066,091	3,625,153	6,123,943	40.32	151,884
2002	248,373.96	97,189	114,910	207,976	40.64	5,118
2003	1,235,148.02	458,265	541,824	1,063,868	41.31	25,753
2004	1,088,091.96	383,618	453,566	960,954	41.65	23,072
2005	1,388,827.64	460,757	544,770	1,260,706	42.32	29,790
2006	666,948.68	208,348	246,338	620,695	42.68	14,543
2007	955,964.78	278,128	328,841	913,913	43.36	21,077
2008	6,336,273.06	1,714,976	2,027,679	6,209,476	43.75	141,931
2009	1,606,019.98	401,280	474,448	1,613,378	44.14	36,551
2010	2,745,668.87	627,495	741,911	2,827,459	44.55	63,467
2011	1,424,185.30	294,379	348,055	1,503,386	44.97	33,431

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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.. -30						
2012	3,517,132.91	648,348	766,566	3,805,707	45.41	83,808
2013	3,766,249.42	611,036	722,450	4,173,674	45.58	91,568
2014	7,464,153.51	1,040,204	1,229,872	8,473,528	45.78	185,092
2015	8,075,260.77	935,357	1,105,907	9,391,932	46.01	204,128
2016	5,896,272.61	541,926	640,739	7,024,415	46.00	152,705
2017	8,147,086.37	550,743	651,164	9,940,048	45.58	218,079
2018	112,916,313.01	4,756,035	5,623,236	141,167,971	44.80	3,151,071
2019	27,512,718.81	422,045	498,999	35,267,535	42.05	838,705
	292,711,231.74	84,750,167	100,155,467	280,369,134		6,731,176
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.7	2.30

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S4						
NET SALVAGE PERCENT.. -5						
1932	11,711.13	11,943	12,297			
1948	6,631.76	6,522	6,963			
1953	18,423.21	17,752	19,344			
1968	11,204.51	9,633	11,765			
1978	2,081.24	1,524	2,185			
1979	4,201.69	3,019	4,412			
1981	7,758.55	5,332	8,146			
1982	32,179.73	21,540	33,789			
1985	1,711.99	1,061	1,798			
1990	198,700.17	105,861	208,635			
1999	198,700.17	73,565	208,635			
2004	29,370.87	8,222	30,839			
2013	14,562.15	1,709	11,344	3,946	51.64	76
2014	198,700.18	19,737	131,009	77,626	52.64	1,475
2015	4,507.50	366	2,429	2,304	53.64	43
2018	1,741.69	47	312	1,517	56.64	27
	742,186.54	287,833	693,902	85,394		1,621

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.7 0.22

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. 0						
1975	116.52	87	97	20	15.02	1
1978	2,503.75	1,798	2,002	502	16.30	31
1979	116.53	83	92	25	16.64	2
1982	239,213.07	162,378	180,773	58,440	17.75	3,292
1985	18,890.04	12,188	13,569	5,321	18.97	280
1986	31,163.03	19,732	21,967	9,196	19.41	474
1987	10,592.83	6,576	7,321	3,272	19.85	165
1988	1,625.62	988	1,100	526	20.31	26
1990	2,572.94	1,495	1,664	909	21.26	43
1993	2,407.42	1,301	1,448	959	22.52	43
1995	73,772.73	37,772	42,051	31,722	23.35	1,359
1998	4,314.98	2,013	2,241	2,074	24.58	84
2005	83,006.57	29,002	32,288	50,719	27.00	1,878
2007	475,025.15	148,445	165,262	309,763	27.50	11,264
2009	1,316.60	359	400	917	27.96	33
2011	705,069.25	163,576	182,107	522,962	28.13	18,591
2012	8,436.82	1,772	1,973	6,464	28.21	229
2013	749,492.79	140,755	156,701	592,792	28.10	21,096
2014	393,166.31	64,440	71,740	321,426	28.06	11,455
2016	102,492.55	11,664	12,985	89,508	27.27	3,282
2017	19,166.51	1,648	1,835	17,332	26.57	652
2018	35,287.15	1,980	2,204	33,083	25.24	1,311
	2,959,749.16	810,052	901,820	2,057,929		75,591

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.2 2.55

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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-S4						
NET SALVAGE PERCENT.. 0						
1949	1,090.17	991	1,090			
1955	5,300.20	4,683	5,300			
1962	6,014.54	5,015	6,015			
1968	6,014.54	4,677	6,015			
1976	36,598.48	24,836	33,634	2,964	20.60	144
1985	14,818.23	8,129	11,009	3,809	28.39	134
1986	6,014.53	3,203	4,338	1,677	29.40	57
2018	697.51	17	23	675	61.40	11
	76,548.20	51,551	67,424	9,124		346

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.4 0.45

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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-R4						
NET SALVAGE PERCENT.. 0						
1939	17.89	17	15	3	6.45	
1940	119.00	110	98	21	6.71	3
1941	762.22	700	622	140	6.97	20
1942	193.62	177	157	37	7.25	5
1943	168.53	153	136	33	7.53	4
1944	95.38	86	76	19	7.83	2
1945	453.76	409	364	90	8.15	11
1946	368.61	331	294	75	8.47	9
1947	616.44	550	489	127	8.80	14
1948	183.50	163	145	38	9.15	4
1949	158.36	140	124	34	9.50	4
1950	1,408.49	1,233	1,096	312	9.87	32
1951	455.53	396	352	104	10.24	10
1952	730.34	631	561	169	10.62	16
1953	296.35	254	226	70	11.02	6
1954	336.76	285	253	84	12.02	7
1955	899.42	754	670	229	12.42	18
1956	1,300.72	1,082	962	339	12.84	26
1957	1,398.23	1,154	1,026	372	13.26	28
1958	1,066.35	866	770	296	14.26	21
1959	874.38	704	626	248	14.69	17
1960	824.10	657	584	240	15.13	16
1961	209.46	164	146	63	16.13	4
1962	174.57	136	121	54	16.58	3
1963	175.93	135	120	56	17.03	3
1964	1,305.59	985	876	430	18.03	24
1965	791.43	591	525	266	18.50	14
1966	226.57	167	148	79	18.96	4
1967	9,124.87	6,611	5,878	3,247	19.96	163
1968	799.34	572	509	290	20.45	14
1969	686.73	486	432	255	20.93	12
1970	692.44	480	427	265	21.93	12
1971	4,823.83	3,299	2,933	1,891	22.43	84
1972	1,478.21	990	880	598	23.42	26
1973	1,588.51	1,049	933	656	23.92	27
1974	1,233.50	797	709	524	24.92	21
1975	2,199.76	1,400	1,245	955	25.43	38
1976	1,275.32	799	710	565	25.94	22
1977	7,309.58	4,473	3,977	3,333	26.94	124
1978	1,189.80	711	632	558	27.94	20
1979	7,448.75	4,374	3,889	3,560	28.47	125

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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-R4						
NET SALVAGE PERCENT.. 0						
1980	5,368.69	3,075	2,734	2,635	29.46	89
1981	1,810.75	1,018	905	906	29.99	30
1982	34,032.55	18,633	16,567	17,466	30.99	564
1983	1,387.79	745	662	726	31.52	23
1984	9,687.35	5,055	4,495	5,192	32.53	160
1985	8,902.26	4,515	4,014	4,888	33.52	146
1986	9,073.22	4,499	4,000	5,073	34.07	149
1987	2,623.06	1,262	1,122	1,501	35.07	43
1988	419.61	196	174	246	36.07	7
1989	1,167.14	527	469	698	37.07	19
1990	3,286.03	1,445	1,285	2,001	37.61	53
1991	8,276.36	3,514	3,124	5,152	38.62	133
1992	4,982.66	2,042	1,816	3,167	39.61	80
1993	627.86	248	221	407	40.62	10
1994	11,469.08	4,387	3,901	7,568	41.17	184
1995	17,219.08	6,328	5,626	11,593	42.17	275
1996	3,110.15	1,096	974	2,136	43.17	49
1997	70,746.17	23,877	21,230	49,516	44.17	1,121
1998	568.22	183	163	405	45.17	9
1999	153,195.39	47,108	41,885	111,310	46.17	2,411
2001	4,675.50	1,306	1,161	3,514	47.72	74
2002	26,131.49	6,904	6,139	19,992	48.73	410
2003	53,839.25	13,417	11,929	41,910	49.72	843
2006	6,391.95	1,303	1,159	5,233	52.73	99
2007	251,756.38	47,532	42,262	209,494	53.72	3,900
2012	6,483.16	739	657	5,826	58.29	100
2014	6,242.32	522	464	5,778	60.29	96
2015	100,945.10	6,905	6,139	94,806	61.29	1,547
2018	371,447.91	8,469	7,530	363,918	64.29	5,661
2019	154,375.88	1,173	1,043	153,333	65.29	2,348
	1,385,704.53	257,094	228,586	1,157,119		21,646

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.5 1.56

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -15						
1905	21,278.31	24,096	24,470			
1928	55,493.01	58,980	63,817			
1929	71,822.18	76,244	82,596			
1930	914.96	961	1,052			
1931	1,003.95	1,052	1,155			
1932	2,928.71	3,065	3,368			
1934	201.83	210	232			
1935	912.78	940	1,050			
1936	6,297.34	6,470	7,242			
1937	218.21	224	251			
1938	207.92	212	239			
1939	539.11	549	620			
1940	1,565.36	1,588	1,800			
1941	1,800.49	1,820	2,071			
1942	1,460.46	1,458	1,670	10	11.79	1
1943	1,271.27	1,264	1,448	14	12.00	1
1944	18,738.73	18,548	21,241	309	12.22	25
1945	134.72	133	152	3	12.45	
1946	20,899.23	20,491	23,466	568	12.71	45
1947	1,655.96	1,615	1,850	54	12.97	4
1948	978.39	949	1,087	38	13.25	3
1949	8,203.27	7,915	9,064	370	13.53	27
1950	14,060.90	13,486	15,444	726	13.83	52
1951	41,705.63	39,750	45,522	2,439	14.15	172
1952	50,598.71	47,918	54,876	3,313	14.47	229
1953	116,574.40	109,662	125,585	8,476	14.80	573
1954	50,532.87	47,199	54,052	4,061	15.15	268
1955	258,144.08	239,333	274,085	22,781	15.50	1,470
1956	32,990.05	30,355	34,763	3,176	15.87	200
1957	59,184.64	54,028	61,873	6,189	16.24	381
1958	197,974.87	179,223	205,247	22,424	16.62	1,349
1959	78,397.51	70,359	80,575	9,582	17.02	563
1960	77,997.07	69,380	79,454	10,243	17.42	588
1961	31,715.53	27,953	32,012	4,461	17.83	250
1962	136,911.58	119,503	136,855	20,593	18.26	1,128
1963	57,719.78	49,876	57,118	9,260	18.69	495
1964	57,700.67	49,349	56,515	9,841	19.13	514
1965	32,465.49	27,471	31,460	5,875	19.57	300
1966	101,931.52	85,290	97,674	19,547	20.03	976
1967	15,462.13	12,788	14,645	3,136	20.50	153
1968	35,377.27	28,914	33,112	7,572	20.96	361

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -15						
1969	63,882.99	51,573	59,062	14,403	21.44	672
1970	70,057.96	55,833	63,940	16,627	21.93	758
1971	197,942.13	156,771	179,534	48,099	21.92	2,194
1972	102,159.01	79,794	91,380	26,103	22.43	1,164
1973	131,607.21	101,343	116,058	35,290	22.94	1,538
1974	262,315.72	199,037	227,938	73,725	23.46	3,143
1975	463,790.48	346,523	396,839	136,520	23.99	5,691
1976	138,944.83	102,168	117,003	42,784	24.53	1,744
1977	95,158.39	68,833	78,828	30,604	25.07	1,221
1978	122,117.61	87,421	100,115	40,320	25.17	1,602
1979	164,957.34	116,021	132,867	56,834	25.72	2,210
1980	325,598.21	224,813	257,456	116,982	26.29	4,450
1981	238,765.72	161,728	185,211	89,370	26.86	3,327
1982	1,080,986.52	717,910	822,152	420,982	27.44	15,342
1983	1,207,595.69	790,746	905,564	483,171	27.60	17,506
1984	809,707.18	519,030	594,394	336,769	28.19	11,946
1985	645,108.55	404,396	463,115	278,760	28.79	9,683
1986	408,129.32	249,975	286,272	183,077	29.40	6,227
1987	697,289.55	419,545	480,464	321,419	29.61	10,855
1988	385,455.05	226,202	259,047	184,226	30.23	6,094
1989	4,227.95	2,417	2,768	2,094	30.85	68
1990	274,071.83	153,431	175,710	139,473	31.10	4,485
1991	118,219.01	64,319	73,658	62,294	31.74	1,963
1992	75,389.11	40,054	45,870	40,827	32.02	1,275
1993	120,071.24	61,833	70,811	67,271	32.67	2,059
1994	225,664.06	113,148	129,577	129,937	32.98	3,940
1995	547,610.67	265,378	303,912	325,840	33.64	9,686
1996	14,401.09	6,772	7,755	8,806	33.97	259
1997	34,353.61	15,558	17,817	21,690	34.64	626
1998	12,339.19	5,401	6,185	8,005	34.99	229
1999	37,171.75	15,688	17,966	24,782	35.36	701
2000	120,904.15	49,081	56,208	82,832	35.75	2,317
2001	5,238.21	2,040	2,336	3,688	36.14	102
2002	138,899.98	51,722	59,232	100,503	36.55	2,750
2003	12,293.65	4,363	4,997	9,141	36.97	247
2005	1,524.05	485	555	1,198	37.85	32
2006	328,835.38	99,040	113,421	264,740	38.05	6,958
2007	229,066.14	64,539	73,910	189,516	38.52	4,920
2008	308,299.09	81,120	92,899	261,645	38.75	6,752
2010	89,351.22	20,016	22,922	79,832	39.28	2,032
2011	29,792.33	6,085	6,969	27,292	39.35	694

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -15						
2012	65,336.06	12,007	13,750	61,386	39.45	1,556
2013	98,903.28	16,037	18,366	95,373	39.59	2,409
2014	2,450.51	345	395	2,423	39.35	62
2015	754,340.60	89,352	102,327	765,165	39.17	19,534
2017	31,739.30	2,256	2,584	33,916	37.98	893
2018	156,354.26	7,084	8,112	171,695	36.52	4,701
	13,114,388.07	7,859,854	8,989,059	6,092,487		198,745
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.7	1.52

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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-R1.5						
NET SALVAGE PERCENT.. -10						
1950	9,001.96	8,740	8,325	1,577	9.24	171
1951	70,481.44	67,978	64,753	12,777	9.62	1,328
1952	115,890.07	111,009	105,743	21,736	10.02	2,169
1953	412,725.23	392,481	373,861	80,137	10.42	7,691
1954	81,800.02	77,797	74,106	15,874	10.26	1,547
1955	829,146.05	782,366	745,250	166,811	10.69	15,604
1956	68,364.60	63,989	60,953	14,248	11.13	1,280
1957	336,776.54	312,589	297,759	72,695	11.57	6,283
1958	141,448.36	131,103	124,883	30,710	11.49	2,673
1959	444,924.94	408,615	389,230	100,187	11.96	8,377
1960	249,970.35	227,398	216,610	58,357	12.45	4,687
1961	198,052.98	179,690	171,165	46,693	12.43	3,756
1962	559,846.02	502,826	478,971	136,860	12.92	10,593
1963	349,479.76	310,618	295,882	88,546	13.43	6,593
1964	382,843.69	336,566	320,599	100,529	13.94	7,212
1965	435,809.41	381,451	363,354	116,036	13.99	8,294
1966	594,467.61	514,238	489,842	164,072	14.53	11,292
1967	286,806.25	246,774	235,067	80,420	14.62	5,501
1968	2,006,912.22	1,705,374	1,624,469	583,134	15.17	38,440
1969	1,041,437.09	873,620	832,174	313,407	15.72	19,937
1970	1,341,501.88	1,117,659	1,064,636	411,016	15.86	25,915
1971	1,925,655.73	1,582,099	1,507,042	611,179	16.44	37,176
1972	1,800,418.21	1,458,015	1,388,845	591,615	17.02	34,760
1973	2,342,965.94	1,881,402	1,792,146	785,117	17.20	45,646
1974	4,073,209.10	3,221,053	3,068,242	1,412,288	17.79	79,387
1975	8,965,009.52	7,021,395	6,688,291	3,173,219	18.00	176,290
1976	4,340,048.43	3,343,747	3,185,115	1,588,938	18.61	85,381
1977	4,604,672.04	3,509,128	3,342,650	1,722,489	18.85	91,379
1978	3,907,652.04	2,925,503	2,786,713	1,511,704	19.48	77,603
1979	3,133,794.56	2,317,535	2,207,588	1,239,586	19.74	62,796
1980	3,048,427.56	2,211,817	2,106,885	1,246,385	20.38	61,157
1981	4,180,103.75	2,991,533	2,849,611	1,748,503	20.67	84,591
1982	6,441,464.60	4,517,077	4,302,781	2,782,830	21.32	130,527
1983	12,239,537.18	8,452,380	8,051,388	5,412,103	21.64	250,097
1984	11,690,142.28	7,898,094	7,523,398	5,335,759	22.30	239,272
1985	6,952,122.33	4,617,461	4,398,402	3,248,933	22.64	143,504
1986	3,777,708.63	2,450,071	2,333,836	1,821,643	23.32	78,115
1987	5,767,845.44	3,670,368	3,496,241	2,848,389	23.68	120,287
1988	2,340,899.05	1,460,019	1,390,754	1,184,235	24.06	49,220
1989	458,208.41	278,224	265,025	239,004	24.75	9,657
1990	2,169,050.12	1,287,939	1,226,837	1,159,118	25.15	46,088

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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-R1.5						
NET SALVAGE PERCENT.. -10						
1991	3,849,722.84	2,232,531	2,126,617	2,108,078	25.56	82,476
1992	3,462,787.03	1,958,622	1,865,702	1,943,364	25.98	74,802
1993	3,939,668.86	2,159,017	2,056,590	2,277,046	26.69	85,315
1994	5,236,730.59	2,790,916	2,658,511	3,101,893	27.13	114,334
1995	2,710,720.43	1,402,635	1,336,092	1,645,700	27.58	59,670
1996	4,349,766.99	2,181,365	2,077,878	2,706,866	28.05	96,501
1997	2,877,616.97	1,395,932	1,329,707	1,835,672	28.52	64,364
1998	2,081,636.43	974,768	928,524	1,361,276	29.01	46,924
1999	5,042,037.38	2,273,959	2,166,079	3,380,162	29.50	114,582
2000	1,362,268.91	590,257	562,254	936,242	30.00	31,208
2001	3,145,573.46	1,312,082	1,249,835	2,210,296	30.28	72,995
2002	7,287,674.46	2,903,555	2,765,807	5,250,635	30.81	170,420
2003	2,897,630.01	1,104,432	1,052,036	2,135,357	31.12	68,617
2004	3,245,507.92	1,173,121	1,117,467	2,452,592	31.67	77,442
2005	7,680,120.86	2,634,128	2,509,162	5,938,971	32.01	185,535
2006	6,107,859.10	1,977,297	1,883,491	4,835,154	32.37	149,371
2007	4,963,957.36	1,508,150	1,436,601	4,023,752	32.75	122,863
2008	5,216,903.44	1,478,262	1,408,131	4,330,463	33.14	130,672
2009	3,292,746.11	867,112	825,975	2,796,046	33.36	83,814
2010	4,769,668.31	1,156,358	1,101,499	4,145,136	33.60	123,367
2011	6,684,182.49	1,474,932	1,404,959	5,947,642	33.87	175,602
2012	3,390,252.47	671,270	639,424	3,089,854	34.17	90,426
2013	7,525,732.67	1,323,701	1,260,903	7,017,403	34.15	205,488
2014	16,039,119.97	2,445,324	2,329,315	15,313,717	34.18	448,032
2015	15,155,780.42	1,943,880	1,851,660	14,819,698	34.11	434,468
2016	25,286,009.98	2,609,011	2,485,236	25,329,375	33.81	749,168
2017	27,511,991.24	2,118,423	2,017,922	28,245,268	33.21	850,505
2018	46,917,029.50	2,306,910	2,197,467	49,411,265	32.06	1,541,212
2019	77,488,240.96	1,466,078	1,396,526	83,840,539	28.65	2,926,371
	413,635,558.55	126,281,769	120,290,792	334,708,322		11,468,820

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.2 2.77

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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 48-S0						
NET SALVAGE PERCENT.. -50						
1962	3,213.71	3,881	3,722	1,099	13.93	79
1963	18,229.43	21,938	21,037	6,307	13.92	453
1964	46,962.85	55,905	53,609	16,835	14.43	1,167
1965	38,789.20	45,663	43,788	14,396	14.94	964
1966	120,597.02	141,297	135,494	45,402	14.99	3,029
1967	146,784.91	169,933	162,954	57,223	15.52	3,687
1968	289,372.47	333,097	319,416	114,643	15.61	7,344
1969	274,558.25	311,967	299,154	112,683	16.17	6,969
1970	81,227.77	91,674	87,909	33,933	16.29	2,083
1971	105,682.48	117,625	112,794	45,730	16.86	2,712
1972	429,344.15	474,125	454,652	189,364	17.02	11,126
1973	224,394.03	244,163	234,135	102,456	17.60	5,821
1974	280,286.18	302,247	289,833	130,596	17.79	7,341
1975	344,000.94	367,393	352,304	163,697	18.00	9,094
1976	579,231.34	608,540	583,546	285,301	18.61	15,331
1977	357,873.37	371,902	356,627	180,183	18.85	9,559
1978	275,237.60	282,724	271,112	141,744	19.10	7,421
1979	415,872.26	421,944	404,614	219,194	19.38	11,310
1980	368,458.58	368,974	353,820	198,868	19.67	10,110
1981	1,738,525.07	1,716,967	1,646,449	961,339	19.98	48,115
1982	403,347.02	392,537	376,415	228,606	20.30	11,261
1983	978,003.86	937,123	898,634	568,372	20.64	27,537
1984	890,957.69	839,817	805,325	531,112	20.99	25,303
1985	734,350.72	680,303	652,362	449,164	21.36	21,028
1986	1,519,324.94	1,381,978	1,325,218	953,769	21.75	43,851
1987	139,476.34	124,441	119,330	89,885	22.14	4,060
1988	315,781.78	277,525	266,127	207,546	22.26	9,324
1989	665,999.63	572,826	549,299	449,700	22.69	19,819
1990	349,152.59	295,069	282,950	240,779	22.86	10,533
1991	548,764.30	452,731	434,137	389,009	23.32	16,681
1992	229,015.41	185,159	177,554	165,969	23.52	7,057
1993	222,230.89	175,807	168,586	164,760	23.75	6,937
1994	352,112.80	270,740	259,620	268,549	24.25	11,074
1995	1,717,279.02	1,287,444	1,234,567	1,341,352	24.52	54,704
1996	235,828.22	172,060	164,993	188,749	24.81	7,608
1997	275,132.78	195,000	186,991	225,708	25.12	8,985
1998	526,899.02	363,639	348,704	441,645	25.23	17,505
1999	172,963.13	115,401	110,661	148,784	25.59	5,814
2000	460,238.33	296,163	283,999	406,358	25.95	15,659
2001	520,064.78	323,272	309,995	470,102	26.14	17,984
2002	118,595.66	70,980	68,065	109,828	26.36	4,166

