

Northern Indiana Public Service Company LLC
Pro Forma Adjustment to Operating Revenue
Twelve Months Ending December 31, 2024

This pro forma adjusts the twelve months ended December 31, 2022, revenue for retail sales to reflect normalization adjustment(s), forecast changes for the twelve months ending December 31, 2023, and December 31, 2024, and ratemaking adjustments as described below.

Line No.	Description	Adjustments	Amount	Page Reference
	(A)	(B)	(C)	(D)
1	Actual Revenue - December 31, 2022		\$ 900,276,425	[.2]
2	Normalization adjustment to Increase / (Decrease) revenue for weather normalization	REV 1A-22 ¹	\$ (3,793,031)	
3	Normalization adjustment to Increase / (Decrease) revenue for guaranteed minimum	REV 1B-22 ¹	(454,378)	
4	Normalization adjustment to Increase / (Decrease) revenue for rate migration	REV 1C-22 ¹	1,072,353 (3,175,056)	
5	Normalized revenue for the twelve months ended December 31, 2022 before Annualization		\$ 897,101,369	
6	Normalization adjustment to Increase / (Decrease) revenue for Step 2 rates annualization	REV 1D-22 ¹	(76,586,989)	
7	Normalized revenue for the twelve months ended December 31, 2022		\$ 820,514,380	[.8]
8	Pro Forma adjustment to Increase / (Decrease) revenue for the twelve months ending December 31, 2023	REV 1-23	34,054,396	
9	Forecasted revenue for the twelve months ending December 31, 2023		\$ 854,568,776	[.3A]
10	Pro Forma adjustment to Increase / (Decrease) revenue for the twelve months ending December 31, 2024	REV 1-24	(61,754,616)	
11	Forecasted revenue for the twelve months ending December 31, 2024		\$ 792,814,160	[.3B]
12	Pro Forma adjustment to Increase / (Decrease) revenue for Rate 234 customers and usage	REV 1-24R ¹	\$ 327,865	[.7]
13	Ratemaking revenue for the twelve months ending December 31, 2024		\$ 793,142,025	

Footnote 1: For further detail on 2022 normalization and 2024 ratemaking adjustments, please see specific workpapers referenced in column B.

Northern Indiana Public Service Company
Retail Sales
Twelve Months Ended December 31, 2022

Line No.	(A) Segment	(B) Description	2022												(O) Twelve Months Ended December 31, 2022
			(C) January	(D) February	(E) March	(F) April	(G) May	(H) June	(I) July	(J) August	(K) September	(L) October	(M) November	(N) December	
1	G	211 GCA	\$ 98,712,136	\$79,734,428	\$ 71,305,295	\$ 59,550,470	\$32,393,129	\$ 20,318,199	\$16,911,426	\$ 16,556,360	\$ 27,911,484	\$ 43,972,992	\$ 61,347,966	\$ 96,565,002	\$ 625,278,886
2	G	215 GCA	839,479	842,019	725,063	600,466	384,305	171,933	131,993	126,186	170,904	270,542	463,787	757,687	5,484,363
3	G	221 GCA	38,179,650	30,478,643	24,718,853	18,281,919	8,076,669	4,126,826	5,838,489	5,704,199	9,364,286	17,597,758	24,895,644	37,530,349	224,793,284
4	G	225 GCA	4,253,389	3,976,765	3,653,279	3,369,397	2,294,319	1,244,696	1,016,646	1,474,971	1,721,855	2,176,406	3,056,839	4,615,500	32,854,064
5	G	234A	-	-	42,551	-	14,656	31,990	67,056	44,983	71,741	72,135	-	-	345,113
6	G	1700	21,324	18,073	4,717	-	-	23,237	2,199	7,786	2,275	13,181	19,452	2,969	115,213
7	G	228 Overtakes	26,860	560,681	186,722	293,200	533,175	81,446	251,665	63,140	367,245	667,267	503,138	1,029,434	4,563,972
8	G	238 Overtakes	46,136	62,692	32,818	30,216	93,102	67,293	66,341	63,460	153,299	157,256	171,172	84,052	1,027,837
9	G	245 Overtakes	178,792	394,322	186,271	658,894	770,094	1,857,718	159,782	28,994	73,572	32,496	442,131	257,702	5,040,770
10	G	231 Overtakes	-	-	-	-	-	-	-	-	-	-	-	772,965	772,965
11		Rounding/Other	-	-	-	-	-	-	-	-	-	-	-	(43)	(43)
12		Total Retail Sales	\$ 142,257,766	\$ 116,067,622	\$ 100,855,569	\$ 82,784,563	\$ 44,559,450	\$ 27,923,340	\$ 24,445,596	\$ 24,070,079	\$ 39,836,662	\$ 64,960,033	\$ 90,900,129	\$ 141,615,616	\$ 900,276,425

[.1]

Northern Indiana Public Service Company
Retail Sales
Twelve Months Ended December 31, 2023

Line No.	(A) Segment	(B) Description	(C) 2023												(O) Twelve Months Ended December 31, 2023			
			(D) January	(E) February	(F) March	(G) April	(H) May	(I) June	(J) July	(K) August	(L) September	(M) October	(N) November	(N) December				
1	G	211 GCA	\$ 44,466,452	\$ 42,815,410	\$ 37,569,979	\$ 28,463,543	\$ 20,614,147	\$ 16,053,605	\$ 14,442,298	\$ 14,251,993	\$ 14,587,978	\$ 16,438,452	\$ 23,961,688	\$ 35,489,844	\$ 309,155,388	[.5A]		
2	G	215 GCA	328,919	319,353	281,005	216,722	154,132	122,120	108,568	108,866	108,784	122,626	176,151	255,540	2,302,786	[.5A]		
3	G	221 GCA	10,684,326	10,380,584	9,357,617	7,284,553	5,654,642	4,711,733	4,524,575	4,406,710	4,488,548	5,201,967	6,726,212	8,668,136	82,089,602	[.5B], [.5D]		
4	G	225 GCA	858,837	842,462	723,717	607,796	505,404	441,180	402,405	386,943	399,553	424,188	563,554	699,054	6,855,094	[.5B], [.5D]		
5	G	234A	-	-	-	-	-	-	-	-	-	-	-	-	-	[.5B]		
6	Total Retail Sales Margin		\$ 56,338,535	\$ 54,357,809	\$ 47,932,318	\$ 36,572,613	\$ 26,928,325	\$ 21,328,637	\$ 19,477,845	\$ 19,154,512	\$ 19,584,862	\$ 22,187,233	\$ 31,427,606	\$ 45,112,574	\$ 400,402,869	[.5], [.5B], [.5D]		
7	G	211 GCA	\$ 77,151,629	\$ 61,078,091	\$ 45,097,460	\$ 19,451,485	\$ 10,813,360	\$ 6,382,733	\$ 5,573,460	\$ 5,326,147	\$ 5,707,992	\$ 10,114,849	\$ 24,394,749	\$ 43,091,093	314,183,049.19	[.4]		
8	G	215 GCA	760,978	608,310	451,107	201,167	110,251	70,138	60,724	63,286	60,984	106,107	241,219	411,811	3,146,083.23	[.4]		
9	G	221 GCA	27,462,082	21,603,085	16,324,799	6,943,376	3,930,625	2,465,958	2,808,837	2,465,896	2,630,188	5,520,171	10,256,692	15,025,022	117,436,733.60	[.4]		
10	G	225 GCA	3,337,909	2,692,680	1,924,720	983,609	715,983	665,266	712,105	691,350	719,446	901,514	1,472,689	1,825,365	16,642,637.54	[.4]		
11	Total Retail Sales COGS		\$ 108,712,599	\$ 85,982,166	\$ 63,798,087	\$ 27,579,638	\$ 15,570,219	\$ 9,584,095	\$ 9,155,126	\$ 8,546,679	\$ 9,118,612	\$ 16,642,641	\$ 36,365,350	\$ 60,353,292	\$ 451,408,504	[.4]		
12	Other Margin	Residential	\$ 457,979	\$ 362,728	\$ 267,773	\$ 115,871	\$ 64,860	\$ 34,586	\$ 32,911	\$ 29,817	\$ 31,893	\$ 54,352	\$ 144,457	\$ 252,091	\$ 1,849,317	[.6]		
13	Other Margin	Commercial	173,331	136,579	102,641	44,118	25,151	19,462	18,142	17,752	19,178	40,061	64,945	97,322	758,682	[.6]		
14	Other Margin	Industrial	32,760	25,913	19,389	8,490	5,095	4,497	4,857	4,631	4,619	7,211	12,722	19,220	149,403	[.6]		
15	Total Other Margin		\$ 664,071	\$ 525,220	\$ 389,802	\$ 168,479	\$ 95,106	\$ 58,544	\$ 55,910	\$ 52,200	\$ 55,689	\$ 101,623	\$ 222,124	\$ 368,633	\$ 2,757,403			
													Total Retail Sales Revenue		\$ 854,568,776	[.1]		

Northern Indiana Public Service Company
Retail Sales
Twelve Months Ended December 31, 2024

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	Twelve Months Ended December 31, 2024													
	Segment	Description	2024																										
			January	February	March	April	May	June	July	August	September	October	November	December															
1	G	211 GCA	\$	45,176,511	\$	42,921,788	\$	37,930,144	\$	27,987,444	\$	16,157,026	\$	14,550,713	\$	14,423,238	\$	14,745,162	\$	16,557,420	\$	23,816,012	\$	34,982,205	\$	309,818,133	[.5A]		
2	G	215 GCA		326,885		320,058		284,934		209,567		152,955		121,536		108,300		108,159		107,844		120,940		171,275		246,356		2,278,811	[.5A]
3	G	221 GCA		10,643,809		10,352,118		9,308,397		6,823,603		5,353,240		4,610,498		4,489,297		4,397,913		4,493,296		5,193,231		6,650,720		8,528,574		80,844,695	[.5B], [.5D]
4	G	225 GCA		872,263		839,303		755,493		577,165		462,308		431,202		402,691		389,966		405,214		428,675		562,578		690,088		6,816,948	[.5B], [.5D]
5	G	234A		-		-		-		-		-		-		-		-		-		-		-		-		-	[.5B]
6	Total Retail Sales Margin		\$	57,019,468	\$	54,433,267	\$	48,278,969	\$	35,597,779	\$	26,538,974	\$	21,320,262	\$	19,551,001	\$	19,319,277	\$	19,751,516	\$	22,300,266	\$	31,200,585	\$	44,447,223	\$	399,758,587	[.5], [.5B], [.5D]
7	G	211 GCA	\$	52,882,763	\$	47,321,589	\$	33,126,607	\$	17,690,058	\$	6,586,646	\$	6,059,011	\$	6,152,611	\$	6,582,456	\$	12,374,889	\$	27,596,244	\$	46,304,937				273,393,896.74	[.4]
8	G	215 GCA		509,754		475,819		337,611		181,357		110,970		73,666		68,455		72,861		69,884		127,789		267,414		432,994		2,728,572.27	[.4]
9	G	221 GCA		18,226,419		16,545,846		11,682,917		5,556,018		3,239,817		2,242,226		2,881,093		2,704,418		2,959,528		6,635,187		11,402,619		15,853,208		99,929,296.21	[.4]
10	G	225 GCA		2,208,916		1,958,949		1,445,433		817,777		568,856		629,606		751,871		774,390		820,127		1,093,950		1,644,602		1,903,201		14,617,679.19	[.4]
11	Total Retail Sales COGS		\$	73,827,852	\$	66,302,202	\$	46,592,567	\$	24,245,210	\$	14,635,731	\$	9,532,144	\$	9,760,429	\$	9,704,279	\$	10,431,995	\$	20,231,815	\$	40,910,880	\$	64,494,340	\$	390,669,444	[.4]
12	Reclass Other Margin	Residential	\$	327,082	\$	279,672	\$	195,517	\$	101,869	\$	60,982	\$	34,398	\$	35,086	\$	33,852	\$	36,483	\$	66,070	\$	162,512	\$	269,386	\$	1,602,907	[.6]
13	Reclass Other Margin	Commercial		123,790		105,306		74,944		38,786		23,647		19,356		19,341		20,154		21,938		48,698		73,063		103,999		673,023	[.6]
14	Reclass Other Margin	Industrial		-		19,979		14,157		7,464		4,790		4,473		5,178		5,258		5,283		8,765		14,312		20,539		110,198	[.6]
15	Total Other Margin		\$	450,873	\$	404,957	\$	284,619	\$	148,119	\$	89,420	\$	58,227	\$	59,605	\$	59,264	\$	63,704	\$	123,533	\$	249,886	\$	393,923	\$	2,386,128	
Total Retail Sales Revenue															\$	792,814,160		[.1]											

Line No.	Description	Actual Gas Cost						Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
		Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23						
1	From Gas Cost Forecast	\$ 111,168,044	\$ 87,907,275	\$ 65,222,395	\$ 28,187,603	\$ 15,899,700	\$ 9,763,717	\$ 9,311,110	\$ 8,695,216	\$ 9,269,197	\$ 16,916,950	\$ 37,037,285	\$ 61,572,439
2	By Class:												
3	Residential Tariff Sales (Therms)	122,508,741	116,251,718	96,730,585	62,935,342	33,761,123	16,859,834	10,902,000	10,170,396	11,354,810	18,060,536	45,735,537	88,391,901
4	Commercial Tariff Sales (Therms)	46,434,778	43,805,950	37,094,014	24,315,133	13,698,268	7,796,075	6,499,564	5,669,235	6,294,462	10,917,061	20,962,129	32,837,610
5	Industrial Tariff Sales (Therms)	948,001	1,019,303	839,577	523,156	349,435	211,716	165,316	165,556	174,697	215,003	414,378	744,143
6	Company Used Gas (Therms)	96,069	98,913	107,263	56,395	26,573	8,211	4,621	2,217	2,258	9,208	44,121	66,157
7	Total	169,987,589	161,175,885	134,771,439	87,830,026	47,835,399	24,875,836	17,571,501	16,007,404	17,826,227	29,201,808	67,156,165	122,039,811
8	Residential Tariff Sales %	72.1%	72.1%	71.8%	71.7%	70.6%	67.8%	62.0%	63.5%	63.7%	61.8%	68.1%	72.4%
9	Commercial Tariff Sales %	27.3%	27.2%	27.5%	27.7%	28.6%	31.3%	37.0%	35.4%	35.3%	37.4%	31.2%	26.9%
10	Industrial Tariff Sales %	0.6%	0.6%	0.6%	0.6%	0.7%	0.9%	0.9%	1.0%	1.0%	0.7%	0.6%	0.6%
	Company Used Gas %	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
11	Total	100.0%	99.9%	99.9%	99.9%	99.9%	100.0%	100.0%	100.0%	100.0%	100.0%	99.9%	99.9%
12	Residential - Gas Cost Allocated	\$ 80,117,950	\$ 63,405,092	\$ 46,812,592	\$ 20,198,064	\$ 11,221,642	\$ 6,617,452	\$ 5,776,952	\$ 5,524,555	\$ 5,904,220	\$ 10,462,681	\$ 25,223,598	\$ 44,596,143
13	Commercial - Gas Cost Allocated	\$ 30,367,296	\$ 23,892,294	\$ 17,951,581	\$ 7,803,542	\$ 4,553,079	\$ 3,059,944	\$ 3,444,109	\$ 3,079,526	\$ 3,272,964	\$ 6,324,382	\$ 11,560,820	\$ 16,567,477
14	Industrial - Gas Cost Allocated	\$ 619,971	\$ 555,940	\$ 406,312	\$ 167,898	\$ 116,146	\$ 83,098	\$ 87,601	\$ 89,930	\$ 90,838	\$ 124,554	\$ 228,533	\$ 375,441
	Company Use - Gas Cost Allocated	\$ 62,827	\$ 53,948	\$ 51,910	\$ 18,099	\$ 8,832	\$ 3,223	\$ 2,449	\$ 1,204	\$ 1,174	\$ 5,334	\$ 24,333	\$ 33,378
15	Total	\$ 111,168,044	\$ 87,907,275	\$ 65,222,395	\$ 28,187,603	\$ 15,899,700	\$ 9,763,717	\$ 9,311,110	\$ 8,695,216	\$ 9,269,197	\$ 16,916,950	\$ 37,037,285	\$ 61,572,439
16	By Rate:												
17	Residential Volumes												
18	x11 General Service	10,789	9,467	8,163	6,053	3,409	1,626	1,052	981	1,098	1,746	4,423	8,541
19	x11 PPS Fixed	225	194	166	123	68	30	19	18	19	30	77	157
20	x11 PPS Cap	61	53	46	34	19	9	6	5	5	8	21	44
21	x11 Dependabill	20	17	15	11	6	3	2	1	2	3	7	14
22	x15 General Service	106	94	82	63	35	18	11	12	12	18	44	82
23	x15 PPS Fixed	2	2	2	1	1	0	0	0	0	0	1	1
24	x15 PPS Cap	1	1	1	1	0	0	0	0	0	0	0	1
25	x15 Dependabill	0	0	0	0	0	0	0	0	0	0	0	0
26	Total	11,204	9,827	8,473	6,285	3,538	1,686	1,090	1,017	1,135	1,806	4,574	8,839
27	Residential Allocation Factors												
28	x11 General Service	96.30%	96.33%	96.34%	96.30%	96.36%	96.45%	96.48%	96.41%	96.68%	96.68%	96.71%	96.63%
29	x11 PPS Fixed	2.01%											

