

FILED
September 12, 2024
INDIANA UTILITY
REGULATORY COMMISSION

Petitioner's Exhibit No. 12
Northern Indiana Public Service Company LLC
Page 1

VERIFIED DIRECT TESTIMONY OF JOHN J. SPANOS

1 **Introduction**

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

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

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

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

9 **Q3. Please state your qualifications.**

10 A3. I have over 38 years of depreciation experience which includes giving
11 expert testimony in more than 470 cases before 46 regulatory commissions,
12 including the Indiana Utility Regulatory Commission ("IURC"). These
13 cases have included depreciation studies in the electric, gas, water,
14 wastewater and pipeline industries. In addition to cases where I have
15 submitted testimony, I have also supervised over 900 other depreciation or
16 valuation assignments. Please refer to Attachment 12-A for my

Petitioner's Exhibit No. 12
Northern Indiana Public Service Company LLC
Page 2

1 qualifications statement, which includes further information with respect
2 to my work history, case experience, and leadership in the Society of
3 Depreciation Professionals.

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

5 A4. Yes. I have submitted testimony before the IURC in NIPSCO's 2008 electric
6 rate case in Cause No. 43526, 2010 electric rate case in Cause No. 43969, 2016
7 electric rate case in Cause No. 44688, 2019 rate case in Cause No. 45159, and
8 2022 rate case in Cause No. 45772. I have also submitted testimony before
9 the IURC in NIPSCO's 2010 gas rate case in Cause No. 43894, 2018 gas rate
10 case in Cause No. 44988, 2021 gas rate case in Cause No. 45621 and 2023 gas
11 rate case in Cause No. 45967.

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

13 A5. Yes. I am sponsoring Attachment 12-A through Attachment 12-D, all of
14 which were prepared by me or under my direction and supervision.

15 **Q6. What is the purpose of your testimony?**

16 A6. I was asked by NIPSCO to recommend depreciation rates for its electric
17 and common plant as of December 31, 2023, as well as recommend
18 depreciation rates for its forecasted electric and common plant in service as

Petitioner's Exhibit No. 12
Northern Indiana Public Service Company LLC
Page 3

1 of December 31, 2025. I am sponsoring Attachment 12-B stating the results
2 of my depreciation analysis related to NIPSCO's electric and common plant
3 as of December 31, 2023 (the "Depreciation Study"). I am sponsoring
4 Attachment 12-C stating the results of my depreciation analysis related to
5 NIPSCO's projected electric and common plant in service as of December
6 31, 2025. I am also sponsoring Attachment 12-D which sets forth the results
7 of the decommissioning cost studies related to generating facilities.

8 **Q7. Would you please summarize your testimony?**

9 A7. My testimony explains the methods and procedures used in the
10 Depreciation Study and sets forth the annual depreciation rates as of
11 December 31, 2023. Attachment 12-B sets forth detailed methods,
12 procedures, and results of the Depreciation Study. The Depreciation Study
13 is more fully explained below. In addition to the 2023 Depreciation Study,
14 I have developed depreciation accrual rates for projected electric and
15 common plant in service as of December 31, 2025 set forth in Attachment
16 12-C. I also sponsor the decommissioning cost studies for generating
17 facilities set forth in Attachment 12-D.

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

1 A8. The proposed depreciation accrual rates by account are based on my review
2 of historical data, NIPSCO's operating maintenance practices and the
3 application of informed engineering judgment. Overall, interim survivor
4 curves for generating facilities are similar to the lives currently being used,
5 however, the life spans for most generating facilities have changed based
6 on Company plans. The overall impact of annual depreciation expense as
7 of the projected plant in service date of December 31, 2025 is an increase,
8 driven in large measure by new capital expenditures, such as solar facilities
9 and shorter remaining lives for many other facilities. The impact on
10 transmission, distribution and general plant accounts is also an increase
11 based on more negative net salvage for some accounts, however, this is
12 offset by slightly longer average service lives.

13 **Methods Used in Depreciation Study**

14 **Q9. Please define the concept of depreciation.**

15 A9. Depreciation refers to the loss in service value that is not restored by current
16 maintenance, incurred in connection with the consumption or prospective
17 retirement of utility plant in the course of service from causes which are
18 known to be in current operation and against which the Company is not

Petitioner's Exhibit No. 12
Northern Indiana Public Service Company LLC
Page 5

1 protected by insurance. Among the causes to be given consideration are
2 wear and tear, decay, action of the elements, inadequacy, obsolescence,
3 changes in the art, changes in demand and the requirements of public
4 authorities.

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

7 A10. Yes.

8 **Q11. Please describe the contents of the Depreciation Study.**

9 A11. The Depreciation Study is presented in nine parts. Part I, Introduction,
10 contains statements with respect to the plan of the report and the basis of
11 the study. Part II, Estimation of Survivor Curves, presents descriptions of
12 the considerations and the methods used in the service life and net salvage
13 studies. Part III, Service Life Considerations, presents the factors and
14 judgment utilized in the average service life analysis. Part IV, Net Salvage
15 Considerations, presents the judgment utilized for the net salvage study.
16 Part V, Calculation of Annual and Accrued Depreciation, describes the
17 procedures used in the calculation of group depreciation. Part VI, Results
18 of Study, presents summaries by depreciable group of annual depreciation

Petitioner's Exhibit No. 12
Northern Indiana Public Service Company LLC
Page 6

1 accrual rates and amounts, as well as composite remaining lives. Part
2 VII, Service Life Statistics, presents the statistical analysis of service life
3 estimates. Part VIII, Net Salvage Statistics, sets forth the statistical
4 indications of net salvage percents. Part IX, Detailed Depreciation
5 Calculations, presents the detailed tabulations of annual depreciation.

6 The tables on Pages VI-4 through VI-12 of the Depreciation Study present
7 the estimated survivor curve, the net salvage percent, the original cost as of
8 December 31, 2023, the book depreciation reserve and the calculated annual
9 depreciation accrual amount and rate for each account or subaccount. I
10 should clarify that pages VI-11 and VI-12 present the information for
11 common plant on a total Company basis. The section beginning on Page
12 VII-2 of the Depreciation Study presents the results of the retirement rate
13 analyses prepared as the historical bases for the service life estimates. The
14 section beginning on Page VIII-2 of the Depreciation Study presents the
15 results of the net salvage analysis. The section beginning on Page IX-2 of
16 the Depreciation Study presents the depreciation calculations related to
17 surviving original cost as of December 31, 2023. Attachment 12-C sets forth
18 results of the study and detailed depreciation calculations as of December

1 31, 2025.

2 **Q12. Please identify the depreciation method that you used.**

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

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

10 A13. For all electric plant, my recommended annual depreciation accrual rates
11 as of December 31, 2023 for electric plant are set forth on Attachment 12-B,
12 pages VI-4 through VI-10 of the Depreciation Study and for common plant
13 are set forth on pages VI-11 and VI-2 of the Depreciation Study. However,
14 the projected annual depreciation accrual rates as of December 31, 2025 set
15 forth on Attachment 12-C, Pages I-3 through I-10 are applicable for the
16 forecasted test year assets.

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

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

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

10 A15. The service life and net salvage studies consisted of (1) compiling historic
11 data from records related to NIPSCO's plant; (2) analyzing this data to
12 obtain historic trends of survivor and net salvage characteristics; (3)
13 obtaining supplementary information from management and operating
14 personnel concerning practices and plans as they relate to plant operations;
15 and (4) interpreting the above data and the estimates used by other electric
16 utilities to determine average service life and net salvage characteristics.

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

1 A16. I analyzed the Company's accounting entries that record plant transactions
2 during the 86-year period 1936 through 2023. The transactions included
3 additions, retirements, transfers and the related balances. The Company
4 records also included surviving dollar value by year installed for each plant
5 account as of December 31, 2023.

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

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

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

14 A18. I applied the retirement rate method to each different group of property in
15 the Depreciation Study. For each property group, I used the retirement rate
16 method to form a life table which, when plotted, shows an original
17 survivor curve for that property group. Each original survivor curve
18 represents the average survivor pattern experienced by the several vintages

1 groups during the experience band studied. The survivor patterns do not
2 necessarily describe the life characteristics of the property group; therefore,
3 interpretation of the original survivor curves is required in order to use
4 them as valid considerations in estimating service life. The Iowa-type
5 survivor curves were used to perform these interpretations.

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

8 A19. Iowa-type survivor curves are a widely used group of generalized survivor
9 curves that contain the range of survivor characteristics usually
10 experienced by utilities and other industrial companies. The Iowa survivor
11 curves were developed at the Iowa State University College of
12 Engineering Experiment Station through an extensive process of observing
13 and classifying the ages at which various types of property used by utilities
14 and other industrial companies had been retired. Iowa-type survivor
15 curves are used to smooth and extrapolate original survivor curves
16 determined by the retirement rate method. The Iowa survivor curves and
17 truncated Iowa survivor curves were used in the Depreciation Study to
18 describe the forecasted rates of retirement based on the observed rates of

1 retirement and the outlook for future retirements. As I will explain, the
2 use of truncated curves is appropriate to reflect retirements of plant
3 components that may not be fully depreciated at the time a plant is retired.

4 The estimated survivor curve designations for each depreciable property
5 group indicate the average service life, the family within the Iowa system
6 to which the property group belongs and the relative height of the mode.
7 For example, the Iowa 48-R1 indicates an average service life of forty-
8 eight years; a right-moded, or R, type curve (the mode occurs after average
9 life for right-moded curves); and a low height, 1, for the mode (possible
10 modes for R type curves range from 0.5 to 5).

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

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

17 The interim survivor curves describe the rate of retirement related to the
18 replacement of elements of the facility, such as, for a building, the

1 retirements of plumbing, heating, doors, windows, roofs, etc., that occurs
2 during the life of the facility. The probable retirement date provides the
3 rate of final retirement for each year of installation for the facility by
4 truncating the interim survivor curve for each installation year at its
5 attained age at the date of probable retirement. The use of interim survivor
6 curves truncated at the date of probable retirement provides a consistent
7 method for estimating the lives of the several years of installation for a
8 particular facility inasmuch as a single concurrent retirement for all years
9 of installation will occur when it is retired.

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

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

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

16 A22. The bases for the probable retirement years are life spans for each facility
17 that are based on judgment and incorporate consideration of the age, use,
18 size, nature of construction, management outlook and typical life spans

1 experienced and used by other electric utilities for similar facilities. Many
2 of the life spans result in probable retirement years that are many years in
3 the future but included as part of the Company's Integrated Resource Plan.
4 As a result, many of the retirements of these facilities are not yet subject to
5 specific management plans. At the appropriate time, detailed studies of the
6 economics of rehabilitation and continued use or retirement of the structure
7 will be performed and the results incorporated in the estimation of the
8 facility's life span. As I will explain later, the lives for coal-fired steam
9 production have been modified by two stipulations and settlement
10 agreements in previous rate cases for NIPSCO.

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

13 A23. Yes. I made a field review of NIPSCO's property during June 2024 to
14 observe representative portions of plant. Also, I have conducted field
15 reviews of a representative portion of the Company's property in March
16 2022, July 2015 and in March 2008. Field reviews are conducted to become
17 familiar with Company operations and to obtain an understanding of the
18 function of the plant and information with respect to the reasons for past

1 retirements and the expected future causes of retirements. This knowledge,
2 as well as information from other discussions with management, was
3 incorporated in the interpretation and extrapolation of the statistical
4 analyses.

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

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

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

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

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

8 For example, the full recovery of the service value of a \$5,000 pole will
9 include not only the \$5,000 of original cost, but also, on average, \$2,900 to
10 remove the pole at the end of its life and \$150 in salvage value. In this
11 example, the net salvage component is negative \$2,750 ($\$150 - \$2,900$) and
12 the net salvage percent is negative 55% ($(\$150 - \$2,900)/\$5,000$).

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

14 A26. I estimated the net salvage percentages based on judgment. In doing so, for
15 most accounts, I incorporated analyses of the historical data for the
16 period 1984 through 2023 for electric plant and considered estimates for
17 other electric companies. In the historical analyses, the net salvage, cost of
18 removal and gross salvage amounts were expressed as percents of the

1 original cost retired. These percents were calculated on annual and three-
2 year moving average bases for the 1984-1986 through 2021-2023 periods.

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

5 A27. Yes, I did. The final net salvage or dismantling cost of steam, hydro and
6 other production units were based on the 2024 NIPSCO Decommissioning
7 Cost Studies which was performed under my direction and supervision.
8 For purposes of the Decommissioning studies, I used the costs to dismantle
9 each of the particular sites as of December 31, 2023 to industrial or
10 brownfield condition.

11 **Q28. Please describe the contents of the decommissioning studies.**

12 A28. A decommissioning study includes the costs for each generating site to be
13 restored to a brownfield or industrial condition after the location has been
14 retired for generating purposes. The cost estimates were conducted for
15 steam production, hydro production, natural gas production and solar
16 production. The cost estimates include effort to decommission the site in
17 today's dollars minus the salvage or scrap value.

18 **Q29. What sites had specific decommissioning cost estimates conducted for**

1 **this case?**

2 A29. There were six sites that were visited and a detailed decommissioning
3 study performed. These locations included: Michigan City, R.M. Schahfer,
4 Norway, Oakdale, Sugar Creek and Cavalry. The Cavalry site is a solar site
5 and comparable to the other new solar sites that are or will be in service
6 before the end of 2025. Therefore, the costs determined for the Cavalry solar
7 site were applied to the other solar sites. Additionally, the Bailly
8 Generating facility had a decommissioning study conducted in Cause No.
9 45159 prior to retirement.

10 **Q30. Can you identify the net decommissioning costs that are utilized in the**
11 **depreciation study in order to recover the full service value of each**
12 **facility?**

13 A30. Yes. The table below sets forth the total net decommissioning costs by
14 facility that were included in the decommissioning studies. These amounts
15 were included as terminal net salvage in the depreciation study and
16 calculated as part of the weighted net salvage percentage.

Petitioner's Exhibit No. 12
Northern Indiana Public Service Company LLC
Page 18

Plant	Function	Net Decommissioning Cost
Michigan City	Steam Coal	\$145,595,961
R. M. Schahfer	Steam Coal & Natural Gas Combustion	293,281,381
Norway	Hydroelectric	3,252,404
Oakdale	Hydroelectric	2,272,679
Sugar Creek	Natural Gas Combined Cycle	14,191,527
Cavalry Solar	Solar PV	<u>26,443,674</u>
TOTAL DECOMMISSIONING		<u>\$485,037,626</u>

1

2 **Q31. Do the decommissioning studies include the costs associated with**
3 **complying with the Coal Combustion Residuals ("CCR") Rule as it**
4 **applies to coal ash ponds?**

5 A31. Yes, but they do not include the costs of complying with the so-called
6 Legacy CCR Rule, which became final during the Spring of 2024. NIPSCO
7 is still evaluating its estimated costs of compliance with the Legacy Rule.
8 The costs of complying with the CCR Rule without consideration of the
9 Legacy Rule were supplied by NIPSCO.

10 **Q32. The decommissioning studies include amounts for coal-fired steam**
11 **production units that have already been retired. Why is it appropriate to**
12 **include decommissioning costs associated with those units?**

13 A32. This is consistent with the Company's proposal adopted as a part of the
14 approved Stipulation and Settlement Agreement in Cause No. 45772.

Petitioner's Exhibit No. 12
Northern Indiana Public Service Company LLC
Page 19

1 NIPSCO Witness Bytnar further testifies to that portion of the Settlement. I
2 will note that Schahfer Units 17 and 18 will remain in service through 2025.
3 The anticipated decommissioning costs for the retired coal-fired generating
4 units are appropriately recovered through ongoing depreciation accrual
5 rates, especially when considering the Company's extension of service lives
6 for these units in Cause No. 45159, which was further extended in Cause
7 No. 45772, and the Company's proposal for addressing cost of removal
8 associated with the retiring units, as was explained in that case by Witness
9 Shikany and quoted in the Commission's Order approving that proposal.
10 The decommissioning costs for Bailly were determined in the last case and
11 have been escalated consistent with Michigan City and recovered through
12 the remaining service life of Michigan City.

13 **Q33. Have you included decommissioning estimates for all solar facilities that**
14 **will be in service by December 31, 2025?**

15 A33. Yes. A detailed decommissioning study was conducted for the Cavalry
16 Solar facility and the comparable parameters applied to other solar farms
17 that are or will be placed into service by December 31, 2025. The sites
18 include Dunns Bridge II, Fairbanks and Gibson.

1 **Q34. Please describe the second phase of the Depreciation Study in which**
2 **you calculated the composite remaining lives and annual depreciation**
3 **accrual rates.**

4 A34. After I estimated the service life and net salvage characteristics for each
5 depreciable property group, I calculated the annual depreciation accrual
6 rates for each group based on the straight line remaining life method using
7 remaining lives weighted consistent with the average service life procedure.
8 The annual depreciation accrual rates were developed as of December 31,
9 2023.

10 **Q35. Please describe the straight line remaining life method of depreciation.**

11 A35. The straight line remaining life method of depreciation allocates the
12 original cost of the property, less accumulated depreciation, less future net
13 salvage, in equal amounts to each year of remaining service life.

14 **Q36. Please describe the average service life procedure for calculating**
15 **remaining life accrual rates.**

16 A36. The average service life procedure defines the group or account for which
17 the remaining life annual accrual is determined. Under this procedure, the
18 annual accrual rate is determined for the entire group or account based on

1 its average remaining life and the rate is then applied to the surviving
2 balance of the group's cost. The average remaining life of the group is
3 calculated by first dividing the future book accruals (original cost less
4 allocated book reserve less future net salvage) by the average remaining life
5 for each vintage. The average remaining life for each vintage is derived
6 from the area under the survivor curve between the attained age of the
7 vintage and the maximum age. The sum of the future book accruals is then
8 divided by the sum of the annual accruals to determine the average
9 remaining life of the entire group for use in calculating the annual
10 depreciation accrual rate.

11 **Q37. Please describe amortization accounting.**

12 A37. In amortization accounting, units of property are capitalized in the same
13 manner as they are in depreciation accounting. Amortization accounting is
14 used for accounts with a large number of units, but small asset values,
15 therefore, depreciation accounting is difficult for these assets because
16 periodic inventories are required to properly reflect plant in service.
17 Consequently, retirements are recorded when a vintage is fully amortized
18 rather than as the units are removed from service. That is, there is no

1 dispersion of retirement. All units are retired when the age of the vintage
2 reaches the amortization period. Each plant account or group of assets is
3 assigned a fixed period which represents an anticipated life which the
4 asset will render full benefit. For example, in amortization accounting,
5 assets that have a 20-year amortization period will be fully recovered after
6 20 years of service and taken off the Company books, but not necessarily
7 removed from service. In contrast, assets that are taken out of service
8 before 20 years remain on the books until the amortization period for that
9 vintage has expired.

10 **Q38. Amortization accounting is being applied to which plant accounts in the**
11 **Depreciation Study?**

12 A38. Amortization accounting was approved in the IURC's August 25, 2010
13 Order in NIPSCO's electric rate case in Cause No. 43969, and continued in
14 each subsequent electric rate case. Amortization accounting is only
15 appropriate for certain Common and General Plant accounts. These
16 accounts are 391.1, 391.2, 393, 394, 395, 397 and 398 for General Plant, and
17 391.1, 391.2, 393, 394, 395, 397 and 398 for Common Plant, which represent
18 slightly more than 2 percent of depreciable plant.

1 Q39. Please use an example to illustrate how the annual depreciation accrual
2 rate for a particular group of property is presented in the Depreciation
3 Study.

4 A39. I will use Account 353.00, Station Equipment, as an example because it is
5 the largest depreciable mass account and represents approximately 11% of
6 depreciable electric plant.

7 The retirement rate method was used to analyze the survivor characteristics
8 of this property group. Aged plant accounting data was compiled from
9 1937 through 2023 and analyzed in periods that best represent the overall
10 service life of this property. The life tables for the 1937-2023 and 1989-2023
11 experience bands are presented on Pages VII-98 through VII-103 of the
12 Depreciation Study. The life table displays the retirement and surviving
13 ratios of the aged plant data exposed to retirement by age interval. For
14 example, Page VII-98 of the Depreciation Study shows \$805,148 retired at
15 age 0.5 with \$999,747,439 exposed to retirement. Consequently, the
16 retirement ratio is 0.0008 and the surviving ratio is 0.9992. These life tables,
17 or original survivor curve, are plotted along with the estimated smooth
18 survivor curve, the 50-S0, on Page VII-97 of the Depreciation Study.

Petitioner's Exhibit No. 12
Northern Indiana Public Service Company LLC
Page 24

1 The net salvage percent is presented on pages VIII-54 through VIII-56. The
2 percentage is based on the result of annual gross salvage minus the cost to
3 remove plant assets as compared to the original cost of plant retired during
4 the period 1984 through 2023. The 40-year period experienced \$10,174,931
5 (\$11,827,491-\$22,002,422) in net salvage for \$158,045,481 plant retired. The
6 result is net salvage of 6 percent ($\$10,174,931/\$158,045,481$). However, the
7 three-year and most recent five years show a trend to more negative net
8 salvage. The currently approved net salvage percentage for this account is
9 negative 15 percent. Therefore, net salvage for station equipment is set at
10 negative 15 percent based on statistical analyses, industry ranges, current
11 estimates for the company and future expectations.

12 My calculation of the annual depreciation related to the original cost as of
13 December 31, 2023, of electric plant is presented on Pages IX-67 through IX-
14 69 of the Depreciation Study. The calculation is based on the 50-S0 survivor
15 curve, 15% negative net salvage, the attained age, and the allocated book
16 reserve. The tabulation sets forth the installation year, the original cost,
17 calculated accrued depreciation, allocated book reserve, future book
18 accruals, remaining life and annual accrual. These totals are brought

1 forward to the table on Page VI-7 of the Depreciation Study.

2 **Q40. Are there special depreciation rates for some steam assets?**

3 A40. Yes. Per agreement in the last case, the recovery of the generating assets at
4 Michigan City and R.M. Schahfer will be handled as a regulatory
5 amortization through June 2034. Therefore, the assets will still be in
6 operation through their scheduled retirement date which is 2028 for
7 Michigan City and 2025 for Schahfer, but recovered over an amortization
8 equally through June 2034.

9 **Q41. Please explain how you calculated the forecasted depreciation rates as of**
10 **December 31, 2025.**

11 A41. First, the plant in service and book reserve were brought forward from
12 December 31, 2023 to December 31, 2025 based on the capital budget by
13 account and by year. The book reserve by account as of December 31, 2025
14 was developed by adding the annual accruals and gross salvage each
15 month and subtracting retirements and cost of removal each month for the
16 two-year period. Once the plant in service as of December 31, 2025 was
17 developed by vintage within account and the book reserve is developed by
18 account, then the December 31, 2025 depreciation rates were calculated

1 using the same methods and procedures as in the 2023 Depreciation Study.
2 It should be noted that annual depreciation accrual rates for steam assets at
3 Michigan City and R.M. Schahfer are based on the recovery period of June
4 30, 2034, which is after the retirement date by 5.5 and 8.5 years, respectively.
5 This is consistent with the Stipulation and Settlement Agreement approved
6 in Cause No. 45772.

7 **Conclusion**

8 **Q42. Does this conclude your prefiled direct testimony?**

9 A42. Yes.

VERIFICATION

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



John J. Spanos

Date: September 12, 2024

Attachment 12-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, February 2018 and February 2023.

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 Energy Arkansas, Inc.; 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; FirstEnergy Service Corporation; Northeast Ohio Natural Gas Corporation; Blue Granite Water Company; Spire Missouri, Inc.; Dominion Energy South Carolina, Inc.; South FirstEnergy Operating Companies; Dayton Power and Light Company; Liberty Utilities; East Kentucky Power Cooperative; Bangor Natural Gas; Hanover Borough Municipal Water Works; West Virginia American Water Company; Evergy Metro; Evergy Missouri West; Granite State Electric; Bluegrass Water; The Borough of Ambler; Newtown Artesian Water Company and Connecticut 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.

	<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-EI-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-ICC-06	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-ICC-06	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.	G-5, Sub522	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	Docket No. 2011-UA-183	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	Cause No. 43894	Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC	Cause No. 43894	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	SOAH 582-14-1051/ TECQ 2013-2007-UCR	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

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>
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

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>
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 Corporation	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

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>
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	Cause No. 45029	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

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>
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.	2019	NY PSC	Case No. 19-W-0168 & 19-W-	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.	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.	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.	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.	2019	HI PUC	Docket No. 2019-0117	Young Brothers, LLC	Depreciation
331.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
334.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
335.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
336.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
337.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
338.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, 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>
339.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation
340.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
341.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
342.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
343.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
344.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
345.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
346.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
347.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
348.3	2020	OR PSC	UE 374	PacifiCorp	Depreciation
349.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
350.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
351.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery	Depreciation
352.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
353.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
354.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
355.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
356.	2020	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
357.	2020	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
358.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
359.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
360.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
361.	2021	NC Util.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
362.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
363.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
364.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
365.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
366.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
367.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
368.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
369.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
370.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
371.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
372.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
373.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
374.	2021	OR PSC	UM-2180	Idaho Power Company	Depreciation
375.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power 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>
376.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation
377.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
378.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
379.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
380.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
381.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
382.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
383.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
384.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
385.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
386.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-EL-AAM	Duke Energy Ohio	Depreciation
387.	2021	AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
388.	2021	OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
389.	2021	FERC	Case ER-22-392-001	El Paso Electric	Depreciation
390.	2021	FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
391.	2021	PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc.	Depreciation
392.	2022	FERC	Case ER-22-282-000	El Paso Electric	Depreciation
393.	2022	ILL CC	Docket No. 22-0154	MidAmerican Gas	Depreciation
394.	2022	MO PSC	Case No. ER-2022-0129	Evergy Metro	Depreciation
395.	2022	MO PSC	Case No. ER-2022-0130	Evergy Missouri West	Depreciation
396.	2022	PA PUC	Docket No. R-2022-3031211	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
397.	2022	MA DPU	D.P.U. 22-20	The Berkshire Gas Company	Depreciation
398.	2022	PA PUC	R-2022-3031672; R-2022-	Pennsylvania-American Water Company	Depreciation
399.	2022	SD PUC	Docket No. NG22-	MidAmerican Gas	Depreciation
400.	2022	MD PSC	Case No. 9680	NiSource Columbia Gas of Maryland	Depreciation
401.	2022	WYPSC	Docket No. 20003-214-ER-22	Black Hills Energy – Cheyenne Light, Fuel and Power	Depreciation
402.	2022	MA DPU	D.P.U. 22.22	NSTAR Electric Company d/b/a Eversource Energy	Depreciation
403.	2022	NC Util Com	Docket No. W-218, Sub 573	Aqua North Carolina, Inc.	Depreciation
404.	2022	OR PUC	UM2213	Northwest Natural Gas	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>
405.	2022	OR PUC	UM2214	Northwest Natural Gas	Depreciation
406.	2022	ME PUC	Docket No. 2022-00152	Central Maine Power	Depreciation
407.	2022	SC PSC	Docket No. 2022-254-E	Duke Energy Progress	Depreciation
408.	2022	NC Util Com	Docket No. E-2, SUB 1300	Duke Energy Progress	Depreciation
409.	2022	IN URC	Cause #45772	Northern Indiana Public Service Company	Depreciation
410.	2022	PA PUC	R-2022-3031340	The York Water Company	Depreciation
411.	2022	PA PUC	R-2022-3032806	The York Water Company	Depreciation
412.	2022	PA PUC	R-2022-3031704	Borough of Ambler	Depreciation
413.	2022	MO PSC	ER-2022-0337	Ameren Missouri	Depreciation
414.	2022	OH PUC	Case No. 22-507-GA-AIR	Duke Energy Ohio	Depreciation
415.	2022	PA PUC	R-2022-3035730	National Fuel Gas Distribution Corporation – PA Division	Depreciation
416.	2022	NC Util Com	Docket No. E-22, Sub 493	Virginia Electric and Power Company	Depreciation
417.	2022	WY PSC	20003-214-ER-22	Cheyenne Light, Fuel and Power Company	Depreciation
418.	2022	NJ BPU	BPU Docket No. ER2303144	Jersey Central Power & Light Company	Depreciation
419.	2022	KY PSC	Case No. 2022-00372	Duke Energy Kentucky	Depreciation
420.	2022	TX PUC	SOAH Docket No. 473-23-04521	Aqua Texas, Inc.	Depreciation
421.	2022	NC Util Com	Docket No. E-7, Sub 1276	Duke Energy Carolinas, LLC	Depreciation
422.	2022	KY PSC	Case No. 2022-00432	Bluegrass Water	Depreciation
423.	2023	ILL CC	Docket No. 23-0069	The Peoples Gas Light and Coke Company	Depreciation
424.	2023	ILL CC	Docket No. 23-0068	North Shore Gas Company	Depreciation
425.	2023	WV PSC	Case No. 23-0030-E-D	Monongahela Power Company and The Potomac Edison	Depreciation
426.	2023	ID PUC	AVU-E-23-01; AVU-G-23-01	Avista Corporation	Depreciation
427.	2023	ILL CC	Docket No. 23-0066	Northern Illinois Gas Company d/b/a Nicor Gas Company	Depreciation
428.	2023	SC PSC	Docket No. 2023-70-G	Dominion Energy South Carolina, Inc.	Depreciation
429.	2023	FERC	Docket No. ER23-xxx-00	Duke Energy Ohio, Inc.	Depreciation
430.	2023	WY PSC	Docket No. 30036-78-GR-23	Black Hills Wyoming Gas Company d/b/a Black Hills Energy	Depreciation
431.	2023	PSC MD	Case No. 9695	The Potomac Edison Company	Depreciation
432.	2023	OR PUC	Case No. UM2277	Avista Corporation	Depreciation
433.	2023	FERC	Docket No. ER23-1629-000	PPL Electric Utilities	Depreciation
434.	2023	OH PUC	Case No. 23-0154-GA-AIR	Northeast Ohio Natural Gas Corporation	Depreciation
435.	2023	DE PSC	PSC Docket No. 23-0601	Artesian Water Company	Depreciation
436.	2023	CO PUC	No. 23AL-0231G	Black Hills Colorado d/b/a Black Hills Energy	Depreciation
437.	2023	NH PUC	Docket No. DE 23-039	Granite State Electric d/b/a Liberty Utilities	Depreciation
438.	2023	MD PSC	Case No. 9701	Columbia Gas of Maryland	Depreciation
439.	2023	NY PSC	Case Nos. 23-E-0418; 23-G-0419	Central Hudson Gas and Electric	Depreciation
440.	2023	FERC	Docket No. ER23-xxx-000	Central Maine Power Company	Depreciation
441.	2023	SD PUC	Docket Number EL23-016	Northwestern Energy	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>
442.	2023	CT PURA	Docket No. 23-08-32	Connecticut Water Company	Depreciation
443.	2023	OH PUC	Case 23-0894-GA-AIR	The East Ohio Gas Company d/b/a Dominion Energy Ohio	Depreciation
444.	2023	IN URC	Cause No. 45911	Indianapolis Power & Light	Depreciation
445.	2023	IN URC	Cause No. 45967	Northern Indiana Public Service Company	Depreciation
446.	2023	PA PUC	Docket No. R-2023-3043189 and Docket No. R-2023-3043190	Pennsylvania-American Water Company	Depreciation
447.	2023	IN URC	Cause No. 45988	Citizens Energy Group	Depreciation
448.	2023	NY PSC	Case No. 23-G-0627	National Fuel Gas Distribution Corporation	Depreciation
449.	2023	IN URC	Cause No. 45990	Southern Indiana Gas and Electric Company d/b/a Centerpoint Energy Indiana South	Depreciation
450.	2023	PA PUC	Docket No. R-2023-3044549	Peoples Natural Gas Company LLC	Depreciation
451.	2023	OR PUC	Docket No. UM-2312	Northwest Natural Gas Company	Depreciation
452.	2023	AZ PCC	Docket No. WS-21182A-23-2092	Northwest Natural Water Company, LLC	Depreciation
453.	2023	SC PSC	Docket No. 2023-388-E	Duke Energy Carolinas	Depreciation
454.	2024	FERC	Docket No. ER24-768-000	Duke Energy Progress	Depreciation
455.	2024	FERC	Docket No. ER24-2057	Duke Energy Carolina	Depreciation
456.	2024	FERC	Docket No. SPP-0007	Evergy Metro, Inc. and Evergy Missouri West, Inc.	Depreciation
457.	2024	NJ BPU	Docket No. WR24010057	Aqua New Jersey, Inc.	Depreciation
458.	2024	ILL CC	Docket No. 24-0044	Aqua Illinois, Inc.	Depreciation
459.	2024	PA PUC	Docket No. R-2024-3046519	NiSource – Columbia Gas of Pennsylvania, Inc.	Depreciation
460.	2024	KY PSC	Case No. 2024-00092	NiSource – Columbia Gas of Kentucky, Inc.	Depreciation
461.	2024	VA SCC	Case No. PUR-2024-00030	NiSource – Columbia Gas of Virginia, Inc.	Depreciation
462.	2024	NE PSC	Docket No. 24-	Northwestern Energy	Depreciation
463.	2024	IA Util Bd	Docket No. RPU-2023-0002	Alliant - Interstate Power and Light Company	Depreciation
464.	2024	PA PUC	Docket No. R-2024-3047068	FirstEnergy Pennsylvania – Metropolitan Edison; Pennsylvania Electric; Pennsylvania Power; West Penn Power	Depreciation
465.	2024	PA PUC	Docket No. R-2024-3046523	Duquesne Light Company	Depreciation
466.	2024	NC	Docket No. E-22, Sub 694	Dominion Energy North Carolina	Depreciation
467.	2024	IN URC	IURC Cause No. 46038	Duke Energy Indiana	Depreciation
468.	2024	NJ BPU	Docket Nos. ER23120924 and GF 23120925	Public Service Electric and Gas Company	Depreciation
469.	2024	CO PUC	Docket No. 24-AL-0275E	Black Hills Colorado Electric, LLC	Depreciation
470.	2024	OH PUC	Case No. 24-0468-EL-AIR, Case No. 24-0469-EL-ATA, Case No. 24-0470-EL-AAM, Case No. 24-0471-EL-UNC	FirstEnergy Ohio	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>
471.	2024	SD PUC	Docket No. NG24-005	Northwestern Energy	Depreciation
472.	2024	PA PUC	Docket No. R-2024-3047822	Aqua Pennsylvania, Inc	Depreciation
473.	2024	PA PUC	Docket No. R-2024-3047824	Aqua Pennsylvania Wastewater, Inc	Depreciation
474.	2024	NH PUC	Docket No. DE 24-070	Eversource Energy - Public Service of New Hampshire	Depreciation
475.	2024	VA SCC	Case No. PUR-2024-00048	Virginia Natural Gas Company	Depreciation
476.	2024	WV PSC	Case No. 24-0678-G-D	Hope Gas, Inc.	Depreciation
477.	2024	MO PUC	ER-2024-0319	Ameren Missouri	Depreciation
478.	2024	PA PUC	Docket No. R-2024-3050208	Newtown Artesian Water Company	Depreciation Depreciation Depreciation



2023 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC AND COMMON PLANT
AS OF DECEMBER 31, 2023**

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

NORTHERN INDIANA PUBLIC SERVICE COMPANY
Merrillville, Indiana

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC AND COMMON PLANT
AS OF DECEMBER 31, 2023

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



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | F 717.763.8150

gannettfleming.com

September 12, 2024

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

Attention Angela Camp
Senior Director NIPSCO Rates & Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric and common plant of Northern Indiana Public Service Company as of December 31, 2023. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink that reads "Melissa M. Howard".

MELISSA M. HOWARD
Assistant Project Manager

JJS:mle

079363.100

TABLE OF CONTENTS

Executive Summary	iii
PART I. INTRODUCTION	I-1
Scope	I-2
Plan of Report	I-2
Basis of the Study	I-3
Depreciation	I-3
Service Life and Net Salvage Estimates.....	I-4
PART II. ESTIMATION OF SURVIVOR CURVES	II-1
Survivor Curves.....	II-2
Iowa Type Curves.....	II-3
Retirement Rate Method of Analysis	II-9
Schedules of Annual Transactions in Plant Records	II-10
Schedule of Plant Exposed to Retirement	II-13
Original Life Table	II-15
Smoothing the Original Survivor Curve	II-17
PART III. SERVICE LIFE CONSIDERATIONS	III-1
Field Trips	III-2
Service Life Analysis	III-3
PART IV. NET SALVAGE CONSIDERATIONS	IV-1
Net Salvage Analysis	IV-2
Net Salvage Considerations	IV-2
PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION	V-1
Group Depreciation Procedures	V-2
Single Unit of Property.....	V-2
Average Service Life Procedure	V-3
Remaining Life Annual Accrual Rates	V-3
Calculation of Annual and Accrued Amortization	V-4
PART VI. RESULTS OF STUDY	VI-1
Qualification of Results.....	VI-2
Description of Summary Tabulations.....	VI-2
Description of Detailed Tabulations.....	VI-2

TABLE OF CONTENTS, cont

Table 1.	Summary of Estimated Survivor Curve, Net Salvage Percent, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2023.....	VI-4
Table 2.	Summary of Estimated Survivor Curve, Net Salvage Percent, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Common Plant as of December 31, 2023	VI-11
PART VII. SERVICE LIFE STATISTICS.....		VII-1
Electric Plant.....		VII-2
Common Plant		VII-220
PART VIII. NET SALVAGE STATISTICS.....		VIII-1
Electric Plant.....		VIII-2
Common Plant		VIII-106
PART IX. DETAILED DEPRECIATION CALCULATIONS		IX-1
Electric Plant.....		IX-2
Common Plant.....		IX-134

NORTHERN INDIANA PUBLIC SERVICE COMPANY DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Northern Indiana Public Service Company's ("NIPSCO" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric and common plant as of December 31, 2023. 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 average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life and forecasted net salvage characteristics for each depreciable group of assets.

NIPSCO's accounting policy has not changed since the last depreciation study was prepared, however, there has been a significant change in the surviving assets, particularly at steam facilities. These changes have caused the proposed service life estimates and net salvage parameters in the depreciation study to change which creates new depreciation rates from the previous depreciation study as of December 31, 2021.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric and common plant in service as of December 31, 2023 as summarized by Tables 1 and 2 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$256 million when applied to depreciable plant balances as of December 31, 2023. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2023	PROPOSED RATE	PROPOSED EXPENSE
ELECTRIC PLANT			
Steam Production Plant	\$2,467,754,743.78	4.85	\$120,174,468
Hydroelectric Production Plant	96,210,772.10	6.63	6,380,515
Other Production Plant	285,688,693.44	4.54	12,957,741
Transmission Plant	1,760,276,888.65	1.83	32,283,852
Distribution Plant	3,166,680,002.39	2.31	73,067,695
General Plant	175,408,610.10	6.06	10,623,729
General Plant Reserve Amortization	-	-	(1,223,030)
Total Electric Plant	<u>\$7,961,019,710.46</u>		<u>\$254,264,970</u>
COMMON PLANT			
	<u>\$ 158,173,087.67</u>		<u>\$ 1,462,480</u>
Total	<u>\$8,119,192,798.13</u>		<u>\$255,727,450</u>

PART I. INTRODUCTION

NORTHERN INDIANA PUBLIC SERVICE COMPANY DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Northern Indiana Public Service Company (“NIPSCO”) as applied to electric and common plant in service as of December 31, 2023. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric and common plant in service.

The service life estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2023; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric industry, including knowledge of service life and net salvage estimates used for other electric properties.

PLAN OF REPORT

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

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

BASIS OF THE STUDY

Depreciation

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

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

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

Service Life and Net Salvage Estimates

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

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

**PART II. ESTIMATION OF
SURVIVOR CURVES**

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of 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. A higher number designates a higher mode curve.

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.