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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 48-S0						
NET SALVAGE PERCENT.. -50						
2003	703,106.67	402,036	385,524	669,136	26.79	24,977
2005	602,423.97	314,465	301,550	602,086	27.17	22,160
2006	2,032,487.12	1,004,252	963,006	2,085,725	27.48	75,900
2007	983,128.09	458,924	440,075	1,034,617	27.66	37,405
2008	4,839,029.78	2,112,236	2,025,484	5,233,061	28.02	186,762
2009	385,252.03	156,547	150,117	427,761	28.26	15,137
2010	1,532,946.23	576,694	553,009	1,746,410	28.38	61,537
2011	1,273,921.15	436,828	418,887	1,491,995	28.68	52,022
2012	2,115,535.47	654,335	627,461	2,545,842	28.87	88,183
2013	2,210,004.82	607,641	582,685	2,732,322	28.96	94,348
2014	3,190,594.48	760,957	729,704	4,056,188	29.10	139,388
2015	763,775.36	152,602	146,334	999,329	29.28	34,130
2016	459,231.94	73,293	70,283	618,565	29.39	21,047
2017	1,267,057.99	148,626	142,522	1,758,065	29.45	59,697
2018	10,107,143.74	736,811	706,549	14,454,167	29.36	492,308
2019	19,159,203.73	482,812	462,982	28,275,824	29.18	969,014
	69,139,003.09	24,941,033	23,916,673	79,791,832		2,884,620
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.7	4.17

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -50						
1907	9.12	14	14			
1912	29.51	44	44			
1913	6.34	10	10			
1914	169.11	254	254			
1915	118.87	178	178			
1916	157.00	236	236			
1917	222.53	334	334			
1918	70.03	105	105			
1919	14.51	22	22			
1920	92.15	138	138			
1921	24.10	36	36			
1922	45.05	68	68			
1923	3,145.73	4,719	4,719			
1924	13,530.92	20,296	20,296			
1925	1,656.41	2,485	2,485			
1926	2,669.29	4,004	4,004			
1927	784.77	1,177	1,177			
1928	1,196.80	1,795	1,795			
1929	4,596.81	6,864	6,816	79	0.41	79
1930	20,597.97	30,897	30,897			
1931	720.85	1,072	1,065	16	0.79	16
1933	100.86	149	148	3	1.22	2
1934	465.12	686	681	17	1.46	12
1935	1,078.36	1,586	1,575	43	1.71	25
1936	892.56	1,308	1,299	40	1.97	20
1937	522.87	764	759	25	2.25	11
1938	501.44	729	724	28	2.54	11
1939	241.66	350	348	14	2.83	5
1940	266.32	384	381	18	3.14	6
1941	2,606.05	3,744	3,718	191	3.47	55
1944	2,199.44	3,114	3,092	207	4.50	46
1946	2,193.14	3,071	3,050	240	5.24	46
1947	1,721.09	2,396	2,379	203	5.62	36
1948	882.20	1,221	1,212	111	6.02	18
1950	1,533.23	2,110	2,095	205	6.26	33
1952	1,080.92	1,467	1,457	164	7.13	23
1954	4,740.57	6,381	6,336	775	7.49	103
1955	40,334.00	53,852	53,476	7,025	7.96	883
1956	74,260.80	98,314	97,628	13,763	8.45	1,629
1957	185,259.94	244,877	243,169	34,721	8.43	4,119
1958	424,697.15	556,332	552,452	84,594	8.92	9,484

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -50						
1959	305,333.60	396,262	393,498	64,502	9.43	6,840
1960	271,616.60	351,526	349,074	58,351	9.46	6,168
1961	325,183.67	416,609	413,703	74,073	9.99	7,415
1962	465,883.15	594,700	590,552	108,273	10.07	10,752
1963	373,433.52	471,535	468,246	91,904	10.62	8,654
1964	464,095.72	583,368	579,299	116,845	10.73	10,890
1965	549,975.50	683,400	678,634	146,329	11.29	12,961
1966	467,744.31	578,062	574,030	127,586	11.44	11,153
1967	706,511.98	862,439	856,424	203,344	12.01	16,931
1968	858,766.76	1,041,598	1,034,334	253,816	12.19	20,822
1969	912,387.28	1,091,991	1,084,375	284,206	12.79	22,221
1970	1,163,914.82	1,382,731	1,373,087	372,785	13.00	28,676
1971	1,625,622.08	1,903,929	1,890,650	547,783	13.61	40,249
1972	1,887,744.06	2,192,237	2,176,948	654,668	13.85	47,268
1973	2,276,499.10	2,619,795	2,601,524	813,225	14.11	57,635
1974	3,369,360.57	3,817,317	3,790,694	1,263,347	14.74	85,709
1975	3,726,400.74	4,178,786	4,149,642	1,439,959	15.02	95,869
1976	3,208,514.27	3,559,044	3,534,222	1,278,549	15.32	83,456
1977	3,659,903.41	4,013,084	3,985,095	1,504,760	15.64	96,212
1978	3,048,470.81	3,283,203	3,260,305	1,312,401	16.30	80,515
1979	3,500,324.87	3,721,545	3,695,590	1,554,897	16.64	93,443
1980	4,315,481.18	4,526,077	4,494,511	1,978,711	16.99	116,463
1981	3,395,245.85	3,510,005	3,485,525	1,607,344	17.36	92,589
1982	3,566,066.45	3,630,969	3,605,645	1,743,455	17.75	98,223
1983	3,263,218.34	3,269,745	3,246,941	1,647,887	18.14	90,843
1984	4,202,324.35	4,140,130	4,111,255	2,192,232	18.55	118,180
1985	4,112,797.98	3,980,366	3,952,606	2,216,591	18.97	116,847
1986	2,972,068.77	2,822,871	2,803,183	1,654,920	19.41	85,261
1987	3,149,515.94	2,932,829	2,912,374	1,811,900	19.85	91,280
1988	3,068,413.33	2,798,393	2,778,876	1,823,744	20.31	89,795
1989	2,878,544.00	2,568,237	2,550,325	1,767,491	20.78	85,057
1990	3,273,488.40	2,853,827	2,833,923	2,076,310	21.26	97,663
1991	3,764,557.01	3,218,696	3,196,248	2,450,588	21.50	113,981
1992	4,643,083.16	3,868,849	3,841,866	3,122,759	22.00	141,944
1993	3,686,030.49	2,989,002	2,968,156	2,560,890	22.52	113,716
1994	3,999,812.69	3,166,652	3,144,567	2,855,152	22.81	125,171
1995	6,377,145.69	4,897,648	4,863,490	4,702,229	23.35	201,380
1996	5,807,644.60	4,340,053	4,309,784	4,401,683	23.67	185,960
1997	6,310,369.51	4,579,435	4,547,496	4,918,058	24.01	204,834
1998	7,234,799.46	5,063,636	5,028,320	5,823,879	24.58	236,936
1999	6,478,767.24	4,382,886	4,352,318	5,365,833	24.95	215,063

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -50						
2000	10,431,817.56	6,803,631	6,756,180	8,891,546	25.35	350,751
2001	8,017,495.56	5,051,022	5,015,794	7,010,449	25.55	274,382
2002	9,886,003.42	5,968,675	5,927,047	8,901,958	25.98	342,647
2003	10,222,721.18	5,920,489	5,879,198	9,454,884	26.24	360,323
2004	5,561,533.29	3,064,961	3,043,585	5,298,715	26.69	198,528
2005	9,032,839.02	4,734,111	4,701,094	8,848,165	27.00	327,710
2006	8,836,739.85	4,402,022	4,371,321	8,883,789	27.15	327,211
2007	21,592,914.48	10,121,679	10,051,087	22,338,285	27.50	812,301
2008	18,162,762.21	7,987,983	7,932,272	19,311,871	27.72	696,676
2009	8,132,344.62	3,330,195	3,306,969	8,891,548	27.96	318,010
2010	12,178,820.86	4,616,382	4,584,186	13,684,045	28.09	487,150
2011	11,368,413.12	3,956,208	3,928,616	13,124,004	28.13	466,548
2012	12,323,973.29	3,882,052	3,854,977	14,630,983	28.21	518,645
2013	14,294,178.27	4,026,670	3,998,587	17,442,680	28.10	620,736
2014	15,520,308.78	3,815,668	3,789,056	19,491,407	28.06	694,633
2015	19,226,057.03	4,023,052	3,994,994	24,844,092	27.76	894,960
2016	22,878,827.91	3,905,416	3,878,178	30,440,064	27.27	1,116,247
2017	26,460,627.97	3,413,421	3,389,615	36,301,327	26.57	1,366,252
2018	4,974,819.79	418,631	415,711	7,046,519	25.24	279,181
	369,565,695.06	201,783,318	200,376,474	353,972,069		13,934,578

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.4 3.77

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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 57-R1.5						
NET SALVAGE PERCENT.. -60						
1950	74,914.23	102,459	119,863			
1951	185,812.43	252,527	297,300			
1952	313,985.85	423,906	502,377			
1953	184,542.57	247,405	294,208	1,060	12.87	82
1954	302,348.83	402,390	478,512	5,246	13.24	396
1955	519,025.89	685,612	815,312	15,129	13.62	1,111
1956	591,970.05	775,907	922,689	24,463	14.02	1,745
1957	497,036.39	646,147	768,382	26,876	14.42	1,864
1958	713,702.41	919,934	1,093,962	47,962	14.84	3,232
1959	763,249.67	975,250	1,159,742	61,457	15.26	4,027
1960	572,681.44	725,152	862,332	53,958	15.68	3,441
1961	556,453.30	697,926	829,956	60,369	16.13	3,743
1962	813,571.05	1,017,940	1,210,508	91,206	16.03	5,690
1963	589,623.63	730,190	868,323	75,075	16.50	4,550
1964	540,546.58	662,407	787,718	77,157	16.96	4,549
1965	609,579.46	738,908	878,691	96,636	17.44	5,541
1966	590,226.58	707,328	841,136	103,227	17.93	5,757
1967	680,588.90	806,035	958,516	130,426	18.43	7,077
1968	659,323.97	771,462	917,403	137,515	18.92	7,268
1969	736,564.68	857,008	1,019,132	159,371	18.94	8,415
1970	754,757.56	866,824	1,030,805	176,807	19.46	9,086
1971	1,078,323.93	1,221,698	1,452,812	272,506	19.99	13,632
1972	964,970.04	1,077,987	1,281,915	262,037	20.53	12,764
1973	1,117,409.70	1,230,402	1,463,163	324,693	21.07	15,410
1974	2,007,175.85	2,191,836	2,606,475	605,006	21.17	28,578
1975	2,369,634.29	2,547,831	3,029,816	761,599	21.72	35,064
1976	3,820,597.08	4,041,886	4,806,508	1,306,447	22.29	58,611
1977	3,790,782.94	3,943,627	4,689,661	1,375,592	22.86	60,175
1978	2,811,504.43	2,893,375	3,440,728	1,057,679	23.02	45,946
1979	3,730,022.57	3,770,605	4,483,907	1,484,129	23.60	62,887
1980	5,944,798.33	5,899,142	7,015,109	2,496,568	24.19	103,207
1981	3,550,948.78	3,478,225	4,136,216	1,545,302	24.39	63,358
1982	4,688,491.63	4,500,952	5,352,417	2,149,170	25.00	85,967
1983	4,573,893.63	4,300,192	5,113,679	2,204,551	25.61	86,082
1984	4,528,831.77	4,192,611	4,985,746	2,260,385	25.85	87,442
1985	4,244,648.81	3,842,596	4,569,517	2,221,921	26.48	83,909
1986	4,145,056.37	3,666,219	4,359,774	2,272,316	27.10	83,849
1987	3,246,841.83	2,819,817	3,353,254	1,841,693	27.38	67,264
1988	2,833,420.06	2,399,113	2,852,964	1,680,508	28.02	59,975
1989	2,193,922.32	1,820,078	2,164,390	1,345,886	28.32	47,524
1990	2,152,707.66	1,737,321	2,065,978	1,378,354	28.98	47,562

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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 57-R1.5						
NET SALVAGE PERCENT.. -60						
1991	3,739,634.26	2,949,824	3,507,856	2,475,559	29.31	84,461
1992	2,650,144.47	2,028,951	2,412,777	1,827,454	29.97	60,976
1993	3,022,944.34	2,255,842	2,682,590	2,154,121	30.32	71,046
1994	3,565,986.78	2,575,498	3,062,717	2,642,862	30.99	85,281
1995	3,184,568.75	2,234,803	2,657,571	2,437,739	31.36	77,734
1996	4,158,038.02	2,830,127	3,365,515	3,287,346	31.75	103,538
1997	3,987,296.07	2,627,150	3,124,140	3,255,534	32.14	101,292
1998	5,879,578.19	3,721,538	4,425,558	4,981,767	32.85	151,652
1999	4,447,977.76	2,713,622	3,226,970	3,889,794	33.26	116,951
2000	4,019,093.90	2,357,440	2,803,407	3,627,143	33.69	107,662
2001	4,781,230.22	2,688,964	3,197,647	4,452,321	34.13	130,452
2002	3,914,729.41	2,104,559	2,502,688	3,760,879	34.58	108,759
2003	5,551,824.19	2,858,523	3,399,283	5,483,636	34.78	157,666
2004	1,592,285.75	778,055	925,243	1,622,414	35.26	46,013
2005	4,264,402.25	1,969,130	2,341,639	4,481,405	35.75	125,354
2006	4,870,416.29	2,125,060	2,527,067	5,265,599	36.00	146,267
2007	7,637,774.83	3,130,877	3,723,159	8,497,281	36.28	234,214
2008	6,374,030.79	2,439,469	2,900,954	7,297,495	36.58	199,494
2009	3,890,619.85	1,379,458	1,640,416	4,584,576	36.89	124,277
2010	3,160,033.48	1,027,896	1,222,348	3,833,706	37.23	102,974
2011	5,543,486.57	1,643,533	1,954,448	6,915,131	37.37	185,045
2012	4,973,147.67	1,324,847	1,575,474	6,381,562	37.55	169,948
2013	8,598,677.56	2,030,664	2,414,814	11,343,070	37.55	302,079
2014	7,653,254.57	1,569,836	1,866,809	10,378,398	37.42	277,349
2015	6,837,944.68	1,177,221	1,399,921	9,540,790	37.34	255,511
2016	11,498,007.86	1,589,485	1,890,175	16,506,638	36.99	446,246
2017	13,654,889.39	1,409,185	1,675,767	20,172,056	36.26	556,317
2018	40,593,628.10	2,675,932	3,182,150	61,767,655	34.87	1,771,370
2019	72,827,613.48	1,841,082	2,189,368	114,334,814	31.15	3,670,460
	331,917,746.97	137,646,801	163,679,367	367,389,028		11,197,168

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.8 3.37

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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-S3						
NET SALVAGE PERCENT.. -5						
1928	8,038.76	7,801	7,859	582	7.50	78
1931	8,649.79	8,359	8,421	661	7.65	86
1932	80,676.17	77,832	78,406	6,304	7.73	816
1938	382.09	360	363	38	9.41	4
1939	1,523.58	1,430	1,441	159	9.59	17
1940	2,490.13	2,328	2,345	270	9.79	28
1941	202.89	189	190	23	10.00	2
1944	34,267.82	31,512	31,744	4,237	10.71	396
1948	2,641.13	2,359	2,376	397	12.54	32
1953	13,576.46	11,755	11,842	2,413	14.15	171
1954	23,665.42	20,346	20,496	4,353	14.50	300
1955	11,278.39	9,624	9,695	2,147	14.87	144
1956	5,570.90	4,717	4,752	1,097	15.24	72
1958	2,818.99	2,348	2,365	595	16.02	37
1961	1,221.31	990	997	285	17.26	17
1962	20,789.87	16,695	16,818	5,011	17.68	283
1964	26.42	21	21	7	18.58	
1965	8,255.50	6,425	6,472	2,196	19.03	115
1968	3,293.70	2,476	2,494	964	20.45	47
1969	12,670.66	9,406	9,475	3,829	20.93	183
1970	23,308.39	16,960	17,085	7,389	21.93	337
1972	6,887.89	4,878	4,914	2,318	22.92	101
1973	10,359.07	7,233	7,286	3,591	23.43	153
1974	34,445.21	23,697	23,872	12,295	23.94	514
1975	33,318.07	22,418	22,583	12,401	24.94	497
1976	37,821.16	25,050	25,235	14,477	25.46	569
1977	11,175.12	7,281	7,335	4,399	25.99	169
1978	36,631.85	23,305	23,477	14,986	26.99	555
1979	27,196.87	17,003	17,128	11,429	27.52	415
1980	31,920.86	19,594	19,739	13,778	28.07	491
1981	898,349.91	537,474	541,439	401,828	29.07	13,823
1982	478,145.24	280,547	282,616	219,437	29.61	7,411
1983	294,466.75	168,138	169,378	139,812	30.62	4,566
1984	352,004.51	196,815	198,267	171,338	31.17	5,497
1985	197,104.42	107,102	107,892	99,068	32.17	3,080
1986	170,854.56	90,147	90,812	88,585	33.17	2,671
1991	17,989.52	8,183	8,243	10,646	37.29	285
1993	3,833.80	1,621	1,633	2,392	39.29	61
1994	52.03	21	21	34	40.29	1
1995	32.09	13	13	21	40.86	1
1996	167.99	63	63	113	41.86	3

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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-S3						
NET SALVAGE PERCENT.. -5						
1999	0.83			1	44.86	
2000	0.01					
2001	109.14	32	32	83	46.86	2
2002	2,527.76	711	716	1,938	47.86	40
2003	40,605.07	10,761	10,840	31,795	48.86	651
2004	85,034.40	21,179	21,335	67,951	49.86	1,363
2005	13,990.73	3,258	3,282	11,408	50.86	224
2006	23,423.91	5,081	5,119	19,476	51.86	376
2007	15,282.72	3,068	3,091	12,956	52.86	245
2008	139,278.29	25,739	25,929	120,313	53.86	2,234
2013	169,054.37	17,644	17,774	159,733	58.86	2,714
2014	146,287.68	12,933	13,029	140,573	59.86	2,348
2015	806,955.57	58,294	58,725	788,578	60.86	12,957
2016	769,372.32	43,300	43,620	764,221	61.86	12,354
2017	762,447.45	30,582	30,807	769,763	62.86	12,246
2018	70,979.14	1,714	1,727	72,801	63.86	1,140
	5,953,454.68	2,008,812	2,023,629	4,227,498		92,922

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.5 1.56

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -30						
1951	4,537.72	5,455	5,290	609	5.57	109
1952	4,637.12	5,534	5,367	661	6.03	110
1953	9,036.83	10,781	10,456	1,292	5.96	217
1954	28,312.30	33,508	32,497	4,309	6.45	668
1955	72,749.91	86,006	83,411	11,164	6.43	1,736
1956	40,709.37	47,720	46,280	6,642	6.92	960
1957	11,704.54	13,694	13,281	1,935	6.94	279
1958	27,971.60	32,429	31,451	4,912	7.46	658
1959	3,940.91	4,557	4,420	703	7.52	93
1960	2,028.84	2,338	2,267	370	7.61	49
1961	25,862.35	29,502	28,612	5,009	8.17	613
1962	61,107.30	69,430	67,335	12,104	8.29	1,460
1963	30,809.01	34,849	33,798	6,254	8.44	741
1964	4,319.58	4,830	4,684	931	9.02	103
1965	2,407.68	2,678	2,597	533	9.20	58
1966	22,612.79	24,849	24,099	5,298	9.79	541
1967	15,274.26	16,679	16,176	3,681	10.00	368
1968	57,665.12	62,543	60,656	14,309	10.23	1,399
1969	130,267.33	139,407	135,201	34,147	10.85	3,147
1970	158,338.25	168,130	163,058	42,782	11.10	3,854
1971	134,045.24	141,150	136,892	37,367	11.38	3,284
1972	108,709.66	112,775	109,373	31,950	12.02	2,658
1973	311,166.78	319,771	310,124	94,393	12.32	7,662
1974	319,478.96	323,121	313,373	101,950	12.98	7,854
1975	399.23	400	388	131	13.31	10
1976	913,262.34	903,728	876,464	310,777	13.65	22,768
1977	717,409.97	697,609	676,564	256,069	14.32	17,882
1978	1,214,241.32	1,166,048	1,130,871	447,643	14.68	30,493
1979	3,187,815.28	3,004,516	2,913,876	1,230,284	15.36	80,097
1980	4,305,044.10	4,001,538	3,880,819	1,715,738	15.75	108,936
1981	2,409,671.54	2,194,994	2,128,775	1,003,798	16.45	61,021
1982	1,686,210.87	1,512,531	1,466,901	725,173	16.85	43,037
1983	1,329,741.56	1,167,194	1,131,982	596,682	17.56	33,980
1984	2,239,218.23	1,932,311	1,874,017	1,036,967	17.98	57,673
1985	1,693,595.88	1,428,006	1,384,926	816,749	18.69	43,700
1986	2,059,913.18	1,704,475	1,653,054	1,024,833	19.13	53,572
1987	3,736,094.92	3,015,178	2,924,216	1,932,707	19.85	97,366
1988	4,956,949.05	3,917,973	3,799,775	2,644,259	20.31	130,195
1989	4,839,902.34	3,722,901	3,610,588	2,681,285	21.05	127,377
1990	5,576,130.85	4,191,355	4,064,910	3,184,060	21.52	147,958
1991	4,553,993.46	3,323,596	3,223,330	2,696,861	22.26	121,153