Northern Indiana Public Service Company

COGS Forecast Allocation 2023-2024

Detail

Line No.	Description	Actual Gas Cost						Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
		Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23						
37	Residential Gas Cost Allocated												
38	x11 General Service	\$ 77,151,629	\$ 61,078,091	\$ 45,097,460	\$ 19,451,485	\$ 10,813,360	\$ 6,382,733	\$ 5,573,460	\$ 5,326,147	\$ 5,707,992	\$ 10,114,849	\$ 24,394,749	\$ 43,091,093
39	x11 PPS Fixed	\$ 1,607,649	\$ 1,249,536	\$ 917,970	\$ 395,802	\$ 216,497	\$ 118,783	\$ 103,042	\$ 97,860	\$ 98,061	\$ 175,848	\$ 426,202	\$ 791,484
40	x11 PPS Cap	\$ 433,756	\$ 341,530	\$ 252,102	\$ 108,421	\$ 59,329	\$ 34,008	\$ 29,630	\$ 28,071	\$ 27,760	\$ 48,304	\$ 117,902	\$ 219,840
41	x11 Dependabill	\$ 140,456	\$ 109,037	\$ 80,839	\$ 35,413	\$ 19,285	\$ 10,011	\$ 8,778	\$ 7,937	\$ 8,163	\$ 15,338	\$ 37,557	\$ 70,639
42	x15 General Service	\$ 760,978	\$ 608,310	\$ 451,107	\$ 201,167	\$ 110,251	\$ 70,138	\$ 60,724	\$ 63,286	\$ 60,984	\$ 106,107	\$ 241,219	\$ 411,811
43	x15 PPS Fixed	\$ 16,480	\$ 12,642	\$ 8,865	\$ 4,106	\$ 2,068	\$ 1,258	\$ 935	\$ 864	\$ 840	\$ 1,475	\$ 3,798	\$ 7,372
44	x15 PPS Cap	\$ 6,641	\$ 5,749	\$ 4,107	\$ 1,670	\$ 851	\$ 521	\$ 383	\$ 389	\$ 420	\$ 761	\$ 2,170	\$ 3,904
45	x15 Dependabill	\$ 361	\$ 197	\$ 142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	Total	\$ 80,117,950	\$ 63,405,092	\$ 46,812,592	\$ 20,198,064	\$ 11,221,642	\$ 6,617,452	\$ 5,776,952	\$ 5,524,555	\$ 5,904,220	\$ 10,462,681	\$ 25,223,598	\$ 44,596,143
47	Commercial Volumes												
48	x21 General Service	3,798	3,315	2,926	2,129	1,213	621	527	450	501	945	1,838	2,930
49	x21 PPS Fixed	19	16	14	10	5	2	1	1	2	3	8	13
50	x21 PPS Cap	7	7	5	3	2	1	1	1	1	1	3	5
51	x21 Dependabill	0	0	0	0	0	0	0	0	0	0	0	0
52	x25 General Service	442	394	327	286	206	156	121	115	126	142	247	336
53	x28 Transport	0	0	0	0	0	0	0	0	0	0	0	0
54	x38 Transport	0	0	0	0	0	0	0	0	0	0	0	0
55	Total	4,266	3,733	3,273	2,428	1,427	780	650	567	629	1,092	2,096	3,284
56	Commercial Allocation Factors												
57	x21 General Service	89.02%	88.82%	89.40%	87.68%	85.06%	79.61%	81.04%	79.29%	79.63%	86.56%	87.69%	89.22%
58	x21 PPS Fixed	0.44%	0.44%	0.43%	0.41%	0.36%	0.27%	0.22%	0.25%	0.26%	0.30%	0.37%	0.40%
59	x21 PPS Cap	0.16%	0.18%	0.16%	0.14%	0.12%	0.11%	0.09%	0.14%	0.17%	0.13%	0.14%	0.14%
60	x21 Dependabill	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%
61	x25 General Service	10.37%	10.55%	10.00%	11.76%	14.45%	20.00%	18.65%	20.32%	19.94%	13.02%	11.79%	10.22%
62	x28 Transport	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
63	x38 Transport	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
64	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
65	Commercial Gas Cost Allocated												
66	x21 General Service	\$ 27,032,176	\$ 21,221,612	\$ 16,048,614	\$ 6,841,763	\$ 3,872,937	\$ 2,436,173	\$ 2,791,012	\$ 2,441,745	\$ 2,606,156	\$ 5,474,110	\$ 10,137,962	\$ 14,782,235
67	x21 PPS Fixed	\$ 133,698	\$ 105,577	\$ 77,529	\$ 32,160	\$ 16,522	\$ 8,312	\$ 7,576	\$ 7,755	\$ 8,596	\$ 19,064	\$ 43,001	\$ 66,740
68	x21 PPS Cap	\$ 48,380	\$ 43,198	\$ 28,183	\$ 11,182	\$ 5,598	\$ 3,301	\$ 3,010	\$ 4,311	\$ 5,455	\$ 7,979	\$ 16,337	\$ 23,999
69	x21 Dependabill	\$ 3,543	\$ 2,261	\$ 1,622	\$ 721	\$ 231	\$ 96	\$ 37	\$ 28	\$ 28	\$ 79	\$ 405	\$ 1,351
70	x25 General Service	\$ 3,149,499	\$ 2,519,647	\$ 1,795,634	\$ 917,717	\$ 657,792	\$ 612,062	\$ 642,474	\$ 625,687	\$ 652,730	\$ 823,150	\$ 1,363,114	\$ 1,693,151
71	x28 Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	x38 Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	Total	\$ 30,367,296	\$ 23,892,294	\$ 17,951,581	\$ 7,803,542	\$ 4,553,079	\$ 3,059,944	\$ 3,444,109	\$ 3,079,526	\$ 3,272,964	\$ 6,324,382	\$ 11,560,820	\$ 16,567,477

Northern Indiana Public Service Company
COGS Forecast Allocation 2023-2024
Detail

Line No.	Description	Actual Gas Cost						Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
		Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23						
74	Industrial Volumes												
75	x21 General Service	5,399,825	5,696,410	4,647,175	2,632,096	1,492,171	687,460	322,012	415,160	433,656	715,194	1,851,700	3,969,442
76	x21 PPS Fixed	20,790	21,419	17,506	10,171	6,914	2,512	2,626	1,986	1,617	1,980	3,556	7,194
77	x21 PPS Cap	0	0	0	0	0	0	0	0	0	0	0	0
78	x21 Dependabill	0	0	0	0	0	0	0	0	0	0	0	0
79	x25 General Service	2,366,523	2,583,840	2,172,043	1,706,800	1,505,174	1,227,967	1,257,899	1,128,746	1,203,865	1,216,754	1,708,930	2,161,637
80	x28 Transport	0	0	0	0	0	0	0	0	0	0	0	0
81	x38 Transport	0	0	0	0	0	0	0	0	0	0	0	0
82	Total	7,787,138	8,301,669	6,836,723	4,349,066	3,004,258	1,917,939	1,582,536	1,545,892	1,639,137	1,933,927	3,564,185	6,138,273
83	Industrial Allocation Factors												
84	x21 General Service	69.34%	68.62%	67.97%	60.52%	49.67%	35.84%	20.35%	26.86%	26.46%	36.98%	51.95%	64.67%
85	x21 PPS Fixed	0.27%	0.26%	0.26%	0.23%	0.23%	0.13%	0.17%	0.13%	0.10%	0.10%	0.10%	0.12%
86	x21 PPS Cap	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
87	x21 Dependabill	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
88	x25 General Service	30.39%	31.12%	31.77%	39.25%	50.10%	64.03%	79.49%	73.02%	73.45%	62.92%	47.95%	35.22%
89	x28 Transport	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
90	x38 Transport	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
91	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
92	Industrial Gas Cost Allocated												
93	x21 General Service	\$ 429,906	\$ 381,473	\$ 276,185	\$ 101,614	\$ 57,688	\$ 29,785	\$ 17,825	\$ 24,151	\$ 24,032	\$ 46,062	\$ 118,730	\$ 242,787
94	x21 PPS Fixed	\$ 1,655	\$ 1,434	\$ 1,040	\$ 393	\$ 267	\$ 109	\$ 145	\$ 116	\$ 90	\$ 128	\$ 228	\$ 440
95	x21 PPS Cap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	x21 Dependabill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	x25 General Service	\$ 188,410	\$ 173,033	\$ 129,086	\$ 65,892	\$ 58,191	\$ 53,204	\$ 69,631	\$ 65,663	\$ 66,716	\$ 78,364	\$ 109,576	\$ 132,214
98	x28 Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	x38 Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	Total	\$ 619,971	\$ 555,940	\$ 406,312	\$ 167,898	\$ 116,146	\$ 83,098	\$ 87,601	\$ 89,930	\$ 90,838	\$ 124,554	\$ 228,533	\$ 375,441
101	Grand Total	\$ 111,168,044	\$ 87,907,275	\$ 65,222,395	\$ 28,187,603	\$ 15,899,700	\$ 9,763,717	\$ 9,311,110	\$ 8,695,216	\$ 9,269,197	\$ 16,916,950	\$ 37,037,285	\$ 61,572,439
	Check	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 135,353	\$ 107,011	\$ 78,569	\$ 32,553	\$ 16,789	\$ 8,421	\$ 7,721	\$ 7,871	\$ 8,685	\$ 19,192	\$ 43,229	\$ 67,180
		\$ 48,380	\$ 43,198	\$ 28,183	\$ 11,182	\$ 5,598	\$ 3,301	\$ 3,010	\$ 4,311	\$ 5,455	\$ 7,979	\$ 16,337	\$ 23,999

Line No.	Description	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1	From Gas Cost Forecast	\$ 75,239,764	\$ 67,602,043	\$ 47,492,342	\$ 24,795,671	\$ 14,977,327	\$ 9,703,533	\$ 9,917,202	\$ 9,859,489	\$ 10,590,262	\$ 20,541,514	\$ 41,627,301	\$ 65,732,016
2	By Class:												
3	Residential Tariff Sales (Therms)	124,037,367	115,759,800	97,223,833	60,673,239	33,189,073	16,773,957	10,844,137	10,327,620	11,449,177	17,991,731	44,640,623	85,878,040
4	Commercial Tariff Sales (Therms)	45,588,737	42,901,272	36,544,259	20,629,402	11,047,135	6,867,581	6,125,355	5,487,519	6,208,387	10,699,997	20,102,670	31,241,126
5	Industrial Tariff Sales (Therms)	1,047,411	1,112,165	915,742	569,193	378,873	228,550	177,467	178,159	187,982	232,184	449,758	810,951
6	Company Used Gas (Therms)	96,069	98,913	107,263	56,395	26,573	8,211	4,621	2,217	2,258	9,208	44,121	66,157
7	Total	170,769,584	159,872,150	134,791,097	81,928,229	44,641,654	23,878,299	17,151,580	15,995,515	17,847,804	28,933,120	65,237,172	117,996,274
8	Residential Tariff Sales %	72.6%	72.4%	72.1%	74.1%	74.3%	70.2%	63.2%	64.6%	64.1%	62.2%	68.4%	72.8%
9	Commercial Tariff Sales %	26.7%	26.8%	27.1%	25.2%	24.7%	28.8%	35.7%	34.3%	34.8%	37.0%	30.8%	26.5%
10	Industrial Tariff Sales %	0.6%	0.7%	0.7%	0.7%	0.8%	1.0%	1.0%	1.1%	1.1%	0.8%	0.7%	0.7%
	Company Used Gas %	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
11	Total	99.9%	99.9%	99.9%	99.9%	99.9%	100.0%	100.0%	100.0%	100.0%	100.0%	99.9%	99.9%
12	Residential - Gas Cost Allocated	\$ 54,649,909	\$ 48,949,107	\$ 34,255,879	\$ 18,362,824	\$ 11,134,972	\$ 6,816,509	\$ 6,270,180	\$ 6,365,850	\$ 6,793,541	\$ 12,773,506	\$ 28,484,813	\$ 47,839,957
13	Commercial - Gas Cost Allocated	\$ 20,086,047	\$ 18,140,831	\$ 12,876,017	\$ 6,243,512	\$ 3,706,327	\$ 2,790,810	\$ 3,541,737	\$ 3,382,456	\$ 3,683,839	\$ 7,596,627	\$ 12,827,348	\$ 17,403,450
14	Industrial - Gas Cost Allocated	\$ 461,481	\$ 470,280	\$ 322,653	\$ 172,267	\$ 127,112	\$ 92,877	\$ 102,613	\$ 109,816	\$ 111,542	\$ 164,843	\$ 286,987	\$ 451,756
	Company Use - Gas Cost Allocated	\$ 42,327	\$ 41,825	\$ 37,793	\$ 17,068	\$ 8,915	\$ 3,337	\$ 2,672	\$ 1,367	\$ 1,340	\$ 6,537	\$ 28,153	\$ 36,854
15	Total	\$ 75,239,764	\$ 67,602,043	\$ 47,492,342	\$ 24,795,671	\$ 14,977,327	\$ 9,703,533	\$ 9,917,202	\$ 9,859,489	\$ 10,590,262	\$ 20,541,514	\$ 41,627,301	\$ 65,732,016
16	By Rate:												
17	Residential Volumes												
18	x11 General Service	12,003	11,191	9,402	5,845	3,194	1,621	1,048	998	1,109	1,743	4,325	8,312
19	x11 PPS Fixed	207	197	163	117	66	28	18	16	17	28	70	143
20	x11 PPS Cap	57	55	45	33	19	8	5	5	5	8	20	40
21	x11 Dependabill	18	17	14	10	6	2	2	1	1	2	6	13
22	x15 General Service	116	113	96	60	33	18	12	12	12	18	42	78
23	x15 PPS Fixed	2	2	1	1	1	0	0	0	0	0	1	1
24	x15 PPS Cap	1	1	1	1	0	0	0	0	0	0	0	1
25	x15 Dependabill	0	0	0	0	0	0	0	0	0	0	0	0
26	Total	12,404	11,576	9,722	6,067	3,319	1,677	1,084	1,033	1,145	1,799	4,464	8,588
27	Residential Allocation Factors												
28	x11 General Service	96.77%	96.68%	96.70%	96.34%	96.24%	96.63%	96.63%	96.65%	96.89%	96.88%	96.88%	96.79%
29	x11 PPS Fixed	1.67%	1.70%	1.67%	1.94%	2.00							

Northern Indiana Public Service Company
COGS Forecast Allocation 2023-2024
Detail

Line No.	Description	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	
37	<u>Residential Gas Cost Allocated</u>													
38	x11 General Service	\$ 52,882,763	\$ 47,321,589	\$ 33,126,607	\$ 17,690,058	\$ 10,716,087	\$ 6,586,646	\$ 6,059,011	\$ 6,152,611	\$ 6,582,456	\$ 12,374,889	\$ 27,596,244	\$ 46,304,937	[.3]
39	x11 PPS Fixed	\$ 911,405	\$ 834,187	\$ 572,899	\$ 355,338	\$ 222,742	\$ 112,285	\$ 102,584	\$ 101,244	\$ 101,951	\$ 196,201	\$ 448,603	\$ 794,430	
40	x11 PPS Cap	\$ 253,187	\$ 231,981	\$ 159,921	\$ 99,167	\$ 62,361	\$ 32,791	\$ 30,096	\$ 29,640	\$ 29,464	\$ 55,034	\$ 126,762	\$ 225,461	
41	x11 Dependabill	\$ 80,143	\$ 73,499	\$ 50,753	\$ 31,646	\$ 19,701	\$ 9,479	\$ 8,753	\$ 8,225	\$ 8,501	\$ 17,141	\$ 39,598	\$ 71,023	
42	x15 General Service	\$ 509,754	\$ 475,819	\$ 337,611	\$ 181,357	\$ 110,970	\$ 73,666	\$ 68,455	\$ 72,861	\$ 69,884	\$ 127,789	\$ 267,414	\$ 432,994	[.3]
43	x15 PPS Fixed	\$ 8,481	\$ 7,961	\$ 5,271	\$ 3,388	\$ 2,068	\$ 1,104	\$ 863	\$ 828	\$ 807	\$ 1,519	\$ 3,681	\$ 6,802	
44	x15 PPS Cap	\$ 4,176	\$ 4,072	\$ 2,818	\$ 1,870	\$ 1,043	\$ 539	\$ 418	\$ 442	\$ 479	\$ 932	\$ 2,510	\$ 4,311	
45	x15 Dependabill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
46	Total	\$ 54,649,909	\$ 48,949,107	\$ 34,255,879	\$ 18,362,824	\$ 11,134,972	\$ 6,816,509	\$ 6,270,180	\$ 6,365,850	\$ 6,793,541	\$ 12,773,506	\$ 28,484,813	\$ 47,839,957	
47	<u>Commercial Volumes</u>													
48	x21 General Service	4,064	3,837	3,254	1,801	947	544	495	434	494	926	1,764	2,793	
49	x21 PPS Fixed	18	17	14	10	5	2	1	1	2	3	7	13	
50	x21 PPS Cap	7	7	5	4	2	1	1	1	1	1	3	5	
51	x21 Dependabill	0	0	0	0	0	0	0	0	0	0	0	0	
52	x25 General Service	470	429	381	248	151	140	116	113	124	139	236	313	
53	x28 Transport	0	0	0	0	0	0	0	0	0	0	0	0	
54	x38 Transport	0	0	0	0	0	0	0	0	0	0	0	0	
55	Total	4,559	4,290	3,654	2,063	1,105	687	613	549	621	1,070	2,010	3,124	
56	<u>Commercial Allocation Factors</u>													
57	x21 General Service	89.15%	89.43%	89.03%	87.32%	85.71%	79.15%	80.76%	79.08%	79.54%	86.54%	87.73%	89.41%	
58	x21 PPS Fixed	0.39%	0.40%	0.38%	0.48%	0.48%	0.29%	0.22%	0.25%	0.25%	0.29%	0.37%	0.40%	
59	x21 PPS Cap	0.15%	0.17%	0.15%	0.18%	0.17%	0.12%	0.09%	0.14%	0.17%	0.13%	0.15%	0.15%	
60	x21 Dependabill	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	
61	x25 General Service	10.30%	9.99%	10.43%	12.02%	13.63%	20.43%	18.93%	20.52%	20.04%	13.04%	11.75%	10.02%	
62	x28 Transport	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
63	x38 Transport	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
64	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
65	<u>Commercial Gas Cost Allocated</u>													
66	x21 General Service	\$ 17,906,414	\$ 16,223,151	\$ 11,463,598	\$ 5,451,761	\$ 3,176,683	\$ 2,208,936	\$ 2,860,214	\$ 2,674,926	\$ 2,930,018	\$ 6,574,225	\$ 11,253,521	\$ 15,561,071	[.3]
67	x21 PPS Fixed	\$ 78,851	\$ 72,777	\$ 49,239	\$ 29,832	\$ 17,692	\$ 8,216	\$ 7,891	\$ 8,399	\$ 9,360	\$ 22,289	\$ 47,456	\$ 70,276	
68	x21 PPS Cap	\$ 30,257	\$ 30,899	\$ 19,266	\$ 11,123	\$ 6,433	\$ 3,418	\$ 3,284	\$ 4,892	\$ 6,225	\$ 9,779	\$ 18,902	\$ 26,498	
69	x21 Dependabill	\$ 1,852	\$ 1,426	\$ 989	\$ 625	\$ 348	\$ 99	\$ 40	\$ 32	\$ 31	\$ 97	\$ 469	\$ 1,492	
70	x25 General Service	\$ 2,068,672	\$ 1,812,578	\$ 1,342,925	\$ 750,171	\$ 505,171	\$ 570,141	\$ 670,308	\$ 694,207	\$ 738,205	\$ 990,237	\$ 1,507,000	\$ 1,744,112	[.3]
71	x28 Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
72	x38 Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
73	Total	\$ 20,086,047	\$ 18,140,831	\$ 12,876,017	\$ 6,243,512	\$ 3,706,327	\$ 2,790,810	\$ 3,541,737	\$ 3,382,456	\$ 3,683,839	\$ 7,596,627	\$ 12,827,348	\$ 17,403,450	

Northern Indiana Public Service Company
COGS Forecast Allocation 2023-2024
Detail

