

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
d/b/a VECTREN ENERGY DELIVERY OF INDIANA, INC.

A CENTERPOINT ENERGY COMPANY
(VECTREN SOUTH)

IURC CAUSE NO. 45447

DIRECT TESTIMONY
OF
JOHN J. SPANOS
PRESIDENT
GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

ON

DEPRECIATION STUDY ON BEHALF OF VECTREN SOUTH

SPONSORING PETITIONER'S EXHIBIT NO. 10,
ATTACHMENT JJS-1

Glossary of Acronyms

CenterPoint	CenterPoint Energy, Inc.
Company	Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc.
Gannett Fleming	Gannett Fleming Valuation and Rate Consultants, LLC
IURC or Commission	Indiana Utility Regulatory Commission
Petitioner	Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc.
Vectren	Vectren Corporation
Vectren North	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana, Inc.
Vectren Ohio	Vectren Energy Delivery of Ohio, Inc.
Vectren South	Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc.

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DIRECT TESTIMONY OF JOHN J. SPANOS

1 **I. INTRODUCTION**

2

3 **Q. Please state your name and business address.**

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

6

7 **Q. Are you associated with any firm?**

8 A. Yes. I am associated with the firm of Gannett Fleming Valuation and Rate
9 Consultants, LLC (Gannett Fleming).

10

11 **Q. How long have you been associated with Gannett Fleming?**

12 A. I have been associated with the firm since college graduation in June 1986.

13

14 **Q. What is your position with the firm?**

15 A. I am President.

16

17 **Q. On whose behalf are you testifying in this case?**

18 A. I am testifying on behalf of Southern Indiana Gas and Electric Company d/b/a Vectren
19 Energy Delivery of Indiana, Inc., a CenterPoint Energy Company ("Vectren South-
20 Gas" or "Company").

21

22 **Q. Please state your qualifications.**

23 A. I have over 34 years of depreciation experience which includes giving expert testimony
24 in over 340 cases before 41 regulatory commissions, including this Commission.

1 These cases have included depreciation studies in the electric, gas, water, wastewater
2 and pipeline industries. In addition to cases where I have submitted testimony, I have
3 supervised over 700 other depreciation or valuation assignments. Please refer to
4 Appendix A for my qualifications statement, which includes further information with
5 respect to my work history, case experience, and leadership in the Society of
6 Depreciation Professionals.

7

8 **Q. What is your educational background?**

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

12

13 **Q. What is the purpose of your testimony in this proceeding?**

14 A. My testimony will support and explain the depreciation study conducted under my
15 direction and supervision for Vectren South-Gas.

16

17

18 **II. DISCUSSION**

19

20 **Q. Please define the concept of depreciation.**

21 A. Depreciation refers to the loss in service value not restored by current maintenance,
22 incurred in connection with the consumption or prospective retirement of utility plant in
23 the course of service from causes which are known to be in current operation, against
24 which the Company is not protected by insurance. Among the causes to be given

1 consideration are wear and tear, decay, action of the elements, obsolescence,
2 changes in the art, changes in demand and the requirements of public authorities.
3

4 **Q. Please identify Petitioner's Exhibit No. 10, Attachment JJS-1.**

5 A. Petitioner's Exhibit No. 10, Attachment JJS-1 is a report entitled, "2019 Depreciation
6 Study - Calculated Annual Depreciation Accruals Related to Gas and Common Plant
7 as of December 31, 2019." This report sets forth the results of my depreciation study
8 for Vectren South-Gas.
9

10 **Q. Is Petitioner's Exhibit No. 10, Attachment JJS-1 a true and accurate copy of your
11 depreciation study?**

12 A. Yes.
13

14 **Q. Does Petitioner's Exhibit No. 10, Attachment JJS-1 accurately portray the results
15 of your depreciation study as of December 31, 2019?**

16 A. Yes.
17

18 **Q. In preparing the depreciation study, did you follow generally accepted practices
19 in the field of depreciation and valuation?**

20 A. Yes.
21

22 **Q. What was the purpose of your depreciation study?**

23 A. The purpose of the depreciation study was to estimate the annual depreciation
24 accruals related to gas and common plant in service for ratemaking purposes and
25 determine appropriate average service lives and net salvage percents for each plant

1 account.

2
3 **Q. Please describe the contents of your report.**

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

13
14 The Depreciation Study also includes several tables and tabulations of data and
15 calculations. Table 1 on pages VI-4 and VI-5 of the Depreciation Study presents the
16 estimated survivor curve, the net salvage percent, the original cost as of December
17 31, 2019, the book depreciation reserve, and the calculated annual depreciation
18 accrual and rate for each account or subaccount. The section beginning on page VII-
19 2 presents the results of the retirement rate analyses prepared as the historical bases
20 for the service life estimates. The section beginning on page VIII-2 presents the results
21 of the net salvage analysis. The section beginning on page IX-2 presents the
22 depreciation calculations related to surviving original cost as of December 31, 2019.

23
24 **Q. Please explain how you performed your depreciation study.**

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

6
7 For General Plant Accounts 691.1, 691.2, 693.0, 694.0, 695.0, 697.0 and 698.0; and
8 591.1, 591.2, 593.0, 594.0, 597.0 and 598.0 for Common Plant, I used the straight
9 line remaining life method of amortization. The annual amortization is based on
10 amortization accounting that distributes the unrecovered cost of fixed capital assets
11 over the remaining amortization period selected for each account and vintage.

12

13 **Q. How did you determine the recommended annual depreciation accrual rates?**

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

19

20 **Q. Please describe the first phase of the depreciation study, in which you estimated**
21 **the service life and net salvage characteristics for each depreciable group.**

22 A. The service life and net salvage study consisted of compiling historic data from records
23 related to Vectren South-Gas' plant; analyzing these data to obtain historic trends of
24 survivor and net salvage characteristics; obtaining supplementary information from
25 Vectren South-Gas' management, and operating personnel concerning practices and

1 plans as they relate to plant operations; and interpreting the above data and the
2 estimates used by other gas utilities to form judgments regarding average service life
3 and net salvage characteristics.
4

5 **Q. What historic data did you analyze for the purpose of estimating service life**
6 **characteristics?**

7 A. I analyzed the Company's accounting entries that record plant transactions during the
8 period 1982 through 2019. The transactions included additions, retirements, transfers,
9 sales, and the related balances. The Company records also included surviving dollar
10 value by year installed for each plant account as of December 31, 2019.
11

12 **Q. What method did you use to analyze this service life data?**

13 A. I used the retirement rate method. This is the most appropriate method when aged
14 retirement data are available, because this method determines the average rates of
15 retirement actually experienced by the Company during the period of time covered by
16 the study.
17

18 **Q. Please describe how you used the retirement rate method to analyze Vectren**
19 **South-Gas' service life data.**

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

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

4

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

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

13

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

18

19 The estimated survivor curve designations for each depreciable property group
20 indicate the average service life, the family within the Iowa system to which the
21 property group belongs, and the relative height of the mode. For example, the Iowa
22 30-R2.5 indicates an average service life of thirty years; a right-moded, or R, type
23 curve (the mode occurs after average life for right-moded curves); and a moderate
24 height, 2.5, for the mode (possible modes for R type curves range from 1 to 5).

25

1 **Q. Are the factors considered in your estimates of service life and net salvage**
2 **percents presented in Petitioner's Exhibit No. 10, Attachment JJS-1?**

3 A. Yes. A discussion of the factors considered in the estimation of service lives and net
4 salvage percents are presented in Part III and Part IV of Petitioner's Exhibit No. 10,
5 Attachment JJS-1.

6

7 **Q. Did you physically observe Vectren South-Gas' plant and equipment as part of**
8 **your depreciation study?**

9 A. Yes. I made a field review of Vectren South-Gas' property during August 2020 to
10 observe representative portions of plant. Field reviews are conducted to become
11 familiar with Company operations and obtain an understanding of the function of the
12 plant and information with respect to the reasons for past retirements and the expected
13 future causes of retirements. This knowledge was incorporated in the interpretation
14 and extrapolation of the statistical analyses.

15

16 **Q. Would you please explain the concept of "net salvage"?**

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

22

23 Inasmuch as depreciation expense is the loss in service value of an asset during a
24 defined period, (e.g. one year) it must include a ratable portion of both the original
25 cost and the net salvage. That is, the net salvage related to an asset should be

1 incorporated in the cost of service during the same period as its original cost so that
2 customers receiving service from the asset pay rates that include a portion of both
3 elements of the asset's service value, the original cost and the net salvage value.

4

5 For example, the full recovery of the service value of a \$5,000 regulator will include
6 not only the \$5,000 of original cost, but also, on average, \$1,600 to remove the breaker
7 at the end of its life and \$100 in salvage value. In this example, the net salvage
8 component is negative \$1,500 ($\$100 - \$1,600$), and the net salvage percent is negative
9 30% ($(\$100 - \$1,600)/\$5,000$).

10

11 **Q. Please describe how you estimated net salvage percentages.**

12 A. The net salvage percentages estimated in the Depreciation Study were based on
13 informed judgment that incorporated factors such as the statistical analyses of
14 historical net salvage data; information provided to me by the Company's operating
15 personnel, general knowledge and experience of industry practices; and trends in the
16 industry in general. The statistical net salvage analyses incorporates the Company's
17 actual historical data for the period 2001 through 2019, and considers the cost of
18 removal and gross salvage ratios to the associated retirements during the 19-year
19 period. Trends of these data are also measured based on three-year moving averages
20 and the most recent five-year indications.

21

22 **Q. Please describe the second phase of the process that you used in the**
23 **depreciation study in which you calculated composite remaining lives and**
24 **annual depreciation accrual rates.**

1 A. After I estimated the service life and net salvage characteristics for each depreciable
2 property group, I calculated the annual depreciation accrual rates for each depreciable
3 group based on the straight line remaining life method, using remaining lives weighted
4 consistent with the equal life group procedure. The calculation of annual depreciation
5 accrual rates were developed as of December 31, 2019.

6

7 **Q. Please describe the straight line remaining life method of depreciation.**

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

11

12 **Q. Please describe the equal life group procedure for calculating remaining life**
13 **accrual rates.**

14 A. In the equal life group procedure, the property group is subdivided according to service
15 life. That is, each equal life group includes that portion of the property which
16 experiences the life of that specific group. The relative size of each equal life group is
17 determined from the property's life dispersion curve. This procedure eliminates the
18 need to base depreciation on average lives, inasmuch as each group is equivalent to
19 a unit having a single life. The full costs of short-lived units are accrued during their
20 lives, leaving no deferral of accruals required to be added to the annual costs
21 associated with long-lived units. The calculated depreciation for the property group is
22 the summation of the calculated depreciation based on the service life of each equal
23 life group.

24

25 The equal life group procedure allocates the capital cost of a group property to annual

1 expense in accordance with the consumption of the service value of the group. The
2 more timely return of plant investment accomplished by fully accruing each item's cost
3 during its service life not only reduces the risk of incomplete capital recovery, but also
4 results in less investment-related cost over the life span of a depreciable group. Under
5 the equal life group procedure, the future book accruals (original cost less book
6 reserve) for each vintage are divided by the composite remaining life for the surviving
7 original cost of that vintage. The vintage composite remaining life is derived by
8 summing the original cost less the calculated reserve for each equal life group and
9 dividing by the sum of the whole life annual accruals.

10
11 **Q. Please describe amortization accounting.**

12 A. Amortization accounting is used for accounts with a large number of units, but small
13 asset values. In amortization accounting, units of property are capitalized in the same
14 manner as they are in depreciation accounting. However, depreciation accounting is
15 difficult for these assets because periodic inventories are required to properly reflect
16 plant in service. Consequently, retirements are recorded when a vintage is fully
17 amortized rather than as the units are removed from service. That is, there is no
18 dispersion of retirement. All units are retired when the age of the vintage reaches the
19 amortization period. Each plant account or group of assets is assigned a fixed period
20 which represents an anticipated life during which the asset will render service. For
21 example, in amortization accounting, assets that have a 20-year amortization period
22 will be fully recovered after 20 years of service and taken off the Company books, but
23 not necessarily removed from service. In contrast, assets that are taken out of service
24 before 20 years remain on the books until the amortization period for that vintage has
25 expired.

1

2 **Q. For which plant accounts is amortization accounting being implemented?**

3 A. Amortization accounting is only appropriate for certain General and Common Plant
4 accounts. These accounts are 691.1, 691.2, 693.0, 694.0, 695.0, 697.0 and 698.0 for
5 general plant and 591.1, 591.2, 593.0, 594.0, 597.0 and 598.0 for common plant which
6 represents approximately four percent of depreciable plant.

7

8 **Q. Please use an example to illustrate the development of the annual depreciation**
9 **accrual rate for a particular group of property in your depreciation study.**

10 A. I will use Account 680.0, Services, as an example because it is one of the largest
11 depreciable groups.

12

13 The retirement rate method was used to analyze the survivor characteristics of this
14 property group. Aged plant accounting data were compiled from 1982 through 2019
15 and analyzed in periods that best represent the overall service life of this property.
16 The life tables for the 1982-2019 and 2000-2019 experience bands are presented in
17 the depreciation study on pages VII-58 through VII-63. Each life table displays the
18 retirement and surviving ratios of the aged plant data exposed to retirement by age
19 interval. For example, page VII-58 of Petitioner's Exhibit No. 10, Attachment JJS-1,
20 shows \$35,412 retired during age interval 0.5-1.5 with \$115,935,879 exposed to
21 retirement at the beginning of the interval. Consequently, the retirement ratio is 0.0003
22 ($\$35,412 / \$115,935,879$) and the survivor ratio is 0.9997 ($1 - 0.0003$). The life tables, or
23 original survivor curves, are plotted along with the estimated smooth survivor curve,
24 the 40-S0.5, on page VII-57 of Petitioner's Exhibit No. 10, Attachment JJS-1.

25

1 The net salvage percent is presented on pages VIII-16 and VIII-17. The percentage
2 is based on the result of annual gross salvage minus the cost to remove plant assets
3 as compared to the original cost of plant retired during the period 2002 through 2019.
4 The 18-year period experienced \$9,241,598 (\$0 - \$9,241,598) in net salvage for
5 \$13,661,619 plant retired. The result is negative net salvage of 68 percent
6 (\$9,241,598/\$13,661.619). Recent trends have shown indications of negative 9
7 percent, however, it was determined that based on industry ranges, historical
8 indications and Company expectations, that negative 65 percent was the most
9 appropriate estimate.

10

11 My calculation of the annual depreciation related to original cost of gas utility plant at
12 December 31, 2019 for Account 680.0 is presented on pages IX-27 and IX-28 of
13 Petitioner's Exhibit No. 10, Attachment JJS-1. The calculation is based on the 40-S0.5
14 survivor curve, 65% negative net salvage, the attained age, and the allocated book
15 reserve. The tabulation sets forth the installation year, the original cost, calculated
16 accrued depreciation, allocated book reserve, future accruals, remaining life and
17 annual accrual. These totals are brought forward to Table 1 on page VI-4.

18

19 **Q. Have you developed rates for future assets?**

20 A. Yes. Depreciation rates for new classes of assets or accounts that the existing assets
21 are fully depreciated and new installations will need to have a depreciation rate in
22 place are set forth in Petitioner's Exhibit No. 10, Attachment JJS-1, page VI-5. For
23 Gas Plant Account 650.5, 671.0, 693.0 and Common Plant Account 592.1, the
24 depreciation rate is for new assets added to each account after December 31, 2019.
25 The rates are based on the life and net salvage parameters of the asset class. For

1 new meter components to be placed in a new subaccount, Account 681.1, the
2 depreciation rate is based on the 15-S1.5 survivor curve and negative 5 percent net
3 salvage.

4

5

6 **III. CONCLUSION**

7

8 **Q. Was Petitioner's Exhibit No. 10, Attachment JJS-1 prepared under your direction**
9 **and control?**

10 A. Yes.

11

12 **Q. In your opinion, are the depreciation and amortization rates set forth in**
13 **Petitioner's Exhibit No. 10, Attachment JJS-1 the appropriate rates for the**
14 **commission to adopt in this proceeding for Vectren South-Gas?**

15 A. Yes. These rates appropriately reflect the rates at which the costs of Vectren South-
16 Gas' assets are being consumed over their useful lives. These rates are an
17 appropriate basis for setting gas rates in this matter and for the Company to use for
18 booking depreciation and amortization expense going forward.

19

20 **Q. Have you prepared a comparison of the current approved depreciation rates and**
21 **the proposed rates reflected in Petitioner's Exhibit No. 10, Attachment JJS-1?**

22 A. The Company has prepared this comparison and included it in Petitioner's Exhibit No.
23 18, Schedule B-3.2. This schedule reflects the impact of the change to proposed
24 depreciation rates, as reflected within Petitioner's Exhibit No. 10, Attachment JJS-1,

1 using the projected December 31, 2021 plant in-service balances as discussed and
2 sponsored by Petitioner's Witness Angie M. Bell.

3

4 **Q. Does this conclude your prefiled direct testimony?**

5 A. Yes, it does.

VERIFICATION

I, John J. Spanos, affirm under the penalties of perjury that the forgoing representations of fact in my Direct Testimony are true to the best of my knowledge, information and belief.



John J. Spanos

Dated: October 30, 2020

Appendix A

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

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

Q. Do you belong to any professional societies?

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

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

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

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

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

and Wisconsin Central Transportation Corporation.

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

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

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

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

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

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to

the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

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

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

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

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

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

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

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

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

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

Q. Does this conclude your qualification statement?

A. Yes.

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

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

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

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

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

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

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

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

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

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

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

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

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

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

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

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.3	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.0	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
331.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
334.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
335.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
336.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
337.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
338.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation

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

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
339.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
340.	2020	WV PSC	Case No. 20-____G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
341.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
342.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
343.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
344.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
345.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
346.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
347.	2020	OR PSC	UE 374	Pacificorp	Depreciation
3483	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation



2019 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS AND COMMON PLANT
AS OF DECEMBER 31, 2019

Prepared by:



Gannett Fleming

*Excellence Delivered **As Promised***

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
d/b/a VECTREN ENERGY DELIVERY OF INDIANA, INC.
Evansville, Indiana

2019 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS AND COMMON PLANT
AS OF DECEMBER 31, 2019

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



*Excellence Delivered **As Promised***

October 23, 2020

Southern Indiana Gas and Electric Company
d/b/a Vectren Energy Delivery of Indiana, Inc.
One Vectren Square
Evansville, IN 47708

Attention: Jason Stephenson
Vice President and Associated General Counsel - Regulatory Legal

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas and common plant of Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc., a CenterPoint Energy Company ("Vectren South- Gas") as of December 31, 2019. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

We gratefully acknowledge the assistance of Vectren South-Gas personnel in the conduct of this study.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink, reading "John J. Spanos".

JOHN J. SPANOS
President

JJS:mle

066011

Gannett Fleming Valuation and Rate Consultants, LLC

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SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
d/b/a VECTREN ENERGY DELIVERY OF INDIANA, INC.

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Southern Indiana Gas and Electric Company's ("Vectren South-Gas" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the gas and common plant as of December 31, 2019. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

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

Vectren South-Gas's accounting policy has not changed since the last depreciation study was prepared. However, there have been significant changes in the type of assets being placed in service. These changes have caused the proposed service life and net salvage percentages to reflect an updated recovery rate over the remaining life. The service lives for many plant accounts have become slightly longer.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas and common plant in service as of December 31, 2019 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$17.5 million when applied to depreciable plant balances as of December 31, 2019. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

<u>FUNCTION</u>	<u>ORIGINAL COST AS OF DECEMBER 31, 2019</u>	<u>PROPOSED RATE</u>	<u>PROPOSED EXPENSE</u>
Gas Plant			
Natural Gas Production Plant	\$ 54,244.57	5.47	\$ 2,965
Underground Storage Plant	15,676,317.03	2.49	389,865
Transmission Plant	117,386,514.78	1.66	1,945,141
Distribution Plant	357,635,528.71	3.73	13,326,810
General Plant	<u>15,244,149.14</u>	4.05	<u>616,689</u>
Total Gas Plant	\$505,942,509.66	3.22	\$16,278,505
Common Plant			
General Plant	<u>\$ 65,593,080.82</u>	1.90	<u>\$ 1,247,501</u>
Total Common Plant	<u>\$ 65,593,080.82</u>	1.90	<u>\$ 1,247,501</u>
Total Depreciable Plant	<u>\$571,535,590.48</u>	3.07	<u>\$17,528,971</u>

PART I. INTRODUCTION

**SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
d/b/a VECTREN ENERGY DELIVERY OF INDIANA, INC.
DEPRECIATION STUDY**

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Southern Indiana Gas and Electric Company ("Vectren South-Gas") to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of gas and common plant as of December 31, 2019. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to gas and common plant in service as of December 31, 2019.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2019, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the gas industry, including knowledge of service lives and net salvage estimates used for other gas companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results

of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates; Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

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

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

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

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

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

Service Life and Net Salvage Estimates

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

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

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

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

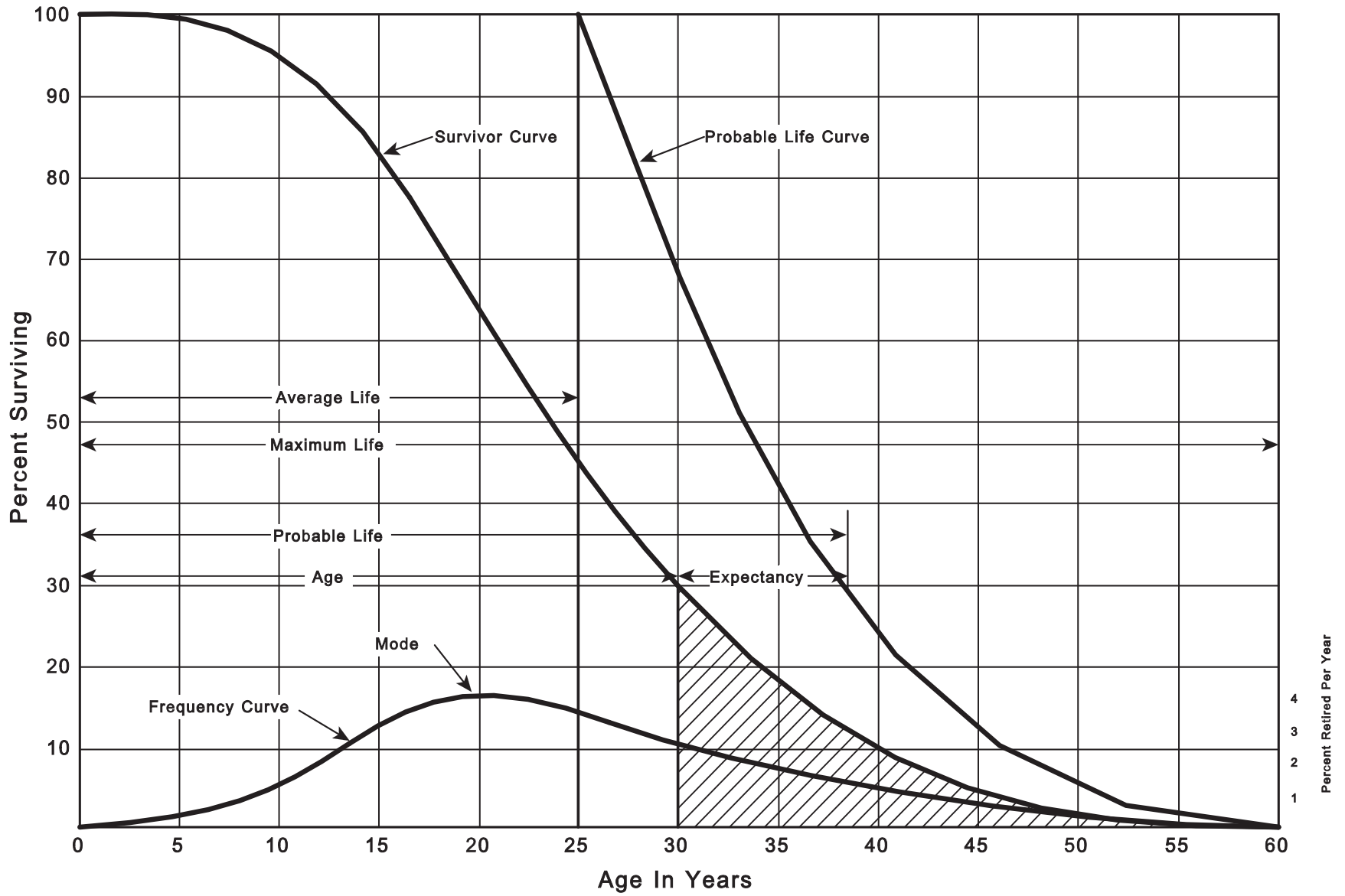


Figure 1. A Typical Survivor Curve and Derived Curves

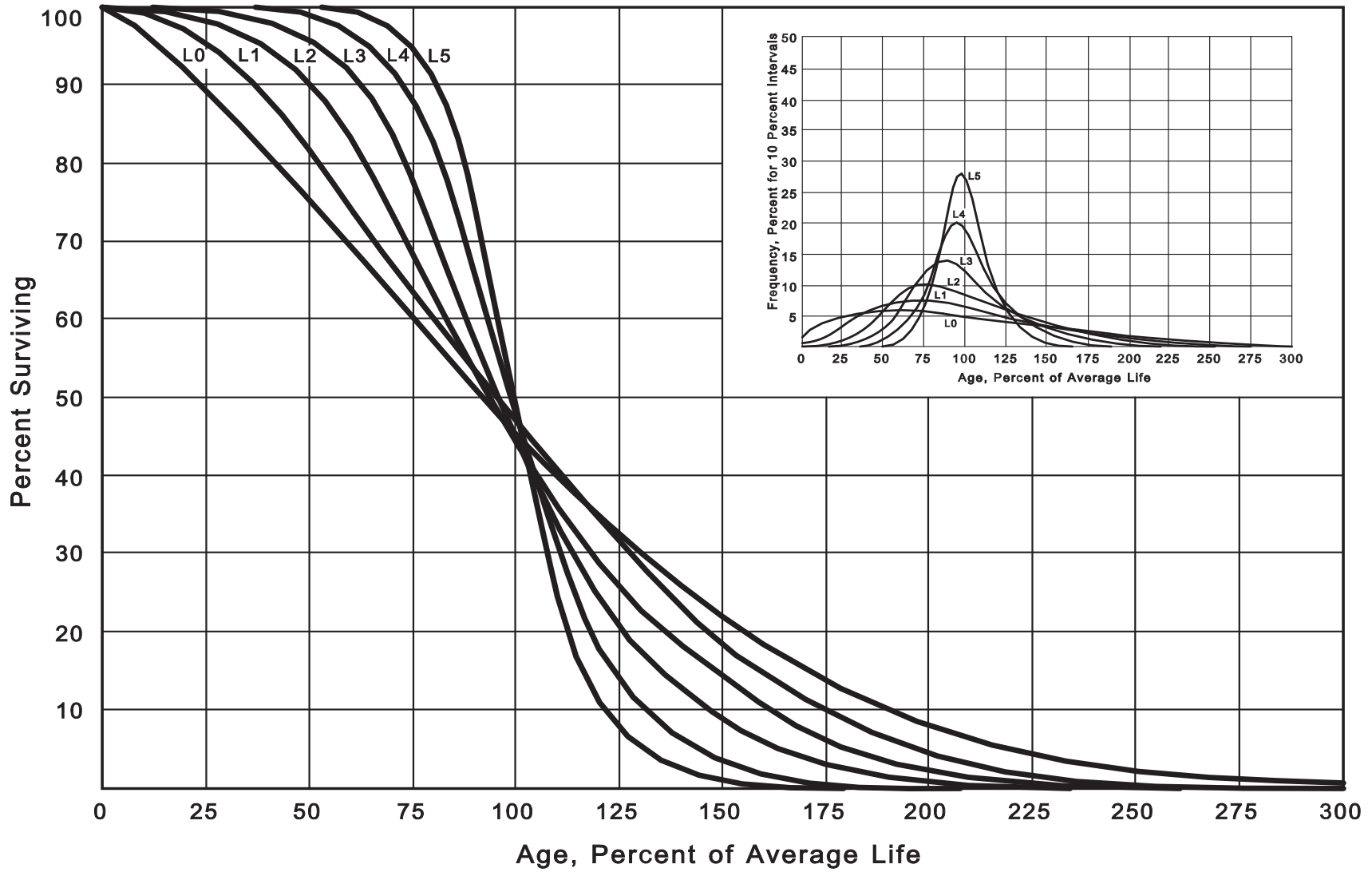


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

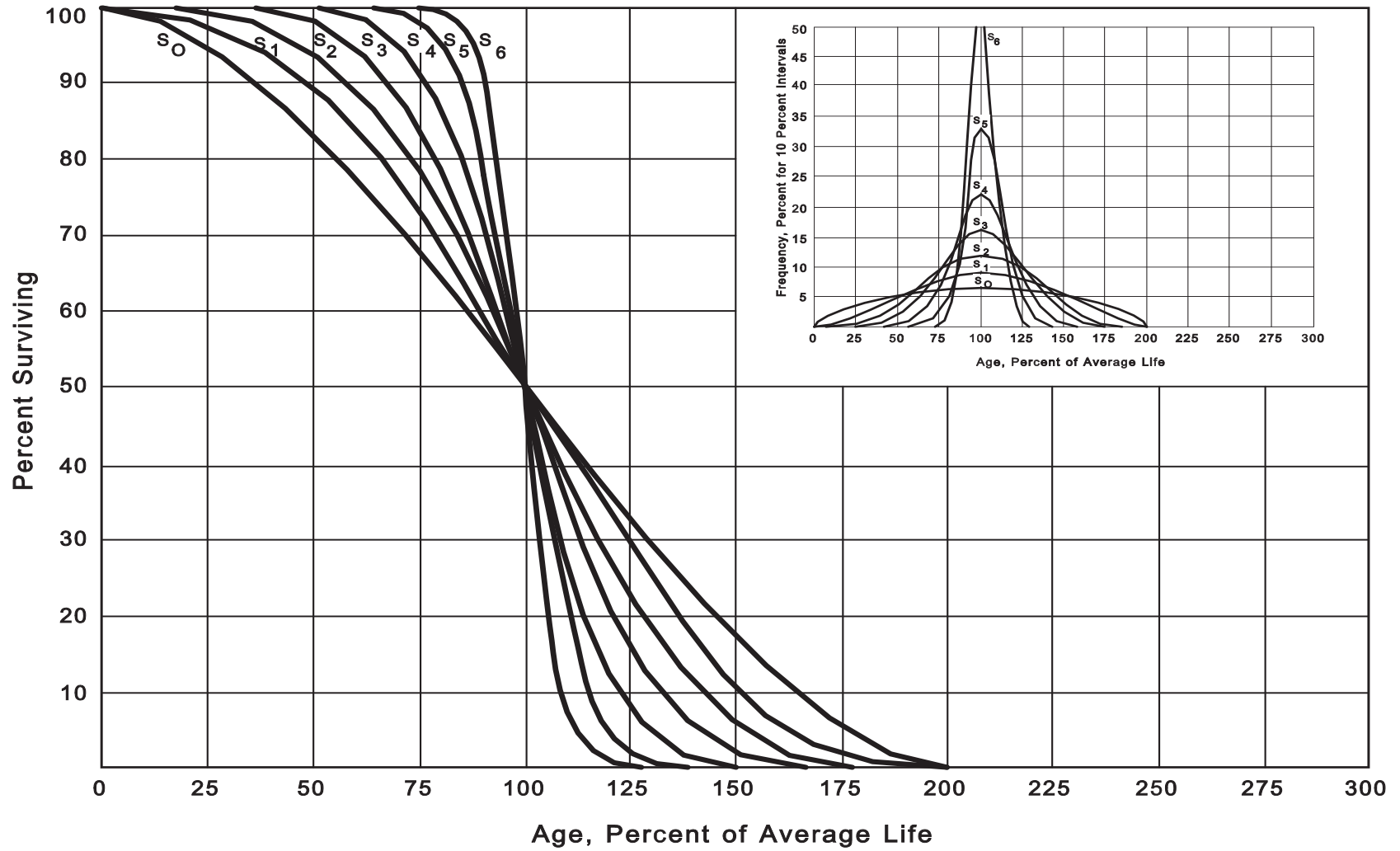


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

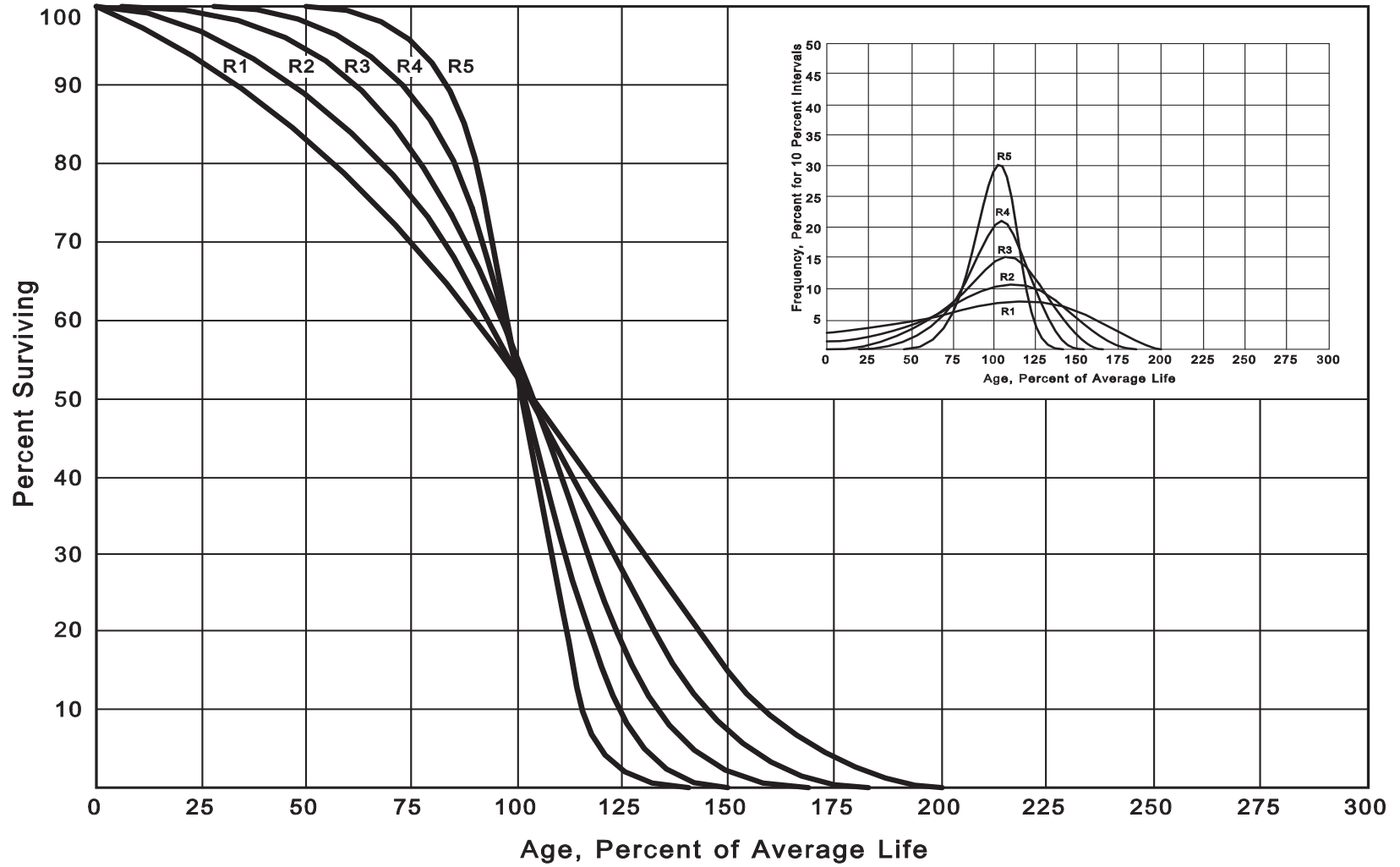


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

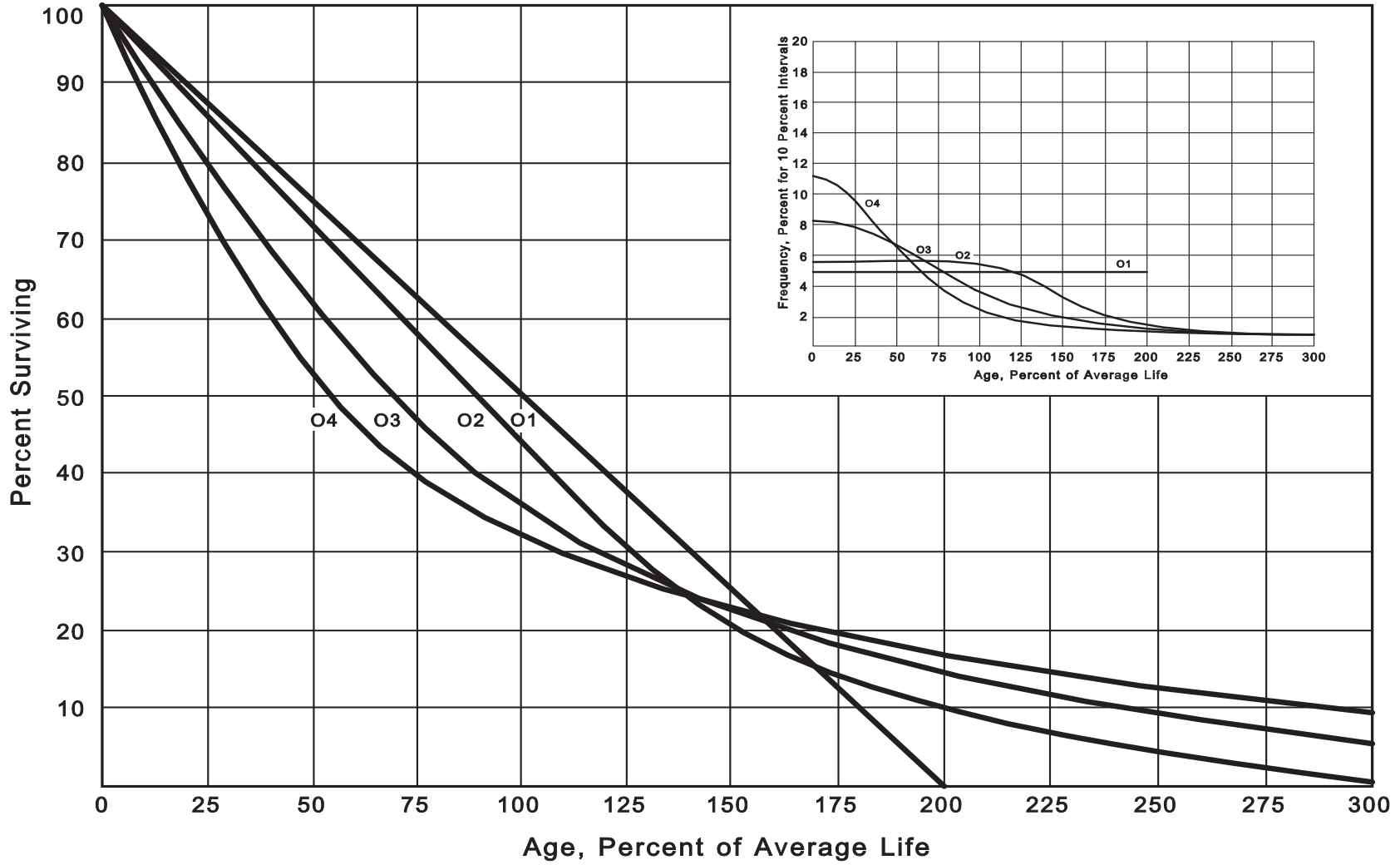


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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

Retirement Rate Method of Analysis

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

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

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

²Winfrey, Robley, Supra Note 1.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2010-2019 during which there were placements during the years 2005-2019. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2005 were retired in 2010. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2010 retirements of 2005 installations and ending with the 2019 retirements of the 2014 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2010 through 2019 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2015 are calculated in the following manner:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Retirements, Thousands of Dollars											Placement Band 2005-2019	
Year	During Year										Total During	Age
Placed	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Age Interval	Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2005	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2006	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2007	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2008	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2009	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2010	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2011		5	11	12	13	14	15	16	18	20	113	7½-8½
2012			6	12	13	15	16	17	19	19	124	6½-7½
2013				6	13	15	16	17	19	19	131	5½-6½
2014					7	14	16	17	19	20	143	4½-5½
2015						8	18	20	22	23	146	3½-4½
2016							9	20	22	25	150	2½-3½
2017								11	23	25	151	1½-2½
2018									11	24	153	½-1½
2019										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019										Placement Band 2005-2019		
Acquisitions, Transfers and Sales, Thousands of Dollars												
Year Placed (1)	During Year										Total During Age Interval (12)	Age Interval (13)
	2010 (2)	2011 (3)	2012 (4)	2013 (5)	2014 (6)	2015 (7)	2016 (8)	2017 (9)	2018 (10)	2019 (11)		
2005	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14
2006	-	-	-	-	-	-	-	-	-	-	-	12½-13
2007	-	-	-	-	-	-	-	-	-	-	-	11½-12
2008	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11
2009	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10
2010	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2011	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2012	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2013	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2014	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2015	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2016	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2017	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2018	-	-	-	-	-	-	-	-	-	-	-	½-1½
2019	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

**SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL**

Experience Band 2010-2019										Placement Band 2005-2019			
Year Placed	Exposures, Thousands of Dollars									Total at Beginning of Age Interval		Age Interval (13)	
	2010 (2)	2011 (3)	2012 (4)	2013 (5)	2014 (6)	2015 (7)	2016 (8)	2017 (9)	2018 (10)	2019 (11)	Age Interval (12)		
2005	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2006	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2007	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2008	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2009	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2010	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2011		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2012			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2013				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2014					660 ^a	653	639	623	628	609	3,789	4½-5½	
2015						750 ^a	742	724	685	663	4,332	3½-4½	
2016							850 ^a	841	821	799	4,955	2½-3½	
2017								960 ^a	949	926	5,719	1½-2½	
2018									1,080 ^a	1,069	6,579	½-1½	
2019										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

For the entire experience band 2010-2019, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2010-2019