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -30						
1992	3,536,330.05	2,515,604	2,439,713	2,157,516	22.75	94,836
1993	4,668,000.21	3,216,252	3,119,224	2,949,176	23.50	125,497
1994	6,723,948.26	4,502,557	4,366,724	4,374,409	24.00	182,267
1995	6,139,787.73	3,970,110	3,850,340	4,131,384	24.76	166,857
1996	7,147,030.43	4,476,471	4,341,425	4,949,715	25.28	195,796
1997	8,003,601.84	4,822,570	4,677,082	5,727,600	26.04	219,954
1998	7,989,284.31	4,644,650	4,504,530	5,881,540	26.58	221,277
1999	6,871,222.88	3,826,721	3,711,276	5,221,314	27.35	190,907
2000	8,479,358.58	4,534,931	4,398,121	6,625,045	27.90	237,457
2001	8,261,479.70	4,212,198	4,085,124	6,654,800	28.67	232,117
2002	8,698,972.84	4,235,095	4,107,331	7,201,334	29.23	246,368
2003	9,479,032.07	4,372,109	4,240,211	8,082,531	30.01	269,328
2004	8,743,292.32	3,823,617	3,708,266	7,658,014	30.58	250,426
2005	15,258,970.37	6,300,124	6,110,062	13,726,599	31.16	440,520
2006	15,963,616.48	6,163,552	5,977,610	14,775,091	31.95	462,444
2007	17,065,872.65	6,156,514	5,970,784	16,214,850	32.55	498,152
2008	14,241,734.74	4,769,272	4,625,392	13,888,863	33.14	419,097
2009	9,079,049.88	2,800,796	2,716,301	9,086,464	33.75	269,229
2010	7,400,056.01	2,074,088	2,011,517	7,608,556	34.56	220,155
2011	6,029,694.53	1,525,392	1,479,374	6,359,229	35.17	180,814
2012	11,438,837.04	2,587,465	2,509,406	12,361,082	35.60	347,221
2013	11,193,912.29	2,213,372	2,146,599	12,405,487	36.24	342,315
2014	14,267,026.74	2,407,418	2,334,791	16,212,344	36.87	439,716
2015	17,209,704.60	2,407,293	2,334,670	20,037,946	37.34	536,635
2016	27,772,919.91	3,068,908	2,976,325	33,128,471	37.65	879,906
2017	24,911,263.27	2,001,371	1,940,994	30,443,648	37.98	801,571
2018	45,374,100.42	2,247,379	2,179,580	56,806,751	37.87	1,500,046
2019	28,589,330.73	498,026	483,001	36,683,129	36.68	1,000,085
	407,544,718.45	139,949,944	135,727,927	394,080,207		12,186,832

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.3 2.99

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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 46-S0						
NET SALVAGE PERCENT.. -5						
1910	45.82	48	48			
1917	411.84	432	432			
1920	545.01	572	572			
1922	2,972.60	3,121	3,121			
1923	9,086.51	9,541	9,541			
1924	82.85	87	87			
1925	2,462.53	2,586	2,586			
1926	1,104.00	1,159	1,159			
1927	1,290.66	1,355	1,355			
1928	1,026.14	1,075	1,077			
1929	6,733.78	7,039	7,070			
1930	397.14	414	417			
1932	621.87	640	653			
1933	105.81	109	111			
1934	206.62	211	217			
1935	640.84	654	673			
1936	785.39	799	825			
1937	76.92	77	81			
1938	103.85	104	109			
1940	1,936.12	1,923	2,033			
1941	25.47	25	27			
1942	147.39	145	155			
1943	1,257.31	1,232	1,320			
1944	5,066.80	4,940	5,320			
1945	3,023.92	2,933	3,175			
1946	19,784.09	19,087	20,773			
1947	42,336.16	40,608	44,453			
1948	3,183.17	3,035	3,342			
1949	29,788.03	28,225	31,277			
1950	405.36	382	426			
1951	78,096.23	73,022	82,001			
1952	129,631.20	120,351	135,190	923	8.84	104
1953	97,087.10	89,484	100,517	1,424	9.26	154
1954	99,417.35	90,943	102,156	2,232	9.68	231
1955	199,357.35	182,280	204,755	4,570	9.57	478
1956	218,391.68	198,033	222,450	6,861	10.03	684
1957	124,314.21	111,760	125,540	4,990	10.50	475
1958	124,153.72	110,638	124,279	6,082	10.96	555
1959	261,351.66	230,787	259,242	15,177	11.44	1,327
1960	531,707.02	468,407	526,160	32,132	11.42	2,814
1961	485,130.30	423,148	475,321	34,066	11.92	2,858

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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 46-S0						
NET SALVAGE PERCENT.. -5						
1962	510,730.30	440,919	495,283	40,984	12.43	3,297
1963	119,136.87	102,477	115,112	9,982	12.47	800
1964	483,439.03	411,317	462,031	45,580	12.99	3,509
1965	520,379.92	437,775	491,751	54,648	13.52	4,042
1966	879,678.03	736,343	827,132	96,530	13.61	7,093
1967	1,790,440.64	1,480,471	1,663,008	216,955	14.17	15,311
1968	1,792,315.26	1,473,176	1,654,814	227,117	14.29	15,893
1969	1,651,362.96	1,339,635	1,504,808	229,123	14.86	15,419
1970	1,192,860.08	960,920	1,079,398	173,105	15.02	11,525
1971	2,503,128.72	2,001,176	2,247,915	380,370	15.20	25,024
1972	34,253.80	26,993	30,321	5,645	15.79	358
1973	7,223,975.77	5,643,370	6,339,179	1,245,996	16.00	77,875
1974	4,393,536.36	3,400,399	3,819,657	793,556	16.23	48,894
1975	3,232,866.60	2,462,378	2,765,981	628,529	16.85	37,301
1976	1,900,152.60	1,432,126	1,608,702	386,458	17.10	22,600
1977	2,428,242.41	1,809,745	2,032,881	516,774	17.38	29,734
1978	2,985,777.78	2,198,936	2,470,058	665,009	17.67	37,635
1979	3,673,424.80	2,671,425	3,000,803	856,293	17.98	47,625
1980	3,091,157.35	2,218,122	2,491,609	754,106	18.30	41,208
1981	3,561,569.98	2,519,775	2,830,455	909,193	18.64	48,776
1982	188,935.10	131,686	147,922	50,460	18.99	2,657
1983	3,018,361.75	2,070,807	2,326,131	843,149	19.36	43,551
1984	944,808.20	637,490	716,090	275,959	19.75	13,973
1985	1,410,674.54	935,235	1,050,546	430,662	20.14	21,383
1986	2,540,715.79	1,662,276	1,867,229	800,523	20.26	39,512
1987	3,322,422.34	2,131,500	2,394,307	1,094,236	20.69	52,887
1988	3,498,424.72	2,209,885	2,482,357	1,190,989	20.86	57,094
1989	7,514,308.96	4,644,068	5,216,667	2,673,357	21.32	125,392
1990	4,485,951.97	2,723,466	3,059,261	1,650,989	21.52	76,719
1991	5,328,858.59	3,157,429	3,546,730	2,048,572	22.01	93,075
1992	3,561,649.30	2,067,324	2,322,218	1,417,514	22.25	63,708
1993	3,836,310.05	2,177,605	2,446,097	1,582,029	22.52	70,250
1994	7,295,054.47	4,042,846	4,541,316	3,118,491	22.81	136,716
1995	6,949,391.04	3,754,235	4,217,120	3,079,741	23.12	133,207
1996	7,596,703.99	3,993,056	4,485,387	3,491,152	23.45	148,876
1997	5,858,380.29	2,989,531	3,358,130	2,793,169	23.80	117,360
1998	6,919,405.54	3,436,523	3,860,235	3,405,141	23.95	142,177
1999	7,550,048.22	3,624,476	4,071,362	3,856,189	24.34	158,430
2000	7,644,383.30	3,552,574	3,990,595	4,036,007	24.56	164,333
2001	4,394,169.88	1,971,972	2,215,110	2,398,768	24.79	96,764
2002	4,101,623.11	1,770,917	1,989,265	2,317,439	25.06	92,476

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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 46-S0						
NET SALVAGE PERCENT.. -5						
2003	4,434,092.66	1,836,246	2,062,649	2,593,148	25.34	102,334
2004	45,765,031.28	18,096,866	20,328,151	27,725,132	25.65	1,080,902
2005	7,129,332.72	2,681,413	3,012,023	4,473,776	25.98	172,201
2006	8,803,480.72	3,144,691	3,532,421	5,711,234	26.18	218,153
2007	4,150,321.69	1,399,737	1,572,320	2,785,518	26.41	105,472
2008	95,748.43	30,291	34,026	66,510	26.67	2,494
2009	992,022.37	292,071	328,082	713,541	26.95	26,476
2010	1,836,763.93	500,279	561,962	1,366,640	27.13	50,374
2011	3,022,638.90	752,818	845,638	2,328,133	27.34	85,155
2012	3,426,639.17	769,246	864,092	2,733,879	27.59	99,089
2013	558,725.56	111,348	125,077	461,585	27.75	16,634
2014	10,544,399.58	1,826,817	2,052,058	9,019,562	27.83	324,095
2015	11,324,488.90	1,643,297	1,845,910	10,044,803	28.07	357,848
2016	11,853,557.39	1,376,554	1,546,279	10,899,956	28.15	387,210
2017	15,036,966.92	1,286,788	1,445,444	14,343,371	28.17	509,172
2018	3,544,266.56	188,307	211,525	3,509,955	28.17	124,599
	276,931,779.01	125,620,559	141,102,676	149,675,692		6,016,347
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.9	2.17

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -25						
1905	210.99	264	264			
1913	4.19	5	5			
1914	22.88	29	29			
1920	417.58	522	522			
1922	273.50	342	342			
1923	16.71	21	21			
1924	19.97	25	25			
1925	152.59	191	191			
1926	18.87	24	24			
1927	66.49	83	83			
1928	123.13	154	154			
1929	8.39	10	10			
1930	125.57	157	157			
1931	341.28	423	427			
1932	999.96	1,236	1,250			
1933	70.47	87	88			
1934	475.03	584	594			
1935	158.68	194	198			
1936	315.79	386	395			
1937	703.93	857	880			
1938	50.69	61	63			
1939	914.82	1,105	1,144			
1940	684.32	823	855			
1941	1,763.60	2,111	2,204			
1942	1,233.12	1,469	1,541			
1943	44.62	53	56			
1944	279.01	329	349			
1945	169.64	199	212			
1946	279.53	326	349			
1950	15,331.97	17,582	19,165			
1951	73,747.19	83,980	92,184			
1952	114,111.46	129,017	142,639			
1953	82,853.18	93,666	103,566			
1954	190,451.55	213,639	238,064			
1955	21,878.40	24,342	27,348			
1956	28,967.54	31,958	36,209			
1957	39,359.99	43,355	49,200			
1958	74,870.37	81,730	93,588			
1959	121,337.88	131,227	151,672			
1960	177,121.37	191,025	221,402			
1961	239,359.20	255,546	299,199			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -25						
1962	276,306.19	293,921	345,383			
1963	304,433.32	320,340	380,542			
1964	303,840.68	318,273	379,801			
1965	342,981.91	355,158	428,727			
1966	411,167.83	423,451	513,960			
1967	429,722.12	437,135	537,153			
1968	500,439.78	505,820	625,550			
1969	532,673.62	531,275	665,842			
1970	502,626.16	497,600	628,283			
1971	624,937.98	609,939	781,172			
1972	708,139.52	685,302	885,174			
1973	755,063.74	724,106	943,830			
1974	825,390.22	779,272	1,031,738			
1975	881,065.93	823,356	1,101,332			
1976	816,187.41	754,463	1,020,234			
1977	740,509.30	676,640	925,637			
1978	715,283.40	641,967	894,104			
1979	640,347.91	567,348	800,435			
1980	701,023.91	612,695	876,280			
1981	993,708.43	856,080	1,242,136			
1982	878,924.52	745,767	1,098,656			
1983	705,743.99	589,296	882,180			
1984	708,839.05	581,957	886,049			
1985	769,030.51	620,223	961,288			
1986	689,947.55	546,093	862,434			
1987	618,475.36	479,937	773,094			
1988	702,103.90	533,599	877,630			
1989	485,543.45	361,002	606,929			
1990	749,538.18	544,539	936,923			
1991	693,176.70	493,888	866,471			
1992	55,882.52	38,803	69,853			
1993	214,995.29	145,283	268,744			
1994	325,573.33	214,797	406,967			
1995	751,703.00	481,090	939,629			
1996	1,068,971.24	665,702	1,336,214			
1997	1,455,831.43	880,414	1,819,789			
1998	1,189,367.56	693,699	1,486,709			
1999	420,310.60	236,950	525,388			
2000	196,022.79	106,538	245,028			
2001	4,764.80	2,502	5,956			
2002	48,557.59	24,431	58,293	2,404	25.98	93

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -25						
2003	103,232.99	49,823	118,879	10,162	26.24	387
2005	1,444,005.36	630,669	1,504,787	300,220	27.00	11,119
2006	939,986.57	390,212	931,053	243,930	27.15	8,985
2007	1,563,847.81	610,878	1,457,565	497,245	27.50	18,082
2008	1,515,429.50	555,405	1,325,206	569,081	27.72	20,530
2009	1,405,107.17	479,493	1,144,079	612,305	27.96	21,899
2010	989,146.59	312,447	745,504	490,929	28.09	17,477
2011	1,227,891.98	356,089	849,634	685,231	28.13	24,359
2012	1,333,189.00	349,962	835,015	831,471	28.21	29,474
2013	1,235,454.18	290,023	692,000	852,318	28.10	30,332
2014	1,183,084.73	242,384	578,333	900,523	28.06	32,093
2015	1,052,050.58	183,451	437,717	877,346	27.76	31,605
2016	1,725,491.63	245,451	585,651	1,571,214	27.27	57,617
2017	1,220,285.40	131,181	313,000	1,212,357	26.57	45,629
2018	517,238.21	36,271	86,543	560,005	25.24	22,187
	43,383,929.87	26,573,527	44,013,171	10,216,741		371,868
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.5	0.86

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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.. -25						
1931	615.02	728	769			
1932	159.06	188	199			
1939	1,725.76	1,980	2,157			
1940	3,104.18	3,547	3,880			
1941	3,289.00	3,744	4,111			
1942	8,072.51	9,150	10,091			
1943	1,845.29	2,082	2,307			
1944	8.71	10	11			
1945	86.32	96	108			
1946	1,625.48	1,807	2,032			
1947	3,522.95	3,895	4,404			
1949	18.63	20	23			
1950	31.21	34	39			
1954	662.10	699	828			
1955	163.16	171	204			
1956	653.96	680	817			
1957	1,430.43	1,475	1,788			
1958	683.50	699	854			
1959	1,381.91	1,400	1,727			
1962	4,097.39	4,035	5,122			
1964	4,011.98	3,869	5,015			
1965	81.70	77	102			
1966	7,099.26	6,647	8,874			
1967	205.69	190	257			
1968	4,890.36	4,470	6,113			
1969	28,072.80	25,343	35,091			
1970	53,476.24	47,647	66,845			
1971	114,248.91	100,425	142,811			
1972	99,857.16	86,564	124,821			
1973	255,946.27	217,202	319,933			
1974	140,248.09	117,247	175,310			
1975	480,996.49	395,980	601,246			
1976	1,106,639.06	896,654	1,383,299			
1977	1,864,923.08	1,486,111	2,331,154			
1978	2,664,080.83	2,072,988	3,330,101			
1979	2,664,343.32	2,036,890	3,330,429			
1980	1,334,227.68	1,001,338	1,667,785			
1981	2,113,991.03	1,556,426	2,642,489			
1982	968,912.30	699,434	1,211,140			
1983	1,143,843.81	803,693	1,429,805			
1984	1,499,463.05	1,031,256	1,874,329			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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.. -25						
1985	1,335,860.22	898,700	1,669,825			
1986	2,364,148.31	1,554,428	2,955,185			
1987	2,917,673.43	1,860,746	3,647,092			
1988	3,919,400.85	2,438,357	4,899,251			
1989	4,260,409.02	2,582,873	5,325,511			
1990	4,461,721.79	2,615,684	5,500,426	76,726	33.40	2,297
1991	3,597,274.70	2,050,447	4,311,810	184,783	34.00	5,435
1992	4,611,415.77	2,552,419	5,367,389	396,881	34.61	11,467
1993	5,264,116.28	2,824,856	5,940,287	639,858	35.23	18,162
1994	5,368,151.37	2,771,979	5,829,094	881,095	36.23	24,319
1995	6,195,330.93	3,093,019	6,504,197	1,239,967	36.85	33,649
1996	6,251,822.64	3,011,816	6,333,438	1,481,340	37.48	39,523
1997	5,959,530.50	2,748,833	5,780,421	1,668,992	38.48	43,373
1998	5,561,302.49	2,466,438	5,186,582	1,765,046	39.10	45,142
1999	5,690,536.09	2,405,674	5,058,804	2,054,366	40.11	51,218
2000	5,878,380.77	2,378,540	5,001,745	2,346,231	40.74	57,590
2001	6,040,438.67	2,333,119	4,906,231	2,644,317	41.38	63,903
2002	4,895,594.07	1,788,116	3,760,164	2,359,329	42.38	55,671
2003	5,798,082.67	2,009,036	4,224,728	3,022,875	43.02	70,267
2004	3,532,567.06	1,156,916	2,432,836	1,982,873	43.67	45,406
2005	9,438,633.48	2,890,582	6,078,500	5,719,792	44.67	128,045
2006	5,947,917.89	1,706,309	3,588,135	3,846,762	45.32	84,880
2007	6,694,123.42	1,778,127	3,739,158	4,628,496	46.32	99,924
2008	5,865,812.90	1,441,524	3,031,328	4,300,938	46.98	91,548
2009	3,699,673.68	835,201	1,756,314	2,868,278	47.64	60,207
2010	2,619,300.81	534,992	1,125,015	2,149,111	48.64	44,184
2011	3,609,744.16	663,290	1,394,808	3,117,372	49.31	63,220
2012	4,394,309.18	712,977	1,499,294	3,993,592	50.30	79,395
2013	4,479,731.77	633,322	1,331,790	4,267,875	50.97	83,733
2014	4,985,994.91	599,566	1,260,805	4,971,689	51.65	96,257
2015	6,228,788.09	616,650	1,296,731	6,489,254	52.32	124,030
2016	9,767,244.09	756,961	1,591,786	10,617,269	52.99	200,364
2017	9,616,395.95	534,912	1,124,847	10,895,648	53.68	202,974
2018	2,266,445.19	75,926	159,662	2,673,394	54.37	49,170
	190,100,608.83	71,949,226	144,341,609	93,284,152		1,975,353

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.2 1.04

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -2						
1928	1,045.94	1,067	1,067			
1929	15.49	16	16			
1933	92.93	95	95			
1935	8.46	9	9			
1936	2,774.08	2,811	2,830			
1939	70.85	72	72			
1940	669.21	673	683			
1941	953.36	954	972			
1942	876.94	880	894			
1943	2,176.54	2,174	2,220			
1944	63.23	63	64			
1945	2,077.82	2,053	2,119			
1946	248.57	244	254			
1947	778.42	766	794			
1948	548.21	536	559			
1949	365.52	355	373			
1950	10,026.49	9,738	10,227			
1951	4,978.41	4,800	5,078			
1952	7,502.28	7,179	7,652			
1953	11,877.05	11,359	12,115			
1954	7,484.72	7,101	7,634			
1955	23,893.93	22,637	24,372			
1956	15,914.10	14,947	16,232			
1957	14,667.24	13,746	14,961			
1958	28,616.39	26,568	29,189			
1959	13,462.30	12,461	13,732			
1960	33,994.79	31,360	34,675			
1961	48,943.63	44,681	49,923			
1962	10,607.35	9,642	10,819			
1963	24,314.93	21,999	24,801			
1964	48,792.77	43,642	49,769			
1965	33,163.23	29,497	33,826			
1966	32,506.47	28,737	33,157			
1967	52,567.50	46,166	53,619			
1968	104,196.29	90,859	106,280			
1969	56,692.28	48,771	57,826			
1970	91,739.56	78,284	93,574			
1971	92,534.15	78,283	94,080	305	9.98	31
1972	115,648.01	96,940	116,502	1,459	10.30	142
1973	54,890.50	45,563	54,757	1,231	10.64	116
1974	200,233.05	164,493	197,686	6,552	10.99	596

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -2						
1975	127,495.06	103,009	123,795	6,250	11.68	535
1976	195,352.75	156,020	187,504	11,756	12.06	975
1977	113,278.05	89,373	107,408	8,136	12.45	653
1978	98,618.15	76,811	92,311	8,280	12.85	644
1979	331,340.51	254,591	305,966	32,001	13.26	2,413
1980	446,824.29	338,448	406,744	49,017	13.69	3,580
1981	260,569.11	194,418	233,650	32,130	14.13	2,274
1982	224,463.99	164,846	198,111	30,842	14.58	2,115
1983	264,210.02	190,829	229,337	40,157	15.05	2,668
1984	338,078.27	239,940	288,358	56,482	15.52	3,639
1985	318,048.95	221,604	266,322	58,088	16.01	3,628
1986	306,878.17	209,721	252,041	60,975	16.50	3,695
1987	269,236.21	180,289	216,670	57,951	17.00	3,409
1988	221,446.99	145,148	174,438	51,438	17.52	2,936
1989	213,879.20	137,068	164,727	53,430	18.04	2,962
1990	316,825.21	198,292	238,306	84,856	18.58	4,567
1991	262,579.52	160,297	192,644	75,187	19.12	3,932
1992	263,606.72	156,756	188,388	80,491	19.67	4,092
1993	503,376.50	291,174	349,931	163,513	20.23	8,083
1994	148,775.60	83,585	100,452	51,299	20.80	2,466
1995	376,891.69	205,324	246,757	137,673	21.37	6,442
1996	446,812.49	235,622	283,169	172,580	21.95	7,862
1997	112,665.91	57,402	68,985	45,934	22.55	2,037
1998	228,371.17	112,696	135,437	97,502	22.94	4,250
1999	160,802.84	76,334	91,738	72,281	23.55	3,069
2000	216,974.29	98,839	118,784	102,530	24.17	4,242
2001	254,278.82	111,319	133,782	125,582	24.60	5,105
2002	515,182.42	215,187	258,610	266,876	25.24	10,574
2003	354,555.11	140,825	169,242	192,404	25.87	7,437
2004	238,126.92	89,966	108,120	134,769	26.34	5,117
2005	381,725.88	136,043	163,495	225,865	27.00	8,365
2006	153,929.04	51,718	62,154	94,854	27.48	3,452
2007	708,112.71	223,039	268,047	454,228	27.98	16,234
2008	312,346.86	91,596	110,079	208,515	28.50	7,316
2009	1,104,493.33	299,220	359,600	766,983	29.03	26,420
2010	370,348.65	91,870	110,409	267,347	29.56	9,044
2011	871,655.26	196,489	236,139	652,949	29.96	21,794
2012	532,569.80	107,123	128,740	414,481	30.52	13,581
2013	1,165,019.74	206,292	247,920	940,400	30.95	30,384
2014	1,141,410.75	174,170	209,316	954,923	31.26	30,548
2015	424,831.46	53,993	64,888	368,440	31.60	11,659