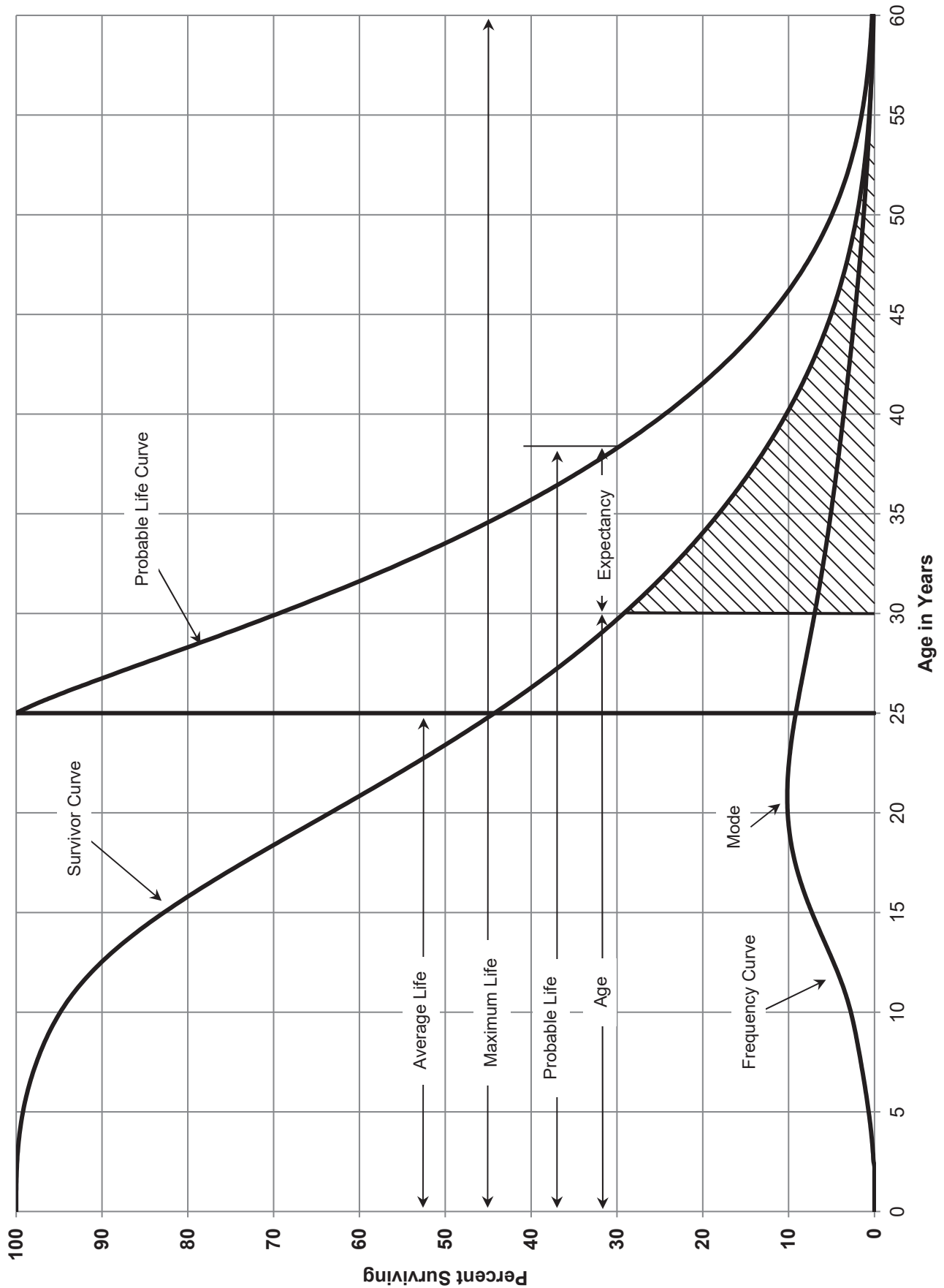


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

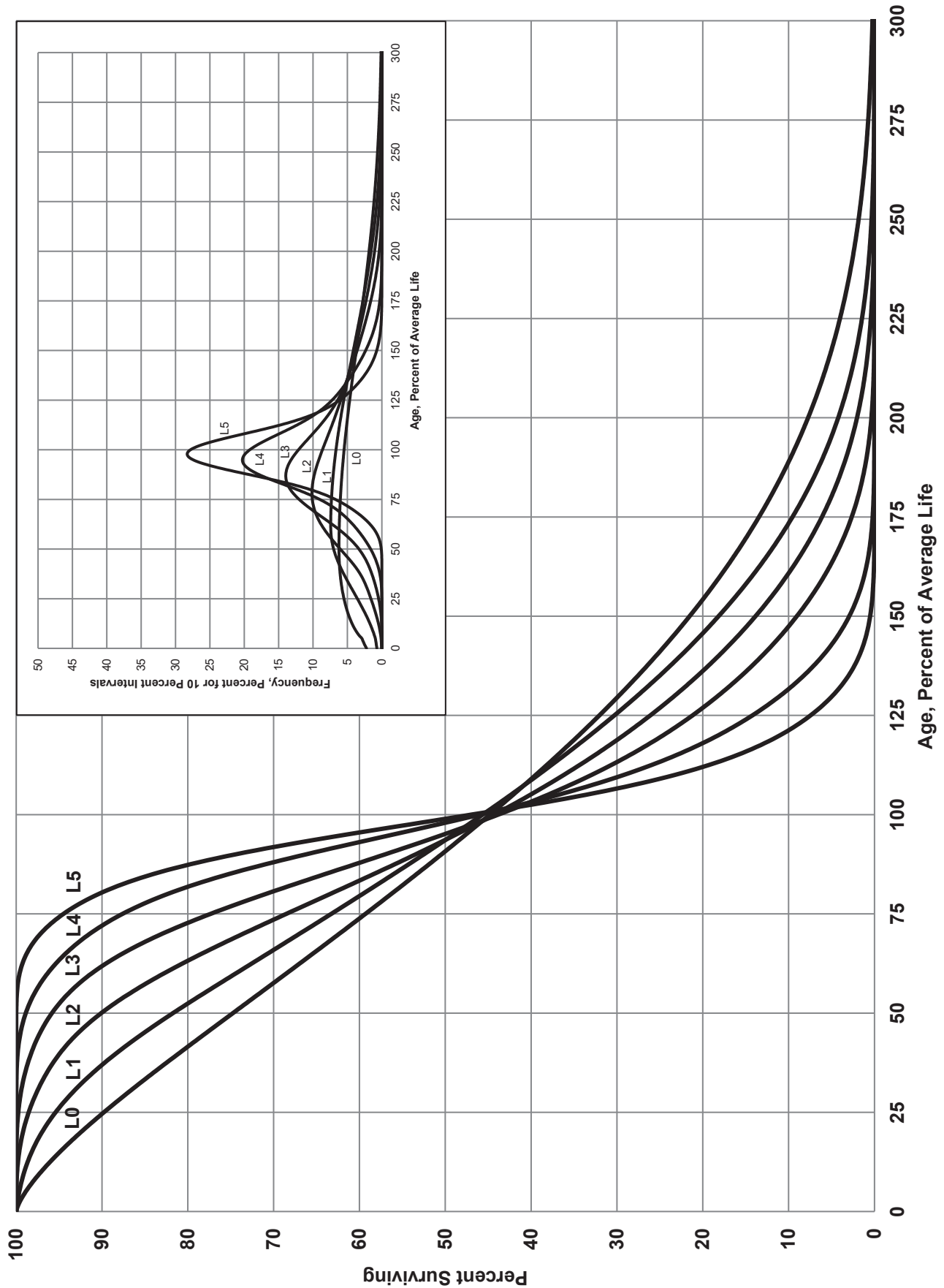


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

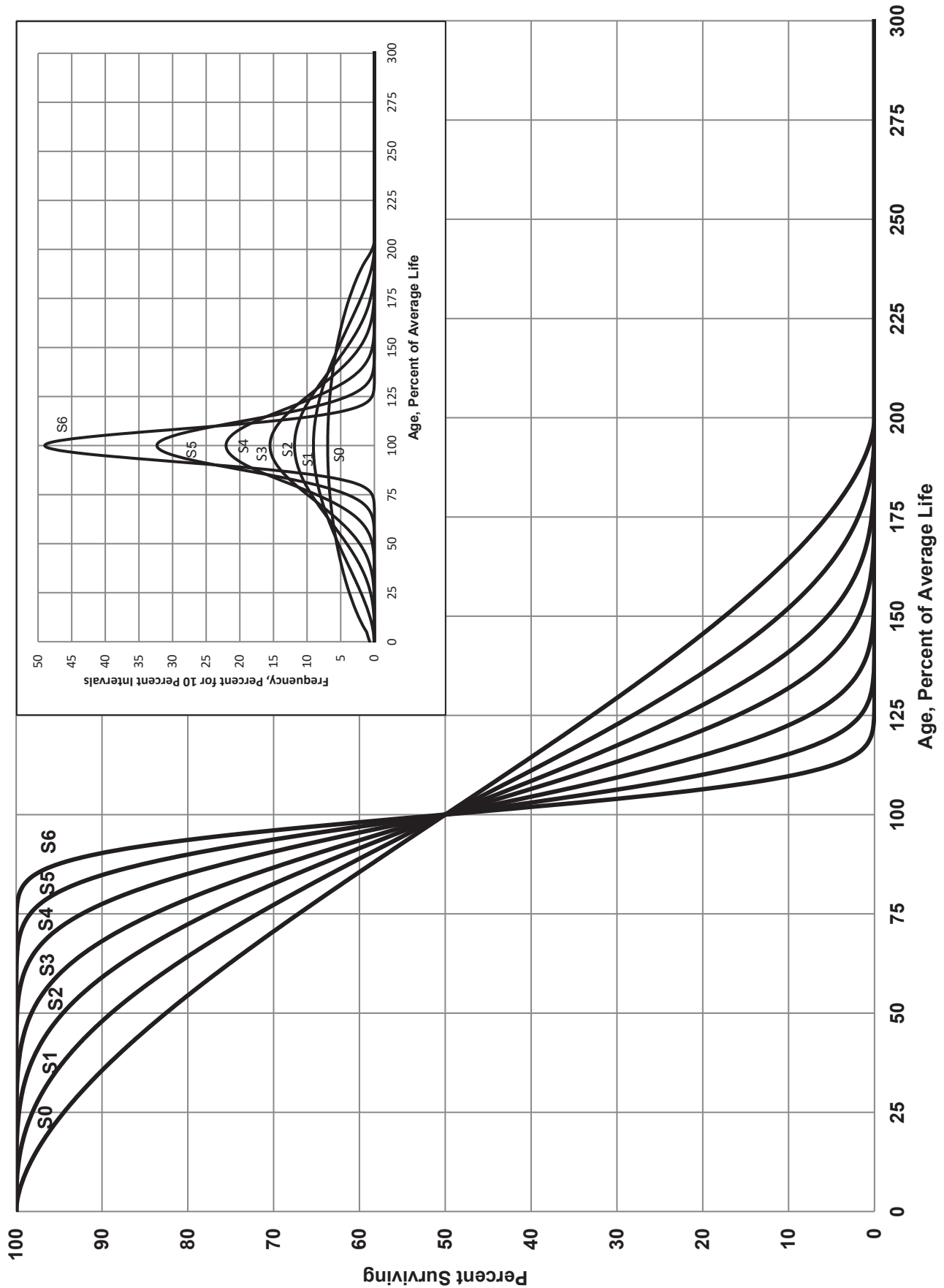


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

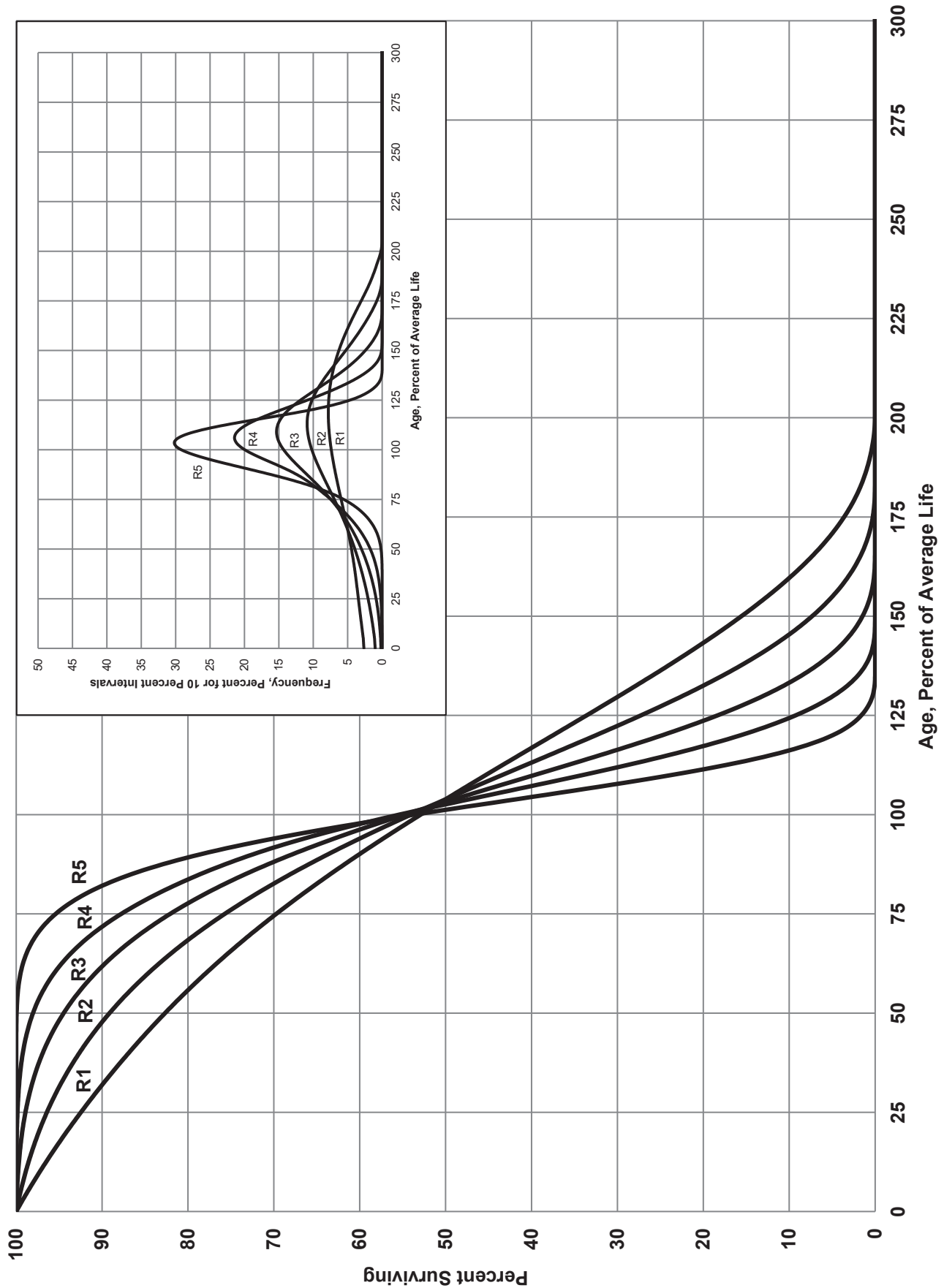


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

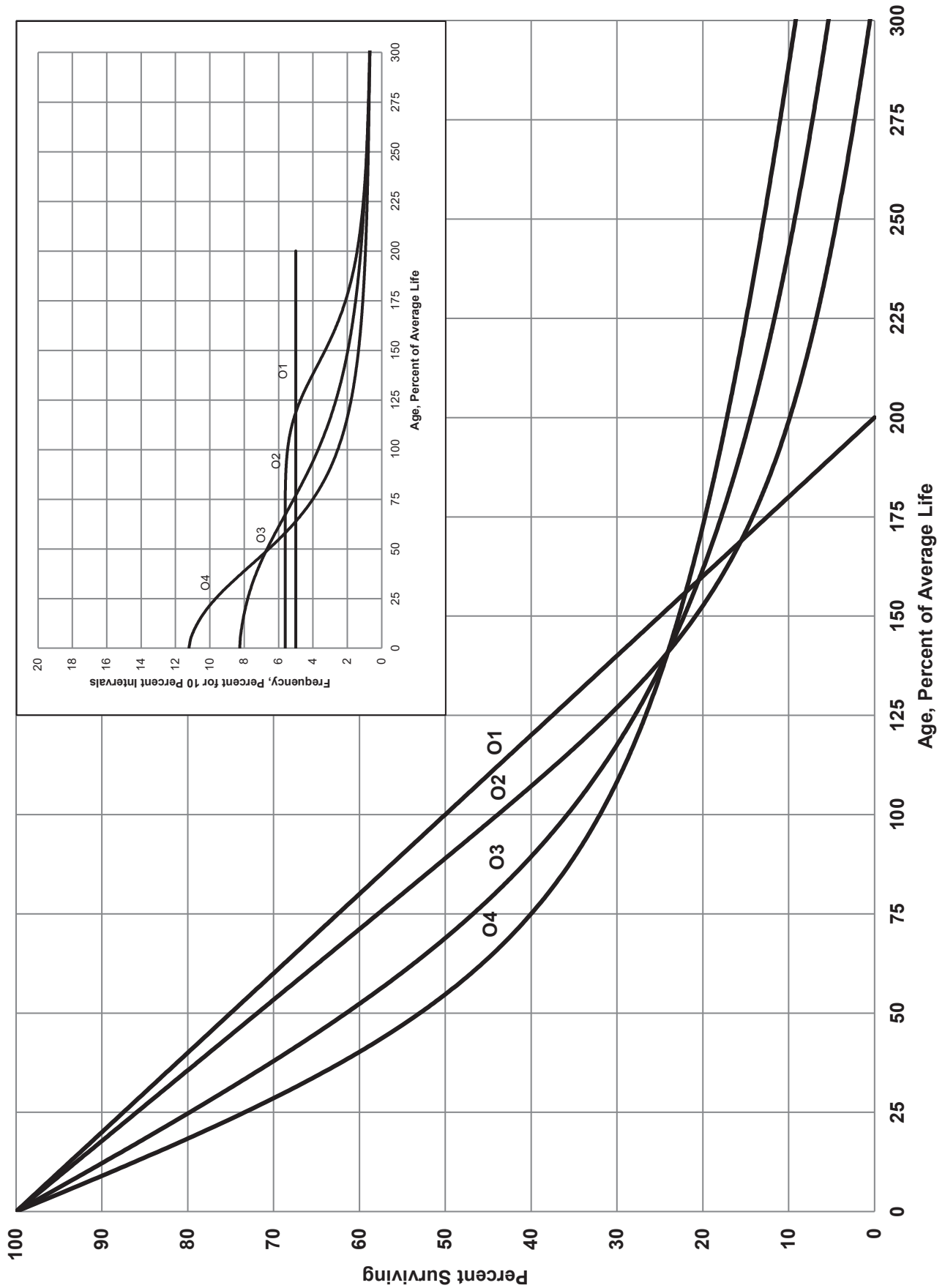


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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. 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, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

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

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 2014-2023 for which there were placements during the years 2009-2023. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2009 were retired in 2014. 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 2014 retirements of 2009 installations and ending with the 2023 retirements of the 2018 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars											Total During		Age Interval (13)
	During Year											Age Interval (12)	Age Interval (13)	
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)				
2009	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½	
2010	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½	
2011	11	12	13	14	16	17	19	21	22	18	18	64	11½-12½	
2012	8	9	10	11	11	13	14	15	16	17	17	83	10½-11½	
2013	9	10	11	12	13	14	16	17	19	20	93	9½-10½		
2014	4	9	10	11	12	13	14	15	16	20	105	8½-9½		
2015		5	11	12	13	14	15	16	18	20	113	7½-8½		
2016			6	12	13	15	16	17	19	19	124	6½-7½		
2017				6	13	15	16	17	19	19	131	5½-6½		
2018					13	15	16	17	19	20	143	4½-5½		
2019					7	14	16	17	22	23	146	3½-4½		
2020						8	18	20	22	25	150	2½-3½		
2021							9	11	23	25	151	1½-2½		
2022									11	24	153	½-1½		
2023										13	80	0-½		
Total	53	68	86	106	128	157	196	231	273	308	1,606			

Experience Band 2014-2023

Placement Band 2009-2023

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Placement Band 2009-2023													Total During Age Interval (12)	Age Interval (13)
	Experience Band 2014-2023														
	Acquisitions, Transfers and Sales, Thousands of Dollars														
	During Year														
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)					
2009	-	-	-	-	-	-	60 ^a	-	-	-	-	-	-	-	13½-14½
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2012	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	-	-	10½-11½
2013	-	-	-	-	-	-	-	6 ^a	-	-	-	-	-	-	9½-10½
2014	-	-	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2015	-	-	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2017	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	-	-	5½-6½
2018	-	-	-	-	-	-	-	-	22 ^a	-	-	-	-	-	4½-5½
2019	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	-	-	3½-4½
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2021	-	-	-	-	-	-	-	-	-	(102) ^c	-	-	-	-	1½-2½
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	22	-	(50)	-	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2014 through 2023 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 2019 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Exposures, Thousands of Dollars											Total at		Age Interval (13)
	Annual Survivors at the Beginning of the Year											Beginning of		
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)	Age Interval (12)	Age Interval (13)		
2009	255	245	234	222	209	195	239	216	192	167	167	167	13½-14½	
2010	279	268	256	243	228	212	194	174	153	131	323	323	12½-13½	
2011	307	296	284	271	257	241	224	205	184	162	531	531	11½-12½	
2012	338	330	321	311	300	289	276	262	242	226	823	823	10½-11½	
2013	376	367	357	346	334	321	307	297	280	261	1,097	1,097	9½-10½	
2014	420 ^a	416	407	397	386	374	361	347	332	316	1,503	1,503	8½-9½	
2015		460 ^a	455	444	432	419	405	390	374	356	1,952	1,952	7½-8½	
2016			510 ^a	504	492	479	464	448	431	412	2,463	2,463	6½-7½	
2017				580 ^a	574	561	546	530	501	482	3,057	3,057	5½-6½	
2018					660 ^a	653	639	623	628	609	3,789	3,789	4½-5½	
2019						750 ^a	742	724	685	663	4,332	4,332	3½-4½	
2020							850 ^a	841	821	799	4,955	4,955	2½-3½	
2021								960 ^a	949	926	5,719	5,719	1½-2½	
2022									1,080 ^a	1,069	6,579	6,579	½-1½	
2023										1,220 ^a	7,490	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	44,780		

^aAdditions during the year

For the entire experience band 2014-2023, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2014-2023

Placement Band 2009-2023

(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
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

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

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

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

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

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

Smoothing the Original Survivor Curve

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

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

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

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

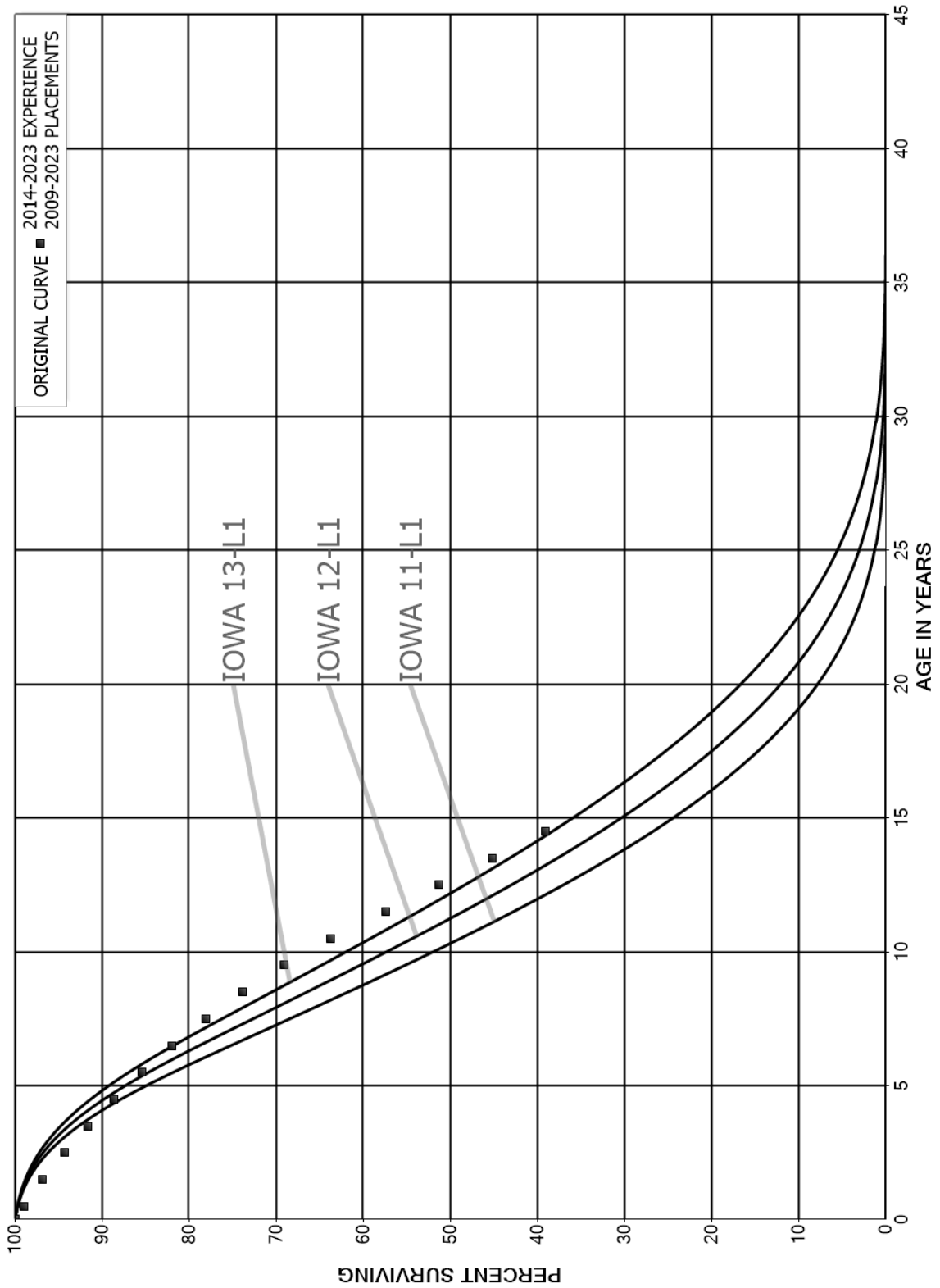


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

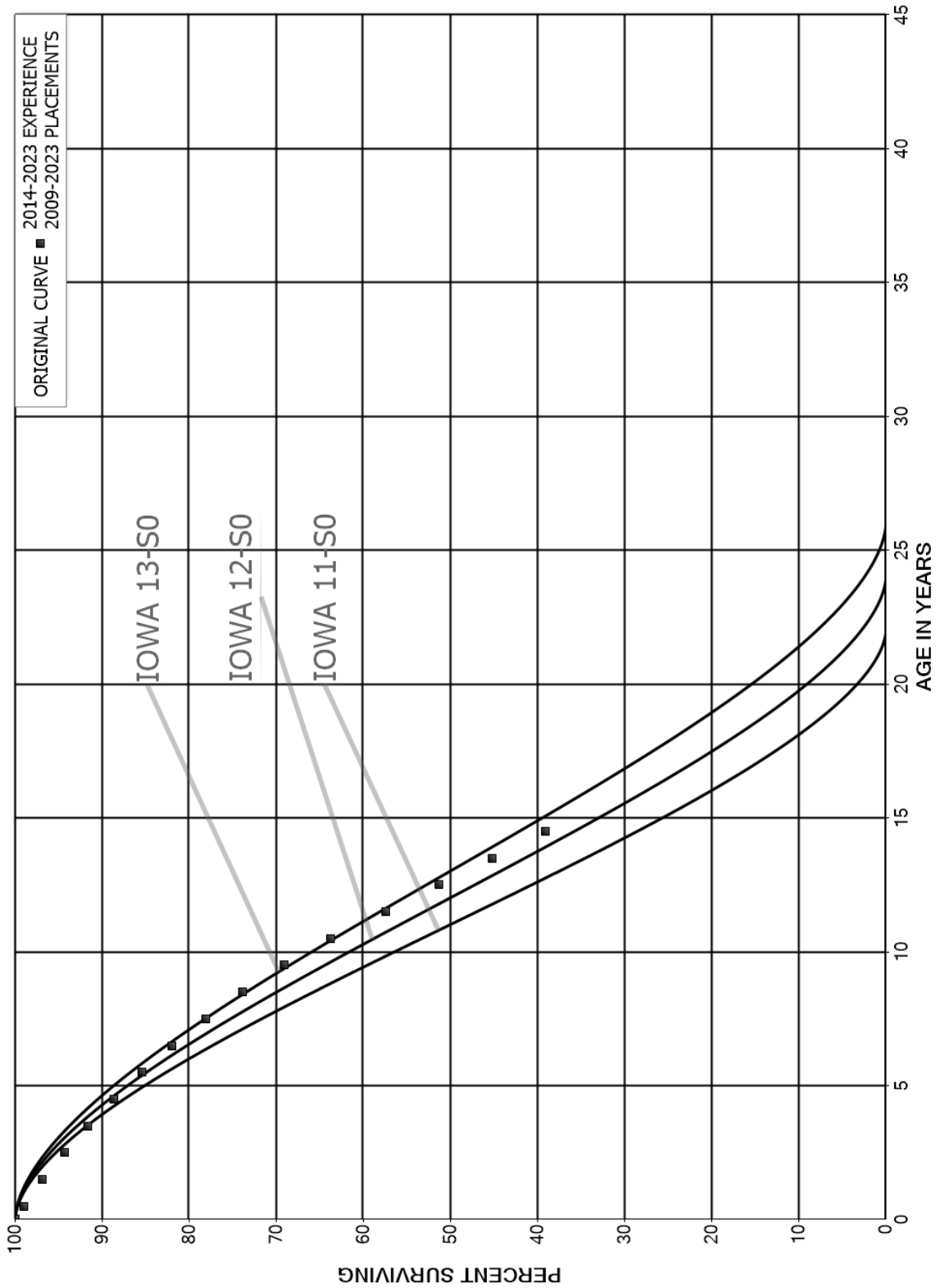


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

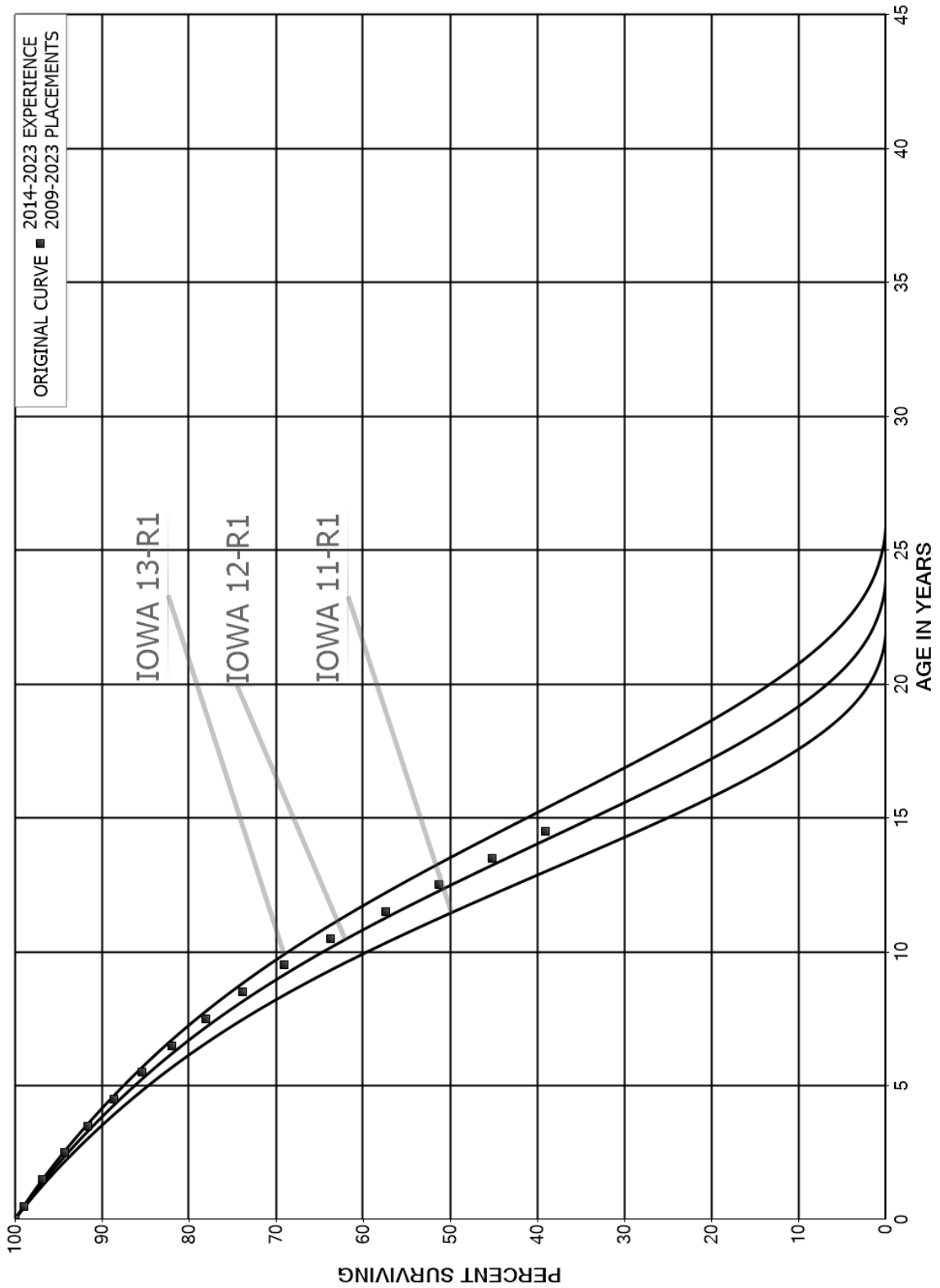
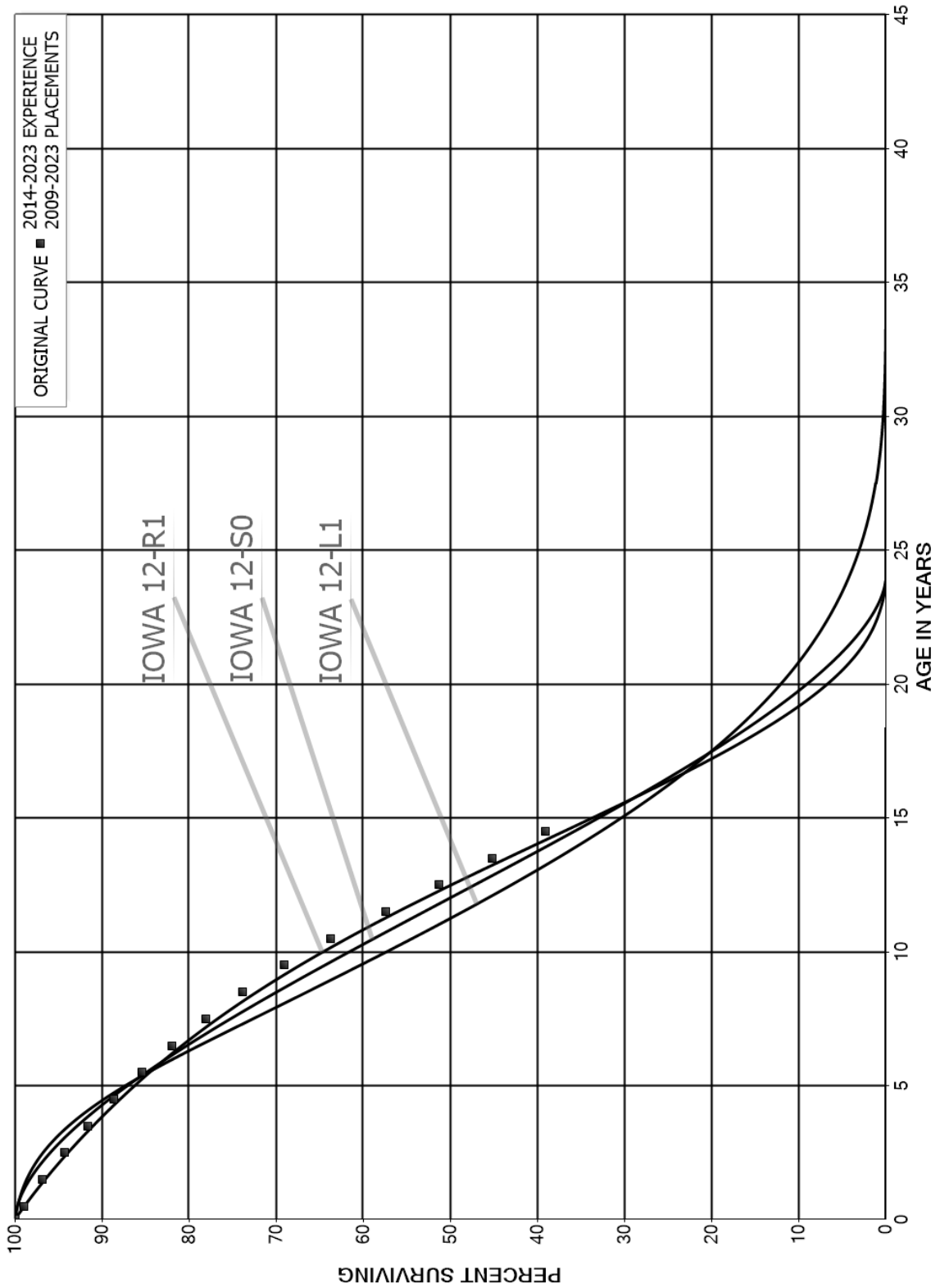


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

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

The plant facilities visited during 2008, 2015, 2022 and 2024 are as follows:

June 11-12, 2024

- Valparaiso Service Center
- Michigan City Generating Station
- Schahfer Generating Station
- Cavalry Solar Farm
- Cavalry Battery Station
- Cavalry Solar Substation
- Carlson Solar Substation
- Norway Hydro Station
- Oakdale Hydro Facility
- Sugar Creek Generating Station

March 9-10, 2022

- Dunns Bridge South Solar Farm
- Schahfer Generating Station
- Michigan City Generating Station
- Oakdale Hydro Plant
- Twin Lakes Substation
- Monticello Substation
- Reynolds Substation

July 7, 2015

- Bailly Generating Facility
- Michigan City Generating Facility
- R.M. Schahfer Generating Facility

July 8, 2015

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

March 18, 2008

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

March 19, 2008

Bailly Generating Facility
Michigan City Generating Facility
R.M. Schahfer Generating Facility

SERVICE LIFE ANALYSIS

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

For many accounts and subaccounts, the statistical analysis resulted in good to excellent indications of complete survivor patterns. These accounts represent 93 percent of the depreciable plant. Generally, the information external to the statistics led to little or no significant departure from the indicated survivor curves for the accounts listed below:

<u>Account No.</u>	<u>Account Description</u>
STEAM PRODUCTION PLANT	
311.00	Structures and Improvements
312.10	Boiler Plant Equipment
312.20	Boiler Plant Equipment - Mobile Fuel Handling and Storage
312.30	Boiler Plant Equipment - Unit Train Coal Cars
312.40	Boiler Plant Equipment - SO ₂ Plant Equipment
312.50	Boiler Plant Equipment - Coal Pile Base
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment
HYDRO PLANT	
331.00	Structures and Improvements
332.00	Reservoirs, Dams and Waterways
333.00	Water Wheels, Turbines and Generators
334.00	Accessory Electric Equipment
335.00	Miscellaneous Power Plant Equipment
OTHER PRODUCTION PLANT	
341.00	Structures and Improvements
342.00	Fuel Holders, Producers and Accessories
343.00	Prime Movers
345.00	Accessory Electric Equipment
346.00	Miscellaneous Power Plant Equipment
TRANSMISSION PLANT	
352.00	Structures and Improvements
353.00	Station Equipment
354.00	Towers and Fixtures
355.00	Poles and Fixtures
357.00	Underground Conduit
358.00	Underground Conductors and Devices
DISTRIBUTION PLANT	
361.00	Structures and Improvements
362.00	Station Equipment
364.10	Customer Transformer Station
364.20	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.20	Underground Services
370.20	Meters
371.00	Installations on Customers' Premises
373.00	Street Lighting and Signal Systems

GENERAL PLANT	
390.00	Structures and Improvements
COMMON PLANT	
390.00	Structures and Improvements

The two largest mass accounts, 353.00 and 364.20, 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 2023. These data have been coded according to account or property group, type of transaction, year in which the transaction took place and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for Account 353.00, Station Equipment, is the 50-S0 and is based on the statistical indication for the periods 1937 through 2023 and 1989 through 2023. The 50-S0 is a very good fit of the significant portion of the original survivor curve as set forth on page VII-97 and consistent with management outlook for a continuation of the historical experience, and within the typical service life range of 45 to 60 years for station equipment. The previous estimate for this account was also a 50-S0 survivor curve.

The survivor curve estimate for Account 364.20, Poles, Towers and Fixtures, is the 48-R1 and is based on the statistical indication for the period 1937 through 2023. The 48-R1 is an excellent fit of the significant portion of the original survivor curve as set forth on page VII-147 and consistent with management outlook for a continuation of historical experience, and within the typical service life range of 40 to 55 years for distribution poles. The previous estimate for this account was a 47-R1 survivor curve.

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

Company stations were based on the retirement rate method.

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

The life span estimate for the coal-fired, base-load units is 39 to 54 years, which is typical of life spans for coal units with the current regulation. A 60-year life span estimate applies to the Sugar Creek unit which is typical for that type of unit. The life spans for the hydro facilities are 112 and 113 years and tied to the license date. Life spans of 40 to 47 years were estimated for the combustion turbines. These life span estimates are typical for combustion turbines which are used primarily as peaking units.

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

<u>Depreciable Group</u>	<u>Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
STEAM PRODUCTION PLANT			
Michigan City Unit 12	1974	2028	54
R. M. Schahfer Unit 14	1976	2021	45
R. M. Schahfer Unit 15	1979	2021	42
R. M. Schahfer Unit 17	1983	2025	42
R. M. Schahfer Unit 18	1986	2025	39
Sugar Creek	2008	2068	60
HYDRO PLANT			
Norway	1924	2037	113
Oakdale	1925	2037	112
OTHER PRODUCTION PLANT			
R. M. Schahfer Unit 16A	1979	2026	47
R. M. Schahfer Unit 16B	1979	2026	47
Sugar Creek	2008	2048	40

Generally, the survivor curve estimates for the remaining accounts which comprise 7 percent of the total depreciable plant in service were based on judgments which considered the statistical analyses, the nature of the plant and equipment, the previous estimate for this company and a general knowledge of service lives for similar equipment in other electric companies.

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled by account through 2023. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

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

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

Statistical analyses of historical data for the period 1984 through 2023 for electric and common plant were analyzed. The analyses contributed significantly toward the net salvage estimates for 22 plant accounts, representing 62 percent of the total depreciable plant, as follows:

TRANSMISSION PLANT	
352.00	Structures and Improvements
353.00	Station Equipment
354.00	Towers and Fixtures
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices
357.00	Underground Conduit

DISTRIBUTION PLANT

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

GENERAL PLANT

390.00	Structures and Improvements
--------	-----------------------------

COMMON PLANT

390.00	Structures and Improvements
--------	-----------------------------

The combined analysis for Accounts 364.10, Customer Transformer Station, and 364.20, Poles, Towers and Fixtures, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1984 through 2023 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1984-1986 through 2021-2023 periods were computed to smooth the annual amounts.

Cost of removal fluctuated widely throughout the period. The years with high cost of removal was a result of removal of poles in difficult locations. Cost of removal for the forty year period averaged 66 percent. Cost of removal for the most recent five years averaged 75 percent.

Gross salvage was high for the first few years of the period but has diminished since the mid-1990s with the exception of 2009 and 2018. The most recent five-year average of 0 percent gross salvage reflects recent trends and the reduced market for poles and towers.

The net salvage percent based on the overall period 1984 through 2023 is 57 percent negative net salvage and based on the most recent five-year period is 75 percent negative net salvage. The range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 25 to negative 75 percent. The net salvage estimate for poles is negative 55 percent, is within the range of other estimates and reflects the overall historical indications of negative net salvage.

For steam, hydraulic and other production plants, or 58 percent of the depreciable plant, the estimates of net salvage were based on the results of decommissioning studies performed by unit or location. The decommissioning study results were valued to the final retirement date by unit or location to determine the most appropriate net salvage percent for the facility.

The interim net salvage estimates were based in part on an analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate of negative 39 percent was used for steam plant accounts; negative 64 percent for hydraulic plant accounts; and a negative 27 percent estimate was used for other production plant accounts, other than solar assets. The solar assets used a 0 percent interim net salvage.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and final retirements. These are shown on Table 3 in the Net Salvage Statistics section on page VIII-2, Column 7. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and final net salvage estimates.

These calculations, as well as the estimated final net salvage and interim net salvage percents, are shown on Table 3 of the Net Salvage Statistics section on page VIII-2, Column 10. Table 4 sets forth the calculation for establishing the terminal net salvage percent for each generating location which is utilized in Table 3, Column 3.

The net salvage percents for the remaining accounts representing 2 percent of plant were based on judgment incorporating estimates of previous studies of this and other electric utilities.

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally 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. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. 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 cost recouped subsequent to average life.

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:

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

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. 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 service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

REMAINING LIFE ANNUAL ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2023 and based on the straight line remaining life method using the average service life procedure. For the purpose of calculating the composite remaining life accrual rates as of December 31, 2023, 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, 2023. 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 annual accrual rate for each account is equal to the sum of the remaining life annual accruals divided by the total original cost. The composite remaining life is calculated by dividing the sum of the future book accruals by the sum of the remaining life annual accruals.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

<u>Account</u>		<u>Amortization Period, Years</u>
<u>ELECTRIC PLANT</u>		
391.10	Office Furniture and Equipment	20
391.20	Computers and Peripheral Equipment	7
393.00	Stores Equipment	30
394.00	Tools, Shop and Garage Equipment	25
395.00	Laboratory Equipment	20
397.00	Communication Equipment	15
398.00	Miscellaneous Equipment	20
<u>COMMON PLANT</u>		
391.10	Office Furniture and Equipment	20
391.20	Computers and Peripheral Equipment	7
393.00	Stores Equipment	30
394.00	Tools, Shop and Garage Equipment	25
395.00	Laboratory Equipment	20
397.00	Communication Equipment	15
398.00	Miscellaneous Equipment	20

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

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net 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 average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric and common plant in service as of December 31, 2023. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2023, is reasonable for a period of three to five years.

DESCRIPTION OF SUMMARY TABULATIONS

Summaries of the results of the study, as applied to the original cost of electric and common plant as of December 31, 2023, are presented on pages VI-4 through VI-12 of this report. The schedules set forth the original cost, the book depreciation reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

DESCRIPTION OF DETAILED TABULATIONS

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

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

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which 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 net salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and gross 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, 2023 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	TOTAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	
STEAM PRODUCTION PLANT									
311.00 STRUCTURES AND IMPROVEMENTS									
MICHIGAN CITY GENERATING STATION	12-2028	110-R2.5 *	(29)	40,067,368.00	46,270,743	5,416,162	515,825 **	1.29	10.5
MICHIGAN CITY - UNIT 12	12-2028	110-R2.5 *	(29)	101,404,496.16	99,254,732	31,557,068	3,005,435 **	2.96	10.5
R M SCHAEFER GENERATING STATION	12-2025	110-R2.5 *	(22)	346,103,604.92	204,767,847	217,478,551	20,712,243 **	5.98	10.5
R M SCHAEFER - UNIT 14	12-2021	110-R2.5 *	(22)	628,032.07	766,199	0	0 **	-	-
R M SCHAEFER - UNIT 15	12-2021	110-R2.5 *	(22)	276,855.53	337,764	0	0 **	-	-
R M SCHAEFER - UNIT 17	12-2025	110-R2.5 *	(22)	906,405.12	169,753	936,061	89,149 **	9.84	10.5
R M SCHAEFER - UNIT 18	12-2025	110-R2.5 *	(22)	295,255.04	52,105	308,106	29,343 **	9.94	10.5
SUGAR CREEK	06-2068	110-R2.5 *	(28)	7,778,278.34	3,077,328	6,878,868	159,942	2.06	43.0
TOTAL ACCOUNT 311				497,460,295.18	354,696,471	262,574,816	24,511,937	4.93	
BOILER PLANT EQUIPMENT									
312.10 BOILER PLANT EQUIPMENT									
MICHIGAN CITY GENERATING STATION	12-2028	55-R1 *	(29)	87,354,077.49	50,550,845	62,135,915	5,917,706 **	6.77	10.5
MICHIGAN CITY - UNIT 12	12-2028	55-R1 *	(29)	243,903,385.95	137,197,365	177,438,003	16,898,857 **	6.93	10.5
R M SCHAEFER GENERATING STATION	12-2025	55-R1 *	(22)	518,626,016.02	433,154,086	199,569,654	19,006,634 **	3.66	10.5
R M SCHAEFER - UNIT 14	12-2021	55-R1 *	(22)	7,407,497.28	6,833,957	2,203,190	209,828 **	2.83	10.5
R M SCHAEFER - UNIT 15	12-2021	55-R1 *	(22)	263,425.71	321,379	0	0 **	-	-
R M SCHAEFER - UNIT 17	12-2025	55-R1 *	(22)	3,882,954.10	1,599,639	3,137,565	298,816 **	7.70	10.5
R M SCHAEFER - UNIT 18	12-2025	55-R1 *	(22)	3,184,704.86	1,349,725	2,535,615	241,487 **	7.58	10.5
SUGAR CREEK	06-2068	55-R1 *	(28)	93,150,935.49	47,286,355	71,946,942	2,024,896	2.17	35.5
TOTAL ACCOUNT 312.1				957,772,996.80	678,293,351	518,966,784	44,598,224	4.66	
312.20 BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE									
MICHIGAN CITY GENERATING STATION	12-2028	55-R1 *	(29)	7,982,068.55	6,226,543	4,070,325	387,650 **	4.86	10.5
MICHIGAN CITY - UNIT 12	12-2028	55-R1 *	(29)	766,549.43	620,615	368,234	35,070 **	4.58	10.5
R M SCHAEFER GENERATING STATION	12-2025	55-R1 *	(22)	14,739,911.84	13,453,675	4,529,017	431,335 **	2.93	10.5
TOTAL ACCOUNT 312.2				23,488,529.82	20,300,833	8,967,576	854,055	3.64	
312.30 BOILER PLANT - UNIT TRAIN COAL CARS									
MICHIGAN CITY GENERATING STATION		25-R2.5	0	2,701,500.27	2,286,700	414,800	39,505 **	1.46	10.5
R M SCHAEFER GENERATING STATION		25-R2.5	0	1,164,024.00	1,164,024	0	0 **	-	-
TOTAL ACCOUNT 312.3				3,865,524.27	3,450,724	414,800	39,505	1.02	
312.40 BOILER PLANT - SO2 PLANT EQUIPMENT									
MICHIGAN CITY - UNIT 12	12-2028	55-R1 *	(29)	218,088,321.47	82,132,769	199,201,166	18,971,540 **	8.70	10.5
R M SCHAEFER GENERATING STATION	12-2025	55-R1 *	(22)	173,073,628.31	144,991,638	66,158,189	6,300,780 **	3.64	10.5
R M SCHAEFER - UNIT 17	12-2025	55-R1 *	(22)	83,545.92	39,139	62,787	5,980 **	7.16	10.5
R M SCHAEFER - UNIT 18	12-2025	55-R1 *	(22)	137,689.26	70,991	96,990	9,237 **	6.71	10.5
TOTAL ACCOUNT 312.4				391,383,184.96	227,234,537	265,519,132	25,287,537	6.46	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ACCURUAL RATE (9)=(8)/(6)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
312.50 BOILER PLANT - COAL PILE BASE									
MICHIGAN CITY GENERATING STATION	12-2028	55-R1 *	(29)	664,033.03	536,351	320,252	30,500 **	4.59	10.5
R M SCHAFFER GENERATING STATION	12-2025	55-R1 *	(22)	2,400,176.48	2,782,299	145,916	13,897 **	0.58	10.5
TOTAL ACCOUNT 312.5				3,064,209.51	3,318,650	466,168	44,397	1.45	
TOTAL ACCOUNT 312				1,379,574,445.36	932,598,095	794,334,460	70,823,718	5.13	
314.00 TURBOGENERATOR UNITS									
MICHIGAN CITY GENERATING STATION	12-2028	60-R2 *	(29)	1,653,936.00	880,591	1,252,986	119,332 **	7.22	10.5
MICHIGAN CITY - UNIT 12	12-2028	60-R2 *	(29)	93,797,941.90	45,148,024	75,851,321	7,223,935 **	7.70	10.5
R M SCHAFFER GENERATING STATION	12-2025	60-R2 *	(22)	201,875,510.51	160,396,350	85,891,773	8,180,169 **	4.05	10.5
R M SCHAFFER - UNIT 15	12-2021	60-R2 *	(22)	39,295,338	47,940	0	0 **	-	-
R M SCHAFFER - UNIT 18	12-2025	60-R2 *	(22)	1,903,583.13	880,597	1,441,374	137,274 **	7.21	10.5
SUGAR CREEK	06-2068	60-R2 *	(25)	55,629,289.92	21,534,434	48,002,178	1,283,760	2.31	37.4
TOTAL ACCOUNT 314				354,899,556.84	228,888,336	212,439,632	16,944,470	4.77	
315.00 ACCESSORY ELECTRIC EQUIPMENT									
MICHIGAN CITY GENERATING STATION	12-2028	70-R2 *	(29)	21,157,868.47	14,764,165	12,529,485	1,193,284 **	5.64	10.5
MICHIGAN CITY - UNIT 12	12-2028	70-R2 *	(29)	33,894,424.70	23,029,748	20,694,060	1,970,863 **	5.81	10.5
R M SCHAFFER GENERATING STATION	12-2025	70-R2 *	(22)	131,253,181.35	135,058,466	25,070,415	2,387,659 **	1.82	10.5
R M SCHAFFER - UNIT 14	12-2021	70-R2 *	(22)	3,962,753.04	4,342,805	491,754	46,834 **	1.18	10.5
R M SCHAFFER - UNIT 15	12-2021	70-R2 *	(22)	2,718,606.60	3,316,700	0	0 **	-	-
R M SCHAFFER - UNIT 17	12-2025	70-R2 *	(22)	3,692,187.96	3,619,319	885,150	84,300 **	2.28	10.5
R M SCHAFFER - UNIT 18	12-2025	70-R2 *	(22)	5,029,550.99	4,983,972	1,152,080	109,722 **	2.18	10.5
SUGAR CREEK	06-2068	70-R2 *	(28)	4,712,044.95	2,342,515	3,688,903	93,589	1.99	39.4
TOTAL ACCOUNT 315				206,420,618.06	191,457,690	64,511,847	5,886,251	2.85	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
MICHIGAN CITY GENERATING STATION	12-2028	70-R1.5 *	(29)	3,454,797.23	2,463,808	1,992,880	189,798 **	5.49	10.5
MICHIGAN CITY - UNIT 12	12-2028	70-R1.5 *	(29)	5,236,107.05	3,272,222	3,482,356	331,653 **	6.33	10.5
R M SCHAFFER GENERATING STATION	12-2025	70-R1.5 *	(22)	24,476,208.13	16,120,296	13,740,678	1,308,636 **	5.35	10.5
R M SCHAFFER - UNIT 14	12-2021	70-R1.5 *	(22)	669,171.00	816,389	0	0 **	-	-
R M SCHAFFER - UNIT 15	12-2021	70-R1.5 *	(22)	1,105,821.82	477,464	871,639	83,013 **	7.51	10.5
R M SCHAFFER - UNIT 18	12-2025	70-R1.5 *	(22)	28,915,211	11,811	23,466	2,235 **	7.73	10.5
SUGAR CREEK	06-2068	70-R1.5 *	(28)	3,428,807.90	755,674	3,633,200	92,757	2.71	39.2
TOTAL ACCOUNT 316				38,399,828.34	23,917,664	23,744,219	2,008,092	5.23	
TOTAL STEAM PRODUCTION PLANT				2,476,754,743.78	1,731,558,256	1,357,604,974	120,174,468	4.85	
HYDROELECTRIC PRODUCTION PLANT									
331.00 STRUCTURES AND IMPROVEMENTS									
NORWAY GENERATING STATION	11-2037	70-S1 *	(13)	4,346,010.37	1,539,920	3,371,072	245,019	5.64	13.8
OAKDALE GENERATING STATION	11-2037	70-S1 *	(8)	6,901,780.28	2,641,458	4,812,465	350,146	5.07	13.7
TOTAL ACCOUNT 331				11,247,790.65	4,181,378	8,183,537	595,165	5.29	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ACCURUAL RATE (9)=(8)/(6)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
332.00 RESERVOIRS, DAMS AND WATERWAYS									
NORWAY GENERATING STATION	11-2037	85-R2.5 *	(13)	31,871,671.38	4,801,563	31,213,426	2,266,578	7.11	13.8
OAKDALE GENERATING STATION	11-2037	85-R2.5 *	(8)	35,740,469.51	4,444,280	34,155,427	2,477,406	6.93	13.8
TOTAL ACCOUNT 332				67,612,140.89	9,245,843	65,368,853	4,743,984	7.02	
333.00 WATER WHEELS, TURBINES AND GENERATORS									
NORWAY GENERATING STATION	11-2037	75-R2 *	(13)	7,533,973.60	2,359,566	6,153,824	487,314	6.47	12.6
OAKDALE GENERATING STATION	11-2037	75-R2 *	(8)	6,166,733.62	1,783,635	4,876,437	361,605	5.86	13.5
TOTAL ACCOUNT 333				13,700,707.22	4,143,201	11,030,261	848,919	6.20	
334.00 ACCESSORY ELECTRIC EQUIPMENT									
NORWAY GENERATING STATION	11-2037	55-L1.5 *	(13)	1,615,096.05	959,595	865,464	69,296	4.29	12.5
OAKDALE GENERATING STATION	11-2037	55-L1.5 *	(8)	798,832.65	257,719	605,020	45,417	5.69	13.3
TOTAL ACCOUNT 334				2,413,928.70	1,217,314	1,470,484	114,713	4.75	
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
NORWAY GENERATING STATION	11-2037	60-S0.5 *	(13)	975,578.88	264,036	838,368	62,221	6.38	13.5
OAKDALE GENERATING STATION	11-2037	60-S0.5 *	(8)	260,625.76	73,835	207,641	15,513	5.95	13.4
TOTAL ACCOUNT 335				1,236,204.64	337,871	1,046,009	77,734	6.29	
TOTAL HYDROELECTRIC PRODUCTION PLANT				96,210,772.10	19,125,607	87,099,144	6,380,515	6.63	
OTHER PRODUCTION PLANT									
341.00 STRUCTURES AND IMPROVEMENTS									
R M SCHAFFER - UNITS 16A AND 16B	12-2026	55-R3 *	(4)	2,262,275.77	1,625,743	727,024	247,152	10.92	2.9
R M SCHAFFER - UNIT 16A	12-2026	55-R3 *	(4)	204,219.95	194,882	17,507	5,836	2.86	3.0
SUGAR CREEK	06-2068	55-R3 *	(17)	12,852,192.80	6,066,960	8,736,106	236,301	1.87	37.0
TOTAL ACCOUNT 341				15,118,688.52	7,887,585	9,480,637	489,289	3.24	
341.10 STRUCTURES AND IMPROVEMENTS - SOLAR									
		35-S2.5 *	0	47,184.62	471	46,714	1,354	2.87	34.5
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
R M SCHAFFER - UNITS 16A AND 16B	12-2026	55-S2 *	(4)	8,741,611.68	5,454,486	3,636,790	1,256,112	14.37	2.9
SUGAR CREEK	06-2048	55-S2 *	(17)	3,078,422.63	1,935,653	1,666,101	72,947	2.37	22.8
TOTAL ACCOUNT 342				11,820,034.31	7,390,139	5,302,891	1,329,059	11.24	
343.00 PRIME MOVERS									
R M SCHAFFER - UNITS 16A AND 16B	12-2026	50-R1 *	(4)	2,408,331.85	1,202,239	1,302,426	446,650	18.55	2.9
R M SCHAFFER - UNIT 16A	12-2026	50-R1 *	(4)	14,583,005.85	13,801,357	1,364,969	469,384	3.22	2.9
R M SCHAFFER - UNIT 16B	12-2026	50-R1 *	(4)	22,144,488.01	21,856,390	1,173,878	395,245	1.78	3.0
SUGAR CREEK	06-2048	50-R1 *	(17)	113,968,473.25	37,560,800	95,782,306	4,293,041	3.77	22.3
TOTAL ACCOUNT 343				153,104,298.96	74,420,794	99,623,579	5,604,320	3.66	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ACCURUAL RATE (9)=(8)/(6)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
344.00 GENERATORS									
R M SCHAEFER - UNIT 16A	12-2026	55-R3 *	(4)	5,306,979.25	5,136,565	382,893	127,761	2.41	3.0
R M SCHAEFER - UNIT 16B	12-2026	55-R3 *	(4)	2,620,316.92	2,546,775	178,355	61,415	2.34	2.9
SUGAR CREEK	06-2048	55-R3 *	(17)	38,919,849.22	24,064,458	21,471,766	923,883	2.37	23.2
TOTAL ACCOUNT 344				46,847,145.39	31,747,798	22,032,814	1,113,059	2.38	
344.10 GENERATORS - SOLAR		25-S2.5	0	945,974.35	140,627	805,347	37,458	3.96	21.5
345.00 ACCESSORY ELECTRIC EQUIPMENT									
R M SCHAEFER - UNITS 16A AND 16B	12-2026	50-S1 *	(4)	16,460,198.48	7,549,739	9,568,867	3,189,746	19.38	3.0
R M SCHAEFER - UNIT 16A	12-2026	50-S1 *	(4)	1,140,535.04	1,087,631	98,525	33,223	2.91	3.0
R M SCHAEFER - UNIT 16B	12-2026	50-S1 *	(4)	930,148.89	876,634	90,721	30,341	3.26	3.0
SUGAR CREEK	06-2048	50-S1 *	(17)	33,222,855.74	18,869,910	20,000,831	932,148	2.81	21.5
TOTAL ACCOUNT 345				51,753,738.15	28,383,914	29,758,944	4,185,458	8.09	
345.10 ACCESSORY ELECTRIC EQUIPMENT - SOLAR		25-S2.5	0	236,493.62	35,531	200,963	9,347	3.95	21.5
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
R M SCHAEFER - UNITS 16A AND 16B	12-2026	55-R2 *	(4)	337,118.55	257,269	93,334	31,276	9.28	3.0
R M SCHAEFER - UNIT 16A	12-2026	55-R2 *	(4)	53,889.16	51,294	4,751	1,589	2.95	3.0
SUGAR CREEK	06-2048	55-R2 *	(17)	5,424,127.81	2,797,076	3,549,154	155,532	2.87	22.8
TOTAL ACCOUNT 346				5,815,135.52	3,105,639	3,647,239	188,397	3.24	
TOTAL OTHER PRODUCTION PLANT				285,688,693.44	153,112,498	170,899,128	12,957,741	4.54	
TRANSMISSION PLANT									
350.20 LAND RIGHTS		80-R4	0	12,822,659.87	11,492,046	1,330,614	17,216	0.13	77.3
352.00 STRUCTURES AND IMPROVEMENTS		70-R1.5	(20)	104,588,044.34	34,676,304	90,829,349	1,414,399	1.35	64.2
353.00 STATION EQUIPMENT		50-S0	(15)	852,166,233.65	309,663,052	670,328,117	16,525,717	1.94	40.6
354.00 TOWERS AND FIXTURES		75-R3	(30)	191,569,845.66	90,516,437	158,524,362	2,546,203	1.33	62.3
355.00 POLES AND FIXTURES		60-R1	(40)	348,861,278.08	103,886,123	384,519,666	7,154,184	2.05	53.7
356.00 OVERHEAD CONDUCTORS AND DEVICES		65-R2	(45)	245,853,376.37	118,189,359	238,298,037	4,560,879	1.86	52.2
357.00 UNDERGROUND CONDUIT		70-S4	(5)	740,688.69	706,006	71,717	2,028	0.27	35.4
358.00 UNDERGROUND CONDUCTORS AND DEVICES		50-R1.5	(5)	3,635,475.96	1,204,364	2,612,884	62,894	1.73	41.5
359.00 ROADS AND TRAILS		65-R4	0	39,288.03	32,359	6,929	332	0.85	20.9
TOTAL TRANSMISSION PLANT				1,760,276,886.65	670,366,050	1,546,521,675	32,283,652	1.83	
DISTRIBUTION PLANT									
360.20 LAND RIGHTS		80-R4	0	1,337,511.31	368,595	968,916	15,025	1.12	64.5
361.00 STRUCTURES AND IMPROVEMENTS		70-R1.5	(20)	17,294,318.56	9,399,714	11,353,468	211,827	1.22	53.6
362.00 STATION EQUIPMENT		52-S0	(15)	557,334,461.00	156,696,631	484,237,999	11,109,583	1.99	43.6