Placement Band 2005-2019

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

Smoothing the Original Survivor Curve

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

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

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



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

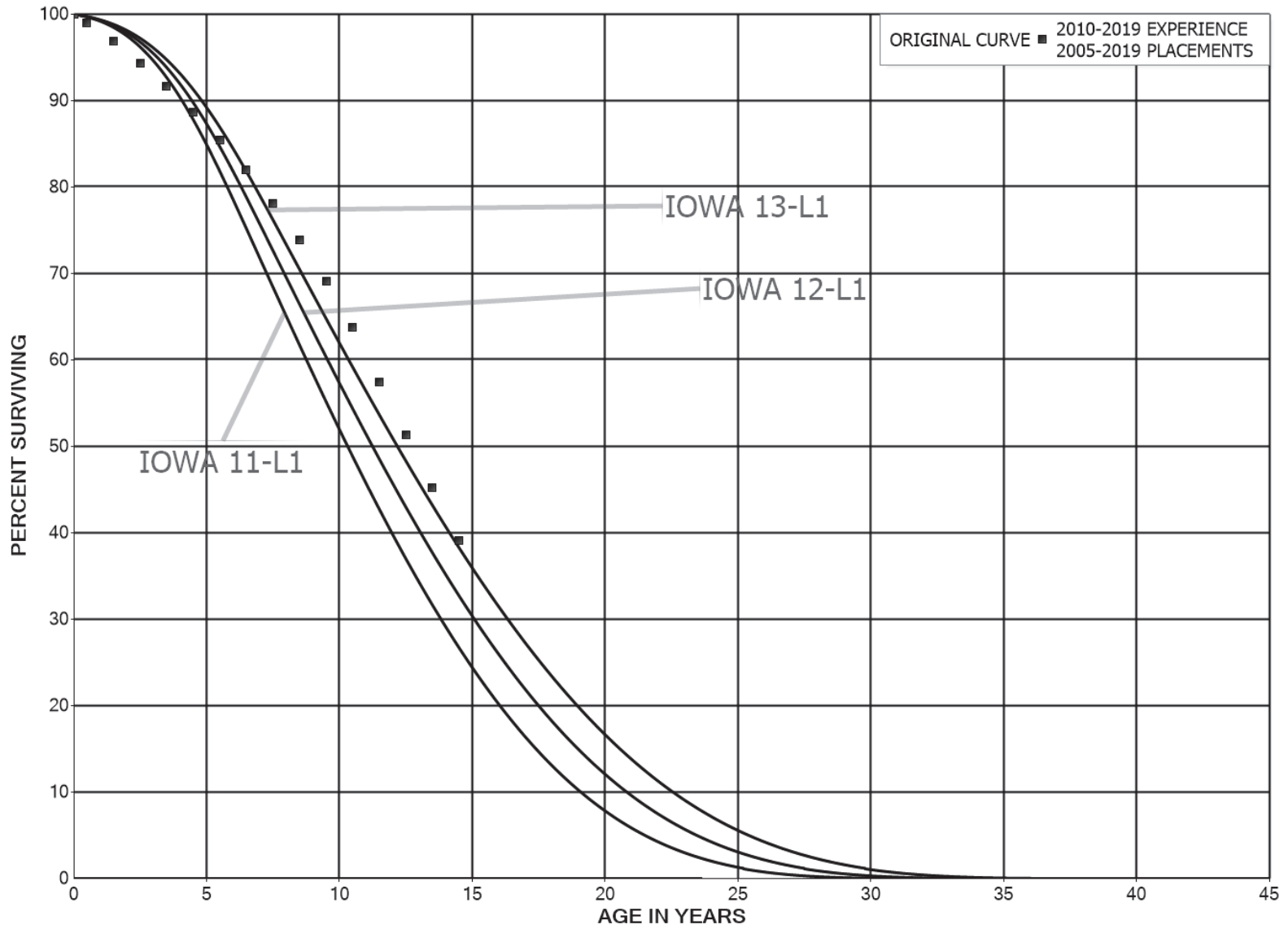




FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

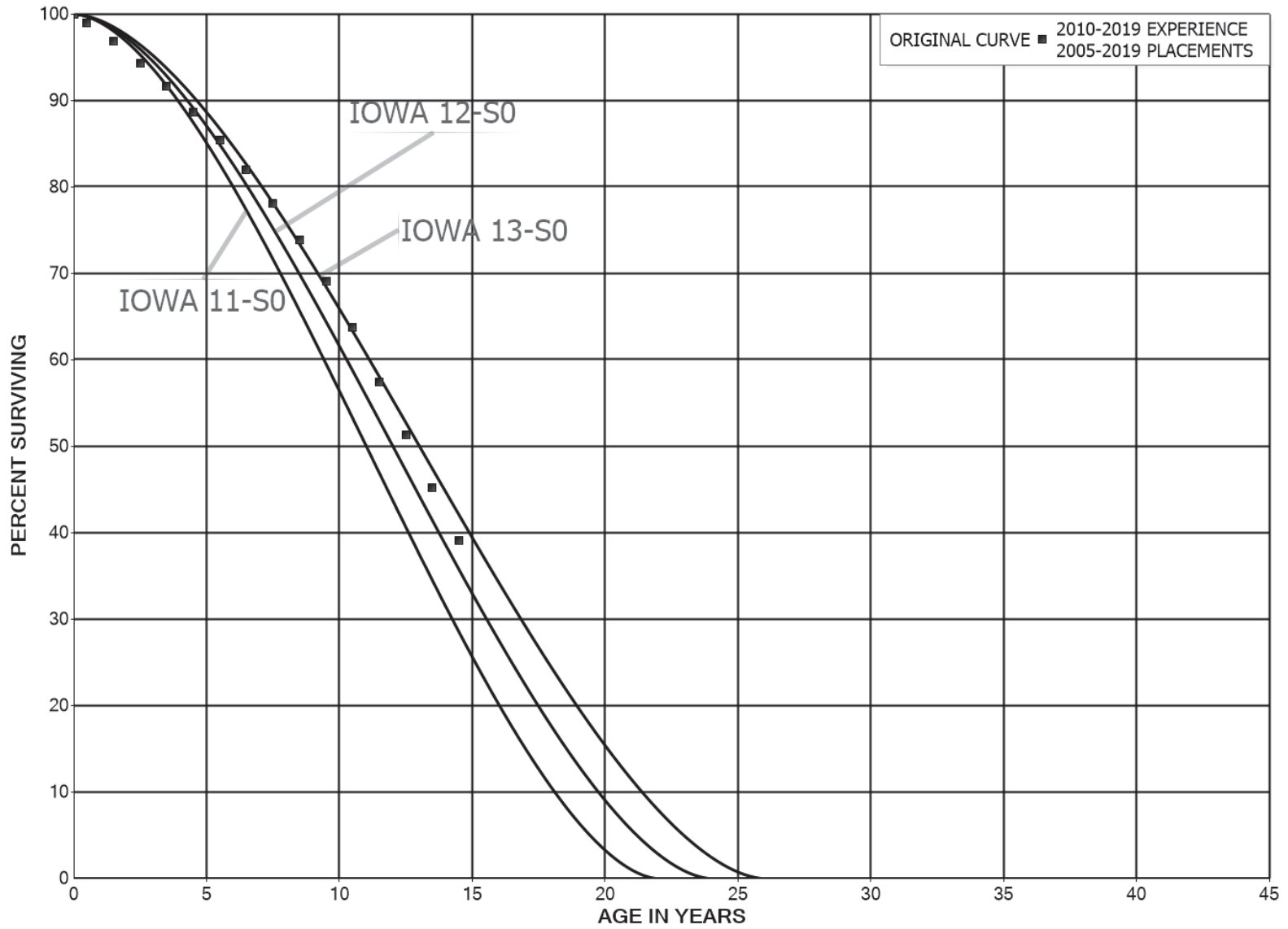




FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

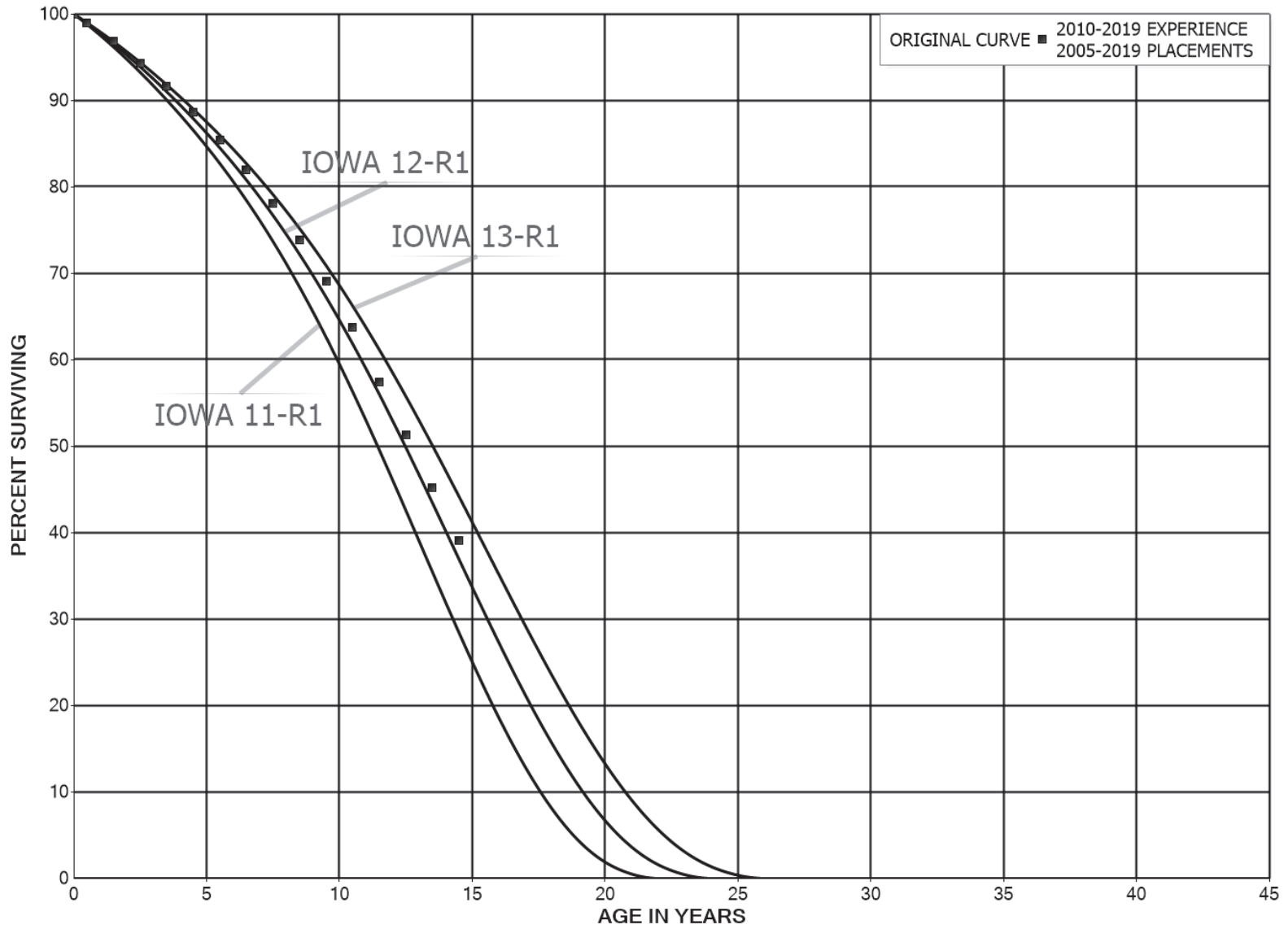
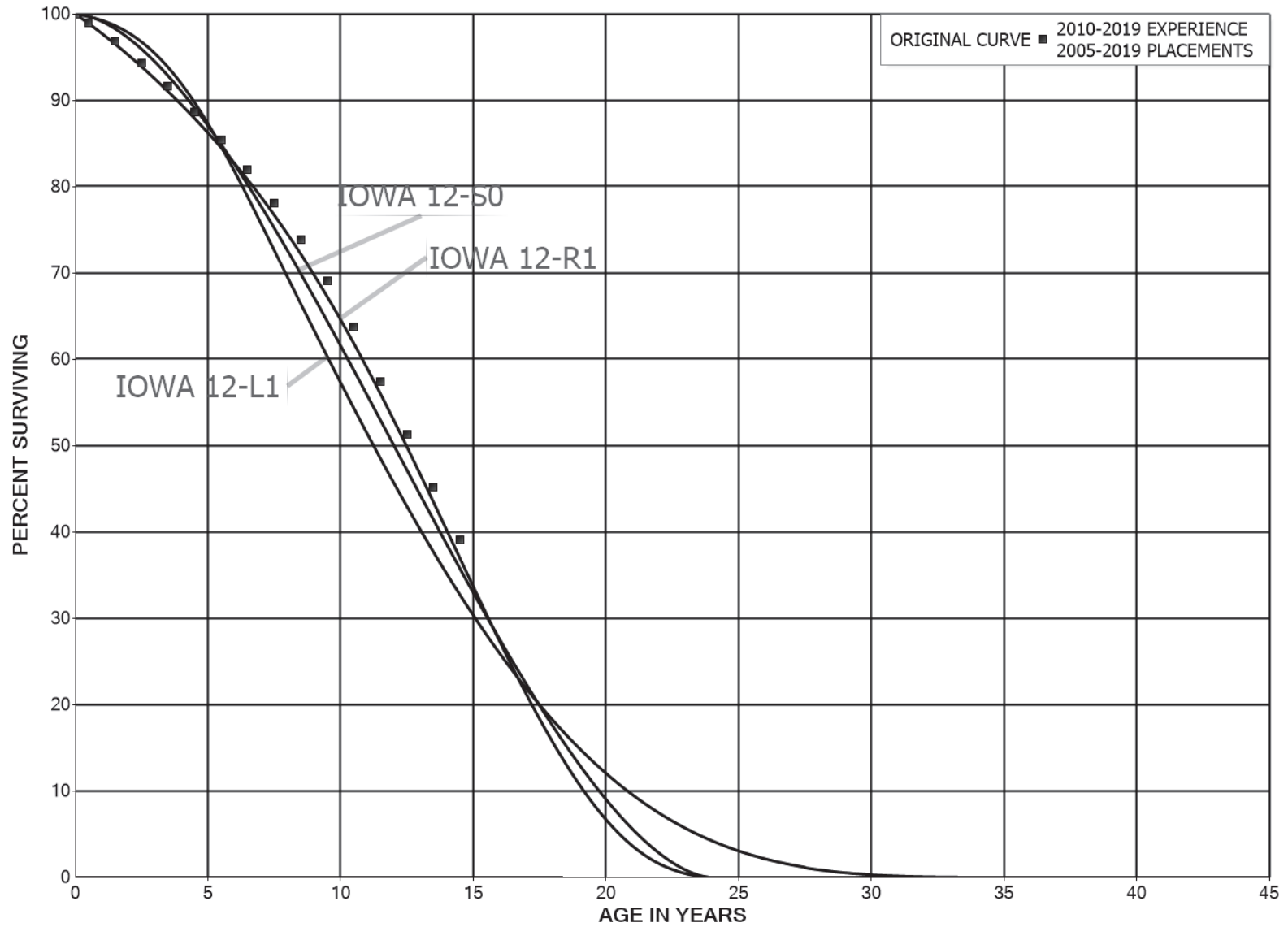




FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

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

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

August 17, 2020

Wagner Service Center
Elsas Regulator Station
Lafayette and Sycamore Street Regulator Station
Long Road Measuring and Regulating Station
Old Boonville Highway Measuring and Regulating Station
Oak Grove Regulator Station
Highway 261 Regulator Station
Newburgh East Regulator Station
Alcoa Tie Over East Station
Boonville Service Center
Midway Storage Facility
Oliver Gas Storage Facility

SERVICE LIFE ANALYSIS

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

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to

excellent indications of the survivor patterns experienced. These accounts represent 93 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

<u>Account No.</u>	<u>Account Description</u>
UNDERGROUND STORAGE PLANT	
654.00	Compressor Station Equipment
TRANSMISSION PLANT	
667.00	Mains
669.00	Measuring and Regulating Station Equipment
DISTRIBUTION PLANT	
675.00	Structures and Improvements
676.00	Mains
678.00	Measuring and Regulating Station Equipment - General
680.00	Services
681.00	Meters
682.00	Meter Installations
687.00	Other Equipment
GENERAL PLANT	
692.10	Transportation Equipment – Automobiles
692.20	Transportation Equipment – Light Trucks
692.30	Transportation Equipment – Trailers
692.40	Transportation Equipment – Heavy Trucks
696.00	Power Operated Equipment
COMMON PLANT	
590.00	Structures and Improvements
592.10	Transportation Equipment – Automobiles
592.20	Transportation Equipment – Light Trucks
592.30	Transportation Equipment – Trailers
592.40	Transportation Equipment – Heavy Trucks
596.00	Power Operated Equipment

Two of the largest mass accounts, 676 and 680, are used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for the years through December 2019. These data

have been coded according to account or property group, type of transaction, year in which the transaction took place and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for Account 676 Mains, is the 56-S2.5 and is based on the statistical indication for the periods 1982 through 2019 and 2000 through 2019. The 56-S2.5 is a very good fit of the significant portion of the original survivor curve as set forth on page VII-48 and consistent with management outlook for a continuation of the historical experience, and within the typical service life range of 55 to 70 years for mains.

The survivor curve estimate for combined Accounts 680, Services, is the 40-S0.5 and is based on the statistical indication for the periods 1982 through 2019 and 2000 through 2019. The 40-S0.5 is a good fit of the significant portion of the original survivor curve as set forth on page VII-57 and consistent with management outlook for a continuation of historical experience, and is within typical service life range of 40 to 55 years for services.

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

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other gas companies.

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

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 2001 through 2019. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

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

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

Statistical analyses of historical data for the period 2001 through 2019 contributed significantly toward the net salvage estimates for 23 plant accounts, representing 72 percent of the depreciable plant, as follows:

<u>Account No.</u>	<u>Account Description</u>
UNDERGROUND STORAGE PLANT	
651.20	Compressor Station Structures
651.30	Measuring and Regulating Station Structures
651.40	Other Structures
652.00	Wells
654.00	Compressor Station Equipment

DISTRIBUTION PLANT

675.00	Structures and Improvements
676.00	Mains
680.00	Services
681.00	Meters
682.00	Meter Installations
683.00	House Regulators

GENERAL PLANT

690.00	Structures and Improvements
692.10	Transportation Equipment – Automobiles
692.20	Transportation Equipment – Light Trucks
692.30	Transportation Equipment – Trailers
692.40	Transportation Equipment – Heavy Trucks
696.00	Power Operated Equipment

COMMON PLANT

590.00	Structures and Improvements
592.10	Transportation Equipment – Automobiles
592.20	Transportation Equipment – Light Trucks
592.30	Transportation Equipment – Trailers
592.40	Transportation Equipment – Heavy Trucks
596.00	Power Operated Equipment

The analysis for Account 381.0, Meters, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 2001 through 2019 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 2001-2003 through 2017-2019 periods were computed to smooth the annual amounts.

Cost of removal fluctuated a lot in the early years but has been relatively consistent since 2008. Cost of removal for the 19-year period averaged 22 percent. Cost of removal for the most recent five years has averaged slightly less at 14 percent.

Gross salvage has been zero for the entire 19-year period. The zero percent gross salvage is indicative of the future.

The net salvage percent based on the overall period 2001 through 2019 is 22 percent negative net salvage and based on the most recent five-year period is 14 percent negative net salvage. The range of estimates made by other gas companies for Meters is generally between 0 to negative 25 percent. The net salvage estimate for meters is negative 20 percent, is within the range of other estimates, reflects the consistent level of negative net salvage, however, emphasizes the expectations that future costs should be reduced.

The net salvage percents for the remaining accounts were based on judgment incorporating estimates of previous studies of this and other gas utilities.

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

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

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

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

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

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

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

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

Single Unit of Property

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

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

The accrued depreciation is:

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

Group Depreciation Procedures

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

Average Service Life Procedure

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

A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the

portion of cost not recouped prior to average life is balanced by the excess cost recouped subsequent to average life. The recovery of cost is complete at the end of the life cycle, but the distribution of capital cost to annual expense does not match the consumption of service value of plant.

Equal Life Group Procedure

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

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

The table on the following page presents an illustration of the calculation of equal life group depreciation using the Iowa 13-L3 survivor curve, net salvage of 0 percent and a December 31, 2019 calculation date.

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

INPUT PARAMETERS:

CALCULATION DATE... 12-31-2019
SURVIVOR CURVE.... 13-L3

AGE INTERVAL		RETIREMENTS		GROUP	YEAR	SUMMATION	AVERAGE	ANNUAL	ACCRUED
BEG	END	LIFE	DURING	ANNUAL		OF ANNUAL	PERCENT		
(1)	(2)	(3)	INTERVAL	ACCRUAL	INST	ACCURALS	SURVIVING	FACTOR	FACTOR
(1)	(2)	(3)	(4)	(5) = (4) / (3)	(6)	(7)	(8)	(9)	(10)
0.000	1.000	0.500	0.00000	0.00000000000	2019	8.71155436455	100.000000	0.0871	0.0436
1.000	2.000	1.500	0.01719	0.01146000000	2018	8.70582436455	99.991404	0.0871	0.1307
2.000	3.000	2.500	0.14929	0.05971600000	2017	8.67023636455	99.908165	0.0868	0.2170
3.000	4.000	3.500	0.44954	0.12844000000	2016	8.57615836455	99.608749	0.0861	0.3014
4.000	5.000	4.500	0.90526	0.20116888889	2015	8.41135392010	98.931349	0.0850	0.3825
5.000	6.000	5.500	1.54011	0.28002000000	2014	8.17075947566	97.708668	0.0836	0.4598
6.000	7.000	6.500	2.54576	0.39165538462	2013	7.83492178335	95.665732	0.0819	0.5324
7.000	8.000	7.500	4.19693	0.55959066667	2012	7.35929875770	92.294387	0.0797	0.5978
8.000	9.000	8.500	6.46036	0.76004235294	2011	6.69948224790	86.965744	0.0770	0.6545
9.000	10.000	9.500	8.78528	0.92476631579	2010	5.85707791353	79.342924	0.0738	0.7011
10.000	11.000	10.500	10.38225	0.98878571429	2009	4.90030189849	69.759155	0.0702	0.7371
11.000	12.000	11.500	10.75688	0.93538086957	2008	3.93821860656	59.189590	0.0665	0.7648
12.000	13.000	12.500	9.99695	0.79975600000	2007	3.07065017178	48.812676	0.0629	0.7863
13.000	14.000	13.500	8.57801	0.63540814815	2006	2.35306809770	39.525196	0.0595	0.8033
14.000	15.000	14.500	7.04790	0.48606206897	2005	1.79233298914	31.712243	0.0565	0.8193
15.000	16.000	15.500	5.72832	0.36956903226	2004	1.36451743853	25.324132	0.0539	0.8355
16.000	17.000	16.500	4.70975	0.28543939394	2003	1.03701322543	20.105094	0.0516	0.8514
17.000	18.000	17.500	3.94038	0.22516457143	2002	0.78171124274	15.780028	0.0495	0.8663
18.000	19.000	18.500	3.31756	0.17932756757	2001	0.57946517324	12.151061	0.0477	0.8825
19.000	20.000	19.500	2.76662	0.14187794872	2000	0.41886241510	9.108973	0.0460	0.8970
20.000	21.000	20.500	2.25424	0.10996292683	1999	0.29294197732	6.598541	0.0444	0.9102
21.000	22.000	21.500	1.77661	0.08263302326	1998	0.19664400228	4.583114	0.0429	0.9224
22.000	23.000	22.500	1.34023	0.05956577778	1997	0.12554460176	3.024695	0.0415	0.9338
23.000	24.000	23.500	0.95793	0.04076297872	1996	0.07538022351	1.875616	0.0402	0.9447
24.000	25.000	24.500	0.64175	0.02619387755	1995	0.04190179537	1.075775	0.0390	0.9555
25.000	26.000	25.500	0.39464	0.01547607843	1994	0.02106681738	0.557580	0.0378	0.9639
26.000	27.000	26.500	0.21565	0.00813773585	1993	0.00925991024	0.252434	0.0367	0.9726
27.000	28.000	27.500	0.10020	0.00364363636	1992	0.00336922414	0.094507	0.0357	0.9818
28.000	29.000	28.500	0.03585	0.00125789474	1991	0.00091845859	0.026485	0.0347	0.9890
29.000	30.000	29.500	0.00795	0.00026949153	1990	0.00015476545	0.004588	0.0337	0.9942
30.000	30.940	30.470	0.00061	0.00002001969	1989	0.00000940925	0.000287	0.0328	1.0000
TOTAL			100.00000						

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

The retirement during the age interval, shown in column 4, is the size of each equal life group and is derived from the Iowa 13-L3 survivor curve. It is the difference between the percents surviving at the beginning and end of the age interval.

Each equal life group's annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3) and multiplied by the quantity one minus the net salvage percent with the exception of 2019 installations. For 2019 installations, the group annual accrual is equal to the retirements during the interval multiplied by one minus the net salvage percent.

Columns 6 through 10 show the derivation of the annual factor and accrued factor for each vintage based on the information developed in the first five columns. The year installed is shown in column 6. For all vintages other than 2019, the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 8.70582436455 for 2018 equals one-half of 0.01146000000 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval has reached the year during which it is expected to be retired.

The summation of annual accruals (column 7) for installations during 2019 are calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2019, the first figure in column 7, for vintage 2019, equals all of the group annual accrual for the first equal life group plus the accruals for all of the subsequent equal life groups.

The average percent surviving, derived from the Iowa 13-L3 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued factor, shown in column 10, equals the annual factor multiplied by the age of the group at December 31, 2019.

REMAINING LIFE ANNUAL ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2019, and based on the straight line remaining life method using the equal life group procedure. For the purpose of calculating the composite remaining life accrual rates as of December 31, 2019, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account as of December 31, 2019. The remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\sum \left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\sum \frac{\text{Book Cost}}{\text{Life}}}.$$

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

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

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

or

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

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

<u>ACCOUNT</u>	<u>TITLE</u>	<u>AMORTIZATION PERIOD, YEARS</u>
<u>GENERAL PLANT</u>		
691,	Office Furniture and Equipment	
	Electronic Equipment	10
	Furniture and Fixtures	20
693,	Stores Equipment	25
694,	Tools, Shop and Garage Equipment	25
695,	Laboratory Equipment	20
697,	Communication Equipment	15
698,	Miscellaneous Equipment	20
<u>COMMON PLANT</u>		
591,	Office Furniture and Equipment	
	Electronic Equipment	10
	Furniture and Fixtures	20
593,	Stores Equipment	25
594,	Tools, Shop and Garage Equipment	25
597,	Communication Equipment	15
598,	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2019, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of December 31, 2019. For most plant accounts, the application of such rates to future balances, that reflect additions subsequent to December 31, 2019, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1 is a summary of the results of the study as applied to the original cost of gas and common plant at December 31, 2019 presented on pages VI-4 and VI-5 of this report.

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

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

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

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2019 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, NET SALVAGE PERCENT, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS AND COMMON PLANT AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2019 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	RATE (8)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
NATURAL GAS PRODUCTION PLANT								
630.00	PRODUCING GAS WELLS - CONSTRUCTION							
631.00	PRODUCING GAS WELLS - EQUIPMENT	(5)	29,160.99	14,895	15,724	1,204	4.13	13.1
632.00	FIELD LINES	(10)	15,141.23	4,642	11,256	1,363	9.00	8.3
			9,942.35	4,576	6,361	398	4.00	16.0
TOTAL NATURAL GAS PRODUCTION PLANT			54,244.57	24,113	33,341	2,965	5.47	11.2
UNDERGROUND STORAGE PLANT								
650.30	STORAGE LEASEHOLDS AND RIGHTS OF WAY	0	1,087,081.01	558,440	528,641	17,058	1.57	31.0
650.50	NONRECOVERABLE NATURAL GAS	0	483,848.26	483,848	0	0	-	-
651.20	COMPRESSOR STATION STRUCTURES	(5)	192,190.55	122,279	79,521	2,187	1.14	36.4
651.30	MEASURING AND REGULATING STATION STRUCTURES	(5)	113,862.06	45,582	73,973	2,278	2.00	32.5
651.40	OTHER STRUCTURES	(5)	244,320.37	90,083	166,454	6,588	2.70	25.3
652.00	WELLS	(5)	3,292,065.12	1,783,092	1,673,576	32,950	1.00	50.8
653.00	LINES	(10)	932,325.92	682,925	342,633	11,288	1.21	30.4
654.00	COMPRESSOR STATION EQUIPMENT	(20)	5,948,356.31	293,008	6,845,020	221,463	3.72	30.9
655.00	MEASURING AND REGULATING EQUIPMENT	(5)	1,141,595.47	562,478	636,198	21,401	1.87	29.7
656.00	PURIFICATION EQUIPMENT	0	2,240,671.96	423,552	1,817,119	74,652	3.33	24.3
TOTAL UNDERGROUND STORAGE PLANT			15,676,317.03	5,045,287	12,163,135	389,865	2.49	31.2
TRANSMISSION PLANT								
665.20	RIGHTS OF WAY	0	2,421,705.75	832,623	1,589,083	30,260	1.25	52.5
666.20	MEASURING AND REGULATING STATION STRUCTURES	(5)	254,260.72	134,385	132,589	5,776	2.27	23.0
667.00	MAINS	(25)	101,656,966.22	30,147,295	96,923,913	1,614,842	1.59	60.0
668.00	COMPRESSOR STATION EQUIPMENT	0	27,708.14	25,707	2,001	121	0.44	16.5
669.00	MEASURING AND REGULATING STATION EQUIPMENT	(10)	13,020,590.68	6,109,162	8,213,487	294,142	2.26	27.9
671.00	OTHER EQUIPMENT	0	5,283.27	5,283	0	0	-	-
TOTAL TRANSMISSION PLANT			117,386,514.78	37,254,455	106,861,073	1,945,141	1.66	54.9
DISTRIBUTION PLANT								
674.20	LAND RIGHTS	0	291,605.89	8,875	282,730	4,494	1.54	62.9
675.00	STRUCTURES AND IMPROVEMENTS	0	120,028.70	89,401	30,628	937	0.78	32.7
676.00	MAINS	(35)	199,118,836.97	64,172,812	204,637,618	5,057,508	2.54	40.5
678.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	(30)	8,338,211.10	2,770,019	8,069,655	253,169	3.04	31.9
680.00	SERVICES	(60)	116,085,629.32	35,269,838	150,467,168	6,491,812	5.59	23.2
681.00	METERS	(20)	26,961,445.49	9,987,918	22,365,817	1,271,014	4.71	17.6
682.00	METER INSTALLATIONS	(5)	5,736,967.60	721,055	5,302,761	230,769	4.02	17.3
683.00	HOUSE REGULATOR INSTALLATIONS	(10)	483,688.15	410,091	121,944	5,474	1.13	22.3
684.00	HOUSE REGULATOR	0	121,356.21	110,573	10,783	623	0.51	17.3
685.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	(5)	266,388.30	8,554	270,164	8,391	3.15	32.2
687.00	OTHER EQUIPMENT	0	111,380.96	59,405	51,976	2,619	2.35	19.8
TOTAL DISTRIBUTION PLANT			357,635,528.71	113,609,540	391,611,246	13,326,810	3.73	29.4
GENERAL PLANT								
690.00	STRUCTURES AND IMPROVEMENTS	0	1,981,755.51	553,527	1,428,228	44,614	2.25	32.0
691.10	ELECTRONIC EQUIPMENT	0	446,792.95	389,592	57,201	9,198	2.06	6.2
691.20	FURNITURE AND FIXTURES	0	98,680.08	60,668	38,012	2,914	2.95	13.0
692.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	5	882,144.36	463,009	375,028	45,888	5.20	8.2
692.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	5	929,117.58	848,053	34,609	3,468	0.37	10.0
692.30	TRANSPORTATION EQUIPMENT - TRAILERS	5	216,204.01	65,372	140,022	13,979	6.47	10.0
692.40	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	5	1,656,651.90	1,217,202	356,618	35,463	2.14	10.1
693.00	STORES EQUIPMENT	0	3,678.73	3,679	0	0	-	-
694.00	TOOLS, SHOP AND GARAGE EQUIPMENT	0	2,518,181.70	1,414,843	1,103,339	59,866	2.38	18.4
695.00	LABORATORY EQUIPMENT	0	412,426.05	398,357	14,069	889	0.22	15.8



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, NET SALVAGE PERCENT, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS AND COMMON PLANT AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2019 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	RATE (8)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
686.00 POWER OPERATED EQUIPMENT	23-S2	0	1,954,513.56	401,346	1,553,168	141,590	7.24	11.0
687.00 COMMUNICATION EQUIPMENT	15-SQ	0	3,809,007.68	455,148	3,353,860	249,691	6.56	13.4
688.00 MISCELLANEOUS EQUIPMENT	20-SQ	0	334,995.03	177,820	157,175	9,129	2.73	17.2
TOTAL GENERAL PLANT			15,244,149.14	6,448,616	8,611,329	616,689	4.05	14.0
TOTAL DEPRECIABLE GAS PLANT			505,942,509.66	182,357,897	519,246,783	16,278,505	3.22	31.9
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED								
601.00 ORGANIZATION			10,053.66					
602.00 FRANCHISE AND CONSENTS			453.88					
650.10 LAND			7,545,151.25					
665.10 LAND AND LAND RIGHTS			744,203.97					
674.10 LAND			330,394.63					
676.10 MAINS BS/CI			(445)	920,892				
680.10 SERVICES BS/CI				575,311				
689.10 LAND AND LAND RIGHTS				0				
182.30 REGULATORY ASSETS				118,357,226				
900s NON-UTILITY				1,366,186				
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED			8,630,257.39	121,219,170	519,250,124	16,281,470	3.16	31.9
TOTAL GAS PLANT			514,627,011.62	283,601,180				
COMMON PLANT								
590.00 STRUCTURES AND IMPROVEMENTS	60-R2	(5)	43,608,501.14	22,120,998	23,667,928	670,330	1.54	35.3
591.10 ELECTRONIC EQUIPMENT	10-SQ	0	5,556,461.39	5,531,067	25,395	2,673	0.05	9.5
591.20 FURNITURE AND FIXTURES	20-SQ	0	6,826,140.98	820,993	6,005,148	388,500	5.69	15.5
592.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES	11-L3	5	1,238,987.71	1,177,048	0	0	-	-
592.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	13-L3	5	1,556,938.74	1,375,263	103,829	11,211	0.72	9.3
592.30 TRANSPORTATION EQUIPMENT - TRAILERS	20-S2	5	67,417.30	14,008	50,038	3,826	5.68	13.1
592.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	15-S2.5	5	86,619.40	56,997	25,291	5,099	5.89	5.0
593.00 STORES EQUIPMENT	25-SQ	0	830,653.85	538,480	292,174	32,542	3.92	9.0
594.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	769,786.24	566,819	202,967	8,877	1.15	22.9
596.00 POWER OPERATED EQUIPMENT	23-S2	0	755,274.63	175,023	580,252	40,536	5.37	14.3
597.00 COMMUNICATION EQUIPMENT	15-SQ	0	4,052,712.42	3,411,187	641,525	79,587	1.96	8.1
598.00 MISCELLANEOUS EQUIPMENT	20-SQ	0	243,577.02	160,475	83,102	4,320	1.77	19.2
TOTAL DEPRECIABLE COMMON PLANT			65,593,080.82	35,948,358	31,677,649	1,247,501	1.90	25.4
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED								
503.00 MISCELLANEOUS INTANGIBLE PLANT								
589.10 LAND			2,620,516.80	480,484				
589.20 AUTOMOBILES - NONDEPRECIABLE			(82,718)					
589.30 LIGHT TRUCKS - NONDEPRECIABLE			70,635					
589.40 TRAILERS - NONDEPRECIABLE			12,681					
589.50 MISCELLANEOUS EQUIPMENT - NONDEPRECIABLE			172,253					
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED			265,641.31	653,335				
TOTAL COMMON PLANT			5,772,172.25	36,601,693	31,677,649	1,247,501	1.75	25.4
TOTAL PLANT			71,365,253.07	320,202,873	550,957,773	17,528,971	2.99	31.4

* NEW ADDITIONS AS OF JANUARY 1, 2020 IN THESE ACCOUNTS WILL USE THE FOLLOWING ANNUAL ACCRUAL RATES.

ACCOUNT	RATE
650.50	2.00
671.00	3.80
683.00	4.00
592.10	9.78

** NEW ADDITIONS PLACED INTO SERVICE AFTER JANUARY 1, 2020 WILL HAVE THE FOLLOWING RATE WHICH IS BASED ON A 15-S1.5 SURVIVOR CURVE AND NEGATIVE 5 PERCENT NET SALVAGE.

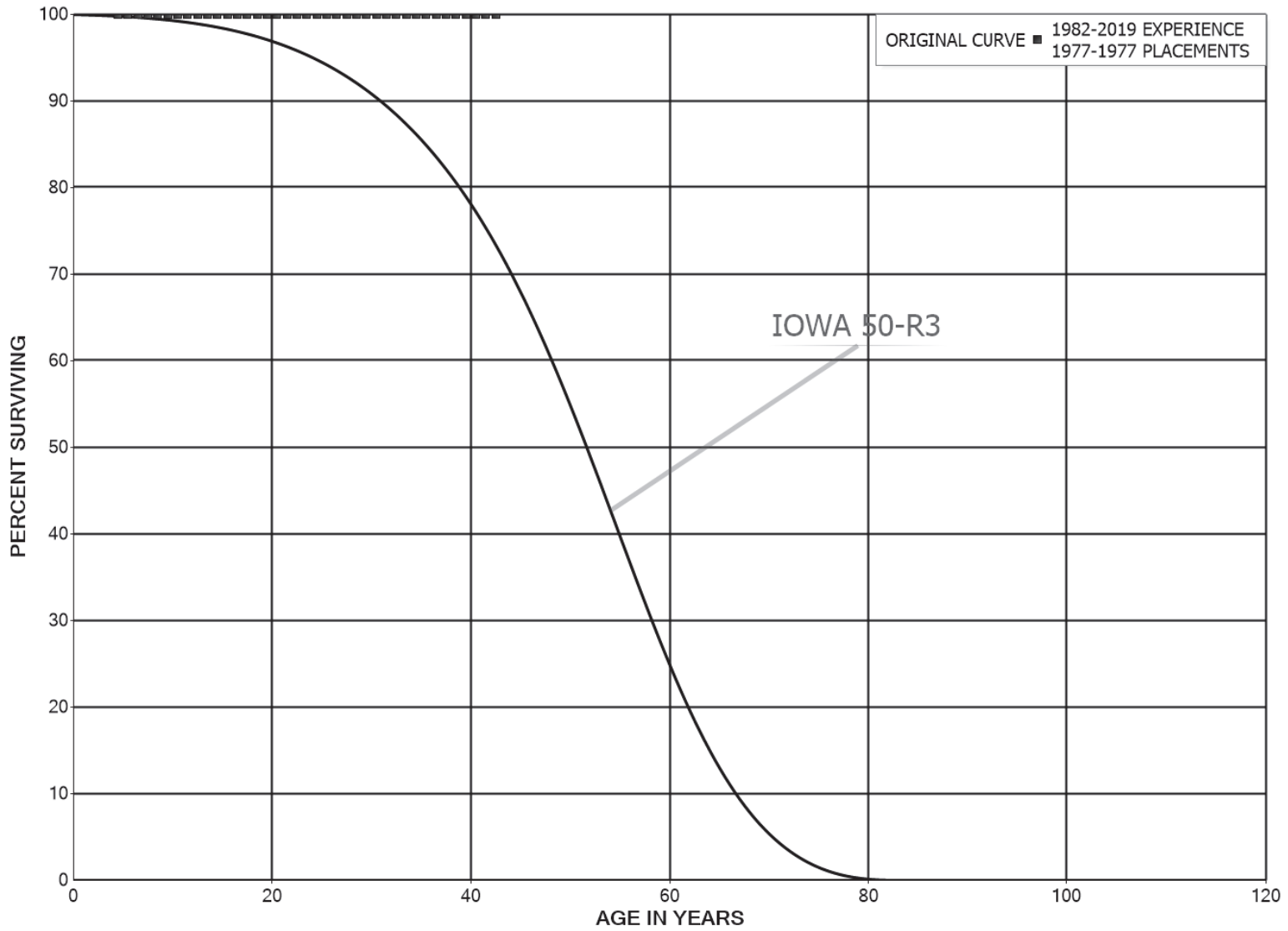
ACCOUNT	RATE
681.10	8.77



PART VII. SERVICE LIFE STATISTICS



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 630 PRODUCING GAS WELLS - CONSTRUCTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 630 PRODUCING GAS WELLS - CONSTRUCTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-1977

EXPERIENCE BAND 1982-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5	29,161		0.0000	1.0000	100.00
5.5	29,161		0.0000	1.0000	100.00
6.5	29,161		0.0000	1.0000	100.00
7.5	29,161		0.0000	1.0000	100.00
8.5	29,161		0.0000	1.0000	100.00
9.5	29,161		0.0000	1.0000	100.00
10.5	29,161		0.0000	1.0000	100.00
11.5	29,161		0.0000	1.0000	100.00
12.5	29,161		0.0000	1.0000	100.00
13.5	29,161		0.0000	1.0000	100.00
14.5	29,161		0.0000	1.0000	100.00
15.5	29,161		0.0000	1.0000	100.00
16.5	29,161		0.0000	1.0000	100.00
17.5	29,161		0.0000	1.0000	100.00
18.5	29,161		0.0000	1.0000	100.00
19.5	29,161		0.0000	1.0000	100.00
20.5	29,161		0.0000	1.0000	100.00
21.5	29,161		0.0000	1.0000	100.00
22.5	29,161		0.0000	1.0000	100.00
23.5	29,161		0.0000	1.0000	100.00
24.5	29,161		0.0000	1.0000	100.00
25.5	29,161		0.0000	1.0000	100.00
26.5	29,161		0.0000	1.0000	100.00
27.5	29,161		0.0000	1.0000	100.00
28.5	29,161		0.0000	1.0000	100.00
29.5	29,161		0.0000	1.0000	100.00
30.5	29,161		0.0000	1.0000	100.00
31.5	29,161		0.0000	1.0000	100.00
32.5	29,161		0.0000	1.0000	100.00
33.5	29,161		0.0000	1.0000	100.00
34.5	29,161		0.0000	1.0000	100.00
35.5	29,161		0.0000	1.0000	100.00
36.5	29,161		0.0000	1.0000	100.00
37.5	29,161		0.0000	1.0000	100.00
38.5	29,161		0.0000	1.0000	100.00

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

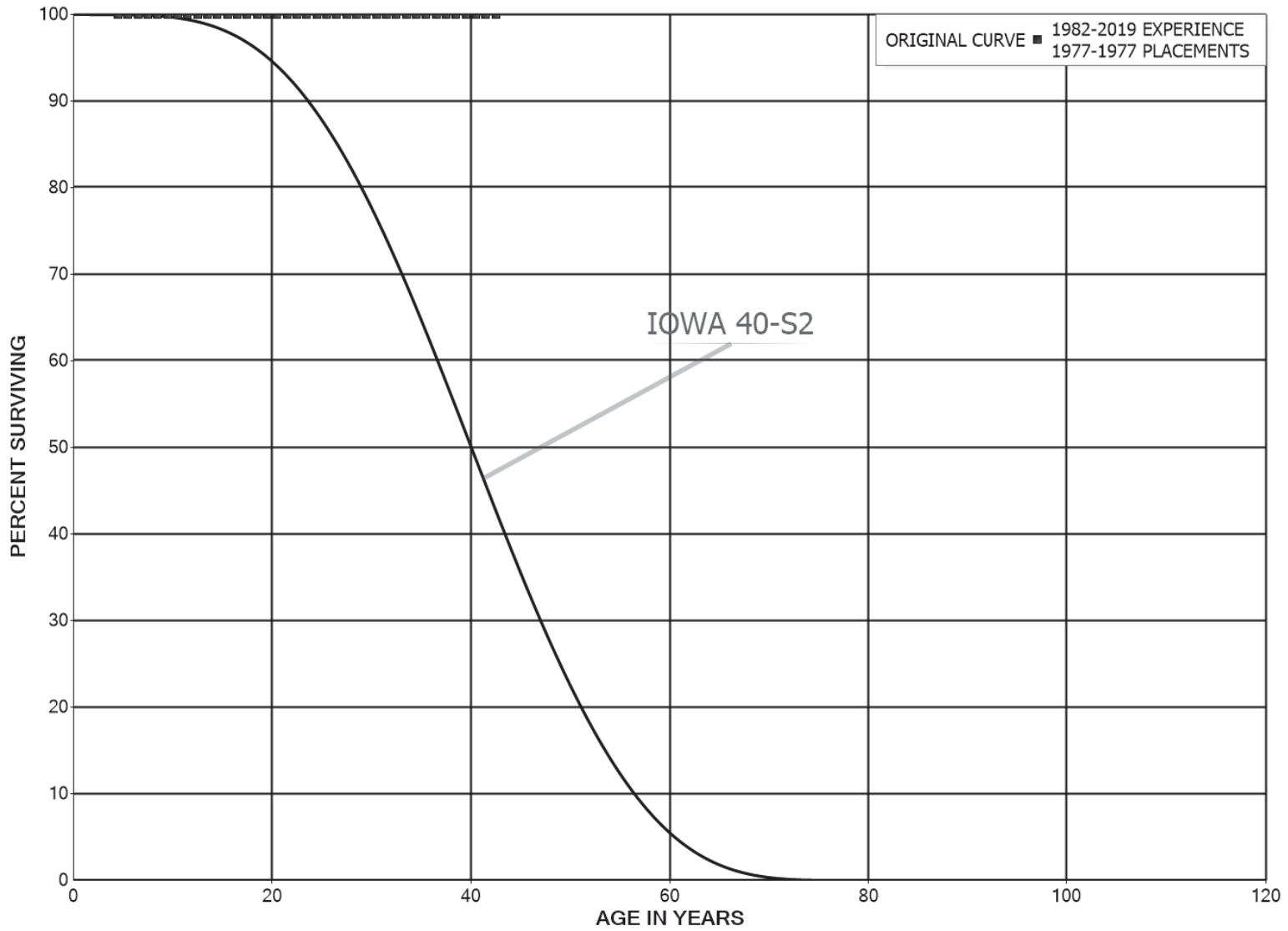
ACCOUNT 630 PRODUCING GAS WELLS - CONSTRUCTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1977-1977			EXPERIENCE BAND 1982-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,161		0.0000	1.0000	100.00
40.5	29,161		0.0000	1.0000	100.00
41.5	29,161		0.0000	1.0000	100.00
42.5					100.00



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 631 PRODUCING GAS WELLS - EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 631 PRODUCING GAS WELLS - EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-1977

EXPERIENCE BAND 1982-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5	15,141		0.0000	1.0000	100.00
5.5	15,141		0.0000	1.0000	100.00
6.5	15,141		0.0000	1.0000	100.00
7.5	15,141		0.0000	1.0000	100.00
8.5	15,141		0.0000	1.0000	100.00
9.5	15,141		0.0000	1.0000	100.00
10.5	15,141		0.0000	1.0000	100.00
11.5	15,141		0.0000	1.0000	100.00
12.5	15,141		0.0000	1.0000	100.00
13.5	15,141		0.0000	1.0000	100.00
14.5	15,141		0.0000	1.0000	100.00
15.5	15,141		0.0000	1.0000	100.00
16.5	15,141		0.0000	1.0000	100.00
17.5	15,141		0.0000	1.0000	100.00
18.5	15,141		0.0000	1.0000	100.00
19.5	15,141		0.0000	1.0000	100.00
20.5	15,141		0.0000	1.0000	100.00
21.5	15,141		0.0000	1.0000	100.00
22.5	15,141		0.0000	1.0000	100.00
23.5	15,141		0.0000	1.0000	100.00
24.5	15,141		0.0000	1.0000	100.00
25.5	15,141		0.0000	1.0000	100.00
26.5	15,141		0.0000	1.0000	100.00
27.5	15,141		0.0000	1.0000	100.00
28.5	15,141		0.0000	1.0000	100.00
29.5	15,141		0.0000	1.0000	100.00
30.5	15,141		0.0000	1.0000	100.00
31.5	15,141		0.0000	1.0000	100.00
32.5	15,141		0.0000	1.0000	100.00
33.5	15,141		0.0000	1.0000	100.00
34.5	15,141		0.0000	1.0000	100.00
35.5	15,141		0.0000	1.0000	100.00
36.5	15,141		0.0000	1.0000	100.00
37.5	15,141		0.0000	1.0000	100.00
38.5	15,141		0.0000	1.0000	100.00

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

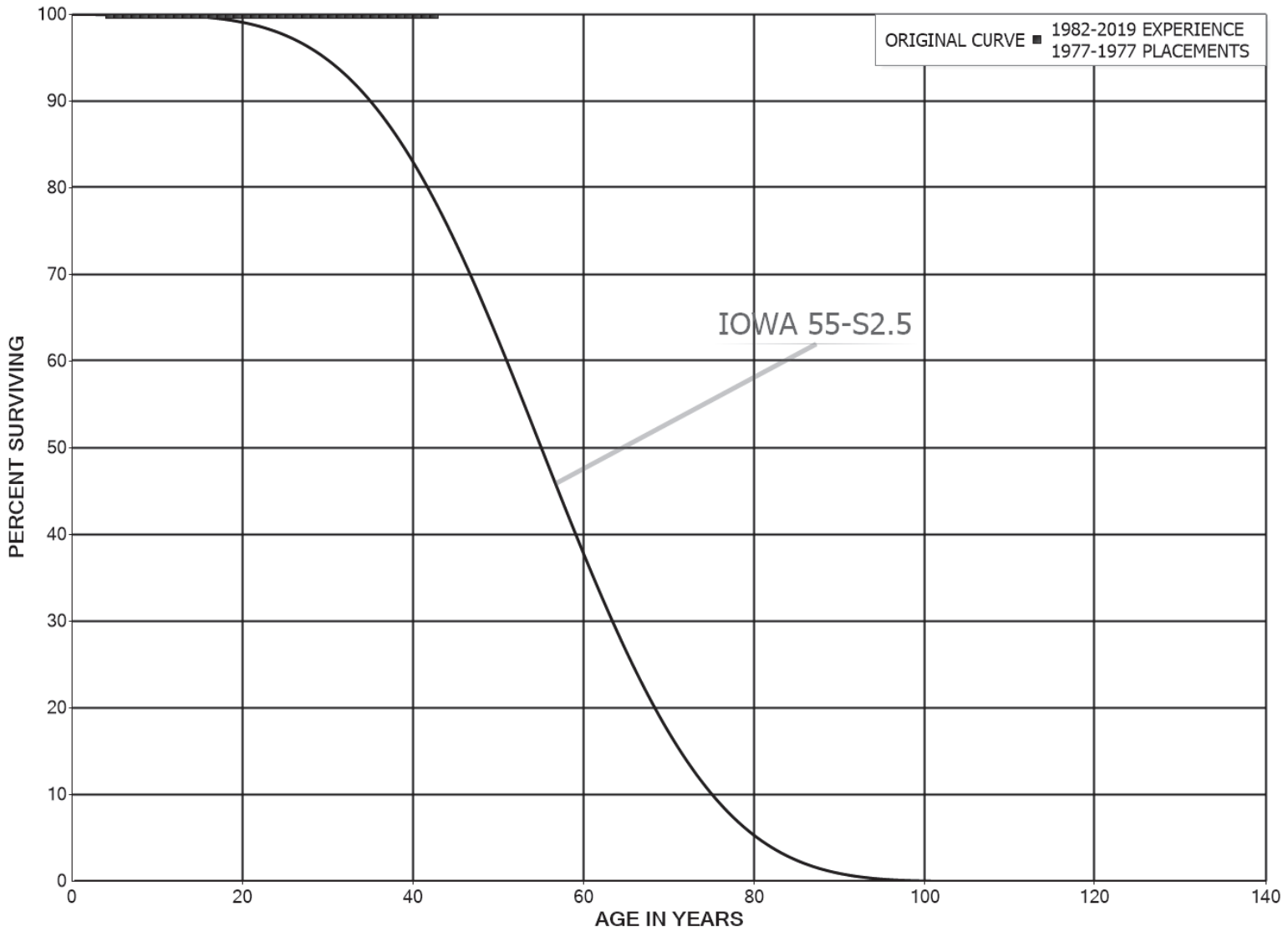
ACCOUNT 631 PRODUCING GAS WELLS - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1977-1977			EXPERIENCE BAND 1982-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,141		0.0000	1.0000	100.00
40.5	15,141		0.0000	1.0000	100.00
41.5	15,141		0.0000	1.0000	100.00
42.5					100.00



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 632 FIELD LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 632 FIELD LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-1977

EXPERIENCE BAND 1982-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5	9,942		0.0000	1.0000	100.00
5.5	9,942		0.0000	1.0000	100.00
6.5	9,942		0.0000	1.0000	100.00
7.5	9,942		0.0000	1.0000	100.00
8.5	9,942		0.0000	1.0000	100.00
9.5	9,942		0.0000	1.0000	100.00
10.5	9,942		0.0000	1.0000	100.00
11.5	9,942		0.0000	1.0000	100.00
12.5	9,942		0.0000	1.0000	100.00
13.5	9,942		0.0000	1.0000	100.00
14.5	9,942		0.0000	1.0000	100.00
15.5	9,942		0.0000	1.0000	100.00
16.5	9,942		0.0000	1.0000	100.00
17.5	9,942		0.0000	1.0000	100.00
18.5	9,942		0.0000	1.0000	100.00
19.5	9,942		0.0000	1.0000	100.00
20.5	9,942		0.0000	1.0000	100.00
21.5	9,942		0.0000	1.0000	100.00
22.5	9,942		0.0000	1.0000	100.00
23.5	9,942		0.0000	1.0000	100.00
24.5	9,942		0.0000	1.0000	100.00
25.5	9,942		0.0000	1.0000	100.00
26.5	9,942		0.0000	1.0000	100.00
27.5	9,942		0.0000	1.0000	100.00
28.5	9,942		0.0000	1.0000	100.00
29.5	9,942		0.0000	1.0000	100.00
30.5	9,942		0.0000	1.0000	100.00
31.5	9,942		0.0000	1.0000	100.00
32.5	9,942		0.0000	1.0000	100.00
33.5	9,942		0.0000	1.0000	100.00
34.5	9,942		0.0000	1.0000	100.00
35.5	9,942		0.0000	1.0000	100.00
36.5	9,942		0.0000	1.0000	100.00
37.5	9,942		0.0000	1.0000	100.00
38.5	9,942		0.0000	1.0000	100.00

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 632 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

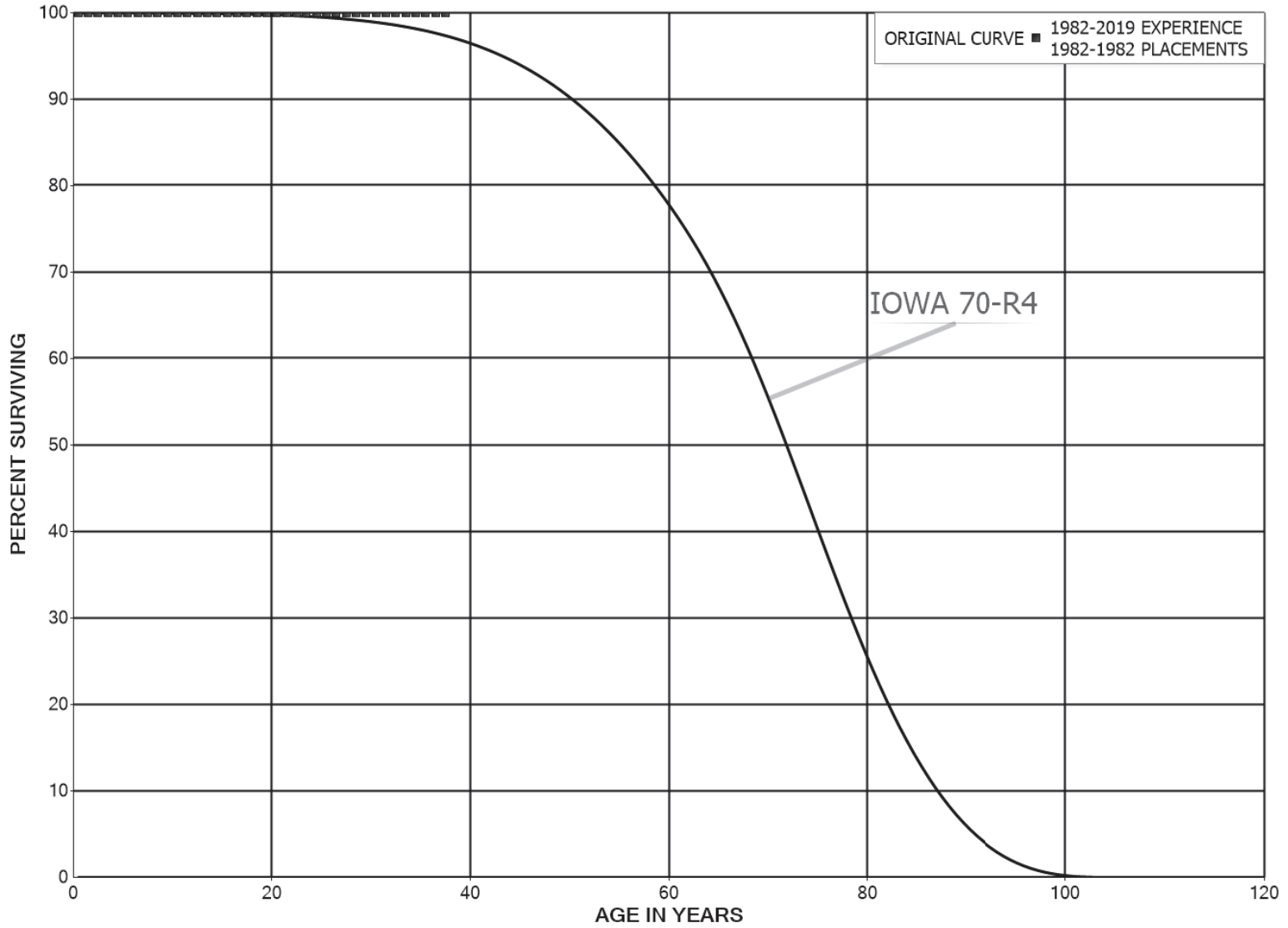
PLACEMENT BAND 1977-1977

EXPERIENCE BAND 1982-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,942		0.0000	1.0000	100.00
40.5	9,942		0.0000	1.0000	100.00
41.5	9,942		0.0000	1.0000	100.00
42.5					100.00