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -2						
2016	465,388.37	46,995	56,478	418,218	31.84	13,135
2017	1,045,396.14	77,840	93,548	972,756	31.75	30,638
2018	216,708.94	10,080	12,114	208,929	31.39	6,656
	18,175,494.85	7,704,422	9,220,161	9,318,844		345,512
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.0	1.90

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-L0						
NET SALVAGE PERCENT.. -2						
1921	7.02	7	7			
1923	210.20	214	214			
1924	17.77	18	18			
1925	38.99	40	40			
1926	39.20	40	40			
1927	58.04	59	59			
1928	102.60	100	40	65	4.65	14
1929	247.38	237	96	156	5.65	28
1930	218.51	215	87	136	3.09	44
1931	90.58	92	92			
1932	201.43	203	82	123	0.99	123
1933	630.66	634	257	386	1.22	316
1934	313.63	312	126	194	2.22	87
1935	247.70	246	100	153	2.45	62
1936	11,561.94	11,522	4,662	7,131	1.97	3,620
1937	13,700.41	13,604	5,504	8,470	2.25	3,764
1938	11,016.89	10,898	4,409	6,828	2.54	2,688
1939	14,899.96	14,803	5,989	9,209	2.15	4,283
1940	16,156.87	15,984	6,467	10,013	2.47	4,054
1941	18,580.58	18,300	7,404	11,548	2.80	4,124
1942	16,674.41	16,477	6,667	10,341	2.50	4,136
1943	6,751.31	6,638	2,686	4,200	2.87	1,463
1944	8,209.03	8,028	3,248	5,125	3.24	1,582
1945	10,789.96	10,577	4,280	6,726	3.02	2,227
1946	23,610.83	23,011	9,311	14,772	3.42	4,319
1947	38,867.08	37,940	15,351	24,293	3.26	7,452
1948	54,808.69	53,166	21,512	34,393	3.68	9,346
1949	49,417.51	47,976	19,412	30,994	3.57	8,682
1950	62,242.07	60,452	24,460	39,027	3.49	11,183
1951	62,608.15	60,367	24,425	39,435	3.96	9,958
1952	74,532.31	71,842	29,068	46,955	3.93	11,948
1953	71,120.08	68,502	27,717	44,825	3.92	11,435
1954	94,694.43	90,465	36,603	59,985	4.43	13,541
1955	102,235.84	97,523	39,459	64,822	4.47	14,502
1956	27,838.64	26,504	10,724	17,671	4.53	3,901
1957	68,811.41	65,359	26,445	43,743	4.62	9,468
1958	85,557.49	81,038	32,789	54,480	4.73	11,518
1959	95,717.34	90,368	36,564	61,068	4.86	12,565
1960	89,765.87	84,438	34,165	57,396	5.02	11,433
1961	92,423.52	86,579	35,031	59,241	5.20	11,392
1962	79,940.07	74,543	30,161	51,378	5.40	9,514

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-L0						
NET SALVAGE PERCENT.. -2						
1963	74,019.44	68,675	27,787	47,713	5.61	8,505
1964	77,117.87	71,597	28,969	49,691	5.48	9,068
1965	87,582.62	80,821	32,701	56,633	5.74	9,866
1966	103,570.65	94,951	38,418	67,224	6.02	11,167
1967	100,884.24	92,385	37,380	65,522	5.98	10,957
1968	108,142.16	98,282	39,766	70,539	6.30	11,197
1969	137,654.86	124,795	50,494	89,914	6.32	14,227
1970	143,498.48	129,682	52,471	93,897	6.37	14,741
1971	144,349.86	129,245	52,294	94,943	6.75	14,066
1972	170,006.35	151,557	61,322	112,084	6.85	16,363
1973	221,240.70	196,239	79,401	146,265	6.97	20,985
1974	190,040.39	167,576	67,804	126,037	7.13	17,677
1975	170,938.41	149,738	60,586	113,771	7.32	15,542
1976	239,138.86	207,968	84,147	159,775	7.52	21,247
1977	311,995.84	270,500	109,448	208,788	7.50	27,838
1978	298,384.49	256,386	103,737	200,615	7.76	25,852
1979	254,571.22	217,701	88,085	171,578	7.81	21,969
1980	217,807.67	184,285	74,564	147,600	8.12	18,177
1981	303,654.11	255,184	103,251	206,476	8.23	25,088
1982	191,431.69	159,625	64,586	130,674	8.37	15,612
1983	271,837.12	224,675	90,907	186,367	8.55	21,797
1984	326,477.65	267,172	108,101	224,906	8.75	25,704
1985	228,622.12	185,856	75,200	157,995	8.79	17,974
1986	508,790.78	408,531	165,297	353,670	9.06	39,036
1987	620,689.53	493,821	199,807	433,296	9.17	47,251
1988	519,037.90	408,605	165,327	364,092	9.31	39,108
1989	565,241.89	439,617	177,875	398,672	9.50	41,965
1990	512,860.98	393,490	159,211	363,907	9.72	37,439
1991	484,551.70	367,618	148,743	345,500	9.82	35,183
1992	827,872.69	619,981	250,853	593,577	9.96	59,596
1993	872,697.58	643,936	260,545	629,607	10.13	62,153
1994	1,070,900.14	777,075	314,415	777,903	10.34	75,232
1995	962,108.54	687,632	278,225	703,126	10.47	67,156
1996	1,063,339.35	746,860	302,190	782,416	10.63	73,605
1997	1,124,542.87	774,248	313,271	833,763	10.83	76,986
1998	779,587.52	526,568	213,057	582,122	10.97	53,065
1999	723,690.64	478,183	193,479	544,685	11.15	48,851
2000	1,143,372.11	739,163	299,075	867,165	11.27	76,945
2001	935,551.69	589,639	238,576	715,687	11.44	62,560
2002	570,627.61	350,388	141,772	440,268	11.57	38,053
2003	600,747.14	358,956	145,238	467,524	11.67	40,062

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-L0						
NET SALVAGE PERCENT.. -2						
2004	1,330,506.91	769,893	311,509	1,045,608	11.82	88,461
2005	349,376.81	195,323	79,030	277,334	11.96	23,188
2006	912,524.11	491,263	198,772	732,003	12.08	60,596
2007	1,810,229.56	934,665	378,178	1,468,256	12.19	120,448
2008	330,225.02	163,093	65,990	270,840	12.25	22,109
2009	1,752,570.52	822,127	332,644	1,454,978	12.33	118,003
2010	183,272.89	81,169	32,842	154,096	12.38	12,447
2011	318,144.90	131,848	53,348	271,160	12.42	21,833
2012	108,135.73	41,527	16,802	93,496	12.42	7,528
2013	29,384,134.58	10,304,311	4,169,265	25,802,552	12.40	2,080,851
2014	28,709.95	9,002	3,642	25,642	12.39	2,070
2015	1,497,602.59	409,079	165,519	1,362,036	12.31	110,645
2016	658,001.82	150,072	60,721	610,441	12.15	50,242
2017	1,715,416.98	303,577	122,832	1,626,893	11.91	136,599
2018	723,284.25	85,136	34,447	703,303	11.50	61,157
	60,666,270.48	29,730,612	12,029,687	49,849,909		4,490,814

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 7.40

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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 19-O1						
NET SALVAGE PERCENT.. -25						
1965	1,042.79	1,303	1,303			
1966	1,005.50	1,257	1,257			
1967	832.78	1,041	1,041			
1968	595.77	745	745			
1970	1,723.11	2,154	2,154			
1971	4,304.35	5,380	5,380			
1972	10,899.31	13,624	13,624			
1973	8,106.37	10,133	10,133			
1974	16,759.67	20,950	20,950			
1975	25,607.58	32,009	32,009			
1976	30,509.20	38,136	38,136			
1977	39,745.75	49,682	49,682			
1978	40,965.11	51,206	51,206			
1979	57,749.65	72,187	72,187			
1980	47,851.05	59,814	59,814			
1981	87,243.54	109,054	109,054			
1982	47,592.03	59,490	59,490			
1983	41,027.71	50,351	51,285			
1984	43,204.58	52,342	54,006			
1985	18,080.78	21,521	22,601			
1986	27,758.26	32,547	34,698			
1987	54,473.93	62,849	68,092			
1988	38,694.45	44,034	48,368			
1989	26,679.48	29,801	33,349			
1990	23,629.88	25,966	29,537			
1991	26,230.52	28,316	32,788			
1992	280,960.41	297,467	348,576	2,625	4.97	528
1993	461,112.09	479,614	562,018	14,372	5.35	2,686
1994	143,911.76	146,322	171,462	8,428	5.85	1,441
1995	203,043.02	202,079	236,799	17,005	6.27	2,712
1996	233,331.62	227,557	266,654	25,011	6.62	3,778
1997	243,350.95	231,335	271,081	33,108	7.09	4,670
1998	250,980.13	232,721	272,706	41,019	7.48	5,484
1999	235,718.85	213,208	249,840	44,809	7.83	5,723
2000	223,236.76	196,448	230,200	48,846	8.20	5,957
2001	219,574.39	187,352	219,542	54,926	8.60	6,387
2002	273,080.11	225,803	264,599	76,751	8.96	8,566
2003	245,770.27	196,678	230,470	76,743	9.27	8,279
2004	255,233.03	197,295	231,193	87,848	9.56	9,189
2005	300,211.21	223,094	261,424	113,840	9.89	11,511
2006	321,799.60	229,684	269,147	133,102	10.14	13,126

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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 19-01						
NET SALVAGE PERCENT.. -25						
2007	311,891.57	212,476	248,982	140,882	10.44	13,494
2008	192,770.59	124,964	146,434	94,529	10.67	8,859
2009	280,112.24	172,059	201,621	148,519	10.87	13,663
2010	225,795.76	130,566	152,999	129,246	11.03	11,718
2011	316,439.96	170,798	200,143	195,407	11.19	17,463
2012	363,196.35	181,507	212,692	241,303	11.26	21,430
2013	379,867.86	173,125	202,870	271,965	11.33	24,004
2014	306,298.26	125,506	147,070	235,803	11.28	20,905
2015	339,902.02	121,982	142,940	281,938	11.17	25,241
2016	512,943.34	155,550	182,276	458,903	10.93	41,986
2017	427,774.59	102,933	120,619	414,099	10.49	39,476
2018	99,794.98	16,741	19,617	105,127	9.67	10,871
	8,370,414.87	6,050,756	6,966,863	3,496,156		339,147

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 4.05

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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 33-S0						
NET SALVAGE PERCENT.. -50						
1923	286.25	429	429			
1924	270.82	406	406			
1925	644.46	967	967			
1926	61.13	92	92			
1927	884.24	1,326	1,326			
1928	1,588.34	2,383	2,383			
1929	1,429.07	2,144	2,144			
1930	3,805.65	5,708	5,708			
1931	340.85	511	511			
1932	3,304.20	4,956	4,956			
1933	1,361.83	2,043	2,043			
1934	1,912.92	2,869	2,869			
1935	4,238.32	6,357	6,357			
1936	3,967.20	5,951	5,951			
1937	2,489.25	3,734	3,734			
1938	5,644.17	8,466	8,466			
1939	1,122.07	1,683	1,683			
1940	3,709.06	5,564	5,564			
1941	1,372.65	2,059	2,059			
1942	2,109.75	3,165	3,165			
1944	620.60	931	931			
1945	2,918.73	4,378	4,378			
1946	2,835.18	4,253	4,253			
1947	8,553.77	12,831	12,831			
1948	6,258.16	9,387	9,387			
1949	44,935.29	67,403	67,403			
1950	33,084.26	49,626	49,626			
1951	50,423.30	75,635	75,635			
1952	75,041.94	112,563	112,563			
1953	34,681.87	52,023	52,023			
1954	54,964.43	82,447	82,447			
1955	99,321.19	147,984	148,982			
1956	129,908.45	191,784	194,863			
1957	108,794.42	160,124	163,027	165	1.20	138
1958	140,786.61	205,204	208,924	2,256	1.79	1,260
1959	275,693.36	400,307	407,565	5,975	2.00	2,988
1960	393,951.52	569,595	579,922	11,005	2.23	4,935
1961	243,576.33	348,412	354,729	10,635	2.85	3,732
1962	233,504.21	332,323	338,348	11,908	3.10	3,841
1963	192,871.93	272,991	277,940	11,368	3.38	3,363
1964	249,250.80	350,696	357,054	16,822	3.67	4,584

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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 33-S0						
NET SALVAGE PERCENT.. -50						
1965	166,366.64	232,581	236,798	12,752	3.98	3,204
1966	214,549.67	296,143	301,512	20,313	4.64	4,378
1967	330,036.62	452,233	460,432	34,623	4.97	6,966
1968	346,447.73	471,030	479,570	40,102	5.32	7,538
1969	396,007.04	533,956	543,637	50,374	5.68	8,869
1970	299,151.53	399,816	407,065	41,662	6.06	6,875
1971	429,978.48	572,473	582,852	62,116	6.14	10,117
1972	246,795.10	325,325	331,223	38,970	6.55	5,950
1973	329,509.03	429,812	437,605	56,659	6.97	8,129
1974	371,451.75	479,173	487,861	69,317	7.41	9,355
1975	544,902.99	698,348	711,009	106,345	7.58	14,030
1976	473,602.76	599,510	610,379	100,025	8.05	12,425
1977	548,227.18	688,464	700,946	121,395	8.26	14,697
1978	647,302.04	801,813	816,350	154,603	8.75	17,669
1979	683,506.80	838,765	853,972	171,288	9.00	19,032
1980	732,623.16	885,522	901,577	197,358	9.52	20,731
1981	558,580.50	667,783	679,890	157,981	9.81	16,104
1982	743,709.57	878,507	894,435	221,129	10.12	21,851
1983	874,431.14	1,019,674	1,038,161	273,486	10.45	26,171
1984	513,159.79	590,236	600,937	168,803	10.80	15,630
1985	2,129,556.69	2,413,640	2,457,400	736,935	11.16	66,034
1986	600,430.64	669,810	681,954	218,692	11.55	18,934
1987	414,621.99	456,810	465,092	156,841	11.75	13,348
1988	2,331,754.54	2,523,192	2,568,938	928,694	12.17	76,310
1989	891,540.48	950,293	967,522	369,789	12.42	29,774
1990	253,278.60	264,499	269,294	110,624	12.87	8,595
1991	378,226.32	388,060	395,096	172,243	13.17	13,078
1992	420,952.06	423,688	431,370	200,058	13.48	14,841
1993	337,938.84	333,140	339,180	167,728	13.82	12,137
1994	358,408.68	345,470	351,734	185,879	14.18	13,109
1995	500,641.05	472,805	481,377	269,585	14.41	18,708
1996	490,751.17	451,540	459,727	276,400	14.81	18,663
1997	522,768.56	469,315	477,824	306,329	15.09	20,300
1998	627,900.69	548,722	558,671	383,180	15.40	24,882
1999	356,913.37	302,912	308,404	226,966	15.73	14,429
2000	551,417.43	454,837	463,083	364,043	15.96	22,810
2001	781,161.83	622,195	633,476	538,267	16.34	32,942
2002	562,496.49	432,672	440,516	403,229	16.63	24,247
2003	657,451.92	486,580	495,402	490,776	16.94	28,971
2004	523,531.32	372,466	379,219	406,078	17.18	23,637
2005	2,129,287.51	1,449,406	1,475,684	1,718,247	17.45	98,467

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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 33-S0						
NET SALVAGE PERCENT.. -50						
2006	1,327,662.35	860,325	875,923	1,115,571	17.75	62,849
2007	1,180,981.10	724,178	737,308	1,034,164	18.08	57,199
2008	1,081,582.56	624,938	636,268	986,106	18.35	53,739
2009	757,964.55	410,665	418,111	718,836	18.57	38,710
2010	807,034.79	406,019	413,380	797,172	18.83	42,335
2011	850,980.90	393,919	401,061	875,410	19.05	45,953
2012	929,438.49	390,085	397,157	997,001	19.31	51,631
2013	1,397,645.55	523,278	532,765	1,563,703	19.54	80,026
2014	1,397,078.64	456,426	464,701	1,630,917	19.75	82,578
2015	3,467,816.14	959,718	977,118	4,224,606	19.89	212,398
2016	3,574,540.31	795,693	810,119	4,551,691	20.08	226,678
2017	4,691,205.38	775,456	789,516	6,247,292	20.18	309,578
2018	3,523,453.14	365,734	372,365	4,912,815	20.19	243,329
2019	4,624,373.80	168,558	171,614	6,764,947	20.08	336,900
	57,305,645.98	38,059,918	38,738,224	47,220,245		2,712,681

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4 4.73

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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-R1.5						
NET SALVAGE PERCENT.. -10						
1929	1,845.08	1,947	2,030			
1933	224.19	233	247			
1935	2,815.20	2,905	3,097			
1936	352.88	363	388			
1938	25,775.75	26,343	28,353			
1941	133.66	135	147			
1943	25.92	26	29			
1948	6,522.56	6,413	7,175			
1949	218.76	214	241			
1950	2,560.84	2,486	2,817			
1951	959.73	926	1,056			
1952	9,587.67	9,184	10,546			
1954	46,671.05	44,387	51,338			
1955	76,560.70	72,241	84,217			
1956	2,315.23	2,167	2,547			
1957	6,451.94	5,989	7,097			
1958	3,305.79	3,064	3,636			
1959	3,844.13	3,530	4,229			
1961	1,131.01	1,026	1,244			
1962	56,740.61	50,962	62,415			
1963	2,727.80	2,424	2,985	16	13.43	1
1964	1,069.74	940	1,157	20	13.94	1
1965	192,733.03	168,693	207,720	4,286	13.99	306
1967	52,713.22	45,356	55,849	2,136	14.62	146
1968	23,206.67	19,720	24,282	1,245	15.17	82
1969	1,167.13	979	1,205	79	15.72	5
1970	2,584.55	2,153	2,651	192	15.86	12
1971	803.47	660	813	71	16.44	4
1972	15,788.92	12,786	15,744	1,624	17.02	95
1974	7,862.17	6,217	7,655	993	17.79	56
1975	6,168.57	4,831	5,949	836	18.00	46
1976	784.31	604	744	119	18.61	6
1977	1,780.01	1,357	1,671	287	18.85	15
1978	1,284,717.08	961,816	1,184,329	228,860	19.48	11,748
1979	79,369.77	58,696	72,275	15,032	19.74	761
1980	19,535.46	14,174	17,453	4,036	20.38	198
1981	1,750,108.44	1,252,483	1,542,241	382,878	20.67	18,523
1982	111,596.87	78,257	96,362	26,395	21.32	1,238
1983	7,812.05	5,395	6,643	1,950	21.64	90
1984	53,398.83	36,077	44,423	14,316	22.30	642
1985	3,600,229.29	2,391,200	2,944,396	1,015,856	22.64	44,870

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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-R1.5						
NET SALVAGE PERCENT.. -10						
1986	503,431.30	326,505	402,041	151,733	23.32	6,507
1987	362,707.11	230,809	284,206	114,772	23.68	4,847
1988	231,770.94	144,556	177,999	76,949	24.06	3,198
1989	441,400.98	268,019	330,024	155,517	24.75	6,284
1990	29,060.84	17,256	21,248	10,719	25.15	426
1991	212,618.34	123,302	151,828	82,052	25.56	3,210
1992	264,964.73	149,869	184,541	106,920	25.98	4,115
1993	13,800.31	7,563	9,313	5,867	26.69	220
1994	8,627.51	4,598	5,662	3,828	27.13	141
1995	63,021.94	32,610	40,154	29,170	27.58	1,058
1996	275,331.49	138,076	170,019	132,846	28.05	4,736
1997	4,700.53	2,280	2,807	2,364	28.52	83
1998	210,354.24	98,503	121,291	110,099	29.01	3,795
1999	1,347,917.14	607,911	748,549	734,160	29.50	24,887
2000	239,094.29	103,597	127,564	135,440	30.00	4,515
2001	72,390.53	30,196	37,182	42,448	30.28	1,402
2002	333,164.66	132,739	163,448	203,033	30.81	6,590
2003	93,760.05	35,737	44,005	59,131	31.12	1,900
2004	156,787.99	56,673	69,784	102,683	31.67	3,242
2005	243,057.33	83,364	102,650	164,713	32.01	5,146
2006	164,052.35	53,109	65,396	115,062	32.37	3,555
2007	946,217.58	287,480	353,987	686,852	32.75	20,973
2008	288,051.46	81,622	100,505	216,352	33.14	6,528
2009	764,669.52	201,368	247,954	593,182	33.36	17,781
2010	806,530.32	195,535	240,771	646,412	33.60	19,238
2011	155,042.16	34,212	42,127	128,419	33.87	3,792
2012	1,153,054.55	228,305	281,123	987,237	34.17	28,892
2013	70,827.71	12,458	15,340	62,570	34.15	1,832
2014	150,025.55	22,873	28,165	136,863	34.18	4,004
2015	514,379.47	65,974	81,236	484,581	34.11	14,206
2016	229,396.40	23,669	29,145	223,191	33.81	6,601
2017	364,561.64	28,071	34,565	366,453	33.21	11,034
2018	219,351.16	10,785	13,280	228,006	32.06	7,112
	18,398,322.20	9,138,983	11,237,305	9,000,849		310,695
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					29.0	1.69