Line No.	Description	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
74	Industrial Volumes												
75	x21 General Service	5,399,825	5,696,410	4,647,175	2,632,096	1,492,171	687,460	322,012	415,160	433,656	715,194	1,851,700	3,969,442
76	x21 PPS Fixed	20,790	21,419	17,506	10,171	6,914	2,512	2,626	1,986	1,617	1,980	3,556	7,194
77	x21 PPS Cap	0	0	0	0	0	0	0	0	0	0	0	0
78	x21 Dependabill	0	0	0	0	0	0	0	0	0	0	0	0
79	x25 General Service	2,366,523	2,583,840	2,172,043	1,706,800	1,505,174	1,227,967	1,257,899	1,128,746	1,203,865	1,216,754	1,708,930	2,161,637
80	x28 Transport	0	0	0	0	0	0	0	0	0	0	0	0
81	x38 Transport	0	0	0	0	0	0	0	0	0	0	0	0
82	Total	7,787,138	8,301,669	6,836,723	4,349,066	3,004,258	1,917,939	1,582,536	1,545,892	1,639,137	1,933,927	3,564,185	6,138,273
83	Industrial Allocation Factors												
84	x21 General Service	69.34%	68.62%	67.97%	60.52%	49.67%	35.84%	20.35%	26.86%	26.46%	36.98%	51.95%	64.67%
85	x21 PPS Fixed	0.27%	0.26%	0.26%	0.23%	0.23%	0.13%	0.17%	0.13%	0.10%	0.10%	0.10%	0.12%
86	x21 PPS Cap	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
87	x21 Dependabill	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
88	x25 General Service	30.39%	31.12%	31.77%	39.25%	50.10%	64.03%	79.49%	73.02%	73.45%	62.92%	47.95%	35.22%
89	x28 Transport	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
90	x38 Transport	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
91	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
92	Industrial Gas Cost Allocated												
93	x21 General Service	\$ 320,004	\$ 322,695	\$ 219,319	\$ 104,258	\$ 63,135	\$ 33,291	\$ 20,880	\$ 29,492	\$ 29,510	\$ 60,961	\$ 149,098	\$ 292,137
94	x21 PPS Fixed	\$ 1,232	\$ 1,213	\$ 826	\$ 403	\$ 293	\$ 122	\$ 170	\$ 141	\$ 110	\$ 169	\$ 286	\$ 529
95	x21 PPS Cap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	x21 Dependabill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	x25 General Service	\$ 140,245	\$ 146,371	\$ 102,508	\$ 67,607	\$ 63,685	\$ 59,465	\$ 81,563	\$ 80,183	\$ 81,922	\$ 103,713	\$ 137,602	\$ 159,089
98	x28 Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	x38 Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	Total	\$ 461,481	\$ 470,280	\$ 322,653	\$ 172,267	\$ 127,112	\$ 92,877	\$ 102,613	\$ 109,816	\$ 111,542	\$ 164,843	\$ 286,987	\$ 451,756
101	Grand Total	\$ 75,239,764	\$ 67,602,043	\$ 47,492,342	\$ 24,795,671	\$ 14,977,327	\$ 9,703,533	\$ 9,917,202	\$ 9,859,489	\$ 10,590,262	\$ 20,541,514	\$ 41,627,301	\$ 65,732,016
	Check	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 80,084	\$ 73,991	\$ 50,065	\$ 30,235	\$ 17,984	\$ 8,338	\$ 8,062	\$ 8,540	\$ 9,470	\$ 22,458	\$ 47,742	\$ 70,806
		\$ 30,257	\$ 30,899	\$ 19,266	\$ 11,123	\$ 6,433	\$ 3,418	\$ 3,284	\$ 4,892	\$ 6,225	\$ 9,779	\$ 18,902	\$ 26,498

Workpaper REV 1-S Page [.5A]														
Northern Indiana Public Service Company Revenues: Residential 2023 and 2024 Forecast														
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
Line	Description	2023 January	February	March	April	May	June	July	August	September	October	November	December	2023 Total
1	Customer Charge													
2	211 General Service	11,516,928	11,538,524	11,543,464	11,535,436	11,527,523	11,511,679	11,504,626	11,513,418	11,521,981	11,561,843	11,607,505	11,635,163	138,518,088
3	211 CHOICE	941,980	925,730	922,594	927,225	924,365	921,440	918,515	915,590	912,665	909,740	906,815	903,890	11,030,549
4	211 PPS Fixed	222,463	221,228	219,603	218,351	216,759	215,199	213,639	212,079	210,519	208,959	207,399	205,839	2,572,034
5	211 PPS Cap	55,023	54,893	54,681	54,405	54,226	53,918	53,609	53,300	52,991	52,683	52,374	52,065	644,166
6	211 Dependabill Used	18,736	18,623	18,509	18,411	18,363	18,233	18,103	17,973	17,843	17,713	17,583	17,453	217,539
7	215 General Service	84,908	85,255	85,357	85,398	84,806	84,683	84,560	84,458	84,213	84,254	84,519	84,540	1,016,951
8	215 CHOICE	7,277	6,807	6,623	6,520	6,541	6,520	6,520	6,520	6,500	6,500	6,500	6,520	79,348
9	215 PPS Fixed	1,717	1,697	1,697	1,635	1,635	1,615	1,594	1,574	1,553	1,533	1,513	1,492	19,254
10	215 PPS Cap	675	675	675	654	654	654	654	654	654	654	654	654	7,910
11	215 Dependabill Used	20	20	-	-	-	-	-	-	-	-	-	-	41
12	Distribution Charge													
13	211 General Service	32,949,525	31,276,886	26,026,515	16,928,107	9,086,624	4,541,926	2,937,671	2,738,575	3,065,996	4,876,610	12,354,183	23,854,681	170,637,300
14	211 CHOICE	2,714,983	2,548,296	2,093,290	1,364,506	738,778	357,753	224,929	210,205	231,426	383,201	974,245	1,866,772	13,708,386
15	211 PPS Fixed	686,587	639,863	529,776	344,456	181,926	84,526	54,312	50,317	52,673	84,781	215,841	438,155	3,363,211
16	211 PPS Cap	185,246	174,891	145,493	94,356	49,855	24,200	15,617	14,434	14,911	23,288	59,709	121,701	923,701
17	211 Dependabill Used	59,985	55,836	46,654	30,819	16,206	7,124	4,627	4,081	4,385	7,395	19,020	39,105	295,235
18	215 General Service	244,012	234,098	195,648	131,323	69,326	37,437	24,008	24,408	24,571	38,372	91,631	171,001	1,285,834
19	215 CHOICE	21,553	20,096	15,592	10,116	5,305	3,923	2,736	2,807	2,823	3,906	8,485	15,745	113,087
20	215 PPS Fixed	5,284	4,865	3,845	2,680	1,300	671	370	333	338	533	1,443	3,061	24,725
21	215 PPS Cap	2,129	2,213	1,781	1,090	535	278	151	150	169	275	824	1,621	11,217
22	215 Dependabill Used	116	76	61	-	-	-	-	-	-	-	-	-	253
23	Total Margin	\$49,719,146	\$47,810,568	\$41,911,856	\$31,755,490	\$22,984,726	\$17,871,778	\$16,066,241	\$15,850,876	\$16,206,211	\$18,262,238	\$26,610,242	\$39,419,457	\$ 344,468,829
24	211 General Service	44,466,452	42,815,410	37,569,979	28,463,543	20,614,147	16,053,605	14,442,298	14,251,993	14,587,978	16,438,452	23,961,688	35,489,844	309,155,388
25	215 General Service	328,919	319,353	281,005	216,722	154,132	122,120	108,568	108,866	108,784	122,626	176,151	255,540	2,302,786
26		44,795,372	43,134,763	37,850,984	28,680,265	20,768,278	16,175,725	14,550,866	14,360,859	14,696,761	16,561,078	24,137,839	35,745,384	311,458,173
27	211 CHOICE	3,656,963	3,474,026	3,015,884	2,291,731	1,663,143	1,279,193	1,143,444	1,125,795	1,144,091	1,292,941	1,881,060	2,770,662	24,738,934
28	215 CHOICE	28,830	26,903	22,214	16,637	11,846	10,443	9,256	9,328	9,323	10,406	14,985	22,265	192,435
29		3,685,793	3,500,929	3,038,098	2,308,367	1,674,989	1,289,636	1,152,700	1,135,123	1,153,414	1,303,347	1,896,045	2,792,927	24,931,369.44
30	211 Dependabill Used	78,721	74,458	65,162	49,230	34,568	25,357	22,729	22,054	22,227	25,107	36,603	56,557	512,774
31	215 Dependabill Used	136	96	61	-	-	-	-	-	-	-	-	-	294
32		78,858	74,554	65,224	49,230	34,568	25,357	22,729	22,054	22,227	25,107	36,603	56,557	513,067.72
33	211 PPS Cap	240,269	229,783	200,174	148,761	104,081	78,118	69,226	67,734	67,902	75,971	112,083	173,766	1,567,867
34	215 PPS Cap	2,804	2,887	2,456	1,744	1,189	932	806	804	823	929	1,478	2,275	19,128
35		243,073	232,670	202,630	150,505									
36	211 PPS Fixed	909,049	861,090	749,379	562,807	398,685	299,724	267,951	262,396	263,191	293,739	423,240	643,994	5,935,245
37	215 PPS Fixed	7,001	6,562	5,541	4,316	2,936	2,286	1,964	1,907	1,892	2,066	2,955	4,553	43,979
38		916,050	867,652	754,920	567,123	401,620	302,010	269,915	264,303	265,083	295,806	426,195	648,547	5,979,224.33
39	Total Residential	\$49,719,146	\$47,810,568	\$41,911,856	\$31,755,490	\$22,879,456	\$17,792,728	\$15,996,210	\$15,782,338	\$16,137,486	\$18,185,338	\$26,496,681	\$39,243,416	\$ 342,881,835

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Northern Indiana Public Service Company														
Revenues: Residential														
2023 and 2024 Forecast														
	(A)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)
Line	Description	2024 January	February	March	April	May	June	July	August	September	October	November	December	2024 Total
1	Customer Charge													
2	211 General Service	11,653,103	11,665,079	11,670,701	11,662,268	11,649,479	11,630,044	11,623,950	11,635,358	11,646,765	11,689,145	11,736,823	11,766,089	140,028,801
3	211 CHOICE	900,965	898,040	895,115	892,190	889,265	886,340	883,415	880,490	877,565	874,640	871,715	868,790	10,618,530
4	211 PPS Fixed	204,279	202,719	201,159	199,599	198,039	196,479	194,919	193,359	191,799	190,239	188,679	187,119	2,348,385
5	211 PPS Cap	51,756	51,448	51,139	50,830	50,521	50,213	49,904	49,595	49,286	48,978	48,669	48,360	600,698
6	211 Dependabill Used	17,323	17,193	17,063	16,933	16,803	16,673	16,543	16,413	16,283	16,153	16,023	15,893	199,290
7	215 General Service	84,499	84,315	84,192	84,029	83,661	83,559	83,497	83,395	83,170	83,232	83,477	83,518	1,004,544
8	215 CHOICE	6,500	6,500	6,479	6,459	6,439	6,439	6,418	6,418	6,398	6,398	6,418	6,418	77,284
9	215 PPS Fixed	1,472	1,451	1,431	1,410	1,390	1,369	1,349	1,329	1,308	1,288	1,267	1,247	16,311
10	215 PPS Cap	654	654	654	654	654	654	654	654	654	654	654	654	7,849
11	215 Dependabill Used	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Distribution Charge													
13	211 General Service	33,523,408	31,256,709	26,259,443	16,325,177	8,920,992	4,526,982	2,926,763	2,787,881	3,098,397	4,868,275	12,079,189	23,216,116	169,789,332
14	211 CHOICE	2,607,628	2,437,763	2,027,154	1,259,557	692,355	339,617	213,410	203,612	222,526	363,905	906,275	1,728,160	13,001,962
15	211 PPS Fixed	577,757	550,994	454,136	327,922	185,430	77,173	49,553	45,876	47,989	77,185	196,359	398,307	2,988,681
16	211 PPS Cap	160,500	153,227	126,769	91,516	51,914	22,537	14,538	13,430	13,869	21,650	55,485	113,040	838,476
17	211 Dependabill Used	50,804	48,547	40,232	29,204	16,401	6,515	4,228	3,727	4,001	6,743	17,333	35,609	263,345
18	215 General Service	242,386	235,743	200,742	125,538	69,294	37,977	24,803	24,764	24,674	37,709	87,798	162,838	1,274,266
19	215 CHOICE	21,356	20,173	15,963	9,696	5,312	3,967	2,818	2,842	2,828	3,832	8,119	14,973	111,879
20	215 PPS Fixed	4,033	3,944	3,134	2,346	1,291	569	313	281	285	448	1,209	2,558	20,411
21	215 PPS Cap	1,986	2,017	1,676	1,295	652	278	151	150	169	275	824	1,621	11,094
22	215 Dependabill Used	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Margin	\$ 50,110,408	\$ 47,636,516	\$ 42,057,181	\$ 31,086,621	\$ 22,839,891	\$ 17,887,384	\$ 16,097,226	\$ 15,949,573	\$ 16,287,965	\$ 18,290,748	\$ 26,306,315	\$ 38,651,311	\$ 343,201,138
24	211 General Service	45,176,511	42,921,788	37,930,144	27,987,444	20,570,470	16,157,026	14,550,713	14,423,238	14,745,162	16,557,420	23,816,012	34,982,205	309,818,133
25	215 General Service	326,885	320,058	284,934	209,567	152,955	121,536	108,300	108,159	107,844	120,940	171,275	246,356	2,278,811
26		45,503,396	43,241,845	38,215,079	28,197,011	20,723,426	16,278,561	14,659,014	14,531,398	14,853,006	16,678,360	23,987,287	35,228,561	312,096,944
27	211 CHOICE	3,508,593	3,335,803	2,922,269	2,151,747	1,581,620	1,225,957	1,096,825	1,084,102	1,100,091	1,238,545	1,777,990	2,596,950	23,620,492
28	215 CHOICE	27,856	26,673	22,442	16,155	11,750	10,406	9,236	9,260	9,226	10,229	14,537	21,392	189,162
29		3,536,449	3,362,476	2,944,711	2,167,902	1,593,371	1,236,363	1,106,061	1,093,362	1,109,317	1,248,775	1,792,527	2,618,341	23,809,654.59
30	211 Dependabill Used	68,127	65,740	57,295	46,136	33,204	23,187	20,771	20,139	20,284	22,896	33,355	51,502	462,635
31	215 Dependabill Used	-	-	-	-	-	-	-	-	-	-	-	-	-
32		68,127	65,740	57,295	46,136	33,204	23,187	20,771	20,139	20,284	22,896	33,355	51,502	462,634.71
33	211 PPS Cap	212,256	204,675	177,908	142,346	102,436	72,750	64,442	63,025	63,155	70,628	104,154	161,400	1,439,174
34	215 PPS Cap	2,640	2,672	2,330	1,949	1,306	932	806	804	823	929	1,478	2,275	18,943
35														
36	211 PPS Fixed	782,036	753,713	655,295	527,521	383,468	273,652	244,471	239,235	239,788	267,424	385,038	585,426	5,337,066
37	215 PPS Fixed	5,504	5,396	4,565	3,756	2,681	1,939	1,662	1,610	1,593	1,736	2,476	3,805	36,722
38		787,541	759,109	659,860	531,277	386,150	275,590	246,133	240,845	241,381	269,160	387,513	589,231	5,373,788.29
39	Total Residential	\$ 49,895,512	\$ 47,429,170	\$ 41,876,944	\$ 30,942,326	\$ 22,736,149	\$ 17,813,702	\$ 16,031,979	\$ 15,885,743	\$ 16,223,987	\$ 18,219,191	\$ 26,200,683	\$ 38,487,635	\$ 341,743,021

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Northern Indiana Public Service Company														
Revenues: Commercial														
2023 and 2024 Forecast														
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
Line	2023	January	February	March	April	May	June	July	August	September	October	November	December	2023 Total
1	Customer Charge													
2	221 General Service	3,608,088	3,606,570	3,599,838	3,589,344	3,575,814	3,562,812	3,552,516	3,547,632	3,547,896	3,563,142	3,581,028	3,594,294	\$42,928,974
3	221 CHOICE	688,974	691,944	698,082	701,646	705,342	705,342	705,342	705,342	705,342	705,342	705,342	705,342	8,423,382
4	221 PPS Fixed	17,952	17,886	17,754	17,688	17,556	17,490	17,424	17,358	17,292	17,226	17,160	17,094	209,880
5	221 PPS Cap	6,864	6,798	6,798	6,798	6,798	6,798	6,798	6,798	6,798	6,798	6,798	6,798	81,642
6	221 Dependabill Used	330	330	330	330	330	330	330	330	330	330	330	330	3,960
7	225 General Service	95,056	95,549	98,997	100,474	99,982	99,982	99,489	98,997	98,504	98,504	98,011	98,011	1,181,555
8	225 CHOICE	129,533	129,533	128,055	130,025	130,518	130,518	130,518	130,518	130,518	130,518	130,518	130,518	1,561,288
9	225 PPS Fixed	-	-	-	-	-	-	-	-	-	-	-	-	-
10	225 PPS Cap	-	-	-	-	-	-	-	-	-	-	-	-	-
11	225 Dependabill Used	-	-	-	-	-	-	-	-	-	-	-	-	-
12	228 Transport	144,799	144,799	144,799	135,934	135,934	135,934	135,934	135,934	135,934	135,934	135,934	135,934	1,657,805
13	234 Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
14	238 Transport	23,641	23,641	22,459	26,005	26,005	26,005	26,005	26,005	26,005	26,005	26,005	26,005	303,784
15	Distribution Charge													-
16	221 General Service	6,225,281	5,867,542	4,999,705	3,205,140	1,747,942	933,136	791,851	675,796	753,516	1,420,613	2,763,579	4,404,837	33,788,938
17	221 CHOICE	2,550,268	2,493,712	2,101,832	1,416,247	840,030	519,116	277,027	367,048	397,210	606,108	1,137,914	1,904,807	14,611,320
18	221 PPS Fixed	30,790	29,191	24,153	15,066	7,457	3,184	2,149	2,146	2,485	4,947	11,722	19,887	153,177
19	221 PPS Cap	11,141	11,944	8,780	5,238	2,526	1,264	854	1,193	1,577	2,071	4,454	7,151	58,194
20	221 Dependabill Used	816	625	505	338	104	37	10	8	8	20	110	403	2,984
21	225 General Service													-
22	Block 1	127,461	128,121	132,744	134,726	134,065	134,065	133,405	126,785	132,084	132,084	131,424	131,424	1,578,388
23	Block 2	359,196	334,271	241,467	163,799	78,823	34,212	45	-	5,543	22,137	128,029	216,646	1,584,167
24	Block 3	-	-	-	-	-	-	-	-	-	-	-	-	-
25	225 CHOICE													
26	Block 1	173,690	173,690	171,709	174,351	175,011	175,011	175,011	175,011	175,011	175,011	175,011	175,011	2,093,531
27	Block 2	491,837	476,098	405,448	237,695	140,804	55,894	23,031	26,342	14,532	60,219	156,894	345,857	2,434,652
28	Block 3	-	-	-	-	-	-	-	-	-	-	-	-	-
29	225 PPS Fixed													
30	Block 1	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Block 2	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Block 3	-	-	-	-	-	-	-	-	-	-	-	-	-
33	225 PPS Cap													
34	Block 1	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Block 2	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Block 3	-	-	-	-	-	-	-	-	-	-	-	-	-
37	225 Dependabill Used													-
38	Block 1	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Block 2	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Block 3	-	-	-	-	-	-	-	-	-	-	-	-	-
41	228 Transport													
42	HP													
43	Block 1	77,511	77,511	77,511	55,365	55,365	55,365	55,365	55,365	55,365	55,365	55,365	55,365	730,818
44	Block 2	840	266	429	5,679	3,249	9,699	12,011	15,746	11,945	9,293	8,711	7,906	85,775
45	DP													
46	Block 1	137,254	135,430	132,658	128,477	111,361	103,960	93,938	106,942	104,794	121,941	124,266	127,385	1,428,407
47	Block 2	5,329	4,507	1,143	3,427	-	-	-	-	-	10,969	6,279	1,865	33,520
48	234 Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
49	238 Transport													
50	Block 1	67,559	66,926	57,863	59,970	61,793	57,869	53,091	50,506	50,671	74,296	85,362	60,672	746,578
51	Block 2	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Block 3	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Block 4	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Total Margin	\$ 14,974,211	\$ 14,516,885	\$ 13,073,061	\$ 10,313,763	\$ 8,056,809	\$ 6,768,023	\$ 6,292,145	\$ 6,271,801	\$ 6,373,359	\$ 7,378,875	\$ 9,490,247	\$ 12,173,542	\$ 115,682,719
55	Submission	\$ 14,974,211	\$ 14,516,885	\$ 13,073,061	\$ 10,313,763	\$ 8,056,809	\$ 6,768,023	\$ 6,292,145	\$ 6,271,801	\$ 6,373,359	\$ 7,378,875	\$ 9,490,247	\$ 12,173,542	\$ 115,682,719