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 650.3 STORAGE LEASEHOLDS AND RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 650.3 STORAGE LEASEHOLDS AND RIGHTS OF WAY

ORIGINAL LIFE TABLE

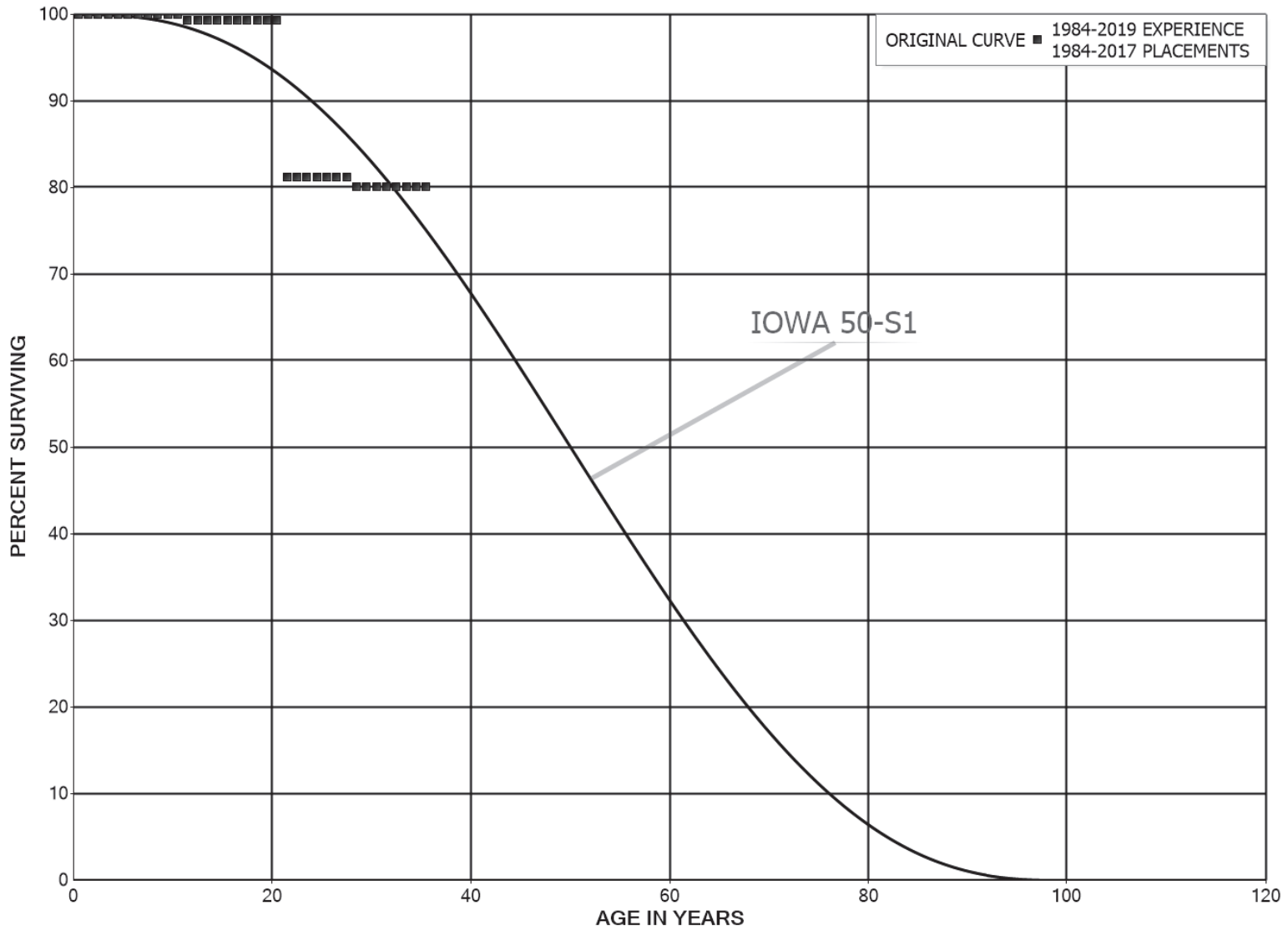
PLACEMENT BAND 1982-1982

EXPERIENCE BAND 1982-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,087,081		0.0000	1.0000	100.00
0.5	1,087,081		0.0000	1.0000	100.00
1.5	1,087,081		0.0000	1.0000	100.00
2.5	1,087,081		0.0000	1.0000	100.00
3.5	1,087,081		0.0000	1.0000	100.00
4.5	1,087,081		0.0000	1.0000	100.00
5.5	1,087,081		0.0000	1.0000	100.00
6.5	1,087,081		0.0000	1.0000	100.00
7.5	1,087,081		0.0000	1.0000	100.00
8.5	1,087,081		0.0000	1.0000	100.00
9.5	1,087,081		0.0000	1.0000	100.00
10.5	1,087,081		0.0000	1.0000	100.00
11.5	1,087,081		0.0000	1.0000	100.00
12.5	1,087,081		0.0000	1.0000	100.00
13.5	1,087,081		0.0000	1.0000	100.00
14.5	1,087,081		0.0000	1.0000	100.00
15.5	1,087,081		0.0000	1.0000	100.00
16.5	1,087,081		0.0000	1.0000	100.00
17.5	1,087,081		0.0000	1.0000	100.00
18.5	1,087,081		0.0000	1.0000	100.00
19.5	1,087,081		0.0000	1.0000	100.00
20.5	1,087,081		0.0000	1.0000	100.00
21.5	1,087,081		0.0000	1.0000	100.00
22.5	1,087,081		0.0000	1.0000	100.00
23.5	1,087,081		0.0000	1.0000	100.00
24.5	1,087,081		0.0000	1.0000	100.00
25.5	1,087,081		0.0000	1.0000	100.00
26.5	1,087,081		0.0000	1.0000	100.00
27.5	1,087,081		0.0000	1.0000	100.00
28.5	1,087,081		0.0000	1.0000	100.00
29.5	1,087,081		0.0000	1.0000	100.00
30.5	1,087,081		0.0000	1.0000	100.00
31.5	1,087,081		0.0000	1.0000	100.00
32.5	1,087,081		0.0000	1.0000	100.00
33.5	1,087,081		0.0000	1.0000	100.00
34.5	1,087,081		0.0000	1.0000	100.00
35.5	1,087,081		0.0000	1.0000	100.00
36.5	1,087,081		0.0000	1.0000	100.00
37.5					100.00



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 651.2 COMPRESSOR STATION STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 651.2 COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE

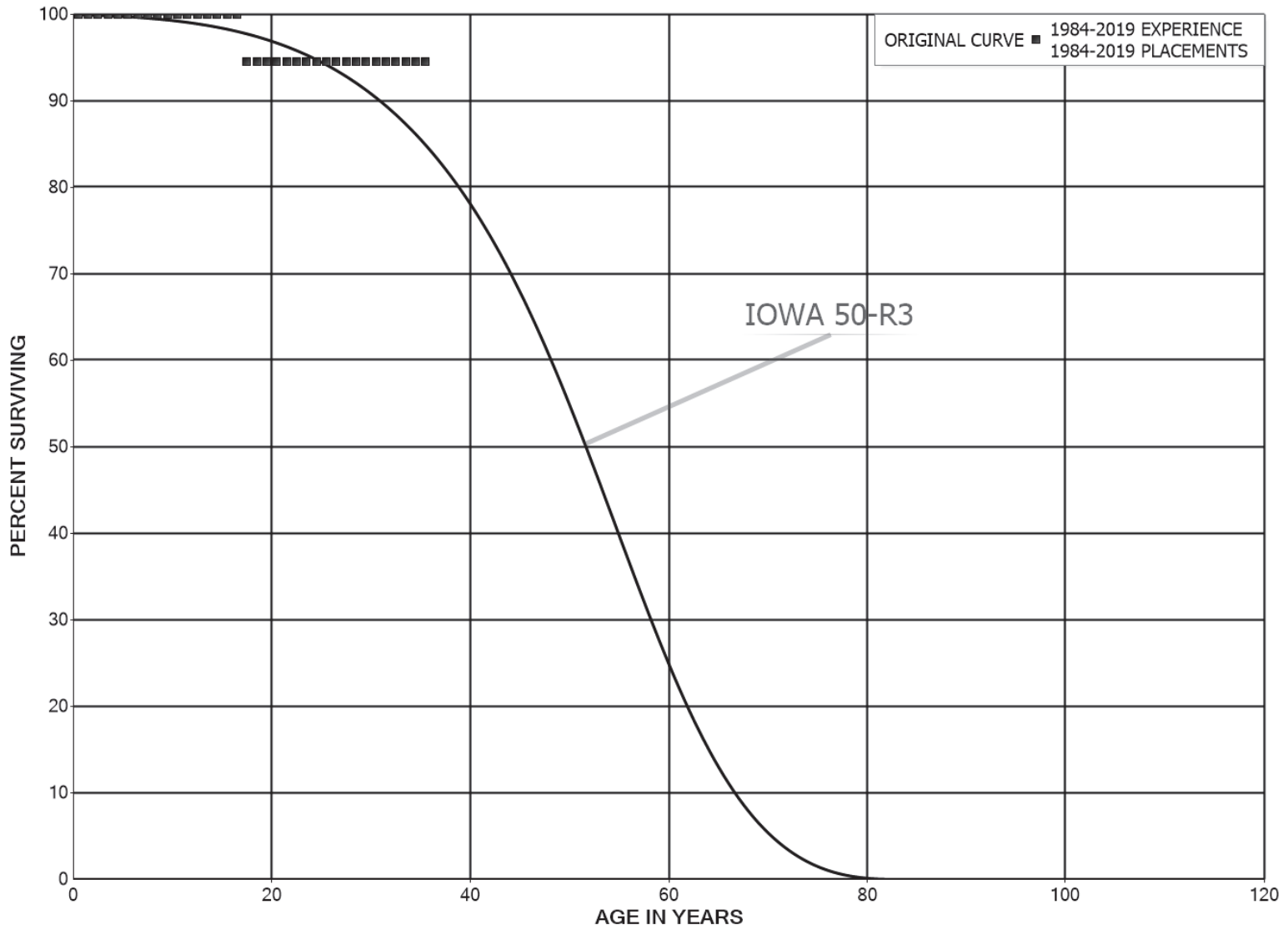
PLACEMENT BAND 1984-2017

EXPERIENCE BAND 1984-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	218,471		0.0000	1.0000	100.00
0.5	218,471		0.0000	1.0000	100.00
1.5	218,471		0.0000	1.0000	100.00
2.5	151,629		0.0000	1.0000	100.00
3.5	150,099		0.0000	1.0000	100.00
4.5	150,099		0.0000	1.0000	100.00
5.5	132,060		0.0000	1.0000	100.00
6.5	132,060		0.0000	1.0000	100.00
7.5	132,060		0.0000	1.0000	100.00
8.5	132,060		0.0000	1.0000	100.00
9.5	132,060		0.0000	1.0000	100.00
10.5	132,060	900	0.0068	0.9932	100.00
11.5	131,160		0.0000	1.0000	99.32
12.5	131,160		0.0000	1.0000	99.32
13.5	131,160		0.0000	1.0000	99.32
14.5	131,160		0.0000	1.0000	99.32
15.5	131,160		0.0000	1.0000	99.32
16.5	131,160		0.0000	1.0000	99.32
17.5	131,160		0.0000	1.0000	99.32
18.5	131,160		0.0000	1.0000	99.32
19.5	131,160		0.0000	1.0000	99.32
20.5	131,160	24,026	0.1832	0.8168	99.32
21.5	107,134		0.0000	1.0000	81.13
22.5	107,134		0.0000	1.0000	81.13
23.5	107,134		0.0000	1.0000	81.13
24.5	104,182		0.0000	1.0000	81.13
25.5	104,182		0.0000	1.0000	81.13
26.5	102,192		0.0000	1.0000	81.13
27.5	102,192	1,354	0.0133	0.9867	81.13
28.5	100,838		0.0000	1.0000	80.05
29.5	100,838		0.0000	1.0000	80.05
30.5	100,838		0.0000	1.0000	80.05
31.5	100,838		0.0000	1.0000	80.05
32.5	100,838		0.0000	1.0000	80.05
33.5	100,838		0.0000	1.0000	80.05
34.5	100,838		0.0000	1.0000	80.05
35.5					80.05



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 651.3 MEASURING AND REGULATING STATION STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 651.3 MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE

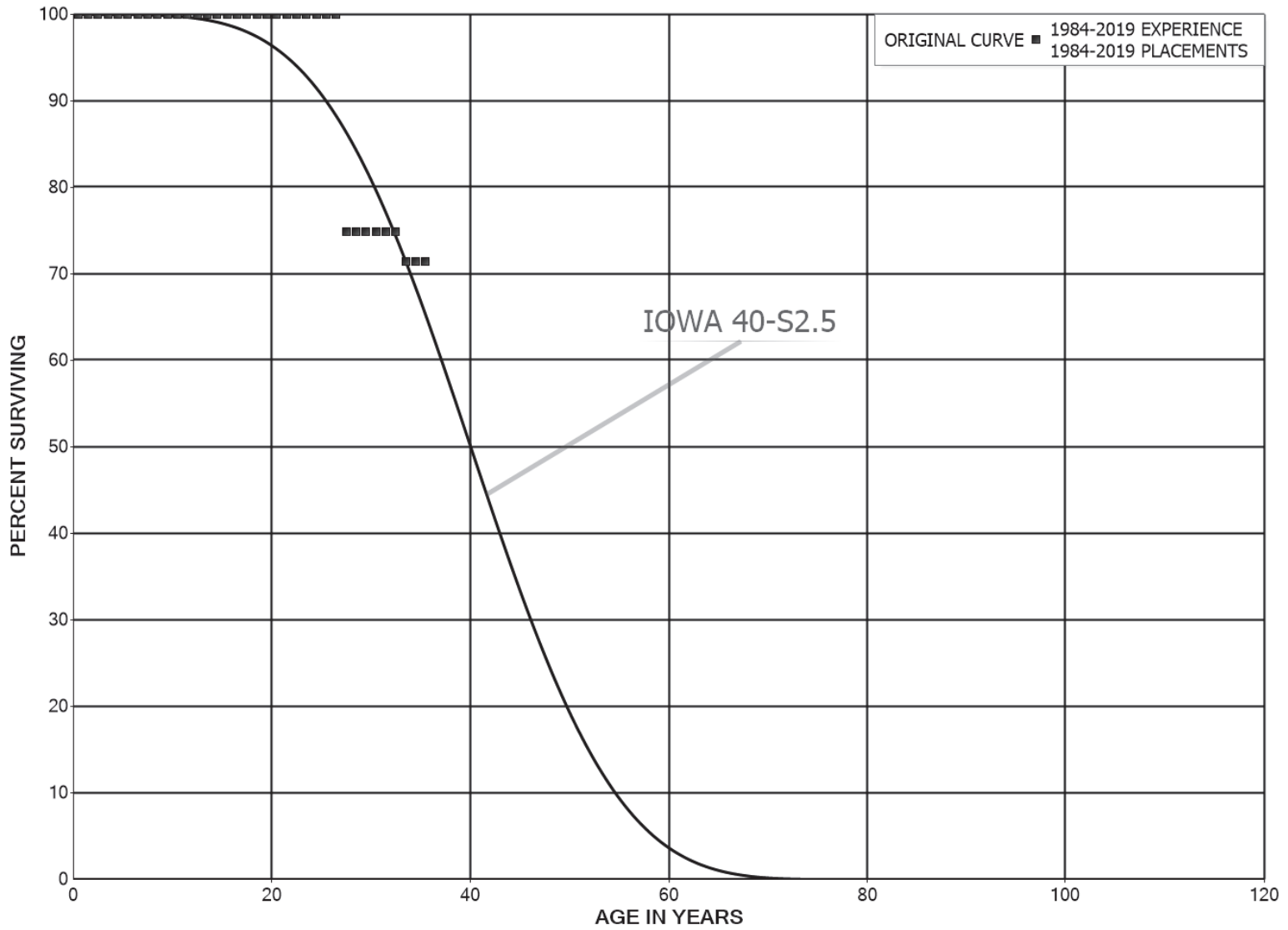
PLACEMENT BAND 1984-2019

EXPERIENCE BAND 1984-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	118,685		0.0000	1.0000	100.00
0.5	94,082		0.0000	1.0000	100.00
1.5	94,082		0.0000	1.0000	100.00
2.5	94,082		0.0000	1.0000	100.00
3.5	94,082		0.0000	1.0000	100.00
4.5	94,082		0.0000	1.0000	100.00
5.5	94,082		0.0000	1.0000	100.00
6.5	94,082		0.0000	1.0000	100.00
7.5	94,082		0.0000	1.0000	100.00
8.5	94,082		0.0000	1.0000	100.00
9.5	94,082		0.0000	1.0000	100.00
10.5	94,082		0.0000	1.0000	100.00
11.5	94,082		0.0000	1.0000	100.00
12.5	94,082		0.0000	1.0000	100.00
13.5	87,586		0.0000	1.0000	100.00
14.5	87,586		0.0000	1.0000	100.00
15.5	87,586		0.0000	1.0000	100.00
16.5	87,586	4,823	0.0551	0.9449	100.00
17.5	8,090		0.0000	1.0000	94.49
18.5	8,090		0.0000	1.0000	94.49
19.5	8,090		0.0000	1.0000	94.49
20.5	8,090		0.0000	1.0000	94.49
21.5	8,090		0.0000	1.0000	94.49
22.5	8,090		0.0000	1.0000	94.49
23.5	8,090		0.0000	1.0000	94.49
24.5	8,090		0.0000	1.0000	94.49
25.5	8,090		0.0000	1.0000	94.49
26.5	7,151		0.0000	1.0000	94.49
27.5	7,151		0.0000	1.0000	94.49
28.5	7,151		0.0000	1.0000	94.49
29.5	7,151		0.0000	1.0000	94.49
30.5	7,151		0.0000	1.0000	94.49
31.5	7,151		0.0000	1.0000	94.49
32.5	7,151		0.0000	1.0000	94.49
33.5	7,151		0.0000	1.0000	94.49
34.5	7,151		0.0000	1.0000	94.49
35.5					94.49



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 651.4 OTHER STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 651.4 OTHER STRUCTURES

ORIGINAL LIFE TABLE

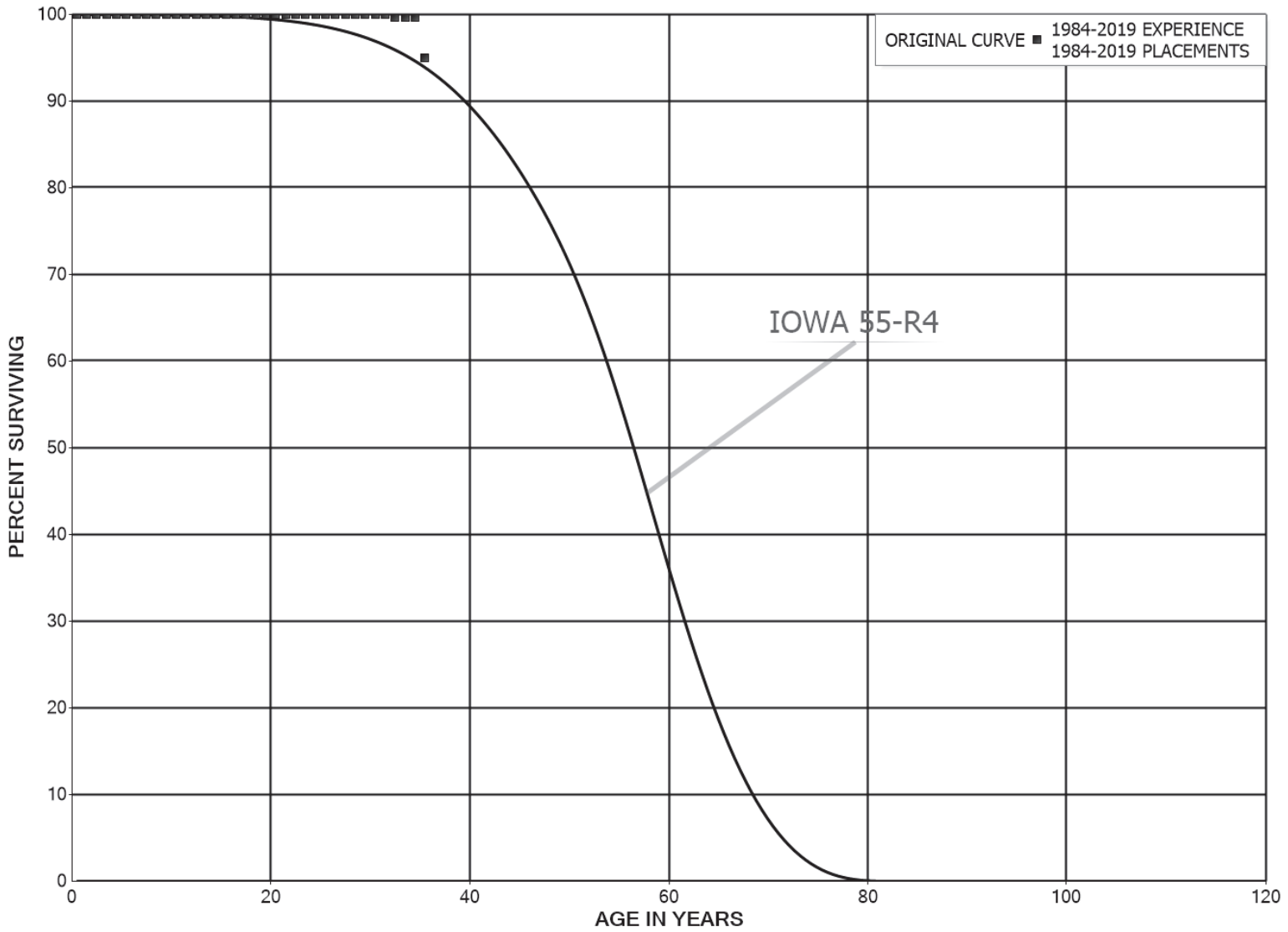
PLACEMENT BAND 1984-2019

EXPERIENCE BAND 1984-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	268,733		0.0000	1.0000	100.00
0.5	213,964		0.0000	1.0000	100.00
1.5	209,371		0.0000	1.0000	100.00
2.5	194,419		0.0000	1.0000	100.00
3.5	143,655		0.0000	1.0000	100.00
4.5	143,655		0.0000	1.0000	100.00
5.5	143,655		0.0000	1.0000	100.00
6.5	143,655		0.0000	1.0000	100.00
7.5	141,892		0.0000	1.0000	100.00
8.5	141,892		0.0000	1.0000	100.00
9.5	141,892		0.0000	1.0000	100.00
10.5	141,892		0.0000	1.0000	100.00
11.5	141,892		0.0000	1.0000	100.00
12.5	138,381		0.0000	1.0000	100.00
13.5	125,458		0.0000	1.0000	100.00
14.5	125,458		0.0000	1.0000	100.00
15.5	125,458		0.0000	1.0000	100.00
16.5	125,458		0.0000	1.0000	100.00
17.5	117,643		0.0000	1.0000	100.00
18.5	117,643		0.0000	1.0000	100.00
19.5	117,643		0.0000	1.0000	100.00
20.5	117,643		0.0000	1.0000	100.00
21.5	117,643		0.0000	1.0000	100.00
22.5	117,643		0.0000	1.0000	100.00
23.5	117,643		0.0000	1.0000	100.00
24.5	108,899		0.0000	1.0000	100.00
25.5	108,899		0.0000	1.0000	100.00
26.5	85,423	21,479	0.2514	0.7486	100.00
27.5	63,944		0.0000	1.0000	74.86
28.5	63,944		0.0000	1.0000	74.86
29.5	63,944		0.0000	1.0000	74.86
30.5	63,944		0.0000	1.0000	74.86
31.5	63,944		0.0000	1.0000	74.86
32.5	63,944	2,934	0.0459	0.9541	74.86
33.5	61,010		0.0000	1.0000	71.42
34.5	61,010		0.0000	1.0000	71.42
35.5					71.42



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 652 WELLS
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 652 WELLS

ORIGINAL LIFE TABLE

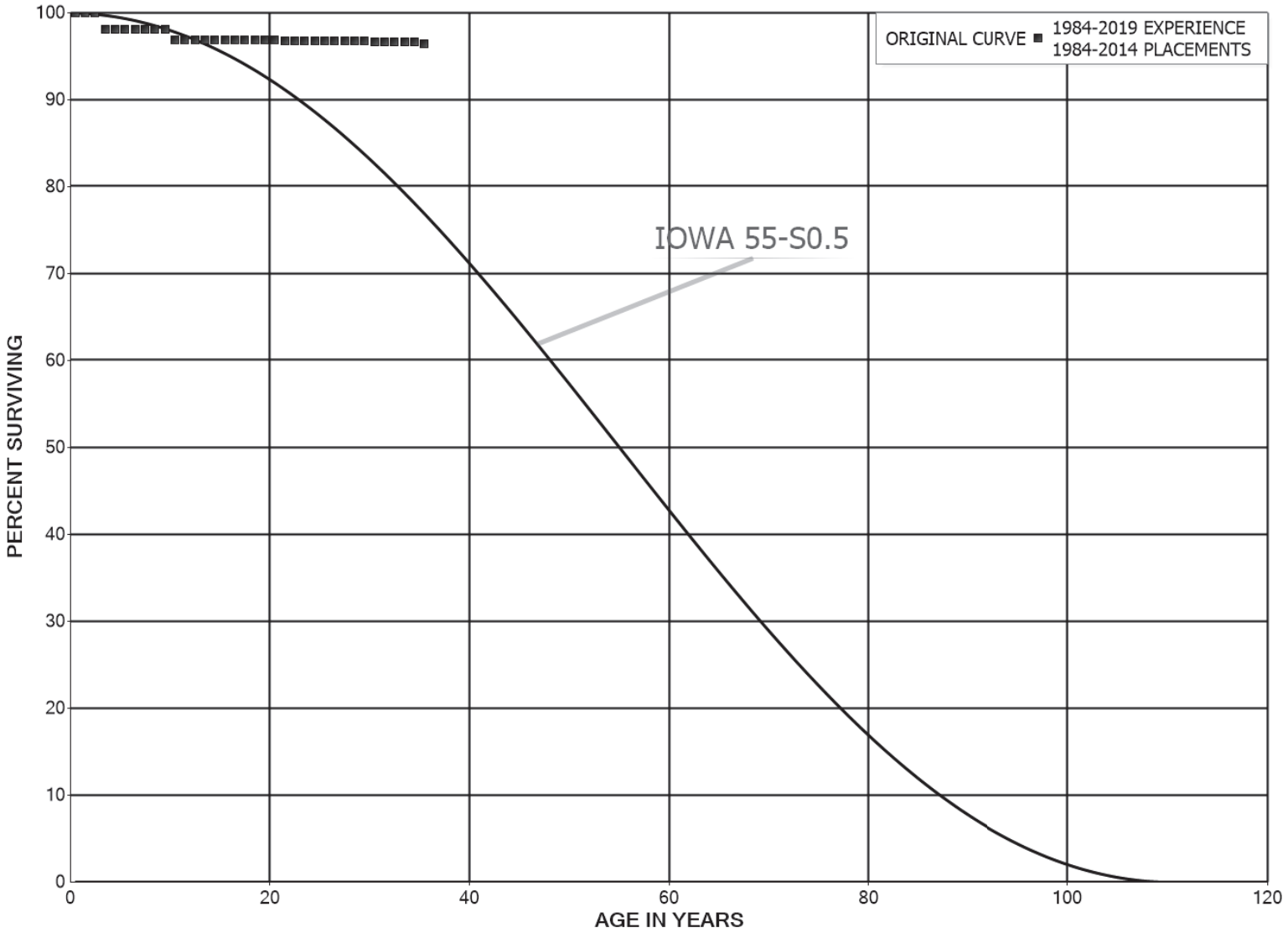
PLACEMENT BAND 1984-2019

EXPERIENCE BAND 1984-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,344,823		0.0000	1.0000	100.00
0.5	2,129,511		0.0000	1.0000	100.00
1.5	1,633,421		0.0000	1.0000	100.00
2.5	1,633,421		0.0000	1.0000	100.00
3.5	1,588,378		0.0000	1.0000	100.00
4.5	1,575,250		0.0000	1.0000	100.00
5.5	1,575,250		0.0000	1.0000	100.00
6.5	1,575,250		0.0000	1.0000	100.00
7.5	1,575,250		0.0000	1.0000	100.00
8.5	1,575,250		0.0000	1.0000	100.00
9.5	1,575,250		0.0000	1.0000	100.00
10.5	1,575,250		0.0000	1.0000	100.00
11.5	1,575,250		0.0000	1.0000	100.00
12.5	1,575,250		0.0000	1.0000	100.00
13.5	1,575,250		0.0000	1.0000	100.00
14.5	1,575,250		0.0000	1.0000	100.00
15.5	1,575,250		0.0000	1.0000	100.00
16.5	1,575,250		0.0000	1.0000	100.00
17.5	1,539,902		0.0000	1.0000	100.00
18.5	1,519,199		0.0000	1.0000	100.00
19.5	1,519,199		0.0000	1.0000	100.00
20.5	1,519,199		0.0000	1.0000	100.00
21.5	1,519,199		0.0000	1.0000	100.00
22.5	1,519,199		0.0000	1.0000	100.00
23.5	1,519,199		0.0000	1.0000	100.00
24.5	1,519,199		0.0000	1.0000	100.00
25.5	1,519,199		0.0000	1.0000	100.00
26.5	1,349,051		0.0000	1.0000	100.00
27.5	1,190,048		0.0000	1.0000	100.00
28.5	1,032,530		0.0000	1.0000	100.00
29.5	1,032,530		0.0000	1.0000	100.00
30.5	1,032,530		0.0000	1.0000	100.00
31.5	1,032,530	4,055	0.0039	0.9961	100.00
32.5	1,028,475		0.0000	1.0000	99.61
33.5	1,028,475		0.0000	1.0000	99.61
34.5	1,028,475	48,702	0.0474	0.9526	99.61
35.5					94.89



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 653 LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 653 LINES

ORIGINAL LIFE TABLE

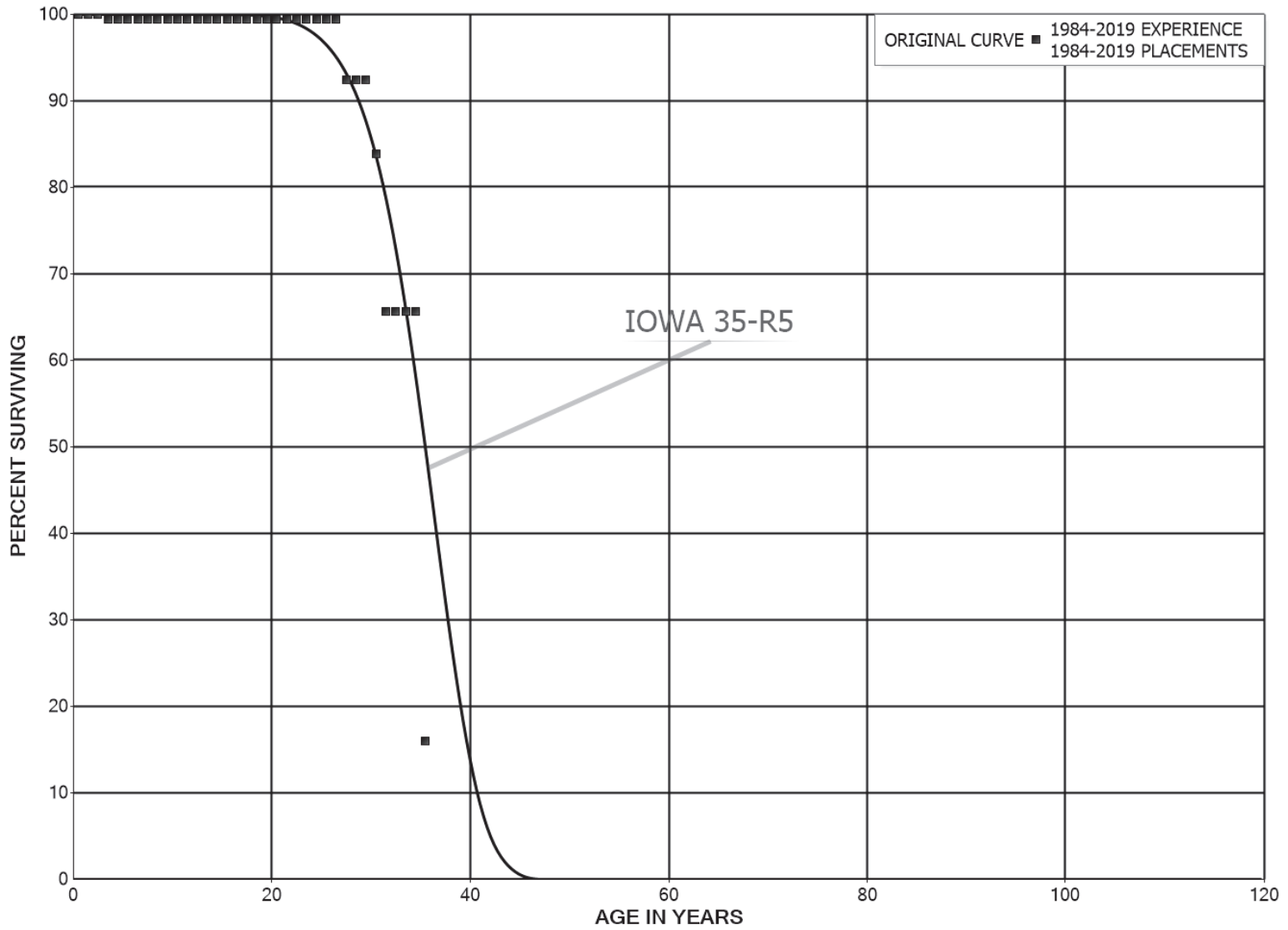
PLACEMENT BAND 1984-2014

EXPERIENCE BAND 1984-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	942,736		0.0000	1.0000	100.00
0.5	963,509		0.0000	1.0000	100.00
1.5	963,509		0.0000	1.0000	100.00
2.5	963,509	18,920	0.0196	0.9804	100.00
3.5	944,589		0.0000	1.0000	98.04
4.5	944,589		0.0000	1.0000	98.04
5.5	828,030		0.0000	1.0000	98.04
6.5	828,030		0.0000	1.0000	98.04
7.5	828,030		0.0000	1.0000	98.04
8.5	824,338		0.0000	1.0000	98.04
9.5	824,338	9,838	0.0119	0.9881	98.04
10.5	814,500		0.0000	1.0000	96.87
11.5	814,500		0.0000	1.0000	96.87
12.5	814,500		0.0000	1.0000	96.87
13.5	793,727		0.0000	1.0000	96.87
14.5	787,614		0.0000	1.0000	96.87
15.5	787,614		0.0000	1.0000	96.87
16.5	787,614		0.0000	1.0000	96.87
17.5	605,053		0.0000	1.0000	96.87
18.5	605,053		0.0000	1.0000	96.87
19.5	605,053		0.0000	1.0000	96.87
20.5	605,053	1,165	0.0019	0.9981	96.87
21.5	603,888		0.0000	1.0000	96.68
22.5	603,888		0.0000	1.0000	96.68
23.5	465,052		0.0000	1.0000	96.68
24.5	465,052		0.0000	1.0000	96.68
25.5	465,052		0.0000	1.0000	96.68
26.5	443,645		0.0000	1.0000	96.68
27.5	411,480		0.0000	1.0000	96.68
28.5	372,032		0.0000	1.0000	96.68
29.5	372,032	352	0.0009	0.9991	96.68
30.5	371,680		0.0000	1.0000	96.59
31.5	371,680		0.0000	1.0000	96.59
32.5	371,680		0.0000	1.0000	96.59
33.5	371,680		0.0000	1.0000	96.59
34.5	371,680	908	0.0024	0.9976	96.59
35.5					96.35



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 654 COMPRESSOR STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 654 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

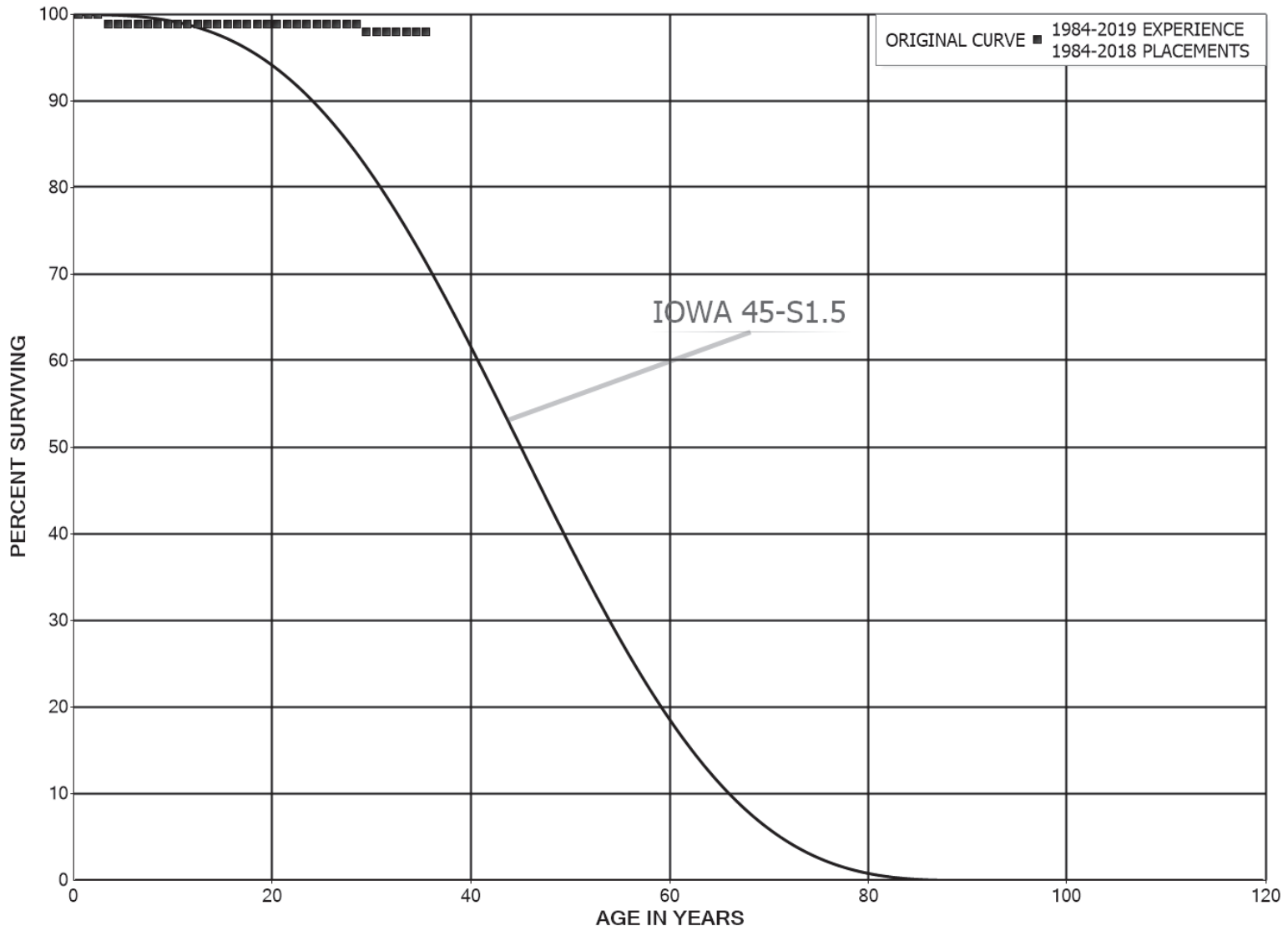
PLACEMENT BAND 1984-2019

EXPERIENCE BAND 1984-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,246,336		0.0000	1.0000	100.00
0.5	2,323,088		0.0000	1.0000	100.00
1.5	2,323,088		0.0000	1.0000	100.00
2.5	2,323,088	14,065	0.0061	0.9939	100.00
3.5	2,309,023		0.0000	1.0000	99.39
4.5	1,408,677		0.0000	1.0000	99.39
5.5	393,827		0.0000	1.0000	99.39
6.5	393,827		0.0000	1.0000	99.39
7.5	393,827		0.0000	1.0000	99.39
8.5	393,827		0.0000	1.0000	99.39
9.5	338,846		0.0000	1.0000	99.39
10.5	338,846		0.0000	1.0000	99.39
11.5	338,846		0.0000	1.0000	99.39
12.5	338,846		0.0000	1.0000	99.39
13.5	338,846		0.0000	1.0000	99.39
14.5	337,968		0.0000	1.0000	99.39
15.5	337,968		0.0000	1.0000	99.39
16.5	337,968		0.0000	1.0000	99.39
17.5	337,968		0.0000	1.0000	99.39
18.5	337,968		0.0000	1.0000	99.39
19.5	337,968		0.0000	1.0000	99.39
20.5	337,968		0.0000	1.0000	99.39
21.5	337,968		0.0000	1.0000	99.39
22.5	337,968		0.0000	1.0000	99.39
23.5	337,968		0.0000	1.0000	99.39
24.5	337,968		0.0000	1.0000	99.39
25.5	337,968		0.0000	1.0000	99.39
26.5	337,968	23,986	0.0710	0.9290	99.39
27.5	313,982		0.0000	1.0000	92.34
28.5	313,982		0.0000	1.0000	92.34
29.5	313,982	28,954	0.0922	0.9078	92.34
30.5	285,029	62,060	0.2177	0.7823	83.83
31.5	222,969		0.0000	1.0000	65.57
32.5	222,969		0.0000	1.0000	65.57
33.5	222,969		0.0000	1.0000	65.57
34.5	222,969	168,916	0.7576	0.2424	65.57
35.5					15.90



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 655 MEASURING AND REGULATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 655 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

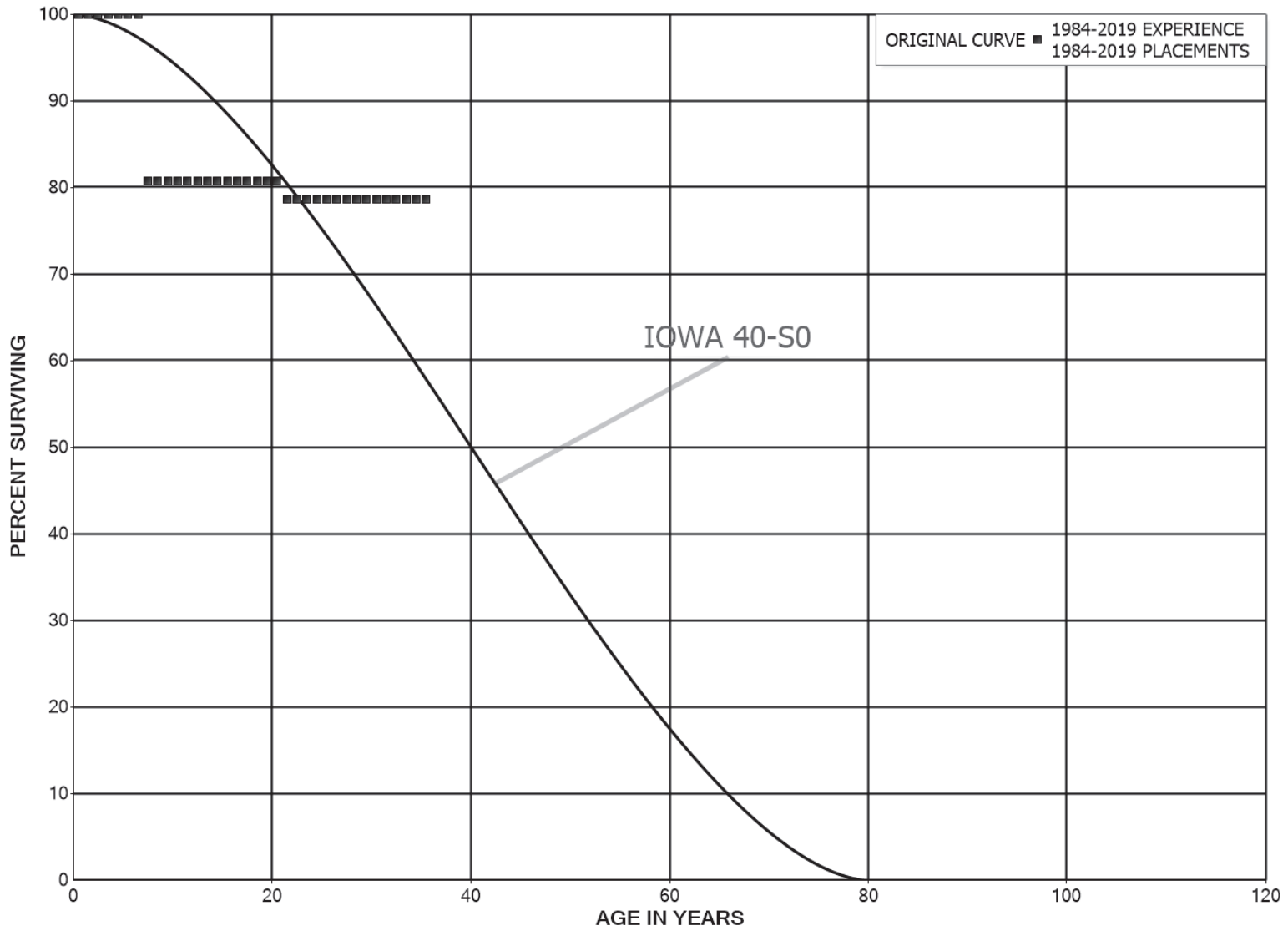
PLACEMENT BAND 1984-2018

EXPERIENCE BAND 1984-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,160,097		0.0000	1.0000	100.00
0.5	1,160,097		0.0000	1.0000	100.00
1.5	1,145,886		0.0000	1.0000	100.00
2.5	1,108,959	12,934	0.0117	0.9883	100.00
3.5	664,548		0.0000	1.0000	98.83
4.5	664,548		0.0000	1.0000	98.83
5.5	664,548		0.0000	1.0000	98.83
6.5	664,003		0.0000	1.0000	98.83
7.5	661,150		0.0000	1.0000	98.83
8.5	661,150		0.0000	1.0000	98.83
9.5	661,150		0.0000	1.0000	98.83
10.5	606,888		0.0000	1.0000	98.83
11.5	606,888		0.0000	1.0000	98.83
12.5	606,888		0.0000	1.0000	98.83
13.5	606,888		0.0000	1.0000	98.83
14.5	606,888		0.0000	1.0000	98.83
15.5	606,888		0.0000	1.0000	98.83
16.5	606,888		0.0000	1.0000	98.83
17.5	338,235		0.0000	1.0000	98.83
18.5	338,235		0.0000	1.0000	98.83
19.5	338,235		0.0000	1.0000	98.83
20.5	338,235		0.0000	1.0000	98.83
21.5	338,235		0.0000	1.0000	98.83
22.5	338,235		0.0000	1.0000	98.83
23.5	338,235		0.0000	1.0000	98.83
24.5	338,235		0.0000	1.0000	98.83
25.5	338,235		0.0000	1.0000	98.83
26.5	294,712		0.0000	1.0000	98.83
27.5	294,712		0.0000	1.0000	98.83
28.5	294,712	2,714	0.0092	0.9908	98.83
29.5	291,712		0.0000	1.0000	97.92
30.5	164,373		0.0000	1.0000	97.92
31.5	164,373		0.0000	1.0000	97.92
32.5	55,223		0.0000	1.0000	97.92
33.5	55,223		0.0000	1.0000	97.92
34.5	55,223		0.0000	1.0000	97.92
35.5					97.92



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 656 PURIFICATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 656 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE