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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	30,904.17	30,132	30,904			
2001	140,774.67	130,217	140,775			
2002	109,470.05	95,786	106,326	3,144	2.50	1,258
2003	36,227.60	29,888	33,177	3,051	3.50	872
2004	99,209.45	76,887	85,348	13,861	4.50	3,080
2005	251,825.77	182,574	202,664	49,162	5.50	8,939
2006	257,472.85	173,794	192,918	64,555	6.50	9,932
2007	406,076.01	253,798	281,725	124,351	7.50	16,580
2008	1,203,960.29	692,277	768,454	435,506	8.50	51,236
2009	179,803.01	94,397	104,784	75,019	9.50	7,897
2010	229,267.71	108,902	120,886	108,382	10.50	10,322
2011	4,518.70	1,920	2,131	2,388	11.50	208
2012	588,212.16	220,580	244,852	343,360	12.50	27,469
2013	228,345.05	74,212	82,379	145,966	13.50	10,812
2014	136,018.45	37,405	41,521	94,497	14.50	6,517
2015	33,060.31	7,439	8,257	24,803	15.50	1,600
2016	12,969.45	2,270	2,520	10,449	16.50	633
2017	39,448.77	4,931	5,474	33,975	17.50	1,941
2018	52,009.10	3,901	4,330	47,679	18.50	2,577
	4,039,573.57	2,221,310	2,459,425	1,580,149		161,873

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.8 4.01

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 391.20 COMPUTERS AND PERIPHERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	1,437,120.02	1,334,467	371,760	1,065,360	0.50	1,065,360
2014	1,838,202.65	1,444,294	402,356	1,435,847	1.50	957,231
2015	1,578,221.30	1,014,575	282,643	1,295,578	2.50	518,231
2016	1,813,875.77	906,938	252,658	1,561,218	3.50	446,062
2017	2,772,184.64	990,058	275,813	2,496,372	4.50	554,749
2018	931,751.02	199,665	55,623	876,128	5.50	159,296
2019	336,527.17	24,038	6,697	329,830	6.50	50,743
	10,707,882.57	5,914,035	1,647,550	9,060,333		3,751,672
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.4	35.04

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	33,409.16	30,625	33,409			
1993	26,083.36	23,040	26,083			
1994	139,677.86	118,726	139,678			
1995	99,628.63	81,364	97,820	1,809	5.50	329
1996	107,794.87	84,439	101,516	6,279	6.50	966
1997	18,367.12	13,775	16,561	1,806	7.50	241
1998	2,708.53	1,941	2,334	375	8.50	44
1999	196,557.36	134,314	161,478	35,079	9.50	3,693
2000	42,226.11	27,447	32,998	9,228	10.50	879
2002	50,359.36	29,376	35,317	15,042	12.50	1,203
2008	138,912.79	53,249	64,019	74,894	18.50	4,048
2009	9,793.75	3,428	4,121	5,673	19.50	291
2011	60,169.99	17,048	20,496	39,674	21.50	1,845
2013	22,961.97	4,975	5,981	16,981	23.50	723
2015	2,866.48	430	517	2,349	25.50	92
2018	11,571.47	579	696	10,875	28.50	382
	963,088.81	624,756	743,024	220,065		14,736

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.9 1.53

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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						
1995	546,727.84	535,793	546,728			
1996	641,703.23	603,201	641,703			
1997	844,312.50	759,881	844,312			
1998	335,706.06	288,707	324,128	11,578	3.50	3,308
1999	665,256.00	545,510	612,437	52,819	4.50	11,738
2000	594,179.99	463,460	520,321	73,859	5.50	13,429
2001	567,143.89	419,686	471,176	95,968	6.50	14,764
2002	934,788.45	654,352	734,632	200,156	7.50	26,687
2003	641,433.83	423,346	475,285	166,149	8.50	19,547
2004	330,794.07	205,092	230,254	100,540	9.50	10,583
2005	549,528.06	318,726	357,830	191,698	10.50	18,257
2006	447,226.33	241,502	271,131	176,095	11.50	15,313
2007	1,184,572.18	592,286	664,952	519,620	12.50	41,570
2008	829,037.36	381,357	428,144	400,893	13.50	29,696
2009	418,814.26	175,902	197,483	221,331	14.50	15,264
2010	466,610.78	177,312	199,066	267,545	15.50	17,261
2011	418,290.15	142,219	159,667	258,623	16.50	15,674
2012	758,283.62	227,485	255,394	502,890	17.50	28,737
2013	3,010,020.49	782,605	878,621	2,131,399	18.50	115,211
2014	1,333,295.91	293,325	329,312	1,003,984	19.50	51,486
2015	942,791.47	169,702	190,522	752,269	20.50	36,696
2016	1,657,948.88	232,113	260,591	1,397,358	21.50	64,993
2017	621,306.07	62,131	69,753	551,553	22.50	24,513
2018	234,687.76	14,081	15,809	218,879	23.50	9,314
	18,974,459.18	8,709,774	9,679,251	9,295,208		584,041
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.9	3.08

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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	312,341.63	304,533	312,342			
2001	564,871.17	522,506	564,871			
2002	378,410.63	331,109	378,411			
2003	140,480.18	115,896	140,480			
2004	484,190.72	375,248	484,191			
2005	673,631.01	488,382	673,631			
2006	524,970.81	354,355	524,971			
2007	355,265.84	222,041	355,266			
2008	366,165.39	210,545	359,061	7,104	8.50	836
2009	170,560.37	89,544	152,707	17,853	9.50	1,879
2010	536,214.27	254,702	434,366	101,848	10.50	9,700
2011	617,902.76	262,609	447,851	170,052	11.50	14,787
2012	422,219.39	158,332	270,018	152,201	12.50	12,176
2013	301,518.74	97,994	167,118	134,401	13.50	9,956
2014	485,377.78	133,479	227,634	257,744	14.50	17,775
2015	164,777.15	37,075	63,227	101,550	15.50	6,552
2016	419,790.09	73,463	125,283	294,507	16.50	17,849
2017	5,293.47	662	1,129	4,164	17.50	238
2018	88,688.02	6,652	11,344	77,344	18.50	4,181
	7,012,669.42	4,039,127	5,693,901	1,318,768		95,929

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 1.37

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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						
2005	562,620.40	543,868	562,620			
2006	895,474.72	805,927	895,475			
2007	401,679.99	334,732	401,680			
2008	353,160.24	270,757	353,160			
2009	291,413.59	203,990	291,414			
2010	193,890.33	122,797	193,890			
2011	1,438,927.80	815,397	1,438,928			
2012	90,441.90	45,221	90,442			
2013	87,778.08	38,037	87,778			
2014	530,946.23	194,682	489,153	41,793	9.50	4,399
2015	439,009.71	131,703	330,913	108,097	10.50	10,295
2016	626,994.24	146,297	367,582	259,412	11.50	22,558
2017	101,092.56	16,849	42,334	58,759	12.50	4,701
2018	98,645.79	9,865	24,787	73,859	13.50	5,471
	6,112,075.58	3,680,122	5,570,156	541,920		47,424

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 0.78

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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	4,738.98	4,621	4,739			
2001	6,863.40	6,349	6,589	274	1.50	183
2002	35,981.35	31,484	32,675	3,306	2.50	1,322
2003	35,922.43	29,636	30,757	5,165	3.50	1,476
2004	30,926.08	23,968	24,875	6,051	4.50	1,345
2005	127,163.50	92,194	95,682	31,482	5.50	5,724
2006	27,491.51	18,557	19,259	8,233	6.50	1,267
2007	82,133.57	51,333	53,275	28,859	7.50	3,848
2008	56,180.30	32,304	33,526	22,654	8.50	2,665
2009	440,669.84	231,352	240,105	200,565	9.50	21,112
2010	255,140.02	121,192	125,777	129,363	10.50	12,320
2011	338,769.02	143,977	149,425	189,344	11.50	16,465
2012	276,908.31	103,841	107,770	169,138	12.50	13,531
2013	257.34	84	87	170	13.50	13
2014	60,981.37	16,770	17,404	43,577	14.50	3,005
2015	182,568.79	41,078	42,632	139,937	15.50	9,028
2017	54,503.60	6,813	7,071	47,433	17.50	2,710
2018	28,788.90	2,159	2,241	26,548	18.50	1,435
	2,045,988.31	957,712	993,889	1,052,099		97,449

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.8 4.76

COMMON PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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 48-S0						
NET SALVAGE PERCENT.. -5						
1914	14.99	16	16			
1928	36,529.49	37,550	38,356			
1929	7,340.46	7,533	7,707			
1931	30,160.99	30,830	31,669			
1934	283.29	285	297			
1936	1,543.02	1,542	1,620			
1937	46.56	46	49			
1941	167.69	163	176			
1942	34.67	34	36			
1943	331.27	319	348			
1946	85.00	81	89			
1948	918.79	862	965			
1949	1,455.24	1,357	1,528			
1950	23,051.11	21,362	24,204			
1951	235,251.66	216,582	247,014			
1952	2,074.41	1,897	2,178			
1953	68,577.75	62,250	72,007			
1954	1,366,776.75	1,231,329	1,435,116			
1955	245,270.21	219,264	257,534			
1956	860,149.71	762,807	903,157			
1957	22,416.28	19,712	23,388	149	12.13	12
1958	126,934.93	110,650	131,282	2,000	12.58	159
1959	71,393.70	62,130	73,715	1,248	12.50	100
1960	56,133.01	48,395	57,419	1,521	12.96	117
1961	10,261.39	8,762	10,396	378	13.44	28
1962	29,300.87	24,767	29,385	1,381	13.93	99
1963	109,279.32	92,059	109,225	5,518	13.92	396
1964	541,385.51	451,126	535,244	33,211	14.43	2,302
1965	58,257.74	48,007	56,959	4,212	14.94	282
1966	1,503,338.87	1,232,971	1,462,874	115,632	14.99	7,714
1967	409,844.04	332,134	394,065	36,271	15.52	2,337
1968	575,633.63	463,828	550,315	54,100	15.61	3,466
1969	107,380.29	85,408	101,333	11,416	16.17	706
1970	40,431.93	31,942	37,898	4,556	16.29	280
1971	97,237.93	75,758	89,884	12,216	16.86	725
1972	569,636.22	440,334	522,440	75,678	17.02	4,446
1973	994,620.90	757,573	898,832	145,520	17.60	8,268
1974	122,291.38	92,311	109,524	18,882	17.79	1,061
1975	175,196.27	130,977	155,399	28,557	18.00	1,586
1976	43,604.69	32,068	38,047	7,738	18.61	416
1977	246,321.92	179,184	212,595	46,043	18.85	2,443

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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 48-S0						
NET SALVAGE PERCENT.. -5						
1978	534,552.17	384,364	456,034	105,246	19.10	5,510
1979	713,132.92	506,481	600,921	147,869	19.38	7,630
1980	2,167,370.37	1,519,283	1,802,573	473,166	19.67	24,055
1981	4,487,413.69	3,102,239	3,680,692	1,031,092	19.98	51,606
1982	1,737,854.48	1,183,896	1,404,649	420,098	20.30	20,694
1983	2,772,418.89	1,859,572	2,206,313	704,727	20.64	34,144
1984	1,509,689.10	996,123	1,181,863	403,311	20.99	19,214
1985	8,058,271.56	5,225,628	6,200,014	2,261,171	21.36	105,860
1986	13,508,128.01	8,600,895	10,204,644	3,978,890	21.75	182,937
1987	677,778.47	423,300	502,230	209,437	22.14	9,460
1988	2,025,088.45	1,245,824	1,478,124	648,219	22.26	29,120
1989	323,812.83	194,958	231,310	108,693	22.69	4,790
1990	2,390,735.27	1,414,287	1,677,999	832,273	22.86	36,407
1991	1,336,408.76	771,776	915,684	487,545	23.32	20,907
1992	3,305,921.50	1,870,986	2,219,856	1,251,362	23.52	53,204
1993	1,176,550.91	651,539	773,027	462,351	23.75	19,467
1994	824,845.72	443,957	526,739	339,349	24.25	13,994
1995	1,126,555.35	591,205	701,443	481,440	24.52	19,635
1996	1,156,133.94	590,461	700,560	513,381	24.81	20,693
1997	1,511,396.16	749,841	889,659	697,307	25.12	27,759
1998	737,487.74	356,284	422,718	351,644	25.23	13,938
1999	1,155,360.94	539,600	640,215	572,914	25.59	22,388
2000	213,290.27	96,077	113,992	109,963	25.95	4,237
2001	776,069.12	337,683	400,648	414,225	26.14	15,846
2002	2,469,815.13	1,034,729	1,227,668	1,365,638	26.36	51,807
2003	382,401.64	153,060	181,600	219,922	26.79	8,209
2004	889,529.46	340,165	403,593	530,413	27.06	19,601
2005	610,935.01	223,236	264,861	376,621	27.17	13,862
2006	469,563.70	162,408	192,691	300,351	27.48	10,930
2007	1,005,431.60	328,535	389,795	665,908	27.66	24,075
2008	5,850,956.94	1,787,760	2,121,111	4,022,394	28.02	143,554
2009	454,775.66	129,359	153,480	324,034	28.26	11,466
2010	660,718.80	173,994	206,437	487,318	28.38	17,171
2011	2,899,498.00	695,967	825,739	2,218,734	28.68	77,362
2012	1,117,089.59	241,861	286,959	885,985	28.87	30,689
2013	1,094,193.81	210,594	249,862	899,042	28.96	31,044
2014	1,334,126.89	222,732	264,263	1,136,570	29.10	39,057
2015	805,165.91	112,611	133,609	711,815	29.28	24,311
2016	1,746,631.05	195,134	231,519	1,602,444	29.39	54,523

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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 48-S0						
NET SALVAGE PERCENT.. -5						
2017	3,299,132.88	270,892	321,404	3,142,686	29.45	106,713
2018	5,846,273.31	298,335	353,963	5,784,624	29.36	197,024
2019	243,112.63	4,289	5,089	250,179	29.18	8,574
	94,196,582.51	47,558,125	56,369,835	42,536,577		1,670,410
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.5	1.77

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	472,803.53	460,983	472,804			
2001	188,931.18	174,761	188,931			
2002	56,442.48	49,387	56,442			
2003	49,698.36	41,001	49,698			
2004	23,056.54	17,869	23,057			
2005	731.93	531	732			
2006	559,762.83	377,840	534,026	25,737	6.50	3,960
2007	3,912.30	2,445	3,456	457	7.50	61
2009	120,749.27	63,393	89,597	31,152	9.50	3,279
2010	559,817.53	265,913	375,832	183,985	10.50	17,522
2011	475,439.35	202,062	285,587	189,852	11.50	16,509
2012	18,731.75	7,024	9,927	8,804	12.50	704
2013	1,083,028.65	351,984	497,482	585,547	13.50	43,374
2014	292,013.50	80,304	113,499	178,515	14.50	12,311
2015	883,625.56	198,816	281,000	602,626	15.50	38,879
2016	134,674.02	23,568	33,310	101,364	16.50	6,143
2017	211,961.21	26,495	37,447	174,514	17.50	9,972
2018	2,259,173.25	169,438	239,478	2,019,695	18.50	109,173
2019	1,574,375.26	39,359	55,629	1,518,747	19.50	77,884
	8,968,928.50	2,553,173	3,347,935	5,620,994		339,771
	8,968,928.50	2,553,173	3,347,935	5,620,994		339,771

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.5 3.79

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 391.20 COMPUTERS AND PERIPHERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	752,668.24	698,905	752,668			
2014	2,281,427.68	1,792,541	2,281,428			
2015	4,699,444.87	3,021,085	4,699,445			
2016	4,220,332.92	2,110,166	4,220,333			
2017	4,624,161.90	1,651,473	4,608,572	15,590	4.50	3,464
2018	3,734,874.58	800,346	2,233,432	1,501,443	5.50	272,990
	20,312,910.19	10,074,516	18,795,878	1,517,032		276,454
	20,312,910.19	10,074,516	18,795,878	1,517,032		276,454

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 1.36

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	26,176.97	25,741	22,194	3,983	0.50	3,983
1991	98,213.89	93,303	80,446	17,768	1.50	11,845
1992	163,972.97	150,309	129,596	34,377	2.50	13,751
1993	8,785.26	7,760	6,691	2,095	3.50	599
1994	69,309.39	58,913	50,795	18,515	4.50	4,114
1995	62,707.93	51,212	44,155	18,553	5.50	3,373
1996	84,523.05	66,209	57,085	27,438	6.50	4,221
1997	47,733.27	35,800	30,867	16,867	7.50	2,249
1998	66,132.19	47,395	40,864	25,268	8.50	2,973
1999	282,891.88	193,309	166,670	116,222	9.50	12,234
2000	197,701.27	128,506	110,797	86,904	10.50	8,277
2001	114,098.73	70,361	60,665	53,434	11.50	4,646
2002	427,322.89	249,270	214,920	212,403	12.50	16,992
2003	189,234.65	104,079	89,737	99,498	13.50	7,370
2004	187,624.71	96,940	83,581	104,043	14.50	7,175
2005	36,507.70	17,645	15,213	21,294	15.50	1,374
2006	17,483.29	7,867	6,783	10,700	16.50	648
2011	292,114.52	82,765	71,360	220,755	21.50	10,268
2014	234,200.02	42,936	37,019	197,181	24.50	8,048
2016	46,273.01	5,399	4,655	41,618	26.50	1,570
2018	36,810.56	1,841	1,587	35,223	28.50	1,236
2019	418.04	7	6	412	29.50	14
	2,690,236.19	1,537,567	1,325,685	1,364,551		126,960
	2,690,236.19	1,537,567	1,325,685	1,364,551		126,960

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.7 4.72

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	528,924.45	518,346	528,924			
1996	396,495.34	372,706	396,495			
1997	287,456.73	258,711	287,457			
1998	257,297.85	221,276	257,298			
1999	609,072.94	499,440	609,073			
2000	315,701.23	246,247	315,701			
2001	421,767.80	312,108	421,768			
2002	517,530.73	362,272	517,531			
2003	277,547.69	183,181	277,548			
2004	36,379.01	22,555	36,379			
2005	6,658.05	3,862	6,658			
2006	67,182.01	36,278	67,182			
2007	217,310.10	108,655	217,310			
2008	75,641.35	34,795	75,641			
2009	40,890.93	17,174	40,891			
2011	153,934.63	52,338	153,935			
2012	78,420.35	23,526	78,420			
2013	77,567.93	20,168	68,568	9,000	18.50	486
2015	176,059.23	31,691	107,745	68,314	20.50	3,332
2016	318,993.24	44,659	151,834	167,159	21.50	7,775
2017	774,755.69	77,476	263,407	511,349	22.50	22,727
2018	851,572.89	51,094	173,712	677,861	23.50	28,845
2019	625,884.66	12,518	42,559	583,325	24.50	23,809
	7,113,044.83	3,511,076	5,096,037	2,017,008		86,974
	7,113,044.83	3,511,076	5,096,037	2,017,008		86,974

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.2 1.22

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	77,132.89	75,205	77,133			
2001	243,729.72	225,450	243,730			
2002	19,859.71	17,377	19,860			
2003	566.89	468	567			
2005	13,805.10	10,009	13,805			
2006	16,781.58	11,328	16,782			
2007	99,687.87	62,305	99,688			
2009	4,279.64	2,247	4,280			
2012	19,104.27	7,164	19,104			
2018	184,928.11	13,870	119,908	65,020	18.50	3,515
2019	140,041.08	3,501	30,267	109,775	19.50	5,629
	819,916.86	428,924	645,122	174,795		9,144
	819,916.86	428,924	645,122	174,795		9,144

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.1 1.12

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	46,868.94	45,307	46,869			
2006	510,772.33	459,695	510,772			
2007	3,438,313.30	2,865,250	3,438,313			
2008	4,095,290.17	3,139,736	4,095,290			
2009	4,366,692.84	3,056,685	4,366,693			
2010	1,338,718.85	847,851	1,338,719			
2011	1,170,354.64	663,205	1,170,355			
2012	257,841.98	128,921	257,842			
2013	1,920,142.24	832,055	1,920,142			
2014	1,709,231.44	626,724	1,584,912	124,320	9.50	13,086
2015	1,263,945.78	379,184	958,912	305,034	10.50	29,051
2016	197,281.65	46,032	116,410	80,872	11.50	7,032
2017	949,997.64	158,336	400,413	549,584	12.50	43,967
2018	14,183,117.27	1,418,312	3,586,745	10,596,372	13.50	784,916
2019	279,653.60	9,321	23,572	256,082	14.50	17,661
	35,728,222.67	14,676,614	23,815,958	11,912,265		895,713
	35,728,222.67	14,676,614	23,815,958	11,912,265		895,713

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.3 2.51

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	3,383.35	3,130	3,383			
2002	170,153.11	148,884	170,153			
2003	78,522.20	64,781	78,522			
2006	18,364.29	12,396	18,364			
2007	934,308.86	583,943	934,309			
2009	12,589.55	6,610	12,099	490	9.50	52
2010	101,638.01	48,278	88,369	13,269	10.50	1,264
2011	9,440.21	4,012	7,344	2,097	11.50	182
2013	93,930.15	30,527	55,877	38,053	13.50	2,819
2014	237,133.14	65,212	119,365	117,768	14.50	8,122
2015	1,052,634.99	236,843	433,522	619,113	15.50	39,943
2017	222,622.76	27,828	50,937	171,686	17.50	9,811
2018	87,783.77	6,584	12,051	75,732	18.50	4,094
2019	20,413.67	510	934	19,480	19.50	999
	3,042,918.06	1,239,538	1,985,230	1,057,688		67,286
	3,042,918.06	1,239,538	1,985,230	1,057,688		67,286