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Northern Indiana Public Service Company
Revenues: Commercial
2023 and 2024 Forecast

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
Line		2023 January	February	March	April	May	June	July	August	September	October	November	December	2023 Total	
56	221 General Service	9,833,369	9,474,112	8,599,543	6,794,484	5,323,756	4,495,948	4,344,367	4,223,428	4,301,412	4,983,755	6,344,607	7,999,131	76,717,912	[.3 line 3]
57	225 General Service	581,713	557,941	473,208	398,999	312,870	268,259	232,939	225,781	236,131	252,725	357,464	446,081	4,344,110	[.3 line 4]
58	234 Interruptible	0	0	0	0	0	0	0	0	0	0	0	0	0	[.3 line 5]
59		10,415,082	10,032,053	9,072,751	7,193,483	5,636,626	4,764,207	4,577,306	4,449,209	4,537,542	5,236,480	6,702,071	8,445,211	81,062,021	
60	221 CHOICE	3,239,242	3,185,656	2,799,914	2,117,893	1,545,372	1,224,458	982,369	1,072,390	1,102,552	1,311,450	1,843,256	2,610,149	23,034,702	
61	225 CHOICE	795,061	779,322	705,212	542,071	446,333	361,423	328,560	331,871	320,061	365,748	462,423	651,386	6,089,472	
62		4,034,303	3,964,978	3,505,127	2,659,964	1,991,705	1,585,881	1,310,930	1,404,261	1,422,612	1,677,198	2,305,679	3,261,535	29,124,173	
63	221 PPS Cap	18,005	18,742	15,578	12,036	9,324	8,062	7,652	7,991	8,375	8,869	11,252	13,949	139,836	
64	225 PPS Cap	0	0	0	0	0	0	0	0	0	0	0	0	0	
65		18,005	18,742	15,578	12,036	9,324	8,062	7,652	7,991	8,375	8,869	11,252	13,949	139,836	
66	221 Dependabill Used	1,146	955	835	668	434	367	340	338	338	350	440	733	6,944	
67	225 Dependabill Used	0	0	0	0	0	0	0	0	0	0	0	0	0	
68		1,146	955	835	668	434	367	340	338	338	350	440	733	6,944	
69	221 PPS Fixed	48,742	47,077	41,907	32,754	25,013	20,674	19,573	19,504	19,777	22,173	28,882	36,981	363,057	
70	225 PPS Fixed	0	0	0	0	0	0	0	0	0	0	0	0	0	
71		48,742	47,077	41,907	32,754	25,013	20,674	19,573	19,504	19,777	22,173	28,882	36,981	363,057	
72	228 Transport	365,733	362,514	356,541	328,883	305,910	304,958	297,248	313,987	308,038	333,503	330,556	328,455	3,936,325	
73	238 Transport	91,200	90,567	80,322	85,975	87,798	83,874	79,096	76,511	76,676	100,301	111,367	86,677	1,050,362	
74		456,933	453,080	436,863	414,858	393,707	388,832	376,344	390,498	384,714	433,804	441,922	415,132	4,986,687	
75	Total Margin	14,974,211	14,516,885	13,073,061	10,313,763	8,056,809	6,768,023	6,292,145	6,271,801	6,373,359	7,378,875	9,490,247	12,173,542	115,682,719	

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Northern Indiana Public Service Compar														
Revenues: Commercial														
2023 and 2024 Forecast														
	(A)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)
Line	2024	January	February	March	April	May	June	July	August	September	October	November	December	2024 Total
1	Customer Charge													
2	221 General Service	3,598,386	3,600,696	3,596,670	3,589,344	3,578,718	3,568,686	3,560,106	3,556,542	3,557,796	3,573,900	3,592,512	3,606,438	\$ 42,979,794
3	221 CHOICE	705,342	705,342	705,342	705,342	705,342	705,342	705,342	705,342	705,342	705,342	705,342	705,342	8,464,104
4	221 PPS Fixed	17,028	16,962	16,896	16,830	16,764	16,698	16,632	16,566	16,500	16,434	16,368	16,302	199,980
5	221 PPS Cap	6,798	6,798	6,798	6,798	6,798	6,798	6,798	6,798	6,798	6,798	6,798	6,798	81,576
6	221 Dependabill Used	330	330	330	330	330	330	330	330	330	330	330	330	3,960
7	225 General Service	98,011	98,011	98,011	98,011	98,011	98,011	98,011	98,011	98,011	98,011	98,011	98,011	1,176,138
8	225 CHOICE	130,518	130,518	130,518	130,518	130,518	130,518	130,518	130,518	130,518	130,518	130,518	130,518	1,566,214
9	225 PPS Fixed	-	-	-	-	-	-	-	-	-	-	-	-	-
10	225 PPS Cap	-	-	-	-	-	-	-	-	-	-	-	-	-
11	225 Dependabill Used	-	-	-	-	-	-	-	-	-	-	-	-	-
12	228 Transport	135,934	135,934	135,934	135,934	135,934	135,934	135,934	135,934	135,934	135,934	135,934	135,934	1,631,210
13	234 Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
14	238 Transport	26,005	26,005	26,005	26,005	26,005	26,005	26,005	26,005	26,005	26,005	26,005	26,005	312,059
15	Distribution Charge													-
16	221 General Service	6,110,071	5,767,967	4,891,399	2,708,127	1,423,490	817,205	743,683	652,424	742,374	1,392,137	2,651,428	4,199,575	32,099,881.33
17	221 CHOICE	2,388,570	2,383,859	2,016,192	1,517,701	920,410	519,116	277,027	367,048	397,210	606,108	1,137,914	1,904,807	14,435,962.04
18	221 PPS Fixed	26,906	25,875	21,010	14,819	7,928	3,040	2,052	2,049	2,371	4,720	11,181	18,966	140,916.24
19	221 PPS Cap	10,324	10,986	8,220	5,525	2,883	1,264	854	1,193	1,577	2,071	4,454	7,151	56,503.03
20	221 Dependabill Used	632	507	422	310	156	37	10	8	8	20	110	403	2,623.58
21	225 General Service													-
22	Block 1	131,423.58	131,423.58	131,423.58	131,423.58	131,423.58	131,423.58	127,602.17	123,965.79	131,423.58	131,423.58	131,423.58	131,423.58	1,565,803.76
23	Block 2	350,855.85	309,906.14	262,293.96	128,736.28	31,237.66	20,943.29	-	-	5,020.52	20,118.96	117,018.12	194,094.24	1,440,225.03
24	Block 3	-	-	-	-	-	-	-	-	-	-	-	-	-
25	225 CHOICE													-
26	Block 1	175,011.30	175,011.30	175,011.30	175,011.30	175,011.30	175,011.30	175,011.30	175,011.30	175,011.30	175,011.30	175,011.30	175,011.30	2,100,135.60
27	Block 2	461,352.11	442,961.77	377,506.20	242,401.68	154,807.92	55,893.73	23,031.26	26,341.90	14,531.65	60,219.30	156,893.69	345,857.28	2,361,798.48
28	Block 3	-	-	-	-	-	-	-	-	-	-	-	-	-
29	225 PPS Fixed													-
30	Block 1	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Block 2	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Block 3	-	-	-	-	-	-	-	-	-	-	-	-	-
33	225 PPS Cap													-
34	Block 1	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Block 2	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Block 3	-	-	-	-	-	-	-	-	-	-	-	-	-
37	225 Dependabill Used													-
38	Block 1	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Block 2													-
40	Block 3	-	-	-	-	-	-	-	-	-	-	-	-	-
41	228 Transport													-
42	HP													-
43	Block 1	55,365.00	55,365.00	55,365.00	55,365.00	55,365.00	55,365.00	55,365.00	55,365.00	55,365.00	55,365.00	55,365.00	55,365.00	664,380.00
44	Block 2	7,041.29	6,011.78	5,271.73	4,907.07	3,722.56	9,699.07	12,011.06	15,746.49	11,945.42	9,293.43	8,710.84	7,905.59	102,266.33
45	DP													-
46	Block 1	132,038.05	129,780.33	126,328.59	127,776.93	114,167.77	103,960.20	93,937.77	106,941.62	104,793.61	121,940.86	124,266.36	127,385.12	1,413,317.23
47	Block 2	6,346.87	4,960.43	697.79	2,510.76	-	-	-	-	-	10,969.23	6,279.47	1,865.01	33,629.54
48	234 Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
49	238 Transport													-
50	Block 1	63,551.28	74,698.42	63,922.40	55,186.65	64,239.90	57,868.62	53,090.93	50,505.85	50,671.00	74,296.22	85,361.71	60,671.86	754,064.86
51	Block 2	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Block 3	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Block 4	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Total Margin	\$ 14,637,841	\$ 14,239,909	\$ 12,851,568	\$ 9,878,914	\$ 7,783,262	\$ 6,639,149	\$ 6,243,352	\$ 6,252,646	\$ 6,369,537	\$ 7,356,966	\$ 9,377,235	\$ 11,956,159	\$ 113,586,541
55	Submission	\$ 14,637,841	\$ 14,239,909	\$ 12,851,568	\$ 9,878,914	\$ 7,783,262	\$ 6,639,149	\$ 6,243,352	\$ 6,252,646	\$ 6,369,537	\$ 7,356,966	\$ 9,377,235	\$ 11,956,159	\$ 113,586,541

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Revenues: Commercial																
2023 and 2024 Forecast																
(A)		(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)		
2024		January	February	March	April	May	June	July	August	September	October	November	December	2024 Total		
Line																
56	221 General Service	9,708,457	9,368,663	8,488,069	6,297,471	5,002,208	4,385,891	4,303,789	4,208,966	4,300,170	4,966,037	6,243,940	7,806,013	75,079,675	[.3A line 3]	
57	225 General Service	580,291	539,341	491,729	358,171	260,673	250,378	225,614	221,977	234,456	249,554	346,453	423,529	4,182,167	[.3A line 4]	
58	234 Interruptible	0	0	0	0	0	0	0	0	0	0	0	0	0	[.3A line 5]	
59		10,288,748	9,908,004	8,979,798	6,655,642	5,262,881	4,636,270	4,529,403	4,430,944	4,534,626	5,215,591	6,590,393	8,229,543	79,261,842		
60	221 CHOICE	3,093,912	3,089,201	2,721,534	2,223,043	1,625,752	1,224,458	982,369	1,072,390	1,102,552	1,311,450	1,843,256	2,610,149	22,900,066		
61	225 CHOICE	766,881	748,491	683,035	547,931	460,337	361,423	328,560	331,871	320,061	365,748	462,423	651,386	6,028,148		
62		3,860,794	3,837,692	3,404,569	2,770,974	2,086,089	1,585,881	1,310,930	1,404,261	1,422,612	1,677,198	2,305,679	3,261,535	28,928,214		
63	221 PPS Cap	17,122	17,784	15,018	12,323	9,681	8,062	7,652	7,991	8,375	8,869	11,252	13,949	138,079		
64	225 PPS Cap	0	0	0	0	0	0	0	0	0	0	0	0	0		
65		17,122	17,784	15,018	12,323	9,681	8,062	7,652	7,991	8,375	8,869	11,252	13,949	138,079		
66	221 Dependabill Used	962	837	752	640	486	367	340	338	338	350	440	733	6,584		
67	225 Dependabill Used	0	0	0	0	0	0	0	0	0	0	0	0	0		
68		962	837	752	640	486	367	340	338	338	350	440	733	6,584		
69	221 PPS Fixed	43,934	42,837	37,906	31,649	24,692	19,738	18,684	18,615	18,871	21,154	27,549	35,268	340,896		
70	225 PPS Fixed	0	0	0	0	0	0	0	0	0	0	0	0	0		
71		43,934	42,837	37,906	31,649	24,692	19,738	18,684	18,615	18,871	21,154	27,549	35,268	340,896		
72	228 Transport	336,725	332,052	323,597	326,494	309,189	304,958	297,248	313,987	308,038	333,503	330,556	328,455	3,844,803		
73	238 Transport	89,556	100,703	89,927	81,192	90,245	83,874	79,096	76,511	76,676	100,301	111,367	86,677	1,066,123		
74		426,282	432,755	413,525	407,685	399,434	388,832	376,344	390,498	384,714	433,804	441,922	415,132	4,910,926		
75	Total Margin	14,637,841	14,239,909	12,851,568	9,878,914	7,783,262	6,639,149	6,243,352	6,252,646	6,369,537	7,356,966	9,377,235	11,956,159	113,586,541		

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(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
		2023												
Line		January	February	March	April	May	June	July	August	September	October	November	December	2023 Total
41	225 Dependabill Used													-
42	Block 1	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Block 2	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Block 3	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Block 4	-	-	-	-	-	-	-	-	-	-	-	-	-
46	228 Transport	1,121,288	1,176,333	1,132,699	1,091,200	1,038,597	980,825	644,717	895,142	916,844	995,177	1,025,108	1,116,692	
47	HP													
48	Block 1													-
49	Block 2													-
50	DP													
51	Block 1													-
52	Block 2													-
53	234 Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
54	238 Transport	1,897,965	1,769,871	1,950,887	1,774,983	1,852,357	1,781,782	1,764,779	1,869,489	1,757,085	1,673,200	1,854,415	1,942,198	
55	Block 1													-
56	Block 2													-
57	Block 3													-
58	Block 4													-
59	Demand Charge													
60	228 Transport	467,448	467,448	467,448	467,448	467,448	472,035	472,035	472,035	472,035	472,035	472,035	472,035	
61	HP													-
62	DP													-
63	238 Transport	50,071	50,071	50,071	50,071	50,071	50,071	50,071	50,071	50,071	50,071	50,071	50,071	
64	HP													-
65	Total Margin	5,791,775	5,833,645	5,697,706	4,988,918	4,726,782	4,372,230	3,940,665	4,296,965	4,226,714	4,271,145	4,813,337	5,531,472	\$58,491,353
66	Submission	\$5,791,775	\$5,833,645	\$5,697,706	\$4,988,918	\$4,726,782	\$4,372,230	\$3,940,665	\$4,296,965	\$4,226,714	\$4,271,145	\$4,813,337	\$5,531,472	\$58,491,353

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Northern Indiana Public Service Company
Revenues: Industrial
2023 and 2024 Forecast

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
Line		2023 January	February	March	April	May	June	July	August	September	October	November	December	2023 Total	
67	221 General Service	850,957	906,472	758,073	490,069	330,887	215,784	180,207	183,282	187,136	218,212	381,605	669,005	5,371,690	[.3 line 3]
68	225 General Service	277,124	284,521	250,510	208,797	192,534	172,921	169,466	161,162	163,423	171,462	206,091	252,973	2,510,984	[.3 line 4]
69	234 Interruptible	0	0	0	0	0	0	0	0	0	0	0	0	0	[.3 line 5]
70		1,128,081	1,190,993	1,008,583	698,866	523,421	388,705	349,673	344,444	350,559	389,675	587,696	921,978	7,882,675	
71	221 CHOICE	370,332	394,565	331,603	217,206	140,638	84,515	68,462	72,080	73,121	82,460	157,153	288,843	2,280,978	
72	225 CHOICE	296,679	324,420	297,003	230,705	196,280	156,855	133,591	136,359	149,661	154,357	212,397	284,701	2,573,009	
73		667,011	718,985	628,607	447,911	336,918	241,370	202,053	208,439	222,781	236,817	369,550	573,545	4,853,988	
74	221 PPS Cap	0	0	0	0	0	0	0	0	0	0	0	0	0	
75	225 PPS Cap	0	0	0	0	0	0	0	0	0	0	0	0	0	
76		0	0	0	0	0	0	0	0	0	0	0	0	0	
77	221 Dependabill Used	0	0	0	0	0	0	0	0	0	0	0	0	0	
78	225 Dependabill Used	0	0	0	0	0	0	0	0	0	0	0	0	0	
79		0	0	0	0	0	0	0	0	0	0	0	0	0	
80	221 PPS Fixed	3,605	3,637	3,106	2,135	1,665	1,135	1,030	1,039	1,032	820	1,111	1,602	21,917	
81	225 PPS Fixed	0	0	0	0	0	0	0	0	0	0	0	0	0	
82		3,605	3,637	3,106	2,135	1,665	1,135	1,030	1,039	1,032	820	1,111	1,602	21,917	
83	228 Transport	1,964,268	2,019,314	1,975,679	1,934,180	1,881,578	1,828,393	1,492,285	1,742,710	1,764,413	1,839,790	1,869,721	1,961,305	22,273,636	
84	238 Transport	2,028,809	1,900,715	2,081,731	1,905,827	1,983,201	1,912,626	1,895,623	2,000,333	1,887,929	1,804,044	1,985,259	2,073,042	23,459,138	
85		3,993,078	3,920,029	4,057,410	3,840,007	3,864,779	3,741,019	3,387,908	3,743,043	3,652,342	3,643,833	3,854,980	4,034,347	45,732,774	
86	Total Margin	5,791,775	5,833,645	5,697,706	4,988,918	4,726,782	4,372,230	3,940,665	4,296,965	4,226,714	4,271,145	4,813,337	5,531,472	58,491,353	
From Ind Forecast Transmittal															
	Sm Ind x28 Cust Chg	\$ 351,892	\$ 351,892	\$ 351,892	\$ 351,892	\$ 351,892	\$ 351,892	\$ 351,892	\$ 351,892	\$ 351,892	\$ 348,937	\$ 348,937	\$ 348,937		
	Sm Ind x38 Cust Chg	\$ 80,773	\$ 80,773	\$ 80,773	\$ 80,773	\$ 80,773	\$ 80,773	\$ 80,773	\$ 80,773	\$ 80,773	\$ 80,773	\$ 80,773	\$ 80,773		
	Lg Ind x28 Cust Chg	\$ 23,641	\$ 23,641	\$ 23,641	\$ 23,641	\$ 23,641	\$ 23,641	\$ 23,641	\$ 23,641	\$ 23,641	\$ 23,641	\$ 23,641	\$ 23,641		
	Sm Ind x28 Energy Chg	\$1,121,288	\$ 1,176,333	\$ 1,132,699	\$ 1,091,200	\$ 1,038,597	\$ 980,825	\$ 644,717	\$ 895,142	\$ 916,844	\$ 995,177	\$ 1,025,108	\$ 1,116,692		
	Sm Ind x38 Energy Chg	\$ 239,386	\$ 292,462	\$ 258,594	\$ 229,982	\$ 202,662	\$ 179,124	\$ 107,199	\$ 148,643	\$ 167,849	\$ 139,398	\$ 182,700	\$ 208,723		
	Sm Ind x28 Demand Chg	\$ 177,832	\$ 177,832	\$ 177,832	\$ 177,832	\$ 177,832	\$ 177,832	\$ 177,832	\$ 177,832	\$ 177,832	\$ 177,832	\$ 177,832	\$ 177,832		
	Sm Ind x38 Demand Chg	\$ 50,071	\$ 50,071	\$ 50,071	\$ 50,071	\$ 50,071	\$ 50,071	\$ 50,071	\$ 50,071	\$ 50,071	\$ 50,071	\$ 50,071	\$ 50,071		
	Lg Ind x28 Demand Chg	\$ 289,615	\$ 289,615	\$ 289,615	\$ 289,615	\$ 289,615	\$ 294,203	\$ 294,203	\$ 294,203	\$ 294,203	\$ 294,203	\$ 294,203	\$ 294,203		
	Lg Ind x28 Margin	\$1,971,836	\$ 1,790,665	\$ 2,005,548	\$ 1,858,256	\$ 1,962,951	\$1,920,501	\$ 1,975,423	\$ 2,038,689	\$ 1,907,079	\$ 1,851,645	\$ 1,989,559	\$ 2,051,319		
	Lg Ind x28 Energy Chg	\$1,658,580	\$ 1,477,409	\$ 1,692,292	\$ 1,545,000	\$ 1,649,695	\$1,602,658	\$ 1,657,580	\$ 1,720,845	\$ 1,589,236	\$ 1,533,802	\$ 1,671,715	\$ 1,733,475		