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ANNUAL ACCRUAL RATE (9)=(8)/(6)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
POLES, TOWERS AND FIXTURES									
364.10 CUSTOMER TRANSFORMER STATION		49-S0	(55)	50,950,928.29	34,292,102	44,681,837	1,151,923	2.26	38.8
364.20 POLES, TOWERS, AND FIXTURES		48-R1	(55)	671,857,969.50	232,132,061	809,247,792	19,738,792	2.94	41.0
TOTAL ACCOUNT 364									
365.00 OVERHEAD CONDUCTORS AND DEVICES									
365.00 UNDERGROUND CONDUIT		65-R1	(70)	418,019,364.56	216,252,490	494,380,430	8,550,569	2.05	57.8
367.00 UNDERGROUND CONDUCTORS AND DEVICES		70-S2.5	(5)	4,776,060.64	2,139,745	2,875,119	61,503	1.29	46.7
368.00 LINE TRANSFORMERS		53-R2.5	(35)	597,080,445.37	194,744,450	611,314,151	14,188,873	2.38	43.1
		47-S0	(10)	363,782,236.57	148,195,496	251,964,964	6,958,513	1.91	36.2
SERVICES									
369.10 OVERHEAD SERVICES		48-R1	(50)	48,858,326.01	41,746,753	31,540,736	822,553	1.68	38.3
369.20 UNDERGROUND SERVICES		75-R3	(50)	273,558,933.26	152,361,183	257,977,217	4,076,666	1.49	63.3
TOTAL ACCOUNT 369									
METERS									
370.10 CUSTOMER METERING STATIONS		50-R2	(5)	20,610,808.01	10,485,918	11,155,430	293,628	1.42	38.0
370.20 METERS		25-L0	(5)	67,137,522.62	27,238,108	43,256,291	2,346,216	3.49	18.4
TOTAL ACCOUNT 370									
371.00 INSTALLATIONS ON CUSTOMER PREMISES									
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		20-O1	(30)	10,932,185.57	6,542,170	7,669,671	471,338	4.31	16.3
		30-L0	(40)	63,148,931.12	19,872,579	68,535,925	3,070,686	4.86	22.3
TOTAL DISTRIBUTION PLANT									
GENERAL PLANT									
390.00 STRUCTURES AND IMPROVEMENTS		60-R1.5	(10)	22,564,455.50	12,188,340	12,632,561	273,123	1.21	46.3
391.10 OFFICE FURNITURE AND EQUIPMENT FULLY ACCRUED AMORTIZED		20-SQ	0	100,893.98	100,894	0	0	-	-
				4,781,834.94	2,643,583	2,138,252	239,307	5.00	8.9
TOTAL ACCOUNT 391.1									
391.20 COMPUTERS AND PERIPHERAL EQUIPMENT FULLY ACCRUED AMORTIZED		7-SQ	0	26,003.03	26,003	0	0	-	-
				17,487,004.59	11,125,020	6,361,985	2,498,834	14.29	2.5
TOTAL ACCOUNT 391.2									
393.00 STORES EQUIPMENT		30-SQ	0	17,513,007.62	11,151,023	6,361,985	2,498,834	14.27	13.9
				940,612.57	505,126	435,487	31,353	3.33	13.9
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT FULLY ACCRUED AMORTIZED									
		25-SQ	0	120,979.61	120,980	0	0	-	-
				31,814,133.93	9,936,102	21,878,032	1,272,555	4.00	17.2
TOTAL ACCOUNT 394									
31,935,113.54									
21,878,032									
1,272,555									
3.98									

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ANNUAL ACCRUAL RATE (9)=(8)/(6)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
395.00 LABORATORY EQUIPMENT FULLY ACCRUED AMORTIZED		20-SQ	0	80,930.02 6,117,419.44	80,930 3,518,628	0 2,598,791	0 305,946	- 5.00	- 8.5
TOTAL ACCOUNT 395				6,198,349.46	3,599,558	2,598,791	305,946	4.94	
397.00 COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED		15-SQ	0	7,465.83 86,080,413.70	7,466 14,346,147	0 71,734,267	0 5,738,583	- 6.67	- 12.5
TOTAL ACCOUNT 397				86,087,879.53	14,353,613	71,734,267	5,738,583	6.67	
398.00 MISCELLANEOUS EQUIPMENT FULLY ACCRUED AMORTIZED		20-SQ	0	798.92 5,285,664.04	799.00 1,615,174	0.00 3,670,490	0 264,028	- 5.00	- 13.9
TOTAL ACCOUNT 398				5,286,462.96	1,615,973	3,670,490	264,028	4.99	
TOTAL DEPRECIABLE GENERAL PLANT				175,408,610.10	56,215,192	121,449,865	10,623,729	6.06	
RESERVE ADJUSTMENT FOR AMORTIZATION									
391.10 OFFICE FURNITURE AND EQUIPMENT					209,498		(41,900)	***	5.0
391.20 COMPUTERS AND PERIPHERAL EQUIPMENT					9,745,894		(1,949,179)	***	5.0
393.00 STORES EQUIPMENT					54,299		(10,860)	***	5.0
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT					110,135		(22,027)	***	5.0
395.00 LABORATORY EQUIPMENT					1,020,896		(204,179)	***	5.0
397.00 COMMUNICATION EQUIPMENT					(4,939,287)		987,857	***	5.0
398.00 MISCELLANEOUS EQUIPMENT					(86,288)		17,258	***	5.0
TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION					6,115,147		(1,223,030)		
TOTAL DEPRECIABLE ELECTRIC PLANT				7,961,019,710.46	3,888,960,745	6,414,734,732	254,264,970	3.19	
NONDEPRECIABLE									
302.00 FRANCHISES AND CONSENTS				1,389,411					
303.00 MISCELLANEOUS INTANGIBLE PLANT				88,816,881.06	65,285,115				
310.00 LAND AND LAND RIGHTS				5,146,960.66					
311.00 STRUCTURES AND IMPROVEMENTS									
BAILY GENERATING STATION				0.00	2,895,080				
D H MITCHELL GENERATING STATION				0.00	4,481,692				
312.10 BOILER PLANT EQUIPMENT									
BAILY GENERATING STATION				0.00	29,975,461				
D H MITCHELL GENERATING STATION				0.00	2,821,855				
312.20 BOILER PLANT - MOBILE FUEL HDLG/STRG									
BAILY GENERATING STATION				0.00	1,248,875				
312.30 BOILER PLANT - UNIT TRAIN COAL CARS									
BAILY GENERATING STATION				0.00	6,100				

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ACCRUAL RATE (9)=(8)/(6)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
312.40	BOILER PLANT - SO2 PLANT EQUIPMENT								
	BAILLY GENERATING STATION			0.00	6,978				
	D H MITCHELL GENERATING STATION			0.00	6,054				
312.50	BOILER PLANT - COAL PILE BASE								
	BAILLY GENERATING STATION			0.00	164,506				
	D H MITCHELL GENERATING STATION			0.00	69,620				
314.00	TURBO-GENERATOR UNITS								
	BAILLY GENERATING STATION			0.00	9,103,656				
	D H MITCHELL GENERATING STATION			0.00	3,298,615				
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	BAILLY GENERATING STATION			0.00	795,780				
	D H MITCHELL GENERATING STATION			401.20	(2,570,344)				
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	BAILLY GENERATING STATION			99,364.83	1,041,988				
	D H MITCHELL GENERATING STATION			0.00	(1,224,757)				
330.00	LAND AND LAND RIGHTS								
340.20	LAND RIGHTS			23,137.24	(14)				
350.10	LAND			1,031,348.51					
360.10	LAND			20,265,718.43					
388.10	LAND			8,654,148.20					
389.20	LAND RIGHTS			16,851.32					
390.20	LEASED PROPERTY			101,627.34	178,844				
	212,673.04								
ACCOUNTS NOT STUDIED									
TRANSPORTATION EQUIPMENT									
392.10	TRANSPORTATION EQUIPMENT - AUTOS			0.00	(1,030,784)				
392.20	TRANSPORTATION EQUIPMENT - TRAILERS			1,918,863.64	1,148,444				
392.30	TRANSPORTATION EQUIPMENT - TRUCKS < 13,000			367,964.14	(152,667)				
392.40	TRANSPORTATION EQUIPMENT - TRUCKS > 13,000			383,544.66	2,039,666				
396.00	POWER OPERATED EQUIPMENT			5,248,819.05	5,515,650				
MVP ASSETS									
350.10	LAND			1,843,154.51					
350.20	LAND RIGHTS			52,010,326.11	3,685,400				
352.00	STRUCTURES AND IMPROVEMENTS			22,370,048.26	2,391,496				
353.00	STATION EQUIPMENT			164,183,979.14	16,393,864				
354.00	TOWERS AND FIXTURES			42,081,024.55	2,827,193				
355.00	POLES AND FIXTURES			239,684,022.95	39,080,631				
356.00	OVERHEAD CONDUCTORS AND DEVICES			94,066,212.36	11,148,604				
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED				748,528,460.61	200,632,603				
TOTAL ELECTRIC PLANT				8,709,548,171.07	4,089,593,348	6,414,734,732			254,264,970

* INTERIM SURVIVOR CURVES USED. EACH LOCATION HAS A UNIQUE PROBABLE RETIREMENT DATE.
 ** ANNUAL ACCRUAL AMOUNT IS BASED ON 10.5-YEAR REMAINING LIFE.
 *** SEPARATE RESERVE AMORTIZATION TO BE RECOVERED OVER 5 YEARS BEGINNING IN 2023.

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO COMMON PLANT AS OF DECEMBER 31, 2023

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2023 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	ANNUAL ACCRUAL AMOUNT (7)	TOTAL ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
COMMON PLANT								
390.00 STRUCTURES AND IMPROVEMENTS	55-S0	(10)	115,580,744.85	46,558,295	80,580,524	2,089,989	1.81	38.6
391.10 OFFICE FURNITURE AND EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL ACCOUNT 391.10	20-SQ	0	141.85 6,199,149.17 6,199,291.02	142 2,769,838 2,769,980	0 3,429,311 3,429,311	0 309,738 309,738	- 5.00	- 11.1
391.20 COMPUTERS AND PERIPHERAL EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL ACCOUNT 391.20	7-SQ	0	22,217.43 6,286,054.94 6,308,252.37	22,217 3,401,546 3,423,763	0 2,884,489 2,884,489	0 898,194 898,194	- 14.29	- 3.2
393.00 STORES EQUIPMENT	30-SQ	0	2,711,199.66	1,540,741	1,170,459	90,371	3.33	13.0
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL ACCOUNT 394.00	25-SQ	0	5,156.08 9,174,086.78 9,179,242.86	5,156 2,869,905 2,875,061	0 6,304,182 6,304,182	0 366,998 366,998	- 4.00	- 17.2
395.00 LABORATORY EQUIPMENT	20-SQ	0	2,236,724.47	468,057	1,768,667	111,836	5.00	15.8
397.00 COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL ACCOUNT 397.00	15-SQ	0	1,031,628.81 11,321,156.30 12,352,785.11	1,031,629 6,409,115 7,440,744	0 4,912,041 4,912,041	0 754,746 754,746	- 6.67	- 6.5
398.00 MISCELLANEOUS EQUIPMENT	20-SQ	0	3,604,847.33	1,601,199	2,003,648	180,244	5.00	11.1
RESERVE ADJUSTMENT FOR AMORTIZATION								
391.10 OFFICE FURNITURE AND EQUIPMENT				10,048,881		(2,009,776)	*	5.0
391.20 COMPUTERS AND PERIPHERAL EQUIPMENT				(1,954,147)		390,829	*	5.0
393.00 STORES EQUIPMENT				(91,123)		18,225	*	5.0
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT				2,702,472		(540,494)	*	5.0
395.00 LABORATORY EQUIPMENT				(86,089)		17,218	*	5.0
397.00 COMMUNICATION EQUIPMENT				5,674,861		(1,134,972)	*	5.0
398.00 MISCELLANEOUS EQUIPMENT				403,330		(80,666)	*	5.0
TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION				16,698,185		(3,339,636)		
TOTAL DEPRECIABLE COMMON PLANT				158,173,087.67	103,053,321	1,462,480	0.92	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO COMMON PLANT AS OF DECEMBER 31, 2023

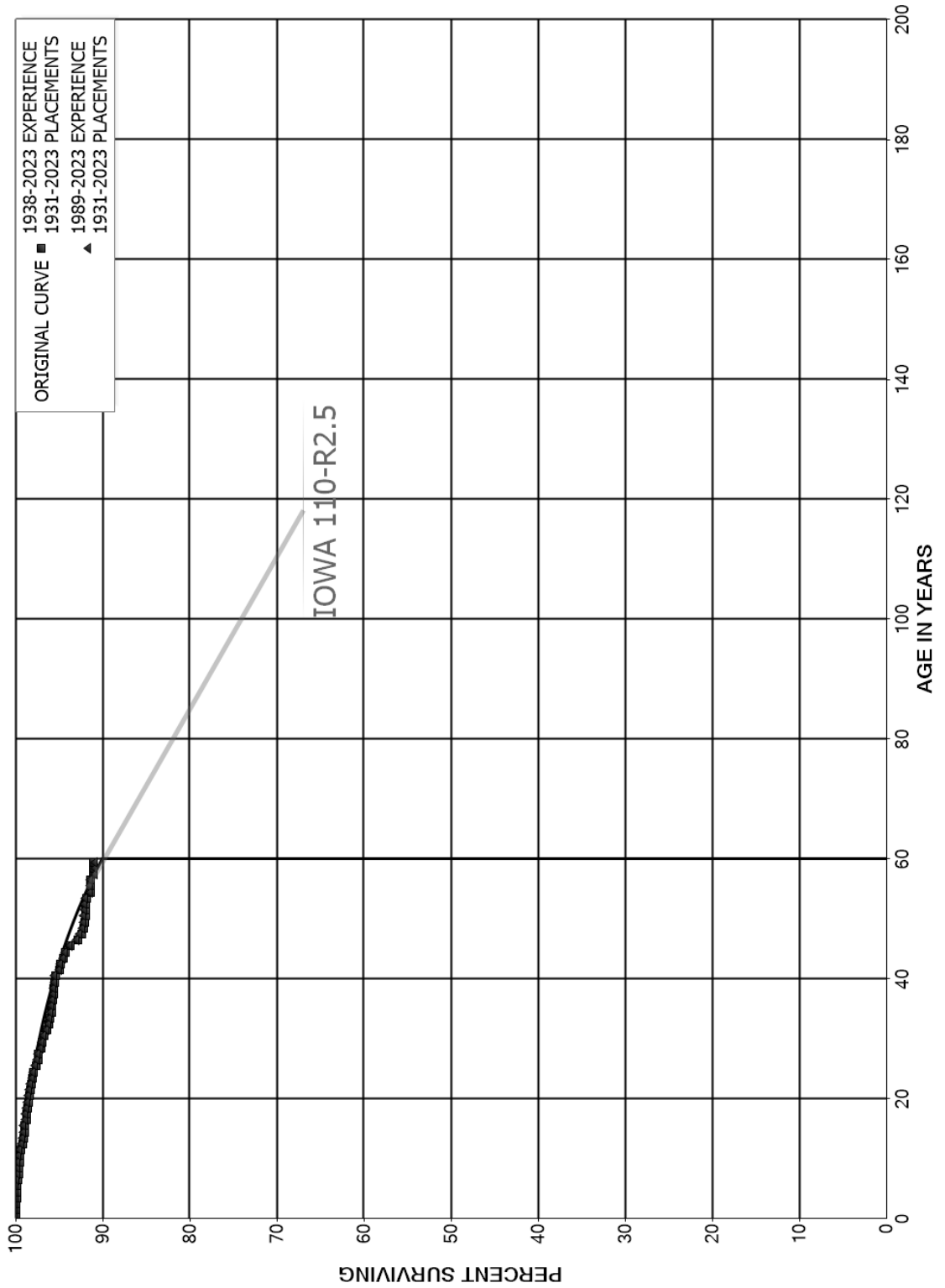
ACCOUNT	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	NONDEPRECIABLE AND ACCOUNTS NOT STUDIED	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ANNUAL AMOUNT	TOTAL ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
		(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
301.00 ORGANIZATION				126,862.97					
303.00 MISCELLANEOUS INTANGIBLE PLANT				331,480,565.66	268,765,470				
303.99 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE				25,028,560.01	13,827,510				
389.00 LAND				8,464,359.65					
390.20 LEASEHOLD IMPROVEMENTS				1,726,485.20	1,499,777				
TRANSPORTATION EQUIPMENT									
392.10 TRANSPORTATION EQUIPMENT - AUTOS				0.00	(771,023)				
392.20 TRANSPORTATION EQUIPMENT - TRAILERS				1,166,056.89	(260,779)				
392.30 TRANSPORTATION EQUIPMENT - TRUCKS < 13,000				0.00	54,471				
392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000				96,445.63	2,907,717				
392.80 TRANSPORTATION EQUIPMENT - OTHER				8,323,034.24	(1,463,454)				
396.00 POWER OPERATED EQUIPMENT				5,471,513.08	2,068,411				
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED				381,883,883.33	286,628,100				
TOTAL COMMON PLANT				540,056,971.00	370,004,125	103,053,321	1,462,480		

* SEPARATE RESERVE AMORTIZATION TO BE RECOVERED OVER 5 YEARS BEGINNING IN 2023

PART VII. SERVICE LIFE STATISTICS

ELECTRIC PLANT

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1938-2023			
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	739,808,292	192,503	0.0003	0.9997	100.00	
0.5	721,992,145	202,220	0.0003	0.9997	99.97	
1.5	713,817,365	310,307	0.0004	0.9996	99.95	
2.5	703,897,504	275,280	0.0004	0.9996	99.90	
3.5	674,077,807	182,115	0.0003	0.9997	99.86	
4.5	665,016,446	319,784	0.0005	0.9995	99.84	
5.5	617,302,885	725,808	0.0012	0.9988	99.79	
6.5	618,246,537	473,077	0.0008	0.9992	99.67	
7.5	595,770,283	81,219	0.0001	0.9999	99.59	
8.5	415,203,351	167,295	0.0004	0.9996	99.58	
9.5	407,726,697	277,557	0.0007	0.9993	99.54	
10.5	401,055,327	455,275	0.0011	0.9989	99.47	
11.5	398,020,053	692,718	0.0017	0.9983	99.36	
12.5	391,486,506	592,630	0.0015	0.9985	99.19	
13.5	387,149,713	412,856	0.0011	0.9989	99.04	
14.5	385,668,821	94,648	0.0002	0.9998	98.93	
15.5	376,873,244	646,848	0.0017	0.9983	98.91	
16.5	373,082,940	153,348	0.0004	0.9996	98.74	
17.5	370,535,060	444,114	0.0012	0.9988	98.70	
18.5	364,590,103	307,704	0.0008	0.9992	98.58	
19.5	362,566,871	330,935	0.0009	0.9991	98.50	
20.5	349,126,741	292,021	0.0008	0.9992	98.41	
21.5	347,335,574	516,745	0.0015	0.9985	98.32	
22.5	343,894,900	578,976	0.0017	0.9983	98.18	
23.5	342,229,643	325,626	0.0010	0.9990	98.01	
24.5	333,453,568	939,854	0.0028	0.9972	97.92	
25.5	329,009,946	716,751	0.0022	0.9978	97.64	
26.5	325,468,712	211,383	0.0006	0.9994	97.43	
27.5	319,858,964	1,111,938	0.0035	0.9965	97.37	
28.5	316,515,000	388,797	0.0012	0.9988	97.03	
29.5	314,816,327	620,062	0.0020	0.9980	96.91	
30.5	313,012,606	971,578	0.0031	0.9969	96.72	
31.5	310,047,056	833,436	0.0027	0.9973	96.42	
32.5	302,937,035	306,094	0.0010	0.9990	96.16	
33.5	299,555,046	535,970	0.0018	0.9982	96.06	
34.5	297,743,331	210,850	0.0007	0.9993	95.89	
35.5	295,981,544	273,613	0.0009	0.9991	95.82	
36.5	287,589,007	258,568	0.0009	0.9991	95.73	
37.5	223,001,161	78,301	0.0004	0.9996	95.65	
38.5	208,613,260	179,335	0.0009	0.9991	95.61	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1938-2023			
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	207,212,438	220,126	0.0011	0.9989	95.53	
40.5	163,938,273	782,871	0.0048	0.9952	95.43	
41.5	158,156,218	320,055	0.0020	0.9980	94.97	
42.5	123,488,300	398,683	0.0032	0.9968	94.78	
43.5	119,828,215	303,045	0.0025	0.9975	94.48	
44.5	116,989,520	670,004	0.0057	0.9943	94.24	
45.5	83,887,416	765,557	0.0091	0.9909	93.70	
46.5	82,326,256	347,957	0.0042	0.9958	92.84	
47.5	62,041,979	206,590	0.0033	0.9967	92.45	
48.5	61,732,220	76,121	0.0012	0.9988	92.14	
49.5	36,485,252	9,912	0.0003	0.9997	92.03	
50.5	27,941,342	25,638	0.0009	0.9991	92.00	
51.5	22,469,358	4,572	0.0002	0.9998	91.92	
52.5	22,431,074	20,007	0.0009	0.9991	91.90	
53.5	22,367,175	111,725	0.0050	0.9950	91.82	
54.5	16,481,625	2,985	0.0002	0.9998	91.36	
55.5	16,270,687		0.0000	1.0000	91.34	
56.5	8,802,463	30,686	0.0035	0.9965	91.34	
57.5	8,693,061		0.0000	1.0000	91.02	
58.5	8,690,442		0.0000	1.0000	91.02	
59.5	8,686,010		0.0000	1.0000	91.02	
60.5	8,641,902	517	0.0001	0.9999	91.02	
61.5	8,639,622	78,413	0.0091	0.9909	91.02	
62.5	8,555,562	27,167	0.0032	0.9968	90.19	
63.5	8,526,522	8,209	0.0010	0.9990	89.91	
64.5	8,515,934		0.0000	1.0000	89.82	
65.5	8,513,639		0.0000	1.0000	89.82	
66.5	8,465,638		0.0000	1.0000	89.82	
67.5	8,446,664	116,151	0.0138	0.9862	89.82	
68.5	8,282,289	3,214	0.0004	0.9996	88.59	
69.5	7,816,661	677,997	0.0867	0.9133	88.55	
70.5	6,441,980		0.0000	1.0000	80.87	
71.5	6,217,133		0.0000	1.0000	80.87	
72.5	6,214,842	147	0.0000	1.0000	80.87	
73.5	3,403,401	15,358	0.0045	0.9955	80.87	
74.5	3,382,064		0.0000	1.0000	80.50	
75.5	3,382,064	50,277	0.0149	0.9851	80.50	
76.5	3,331,787	205	0.0001	0.9999	79.31	
77.5	3,331,581		0.0000	1.0000	79.30	
78.5	3,331,581		0.0000	1.0000	79.30	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1938-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,284,809	414	0.0001	0.9999	79.30	
80.5	3,284,356		0.0000	1.0000	79.29	
81.5	3,281,451	103,994	0.0317	0.9683	79.29	
82.5	3,177,180	186	0.0001	0.9999	76.78	
83.5	3,172,791	701	0.0002	0.9998	76.77	
84.5	3,171,167		0.0000	1.0000	76.76	
85.5	3,111,237		0.0000	1.0000	76.76	
86.5	3,111,041	5,481	0.0018	0.9982	76.76	
87.5	3,101,131	5,681	0.0018	0.9982	76.62	
88.5	3,095,450	361	0.0001	0.9999	76.48	
89.5	3,094,946		0.0000	1.0000	76.47	
90.5	3,094,646		0.0000	1.0000	76.47	
91.5	3,094,188	8	0.0000	1.0000	76.47	
92.5					76.47	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1989-2023			
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	418,433,153	55	0.0000	1.0000	100.00	
0.5	401,808,077		0.0000	1.0000	100.00	
1.5	396,562,530	8,059	0.0000	1.0000	100.00	
2.5	454,624,240	96,738	0.0002	0.9998	100.00	
3.5	430,121,065	22,854	0.0001	0.9999	99.98	
4.5	422,644,539	154,489	0.0004	0.9996	99.97	
5.5	424,253,500	624,136	0.0015	0.9985	99.93	
6.5	432,334,071	307,797	0.0007	0.9993	99.79	
7.5	418,561,546	15,446	0.0000	1.0000	99.72	
8.5	247,314,793	13,622	0.0001	0.9999	99.71	
9.5	272,027,022	169,898	0.0006	0.9994	99.71	
10.5	265,951,933	347,869	0.0013	0.9987	99.65	
11.5	267,347,285	597,347	0.0022	0.9978	99.51	
12.5	317,355,067	508,980	0.0016	0.9984	99.29	
13.5	313,213,266	343,095	0.0011	0.9989	99.13	
14.5	337,624,168	49,017	0.0001	0.9999	99.02	
15.5	328,884,802	574,530	0.0017	0.9983	99.01	
16.5	325,949,002	105,203	0.0003	0.9997	98.84	
17.5	323,454,041	385,613	0.0012	0.9988	98.81	
18.5	322,187,975	265,617	0.0008	0.9992	98.69	
19.5	320,857,591	312,079	0.0010	0.9990	98.61	
20.5	316,045,609	256,073	0.0008	0.9992	98.51	
21.5	314,412,042	497,375	0.0016	0.9984	98.43	
22.5	313,380,981	558,670	0.0018	0.9982	98.27	
23.5	311,743,629	285,558	0.0009	0.9991	98.10	
24.5	303,173,706	907,914	0.0030	0.9970	98.01	
25.5	298,798,782	674,339	0.0023	0.9977	97.72	
26.5	303,711,529	190,431	0.0006	0.9994	97.50	
27.5	298,134,008	1,092,391	0.0037	0.9963	97.43	
28.5	295,165,958	370,292	0.0013	0.9987	97.08	
29.5	299,117,785	605,844	0.0020	0.9980	96.96	
30.5	297,332,737	958,261	0.0032	0.9968	96.76	
31.5	294,437,969	817,869	0.0028	0.9972	96.45	
32.5	293,521,609	301,881	0.0010	0.9990	96.18	
33.5	290,194,876	524,297	0.0018	0.9982	96.08	
34.5	288,855,474	206,587	0.0007	0.9993	95.91	
35.5	287,794,139	259,778	0.0009	0.9991	95.84	
36.5	279,640,871	249,146	0.0009	0.9991	95.75	
37.5	215,064,262	77,281	0.0004	0.9996	95.67	
38.5	203,878,464	171,828	0.0008	0.9992	95.63	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1989-2023			
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	202,491,154	191,703	0.0009	0.9991	95.55	
40.5	159,246,912	764,854	0.0048	0.9952	95.46	
41.5	153,482,885	283,090	0.0018	0.9982	95.00	
42.5	118,851,932	348,424	0.0029	0.9971	94.83	
43.5	115,242,106	263,790	0.0023	0.9977	94.55	
44.5	112,736,780	665,625	0.0059	0.9941	94.33	
45.5	79,639,095	674,229	0.0085	0.9915	93.78	
46.5	78,172,475	347,834	0.0044	0.9956	92.98	
47.5	57,890,765	156,299	0.0027	0.9973	92.57	
48.5	57,636,187	76,121	0.0013	0.9987	92.32	
49.5	32,390,141	9,912	0.0003	0.9997	92.20	
50.5	24,012,160	25,638	0.0011	0.9989	92.17	
51.5	18,540,373	4,572	0.0002	0.9998	92.07	
52.5	18,507,066	20,007	0.0011	0.9989	92.05	
53.5	18,444,118	111,725	0.0061	0.9939	91.95	
54.5	12,558,710	2,985	0.0002	0.9998	91.39	
55.5	12,348,072		0.0000	1.0000	91.37	
56.5	4,880,307	30,686	0.0063	0.9937	91.37	
57.5	8,693,061		0.0000	1.0000	90.79	
58.5	8,690,442		0.0000	1.0000	90.79	
59.5	8,686,010		0.0000	1.0000	90.79	
60.5	8,641,902	517	0.0001	0.9999	90.79	
61.5	8,639,622	78,413	0.0091	0.9909	90.79	
62.5	8,555,562	27,167	0.0032	0.9968	89.97	
63.5	8,526,522	8,209	0.0010	0.9990	89.68	
64.5	8,515,934		0.0000	1.0000	89.59	
65.5	8,513,639		0.0000	1.0000	89.59	
66.5	8,465,638		0.0000	1.0000	89.59	
67.5	8,446,664	116,151	0.0138	0.9862	89.59	
68.5	8,282,289	3,214	0.0004	0.9996	88.36	
69.5	7,816,661	677,997	0.0867	0.9133	88.33	
70.5	6,441,980		0.0000	1.0000	80.67	
71.5	6,217,133		0.0000	1.0000	80.67	
72.5	6,214,842	147	0.0000	1.0000	80.67	
73.5	3,403,401	15,358	0.0045	0.9955	80.66	
74.5	3,382,064		0.0000	1.0000	80.30	
75.5	3,382,064	50,277	0.0149	0.9851	80.30	
76.5	3,331,787	205	0.0001	0.9999	79.11	
77.5	3,331,581		0.0000	1.0000	79.10	
78.5	3,331,581		0.0000	1.0000	79.10	

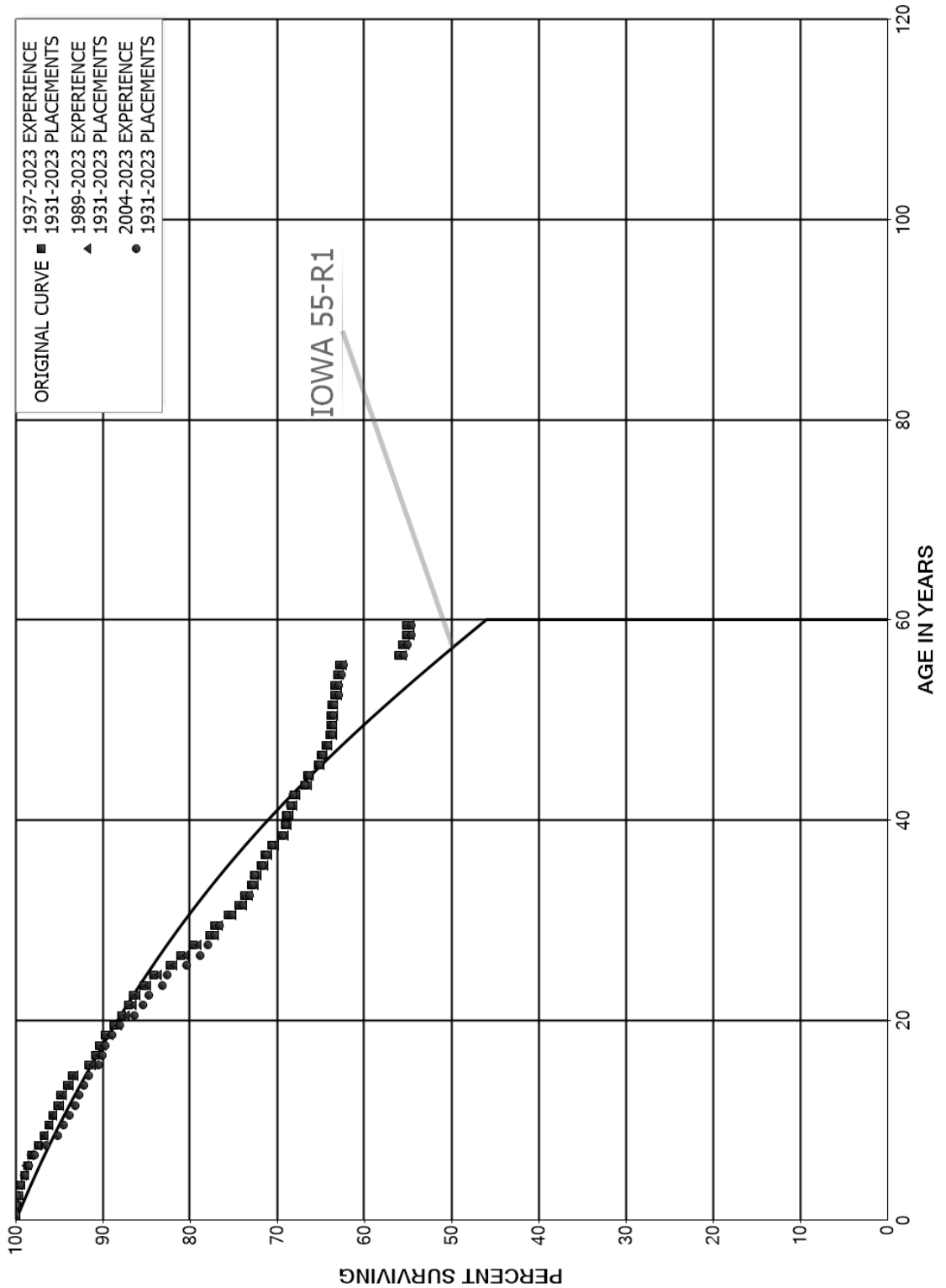
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1989-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,284,809	414	0.0001	0.9999	79.10	
80.5	3,284,356		0.0000	1.0000	79.09	
81.5	3,281,451	103,994	0.0317	0.9683	79.09	
82.5	3,177,180	186	0.0001	0.9999	76.58	
83.5	3,172,791	701	0.0002	0.9998	76.58	
84.5	3,171,167		0.0000	1.0000	76.56	
85.5	3,111,237		0.0000	1.0000	76.56	
86.5	3,111,041	5,481	0.0018	0.9982	76.56	
87.5	3,101,131	5,681	0.0018	0.9982	76.43	
88.5	3,095,450	361	0.0001	0.9999	76.29	
89.5	3,094,946		0.0000	1.0000	76.28	
90.5	3,094,646		0.0000	1.0000	76.28	
91.5	3,094,188	8	0.0000	1.0000	76.28	
92.5					76.28	

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2023

EXPERIENCE BAND 1937-2023

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	2,364,674,784	1,461,395	0.0006	0.9994	100.00
0.5	2,349,459,552	2,141,012	0.0009	0.9991	99.94
1.5	2,340,343,622	5,077,509	0.0022	0.9978	99.85
2.5	2,297,531,041	6,635,602	0.0029	0.9971	99.63
3.5	2,235,966,464	9,680,877	0.0043	0.9957	99.34
4.5	2,191,235,457	6,890,309	0.0031	0.9969	98.91
5.5	2,139,915,184	8,958,144	0.0042	0.9958	98.60
6.5	2,097,758,206	16,522,737	0.0079	0.9921	98.19
7.5	2,062,478,458	14,571,659	0.0071	0.9929	97.42
8.5	1,976,461,595	10,340,672	0.0052	0.9948	96.73
9.5	1,939,473,072	8,957,101	0.0046	0.9954	96.22
10.5	1,848,723,395	12,485,053	0.0068	0.9932	95.78
11.5	1,790,562,807	6,214,381	0.0035	0.9965	95.13
12.5	1,754,495,277	13,376,024	0.0076	0.9924	94.80
13.5	1,708,554,346	9,523,384	0.0056	0.9944	94.08
14.5	1,585,925,149	33,645,258	0.0212	0.9788	93.55
15.5	1,442,355,542	11,245,314	0.0078	0.9922	91.57
16.5	1,416,443,684	6,469,124	0.0046	0.9954	90.85
17.5	1,324,682,711	11,078,387	0.0084	0.9916	90.44
18.5	1,285,185,568	14,262,703	0.0111	0.9889	89.68
19.5	1,227,804,980	12,256,079	0.0100	0.9900	88.69
20.5	1,133,915,856	9,572,855	0.0084	0.9916	87.80
21.5	1,107,555,879	7,145,549	0.0065	0.9935	87.06
22.5	1,079,688,074	14,833,723	0.0137	0.9863	86.50
23.5	1,045,875,992	14,454,123	0.0138	0.9862	85.31
24.5	1,009,148,366	21,722,138	0.0215	0.9785	84.13
25.5	974,367,034	15,050,513	0.0154	0.9846	82.32
26.5	923,664,232	16,695,298	0.0181	0.9819	81.05
27.5	845,000,336	20,274,224	0.0240	0.9760	79.58
28.5	780,893,291	4,968,641	0.0064	0.9936	77.67
29.5	766,797,758	15,936,042	0.0208	0.9792	77.18
30.5	743,935,465	11,908,689	0.0160	0.9840	75.58
31.5	696,245,237	6,213,723	0.0089	0.9911	74.37
32.5	680,511,016	6,959,182	0.0102	0.9898	73.70
33.5	665,318,073	2,755,481	0.0041	0.9959	72.95
34.5	659,153,361	7,679,794	0.0117	0.9883	72.65
35.5	645,675,296	3,481,750	0.0054	0.9946	71.80
36.5	631,997,738	7,052,159	0.0112	0.9888	71.41
37.5	449,043,496	7,178,125	0.0160	0.9840	70.62
38.5	411,135,307	2,275,444	0.0055	0.9945	69.49

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1937-2023		
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	406,943,369	1,123,492	0.0028	0.9972	69.10
40.5	244,522,930	1,703,428	0.0070	0.9930	68.91
41.5	231,238,631	1,129,155	0.0049	0.9951	68.43
42.5	149,871,990	2,778,680	0.0185	0.9815	68.10
43.5	141,538,997	632,480	0.0045	0.9955	66.84
44.5	139,234,903	2,513,484	0.0181	0.9819	66.54
45.5	89,763,182	499,866	0.0056	0.9944	65.34
46.5	89,083,246	752,077	0.0084	0.9916	64.97
47.5	85,402,184	654,257	0.0077	0.9923	64.42
48.5	84,637,695	117,023	0.0014	0.9986	63.93
49.5	40,236,150	21,846	0.0005	0.9995	63.84
50.5	26,066,810	20,226	0.0008	0.9992	63.81
51.5	18,774,815	119,062	0.0063	0.9937	63.76
52.5	18,647,347	3,338	0.0002	0.9998	63.35
53.5	18,617,624	79,319	0.0043	0.9957	63.34
54.5	13,414,336	60,931	0.0045	0.9955	63.07
55.5	13,294,501	1,426,427	0.1073	0.8927	62.79
56.5	6,335,244	45,708	0.0072	0.9928	56.05
57.5	6,289,091	55,700	0.0089	0.9911	55.64
58.5	6,225,547		0.0000	1.0000	55.15
59.5	6,220,015		0.0000	1.0000	55.15
60.5	729,984	2,910	0.0040	0.9960	55.15
61.5	727,074		0.0000	1.0000	54.93
62.5	726,642	100	0.0001	0.9999	54.93
63.5	726,542		0.0000	1.0000	54.92
64.5	713,519	1,075	0.0015	0.9985	54.92
65.5	712,444	5,437	0.0076	0.9924	54.84
66.5	707,008	3,423	0.0048	0.9952	54.42
67.5	694,656	2,570	0.0037	0.9963	54.16
68.5	679,338	218,547	0.3217	0.6783	53.96
69.5	355,793	39,082	0.1098	0.8902	36.60
70.5	316,711		0.0000	1.0000	32.58
71.5	316,711		0.0000	1.0000	32.58
72.5	316,580		0.0000	1.0000	32.58
73.5	299,178		0.0000	1.0000	32.58
74.5	298,653		0.0000	1.0000	32.58
75.5	298,653		0.0000	1.0000	32.58
76.5	298,653		0.0000	1.0000	32.58
77.5	298,519		0.0000	1.0000	32.58
78.5	298,230		0.0000	1.0000	32.58

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1937-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,415		0.0000	1.0000	32.58
80.5	8,415		0.0000	1.0000	32.58
81.5	8,242		0.0000	1.0000	32.58
82.5	8,242		0.0000	1.0000	32.58
83.5	8,242		0.0000	1.0000	32.58
84.5	8,242	8	0.0010	0.9990	32.58
85.5	8,233		0.0000	1.0000	32.55
86.5	8,228		0.0000	1.0000	32.55
87.5	8,228		0.0000	1.0000	32.55
88.5	8,228		0.0000	1.0000	32.55
89.5	8,228		0.0000	1.0000	32.55
90.5	8,228		0.0000	1.0000	32.55
91.5	8,228		0.0000	1.0000	32.55
92.5					32.55