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.7 2.21

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2017

DEPRECIABLE GROUP	SURVIVOR CURVE		NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2017	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
STEAM PRODUCTION PLANT									
311.00 STRUCTURES AND IMPROVEMENTS									
BAILLY - UNITS 7 AND 8	110-R2.5	*	(13)	24,430,602.12	21,578,418	6,028,162	1,205,905	4.94	5.0
BAILLY GENERATING STATION	110-R2.5	*	(13)	14,901,888.52	11,703,445	5,135,689	1,025,535	6.88	5.0
BAILLY - UNIT 7	110-R2.5	*	(13)	8,993,410.17	6,854,501	3,308,052	658,752	7.32	5.0
BAILLY - UNIT 8	110-R2.5	*	(13)	11,084,753.24	10,386,569	2,139,202	436,432	3.94	4.9
MICHIGAN CITY - UNITS 2, 3 AND 12	110-R2.5	*	(16)	7,999,263.85	7,949,502	1,329,644	123,344	1.54	10.8
MICHIGAN CITY GENERATING STATION	110-R2.5	*	(16)	25,972,478.94	24,189,232	5,938,844	543,271	2.09	10.9
MICHIGAN CITY - UNIT 12	110-R2.5	*	(16)	73,012,020.55	38,131,502	46,562,442	4,272,813	5.85	10.9
R M SCHAHFER - UNITS 14 AND 15	110-R2.5	*	(10)	73,151,391.19	16,334,886	64,131,644	10,732,802	14.67	6.0
R M SCHAHFER - UNITS 14 AND 17	110-R2.5	*	(10)	139,352.07	84,378	68,909	11,599	8.32	5.9
R M SCHAHFER - UNITS 14, 15, 17 AND 18	110-R2.5	*	(10)	35,149,488.59	29,685,500	8,978,937	1,503,628	4.28	6.0
R M SCHAHFER - UNITS 14, 17 AND 18	110-R2.5	*	(10)	28,266.34	3,968	27,125	4,536	16.05	6.0
R M SCHAHFER - UNITS 17 AND 18	110-R2.5	*	(10)	59,439,137.97	57,379,911	8,003,141	1,338,644	2.25	6.0
R M SCHAHFER GENERATING STATION	110-R2.5	*	(10)	65,496,023.39	38,649,674	33,395,952	5,605,680	8.56	6.0
R M SCHAHFER - UNIT 14	110-R2.5	*	(10)	52,603,286.76	34,451,717	23,411,898	3,932,412	7.48	6.0
R M SCHAHFER - UNIT 15	110-R2.5	*	(10)	54,209,238.45	35,777,031	23,853,131	3,995,544	7.37	6.0
R M SCHAHFER - UNIT 17	110-R2.5	*	(10)	86,129,618.28	84,411,037	10,331,543	1,727,934	2.01	6.0
R M SCHAHFER - UNIT 18	110-R2.5	*	(10)	58,394,570.55	56,539,862	7,694,166	1,290,667	2.21	6.0
SUGAR CREEK	110-R2.5	*	(25)	7,414,038.20	2,073,555	7,193,993	154,278	2.08	46.6
TOTAL ACCOUNT 311				658,548,829.18	476,184,688	257,532,474	38,563,776	5.86	6.7
BOILER PLANT EQUIPMENT									
312.10 BOILER PLANT EQUIPMENT									
BAILLY - UNITS 7 AND 8	50-S0	*	(13)	40,215,237.56	31,164,579	14,278,639	2,963,013	7.37	4.8
BAILLY GENERATING STATION	50-S0	*	(13)	107,545,896.42	66,838,942	54,687,921	11,302,493	10.51	4.8
BAILLY - UNIT 7	50-S0	*	(13)	119,484,727.54	61,133,991	73,883,751	15,201,954	12.72	4.9
BAILLY - UNIT 8	50-S0	*	(13)	146,380,055.29	81,061,867	84,347,595	17,472,698	11.94	4.8
MICHIGAN CITY GENERATING STATION	50-S0	*	(16)	68,592,886.88	35,305,049	44,262,700	4,387,873	6.40	10.1
MICHIGAN CITY - UNIT 12	50-S0	*	(16)	188,133,947.84	84,099,408	134,135,971	13,234,597	7.03	10.1
R M SCHAHFER - UNITS 14 AND 15	50-S0	*	(10)	32,717,947.91	20,577,655	15,412,088	2,666,926	8.15	5.8
R M SCHAHFER - UNITS 14 AND 17	50-S0	*	(10)	2,591,694.42	330,514	2,520,350	429,617	16.58	5.9
R M SCHAHFER - UNITS 14, 15, 17 AND 18	50-S0	*	(10)	3,162,988.16	2,155,867	1,323,420	229,883	7.27	5.8
R M SCHAHFER - UNITS 14, 17 AND 18	50-S0	*	(10)	104,564.05	23,119	91,901	15,710	15.02	5.8
R M SCHAHFER - UNITS 17 AND 18	50-S0	*	(10)	60,679,388.87	39,502,189	27,245,139	4,705,458	7.75	5.8
R M SCHAHFER GENERATING STATION	50-S0	*	(10)	70,129,592.56	48,266,569	28,875,983	4,991,607	7.12	5.8
R M SCHAHFER - UNIT 14	50-S0	*	(10)	241,364,495.44	166,240,871	99,260,074	17,166,855	7.11	5.8
R M SCHAHFER - UNIT 15	50-S0	*	(10)	198,908,869.49	151,389,123	67,410,633	11,704,988	5.88	5.8
R M SCHAHFER - UNIT 17	50-S0	*	(10)	178,055,486.23	155,539,088	40,321,947	7,040,462	3.95	5.7
R M SCHAHFER - UNIT 18	50-S0	*	(10)	187,221,897.31	164,830,147	41,113,940	7,170,244	3.83	5.7
SUGAR CREEK	50-S0	*	(25)	82,970,361.27	36,107,449	67,605,503	2,408,729	2.90	28.1
				1,728,260,037.24	1,144,566,427	796,777,555	123,093,107	7.12	6.5

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2017

DEPRECIABLE GROUP	SURVIVOR CURVE		NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2017	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
312.20 BOILER PLANT - MOBILE FUEL HDLG/STRG									
BAILLY - UNITS 7 AND 8	50-S0	*	(13)	826,122.03	658,582	274,936	56,213	6.80	4.9
BAILLY GENERATING STATION	50-S0	*	(13)	4,750,231.99	3,891,953	1,475,809	302,426	6.37	4.9
MICHIGAN CITY GENERATING STATION	50-S0	*	(16)	3,982,418.96	2,937,537	1,682,069	163,584	4.11	10.3
MICHIGAN CITY - UNIT 12	50-S0	*	(16)	821,861.75	512,650	440,710	42,699	5.20	10.3
R M SCHAHFER - UNITS 14 AND 15	50-S0	*	(10)	3,353,672.11	365,550	3,323,489	566,182	16.88	5.9
R M SCHAHFER - UNITS 14, 15, 17 AND 18	50-S0	*	(10)	304,479.73	166,422	168,506	28,804	9.46	5.9
R M SCHAHFER GENERATING STATION	50-S0	*	(10)	13,185,363.22	9,984,820	4,519,080	774,636	5.87	5.8
				27,224,149.79	18,517,514	11,884,599	1,934,544	7.11	6.1
312.30 BOILER PLANT - UNIT TRAIN COAL CARS									
BAILLY - UNITS 7 AND 8	25-R2.5		0	2,823,045.89	2,823,046	0	0	-	-
BAILLY GENERATING STATION	25-R2.5		0	17,292.70	17,293	0	0	-	-
R M SCHAHFER - UNITS 14, 15, 17 AND 18	25-R2.5		0	970,020.00	968,020	2,000	193	0.02	10.4
R M SCHAHFER GENERATING STATION	25-R2.5		0	242,505.00	242,005	500	48	0.02	10.4
				4,052,863.59	4,050,364	2,500	241	0.01	10.4
312.40 BOILER PLANT - SO2 PLANT EQUIPMENT									
BAILLY GENERATING STATION	50-S0	*	(13)	87,226.54	59,026	39,540	8,053	9.23	4.9
MICHIGAN CITY - UNIT 12	50-S0	*	(16)	206,360,416.43	14,077,754	225,300,329	21,684,344	10.51	10.4
R M SCHAHFER - UNITS 14 AND 15	50-S0	*	(10)	103,645,092.46	10,607,970	103,401,632	17,645,330	17.02	5.9
R M SCHAHFER - UNITS 14, 15, 17 AND 18	50-S0	*	(10)	1,609,027.07	54,894	1,715,036	292,170	18.16	5.9
R M SCHAHFER - UNITS 17 AND 18	50-S0	*	(10)	38,020,280.14	18,084,219	23,738,089	4,129,925	10.86	5.7
R M SCHAHFER GENERATING STATION	50-S0	*	(10)	2,777,368.18	1,210,902	1,844,203	320,445	11.54	5.8
R M SCHAHFER - UNIT 14	50-S0	*	(10)	129,173,778.27	13,220,804	128,870,352	21,991,528	17.02	5.9
R M SCHAHFER - UNIT 15	50-S0	*	(10)	119,843,311.78	9,540,098	122,287,545	20,868,182	17.41	5.9
R M SCHAHFER - UNIT 17	50-S0	*	(10)	52,656,166.67	28,634,130	29,287,653	5,100,309	9.69	5.7
R M SCHAHFER - UNIT 18	50-S0	*	(10)	49,559,915.16	25,293,974	29,221,933	5,088,204	10.27	5.7
				703,732,582.70	120,783,771	665,706,312	97,128,490	13.80	6.9
312.50 BOILER PLANT - COAL PILE BASE									
BAILLY - UNITS 7 AND 8	50-S0	*	(13)	949,799.28	1,025,783	47,490	10,191	1.07	4.7
MICHIGAN CITY GENERATING STATION	50-S0	*	(16)	664,033.03	737,077	33,201	3,405	0.51	9.8
R M SCHAHFER - UNITS 14 AND 15	50-S0	*	(10)	1,829,921.12	1,939,716	73,197	12,955	0.71	5.7
R M SCHAHFER - UNITS 17 AND 18	50-S0	*	(10)	2,400,176.48	2,544,187	96,007	16,962	0.71	5.7
				5,843,929.91	6,246,763	249,895	43,513	0.74	5.7
TOTAL ACCOUNT 312				2,469,113,563.23	1,294,164,839	1,474,620,861	222,199,895	9.00	6.6

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2017

DEPRECIABLE GROUP	SURVIVOR CURVE		NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2017	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
314.00 TURBOGENERATOR UNITS									
BAILLY - UNITS 7 AND 8	60-S1	*	(13)	3,586,478.09	2,898,794	1,153,926	238,260	6.64	4.8
BAILLY GENERATING STATION	60-S1	*	(13)	3,774,811.53	2,640,893	1,624,644	330,001	8.74	4.9
BAILLY - UNIT 7	60-S1	*	(13)	39,088,842.04	30,194,819	13,975,573	2,859,926	7.32	4.9
BAILLY - UNIT 8	60-S1	*	(13)	71,196,746.85	30,549,768	49,902,556	10,084,723	14.16	4.9
MICHIGAN CITY GENERATING STATION	60-S1	*	(16)	1,459,627.07	1,459,627	233,540	22,825	1.56	10.2
MICHIGAN CITY - UNIT 12	60-S1	*	(16)	75,815,983.66	47,243,606	40,702,935	3,854,454	5.08	10.6
R M SCHAHFER - UNITS 14 AND 15	60-S1	*	(10)	1,066,364.24	896,906	276,095	47,655	4.47	5.8
R M SCHAHFER - UNITS 14 AND 17	60-S1	*	(10)	89,017.09	48,298	49,621	8,468	9.51	5.9
R M SCHAHFER - UNITS 14, 15, 17 AND 18	60-S1	*	(10)	352,356.61	232,185	155,407	26,862	7.62	5.8
R M SCHAHFER - UNITS 14, 17 AND 18	60-S1	*	(10)	115,755.91	66,395	60,937	10,346	8.94	5.9
R M SCHAHFER - UNITS 17 AND 18	60-S1	*	(10)	2,560,261.81	1,392,070	1,424,218	241,619	9.44	5.9
R M SCHAHFER GENERATING STATION	60-S1	*	(10)	2,475,914.88	2,003,287	720,219	124,413	5.02	5.8
R M SCHAHFER - UNIT 14	60-S1	*	(10)	72,370,561.62	46,667,105	32,940,513	5,624,794	7.77	5.9
R M SCHAHFER - UNIT 15	60-S1	*	(10)	77,006,912.93	44,177,757	40,529,847	6,843,717	8.89	5.9
R M SCHAHFER - UNIT 17	60-S1	*	(10)	90,679,133.25	83,260,990	16,486,057	2,874,442	3.17	5.7
R M SCHAHFER - UNIT 18	60-S1	*	(10)	96,791,640.66	83,868,191	22,602,614	3,848,003	3.98	5.9
SUGAR CREEK	60-S1	*	(25)	56,289,902.96	20,482,279	49,880,100	1,394,337	2.48	35.8
TOTAL ACCOUNT 314				594,720,311.20	398,082,970	272,718,802	38,434,845	6.46	7.1
315.00 ACCESSORY ELECTRIC EQUIPMENT									
BAILLY - UNITS 7 AND 8	65-S0.5	*	(13)	5,059,531.26	3,060,299	2,656,971	539,373	10.66	4.9
BAILLY GENERATING STATION	65-S0.5	*	(13)	4,408,666.84	3,340,215	1,641,579	335,059	7.60	4.9
BAILLY - UNIT 7	65-S0.5	*	(13)	13,655,711.28	9,741,206	5,689,748	1,160,901	8.50	4.9
BAILLY - UNIT 8	65-S0.5	*	(13)	18,608,180.48	14,145,871	6,881,373	1,402,762	7.54	4.9
MICHIGAN CITY GENERATING STATION	65-S0.5	*	(16)	20,278,736.99	12,031,199	11,492,136	1,092,505	5.39	10.5
MICHIGAN CITY - UNIT 12	65-S0.5	*	(16)	33,280,628.91	18,568,662	20,036,868	1,900,239	5.71	10.5
R M SCHAHFER - UNITS 14 AND 15	65-S0.5	*	(10)	29,897,691.99	9,266,196	23,621,265	3,977,291	13.30	5.9
R M SCHAHFER - UNITS 14, 15, 17 AND 18	65-S0.5	*	(10)	2,912,927.52	2,601,737	602,483	102,478	3.52	5.9
R M SCHAHFER - UNITS 17 AND 18	65-S0.5	*	(10)	38,461,585.94	35,883,284	6,424,461	1,097,368	2.85	5.9
R M SCHAHFER GENERATING STATION	65-S0.5	*	(10)	30,245,908.60	27,427,433	5,843,066	997,494	3.30	5.9
R M SCHAHFER - UNIT 14	65-S0.5	*	(10)	39,806,947.16	26,013,412	17,774,230	3,020,661	7.59	5.9
R M SCHAHFER - UNIT 15	65-S0.5	*	(10)	38,286,259.69	23,716,009	18,398,877	3,118,354	8.14	5.9
R M SCHAHFER - UNIT 17	65-S0.5	*	(10)	35,976,766.51	35,316,002	4,258,441	729,283	2.03	5.8
R M SCHAHFER - UNIT 18	65-S0.5	*	(10)	30,249,540.38	29,596,775	3,677,719	630,904	2.09	5.8
SUGAR CREEK	65-S0.5	*	(25)	4,742,276.26	1,654,787	4,273,058	119,993	2.53	35.6
TOTAL ACCOUNT 315				345,871,359.81	252,363,087	133,272,275	20,224,665	5.85	6.6

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2017

DEPRECIABLE GROUP	SURVIVOR CURVE		NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2017	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
BAILLY - UNITS 7 AND 8	65-R2	*	(13)	3,720,205.34	890,538	3,313,294	675,332	18.15	4.9
BAILLY GENERATING STATION	65-R2	*	(13)	5,940,935.10	523,359	6,189,898	1,251,391	21.06	4.9
BAILLY - UNIT 7	65-R2	*	(13)	280,046.97	90,067	226,386	46,477	16.60	4.9
BAILLY - UNIT 8	65-R2	*	(13)	2,004,178.54	282,508	1,982,214	401,395	20.03	4.9
MICHIGAN CITY - UNITS 2, 3 AND 12	65-R2	*	(16)	985,243.92	985,389	157,494	14,851	1.51	10.6
MICHIGAN CITY GENERATING STATION	65-R2	*	(16)	2,291,808.44	1,663,183	995,315	93,838	4.09	10.6
MICHIGAN CITY - UNIT 12	65-R2	*	(16)	4,392,901.87	3,222,726	1,873,040	175,799	4.00	10.7
R M SCHAHFER - UNITS 14 AND 15	65-R2	*	(10)	784,911.43	693,210	170,193	28,954	3.69	5.9
R M SCHAHFER - UNITS 14 AND 17	65-R2	*	(10)	125,402.85	8,742	129,201	21,919	17.48	5.9
R M SCHAHFER - UNITS 14, 15, 17 AND 18	65-R2	*	(10)	8,724,031.41	8,635,799	960,636	164,676	1.89	5.8
R M SCHAHFER - UNITS 17 AND 18	65-R2	*	(10)	2,959,756.90	2,042,702	1,213,031	205,104	6.93	5.9
R M SCHAHFER GENERATING STATION	65-R2	*	(10)	2,305,728.83	1,047,508	1,488,794	252,250	10.94	5.9
R M SCHAHFER - UNIT 14	65-R2	*	(10)	3,871,419.16	2,920,263	1,338,298	226,102	5.84	5.9
R M SCHAHFER - UNIT 15	65-R2	*	(10)	4,712,718.83	3,240,308	1,943,683	330,558	7.01	5.9
R M SCHAHFER - UNIT 17	65-R2	*	(10)	4,881,908.37	3,975,844	1,394,255	236,733	4.85	5.9
R M SCHAHFER - UNIT 18	65-R2	*	(10)	4,714,168.88	4,203,403	982,183	166,821	3.54	5.9
SUGAR CREEK	65-R2	*	(25)	3,926,665.45	642,118	4,266,214	111,613	2.84	38.2
TOTAL ACCOUNT 316				56,622,032.29	35,067,667	28,624,129	4,403,813	7.78	6.5
TOTAL STEAM PRODUCTION PLANT				**4,124,876,095.71**	**2,455,863,251**	**2,166,768,541**	**323,826,994**	**7.85**	**6.7**
HYDRO PLANT									
331.00 STRUCTURES AND IMPROVEMENTS									
NORWAY GENERATING STATION	80-R2.5	*	(4)	26,014,939.30	1,433,370	25,622,167	1,350,724	5.19	19.0
OAKDALE GENERATING STATION	80-R2.5	*	(6)	2,405,588.37	1,036,881	1,513,043	79,330	3.30	19.1
TOTAL ACCOUNT 331				28,420,527.67	2,470,251	27,135,210	1,430,054	5.03	19.0
332.00 RESERVOIRS, DAMS AND WATERWAYS									
NORWAY GENERATING STATION	90-R3	*	(4)	2,602,489.60	1,084,465	1,622,124	86,937	3.34	18.7
OAKDALE GENERATING STATION	90-R3	*	(6)	15,743,680.63	2,944,936	13,743,365	711,980	4.52	19.3
TOTAL ACCOUNT 332				18,346,170.23	4,029,401	15,365,489	798,917	4.35	19.2
333.00 WATER WHEELS, TURBINES AND GENERATORS									
NORWAY GENERATING STATION	75-R2	*	(4)	2,998,743.45	1,386,065	1,732,628	91,881	3.06	18.9
OAKDALE GENERATING STATION	75-R2	*	(6)	4,433,198.08	2,689,337	2,009,853	106,979	2.41	18.8
TOTAL ACCOUNT 333				7,431,941.53	4,075,402	3,742,481	198,860	2.68	18.8

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2017

DEPRECIABLE GROUP	SURVIVOR CURVE		NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2017	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
334.00 ACCESSORY ELECTRIC EQUIPMENT									
NORWAY GENERATING STATION	50-L1.5	*	(4)	1,556,397.16	622,091	996,562	62,636	4.02	15.9
OAKDALE GENERATING STATION	50-L1.5	*	(6)	311,991.12	156,426	174,285	11,593	3.72	15.0
TOTAL ACCOUNT 334				1,868,388.28	778,517	1,170,847	74,229	3.97	15.8
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
NORWAY GENERATING STATION	45-L1.5	*	(4)	657,292.16	106,045	577,539	33,151	5.04	17.4
OAKDALE GENERATING STATION	45-L1.5	*	(6)	115,215.59	57,140	64,989	3,866	3.36	16.8
TOTAL ACCOUNT 335				772,507.75	163,185	642,528	37,017	4.79	17.4
TOTAL HYDRO PLANT				**56,839,535.46**	**11,516,756**	**48,056,555**	**2,539,077**	**4.47**	**18.9**
GAS TURBINE PLANT									
341.00 STRUCTURES AND IMPROVEMENTS									
BAILLY - UNIT 10	50-S2.5	*	(19)	379,049.43	421,684	29,385	2,716	0.72	10.8
R M SCHAHFER - UNITS 16A AND 16B	50-S2.5	*	(7)	966,152.83	1,004,799	28,985	11,726	1.21	2.5
R M SCHAHFER - UNIT 16A	50-S2.5	*	(7)	718,563.16	747,306	21,557	8,717	1.21	2.5
R M SCHAHFER - UNIT 16B	50-S2.5	*	(7)	174,251.78	181,222	5,227	2,121	1.22	2.5
SUGAR CREEK	50-S2.5	*	(5)	11,611,751.73	4,645,756	7,546,583	270,330	2.33	27.9
TOTAL ACCOUNT 341				13,849,768.93	7,000,767	7,631,737	295,610	2.13	25.8
342.00 FUEL HOLDERS, PRODUCTS & ACCESSORIES									
BAILLY - UNIT 10	50-S2.5	*	(19)	182,338.34	204,219	12,764	1,185	0.65	10.8
R M SCHAHFER - UNITS 16A AND 16B	50-S2.5	*	(7)	5,229,879.18	5,439,074	156,897	63,477	1.21	2.5
R M SCHAHFER - UNIT 16A	50-S2.5	*	(7)	2,213,631.85	2,302,177	66,409	27,422	1.24	2.4
R M SCHAHFER - UNIT 16B	50-S2.5	*	(7)	1,298,100.65	1,350,025	38,943	16,226	1.25	2.4
SUGAR CREEK	50-S2.5	*	(5)	3,078,422.63	1,703,052	1,529,292	54,758	1.78	27.9
TOTAL ACCOUNT 342				12,002,372.65	10,998,547	1,804,305	163,068	1.36	11.1
343.00 PRIME MOVERS									
BAILLY - UNIT 10	50-R1	*	(19)	6,350,565.69	4,959,281	2,597,892	271,327	4.27	9.6
R M SCHAHFER - UNITS 16A AND 16B	50-R1	*	(7)	2,408,331.85	2,408,332	168,583	68,326	2.84	2.5
R M SCHAHFER - UNIT 16A	50-R1	*	(7)	8,615,712.39	8,615,712	603,100	243,265	2.82	2.5
R M SCHAHFER - UNIT 16B	50-R1	*	(7)	23,592,904.67	14,289,583	10,954,825	4,489,682	19.03	2.4
SUGAR CREEK	50-R1	*	(5)	48,979,947.23	6,681,045	44,747,900	1,959,326	4.00	22.8
TOTAL ACCOUNT 343				89,947,461.83	36,953,953	59,072,300	7,031,926	7.82	8.4
344.00 GENERATORS									
BAILLY - UNIT 10	55-R3	*	(19)	555,585.32	540,709	120,438	13,231	2.38	9.1
R M SCHAHFER - UNITS 16A AND 16B	55-R3	*	(7)	47,928.71	18,669	32,615	13,046	27.22	2.5
R M SCHAHFER - UNIT 16A	55-R3	*	(7)	4,997,754.15	3,554,683	1,792,914	721,226	14.43	2.5
R M SCHAHFER - UNIT 16B	55-R3	*	(7)	2,436,314.29	2,403,193	203,663	82,104	3.37	2.5
SUGAR CREEK	55-R3	*	(5)	36,380,707.96	13,729,069	24,470,674	876,178	2.41	27.9
TOTAL ACCOUNT 344				44,418,290.43	20,246,323	26,620,304	1,705,785	3.84	15.6