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(A)		(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)
2024		January	February	March	April	May	June	July	August	September	October	November	December	2024 Total
Line														
41	225 Dependability Used													-
42	Block 1	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Block 2	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Block 3	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Block 4	-	-	-	-	-	-	-	-	-	-	-	-	-
46	228 Transport	1,236,581	1,219,124	1,173,227	1,117,113	1,086,502	1,016,699	1,014,361	974,124	938,591	1,029,972	1,092,861	1,194,481	
47	HP													
48	Block 1													-
49	Block 2													-
50	DP													
51	Block 1													-
52	Block 2													-
53	234 Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
54	238 Transport	1,992,916	1,852,260	1,943,749	1,768,813	1,846,714	1,772,437	1,809,943	1,870,591	1,744,053	1,685,588	1,870,996	1,960,800	
55	Block 1													-
56	Block 2													-
57	Block 3													-
58	Block 4													-
59	Demand Charge													
60	228 Transport	472,361	472,361	472,361	472,361	472,361	472,361	472,361	472,361	472,361	472,361	472,361	472,361	
61	HP													-
62	DP													-
63	238 Transport	50,071	50,071	50,071	50,071	50,071	50,071	50,071	50,071	50,071	50,071	50,071	50,071	
64	HP													-
65	Total Margin	6,158,644	6,106,857	5,853,885	5,086,057	4,819,762	4,424,255	4,374,178	4,396,066	4,255,942	4,346,548	4,955,426	5,735,247	60,512,867
66	Submission	6,158,644	6,106,857	5,853,885	5,086,057	4,819,762	4,424,255	4,374,178	4,396,066	4,255,942	4,346,548	4,955,426	5,735,247	60,512,867

Northern Indiana Public Service Company														Workpaper REV 1-S
Revenues: Industrial														Page [.5D]
2023 and 2024 Forecast														
	(A)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)
Line		2024 January	February	March	April	May	June	July	August	September	October	November	December	2024 Total
67	221 General Service	935,352	983,456	820,327	526,132	351,033	224,607	185,507	188,946	193,125	227,194	406,780	722,561	5,765,020
68	225 General Service	291,972	299,962	263,764	218,994	201,635	180,824	177,077	167,989	170,759	179,121	216,125	266,559	2,634,782
69	234 Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
70		1,227,324	1,283,418	1,084,092	745,125	552,668	405,431	362,585	356,936	363,884	406,315	622,905	989,120	8,399,802
71	221 CHOICE	409,026	429,640	360,573	234,670	150,780	89,103	71,484	75,400	76,602	86,910	168,884	313,505	2,466,577
72	225 CHOICE	313,079	342,708	313,119	242,278	205,556	163,627	138,963	142,166	155,975	161,135	222,838	299,859	2,701,303
73		722,105	772,348	673,692	476,949	356,335	252,730	210,447	217,566	232,577	248,046	391,722	613,364	5,167,880
74	221 PPS Cap	-	-	-	-	-	-	-	-	-	-	-	-	-
75	225 PPS Cap	-	-	-	-	-	-	-	-	-	-	-	-	-
76		-	-	-	-	-	-	-	-	-	-	-	-	-
77	221 Dependabill Used	-	-	-	-	-	-	-	-	-	-	-	-	-
78	225 Dependabill Used	-	-	-	-	-	-	-	-	-	-	-	-	-
79		-	-	-	-	-	-	-	-	-	-	-	-	-
80	221 PPS Fixed	3,935	3,924	3,341	2,274	1,758	1,175	1,059	1,066	1,054	845	1,159	1,699	23,290
81	225 PPS Fixed	-	-	-	-	-	-	-	-	-	-	-	-	-
82		3,935	3,924	3,341	2,274	1,758	1,175	1,059	1,066	1,054	845	1,159	1,699	23,290
83	228 Transport	2,081,520	2,064,063	2,018,167	1,962,052	1,931,442	1,861,638	1,859,300	1,819,064	1,783,530	1,874,911	1,937,800	2,039,420	23,232,908
84	238 Transport	2,123,760	1,983,104	2,074,593	1,899,657	1,977,558	1,903,281	1,940,787	2,001,435	1,874,897	1,816,432	2,001,839	2,091,644	23,688,988
85		4,205,280	4,047,167	4,092,760	3,861,709	3,909,000	3,764,919	3,800,087	3,820,499	3,658,427	3,691,343	3,939,640	4,131,065	46,921,896
86	Total Margin	6,158,644	6,106,857	5,853,885	5,086,057	4,819,762	4,424,255	4,374,178	4,396,066	4,255,942	4,346,548	4,955,426	5,735,247	60,512,867
From Ind Forecast Transmitta														
	Sm Ind x28 Cust Chg	\$ 348,937	\$ 348,937	\$ 348,937	\$ 348,937	\$ 348,937	\$ 348,937	\$ 348,937	\$ 348,937	\$ 348,937	\$ 348,937	\$ 348,937	\$ 348,937	\$ 348,937
	Sm Ind x38 Cust Chg	\$ 80,773	\$ 80,773	\$ 80,773	\$ 80,773	\$ 80,773	\$ 80,773	\$ 80,773	\$ 80,773	\$ 80,773	\$ 80,773	\$ 80,773	\$ 80,773	\$ 80,773
	Lg Ind x28 Cust Chg	\$ 23,641	\$ 23,641	\$ 23,641	\$ 23,641	\$ 23,641	\$ 23,641	\$ 23,641	\$ 23,641	\$ 23,641	\$ 23,641	\$ 23,641	\$ 23,641	\$ 23,641
	Sm Ind x28 Energy Chg	\$1,236,581	\$1,219,124	\$1,173,227	\$1,117,113	\$1,086,502	\$1,016,699	\$1,014,361	\$ 974,124	\$ 938,591	\$1,029,972	\$1,092,861	\$1,194,481	
	Sm Ind x38 Energy Chg	\$ 234,182	\$ 285,637	\$ 251,457	\$ 223,813	\$ 197,019	\$ 169,780	\$ 152,363	\$ 149,746	\$ 154,817	\$ 151,786	\$ 199,281	\$ 227,325	
	Sm Ind x28 Demand Chg	\$ 178,158	\$ 178,158	\$ 178,158	\$ 178,158	\$ 178,158	\$ 178,158	\$ 178,158	\$ 178,158	\$ 178,158	\$ 178,158	\$ 178,158	\$ 178,158	
	Sm Ind x38 Demand Chg	\$ 50,071	\$ 50,071	\$ 50,071	\$ 50,071	\$ 50,071	\$ 50,071	\$ 50,071	\$ 50,071	\$ 50,071	\$ 50,071	\$ 50,071	\$ 50,071	
	Lg Ind x28 Demand Chg	\$ 294,203	\$ 294,203	\$ 294,203	\$ 294,203	\$ 294,203	\$ 294,203	\$ 294,203	\$ 294,203	\$ 294,203	\$ 294,203	\$ 294,203	\$ 294,203	
	Lg Ind x28 Margin	\$2,076,578	\$1,884,467	\$2,010,136	\$1,862,844	\$1,967,539	\$1,920,501	\$1,975,423	\$2,038,689	\$1,907,079	\$1,851,645	\$1,989,559	\$2,051,319	
	Lg Ind x28 Energy Chg	\$1,758,734	\$1,566,623	\$1,692,292	\$1,545,000	\$1,649,695	\$1,602,658	\$1,657,580	\$1,720,845	\$1,589,236	\$1,533,802	\$1,671,715	\$1,733,475	

Northern Indiana Public Service Company
Revenues: Other Margin
2023 and 2024

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Line no.	(A)	(B)	(C)	(D)	(E)
1	RESIDENTIAL				
2			COGS	BD %	BD
3	2023	January	108,864,039	0.61%	457,979
4		February	86,101,715	0.61%	362,728
5		March	63,902,034	0.61%	267,773
6		April	27,619,550	0.61%	115,871
7		May	15,591,105	0.61%	64,860
8		June	9,597,458	0.61%	34,586
9		July	9,165,630	0.61%	32,911
10		August	8,557,354	0.61%	29,817
11		September	9,129,395	0.61%	31,893
12		October	16,659,547	0.61%	54,352
13		November	36,413,791	0.61%	144,457
14		December	60,431,680	0.61%	252,091
15			\$ 452,033,299		\$ 1,849,317
16			[.4]		
17	2024	January	73,913,530	0.61%	327,082
18		February	66,386,435	0.61%	279,672
19		March	46,658,807	0.61%	195,517
20		April	24,281,816	0.61%	101,869
21		May	14,658,940	0.61%	60,982
22		June	9,545,391	0.61%	34,398
23		July	9,771,232	0.61%	35,086
24		August	9,715,379	0.61%	33,852
25		September	10,443,266	0.61%	36,483
26		October	20,251,289	0.61%	66,070
27		November	40,964,967	0.61%	162,512
28		December	64,577,529	0.61%	269,386
29			\$ 391,168,582		\$ 1,602,907
30			[.4]		

(F)	(G)	(H)	(I)	(J)
Bad Debt Allocation				
2023 Res	Com	Ind	Total	
January	69%	26%	5%	100%
February	69%	26%	5%	100%
March	69%	26%	5%	100%
April	69%	26%	5%	100%
May	68%	26%	5%	100%
June	59%	33%	8%	100%
July	59%	32%	9%	100%
August	57%	34%	9%	100%
September	57%	34%	8%	100%
October	53%	39%	7%	100%
November	65%	29%	6%	100%
December	68%	26%	5%	100%
Bad Debt				
2024 Res	Com	Ind	Total	
January	73%	27%	0%	100%
February	69%	26%	5%	100%
March	69%	26%	5%	100%
April	69%	26%	5%	100%
May	68%	26%	5%	100%
June	59%	33%	8%	100%
July	59%	32%	9%	100%
August	57%	34%	9%	100%
September	57%	34%	8%	100%
October	53%	39%	7%	100%
November	65%	29%	6%	100%
December	68%	26%	5%	100%

[.3A line 12]

[.3B line 12]

Northern Indiana Public Service Company
Revenues: Other Margin
2023 and 2024

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Line no.	(A)	(B)	(C)	(D)	(E)
31	COMMERCIAL				
32			COGS	BD %	BD
33	2023	January	108,864,039	0.61%	173,331
34		February	86,101,715	0.61%	136,579
35		March	63,902,034	0.61%	102,641
36		April	27,619,550	0.61%	44,118
37		May	15,591,105	0.61%	25,151
38		June	9,597,458	0.61%	19,462
39		July	9,165,630	0.61%	18,142
40		August	8,557,354	0.61%	17,752
41		September	9,129,395	0.61%	19,178
42		October	16,659,547	0.61%	40,061
43		November	36,413,791	0.61%	64,945
44		December	60,431,680	0.61%	97,322
45			\$ 452,033,299		\$ 758,682
46			COGS	BD %	BD
47	2024	January	73,913,530	0.61%	123,790
48		February	66,386,435	0.61%	105,306
49		March	46,658,807	0.61%	74,944
50		April	24,281,816	0.61%	38,786
51		May	14,658,940	0.61%	23,647
52		June	9,545,391	0.61%	19,356
53		July	9,771,232	0.61%	19,341
54		August	9,715,379	0.61%	20,154
55		September	10,443,266	0.61%	21,938
56		October	20,251,289	0.61%	48,698
57		November	40,964,967	0.61%	73,063
58		December	64,577,529	0.61%	103,999
59			\$ 391,168,582		\$ 673,023

Bad Debt Allocation				
	2023 Res	Com	Ind	Total
January	69%	26%	5%	100%
February	69%	26%	5%	100%
March	69%	26%	5%	100%
April	69%	26%	5%	100%
May	68%	26%	5%	100%
June	59%	33%	8%	100%
July	59%	32%	9%	100%
August	57%	34%	9%	100%
September	57%	34%	8%	100%
October	53%	39%	7%	100%
November	65%	29%	6%	100%
December	68%	26%	5%	100%

Bad Debt				
	2024 Res	Com	Ind	Total
January	73%	27%	0%	100%
February	69%	26%	5%	100%
March	69%	26%	5%	100%
April	69%	26%	5%	100%
May	68%	26%	5%	100%
June	59%	33%	8%	100%
July	59%	32%	9%	100%
August	57%	34%	9%	100%
September	57%	34%	8%	100%
October	53%	39%	7%	100%
November	65%	29%	6%	100%
December	68%	26%	5%	100%

Northern Indiana Public Service Company
Revenues: Other Margin
2023 and 2024

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Line no.	(A)	(B)	(C)	(D)	(E)
60	INDUSTRIAL				
61			COGS	BD %	BD
62	2023	January	108,864,039	0.61%	32,760
63		February	86,101,715	0.61%	25,913
64		March	63,902,034	0.61%	19,389
65		April	27,619,550	0.61%	8,490
66		May	15,591,105	0.61%	5,095
67		June	9,597,458	0.61%	4,497
68		July	9,165,630	0.61%	4,857
69		August	8,557,354	0.61%	4,631
70		September	9,129,395	0.61%	4,619
71		October	16,659,547	0.61%	7,211
72		November	36,413,791	0.61%	12,722
73		December	60,431,680	0.61%	19,220
74			\$ 452,033,299		\$ 149,403
75			COGS	BD %	BD
76	2024	January	73,913,530	0.61%	-
77		February	66,386,435	0.61%	19,979
78		March	46,658,807	0.61%	14,157
79		April	24,281,816	0.61%	7,464
80		May	14,658,940	0.61%	4,790
81		June	9,545,391	0.61%	4,473
82		July	9,771,232	0.61%	5,178
83		August	9,715,379	0.61%	5,258
84		September	10,443,266	0.61%	5,283
85		October	20,251,289	0.61%	8,765
86		November	40,964,967	0.61%	14,312
87		December	64,577,529	0.61%	20,539
88			\$ 391,168,582		\$ 110,198

Bad Debt Allocation				
	2023 Res	Com	Ind	Total
January	69%	26%	5%	100%
February	69%	26%	5%	100%
March	69%	26%	5%	100%
April	69%	26%	5%	100%
May	68%	26%	5%	100%
June	59%	33%	8%	100%
July	59%	32%	9%	100%
August	57%	34%	9%	100%
September	57%	34%	8%	100%
October	53%	39%	7%	100%
November	65%	29%	6%	100%
December	68%	26%	5%	100%

Bad Debt				
	2024 Res	Com	Ind	Total
January	73%	27%	0%	100%
February	69%	26%	5%	100%
March	69%	26%	5%	100%
April	69%	26%	5%	100%
May	68%	26%	5%	100%
June	59%	33%	8%	100%
July	59%	32%	9%	100%
August	57%	34%	9%	100%
September	57%	34%	8%	100%
October	53%	39%	7%	100%
November	65%	29%	6%	100%
December	68%	26%	5%	100%

**Northern Indiana Public Service Company
Twelve Months Ended December 31, 2024**

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	(A)	(B)	(C)	(D)	(E)
Line No.	Description	2022 Billing Determinants		Current Rates	Test Year Revenue
		Bills	Volumes		
	Off-Peak Commercial & Industrial Interruptible Negotiated Service				
1	Customer Charge:				
2	234	11		\$ 627.46	\$ 6,902.06
3	251	0		\$ 627.46	\$ -
4	Total Customer Charge	11			\$ 6,902.06
5	Delivery Charge:				
6	All Therms 234		379,287	\$ 0.16491	\$ 62,549.91
7	All Therms 251		0	\$ 0.16491	\$ -
8	Total Delivery Charge		379,287		\$ 62,549.91
9	Off-Peak Commercial & Industrial Interruptible Negotiated Service				\$ 69,451.97
10	Gas Cost:				
11	234				\$ 258,412.68
12	251				\$ -
13	Total Interruptible Service COGS				\$ 258,412.68
14	Total				\$ 327,864.65

REV 1-24R

REV 1-24R

Footnote 1: This adjustment is to include Rate 234 customers and usage since the forecast did not include Rate 234.