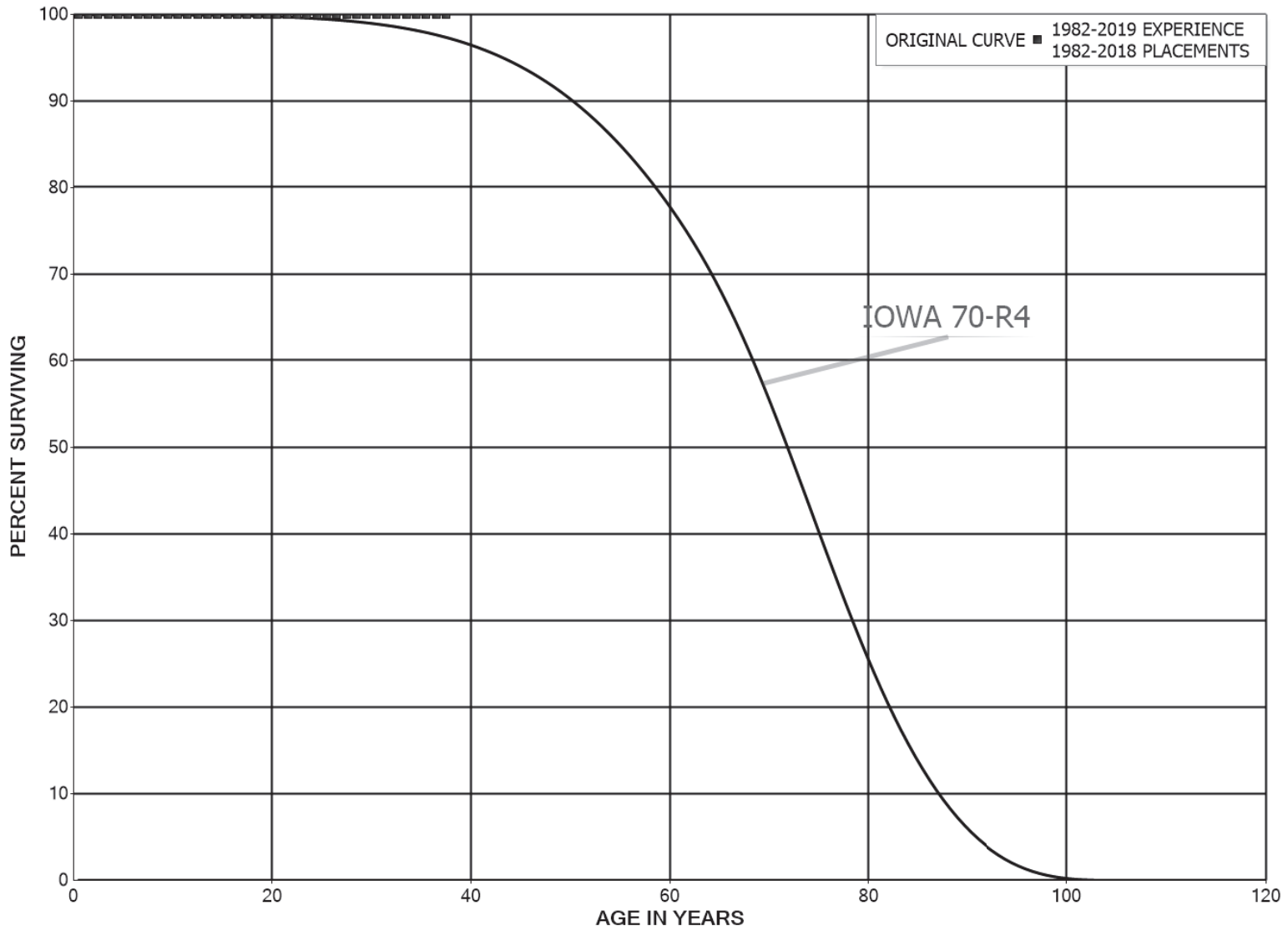
PLACEMENT BAND 1984-2019

EXPERIENCE BAND 1984-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,319,667		0.0000	1.0000	100.00
0.5	971,037		0.0000	1.0000	100.00
1.5	971,037		0.0000	1.0000	100.00
2.5	370,687		0.0000	1.0000	100.00
3.5	370,687		0.0000	1.0000	100.00
4.5	370,687		0.0000	1.0000	100.00
5.5	370,687		0.0000	1.0000	100.00
6.5	370,687	71,392	0.1926	0.8074	100.00
7.5	299,295		0.0000	1.0000	80.74
8.5	293,374		0.0000	1.0000	80.74
9.5	293,374		0.0000	1.0000	80.74
10.5	293,374		0.0000	1.0000	80.74
11.5	293,374		0.0000	1.0000	80.74
12.5	293,374		0.0000	1.0000	80.74
13.5	293,374		0.0000	1.0000	80.74
14.5	293,374		0.0000	1.0000	80.74
15.5	293,374		0.0000	1.0000	80.74
16.5	293,374		0.0000	1.0000	80.74
17.5	293,374		0.0000	1.0000	80.74
18.5	293,374		0.0000	1.0000	80.74
19.5	293,374		0.0000	1.0000	80.74
20.5	293,374	7,603	0.0259	0.9741	80.74
21.5	285,771		0.0000	1.0000	78.65
22.5	285,771		0.0000	1.0000	78.65
23.5	285,771		0.0000	1.0000	78.65
24.5	285,771		0.0000	1.0000	78.65
25.5	285,771		0.0000	1.0000	78.65
26.5	240,001		0.0000	1.0000	78.65
27.5	229,578		0.0000	1.0000	78.65
28.5	68,733		0.0000	1.0000	78.65
29.5	68,733		0.0000	1.0000	78.65
30.5	68,733		0.0000	1.0000	78.65
31.5	68,733		0.0000	1.0000	78.65
32.5	68,733		0.0000	1.0000	78.65
33.5	68,733		0.0000	1.0000	78.65
34.5	68,733		0.0000	1.0000	78.65
35.5					78.65



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 665.2 RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 665.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE

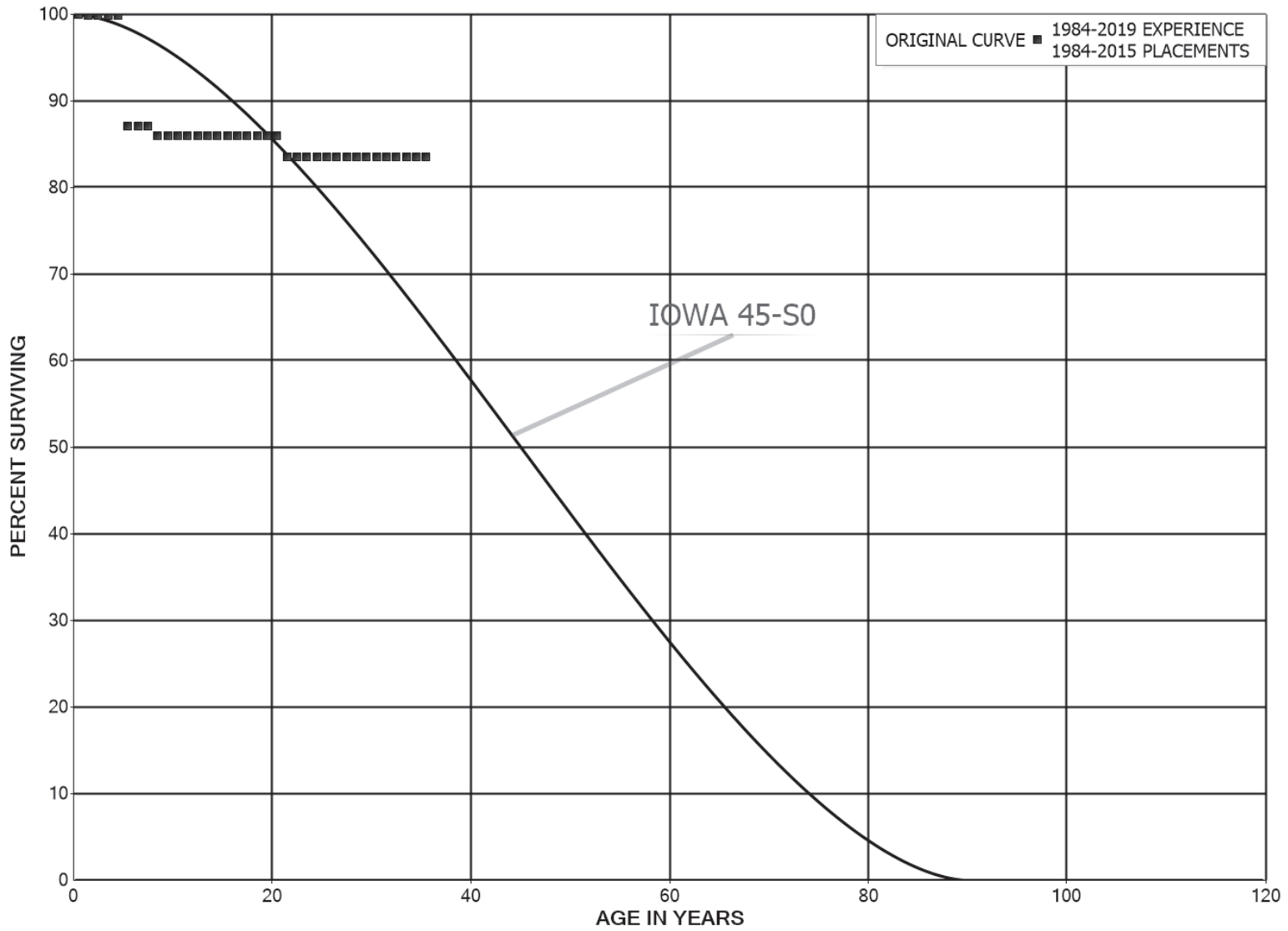
PLACEMENT BAND 1982-2018

EXPERIENCE BAND 1982-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,421,706		0.0000	1.0000	100.00
0.5	2,421,706		0.0000	1.0000	100.00
1.5	2,188,169		0.0000	1.0000	100.00
2.5	1,983,065		0.0000	1.0000	100.00
3.5	1,983,065		0.0000	1.0000	100.00
4.5	1,983,065		0.0000	1.0000	100.00
5.5	1,983,065		0.0000	1.0000	100.00
6.5	1,983,065		0.0000	1.0000	100.00
7.5	1,983,065		0.0000	1.0000	100.00
8.5	1,983,065		0.0000	1.0000	100.00
9.5	1,228,388		0.0000	1.0000	100.00
10.5	1,228,388		0.0000	1.0000	100.00
11.5	1,059,100		0.0000	1.0000	100.00
12.5	1,059,100		0.0000	1.0000	100.00
13.5	935,391		0.0000	1.0000	100.00
14.5	935,391		0.0000	1.0000	100.00
15.5	935,391		0.0000	1.0000	100.00
16.5	935,391		0.0000	1.0000	100.00
17.5	644,576		0.0000	1.0000	100.00
18.5	644,576		0.0000	1.0000	100.00
19.5	644,576		0.0000	1.0000	100.00
20.5	644,576		0.0000	1.0000	100.00
21.5	644,576		0.0000	1.0000	100.00
22.5	644,576		0.0000	1.0000	100.00
23.5	644,576		0.0000	1.0000	100.00
24.5	644,576		0.0000	1.0000	100.00
25.5	644,576		0.0000	1.0000	100.00
26.5	644,576		0.0000	1.0000	100.00
27.5	644,576		0.0000	1.0000	100.00
28.5	644,576		0.0000	1.0000	100.00
29.5	644,576		0.0000	1.0000	100.00
30.5	644,576		0.0000	1.0000	100.00
31.5	644,576		0.0000	1.0000	100.00
32.5	644,576		0.0000	1.0000	100.00
33.5	644,576		0.0000	1.0000	100.00
34.5	644,576		0.0000	1.0000	100.00
35.5	644,576		0.0000	1.0000	100.00
36.5	644,576		0.0000	1.0000	100.00
37.5					100.00



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 666.2 MEASURING AND REGULATING STATION STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 666.2 MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE

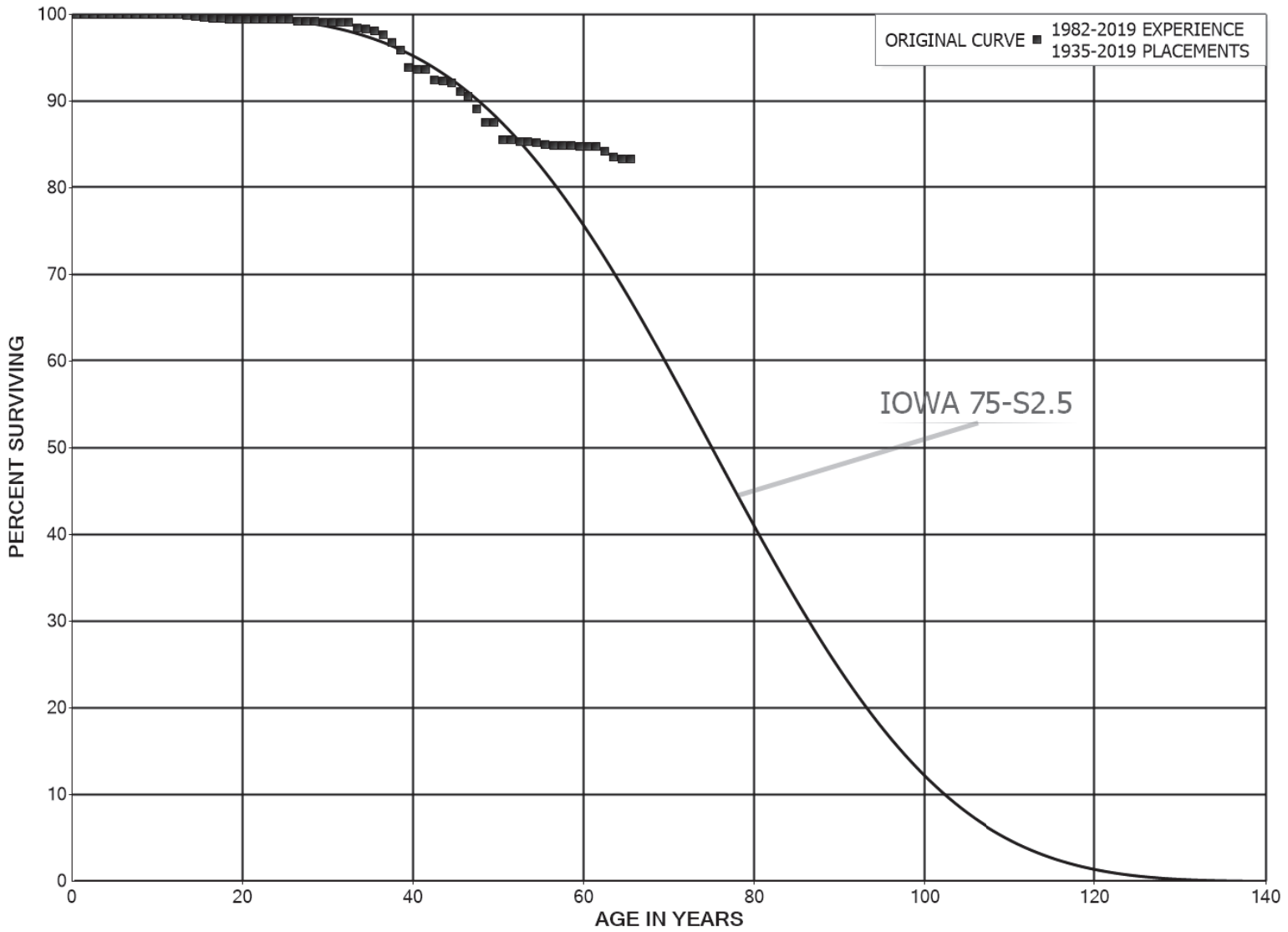
PLACEMENT BAND 1984-2015

EXPERIENCE BAND 1984-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	302,221		0.0000	1.0000	100.00
0.5	302,221	380	0.0013	0.9987	100.00
1.5	301,841		0.0000	1.0000	99.87
2.5	301,841		0.0000	1.0000	99.87
3.5	301,841		0.0000	1.0000	99.87
4.5	299,786	38,600	0.1288	0.8712	99.87
5.5	261,186		0.0000	1.0000	87.01
6.5	255,424		0.0000	1.0000	87.01
7.5	237,298	2,871	0.0121	0.9879	87.01
8.5	234,427		0.0000	1.0000	85.96
9.5	234,427		0.0000	1.0000	85.96
10.5	223,698		0.0000	1.0000	85.96
11.5	223,698		0.0000	1.0000	85.96
12.5	223,698		0.0000	1.0000	85.96
13.5	223,698		0.0000	1.0000	85.96
14.5	209,233		0.0000	1.0000	85.96
15.5	209,233		0.0000	1.0000	85.96
16.5	209,233		0.0000	1.0000	85.96
17.5	209,233		0.0000	1.0000	85.96
18.5	209,233		0.0000	1.0000	85.96
19.5	209,233		0.0000	1.0000	85.96
20.5	209,233	6,109	0.0292	0.9708	85.96
21.5	203,124		0.0000	1.0000	83.45
22.5	203,124		0.0000	1.0000	83.45
23.5	203,124		0.0000	1.0000	83.45
24.5	173,211		0.0000	1.0000	83.45
25.5	55,606		0.0000	1.0000	83.45
26.5	55,606		0.0000	1.0000	83.45
27.5	31,001		0.0000	1.0000	83.45
28.5	31,001		0.0000	1.0000	83.45
29.5	31,001		0.0000	1.0000	83.45
30.5	31,001		0.0000	1.0000	83.45
31.5	18,182		0.0000	1.0000	83.45
32.5	18,182		0.0000	1.0000	83.45
33.5	18,182		0.0000	1.0000	83.45
34.5	18,182		0.0000	1.0000	83.45
35.5					83.45



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 667 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 667 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2019

EXPERIENCE BAND 1982-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	97,727,565		0.0000	1.0000	100.00
0.5	94,295,715		0.0000	1.0000	100.00
1.5	84,322,980		0.0000	1.0000	100.00
2.5	70,830,494		0.0000	1.0000	100.00
3.5	62,320,996		0.0000	1.0000	100.00
4.5	57,286,771		0.0000	1.0000	100.00
5.5	44,831,681	2,254	0.0001	0.9999	100.00
6.5	44,816,587	26,492	0.0006	0.9994	99.99
7.5	43,160,064		0.0000	1.0000	99.94
8.5	42,941,388		0.0000	1.0000	99.94
9.5	32,715,983		0.0000	1.0000	99.94
10.5	25,003,342		0.0000	1.0000	99.94
11.5	21,489,868	3,298	0.0002	0.9998	99.94
12.5	21,809,007	17,492	0.0008	0.9992	99.92
13.5	19,879,729	14,764	0.0007	0.9993	99.84
14.5	20,438,489	31,757	0.0016	0.9984	99.77
15.5	20,225,999	20,843	0.0010	0.9990	99.61
16.5	20,181,043	1,872	0.0001	0.9999	99.51
17.5	19,990,633	10,179	0.0005	0.9995	99.50
18.5	20,746,114	3,744	0.0002	0.9998	99.45
19.5	19,910,178		0.0000	1.0000	99.43
20.5	18,884,239		0.0000	1.0000	99.43
21.5	17,222,660		0.0000	1.0000	99.43
22.5	12,740,840		0.0000	1.0000	99.43
23.5	11,628,541		0.0000	1.0000	99.43
24.5	9,217,237	26	0.0000	1.0000	99.43
25.5	9,183,750	26,808	0.0029	0.9971	99.43
26.5	8,938,373		0.0000	1.0000	99.14
27.5	8,792,332		0.0000	1.0000	99.14
28.5	8,559,246	2,364	0.0003	0.9997	99.14
29.5	7,921,490	310	0.0000	1.0000	99.11
30.5	6,506,941	2,754	0.0004	0.9996	99.11
31.5	7,152,131	2,190	0.0003	0.9997	99.07
32.5	5,818,126	36,070	0.0062	0.9938	99.04
33.5	5,542,421	8,244	0.0015	0.9985	98.42
34.5	5,135,299	8,365	0.0016	0.9984	98.28
35.5	5,085,023	23,487	0.0046	0.9954	98.12
36.5	4,881,739	44,915	0.0092	0.9908	97.66
37.5	4,593,310	46,200	0.0101	0.9899	96.76
38.5	4,547,110	90,881	0.0200	0.9800	95.79

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 667 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2019

EXPERIENCE BAND 1982-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,456,229	13,094	0.0029	0.9971	93.88
40.5	4,103,925	449	0.0001	0.9999	93.60
41.5	4,103,475	51,739	0.0126	0.9874	93.59
42.5	4,051,736	7,791	0.0019	0.9981	92.41
43.5	4,043,945	6,685	0.0017	0.9983	92.23
44.5	3,749,356	40,997	0.0109	0.9891	92.08
45.5	3,708,359	24,243	0.0065	0.9935	91.07
46.5	3,697,314	57,613	0.0156	0.9844	90.48
47.5	3,639,702	63,767	0.0175	0.9825	89.07
48.5	3,376,458	27	0.0000	1.0000	87.51
49.5	3,376,431	77,028	0.0228	0.9772	87.51
50.5	2,949,912	226	0.0001	0.9999	85.51
51.5	2,949,686	8,766	0.0030	0.9970	85.50
52.5	2,347,658		0.0000	1.0000	85.25
53.5	2,347,658	2,710	0.0012	0.9988	85.25
54.5	2,344,948	4,597	0.0020	0.9980	85.15
55.5	2,340,351	2,905	0.0012	0.9988	84.98
56.5	1,597,564	813	0.0005	0.9995	84.88
57.5	1,596,751		0.0000	1.0000	84.84
58.5	1,596,751	1,695	0.0011	0.9989	84.84
59.5	1,595,056		0.0000	1.0000	84.75
60.5	1,595,056		0.0000	1.0000	84.75
61.5	946,380	6,006	0.0063	0.9937	84.75
62.5	940,374	7,859	0.0084	0.9916	84.21
63.5	932,515	2,571	0.0028	0.9972	83.50
64.5	929,943	224	0.0002	0.9998	83.27
65.5	536,459	728	0.0014	0.9986	83.25
66.5	535,732		0.0000	1.0000	83.14
67.5	535,732	30	0.0001	0.9999	83.14
68.5	535,701		0.0000	1.0000	83.14
69.5	1,654		0.0000	1.0000	83.14
70.5	1,654		0.0000	1.0000	83.14
71.5	1,654		0.0000	1.0000	83.14
72.5	1,654		0.0000	1.0000	83.14
73.5	1,654		0.0000	1.0000	83.14
74.5	1,654		0.0000	1.0000	83.14
75.5	1,654		0.0000	1.0000	83.14
76.5	1,654		0.0000	1.0000	83.14
77.5	1,654		0.0000	1.0000	83.14
78.5	1,654		0.0000	1.0000	83.14

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 667 MAINS

ORIGINAL LIFE TABLE, CONT.

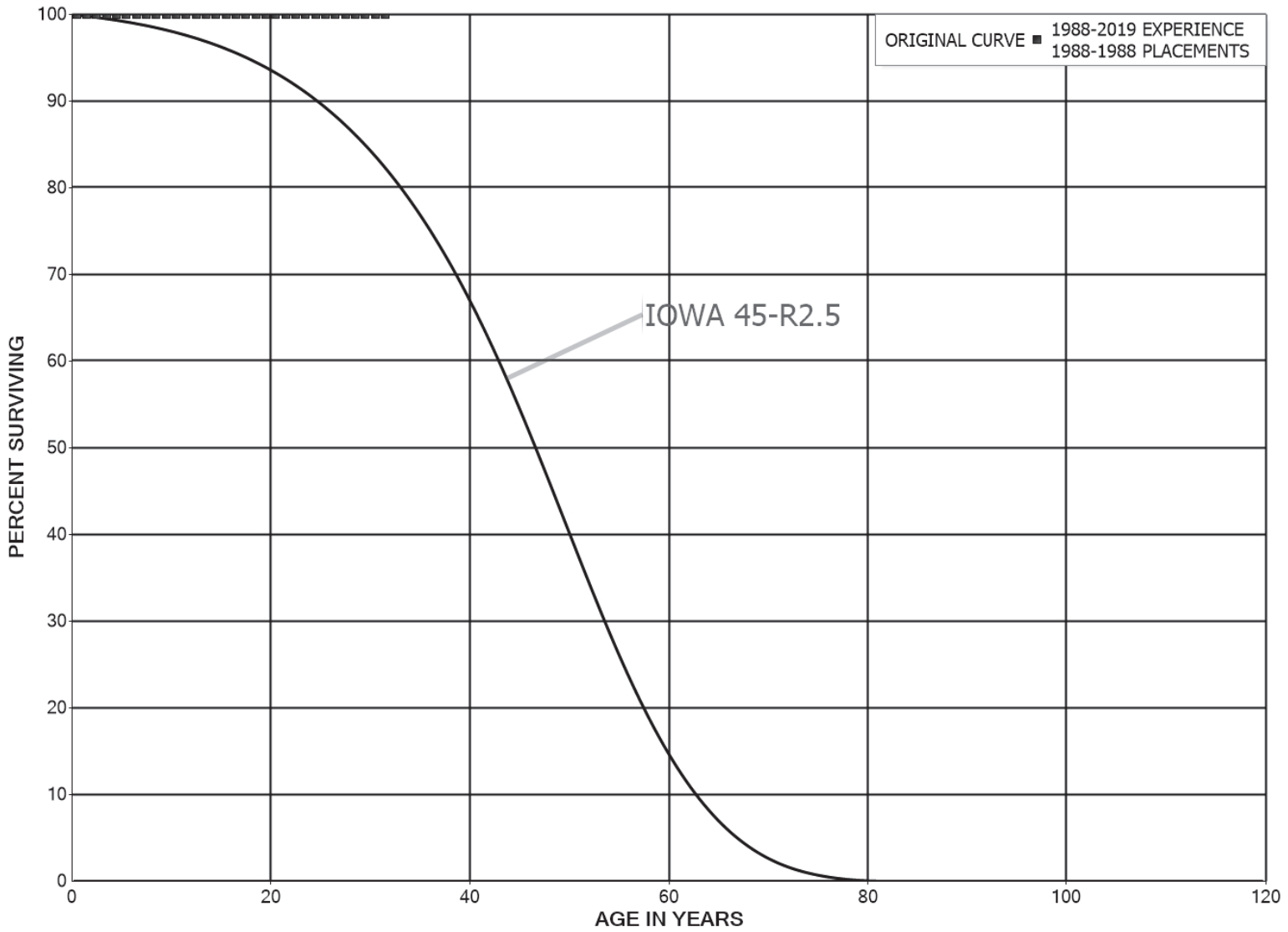
PLACEMENT BAND 1935-2019

EXPERIENCE BAND 1982-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,654		0.0000	1.0000	83.14
80.5	1,654		0.0000	1.0000	83.14
81.5	1,654		0.0000	1.0000	83.14
82.5	1,654		0.0000	1.0000	83.14
83.5	1,654		0.0000	1.0000	83.14
84.5					83.14



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 668 COMPRESSOR STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 668 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

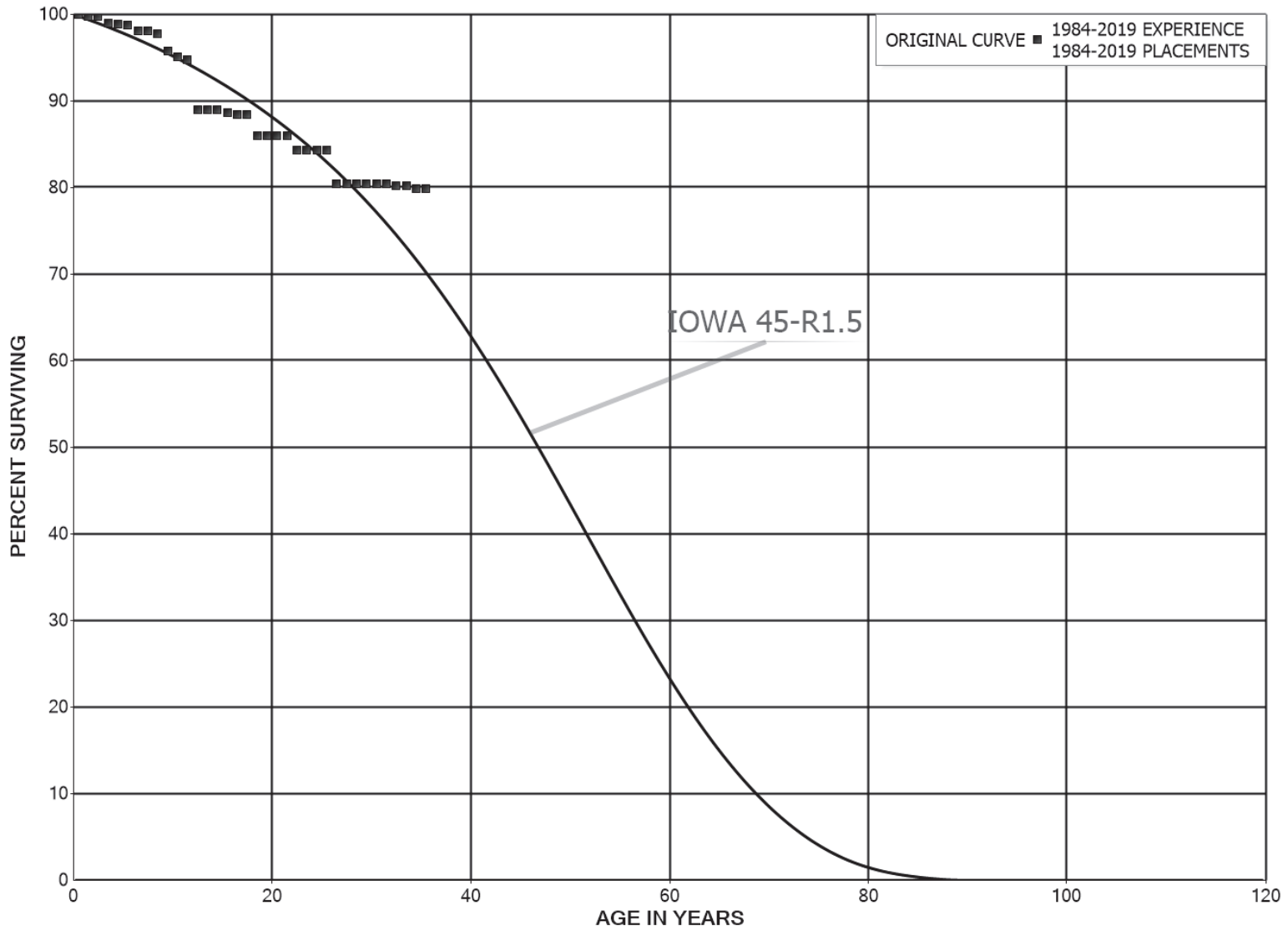
PLACEMENT BAND 1988-1988

EXPERIENCE BAND 1988-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,708		0.0000	1.0000	100.00
0.5	27,708		0.0000	1.0000	100.00
1.5	27,708		0.0000	1.0000	100.00
2.5	27,708		0.0000	1.0000	100.00
3.5	27,708		0.0000	1.0000	100.00
4.5	27,708		0.0000	1.0000	100.00
5.5	27,708		0.0000	1.0000	100.00
6.5	27,708		0.0000	1.0000	100.00
7.5	27,708		0.0000	1.0000	100.00
8.5	27,708		0.0000	1.0000	100.00
9.5	27,708		0.0000	1.0000	100.00
10.5	27,708		0.0000	1.0000	100.00
11.5	27,708		0.0000	1.0000	100.00
12.5	27,708		0.0000	1.0000	100.00
13.5	27,708		0.0000	1.0000	100.00
14.5	27,708		0.0000	1.0000	100.00
15.5	27,708		0.0000	1.0000	100.00
16.5	27,708		0.0000	1.0000	100.00
17.5	27,708		0.0000	1.0000	100.00
18.5	27,708		0.0000	1.0000	100.00
19.5	27,708		0.0000	1.0000	100.00
20.5	27,708		0.0000	1.0000	100.00
21.5	27,708		0.0000	1.0000	100.00
22.5	27,708		0.0000	1.0000	100.00
23.5	27,708		0.0000	1.0000	100.00
24.5	27,708		0.0000	1.0000	100.00
25.5	27,708		0.0000	1.0000	100.00
26.5	27,708		0.0000	1.0000	100.00
27.5	27,708		0.0000	1.0000	100.00
28.5	27,708		0.0000	1.0000	100.00
29.5	27,708		0.0000	1.0000	100.00
30.5	27,708		0.0000	1.0000	100.00
31.5					100.00



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 669 MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 669 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

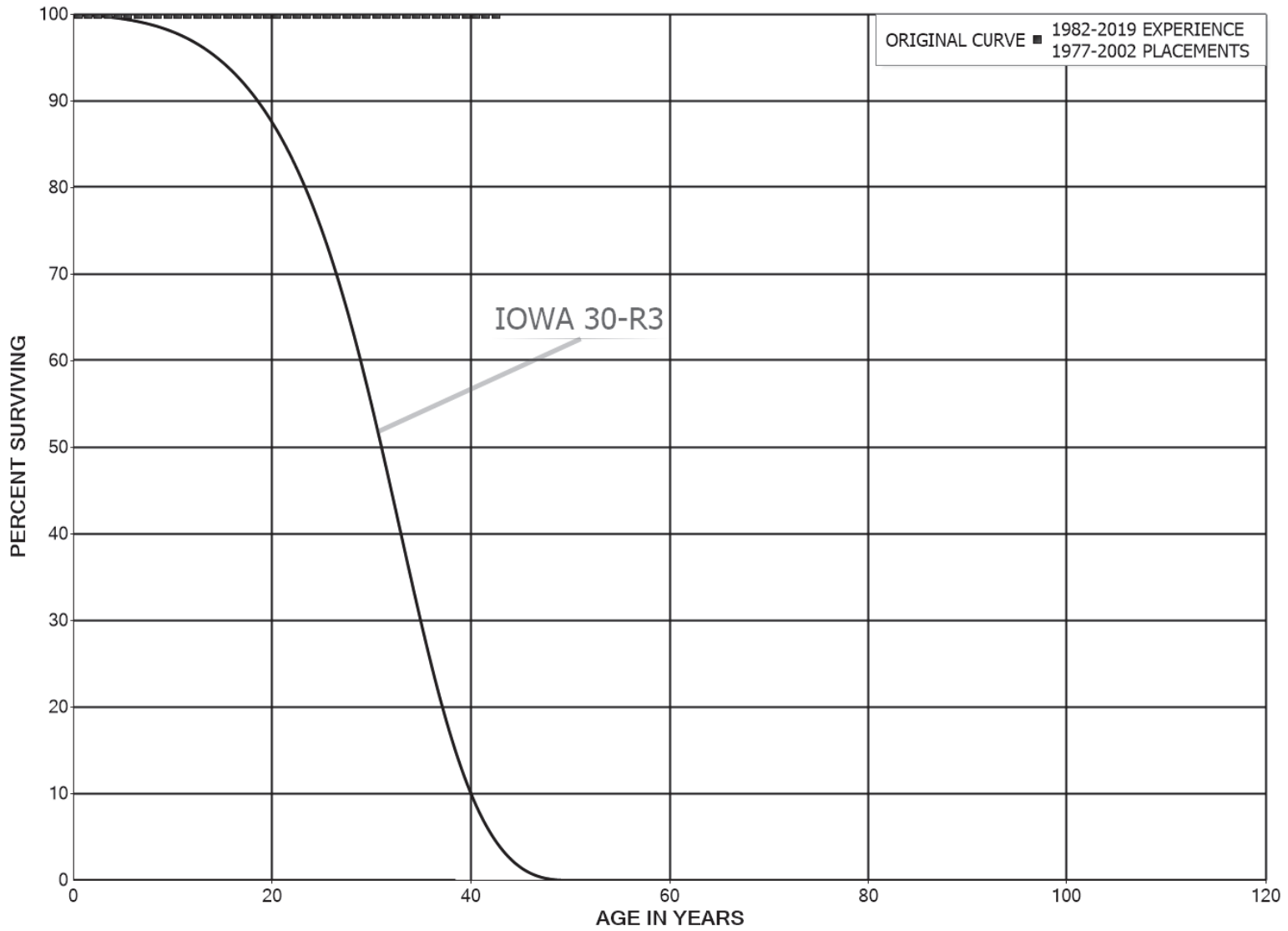
PLACEMENT BAND 1984-2019

EXPERIENCE BAND 1984-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,872,621		0.0000	1.0000	100.00
0.5	13,425,066	32,407	0.0024	0.9976	100.00
1.5	9,069,146		0.0000	1.0000	99.76
2.5	8,926,769	67,236	0.0075	0.9925	99.76
3.5	8,823,512	17,619	0.0020	0.9980	99.01
4.5	8,805,893	12,212	0.0014	0.9986	98.81
5.5	8,478,542	49,900	0.0059	0.9941	98.67
6.5	7,247,658	2,578	0.0004	0.9996	98.09
7.5	7,111,611	21,425	0.0030	0.9970	98.06
8.5	6,626,369	141,633	0.0214	0.9786	97.76
9.5	6,075,127	36,883	0.0061	0.9939	95.67
10.5	4,379,697	16,990	0.0039	0.9961	95.09
11.5	4,362,707	263,642	0.0604	0.9396	94.72
12.5	4,099,065		0.0000	1.0000	89.00
13.5	4,099,065		0.0000	1.0000	89.00
14.5	3,733,456	15,245	0.0041	0.9959	89.00
15.5	3,499,170	8,322	0.0024	0.9976	88.63
16.5	3,163,836		0.0000	1.0000	88.42
17.5	3,163,836	87,351	0.0276	0.9724	88.42
18.5	2,942,137		0.0000	1.0000	85.98
19.5	2,872,620		0.0000	1.0000	85.98
20.5	2,046,752		0.0000	1.0000	85.98
21.5	1,250,617	23,969	0.0192	0.9808	85.98
22.5	1,200,333		0.0000	1.0000	84.33
23.5	1,151,607		0.0000	1.0000	84.33
24.5	1,134,648		0.0000	1.0000	84.33
25.5	1,129,064	52,102	0.0461	0.9539	84.33
26.5	752,258	213	0.0003	0.9997	80.44
27.5	597,937		0.0000	1.0000	80.42
28.5	594,235		0.0000	1.0000	80.42
29.5	592,147		0.0000	1.0000	80.42
30.5	503,757		0.0000	1.0000	80.42
31.5	434,014	1,469	0.0034	0.9966	80.42
32.5	183,803		0.0000	1.0000	80.15
33.5	183,803	835	0.0045	0.9955	80.15
34.5	182,968		0.0000	1.0000	79.78
35.5					79.78



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 671 OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 671 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-2002

EXPERIENCE BAND 1982-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	772		0.0000	1.0000	100.00
0.5	772		0.0000	1.0000	100.00
1.5	772		0.0000	1.0000	100.00
2.5	772		0.0000	1.0000	100.00
3.5	772		0.0000	1.0000	100.00
4.5	5,283		0.0000	1.0000	100.00
5.5	5,283		0.0000	1.0000	100.00
6.5	5,283		0.0000	1.0000	100.00
7.5	5,283		0.0000	1.0000	100.00
8.5	5,283		0.0000	1.0000	100.00
9.5	5,283		0.0000	1.0000	100.00
10.5	5,283		0.0000	1.0000	100.00
11.5	5,283		0.0000	1.0000	100.00
12.5	5,283		0.0000	1.0000	100.00
13.5	5,283		0.0000	1.0000	100.00
14.5	5,283		0.0000	1.0000	100.00
15.5	5,283		0.0000	1.0000	100.00
16.5	5,283		0.0000	1.0000	100.00
17.5	4,511		0.0000	1.0000	100.00
18.5	4,511		0.0000	1.0000	100.00
19.5	4,511		0.0000	1.0000	100.00
20.5	4,511		0.0000	1.0000	100.00
21.5	4,511		0.0000	1.0000	100.00
22.5	4,511		0.0000	1.0000	100.00
23.5	4,511		0.0000	1.0000	100.00
24.5	4,511		0.0000	1.0000	100.00
25.5	4,511		0.0000	1.0000	100.00
26.5	4,511		0.0000	1.0000	100.00
27.5	4,511		0.0000	1.0000	100.00
28.5	4,511		0.0000	1.0000	100.00
29.5	4,511		0.0000	1.0000	100.00
30.5	4,511		0.0000	1.0000	100.00
31.5	4,511		0.0000	1.0000	100.00
32.5	4,511		0.0000	1.0000	100.00
33.5	4,511		0.0000	1.0000	100.00
34.5	4,511		0.0000	1.0000	100.00
35.5	4,511		0.0000	1.0000	100.00
36.5	4,511		0.0000	1.0000	100.00
37.5	4,511		0.0000	1.0000	100.00
38.5	4,511		0.0000	1.0000	100.00

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

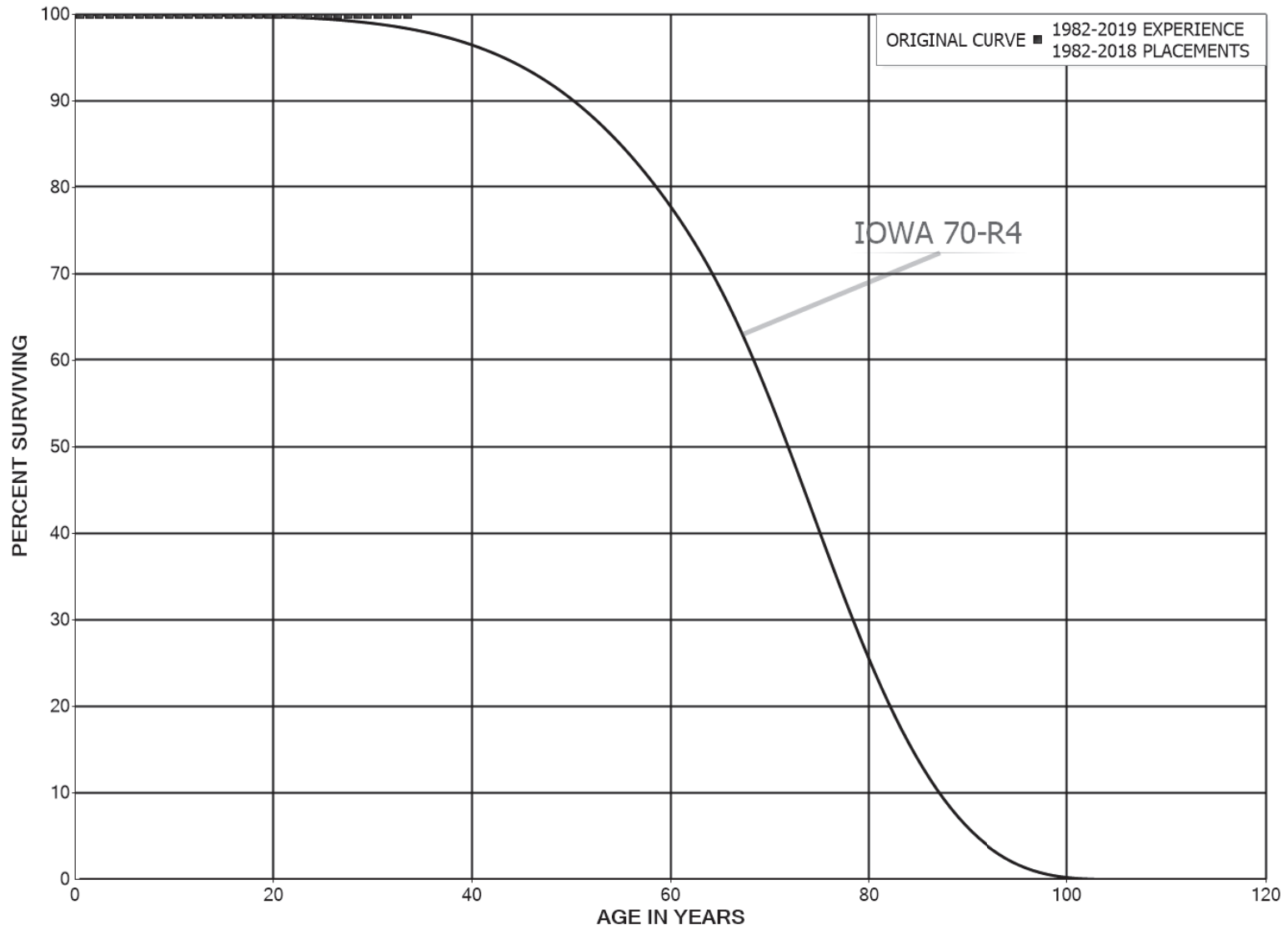
ACCOUNT 671 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1977-2002			EXPERIENCE BAND 1982-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,511		0.0000	1.0000	100.00
40.5	4,511		0.0000	1.0000	100.00
41.5	4,511		0.0000	1.0000	100.00
42.5					100.00



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 674.2 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 674.2 LAND RIGHTS

ORIGINAL LIFE TABLE

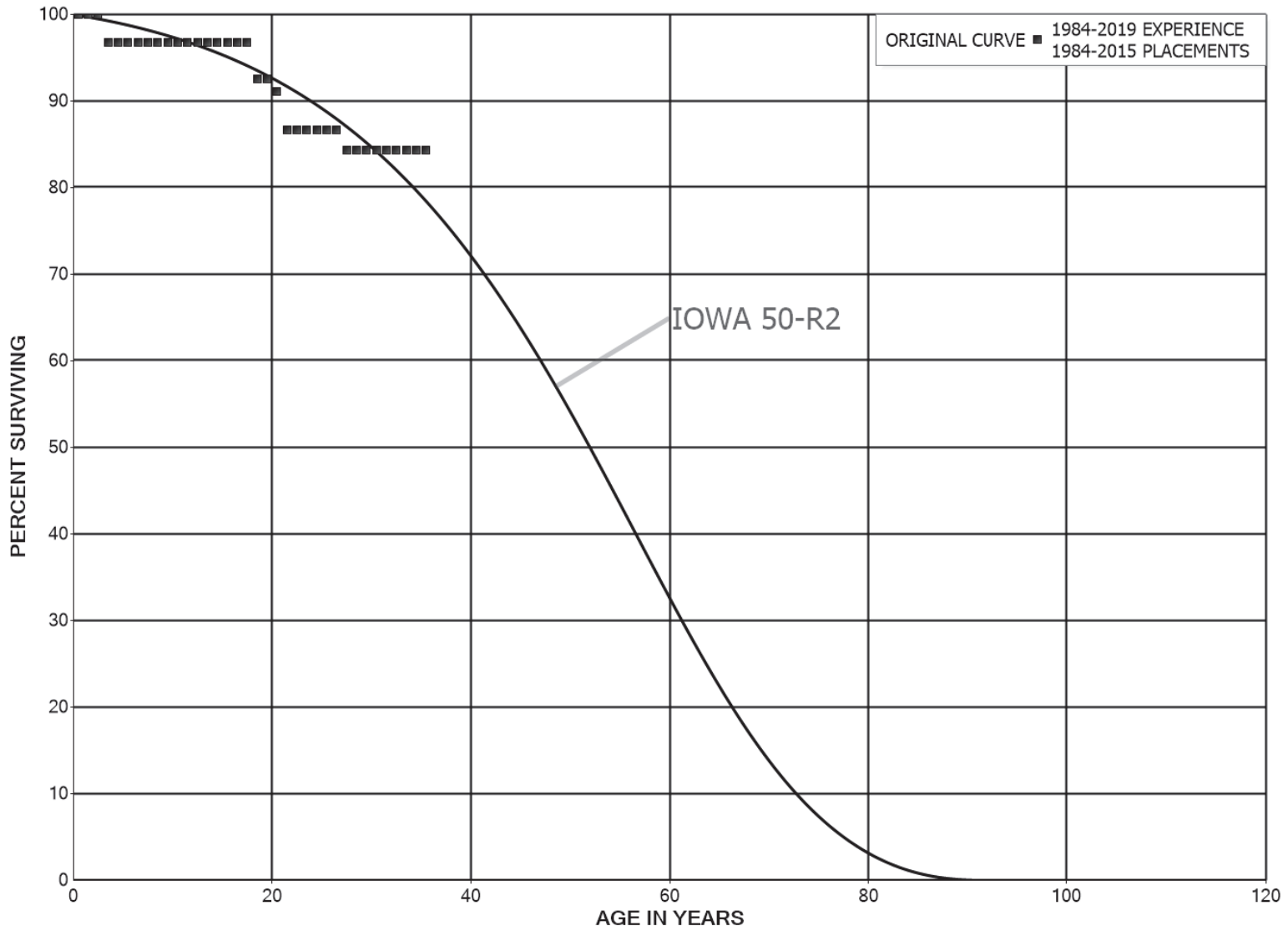
PLACEMENT BAND 1982-2018

EXPERIENCE BAND 1982-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	394,688		0.0000	1.0000	100.00
0.5	394,688		0.0000	1.0000	100.00
1.5	146,361		0.0000	1.0000	100.00
2.5	146,361		0.0000	1.0000	100.00
3.5	146,361		0.0000	1.0000	100.00
4.5	146,361		0.0000	1.0000	100.00
5.5	146,361		0.0000	1.0000	100.00
6.5	136,228		0.0000	1.0000	100.00
7.5	136,228		0.0000	1.0000	100.00
8.5	130,060		0.0000	1.0000	100.00
9.5	97,992		0.0000	1.0000	100.00
10.5	89,702		0.0000	1.0000	100.00
11.5	87,169		0.0000	1.0000	100.00
12.5	85,801		0.0000	1.0000	100.00
13.5	78,127		0.0000	1.0000	100.00
14.5	71,015		0.0000	1.0000	100.00
15.5	71,015		0.0000	1.0000	100.00
16.5	71,015		0.0000	1.0000	100.00
17.5	71,015		0.0000	1.0000	100.00
18.5	71,015		0.0000	1.0000	100.00
19.5	71,015		0.0000	1.0000	100.00
20.5	71,015		0.0000	1.0000	100.00
21.5	71,015		0.0000	1.0000	100.00
22.5	71,015		0.0000	1.0000	100.00
23.5	71,015		0.0000	1.0000	100.00
24.5	71,015		0.0000	1.0000	100.00
25.5	71,015		0.0000	1.0000	100.00
26.5	71,015	51	0.0007	0.9993	100.00
27.5	70,964		0.0000	1.0000	99.93
28.5	70,964		0.0000	1.0000	99.93
29.5	70,964		0.0000	1.0000	99.93
30.5	70,964		0.0000	1.0000	99.93
31.5	70,964		0.0000	1.0000	99.93
32.5	70,964		0.0000	1.0000	99.93
33.5					99.93