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2017

DEPRECIABLE GROUP	SURVIVOR CURVE		NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2017	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
345.00 ACCESSORY ELECTRIC EQUIPMENT									
BAILLY - UNIT 10	55-R2.5	*	(19)	2,462,790.48	1,694,473	1,236,248	114,850	4.66	10.8
R M SCHAHFER - UNITS 16A AND 16B	55-R2.5	*	(7)	24,932.57	25,442	1,236	498	2.00	2.5
R M SCHAHFER - UNIT 16A	55-R2.5	*	(7)	814,685.83	814,686	57,028	22,899	2.81	2.5
R M SCHAHFER - UNIT 16B	55-R2.5	*	(7)	802,520.56	802,521	56,176	22,556	2.81	2.5
SUGAR CREEK	55-R2.5	*	(5)	32,881,006.66	13,450,771	21,074,286	783,073	2.38	26.9
TOTAL ACCOUNT 345				36,985,936.10	16,787,893	22,424,974	943,876	2.55	23.8
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
BAILLY - UNIT 10	55-R3	*	(19)	261,606.13	237,404	73,907	7,567	2.89	9.8
R M SCHAHFER - UNITS 16A AND 16B	55-R3	*	(7)	98,445.83	51,565	53,772	21,578	21.92	2.5
R M SCHAHFER - UNIT 16A	55-R3	*	(7)	46,449.66	32,316	17,385	7,004	15.08	2.5
R M SCHAHFER - UNIT 16B	55-R3	*	(7)	33,700.98	17,203	18,857	7,577	22.48	2.5
SUGAR CREEK	55-R3	*	(5)	4,489,971.75	2,143,594	2,570,876	91,922	2.05	28.0
TOTAL ACCOUNT 346				4,930,174.35	2,482,082	2,734,797	135,648	2.75	20.2
TOTAL GAS TURBINE PLANT				**202,134,004.29**	**94,469,565**	**120,288,417**	**10,275,913**	**5.08**	**11.7**
TRANSMISSION PLANT									
350.20 LAND RIGHTS	70-R4		0	14,027,604.19	10,180,525	3,847,079	87,166	0.62	44.1
352.00 STRUCTURES AND IMPROVEMENTS	60-R1.5		(10)	24,592,322.44	10,027,457	17,024,098	494,151	2.01	34.5
353.00 STATION EQUIPMENT	49-S0		(10)	577,849,525.09	213,044,960	422,589,518	15,316,228	2.65	27.6
354.00 TOWERS AND FIXTURES	65-R4		(25)	91,855,774.26	84,149,206	30,670,512	990,604	1.08	31.0
355.00 POLES AND FIXTURES	55-R1.5		(40)	178,942,504.85	74,095,208	176,424,299	5,407,613	3.02	32.6
356.00 OVERHEAD CONDUCTORS AND DEVICES	65-R2		(30)	159,137,989.92	101,897,659	104,981,728	2,683,591	1.69	39.1
357.00 UNDERGROUND CONDUIT	60-S4		(5)	144,588.17	70,021	81,797	4,512	3.12	18.1
358.00 UNDERGROUND CONDUCTORS AND DEVICES	45-R1		0	2,929,402.20	717,941	2,211,461	81,980	2.80	27.0
359.00 ROADS AND TRAILS	65-S4		0	57,904.72	48,535	9,370	366	0.63	25.6
TOTAL TRANSMISSION PLANT				**1,049,537,615.84**	**494,231,512**	**757,839,862**	**25,066,211**	**2.39**	**30.2**
DISTRIBUTION PLANT									
360.20 LAND RIGHTS	70-R4		0	933,489.92	274,624	658,866	13,247	1.42	49.7
361.00 STRUCTURES AND IMPROVEMENTS	60-R1.5		(15)	12,979,923.38	8,527,932	6,398,980	205,861	1.59	31.1
362.00 STATION EQUIPMENT	52-R1.5		(10)	306,554,184.47	122,772,230	214,437,373	7,495,505	2.45	28.6
POLES, TOWERS AND FIXTURES									
364.10 CUSTOMER TRANSFORMER STATION	48-S0		(50)	43,942,161.11	26,206,759	39,706,483	1,499,879	3.41	26.5
364.20 POLES, TOWERS, AND FIXTURES	45-R1		(50)	365,301,478.14	169,835,582	378,116,635	15,230,901	4.17	24.8
TOTAL ACCOUNT 364				409,243,639.25	196,042,341	417,823,118	16,730,780	4.09	25.0
365.00 OVERHEAD CONDUCTORS AND DEVICES	57-R1.5		(60)	234,190,061.08	176,435,336	198,268,762	5,936,258	2.53	33.4
366.00 UNDERGROUND CONDUIT	70-S3		(5)	5,892,412.59	1,872,645	4,314,388	91,461	1.55	47.2
367.00 UNDERGROUND CONDUCTORS & DEVICES	50-R2.5		(30)	343,875,598.63	130,355,255	316,683,023	9,850,868	2.86	32.1
368.00 LINE TRANSFORMERS	46-S0		(5)	273,884,146.21	132,240,364	155,337,990	6,141,251	2.24	25.3

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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	DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2017	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	SERVICES								
369.10	OVERHEAD SERVICES	45-R1	(25)	42,939,105.06	43,878,806	9,795,075	374,430	0.87	26.2
369.20	UNDERGROUND SERVICES	65-R3	(25)	188,151,465.99	141,820,012	93,369,320	1,908,767	1.01	48.9
	TOTAL ACCOUNT 369			231,090,571.05	185,698,818	103,164,395	2,283,197	0.99	45.2
	METERS								
370.10	CUSTOMER METERING STATIONS	45-R2	(2)	17,990,333.86	8,454,572	9,895,569	361,105	2.01	27.4
370.20	METERS	23-L0	(2)	60,044,246.03	1,707,483	59,537,648	5,422,132	9.03	11.0
	TOTAL ACCOUNT 370			78,034,579.89	10,162,055	69,433,217	5,783,237	7.41	12.0
371.00	INSTALLATIONS ON CUSTOMER PREMISES	19-O1	(25)	8,284,591.21	6,119,919	4,235,820	434,888	5.25	9.7
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	33-S0	(50)	50,294,691.95	36,677,611	38,764,427	2,235,277	4.44	17.3
	TOTAL DISTRIBUTION PLANT			**1,955,257,889.63**	**1,007,179,130**	**1,529,520,359**	**57,201,830**	**2.93**	**26.7**
	GENERAL PLANT								
390.00	STRUCTURES AND IMPROVEMENTS	52-R1.5	(10)	18,209,680.20	10,519,160	9,511,488	325,313	1.79	29.2
391.10	OFFICE FURNITURE AND EQUIPMENT								
	FULLY ACCRUED			33,852.74	33,853	0	0	-	-
	AMORTIZED	20-SQ	0	4,283,739.77	2,380,768	1,902,972	166,777	3.89	11.4
	TOTAL ACCOUNT 391.1			4,317,592.51	2,414,621	1,902,972	166,777	3.86	11.4
391.20	COMPUTERS AND PERIPHERAL EQUIPMENT	7-SQ	0	12,163,599.05	4,039,521	8,124,078	2,298,741	18.90	3.5
393.00	STORES EQUIPMENT	30-SQ	0	960,618.54	695,818	264,801	17,312	1.80	15.3
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	19,482,864.11	9,268,576	10,214,288	575,836	2.96	17.7
395.00	LABORATORY EQUIPMENT								
	FULLY ACCRUED			54,009.98	54,010	0	0	-	-
	AMORTIZED	20-SQ	0	7,308,524.71	5,778,875	1,529,650	98,610	1.35	15.5
	TOTAL ACCOUNT 395			7,362,534.69	5,832,885	1,529,650	98,610	1.34	15.5
397.00	COMMUNICATION EQUIPMENT								
	FULLY ACCRUED			835,813.42	835,813	0	0	-	-
	AMORTIZED	15-SQ	0	7,353,376.56	6,105,135	1,248,242	101,537	1.38	12.3
	TOTAL ACCOUNT 397			8,189,189.98	6,940,948	1,248,242	101,537	1.24	12.3
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	0	2,389,942.19	1,111,972	1,277,970	115,775	4.84	11.0
	TOTAL DEPRECIABLE GENERAL PLANT			**73,076,021.27**	**40,823,501**	**34,073,489**	**3,699,901**	**5.06**	
	ACCOUNT 391.2 RESERVE AMORTIZATION				35,000,000		(7,000,000)	**	5.0
	TOTAL GENERAL PLANT			**73,076,021.27**	**75,823,501**	**34,073,489**	**(3,300,099)**	**-**	
	TOTAL DEPRECIABLE ELECTRIC AND GENERAL PLANT			**7,461,721,162.20**	**4,139,083,715**	**4,656,547,223**	**415,609,926**	**5.57**	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2017

DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2017	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
NONDEPRECIABLE								
302.00 FRANCHISES AND CONSENTS			1,389.41					
303.00 MISCELLANEOUS INTANGIBLE PLANT			46,653,694.40	39,908,733				
310.00 LAND AND LAND RIGHTS			5,272,618.77					
311.00 STRUCTURES AND IMPROVEMENTS								
D H MITCHELL GENERATING STATION			0.00	5,973,584				
312.10 BOILER PLANT EQUIPMENT								
D H MITCHELL GENERATING STATION			0.00	8,558,340				
312.50 BOILER PLANT - COAL PILE BASE								
D H MITCHELL GENERATING STATION			0.00	264,077				
314.00 TURBO-GENERATOR UNITS								
D H MITCHELL GENERATING STATION			0.00	5,049,590				
315.00 ACCESSORY ELECTRIC EQUIPMENT								
D H MITCHELL GENERATING STATION			0.00	(1,209,277)				
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT								
D H MITCHELL GENERATING STATION			0.00	(1,030,300)				
330.00 LAND AND LAND RIGHTS			23,137.24					
340.20 LAND RIGHTS			995,407.97					
350.10 LAND			17,686,183.15					
360.10 LAND			2,915,367.89					
389.10 LAND			71,529.51					
389.20 LAND RIGHTS			106,838.36					
390.20 LEASED PROPERTY			201,684.76	67,167				
ACCOUNTS NOT STUDIED								
TRANSPORTATION EQUIPMENT								
392.10 TRANSPORTATION EQUIPMENT - AUTOS			0.00	(1,055,244)				
392.20 TRANSPORTATION EQUIPMENT - TRAILERS			1,509,408.61	872,999				
392.30 TRANSPORTATION EQUIPMENT - TRUCKS < 13,000			365,138.40	(342,984)				
392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000			557,237.28	2,028,706				
396.00 POWER OPERATED EQUIPMENT			4,024,323.64	5,733,724				
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED			**80,383,959.39**	**64,819,115**				
TOTAL ELECTRIC PLANT			**7,542,105,121.59**	**4,203,902,830**	**4,656,547,223**	**415,609,926**		

* Interim survivor curves used. Each location has a unique probable retirement date.

** Separate reserve amortization to be recovered over 5 years.

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP	SURVIVOR CURVE		NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
STEAM PRODUCTION PLANT									
311.00 STRUCTURES AND IMPROVEMENTS									
MICHIGAN CITY - UNITS 2, 3 AND 12	110-R2.5	*	(13)	9,457,294.89	7,835,840	2,850,903	321,408	3.40	8.9
MICHIGAN CITY GENERATING STATION	110-R2.5	*	(13)	34,784,101.18	23,538,714	15,767,320	1,765,550	5.08	8.9
MICHIGAN CITY - UNIT 12	110-R2.5	*	(13)	89,474,440.10	40,357,356	60,748,761	6,806,964	7.61	8.9
R M SCHAHFER - UNITS 14 AND 15	110-R2.5	*	(8)	116,518,522.14	19,815,522	106,024,482	26,600,492	22.83	4.0
R M SCHAHFER - UNITS 14 AND 17	110-R2.5	*	(8)	145,272.34	90,256	66,638	16,629	11.45	4.0
R M SCHAHFER - UNITS 14, 15, 17 AND 18	110-R2.5	*	(8)	36,642,790.78	30,217,999	9,356,215	2,347,986	6.41	4.0
R M SCHAHFER - UNITS 14, 17 AND 18	110-R2.5	*	(8)	29,467.21	5,161	26,664	6,684	22.68	4.0
R M SCHAHFER - UNITS 17 AND 18	110-R2.5	*	(8)	61,964,369.43	58,386,874	8,534,645	2,143,663	3.46	4.0
R M SCHAHFER GENERATING STATION	110-R2.5	*	(8)	68,278,577.49	40,412,098	33,328,766	8,389,198	12.29	4.0
R M SCHAHFER - UNIT 14	110-R2.5	*	(8)	54,838,101.74	35,870,365	23,354,785	5,901,565	10.76	4.0
R M SCHAHFER - UNIT 15	110-R2.5	*	(8)	56,512,281.16	37,163,413	23,869,851	5,998,689	10.61	4.0
R M SCHAHFER - UNIT 17	110-R2.5	*	(8)	89,788,776.68	86,043,724	10,928,155	2,744,151	3.06	4.0
R M SCHAHFER - UNIT 18	110-R2.5	*	(8)	60,875,424.26	57,502,769	8,242,689	2,076,867	3.41	4.0
SUGAR CREEK	110-R2.5	*	(24)	7,760,422.32	2,378,732	7,244,192	161,301	2.08	44.9
TOTAL ACCOUNT 311				687,069,841.72	439,618,823	310,344,066	65,281,147	9.50	4.8
BOILER PLANT EQUIPMENT									
312.10 BOILER PLANT EQUIPMENT									
MICHIGAN CITY GENERATING STATION	50-S0	*	(13)	71,479,218.95	34,882,667	45,888,850	5,471,724	7.65	8.4
MICHIGAN CITY - UNIT 12	50-S0	*	(13)	258,912,957.49	93,383,828	199,187,814	23,426,601	9.05	8.5
R M SCHAHFER - UNITS 14 AND 15	50-S0	*	(8)	34,107,947.76	16,787,109	20,049,475	5,137,618	15.06	3.9
R M SCHAHFER - UNITS 14 AND 17	50-S0	*	(8)	2,701,800.80	509,495	2,408,450	609,979	22.58	3.9
R M SCHAHFER - UNITS 14, 15, 17 AND 18	50-S0	*	(8)	3,275,629.45	1,338,968	2,198,712	567,630	17.33	3.9
R M SCHAHFER - UNITS 14, 17 AND 18	50-S0	*	(8)	109,006.38	30,340	87,387	22,173	20.34	3.9
R M SCHAHFER - UNITS 17 AND 18	50-S0	*	(8)	65,796,108.51	28,189,342	42,870,455	10,998,787	16.72	3.9
R M SCHAHFER GENERATING STATION	50-S0	*	(8)	73,107,791.39	38,107,715	40,848,700	10,440,930	14.28	3.9
R M SCHAHFER - UNIT 14	50-S0	*	(8)	285,446,269.21	129,175,359	179,106,612	45,699,356	16.01	3.9
R M SCHAHFER - UNIT 15	50-S0	*	(8)	241,637,008.88	134,416,146	126,551,824	32,477,162	13.44	3.9
R M SCHAHFER - UNIT 17	50-S0	*	(8)	185,620,449.57	136,836,150	63,633,936	16,463,676	8.87	3.9
R M SCHAHFER - UNIT 18	50-S0	*	(8)	195,175,892.62	143,759,592	67,030,372	17,374,264	8.90	3.9
SUGAR CREEK	50-S0	*	(24)	87,088,280.14	41,718,283	66,271,184	2,412,315	2.77	27.5
				1,504,458,361.15	799,134,994	856,133,771	171,102,215	11.37	5.0
312.20 BOILER PLANT - MOBILE FUEL HDLG/STRG									
MICHIGAN CITY GENERATING STATION	50-S0	*	(13)	4,151,609.33	3,165,442	1,525,877	178,773	4.31	8.5
MICHIGAN CITY - UNIT 12	50-S0	*	(13)	856,777.98	559,683	408,476	47,643	5.56	8.6
R M SCHAHFER - UNITS 14 AND 15	50-S0	*	(8)	3,496,150.60	557,474	3,218,369	814,671	23.30	4.0
R M SCHAHFER - UNITS 14, 15, 17 AND 18	50-S0	*	(8)	317,415.34	183,847	158,962	40,329	12.71	3.9
R M SCHAHFER GENERATING STATION	50-S0	*	(8)	13,745,534.43	9,307,874	5,537,303	1,409,554	10.25	3.9
				22,567,487.68	13,774,320	10,848,987	2,490,970	11.04	4.4
312.30 BOILER PLANT - UNIT TRAIN COAL CARS									
R M SCHAHFER - UNITS 14, 15, 17 AND 18	25-R2.5		0	1,011,230.64	1,011,231	0	0	-	-
R M SCHAHFER GENERATING STATION	25-R2.5		0	252,807.66	252,808	0	0	-	-
				1,264,038.30	1,264,039	0	0	-	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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DEPRECIABLE GROUP	SURVIVOR CURVE		NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
312.40 BOILER PLANT - SO2 PLANT EQUIPMENT									
MICHIGAN CITY - UNIT 12	50-S0	*	(13)	212,968,656.49	35,554,694	205,099,888	23,817,229	11.18	8.6
R M SCHAHFER - UNITS 14 AND 15	50-S0	*	(8)	108,048,383.91	21,211,956	95,480,299	24,226,929	22.42	3.9
R M SCHAHFER - UNITS 14, 15, 17 AND 18	50-S0	*	(8)	1,677,385.49	219,515	1,592,061	403,002	24.03	4.0
R M SCHAHFER - UNITS 17 AND 18	50-S0	*	(8)	39,635,545.96	21,974,095	20,832,295	5,360,632	13.52	3.9
R M SCHAHFER GENERATING STATION	50-S0	*	(8)	2,895,362.77	1,495,057	1,631,935	418,643	14.46	3.9
R M SCHAHFER - UNIT 14	50-S0	*	(8)	134,661,638.62	26,436,645	118,997,925	30,194,231	22.42	3.9
R M SCHAHFER - UNIT 15	50-S0	*	(8)	124,934,773.59	21,801,334	113,128,221	28,705,032	22.98	3.9
R M SCHAHFER - UNIT 17	50-S0	*	(8)	54,893,228.19	33,962,956	25,321,730	6,529,404	11.89	3.9
R M SCHAHFER - UNIT 18	50-S0	*	(8)	51,665,434.54	30,364,476	25,434,193	6,563,554	12.70	3.9
				731,380,409.56	193,020,728	607,518,547	126,218,656	17.26	4.8
312.50 BOILER PLANT - COAL PILE BASE									
MICHIGAN CITY GENERATING STATION	50-S0	*	(13)	692,244.02	754,546	27,690	3,205	0.46	8.6
R M SCHAHFER - UNITS 14 AND 15	50-S0	*	(8)	1,907,664.08	1,983,971	76,306	19,274	1.01	4.0
R M SCHAHFER - UNITS 17 AND 18	50-S0	*	(8)	2,502,146.34	2,602,232	100,086	25,282	1.01	4.0
				5,102,054.44	5,340,749	204,082	47,761	0.94	4.3
TOTAL ACCOUNT 312				2,264,772,351.13	1,012,534,830	1,474,705,387	299,859,602	13.24	4.9
314.00 TURBO-GENERATOR UNITS									
MICHIGAN CITY GENERATING STATION	60-S1	*	(13)	1,521,638.34	1,532,737	186,714	21,641	1.42	8.6
MICHIGAN CITY - UNIT 12	60-S1	*	(13)	79,036,974.31	41,041,077	48,270,704	5,581,713	7.06	8.6
R M SCHAHFER - UNITS 14 AND 15	60-S1	*	(8)	1,111,668.00	950,318	250,283	63,290	5.69	4.0
R M SCHAHFER - UNITS 14 AND 17	60-S1	*	(8)	92,798.93	52,757	47,466	11,948	12.88	4.0
R M SCHAHFER - UNITS 14, 15, 17 AND 18	60-S1	*	(8)	364,526.02	246,532	147,156	37,764	10.36	3.9
R M SCHAHFER - UNITS 14, 17 AND 18	60-S1	*	(8)	120,673.72	72,193	58,135	14,701	12.18	4.0
R M SCHAHFER - UNITS 17 AND 18	60-S1	*	(8)	4,543,902.35	1,168,684	3,738,731	939,580	20.68	4.0
R M SCHAHFER GENERATING STATION	60-S1	*	(8)	2,581,102.44	2,127,300	660,291	168,841	6.54	3.9
R M SCHAHFER - UNIT 14	60-S1	*	(8)	75,445,175.83	40,292,001	41,188,789	10,444,545	13.84	3.9
R M SCHAHFER - UNIT 15	60-S1	*	(8)	80,278,499.38	40,034,879	46,665,900	11,750,258	14.64	4.0
R M SCHAHFER - UNIT 17	60-S1	*	(8)	97,139,185.99	75,313,878	29,596,443	7,626,957	7.85	3.9
R M SCHAHFER - UNIT 18	60-S1	*	(8)	101,856,827.60	69,102,477	40,902,897	10,301,353	10.11	4.0
SUGAR CREEK	60-S1	*	(24)	60,106,692.76	23,027,740	51,504,559	1,483,146	2.47	34.7
TOTAL ACCOUNT 314				504,199,665.67	294,962,573	263,218,068	48,445,737	9.61	5.4