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2023

EXPERIENCE BAND 1989-2023

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	1,411,650,688	309,841	0.0002	0.9998	100.00
0.5	1,403,029,486	276,673	0.0002	0.9998	99.98
1.5	1,408,368,895	1,889,793	0.0013	0.9987	99.96
2.5	1,551,583,321	4,856,907	0.0031	0.9969	99.82
3.5	1,514,166,611	7,715,592	0.0051	0.9949	99.51
4.5	1,474,185,110	4,754,771	0.0032	0.9968	99.00
5.5	1,634,381,571	8,048,250	0.0049	0.9951	98.69
6.5	1,618,605,541	14,522,757	0.0090	0.9910	98.20
7.5	1,636,037,660	13,845,371	0.0085	0.9915	97.32
8.5	1,577,750,574	9,646,031	0.0061	0.9939	96.49
9.5	1,669,160,520	7,816,985	0.0047	0.9953	95.90
10.5	1,583,095,515	11,864,346	0.0075	0.9925	95.46
11.5	1,529,682,757	5,439,514	0.0036	0.9964	94.74
12.5	1,591,120,883	12,594,055	0.0079	0.9921	94.40
13.5	1,546,038,549	9,315,971	0.0060	0.9940	93.66
14.5	1,501,456,526	33,370,163	0.0222	0.9778	93.09
15.5	1,358,801,348	10,799,783	0.0079	0.9921	91.02
16.5	1,333,555,190	6,227,878	0.0047	0.9953	90.30
17.5	1,242,191,397	10,698,467	0.0086	0.9914	89.88
18.5	1,214,205,575	13,480,812	0.0111	0.9889	89.10
19.5	1,162,727,011	12,100,129	0.0104	0.9896	88.11
20.5	1,094,142,654	9,397,181	0.0086	0.9914	87.20
21.5	1,068,012,608	6,396,414	0.0060	0.9940	86.45
22.5	1,041,877,283	14,746,728	0.0142	0.9858	85.93
23.5	1,008,179,228	14,261,295	0.0141	0.9859	84.71
24.5	971,839,252	21,290,443	0.0219	0.9781	83.52
25.5	937,506,268	14,961,363	0.0160	0.9840	81.69
26.5	897,708,592	16,060,031	0.0179	0.9821	80.38
27.5	819,688,752	20,197,212	0.0246	0.9754	78.94
28.5	755,724,716	4,865,949	0.0064	0.9936	77.00
29.5	750,704,440	14,918,908	0.0199	0.9801	76.50
30.5	728,868,880	11,868,440	0.0163	0.9837	74.98
31.5	681,273,480	6,112,084	0.0090	0.9910	73.76
32.5	671,951,286	6,806,157	0.0101	0.9899	73.10
33.5	656,986,478	2,550,011	0.0039	0.9961	72.36
34.5	651,484,843	7,566,937	0.0116	0.9884	72.08
35.5	638,134,571	3,454,900	0.0054	0.9946	71.24
36.5	624,518,345	6,742,043	0.0108	0.9892	70.86
37.5	442,644,539	7,174,337	0.0162	0.9838	70.09
38.5	410,578,535	2,269,251	0.0055	0.9945	68.96

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1989-2023		
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	406,394,452	1,118,476	0.0028	0.9972	68.57
40.5	243,979,032	1,696,661	0.0070	0.9930	68.39
41.5	230,703,054	1,104,959	0.0048	0.9952	67.91
42.5	149,361,248	2,774,614	0.0186	0.9814	67.58
43.5	141,032,321	629,471	0.0045	0.9955	66.33
44.5	138,927,030	2,513,484	0.0181	0.9819	66.03
45.5	89,462,821	499,866	0.0056	0.9944	64.84
46.5	88,783,059	752,077	0.0085	0.9915	64.48
47.5	85,101,997	654,257	0.0077	0.9923	63.93
48.5	84,337,507	117,023	0.0014	0.9986	63.44
49.5	39,935,962	21,846	0.0005	0.9995	63.35
50.5	25,766,754	20,226	0.0008	0.9992	63.32
51.5	18,475,716	119,062	0.0064	0.9936	63.27
52.5	18,348,773	3,338	0.0002	0.9998	62.86
53.5	18,319,050	79,319	0.0043	0.9957	62.85
54.5	13,115,762	60,931	0.0046	0.9954	62.58
55.5	12,996,062	1,426,427	0.1098	0.8902	62.28
56.5	6,037,093	45,708	0.0076	0.9924	55.45
57.5	6,289,091	55,700	0.0089	0.9911	55.03
58.5	6,225,547		0.0000	1.0000	54.54
59.5	6,220,015		0.0000	1.0000	54.54
60.5	729,984	2,910	0.0040	0.9960	54.54
61.5	727,074		0.0000	1.0000	54.32
62.5	726,642	100	0.0001	0.9999	54.32
63.5	726,542		0.0000	1.0000	54.32
64.5	713,519	1,075	0.0015	0.9985	54.32
65.5	712,444	5,437	0.0076	0.9924	54.23
66.5	707,008	3,423	0.0048	0.9952	53.82
67.5	694,656	2,570	0.0037	0.9963	53.56
68.5	679,338	218,547	0.3217	0.6783	53.36
69.5	355,793	39,082	0.1098	0.8902	36.19
70.5	316,711		0.0000	1.0000	32.22
71.5	316,711		0.0000	1.0000	32.22
72.5	316,580		0.0000	1.0000	32.22
73.5	299,178		0.0000	1.0000	32.22
74.5	298,653		0.0000	1.0000	32.22
75.5	298,653		0.0000	1.0000	32.22
76.5	298,653		0.0000	1.0000	32.22
77.5	298,519		0.0000	1.0000	32.22
78.5	298,230		0.0000	1.0000	32.22

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1989-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,415		0.0000	1.0000	32.22
80.5	8,415		0.0000	1.0000	32.22
81.5	8,242		0.0000	1.0000	32.22
82.5	8,242		0.0000	1.0000	32.22
83.5	8,242		0.0000	1.0000	32.22
84.5	8,242	8	0.0010	0.9990	32.22
85.5	8,233		0.0000	1.0000	32.19
86.5	8,228		0.0000	1.0000	32.19
87.5	8,228		0.0000	1.0000	32.19
88.5	8,228		0.0000	1.0000	32.19
89.5	8,228		0.0000	1.0000	32.19
90.5	8,228		0.0000	1.0000	32.19
91.5	8,228		0.0000	1.0000	32.19
92.5					32.19

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2023

EXPERIENCE BAND 2004-2023

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	900,380,831		0.0000	1.0000	100.00
0.5	970,580,798	73,068	0.0001	0.9999	100.00
1.5	1,008,977,803	1,312,284	0.0013	0.9987	99.99
2.5	1,000,303,475	3,710,072	0.0037	0.9963	99.86
3.5	970,897,505	5,691,621	0.0059	0.9941	99.49
4.5	951,746,470	3,954,816	0.0042	0.9958	98.91
5.5	924,279,157	5,801,617	0.0063	0.9937	98.50
6.5	902,699,221	12,325,081	0.0137	0.9863	97.88
7.5	907,796,926	12,720,605	0.0140	0.9860	96.54
8.5	875,065,343	6,173,087	0.0071	0.9929	95.19
9.5	896,597,266	6,628,878	0.0074	0.9926	94.52
10.5	822,815,039	5,447,780	0.0066	0.9934	93.82
11.5	811,103,548	3,911,573	0.0048	0.9952	93.20
12.5	792,099,848	4,975,666	0.0063	0.9937	92.75
13.5	795,749,163	4,456,359	0.0056	0.9944	92.17
14.5	684,862,277	8,586,725	0.0125	0.9875	91.65
15.5	571,174,716	2,663,683	0.0047	0.9953	90.50
16.5	565,635,899	2,121,676	0.0038	0.9962	90.08
17.5	651,067,874	5,687,081	0.0087	0.9913	89.74
18.5	639,164,337	6,639,472	0.0104	0.9896	88.96
19.5	592,080,992	11,014,621	0.0186	0.9814	88.03
20.5	693,096,332	7,593,806	0.0110	0.9890	86.40
21.5	693,182,599	5,480,724	0.0079	0.9921	85.45
22.5	716,385,347	13,753,006	0.0192	0.9808	84.77
23.5	706,338,460	4,519,223	0.0064	0.9936	83.15
24.5	768,715,598	20,746,393	0.0270	0.9730	82.61
25.5	738,257,341	13,926,684	0.0189	0.9811	80.38
26.5	692,517,813	7,684,322	0.0111	0.9889	78.87
27.5	695,767,935	7,535,885	0.0108	0.9892	77.99
28.5	644,466,777	4,684,169	0.0073	0.9927	77.15
29.5	690,466,215	12,874,964	0.0186	0.9814	76.59
30.5	671,302,935	11,295,911	0.0168	0.9832	75.16
31.5	624,399,419	5,940,461	0.0095	0.9905	73.89
32.5	609,077,312	2,812,870	0.0046	0.9954	73.19
33.5	608,279,202	2,282,401	0.0038	0.9962	72.85
34.5	607,162,171	7,438,027	0.0123	0.9877	72.58
35.5	612,523,669	3,064,391	0.0050	0.9950	71.69
36.5	599,283,842	6,370,679	0.0106	0.9894	71.33
37.5	417,671,897	6,942,180	0.0166	0.9834	70.57
38.5	380,002,678	1,794,356	0.0047	0.9953	69.40

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 2004-2023		
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	376,474,986	903,593	0.0024	0.9976	69.07
40.5	214,277,598	1,324,647	0.0062	0.9938	68.91
41.5	210,801,670	1,024,868	0.0049	0.9951	68.48
42.5	129,547,531	2,597,096	0.0200	0.9800	68.15
43.5	121,460,172	624,406	0.0051	0.9949	66.78
44.5	127,068,566	2,493,163	0.0196	0.9804	66.44
45.5	77,623,277	389,609	0.0050	0.9950	65.14
46.5	77,079,982	735,681	0.0095	0.9905	64.81
47.5	78,694,080	556,394	0.0071	0.9929	64.19
48.5	78,097,497	115,023	0.0015	0.9985	63.74
49.5	34,123,419	21,846	0.0006	0.9994	63.64
50.5	19,965,524	20,226	0.0010	0.9990	63.60
51.5	12,678,348	119,062	0.0094	0.9906	63.54
52.5	12,550,880	3,338	0.0003	0.9997	62.94
53.5	18,309,154	79,319	0.0043	0.9957	62.92
54.5	13,105,866	60,931	0.0046	0.9954	62.65
55.5	12,986,031	1,426,427	0.1098	0.8902	62.36
56.5	6,026,774	45,708	0.0076	0.9924	55.51
57.5	5,981,218	55,700	0.0093	0.9907	55.09
58.5	5,917,674		0.0000	1.0000	54.58
59.5	5,912,142		0.0000	1.0000	54.58
60.5	429,623	2,910	0.0068	0.9932	54.58
61.5	426,886		0.0000	1.0000	54.21
62.5	426,454		0.0000	1.0000	54.21
63.5	426,454		0.0000	1.0000	54.21
64.5	413,431	1,075	0.0026	0.9974	54.21
65.5	412,488	5,437	0.0132	0.9868	54.07
66.5	408,008	3,423	0.0084	0.9916	53.35
67.5	396,182	2,570	0.0065	0.9935	52.91
68.5	380,864	218,547	0.5738	0.4262	52.56
69.5	57,319	39,082	0.6818	0.3182	22.40
70.5	18,371		0.0000	1.0000	7.13
71.5	18,660		0.0000	1.0000	7.13
72.5	316,580		0.0000	1.0000	7.13
73.5	299,178		0.0000	1.0000	7.13
74.5	298,653		0.0000	1.0000	7.13
75.5	298,653		0.0000	1.0000	7.13
76.5	298,653		0.0000	1.0000	7.13
77.5	298,519		0.0000	1.0000	7.13
78.5	298,230		0.0000	1.0000	7.13

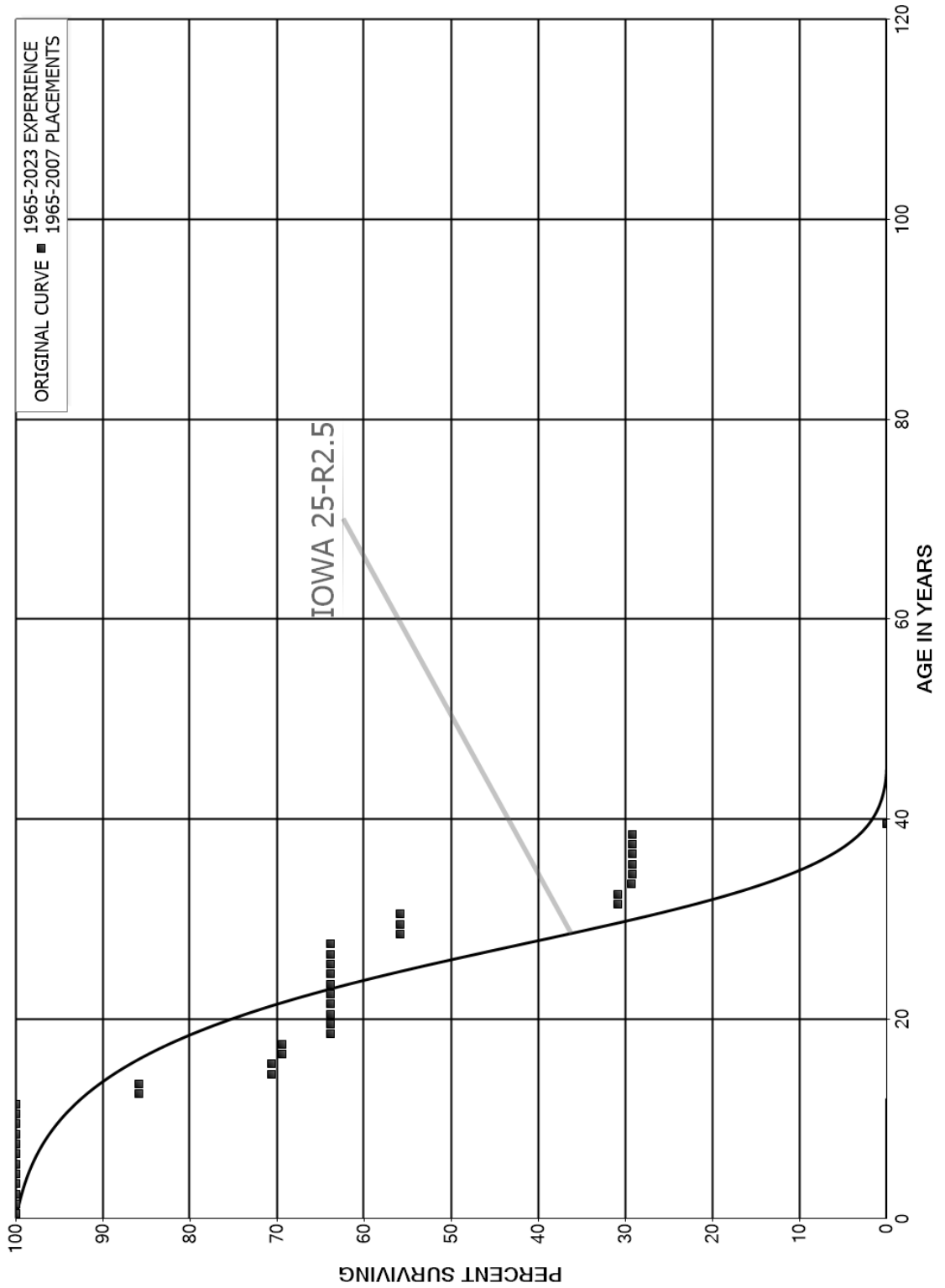
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 2004-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,415		0.0000	1.0000	7.13
80.5	8,415		0.0000	1.0000	7.13
81.5	8,242		0.0000	1.0000	7.13
82.5	8,242		0.0000	1.0000	7.13
83.5	8,242		0.0000	1.0000	7.13
84.5	8,242	8	0.0010	0.9990	7.13
85.5	8,233		0.0000	1.0000	7.12
86.5	8,228		0.0000	1.0000	7.12
87.5	8,228		0.0000	1.0000	7.12
88.5	8,228		0.0000	1.0000	7.12
89.5	8,228		0.0000	1.0000	7.12
90.5	8,228		0.0000	1.0000	7.12
91.5	8,228		0.0000	1.0000	7.12
92.5					7.12

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



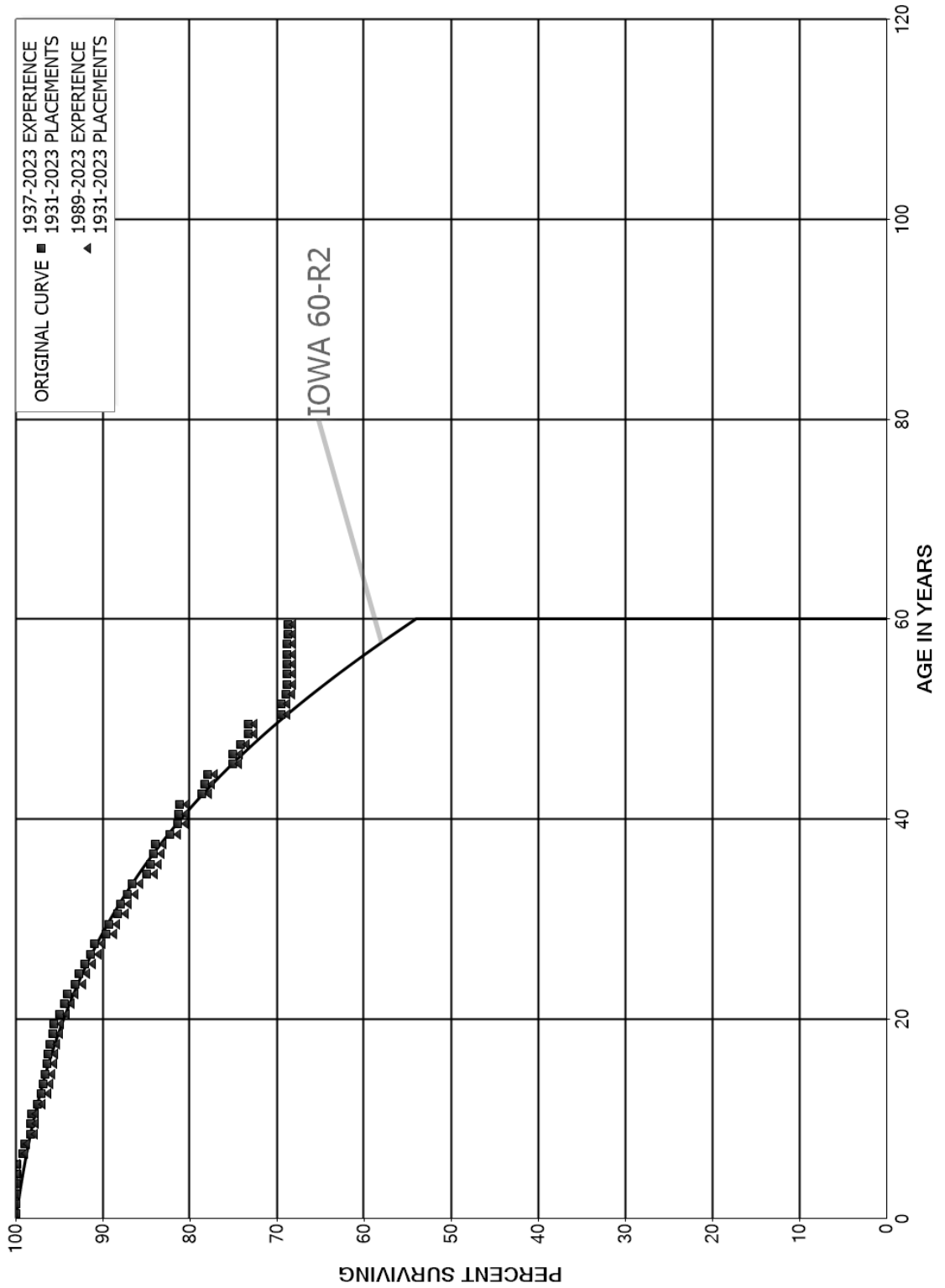
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.30 BOILER PLANT - UNIT TRAIN COAL CARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2007			EXPERIENCE BAND 1965-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,452,129		0.0000	1.0000	100.00
0.5	13,452,129		0.0000	1.0000	100.00
1.5	13,452,129		0.0000	1.0000	100.00
2.5	13,452,129		0.0000	1.0000	100.00
3.5	13,452,129		0.0000	1.0000	100.00
4.5	13,452,129		0.0000	1.0000	100.00
5.5	13,452,129		0.0000	1.0000	100.00
6.5	13,452,129		0.0000	1.0000	100.00
7.5	13,452,129		0.0000	1.0000	100.00
8.5	13,452,129		0.0000	1.0000	100.00
9.5	13,452,129		0.0000	1.0000	100.00
10.5	13,452,129		0.0000	1.0000	100.00
11.5	13,452,129	1,910,294	0.1420	0.8580	100.00
12.5	11,541,835		0.0000	1.0000	85.80
13.5	11,541,835	2,043,117	0.1770	0.8230	85.80
14.5	9,498,718		0.0000	1.0000	70.61
15.5	9,498,718	169,615	0.0179	0.9821	70.61
16.5	9,329,103		0.0000	1.0000	69.35
17.5	9,329,103	746,129	0.0800	0.9200	69.35
18.5	8,582,974		0.0000	1.0000	63.80
19.5	8,582,974		0.0000	1.0000	63.80
20.5	8,582,974		0.0000	1.0000	63.80
21.5	7,418,950		0.0000	1.0000	63.80
22.5	7,418,950		0.0000	1.0000	63.80
23.5	7,418,950		0.0000	1.0000	63.80
24.5	7,418,950		0.0000	1.0000	63.80
25.5	7,418,950		0.0000	1.0000	63.80
26.5	7,418,950		0.0000	1.0000	63.80
27.5	7,280,112	910,844	0.1251	0.8749	63.80
28.5	6,369,267		0.0000	1.0000	55.82
29.5	6,369,267		0.0000	1.0000	55.82
30.5	6,369,267	2,845,997	0.4468	0.5532	55.82
31.5	3,523,270		0.0000	1.0000	30.88
32.5	839,062	43,215	0.0515	0.9485	30.88
33.5	778,555	2,174	0.0028	0.9972	29.29
34.5	776,381		0.0000	1.0000	29.21
35.5	776,381		0.0000	1.0000	29.21
36.5	776,381		0.0000	1.0000	29.21
37.5	776,381		0.0000	1.0000	29.21
38.5	776,381	776,381	1.0000		29.21
39.5					

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1937-2023			
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	736,947,391	307	0.0000	1.0000	100.00	
0.5	736,335,363	5,101	0.0000	1.0000	100.00	
1.5	733,972,757	202,339	0.0003	0.9997	100.00	
2.5	727,021,539	277,994	0.0004	0.9996	99.97	
3.5	726,743,544	723,929	0.0010	0.9990	99.93	
4.5	682,771,005	352,766	0.0005	0.9995	99.83	
5.5	678,387,926	4,254,549	0.0063	0.9937	99.78	
6.5	660,503,459	1,033,509	0.0016	0.9984	99.16	
7.5	669,030,483	4,662,995	0.0070	0.9930	99.00	
8.5	617,280,546	487,221	0.0008	0.9992	98.31	
9.5	615,005,644	469,335	0.0008	0.9992	98.23	
10.5	590,739,846	3,725,507	0.0063	0.9937	98.16	
11.5	575,271,335	3,093,523	0.0054	0.9946	97.54	
12.5	567,905,216	1,091,989	0.0019	0.9981	97.02	
13.5	563,558,432	1,174,109	0.0021	0.9979	96.83	
14.5	557,132,004	1,445,792	0.0026	0.9974	96.63	
15.5	470,887,530	692,440	0.0015	0.9985	96.38	
16.5	466,126,539	1,061,748	0.0023	0.9977	96.23	
17.5	458,586,504	1,338,488	0.0029	0.9971	96.02	
18.5	455,645,686	785,874	0.0017	0.9983	95.74	
19.5	451,097,275	2,970,588	0.0066	0.9934	95.57	
20.5	441,975,642	2,493,428	0.0056	0.9944	94.94	
21.5	437,668,973	1,793,981	0.0041	0.9959	94.40	
22.5	428,674,312	3,825,058	0.0089	0.9911	94.02	
23.5	423,848,501	2,035,375	0.0048	0.9952	93.18	
24.5	414,246,111	2,889,300	0.0070	0.9930	92.73	
25.5	408,138,651	3,017,542	0.0074	0.9926	92.08	
26.5	402,356,059	2,059,224	0.0051	0.9949	91.40	
27.5	374,831,308	5,221,982	0.0139	0.9861	90.94	
28.5	367,651,127	1,509,652	0.0041	0.9959	89.67	
29.5	365,476,165	4,144,561	0.0113	0.9887	89.30	
30.5	361,019,625	1,305,736	0.0036	0.9964	88.29	
31.5	356,559,884	3,061,309	0.0086	0.9914	87.97	
32.5	341,999,799	2,363,098	0.0069	0.9931	87.21	
33.5	338,030,998	6,338,643	0.0188	0.9812	86.61	
34.5	329,728,076	1,980,156	0.0060	0.9940	84.99	
35.5	325,947,795	981,707	0.0030	0.9970	84.48	
36.5	319,854,205	1,126,232	0.0035	0.9965	84.22	
37.5	229,376,488	4,486,841	0.0196	0.9804	83.93	
38.5	224,473,153	2,407,978	0.0107	0.9893	82.28	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1937-2023		
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	222,024,366	195,759	0.0009	0.9991	81.40
40.5	140,602,253	247,485	0.0018	0.9982	81.33
41.5	139,047,693	4,377,024	0.0315	0.9685	81.19
42.5	98,211,824	416,334	0.0042	0.9958	78.63
43.5	97,713,810	405,711	0.0042	0.9958	78.30
44.5	96,833,992	3,564,943	0.0368	0.9632	77.97
45.5	63,508,206	62,006	0.0010	0.9990	75.10
46.5	63,423,072	693,737	0.0109	0.9891	75.03
47.5	62,263,117	729,753	0.0117	0.9883	74.21
48.5	61,474,137	39,422	0.0006	0.9994	73.34
49.5	36,964,384	1,921,416	0.0520	0.9480	73.29
50.5	25,789,541	3,812	0.0001	0.9999	69.48
51.5	17,505,633	133,647	0.0076	0.9924	69.47
52.5	17,369,016	21,936	0.0013	0.9987	68.94
53.5	17,347,080	183	0.0000	1.0000	68.85
54.5	12,337,963	3,991	0.0003	0.9997	68.85
55.5	12,333,972	3,965	0.0003	0.9997	68.83
56.5	3,489,807	493	0.0001	0.9999	68.81
57.5	3,489,314	1,623	0.0005	0.9995	68.80
58.5	3,487,691	272	0.0001	0.9999	68.77
59.5	1,300,483	285	0.0002	0.9998	68.76
60.5	194	110	0.5667	0.4333	68.75
61.5	84		0.0000	1.0000	29.79
62.5	84		0.0000	1.0000	29.79
63.5	84		0.0000	1.0000	29.79
64.5	84		0.0000	1.0000	29.79
65.5	84		0.0000	1.0000	29.79
66.5	84		0.0000	1.0000	29.79
67.5	84		0.0000	1.0000	29.79
68.5	84		0.0000	1.0000	29.79
69.5	84		0.0000	1.0000	29.79
70.5	84		0.0000	1.0000	29.79
71.5	84		0.0000	1.0000	29.79
72.5	84		0.0000	1.0000	29.79
73.5					29.79

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1989-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	346,770,337	135	0.0000	1.0000	100.00	
0.5	347,607,859	772	0.0000	1.0000	100.00	
1.5	353,231,696	153,105	0.0004	0.9996	100.00	
2.5	444,690,420	255,611	0.0006	0.9994	99.96	
3.5	446,053,937	597,943	0.0013	0.9987	99.90	
4.5	403,469,035	268,529	0.0007	0.9993	99.77	
5.5	485,438,329	4,219,912	0.0087	0.9913	99.70	
6.5	469,126,248	968,974	0.0021	0.9979	98.83	
7.5	479,656,908	4,543,927	0.0095	0.9905	98.63	
8.5	428,339,328	329,192	0.0008	0.9992	97.69	
9.5	473,345,126	268,895	0.0006	0.9994	97.62	
10.5	449,506,991	3,552,601	0.0079	0.9921	97.56	
11.5	434,230,469	2,900,416	0.0067	0.9933	96.79	
12.5	463,363,354	966,757	0.0021	0.9979	96.15	
13.5	459,170,401	973,914	0.0021	0.9979	95.94	
14.5	494,561,168	1,404,405	0.0028	0.9972	95.74	
15.5	408,381,359	446,098	0.0011	0.9989	95.47	
16.5	403,871,446	959,568	0.0024	0.9976	95.37	
17.5	396,494,206	1,238,143	0.0031	0.9969	95.14	
18.5	399,399,160	382,979	0.0010	0.9990	94.84	
19.5	395,619,692	2,870,210	0.0073	0.9927	94.75	
20.5	400,034,032	2,459,033	0.0061	0.9939	94.06	
21.5	395,803,830	1,559,986	0.0039	0.9961	93.48	
22.5	387,076,685	3,751,870	0.0097	0.9903	93.12	
23.5	382,372,441	1,937,397	0.0051	0.9949	92.21	
24.5	372,895,488	2,773,815	0.0074	0.9926	91.75	
25.5	366,930,726	2,819,021	0.0077	0.9923	91.06	
26.5	373,473,052	1,755,194	0.0047	0.9953	90.36	
27.5	346,260,962	5,096,934	0.0147	0.9853	89.94	
28.5	339,378,604	1,332,708	0.0039	0.9961	88.62	
29.5	351,334,697	4,086,755	0.0116	0.9884	88.27	
30.5	346,943,751	1,222,170	0.0035	0.9965	87.24	
31.5	342,591,973	2,977,281	0.0087	0.9913	86.93	
32.5	334,189,943	2,348,533	0.0070	0.9930	86.18	
33.5	330,236,080	6,206,484	0.0188	0.9812	85.57	
34.5	323,511,621	1,929,320	0.0060	0.9940	83.96	
35.5	319,782,225	908,899	0.0028	0.9972	83.46	
36.5	313,798,559	1,054,188	0.0034	0.9966	83.23	
37.5	227,850,859	4,481,010	0.0197	0.9803	82.95	
38.5	224,253,462	2,402,621	0.0107	0.9893	81.32	

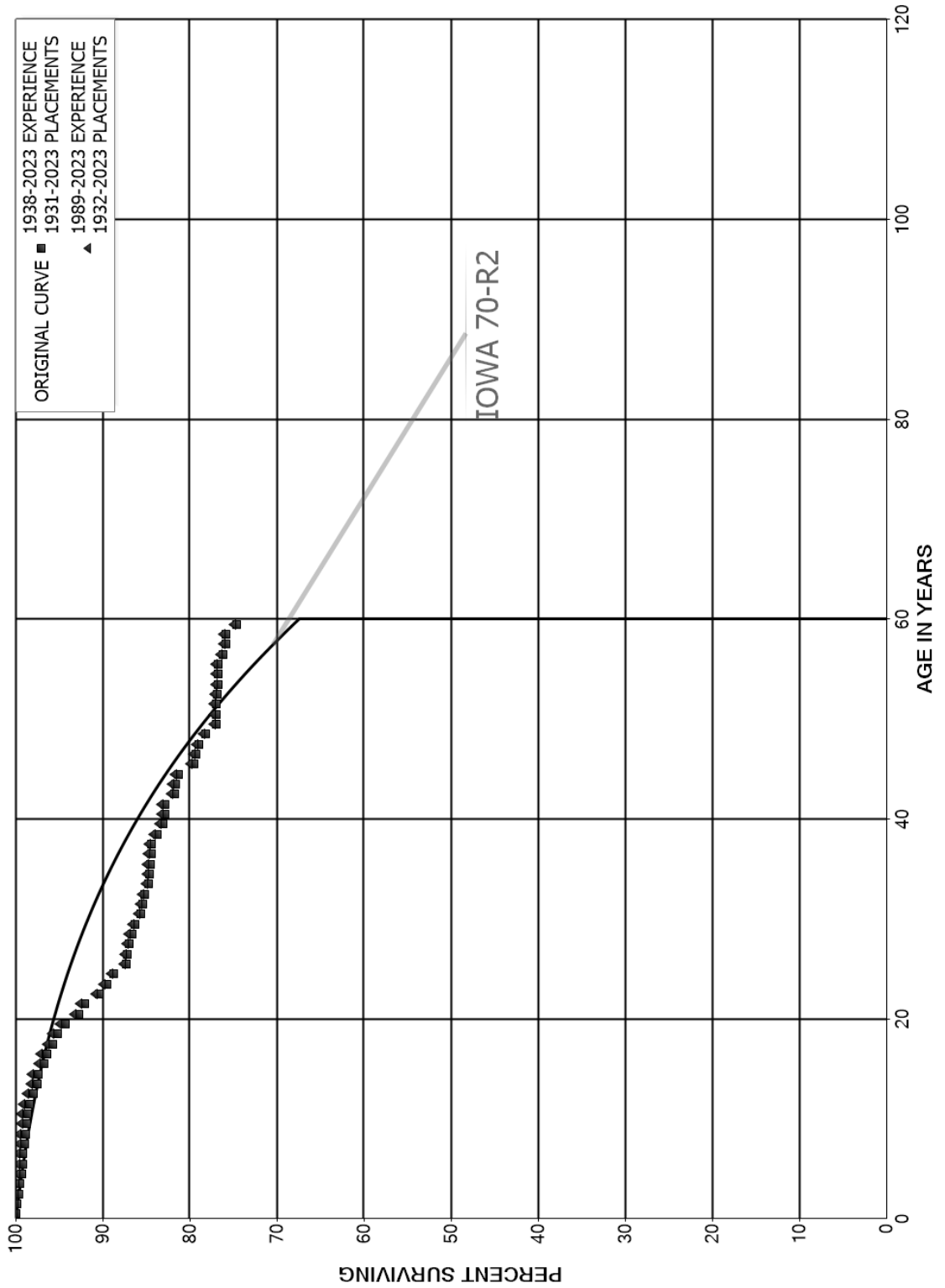
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1989-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	221,810,032	190,760	0.0009	0.9991	80.44
40.5	140,392,918	233,310	0.0017	0.9983	80.38
41.5	138,852,533	4,361,038	0.0314	0.9686	80.24
42.5	98,032,650	394,005	0.0040	0.9960	77.72
43.5	97,556,965	381,066	0.0039	0.9961	77.41
44.5	96,818,185	3,564,890	0.0368	0.9632	77.11
45.5	63,492,452	61,946	0.0010	0.9990	74.27
46.5	63,407,378	690,082	0.0109	0.9891	74.20
47.5	62,251,078	728,572	0.0117	0.9883	73.39
48.5	61,463,279	33,475	0.0005	0.9995	72.53
49.5	36,959,664	1,921,167	0.0520	0.9480	72.49
50.5	25,786,166	3,766	0.0001	0.9999	68.72
51.5	17,502,304	133,617	0.0076	0.9924	68.71
52.5	17,365,717	21,901	0.0013	0.9987	68.19
53.5	17,343,816	108	0.0000	1.0000	68.10
54.5	12,334,774	3,750	0.0003	0.9997	68.10
55.5	12,331,024	3,800	0.0003	0.9997	68.08
56.5	3,487,024		0.0000	1.0000	68.06
57.5	3,489,314	1,623	0.0005	0.9995	68.06
58.5	3,487,691	272	0.0001	0.9999	68.03
59.5	1,300,483	285	0.0002	0.9998	68.02
60.5	194	110	0.5667	0.4333	68.01
61.5	84		0.0000	1.0000	29.47
62.5	84		0.0000	1.0000	29.47
63.5	84		0.0000	1.0000	29.47
64.5	84		0.0000	1.0000	29.47
65.5	84		0.0000	1.0000	29.47
66.5	84		0.0000	1.0000	29.47
67.5	84		0.0000	1.0000	29.47
68.5	84		0.0000	1.0000	29.47
69.5	84		0.0000	1.0000	29.47
70.5	84		0.0000	1.0000	29.47
71.5	84		0.0000	1.0000	29.47
72.5	84		0.0000	1.0000	29.47
73.5					29.47

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2023

EXPERIENCE BAND 1938-2023

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	391,091,960	184,575	0.0005	0.9995	100.00
0.5	383,280,645	612,092	0.0016	0.9984	99.95
1.5	382,287,084	490,067	0.0013	0.9987	99.79
2.5	379,395,426	716,398	0.0019	0.9981	99.67
3.5	377,976,434	779,971	0.0021	0.9979	99.48
4.5	374,331,476	375,123	0.0010	0.9990	99.27
5.5	373,702,143	120,825	0.0003	0.9997	99.17
6.5	371,337,310	619,743	0.0017	0.9983	99.14
7.5	351,490,823	383,310	0.0011	0.9989	98.97
8.5	285,207,531	407,654	0.0014	0.9986	98.87
9.5	283,418,778	428,491	0.0015	0.9985	98.73
10.5	277,686,467	461,734	0.0017	0.9983	98.58
11.5	271,102,715	1,295,153	0.0048	0.9952	98.41
12.5	269,397,108	1,130,887	0.0042	0.9958	97.94
13.5	266,317,955	390,569	0.0015	0.9985	97.53
14.5	265,704,844	1,876,761	0.0071	0.9929	97.39
15.5	255,433,283	798,672	0.0031	0.9969	96.70
16.5	246,747,514	1,732,437	0.0070	0.9930	96.40
17.5	242,767,693	1,379,794	0.0057	0.9943	95.72
18.5	239,398,451	2,320,403	0.0097	0.9903	95.18
19.5	233,102,562	3,782,222	0.0162	0.9838	94.25
20.5	222,000,005	1,524,806	0.0069	0.9931	92.73
21.5	218,950,478	3,954,086	0.0181	0.9819	92.09
22.5	215,263,197	2,085,166	0.0097	0.9903	90.43
23.5	210,971,374	1,972,223	0.0093	0.9907	89.55
24.5	207,691,950	3,401,096	0.0164	0.9836	88.71
25.5	218,755,910	331,032	0.0015	0.9985	87.26
26.5	218,677,572	538,898	0.0025	0.9975	87.13
27.5	219,645,870	637,119	0.0029	0.9971	86.91
28.5	208,172,657	907,873	0.0044	0.9956	86.66
29.5	209,278,572	1,566,628	0.0075	0.9925	86.28
30.5	207,400,925	686,549	0.0033	0.9967	85.64
31.5	199,841,920	392,279	0.0020	0.9980	85.35
32.5	200,132,516	1,175,722	0.0059	0.9941	85.19
33.5	198,502,601	192,759	0.0010	0.9990	84.69
34.5	197,867,013	195,132	0.0010	0.9990	84.60
35.5	196,017,427	212,321	0.0011	0.9989	84.52
36.5	195,438,034	167,144	0.0009	0.9991	84.43
37.5	147,407,780	1,068,128	0.0072	0.9928	84.36
38.5	137,887,632	1,087,668	0.0079	0.9921	83.74

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1938-2023		
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	135,626,375	367,715	0.0027	0.9973	83.08
40.5	65,397,603	24,614	0.0004	0.9996	82.86
41.5	64,955,245	871,006	0.0134	0.9866	82.83
42.5	48,468,419	35,974	0.0007	0.9993	81.72
43.5	47,404,980	219,905	0.0046	0.9954	81.66
44.5	38,151,895	843,849	0.0221	0.9779	81.28
45.5	26,387,246	79,120	0.0030	0.9970	79.48
46.5	26,273,793	109,360	0.0042	0.9958	79.24
47.5	19,973,593	190,545	0.0095	0.9905	78.91
48.5	19,702,246	294,438	0.0149	0.9851	78.16
49.5	11,359,225		0.0000	1.0000	76.99
50.5	8,632,714	2,343	0.0003	0.9997	76.99
51.5	4,973,618	7,735	0.0016	0.9984	76.97
52.5	5,322,850	8,640	0.0016	0.9984	76.85
53.5	5,287,985		0.0000	1.0000	76.73
54.5	4,329,833		0.0000	1.0000	76.73
55.5	4,331,033	32,988	0.0076	0.9924	76.73
56.5	2,606,017	11,000	0.0042	0.9958	76.14
57.5	2,589,799	17	0.0000	1.0000	75.82
58.5	2,633,725	41,661	0.0158	0.9842	75.82
59.5	2,592,064		0.0000	1.0000	74.62
60.5	1,918,560		0.0000	1.0000	74.62
61.5	1,941,010	1,944	0.0010	0.9990	74.62
62.5	1,939,072	116,010	0.0598	0.9402	74.55
63.5	1,822,141		0.0000	1.0000	70.09
64.5	1,821,143		0.0000	1.0000	70.09
65.5	1,820,027	128,168	0.0704	0.9296	70.09
66.5	1,691,858		0.0000	1.0000	65.15
67.5	1,691,858		0.0000	1.0000	65.15
68.5	1,691,224		0.0000	1.0000	65.15
69.5	733,354	6	0.0000	1.0000	65.15
70.5	732,792		0.0000	1.0000	65.15
71.5	712,581		0.0000	1.0000	65.15
72.5	712,581		0.0000	1.0000	65.15
73.5	465,339		0.0000	1.0000	65.15
74.5	253,519	3,927	0.0155	0.9845	65.15
75.5	249,590		0.0000	1.0000	64.14
76.5	227,067		0.0000	1.0000	64.14
77.5	227,048		0.0000	1.0000	64.14
78.5	226,976		0.0000	1.0000	64.14

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1938-2023		
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	226,976		0.0000	1.0000	64.14
80.5	226,976		0.0000	1.0000	64.14
81.5	226,691		0.0000	1.0000	64.14
82.5	226,272		0.0000	1.0000	64.14
83.5	226,272		0.0000	1.0000	64.14
84.5	214,502		0.0000	1.0000	64.14
85.5	214,502		0.0000	1.0000	64.14
86.5	214,502		0.0000	1.0000	64.14
87.5	434		0.0000	1.0000	64.14
88.5					64.14

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2023			EXPERIENCE BAND 1989-2023			
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	180,524,118	12,279	0.0001	0.9999	100.00	
0.5	173,405,463	37,451	0.0002	0.9998	99.99	
1.5	177,584,865	34,849	0.0002	0.9998	99.97	
2.5	223,728,028	173,018	0.0008	0.9992	99.95	
3.5	225,937,467	232,797	0.0010	0.9990	99.87	
4.5	225,102,702	71,139	0.0003	0.9997	99.77	
5.5	289,400,474	3,652	0.0000	1.0000	99.74	
6.5	288,581,561	362,047	0.0013	0.9987	99.74	
7.5	273,850,019	144,283	0.0005	0.9995	99.61	
8.5	214,615,135	339,291	0.0016	0.9984	99.56	
9.5	232,948,645	111,104	0.0005	0.9995	99.40	
10.5	227,824,697	292,372	0.0013	0.9987	99.36	
11.5	221,622,262	1,153,779	0.0052	0.9948	99.23	
12.5	240,786,318	996,811	0.0041	0.9959	98.71	
13.5	237,880,476	371,927	0.0016	0.9984	98.30	
14.5	246,591,330	1,854,230	0.0075	0.9925	98.15	
15.5	236,361,125	671,750	0.0028	0.9972	97.41	
16.5	227,839,688	1,698,308	0.0075	0.9925	97.14	
17.5	223,901,061	1,298,613	0.0058	0.9942	96.41	
18.5	222,949,471	2,202,913	0.0099	0.9901	95.85	
19.5	217,053,842	3,777,100	0.0174	0.9826	94.90	
20.5	210,487,203	1,490,848	0.0071	0.9929	93.25	
21.5	207,473,461	3,855,923	0.0186	0.9814	92.59	
22.5	204,395,570	2,037,591	0.0100	0.9900	90.87	
23.5	200,152,581	1,917,916	0.0096	0.9904	89.97	
24.5	196,950,764	3,334,207	0.0169	0.9831	89.10	
25.5	208,087,419	311,890	0.0015	0.9985	87.60	
26.5	210,715,626	461,975	0.0022	0.9978	87.46	
27.5	211,760,847	595,311	0.0028	0.9972	87.27	
28.5	200,405,952	890,441	0.0044	0.9956	87.03	
29.5	204,782,791	1,513,200	0.0074	0.9926	86.64	
30.5	202,958,573	674,340	0.0033	0.9967	86.00	
31.5	195,412,744	383,821	0.0020	0.9980	85.71	
32.5	198,209,389	1,139,248	0.0057	0.9943	85.55	
33.5	196,625,223	157,236	0.0008	0.9992	85.05	
34.5	196,050,737	135,218	0.0007	0.9993	84.99	
35.5	194,267,171	199,390	0.0010	0.9990	84.93	
36.5	193,722,279	141,428	0.0007	0.9993	84.84	
37.5	145,723,464	1,047,863	0.0072	0.9928	84.78	
38.5	137,230,776	1,083,517	0.0079	0.9921	84.17	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2023			EXPERIENCE BAND 1989-2023		
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	134,973,669	362,149	0.0027	0.9973	83.50
40.5	64,750,464	22,842	0.0004	0.9996	83.28
41.5	64,310,801	846,470	0.0132	0.9868	83.25
42.5	47,848,511	30,263	0.0006	0.9994	82.16
43.5	46,790,784	218,351	0.0047	0.9953	82.10
44.5	37,711,022	843,849	0.0224	0.9776	81.72
45.5	25,946,373	79,120	0.0030	0.9970	79.89
46.5	25,833,696	109,360	0.0042	0.9958	79.65
47.5	19,535,019	190,545	0.0098	0.9902	79.31
48.5	19,263,698	294,438	0.0153	0.9847	78.54
49.5	10,933,172		0.0000	1.0000	77.34
50.5	8,206,661	2,343	0.0003	0.9997	77.34
51.5	4,547,565	7,735	0.0017	0.9983	77.31
52.5	5,322,684	8,640	0.0016	0.9984	77.18
53.5	5,287,821		0.0000	1.0000	77.06
54.5	4,329,742		0.0000	1.0000	77.06
55.5	4,330,961	32,988	0.0076	0.9924	77.06
56.5	2,606,017	11,000	0.0042	0.9958	76.47
57.5	2,589,799	17	0.0000	1.0000	76.15
58.5	2,633,725	41,661	0.0158	0.9842	76.15
59.5	2,592,064		0.0000	1.0000	74.94
60.5	1,918,560		0.0000	1.0000	74.94
61.5	1,941,010	1,944	0.0010	0.9990	74.94
62.5	1,939,072	116,010	0.0598	0.9402	74.87
63.5	1,822,141		0.0000	1.0000	70.39
64.5	1,821,143		0.0000	1.0000	70.39
65.5	1,820,027	128,168	0.0704	0.9296	70.39
66.5	1,691,858		0.0000	1.0000	65.43
67.5	1,691,858		0.0000	1.0000	65.43
68.5	1,691,224		0.0000	1.0000	65.43
69.5	733,354	6	0.0000	1.0000	65.43
70.5	732,792		0.0000	1.0000	65.43
71.5	712,581		0.0000	1.0000	65.43
72.5	712,581		0.0000	1.0000	65.43
73.5	465,339		0.0000	1.0000	65.43
74.5	253,519	3,927	0.0155	0.9845	65.43
75.5	249,590		0.0000	1.0000	64.42
76.5	227,067		0.0000	1.0000	64.42
77.5	227,048		0.0000	1.0000	64.42
78.5	226,976		0.0000	1.0000	64.42