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 675 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 675 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

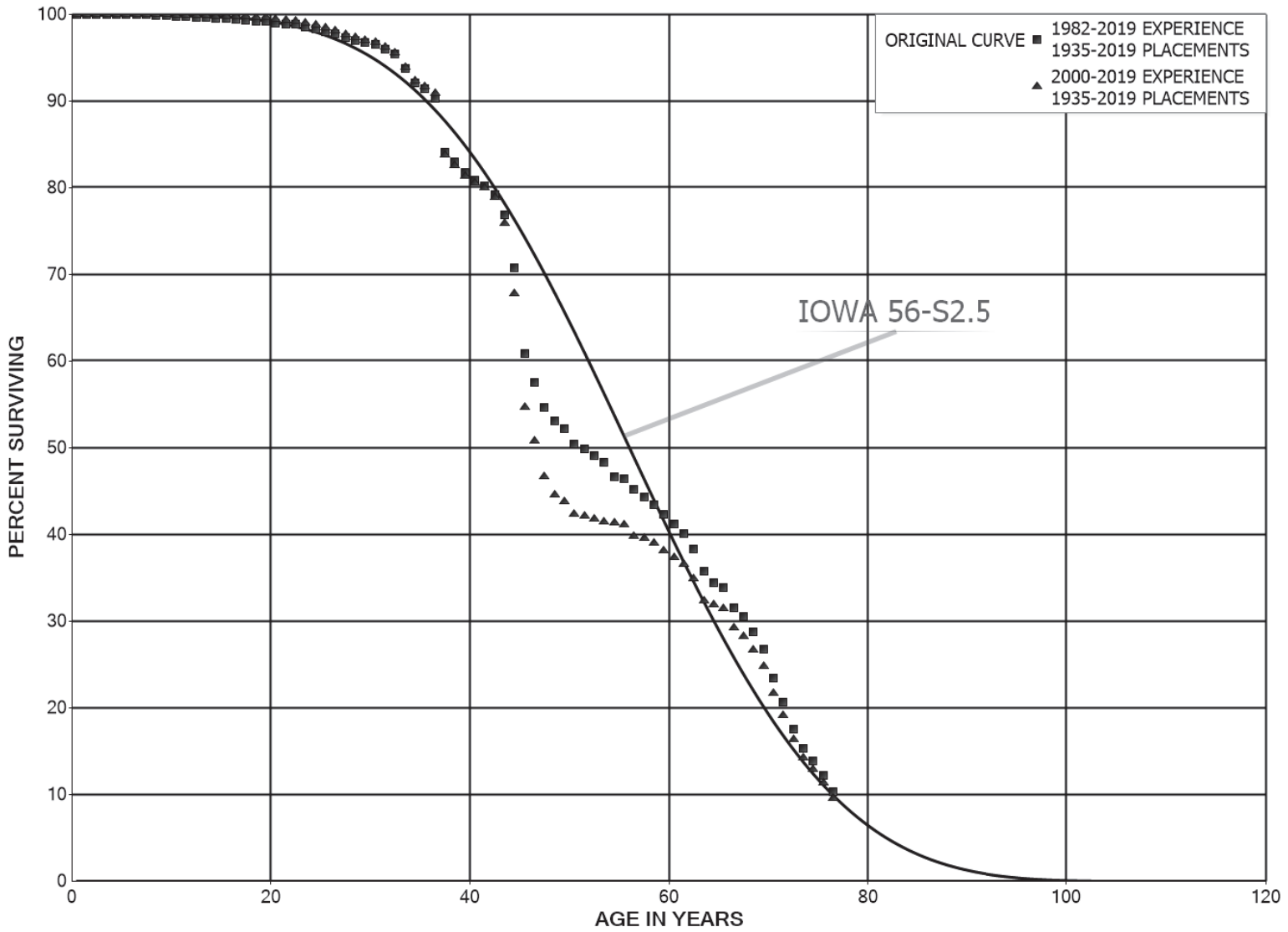
PLACEMENT BAND 1984-2015

EXPERIENCE BAND 1984-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	130,245		0.0000	1.0000	100.00
0.5	130,245		0.0000	1.0000	100.00
1.5	130,245		0.0000	1.0000	100.00
2.5	130,245	4,196	0.0322	0.9678	100.00
3.5	126,050		0.0000	1.0000	96.78
4.5	101,201		0.0000	1.0000	96.78
5.5	101,201		0.0000	1.0000	96.78
6.5	101,201		0.0000	1.0000	96.78
7.5	101,201		0.0000	1.0000	96.78
8.5	101,201		0.0000	1.0000	96.78
9.5	101,201		0.0000	1.0000	96.78
10.5	101,201		0.0000	1.0000	96.78
11.5	101,201		0.0000	1.0000	96.78
12.5	101,201		0.0000	1.0000	96.78
13.5	101,201		0.0000	1.0000	96.78
14.5	101,201		0.0000	1.0000	96.78
15.5	95,430		0.0000	1.0000	96.78
16.5	95,430		0.0000	1.0000	96.78
17.5	46,877	2,061	0.0440	0.9560	96.78
18.5	44,815		0.0000	1.0000	92.52
19.5	44,815	698	0.0156	0.9844	92.52
20.5	44,117	2,149	0.0487	0.9513	91.08
21.5	41,968		0.0000	1.0000	86.64
22.5	41,968		0.0000	1.0000	86.64
23.5	41,312		0.0000	1.0000	86.64
24.5	40,718		0.0000	1.0000	86.64
25.5	40,718		0.0000	1.0000	86.64
26.5	40,718	1,112	0.0273	0.9727	86.64
27.5	39,606		0.0000	1.0000	84.28
28.5	39,606		0.0000	1.0000	84.28
29.5	34,356		0.0000	1.0000	84.28
30.5	34,356		0.0000	1.0000	84.28
31.5	29,309		0.0000	1.0000	84.28
32.5	28,455		0.0000	1.0000	84.28
33.5	28,455		0.0000	1.0000	84.28
34.5	28,455		0.0000	1.0000	84.28
35.5					84.28



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 676 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 676 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2019

EXPERIENCE BAND 1982-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	196,085,306		0.0000	1.0000	100.00
0.5	179,463,960	691	0.0000	1.0000	100.00
1.5	161,035,898	2,511	0.0000	1.0000	100.00
2.5	145,242,761	6,909	0.0000	1.0000	100.00
3.5	130,462,622	13,379	0.0001	0.9999	99.99
4.5	117,709,645	26,269	0.0002	0.9998	99.98
5.5	100,506,577	24,784	0.0002	0.9998	99.96
6.5	94,278,473	26,589	0.0003	0.9997	99.94
7.5	89,684,467	58,131	0.0006	0.9994	99.91
8.5	83,357,847	37,415	0.0004	0.9996	99.84
9.5	79,941,941	70,348	0.0009	0.9991	99.80
10.5	76,526,110	24,094	0.0003	0.9997	99.71
11.5	71,967,341	38,951	0.0005	0.9995	99.68
12.5	70,448,587	39,860	0.0006	0.9994	99.63
13.5	68,184,493	32,810	0.0005	0.9995	99.57
14.5	64,702,418	35,154	0.0005	0.9995	99.52
15.5	62,119,143	57,512	0.0009	0.9991	99.47
16.5	59,586,132	40,859	0.0007	0.9993	99.37
17.5	57,023,653	51,269	0.0009	0.9991	99.31
18.5	56,023,473	15,920	0.0003	0.9997	99.22
19.5	54,069,040	140,951	0.0026	0.9974	99.19
20.5	49,284,674	32,846	0.0007	0.9993	98.93
21.5	47,381,447	35,204	0.0007	0.9993	98.86
22.5	45,497,362	114,614	0.0025	0.9975	98.79
23.5	43,790,458	122,709	0.0028	0.9972	98.54
24.5	39,665,859	103,567	0.0026	0.9974	98.27
25.5	37,283,950	114,480	0.0031	0.9969	98.01
26.5	35,223,784	155,239	0.0044	0.9956	97.71
27.5	33,034,792	102,631	0.0031	0.9969	97.28
28.5	30,189,765	94,334	0.0031	0.9969	96.98
29.5	28,045,353	57,727	0.0021	0.9979	96.67
30.5	25,303,221	133,112	0.0053	0.9947	96.47
31.5	17,010,947	105,249	0.0062	0.9938	95.97
32.5	15,387,207	265,861	0.0173	0.9827	95.37
33.5	13,444,808	230,880	0.0172	0.9828	93.72
34.5	11,896,141	89,197	0.0075	0.9925	92.12
35.5	10,900,090	140,861	0.0129	0.9871	91.42
36.5	10,497,320	714,304	0.0680	0.9320	90.24
37.5	8,696,898	118,071	0.0136	0.9864	84.10
38.5	8,578,828	125,502	0.0146	0.9854	82.96

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 676 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2019

EXPERIENCE BAND 1982-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,078,937	107,160	0.0118	0.9882	81.75
40.5	8,560,181	59,486	0.0069	0.9931	80.78
41.5	8,500,696	112,122	0.0132	0.9868	80.22
42.5	8,388,573	248,421	0.0296	0.9704	79.16
43.5	8,140,152	649,288	0.0798	0.9202	76.82
44.5	7,141,523	999,667	0.1400	0.8600	70.69
45.5	6,141,855	329,720	0.0537	0.9463	60.80
46.5	6,670,910	333,995	0.0501	0.9499	57.53
47.5	6,336,916	187,712	0.0296	0.9704	54.65
48.5	5,907,160	99,525	0.0168	0.9832	53.03
49.5	5,807,635	189,334	0.0326	0.9674	52.14
50.5	5,120,453	57,105	0.0112	0.9888	50.44
51.5	5,063,349	84,928	0.0168	0.9832	49.88
52.5	4,133,325	66,199	0.0160	0.9840	49.04
53.5	4,067,126	136,533	0.0336	0.9664	48.25
54.5	3,930,593	23,907	0.0061	0.9939	46.63
55.5	3,906,686	103,379	0.0265	0.9735	46.35
56.5	2,749,352	53,187	0.0193	0.9807	45.12
57.5	2,696,165	52,860	0.0196	0.9804	44.25
58.5	2,643,305	68,899	0.0261	0.9739	43.38
59.5	2,574,406	66,532	0.0258	0.9742	42.25
60.5	2,507,874	63,950	0.0255	0.9745	41.16
61.5	2,080,857	95,444	0.0459	0.9541	40.11
62.5	1,985,412	134,015	0.0675	0.9325	38.27
63.5	1,851,398	64,763	0.0350	0.9650	35.69
64.5	1,786,634	28,953	0.0162	0.9838	34.44
65.5	1,537,572	107,527	0.0699	0.9301	33.88
66.5	1,430,044	47,016	0.0329	0.9671	31.51
67.5	1,383,029	80,151	0.0580	0.9420	30.48
68.5	1,302,878	91,967	0.0706	0.9294	28.71
69.5	912,003	113,041	0.1239	0.8761	26.68
70.5	798,962	95,291	0.1193	0.8807	23.38
71.5	703,671	103,997	0.1478	0.8522	20.59
72.5	583,009	74,557	0.1279	0.8721	17.55
73.5	508,452	48,508	0.0954	0.9046	15.30
74.5	447,820	54,562	0.1218	0.8782	13.84
75.5	393,258	60,758	0.1545	0.8455	12.16
76.5	332,500	40,933	0.1231	0.8769	10.28
77.5	279,807	9,554	0.0341	0.9659	9.01
78.5	270,253	4,809	0.0178	0.9822	8.70

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 676 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2019

EXPERIENCE BAND 1982-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	265,444		0.0000	1.0000	8.55
80.5	265,444		0.0000	1.0000	8.55
81.5	265,444		0.0000	1.0000	8.55
82.5	265,444		0.0000	1.0000	8.55
83.5	265,444		0.0000	1.0000	8.55
84.5					8.55

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 676 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	149,262,334		0.0000	1.0000	100.00
0.5	137,303,153		0.0000	1.0000	100.00
1.5	120,756,279	2,199	0.0000	1.0000	100.00
2.5	105,674,653	6,909	0.0001	0.9999	100.00
3.5	93,435,608	13,136	0.0001	0.9999	99.99
4.5	84,699,697	19,423	0.0002	0.9998	99.98
5.5	69,786,980	5,154	0.0001	0.9999	99.95
6.5	64,493,628	12,856	0.0002	0.9998	99.95
7.5	62,295,793	5,250	0.0001	0.9999	99.93
8.5	58,768,901	917	0.0000	1.0000	99.92
9.5	57,447,449	40,196	0.0007	0.9993	99.92
10.5	55,703,109	9,802	0.0002	0.9998	99.85
11.5	60,278,019	8,476	0.0001	0.9999	99.83
12.5	58,877,100	20,225	0.0003	0.9997	99.82
13.5	58,324,842	19,807	0.0003	0.9997	99.78
14.5	55,242,201	8,423	0.0002	0.9998	99.75
15.5	53,881,835	13,867	0.0003	0.9997	99.73
16.5	52,454,923	6,825	0.0001	0.9999	99.71
17.5	51,245,866	39,941	0.0008	0.9992	99.69
18.5	48,497,274	11,109	0.0002	0.9998	99.62
19.5	46,547,651	103,569	0.0022	0.9978	99.59
20.5	42,655,140	26,235	0.0006	0.9994	99.37
21.5	40,758,525	35,204	0.0009	0.9991	99.31
22.5	38,874,439	94,238	0.0024	0.9976	99.22
23.5	36,290,724	96,156	0.0026	0.9974	98.98
24.5	33,202,949	98,244	0.0030	0.9970	98.72
25.5	30,826,362	113,827	0.0037	0.9963	98.43
26.5	28,766,849	135,183	0.0047	0.9953	98.07
27.5	26,253,912	87,313	0.0033	0.9967	97.61
28.5	24,476,265	87,430	0.0036	0.9964	97.28
29.5	22,338,757	54,785	0.0025	0.9975	96.93
30.5	21,066,993	108,453	0.0051	0.9949	96.70
31.5	11,993,711	85,604	0.0071	0.9929	96.20
32.5	11,708,147	199,950	0.0171	0.9829	95.51
33.5	9,831,660	171,869	0.0175	0.9825	93.88
34.5	8,117,759	58,172	0.0072	0.9928	92.24
35.5	7,152,733	58,424	0.0082	0.9918	91.58
36.5	7,976,615	628,165	0.0788	0.9212	90.83
37.5	6,262,333	86,895	0.0139	0.9861	83.68
38.5	6,175,437	89,382	0.0145	0.9855	82.52

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 676 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,086,055	62,719	0.0103	0.9897	81.32
40.5	5,611,741	35,139	0.0063	0.9937	80.48
41.5	6,204,041	92,623	0.0149	0.9851	79.98
42.5	6,111,418	225,500	0.0369	0.9631	78.79
43.5	5,885,918	628,626	0.1068	0.8932	75.88
44.5	4,907,950	954,509	0.1945	0.8055	67.77
45.5	4,284,990	306,547	0.0715	0.9285	54.59
46.5	3,978,442	321,810	0.0809	0.9191	50.69
47.5	3,656,632	164,924	0.0451	0.9549	46.59
48.5	3,249,664	53,105	0.0163	0.9837	44.49
49.5	3,763,556	126,015	0.0335	0.9665	43.76
50.5	3,139,694	13,931	0.0044	0.9956	42.29
51.5	3,125,762	31,366	0.0100	0.9900	42.11
52.5	2,459,231	16,627	0.0068	0.9932	41.68
53.5	2,442,604	6,840	0.0028	0.9972	41.40
54.5	2,688,246	14,180	0.0053	0.9947	41.29
55.5	2,674,065	89,395	0.0334	0.9666	41.07
56.5	1,530,715	8,758	0.0057	0.9943	39.70
57.5	2,048,895	29,742	0.0145	0.9855	39.47
58.5	2,019,153	40,633	0.0201	0.9799	38.90
59.5	1,978,519	41,492	0.0210	0.9790	38.11
60.5	1,937,027	42,432	0.0219	0.9781	37.31
61.5	1,531,529	68,058	0.0444	0.9556	36.50
62.5	1,463,471	109,915	0.0751	0.9249	34.87
63.5	1,353,556	16,220	0.0120	0.9880	32.26
64.5	1,786,634	28,953	0.0162	0.9838	31.87
65.5	1,537,572	107,527	0.0699	0.9301	31.35
66.5	1,430,044	47,016	0.0329	0.9671	29.16
67.5	1,383,029	80,151	0.0580	0.9420	28.20
68.5	1,302,878	91,967	0.0706	0.9294	26.57
69.5	912,003	113,041	0.1239	0.8761	24.69
70.5	798,962	95,291	0.1193	0.8807	21.63
71.5	703,671	103,997	0.1478	0.8522	19.05
72.5	583,009	74,557	0.1279	0.8721	16.24
73.5	508,452	48,508	0.0954	0.9046	14.16
74.5	447,820	54,562	0.1218	0.8782	12.81
75.5	393,258	60,758	0.1545	0.8455	11.25
76.5	332,500	40,933	0.1231	0.8769	9.51
77.5	279,807	9,554	0.0341	0.9659	8.34
78.5	270,253	4,809	0.0178	0.9822	8.05

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

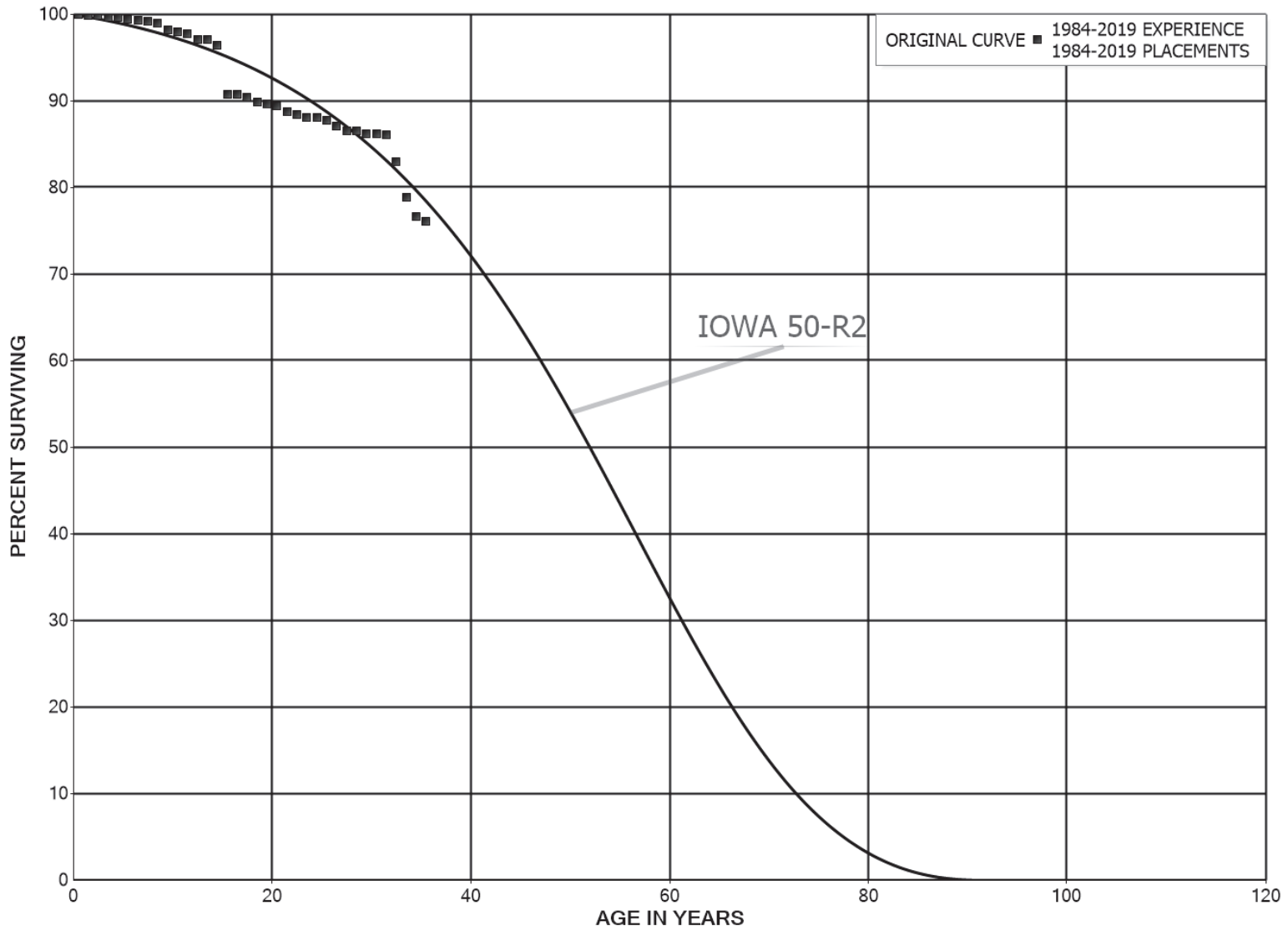
ACCOUNT 676 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	265,444		0.0000	1.0000	7.91
80.5	265,444		0.0000	1.0000	7.91
81.5	265,444		0.0000	1.0000	7.91
82.5	265,444		0.0000	1.0000	7.91
83.5	265,444		0.0000	1.0000	7.91
84.5					7.91



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 678 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 678 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

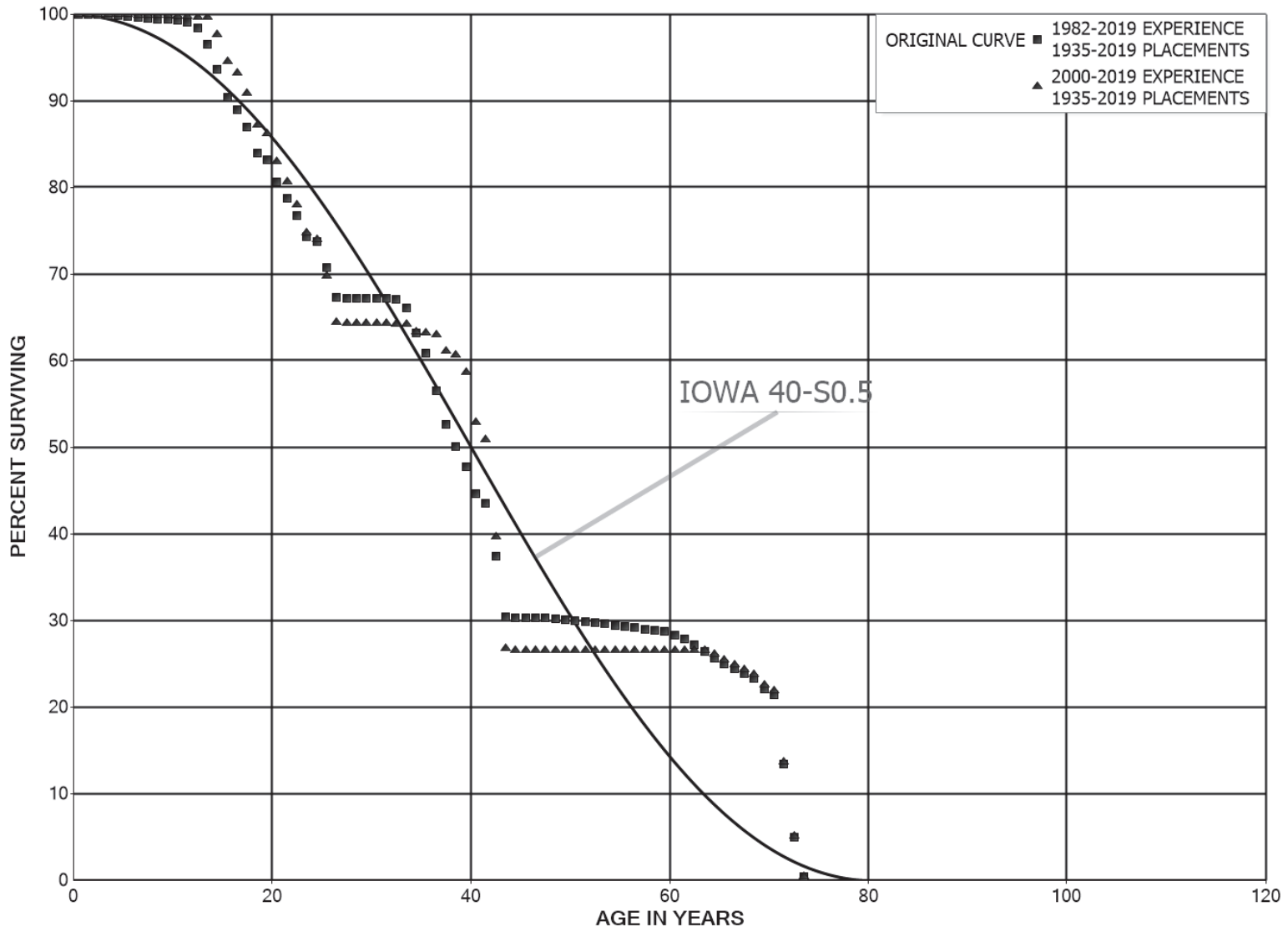
PLACEMENT BAND 1984-2019

EXPERIENCE BAND 1984-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,752,052		0.0000	1.0000	100.00
0.5	8,652,155	10,989	0.0013	0.9987	100.00
1.5	7,651,337		0.0000	1.0000	99.87
2.5	7,526,383	16,041	0.0021	0.9979	99.87
3.5	6,108,723		0.0000	1.0000	99.66
4.5	6,036,289	12,965	0.0021	0.9979	99.66
5.5	5,910,919	9,232	0.0016	0.9984	99.45
6.5	5,182,816	6,312	0.0012	0.9988	99.29
7.5	4,951,281	12,519	0.0025	0.9975	99.17
8.5	4,868,940	36,318	0.0075	0.9925	98.92
9.5	4,654,948	10,882	0.0023	0.9977	98.18
10.5	4,487,119	10,261	0.0023	0.9977	97.95
11.5	4,476,858	28,811	0.0064	0.9936	97.73
12.5	4,413,401	1,389	0.0003	0.9997	97.10
13.5	2,592,435	18,241	0.0070	0.9930	97.07
14.5	2,415,221	140,950	0.0584	0.9416	96.39
15.5	2,221,078	1,522	0.0007	0.9993	90.76
16.5	2,091,951	6,958	0.0033	0.9967	90.70
17.5	1,860,791	12,299	0.0066	0.9934	90.40
18.5	1,677,463	2,578	0.0015	0.9985	89.80
19.5	1,567,107	4,584	0.0029	0.9971	89.66
20.5	1,430,886	11,648	0.0081	0.9919	89.40
21.5	1,253,195	4,041	0.0032	0.9968	88.67
22.5	1,174,604	4,034	0.0034	0.9966	88.39
23.5	1,165,864		0.0000	1.0000	88.08
24.5	1,155,664	4,459	0.0039	0.9961	88.08
25.5	1,063,127	8,399	0.0079	0.9921	87.74
26.5	1,004,455	6,047	0.0060	0.9940	87.05
27.5	845,300		0.0000	1.0000	86.52
28.5	826,584	2,875	0.0035	0.9965	86.52
29.5	444,506		0.0000	1.0000	86.22
30.5	431,198	811	0.0019	0.9981	86.22
31.5	271,485	9,719	0.0358	0.9642	86.06
32.5	231,108	11,484	0.0497	0.9503	82.98
33.5	219,576	6,340	0.0289	0.9711	78.86
34.5	187,348	1,134	0.0061	0.9939	76.58
35.5					76.12



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 680 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 680 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2019

EXPERIENCE BAND 1982-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	125,380,884	24,077	0.0002	0.9998	100.00
0.5	115,935,879	35,412	0.0003	0.9997	99.98
1.5	106,155,541	41,648	0.0004	0.9996	99.95
2.5	96,986,687	56,484	0.0006	0.9994	99.91
3.5	88,344,153	42,911	0.0005	0.9995	99.85
4.5	79,587,914	85,125	0.0011	0.9989	99.80
5.5	71,765,055	87,260	0.0012	0.9988	99.70
6.5	68,338,388	43,085	0.0006	0.9994	99.58
7.5	65,248,057	47,564	0.0007	0.9993	99.51
8.5	63,156,411	23,725	0.0004	0.9996	99.44
9.5	60,549,494	60,061	0.0010	0.9990	99.40
10.5	58,096,619	155,832	0.0027	0.9973	99.31
11.5	54,214,855	347,615	0.0064	0.9936	99.04
12.5	52,092,776	990,590	0.0190	0.9810	98.40
13.5	48,573,656	1,490,932	0.0307	0.9693	96.53
14.5	45,386,053	1,524,430	0.0336	0.9664	93.57
15.5	41,986,164	661,812	0.0158	0.9842	90.43
16.5	38,577,990	866,000	0.0224	0.9776	89.00
17.5	35,931,390	1,265,928	0.0352	0.9648	87.00
18.5	33,152,801	305,221	0.0092	0.9908	83.94
19.5	30,414,965	935,160	0.0307	0.9693	83.17
20.5	26,809,654	636,743	0.0238	0.9762	80.61
21.5	23,574,642	599,841	0.0254	0.9746	78.69
22.5	20,707,352	662,504	0.0320	0.9680	76.69
23.5	18,599,804	138,176	0.0074	0.9926	74.24
24.5	15,920,904	648,132	0.0407	0.9593	73.69
25.5	12,572,478	612,289	0.0487	0.9513	70.69
26.5	11,120,361	7,104	0.0006	0.9994	67.24
27.5	11,578,052	1,502	0.0001	0.9999	67.20
28.5	11,557,118	4,308	0.0004	0.9996	67.19
29.5	11,511,971		0.0000	1.0000	67.17
30.5	11,414,712	4,087	0.0004	0.9996	67.17
31.5	8,280,634	3,446	0.0004	0.9996	67.14
32.5	8,193,669	124,103	0.0151	0.9849	67.12
33.5	7,858,926	342,236	0.0435	0.9565	66.10
34.5	7,996,783	301,039	0.0376	0.9624	63.22
35.5	7,619,180	545,187	0.0716	0.9284	60.84
36.5	7,606,989	526,695	0.0692	0.9308	56.49
37.5	6,686,699	316,808	0.0474	0.9526	52.58
38.5	6,369,891	298,749	0.0469	0.9531	50.09

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 680 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2019

EXPERIENCE BAND 1982-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,879,310	457,607	0.0665	0.9335	47.74
40.5	5,924,112	143,900	0.0243	0.9757	44.56
41.5	5,780,211	806,899	0.1396	0.8604	43.48
42.5	4,973,312	934,103	0.1878	0.8122	37.41
43.5	4,039,209	13,893	0.0034	0.9966	30.38
44.5	3,603,095		0.0000	1.0000	30.28
45.5	3,603,095		0.0000	1.0000	30.28
46.5	4,161,291		0.0000	1.0000	30.28
47.5	4,161,291	19,939	0.0048	0.9952	30.28
48.5	3,848,207	10,644	0.0028	0.9972	30.13
49.5	3,837,563	12,105	0.0032	0.9968	30.05
50.5	3,597,977	16,293	0.0045	0.9955	29.95
51.5	3,581,683	8,604	0.0024	0.9976	29.82
52.5	3,186,929	11,693	0.0037	0.9963	29.75
53.5	3,175,236	22,112	0.0070	0.9930	29.64
54.5	3,153,124	19,679	0.0062	0.9938	29.43
55.5	3,133,445	13,205	0.0042	0.9958	29.25
56.5	2,638,656	16,877	0.0064	0.9936	29.13
57.5	2,621,780	13,357	0.0051	0.9949	28.94
58.5	2,608,422	9,604	0.0037	0.9963	28.79
59.5	2,598,818	31,318	0.0121	0.9879	28.69
60.5	2,567,500	46,506	0.0181	0.9819	28.34
61.5	2,418,691	58,674	0.0243	0.9757	27.83
62.5	2,360,016	63,877	0.0271	0.9729	27.15
63.5	2,296,139	70,456	0.0307	0.9693	26.42
64.5	2,225,682	59,714	0.0268	0.9732	25.61
65.5	2,103,946	43,395	0.0206	0.9794	24.92
66.5	2,060,551	44,456	0.0216	0.9784	24.40
67.5	2,016,095	49,808	0.0247	0.9753	23.88
68.5	1,966,288	105,300	0.0536	0.9464	23.29
69.5	1,776,763	48,065	0.0271	0.9729	22.04
70.5	1,728,697	651,984	0.3772	0.6228	21.45
71.5	1,076,714	673,027	0.6251	0.3749	13.36
72.5	399,568	368,004	0.9210	0.0790	5.01
73.5	31,564		0.0000	1.0000	0.40
74.5	28,901		0.0000	1.0000	0.40
75.5	28,901		0.0000	1.0000	0.40
76.5	28,901		0.0000	1.0000	0.40
77.5	26,317		0.0000	1.0000	0.40
78.5	26,317		0.0000	1.0000	0.40

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 680 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2019

EXPERIENCE BAND 1982-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	26,317		0.0000	1.0000	0.40
80.5	26,317		0.0000	1.0000	0.40
81.5	26,317		0.0000	1.0000	0.40
82.5	26,317		0.0000	1.0000	0.40
83.5	26,317		0.0000	1.0000	0.40
84.5					0.40

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 680 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	92,832,988		0.0000	1.0000	100.00
0.5	86,132,951		0.0000	1.0000	100.00
1.5	78,990,322		0.0000	1.0000	100.00
2.5	71,018,374		0.0000	1.0000	100.00
3.5	64,572,635	13,755	0.0002	0.9998	100.00
4.5	58,397,729	50,738	0.0009	0.9991	99.98
5.5	53,364,764	46,696	0.0009	0.9991	99.89
6.5	50,707,769	3,089	0.0001	0.9999	99.80
7.5	49,066,453	4,437	0.0001	0.9999	99.80
8.5	48,226,599	2,886	0.0001	0.9999	99.79
9.5	47,023,762	4,028	0.0001	0.9999	99.78
10.5	44,589,075	931	0.0000	1.0000	99.77
11.5	45,986,764	50,346	0.0011	0.9989	99.77
12.5	44,484,368	13,904	0.0003	0.9997	99.66
13.5	42,803,864	855,806	0.0200	0.9800	99.63
14.5	39,603,216	1,253,747	0.0317	0.9683	97.64
15.5	36,906,219	519,931	0.0141	0.9859	94.55
16.5	33,737,449	862,897	0.0256	0.9744	93.22
17.5	31,487,545	1,264,223	0.0401	0.9599	90.83
18.5	27,619,593	303,936	0.0110	0.9890	87.19
19.5	24,883,042	933,867	0.0375	0.9625	86.23
20.5	21,902,559	636,743	0.0291	0.9709	82.99
21.5	18,667,547	599,841	0.0321	0.9679	80.58
22.5	15,800,257	662,504	0.0419	0.9581	77.99
23.5	13,079,781	138,176	0.0106	0.9894	74.72
24.5	11,367,593	648,132	0.0570	0.9430	73.93
25.5	8,019,167	612,289	0.0764	0.9236	69.71
26.5	6,567,050	7,104	0.0011	0.9989	64.39
27.5	6,504,308	1,502	0.0002	0.9998	64.32
28.5	7,579,659	4,308	0.0006	0.9994	64.31
29.5	7,534,513		0.0000	1.0000	64.27
30.5	8,223,414	4,087	0.0005	0.9995	64.27
31.5	4,362,050	3,446	0.0008	0.9992	64.24
32.5	5,241,952	862	0.0002	0.9998	64.19
33.5	5,030,451	71,629	0.0142	0.9858	64.18
34.5	4,908,432	3,845	0.0008	0.9992	63.26
35.5	4,828,023	22,951	0.0048	0.9952	63.21
36.5	5,414,383	156,656	0.0289	0.9711	62.91
37.5	4,864,132	34,648	0.0071	0.9929	61.09
38.5	4,829,484	164,908	0.0341	0.9659	60.66

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 680 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,664,576	457,607	0.0981	0.9019	58.59
40.5	3,709,377	143,900	0.0388	0.9612	52.84
41.5	3,667,780	806,899	0.2200	0.7800	50.79
42.5	2,860,881	934,103	0.3265	0.6735	39.62
43.5	1,926,778	13,893	0.0072	0.9928	26.68
44.5	1,490,664		0.0000	1.0000	26.49
45.5	1,552,686		0.0000	1.0000	26.49
46.5	1,552,686		0.0000	1.0000	26.49
47.5	1,552,686		0.0000	1.0000	26.49
48.5	1,259,540		0.0000	1.0000	26.49
49.5	1,343,765		0.0000	1.0000	26.49
50.5	1,116,283		0.0000	1.0000	26.49
51.5	1,116,283		0.0000	1.0000	26.49
52.5	1,260,617		0.0000	1.0000	26.49
53.5	1,260,617		0.0000	1.0000	26.49
54.5	1,888,150		0.0000	1.0000	26.49
55.5	1,888,150		0.0000	1.0000	26.49
56.5	1,406,566		0.0000	1.0000	26.49
57.5	2,214,734		0.0000	1.0000	26.49
58.5	2,214,734		0.0000	1.0000	26.49
59.5	2,214,734		0.0000	1.0000	26.49
60.5	2,214,734		0.0000	1.0000	26.49
61.5	2,112,431		0.0000	1.0000	26.49
62.5	2,112,431		0.0000	1.0000	26.49
63.5	2,112,431	31,604	0.0150	0.9850	26.49
64.5	2,225,682	59,714	0.0268	0.9732	26.09
65.5	2,103,946	43,395	0.0206	0.9794	25.39
66.5	2,060,551	44,456	0.0216	0.9784	24.87
67.5	2,016,095	49,808	0.0247	0.9753	24.33
68.5	1,966,288	105,300	0.0536	0.9464	23.73
69.5	1,776,763	48,065	0.0271	0.9729	22.46
70.5	1,728,697	651,984	0.3772	0.6228	21.85
71.5	1,076,714	673,027	0.6251	0.3749	13.61
72.5	399,568	368,004	0.9210	0.0790	5.10
73.5	31,564		0.0000	1.0000	0.40
74.5	28,901		0.0000	1.0000	0.40
75.5	28,901		0.0000	1.0000	0.40
76.5	28,901		0.0000	1.0000	0.40
77.5	26,317		0.0000	1.0000	0.40
78.5	26,317		0.0000	1.0000	0.40

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

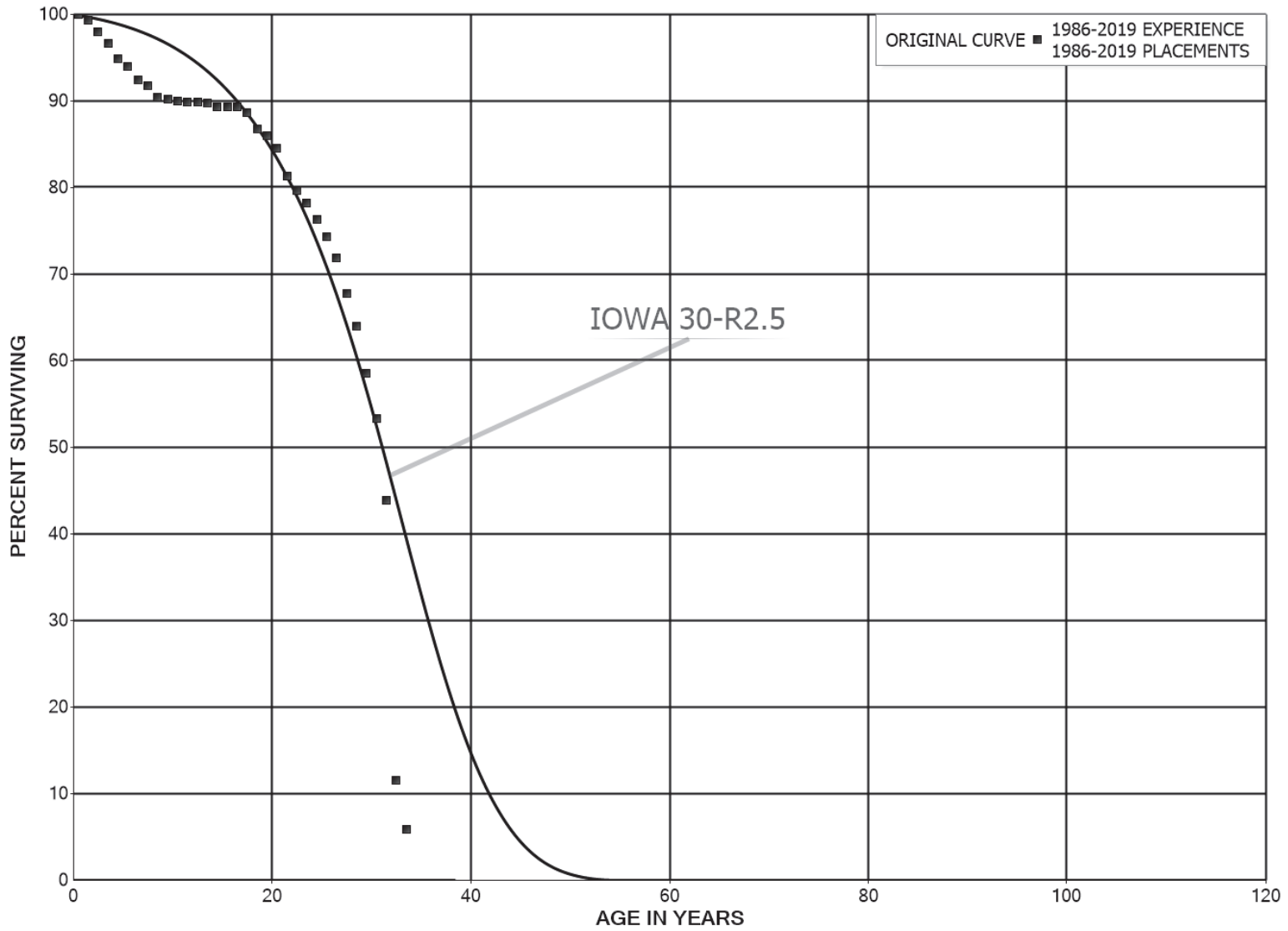
ACCOUNT 680 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	26,317		0.0000	1.0000	0.40
80.5	26,317		0.0000	1.0000	0.40
81.5	26,317		0.0000	1.0000	0.40
82.5	26,317		0.0000	1.0000	0.40
83.5	26,317		0.0000	1.0000	0.40
84.5					0.40



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 681 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 681 METERS

ORIGINAL LIFE TABLE

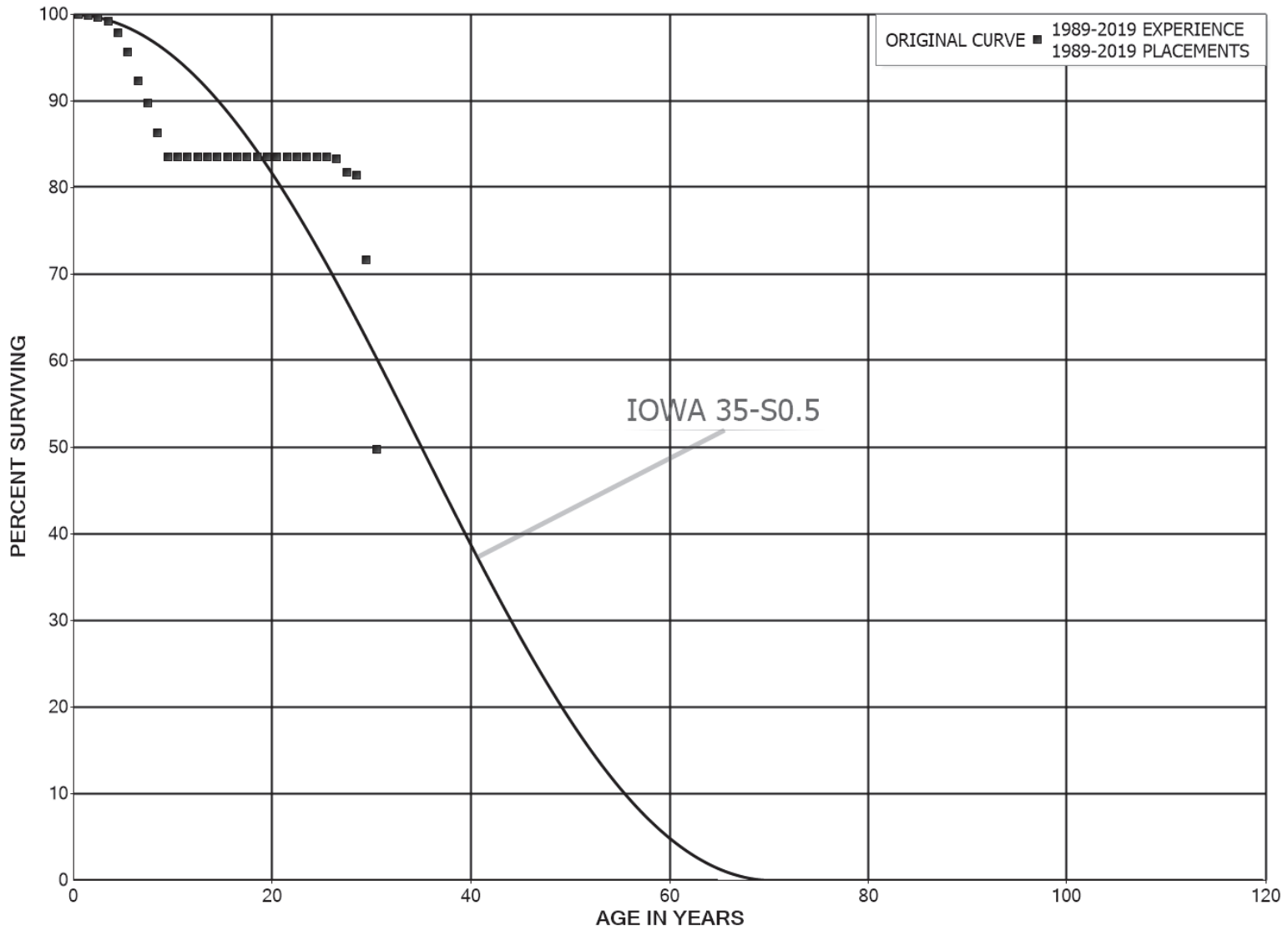
PLACEMENT BAND 1986-2019

EXPERIENCE BAND 1986-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,290,418		0.0000	1.0000	100.00
0.5	31,986,910	220,928	0.0069	0.9931	100.00
1.5	24,550,000	339,707	0.0138	0.9862	99.31
2.5	22,860,294	300,424	0.0131	0.9869	97.94
3.5	21,513,669	392,894	0.0183	0.9817	96.65
4.5	19,940,572	190,547	0.0096	0.9904	94.88
5.5	18,835,285	306,758	0.0163	0.9837	93.98
6.5	17,639,783	136,014	0.0077	0.9923	92.45
7.5	16,794,858	245,788	0.0146	0.9854	91.73
8.5	15,869,972	46,296	0.0029	0.9971	90.39
9.5	15,266,631	36,533	0.0024	0.9976	90.13
10.5	14,615,078	12,694	0.0009	0.9991	89.91
11.5	13,909,853		0.0000	1.0000	89.83
12.5	13,148,146	19,378	0.0015	0.9985	89.83
13.5	12,653,397	51,674	0.0041	0.9959	89.70
14.5	12,193,058		0.0000	1.0000	89.33
15.5	11,846,251	6,151	0.0005	0.9995	89.33
16.5	11,092,879	87,080	0.0079	0.9921	89.29
17.5	11,005,798	231,662	0.0210	0.9790	88.59
18.5	10,484,427	98,046	0.0094	0.9906	86.72
19.5	9,854,750	165,603	0.0168	0.9832	85.91
20.5	9,222,174	343,668	0.0373	0.9627	84.47
21.5	8,878,505	181,703	0.0205	0.9795	81.32
22.5	8,407,970	152,391	0.0181	0.9819	79.66
23.5	7,780,567	187,854	0.0241	0.9759	78.21
24.5	7,147,949	194,380	0.0272	0.9728	76.32
25.5	6,403,209	212,566	0.0332	0.9668	74.25
26.5	5,540,270	316,789	0.0572	0.9428	71.78
27.5	4,640,999	258,032	0.0556	0.9444	67.68
28.5	3,774,903	319,113	0.0845	0.9155	63.92
29.5	2,770,717	248,244	0.0896	0.9104	58.51
30.5	1,869,966	331,778	0.1774	0.8226	53.27
31.5	895,899	661,158	0.7380	0.2620	43.82
32.5	72,103	35,624	0.4941	0.5059	11.48
33.5					5.81



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 682 METER INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 682 METER INSTALLATIONS