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
315.00 ACCESSORY ELECTRIC EQUIPMENT								
MICHIGAN CITY GENERATING STATION	65-S0.5 *	(13)	21,256,656.53	13,620,408	10,399,614	1,195,610	5.62	8.7
MICHIGAN CITY - UNIT 12	65-S0.5 *	(13)	34,222,293.15	19,649,361	19,021,830	2,187,321	6.39	8.7
R M SCHAHFER - UNITS 14 AND 15	65-S0.5 *	(8)	31,167,875.18	10,723,920	22,937,385	5,780,550	18.55	4.0
R M SCHAHFER - UNITS 14, 15, 17 AND 18	65-S0.5 *	(8)	3,036,681.26	2,743,763	535,853	136,412	4.49	3.9
R M SCHAHFER - UNITS 17 AND 18	65-S0.5 *	(8)	40,095,600.33	36,758,558	6,544,690	1,671,380	4.17	3.9
R M SCHAHFER GENERATING STATION	65-S0.5 *	(8)	36,902,353.23	27,975,436	11,879,105	3,003,438	8.14	4.0
R M SCHAHFER - UNIT 14	65-S0.5 *	(8)	41,498,118.30	27,954,282	16,863,686	4,269,279	10.29	4.0
R M SCHAHFER - UNIT 15	65-S0.5 *	(8)	39,912,825.46	25,582,735	17,523,116	4,416,967	11.07	4.0
R M SCHAHFER - UNIT 17	65-S0.5 *	(8)	37,505,215.01	34,468,293	6,037,339	1,556,845	4.15	3.9
R M SCHAHFER - UNIT 18	65-S0.5 *	(8)	31,534,671.59	29,071,654	4,985,791	1,256,400	3.98	4.0
SUGAR CREEK	65-S0.5 *	(24)	4,971,285.29	1,881,463	4,282,931	123,912	2.49	34.6
TOTAL ACCOUNT 315			322,103,575.33	230,429,873	121,011,340	25,598,114	7.95	4.7
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT								
MICHIGAN CITY - UNITS 2, 3 AND 12	65-R2 *	(13)	1,027,107.49	1,033,958	126,673	14,509	1.41	8.7
MICHIGAN CITY GENERATING STATION	65-R2 *	(13)	2,389,168.21	1,776,138	923,622	105,301	4.41	8.8
MICHIGAN CITY - UNIT 12	65-R2 *	(13)	4,579,531.32	2,439,250	2,735,620	314,465	6.87	8.7
R M SCHAHFER - UNITS 14 AND 15	65-R2 *	(8)	818,257.85	731,898	151,820	38,281	4.68	4.0
R M SCHAHFER - UNITS 14 AND 17	65-R2 *	(8)	130,730.51	14,923	126,266	31,809	24.33	4.0
R M SCHAHFER - UNITS 14, 15, 17 AND 18	65-R2 *	(8)	9,094,665.97	6,078,998	3,743,241	942,408	10.36	4.0
R M SCHAHFER - UNITS 17 AND 18	65-R2 *	(8)	3,085,500.16	1,188,587	2,143,753	540,276	17.51	4.0
R M SCHAHFER GENERATING STATION	65-R2 *	(8)	2,396,723.53	1,153,184	1,435,277	362,088	15.11	4.0
R M SCHAHFER - UNIT 14	65-R2 *	(8)	4,035,893.79	2,111,084	2,247,681	570,244	14.13	3.9
R M SCHAHFER - UNIT 15	65-R2 *	(8)	4,912,935.50	1,972,595	3,333,375	841,755	17.13	4.0
R M SCHAHFER - UNIT 17	65-R2 *	(8)	5,089,312.93	2,716,470	2,779,988	698,848	13.73	4.0
R M SCHAHFER - UNIT 18	65-R2 *	(8)	4,917,332.89	2,935,892	2,374,828	599,966	12.20	4.0
SUGAR CREEK	65-R2 *	(24)	4,071,770.38	839,587	4,209,408	113,120	2.78	37.2
TOTAL ACCOUNT 316			46,548,930.53	24,992,564	26,331,552	5,173,070	11.11	5.1
TOTAL STEAM PRODUCTION PLANT			**3,824,694,364.38**	**2,002,538,663**	**2,195,610,413**	**444,357,670**	**11.62**	**4.9**
HYDRO PLANT								
331.00 STRUCTURES AND IMPROVEMENTS								
NORWAY GENERATING STATION	80-R2.5 *	(4)	26,284,414.05	3,001,989	24,333,802	1,397,471	5.32	17.4
OAKDALE GENERATING STATION	80-R2.5 *	(5)	2,430,508.92	1,181,931	1,370,103	79,519	3.27	17.2
TOTAL ACCOUNT 331			28,714,922.97	4,183,920	25,703,905	1,476,990	5.14	17.4
332.00 RESERVOIRS, DAMS AND WATERWAYS								
NORWAY GENERATING STATION	90-R3 *	(4)	2,629,449.93	1,292,760	1,441,868	84,750	3.22	17.0
OAKDALE GENERATING STATION	90-R3 *	(5)	15,906,776.28	4,205,010	12,497,105	715,145	4.50	17.5
TOTAL ACCOUNT 332			18,536,226.21	5,497,770	13,938,973	799,895	4.32	17.4
333.00 WATER WHEELS, TURBINES & GENERATORS								
NORWAY GENERATING STATION	75-R2 *	(4)	3,029,808.76	1,553,549	1,597,452	93,195	3.08	17.1
OAKDALE GENERATING STATION	75-R2 *	(5)	4,479,123.53	2,936,938	1,766,142	103,425	2.31	17.1
TOTAL ACCOUNT 333			7,508,932.29	4,490,487	3,363,594	196,620	2.62	17.1

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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DEPRECIABLE GROUP	SURVIVOR CURVE		NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
334.00 ACCESSORY ELECTRIC EQUIPMENT									
NORWAY GENERATING STATION	50-L1.5	*	(4)	1,572,520.56	730,679	904,742	62,274	3.96	14.5
OAKDALE GENERATING STATION	50-L1.5	*	(5)	315,223.17	178,194	152,790	10,996	3.49	13.9
TOTAL ACCOUNT 334				1,887,743.73	908,873	1,057,532	73,270	3.88	14.4
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
NORWAY GENERATING STATION	45-L1.5	*	(4)	666,163.38	174,057	518,753	32,802	4.92	15.8
OAKDALE GENERATING STATION	45-L1.5	*	(5)	119,434.32	72,152	53,254	3,425	2.87	15.5
TOTAL ACCOUNT 335				785,597.70	246,209	572,007	36,227	4.61	15.8
TOTAL HYDRO PLANT				**57,433,422.90**	**15,327,259**	**44,636,011**	**2,583,002**	**4.50**	**17.3**
GAS TURBINE PLANT									
341.00 STRUCTURES AND IMPROVEMENTS									
BAILLY - UNIT 10	50-S2.5	*	(18)	379,041.20	424,526	22,743	2,561	0.68	8.9
R M SCHAHFER - UNITS 16A AND 16B	50-S2.5	*	(6)	1,007,258.00	1,037,476	30,217	30,218	3.00	1.0
R M SCHAHFER - UNIT 16A	50-S2.5	*	(6)	749,090.83	771,564	22,472	22,472	3.00	1.0
R M SCHAHFER - UNIT 16B	50-S2.5	*	(6)	181,654.76	187,104	5,450	5,451	3.00	1.0
SUGAR CREEK	50-S2.5	*	(5)	12,210,394.60	5,054,308	7,766,606	297,874	2.44	26.1
TOTAL ACCOUNT 341				14,527,439.39	7,474,978	7,847,488	358,576	2.47	21.9
342.00 FUEL HOLDERS, PRODUCTS & ACCESSORIES									
BAILLY - UNIT 10	50-S2.5	*	(18)	182,338.34	204,219	10,940	1,248	0.68	8.8
R M SCHAHFER - UNITS 16A AND 16B	50-S2.5	*	(6)	5,449,181.29	5,559,541	216,591	216,591	3.97	1.0
R M SCHAHFER - UNIT 16A	50-S2.5	*	(6)	2,307,676.50	2,342,403	103,734	103,733	4.50	1.0
R M SCHAHFER - UNIT 16B	50-S2.5	*	(6)	1,353,249.58	1,391,461	42,984	42,983	3.18	1.0
SUGAR CREEK	50-S2.5	*	(5)	3,266,186.65	1,699,422	1,730,074	66,194	2.03	26.1
TOTAL ACCOUNT 342				12,558,632.36	11,197,046	2,104,323	430,749	3.43	4.9
343.00 PRIME MOVERS									
BAILLY - UNIT 10	50-R1	*	(18)	6,350,565.69	5,245,190	2,248,478	265,605	4.18	8.5
R M SCHAHFER - UNITS 16A AND 16B	50-R1	*	(6)	2,510,648.20	2,501,982	159,305	159,304	6.35	1.0
R M SCHAHFER - UNIT 16A	50-R1	*	(6)	8,981,745.08	8,950,741	569,909	569,909	6.35	1.0
R M SCHAHFER - UNIT 16B	50-R1	*	(6)	24,595,233.22	14,980,988	11,089,959	11,089,958	45.09	1.0
SUGAR CREEK	50-R1	*	(5)	51,590,017.46	8,487,836	45,681,682	2,085,148	4.04	21.9
TOTAL ACCOUNT 343				94,028,209.65	40,166,737	59,749,333	14,169,924	15.07	4.2
344.00 GENERATORS									
BAILLY - UNIT 10	55-R3	*	(18)	555,585.32	575,711	79,880	10,388	1.87	7.7
R M SCHAHFER - UNITS 16A AND 16B	55-R3	*	(6)	49,964.93	21,385	31,578	31,577	63.20	1.0
R M SCHAHFER - UNIT 16A	55-R3	*	(6)	5,210,080.35	3,837,809	1,684,876	1,684,876	32.34	1.0
R M SCHAHFER - UNIT 16B	55-R3	*	(6)	2,539,819.44	2,541,212	150,997	150,997	5.95	1.0
SUGAR CREEK	55-R3	*	(5)	38,118,797.97	15,760,438	24,264,300	924,057	2.42	26.3
TOTAL ACCOUNT 344				46,474,248.01	22,736,555	26,211,631	2,801,895	6.03	9.4

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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	DEPRECIABLE GROUP	SURVIVOR CURVE		NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	BAILLY - UNIT 10	55-R2.5	*	(18)	2,462,790.48	1,856,833	1,049,260	119,007	4.83	8.8
	R M SCHAHFER - UNITS 16A AND 16B	55-R2.5	*	(6)	31,327.32	32,267	940	940	3.00	1.0
	R M SCHAHFER - UNIT 16A	55-R2.5	*	(6)	849,297.20	862,666	37,589	37,589	4.43	1.0
	R M SCHAHFER - UNIT 16B	55-R2.5	*	(6)	836,615.10	849,785	37,027	37,027	4.43	1.0
	SUGAR CREEK	55-R2.5	*	(5)	34,501,461.70	15,353,082	20,873,453	823,403	2.39	25.4
	TOTAL ACCOUNT 345				38,681,491.80	18,954,633	21,998,269	1,017,966	2.63	21.6
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	BAILLY - UNIT 10	55-R3	*	(18)	263,333.30	262,663	48,070	5,853	2.22	8.2
	R M SCHAHFER - UNITS 16A AND 16B	55-R3	*	(6)	106,983.10	57,667	55,735	55,734	52.10	1.0
	R M SCHAHFER - UNIT 16A	55-R3	*	(6)	48,423.04	34,650	16,678	16,678	34.44	1.0
	R M SCHAHFER - UNIT 16B	55-R3	*	(6)	35,132.75	18,897	18,344	18,344	52.21	1.0
	SUGAR CREEK	55-R3	*	(5)	4,727,707.14	2,355,656	2,608,436	99,164	2.10	26.3
	TOTAL ACCOUNT 346				5,181,579.33	2,729,533	2,747,263	195,773	3.78	14.0
	TOTAL GAS TURBINE PLANT				**211,451,600.54**	**103,259,482**	**120,658,307**	**18,974,883**	**8.97**	**6.4**
	TRANSMISSION PLANT									
350.20	LAND RIGHTS	70-R4		0	75,672,356.06	10,552,691	65,119,665	1,061,790	1.40	61.3
352.00	STRUCTURES AND IMPROVEMENTS	60-R1.5		(10)	58,791,609.36	32,428,226	32,242,544	934,898	1.59	34.5
353.00	STATION EQUIPMENT	49-S0		(10)	825,355,919.70	268,975,428	638,916,084	22,730,310	2.75	28.1
354.00	TOWERS AND FIXTURES	65-R4		(25)	131,475,782.56	83,384,588	80,960,140	1,911,025	1.45	42.4
355.00	POLES AND FIXTURES	55-R1.5		(40)	371,994,238.37	91,148,424	429,643,510	12,909,683	3.47	33.3
356.00	OVERHEAD CONDUCTORS AND DEVICES	65-R2		(30)	292,711,231.74	100,155,467	280,369,134	6,731,176	2.30	41.7
357.00	UNDERGROUND CONDUIT	60-S4		(5)	742,186.54	693,902	85,394	1,621	0.22	52.7
358.00	UNDERGROUND CONDUCTORS AND DEVICES	45-R1		0	2,959,749.16	901,820	2,057,929	75,591	2.55	27.2
359.00	ROADS AND TRAILS	65-S4		0	76,548.20	67,424	9,124	346	0.45	26.4
	TOTAL TRANSMISSION PLANT				**1,759,779,621.69**	**588,307,970**	**1,529,403,524**	**46,356,440**	**2.63**	**33.0**
	DISTRIBUTION PLANT									
360.20	LAND RIGHTS	70-R4		0	1,385,704.53	228,586	1,157,119	21,646	1.56	53.5
361.00	STRUCTURES AND IMPROVEMENTS	60-R1.5		(15)	13,114,388.07	8,989,059	6,092,487	198,745	1.52	30.7
362.00	STATION EQUIPMENT	52-R1.5		(10)	413,635,558.55	120,290,792	334,708,322	11,468,820	2.77	29.2
	POLES, TOWERS AND FIXTURES									
364.10	CUSTOMER TRANSFORMER STATION	48-S0		(50)	69,139,003.09	23,916,673	79,791,832	2,884,620	4.17	27.7
364.20	POLES, TOWERS, AND FIXTURES	45-R1		(50)	369,565,695.06	200,376,474	353,972,069	13,934,578	3.77	25.4
	TOTAL ACCOUNT 364				438,704,698.15	224,293,147	433,763,901	16,819,198	3.83	25.8
365.00	OVERHEAD CONDUCTORS AND DEVICES	57-R1.5		(60)	331,917,746.97	163,679,367	367,389,028	11,197,168	3.37	32.8
366.00	UNDERGROUND CONDUIT	70-S3		(5)	5,953,454.68	2,023,629	4,227,498	92,922	1.56	45.5
367.00	UNDERGROUND CONDUCTORS & DEVICES	50-R2.5		(30)	407,544,718.45	135,727,927	394,080,207	12,186,832	2.99	32.3
368.00	LINE TRANSFORMERS	46-S0		(5)	276,931,779.01	141,102,676	149,675,692	6,016,347	2.17	24.9

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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	DEPRECIABLE GROUP	SURVIVOR CURVE		NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	SERVICES									
369.10	OVERHEAD SERVICES	45-R1		(25)	43,383,929.87	44,013,171	10,216,741	371,868	0.86	27.5
369.20	UNDERGROUND SERVICES	65-R3		(25)	190,100,608.83	144,341,609	93,284,152	1,975,353	1.04	47.2
	TOTAL ACCOUNT 369				233,484,538.70	188,354,780	103,500,893	2,347,221	1.01	44.1
	METERS									
370.10	CUSTOMER METERING STATIONS	45-R2		(2)	18,175,494.85	9,220,161	9,318,844	345,512	1.90	27.0
370.20	METERS	23-L0		(2)	60,666,270.48	12,029,687	49,849,909	4,490,814	7.40	11.1
	TOTAL ACCOUNT 370				78,841,765.33	21,249,848	59,168,753	4,836,326	6.13	12.2
371.00	INSTALLATIONS ON CUSTOMER PREMISES	19-O1		(25)	8,370,414.87	6,966,863	3,496,156	339,147	4.05	10.3
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	33-S0		(50)	57,305,645.98	38,738,224	47,220,245	2,712,681	4.73	17.4
	TOTAL DISTRIBUTION PLANT				**2,267,190,413.29**	**1,051,644,898**	**1,904,480,301**	**68,237,053**	**3.01**	**27.9**
	GENERAL PLANT									
390.00	STRUCTURES AND IMPROVEMENTS	52-R1.5		(10)	18,398,322.20	11,237,305	9,000,849	310,695	1.69	29.0
391.10	OFFICE FURNITURE AND EQUIPMENT	20-SQ		0	4,039,573.57	2,459,425	1,580,149	161,873	4.01	9.8
391.20	COMPUTERS AND PERIPHERAL EQUIPMENT	7-SQ		0	10,707,882.57	1,647,550	9,060,333	3,751,672	35.04	2.4
393.00	STORES EQUIPMENT	30-SQ		0	963,088.81	743,024	220,065	14,736	1.53	14.9
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ		0	18,974,459.18	9,679,251	9,295,208	584,041	3.08	15.9
395.00	LABORATORY EQUIPMENT	20-SQ		0	7,012,669.42	5,693,901	1,318,768	95,929	1.37	13.7
397.00	COMMUNICATION EQUIPMENT	15-SQ		0	6,112,075.58	5,570,156	541,920	47,424	0.78	11.4
398.00	MISCELLANEOUS EQUIPMENT	20-SQ		0	2,045,988.31	993,889	1,052,099	97,449	4.76	10.8
	TOTAL DEPRECIABLE GENERAL PLANT				**68,254,059.64**	**38,024,501**	**32,069,391**	**5,063,819**	**7.42**	
	ACCOUNT 391.2 RESERVE AMORTIZATION					35,000,000		(7,000,000)	**	5.0
	TOTAL GENERAL PLANT				**68,254,059.64**	**73,024,501**	**32,069,391**	**(1,936,181)**		
	TOTAL DEPRECIABLE ELECTRIC AND GENERAL PLANT				**8,188,803,482.44**	**3,834,102,773**	**5,826,857,947**	**578,572,867**	**7.07**	
	BAILLY GENERATING STATION									
311.00	STRUCTURES AND IMPROVEMENTS	110-R2.5	*	(13)	34,430,389.62	38,906,340	0	0	-	-
312.10	BOILER PLANT EQUIPMENT	50-S0	*	(13)	406,127,088.61	458,923,610	0	0	-	-
312.20	BOILER PLANT - MOBILE FUEL HDLG/STRG	50-S0	*	(13)	5,576,354.02	6,301,280	0	0	-	-
312.30	BOILER PLANT - UNIT TRAIN COAL CARS	25-R2.5		0	2,840,338.59	2,840,339	0	0	-	-
312.40	BOILER PLANT - SO2 PLANT EQUIPMENT	50-S0	*	(13)	87,226.54	98,566	0	0	-	-
312.50	BOILER PLANT - COAL PILE BASE	50-S0	*	(13)	949,799.28	1,073,273	0	0	-	-
314.00	TURBO-GENERATOR UNITS	60-S1	*	(13)	114,662,359.26	129,568,466	0	0	-	-
315.00	ACCESSORY ELECTRIC EQUIPMENT	65-S0.5	*	(13)	13,272,255.38	14,997,647	0	0	-	-
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	65-R2	*	(13)	11,168,624.37	12,620,546	0	0	-	-
	TOTAL BAILLY GENERATING STATION				**589,114,435.67**	**665,330,067**	**0**	**0**	**-**	**-**

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
NONDEPRECIABLE								
302.00 FRANCHISES AND CONSENTS			1,403.81	(2)				
303.00 MISCELLANEOUS INTANGIBLE PLANT			47,137,000.31	43,064,984				
310.00 LAND AND LAND RIGHTS			5,184,882.50	(8,891)				
311.00 STRUCTURES AND IMPROVEMENTS								
D H MITCHELL GENERATING STATION			0.00	5,973,584				
312.10 BOILER PLANT EQUIPMENT								
D H MITCHELL GENERATING STATION			0.00	8,558,340				
312.50 BOILER PLANT - COAL PILE BASE								
D H MITCHELL GENERATING STATION			0.00	264,077				
314.00 TURBO-GENERATOR UNITS								
D H MITCHELL GENERATING STATION			0.00	5,049,590				
315.00 ACCESSORY ELECTRIC EQUIPMENT								
D H MITCHELL GENERATING STATION			0.00	(1,209,255)				
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT								
D H MITCHELL GENERATING STATION			0.00	(1,030,300)				
330.00 LAND AND LAND RIGHTS			24,120.22	(160)				
340.20 LAND RIGHTS			1,037,697.20	(6,884)				
350.10 LAND			19,476,617.34	(25,464)				
360.10 LAND			2,945,569.46	(4,916)				
389.10 LAND			17,592.32	(3,501)				
389.20 LAND RIGHTS			106,029.57	(180)				
390.20 LEASED PROPERTY			203,774.10	67,262				
ACCOUNTS NOT STUDIED								
TRANSPORTATION EQUIPMENT								
392.10 TRANSPORTATION EQUIPMENT - AUTOS			0.00	(1,055,244)				
392.20 TRANSPORTATION EQUIPMENT - TRAILERS			1,525,045.23	870,454				
392.30 TRANSPORTATION EQUIPMENT - TRUCKS < 13,000			368,921.02	(343,600)				
392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000			563,009.94	2,027,767				
396.00 POWER OPERATED EQUIPMENT			4,066,013.37	5,726,938				
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED			**82,657,676.39**	**67,914,599**				
TOTAL ELECTRIC PLANT			**8,860,575,594.50**	**4,567,347,439**	**5,826,857,947**	**578,572,867**		

* Interim survivor curves used. Each location has a unique probable retirement date.
** Separate reserve amortization to be recovered over 5 years.