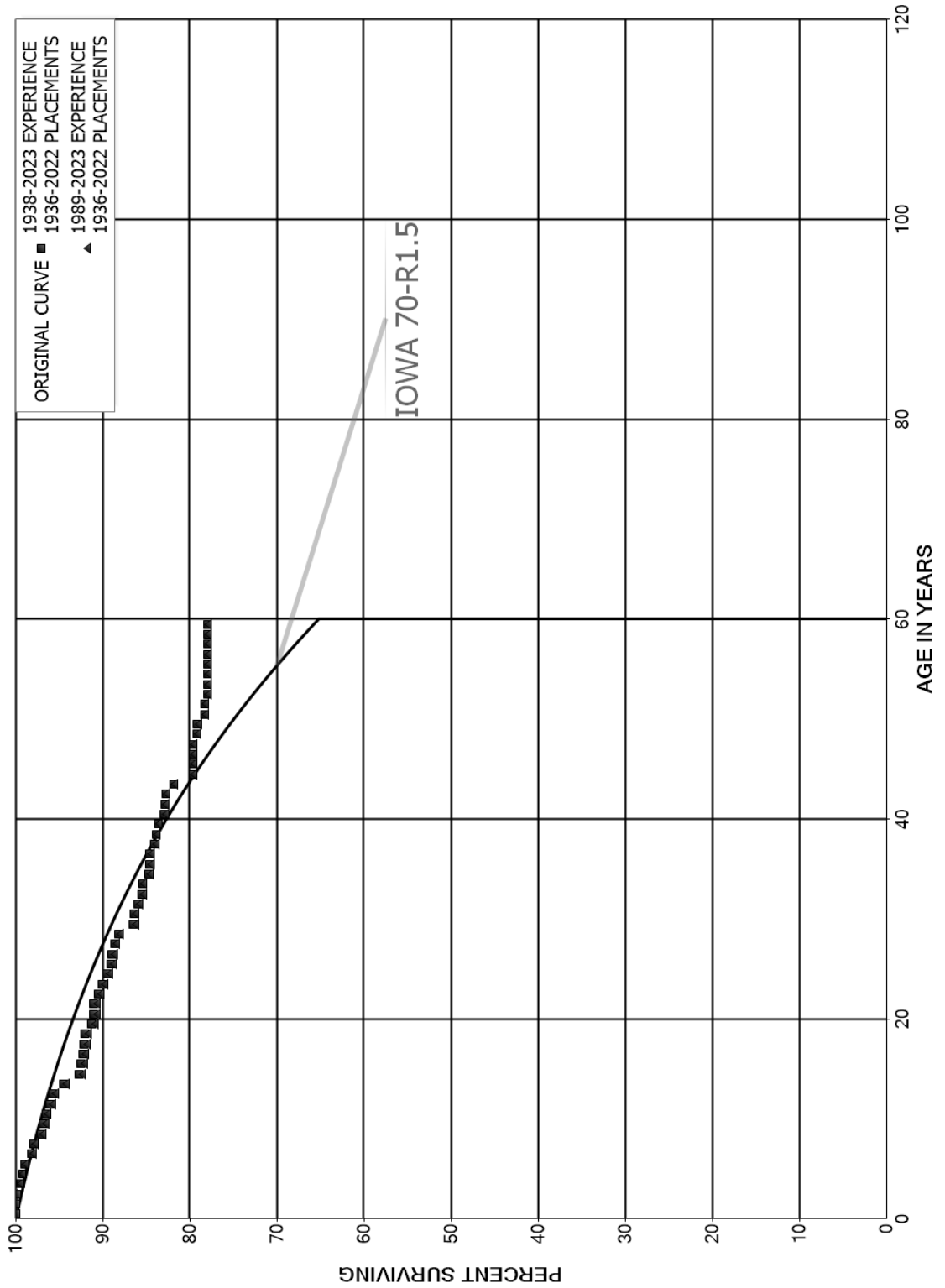
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2023			EXPERIENCE BAND 1989-2023		
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	226,976		0.0000	1.0000	64.42
80.5	226,976		0.0000	1.0000	64.42
81.5	226,691		0.0000	1.0000	64.42
82.5	226,272		0.0000	1.0000	64.42
83.5	226,272		0.0000	1.0000	64.42
84.5	214,502		0.0000	1.0000	64.42
85.5	214,502		0.0000	1.0000	64.42
86.5	214,502		0.0000	1.0000	64.42
87.5	434		0.0000	1.0000	64.42
88.5					64.42

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2022			EXPERIENCE BAND 1938-2023			
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	65,515,287	19,450	0.0003	0.9997	100.00	
0.5	65,507,281	35,869	0.0005	0.9995	99.97	
1.5	64,411,987	44,808	0.0007	0.9993	99.92	
2.5	58,788,173	293,403	0.0050	0.9950	99.85	
3.5	57,228,588	78,324	0.0014	0.9986	99.35	
4.5	56,403,329	159,456	0.0028	0.9972	99.21	
5.5	58,225,221	467,485	0.0080	0.9920	98.93	
6.5	56,023,708	134,149	0.0024	0.9976	98.14	
7.5	54,220,358	437,900	0.0081	0.9919	97.90	
8.5	51,606,376	149,030	0.0029	0.9971	97.11	
9.5	50,072,931	150,088	0.0030	0.9970	96.83	
10.5	48,577,056	240,919	0.0050	0.9950	96.54	
11.5	46,936,325	168,345	0.0036	0.9964	96.06	
12.5	45,228,274	571,404	0.0126	0.9874	95.72	
13.5	42,714,407	828,607	0.0194	0.9806	94.51	
14.5	40,927,448	53,562	0.0013	0.9987	92.67	
15.5	38,227,064	88,850	0.0023	0.9977	92.55	
16.5	36,446,210	83,228	0.0023	0.9977	92.34	
17.5	35,238,844	38,515	0.0011	0.9989	92.13	
18.5	34,828,624	298,407	0.0086	0.9914	92.03	
19.5	34,359,424	60,713	0.0018	0.9982	91.24	
20.5	34,158,488	24,446	0.0007	0.9993	91.08	
21.5	33,895,188	185,052	0.0055	0.9945	91.01	
22.5	33,152,733	155,747	0.0047	0.9953	90.51	
23.5	32,884,981	194,697	0.0059	0.9941	90.09	
24.5	32,470,022	179,804	0.0055	0.9945	89.56	
25.5	31,013,236	38,815	0.0013	0.9987	89.06	
26.5	29,722,638	95,385	0.0032	0.9968	88.95	
27.5	29,596,100	166,503	0.0056	0.9944	88.66	
28.5	29,391,973	568,719	0.0193	0.9807	88.16	
29.5	26,635,332	9,873	0.0004	0.9996	86.46	
30.5	25,985,602	132,577	0.0051	0.9949	86.43	
31.5	25,805,376	129,746	0.0050	0.9950	85.99	
32.5	25,592,296	33,806	0.0013	0.9987	85.55	
33.5	25,408,991	208,549	0.0082	0.9918	85.44	
34.5	24,886,787	41,488	0.0017	0.9983	84.74	
35.5	24,783,633	6,939	0.0003	0.9997	84.60	
36.5	24,751,442	157,682	0.0064	0.9936	84.57	
37.5	18,234,430	38,065	0.0021	0.9979	84.04	
38.5	17,411,395	45,189	0.0026	0.9974	83.86	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2022			EXPERIENCE BAND 1938-2023			
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	17,165,520	153,305	0.0089	0.9911	83.64	
40.5	7,182,568	4,697	0.0007	0.9993	82.90	
41.5	5,625,699	5,051	0.0009	0.9991	82.84	
42.5	3,480,387	38,282	0.0110	0.9890	82.77	
43.5	3,270,598	87,372	0.0267	0.9733	81.86	
44.5	3,169,898	166	0.0001	0.9999	79.67	
45.5	1,596,792		0.0000	1.0000	79.67	
46.5	1,575,860		0.0000	1.0000	79.67	
47.5	1,141,701	6,725	0.0059	0.9941	79.67	
48.5	1,134,976	963	0.0008	0.9992	79.20	
49.5	531,593	5,476	0.0103	0.9897	79.13	
50.5	340,852		0.0000	1.0000	78.31	
51.5	270,433	1,151	0.0043	0.9957	78.31	
52.5	237,696		0.0000	1.0000	77.98	
53.5	237,696		0.0000	1.0000	77.98	
54.5	144,262		0.0000	1.0000	77.98	
55.5	139,515		0.0000	1.0000	77.98	
56.5	53,219		0.0000	1.0000	77.98	
57.5	53,219		0.0000	1.0000	77.98	
58.5	53,219		0.0000	1.0000	77.98	
59.5	53,219		0.0000	1.0000	77.98	
60.5	13,741		0.0000	1.0000	77.98	
61.5	13,741	873	0.0635	0.9365	77.98	
62.5	12,868		0.0000	1.0000	73.03	
63.5	12,868		0.0000	1.0000	73.03	
64.5	12,868		0.0000	1.0000	73.03	
65.5	12,868		0.0000	1.0000	73.03	
66.5	12,868		0.0000	1.0000	73.03	
67.5	12,648	873	0.0690	0.9310	73.03	
68.5	11,775		0.0000	1.0000	67.98	
69.5	11,775		0.0000	1.0000	67.98	
70.5	11,754		0.0000	1.0000	67.98	
71.5	11,754		0.0000	1.0000	67.98	
72.5	11,754		0.0000	1.0000	67.98	
73.5	11,609		0.0000	1.0000	67.98	
74.5					67.98	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2022			EXPERIENCE BAND 1989-2023		
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	37,005,014		0.0000	1.0000	100.00
0.5	37,081,118	315	0.0000	1.0000	100.00
1.5	36,117,691	4,705	0.0001	0.9999	100.00
2.5	36,196,791	259,567	0.0072	0.9928	99.99
3.5	35,774,086	57,183	0.0016	0.9984	99.27
4.5	35,403,527	147,821	0.0042	0.9958	99.11
5.5	48,200,298	435,037	0.0090	0.9910	98.70
6.5	47,787,854	108,237	0.0023	0.9977	97.81
7.5	47,256,133	414,464	0.0088	0.9912	97.58
8.5	44,858,050	139,891	0.0031	0.9969	96.73
9.5	45,777,261	140,401	0.0031	0.9969	96.43
10.5	44,292,277	236,350	0.0053	0.9947	96.13
11.5	42,722,614	162,428	0.0038	0.9962	95.62
12.5	43,367,938	565,942	0.0130	0.9870	95.25
13.5	40,859,532	821,719	0.0201	0.9799	94.01
14.5	39,832,318	48,296	0.0012	0.9988	92.12
15.5	37,138,810	86,269	0.0023	0.9977	92.01
16.5	35,448,516	74,550	0.0021	0.9979	91.80
17.5	34,255,159	38,494	0.0011	0.9989	91.60
18.5	34,033,255	298,210	0.0088	0.9912	91.50
19.5	33,570,741	52,243	0.0016	0.9984	90.70
20.5	33,578,360	14,409	0.0004	0.9996	90.56
21.5	33,325,259	178,265	0.0053	0.9947	90.52
22.5	32,589,591	146,815	0.0045	0.9955	90.03
23.5	32,330,770	184,565	0.0057	0.9943	89.63
24.5	31,933,527	173,303	0.0054	0.9946	89.12
25.5	30,483,510	26,256	0.0009	0.9991	88.63
26.5	29,370,053	81,715	0.0028	0.9972	88.56
27.5	29,257,186	159,777	0.0055	0.9945	88.31
28.5	29,083,545	567,486	0.0195	0.9805	87.83
29.5	26,407,153	9,856	0.0004	0.9996	86.11
30.5	25,790,534	132,577	0.0051	0.9949	86.08
31.5	25,610,309	123,893	0.0048	0.9952	85.64
32.5	25,512,656	27,365	0.0011	0.9989	85.22
33.5	25,340,784	206,038	0.0081	0.9919	85.13
34.5	24,821,091	41,375	0.0017	0.9983	84.44
35.5	24,718,050	2,218	0.0001	0.9999	84.30
36.5	24,690,580	157,682	0.0064	0.9936	84.29
37.5	18,173,568	38,065	0.0021	0.9979	83.75
38.5	17,391,584	42,579	0.0024	0.9976	83.58

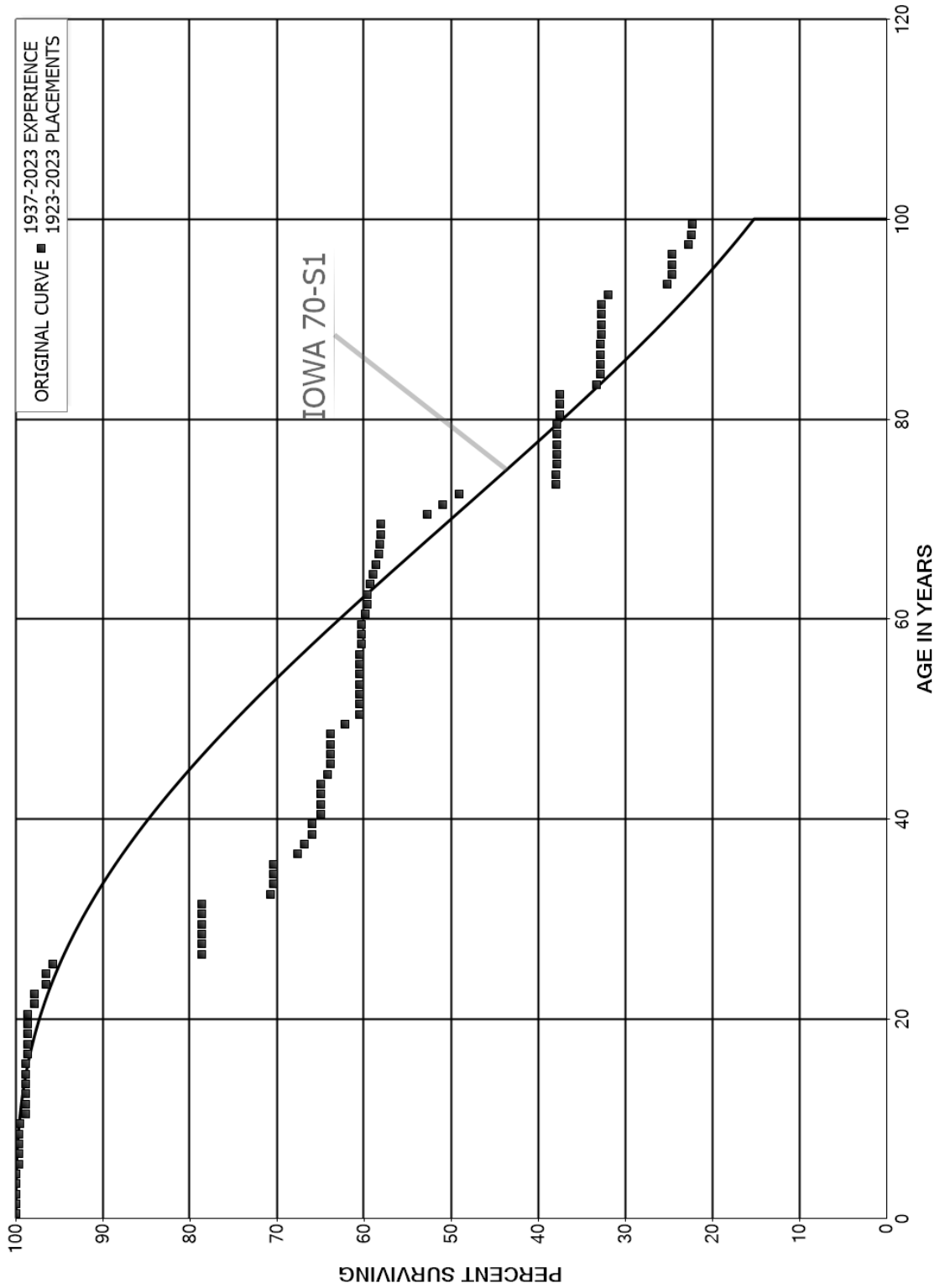
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2022			EXPERIENCE BAND 1989-2023			
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	17,148,319	150,475	0.0088	0.9912	83.37	
40.5	7,168,197	4,515	0.0006	0.9994	82.64	
41.5	5,611,510	5,045	0.0009	0.9991	82.59	
42.5	3,466,204	37,695	0.0109	0.9891	82.52	
43.5	3,257,002	87,372	0.0268	0.9732	81.62	
44.5	3,156,302	166	0.0001	0.9999	79.43	
45.5	1,583,416		0.0000	1.0000	79.43	
46.5	1,562,484		0.0000	1.0000	79.43	
47.5	1,128,325	6,725	0.0060	0.9940	79.43	
48.5	1,121,621	963	0.0009	0.9991	78.95	
49.5	518,238	5,476	0.0106	0.9894	78.88	
50.5	327,497		0.0000	1.0000	78.05	
51.5	257,078	1,151	0.0045	0.9955	78.05	
52.5	237,696		0.0000	1.0000	77.70	
53.5	237,696		0.0000	1.0000	77.70	
54.5	144,262		0.0000	1.0000	77.70	
55.5	139,515		0.0000	1.0000	77.70	
56.5	53,219		0.0000	1.0000	77.70	
57.5	53,219		0.0000	1.0000	77.70	
58.5	53,219		0.0000	1.0000	77.70	
59.5	53,219		0.0000	1.0000	77.70	
60.5	13,741		0.0000	1.0000	77.70	
61.5	13,741	873	0.0635	0.9365	77.70	
62.5	12,868		0.0000	1.0000	72.76	
63.5	12,868		0.0000	1.0000	72.76	
64.5	12,868		0.0000	1.0000	72.76	
65.5	12,868		0.0000	1.0000	72.76	
66.5	12,868		0.0000	1.0000	72.76	
67.5	12,648	873	0.0690	0.9310	72.76	
68.5	11,775		0.0000	1.0000	67.74	
69.5	11,775		0.0000	1.0000	67.74	
70.5	11,754		0.0000	1.0000	67.74	
71.5	11,754		0.0000	1.0000	67.74	
72.5	11,754		0.0000	1.0000	67.74	
73.5	11,609		0.0000	1.0000	67.74	
74.5					67.74	

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2023			EXPERIENCE BAND 1937-2023		
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	11,690,557		0.0000	1.0000	100.00
0.5	11,152,317		0.0000	1.0000	100.00
1.5	11,108,326		0.0000	1.0000	100.00
2.5	8,773,109		0.0000	1.0000	100.00
3.5	8,505,991		0.0000	1.0000	100.00
4.5	4,190,682	14,203	0.0034	0.9966	100.00
5.5	4,017,812		0.0000	1.0000	99.66
6.5	3,990,966		0.0000	1.0000	99.66
7.5	3,732,926		0.0000	1.0000	99.66
8.5	3,733,508	3,800	0.0010	0.9990	99.66
9.5	3,649,863	25,274	0.0069	0.9931	99.56
10.5	3,624,589		0.0000	1.0000	98.87
11.5	3,649,679	2,000	0.0005	0.9995	98.87
12.5	3,761,573		0.0000	1.0000	98.82
13.5	3,207,290		0.0000	1.0000	98.82
14.5	3,193,514		0.0000	1.0000	98.82
15.5	3,193,514	4,761	0.0015	0.9985	98.82
16.5	2,913,178		0.0000	1.0000	98.67
17.5	2,862,679		0.0000	1.0000	98.67
18.5	2,862,679		0.0000	1.0000	98.67
19.5	2,862,679		0.0000	1.0000	98.67
20.5	2,860,929	22,655	0.0079	0.9921	98.67
21.5	2,351,077	2,378	0.0010	0.9990	97.89
22.5	2,066,572	26,423	0.0128	0.9872	97.79
23.5	2,039,172		0.0000	1.0000	96.54
24.5	1,795,268	14,740	0.0082	0.9918	96.54
25.5	1,755,047	313,706	0.1787	0.8213	95.75
26.5	1,441,341		0.0000	1.0000	78.63
27.5	1,332,222		0.0000	1.0000	78.63
28.5	1,254,689		0.0000	1.0000	78.63
29.5	951,545		0.0000	1.0000	78.63
30.5	951,545		0.0000	1.0000	78.63
31.5	821,941	82,360	0.1002	0.8998	78.63
32.5	719,329	3,781	0.0053	0.9947	70.75
33.5	488,990		0.0000	1.0000	70.38
34.5	402,849		0.0000	1.0000	70.38
35.5	402,849	15,698	0.0390	0.9610	70.38
36.5	382,022	4,728	0.0124	0.9876	67.64
37.5	335,388	4,535	0.0135	0.9865	66.80
38.5	308,291		0.0000	1.0000	65.90

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2023			EXPERIENCE BAND 1937-2023			
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	306,155	4,663	0.0152	0.9848	65.90	
40.5	301,491		0.0000	1.0000	64.89	
41.5	283,932		0.0000	1.0000	64.89	
42.5	283,932		0.0000	1.0000	64.89	
43.5	260,289	2,948	0.0113	0.9887	64.89	
44.5	253,181	1,411	0.0056	0.9944	64.16	
45.5	251,354		0.0000	1.0000	63.80	
46.5	251,354		0.0000	1.0000	63.80	
47.5	251,354		0.0000	1.0000	63.80	
48.5	251,354	6,358	0.0253	0.9747	63.80	
49.5	244,996	6,662	0.0272	0.9728	62.19	
50.5	238,334		0.0000	1.0000	60.50	
51.5	238,334		0.0000	1.0000	60.50	
52.5	238,334		0.0000	1.0000	60.50	
53.5	238,334		0.0000	1.0000	60.50	
54.5	237,547		0.0000	1.0000	60.50	
55.5	237,547		0.0000	1.0000	60.50	
56.5	236,570	848	0.0036	0.9964	60.50	
57.5	229,114		0.0000	1.0000	60.28	
58.5	228,011		0.0000	1.0000	60.28	
59.5	226,227	1,802	0.0080	0.9920	60.28	
60.5	220,850	865	0.0039	0.9961	59.80	
61.5	219,938		0.0000	1.0000	59.57	
62.5	219,938	909	0.0041	0.9959	59.57	
63.5	219,029	1,575	0.0072	0.9928	59.32	
64.5	217,454	1,151	0.0053	0.9947	58.89	
65.5	216,242	1,000	0.0046	0.9954	58.58	
66.5	215,242	400	0.0019	0.9981	58.31	
67.5	214,842	400	0.0019	0.9981	58.20	
68.5	214,442		0.0000	1.0000	58.09	
69.5	214,442	20,000	0.0933	0.9067	58.09	
70.5	194,442	6,500	0.0334	0.9666	52.68	
71.5	187,942	6,900	0.0367	0.9633	50.91	
72.5	181,042	40,950	0.2262	0.7738	49.04	
73.5	140,092		0.0000	1.0000	37.95	
74.5	140,053	350	0.0025	0.9975	37.95	
75.5	139,703		0.0000	1.0000	37.86	
76.5	139,442		0.0000	1.0000	37.86	
77.5	139,442		0.0000	1.0000	37.86	
78.5	139,189		0.0000	1.0000	37.86	

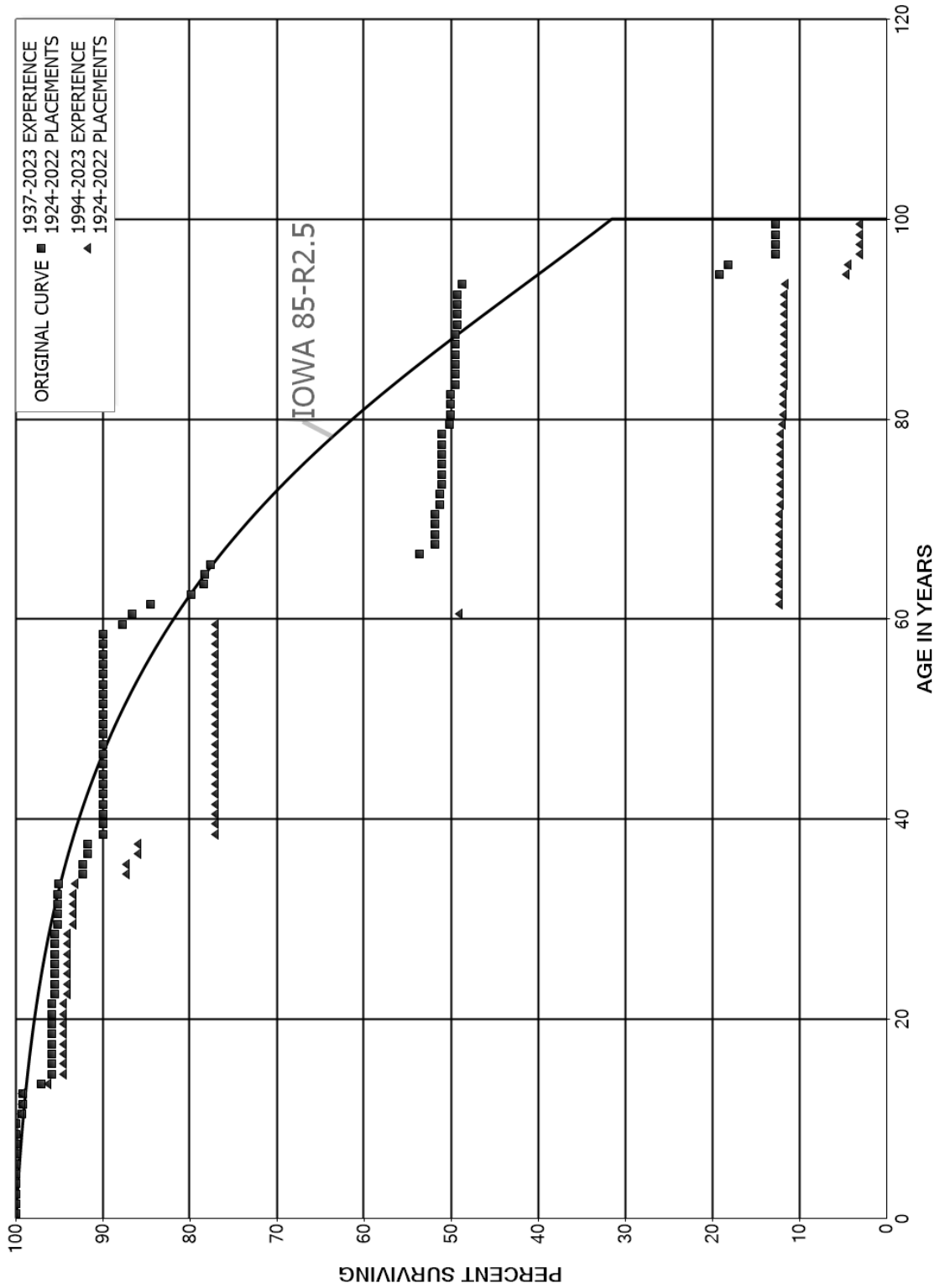
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2023			EXPERIENCE BAND 1937-2023			
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	139,189	1,365	0.0098	0.9902	37.86	
80.5	137,824		0.0000	1.0000	37.49	
81.5	134,822		0.0000	1.0000	37.49	
82.5	134,822	15,100	0.1120	0.8880	37.49	
83.5	119,722	1,569	0.0131	0.9869	33.29	
84.5	118,153		0.0000	1.0000	32.85	
85.5	118,153		0.0000	1.0000	32.85	
86.5	118,153		0.0000	1.0000	32.85	
87.5	118,153	280	0.0024	0.9976	32.85	
88.5	117,873		0.0000	1.0000	32.77	
89.5	117,873		0.0000	1.0000	32.77	
90.5	117,873		0.0000	1.0000	32.77	
91.5	117,873	3,000	0.0255	0.9745	32.77	
92.5	114,873	24,487	0.2132	0.7868	31.94	
93.5	90,386	2,000	0.0221	0.9779	25.13	
94.5	88,386		0.0000	1.0000	24.57	
95.5	88,386		0.0000	1.0000	24.57	
96.5	88,386	6,600	0.0747	0.9253	24.57	
97.5	81,786	1,416	0.0173	0.9827	22.74	
98.5	25,969	64	0.0024	0.9976	22.35	
99.5	507		0.0000	1.0000	22.29	
100.5					22.29	

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2022			EXPERIENCE BAND 1937-2023		
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	67,746,508		0.0000	1.0000	100.00
0.5	67,746,508		0.0000	1.0000	100.00
1.5	62,642,208		0.0000	1.0000	100.00
2.5	45,244,553	1	0.0000	1.0000	100.00
3.5	45,244,552	1	0.0000	1.0000	100.00
4.5	42,389,952		0.0000	1.0000	100.00
5.5	42,371,007	1	0.0000	1.0000	100.00
6.5	17,076,181	1	0.0000	1.0000	100.00
7.5	17,103,795	1	0.0000	1.0000	100.00
8.5	17,070,617		0.0000	1.0000	100.00
9.5	6,347,734	46,913	0.0074	0.9926	100.00
10.5	6,301,324	6,250	0.0010	0.9990	99.26
11.5	8,159,404		0.0000	1.0000	99.16
12.5	8,354,222	176,406	0.0211	0.9789	99.16
13.5	8,187,816	105,912	0.0129	0.9871	97.07
14.5	8,081,904		0.0000	1.0000	95.81
15.5	7,961,492	1	0.0000	1.0000	95.81
16.5	7,844,999	2	0.0000	1.0000	95.81
17.5	7,636,908	4	0.0000	1.0000	95.81
18.5	7,501,266	1	0.0000	1.0000	95.81
19.5	7,268,066	5	0.0000	1.0000	95.81
20.5	7,268,061	14	0.0000	1.0000	95.81
21.5	7,020,298	21,502	0.0031	0.9969	95.81
22.5	6,971,853	3	0.0000	1.0000	95.52
23.5	5,902,725	4	0.0000	1.0000	95.52
24.5	5,902,721	7	0.0000	1.0000	95.52
25.5	5,902,714	5	0.0000	1.0000	95.52
26.5	5,573,571		0.0000	1.0000	95.52
27.5	5,109,155	1	0.0000	1.0000	95.52
28.5	4,939,718	18,690	0.0038	0.9962	95.52
29.5	4,921,028	4	0.0000	1.0000	95.16
30.5	4,659,760	32	0.0000	1.0000	95.16
31.5	4,659,728	86	0.0000	1.0000	95.16
32.5	4,518,190	3,795	0.0008	0.9992	95.15
33.5	4,514,395	130,315	0.0289	0.9711	95.08
34.5	4,352,638	16	0.0000	1.0000	92.33
35.5	4,352,622	29,079	0.0067	0.9933	92.33
36.5	3,548,985	2	0.0000	1.0000	91.71
37.5	3,033,670	59,292	0.0195	0.9805	91.71
38.5	2,906,077		0.0000	1.0000	89.92

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2022			EXPERIENCE BAND 1937-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,575,968		0.0000	1.0000	89.92
40.5	2,463,272		0.0000	1.0000	89.92
41.5	2,463,272		0.0000	1.0000	89.92
42.5	2,463,272		0.0000	1.0000	89.92
43.5	2,463,272		0.0000	1.0000	89.92
44.5	2,463,272		0.0000	1.0000	89.92
45.5	2,463,688		0.0000	1.0000	89.92
46.5	2,463,688		0.0000	1.0000	89.92
47.5	2,463,688		0.0000	1.0000	89.92
48.5	2,463,688		0.0000	1.0000	89.92
49.5	2,463,688		0.0000	1.0000	89.92
50.5	2,463,688		0.0000	1.0000	89.92
51.5	2,463,688		0.0000	1.0000	89.92
52.5	2,463,688		0.0000	1.0000	89.92
53.5	2,463,688		0.0000	1.0000	89.92
54.5	2,463,688		0.0000	1.0000	89.92
55.5	2,463,688		0.0000	1.0000	89.92
56.5	2,463,688		0.0000	1.0000	89.92
57.5	2,463,688	14	0.0000	1.0000	89.92
58.5	2,463,674	60,565	0.0246	0.9754	89.92
59.5	2,403,109	29,882	0.0124	0.9876	87.71
60.5	2,372,811	57,952	0.0244	0.9756	86.62
61.5	2,314,859	129,268	0.0558	0.9442	84.50
62.5	2,185,591	36,820	0.0168	0.9832	79.78
63.5	2,148,771	5,632	0.0026	0.9974	78.44
64.5	2,143,139	17,725	0.0083	0.9917	78.23
65.5	2,125,414	655,249	0.3083	0.6917	77.59
66.5	1,470,165	50,000	0.0340	0.9660	53.67
67.5	1,420,165	1,500	0.0011	0.9989	51.84
68.5	1,418,337		0.0000	1.0000	51.79
69.5	1,418,337		0.0000	1.0000	51.79
70.5	1,418,337	13,500	0.0095	0.9905	51.79
71.5	1,404,837		0.0000	1.0000	51.30
72.5	1,404,837	5,000	0.0036	0.9964	51.30
73.5	1,399,787		0.0000	1.0000	51.11
74.5	1,399,787		0.0000	1.0000	51.11
75.5	1,399,787		0.0000	1.0000	51.11
76.5	1,399,787		0.0000	1.0000	51.11
77.5	1,399,787		0.0000	1.0000	51.11
78.5	1,399,787	25,000	0.0179	0.9821	51.11

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2022			EXPERIENCE BAND 1937-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,374,787	5,000	0.0036	0.9964	50.20	
80.5	1,369,787		0.0000	1.0000	50.02	
81.5	1,369,787		0.0000	1.0000	50.02	
82.5	1,369,344	15,500	0.0113	0.9887	50.02	
83.5	1,353,844		0.0000	1.0000	49.45	
84.5	1,353,844		0.0000	1.0000	49.45	
85.5	1,353,844		0.0000	1.0000	49.45	
86.5	1,353,844		0.0000	1.0000	49.45	
87.5	1,353,844		0.0000	1.0000	49.45	
88.5	1,353,844	3,754	0.0028	0.9972	49.45	
89.5	1,350,090		0.0000	1.0000	49.31	
90.5	1,350,090		0.0000	1.0000	49.31	
91.5	1,350,090		0.0000	1.0000	49.31	
92.5	1,350,090	15,000	0.0111	0.9889	49.31	
93.5	1,335,090	811,284	0.6077	0.3923	48.77	
94.5	496,191	25,522	0.0514	0.9486	19.13	
95.5	470,669	141,927	0.3015	0.6985	18.15	
96.5	328,742		0.0000	1.0000	12.68	
97.5	328,742		0.0000	1.0000	12.68	
98.5	219,050		0.0000	1.0000	12.68	
99.5					12.68	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2022			EXPERIENCE BAND 1994-2023		
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	65,177,312		0.0000	1.0000	100.00
0.5	65,439,575		0.0000	1.0000	100.00
1.5	60,335,275		0.0000	1.0000	100.00
2.5	43,072,738		0.0000	1.0000	100.00
3.5	43,072,738		0.0000	1.0000	100.00
4.5	40,268,238		0.0000	1.0000	100.00
5.5	40,249,293		0.0000	1.0000	100.00
6.5	15,863,129		0.0000	1.0000	100.00
7.5	16,482,421		0.0000	1.0000	100.00
8.5	16,535,887		0.0000	1.0000	100.00
9.5	6,202,404	46,913	0.0076	0.9924	100.00
10.5	6,268,187	6,250	0.0010	0.9990	99.24
11.5	6,185,124		0.0000	1.0000	99.14
12.5	5,888,561	176,406	0.0300	0.9700	99.14
13.5	5,722,155	105,911	0.0185	0.9815	96.17
14.5	5,616,243		0.0000	1.0000	94.39
15.5	5,495,831		0.0000	1.0000	94.39
16.5	5,379,339		0.0000	1.0000	94.39
17.5	5,171,250		0.0000	1.0000	94.39
18.5	5,035,612		0.0000	1.0000	94.39
19.5	4,802,413		0.0000	1.0000	94.39
20.5	4,802,413		0.0000	1.0000	94.39
21.5	4,554,664	21,500	0.0047	0.9953	94.39
22.5	4,506,221		0.0000	1.0000	93.95
23.5	3,439,254		0.0000	1.0000	93.95
24.5	3,439,254		0.0000	1.0000	93.95
25.5	3,439,254		0.0000	1.0000	93.95
26.5	3,110,116		0.0000	1.0000	93.95
27.5	2,645,700		0.0000	1.0000	93.95
28.5	2,476,264	18,657	0.0075	0.9925	93.95
29.5	2,457,607		0.0000	1.0000	93.24
30.5	2,196,343		0.0000	1.0000	93.24
31.5	2,197,451		0.0000	1.0000	93.24
32.5	2,057,142	3,795	0.0018	0.9982	93.24
33.5	2,053,347	130,308	0.0635	0.9365	93.07
34.5	1,891,596		0.0000	1.0000	87.16
35.5	1,891,596	29,078	0.0154	0.9846	87.16
36.5	1,087,961		0.0000	1.0000	85.82
37.5	572,648	59,291	0.1035	0.8965	85.82
38.5	445,384		0.0000	1.0000	76.94

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2022			EXPERIENCE BAND 1994-2023		
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	115,275		0.0000	1.0000	76.94
40.5	2,579		0.0000	1.0000	76.94
41.5	2,579		0.0000	1.0000	76.94
42.5	2,579		0.0000	1.0000	76.94
43.5	2,629		0.0000	1.0000	76.94
44.5	2,629		0.0000	1.0000	76.94
45.5	3,045		0.0000	1.0000	76.94
46.5	3,045		0.0000	1.0000	76.94
47.5	3,045		0.0000	1.0000	76.94
48.5	3,045		0.0000	1.0000	76.94
49.5	3,045		0.0000	1.0000	76.94
50.5	3,045		0.0000	1.0000	76.94
51.5	3,045		0.0000	1.0000	76.94
52.5	3,045		0.0000	1.0000	76.94
53.5	3,045		0.0000	1.0000	76.94
54.5	3,045		0.0000	1.0000	76.94
55.5	3,045		0.0000	1.0000	76.94
56.5	3,045		0.0000	1.0000	76.94
57.5	3,045		0.0000	1.0000	76.94
58.5	3,045		0.0000	1.0000	76.94
59.5	3,045	1,108	0.3640	0.6360	76.94
60.5	1,521	1,143	0.7512	0.2488	48.94
61.5	378		0.0000	1.0000	12.18
62.5	378		0.0000	1.0000	12.18
63.5	378		0.0000	1.0000	12.18
64.5	27,993		0.0000	1.0000	12.18
65.5	27,993		0.0000	1.0000	12.18
66.5	27,993		0.0000	1.0000	12.18
67.5	28,437		0.0000	1.0000	12.18
68.5	1,011,860		0.0000	1.0000	12.18
69.5	1,418,337		0.0000	1.0000	12.18
70.5	1,418,337	13,500	0.0095	0.9905	12.18
71.5	1,404,837		0.0000	1.0000	12.06
72.5	1,404,837	5,000	0.0036	0.9964	12.06
73.5	1,399,787		0.0000	1.0000	12.02
74.5	1,399,787		0.0000	1.0000	12.02
75.5	1,399,787		0.0000	1.0000	12.02
76.5	1,399,787		0.0000	1.0000	12.02
77.5	1,399,787		0.0000	1.0000	12.02
78.5	1,399,787	25,000	0.0179	0.9821	12.02

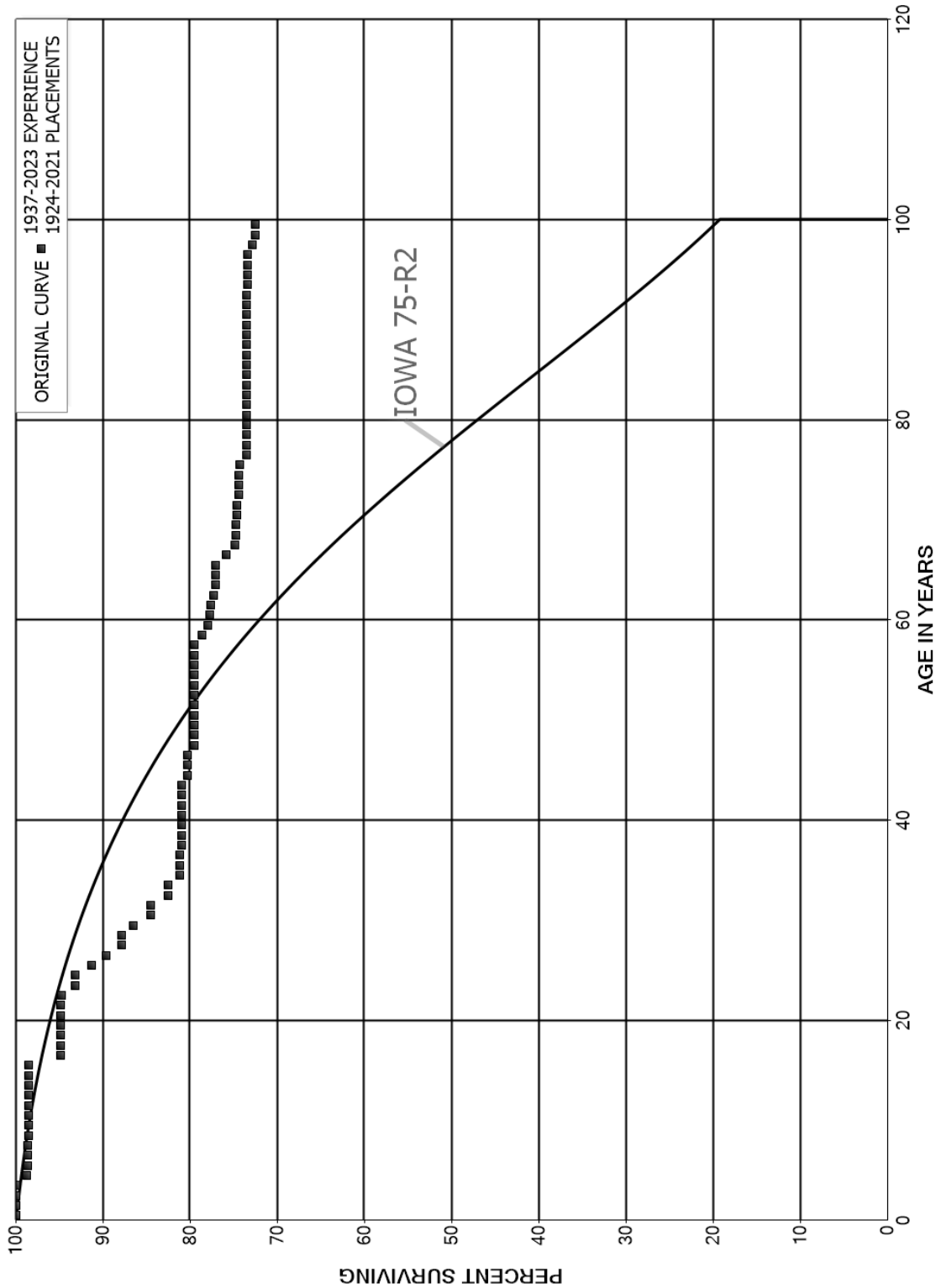
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2022			EXPERIENCE BAND 1994-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,374,787	5,000	0.0036	0.9964	11.80	
80.5	1,369,787		0.0000	1.0000	11.76	
81.5	1,369,787		0.0000	1.0000	11.76	
82.5	1,369,344	15,500	0.0113	0.9887	11.76	
83.5	1,353,844		0.0000	1.0000	11.63	
84.5	1,353,844		0.0000	1.0000	11.63	
85.5	1,353,844		0.0000	1.0000	11.63	
86.5	1,353,844		0.0000	1.0000	11.63	
87.5	1,353,844		0.0000	1.0000	11.63	
88.5	1,353,844	3,754	0.0028	0.9972	11.63	
89.5	1,350,090		0.0000	1.0000	11.60	
90.5	1,350,090		0.0000	1.0000	11.60	
91.5	1,350,090		0.0000	1.0000	11.60	
92.5	1,350,090	15,000	0.0111	0.9889	11.60	
93.5	1,335,090	811,284	0.6077	0.3923	11.47	
94.5	496,191	25,522	0.0514	0.9486	4.50	
95.5	470,669	141,927	0.3015	0.6985	4.27	
96.5	328,742		0.0000	1.0000	2.98	
97.5	328,742		0.0000	1.0000	2.98	
98.5	219,050		0.0000	1.0000	2.98	
99.5					2.98	

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1937-2023			
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	12,924,083	459	0.0000	1.0000	100.00	
0.5	12,923,624	723	0.0001	0.9999	100.00	
1.5	12,922,901	1,633	0.0001	0.9999	99.99	
2.5	9,979,153	322	0.0000	1.0000	99.98	
3.5	9,978,831	128,749	0.0129	0.9871	99.97	
4.5	7,992,344	4,522	0.0006	0.9994	98.69	
5.5	7,352,482	216	0.0000	1.0000	98.63	
6.5	7,345,931	1,015	0.0001	0.9999	98.63	
7.5	7,358,996	11,095	0.0015	0.9985	98.61	
8.5	7,375,433	32	0.0000	1.0000	98.46	
9.5	4,528,072	350	0.0001	0.9999	98.46	
10.5	4,461,072		0.0000	1.0000	98.46	
11.5	4,671,725	13	0.0000	1.0000	98.46	
12.5	6,513,328	12	0.0000	1.0000	98.46	
13.5	6,513,316	7	0.0000	1.0000	98.46	
14.5	6,515,309	6	0.0000	1.0000	98.46	
15.5	6,514,146	237,226	0.0364	0.9636	98.46	
16.5	6,276,920	8	0.0000	1.0000	94.87	
17.5	6,276,912		0.0000	1.0000	94.87	
18.5	6,276,912	1	0.0000	1.0000	94.87	
19.5	6,276,911	2,330	0.0004	0.9996	94.87	
20.5	6,274,581	19	0.0000	1.0000	94.83	
21.5	6,274,562	5,549	0.0009	0.9991	94.83	
22.5	6,151,478	101,210	0.0165	0.9835	94.75	
23.5	5,260,135	839	0.0002	0.9998	93.19	
24.5	4,912,256	98,318	0.0200	0.9800	93.18	
25.5	4,813,938	86,992	0.0181	0.9819	91.31	
26.5	4,681,980	94,153	0.0201	0.9799	89.66	
27.5	4,509,433	1,883	0.0004	0.9996	87.86	
28.5	4,507,550	66,359	0.0147	0.9853	87.82	
29.5	4,343,151	102,317	0.0236	0.9764	86.53	
30.5	4,240,834	1,457	0.0003	0.9997	84.49	
31.5	4,172,723	95,709	0.0229	0.9771	84.46	
32.5	4,053,821		0.0000	1.0000	82.52	
33.5	4,049,736	63,889	0.0158	0.9842	82.52	
34.5	3,985,847		0.0000	1.0000	81.22	
35.5	3,985,847	26	0.0000	1.0000	81.22	
36.5	3,913,512	12,695	0.0032	0.9968	81.22	
37.5	3,804,211	5	0.0000	1.0000	80.96	
38.5	3,800,277	6	0.0000	1.0000	80.96	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1937-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,800,271	53	0.0000	1.0000	80.96	
40.5	2,159,438	5	0.0000	1.0000	80.96	
41.5	2,159,433	11	0.0000	1.0000	80.96	
42.5	2,159,422		0.0000	1.0000	80.96	
43.5	2,159,422	18,807	0.0087	0.9913	80.96	
44.5	2,140,615	13	0.0000	1.0000	80.25	
45.5	2,140,136		0.0000	1.0000	80.25	
46.5	2,140,136	20,730	0.0097	0.9903	80.25	
47.5	2,119,406		0.0000	1.0000	79.47	
48.5	2,119,406		0.0000	1.0000	79.47	
49.5	2,119,406		0.0000	1.0000	79.47	
50.5	2,119,406		0.0000	1.0000	79.47	
51.5	2,119,406		0.0000	1.0000	79.47	
52.5	2,119,349		0.0000	1.0000	79.47	
53.5	2,118,335		0.0000	1.0000	79.47	
54.5	2,118,335		0.0000	1.0000	79.47	
55.5	2,118,335		0.0000	1.0000	79.47	
56.5	2,118,335		0.0000	1.0000	79.47	
57.5	2,118,335	23,106	0.0109	0.9891	79.47	
58.5	2,095,229	17,213	0.0082	0.9918	78.61	
59.5	2,077,964	5,600	0.0027	0.9973	77.96	
60.5	2,030,139	4,422	0.0022	0.9978	77.75	
61.5	2,025,717	7,826	0.0039	0.9961	77.58	
62.5	2,017,891	5,604	0.0028	0.9972	77.28	
63.5	1,993,454		0.0000	1.0000	77.07	
64.5	1,993,454	440	0.0002	0.9998	77.07	
65.5	1,993,014	32,296	0.0162	0.9838	77.05	
66.5	1,960,718	25,154	0.0128	0.9872	75.80	
67.5	1,935,564	2,000	0.0010	0.9990	74.83	
68.5	1,933,564		0.0000	1.0000	74.75	
69.5	1,933,564	4,000	0.0021	0.9979	74.75	
70.5	1,929,564		0.0000	1.0000	74.60	
71.5	1,929,564	4,417	0.0023	0.9977	74.60	
72.5	1,925,147		0.0000	1.0000	74.43	
73.5	1,925,147		0.0000	1.0000	74.43	
74.5	1,924,959	3,007	0.0016	0.9984	74.43	
75.5	1,921,953	20,536	0.0107	0.9893	74.31	
76.5	1,901,417		0.0000	1.0000	73.52	
77.5	1,901,171		0.0000	1.0000	73.52	
78.5	1,901,171		0.0000	1.0000	73.52	