ORIGINAL LIFE TABLE

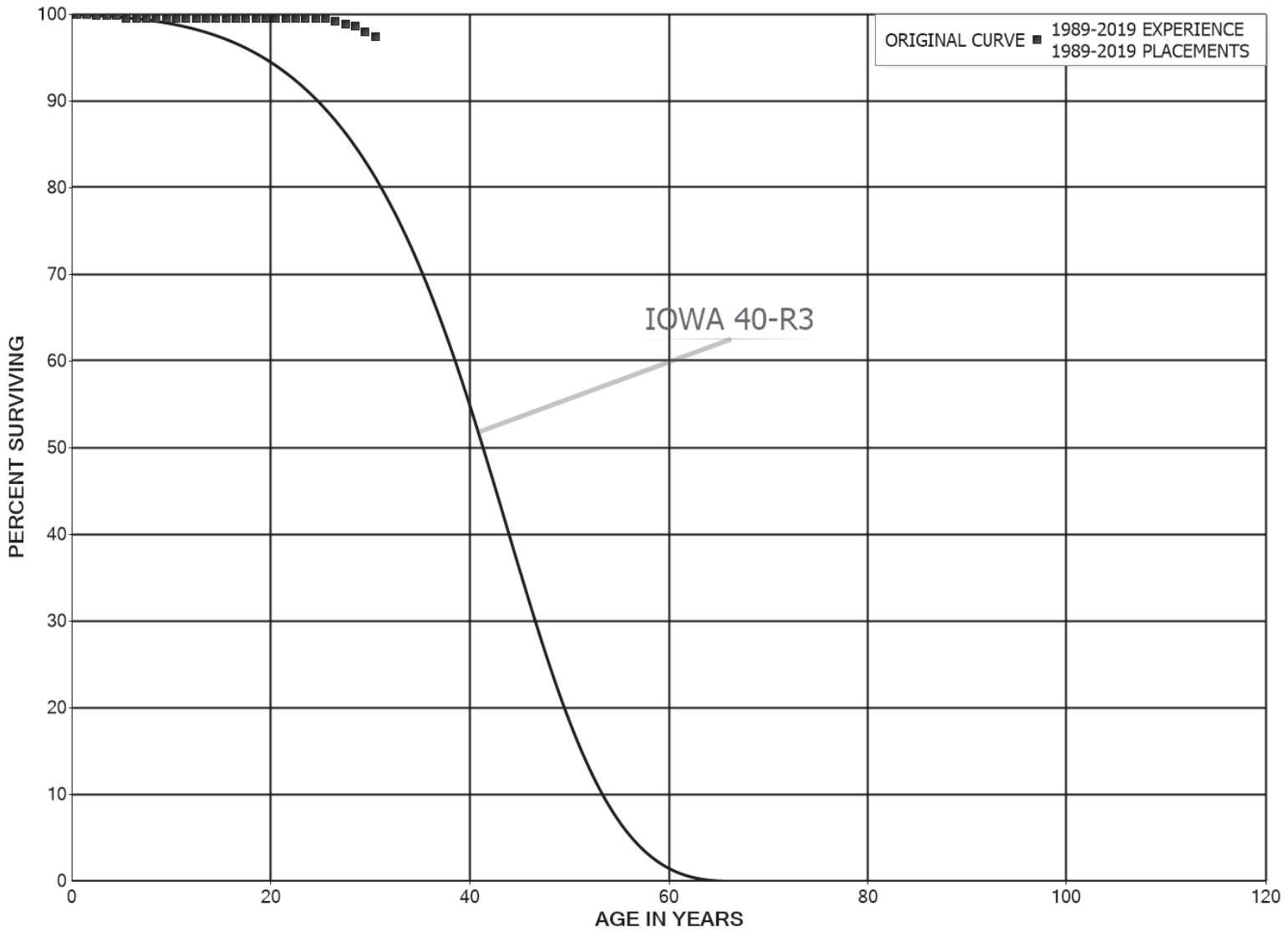
PLACEMENT BAND 1989-2019

EXPERIENCE BAND 1989-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,940,220	1,989	0.0003	0.9997	100.00
0.5	5,314,721	4,614	0.0009	0.9991	99.97
1.5	2,559,835	7,624	0.0030	0.9970	99.88
2.5	2,074,569	7,837	0.0038	0.9962	99.58
3.5	625,230	8,332	0.0133	0.9867	99.21
4.5	601,977	14,218	0.0236	0.9764	97.88
5.5	539,722	18,345	0.0340	0.9660	95.57
6.5	502,321	14,020	0.0279	0.9721	92.32
7.5	488,301	18,785	0.0385	0.9615	89.75
8.5	469,396	15,190	0.0324	0.9676	86.29
9.5	454,206		0.0000	1.0000	83.50
10.5	454,155		0.0000	1.0000	83.50
11.5	454,155		0.0000	1.0000	83.50
12.5	449,266		0.0000	1.0000	83.50
13.5	448,989		0.0000	1.0000	83.50
14.5	448,989		0.0000	1.0000	83.50
15.5	448,989		0.0000	1.0000	83.50
16.5	448,989		0.0000	1.0000	83.50
17.5	448,989		0.0000	1.0000	83.50
18.5	448,989		0.0000	1.0000	83.50
19.5	448,989		0.0000	1.0000	83.50
20.5	448,989		0.0000	1.0000	83.50
21.5	448,989		0.0000	1.0000	83.50
22.5	448,989		0.0000	1.0000	83.50
23.5	403,661		0.0000	1.0000	83.50
24.5	369,350		0.0000	1.0000	83.50
25.5	346,980	796	0.0023	0.9977	83.50
26.5	297,918	5,699	0.0191	0.9809	83.31
27.5	264,820	1,133	0.0043	0.9957	81.72
28.5	236,963	28,495	0.1203	0.8797	81.37
29.5	184,247	56,175	0.3049	0.6951	71.58
30.5					49.76



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 683 HOUSE REGULATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 683 HOUSE REGULATORS

ORIGINAL LIFE TABLE

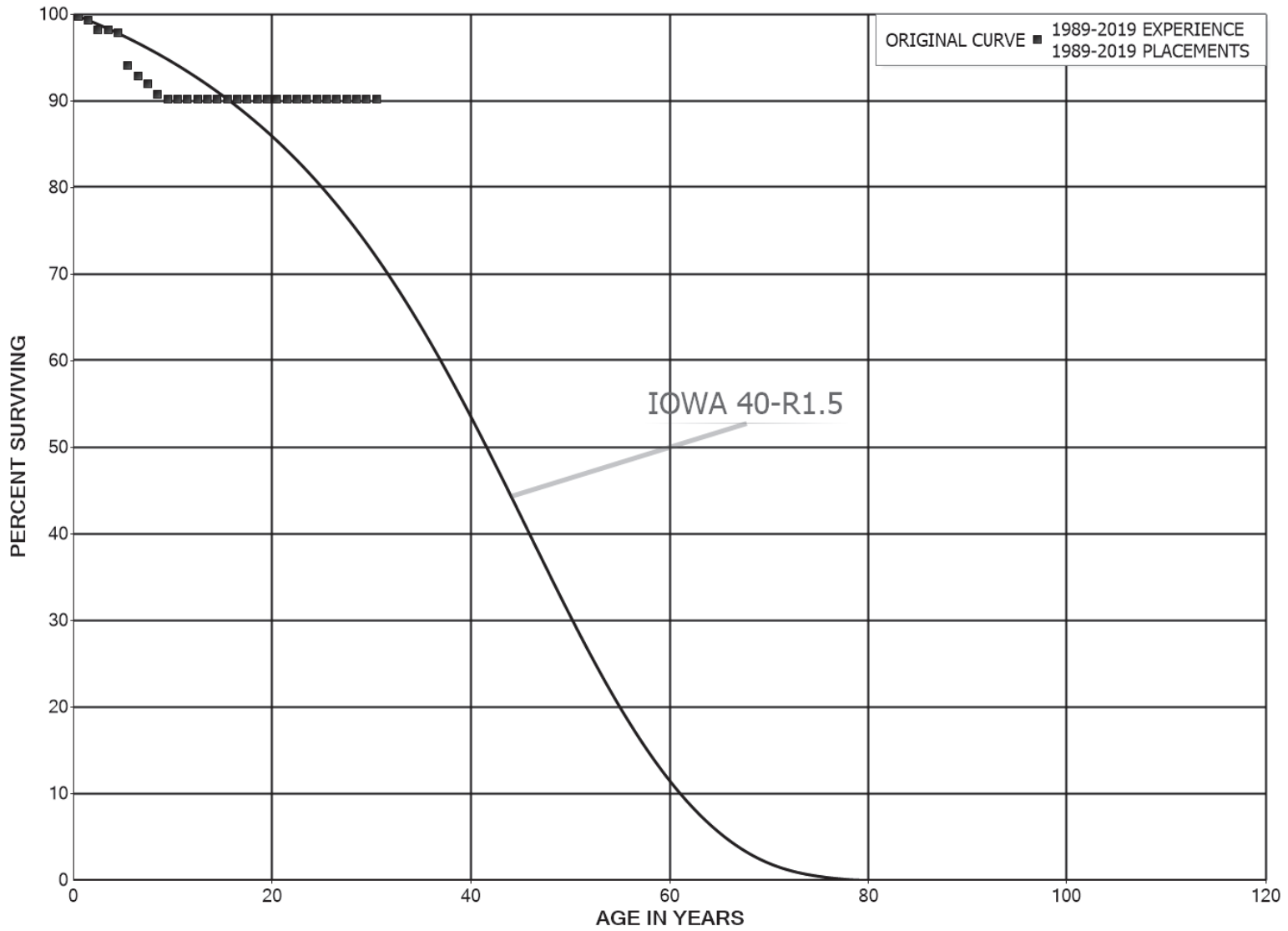
PLACEMENT BAND 1989-2019

EXPERIENCE BAND 1989-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	501,751	35	0.0001	0.9999	100.00
0.5	467,434	435	0.0009	0.9991	99.99
1.5	427,465	100	0.0002	0.9998	99.90
2.5	424,256		0.0000	1.0000	99.88
3.5	421,566	139	0.0003	0.9997	99.88
4.5	419,255	1,391	0.0033	0.9967	99.84
5.5	417,864		0.0000	1.0000	99.51
6.5	417,864		0.0000	1.0000	99.51
7.5	417,864		0.0000	1.0000	99.51
8.5	416,804		0.0000	1.0000	99.51
9.5	416,804		0.0000	1.0000	99.51
10.5	416,792		0.0000	1.0000	99.51
11.5	416,792		0.0000	1.0000	99.51
12.5	416,792		0.0000	1.0000	99.51
13.5	416,792		0.0000	1.0000	99.51
14.5	416,792		0.0000	1.0000	99.51
15.5	416,792		0.0000	1.0000	99.51
16.5	416,792		0.0000	1.0000	99.51
17.5	416,792		0.0000	1.0000	99.51
18.5	416,792	13	0.0000	1.0000	99.51
19.5	416,779		0.0000	1.0000	99.51
20.5	416,779		0.0000	1.0000	99.51
21.5	416,779		0.0000	1.0000	99.51
22.5	416,779		0.0000	1.0000	99.51
23.5	392,944		0.0000	1.0000	99.51
24.5	322,703		0.0000	1.0000	99.51
25.5	289,980	1,130	0.0039	0.9961	99.51
26.5	249,283	657	0.0026	0.9974	99.12
27.5	217,233	539	0.0025	0.9975	98.86
28.5	200,427	1,248	0.0062	0.9938	98.62
29.5	182,892	1,143	0.0062	0.9938	98.00
30.5					97.39



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 684 HOUSE REGULATOR INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 684 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

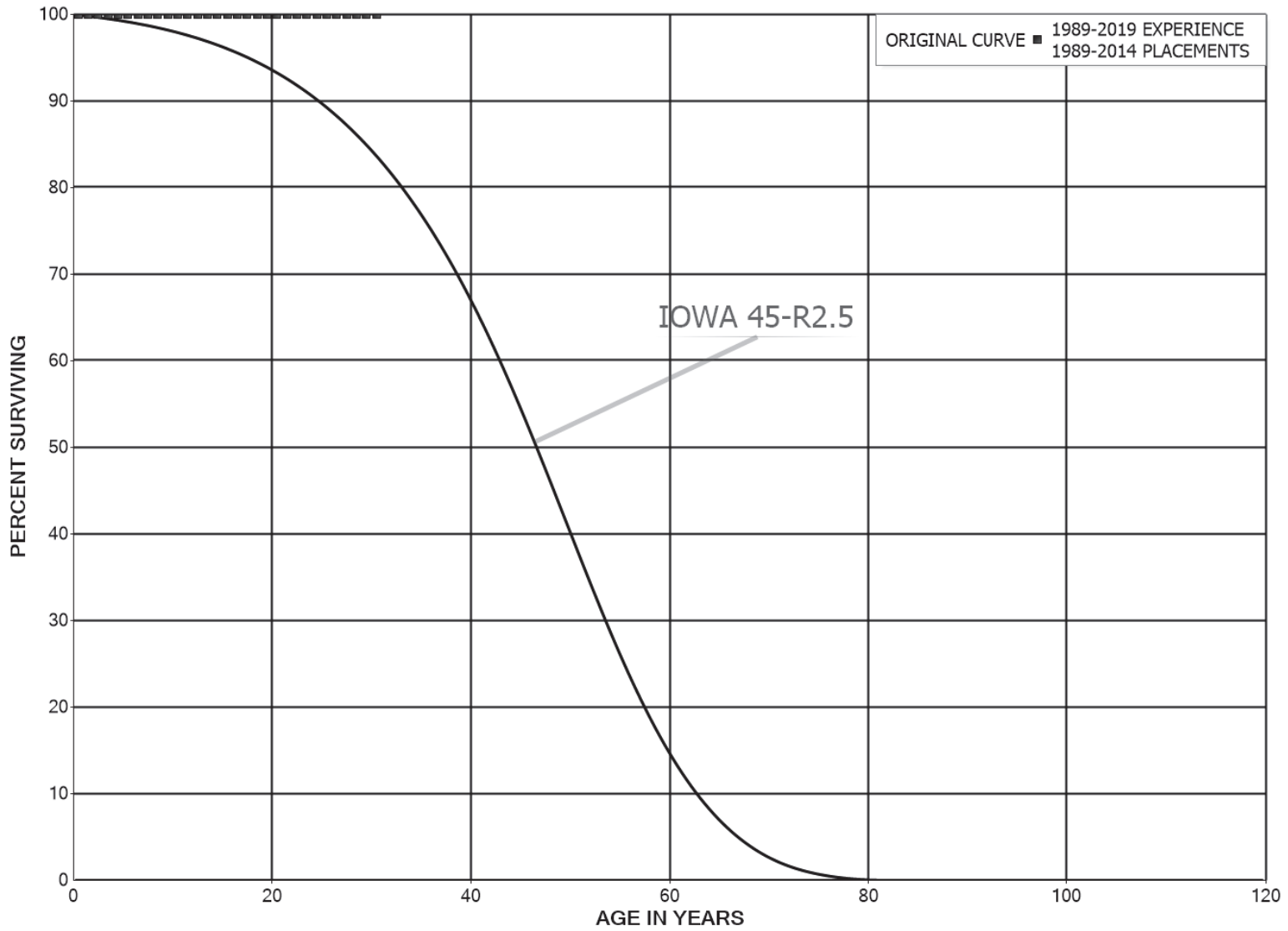
PLACEMENT BAND 1989-2019

EXPERIENCE BAND 1989-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	134,520	390	0.0029	0.9971	100.00
0.5	134,033	644	0.0048	0.9952	99.71
1.5	133,389	1,443	0.0108	0.9892	99.23
2.5	131,946		0.0000	1.0000	98.16
3.5	131,946	405	0.0031	0.9969	98.16
4.5	131,541	5,162	0.0392	0.9608	97.86
5.5	126,379	1,526	0.0121	0.9879	94.02
6.5	124,853	1,172	0.0094	0.9906	92.88
7.5	123,681	1,734	0.0140	0.9860	92.01
8.5	121,947	688	0.0056	0.9944	90.72
9.5	121,259		0.0000	1.0000	90.21
10.5	121,259		0.0000	1.0000	90.21
11.5	121,259		0.0000	1.0000	90.21
12.5	121,259		0.0000	1.0000	90.21
13.5	121,259		0.0000	1.0000	90.21
14.5	121,259		0.0000	1.0000	90.21
15.5	121,259		0.0000	1.0000	90.21
16.5	121,259		0.0000	1.0000	90.21
17.5	121,259		0.0000	1.0000	90.21
18.5	121,259		0.0000	1.0000	90.21
19.5	121,259		0.0000	1.0000	90.21
20.5	121,259		0.0000	1.0000	90.21
21.5	121,259		0.0000	1.0000	90.21
22.5	121,259		0.0000	1.0000	90.21
23.5	115,055		0.0000	1.0000	90.21
24.5	106,383		0.0000	1.0000	90.21
25.5	90,770		0.0000	1.0000	90.21
26.5	78,058		0.0000	1.0000	90.21
27.5	69,898		0.0000	1.0000	90.21
28.5	64,473		0.0000	1.0000	90.21
29.5	59,695		0.0000	1.0000	90.21
30.5					90.21



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 685 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 685 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

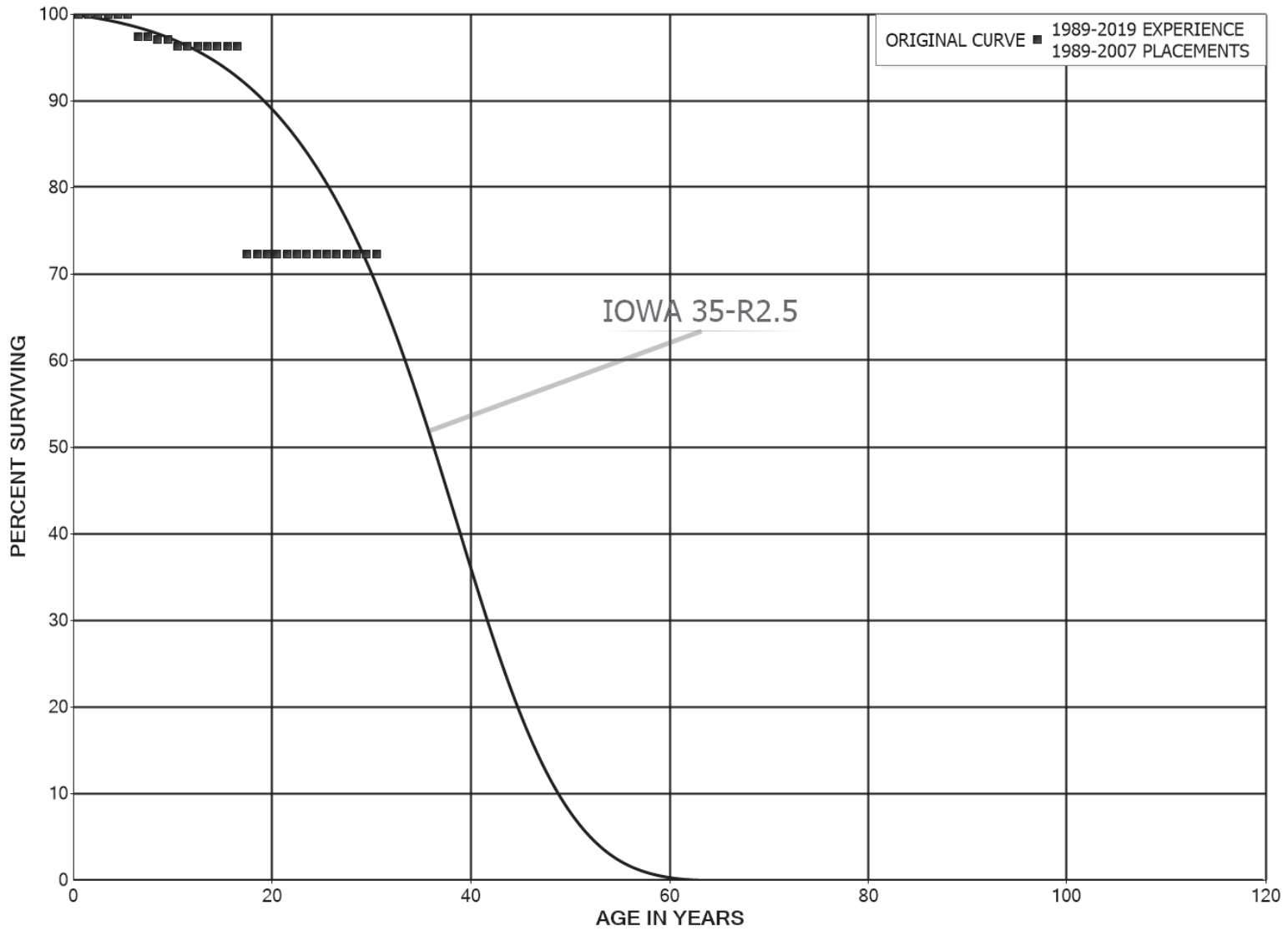
PLACEMENT BAND 1989-2014

EXPERIENCE BAND 1989-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	266,398		0.0000	1.0000	100.00
0.5	266,398		0.0000	1.0000	100.00
1.5	266,398		0.0000	1.0000	100.00
2.5	266,398		0.0000	1.0000	100.00
3.5	266,398		0.0000	1.0000	100.00
4.5	266,398		0.0000	1.0000	100.00
5.5	37,456		0.0000	1.0000	100.00
6.5	37,456		0.0000	1.0000	100.00
7.5	37,456		0.0000	1.0000	100.00
8.5	37,456		0.0000	1.0000	100.00
9.5	6,456		0.0000	1.0000	100.00
10.5	6,456		0.0000	1.0000	100.00
11.5	6,456		0.0000	1.0000	100.00
12.5	6,456		0.0000	1.0000	100.00
13.5	6,456		0.0000	1.0000	100.00
14.5	5,496		0.0000	1.0000	100.00
15.5	1,982		0.0000	1.0000	100.00
16.5	1,982		0.0000	1.0000	100.00
17.5	1,982		0.0000	1.0000	100.00
18.5	1,982		0.0000	1.0000	100.00
19.5	1,982		0.0000	1.0000	100.00
20.5	1,982		0.0000	1.0000	100.00
21.5	1,982		0.0000	1.0000	100.00
22.5	1,982		0.0000	1.0000	100.00
23.5	1,982		0.0000	1.0000	100.00
24.5	1,982		0.0000	1.0000	100.00
25.5	1,982		0.0000	1.0000	100.00
26.5	1,982		0.0000	1.0000	100.00
27.5	1,982		0.0000	1.0000	100.00
28.5	1,982		0.0000	1.0000	100.00
29.5	1,982		0.0000	1.0000	100.00
30.5					100.00



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 687 OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 687 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

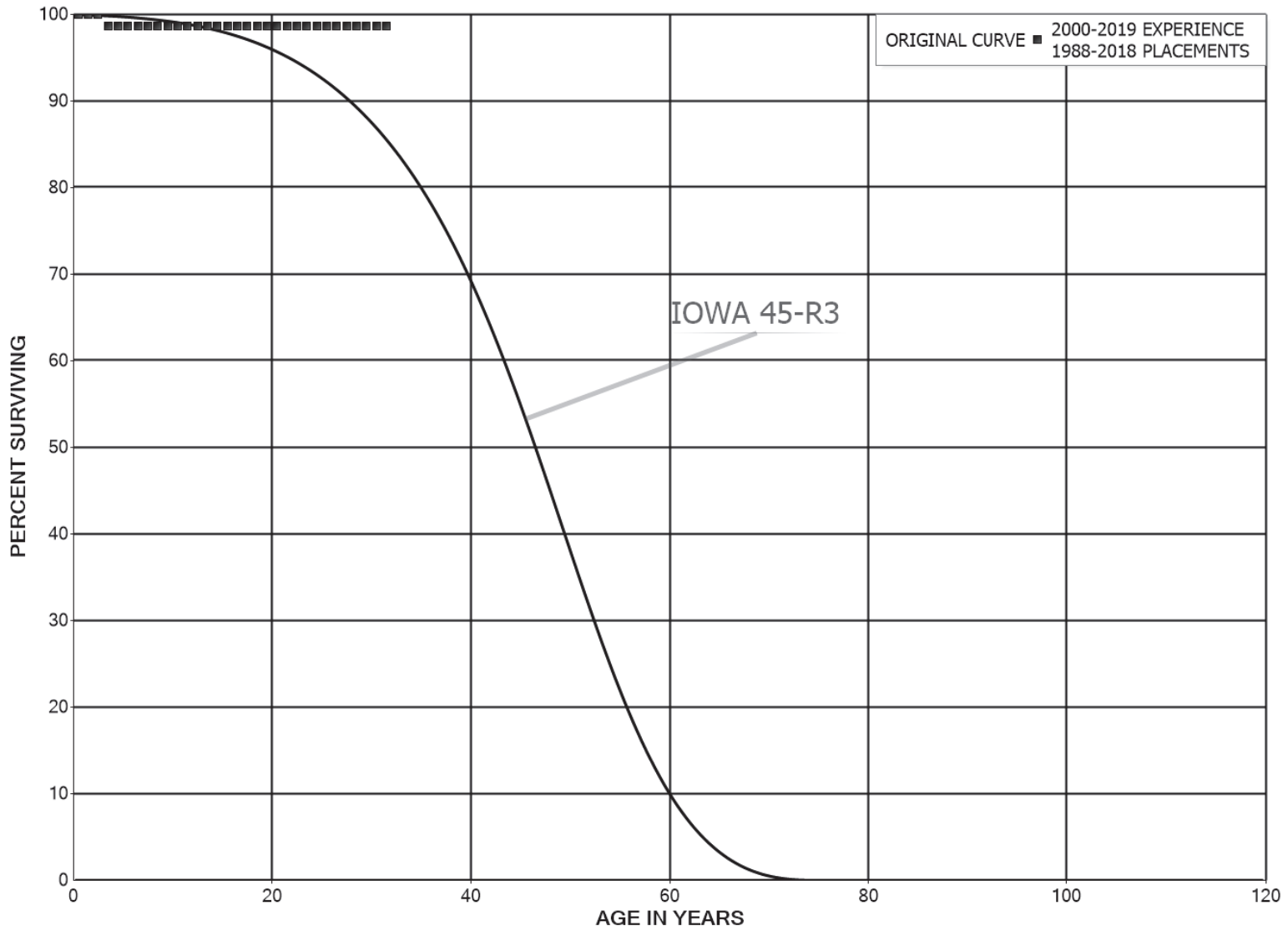
PLACEMENT BAND 1989-2007

EXPERIENCE BAND 1989-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	118,591		0.0000	1.0000	100.00
0.5	118,591		0.0000	1.0000	100.00
1.5	118,591		0.0000	1.0000	100.00
2.5	118,591		0.0000	1.0000	100.00
3.5	118,591		0.0000	1.0000	100.00
4.5	118,591		0.0000	1.0000	100.00
5.5	118,591	3,088	0.0260	0.9740	100.00
6.5	115,503		0.0000	1.0000	97.40
7.5	115,503	393	0.0034	0.9966	97.40
8.5	115,110		0.0000	1.0000	97.06
9.5	115,110	871	0.0076	0.9924	97.06
10.5	114,239		0.0000	1.0000	96.33
11.5	114,239		0.0000	1.0000	96.33
12.5	29,126		0.0000	1.0000	96.33
13.5	29,126		0.0000	1.0000	96.33
14.5	29,126		0.0000	1.0000	96.33
15.5	11,433		0.0000	1.0000	96.33
16.5	11,433	2,858	0.2500	0.7500	96.33
17.5	8,575		0.0000	1.0000	72.25
18.5	8,575		0.0000	1.0000	72.25
19.5	8,575		0.0000	1.0000	72.25
20.5	8,575		0.0000	1.0000	72.25
21.5	8,575		0.0000	1.0000	72.25
22.5	8,575		0.0000	1.0000	72.25
23.5	8,575		0.0000	1.0000	72.25
24.5	8,575		0.0000	1.0000	72.25
25.5	8,575		0.0000	1.0000	72.25
26.5	8,575		0.0000	1.0000	72.25
27.5	8,575		0.0000	1.0000	72.25
28.5	8,575		0.0000	1.0000	72.25
29.5	8,575		0.0000	1.0000	72.25
30.5					72.25



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 690 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 690 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

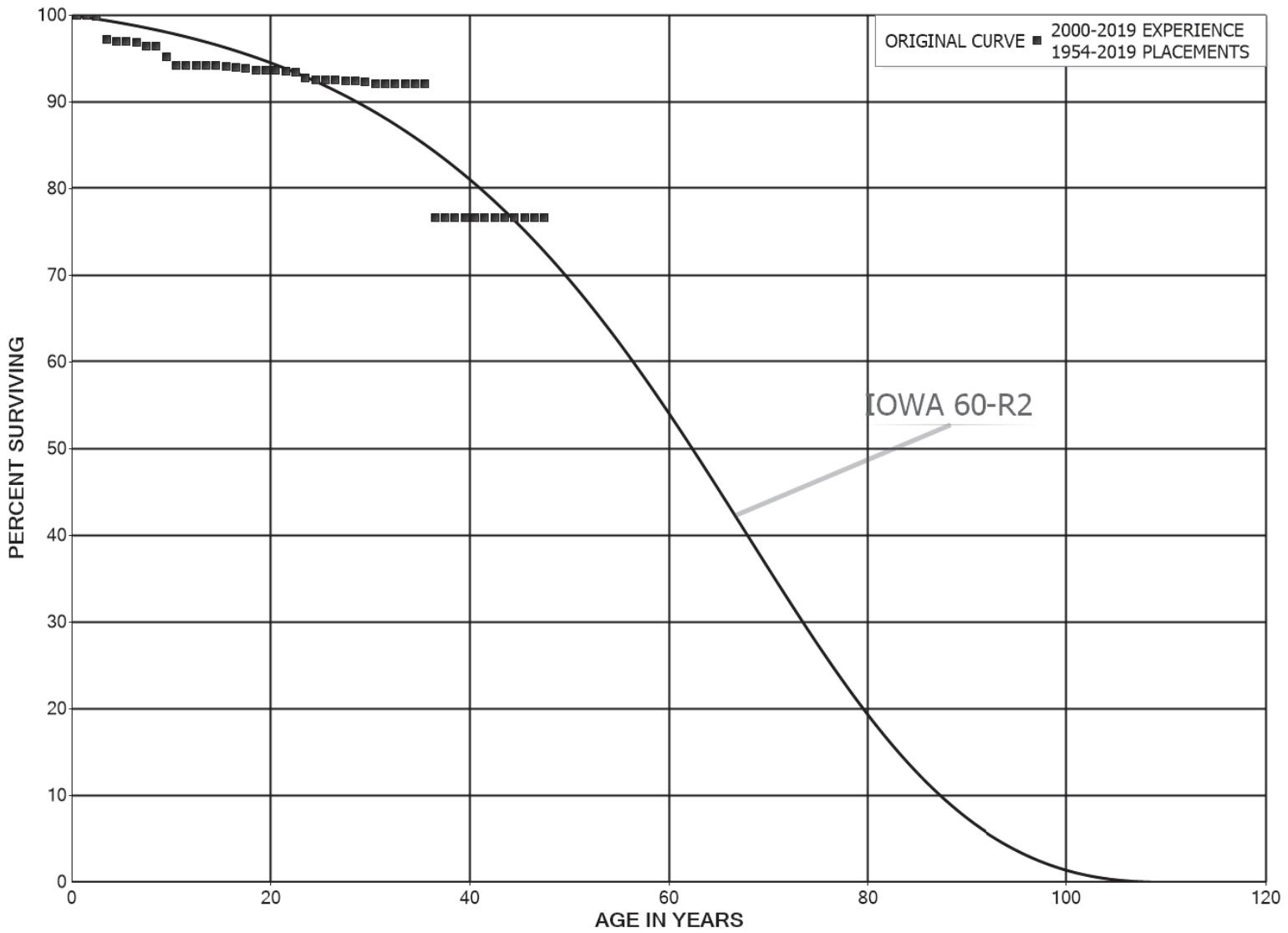
PLACEMENT BAND 1988-2018

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,978,724	26,736	0.0000	1.0000	100.00
0.5	1,978,724		0.0000	1.0000	100.00
1.5	1,953,118		0.0000	1.0000	100.00
2.5	1,902,127		0.0141	0.9859	100.00
3.5	1,875,391		0.0000	1.0000	98.59
4.5	1,317,077		0.0000	1.0000	98.59
5.5	1,317,077		0.0000	1.0000	98.59
6.5	1,317,077		0.0000	1.0000	98.59
7.5	1,317,077		0.0000	1.0000	98.59
8.5	1,317,077		0.0000	1.0000	98.59
9.5	1,138,924		0.0000	1.0000	98.59
10.5	167,888		0.0000	1.0000	98.59
11.5	197,655		0.0000	1.0000	98.59
12.5	137,827		0.0000	1.0000	98.59
13.5	30,885		0.0000	1.0000	98.59
14.5	30,885		0.0000	1.0000	98.59
15.5	30,885		0.0000	1.0000	98.59
16.5	29,767		0.0000	1.0000	98.59
17.5	29,767		0.0000	1.0000	98.59
18.5	29,767		0.0000	1.0000	98.59
19.5	29,767		0.0000	1.0000	98.59
20.5	29,767		0.0000	1.0000	98.59
21.5	29,767		0.0000	1.0000	98.59
22.5	29,767		0.0000	1.0000	98.59
23.5	29,767		0.0000	1.0000	98.59
24.5	29,767		0.0000	1.0000	98.59
25.5	29,767		0.0000	1.0000	98.59
26.5	29,767		0.0000	1.0000	98.59
27.5	29,767		0.0000	1.0000	98.59
28.5	29,767		0.0000	1.0000	98.59
29.5	29,767		0.0000	1.0000	98.59
30.5	29,767		0.0000	1.0000	98.59
31.5					98.59



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNT 590 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 590 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,599,433		0.0000	1.0000	100.00
0.5	10,367,189		0.0000	1.0000	100.00
1.5	8,253,249	10,179	0.0012	0.9988	100.00
2.5	7,506,394	199,985	0.0266	0.9734	99.88
3.5	6,735,010	17,179	0.0026	0.9974	97.22
4.5	10,878,403		0.0000	1.0000	96.97
5.5	12,164,943	22,813	0.0019	0.9981	96.97
6.5	11,733,882	43,266	0.0037	0.9963	96.79
7.5	24,937,385	9,520	0.0004	0.9996	96.43
8.5	25,764,954	315,895	0.0123	0.9877	96.39
9.5	30,814,347	318,355	0.0103	0.9897	95.21
10.5	30,160,676	13,886	0.0005	0.9995	94.23
11.5	30,461,553		0.0000	1.0000	94.18
12.5	31,289,862		0.0000	1.0000	94.18
13.5	30,607,588		0.0000	1.0000	94.18
14.5	30,713,240	52,416	0.0017	0.9983	94.18
15.5	30,660,823	7,591	0.0002	0.9998	94.02
16.5	30,529,602	58,979	0.0019	0.9981	94.00
17.5	30,463,281	48,535	0.0016	0.9984	93.82
18.5	30,414,747	11,669	0.0004	0.9996	93.67
19.5	30,468,325	7,371	0.0002	0.9998	93.63
20.5	30,460,954	31,560	0.0010	0.9990	93.61
21.5	30,500,108	21,288	0.0007	0.9993	93.51
22.5	30,478,821	222,366	0.0073	0.9927	93.45
23.5	30,176,964	85,131	0.0028	0.9972	92.77
24.5	25,520,988		0.0000	1.0000	92.50
25.5	24,039,289		0.0000	1.0000	92.50
26.5	24,039,289	40,275	0.0017	0.9983	92.50
27.5	10,897,185		0.0000	1.0000	92.35
28.5	8,507,528	1,727	0.0002	0.9998	92.35
29.5	2,796,628	6,456	0.0023	0.9977	92.33
30.5	2,790,172		0.0000	1.0000	92.12
31.5	1,465,962		0.0000	1.0000	92.12
32.5	637,590		0.0000	1.0000	92.12
33.5	452,549		0.0000	1.0000	92.12
34.5	341,087		0.0000	1.0000	92.12
35.5	341,087	57,465	0.1685	0.8315	92.12
36.5	269,433		0.0000	1.0000	76.60
37.5	249,297		0.0000	1.0000	76.60
38.5	249,297		0.0000	1.0000	76.60

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 590 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

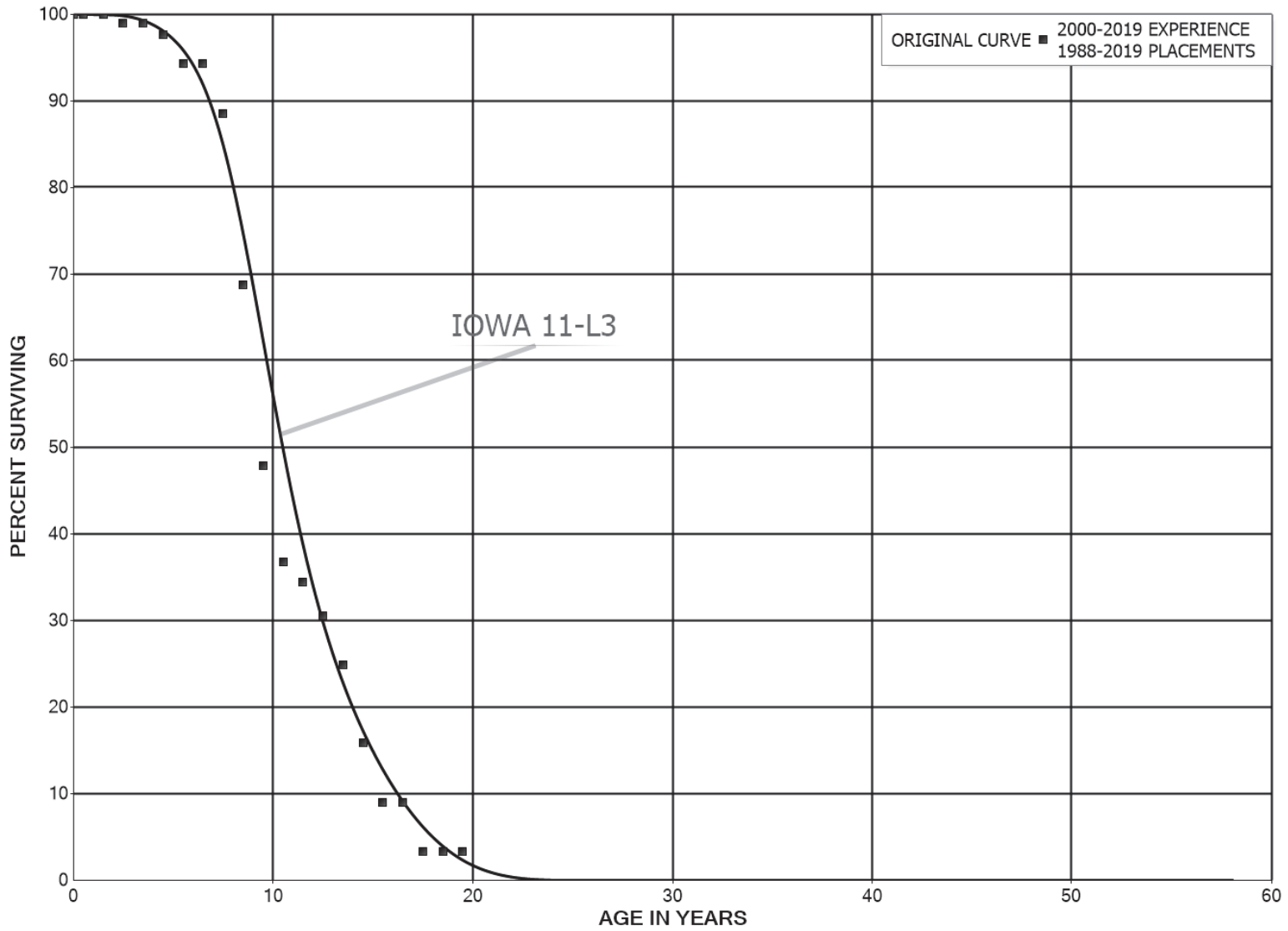
PLACEMENT BAND 1954-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	184,049		0.0000	1.0000	76.60
40.5	184,049		0.0000	1.0000	76.60
41.5	176,756		0.0000	1.0000	76.60
42.5	301,185		0.0000	1.0000	76.60
43.5	310,595		0.0000	1.0000	76.60
44.5	310,595		0.0000	1.0000	76.60
45.5	330,507		0.0000	1.0000	76.60
46.5	330,507		0.0000	1.0000	76.60
47.5	159,166		0.0000	1.0000	76.60
48.5	159,166		0.0000	1.0000	76.60
49.5	159,166		0.0000	1.0000	76.60
50.5	159,166		0.0000	1.0000	76.60
51.5	159,166		0.0000	1.0000	76.60
52.5	159,166		0.0000	1.0000	76.60
53.5	159,166		0.0000	1.0000	76.60
54.5	159,166		0.0000	1.0000	76.60
55.5	159,166		0.0000	1.0000	76.60
56.5	159,166		0.0000	1.0000	76.60
57.5	159,166		0.0000	1.0000	76.60
58.5	159,166		0.0000	1.0000	76.60
59.5	159,166	4,705	0.0296	0.9704	76.60
60.5	154,461		0.0000	1.0000	74.33
61.5	154,461		0.0000	1.0000	74.33
62.5	30,032		0.0000	1.0000	74.33
63.5	25,327		0.0000	1.0000	74.33
64.5	25,327		0.0000	1.0000	74.33
65.5					74.33



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNTS 592.1 AND 692.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNTS 592.1 AND 692.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

ORIGINAL LIFE TABLE

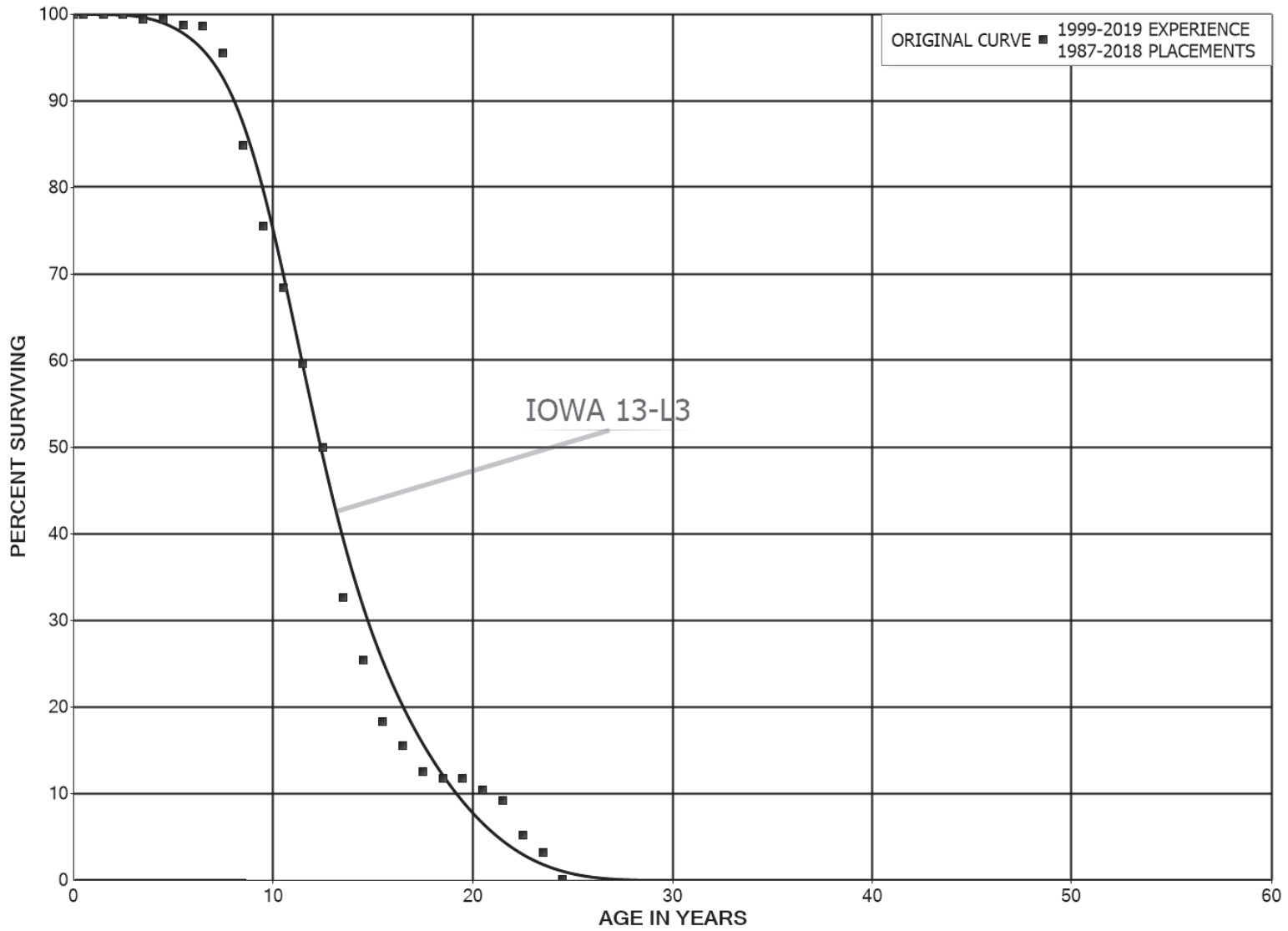
PLACEMENT BAND 1988-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,661,795		0.0000	1.0000	100.00
0.5	2,739,289		0.0000	1.0000	100.00
1.5	2,074,425	22,874	0.0110	0.9890	100.00
2.5	1,625,548		0.0000	1.0000	98.90
3.5	1,551,622	19,999	0.0129	0.9871	98.90
4.5	1,381,537	47,509	0.0344	0.9656	97.62
5.5	1,067,527		0.0000	1.0000	94.27
6.5	977,440	59,496	0.0609	0.9391	94.27
7.5	574,901	128,679	0.2238	0.7762	88.53
8.5	458,442	139,157	0.3035	0.6965	68.71
9.5	319,286	74,488	0.2333	0.7667	47.86
10.5	244,798	15,323	0.0626	0.9374	36.69
11.5	231,956	26,418	0.1139	0.8861	34.39
12.5	183,722	33,945	0.1848	0.8152	30.48
13.5	135,182	49,285	0.3646	0.6354	24.85
14.5	85,897	37,072	0.4316	0.5684	15.79
15.5	48,825		0.0000	1.0000	8.97
16.5	48,825	30,967	0.6342	0.3658	8.97
17.5	17,859		0.0000	1.0000	3.28
18.5	17,859		0.0000	1.0000	3.28
19.5	17,859		0.0000	1.0000	3.28
20.5	17,859		0.0000	1.0000	3.28
21.5	17,859		0.0000	1.0000	3.28
22.5	17,859		0.0000	1.0000	3.28
23.5	17,859		0.0000	1.0000	3.28
24.5	17,859		0.0000	1.0000	3.28
25.5	17,859		0.0000	1.0000	3.28
26.5	17,859		0.0000	1.0000	3.28
27.5	17,859		0.0000	1.0000	3.28
28.5	17,859		0.0000	1.0000	3.28
29.5	17,859		0.0000	1.0000	3.28
30.5	17,859	17,859	1.0000		3.28
31.5					



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNTS 592.2 AND 692.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNTS 592.2 AND 692.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

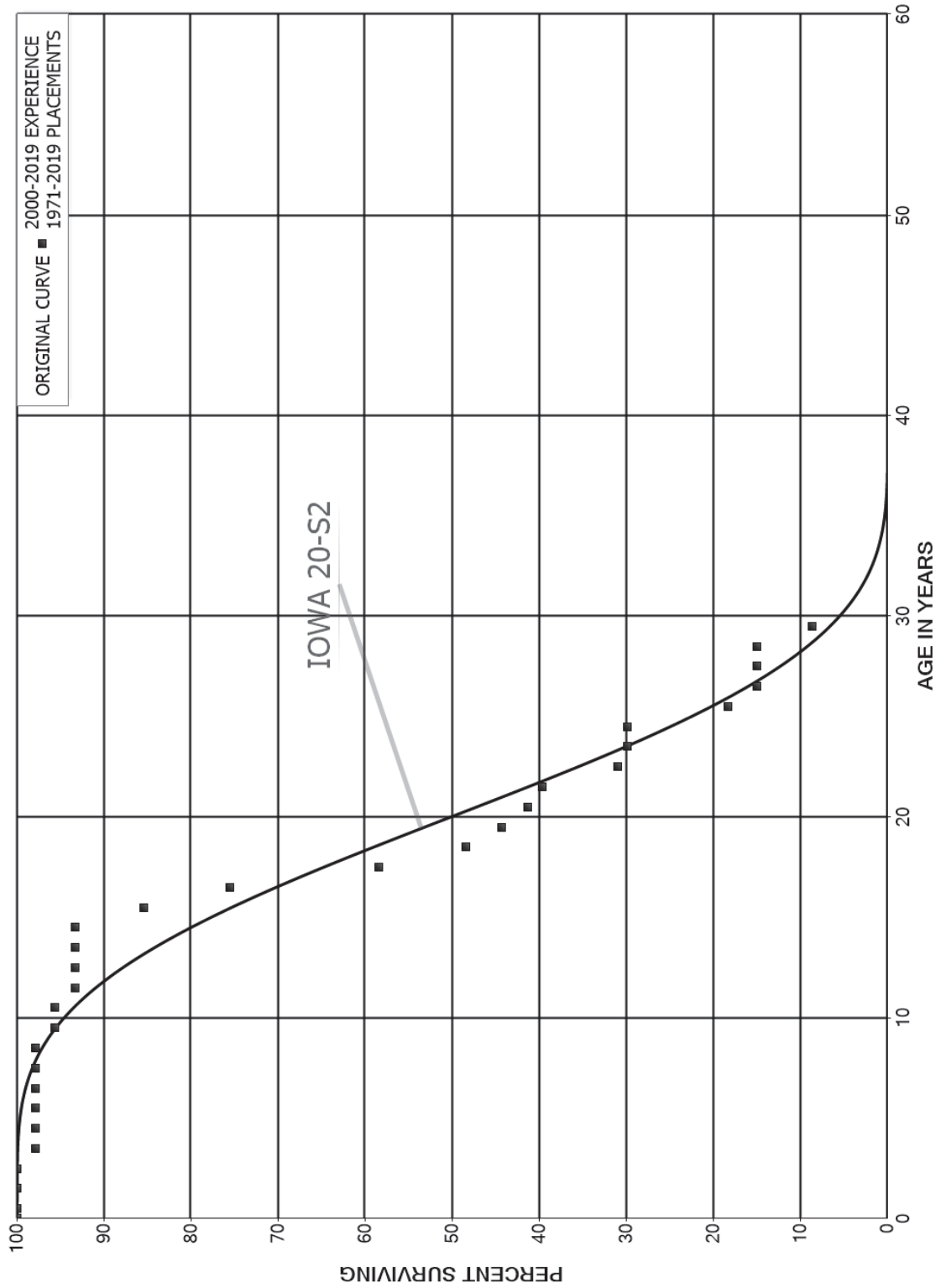
ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2018

EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,360,289		0.0000	1.0000	100.00
0.5	4,468,855		0.0000	1.0000	100.00
1.5	4,415,101		0.0000	1.0000	100.00
2.5	4,118,427	26,045	0.0063	0.9937	100.00
3.5	4,188,253		0.0000	1.0000	99.37
4.5	4,342,418	27,313	0.0063	0.9937	99.37
5.5	4,070,478	3,209	0.0008	0.9992	98.74
6.5	3,324,442	106,989	0.0322	0.9678	98.66
7.5	3,291,034	369,087	0.1121	0.8879	95.49
8.5	2,871,535	313,512	0.1092	0.8908	84.78
9.5	2,515,549	239,148	0.0951	0.9049	75.52
10.5	2,141,675	273,547	0.1277	0.8723	68.34
11.5	1,695,707	275,955	0.1627	0.8373	59.61
12.5	1,362,181	472,551	0.3469	0.6531	49.91
13.5	751,918	164,950	0.2194	0.7806	32.60
14.5	586,968	166,194	0.2831	0.7169	25.45
15.5	389,605	58,052	0.1490	0.8510	18.24
16.5	331,553	63,853	0.1926	0.8074	15.52
17.5	267,700	18,150	0.0678	0.9322	12.53
18.5	249,550		0.0000	1.0000	11.68
19.5	249,550	27,661	0.1108	0.8892	11.68
20.5	221,889	26,491	0.1194	0.8806	10.39
21.5	195,398	84,658	0.4333	0.5667	9.15
22.5	110,740	43,095	0.3892	0.6108	5.18
23.5	67,645	65,912	0.9744	0.0256	3.17
24.5	1,733		0.0000	1.0000	0.08
25.5	1,733		0.0000	1.0000	0.08
26.5	1,733		0.0000	1.0000	0.08
27.5	1,733		0.0000	1.0000	0.08
28.5	1,733	1,733	1.0000		0.08
29.5					

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNTS 592.3 AND 692.3 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNTS 592.3 AND 692.3 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	298,753		0.0000	1.0000	100.00
0.5	260,152		0.0000	1.0000	100.00
1.5	283,262		0.0000	1.0000	100.00
2.5	242,275	5,250	0.0217	0.9783	100.00
3.5	248,507		0.0000	1.0000	97.83
4.5	248,507		0.0000	1.0000	97.83
5.5	249,371		0.0000	1.0000	97.83
6.5	228,954		0.0000	1.0000	97.83
7.5	228,954		0.0000	1.0000	97.83
8.5	194,461	4,475	0.0230	0.9770	97.83
9.5	139,227		0.0000	1.0000	95.58
10.5	139,227	3,367	0.0242	0.9758	95.58
11.5	110,011		0.0000	1.0000	93.27
12.5	110,011		0.0000	1.0000	93.27
13.5	102,735		0.0000	1.0000	93.27
14.5	102,735	8,667	0.0844	0.9156	93.27
15.5	99,731	11,604	0.1164	0.8836	85.40
16.5	77,091	17,476	0.2267	0.7733	75.46
17.5	62,826	10,721	0.1706	0.8294	58.36
18.5	58,256	4,988	0.0856	0.9144	48.40
19.5	53,269	3,599	0.0676	0.9324	44.26
20.5	49,670	1,930	0.0389	0.9611	41.27
21.5	42,913	9,411	0.2193	0.7807	39.66
22.5	33,502	1,265	0.0378	0.9622	30.96
23.5	29,507		0.0000	1.0000	29.80
24.5	29,507	11,371	0.3854	0.6146	29.80
25.5	18,137	3,300	0.1820	0.8180	18.31
26.5	14,836		0.0000	1.0000	14.98
27.5	14,836		0.0000	1.0000	14.98
28.5	14,941	6,337	0.4241	0.5759	14.98
29.5	8,605		0.0000	1.0000	8.63
30.5	8,605		0.0000	1.0000	8.63
31.5	8,605		0.0000	1.0000	8.63
32.5	8,605		0.0000	1.0000	8.63
33.5	8,605		0.0000	1.0000	8.63
34.5	8,605	2,065	0.2400	0.7600	8.63
35.5	6,540		0.0000	1.0000	6.56
36.5	6,540		0.0000	1.0000	6.56
37.5	3,329	3,224	0.9685	0.0315	6.56
38.5	105		0.0000	1.0000	0.21

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

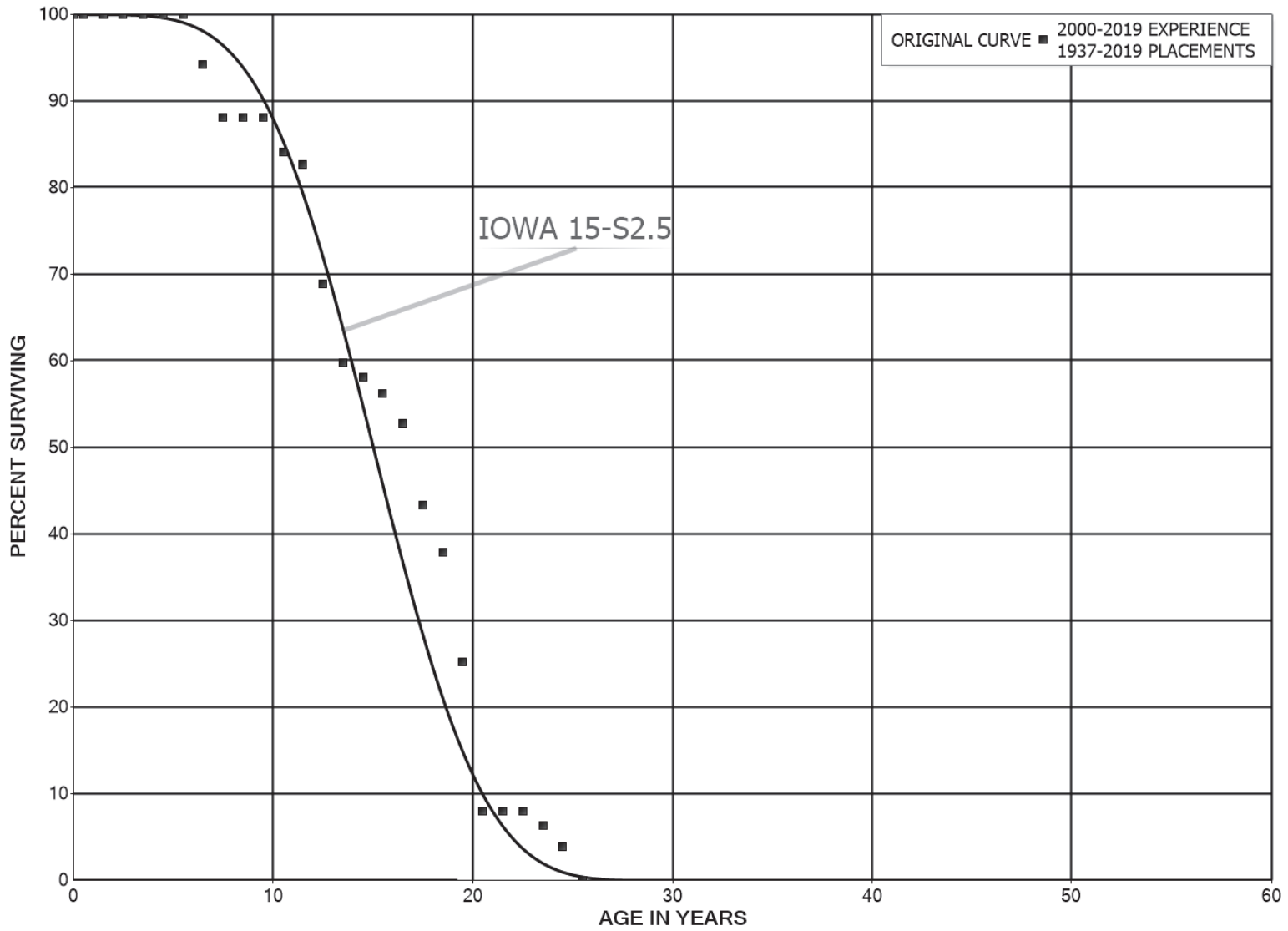
ACCOUNTS 592.3 AND 692.3 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	105		0.0000	1.0000	0.21
40.5	105		0.0000	1.0000	0.21
41.5	105		0.0000	1.0000	0.21
42.5	105		0.0000	1.0000	0.21
43.5	105		0.0000	1.0000	0.21
44.5	105		0.0000	1.0000	0.21
45.5	105		0.0000	1.0000	0.21
46.5	105		0.0000	1.0000	0.21
47.5	105	105	1.0000		0.21
48.5					



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNTS 592.4 AND 692.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNTS 592.4 AND 692.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,531,131		0.0000	1.0000	100.00
0.5	2,362,943		0.0000	1.0000	100.00
1.5	2,395,087		0.0000	1.0000	100.00
2.5	2,576,235		0.0000	1.0000	100.00
3.5	2,576,235		0.0000	1.0000	100.00
4.5	2,578,547		0.0000	1.0000	100.00
5.5	2,204,645	128,330	0.0582	0.9418	100.00
6.5	2,282,525	148,145	0.0649	0.9351	94.18
7.5	2,288,333		0.0000	1.0000	88.07
8.5	2,480,781		0.0000	1.0000	88.07
9.5	2,501,399	112,595	0.0450	0.9550	88.07
10.5	2,097,441	36,122	0.0172	0.9828	84.10
11.5	2,046,607	342,042	0.1671	0.8329	82.65
12.5	1,751,994	230,987	0.1318	0.8682	68.84
13.5	1,445,232	42,293	0.0293	0.9707	59.76
14.5	1,402,939	43,867	0.0313	0.9687	58.02
15.5	1,135,897	70,954	0.0625	0.9375	56.20
16.5	1,064,943	189,807	0.1782	0.8218	52.69
17.5	875,137	110,605	0.1264	0.8736	43.30
18.5	708,598	237,830	0.3356	0.6644	37.83
19.5	414,639	283,898	0.6847	0.3153	25.13
20.5	130,742		0.0000	1.0000	7.92
21.5	98,597		0.0000	1.0000	7.92
22.5	98,597	19,912	0.2020	0.7980	7.92
23.5	78,685	31,257	0.3972	0.6028	6.32
24.5	47,428	47,428	1.0000		3.81
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNTS 592.4 AND 692.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE, CONT.

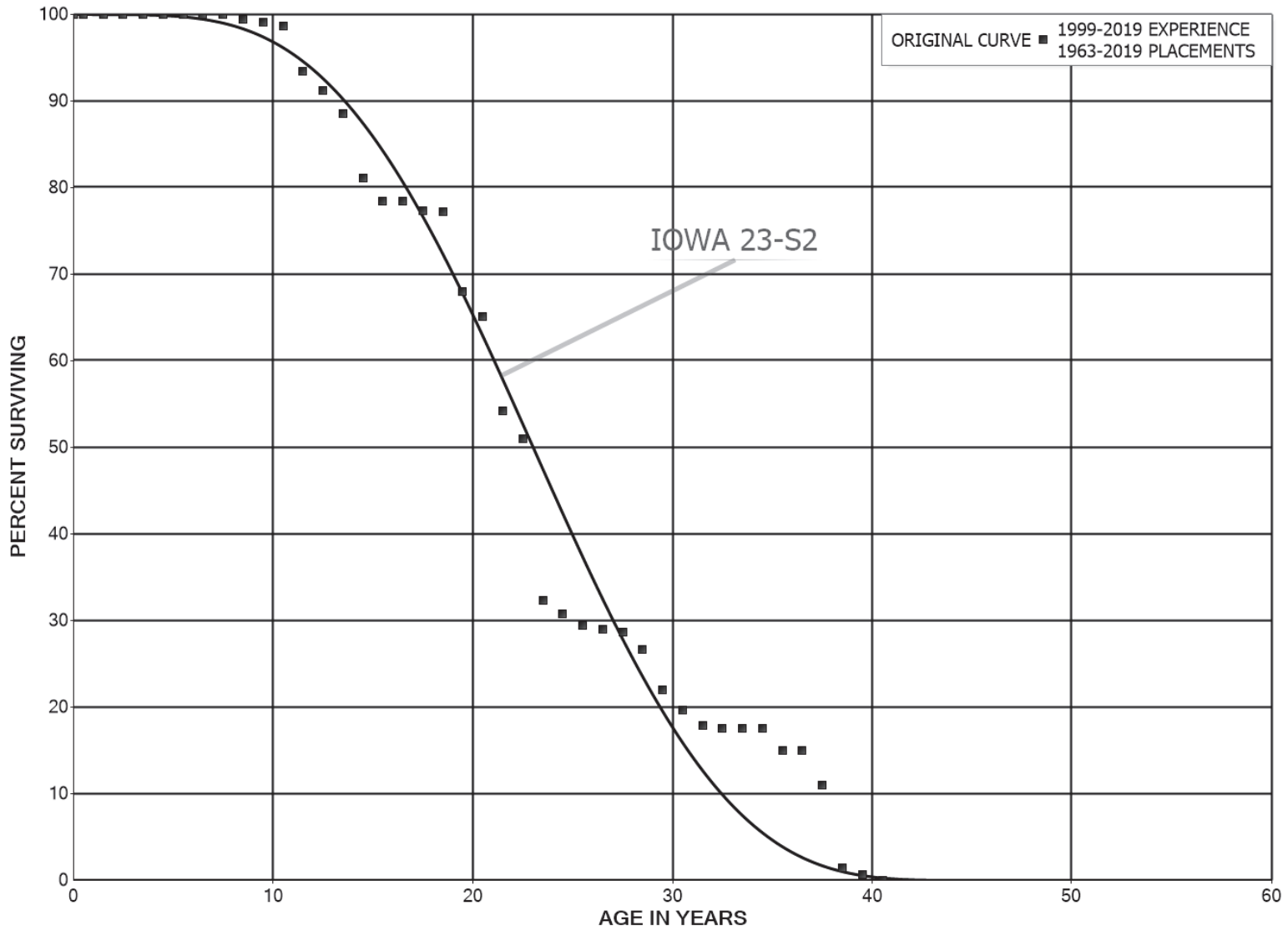
PLACEMENT BAND 1937-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5	52,824		0.0000		
63.5	52,824		0.0000		
64.5	52,824		0.0000		
65.5	52,824		0.0000		
66.5	52,824		0.0000		
67.5	52,824		0.0000		
68.5	52,824		0.0000		
69.5	52,824		0.0000		
70.5	52,824		0.0000		
71.5	52,824		0.0000		
72.5	52,824		0.0000		
73.5	52,824		0.0000		
74.5	52,824		0.0000		
75.5	52,824		0.0000		
76.5	52,824		0.0000		
77.5	52,824	52,824	1.0000		
78.5					



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS
ACCOUNTS 596 AND 696 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNTS 596 AND 696 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2019

EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,128,953		0.0000	1.0000	100.00
0.5	2,943,716		0.0000	1.0000	100.00
1.5	2,585,841		0.0000	1.0000	100.00
2.5	2,740,706		0.0000	1.0000	100.00
3.5	2,603,448		0.0000	1.0000	100.00
4.5	2,614,493		0.0000	1.0000	100.00
5.5	2,466,512		0.0000	1.0000	100.00
6.5	2,302,714		0.0000	1.0000	100.00
7.5	2,255,050	14,433	0.0064	0.9936	100.00
8.5	2,027,532	6,500	0.0032	0.9968	99.36
9.5	2,005,782	9,496	0.0047	0.9953	99.04
10.5	1,810,577	94,982	0.0525	0.9475	98.57
11.5	1,590,567	38,500	0.0242	0.9758	93.40
12.5	1,438,710	41,540	0.0289	0.9711	91.14
13.5	1,397,170	116,789	0.0836	0.9164	88.51
14.5	1,297,381	42,793	0.0330	0.9670	81.11
15.5	1,254,588		0.0000	1.0000	78.44
16.5	1,290,743	19,077	0.0148	0.9852	78.44
17.5	1,338,641	1,033	0.0008	0.9992	77.28
18.5	1,311,782	158,096	0.1205	0.8795	77.22
19.5	665,159	28,340	0.0426	0.9574	67.91
20.5	636,818	106,593	0.1674	0.8326	65.02
21.5	530,225	31,634	0.0597	0.9403	54.13
22.5	425,988	155,907	0.3660	0.6340	50.90
23.5	270,080	12,932	0.0479	0.9521	32.27
24.5	257,148	11,045	0.0430	0.9570	30.73
25.5	246,103	4,317	0.0175	0.9825	29.41
26.5	241,785	2,739	0.0113	0.9887	28.89
27.5	239,046	16,716	0.0699	0.9301	28.57
28.5	199,181	34,175	0.1716	0.8284	26.57
29.5	165,006	17,882	0.1084	0.8916	22.01
30.5	147,124	13,382	0.0910	0.9090	19.62
31.5	133,742	2,436	0.0182	0.9818	17.84
32.5	115,717		0.0000	1.0000	17.51
33.5	115,717		0.0000	1.0000	17.51
34.5	115,717	17,000	0.1469	0.8531	17.51
35.5	103,837		0.0000	1.0000	14.94
36.5	103,837	27,515	0.2650	0.7350	14.94
37.5	76,322	66,975	0.8775	0.1225	10.98
38.5	9,347	5,120	0.5478	0.4522	1.34

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNTS 596 AND 696 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2019			EXPERIENCE BAND 1999-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5 40.5	4,227	4,227	1.0000		0.61

PART VIII. NET SALVAGE STATISTICS

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 651.2 COMPRESSOR STATION STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	24,026		0		0		0
2006							
2007							
2008							
2009							
2010		16,665				16,665-	
2011							
2012	1,354		0		0		0
2013							
2014							
2015							
2016							
2017							
2018							
2019							
TOTAL	25,380	16,665	66		0	16,665-	66-

THREE-YEAR MOVING AVERAGES

05-07	8,009		0		0		0
06-08							
07-09							
08-10		5,555				5,555-	
09-11		5,555				5,555-	
10-12	451	5,555			0	5,555-	
11-13	451		0		0		0
12-14	451		0		0		0
13-15							
14-16							
15-17							
16-18							
17-19							

FIVE-YEAR AVERAGE

15-19

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNTS 651.3 AND 651.4 STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2017	2,934		0		0		0
2018		1,810				1,810-	
2019	26,302		0		0		0
TOTAL	29,236	1,810	6		0	1,810-	6-
THREE-YEAR MOVING AVERAGES							
17-19	9,745	603	6		0	603-	6-

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 652 WELLS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2016	4,055		0		0		0
2017							
2018		953				953-	
2019	48,702		0		0		0
TOTAL	52,758	953	2		0	953-	2-
THREE-YEAR MOVING AVERAGES							
16-18	1,352	318	23		0	318-	23-
17-19	16,234	318	2		0	318-	2-

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 653 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	9,838		0		0		0
2004							
2005		30,049				30,049-	
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014	1,517		0		0		0
2015							
2016							
2017							
2018							
2019	908	817	90		0	817-	90-
TOTAL	12,263	30,866	252		0	30,866-	252-
THREE-YEAR MOVING AVERAGES							
03-05	3,279	10,016	305		0	10,016-	305-
04-06		10,016				10,016-	
05-07		10,016				10,016-	
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14	506		0		0		0
13-15	506		0		0		0
14-16	506		0		0		0
15-17							
16-18							
17-19	303	272	90		0	272-	90-
FIVE-YEAR AVERAGE							
15-19	182	163	90		0	163-	90-

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 654 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2011	23,986		0		0		0
2012							
2013							
2014	28,954		0		0		0
2015	62,060		0		0		0
2016							
2017							
2018							
2019	168,916	71,692	42		0	71,692-	42-
TOTAL	283,915	71,692	25		0	71,692-	25-

THREE-YEAR MOVING AVERAGES

11-13	7,995		0		0		0
12-14	9,651		0		0		0
13-15	30,338		0		0		0
14-16	30,338		0		0		0
15-17	20,687		0		0		0
16-18							
17-19	56,305	23,897	42		0	23,897-	42-

FIVE-YEAR AVERAGE

15-19	46,195	14,338	31		0	14,338-	31-
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SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 655 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2013	2,714		0		0		0
2014							
2015							
2016							
2017							
2018		168				168-	
2019							
TOTAL	2,714	168	6		0	168-	6-
THREE-YEAR MOVING AVERAGES							
13-15	905		0		0		0
14-16							
15-17							
16-18		56				56-	
17-19		56				56-	
FIVE-YEAR AVERAGE							
15-19		34				34-	

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 656 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	7,603		0		0		0
2015							
2016							
2017							
2018							
2019							
TOTAL	7,603		0		0		0
THREE-YEAR MOVING AVERAGES							
14-16	2,534		0		0		0
15-17							
16-18							
17-19							
FIVE-YEAR AVERAGE							
15-19							

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 667 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	34,275		0		0		0
2004	9,254		0		0		0
2005	3,807	38,007	998		0	38,007-	998-
2006	4,907	2,092	43		0	2,092-	43-
2007							
2008	11,385		0		0		0
2009	2,168		0		0		0
2010	60,457	776,832			0	776,832-	
2011	813		0		0		0
2012	8,671		0		0		0
2013	35,324	7,093	20		0	7,093-	20-
2014	24,499	14,008	57		0	14,008-	57-
2015	12,849	5,939	46		0	5,939-	46-
2016	21,291	1,175	6		0	1,175-	6-
2017	32,172		0		0		0
2018	19,211	31,049	162		0	31,049-	162-
2019	2,437	84,805			0	84,805-	
TOTAL	283,521	961,001	339		0	961,001-	339-

THREE-YEAR MOVING AVERAGES

03-05	15,779	12,669	80		0	12,669-	80-
04-06	5,990	13,366	223		0	13,366-	223-
05-07	2,905	13,366	460		0	13,366-	460-
06-08	5,431	697	13		0	697-	13-
07-09	4,518		0		0		0
08-10	24,670	258,944			0	258,944-	
09-11	21,146	258,944			0	258,944-	
10-12	23,314	258,944			0	258,944-	
11-13	14,936	2,364	16		0	2,364-	16-
12-14	22,831	7,034	31		0	7,034-	31-
13-15	24,224	9,013	37		0	9,013-	37-
14-16	19,546	7,041	36		0	7,041-	36-
15-17	22,104	2,372	11		0	2,372-	11-
16-18	24,225	10,742	44		0	10,742-	44-
17-19	17,940	38,618	215		0	38,618-	215-

FIVE-YEAR AVERAGE

15-19	17,592	24,594	140		0	24,594-	140-
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SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 669 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	15,534		0		0		0
2004							
2005		259				259-	
2006	14,008		0		0		0
2007							
2008							
2009							
2010	51,354	14,625	28		0	14,625-	28-
2011							
2012							
2013	52,102	17,153	33		0	17,153-	33-
2014							
2015	213		0		0		0
2016	1,469	99,300			0	99,300-	
2017		10,495				10,495-	
2018	93,666		0		0		0
2019							
TOTAL	228,346	141,832	62		0	141,832-	62-

THREE-YEAR MOVING AVERAGES

03-05	5,178	86	2		0	86-	2-
04-06	4,669	86	2		0	86-	2-
05-07	4,669	86	2		0	86-	2-
06-08	4,669		0		0		0
07-09							
08-10	17,118	4,875	28		0	4,875-	28-
09-11	17,118	4,875	28		0	4,875-	28-
10-12	17,118	4,875	28		0	4,875-	28-
11-13	17,367	5,718	33		0	5,718-	33-
12-14	17,367	5,718	33		0	5,718-	33-
13-15	17,438	5,718	33		0	5,718-	33-
14-16	561	33,100			0	33,100-	
15-17	561	36,598			0	36,598-	
16-18	31,712	36,598	115		0	36,598-	115-
17-19	31,222	3,498	11		0	3,498-	11-

FIVE-YEAR AVERAGE

15-19	19,070	21,959	115		0	21,959-	115-
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SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 675 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	698		0		0		0
2005	2,149		0		0		0
2006		1				1-	
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015	1,112		0		0		0
2016							
2017							
2018		1				1-	
2019							
TOTAL	3,960	2	0		0	2-	0

THREE-YEAR MOVING AVERAGES

04-06	949		0		0		0
05-07	716		0		0		0
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15	371		0		0		0
14-16	371		0		0		0
15-17	371		0		0		0
16-18							
17-19							

FIVE-YEAR AVERAGE

15-19	222		0		0		0
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SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 676 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2001	309,850		0		0		0
2002	261,495		0		0		0
2003	103,663		0		0		0
2004	561,061		0		0		0
2005	160,247	74,686	47		0	74,686-	47-
2006	91,109	14,572	16		0	14,572-	16-
2007	76,045		0		0		0
2008	574,764		0		0		0
2009	318,506	8,879	3		0	8,879-	3-
2010	123,535	614,056	497		0	614,056-	497-
2011	335,361	7,081	2		0	7,081-	2-
2012	378,270	19,732	5		0	19,732-	5-
2013	266,809	98,231	37		0	98,231-	37-
2014	616,967	33,721	5		0	33,721-	5-
2015	388,334	51,889	13		0	51,889-	13-
2016	562,340	283,959	50		0	283,959-	50-
2017	703,508	13,030	2		0	13,030-	2-
2018	481,095	744,040	155		0	744,040-	155-
2019	621,197	718,886	116		0	718,886-	116-
TOTAL	6,934,155	2,682,766	39		0	2,682,766-	39-

THREE-YEAR MOVING AVERAGES

01-03	225,002		0		0		0
02-04	308,740		0		0		0
03-05	274,990	24,895	9		0	24,895-	9-
04-06	270,806	29,753	11		0	29,753-	11-
05-07	109,134	29,753	27		0	29,753-	27-
06-08	247,306	4,857	2		0	4,857-	2-
07-09	323,105	2,960	1		0	2,960-	1-
08-10	338,935	207,645	61		0	207,645-	61-
09-11	259,134	210,006	81		0	210,006-	81-
10-12	279,055	213,623	77		0	213,623-	77-
11-13	326,813	41,682	13		0	41,682-	13-
12-14	420,682	50,562	12		0	50,562-	12-
13-15	424,037	61,281	14		0	61,281-	14-
14-16	522,547	123,190	24		0	123,190-	24-
15-17	551,394	116,293	21		0	116,293-	21-

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 676 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	582,314	347,010	60		0	347,010-	60-
17-19	601,933	491,986	82		0	491,986-	82-
FIVE-YEAR AVERAGE							
15-19	551,295	362,361	66		0	362,361-	66-

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 678 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	33,645		0		0		0
2003	8,103		0		0		0
2004	7,420		0		0		0
2005	7,280	584	8		0	584-	8-
2006	16,981	524	3		0	524-	3-
2007							
2008	41		0		0		0
2009	5,027		0		0		0
2010	12,790	46,866	366		0	46,866-	366-
2011	143		0		0		0
2012							
2013	3,610	1,419	39		0	1,419-	39-
2014	827	11	1		0	11-	1-
2015	6,250		0		0		0
2016	17,427	103	1		0	103-	1-
2017	20,754		0		0		0
2018	11,895	10,280	86		0	10,280-	86-
2019	3,350	38,519			0	38,519-	
TOTAL	155,544	98,307	63		0	98,307-	63-

THREE-YEAR MOVING AVERAGES

02-04	16,389		0		0		0
03-05	7,601	195	3		0	195-	3-
04-06	10,560	369	3		0	369-	3-
05-07	8,087	369	5		0	369-	5-
06-08	5,674	175	3		0	175-	3-
07-09	1,689		0		0		0
08-10	5,953	15,622	262		0	15,622-	262-
09-11	5,987	15,622	261		0	15,622-	261-
10-12	4,311	15,622	362		0	15,622-	362-
11-13	1,251	473	38		0	473-	38-
12-14	1,479	477	32		0	477-	32-
13-15	3,563	477	13		0	477-	13-
14-16	8,168	38	0		0	38-	0
15-17	14,811	34	0		0	34-	0

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 678 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	16,692	3,461	21		0	3,461-	21-
17-19	12,000	16,266	136		0	16,266-	136-
FIVE-YEAR AVERAGE							
15-19	11,935	9,781	82		0	9,781-	82-

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 680 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	1,498,756	121,705	8		0	121,705-	8-
2003	469,428	124,684	27		0	124,684-	27-
2004	476,008	187,285	39		0	187,285-	39-
2005	509,299	487,199	96		0	487,199-	96-
2006	580,166	267,328	46		0	267,328-	46-
2007	530,414	413,305	78		0	413,305-	78-
2008	1,039,080	356,069	34		0	356,069-	34-
2009	847,477	480,250	57		0	480,250-	57-
2010	631,280	687,089	109		0	687,089-	109-
2011	1,204,927	549,695	46		0	549,695-	46-
2012	679,993	585,903	86		0	585,903-	86-
2013	593,292	832,902	140		0	832,902-	140-
2014	948,152	539,596	57		0	539,596-	57-
2015	1,061,891	561,303	53		0	561,303-	53-
2016	389,956	716,982	184		0	716,982-	184-
2017	581,619	576,043	99		0	576,043-	99-
2018	822,045	868,008	106		0	868,008-	106-
2019	797,837	886,252	111		0	886,252-	111-
TOTAL	13,661,619	9,241,598	68		0	9,241,598-	68-

THREE-YEAR MOVING AVERAGES

02-04	814,731	144,558	18		0	144,558-	18-
03-05	484,912	266,389	55		0	266,389-	55-
04-06	521,824	313,937	60		0	313,937-	60-
05-07	539,960	389,277	72		0	389,277-	72-
06-08	716,553	345,567	48		0	345,567-	48-
07-09	805,657	416,541	52		0	416,541-	52-
08-10	839,279	507,803	61		0	507,803-	61-
09-11	894,561	572,345	64		0	572,345-	64-
10-12	838,733	607,562	72		0	607,562-	72-
11-13	826,071	656,167	79		0	656,167-	79-
12-14	740,479	652,801	88		0	652,801-	88-
13-15	867,778	644,600	74		0	644,600-	74-
14-16	799,999	605,960	76		0	605,960-	76-
15-17	677,822	618,109	91		0	618,109-	91-

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 680 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	597,873	720,344	120		0	720,344-	120-
17-19	733,833	776,768	106		0	776,768-	106-
FIVE-YEAR AVERAGE							
15-19	730,669	721,718	99		0	721,718-	99-

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 681 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	6,151		0		0		0
2003	87,080		0		0		0
2004	231,662	136,971	59		0	136,971-	59-
2005	135,524	224,983	166		0	224,983-	166-
2006	165,603	7,666	5		0	7,666-	5-
2007	343,668	27,359	8		0	27,359-	8-
2008	181,703	48,713	27		0	48,713-	27-
2009	257,870	55,723	22		0	55,723-	22-
2010	187,854	38,663	21		0	38,663-	21-
2011	194,380	40,657	21		0	40,657-	21-
2012	212,566	42,137	20		0	42,137-	20-
2013	222,622	40,827	18		0	40,827-	18-
2014	258,032	32,929	13		0	32,929-	13-
2015	246,960	28,204	11		0	28,204-	11-
2016	248,244	35,818	14		0	35,818-	14-
2017	305,317	63,929	21		0	63,929-	21-
2018	240,327	65,350	27		0	65,350-	27-
2019	649,237	41,063	6		0	41,063-	6-
TOTAL	4,174,800	930,990	22		0	930,990-	22-

THREE-YEAR MOVING AVERAGES

02-04	108,298	45,657	42		0	45,657-	42-
03-05	151,422	120,651	80		0	120,651-	80-
04-06	177,596	123,206	69		0	123,206-	69-
05-07	214,932	86,669	40		0	86,669-	40-
06-08	230,325	27,912	12		0	27,912-	12-
07-09	261,080	43,932	17		0	43,932-	17-
08-10	209,142	47,700	23		0	47,700-	23-
09-11	213,368	45,014	21		0	45,014-	21-
10-12	198,267	40,486	20		0	40,486-	20-
11-13	209,856	41,207	20		0	41,207-	20-
12-14	231,074	38,631	17		0	38,631-	17-
13-15	242,538	33,987	14		0	33,987-	14-
14-16	251,078	32,317	13		0	32,317-	13-
15-17	266,840	42,650	16		0	42,650-	16-

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 681 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	264,629	55,032	21		0	55,032-	21-
17-19	398,294	56,781	14		0	56,781-	14-
FIVE-YEAR AVERAGE							
15-19	338,017	46,873	14		0	46,873-	14-

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 682 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014		1				1-	
2015	796	18	2	0		18-	2-
2016	1,770	107	6	0		107-	6-
2017	1,133	78	7	0		78-	7-
2018	28,495	436	2	0		436-	2-
2019	60,105	3,119	5	0		3,119-	5-
TOTAL	92,298	3,759	4	0		3,759-	4-
THREE-YEAR MOVING AVERAGES							
14-16	855	42	5	0		42-	5-
15-17	1,233	68	5	0		68-	5-
16-18	10,466	207	2	0		207-	2-
17-19	29,911	1,211	4	0		1,211-	4-
FIVE-YEAR AVERAGE							
15-19	18,460	752	4	0		752-	4-

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 683 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2008	13		0		0		0
2009							
2010		1				1-	
2011							
2012							
2013							
2014		1				1-	
2015	1,130	21	2		0	21-	2-
2016	657	123	19		0	123-	19-
2017	539	79	15		0	79-	15-
2018	1,248	401	32		0	401-	32-
2019	1,143	35	3		0	35-	3-
TOTAL	4,729	660	14		0	660-	14-
THREE-YEAR MOVING AVERAGES							
08-10	4		4		0		4-
09-11							
10-12							
11-13							
12-14							
13-15	377	7	2		0	7-	2-
14-16	596	48	8		0	48-	8-
15-17	775	74	10		0	74-	10-
16-18	814	201	25		0	201-	25-
17-19	976	172	18		0	172-	18-
FIVE-YEAR AVERAGE							
15-19	943	132	14		0	132-	14-

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 690 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2009	26,736		0		0		0
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
TOTAL	26,736		0		0		0
THREE-YEAR MOVING AVERAGES							
09-11	8,912		0		0		0
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
FIVE-YEAR AVERAGE							
15-19							

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 590 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2008	13,827		0		0		0
2009	52,416		0		0		0
2010	17,179		0		0		0
2011	300,633		0		0		0
2012							
2013	118,494		0		0		0
2014	204,485		0		0		0
2015	89,537		0		0		0
2016	112,212		0		0		0
2017	345,165		0		0		0
2018	331,181	98,980	30		0	98,980-	30-
2019	23,483		0		0		0
TOTAL	1,608,614	98,980	6		0	98,980-	6-

THREE-YEAR MOVING AVERAGES

08-10	27,808		0		0		0
09-11	123,410		0		0		0
10-12	105,938		0		0		0
11-13	139,709		0		0		0
12-14	107,660		0		0		0
13-15	137,505		0		0		0
14-16	135,411		0		0		0
15-17	182,305		0		0		0
16-18	262,853	32,993	13		0	32,993-	13-
17-19	233,277	32,993	14		0	32,993-	14-

FIVE-YEAR AVERAGE

15-19	180,316	19,796	11		0	19,796-	11-
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SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNTS 592.1 AND 692.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	99,957		0		0		0
2003	12,220		0		0		0
2004	72,912		0		0		0
2005	12,000		0	24,460	204	24,460	204
2006	150,553		0		0		0
2007	46,952		0		0		0
2008				5,096		5,096	
2009	59,782		0		0		0
2010				9,689		9,689	
2011							
2012	16,678		0		0		0
2013	58,933		0		0		0
2014	33,370		0		0		0
2015	26,550		0		0		0
2016	90,430		0		0		0
2017	131,651		0		0		0
2018	24,261		0	20,619	85	20,619	85
2019	147,029		0		0		0
TOTAL	983,278		0	59,865	6	59,865	6

THREE-YEAR MOVING AVERAGES

02-04	61,697		0		0		0
03-05	32,378		0	8,153	25	8,153	25
04-06	78,488		0	8,153	10	8,153	10
05-07	69,835		0	8,153	12	8,153	12
06-08	65,835		0	1,699	3	1,699	3
07-09	35,578		0	1,699	5	1,699	5
08-10	19,927		0	4,928	25	4,928	25
09-11	19,927		0	3,230	16	3,230	16
10-12	5,559		0	3,230	58	3,230	58
11-13	25,204		0		0		0
12-14	36,327		0		0		0
13-15	39,617		0		0		0
14-16	50,116		0		0		0
15-17	82,877		0		0		0

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNTS 592.1 AND 692.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	82,114		0	6,873	8	6,873	8
17-19	100,981		0	6,873	7	6,873	7
FIVE-YEAR AVERAGE							
15-19	83,984		0	4,124	5	4,124	5

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNTS 592.2 AND 692.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2001	16,248		0		0		0
2002	166,816		0		0		0
2003	102,457		0		0		0
2004	111,329		0		0		0
2005	19,328		0	55,580	288	55,580	288
2006	243,189	127	0		0	127-	0
2007	21,641		0		0		0
2008	2,265		0	6,250	276	6,250	276
2009	95,537		0		0		0
2010	2,500		0	32,723		32,723	
2011	69,926		0		0		0
2012	411,890		0	8,905	2	8,905	2
2013	305,863	1	0		0	1-	0
2014	229,141		0		0		0
2015	116,501		0		0		0
2016	35,713		0	3,268	9	3,268	9
2017	362,565		0		0		0
2018	105,271		0		0		0
2019	655,209		0		0		0
TOTAL	3,073,390	128	0	106,727	3	106,599	3

THREE-YEAR MOVING AVERAGES

01-03	95,174		0		0		0
02-04	126,867		0		0		0
03-05	77,705		0	18,527	24	18,527	24
04-06	124,615	42	0	18,527	15	18,485	15
05-07	94,719	42	0	18,527	20	18,485	20
06-08	89,031	42	0	2,083	2	2,041	2
07-09	39,814		0	2,083	5	2,083	5
08-10	33,434		0	12,991	39	12,991	39
09-11	55,988		0	10,908	19	10,908	19
10-12	161,439		0	13,876	9	13,876	9
11-13	262,560		0	2,968	1	2,968	1
12-14	315,631		0	2,968	1	2,968	1
13-15	217,169		0		0		0
14-16	127,119		0	1,089	1	1,089	1
15-17	171,593		0	1,089	1	1,089	1

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNTS 592.2 AND 692.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	167,850		0	1,089	1	1,089	1
17-19	374,348		0		0		0
FIVE-YEAR AVERAGE							
15-19	255,052		0	654	0	654	0

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNTS 592.3 AND 692.3 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	7,402		0		0		0
2004	4,747		0		0		0
2005				7,496		7,496	
2006							
2007							
2008							
2009	1,930		0		0		0
2010				2,492		2,492	
2011							
2012	13,971		0		0		0
2013	11,809		0		0		0
2014	2,152		0		0		0
2015	14,109		0		0		0
2016	10,238		0		0		0
2017							
2018							
2019	42,189		0		0		0
TOTAL	108,546		0	9,988	9	9,988	9

THREE-YEAR MOVING AVERAGES

03-05	4,050	0	2,499	62	2,499	62
04-06	1,582	0	2,499	158	2,499	158
05-07			2,499		2,499	
06-08						
07-09	643	0		0		0
08-10	643	0	831	129	831	129
09-11	643	0	831	129	831	129
10-12	4,657	0	831	18	831	18
11-13	8,593	0		0		0
12-14	9,311	0		0		0
13-15	9,357	0		0		0
14-16	8,833	0		0		0
15-17	8,116	0		0		0
16-18	3,413	0		0		0
17-19	14,063	0		0		0

FIVE-YEAR AVERAGE

15-19	13,307	0		0		0
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SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNTS 592.4 AND 692.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	72,671		0		0		0
2003	177,618		0		0		0
2004	64,777		0		0		0
2005				9,995		9,995	
2006	75,852		0		0		0
2007	42,293		0		0		0
2008				1,534		1,534	
2009	23,342		0		0		0
2010				25,810		25,810	
2011	219,525		0		0		0
2012	304,939		0		0		0
2013	348,920		0		0		0
2014	273,801		0		0		0
2015	52,824		0		0		0
2016				2,127		2,127	
2017	90,423		0		0		0
2018	31,257		0		0		0
2019	350,652		0		0		0
TOTAL	2,128,895		0	39,466	2	39,466	2

THREE-YEAR MOVING AVERAGES

02-04	105,022		0		0		0
03-05	80,798		0	3,332	4	3,332	4
04-06	46,876		0	3,332	7	3,332	7
05-07	39,382		0	3,332	8	3,332	8
06-08	39,382		0	511	1	511	1
07-09	21,878		0	511	2	511	2
08-10	7,781		0	9,115	117	9,115	117
09-11	80,956		0	8,603	11	8,603	11
10-12	174,821		0	8,603	5	8,603	5
11-13	291,128		0		0		0
12-14	309,220		0		0		0
13-15	225,182		0		0		0
14-16	108,875		0	709	1	709	1
15-17	47,749		0	709	1	709	1

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNTS 592.4 AND 692.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	40,560		0	709	2	709	2
17-19	157,444		0		0		0
FIVE-YEAR AVERAGE							
15-19	105,031		0	425	0	425	0

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNTS 596 AND 696 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	13,759		0		0		0
2003							
2004							
2005							
2006							
2007							
2008							
2009	38,931		0		0		0
2010							
2011							
2012	45,780		0		0		0
2013	135,866		0		0		0
2014							
2015	11,850		0		0		0
2016	62,334		0		0		0
2017	71,988		0		0		0
2018	43,125		0		0		0
2019	678,540		0		0		0
TOTAL	1,102,174		0		0		0

THREE-YEAR MOVING AVERAGES

02-04	4,586		0		0		0
03-05							
04-06							
05-07							
06-08							
07-09	12,977		0		0		0
08-10	12,977		0		0		0
09-11	12,977		0		0		0
10-12	15,260		0		0		0
11-13	60,549		0		0		0
12-14	60,549		0		0		0
13-15	49,239		0		0		0
14-16	24,728		0		0		0
15-17	48,724		0		0		0

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNTS 596 AND 696 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	59,149		0		0		0
17-19	264,551		0		0		0
FIVE-YEAR AVERAGE							
15-19	173,567		0		0		0

PART IX. DETAILED DEPRECIATION CALCULATIONS

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 630 PRODUCING GAS WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -5						
1977	29,160.99	23,424	14,895	15,724	13.06	1,204
	29,160.99	23,424	14,895	15,724		1,204
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.1 4.13

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 631 PRODUCING GAS WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2						
NET SALVAGE PERCENT.. -5						
1977	15,141.23	13,310	4,642	11,256	8.26	1,363
	15,141.23	13,310	4,642	11,256		1,363
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.3 9.00

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 632 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S2.5						
NET SALVAGE PERCENT.. -10						
1977	9,942.35	7,949	4,576	6,361	15.98	398
	9,942.35	7,949	4,576	6,361		398
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.0 4.00

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 650.3 STORAGE LEASEHOLDS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1982	1,087,081.01	595,177	558,440	528,641	30.99	17,058
	1,087,081.01	595,177	558,440	528,641		17,058
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.0 1.57

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 650.5 NONRECOVERABLE NATURAL GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 50-SQUARE						
NET SALVAGE PERCENT.. 0						
1982	483,848.26	362,886	483,848			
	483,848.26	362,886	483,848			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 651.2 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S1						
NET SALVAGE PERCENT.. -5						
1984	100,837.91	68,409	105,880			
1993	1,989.77	1,118	1,860	229	23.00	10
1995	2,951.48	1,564	2,603	496	24.04	21
2014	18,039.99	2,595	4,318	14,624	34.66	422
2016	1,529.92	142	236	1,370	36.18	38
2017	66,841.48	4,436	7,382	62,801	37.03	1,696
	192,190.55	78,264	122,279	79,521		2,187
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.4 1.14

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 651.3 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -5						
1984	7,150.84	5,091	6,244	1,264	16.86	75
1993	939.19	531	651	335	22.76	15
2002	74,673.31	29,230	35,851	42,556	29.45	1,445
2006	6,495.64	2,007	2,462	4,358	32.37	135
2019	24,603.08	305	374	25,459	41.87	608
	113,862.06	37,164	45,582	73,973		2,278
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.5 2.00						

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 651.4 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2.5						
NET SALVAGE PERCENT.. -5						
1984	61,009.55	50,261	50,470	13,590	9.75	1,394
1993	23,476.46	16,136	16,203	8,447	13.98	604
1995	8,743.81	5,668	5,692	3,489	15.18	230
2002	7,815.52	3,820	3,836	4,370	20.09	218
2006	12,922.62	4,963	4,984	8,585	23.40	367
2007	3,510.69	1,253	1,258	2,428	24.26	100
2012	1,763.59	382	384	1,468	28.87	51
2016	50,763.89	5,149	5,170	48,132	32.73	1,471
2017	14,951.52	1,083	1,087	14,612	33.73	433
2018	4,593.68	200	201	4,622	34.73	133
2019	54,769.04	794	798	56,710	35.73	1,587
	244,320.37	89,709	90,083	166,454		6,588
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.3 2.70

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 652 WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -5						
1984	979,772.10	664,682	1,028,761			
1991	157,518.54	88,155	165,394			
1992	159,002.18	85,847	166,952			
1993	170,148.62	89,006	178,656			
2001	20,702.48	7,682	21,738			
2002	35,348.41	12,404	37,116			
2015	13,128.48	1,197	6,927	6,858	47.32	145
2016	45,042.88	3,197	18,501	28,794	48.31	596
2018	496,089.39	15,106	87,417	433,477	50.31	8,616
2019	1,215,312.04	12,378	71,630	1,204,448	51.05	23,593
	3,292,065.12	979,654	1,783,092	1,673,576		32,950
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.8						1.00

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 653 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. -10						
1984	370,771.71	243,241	358,843	49,006	24.02	2,040
1991	39,448.75	22,382	33,019	10,375	26.75	388
1992	32,164.18	17,804	26,265	9,116	27.15	336
1993	21,407.69	11,543	17,029	6,519	27.56	237
1996	138,835.30	68,907	101,656	51,063	28.58	1,787
2002	182,560.93	72,395	106,801	94,016	31.04	3,029
2005	6,113.30	2,087	3,079	3,646	32.23	113
2006	20,773.46	6,695	9,877	12,974	32.58	398
2011	3,692.00	801	1,182	2,879	34.60	83
2014	116,558.60	17,065	25,174	103,040	35.82	2,877
	932,325.92	462,920	682,925	342,633		11,288
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.4 1.21

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 654 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R5						
NET SALVAGE PERCENT.. -20						
1984	54,053.32	59,636	36,053	28,811	3.11	9,264
2005	877.54	446	270	783	19.75	40
2010	54,981.21	18,302	11,065	54,912	24.75	2,219
2014	1,014,849.76	195,582	118,239	1,099,581	28.75	38,246
2015	900,346.33	141,967	85,827	994,589	29.75	33,432
2019	3,923,248.15	68,735	41,554	4,666,344	33.75	138,262
	5,948,356.31	484,668	293,008	6,845,020		221,463
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.9						3.72

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 655 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1.5						
NET SALVAGE PERCENT.. -5						
1984	55,222.77	40,757	55,880	2,104	15.01	140
1987	109,149.83	76,730	105,200	9,407	16.04	586
1989	127,339.74	85,639	117,415	16,292	17.12	952
1990	285.22	188	258	41	17.45	2
1993	43,522.61	26,642	36,527	9,172	18.95	484
2002	268,653.13	119,463	163,789	118,297	23.82	4,966
2009	54,262.50	15,372	21,076	35,900	28.41	1,264
2013	544.72	98	134	438	31.52	14
2016	431,477.09	42,179	57,829	395,222	34.09	11,593
2017	36,927.33	2,590	3,551	35,223	34.95	1,008
2018	14,210.53	597	819	14,102	35.96	392
	1,141,595.47	410,255	562,478	636,198		21,401
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.7 1.87

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 656 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
NET SALVAGE PERCENT.. 0						
1984	68,732.90	47,824	68,733			
1991	160,844.94	99,016	160,845			
1992	10,423.26	6,277	10,342	81	18.16	4
1993	45,769.92	26,926	44,365	1,405	18.55	76
2011	5,921.39	1,570	2,587	3,334	23.55	142
2017	600,349.92	55,712	91,795	508,555	24.45	20,800
2019	1,348,629.63	27,242	44,885	1,303,744	24.31	53,630
	2,240,671.96	264,567	423,552	1,817,119		74,652
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.3 3.33

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 665.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1982	644,576.35	352,906	485,137	159,439	30.99	5,145
2002	290,814.78	76,833	105,622	185,193	48.73	3,800
2006	123,708.89	25,212	34,659	89,050	52.73	1,689
2008	169,287.75	29,388	40,399	128,889	54.73	2,355
2010	754,677.33	108,221	148,771	605,906	56.73	10,681
2017	205,103.97	7,794	10,714	194,390	63.29	3,071
2018	233,536.68	5,325	7,321	226,216	64.29	3,519
	2,421,705.75	605,679	832,623	1,589,083		30,260
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.5						1.25

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 666.2 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. -5						
1984	18,181.71	12,401	12,628	6,463	19.15	337
1988	12,819.29	8,184	8,334	5,126	20.31	252
1992	24,604.83	14,493	14,759	11,076	21.52	515
1994	117,604.88	66,126	67,337	56,148	22.12	2,538
1995	29,913.53	16,389	16,689	14,720	22.45	656
2005	14,464.68	5,528	5,629	9,559	25.34	377
2009	10,729.26	3,217	3,276	7,990	26.26	304
2012	18,125.45	4,153	4,230	14,802	26.87	551
2013	5,762.37	1,172	1,193	4,857	27.06	179
2015	2,054.72	304	310	1,848	27.45	67
	254,260.72	131,967	134,385	132,589		5,776
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.0 2.27