Line No.	Description	Revenue	COGS	Margin
	A	B		
1	Retail Sales Revenue by Rates			
2	Rate 211	\$ 591,178,093	\$290,137,938	\$ 301,040,155
3	Rate 215	5,231,897	2,947,366	2,284,531
4	Rate 221	196,788,317	115,181,325	81,606,992
5	Rate 225	27,316,073	22,383,820	4,932,253
6	Rate 228	-	-	-
7	Rate 238	-	-	-
8	Total Retail Sales Revenue by Rates	<u>\$ 820,514,380</u> [.1]	<u>\$430,650,450</u>	<u>\$ 389,863,930</u>
9	PPS Capped Revenue by Rates			
10	Rate 211	3,409,763	1,732,827	1,676,936
11	Rate 215	51,437	29,924	21,513
12	Rate 221	330,461	187,425	143,036
13	Rate 225	-	-	-
14	Rate 228	-	-	-
15	Rate 238	-	-	-
16	Total PPS Capped Revenue by Rates	<u>\$ 3,791,660</u>	<u>\$ 1,950,176</u>	<u>\$ 1,841,484</u>
17	PPS Fixed Revenue by Rates			
18	Rate 211	12,885,325	6,443,936	6,441,389
19	Rate 215	115,109	64,934	50,175
20	Rate 221	943,924	536,026	407,899
21	Rate 225	-	-	-
22	Rate 228	-	-	-
23	Rate 238	-	-	-
24	Total PPS Fixed Revenue by Rates	<u>\$ 13,944,358</u>	<u>\$ 7,044,896</u>	<u>\$ 6,899,462</u>
25	Dependabill Revenue by Rates			
26	Rate 211	1,005,106	642,801	362,305
27	Rate 215	1,946	1,367	579
28	Rate 221	16,241	12,321	3,920
29	Rate 225	-	-	-
30	Rate 228	-	-	-
31	Rate 238	-	-	-
32	Dependabill Revenue by Rates	<u>\$ 1,023,293</u>	<u>\$ 656,489</u>	<u>\$ 366,804</u>
33	Choice Revenue by Rates			
34	Rate 211	25,307,231	-	25,307,231
35	Rate 215	221,323	-	221,323
36	Rate 221	25,160,337	-	25,160,337
37	Rate 225	8,488,463	-	8,488,463
38	Rate 228	47,409,037	-	47,409,037
39	Rate 238	5,243,267	-	5,243,267
40	Total Choice Revenue by Rates	<u>\$ 111,829,659</u>	<u>\$ -</u>	<u>\$ 111,829,659</u>
41	Total	<u>\$ 951,103,350</u>	<u>\$440,302,010</u>	<u>\$ 510,801,340</u>

Northern Indiana Public Service Company LLC
Pro forma Adjustment to Operations and Maintenance Expense
Twelve Months Ending December 31, 2024

This pro forma adjustment decreases the twelve months ending December 31, 2024 operations and maintenance expense to reflect the O&M adjustment per section B.6 of the Settlement.

Line No.	Description	Adjustment	Amount	Page Reference
	A	B	C	D
1	2024 Ratemaking Operations and Maintenance Expense			
2	<u>Settlement Adjustment</u>			
	Adjustment pursuant to Section B.6 of the Settlement Agreement	OM 22-24R-S	(5,936,131)	
3	2024 Settlement Increase/(Decrease)		\$ (5,936,131)	
4	2024 Ratemaking Operations and Maintenance Expense		<u>\$ (5,936,131)</u>	

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Page [.1]

Northern Indiana Public Service Company LLC
Pro forma Adjustment to Depreciation and Amortization Expense
Twelve Months Ending December 31, 2024

This pro forma adjusts the twelve months ended December 31, 2022, gas depreciation expenses for gas plant assets to reflect normalization adjustment(s), forecasted changes for the twelve months ending December 31, 2023, and December 31, 2024, and ratemaking adjustment(s) for the twelve months ending December 31, 2024, as described below.

Line No.	Description	Adjustment	Amount	Page Reference
	A	B	C	D
1	Actual Expense - December 31, 2022		\$ 73,963,938	[.3]
2	Normalization adjustment to Increase / (Decrease) expense to reclassify depreciation expense related to 44988 & 45621 regulatory asset amortization expense - AMTZ 5	DEPR 1-22	(485,698)	[.3]
3	Normalized expense for the twelve months ended December 31, 2022		<u>\$ 73,478,240</u>	
4	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2023	DEPR 1-23	<u>6,505,694</u>	
5	Forecasted expense for the twelve months ending December 31, 2023		<u>\$ 79,983,934</u>	[.2]
6	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2024	DEPR 1-24-S2	<u>14,770,122</u>	
7	Forecasted expense for the twelve months ending December 31, 2024		<u>\$ 94,754,056</u>	[.2]
8	Pro Forma adjustment to Increase/(Decrease) depreciation expense for Ratemaking to reflect the implementation of the new depreciation accrual rates	DEPR 1-24R-S2	22,729,836	
9	Ratemaking expense for the twelve months ending December 31, 2024		<u>\$ 117,483,892</u>	[.2]
10	Pro Forma adjustment to Increase/(Decrease) depreciation expense for Settlement to reflect the implementation of the new depreciation accrual rates		\$ (4,899,501)	
11	True-Up Increase/(Decrease) to 2024 Settlement depreciation expense		(499)	
12	2024 Settlement Ratemaking to Increase/(Decrease) depreciation expense	DEPR 1-24R-S2-S	<u>(4,900,000)</u>	
13	Settlement expense for the twelve months ending December 31, 2024		<u>\$ 112,583,892</u>	[.2]

Northern Indiana Public Service Company LLC
Gas Plant Depreciation Expense Summary
December 31, 2022, 2023 and 2024

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Line No.	Description	2022 Actuals		2023 Forecasted		2024 Forecasted		2024 Ratemaking		2024 Settlement		Increase/(decrease) due to New Rates										
	A	B		C		D		E		F		G = F - E										
1	Gas Asset Depreciation	\$	73,963,938	[.1]	[.3]	\$	79,983,934	[.1]	[.4]	\$	94,754,056	[.1]	[.5]	\$	117,483,892	[.6]	\$	112,584,391	[.7]	\$	(4,899,501)	[.1]

Northern Indiana Public Service Company LLC
Gas Plant Depreciation Expense
Account 40300000 - Power Plant, TDSIC and FMCA
Twelve Months Ended December 31, 2022

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Line No.	Segment	Account	Activity	Description	2022 Actuals												Twelve Months Ended December 31, 2022
					01/31/22	02/28/22	03/31/22	04/30/22	05/31/22	06/30/22	07/31/22	08/31/22	09/30/22	10/31/22	11/30/22	12/31/22	
	A	B		C	D	E	F	G	H	I	J	K	L	M	N	O	P = D through O
1	G	40300000	All Other	Gas Asset Depreciation	\$ 5,829,683	\$ 5,837,474	\$ 5,883,503	\$ 5,901,947	\$ 5,919,407	\$ 5,930,594	\$ 5,952,096	\$ 5,964,707	\$ 6,033,800	\$ 6,049,354	\$ 6,104,716	\$ 6,111,105	\$ 71,518,386
2	G	40300000	26406	TDSIC Tracker	175,330	119,141	127,790	66,920	36,291	19,735	71,702	75,273	14,099	21,177	38,967	167,264	933,688
3	G	40300000	26405	FMCA Tracker	199,757	168,015	136,321	455,033	285,968	154,802	123,235	124,125	(79,020)	(27,639)	(11,384)	(17,348)	1,511,865
4				Depreciation Expense - Gas Assets	\$ 6,204,769	\$ 6,124,630	\$ 6,147,614	\$ 6,423,899	\$ 6,241,667	\$ 6,105,131	\$ 6,147,033	\$ 6,164,104	\$ 5,968,879	\$ 6,042,892	\$ 6,132,299	\$ 6,261,021	\$ 73,963,938

[.1] [.2]

Line No.	Segment	Account	Description	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	Twelve Months Ended December 31, 2022
				D	E	F	G	H	I	J	K	L	M	N	O	P = D through O
5	G	40300000	AMR18 TDSIC Regulatory Asset- Depreciation	\$ (26,231)	(26,231)	(26,231)	(26,231)	(26,231)	(26,231)	(26,231)	(26,231)	(26,231)	(26,231)	(26,231)	(26,231)	\$ (314,778)
6	G	40300000	AMR22 TDSIC Regulatory Asset- Depreciation	\$ -	-	-	-	-	-	-	-	(16,851)	(16,851)	(48,867)	(27,523)	\$ (110,092)
7	G	40300000	AMR22 FMCA Regulatory Asset- Depreciation	\$ -	-	-	-	-	-	-	-	(15,207)	(15,207)	(15,207)	(15,207)	\$ (60,828)
8			Removal of Cause No. 44988 &45621- Tracker Amortization	\$ (26,231)	\$ (26,231)	\$ (26,231)	\$ (26,231)	\$ (26,231)	\$ (26,231)	\$ (26,231)	\$ (26,231)	\$ (58,290)	\$ (58,290)	\$ (90,306)	\$ (68,962)	\$ (485,698)

[.1]

Northern Indiana Public Service Company LLC
Calculation of 2023 Depreciation Expense - 2023 Original Cost Gross Plant at 2022 Depreciation Rates
Twelve Months Ending December 31, 2023

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Line No.	FERC Account	ACCOUNT	ANNUAL ACCRUAL RATE 2022	DEC. 31, 2023 ORIGINAL COST	2023 ANNUAL ACCRUAL \$ @ 2022 RATES
	A	B	C	D	E = C X D
1		DEPRECIABLE PLANT			
2		UNDERGROUND STORAGE PLANT			
3	350.20	LEASEHOLDS	0.32%	\$ 377,042	\$ 1,207
4	350.40	RIGHTS OF WAY	5.52%	187,343	10,341
5	351.10	WELL STRUCTURES	1.80%	18,849	339
6	351.20	COMPRESSOR STATION STRUCTURES	3.26%	402,897	13,134
7	351.30	MEASURING AND REGULATING STATION STRUCTURES	0.40%	108,989	436
8	351.40	OTHER STRUCTURES	3.24%	6,392,614	207,121
9	352.00	WELLS	1.07%	22,815,019	244,121
10	352.30	NONRECOVERABLE NATURAL GAS	1.30%	5,414,970	70,395
11	353.00	LINES	3.15%	25,379,144	799,443
12	354.00	COMPRESSOR STATION EQUIPMENT	3.14%	3,623,125	113,766
13	355.00	MEASURING AND REGULATING STATION EQUIPMENT	3.58%	3,534,546	126,537
14	356.00	PURIFICATION EQUIPMENT	3.20%	12,961,509	414,768
15	357.00	OTHER EQUIPMENT	0.65%	1,014,216	6,592
16		TOTAL UNDERGROUND STORAGE PLANT		\$ 82,230,263	\$ 2,008,200
17		OTHER STORAGE PLANT			
18	361.00	STRUCTURES AND IMPROVEMENTS	2.09%	\$ 10,321,899	\$ 215,728
19	362.10	GAS HOLDERS	0.46%	18,160,971	83,540
20	363.00	PURIFICATION EQUIPMENT	2.23%	2,088,231	46,568
21	363.10	LIQUEFACTION EQUIPMENT	1.50%	8,531,493	127,972
22	363.20	VAPORIZING EQUIPMENT	0.49%	5,268,987	25,818
23	363.30	COMPRESSOR EQUIPMENT	4.75%	3,066,103	145,640
24	363.40	MEASURING AND REGULATING EQUIPMENT	3.40%	1,730,865	58,849
25	363.50	OTHER EQUIPMENT	3.98%	3,199,735	127,349
26		TOTAL OTHER STORAGE PLANT		\$ 52,368,284	\$ 831,465
27		TRANSMISSION PLANT			
28	365.20	LAND RIGHTS	1.68%	17,583,518	295,403
29	366.20	MEASURING AND REGULATING STATION STRUCTURES	1.76%	9,232,082	162,485
30	366.30	OTHER STRUCTURES	1.98%	1,857,555	36,780
31	367.00	MAINS	1.34%	618,743,535	8,291,163
32	369.00	MEASURING AND REGULATING STATION EQUIPMENT	2.29%	234,902,222	5,379,261
33	371.00	OTHER EQUIPMENT	3.35%	39,256	1,315
34		TOTAL TRANSMISSION PLANT		\$ 882,358,168	\$ 14,166,407
35		DISTRIBUTION PLANT			
36	374.20	LAND RIGHTS	1.33%	\$ 3,328,277	\$ 44,266
37	375.00	STRUCTURES AND IMPROVEMENTS	1.34%	11,875,343	159,130
38	376.10	MAINS - STEEL	1.54%	361,097,056	5,560,895
39	376.20	MAINS - PLASTIC	1.46%	1,025,465,893	14,971,802
40	378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	2.17%	73,926,435	1,604,204
41	380.10	SERVICES - STEEL	4.08%	68,743,020	2,804,715
42	380.20	SERVICES - PLASTIC	2.85%	805,601,688	22,959,648
43	381.00	METERS	3.69%	181,050,063	6,680,747
44	382.00	METER INSTALLATIONS	1.19%	210,888,550	2,509,574
45	383.00	HOUSE REGULATORS	1.40%	129,916,596	1,818,832
46	384.00	HOUSE REGULATOR INSTALLATIONS	0.65%	3,553,075	23,095
47	385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	1.63%	69,845,364	1,138,479
48	386.00	OTHER PROPERTY ON CUSTOMER PREMISES	1.79%	37,474	671
49		TOTAL DISTRIBUTION PLANT		\$ 2,945,328,834	\$ 60,276,058

Northern Indiana Public Service Company LLC
Calculation of 2023 Depreciation Expense - 2023 Original Cost Gross Plant at 2022 Depreciation Rates
Twelve Months Ending December 31, 2023

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Line No.	FERC Account	ACCOUNT	ANNUAL ACCRUAL RATE 2022	DEC. 31, 2023 ORIGINAL COST	2023 ANNUAL ACCRUAL \$ @ 2022 RATES
	A	B	C	D	E = C X D
50		GENERAL PLANT			
51	389.20	LAND RIGHTS	1.99%	\$ 2,166,283	\$ 43,109
52	390.00	STRUCTURES AND IMPROVEMENTS			
53		GAS OPERATIONS CENTER	3.83%	-	-
54		SOUTH BEND OPERATIONS HEADQUARTERS	4.25%	-	-
55		CENTRAL GAS METER SHOP	8.80%	-	-
56		PERU OPERATIONS HEADQUARTERS	12.07%	-	-
57		FORT WAYNE OPERATIONS HEADQUARTERS	5.83%	-	-
58		OTHER MISCELLANEOUS STRUCTURES	2.29%	-	-
59		TOTAL STRUCTURES AND IMPROVEMENTS	4.84%	\$ 27,718,248	\$ 1,340,556
60	391.10	OFFICE FURNITURE AND EQUIPMENT			
61		AMORTIZED	5.00%	979,259	48,963
62					
63	391.20	COMPUTER EQUIPMENT			
64		AMORTIZED	14.29%	808,167	115,487
65		TOTAL ACCOUNT 391		\$ 1,787,426	\$ 164,450
66		TRANSPORTATION EQUIPMENT			
67	392.10	AUTOS	0.00%	-	-
68	392.20	TRAILERS	0.00%	-	-
69	392.30	TRUCKS < 13,000 #	0.00%	-	-
70	392.40	TRUCKS > 13,000 #	0.00%	229,771	-
71		TOTAL TRANSPORTATION EQUIPMENT	0.00%	\$ 229,771	\$ -
72	393.00	STORES EQUIPMENT			
73		AMORTIZED	3.33%	120,013	3,996
74	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT			
75		AMORTIZED	4.00%	18,843,756	753,750
76	395.00	LABORATORY EQUIPMENT			
77		AMORTIZED	5.00%	1,836,573	91,829
78	396.00	POWER OPERATED EQUIPMENT	0.00%	869,210	-
79	397.00	COMMUNICATION EQUIPMENT			
80		AMORTIZED	6.67%	4,298,395	286,703
81	398.00	MISCELLANEOUS EQUIPMENT			
82		AMORTIZED	5.00%	348,226	17,411
83		TOTAL GENERAL PLANT		\$ 58,217,902	\$ 2,701,804
84		TOTAL DEPRECIABLE PLANT		\$ 4,020,503,451	\$ 79,983,934

[.2]

Northern Indiana Public Service Company LLC
Calculation of 2024 Depreciation Expense - 2024 Original Cost Gross Plant at 2022 Depreciation Rates
Twelve Months Ending December 31, 2024

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Line No.	FERC Account	ACCOUNT	ANNUAL ACCRUAL RATE 2022	DEC. 31, 2024 ORIGINAL COST	2024 ANNUAL ACCRUAL \$ @ 2022 RATES
	A	B	C	D	E = C X D
1		DEPRECIABLE PLANT			
2		UNDERGROUND STORAGE PLANT			
3	350.20	LEASEHOLDS	0.32%	\$ 377,042	\$ 1,207
4	350.40	RIGHTS OF WAY	5.52%	187,343	10,341
5	351.10	WELL STRUCTURES	1.80%	18,849	339
6	351.20	COMPRESSOR STATION STRUCTURES	3.26%	402,897	13,134
7	351.30	MEASURING AND REGULATING STATION STRUCTURES	0.40%	108,989	436
8	351.40	OTHER STRUCTURES	3.24%	6,392,614	207,121
9	352.00	WELLS	1.07%	30,827,098	329,850
10	352.30	NONRECOVERABLE NATURAL GAS	1.30%	5,414,970	70,395
11	353.00	LINES	3.15%	33,965,055	1,069,899
12	354.00	COMPRESSOR STATION EQUIPMENT	3.14%	5,235,333	164,389
13	355.00	MEASURING AND REGULATING STATION EQUIPMENT	3.58%	3,534,546	126,537
14	356.00	PURIFICATION EQUIPMENT	3.20%	14,843,529	474,993
15	357.00	OTHER EQUIPMENT	0.65%	1,014,216	6,592
16		TOTAL UNDERGROUND STORAGE PLANT		\$ 102,322,481	\$ 2,475,234
17		OTHER STORAGE PLANT			
18	361.00	STRUCTURES AND IMPROVEMENTS	2.09%	\$ 10,321,899	\$ 215,728
19	362.10	GAS HOLDERS	0.46%	18,160,971	83,540
20	363.00	PURIFICATION EQUIPMENT	2.23%	2,088,231	46,568
21	363.10	LIQUEFACTION EQUIPMENT	1.50%	8,531,493	127,972
22	363.20	VAPORIZING EQUIPMENT	0.49%	5,268,987	25,818
23	363.30	COMPRESSOR EQUIPMENT	4.75%	3,066,103	145,640
24	363.40	MEASURING AND REGULATING EQUIPMENT	3.40%	1,730,865	58,849
25	363.50	OTHER EQUIPMENT	3.98%	3,199,735	127,349
26		TOTAL OTHER STORAGE PLANT		\$ 52,368,284	\$ 831,465
27		TRANSMISSION PLANT			
28	365.20	LAND RIGHTS	1.68%	21,275,449	\$ 357,428
29	366.20	MEASURING AND REGULATING STATION STRUCTURES	1.76%	11,170,500	196,601
30	366.30	OTHER STRUCTURES	1.98%	2,247,577	44,502
31	367.00	MAINS	1.34%	1,050,465,783	14,076,241
32	369.00	MEASURING AND REGULATING STATION EQUIPMENT	2.29%	342,330,838	7,839,376
33	371.00	OTHER EQUIPMENT	3.35%	47,499	1,591
34		TOTAL TRANSMISSION PLANT		\$ 1,427,537,646	\$ 22,515,739
35		DISTRIBUTION PLANT			
36	374.20	LAND RIGHTS	1.33%	\$ 3,633,836	\$ 48,330
37	375.00	STRUCTURES AND IMPROVEMENTS	1.34%	12,965,582	173,739
38	376.10	MAINS - STEEL	1.54%	394,101,076	6,069,157
39	376.20	MAINS - PLASTIC	1.46%	1,119,758,044	16,348,467
40	378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	2.17%	80,713,398	1,751,481
41	380.10	SERVICES - STEEL	4.08%	75,054,110	3,062,208
42	380.20	SERVICES - PLASTIC	2.85%	879,561,554	25,067,504
43	381.00	METERS	3.69%	197,671,725	7,294,087
44	382.00	METER INSTALLATIONS	1.19%	230,249,593	2,739,970
45	383.00	HOUSE REGULATORS	1.40%	141,843,848	1,985,814
46	384.00	HOUSE REGULATOR INSTALLATIONS	0.65%	3,879,273	25,215
47	385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	1.63%	76,257,656	1,243,000
48	386.00	OTHER PROPERTY ON CUSTOMER PREMISES	1.79%	40,915	732
49		TOTAL DISTRIBUTION PLANT		\$ 3,215,730,609	\$ 65,809,704