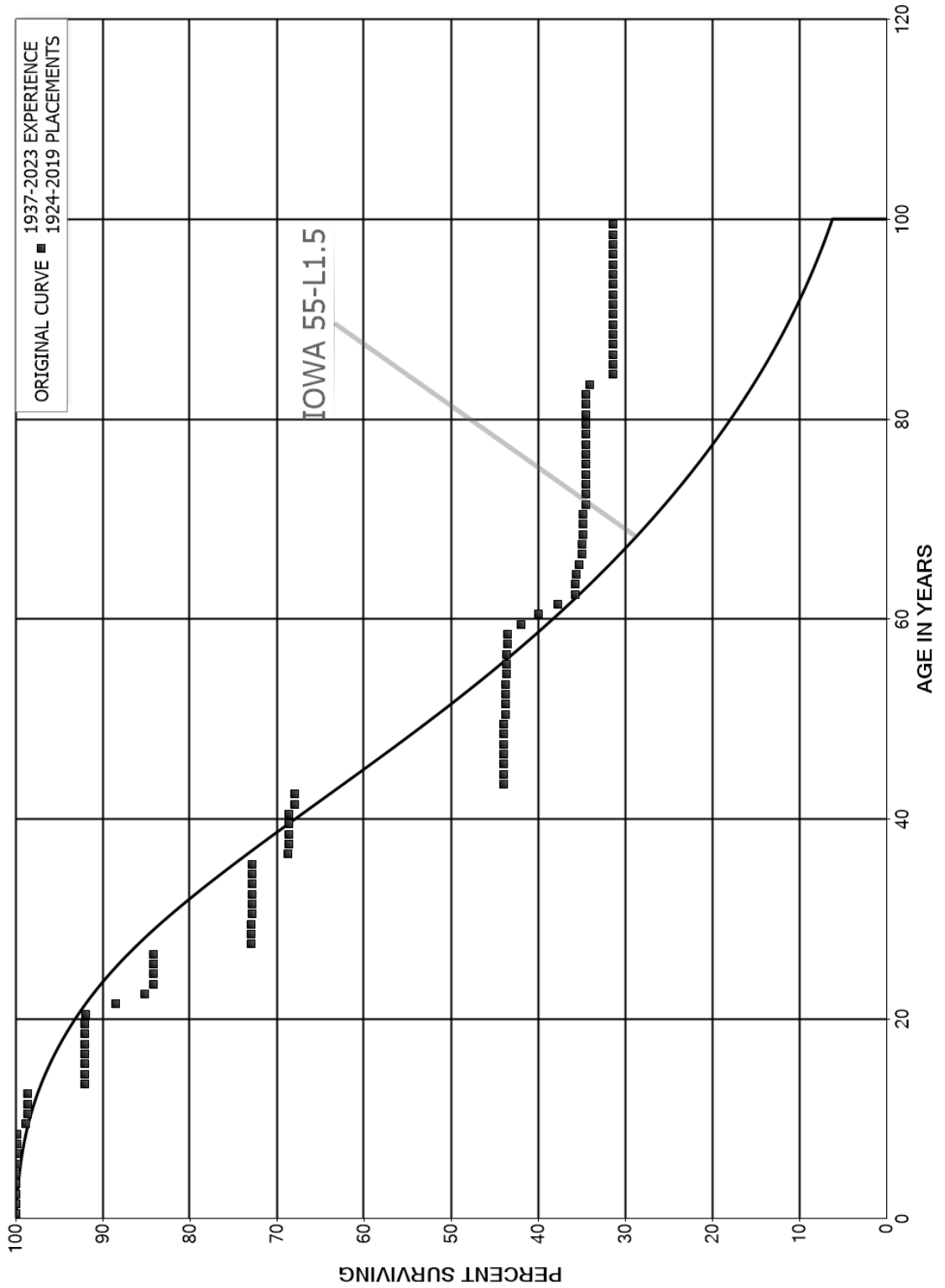
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1937-2023		
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	1,901,171		0.0000	1.0000	73.52
80.5	1,901,171		0.0000	1.0000	73.52
81.5	1,901,171		0.0000	1.0000	73.52
82.5	1,901,171	1,350	0.0007	0.9993	73.52
83.5	1,899,821		0.0000	1.0000	73.46
84.5	1,899,821		0.0000	1.0000	73.46
85.5	1,899,821		0.0000	1.0000	73.46
86.5	1,899,821		0.0000	1.0000	73.46
87.5	1,899,821		0.0000	1.0000	73.46
88.5	1,899,821		0.0000	1.0000	73.46
89.5	1,899,821		0.0000	1.0000	73.46
90.5	1,899,821		0.0000	1.0000	73.46
91.5	1,899,821		0.0000	1.0000	73.46
92.5	1,899,821	726	0.0004	0.9996	73.46
93.5	1,899,095	1,271	0.0007	0.9993	73.44
94.5	1,883,744		0.0000	1.0000	73.39
95.5	1,883,744		0.0000	1.0000	73.39
96.5	1,883,744	13,159	0.0070	0.9930	73.39
97.5	1,870,585	8,310	0.0044	0.9956	72.87
98.5	1,747,273		0.0000	1.0000	72.55
99.5					72.55

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2019			EXPERIENCE BAND 1937-2023			
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	3,305,184	991	0.0003	0.9997	100.00	
0.5	3,304,193	1,181	0.0004	0.9996	99.97	
1.5	3,303,012	1,143	0.0003	0.9997	99.93	
2.5	3,301,869	9	0.0000	1.0000	99.90	
3.5	3,301,860	3	0.0000	1.0000	99.90	
4.5	2,767,017	341	0.0001	0.9999	99.90	
5.5	2,749,636	133	0.0000	1.0000	99.89	
6.5	2,749,503	5	0.0000	1.0000	99.88	
7.5	2,303,527		0.0000	1.0000	99.88	
8.5	2,315,690	25,000	0.0108	0.9892	99.88	
9.5	2,232,979	4,501	0.0020	0.9980	98.80	
10.5	2,228,478		0.0000	1.0000	98.60	
11.5	2,256,339		0.0000	1.0000	98.60	
12.5	2,275,042	151,281	0.0665	0.9335	98.60	
13.5	2,112,713		0.0000	1.0000	92.05	
14.5	2,112,713	1	0.0000	1.0000	92.05	
15.5	2,112,712		0.0000	1.0000	92.05	
16.5	2,112,712	72	0.0000	1.0000	92.05	
17.5	2,112,640	5	0.0000	1.0000	92.04	
18.5	2,112,635	677	0.0003	0.9997	92.04	
19.5	2,111,958	2,467	0.0012	0.9988	92.01	
20.5	2,109,491	78,862	0.0374	0.9626	91.91	
21.5	2,030,629	76,620	0.0377	0.9623	88.47	
22.5	1,859,240	20,195	0.0109	0.9891	85.13	
23.5	1,714,352	69	0.0000	1.0000	84.21	
24.5	768,190	295	0.0004	0.9996	84.21	
25.5	767,895	5	0.0000	1.0000	84.17	
26.5	767,890	102,221	0.1331	0.8669	84.17	
27.5	659,863	8	0.0000	1.0000	72.97	
28.5	444,866	6	0.0000	1.0000	72.97	
29.5	426,348	840	0.0020	0.9980	72.97	
30.5	425,508	15	0.0000	1.0000	72.82	
31.5	321,984	29	0.0001	0.9999	72.82	
32.5	321,955	7	0.0000	1.0000	72.81	
33.5	321,948	1	0.0000	1.0000	72.81	
34.5	217,133	80	0.0004	0.9996	72.81	
35.5	217,053	12,192	0.0562	0.9438	72.78	
36.5	204,861	133	0.0006	0.9994	68.70	
37.5	109,841	16	0.0001	0.9999	68.65	
38.5	105,448	65	0.0006	0.9994	68.64	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2019			EXPERIENCE BAND 1937-2023			
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	105,383	3	0.0000	1.0000	68.60	
40.5	105,380	920	0.0087	0.9913	68.60	
41.5	104,460	17	0.0002	0.9998	68.00	
42.5	103,175	36,549	0.3542	0.6458	67.99	
43.5	66,626		0.0000	1.0000	43.90	
44.5	66,626		0.0000	1.0000	43.90	
45.5	66,626		0.0000	1.0000	43.90	
46.5	66,626	1	0.0000	1.0000	43.90	
47.5	66,625		0.0000	1.0000	43.90	
48.5	66,625		0.0000	1.0000	43.90	
49.5	66,625	290	0.0044	0.9956	43.90	
50.5	66,335		0.0000	1.0000	43.71	
51.5	66,335		0.0000	1.0000	43.71	
52.5	66,335		0.0000	1.0000	43.71	
53.5	66,335	214	0.0032	0.9968	43.71	
54.5	66,121		0.0000	1.0000	43.57	
55.5	66,121		0.0000	1.0000	43.57	
56.5	66,121	33	0.0005	0.9995	43.57	
57.5	66,088	33	0.0005	0.9995	43.55	
58.5	47,425	1,775	0.0374	0.9626	43.53	
59.5	45,650	2,183	0.0478	0.9522	41.90	
60.5	43,467	2,363	0.0544	0.9456	39.89	
61.5	40,619	2,188	0.0539	0.9461	37.72	
62.5	38,431		0.0000	1.0000	35.69	
63.5	38,431	28	0.0007	0.9993	35.69	
64.5	38,403	470	0.0122	0.9878	35.67	
65.5	37,934	267	0.0070	0.9930	35.23	
66.5	37,667		0.0000	1.0000	34.98	
67.5	37,667	180	0.0048	0.9952	34.98	
68.5	37,165		0.0000	1.0000	34.82	
69.5	37,165		0.0000	1.0000	34.82	
70.5	37,165	345	0.0093	0.9907	34.82	
71.5	36,820		0.0000	1.0000	34.49	
72.5	36,820		0.0000	1.0000	34.49	
73.5	36,820		0.0000	1.0000	34.49	
74.5	34,018	7	0.0002	0.9998	34.49	
75.5	34,011		0.0000	1.0000	34.49	
76.5	32,213		0.0000	1.0000	34.49	
77.5	32,213		0.0000	1.0000	34.49	
78.5	32,213		0.0000	1.0000	34.49	

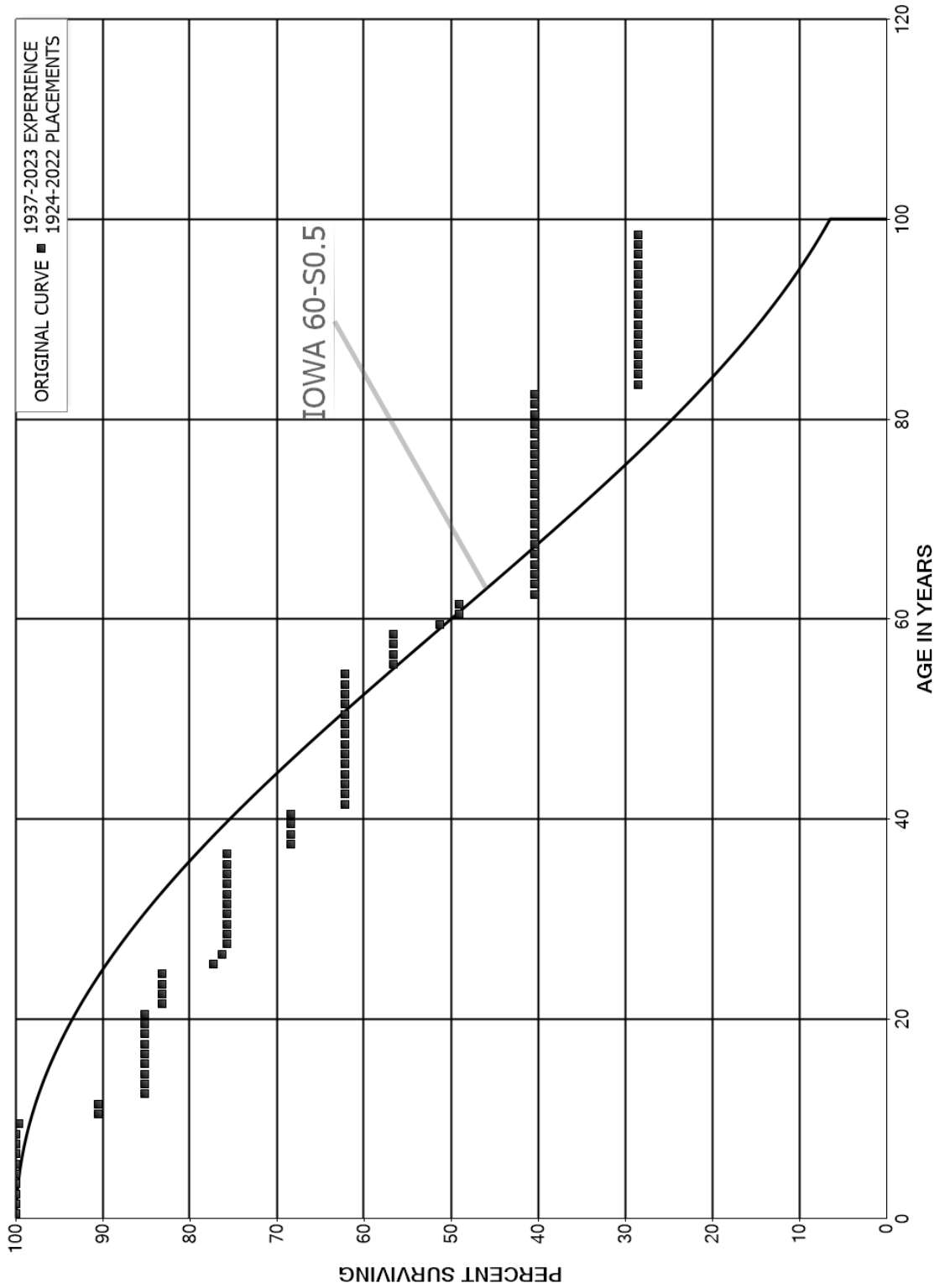
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2019			EXPERIENCE BAND 1937-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	32,213		0.0000	1.0000	34.49
80.5	32,213		0.0000	1.0000	34.49
81.5	32,213		0.0000	1.0000	34.49
82.5	32,213	345	0.0107	0.9893	34.49
83.5	31,869	2,515	0.0789	0.9211	34.12
84.5	29,354		0.0000	1.0000	31.42
85.5	29,354		0.0000	1.0000	31.42
86.5	29,354		0.0000	1.0000	31.42
87.5	29,354		0.0000	1.0000	31.42
88.5	29,354		0.0000	1.0000	31.42
89.5	29,354		0.0000	1.0000	31.42
90.5	29,354		0.0000	1.0000	31.42
91.5	29,354		0.0000	1.0000	31.42
92.5	29,354		0.0000	1.0000	31.42
93.5	29,354		0.0000	1.0000	31.42
94.5	29,354		0.0000	1.0000	31.42
95.5	29,354		0.0000	1.0000	31.42
96.5	29,354		0.0000	1.0000	31.42
97.5	29,354		0.0000	1.0000	31.42
98.5	6,634		0.0000	1.0000	31.42
99.5					31.42

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2022			EXPERIENCE BAND 1937-2023		
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	1,132,011		0.0000	1.0000	100.00
0.5	1,132,011		0.0000	1.0000	100.00
1.5	1,092,734		0.0000	1.0000	100.00
2.5	899,621		0.0000	1.0000	100.00
3.5	899,621		0.0000	1.0000	100.00
4.5	899,621		0.0000	1.0000	100.00
5.5	899,621		0.0000	1.0000	100.00
6.5	833,212		0.0000	1.0000	100.00
7.5	833,212		0.0000	1.0000	100.00
8.5	824,411	2,944	0.0036	0.9964	100.00
9.5	821,467	74,928	0.0912	0.9088	99.64
10.5	639,896		0.0000	1.0000	90.55
11.5	173,069	10,240	0.0592	0.9408	90.55
12.5	128,712		0.0000	1.0000	85.20
13.5	93,876		0.0000	1.0000	85.20
14.5	93,876		0.0000	1.0000	85.20
15.5	93,876		0.0000	1.0000	85.20
16.5	93,876		0.0000	1.0000	85.20
17.5	93,876		0.0000	1.0000	85.20
18.5	93,876		0.0000	1.0000	85.20
19.5	93,876		0.0000	1.0000	85.20
20.5	93,876	2,276	0.0242	0.9758	85.20
21.5	91,600		0.0000	1.0000	83.13
22.5	91,600		0.0000	1.0000	83.13
23.5	91,600		0.0000	1.0000	83.13
24.5	91,600	6,390	0.0698	0.9302	83.13
25.5	85,210	1,123	0.0132	0.9868	77.33
26.5	84,087	665	0.0079	0.9921	76.31
27.5	82,803		0.0000	1.0000	75.71
28.5	41,576		0.0000	1.0000	75.71
29.5	41,576		0.0000	1.0000	75.71
30.5	41,576		0.0000	1.0000	75.71
31.5	41,576		0.0000	1.0000	75.71
32.5	41,576		0.0000	1.0000	75.71
33.5	25,593		0.0000	1.0000	75.71
34.5	25,593		0.0000	1.0000	75.71
35.5	25,593		0.0000	1.0000	75.71
36.5	25,593	2,479	0.0969	0.9031	75.71
37.5	23,114		0.0000	1.0000	68.38
38.5	20,555		0.0000	1.0000	68.38

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2022			EXPERIENCE BAND 1937-2023			
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	20,555		0.0000	1.0000	68.38	
40.5	7,619	690	0.0906	0.9094	68.38	
41.5	5,019		0.0000	1.0000	62.18	
42.5	5,019		0.0000	1.0000	62.18	
43.5	5,019		0.0000	1.0000	62.18	
44.5	5,019		0.0000	1.0000	62.18	
45.5	5,019		0.0000	1.0000	62.18	
46.5	5,019		0.0000	1.0000	62.18	
47.5	5,019		0.0000	1.0000	62.18	
48.5	5,019		0.0000	1.0000	62.18	
49.5	4,872		0.0000	1.0000	62.18	
50.5	4,872		0.0000	1.0000	62.18	
51.5	4,872		0.0000	1.0000	62.18	
52.5	4,872		0.0000	1.0000	62.18	
53.5	4,872		0.0000	1.0000	62.18	
54.5	4,872	433	0.0889	0.9111	62.18	
55.5	4,438		0.0000	1.0000	56.65	
56.5	4,181		0.0000	1.0000	56.65	
57.5	4,181		0.0000	1.0000	56.65	
58.5	4,061	383	0.0943	0.9057	56.65	
59.5	3,678	158	0.0430	0.9570	51.31	
60.5	3,519		0.0000	1.0000	49.10	
61.5	3,519	622	0.1767	0.8233	49.10	
62.5	2,897		0.0000	1.0000	40.42	
63.5	2,897		0.0000	1.0000	40.42	
64.5	2,897		0.0000	1.0000	40.42	
65.5	2,897		0.0000	1.0000	40.42	
66.5	2,897		0.0000	1.0000	40.42	
67.5	2,897		0.0000	1.0000	40.42	
68.5	2,897		0.0000	1.0000	40.42	
69.5	2,812		0.0000	1.0000	40.42	
70.5	2,648		0.0000	1.0000	40.42	
71.5	2,362		0.0000	1.0000	40.42	
72.5	2,362		0.0000	1.0000	40.42	
73.5	2,163		0.0000	1.0000	40.42	
74.5	2,125		0.0000	1.0000	40.42	
75.5	2,039		0.0000	1.0000	40.42	
76.5	2,039		0.0000	1.0000	40.42	
77.5	2,039		0.0000	1.0000	40.42	
78.5	2,039		0.0000	1.0000	40.42	

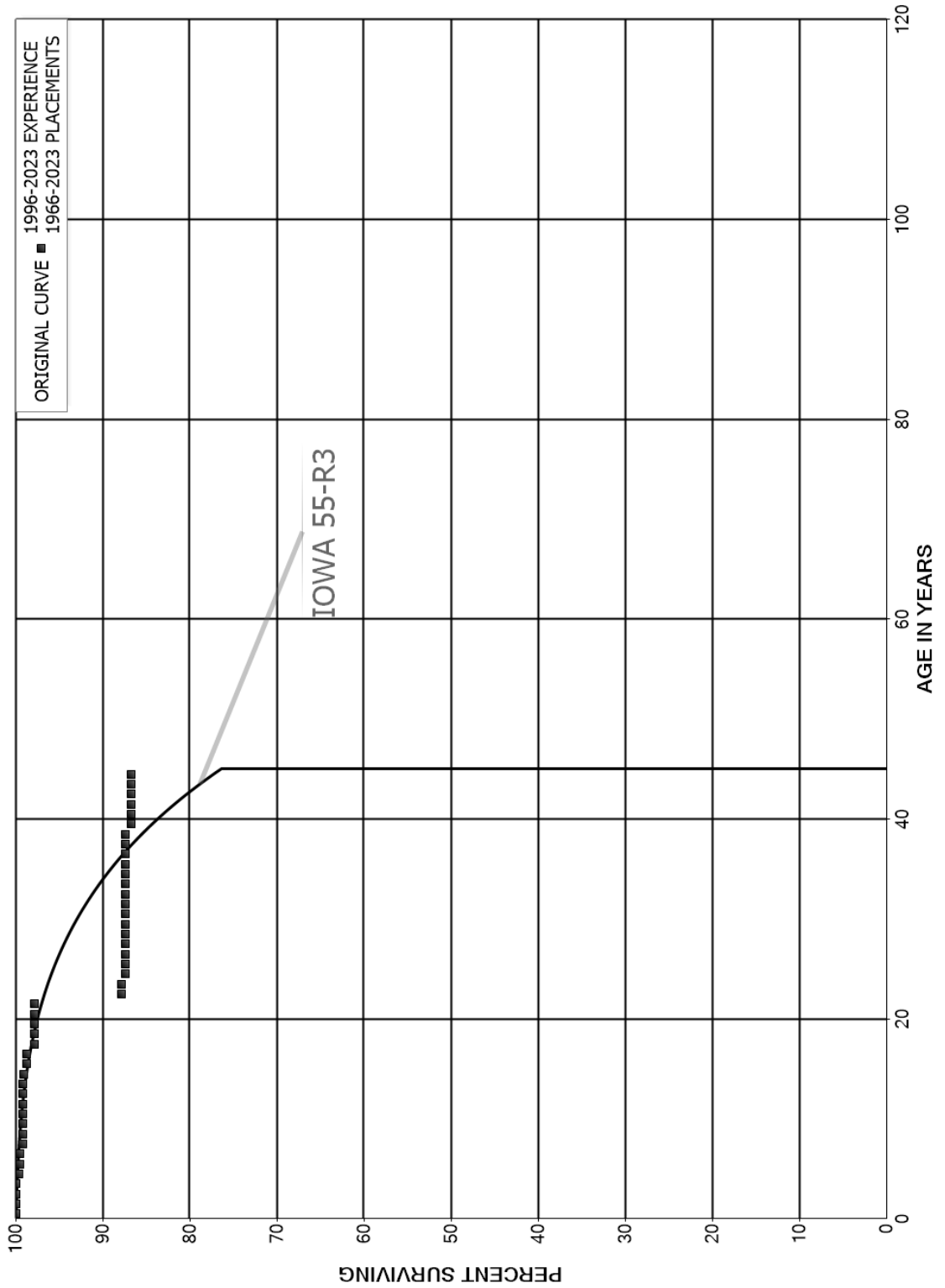
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2022			EXPERIENCE BAND 1937-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,039		0.0000	1.0000	40.42
80.5	2,039		0.0000	1.0000	40.42
81.5	2,039		0.0000	1.0000	40.42
82.5	2,039	600	0.2943	0.7057	40.42
83.5	120		0.0000	1.0000	28.53
84.5	120		0.0000	1.0000	28.53
85.5	120		0.0000	1.0000	28.53
86.5	120		0.0000	1.0000	28.53
87.5	120		0.0000	1.0000	28.53
88.5	120		0.0000	1.0000	28.53
89.5	120		0.0000	1.0000	28.53
90.5	120		0.0000	1.0000	28.53
91.5	120		0.0000	1.0000	28.53
92.5	120		0.0000	1.0000	28.53
93.5	120		0.0000	1.0000	28.53
94.5	120		0.0000	1.0000	28.53
95.5	120		0.0000	1.0000	28.53
96.5	120		0.0000	1.0000	28.53
97.5	120		0.0000	1.0000	28.53
98.5					28.53

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2023			EXPERIENCE BAND 1996-2023		
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	14,030,879		0.0000	1.0000	100.00
0.5	13,900,896		0.0000	1.0000	100.00
1.5	13,271,640		0.0000	1.0000	100.00
2.5	13,271,640		0.0000	1.0000	100.00
3.5	13,064,140	53,388	0.0041	0.9959	100.00
4.5	12,336,052	12,139	0.0010	0.9990	99.59
5.5	10,357,285		0.0000	1.0000	99.49
6.5	10,357,285	36,056	0.0035	0.9965	99.49
7.5	11,861,153	2,529	0.0002	0.9998	99.15
8.5	11,858,625		0.0000	1.0000	99.13
9.5	12,015,547		0.0000	1.0000	99.13
10.5	10,313,203		0.0000	1.0000	99.13
11.5	10,436,370		0.0000	1.0000	99.13
12.5	10,474,879		0.0000	1.0000	99.13
13.5	10,474,879	2,475	0.0002	0.9998	99.13
14.5	10,490,756	37,531	0.0036	0.9964	99.10
15.5	638,748		0.0000	1.0000	98.75
16.5	2,138,750	19,590	0.0092	0.9908	98.75
17.5	1,952,351		0.0000	1.0000	97.84
18.5	1,952,351		0.0000	1.0000	97.84
19.5	1,952,351		0.0000	1.0000	97.84
20.5	1,952,351		0.0000	1.0000	97.84
21.5	1,842,711	187,632	0.1018	0.8982	97.84
22.5	1,655,078		0.0000	1.0000	87.88
23.5	1,652,936	8,369	0.0051	0.9949	87.88
24.5	1,644,568		0.0000	1.0000	87.44
25.5	1,644,568		0.0000	1.0000	87.44
26.5	1,644,568		0.0000	1.0000	87.44
27.5	1,859,382		0.0000	1.0000	87.44
28.5	1,981,700		0.0000	1.0000	87.44
29.5	2,073,990		0.0000	1.0000	87.44
30.5	2,073,990		0.0000	1.0000	87.44
31.5	2,073,990		0.0000	1.0000	87.44
32.5	2,073,990		0.0000	1.0000	87.44
33.5	2,073,990		0.0000	1.0000	87.44
34.5	2,038,424		0.0000	1.0000	87.44
35.5	2,038,424		0.0000	1.0000	87.44
36.5	2,038,424		0.0000	1.0000	87.44
37.5	1,907,369		0.0000	1.0000	87.44
38.5	1,907,369	15,359	0.0081	0.9919	87.44

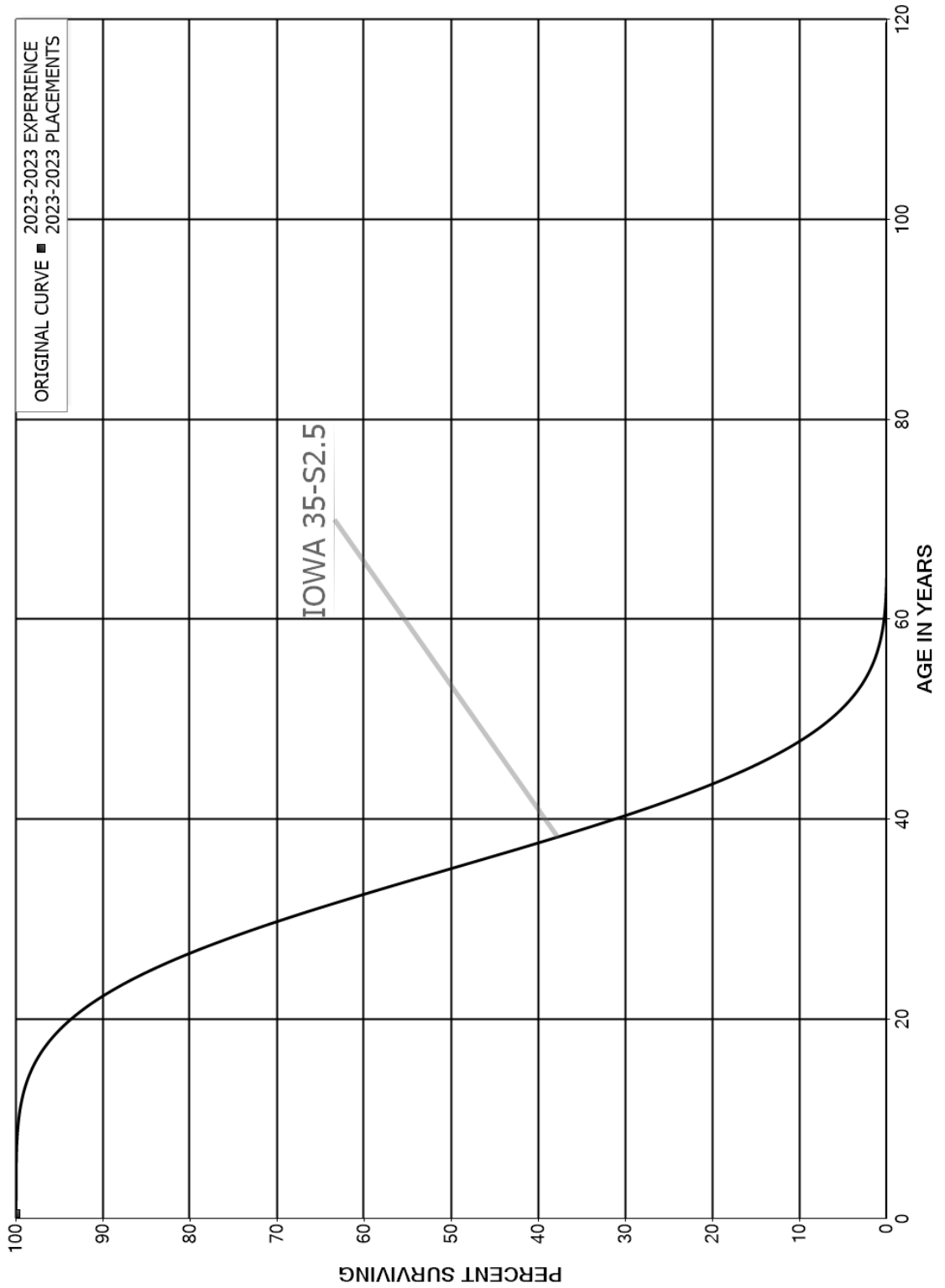
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2023			EXPERIENCE BAND 1996-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,781,492		0.0000	1.0000	86.73
40.5	1,741,611		0.0000	1.0000	86.73
41.5	1,747,195		0.0000	1.0000	86.73
42.5	1,624,876		0.0000	1.0000	86.73
43.5	1,624,876		0.0000	1.0000	86.73
44.5	312,687		0.0000	1.0000	86.73
45.5	311,396		0.0000	1.0000	86.73
46.5	311,396		0.0000	1.0000	86.73
47.5	219,106		0.0000	1.0000	86.73
48.5	219,106		0.0000	1.0000	86.73
49.5	219,106		0.0000	1.0000	86.73
50.5	217,182		0.0000	1.0000	86.73
51.5	217,182		0.0000	1.0000	86.73
52.5					86.73

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 341.10 STRUCTURES AND IMPROVEMENTS - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES



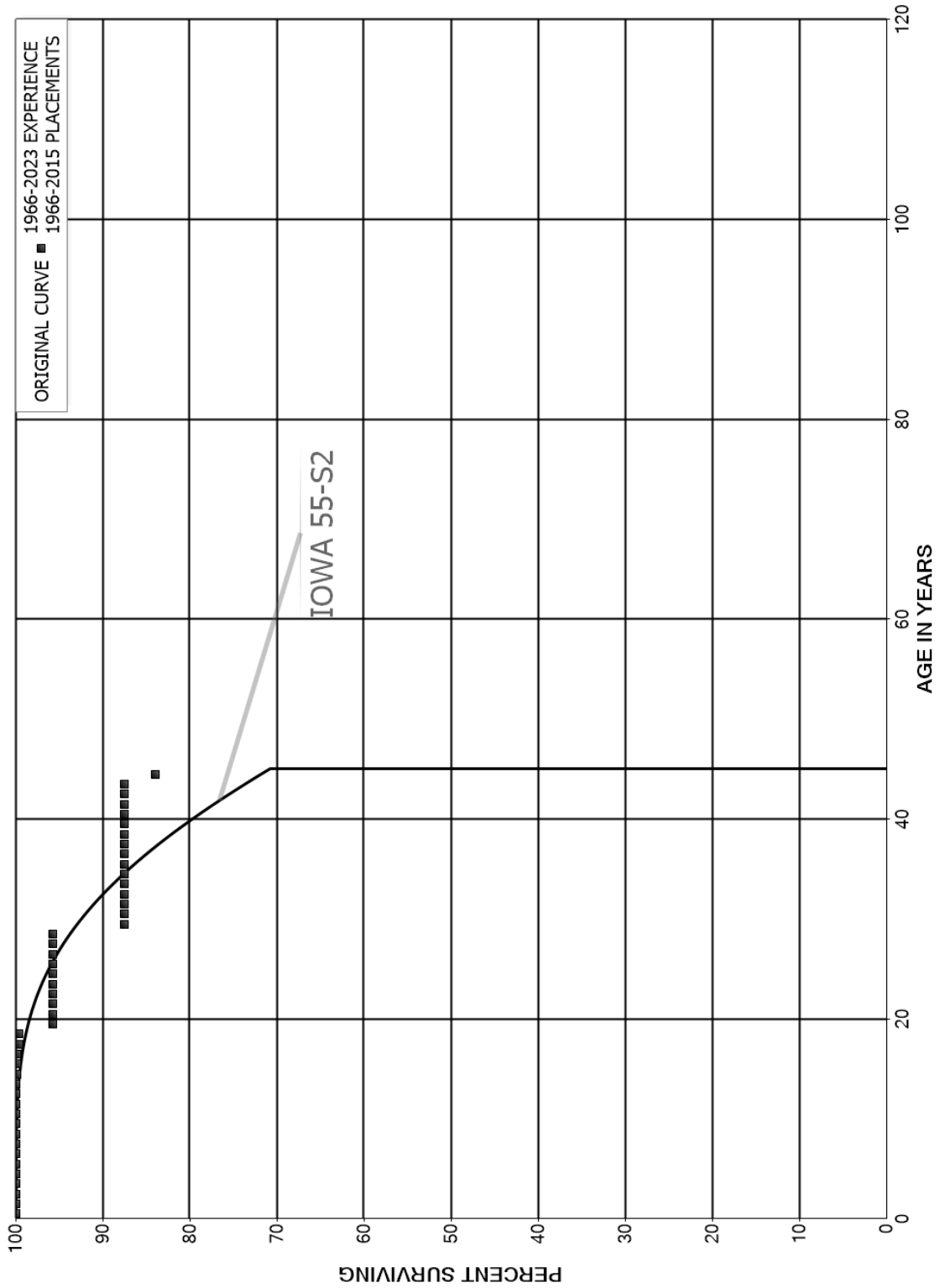
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.10 STRUCTURES AND IMPROVEMENTS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2023-2023			EXPERIENCE BAND 2023-2023		
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	47,185		0.0000	1.0000	100.00
0.5					100.00

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2015			EXPERIENCE BAND 1966-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,724,433		0.0000	1.0000	100.00
0.5	15,724,433		0.0000	1.0000	100.00
1.5	15,724,433		0.0000	1.0000	100.00
2.5	15,724,433		0.0000	1.0000	100.00
3.5	15,724,433		0.0000	1.0000	100.00
4.5	15,724,433		0.0000	1.0000	100.00
5.5	11,453,729	11,932	0.0010	0.9990	100.00
6.5	11,441,797		0.0000	1.0000	99.90
7.5	12,778,804		0.0000	1.0000	99.90
8.5	12,710,879		0.0000	1.0000	99.90
9.5	12,663,759		0.0000	1.0000	99.90
10.5	12,227,084		0.0000	1.0000	99.90
11.5	12,227,084		0.0000	1.0000	99.90
12.5	12,227,084		0.0000	1.0000	99.90
13.5	12,227,084	1,000	0.0001	0.9999	99.90
14.5	12,226,084		0.0000	1.0000	99.89
15.5	9,555,256		0.0000	1.0000	99.89
16.5	9,555,256	23,736	0.0025	0.9975	99.89
17.5	9,531,520		0.0000	1.0000	99.64
18.5	9,531,520	370,664	0.0389	0.9611	99.64
19.5	9,090,146		0.0000	1.0000	95.76
20.5	9,090,146		0.0000	1.0000	95.76
21.5	9,090,146	2,191	0.0002	0.9998	95.76
22.5	9,087,955		0.0000	1.0000	95.74
23.5	9,087,955		0.0000	1.0000	95.74
24.5	9,087,955		0.0000	1.0000	95.74
25.5	9,087,955		0.0000	1.0000	95.74
26.5	9,087,955		0.0000	1.0000	95.74
27.5	9,064,151		0.0000	1.0000	95.74
28.5	10,176,424	873,384	0.0858	0.9142	95.74
29.5	9,303,040		0.0000	1.0000	87.52
30.5	9,326,379		0.0000	1.0000	87.52
31.5	9,326,379		0.0000	1.0000	87.52
32.5	9,317,764		0.0000	1.0000	87.52
33.5	9,317,764	4,800	0.0005	0.9995	87.52
34.5	9,312,964		0.0000	1.0000	87.48
35.5	9,312,964		0.0000	1.0000	87.48
36.5	9,312,964		0.0000	1.0000	87.48
37.5	6,613,625		0.0000	1.0000	87.48
38.5	6,575,072		0.0000	1.0000	87.48

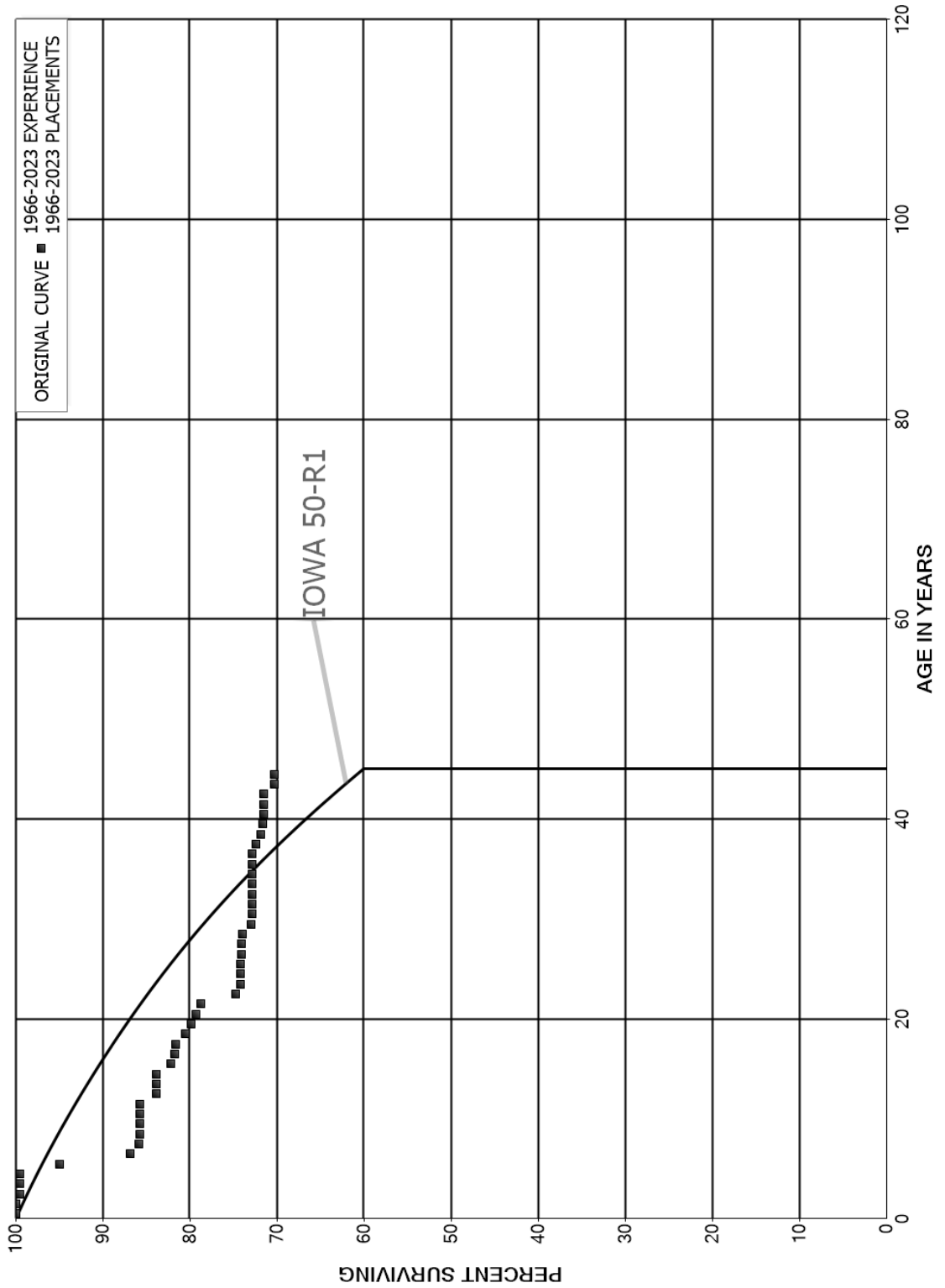
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2015			EXPERIENCE BAND 1966-2023		
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	6,525,973		0.0000	1.0000	87.48
40.5	6,525,973		0.0000	1.0000	87.48
41.5	6,525,973		0.0000	1.0000	87.48
42.5	5,114,657		0.0000	1.0000	87.48
43.5	5,093,687	203,738	0.0400	0.9600	87.48
44.5	129,680		0.0000	1.0000	83.98
45.5	129,680		0.0000	1.0000	83.98
46.5	129,680		0.0000	1.0000	83.98
47.5	124,807		0.0000	1.0000	83.98
48.5	124,807		0.0000	1.0000	83.98
49.5	14,988		0.0000	1.0000	83.98
50.5	14,988		0.0000	1.0000	83.98
51.5	14,988		0.0000	1.0000	83.98
52.5					83.98

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2023

EXPERIENCE BAND 1966-2023

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	199,504,071	2,007	0.0000	1.0000	100.00
0.5	152,354,194	15,123	0.0001	0.9999	100.00
1.5	152,293,594	680,297	0.0045	0.9955	99.99
2.5	151,613,297	33,223	0.0002	0.9998	99.54
3.5	149,797,972	25,339	0.0002	0.9998	99.52
4.5	124,093,557	5,672,812	0.0457	0.9543	99.50
5.5	93,542,093	7,970,730	0.0852	0.9148	94.96
6.5	76,277,311	900,163	0.0118	0.9882	86.86
7.5	85,889,693	146,356	0.0017	0.9983	85.84
8.5	78,841,143	4,381	0.0001	0.9999	85.69
9.5	78,836,762	13,399	0.0002	0.9998	85.69
10.5	72,762,875	32	0.0000	1.0000	85.67
11.5	72,739,465	1,536,484	0.0211	0.9789	85.67
12.5	64,165,684	42	0.0000	1.0000	83.86
13.5	63,723,094	50,981	0.0008	0.9992	83.86
14.5	63,519,677	1,235,341	0.0194	0.9806	83.80
15.5	34,769,662	200,017	0.0058	0.9942	82.17
16.5	34,569,645	24,709	0.0007	0.9993	81.69
17.5	34,130,936	477,553	0.0140	0.9860	81.64
18.5	33,653,384	254,654	0.0076	0.9924	80.49
19.5	33,370,499	268,762	0.0081	0.9919	79.88
20.5	33,056,511	206,962	0.0063	0.9937	79.24
21.5	32,040,942	1,649,082	0.0515	0.9485	78.74
22.5	30,321,554	192,295	0.0063	0.9937	74.69
23.5	30,030,492		0.0000	1.0000	74.22
24.5	29,294,422		0.0000	1.0000	74.22
25.5	29,294,422	44,746	0.0015	0.9985	74.22
26.5	29,249,675		0.0000	1.0000	74.10
27.5	29,218,489	43,548	0.0015	0.9985	74.10
28.5	27,940,349	411,394	0.0147	0.9853	73.99
29.5	27,528,955	19,174	0.0007	0.9993	72.90
30.5	27,486,442		0.0000	1.0000	72.85
31.5	27,486,442		0.0000	1.0000	72.85
32.5	27,486,442	18,200	0.0007	0.9993	72.85
33.5	27,468,242	4,300	0.0002	0.9998	72.81
34.5	27,012,093		0.0000	1.0000	72.79
35.5	26,901,972		0.0000	1.0000	72.79
36.5	26,897,119	149,999	0.0056	0.9944	72.79
37.5	26,304,518	193,000	0.0073	0.9927	72.39
38.5	25,886,516	73,304	0.0028	0.9972	71.86

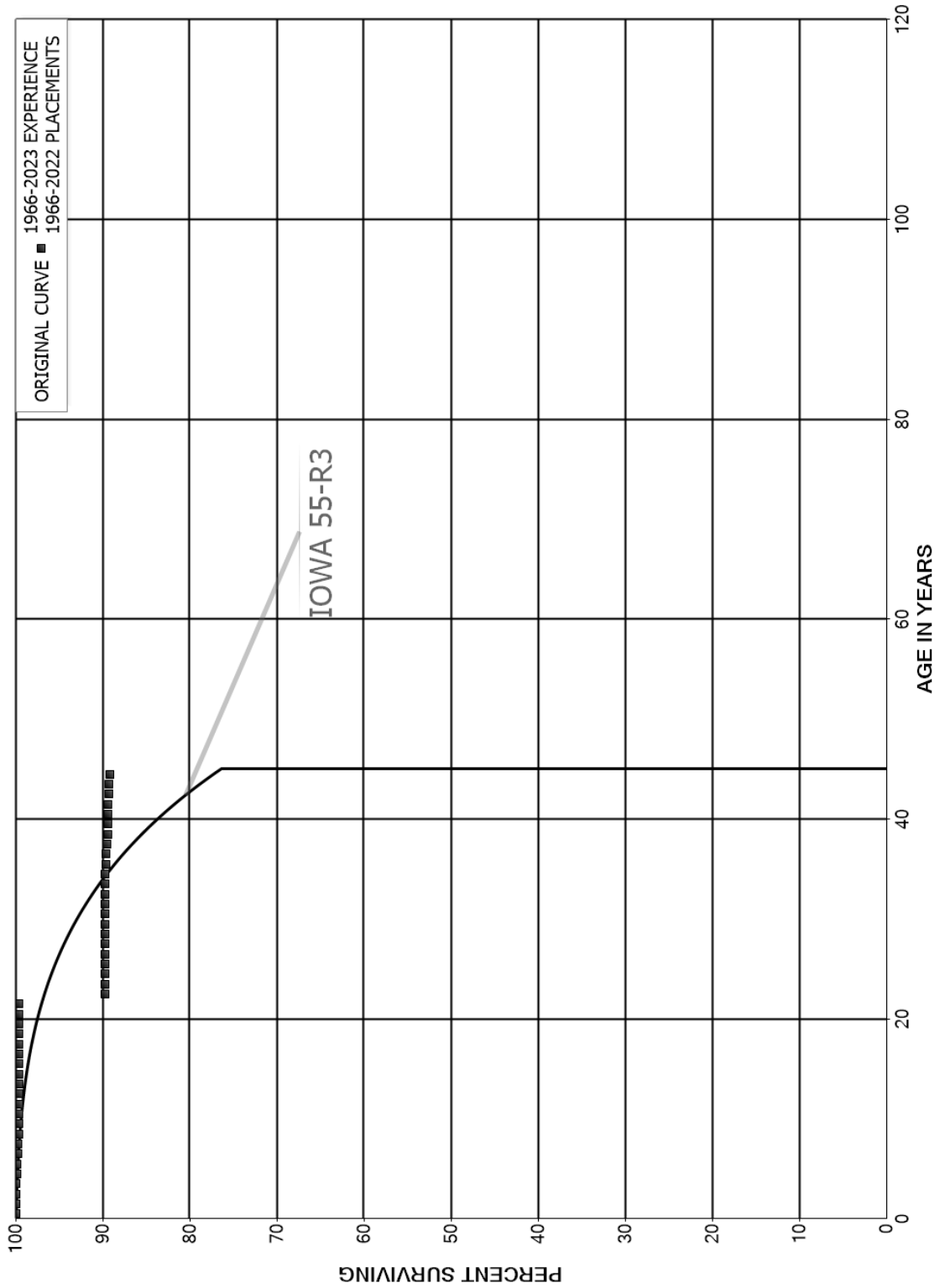
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2023			EXPERIENCE BAND 1966-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	25,813,212	50,000	0.0019	0.9981	71.65	
40.5	25,763,212		0.0000	1.0000	71.52	
41.5	25,326,617		0.0000	1.0000	71.52	
42.5	25,326,617	422,272	0.0167	0.9833	71.52	
43.5	24,037,249		0.0000	1.0000	70.32	
44.5	1,975,288		0.0000	1.0000	70.32	
45.5	1,975,288	2,429	0.0012	0.9988	70.32	
46.5	1,972,859		0.0000	1.0000	70.24	
47.5	1,245,150		0.0000	1.0000	70.24	
48.5	1,245,150		0.0000	1.0000	70.24	
49.5	1,245,150		0.0000	1.0000	70.24	
50.5	1,245,150		0.0000	1.0000	70.24	
51.5	1,245,150		0.0000	1.0000	70.24	
52.5					70.24	