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 667 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S2.5						
NET SALVAGE PERCENT.. -25						
1935	1,654.05	1,800	2,068			
1950	534,047.14	533,513	667,559			
1954	393,260.01	383,134	491,575			
1958	648,676.27	608,377	810,845			
1963	739,881.95	658,402	924,852			
1967	593,261.65	502,196	741,577			
1969	349,491.35	289,029	436,864			
1971	199,476.46	160,828	246,924	2,422	26.69	91
1975	287,904.22	216,216	331,963	27,917	29.57	944
1979	339,209.58	236,980	363,843	60,169	31.96	1,883
1982	243,513.57	159,806	245,355	59,037	33.93	1,740
1983	179,797.21	114,845	176,325	48,422	34.93	1,386
1984	41,911.95	26,226	40,266	12,124	35.42	342
1985	398,878.19	242,518	372,345	126,253	36.43	3,466
1986	239,634.55	142,493	218,774	80,769	36.92	2,188
1987	1,331,815.22	768,291	1,179,581	485,188	37.92	12,795
1988	179,926.65	101,299	155,528	69,380	38.43	1,805
1989	1,414,238.38	771,113	1,183,914	583,884	39.43	14,808
1990	635,392.14	335,011	514,353	279,887	40.43	6,923
1991	233,085.70	119,573	183,584	107,773	40.94	2,632
1992	644,656.79	319,105	489,932	315,889	41.94	7,532
1993	218,569.54	104,258	160,071	113,141	42.94	2,635
1994	33,460.92	15,467	23,747	18,079	43.46	416
1995	2,411,304.67	1,070,619	1,643,755	1,370,376	44.47	30,816
1996	1,774,907.18	756,110	1,160,879	1,057,755	45.46	23,268
1997	4,481,820.02	1,840,347	2,825,542	2,776,733	45.99	60,377
1998	1,661,579.42	651,962	1,000,978	1,075,996	46.99	22,898
1999	1,025,939.02	383,829	589,305	693,119	47.99	14,443
2000	832,191.47	296,156	454,698	585,541	48.99	11,952
2002	188,537.96	60,214	92,448	143,224	50.99	2,809
2003	24,113.05	7,312	11,226	18,915	51.52	367
2004	180,732.58	51,464	79,014	146,902	52.53	2,797
2005	38,850.91	10,354	15,897	32,667	53.52	610
2006	1,911,785.62	474,123	727,936	1,661,796	54.53	30,475
2007	63,983.75	14,700	22,569	57,411	55.52	1,034
2008	3,513,474.09	742,221	1,139,555	3,252,288	56.53	57,532
2009	7,978,545.90	1,539,859	2,364,194	7,608,988	57.52	132,284
2010	10,225,404.89	1,784,333	2,739,542	10,042,214	58.53	171,574
2011	218,676.54	34,168	52,459	220,887	59.52	3,711
2012	1,630,030.14	224,537	344,739	1,692,799	60.53	27,966
2013	327,233.46	39,104	60,038	349,004	61.52	5,673

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 667 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S2.5						
NET SALVAGE PERCENT.. -25						
2014	12,455,090.28	1,257,964	1,931,391	13,637,472	62.53	218,095
2015	5,034,224.19	416,582	639,591	5,653,189	63.52	88,999
2016	8,509,498.79	546,735	839,420	9,797,453	64.53	151,828
2017	13,882,713.72	638,605	980,470	16,372,922	65.52	249,892
2018	9,972,734.65	274,250	421,065	12,044,853	66.53	181,044
2019	3,431,850.43	31,745	48,739	4,241,074	67.52	62,812
	101,656,966.22	19,957,773	30,147,295	96,923,913		1,614,842
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.0						1.59

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 668 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. 0						
1988	27,708.14	18,154	25,707	2,001	16.58	121
	27,708.14	18,154	25,707	2,001		121
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.5 0.44

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 669 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -10						
1984	182,967.75	135,753	201,265			
1987	248,742.09	175,169	273,616			
1988	69,742.95	48,086	76,717			
1989	88,390.25	59,602	97,229			
1990	2,088.56	1,376	2,297			
1991	3,701.17	2,378	4,071			
1992	154,108.31	96,490	169,519			
1993	324,703.92	197,803	357,174			
1994	5,583.84	3,320	6,142			
1995	16,959.47	9,781	18,122	533	22.23	24
1996	48,725.99	27,207	50,409	3,190	22.80	140
1997	26,315.66	14,265	26,430	2,517	23.16	109
1998	796,134.69	416,156	771,053	104,695	23.75	4,408
1999	825,868.49	417,163	772,918	135,537	24.14	5,615
2000	69,516.88	33,700	62,439	14,030	24.75	567
2001	134,347.00	62,600	115,985	31,797	25.17	1,263
2003	327,012.50	139,497	258,460	101,254	26.05	3,887
2004	219,040.83	88,885	164,686	76,259	26.52	2,876
2005	365,608.99	140,518	260,351	141,819	27.00	5,253
2009	1,658,546.81	492,224	911,991	912,410	28.41	32,116
2010	409,609.31	111,741	207,033	243,537	28.81	8,453
2011	463,816.54	115,356	213,731	296,467	29.09	10,191
2012	133,468.99	29,950	55,491	91,325	29.26	3,121
2013	1,180,984.70	234,744	434,934	864,149	29.47	29,323
2014	315,139.54	54,355	100,709	245,944	29.59	8,312
2016	36,020.82	4,216	7,811	31,812	29.39	1,082
2017	142,376.63	12,451	23,069	133,545	28.95	4,613
2018	4,323,512.69	241,598	447,633	4,308,231	28.00	153,865
2019	447,555.31	9,649	17,877	474,434	25.07	18,924
	13,020,590.68	3,376,033	6,109,162	8,213,487		294,142
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.9 2.26

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 671 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1977	4,510.89	4,313	4,511			
2002	772.38	449	772			
	5,283.27	4,762	5,283			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 674.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2005	7,111.85	1,557	1,097	6,015	51.72	116
2006	7,674.49	1,564	1,102	6,572	52.73	125
2007	1,367.26	258	182	1,185	53.72	22
2008	2,533.81	440	310	2,224	54.73	41
2009	8,289.87	1,315	927	7,363	55.72	132
2011	6,168.19	797	562	5,606	57.29	98
2013	10,133.24	1,001	705	9,428	59.29	159
2018	248,327.18	5,662	3,990	244,337	64.29	3,801
	291,605.89	12,594	8,875	282,730		4,494
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 62.9						1.54

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 675 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1984	28,454.97	18,484	28,455			
1987	853.83	519	854			
1988	5,046.84	3,005	5,047			
1990	5,250.00	2,974	5,250			
1995	594.28	293	594			
1996	655.73	313	656			
2002	48,553.85	18,183	38,447	10,107	29.23	346
2004	5,770.40	1,958	4,140	1,630	30.16	54
2015	24,848.80	2,818	5,958	18,891	35.18	537
	120,028.70	48,547	89,401	30,628		937
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.7 0.78						

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 676 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-S2.5						
NET SALVAGE PERCENT.. -35						
1935	265,443.78	339,142	358,349			
1942	11,759.94	14,641	15,507	369	6.54	56
1945	12,123.65	14,999	15,886	481	6.80	71
1947	16,664.81	20,387	21,593	904	7.50	121
1950	298,908.35	361,802	383,196	20,330	8.02	2,535
1954	220,109.24	262,738	278,274	18,873	8.58	2,200
1958	363,066.79	422,011	446,966	43,174	9.93	4,348
1963	1,053,955.23	1,181,811	1,251,695	171,145	11.52	14,856
1967	845,095.83	916,354	970,540	170,339	12.86	13,246
1969	497,847.33	532,836	564,344	107,750	13.20	8,163
1971	242,043.83	253,565	268,559	58,200	14.00	4,157
1975	349,341.61	348,379	368,980	102,631	15.74	6,520
1979	411,595.40	387,068	409,956	145,698	17.64	8,260
1982	1,086,117.50	967,731	1,024,955	441,304	19.32	22,842
1983	687,147.01	599,261	634,697	292,951	20.00	14,648
1984	906,854.74	773,606	819,351	404,903	20.68	19,579
1985	1,542,031.12	1,292,762	1,369,206	712,536	21.06	33,834
1986	1,676,538.08	1,372,481	1,453,639	809,687	21.75	37,227
1987	1,518,491.00	1,212,553	1,284,254	765,709	22.45	34,107
1988	8,964,828.46	6,975,892	7,388,395	4,714,123	23.15	203,634
1989	2,684,405.05	2,044,631	2,165,535	1,458,412	23.56	61,902
1990	2,050,078.05	1,518,585	1,608,383	1,159,222	24.26	47,783
1991	2,742,395.61	1,973,291	2,089,977	1,612,257	24.97	64,568
1992	2,377,753.94	1,659,553	1,757,687	1,452,281	25.69	56,531
1993	1,945,686.60	1,315,440	1,393,225	1,233,452	26.41	46,704
1994	2,280,246.80	1,483,757	1,571,496	1,506,837	27.41	54,974
1995	4,001,890.02	2,514,888	2,663,600	2,738,952	28.13	97,368
1996	2,489,476.88	1,508,324	1,597,515	1,763,279	28.86	61,098
1997	1,848,881.47	1,078,268	1,142,029	1,353,961	29.58	45,773
1998	1,870,380.24	1,042,326	1,103,962	1,421,051	30.58	46,470
1999	4,643,415.65	2,479,863	2,626,504	3,642,107	31.32	116,287
2000	1,938,513.79	990,009	1,048,551	1,568,443	32.05	48,937
2001	2,708,650.33	1,312,382	1,389,987	2,266,691	33.05	68,584
2002	2,521,620.87	1,161,509	1,230,192	2,173,996	33.78	64,357
2003	2,475,499.30	1,075,431	1,139,024	2,202,900	34.78	63,338
2004	2,548,121.09	1,039,557	1,101,029	2,338,934	35.78	65,370
2005	4,794,804.42	1,839,623	1,948,405	4,524,581	36.52	123,893
2006	2,224,234.45	794,519	841,501	2,161,216	37.52	57,602
2007	2,947,228.97	974,796	1,032,438	2,946,321	38.52	76,488
2008	4,534,673.76	1,379,856	1,461,450	4,660,360	39.52	117,924
2009	4,397,543.72	1,227,706	1,300,304	4,636,380	40.26	115,161

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 676 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-S2.5						
NET SALVAGE PERCENT.. -35						
2010	3,378,491.52	853,812	904,300	3,656,664	41.26	88,625
2011	6,268,488.51	1,416,616	1,500,384	6,962,075	42.26	164,744
2012	4,567,418.06	911,337	965,227	5,200,787	43.26	120,222
2013	7,235,016.54	1,250,211	1,324,139	8,443,133	44.26	190,762
2014	17,176,799.64	2,513,653	2,662,292	20,526,388	45.26	453,522
2015	12,739,597.70	1,523,783	1,613,888	15,584,569	46.26	336,891
2016	14,773,231.14	1,376,126	1,457,500	18,486,362	47.26	391,163
2017	16,931,385.87	1,124,583	1,191,083	21,666,288	48.26	448,949
2018	18,427,370.97	736,358	779,901	24,097,050	49.26	489,181
2019	16,625,572.31	219,956	232,962	22,211,560	50.26	441,933
	199,118,836.97	60,590,768	64,172,812	204,637,618		5,057,508
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.5 2.54

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 678 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -30						
1984	186,213.88	157,254	157,896	84,182	19.15	4,396
1985	25,888.76	21,364	21,451	12,204	19.85	615
1986	48.12	39	39	24	20.26	1
1987	30,657.91	24,224	24,323	15,532	20.97	741
1988	158,901.57	122,993	123,495	83,077	21.41	3,880
1989	13,308.14	10,079	10,120	7,181	21.85	329
1990	379,202.53	279,214	280,354	212,609	22.58	9,416
1991	18,716.04	13,453	13,508	10,823	23.05	470
1992	153,107.45	107,282	107,720	91,320	23.52	3,883
1993	50,273.27	34,292	34,432	30,923	24.01	1,288
1994	88,078.61	58,098	58,335	56,167	24.75	2,269
1995	10,199.96	6,529	6,556	6,704	25.25	266
1996	4,705.51	2,918	2,930	3,187	25.76	124
1997	74,550.07	44,697	44,879	52,036	26.28	1,980
1998	166,043.66	96,056	96,448	119,409	26.81	4,454
1999	131,635.88	73,311	73,610	97,517	27.35	3,566
2000	107,778.92	57,376	57,610	82,503	28.12	2,934
2001	171,029.31	87,201	87,557	134,781	28.67	4,701
2002	224,202.22	109,153	109,599	181,864	29.23	6,222
2003	127,605.06	59,387	59,629	106,258	29.59	3,591
2004	53,192.71	23,470	23,566	45,585	30.16	1,511
2005	158,972.66	66,215	66,485	140,179	30.75	4,559
2006	1,819,577.38	712,001	714,907	1,650,544	31.35	52,649
2007	34,646.78	12,724	12,776	32,265	31.75	1,016
2009	156,946.70	49,498	49,700	154,331	32.79	4,707
2010	177,674.25	51,138	51,347	179,630	33.42	5,375
2011	69,821.38	18,208	18,282	72,486	33.87	2,140
2012	225,223.41	52,702	52,917	239,873	34.17	7,020
2013	718,870.71	147,656	148,259	786,273	34.65	22,692
2014	112,405.54	19,844	19,925	126,202	34.99	3,607
2015	72,433.55	10,678	10,722	83,442	35.18	2,372
2016	1,401,618.63	163,989	164,658	1,657,446	35.41	46,807
2017	124,953.48	10,753	10,797	151,643	35.24	4,303
2018	989,830.09	53,015	53,231	1,233,548	34.87	35,376
2019	99,896.96	1,948	1,956	127,910	32.72	3,909
	8,338,211.10	2,758,759	2,770,019	8,069,655		253,169

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.9 3.04

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 680 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0.5						
NET SALVAGE PERCENT.. -60						
1935	26,316.71	42,107	42,107			
1942	2,583.87	4,101	2,751	1,383	0.62	1,383
1945	2,663.78	4,160	2,791	1,471	1.83	804
1947	4,119.25	6,355	4,263	2,328	2.69	865
1950	84,225.24	128,319	86,085	48,675	3.49	13,947
1954	62,021.53	92,298	61,920	37,314	4.92	7,584
1958	102,303.56	148,987	99,950	63,736	6.07	10,500
1963	481,583.60	679,148	455,617	314,917	7.60	41,436
1967	386,149.51	528,747	354,718	263,121	8.85	29,731
1969	227,481.30	306,972	205,937	158,033	9.38	16,848
1971	293,146.00	389,016	260,977	208,057	9.98	20,847
1975	422,221.35	538,146	361,024	314,530	11.36	27,688
1979	497,591.57	606,186	406,669	389,478	12.69	30,692
1982	393,594.14	462,867	310,521	319,230	13.52	23,612
1983	94,537.20	109,315	73,336	77,924	14.01	5,562
1984	76,564.14	87,418	58,646	63,857	14.25	4,481
1985	50,390.17	56,743	38,067	42,557	14.52	2,931
1986	210,639.59	233,692	156,776	180,247	14.81	12,171
1987	83,518.63	90,761	60,888	72,742	15.35	4,739
1988	3,857,277.17	4,121,424	2,764,921	3,406,722	15.67	217,404
1989	97,259.78	102,053	68,464	87,152	16.01	5,444
1990	40,839.14	42,022	28,191	37,152	16.37	2,270
1991	19,431.28	19,671	13,197	17,893	16.55	1,081
1992	55,637.57	55,086	36,955	52,065	16.94	3,073
1993	839,827.91	811,878	544,661	799,064	17.36	46,029
1994	2,698,389.84	2,554,188	1,713,516	2,603,908	17.60	147,949
1995	2,540,724.38	2,340,719	1,570,308	2,494,851	18.05	138,219
1996	2,057,972.40	1,849,212	1,240,572	2,052,184	18.34	111,897
1997	2,267,448.65	1,975,401	1,325,228	2,302,690	18.82	122,353
1998	2,598,268.55	2,198,759	1,475,072	2,682,158	19.15	140,060
1999	2,670,152.34	2,189,525	1,468,877	2,803,367	19.50	143,762
2000	2,432,614.91	1,927,799	1,293,294	2,598,890	19.87	130,795
2001	2,603,729.78	1,988,416	1,333,960	2,832,008	20.26	139,783
2002	1,780,600.64	1,306,249	876,317	1,972,644	20.67	95,435
2003	2,746,361.97	1,928,605	1,293,834	3,100,345	21.09	147,005
2004	1,875,458.22	1,260,308	845,497	2,155,236	21.40	100,712
2005	2,663,538.89	1,699,551	1,140,170	3,121,492	21.86	142,795
2006	2,528,529.99	1,529,255	1,025,924	3,019,724	22.21	135,962
2007	2,560,625.40	1,459,352	979,029	3,117,972	22.59	138,024
2008	3,725,932.06	1,988,157	1,333,786	4,627,705	22.98	201,380
2009	3,489,099.91	1,729,477	1,160,246	4,422,314	23.40	188,988

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 680 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0.5						
NET SALVAGE PERCENT.. -60						
2010	2,583,191.96	1,177,936	790,237	3,342,870	23.83	140,280
2011	2,044,082.46	850,665	570,682	2,699,850	24.18	111,656
2012	3,047,246.21	1,136,989	762,767	4,112,827	24.66	166,781
2013	4,306,119.53	1,419,297	952,157	5,937,634	25.05	237,031
2014	7,737,733.97	2,198,754	1,475,068	10,905,306	25.46	428,331
2015	8,713,328.37	2,063,316	1,384,207	12,557,118	25.90	484,831
2016	8,586,050.32	1,615,551	1,083,818	12,653,863	26.26	481,868
2017	10,239,396.12	1,405,664	943,011	15,440,023	26.65	579,363
2018	9,755,480.82	821,021	550,795	15,057,974	26.99	557,909
2019	9,421,627.64	271,343	182,034	14,892,570	27.20	547,521
	116,085,629.32	52,552,981	35,269,838	150,467,168		6,491,812
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.2 5.59

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 681 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2.5						
NET SALVAGE PERCENT.. -20						
1986	36,479.66	37,835	34,450	9,326	5.26	1,773
1987	162,637.75	166,183	151,317	43,848	5.67	7,733
1988	642,288.71	648,198	590,213	180,533	5.96	30,291
1989	652,506.85	647,235	589,336	193,672	6.40	30,261
1990	685,073.53	669,344	609,467	212,621	6.73	31,593
1991	608,063.75	582,282	530,193	199,484	7.21	27,668
1992	582,481.25	547,859	498,849	200,128	7.59	26,367
1993	650,373.03	597,667	544,202	236,246	8.10	29,166
1994	550,360.02	493,475	449,331	211,101	8.63	24,461
1995	444,764.03	389,667	354,809	178,908	9.06	19,747
1996	475,012.30	404,539	368,350	201,665	9.61	20,985
1997	288,831.81	238,633	217,286	129,312	10.18	12,703
1999	466,973.47	361,886	329,513	230,855	11.24	20,539
2000	531,631.49	396,810	361,313	276,645	11.85	23,346
2001	289,709.21	207,756	189,171	158,480	12.46	12,719
2003	747,221.66	489,759	445,947	450,719	13.71	32,875
2004	346,806.38	216,074	196,745	219,423	14.35	15,291
2005	408,665.21	241,080	219,514	270,884	15.00	18,059
2006	475,372.01	264,915	241,217	329,229	15.57	21,145
2007	761,707.21	397,611	362,042	552,007	16.24	33,991
2008	692,530.48	336,404	306,310	524,727	16.91	31,031
2009	615,019.59	275,873	251,194	486,830	17.59	27,677
2010	557,045.24	229,280	208,769	459,685	18.20	25,257
2011	679,097.65	252,787	230,174	584,743	18.90	30,939
2012	708,911.10	236,067	214,949	635,744	19.53	32,552
2013	888,744.09	260,011	236,751	829,742	20.17	41,137
2014	914,740.09	229,417	208,894	888,794	20.82	42,689
2015	1,180,203.09	246,002	223,996	1,192,248	21.41	55,687
2016	1,046,201.87	172,749	157,295	1,098,147	21.94	50,052
2017	1,349,997.64	162,324	147,803	1,472,194	22.44	65,606
2018	7,215,982.00	535,137	487,266	8,171,912	22.77	358,889
2019	1,306,013.32	34,322	31,252	1,535,964	22.33	68,785
	26,961,445.49	10,969,181	9,987,918	22,365,817		1,271,014

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 4.71

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 682 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. -5						
1989	128,072.37	95,155	97,102	37,374	12.60	2,966
1990	24,221.02	17,630	17,991	7,441	13.06	570
1991	26,724.03	19,115	19,506	8,554	13.34	641
1992	27,398.43	19,223	19,616	9,152	13.65	670
1993	48,266.24	33,175	33,854	16,826	13.98	1,204
1994	22,369.71	15,032	15,340	8,148	14.34	568
1995	34,311.23	22,510	22,971	13,056	14.71	888
1996	45,327.40	28,966	29,559	18,035	15.11	1,194
2006	277.45	122	124	167	18.76	9
2007	4,888.66	2,028	2,070	3,063	19.15	160
2009	50.81	18	18	35	19.99	2
2011	120.49	37	38	89	20.74	4
2013	19,055.93	4,630	4,725	15,284	21.59	708
2014	48,036.52	10,098	10,305	40,133	21.97	1,827
2015	14,921.33	2,623	2,677	12,990	22.38	580
2016	1,441,501.96	201,306	205,426	1,308,151	22.82	57,325
2017	477,642.31	48,748	49,746	451,778	23.21	19,465
2018	2,750,272.07	172,690	176,224	2,711,562	23.56	115,092
2019	623,509.64	13,487	13,763	640,923	23.83	26,896
	5,736,967.60	706,593	721,055	5,302,761		230,769
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.0						4.02

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 683 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. -10						
1989	181,749.03	142,686	191,505	8,419	12.24	688
1990	16,287.34	12,473	16,741	1,175	12.87	91
1991	16,267.53	12,138	16,291	1,603	13.52	119
1992	31,393.20	22,791	30,589	3,944	14.17	278
1993	39,567.49	27,912	37,462	6,062	14.82	409
1994	32,722.63	22,396	30,059	5,936	15.48	383
1995	70,241.22	46,761	62,760	14,505	15.98	908
1996	23,834.52	15,343	20,592	5,626	16.66	338
2009	11.93	4	5	8	26.26	
2011	1,059.66	273	366	800	27.73	29
2015	2,172.98	303	407	1,983	30.96	64
2016	2,690.11	294	395	2,564	31.71	81
2017	3,109.20	245	329	3,091	32.47	95
2018	28,979.13	1,383	1,856	30,021	33.10	907
2019	33,582.18	547	734	36,206	33.40	1,084
	483,668.15	305,549	410,091	121,944		5,474
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.3 1.13						

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 684 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1989	59,695.35	39,506	57,262	2,433	15.59	156
1990	4,777.63	3,101	4,495	283	15.95	18
1991	5,424.84	3,432	4,975	450	16.55	27
1992	8,159.83	5,049	7,318	842	16.94	50
1993	12,712.41	7,648	11,085	1,627	17.55	93
1994	15,612.87	9,157	13,273	2,340	17.98	130
1995	8,671.63	4,950	7,175	1,497	18.42	81
1996	6,204.27	3,441	4,987	1,217	18.87	64
2019	97.38	2	3	94	22.49	4
	121,356.21	76,286	110,573	10,783		623
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.3 0.51						

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 685 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -5						
1989	1,981.93	1,333	281	1,800	17.12	105
2004	3,513.59	1,361	287	3,402	26.52	128
2005	960.37	351	74	934	27.17	34
2010	30,999.81	7,760	1,636	30,914	30.34	1,019
2014	228,942.60	34,520	7,276	233,114	32.81	7,105
	266,398.30	45,325	9,554	270,164		8,391
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.2 3.15

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 687 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1989	8,574.53	6,511	8,221	354	9.66	37
2004	17,692.88	8,089	10,214	7,479	18.40	406
2007	85,113.57	32,445	40,968	44,146	20.29	2,176
	111,380.98	47,045	59,403	51,978		2,619
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.8 2.35						

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 690 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1988	29,767.46	19,974	25,659	4,108	15.45	266
2003	1,117.27	435	559	558	25.87	22
2006	106,942.67	34,649	44,511	62,432	28.17	2,216
2007	59,827.60	18,020	23,149	36,679	29.00	1,265
2009	971,036.43	248,780	319,589	651,447	30.48	21,373
2010	178,153.46	41,474	53,279	124,874	31.31	3,988
2015	558,313.73	63,313	81,333	476,981	35.18	13,558
2017	50,990.68	3,253	4,179	46,812	36.71	1,275
2018	25,606.21	988	1,269	24,337	37.41	651
	1,981,755.51	430,886	553,527	1,428,228		44,614
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.0 2.25

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 691.1 ELECTRONIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1962	313.22	313	313			
1981	310.96	311	311			
1982	166.14	166	166			
1983	8,490.14	8,490	8,490			
1985	504.00	504	504			
1986	258.36	258	258			
1987	5,129.14	5,129	5,129			
1990	822.15	822	822			
1992	3,299.57	3,300	3,300			
1993	44,830.81	44,831	44,831			
1994	11,830.12	11,830	11,830			
1995	41,745.36	41,745	41,745			
1996	10,655.18	10,655	10,655			
1997	6,127.33	6,127	6,127			
2000	230,423.26	230,423	230,423			
2011	1,098.01	933	760	338	1.50	225
2013	3,622.91	2,355	1,919	1,704	3.50	487
2016	77,166.29	27,008	22,009	55,157	6.50	8,486
	446,792.95	395,200	389,592	57,201		9,198
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 2.06						

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 691.2 FURNITURE AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	2,956.84	2,957	2,957			
1987	730.74	731	731			
1990	253.05	253	253			
1995	2,044.07	2,044	2,044			
1998	29,103.54	29,104	29,104			
2002	4,149.28	3,631	3,919	230	2.50	92
2009	28,696.31	15,066	16,263	12,433	9.50	1,309
2016	26,935.08	4,714	5,088	21,847	16.50	1,324
2018	3,811.17	286	309	3,502	18.50	189
	98,680.08	58,786	60,668	38,012		2,914
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.0						2.95

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 692.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L3						
NET SALVAGE PERCENT.. +5						
2013	22,129.18	12,803	21,023			
2014	133,316.32	67,429	126,651			
2015	203,131.76	86,144	170,703	22,272	5.58	3,991
2016	41,124.39	13,811	27,368	11,700	6.40	1,828
2017	28,081.01	6,824	13,522	13,155	7.27	1,809
2018	308,154.47	45,200	89,568	203,179	8.22	24,718
2019	146,207.23	7,153	14,174	124,723	9.21	13,542
	882,144.36	239,364	463,009	375,028		45,888
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2						5.20

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 692.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L3						
NET SALVAGE PERCENT.. +5						
2004	31,168.31	24,736	29,610			
2006	137,712.46	105,080	130,827			
2008	115,924.08	84,226	110,128			
2009	84,607.03	59,246	80,377			
2011	64,784.39	40,281	61,545			
2013	182,173.67	92,140	173,065			
2014	58,052.31	25,358	55,150			
2016	41,231.40	11,806	39,170			
2018	213,463.93	26,484	168,181	34,610	9.98	3,468
	929,117.58	469,357	848,053	34,609		3,468
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0						0.37

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 692.3 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. +5						
1982	3,210.60	3,031	2,291	759	0.23	759
1996	2,730.00	2,255	1,704	890	3.53	252
1998	5,975.00	4,771	3,606	2,070	4.08	507
2003	11,036.28	7,733	5,845	4,639	5.87	790
2008	29,930.47	16,577	12,530	15,904	8.22	1,935
2010	57,061.87	27,245	20,594	33,615	9.40	3,576
2011	34,493.01	14,985	11,327	21,441	10.09	2,125
2013	15,166.85	5,178	3,914	10,495	11.58	906
2014	8,369.42	2,444	1,847	6,104	12.39	493
2017	8,330.75	1,122	848	7,066	15.14	467
2018	1,298.71	105	79	1,155	16.11	72
2019	38,601.05	1,041	787	35,884	17.11	2,097
	216,204.01	86,487	65,372	140,022		13,979
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0						6.47

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 692.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. +5						
1998	32,144.22	28,558	30,537			
2000	56,129.12	48,662	53,323			
2001	55,933.45	47,674	53,137			
2004	245,316.78	196,136	233,051			
2006	88,889.77	66,695	84,445			
2008	93,076.42	63,753	88,423			
2009	264,299.33	170,587	251,084			
2010	63,118.93	37,939	59,963			
2014	449,865.46	169,496	281,323	146,049	8.37	17,449
2015	139,690.06	43,474	72,156	60,550	9.24	6,553
2019	168,188.36	5,880	9,760	150,019	13.09	11,461
	1,656,651.90	878,854	1,217,202	356,618		35,463
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.1						2.14

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 693 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	3,678.73	3,605	3,679			
	3,678.73	3,605	3,679			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 694 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1957	1,816.44	1,816	1,816			
1958	2,371.06	2,371	2,371			
1959	1,814.29	1,814	1,814			
1960	570.47	570	570			
1961	6,568.93	6,569	6,569			
1963	2,419.96	2,420	2,420			
1966	2,261.12	2,261	2,261			
1967	2,842.75	2,843	2,843			
1968	2,442.40	2,442	2,442			
1970	1,513.35	1,513	1,513			
1971	2,649.58	2,650	2,650			
1972	2,258.88	2,259	2,259			
1973	19,752.62	19,753	19,753			
1974	1,192.93	1,193	1,193			
1975	2,587.14	2,587	2,587			
1976	612.61	613	613			
1977	3,974.00	3,974	3,974			
1978	13,965.84	13,966	13,966			
1979	8,972.66	8,973	8,973			
1980	2,828.19	2,828	2,828			
1981	6,954.45	6,954	6,954			
1983	5,794.88	5,795	5,795			
1984	12,622.82	12,623	12,623			
1985	7,702.89	7,703	7,703			
1986	1,628.00	1,628	1,628			
1987	20,335.24	20,335	20,335			
1988	796.95	797	797			
1989	7,979.04	7,979	7,979			
1990	31,636.69	31,637	31,637			
1991	18,559.73	18,560	18,560			
1992	20,906.47	20,906	20,906			
1993	7,167.66	7,168	7,168			
1994	36,143.78	36,144	36,144			
1995	29,968.01	29,369	29,968			
1996	3,400.24	3,196	3,400			
1997	20,189.96	18,171	20,190			
1998	14,312.60	12,309	14,313			
1999	12,754.98	10,459	12,755			
2000	268,495.23	209,426	268,495			
2001	19,803.30	14,654	19,658	145	6.50	22
2002	33,874.64	23,712	31,810	2,065	7.50	275

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 694 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	133,600.49	88,176	118,288	15,312	8.50	1,801
2004	37,182.52	23,053	30,926	6,257	9.50	659
2005	36,256.24	21,029	28,210	8,046	10.50	766
2006	88,431.40	47,753	64,061	24,370	11.50	2,119
2007	148,878.29	74,439	99,860	49,018	12.50	3,921
2008	62,676.91	28,831	38,677	24,000	13.50	1,778
2009	76,793.82	32,253	43,267	33,527	14.50	2,312
2010	66,737.01	25,360	34,020	32,717	15.50	2,111
2011	158,682.61	53,952	72,377	86,306	16.50	5,231
2012	128,040.38	38,412	51,530	76,510	17.50	4,372
2013	165,716.66	43,086	57,800	107,917	18.50	5,833
2014	107,607.62	23,674	31,759	75,849	19.50	3,890
2015	66,728.20	12,011	16,113	50,615	20.50	2,469
2016	112,845.67	15,798	21,193	91,653	21.50	4,263
2017	272,359.52	27,236	36,536	235,824	22.50	10,481
2018	53,341.88	3,201	4,294	49,048	23.50	2,087
2019	137,859.70	2,757	3,699	134,161	24.50	5,476

2,518,181.70 1,143,961 1,414,843 1,103,339 59,866

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.4 2.38

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 695 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	3,474.51	3,475	3,475			
1985	5,143.12	5,143	5,143			
1987	37,877.14	37,877	37,877			
1988	2,132.78	2,133	2,133			
1989	7,170.61	7,171	7,171			
1990	8,483.38	8,483	8,483			
1991	4,497.59	4,498	4,498			
1992	84,567.72	84,568	84,568			
1994	35,220.65	35,221	35,221			
1995	26,623.41	26,623	26,623			
1996	90,400.80	90,401	90,401			
1997	2,262.01	2,262	2,262			
1999	31,916.87	31,917	31,917			
2000	2,125.87	2,073	2,126			
2003	3,083.06	2,544	3,083			
2014	31,592.26	8,688	29,222	2,370	14.50	163
2015	18,113.92	4,076	13,710	4,404	15.50	284
2016	17,740.35	3,105	10,444	7,296	16.50	442
	412,426.05	360,258	398,357	14,069		889
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8 0.22						

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 696 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-S2						
NET SALVAGE PERCENT.. 0						
1987	15,588.43	14,388	7,137	8,451	2.71	3,118
1991	23,149.50	20,520	10,179	12,970	3.65	3,553
1997	72,603.93	58,482	29,010	43,594	5.43	8,028
2000	492,754.38	368,974	183,030	309,724	6.54	47,358
2001	25,826.06	18,776	9,314	16,512	6.95	2,376
2007	30,619.73	17,110	8,487	22,133	9.87	2,242
2008	115,889.64	60,633	30,077	85,813	10.48	8,188
2009	129,100.24	62,769	31,137	97,963	11.10	8,825
2011	198,783.81	80,428	39,896	158,888	12.51	12,701
2013	61,231.17	19,300	9,574	51,657	14.12	3,658
2014	145,672.86	39,099	19,395	126,278	14.99	8,424
2016	120,254.19	20,708	10,272	109,982	16.83	6,535
2018	303,197.95	22,467	11,145	292,053	18.74	15,584
2019	219,841.67	5,430	2,693	217,149	19.74	11,000
	1,954,513.56	809,084	401,346	1,553,168		141,590
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0						7.24

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 697 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	2,549.95	2,550	2,550			
1992	330.54	331	331			
1993	2,352.97	2,353	2,353			
1996	3,584.98	3,585	3,585			
1997	4,051.75	4,052	4,052			
1998	4,407.68	4,408	4,408			
2000	122,820.18	122,820	122,820			
2011	3,018.47	1,710	1,428	1,590	6.50	245
2012	3,125.95	1,563	1,305	1,821	7.50	243
2013	117,265.79	50,815	42,427	74,839	8.50	8,805
2015	59,415.65	17,825	14,883	44,533	10.50	4,241
2017	258,002.60	43,001	35,903	222,100	12.50	17,768
2018	2,322,287.35	232,229	193,896	2,128,391	13.50	157,659
2019	905,793.82	30,190	25,207	880,587	14.50	60,730
	3,809,007.68	517,432	455,148	3,353,860		249,691
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4						6.56

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 698 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	19,727.25	19,727	19,727			
1994	3,424.67	3,425	3,425			
1995	1,346.99	1,347	1,347			
1997	16,674.27	16,674	16,674			
1998	25,677.53	25,678	25,678			
1999	6,868.05	6,868	6,868			
2000	63,028.63	61,453	63,029			
2002	435.76	381	436			
2008	1,891.17	1,087	1,488	403	8.50	47
2009	3,787.41	1,988	2,721	1,066	9.50	112
2013	25,355.72	8,241	11,281	14,075	13.50	1,043
2014	29,281.22	8,052	11,023	18,258	14.50	1,259
2016	5,482.16	959	1,313	4,169	16.50	253
2018	121,161.66	9,087	12,439	108,723	18.50	5,877
2019	10,852.54	271	371	10,482	19.50	538
	334,995.03	165,238	177,820	157,175		9,129

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 2.73

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 590 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -5						
1954	25,327.24	22,121	26,594			
1956	4,704.61	4,047	4,940			
1957	124,429.62	106,977	130,651			
1972	171,340.61	125,612	168,119	11,789	20.53	574
1974	5,415.16	3,855	5,160	526	21.61	24
1978	7,293.53	4,863	6,509	1,149	23.86	48
1980	65,247.25	42,216	56,502	12,008	24.60	488
1982	20,136.44	12,527	16,766	4,377	25.79	170
1983	14,188.95	8,647	11,573	3,325	26.39	126
1985	111,461.69	65,001	86,997	30,038	27.61	1,088
1986	185,041.05	106,084	141,982	52,311	27.85	1,878
1987	828,372.00	463,598	620,478	249,313	28.48	8,754
1988	1,324,210.20	722,741	967,314	423,107	29.10	14,540
1990	5,709,172.32	2,952,955	3,952,223	2,042,408	30.38	67,229
1991	2,389,657.86	1,208,402	1,617,320	891,821	30.67	29,078
1992	13,273,169.14	6,515,467	8,720,274	5,216,554	31.32	166,557
1994	1,487,114.62	688,921	922,049	639,421	32.30	19,796
1995	4,570,844.85	2,045,979	2,738,330	2,061,057	32.97	62,513
1996	79,490.62	34,321	45,935	37,530	33.65	1,115
1998	500.00	201	269	256	34.68	7
2002	27,478.16	9,290	12,434	16,418	36.85	446
2003	137,819.10	44,166	59,112	85,598	37.56	2,279
2005	5,810.39	1,672	2,238	3,863	38.41	101
2006	869,041.42	235,241	314,845	597,648	38.86	15,380
2007	30,063.45	7,576	10,140	21,427	39.58	541
2008	1,016,818.33	238,195	318,799	748,860	40.05	18,698
2009	335,315.60	72,458	96,977	255,104	40.52	6,296
2010	432,934.18	85,916	114,990	339,591	40.75	8,334
2011	1,683,249.22	301,874	404,027	1,363,385	41.25	33,052
2012	157,397.52	25,154	33,666	131,601	41.76	3,151
2013	540,314.14	75,965	101,671	465,659	42.04	11,077
2014	311,969.13	37,670	50,417	277,151	42.34	6,546
2015	490,367.73	49,326	66,018	448,868	42.45	10,574
2016	639,557.06	51,238	68,577	602,958	42.37	14,231
2017	736,749.89	43,321	57,980	715,607	42.14	16,982
2018	2,114,440.12	77,262	103,407	2,116,755	41.60	50,884
2019	3,682,057.94	49,100	65,715	3,800,445	38.87	97,773
	43,608,501.14	16,539,959	22,120,998	23,667,928		670,330

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.3 1.54

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 591.1 ELECTRONIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1958	224.70	225	225			
1963	510.67	511	511			
1972	630.00	630	630			
1975	285.80	286	286			
1976	425.74	426	426			
1977	304.88	305	305			
1978	1,372.28	1,372	1,372			
1980	1,137.30	1,137	1,137			
1981	538.07	538	538			
1982	405.82	406	406			
1983	8,200.95	8,201	8,201			
1984	8,669.78	8,670	8,670			
1985	667.08	667	667			
1986	925.70	926	926			
1987	26,129.16	26,129	26,129			
1988	2,881.11	2,881	2,881			
1989	36,597.08	36,597	36,597			
1990	5,006.83	5,007	5,007			
1991	227,909.22	227,909	227,909			
1992	7,921.01	7,921	7,921			
1993	15,131.40	15,131	15,131			
1994	6,676.87	6,677	6,677			
1995	6,866.84	6,867	6,867			
1996	84,240.37	84,240	84,240			
1997	82,136.60	82,137	82,137			
1998	99,830.00	99,830	99,830			
1999	17,579.67	17,580	17,580			
2000	488,149.56	488,150	488,150			
2003	2,628,040.50	2,628,040	2,628,040			
2006	6,142.36	6,142	6,142			
2007	5,694.78	5,695	5,695			
2008	14,935.21	14,935	14,935			
2009	1,679.05	1,679	1,679			
2010	46,690.31	44,356	46,690			
2011	8,803.47	7,483	8,803			
2013	52,563.76	34,166	52,564			
2014	30,591.73	16,825	30,592			
2015	75,596.55	34,018	75,597			
2016	187,099.91	65,485	187,100			

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 591.1 ELECTRONIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	6,119.97	1,530	6,120			
2018	823,464.46	123,520	823,464			
2019	537,684.84	26,884	512,290	25,395	9.50	2,673
	5,556,461.39	4,142,114	5,531,067	25,395		2,673
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5 0.05						

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 591.2 FURNITURE AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1948	579.26	579	579			
1949	390.00	390	390			
1963	1,091.40	1,091	1,091			
1966	239.70	240	240			
1970	471.10	471	471			
1973	414.96	415	415			
1977	572.00	572	572			
1978	1,976.00	1,976	1,976			
1982	3,115.44	3,115	3,115			
1983	853.63	854	854			
1986	34,203.92	34,204	34,204			
1987	6,800.83	6,801	6,801			
1988	980.41	980	980			
1989	139,140.37	139,140	139,140			
1990	14,314.09	14,314	14,314			
1991	1,287.20	1,287	1,287			
1992	28,362.04	28,362	28,362			
1993	5,115.60	5,116	5,116			
1995	1,463.32	1,463	1,463			
1996	23,589.83	23,590	23,590			
1997	66,243.10	66,243	66,243			
1998	61,126.42	61,126	61,126			
1999	1,185.04	1,185	1,185			
2006	78,857.84	53,229	19,225	59,633	6.50	9,174
2007	72,671.22	45,420	16,405	56,266	7.50	7,502
2008	508,867.95	292,599	105,679	403,189	8.50	47,434
2009	162,337.38	85,227	30,782	131,555	9.50	13,848
2010	148,564.82	70,568	25,487	123,078	10.50	11,722
2011	197,989.59	84,146	30,391	167,599	11.50	14,574
2012	13,383.46	5,019	1,813	11,570	12.50	926
2013	241,057.38	78,344	28,296	212,761	13.50	15,760
2014	39,255.33	10,795	3,899	35,356	14.50	2,438
2015	160,215.90	36,049	13,020	147,196	15.50	9,497
2016	234,381.52	41,017	14,814	219,568	16.50	13,307
2017	1,829,497.55	228,687	82,596	1,746,902	17.50	99,823
2018	1,676,825.67	125,762	45,422	1,631,404	18.50	88,184
2019	1,068,719.71	26,718	9,650	1,059,070	19.50	54,311
	6,826,140.98	1,577,094	820,993	6,005,148		388,500

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.5 5.69

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 592.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L3						
NET SALVAGE PERCENT.. +5						
2006	14,595.60	11,681	13,866			
2007	21,816.11	17,098	20,725			
2008	15,377.70	11,778	14,609			
2012	343,042.46	219,259	325,890			
2013	67,957.94	39,317	64,560			
2014	147,397.43	74,551	140,028			
2016	32,801.92	11,016	31,162			
2017	228,374.38	55,497	216,956			
2018	367,634.17	53,925	349,252			
	1,238,997.71	494,122	1,177,048			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 592.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L3						
NET SALVAGE PERCENT.. +5						
2007	57,570.15	42,999	54,692			
2008	77,313.17	56,173	73,448			
2009	66,366.22	46,473	63,048			
2010	42,473.84	28,289	40,350			
2011	30,012.24	18,661	28,512			
2013	612,272.78	309,675	581,659			
2014	196,927.96	86,020	187,082			
2016	54,472.20	15,597	51,749			
2017	363,733.19	74,984	269,812	75,735	9.02	8,396
2018	55,796.99	6,923	24,911	28,096	9.98	2,815
	1,556,938.74	685,794	1,375,263	103,829		11,211
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 0.72

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 592.3 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. +5						
2006	7,276.61	4,517	3,727	3,186	7.16	445
2010	6,517.85	3,112	2,567	3,625	9.40	386
2013	5,250.15	1,793	1,479	3,509	11.58	303
2014	6,611.94	1,931	1,593	4,688	12.39	378
2017	41,760.75	5,626	4,642	35,031	15.14	2,314
	67,417.30	16,979	14,008	50,038		3,826
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.1						5.68

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 592.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. +5						
2009	86,619.40	55,907	56,997	25,291	4.96	5,099
	86,619.40	55,907	56,997	25,291		5,099
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0						5.89

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 593 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1971	4,676.00	4,676	4,676			
1974	1,264.12	1,264	1,264			
1979	17,065.72	17,066	17,066			
1981	9,301.65	9,302	9,302			
1982	709.30	709	709			
1984	34,934.75	34,935	34,935			
1985	1,292.93	1,293	1,293			
1990	333,736.76	333,737	333,737			
1996	85,705.87	80,564	60,805	24,901	1.50	16,601
1997	10,464.56	9,418	7,108	3,357	2.50	1,343
2001	406.00	300	226	180	6.50	28
2005	2,108.70	1,223	923	1,186	10.50	113
2006	2,809.53	1,517	1,145	1,665	11.50	145
2007	6,604.29	3,302	2,492	4,112	12.50	329
2008	28,249.08	12,995	9,808	18,441	13.50	1,366
2009	37,768.72	15,863	11,972	25,797	14.50	1,779
2011	30,009.07	10,203	7,701	22,308	16.50	1,352
2013	46,630.39	12,124	9,151	37,479	18.50	2,026
2014	7,024.82	1,545	1,166	5,859	19.50	300
2015	167,273.09	30,109	22,724	144,549	20.50	7,051
2016	2,618.50	367	277	2,341	21.50	109
	830,653.85	582,512	538,480	292,174		32,542
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0 3.92						

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 594 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	125,896.65	125,897	125,897			
1985	130,669.94	130,670	130,670			
1987	1,493.31	1,493	1,493			
1989	229.95	230	230			
1991	10,485.41	10,485	10,485			
1992	13,147.35	13,147	13,147			
1993	4,013.10	4,013	4,013			
1994	8,398.54	8,399	8,399			
1995	13,579.93	13,308	13,580			
1996	31,479.00	29,590	31,479			
2000	5,271.43	4,112	5,271			
2003	40,677.46	26,847	40,677			
2006	40,727.03	21,993	40,727			
2007	8,136.53	4,068	8,137			
2008	52,147.19	23,988	52,147			
2010	24,290.24	9,230	23,052	1,238	15.50	80
2014	7,238.05	1,592	3,976	3,262	19.50	167
2016	85,579.51	11,981	29,923	55,657	21.50	2,589
2017	51,592.23	5,159	12,884	38,708	22.50	1,720
2018	49,041.82	2,943	7,350	41,692	23.50	1,774
2019	65,691.57	1,314	3,282	62,410	24.50	2,547
	769,786.24	450,459	566,819	202,967		8,877

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.9 1.15

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 596 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-S2						
NET SALVAGE PERCENT.. 0						
2007	82,737.54	46,234	35,474	47,264	9.87	4,789
2008	27,163.35	14,212	10,904	16,259	10.48	1,551
2009	69,991.00	34,030	26,110	43,881	11.10	3,953
2010	33,131.90	14,793	11,350	21,782	11.78	1,849
2011	48,476.85	19,614	15,049	33,428	12.51	2,672
2012	99,379.98	35,856	27,511	71,869	13.29	5,408
2013	105,305.69	33,192	25,467	79,839	14.12	5,654
2014	6,625.45	1,778	1,364	5,261	14.99	351
2016	61,211.06	10,541	8,088	53,123	16.83	3,156
2017	29,905.56	3,684	2,827	27,079	17.78	1,523
2018	191,346.25	14,179	10,879	180,467	18.74	9,630
	755,274.63	228,113	175,023	580,252		40,536
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3						5.37

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 597 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1956	5,617.86	5,618	5,618			
1981	37,904.40	37,904	37,904			
1984	139,843.42	139,843	139,843			
1989	10,540.75	10,541	10,541			
1991	31,014.96	31,015	31,015			
1992	2,535,771.54	2,535,772	2,535,772			
1993	13,162.65	13,163	13,163			
1994	5,447.40	5,447	5,447			
1995	69,616.05	69,616	69,616			
1996	1,512.24	1,512	1,512			
1997	285,718.53	285,719	285,719			
1998	24,847.28	24,847	24,847			
2001	569.74	570	570			
2002	3,984.48	3,984	3,984			
2003	23,112.34	23,112	23,112			
2006	2,994.31	2,695	1,652	1,342	1.50	895
2008	37,705.83	28,908	17,718	19,988	3.50	5,711
2009	12,600.40	8,820	5,406	7,194	4.50	1,599
2010	153,634.45	97,301	59,637	93,997	5.50	17,090
2011	63,073.80	35,742	21,907	41,167	6.50	6,333
2012	215,102.10	107,551	65,920	149,182	7.50	19,891
2013	22,141.42	9,595	5,881	16,260	8.50	1,913
2016	201,322.74	46,975	28,792	172,531	11.50	15,003
2017	148,837.71	24,807	15,204	133,634	12.50	10,691
2018	6,636.02	664	407	6,229	13.50	461
	4,052,712.42	3,551,721	3,411,187	641,525		79,587

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1 1.96

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
VECTREN SOUTH - GAS

ACCOUNT 598 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	15,892.74	10,728	15,893			
2008	14,343.46	8,247	14,343			
2009	9,854.55	5,174	9,855			
2012	1,647.06	618	1,647			
2014	82,856.36	22,785	82,856			
2015	3,983.39	896	3,983			
2016	18,345.12	3,210	15,458	2,887	16.50	175
2017	3,383.39	423	2,037	1,346	17.50	77
2018	13,170.32	988	4,758	8,412	18.50	455
2019	80,100.63	2,003	9,645	70,456	19.50	3,613
	243,577.02	55,072	160,475	83,102		4,320
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.2 1.77						