Northern Indiana Public Service Company LLC
Calculation of 2024 Depreciation Expense - 2024 Original Cost Gross Plant at 2022 Depreciation Rates
Twelve Months Ending December 31, 2024

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Line No.	FERC Account	ACCOUNT	ANNUAL ACCRUAL RATE 2022	DEC. 31, 2024 ORIGINAL COST	2024 ANNUAL ACCRUAL \$ @ 2022 RATES
	A	B	C	D	E = C X D
50		<u>GENERAL PLANT</u>			
51	389.20	LAND RIGHTS	1.99%	\$ 2,166,283	\$ 43,109
52	390.00	STRUCTURES AND IMPROVEMENTS			
53		GAS OPERATIONS CENTER	3.83%	-	-
54		SOUTH BEND OPERATIONS HEADQUARTERS	4.25%	-	-
55		CENTRAL GAS METER SHOP	8.80%	-	-
56		PERU OPERATIONS HEADQUARTERS	12.07%	-	-
57		FORT WAYNE OPERATIONS HEADQUARTERS	5.83%	-	-
58		OTHER MISCELLANEOUS STRUCTURES	2.29%	-	-
59		TOTAL STRUCTURES AND IMPROVEMENTS	4.84%	\$ 27,842,284	\$ 1,346,554
60	391.10	OFFICE FURNITURE AND EQUIPMENT			
61		AMORTIZED	5.00%	979,259	48,963
62					
63	391.20	COMPUTER EQUIPMENT			
64		AMORTIZED	14.29%	801,181	114,489
65		TOTAL ACCOUNT 391		\$ 1,780,440	\$ 163,452
66		TRANSPORTATION EQUIPMENT			
67	392.10	AUTOS	0.00%	-	-
68	392.20	TRAILERS	0.00%	-	-
69	392.30	TRUCKS < 13,000 #	0.00%	-	-
70	392.40	TRUCKS > 13,000 #	0.00%	229,771	-
71		TOTAL TRANSPORTATION EQUIPMENT	0.00%	\$ 229,771	\$ -
72	393.00	STORES EQUIPMENT			
73		AMORTIZED	3.33%	120,013	3,996
74	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT			
75		AMORTIZED	4.00%	16,757,377	670,295
76	395.00	LABORATORY EQUIPMENT			
77		AMORTIZED	5.00%	1,725,512	86,276
78	396.00	POWER OPERATED EQUIPMENT	0.00%	869,210	-
79	397.00	COMMUNICATION EQUIPMENT			
80		AMORTIZED	6.67%	11,874,400	792,023
81	398.00	MISCELLANEOUS EQUIPMENT			
82		AMORTIZED	5.00%	324,198	16,210
83		TOTAL GENERAL PLANT		\$ 63,689,488	\$ 3,121,915
84		TOTAL DEPRECIABLE PLANT		\$ 4,861,648,508	\$ 94,754,056 [.2]

Northern Indiana Public Service Company LLC
Calculation of 2024 Depreciation Expense - 2024 Original Cost Gross Plant at 2024 Depreciation Rates
Twelve Months Ending December 31, 2024

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Line No.	FERC Account	ACCOUNT	ANNUAL ACCRUAL RATE 2024	DEC. 31, 2024 ORIGINAL COST	2024 ANNUAL ACCRUAL \$ @ 2024 RATES
	A	B	C	D	E = C X D
1		DEPRECIABLE PLANT			
2		UNDERGROUND STORAGE PLANT			
3	350.20	LEASEHOLDS	0.00%	\$ 377,042	\$ -
4	350.40	RIGHTS OF WAY	2.35%	187,343	4,397
5	351.10	WELL STRUCTURES	0.96%	18,849	181
6	351.20	COMPRESSOR STATION STRUCTURES	1.82%	402,897	7,324
7	351.30	MEASURING AND REGULATING STATION STRUCTURES	0.00%	108,989	-
8	351.40	OTHER STRUCTURES	3.58%	6,392,614	229,031
9	352.00	WELLS	3.33%	30,827,098	1,025,663
10	352.30	NONRECOVERABLE NATURAL GAS	0.43%	5,414,970	23,193
11	353.00	LINES	3.44%	33,965,055	1,167,118
12	354.00	COMPRESSOR STATION EQUIPMENT	2.77%	5,235,333	145,156
13	355.00	MEASURING AND REGULATING STATION EQUIPMENT	2.73%	3,534,546	96,607
14	356.00	PURIFICATION EQUIPMENT	2.26%	14,843,529	335,834
15	357.00	OTHER EQUIPMENT	0.10%	1,014,216	1,022
16		TOTAL UNDERGROUND STORAGE PLANT		\$ 102,322,481	\$ 3,035,526
17		OTHER STORAGE PLANT			
18	361.00	STRUCTURES AND IMPROVEMENTS	3.08%	\$ 10,321,899	\$ 317,401
19	362.10	GAS HOLDERS	0.82%	18,160,971	148,491
20	363.00	PURIFICATION EQUIPMENT	5.32%	2,088,231	111,192
21	363.10	LIQUEFACTION EQUIPMENT	3.24%	8,531,493	276,275
22	363.20	VAPORIZING EQUIPMENT	2.01%	5,268,987	105,785
23	363.30	COMPRESSOR EQUIPMENT	5.84%	3,066,103	179,155
24	363.40	MEASURING AND REGULATING EQUIPMENT	5.45%	1,730,865	94,404
25	363.50	OTHER EQUIPMENT	7.52%	3,199,735	240,776
26		TOTAL OTHER STORAGE PLANT		\$ 52,368,284	\$ 1,473,479
27		TRANSMISSION PLANT			
28	365.20	LAND RIGHTS	1.55%	\$ 21,275,449	329,586
29	366.20	MEASURING AND REGULATING STATION STRUCTURES	1.72%	11,170,500	192,559
30	366.30	OTHER STRUCTURES	1.97%	2,247,577	44,178
31	367.00	MAINS	1.38%	1,050,465,783	14,520,405
32	369.00	MEASURING AND REGULATING STATION EQUIPMENT	2.24%	342,330,838	7,667,582
33	371.00	OTHER EQUIPMENT	0.00%	47,499	-
34		TOTAL TRANSMISSION PLANT		\$ 1,427,537,646	\$ 22,754,310
35		DISTRIBUTION PLANT			
36	374.20	LAND RIGHTS	1.33%	\$ 3,633,836	\$ 48,251
37	375.00	STRUCTURES AND IMPROVEMENTS	1.69%	12,965,582	218,583
38	376.10	MAINS - STEEL	1.43%	394,101,076	5,640,093
39	376.20	MAINS - PLASTIC	1.40%	1,119,758,044	15,650,089
40	378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	2.22%	80,713,398	1,790,487
41	380.10	SERVICES - STEEL	4.83%	75,054,110	3,623,732
42	380.20	SERVICES - PLASTIC	3.20%	879,561,554	28,149,962
43	381.00	METERS	8.31%	197,671,725	16,431,512
44	382.00	METER INSTALLATIONS	5.06%	230,249,593	11,657,642
45	383.00	HOUSE REGULATORS	1.56%	141,843,848	2,210,704
46	384.00	HOUSE REGULATOR INSTALLATIONS	0.63%	3,879,273	24,377
47	385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	1.71%	76,257,656	1,307,238
48	386.00	OTHER PROPERTY ON CUSTOMER PREMISES	0.94%	40,915	385
49		TOTAL DISTRIBUTION PLANT		\$ 3,215,730,609	\$ 86,753,055

Northern Indiana Public Service Company LLC
Calculation of 2024 Depreciation Expense - 2024 Original Cost Gross Plant at 2024 Depreciation Rates
Twelve Months Ending December 31, 2024

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Line No.	FERC Account	ACCOUNT	ANNUAL ACCRUAL RATE 2024	DEC. 31, 2024 ORIGINAL COST	2024 ANNUAL ACCRUAL \$ @ 2024 RATES
	A	B	C	D	E = C X D
50		<u>GENERAL PLANT</u>			
51	389.20	LAND RIGHTS	1.97%	\$ 2,166,283	\$ 42,653
52	390.00	STRUCTURES AND IMPROVEMENTS			
53		GAS OPERATIONS CENTER		-	-
54		SOUTH BEND OPERATIONS HEADQUARTERS		-	-
55		CENTRAL GAS METER SHOP		-	-
56		PERU OPERATIONS HEADQUARTERS		-	-
57		FORT WAYNE OPERATIONS HEADQUARTERS		-	-
58		OTHER MISCELLANEOUS STRUCTURES		-	-
59		TOTAL STRUCTURES AND IMPROVEMENTS	4.18%	\$ 27,842,284	\$ 1,163,635
60	391.10	OFFICE FURNITURE AND EQUIPMENT			
61		AMORTIZED	5.00%	979,259	48,961
62					
63	391.20	COMPUTER EQUIPMENT			
64		AMORTIZED	14.29%	801,181	114,454
65		TOTAL ACCOUNT 391		\$ 1,780,440	\$ 163,415
66		TRANSPORTATION EQUIPMENT			
67	392.10	AUTOS		-	-
68	392.20	TRAILERS		-	-
69	392.30	TRUCKS < 13,000 #		-	-
70	392.40	TRUCKS > 13,000 #		229,771	-
71		TOTAL TRANSPORTATION EQUIPMENT		\$ 229,771	\$ -
72	393.00	STORES EQUIPMENT			
73		AMORTIZED	3.33%	120,013	3,995
74	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT			
75		AMORTIZED	4.00%	16,757,377	670,317
76	395.00	LABORATORY EQUIPMENT			
77		AMORTIZED	5.00%	1,725,512	86,312
78	396.00	POWER OPERATED EQUIPMENT	0.00%	869,210	-
79	397.00	COMMUNICATION EQUIPMENT			
80		AMORTIZED	6.67%	11,874,400	792,004
81	398.00	MISCELLANEOUS EQUIPMENT			
82		AMORTIZED	5.00%	324,198	16,204
83		TOTAL GENERAL PLANT		\$ 63,689,488	\$ 2,938,535
84		UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION			\$ 528,987
85		TOTAL DEPRECIABLE PLANT		\$ 4,861,648,508	\$ 117,483,892 [.2]

Northern Indiana Public Service Company LLC

Calculation of 2024 Depreciation Expense - 2024 Original Cost Gross Plant at 2024 Depreciation Rates

Twelve Months Ending December 31, 2024

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Line No.	FERC Account	ACCOUNT	ANNUAL ACCRUAL RATE 2024	DEC. 31, 2024 ORIGINAL COST	2024 ANNUAL ACCRUAL \$ @ 2024 RATES
	A	B	C	D	E = C X D
1		DEPRECIABLE PLANT			
2		UNDERGROUND STORAGE PLANT			
3	350.20	LEASEHOLDS	0.00%	\$ 377,042	\$ -
4	350.40	RIGHTS OF WAY	2.35%	187,343	4,397
5	351.10	WELL STRUCTURES	0.96%	18,849	181
6	351.20	COMPRESSOR STATION STRUCTURES	1.82%	402,897	7,324
7	351.30	MEASURING AND REGULATING STATION STRUCTURES	0.00%	108,989	-
8	351.40	OTHER STRUCTURES	3.58%	6,392,614	229,031
9	352.00	WELLS	3.33%	30,827,098	1,025,663
10	352.30	NONRECOVERABLE NATURAL GAS	0.43%	5,414,970	23,193
11	353.00	LINES	3.44%	33,965,055	1,167,118
12	354.00	COMPRESSOR STATION EQUIPMENT	2.77%	5,235,333	145,156
13	355.00	MEASURING AND REGULATING STATION EQUIPMENT	2.73%	3,534,546	96,607
14	356.00	PURIFICATION EQUIPMENT	2.26%	14,843,529	335,834
15	357.00	OTHER EQUIPMENT	0.10%	1,014,216	1,022
16		TOTAL UNDERGROUND STORAGE PLANT		\$ 102,322,481	\$ 3,035,526
17		OTHER STORAGE PLANT			
18	361.00	STRUCTURES AND IMPROVEMENTS	3.08%	\$ 10,321,899	\$ 317,401
19	362.10	GAS HOLDERS	0.82%	18,160,971	148,491
20	363.00	PURIFICATION EQUIPMENT	5.32%	2,088,231	111,192
21	363.10	LIQUEFACTION EQUIPMENT	3.24%	8,531,493	276,275
22	363.20	VAPORIZING EQUIPMENT	2.01%	5,268,987	105,785
23	363.30	COMPRESSOR EQUIPMENT	5.84%	3,066,103	179,155
24	363.40	MEASURING AND REGULATING EQUIPMENT	5.45%	1,730,865	94,404
25	363.50	OTHER EQUIPMENT	7.52%	3,199,735	240,776
26		TOTAL OTHER STORAGE PLANT		\$ 52,368,284	\$ 1,473,479
27		TRANSMISSION PLANT			
28	365.20	LAND RIGHTS	1.55%	\$ 21,275,449	329,586
29	366.20	MEASURING AND REGULATING STATION STRUCTURES	1.72%	11,170,500	192,559
30	366.30	OTHER STRUCTURES	1.97%	2,247,577	44,178
31	367.00	MAINS	1.38%	1,050,465,783	14,520,405
32	369.00	MEASURING AND REGULATING STATION EQUIPMENT	2.24%	342,330,838	7,667,582
33	371.00	OTHER EQUIPMENT	0.00%	47,499	-
34		TOTAL TRANSMISSION PLANT		\$ 1,427,537,646	\$ 22,754,310
35		DISTRIBUTION PLANT			
36	374.20	LAND RIGHTS	1.33%	\$ 3,633,836	\$ 48,251
37	375.00	STRUCTURES AND IMPROVEMENTS	1.69%	12,965,582	218,583
38	376.10	MAINS - STEEL	1.23%	394,101,076	4,854,058
39	376.20	MAINS - PLASTIC	1.24%	1,119,758,044	13,836,678
40	378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	2.22%	80,713,398	1,790,487
41	380.10	SERVICES - STEEL	4.47%	75,054,110	3,352,050
42	380.20	SERVICES - PLASTIC	2.99%	879,561,554	26,314,264
43	381.00	METERS	8.31%	197,671,725	16,431,512
44	382.00	METER INSTALLATIONS	5.06%	230,249,593	11,657,642
45	383.00	HOUSE REGULATORS	1.56%	141,843,848	2,210,704
46	384.00	HOUSE REGULATOR INSTALLATIONS	0.63%	3,879,273	24,377
47	385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	1.71%	76,257,656	1,307,238
48	386.00	OTHER PROPERTY ON CUSTOMER PREMISES	0.94%	40,915	385
49		TOTAL DISTRIBUTION PLANT		\$ 3,215,730,609	\$ 82,046,229

Northern Indiana Public Service Company LLC
Calculation of 2024 Depreciation Expense - 2024 Original Cost Gross Plant at 2024 Depreciation Rates
Twelve Months Ending December 31, 2024

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Line No.	FERC Account	ACCOUNT	ANNUAL ACCRUAL RATE 2024	DEC. 31, 2024 ORIGINAL COST	2024 ANNUAL ACCRUAL \$ @ 2024 RATES
	A	B	C	D	E = C X D
50		<u>GENERAL PLANT</u>			
51	389.20	LAND RIGHTS	1.97%	\$ 2,166,283	\$ 42,653
52	390.00	STRUCTURES AND IMPROVEMENTS			
53		GAS OPERATIONS CENTER		-	-
54		SOUTH BEND OPERATIONS HEADQUARTERS		-	-
55		CENTRAL GAS METER SHOP		-	-
56		PERU OPERATIONS HEADQUARTERS		-	-
57		FORT WAYNE OPERATIONS HEADQUARTERS		-	-
58		OTHER MISCELLANEOUS STRUCTURES		-	-
59		TOTAL STRUCTURES AND IMPROVEMENTS	3.49%	<u>\$ 27,842,284</u>	<u>\$ 970,960</u>
60	391.10	OFFICE FURNITURE AND EQUIPMENT			
61		AMORTIZED	5.00%	979,259	48,961
62					
63	391.20	COMPUTER EQUIPMENT			
64		AMORTIZED	14.29%	801,181	114,454
65		TOTAL ACCOUNT 391		<u>\$ 1,780,440</u>	<u>\$ 163,415</u>
66		TRANSPORTATION EQUIPMENT			
67	392.10	AUTOS		-	-
68	392.20	TRAILERS		-	-
69	392.30	TRUCKS < 13,000 #		-	-
70	392.40	TRUCKS > 13,000 #		229,771	-
71		TOTAL TRANSPORTATION EQUIPMENT		<u>\$ 229,771</u>	<u>\$ -</u>
72	393.00	STORES EQUIPMENT			
73		AMORTIZED	3.33%	120,013	3,995
74	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT			
75		AMORTIZED	4.00%	16,757,377	670,317
76	395.00	LABORATORY EQUIPMENT			
77		AMORTIZED	5.00%	1,725,512	86,312
78	396.00	POWER OPERATED EQUIPMENT	0.00%	869,210	-
79	397.00	COMMUNICATION EQUIPMENT			
80		AMORTIZED	6.67%	11,874,400	792,004
81	398.00	MISCELLANEOUS EQUIPMENT			
82		AMORTIZED	5.00%	324,198	16,204
83		TOTAL GENERAL PLANT		<u>\$ 63,689,488</u>	<u>\$ 2,745,860</u>
84		UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION			\$ 528,987
85		TOTAL DEPRECIABLE PLANT		<u><u>\$ 4,861,648,508</u></u>	<u><u>\$ 112,584,391</u></u> [.2], [.8]

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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