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2022			EXPERIENCE BAND 1966-2023		
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	33,697,595		0.0000	1.0000	100.00
0.5	33,697,595		0.0000	1.0000	100.00
1.5	33,381,534		0.0000	1.0000	100.00
2.5	33,381,534		0.0000	1.0000	100.00
3.5	33,381,534	47,023	0.0014	0.9986	100.00
4.5	33,271,773		0.0000	1.0000	99.86
5.5	44,826,594	76,197	0.0017	0.9983	99.86
6.5	42,226,971		0.0000	1.0000	99.69
7.5	45,602,102	47,929	0.0011	0.9989	99.69
8.5	45,554,173		0.0000	1.0000	99.58
9.5	45,554,173		0.0000	1.0000	99.58
10.5	40,440,583		0.0000	1.0000	99.58
11.5	40,440,583		0.0000	1.0000	99.58
12.5	40,440,583		0.0000	1.0000	99.58
13.5	40,422,871		0.0000	1.0000	99.58
14.5	40,422,871		0.0000	1.0000	99.58
15.5	6,658,659		0.0000	1.0000	99.58
16.5	6,605,802		0.0000	1.0000	99.58
17.5	6,605,802		0.0000	1.0000	99.58
18.5	6,605,802		0.0000	1.0000	99.58
19.5	6,605,802		0.0000	1.0000	99.58
20.5	6,605,802		0.0000	1.0000	99.58
21.5	6,605,802	651,655	0.0986	0.9014	99.58
22.5	5,954,147		0.0000	1.0000	89.76
23.5	5,954,147	1,600	0.0003	0.9997	89.76
24.5	5,952,547		0.0000	1.0000	89.74
25.5	5,952,547		0.0000	1.0000	89.74
26.5	5,952,547		0.0000	1.0000	89.74
27.5	5,952,547		0.0000	1.0000	89.74
28.5	5,912,026		0.0000	1.0000	89.74
29.5	5,912,026		0.0000	1.0000	89.74
30.5	5,912,026		0.0000	1.0000	89.74
31.5	5,912,026		0.0000	1.0000	89.74
32.5	5,912,026		0.0000	1.0000	89.74
33.5	5,912,026		0.0000	1.0000	89.74
34.5	5,912,026	4,701	0.0008	0.9992	89.74
35.5	5,907,325		0.0000	1.0000	89.67
36.5	5,907,325	13,000	0.0022	0.9978	89.67
37.5	5,860,091	8,270	0.0014	0.9986	89.47
38.5	5,851,821		0.0000	1.0000	89.34

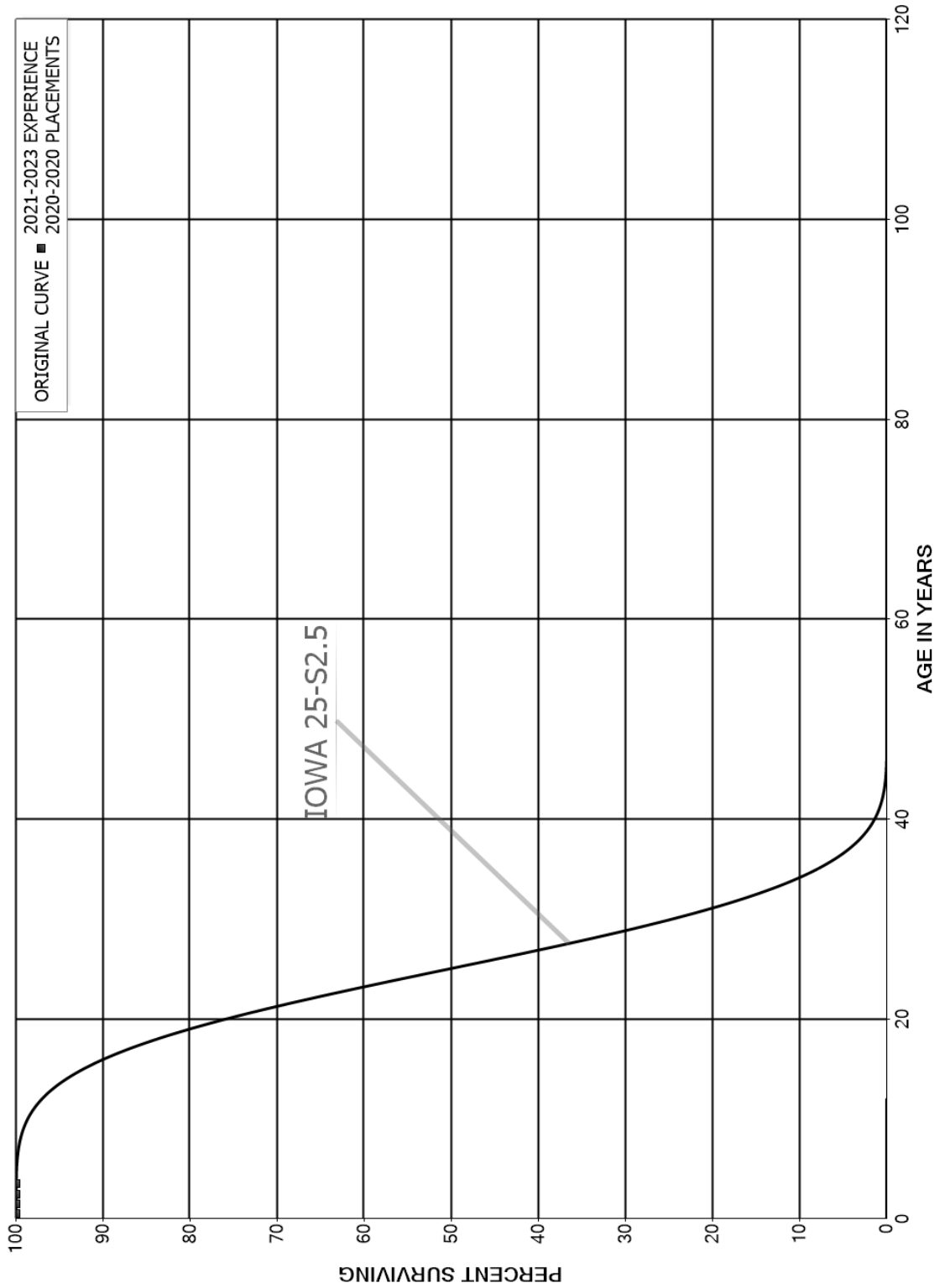
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2022			EXPERIENCE BAND 1966-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,851,821		0.0000	1.0000	89.34
40.5	5,851,821		0.0000	1.0000	89.34
41.5	5,851,821	4,758	0.0008	0.9992	89.34
42.5	5,847,063		0.0000	1.0000	89.27
43.5	5,847,063	6,836	0.0012	0.9988	89.27
44.5	825,964		0.0000	1.0000	89.16
45.5	825,964		0.0000	1.0000	89.16
46.5	825,964		0.0000	1.0000	89.16
47.5	463,118		0.0000	1.0000	89.16
48.5	463,118		0.0000	1.0000	89.16
49.5	463,118		0.0000	1.0000	89.16
50.5	463,118		0.0000	1.0000	89.16
51.5	463,118		0.0000	1.0000	89.16
52.5					89.16

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 344.10 GENERATORS - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES



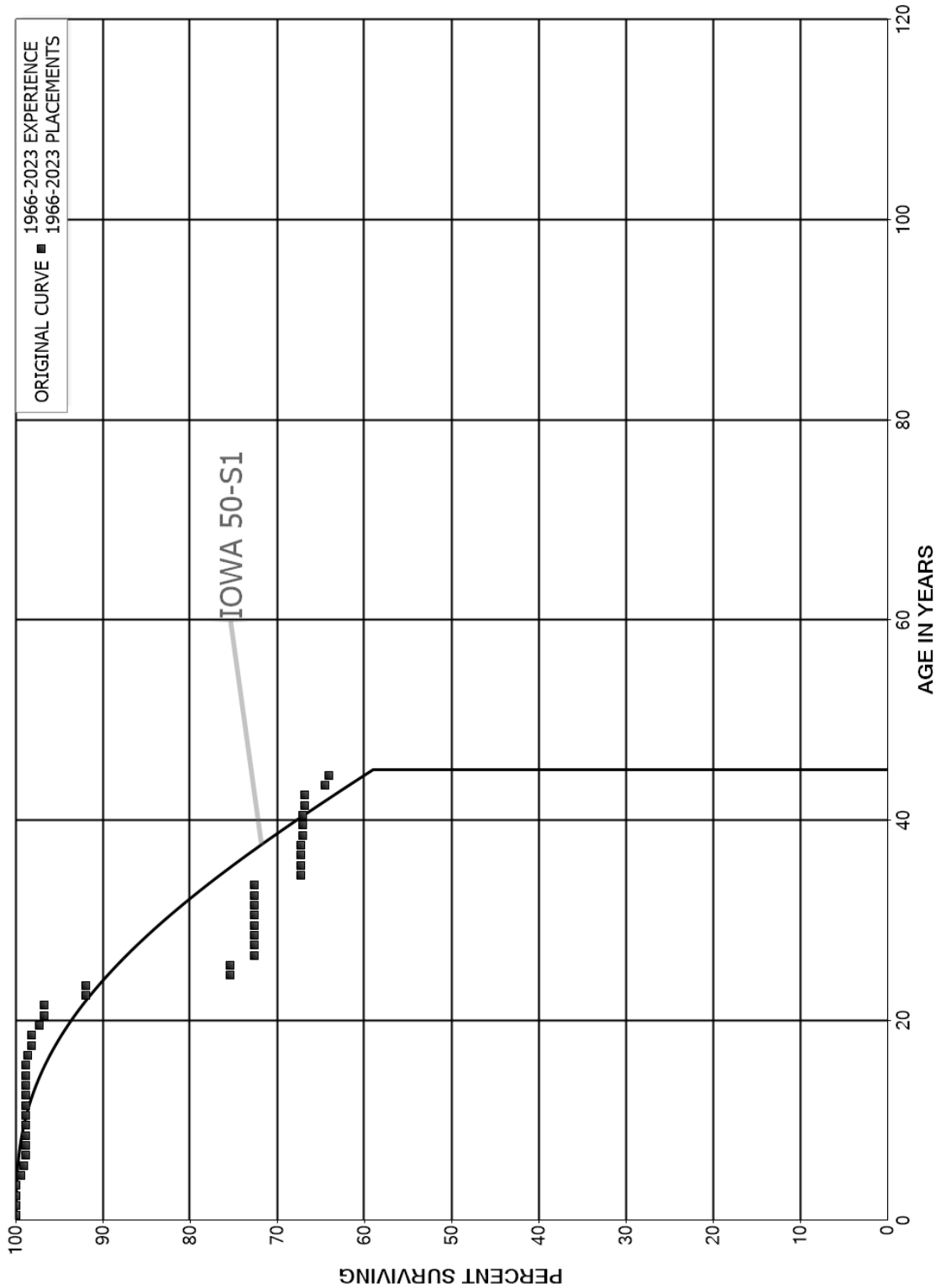
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.10 GENERATORS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2020-2020			EXPERIENCE BAND 2021-2023		
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	945,974		0.0000	1.0000	100.00
1.5	945,974		0.0000	1.0000	100.00
2.5	945,974		0.0000	1.0000	100.00
3.5					100.00

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2023			EXPERIENCE BAND 1966-2023		
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	50,241,138		0.0000	1.0000	100.00
0.5	53,638,853		0.0000	1.0000	100.00
1.5	53,615,717		0.0000	1.0000	100.00
2.5	53,588,881		0.0000	1.0000	100.00
3.5	53,577,946	315,781	0.0059	0.9941	100.00
4.5	36,819,884	114,000	0.0031	0.9969	99.41
5.5	36,673,772	102,801	0.0028	0.9972	99.10
6.5	35,216,260		0.0000	1.0000	98.83
7.5	37,778,113		0.0000	1.0000	98.83
8.5	37,778,113		0.0000	1.0000	98.83
9.5	36,857,554		0.0000	1.0000	98.83
10.5	32,011,362		0.0000	1.0000	98.83
11.5	31,004,817		0.0000	1.0000	98.83
12.5	31,004,817		0.0000	1.0000	98.83
13.5	30,985,391		0.0000	1.0000	98.83
14.5	30,985,391		0.0000	1.0000	98.83
15.5	3,089,611	7,000	0.0023	0.9977	98.83
16.5	3,082,611	11,888	0.0039	0.9961	98.60
17.5	3,070,723		0.0000	1.0000	98.22
18.5	3,070,723	30,028	0.0098	0.9902	98.22
19.5	3,040,695	15,637	0.0051	0.9949	97.26
20.5	3,025,058		0.0000	1.0000	96.76
21.5	2,737,956	134,509	0.0491	0.9509	96.76
22.5	2,603,446		0.0000	1.0000	92.01
23.5	2,603,446	471,037	0.1809	0.8191	92.01
24.5	2,132,410		0.0000	1.0000	75.36
25.5	2,096,378	75,246	0.0359	0.9641	75.36
26.5	2,021,131		0.0000	1.0000	72.66
27.5	2,021,131		0.0000	1.0000	72.66
28.5	1,527,155		0.0000	1.0000	72.66
29.5	1,527,155		0.0000	1.0000	72.66
30.5	1,527,155		0.0000	1.0000	72.66
31.5	1,527,155		0.0000	1.0000	72.66
32.5	1,527,155		0.0000	1.0000	72.66
33.5	1,522,738	112,541	0.0739	0.9261	72.66
34.5	1,410,198		0.0000	1.0000	67.29
35.5	1,410,198		0.0000	1.0000	67.29
36.5	1,390,140		0.0000	1.0000	67.29
37.5	1,390,140	4,300	0.0031	0.9969	67.29
38.5	1,197,116		0.0000	1.0000	67.08

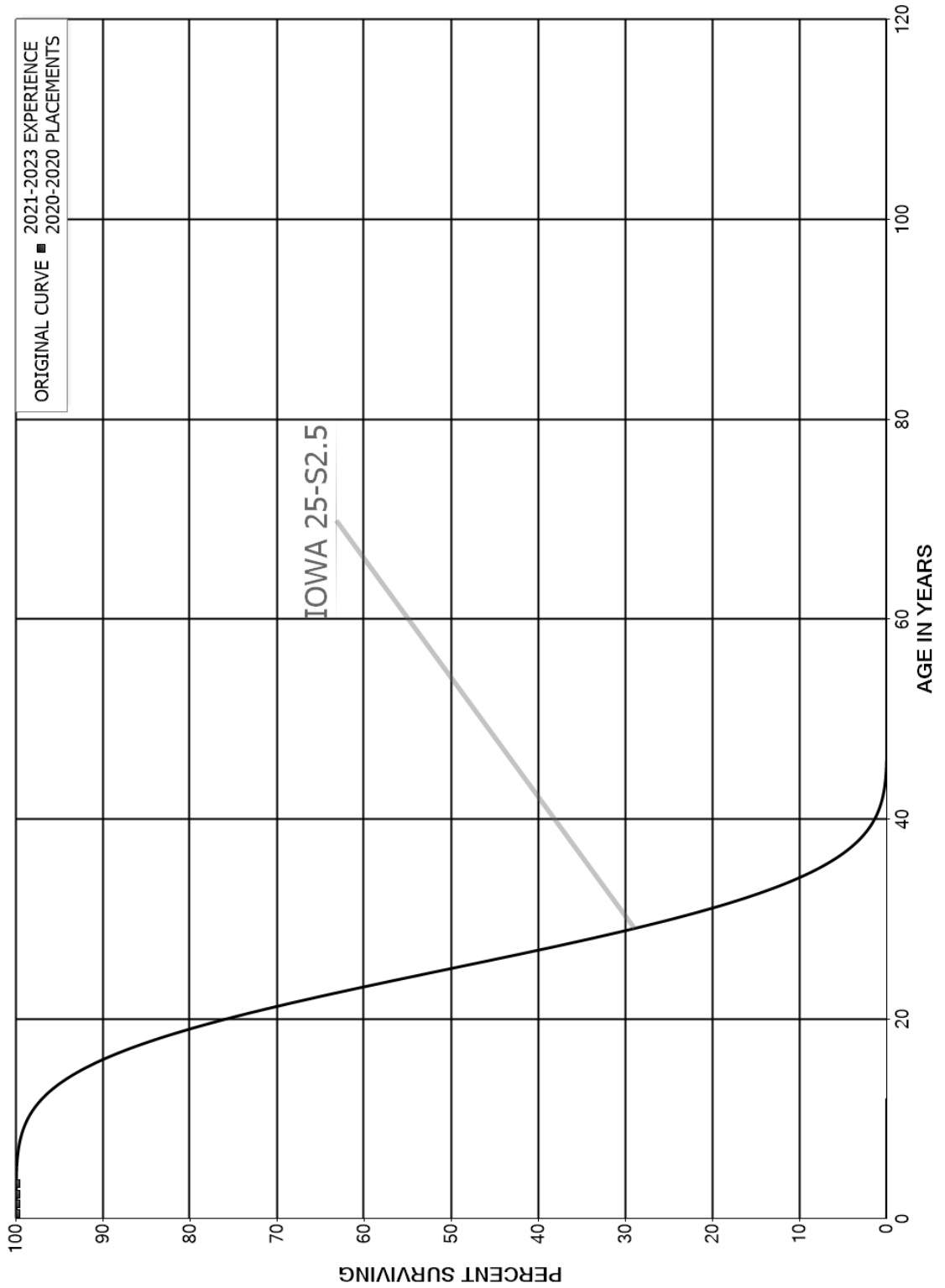
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2023			EXPERIENCE BAND 1966-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,184,217		0.0000	1.0000	67.08	
40.5	1,308,002	4,568	0.0035	0.9965	67.08	
41.5	1,190,224		0.0000	1.0000	66.84	
42.5	1,190,224	41,431	0.0348	0.9652	66.84	
43.5	1,148,793	7,271	0.0063	0.9937	64.52	
44.5	567,777	1,528	0.0027	0.9973	64.11	
45.5	564,374		0.0000	1.0000	63.94	
46.5	564,374		0.0000	1.0000	63.94	
47.5	364,972	393	0.0011	0.9989	63.94	
48.5	364,579		0.0000	1.0000	63.87	
49.5	364,579		0.0000	1.0000	63.87	
50.5	354,398		0.0000	1.0000	63.87	
51.5	346,607		0.0000	1.0000	63.87	
52.5					63.87	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 345.10 ACCESSORY ELECTRIC EQUIPMENT - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES



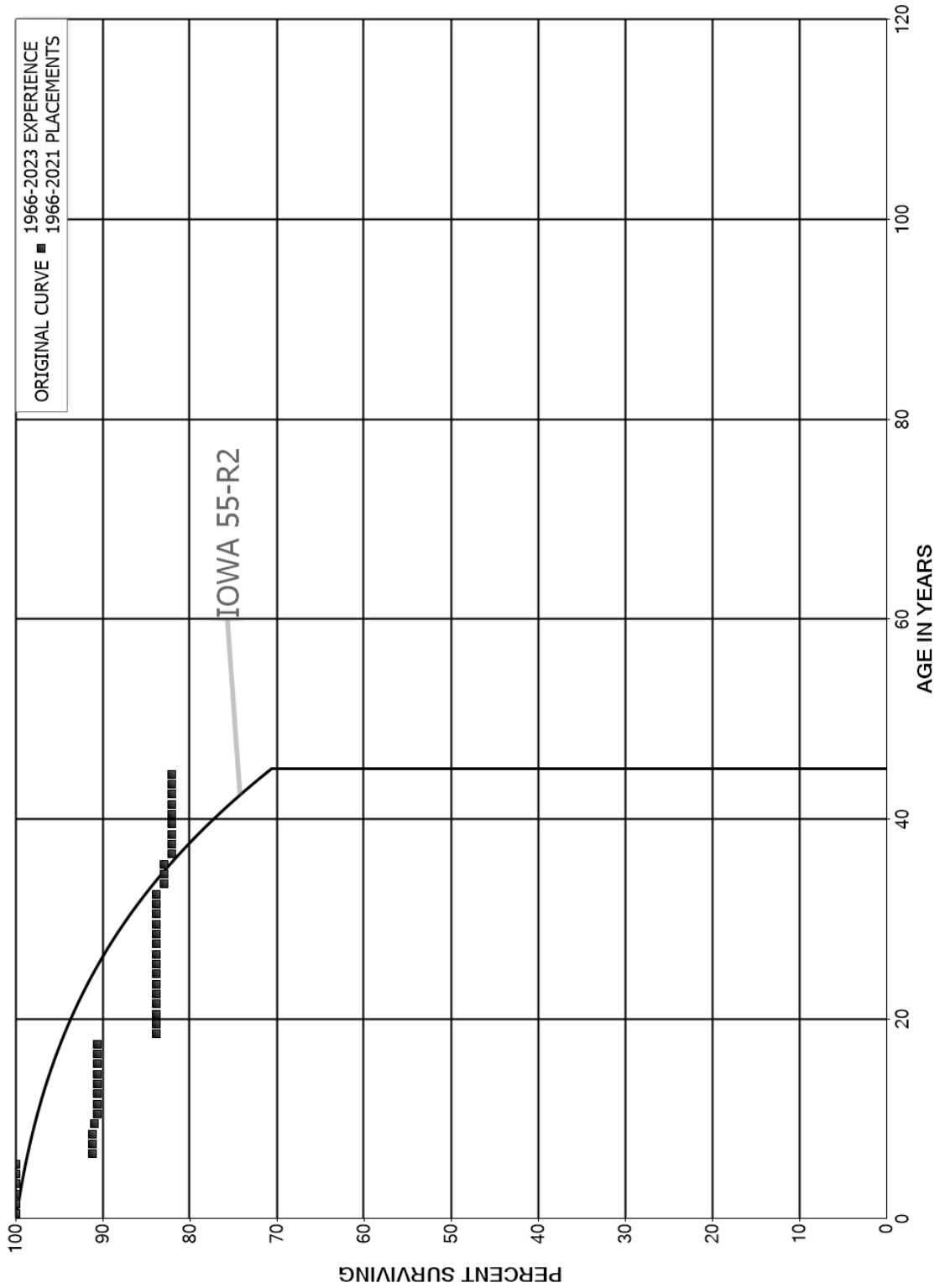
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.10 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2020-2020			EXPERIENCE BAND 2021-2023		
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	236,494		0.0000	1.0000	100.00
1.5	236,494		0.0000	1.0000	100.00
2.5	236,494		0.0000	1.0000	100.00
3.5					100.00

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2021			EXPERIENCE BAND 1966-2023		
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	8,403,187		0.0000	1.0000	100.00
0.5	8,403,187		0.0000	1.0000	100.00
1.5	8,403,187		0.0000	1.0000	100.00
2.5	7,775,714		0.0000	1.0000	100.00
3.5	7,589,157		0.0000	1.0000	100.00
4.5	6,602,343		0.0000	1.0000	100.00
5.5	3,957,289	348,443	0.0881	0.9119	100.00
6.5	3,605,373		0.0000	1.0000	91.19
7.5	4,643,519		0.0000	1.0000	91.19
8.5	4,724,375	11,374	0.0024	0.9976	91.19
9.5	4,713,001	18,116	0.0038	0.9962	90.98
10.5	4,373,279		0.0000	1.0000	90.63
11.5	4,173,405		0.0000	1.0000	90.63
12.5	4,163,789		0.0000	1.0000	90.63
13.5	4,163,789		0.0000	1.0000	90.63
14.5	3,986,220		0.0000	1.0000	90.63
15.5	412,457		0.0000	1.0000	90.63
16.5	412,457		0.0000	1.0000	90.63
17.5	374,420	28,035	0.0749	0.9251	90.63
18.5	346,385		0.0000	1.0000	83.84
19.5	346,385		0.0000	1.0000	83.84
20.5	341,135		0.0000	1.0000	83.84
21.5	341,135		0.0000	1.0000	83.84
22.5	341,135		0.0000	1.0000	83.84
23.5	341,135		0.0000	1.0000	83.84
24.5	341,135		0.0000	1.0000	83.84
25.5	341,135		0.0000	1.0000	83.84
26.5	341,135		0.0000	1.0000	83.84
27.5	341,135		0.0000	1.0000	83.84
28.5	341,135		0.0000	1.0000	83.84
29.5	341,135		0.0000	1.0000	83.84
30.5	341,135		0.0000	1.0000	83.84
31.5	341,135		0.0000	1.0000	83.84
32.5	341,135	3,700	0.0108	0.9892	83.84
33.5	337,435		0.0000	1.0000	82.93
34.5	337,435		0.0000	1.0000	82.93
35.5	337,435	3,700	0.0110	0.9890	82.93
36.5	333,735		0.0000	1.0000	82.02
37.5	333,735		0.0000	1.0000	82.02
38.5	333,735		0.0000	1.0000	82.02

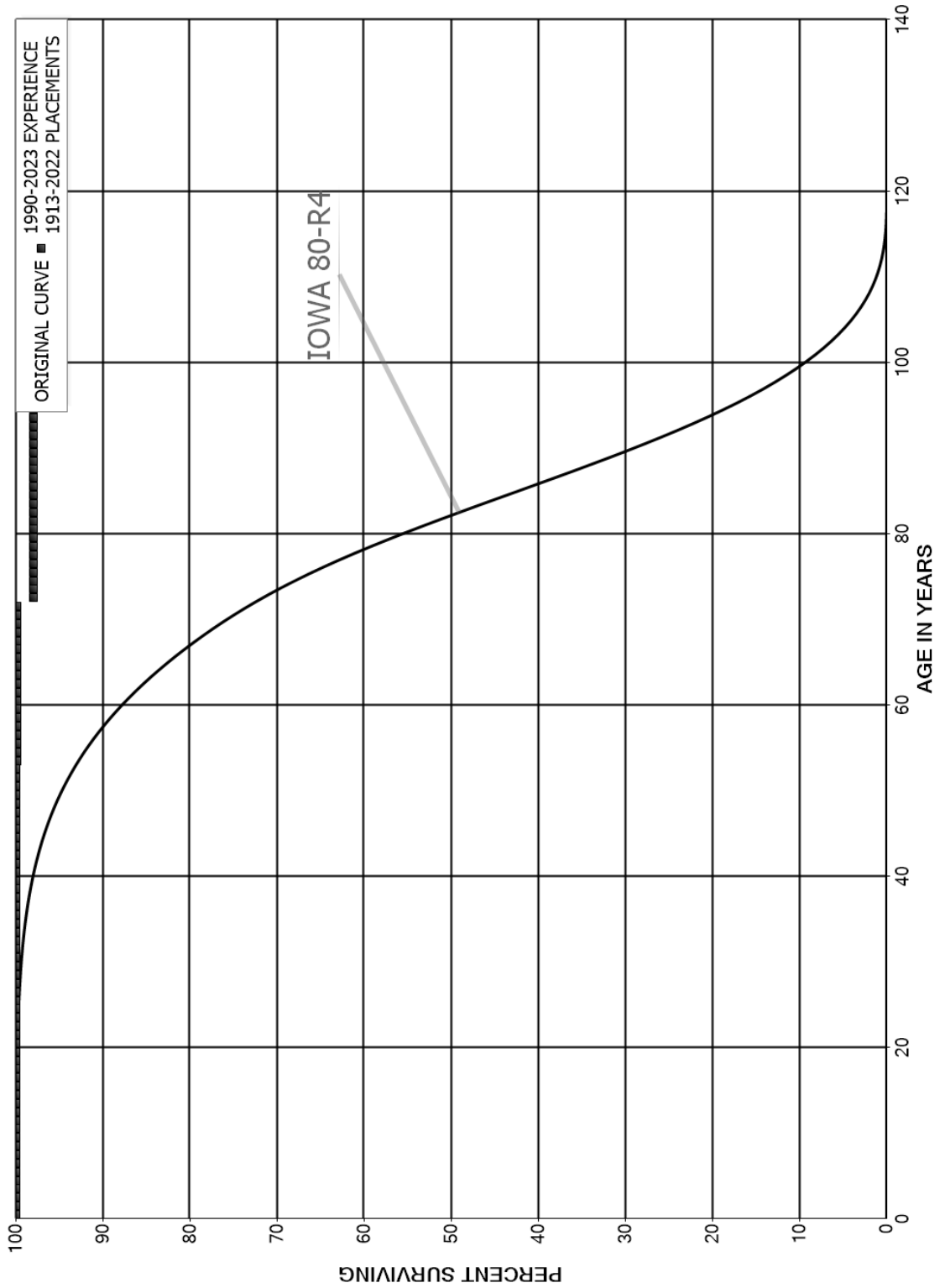
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2021			EXPERIENCE BAND 1966-2023		
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	214,109		0.0000	1.0000	82.02
40.5	214,109		0.0000	1.0000	82.02
41.5	212,193		0.0000	1.0000	82.02
42.5	212,193		0.0000	1.0000	82.02
43.5	212,193		0.0000	1.0000	82.02
44.5	121,419		0.0000	1.0000	82.02
45.5	121,419		0.0000	1.0000	82.02
46.5	121,419		0.0000	1.0000	82.02
47.5	98,437		0.0000	1.0000	82.02
48.5	98,437		0.0000	1.0000	82.02
49.5	98,437		0.0000	1.0000	82.02
50.5	64,055		0.0000	1.0000	82.02
51.5	64,055		0.0000	1.0000	82.02
52.5					82.02

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2022			EXPERIENCE BAND 1990-2023		
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	4,774,694		0.0000	1.0000	100.00
0.5	4,791,907		0.0000	1.0000	100.00
1.5	4,198,977		0.0000	1.0000	100.00
2.5	3,635,030		0.0000	1.0000	100.00
3.5	3,693,258		0.0000	1.0000	100.00
4.5	3,681,370		0.0000	1.0000	100.00
5.5	3,654,668		0.0000	1.0000	100.00
6.5	4,479,516		0.0000	1.0000	100.00
7.5	4,434,605		0.0000	1.0000	100.00
8.5	4,467,707		0.0000	1.0000	100.00
9.5	4,041,027		0.0000	1.0000	100.00
10.5	4,109,907		0.0000	1.0000	100.00
11.5	4,174,405		0.0000	1.0000	100.00
12.5	4,336,855		0.0000	1.0000	100.00
13.5	5,236,336		0.0000	1.0000	100.00
14.5	5,246,570		0.0000	1.0000	100.00
15.5	5,249,863		0.0000	1.0000	100.00
16.5	5,268,348		0.0000	1.0000	100.00
17.5	5,269,550		0.0000	1.0000	100.00
18.5	6,606,699		0.0000	1.0000	100.00
19.5	6,632,890		0.0000	1.0000	100.00
20.5	6,632,894		0.0000	1.0000	100.00
21.5	6,648,204		0.0000	1.0000	100.00
22.5	6,646,096		0.0000	1.0000	100.00
23.5	6,984,526		0.0000	1.0000	100.00
24.5	7,119,352		0.0000	1.0000	100.00
25.5	7,127,295		0.0000	1.0000	100.00
26.5	7,411,440	400	0.0001	0.9999	100.00
27.5	7,413,764		0.0000	1.0000	99.99
28.5	7,718,603		0.0000	1.0000	99.99
29.5	7,736,401		0.0000	1.0000	99.99
30.5	7,734,869		0.0000	1.0000	99.99
31.5	7,739,985		0.0000	1.0000	99.99
32.5	7,989,207		0.0000	1.0000	99.99
33.5	7,204,842		0.0000	1.0000	99.99
34.5	7,260,867		0.0000	1.0000	99.99
35.5	7,710,507		0.0000	1.0000	99.99
36.5	7,753,611		0.0000	1.0000	99.99
37.5	7,700,244	2,798	0.0004	0.9996	99.99
38.5	7,017,679		0.0000	1.0000	99.96

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2022			EXPERIENCE BAND 1990-2023		
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	6,997,279		0.0000	1.0000	99.96
40.5	6,145,137		0.0000	1.0000	99.96
41.5	6,109,480		0.0000	1.0000	99.96
42.5	5,606,385		0.0000	1.0000	99.96
43.5	5,522,894		0.0000	1.0000	99.96
44.5	5,350,166		0.0000	1.0000	99.96
45.5	4,491,483		0.0000	1.0000	99.96
46.5	4,199,378	1,290	0.0003	0.9997	99.96
47.5	3,301,572		0.0000	1.0000	99.93
48.5	3,283,297		0.0000	1.0000	99.93
49.5	3,249,000		0.0000	1.0000	99.93
50.5	3,235,058		0.0000	1.0000	99.93
51.5	3,232,457		0.0000	1.0000	99.93
52.5	1,891,554	2,000	0.0011	0.9989	99.93
53.5	1,864,564		0.0000	1.0000	99.82
54.5	1,864,535		0.0000	1.0000	99.82
55.5	1,845,976		0.0000	1.0000	99.82
56.5	1,845,891		0.0000	1.0000	99.82
57.5	1,598,830		0.0000	1.0000	99.82
58.5	1,416,321		0.0000	1.0000	99.82
59.5	1,410,844		0.0000	1.0000	99.82
60.5	1,414,469		0.0000	1.0000	99.82
61.5	1,413,136		0.0000	1.0000	99.82
62.5	1,095,431		0.0000	1.0000	99.82
63.5	1,063,285		0.0000	1.0000	99.82
64.5	1,058,201		0.0000	1.0000	99.82
65.5	1,041,414	347	0.0003	0.9997	99.82
66.5	777,928		0.0000	1.0000	99.79
67.5	688,671		0.0000	1.0000	99.79
68.5	616,590		0.0000	1.0000	99.79
69.5	609,047		0.0000	1.0000	99.79
70.5	538,133		0.0000	1.0000	99.79
71.5	519,167	9,303	0.0179	0.9821	99.79
72.5	497,515		0.0000	1.0000	98.00
73.5	489,379		0.0000	1.0000	98.00
74.5	489,335		0.0000	1.0000	98.00
75.5	489,174		0.0000	1.0000	98.00
76.5	485,746		0.0000	1.0000	98.00
77.5	484,515		0.0000	1.0000	98.00
78.5	478,530		0.0000	1.0000	98.00

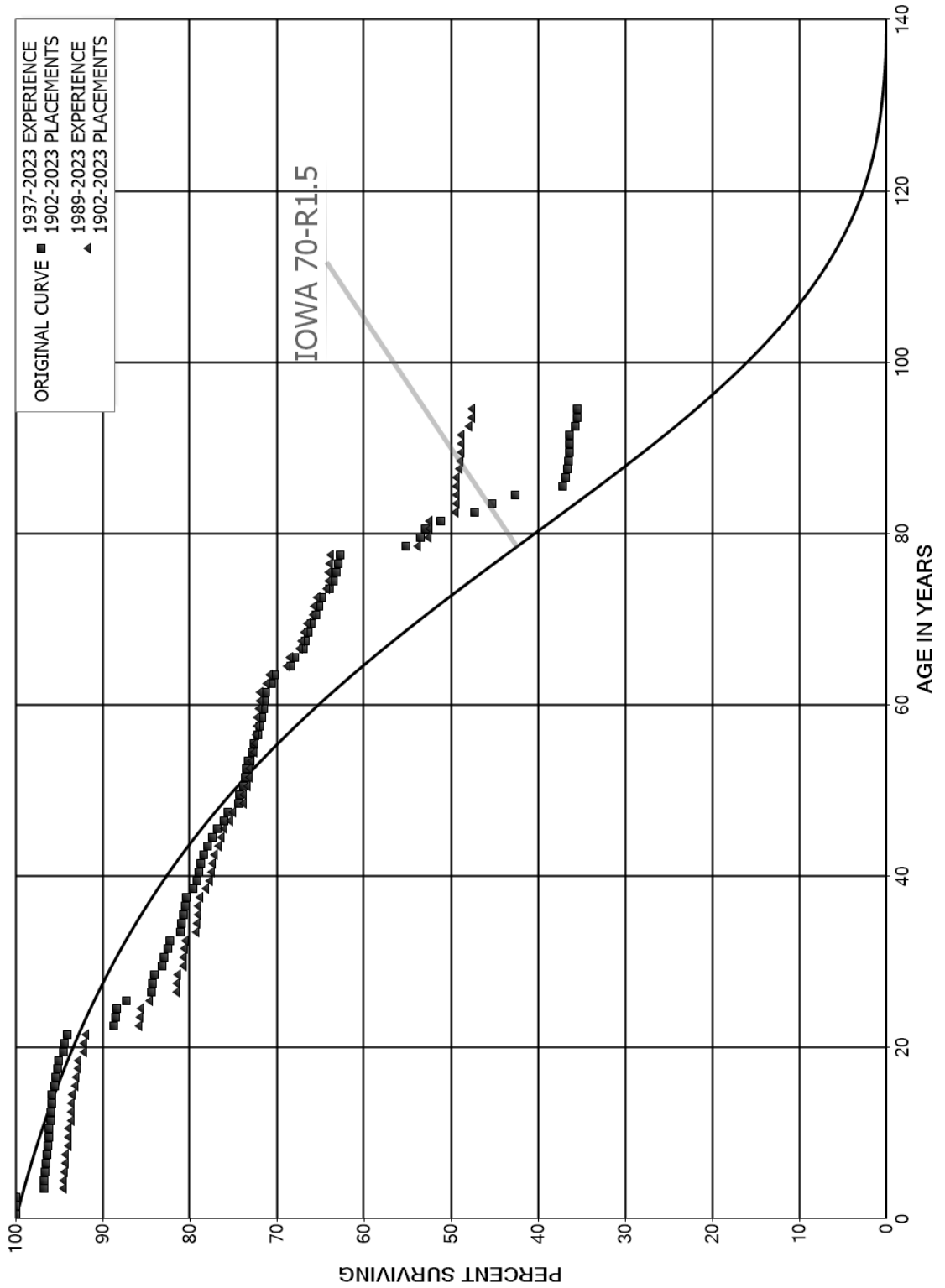
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2022			EXPERIENCE BAND 1990-2023		
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	477,688		0.0000	1.0000	98.00
80.5	467,101		0.0000	1.0000	98.00
81.5	466,140		0.0000	1.0000	98.00
82.5	464,621		0.0000	1.0000	98.00
83.5	456,928		0.0000	1.0000	98.00
84.5	451,911		0.0000	1.0000	98.00
85.5	451,910		0.0000	1.0000	98.00
86.5	451,851		0.0000	1.0000	98.00
87.5	449,400		0.0000	1.0000	98.00
88.5	449,400		0.0000	1.0000	98.00
89.5	449,398		0.0000	1.0000	98.00
90.5	449,397		0.0000	1.0000	98.00
91.5	343,189		0.0000	1.0000	98.00
92.5	343,187		0.0000	1.0000	98.00
93.5	343,128		0.0000	1.0000	98.00
94.5	4,612		0.0000	1.0000	98.00
95.5	4,444		0.0000	1.0000	98.00
96.5	4,344		0.0000	1.0000	98.00
97.5	3,937		0.0000	1.0000	98.00
98.5	3,755		0.0000	1.0000	98.00
99.5	1,554		0.0000	1.0000	98.00
100.5	524		0.0000	1.0000	98.00
101.5	51		0.0000	1.0000	98.00
102.5	51		0.0000	1.0000	98.00
103.5	51		0.0000	1.0000	98.00
104.5	51		0.0000	1.0000	98.00
105.5	51		0.0000	1.0000	98.00
106.5	18		0.0000	1.0000	98.00
107.5	7		0.0000	1.0000	98.00
108.5	6		0.0000	1.0000	98.00
109.5	1		0.0000	1.0000	98.00
110.5					98.00

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 352.00 AND 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2023

EXPERIENCE BAND 1937-2023

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	106,932,402	5,489	0.0001	0.9999	100.00
0.5	50,238,232	8,700	0.0002	0.9998	99.99
1.5	49,587,793	6,970	0.0001	0.9999	99.98
2.5	47,449,802	1,551,527	0.0327	0.9673	99.96
3.5	43,858,160	7,955	0.0002	0.9998	96.69
4.5	43,295,334	26,056	0.0006	0.9994	96.68
5.5	39,527,455	39,677	0.0010	0.9990	96.62
6.5	39,735,451	32,587	0.0008	0.9992	96.52
7.5	38,367,152	74,006	0.0019	0.9981	96.44
8.5	37,021,795	11,187	0.0003	0.9997	96.26
9.5	34,061,954	11,713	0.0003	0.9997	96.23
10.5	33,632,110	89,525	0.0027	0.9973	96.19
11.5	32,825,407	7,914	0.0002	0.9998	95.94
12.5	32,154,748	17,346	0.0005	0.9995	95.92
13.5	31,677,956	19,498	0.0006	0.9994	95.86
14.5	31,530,418	99,845	0.0032	0.9968	95.80
15.5	31,086,325	40,664	0.0013	0.9987	95.50
16.5	31,031,935	72,928	0.0024	0.9976	95.38
17.5	30,645,233	19,563	0.0006	0.9994	95.15
18.5	30,418,352	188,293	0.0062	0.9938	95.09
19.5	27,890,758	36,101	0.0013	0.9987	94.50
20.5	27,704,293	80,372	0.0029	0.9971	94.38
21.5	27,177,063	1,544,468	0.0568	0.9432	94.11
22.5	25,234,222	64,114	0.0025	0.9975	88.76
23.5	24,956,523	53,906	0.0022	0.9978	88.53
24.5	24,817,803	298,738	0.0120	0.9880	88.34
25.5	24,514,817	794,778	0.0324	0.9676	87.28
26.5	23,887,417	57,637	0.0024	0.9976	84.45
27.5	23,554,015	64,126	0.0027	0.9973	84.25
28.5	22,867,083	232,160	0.0102	0.9898	84.02
29.5	22,292,714	47,907	0.0021	0.9979	83.16
30.5	21,732,253	131,852	0.0061	0.9939	82.98
31.5	21,812,747	63,970	0.0029	0.9971	82.48
32.5	24,881,237	363,459	0.0146	0.9854	82.24
33.5	22,802,899	36,628	0.0016	0.9984	81.04
34.5	22,732,534	56,082	0.0025	0.9975	80.91
35.5	22,213,308	41,982	0.0019	0.9981	80.71
36.5	21,253,120	46,973	0.0022	0.9978	80.56
37.5	19,088,539	180,427	0.0095	0.9905	80.38
38.5	17,179,380	96,994	0.0056	0.9944	79.62

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 352.00 AND 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2023			EXPERIENCE BAND 1937-2023			
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	15,712,202	46,688	0.0030	0.9970	79.17	
40.5	13,739,608	45,002	0.0033	0.9967	78.93	
41.5	12,477,876	39,570	0.0032	0.9968	78.67	
42.5	9,948,086	64,689	0.0065	0.9935	78.42	
43.5	9,452,995	62,793	0.0066	0.9934	77.91	
44.5	9,175,137	66,811	0.0073	0.9927	77.40	
45.5	8,720,599	88,214	0.0101	0.9899	76.83	
46.5	7,771,904	44,991	0.0058	0.9942	76.06	
47.5	7,200,916	111,614	0.0155	0.9845	75.62	
48.5	6,210,254	11,691	0.0019	0.9981	74.44	
49.5	5,874,296	33,362	0.0057	0.9943	74.30	
50.5	12,706,181	53,866	0.0042	0.9958	73.88	
51.5	12,465,880	18,258	0.0015	0.9985	73.57	
52.5	11,790,580	29,475	0.0025	0.9975	73.46	
53.5	11,428,694	70,543	0.0062	0.9938	73.28	
54.5	11,282,416	24,751	0.0022	0.9978	72.83	
55.5	3,775,234	25,936	0.0069	0.9931	72.67	
56.5	10,026,966	30,747	0.0031	0.9969	72.17	
57.5	9,882,689	30,513	0.0031	0.9969	71.94	
58.5	9,776,101	33,940	0.0035	0.9965	71.72	
59.5	9,519,200	12,609	0.0013	0.9987	71.47	
60.5	9,271,050	8,434	0.0009	0.9991	71.38	
61.5	2,650,379	25,493	0.0096	0.9904	71.31	
62.5	2,522,489	13,029	0.0052	0.9948	70.63	
63.5	2,370,386	62,489	0.0264	0.9736	70.26	
64.5	2,101,077	13,272	0.0063	0.9937	68.41	
65.5	1,857,340	27,250	0.0147	0.9853	67.98	
66.5	1,736,000	7,961	0.0046	0.9954	66.98	
67.5	1,568,879	7,375	0.0047	0.9953	66.67	
68.5	1,170,010	5,418	0.0046	0.9954	66.36	
69.5	927,639	8,442	0.0091	0.9909	66.05	
70.5	710,307	3,350	0.0047	0.9953	65.45	
71.5	630,344	2,787	0.0044	0.9956	65.14	
72.5	587,409	8,631	0.0147	0.9853	64.86	
73.5	527,930	2,887	0.0055	0.9945	63.90	
74.5	501,276	2,869	0.0057	0.9943	63.55	
75.5	497,428	1,548	0.0031	0.9969	63.19	
76.5	481,437	2,291	0.0048	0.9952	62.99	
77.5	457,864	54,895	0.1199	0.8801	62.69	
78.5	402,798	12,263	0.0304	0.9696	55.18	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 352.00 AND 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2023			EXPERIENCE BAND 1937-2023			
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	371,964	3,904	0.0105	0.9895	53.50	
80.5	365,968	11,855	0.0324	0.9676	52.94	
81.5	350,423	26,770	0.0764	0.9236	51.22	
82.5	321,697	13,885	0.0432	0.9568	47.31	
83.5	306,949	18,248	0.0594	0.9406	45.27	
84.5	241,147	30,697	0.1273	0.8727	42.57	
85.5	210,242	2,039	0.0097	0.9903	37.16	
86.5	207,985	1,092	0.0053	0.9947	36.79	
87.5	195,032	779	0.0040	0.9960	36.60	
88.5	165,054	202	0.0012	0.9988	36.46	
89.5	164,852		0.0000	1.0000	36.41	
90.5	164,852		0.0000	1.0000	36.41	
91.5	161,918	3,000	0.0185	0.9815	36.41	
92.5	157,912	909	0.0058	0.9942	35.74	
93.5	156,992	176	0.0011	0.9989	35.53	
94.5	76,901		0.0000	1.0000	35.49	
95.5	21,314		0.0000	1.0000	35.49	
96.5	21,314		0.0000	1.0000	35.49	
97.5	21,314		0.0000	1.0000	35.49	
98.5	21,314		0.0000	1.0000	35.49	
99.5	21,314		0.0000	1.0000	35.49	
100.5	21,314		0.0000	1.0000	35.49	
101.5	21,314		0.0000	1.0000	35.49	
102.5	21,314		0.0000	1.0000	35.49	
103.5	21,314		0.0000	1.0000	35.49	
104.5	21,314		0.0000	1.0000	35.49	
105.5	21,314		0.0000	1.0000	35.49	
106.5	21,314		0.0000	1.0000	35.49	
107.5	21,314		0.0000	1.0000	35.49	
108.5	21,314		0.0000	1.0000	35.49	
109.5	21,314		0.0000	1.0000	35.49	
110.5	21,314		0.0000	1.0000	35.49	
111.5	21,314		0.0000	1.0000	35.49	
112.5	21,314		0.0000	1.0000	35.49	
113.5	21,314		0.0000	1.0000	35.49	
114.5	21,314		0.0000	1.0000	35.49	
115.5	21,314		0.0000	1.0000	35.49	
116.5	21,314		0.0000	1.0000	35.49	
117.5	21,314		0.0000	1.0000	35.49	
118.5	21,314		0.0000	1.0000	35.49	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 352.00 AND 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2023