		PROBABLE			NET	ORIGINAL COST	BOOK	CALCULATED		COMPOSITE
ACCOUNT		RETIREMENT	SURVIVOR		SALVAGE	AS OF	DEPRECIATION	FUTURE	ANNUAL ACCRUAL	REMAINING
(1)		DATE	CURVE		PERCENT	DECEMBER 31, 2024	RESERVE	ACCRUALS	AMOUNT	LIFE
		(2)	(3)		(4)	(5)	(6)	(7)	(8)	(10)=(7)/(5)
DEPRECIABLE PLANT										
UNDERGROUND STORAGE PLANT										
350.20	LEASEHOLDS	06-2042	75-R4	*	0	377,041.79	377,042	0	0	***
350.40	RIGHTS OF WAY	06-2042	75-R4	*	0	187,343.01	111,381	75,962	4,397	2.35
351.10	WELL STRUCTURES	06-2042	70-R4	*	(10)	18,848.51	17,741	2,992	181	0.96
351.20	COMPRESSOR STATION STRUCTURES	06-2042	70-R4	*	(10)	402,897.05	315,590	127,597	7,324	1.82
351.30	MEASURING AND REGULATING STATION STRUCTURES	06-2042	70-R4	*	(10)	108,989.10	119,888	0	0	***
351.40	OTHER STRUCTURES	06-2042	70-R4	*	(10)	6,392,614.27	3,130,434	3,901,442	229,031	3.58
352.00	WELLS	06-2042	65-S4	*	(10)	30,827,097.50	16,037,625	17,872,182	1,025,663	3.33
352.30	NONRECOVERABLE NATURAL GAS	06-2042	50-SQ	*	0	5,414,970.23	5,009,090	405,880	23,193	0.43
353.00	LINES	06-2042	50-S1.5	*	(25)	33,965,054.66	22,501,232	19,955,086	1,167,118	3.44
354.00	COMPRESSOR STATION EQUIPMENT	06-2042	50-R3	*	(10)	5,235,333.04	3,254,502	2,504,364	145,156	2.77
355.00	MEASURING AND REGULATING STATION EQUIPMENT	06-2042	60-R2.5	*	(10)	3,534,546.32	2,285,969	1,602,032	96,607	2.73
356.00	PURIFICATION EQUIPMENT	06-2042	65-R4	*	(5)	14,843,529.22	9,723,531	5,862,175	335,834	2.26
357.00	OTHER EQUIPMENT	06-2042	30-S2.5	*	0	1,014,216.30	998,431	15,785	1,022	0.10
TOTAL UNDERGROUND STORAGE PLANT						102,322,481.00	63,882,456	52,325,497	3,035,526	2.97
OTHER STORAGE PLANT										
361.00	STRUCTURES AND IMPROVEMENTS	06-2031	65-R4	*	(10)	10,321,899.20	9,307,742	2,046,347	317,401	3.08
362.10	GAS HOLDERS	06-2031	55-S3	*	(10)	18,160,971.20	19,016,791	960,277	148,491	0.82
363.00	PURIFICATION EQUIPMENT	06-2031	55-S2.5	*	(10)	2,088,231.20	1,614,539	682,515	111,192	5.32
363.10	LIQUEFACTION EQUIPMENT	06-2031	50-S2	*	(10)	8,531,492.52	7,680,807	1,703,835	276,275	3.24
363.20	VAPORIZING EQUIPMENT	06-2031	50-R2	*	(10)	5,268,986.80	5,129,154	666,731	105,785	2.01
363.30	COMPRESSOR EQUIPMENT	06-2031	40-R2	*	(10)	3,066,102.96	2,256,194	1,116,519	179,155	5.84
363.40	MEASURING AND REGULATING EQUIPMENT	06-2031	55-R1.5	*	(10)	1,730,864.52	1,308,939	595,012	94,404	5.45
363.50	OTHER EQUIPMENT	06-2031	35-R2	*	(10)	3,199,735.18	2,040,409	1,479,300	240,776	7.52
TOTAL OTHER STORAGE PLANT						52,368,283.58	48,354,575	9,250,536	1,473,479	2.81
TRANSMISSION PLANT										
365.20	LAND RIGHTS		75-R4		0	21,275,449.21	3,190,858	18,084,591	329,586	1.55
366.20	MEASURING AND REGULATING STATION STRUCTURES		60-R3	(5)	(5)	11,170,500.49	1,679,813	10,049,213	192,559	1.72
366.30	OTHER STRUCTURES		55-R4	(5)	(5)	2,247,576.86	250,557	2,109,399	44,178	1.97
367.00	MAINS		100-R3	(40)	(40)	1,050,465,783.18	134,842,260	1,335,809,836	14,520,405	1.38
369.00	MEASURING AND REGULATING STATION EQUIPMENT		60-R2	(35)	(35)	342,330,837.64	38,771,363	423,375,268	7,667,582	2.24
371.00	OTHER EQUIPMENT		30-R2.5		0	47,498.51	47,499	0	0	***
TOTAL TRANSMISSION PLANT						1,427,537,645.89	178,782,350	1,789,428,307	22,754,310	1.59
DISTRIBUTION PLANT										
374.20	LAND RIGHTS		75-R4		0	3,633,836.47	521,934	3,111,902	48,251	1.33
375.00	STRUCTURES AND IMPROVEMENTS		70-R4	(15)	(15)	12,965,582.31	2,395,334	12,515,086	218,583	1.69
376.10	MAINS - STEEL		92-R2.5	(30)	(30)	394,101,076.30	153,506,360	358,825,039	4,854,058	1.23
376.20	MAINS - PLASTIC		92-R2.5	(30)	(30)	1,119,758,043.50	313,098,116	1,142,587,341	13,836,678	1.24
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL		55-R1.5	(35)	(35)	80,713,398.27	26,186,574	82,776,514	1,790,487	2.22
380.10	SERVICES - STEEL		65-R2	(115)	(115)	75,054,110.27	55,887,686	105,478,651	3,352,050	4.47
380.20	SERVICES - PLASTIC		65-R2	(115)	(115)	879,561,553.65	502,414,453	1,388,642,887	26,314,264	2.99
381.00	METERS		21-L2.5	(5)	(5)	197,671,724.69	44,465,584	163,089,727	16,431,512	8.31
382.00	METER INSTALLATIONS		23-L1.5	(40)	(40)	230,249,593.15	137,896,179	184,453,251	11,657,642	5.06
383.00	HOUSE REGULATORS		60-R1.5	(40)	(40)	141,843,847.56	81,653,996	116,927,391	2,210,704	1.56
384.00	HOUSE REGULATOR INSTALLATIONS		55-R2.5	(10)	(10)	3,879,272.64	3,200,352	1,066,848	24,377	0.63
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT		62-R2.5	(15)	(15)	76,257,656.10	28,798,261	58,898,044	1,307,238	1.71
386.00	OTHER PROPERTY ON CUSTOMER PREMISES		15-R3		0	40,914.56	35,479	5,436	385	0.94
TOTAL DISTRIBUTION PLANT						3,215,730,609.47	1,350,060,308	3,618,378,117	82,046,229	2.55

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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

ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
GENERAL PLANT										
389.20	LAND RIGHTS		6S-R4	0	2,166,283.25	277,435	1,888,848	42,653	1.97	44.3
390.00	STRUCTURES AND IMPROVEMENTS									
	GAS OPERATIONS CENTER	06-2044	50-S0	*	(10)	2,969,959.68	1,690,538	1,576,418	98,273	3.31
	SOUTH BEND OPERATIONS HEADQUARTERS	06-2042	50-S0	*	(10)	5,879,069.46	3,345,618	3,121,358	214,099	3.64
	CENTRAL GAS METER SHOP	06-2034	50-S0	*	(10)	2,175,690.02	1,512,172	881,087	101,548	4.67
	PERU OPERATIONS HEADQUARTERS	06-2038	50-S0	*	(10)	1,407,070.67	714,178	833,600	68,606	4.88
	FORT WAYNE OPERATIONS HEADQUARTERS	06-2040	50-S0	*	(10)	6,228,933.75	3,473,411	3,378,416	277,864	4.46
	OTHER MISCELLANEOUS STRUCTURES		50-S0	(10)	9,181,560.26	1,945,048	8,154,668	210,570	2.29	38.7
	TOTAL STRUCTURES AND IMPROVEMENTS				27,842,283.84	12,680,965	17,945,547	970,960	3.49	
391.10	OFFICE FURNITURE AND EQUIPMENT		20-SQ	0	979,259.16	621,926	357,333	48,961	5.00	7.3
391.20	COMPUTER EQUIPMENT		7-SQ	0	801,180.68	629,500	171,681	114,454	14.29	1.5
392.40	TRANSPORTATION EQUIPMENT - TRUCKS > 13,000 #		15-L4	20	229,771.29	183,817	0	0	-	***
393.00	STORES EQUIPMENT		30-SQ	0	120,012.78	62,043	57,970	3,995	3.33	14.5
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	0	16,757,376.97	7,275,000	9,482,377	670,317	4.00	14.1
395.00	LABORATORY EQUIPMENT		20-SQ	0	1,725,512.26	1,018,000	707,512	86,312	5.00	8.2
396.00	POWER OPERATED EQUIPMENT		13-L2	15	869,209.94	738,828	0	0	-	***
397.00	COMMUNICATION EQUIPMENT		15-SQ	0	11,874,400.39	1,873,000	10,001,400	792,004	6.67	12.6
398.00	MISCELLANEOUS EQUIPMENT		20-SQ	0	324,197.87	181,900	142,298	16,204	5.00	8.8
TOTAL GENERAL PLANT					63,689,488.43	25,542,414	40,754,966	2,745,860	4.31	
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION										
391.10	OFFICE FURNITURE AND EQUIPMENT					(80,504)		26,835	**	
391.20	COMPUTER EQUIPMENT					(572,869)		190,956	**	
393.00	STORES EQUIPMENT					(7,612)		2,537	**	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT					(687,826)		229,275	**	
395.00	LABORATORY EQUIPMENT					(96,682)		32,227	**	
397.00	COMMUNICATION EQUIPMENT					(159,977)		53,326	**	
398.00	MISCELLANEOUS EQUIPMENT					18,508		(6,169)	**	
TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION						(1,586,962)		528,987		
TOTAL DEPRECIABLE PLANT					4,861,648,508.37	1,665,035,141	5,510,137,423	112,584,391	2.32	
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED										
301.00	ORGANIZATION				7,147.20	(36,462)				
302.00	FRANCHISES AND CONSENTS				56,860.68	41,766				
303.00	INTANGIBLE PLANT				51,239,974.45	42,114,290				
303.10	INTANGIBLE PLANT - CLOUD SOFTWARE				1,358,780.56	899,029				
350.10	LAND				83,338.02					
360.10	LAND				1,245,964.18					
365.10	LAND				39,692,485.72					
374.10	LAND				3,334,807.49					
388.00	ARO				28,374,694.80					
389.10	LAND				619,832.40					
TOTAL NONDEPRECIABLE PLANT					126,013,885.50	43,018,623				
TOTAL GAS PLANT IN SERVICE					4,987,662,393.87	1,708,053,764	5,510,137,423	112,584,391	[7]	

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Northern Indiana Public Service Company LLC
Pro forma Adjustment to Depreciation and Amortization Expense
Twelve Months Ending December 31, 2024

This pro forma adjusts the twelve months ended December 31, 2022, gas amortization expenses for the Cause No. 44988 AND 45621 Regulatory Asset to reflect normalization adjustment(s), forecasted changes for the twelve months ending December 31, 2023, and December 31, 2024, and ratemaking adjustment(s) for the twelve months ending December 31, 2024, as described below.

Line No.	Description	Adjustment	Amount	Page Reference
	A	B	C	D
1	Actual Expense - December 31, 2022		-	
2	Normalization adjustment to Increase/(Decrease) expense to reclassify the Cause No. 44988 amortization expense	AMTZ 5-22-S2	4,321,930	
3	Normalized expense for the twelve months ended December 31, 2022		\$ 4,321,930	[.2]
4	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2023	AMTZ 5-23-S2	5,761,081	
5	Forecasted expense for the twelve months ending December 31, 2023		\$ 10,083,012	[.4]
6	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2024	AMTZ 5-24-S2	-	
7	Forecasted expense for the twelve months ending December 31, 2024		\$ 10,083,012	[.4]
8	Pro Forma adjustment N/A		-	
9	Ratemaking expense for the twelve months ending December 31, 2024		\$ 10,083,012	
10	Settlement Adjustment for Cause No. 45967	AMTZ 5-24-S2-S	(3,624,263)	
11	Settlement Ratemaking expense for the twelve months ending December 31, 2024		\$ 6,458,749	[.5]

Northern Indiana Public Service Company LLC
2022 Gas Regulatory Assets Amortization Expense Actuals
Twelve Months Ended December 31, 2022

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[illegible]

Northern Indiana Public Service Company LLC
Forecasted
Amortization: Cause Nos. 44988 & 45621 Gas Rate Case Expense
December 31, 2022, 2023 and 2024

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Line No.	Description	Actual	Forecasted		2024R	2024S
		2022	2023	2024		
	A	B	C	D	E	E
1	Rate Case Expense - Cause No. 44988	\$ 167,112 [.2]	\$ 167,112	\$ 167,112	\$ 167,112	\$ 167,112
2	TDSIC 20% Reg Asset - Cause No. 44988	2,252,940	\$ 2,667,373	\$ 2,667,373	\$ 2,667,373	\$ 2,667,373
3	Rate Case Expense - Cause No. 45621	107,080	338,011	338,011	\$ 338,011	\$ 169,005
4	TDSIC 20% Reg Asset - Cause No. 45621	535,356	2,125,133	2,125,133	\$ 2,125,133	\$ 1,062,566
5	FMCA 20% Reg Asset - Cause No. 45621	1,146,994	4,101,038	4,101,038	\$ 4,101,038	\$ 2,050,519
6	COVID Reg Asset - Cause No. 45621	112,448	684,345	684,345	\$ 684,345	\$ 342,173
7	Total Amortization Expense	\$ 4,321,930 [.1]	\$ 10,083,012 [.1]	\$ 10,083,012 [.1]	\$ 10,083,012 [.1]	\$ 6,458,749 [.5], [.1]

**Northern Indiana Public Service Company LLC
Gas Regulatory Assets Amortization Expense
Twelve Months Ended December 31, 2023**

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[illegible]

**Northern Indiana Public Service Company LLC
Gas Regulatory Assets Amortization Expense
Twelve Months Ended December 31, 2024**

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Line No.	Description	2024 Forecast												Twelve Months Ended	
		01/31/24	02/28/24	03/31/24	04/30/24	05/31/24	06/30/24	07/31/24	08/31/24	09/30/24	10/31/24	11/30/24	12/31/24	Dec. 31, 2024	
	B	C	D	E	F	G	H	I	J	K	L	M	N	O = C through N	
1	Rate Case Expense - Cause No. 44988	\$ 13,926	\$ 13,926	\$ 13,926	\$ 13,926	\$ 13,926	\$ 13,926	\$ 13,926	\$ 13,926	\$ 13,926	\$ 13,926	\$ 13,926	\$ 13,926	\$ 167,112	
2	Rate Case Expense - Cause No. 45621	28,168	28,168	28,168	28,168	28,168	28,168	28,168	28,168	28,168	14,084	14,084	14,084	281,676	
3	TDSIC - Cause No 44988	222,281	222,281	222,281	222,281	222,281	222,281	222,281	222,281	222,281	222,281	222,281	222,281	2,667,373	
4	TDSIC - Cause No 45621	177,094	177,094	177,094	177,094	177,094	177,094	177,094	177,094	177,094	88,547	88,547	88,547	1,770,944	
5	FMCA - Cause No. 45621	341,753	341,753	341,753	341,753	341,753	341,753	341,753	341,753	341,753	170,877	170,877	170,877	3,417,531	
6	COVID - Cause No. 45621	57,029	57,029	57,029	57,029	57,029	57,029	57,029	57,029	57,029	28,514	28,514	28,514	570,288	
7	TOTAL AMORTIZATION EXPENSE	\$ 840,251	\$ 840,251	\$ 840,251	\$ 840,251	\$ 840,251	\$ 840,251	\$ 840,251	\$ 840,251	\$ 840,251	\$ 538,229	\$ 538,229	\$ 538,229	\$ 8,874,924	
8															
9														Annualization 12 Settlement Amortization (Ln 7 * Ln 8) \$ 6,458,749 [.3]	

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Northern Indiana Public Service Company LLC
Pro forma Adjustment to Depreciation and Amortization Expense
Twelve Months Ending December 31, 2024

This pro forma adjusts the twelve months ended December 31, 2022, gas amortization expenses for the current gas rate case to reflect normalization adjustment(s), forecasted changes for the twelve months ending December 31, 2023, and December 31, 2024, and ratemaking adjustment(s) for the twelve months ending December 31, 2024, as described below.

Line No.	Description	Adjustment	Amount	Page Reference
	A	B	C	D
1	Actual Expense - December 31, 2022		\$ -	
2	Normalization adjustment N/A		-	
3	Normalized expense for the twelve months ended December 31, 2022		\$ -	
4	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2023	AMTZ 6-23-S2	-	
5	Forecasted expense for the twelve months ending December 31, 2023		\$ -	
6	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2024	AMTZ 6-24-S2	-	
7	Forecasted expense for the twelve months ending December 31, 2024		\$ -	
8	Pro Forma adjustment to Increase/(Decrease) amortization expense for Ratemaking to recover gas rate case expense	AMTZ 6-R-24R-S2	1,157,216	[.2]
9	Ratemaking expense for the twelve months ending December 31, 2024		\$ 1,157,216	
10	Settlement adjustment to Increase/(Decrease) amortization expense to recover gas rate case expense	AMTZ 6-24R-S2-S	(782,216)	
11	Settlement Ratemaking expense for the twelve months ending December 31, 2024		\$ 375,000	[.2]

Northern Indiana Public Service Company
Gas Rate Case Expense

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Line No.	Vendor	Gas Rate Case Estimate	
		B	C
1	Atrium - COS Study		278,290
2	Gannett Fleming LLC - Depreciation Study		87,000
3	Baryenbruch - Market Cost Comparison Study		62,000
4	Barnes & Thornburg - External Legal Consulting		966,000
5	Concentric (Melissa Bartos/Weather)		55,000
6	Regulatory Finance Associates - ROE		77,000
7	West Monroe		250,000
8	PWC - Felsenthal		90,000
9	Customer Notification - Print & Postage		10,000
10	Billing System New Rate Implementation - Base Rates		200,000
11	Billing System New Rate Implementation - SRA		200,000
12	Witness Travel		17,610 [.3]
13	Employee Travel (ERS)		21,532 [.4]
14	TOTAL PRO FORMA RATE CASE EXPENSES	Total	\$ 2,314,432
15		Years	2
16		Rebuttal Amortization	\$ 1,157,216 [.1]
17		Settlement Cap	1,500,000
18		Years	4
19		Settlement Amortization	\$ 375,000 [.1]

Northern Indiana Public Service Company
Individuals Testifying Meals / Lodging / Mileage expense

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11 \$ 17,610 [2]

Northern Indiana Public Service Company
Employees Mileage expense
Twelve Months Ending December 31, 2023 and December 31, 2024

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Line No.	Description	Days of Travel	Mileage	IRS Rate	Total Mileage	Total Meals, Hotel, and Mileage
	A	B	C	D	E	F
1	Staff Person 1	26	284	\$0.655	\$ 186	\$ 4,836
2	Staff Person 2	18	284	\$0.655	\$ 186	3,348
3	Staff Person 3	18	284	\$0.655	\$ 186	3,348
4	Additional Support Staff (as needed)					10,000
5						\$ 21,532 [.2]