EXPERIENCE BAND 1989-2023

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	83,163,847	3	0.0000	1.0000	100.00
0.5	28,613,039	2,630	0.0001	0.9999	100.00
1.5	28,584,674	562	0.0000	1.0000	99.99
2.5	27,442,327	1,544,723	0.0563	0.9437	99.99
3.5	26,942,767	1,325	0.0000	1.0000	94.36
4.5	27,623,804	16,760	0.0006	0.9994	94.36
5.5	25,831,919	28,743	0.0011	0.9989	94.30
6.5	27,220,231	20,995	0.0008	0.9992	94.19
7.5	27,043,849	67,802	0.0025	0.9975	94.12
8.5	26,097,835	2,902	0.0001	0.9999	93.89
9.5	23,410,643	6,400	0.0003	0.9997	93.87
10.5	23,388,117	78,056	0.0033	0.9967	93.85
11.5	23,599,439	4,208	0.0002	0.9998	93.54
12.5	23,559,297	7,057	0.0003	0.9997	93.52
13.5	24,200,008	12,045	0.0005	0.9995	93.49
14.5	24,514,181	93,821	0.0038	0.9962	93.44
15.5	24,136,547	32,090	0.0013	0.9987	93.09
16.5	24,411,638	59,862	0.0025	0.9975	92.96
17.5	24,791,170	9,276	0.0004	0.9996	92.74
18.5	24,921,779	158,498	0.0064	0.9936	92.70
19.5	22,516,359	13,696	0.0006	0.9994	92.11
20.5	22,748,673	48,360	0.0021	0.9979	92.05
21.5	22,304,982	1,492,827	0.0669	0.9331	91.86
22.5	20,547,261	26,785	0.0013	0.9987	85.71
23.5	20,388,974	12,473	0.0006	0.9994	85.60
24.5	20,546,104	253,939	0.0124	0.9876	85.55
25.5	20,599,286	755,845	0.0367	0.9633	84.49
26.5	20,320,312	3,118	0.0002	0.9998	81.39
27.5	20,159,554	27,119	0.0013	0.9987	81.38
28.5	19,718,112	146,178	0.0074	0.9926	81.27
29.5	19,481,479	5,614	0.0003	0.9997	80.67
30.5	19,158,734	33,941	0.0018	0.9982	80.64
31.5	19,472,590	16,808	0.0009	0.9991	80.50
32.5	22,811,418	351,615	0.0154	0.9846	80.43
33.5	21,227,725	21,105	0.0010	0.9990	79.19
34.5	21,351,699	31,796	0.0015	0.9985	79.11
35.5	21,088,405	16,068	0.0008	0.9992	78.99
36.5	20,250,461	40,840	0.0020	0.9980	78.93
37.5	18,157,862	166,174	0.0092	0.9908	78.77
38.5	16,315,755	92,688	0.0057	0.9943	78.05

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 352.00 AND 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2023			EXPERIENCE BAND 1989-2023			
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	14,878,831	39,669	0.0027	0.9973	77.61	
40.5	12,914,245	20,567	0.0016	0.9984	77.40	
41.5	11,696,462	28,600	0.0024	0.9976	77.28	
42.5	9,201,470	53,830	0.0059	0.9941	77.09	
43.5	8,717,730	40,599	0.0047	0.9953	76.64	
44.5	8,484,203	30,711	0.0036	0.9964	76.28	
45.5	8,069,696	73,949	0.0092	0.9908	76.01	
46.5	7,145,113	35,350	0.0049	0.9951	75.31	
47.5	6,585,991	102,919	0.0156	0.9844	74.94	
48.5	5,606,668	3,421	0.0006	0.9994	73.77	
49.5	5,326,961	30,253	0.0057	0.9943	73.72	
50.5	12,162,165	33,153	0.0027	0.9973	73.30	
51.5	11,942,797	12,912	0.0011	0.9989	73.10	
52.5	11,286,314	26,808	0.0024	0.9976	73.02	
53.5	10,973,950	51,077	0.0047	0.9953	72.85	
54.5	10,847,407	9,308	0.0009	0.9991	72.51	
55.5	3,355,668	7,067	0.0021	0.9979	72.45	
56.5	9,631,591	11,260	0.0012	0.9988	72.30	
57.5	9,508,001	2,634	0.0003	0.9997	72.21	
58.5	9,430,355	28,972	0.0031	0.9969	72.19	
59.5	9,321,898	11,932	0.0013	0.9987	71.97	
60.5	9,130,639	6,834	0.0007	0.9993	71.88	
61.5	2,511,568	25,182	0.0100	0.9900	71.82	
62.5	2,383,990	12,892	0.0054	0.9946	71.10	
63.5	2,232,024	62,160	0.0278	0.9722	70.72	
64.5	1,963,044	11,138	0.0057	0.9943	68.75	
65.5	1,721,440	25,998	0.0151	0.9849	68.36	
66.5	1,601,353	7,257	0.0045	0.9955	67.33	
67.5	1,434,936	6,595	0.0046	0.9954	67.02	
68.5	1,036,847	4,941	0.0048	0.9952	66.71	
69.5	794,953	8,177	0.0103	0.9897	66.40	
70.5	577,886	991	0.0017	0.9983	65.71	
71.5	500,282	2,473	0.0049	0.9951	65.60	
72.5	457,661	7,561	0.0165	0.9835	65.28	
73.5	399,252	1,317	0.0033	0.9967	64.20	
74.5	374,168	14	0.0000	1.0000	63.99	
75.5	373,174	769	0.0021	0.9979	63.98	
76.5	357,963	502	0.0014	0.9986	63.85	
77.5	336,179	53,083	0.1579	0.8421	63.76	
78.5	282,924	6,128	0.0217	0.9783	53.69	

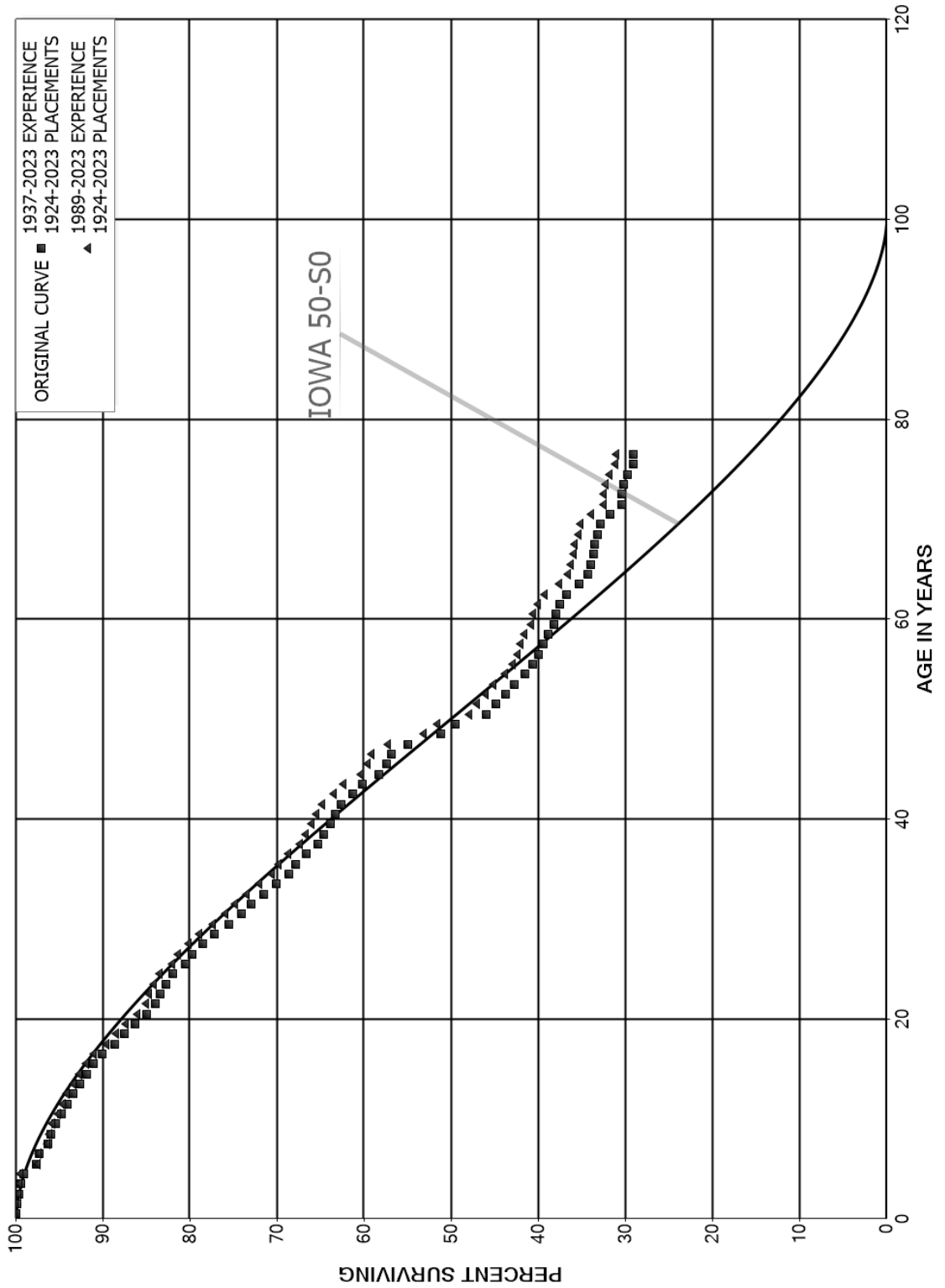
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 352.00 AND 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2023			EXPERIENCE BAND 1989-2023			
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	258,225	625	0.0024	0.9976	52.53	
80.5	255,509	47	0.0002	0.9998	52.40	
81.5	251,772	14,184	0.0563	0.9437	52.39	
82.5	235,631	515	0.0022	0.9978	49.44	
83.5	255,677		0.0000	1.0000	49.33	
84.5	208,123	246	0.0012	0.9988	49.33	
85.5	207,669	139	0.0007	0.9993	49.28	
86.5	207,985	1,092	0.0053	0.9947	49.24	
87.5	195,032	779	0.0040	0.9960	48.99	
88.5	165,054	202	0.0012	0.9988	48.79	
89.5	164,852		0.0000	1.0000	48.73	
90.5	164,852		0.0000	1.0000	48.73	
91.5	161,918	3,000	0.0185	0.9815	48.73	
92.5	157,912	909	0.0058	0.9942	47.83	
93.5	156,992	176	0.0011	0.9989	47.55	
94.5	76,901		0.0000	1.0000	47.50	
95.5	21,314		0.0000	1.0000	47.50	
96.5	21,314		0.0000	1.0000	47.50	
97.5	21,314		0.0000	1.0000	47.50	
98.5	21,314		0.0000	1.0000	47.50	
99.5	21,314		0.0000	1.0000	47.50	
100.5	21,314		0.0000	1.0000	47.50	
101.5	21,314		0.0000	1.0000	47.50	
102.5	21,314		0.0000	1.0000	47.50	
103.5	21,314		0.0000	1.0000	47.50	
104.5	21,314		0.0000	1.0000	47.50	
105.5	21,314		0.0000	1.0000	47.50	
106.5	21,314		0.0000	1.0000	47.50	
107.5	21,314		0.0000	1.0000	47.50	
108.5	21,314		0.0000	1.0000	47.50	
109.5	21,314		0.0000	1.0000	47.50	
110.5	21,314		0.0000	1.0000	47.50	
111.5	21,314		0.0000	1.0000	47.50	
112.5	21,314		0.0000	1.0000	47.50	
113.5	21,314		0.0000	1.0000	47.50	
114.5	21,314		0.0000	1.0000	47.50	
115.5	21,314		0.0000	1.0000	47.50	
116.5	21,314		0.0000	1.0000	47.50	
117.5	21,314		0.0000	1.0000	47.50	
118.5	21,314		0.0000	1.0000	47.50	

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2023			EXPERIENCE BAND 1937-2023			
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	1,062,620,996	513,462	0.0005	0.9995	100.00	
0.5	999,747,439	805,148	0.0008	0.9992	99.95	
1.5	946,387,294	2,799,683	0.0030	0.9970	99.87	
2.5	886,938,780	1,708,771	0.0019	0.9981	99.58	
3.5	843,142,238	2,342,138	0.0028	0.9972	99.38	
4.5	772,307,211	11,946,383	0.0155	0.9845	99.11	
5.5	727,067,243	2,243,462	0.0031	0.9969	97.57	
6.5	697,543,018	6,894,454	0.0099	0.9901	97.27	
7.5	666,126,607	2,836,432	0.0043	0.9957	96.31	
8.5	649,901,891	3,246,582	0.0050	0.9950	95.90	
9.5	616,686,230	4,847,257	0.0079	0.9921	95.42	
10.5	597,498,491	3,892,592	0.0065	0.9935	94.67	
11.5	586,133,963	3,845,718	0.0066	0.9934	94.06	
12.5	559,014,092	5,029,440	0.0090	0.9910	93.44	
13.5	533,992,876	4,514,748	0.0085	0.9915	92.60	
14.5	504,311,464	4,344,831	0.0086	0.9914	91.82	
15.5	469,335,857	5,113,857	0.0109	0.9891	91.02	
16.5	446,089,806	7,125,375	0.0160	0.9840	90.03	
17.5	425,491,140	5,282,102	0.0124	0.9876	88.59	
18.5	407,464,446	5,425,214	0.0133	0.9867	87.49	
19.5	387,981,737	6,237,823	0.0161	0.9839	86.33	
20.5	371,361,452	4,593,755	0.0124	0.9876	84.94	
21.5	358,616,865	1,963,941	0.0055	0.9945	83.89	
22.5	335,789,552	2,712,819	0.0081	0.9919	83.43	
23.5	330,589,121	3,066,696	0.0093	0.9907	82.76	
24.5	313,610,828	5,665,276	0.0181	0.9819	81.99	
25.5	277,823,397	2,760,104	0.0099	0.9901	80.51	
26.5	260,300,438	3,866,880	0.0149	0.9851	79.71	
27.5	250,810,372	4,334,778	0.0173	0.9827	78.52	
28.5	245,121,827	5,118,725	0.0209	0.9791	77.17	
29.5	226,222,280	4,424,480	0.0196	0.9804	75.56	
30.5	216,552,130	3,301,010	0.0152	0.9848	74.08	
31.5	208,684,242	4,149,251	0.0199	0.9801	72.95	
32.5	194,861,890	3,814,043	0.0196	0.9804	71.50	
33.5	180,069,415	3,937,593	0.0219	0.9781	70.10	
34.5	171,915,665	1,870,840	0.0109	0.9891	68.57	
35.5	167,315,415	2,902,814	0.0173	0.9827	67.82	
36.5	159,100,020	3,165,355	0.0199	0.9801	66.64	
37.5	150,757,630	1,629,654	0.0108	0.9892	65.32	
38.5	137,029,377	1,551,207	0.0113	0.9887	64.61	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2023			EXPERIENCE BAND 1937-2023			
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	129,690,844	1,164,426	0.0090	0.9910	63.88	
40.5	114,670,655	1,351,570	0.0118	0.9882	63.31	
41.5	99,521,894	2,026,780	0.0204	0.9796	62.56	
42.5	80,671,989	1,439,044	0.0178	0.9822	61.29	
43.5	73,243,704	2,348,022	0.0321	0.9679	60.19	
44.5	61,283,164	928,922	0.0152	0.9848	58.26	
45.5	55,599,688	533,604	0.0096	0.9904	57.38	
46.5	46,616,672	1,516,606	0.0325	0.9675	56.83	
47.5	40,962,569	2,875,919	0.0702	0.9298	54.98	
48.5	28,554,868	892,225	0.0312	0.9688	51.12	
49.5	24,567,103	1,776,573	0.0723	0.9277	49.52	
50.5	25,903,918	642,102	0.0248	0.9752	45.94	
51.5	23,534,231	592,182	0.0252	0.9748	44.80	
52.5	18,602,631	399,125	0.0215	0.9785	43.68	
53.5	16,239,024	465,942	0.0287	0.9713	42.74	
54.5	15,074,444	334,509	0.0222	0.9778	41.51	
55.5	9,821,065	168,985	0.0172	0.9828	40.59	
56.5	11,225,158	146,307	0.0130	0.9870	39.89	
57.5	10,758,410	132,495	0.0123	0.9877	39.37	
58.5	10,088,556	171,740	0.0170	0.9830	38.89	
59.5	9,326,191	56,639	0.0061	0.9939	38.23	
60.5	8,487,338	110,416	0.0130	0.9870	37.99	
61.5	5,773,394	118,045	0.0204	0.9796	37.50	
62.5	5,025,417	204,950	0.0408	0.9592	36.73	
63.5	4,452,527	124,138	0.0279	0.9721	35.23	
64.5	3,810,101	36,794	0.0097	0.9903	34.25	
65.5	3,354,198	27,243	0.0081	0.9919	33.92	
66.5	2,968,826	15,444	0.0052	0.9948	33.65	
67.5	2,784,326	27,108	0.0097	0.9903	33.47	
68.5	1,943,683	16,940	0.0087	0.9913	33.15	
69.5	1,235,283	43,668	0.0354	0.9646	32.86	
70.5	806,297	31,827	0.0395	0.9605	31.70	
71.5	696,931	1,624	0.0023	0.9977	30.44	
72.5	653,262	3,690	0.0056	0.9944	30.37	
73.5	621,694	9,029	0.0145	0.9855	30.20	
74.5	557,172	12,214	0.0219	0.9781	29.76	
75.5	539,143	540	0.0010	0.9990	29.11	
76.5	458,871	1,509	0.0033	0.9967	29.08	
77.5	432,741	30,396	0.0702	0.9298	28.99	
78.5	401,437	1,124	0.0028	0.9972	26.95	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2023			EXPERIENCE BAND 1937-2023			
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	397,997	438	0.0011	0.9989	26.87	
80.5	358,094	68,177	0.1904	0.8096	26.84	
81.5	289,634	720	0.0025	0.9975	21.73	
82.5	288,471		0.0000	1.0000	21.68	
83.5	287,352	321	0.0011	0.9989	21.68	
84.5	247,295		0.0000	1.0000	21.66	
85.5	247,287	570	0.0023	0.9977	21.66	
86.5	246,548		0.0000	1.0000	21.61	
87.5	65,631		0.0000	1.0000	21.61	
88.5	27,843		0.0000	1.0000	21.61	
89.5	27,843		0.0000	1.0000	21.61	
90.5	27,843		0.0000	1.0000	21.61	
91.5	27,843	2,055	0.0738	0.9262	21.61	
92.5	25,205	4,876	0.1935	0.8065	20.01	
93.5	20,329		0.0000	1.0000	16.14	
94.5	20,329		0.0000	1.0000	16.14	
95.5	20,329		0.0000	1.0000	16.14	
96.5	20,329		0.0000	1.0000	16.14	
97.5	20,329		0.0000	1.0000	16.14	
98.5	8,370		0.0000	1.0000	16.14	
99.5					16.14	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2023			EXPERIENCE BAND 1989-2023			
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	742,858,668	397,532	0.0005	0.9995	100.00	
0.5	682,090,644	241,838	0.0004	0.9996	99.95	
1.5	638,902,358	1,785,219	0.0028	0.9972	99.91	
2.5	596,354,857	434,521	0.0007	0.9993	99.63	
3.5	574,725,866	854,974	0.0015	0.9985	99.56	
4.5	519,224,530	10,273,691	0.0198	0.9802	99.41	
5.5	519,895,124	627,972	0.0012	0.9988	97.44	
6.5	517,600,735	5,398,506	0.0104	0.9896	97.33	
7.5	510,460,868	1,369,438	0.0027	0.9973	96.31	
8.5	499,308,061	1,876,019	0.0038	0.9962	96.05	
9.5	487,842,547	3,341,766	0.0069	0.9931	95.69	
10.5	478,640,048	2,459,332	0.0051	0.9949	95.04	
11.5	480,828,906	2,501,512	0.0052	0.9948	94.55	
12.5	464,836,839	3,788,024	0.0081	0.9919	94.06	
13.5	459,524,295	3,543,035	0.0077	0.9923	93.29	
14.5	439,063,252	3,422,904	0.0078	0.9922	92.57	
15.5	407,175,830	4,081,957	0.0100	0.9900	91.85	
16.5	388,034,817	6,199,270	0.0160	0.9840	90.93	
17.5	379,661,213	4,571,128	0.0120	0.9880	89.48	
18.5	365,479,662	4,603,076	0.0126	0.9874	88.40	
19.5	347,198,660	5,462,496	0.0157	0.9843	87.28	
20.5	337,252,787	3,868,699	0.0115	0.9885	85.91	
21.5	326,278,676	1,273,112	0.0039	0.9961	84.93	
22.5	305,308,277	2,008,611	0.0066	0.9934	84.59	
23.5	302,283,181	2,368,503	0.0078	0.9922	84.04	
24.5	288,534,692	5,044,010	0.0175	0.9825	83.38	
25.5	254,943,036	2,151,228	0.0084	0.9916	81.92	
26.5	239,324,638	3,276,468	0.0137	0.9863	81.23	
27.5	231,227,036	3,696,689	0.0160	0.9840	80.12	
28.5	226,827,256	4,575,018	0.0202	0.9798	78.84	
29.5	211,803,355	3,931,083	0.0186	0.9814	77.25	
30.5	203,940,256	2,808,842	0.0138	0.9862	75.81	
31.5	197,382,896	3,723,191	0.0189	0.9811	74.77	
32.5	184,888,462	3,425,378	0.0185	0.9815	73.36	
33.5	172,369,790	3,656,119	0.0212	0.9788	72.00	
34.5	167,311,087	1,654,239	0.0099	0.9901	70.47	
35.5	163,504,205	2,654,843	0.0162	0.9838	69.78	
36.5	155,612,192	2,964,305	0.0190	0.9810	68.64	
37.5	147,537,424	1,467,681	0.0099	0.9901	67.34	
38.5	134,073,323	1,364,042	0.0102	0.9898	66.67	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2023			EXPERIENCE BAND 1989-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	127,018,092	1,079,375	0.0085	0.9915	65.99	
40.5	112,148,495	1,264,738	0.0113	0.9887	65.43	
41.5	97,274,346	1,912,882	0.0197	0.9803	64.69	
42.5	78,610,698	1,360,343	0.0173	0.9827	63.42	
43.5	71,332,120	2,266,390	0.0318	0.9682	62.32	
44.5	59,527,009	780,527	0.0131	0.9869	60.34	
45.5	54,191,406	427,130	0.0079	0.9921	59.55	
46.5	45,318,833	1,469,777	0.0324	0.9676	59.08	
47.5	39,712,514	2,812,228	0.0708	0.9292	57.16	
48.5	27,371,339	827,615	0.0302	0.9698	53.11	
49.5	23,584,573	1,691,548	0.0717	0.9283	51.51	
50.5	25,006,937	467,737	0.0187	0.9813	47.81	
51.5	22,815,472	485,302	0.0213	0.9787	46.92	
52.5	18,318,980	359,873	0.0196	0.9804	45.92	
53.5	16,058,406	446,760	0.0278	0.9722	45.02	
54.5	14,913,008	304,784	0.0204	0.9796	43.77	
55.5	9,689,354	126,044	0.0130	0.9870	42.87	
56.5	11,136,388	91,411	0.0082	0.9918	42.32	
57.5	10,725,688	127,034	0.0118	0.9882	41.97	
58.5	10,061,295	171,740	0.0171	0.9829	41.47	
59.5	9,298,930	56,639	0.0061	0.9939	40.76	
60.5	8,460,077	110,416	0.0131	0.9869	40.51	
61.5	5,746,133	118,045	0.0205	0.9795	39.99	
62.5	4,998,156	204,950	0.0410	0.9590	39.16	
63.5	4,439,280	124,138	0.0280	0.9720	37.56	
64.5	3,810,101	36,794	0.0097	0.9903	36.51	
65.5	3,354,198	27,243	0.0081	0.9919	36.16	
66.5	2,968,826	15,444	0.0052	0.9948	35.86	
67.5	2,784,326	27,108	0.0097	0.9903	35.68	
68.5	1,943,683	16,940	0.0087	0.9913	35.33	
69.5	1,235,283	43,668	0.0354	0.9646	35.02	
70.5	806,297	31,827	0.0395	0.9605	33.78	
71.5	696,931	1,624	0.0023	0.9977	32.45	
72.5	653,262	3,690	0.0056	0.9944	32.37	
73.5	621,694	9,029	0.0145	0.9855	32.19	
74.5	557,172	12,214	0.0219	0.9781	31.72	
75.5	539,143	540	0.0010	0.9990	31.03	
76.5	458,871	1,509	0.0033	0.9967	31.00	
77.5	432,741	30,396	0.0702	0.9298	30.89	
78.5	401,437	1,124	0.0028	0.9972	28.72	

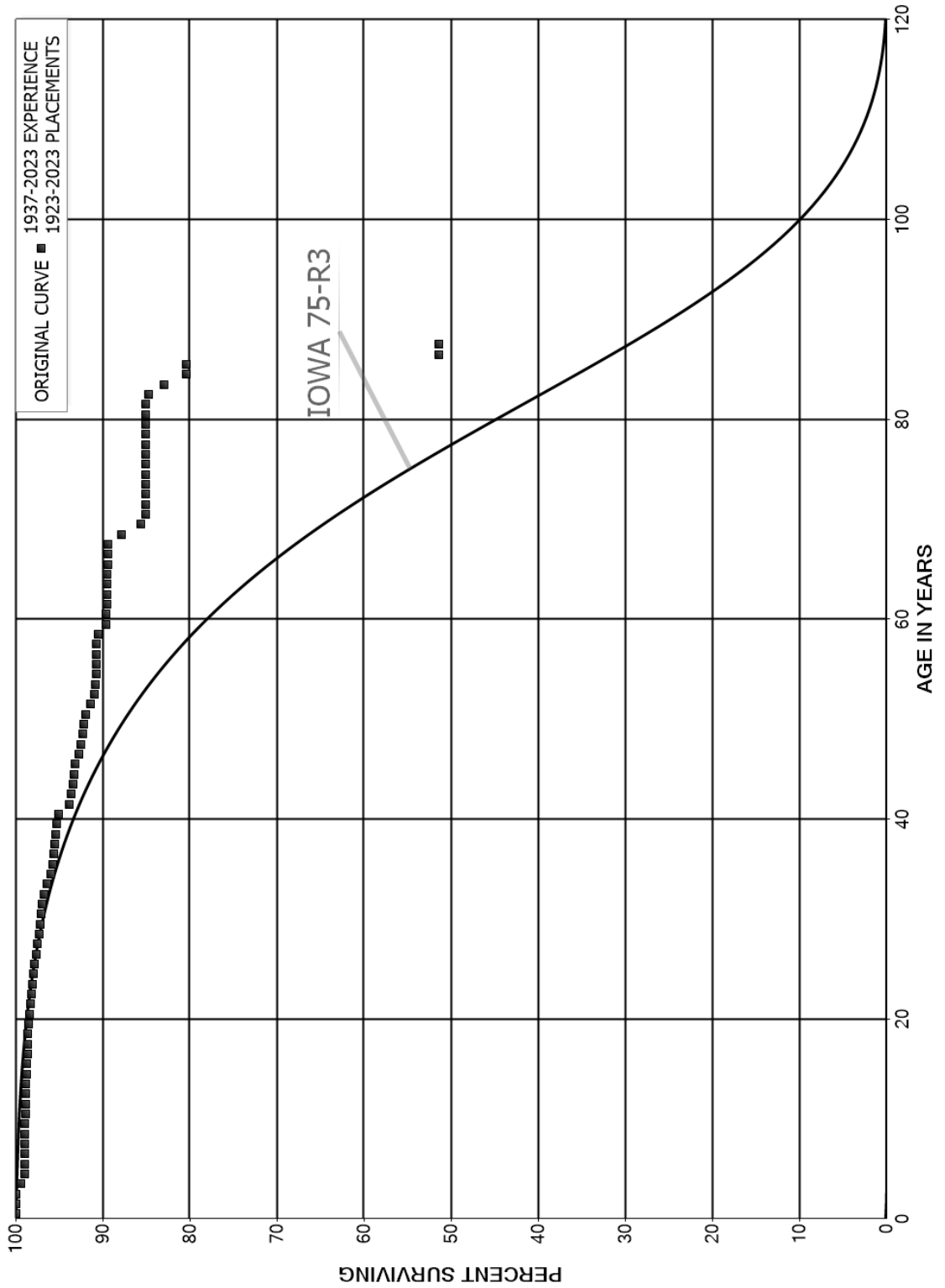
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2023			EXPERIENCE BAND 1989-2023			
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	397,997	438	0.0011	0.9989	28.64	
80.5	358,094	68,177	0.1904	0.8096	28.61	
81.5	289,634	720	0.0025	0.9975	23.16	
82.5	288,471		0.0000	1.0000	23.11	
83.5	287,352	321	0.0011	0.9989	23.11	
84.5	247,295		0.0000	1.0000	23.08	
85.5	247,287	570	0.0023	0.9977	23.08	
86.5	246,548		0.0000	1.0000	23.03	
87.5	65,631		0.0000	1.0000	23.03	
88.5	27,843		0.0000	1.0000	23.03	
89.5	27,843		0.0000	1.0000	23.03	
90.5	27,843		0.0000	1.0000	23.03	
91.5	27,843	2,055	0.0738	0.9262	23.03	
92.5	25,205	4,876	0.1935	0.8065	21.33	
93.5	20,329		0.0000	1.0000	17.20	
94.5	20,329		0.0000	1.0000	17.20	
95.5	20,329		0.0000	1.0000	17.20	
96.5	20,329		0.0000	1.0000	17.20	
97.5	20,329		0.0000	1.0000	17.20	
98.5	8,370		0.0000	1.0000	17.20	
99.5					17.20	

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2023			EXPERIENCE BAND 1937-2023		
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	196,519,194		0.0000	1.0000	100.00
0.5	168,820,388		0.0000	1.0000	100.00
1.5	143,566,731		0.0000	1.0000	100.00
2.5	107,744,767	647,837	0.0060	0.9940	100.00
3.5	104,441,580	517,800	0.0050	0.9950	99.40
4.5	103,866,334	425	0.0000	1.0000	98.91
5.5	94,546,402	447	0.0000	1.0000	98.91
6.5	91,469,715	1,024	0.0000	1.0000	98.91
7.5	91,490,307	2,042	0.0000	1.0000	98.90
8.5	91,488,265	6,746	0.0001	0.9999	98.90
9.5	91,481,519	15,875	0.0002	0.9998	98.89
10.5	91,465,070	10,324	0.0001	0.9999	98.88
11.5	91,454,746	27,710	0.0003	0.9997	98.87
12.5	92,042,165	27,650	0.0003	0.9997	98.84
13.5	92,017,581	31,094	0.0003	0.9997	98.81
14.5	91,986,487	40,185	0.0004	0.9996	98.77
15.5	91,946,302	58,732	0.0006	0.9994	98.73
16.5	91,887,570	47,436	0.0005	0.9995	98.67
17.5	91,840,134	48,162	0.0005	0.9995	98.62
18.5	91,796,092	74,145	0.0008	0.9992	98.56
19.5	91,721,947	89,109	0.0010	0.9990	98.48
20.5	91,632,838	70,754	0.0008	0.9992	98.39
21.5	91,562,084	107,078	0.0012	0.9988	98.31
22.5	91,455,006	88,994	0.0010	0.9990	98.20
23.5	91,366,012	191,406	0.0021	0.9979	98.10
24.5	91,174,606	106,902	0.0012	0.9988	97.90
25.5	91,067,704	175,812	0.0019	0.9981	97.78
26.5	90,240,589	108,829	0.0012	0.9988	97.59
27.5	90,137,267	167,749	0.0019	0.9981	97.48
28.5	89,969,518	156,404	0.0017	0.9983	97.29
29.5	89,813,114	24,903	0.0003	0.9997	97.13
30.5	89,788,211	170,223	0.0019	0.9981	97.10
31.5	89,617,988	161,528	0.0018	0.9982	96.91
32.5	89,381,402	359,705	0.0040	0.9960	96.74
33.5	80,578,076	341,617	0.0042	0.9958	96.35
34.5	80,236,459	200,495	0.0025	0.9975	95.94
35.5	79,794,750	67,494	0.0008	0.9992	95.70
36.5	79,568,421	99,108	0.0012	0.9988	95.62
37.5	79,329,534	63,205	0.0008	0.9992	95.50
38.5	74,913,946	147,325	0.0020	0.9980	95.43

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2023			EXPERIENCE BAND 1937-2023		
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	73,900,678	144,056	0.0019	0.9981	95.24
40.5	62,222,396	815,386	0.0131	0.9869	95.05
41.5	57,814,396	145,476	0.0025	0.9975	93.81
42.5	52,458,726	88,578	0.0017	0.9983	93.57
43.5	52,088,674	62,016	0.0012	0.9988	93.41
44.5	41,015,238	58,439	0.0014	0.9986	93.30
45.5	36,436,130	154,613	0.0042	0.9958	93.17
46.5	30,032,524	100,954	0.0034	0.9966	92.77
47.5	27,245,760	43,100	0.0016	0.9984	92.46
48.5	21,585,967	24,414	0.0011	0.9989	92.32
49.5	20,243,434	63,679	0.0031	0.9969	92.21
50.5	19,874,840	101,819	0.0051	0.9949	91.92
51.5	19,708,218	115,025	0.0058	0.9942	91.45
52.5	14,019,809	16,411	0.0012	0.9988	90.92
53.5	11,674,854	5,414	0.0005	0.9995	90.81
54.5	11,085,985	2,387	0.0002	0.9998	90.77
55.5	9,408,466	5,260	0.0006	0.9994	90.75
56.5	8,064,648	920	0.0001	0.9999	90.70
57.5	7,879,424	18,330	0.0023	0.9977	90.69
58.5	6,966,091	69,373	0.0100	0.9900	90.48
59.5	6,299,862	831	0.0001	0.9999	89.57
60.5	5,771,867	574	0.0001	0.9999	89.56
61.5	5,089,709	1,318	0.0003	0.9997	89.55
62.5	4,352,699	1,103	0.0003	0.9997	89.53
63.5	4,304,998	570	0.0001	0.9999	89.51
64.5	4,293,205	5,455	0.0013	0.9987	89.50
65.5	3,939,965		0.0000	1.0000	89.38
66.5	3,113,415		0.0000	1.0000	89.38
67.5	2,771,466	47,257	0.0171	0.9829	89.38
68.5	2,357,880	61,515	0.0261	0.9739	87.86
69.5	2,246,221	12,829	0.0057	0.9943	85.57
70.5	1,298,101		0.0000	1.0000	85.08
71.5	1,041,972		0.0000	1.0000	85.08
72.5	1,041,972		0.0000	1.0000	85.08
73.5	1,041,972		0.0000	1.0000	85.08
74.5	1,041,972		0.0000	1.0000	85.08
75.5	1,041,972		0.0000	1.0000	85.08
76.5	1,041,546		0.0000	1.0000	85.08
77.5	1,041,546		0.0000	1.0000	85.08
78.5	1,041,546		0.0000	1.0000	85.08

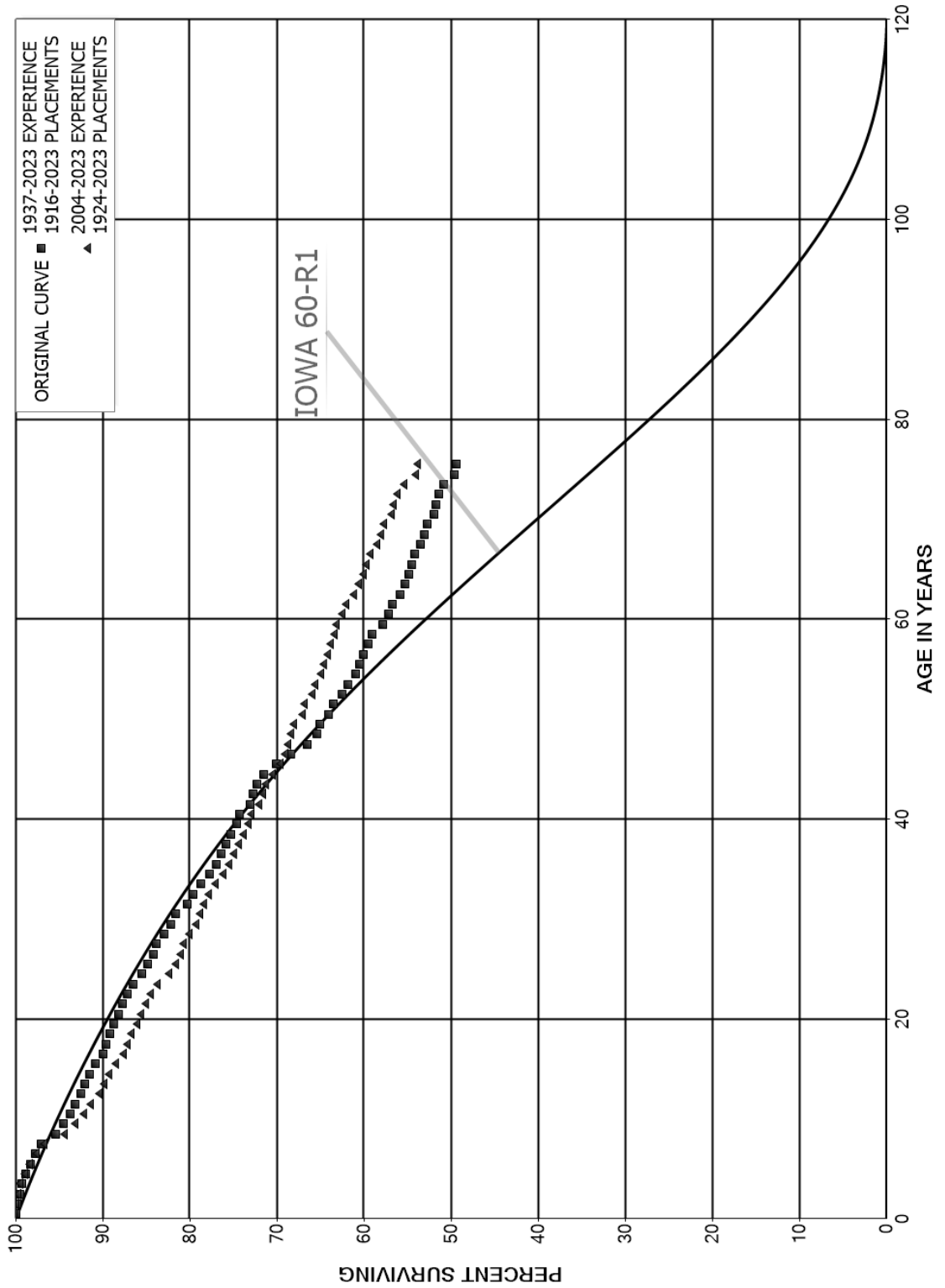
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2023			EXPERIENCE BAND 1937-2023			
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	1,041,546	1	0.0000	1.0000	85.08	
80.5	1,040,597		0.0000	1.0000	85.08	
81.5	1,039,294	4,404	0.0042	0.9958	85.08	
82.5	1,034,890	22,173	0.0214	0.9786	84.72	
83.5	1,006,905	30,030	0.0298	0.9702	82.90	
84.5	966,209		0.0000	1.0000	80.43	
85.5	963,143	348,263	0.3616	0.6384	80.43	
86.5	614,880		0.0000	1.0000	51.35	
87.5	18,540		0.0000	1.0000	51.35	
88.5	18,540		0.0000	1.0000	51.35	
89.5	18,540		0.0000	1.0000	51.35	
90.5	18,540	5,304	0.2861	0.7139	51.35	
91.5	9,140		0.0000	1.0000	36.66	
92.5	9,140		0.0000	1.0000	36.66	
93.5	6,349		0.0000	1.0000	36.66	
94.5					36.66	

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2023			EXPERIENCE BAND 1937-2023			
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	408,888,021	340,176	0.0008	0.9992	100.00	
0.5	363,780,042	476,442	0.0013	0.9987	99.92	
1.5	298,245,048	729,363	0.0024	0.9976	99.79	
2.5	273,248,654	661,112	0.0024	0.9976	99.54	
3.5	256,303,077	1,082,938	0.0042	0.9958	99.30	
4.5	236,328,471	1,357,714	0.0057	0.9943	98.88	
5.5	222,789,255	1,439,757	0.0065	0.9935	98.31	
6.5	208,463,411	1,419,504	0.0068	0.9932	97.68	
7.5	192,370,598	3,167,491	0.0165	0.9835	97.01	
8.5	171,554,012	1,541,687	0.0090	0.9910	95.42	
9.5	160,681,971	1,347,260	0.0084	0.9916	94.56	
10.5	150,607,440	918,238	0.0061	0.9939	93.77	
11.5	144,855,519	1,076,254	0.0074	0.9926	93.19	
12.5	138,968,479	706,833	0.0051	0.9949	92.50	
13.5	130,768,441	807,157	0.0062	0.9938	92.03	
14.5	125,890,335	840,425	0.0067	0.9933	91.46	
15.5	113,246,862	1,092,297	0.0096	0.9904	90.85	
16.5	103,744,461	388,755	0.0037	0.9963	89.98	
17.5	100,933,924	479,967	0.0048	0.9952	89.64	
18.5	99,094,130	552,194	0.0056	0.9944	89.21	
19.5	96,314,730	572,872	0.0059	0.9941	88.72	
20.5	94,490,758	512,407	0.0054	0.9946	88.19	
21.5	92,462,981	555,880	0.0060	0.9940	87.71	
22.5	78,586,993	620,883	0.0079	0.9921	87.18	
23.5	68,319,007	800,356	0.0117	0.9883	86.49	
24.5	64,763,620	522,324	0.0081	0.9919	85.48	
25.5	61,937,393	470,231	0.0076	0.9924	84.79	
26.5	59,403,172	253,446	0.0043	0.9957	84.15	
27.5	57,948,867	596,197	0.0103	0.9897	83.79	
28.5	54,597,041	476,236	0.0087	0.9913	82.93	
29.5	52,317,015	380,936	0.0073	0.9927	82.20	
30.5	49,559,620	824,320	0.0166	0.9834	81.60	
31.5	46,343,481	389,301	0.0084	0.9916	80.25	
32.5	40,050,524	415,133	0.0104	0.9896	79.57	
33.5	38,261,269	510,953	0.0134	0.9866	78.75	
34.5	37,017,125	330,424	0.0089	0.9911	77.70	
35.5	35,384,003	260,774	0.0074	0.9926	77.00	
36.5	34,434,134	253,118	0.0074	0.9926	76.44	
37.5	30,693,873	235,313	0.0077	0.9923	75.87	
38.5	28,999,091	247,579	0.0085	0.9915	75.29	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2023			EXPERIENCE BAND 1937-2023			
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	26,442,373	139,884	0.0053	0.9947	74.65	
40.5	24,599,049	379,799	0.0154	0.9846	74.25	
41.5	21,885,783	130,395	0.0060	0.9940	73.11	
42.5	20,640,789	99,275	0.0048	0.9952	72.67	
43.5	18,285,332	219,019	0.0120	0.9880	72.32	
44.5	16,456,984	316,965	0.0193	0.9807	71.46	
45.5	15,105,963	368,621	0.0244	0.9756	70.08	
46.5	12,920,647	349,276	0.0270	0.9730	68.37	
47.5	11,444,023	189,809	0.0166	0.9834	66.52	
48.5	9,288,609	51,999	0.0056	0.9944	65.42	
49.5	6,869,966	107,352	0.0156	0.9844	65.05	
50.5	6,413,069	52,113	0.0081	0.9919	64.04	
51.5	5,962,595	95,985	0.0161	0.9839	63.52	
52.5	4,443,369	45,996	0.0104	0.9896	62.49	
53.5	4,180,287	60,969	0.0146	0.9854	61.85	
54.5	3,931,576	25,507	0.0065	0.9935	60.94	
55.5	3,620,805	27,373	0.0076	0.9924	60.55	
56.5	3,405,488	32,307	0.0095	0.9905	60.09	
57.5	3,266,145	27,864	0.0085	0.9915	59.52	
58.5	3,076,070	64,023	0.0208	0.9792	59.01	
59.5	2,961,215	30,856	0.0104	0.9896	57.78	
60.5	2,617,072	20,327	0.0078	0.9922	57.18	
61.5	2,479,870	39,575	0.0160	0.9840	56.74	
62.5	2,249,404	19,872	0.0088	0.9912	55.83	
63.5	2,003,259	20,074	0.0100	0.9900	55.34	
64.5	1,776,524	9,933	0.0056	0.9944	54.78	
65.5	1,531,124	9,909	0.0065	0.9935	54.48	
66.5	1,170,643	14,450	0.0123	0.9877	54.13	
67.5	950,100	7,324	0.0077	0.9923	53.46	
68.5	701,975	4,473	0.0064	0.9936	53.05	
69.5	470,494	6,808	0.0145	0.9855	52.71	
70.5	381,574	1,730	0.0045	0.9955	51.95	
71.5	230,906	1,462	0.0063	0.9937	51.71	
72.5	209,216	2,436	0.0116	0.9884	51.38	
73.5	144,312	3,221	0.0223	0.9777	50.78	
74.5	105,815	461	0.0044	0.9956	49.65	
75.5	66,479	60	0.0009	0.9991	49.43	
76.5	47,784	5,485	0.1148	0.8852	49.39	
77.5	38,057	165	0.0043	0.9957	43.72	
78.5	36,020	105	0.0029	0.9971	43.53	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2023			EXPERIENCE BAND 1937-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	36,300		0.0000	1.0000	43.40
80.5	35,400		0.0000	1.0000	43.40
81.5	35,326		0.0000	1.0000	43.40
82.5	34,204		0.0000	1.0000	43.40
83.5	33,151		0.0000	1.0000	43.40
84.5	32,367	52	0.0016	0.9984	43.40
85.5	31,965	281	0.0088	0.9912	43.33
86.5	31,045		0.0000	1.0000	42.95
87.5	15,077		0.0000	1.0000	42.95
88.5	14,945		0.0000	1.0000	42.95
89.5	14,827		0.0000	1.0000	42.95
90.5	14,827	1,294	0.0872	0.9128	42.95
91.5	13,490		0.0000	1.0000	39.21
92.5	12,276		0.0000	1.0000	39.21
93.5	7,247		0.0000	1.0000	39.21
94.5	1,051		0.0000	1.0000	39.21
95.5	59		0.0000	1.0000	39.21
96.5	59		0.0000	1.0000	39.21
97.5					39.21

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2023

EXPERIENCE BAND 2004-2023

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	290,111,503	81,492	0.0003	0.9997	100.00
0.5	249,062,776	229,940	0.0009	0.9991	99.97
1.5	187,598,671	532,739	0.0028	0.9972	99.88
2.5	177,209,029	443,714	0.0025	0.9975	99.60
3.5	172,978,631	804,067	0.0046	0.9954	99.35
4.5	156,394,975	1,020,257	0.0065	0.9935	98.88
5.5	146,273,833	1,169,380	0.0080	0.9920	98.24
6.5	134,515,513	1,110,757	0.0083	0.9917	97.45
7.5	120,592,962	2,947,121	0.0244	0.9756	96.65
8.5	102,403,527	1,316,389	0.0129	0.9871	94.29
9.5	93,425,589	1,060,372	0.0113	0.9887	93.08
10.5	86,441,190	661,774	0.0077	0.9923	92.02
11.5	84,260,886	936,599	0.0111	0.9889	91.31
12.5	85,159,601	496,790	0.0058	0.9942	90.30
13.5	78,419,256	567,590	0.0072	0.9928	89.77
14.5	75,126,334	627,370	0.0084	0.9916	89.12
15.5	64,533,174	671,741	0.0104	0.9896	88.38
16.5	56,547,173	230,229	0.0041	0.9959	87.46
17.5	58,204,530	321,932	0.0055	0.9945	87.10
18.5	58,872,370	424,008	0.0072	0.9928	86.62
19.5	59,472,594	353,566	0.0059	0.9941	86.00
20.5	59,935,530	368,142	0.0061	0.9939	85.49
21.5	60,781,650	404,257	0.0067	0.9933	84.96
22.5	48,531,244	452,223	0.0093	0.9907	84.40
23.5	41,786,269	666,396	0.0159	0.9841	83.61
24.5	40,948,893	370,756	0.0091	0.9909	82.28
25.5	39,638,813	294,245	0.0074	0.9926	81.53
26.5	40,144,549	149,386	0.0037	0.9963	80.93
27.5	40,407,993	343,867	0.0085	0.9915	80.62
28.5	40,109,586	379,622	0.0095	0.9905	79.94
29.5	40,408,686	218,634	0.0054	0.9946	79.18
30.5	38,313,750	232,993	0.0061	0.9939	78.75
31.5	36,374,591	266,512	0.0073	0.9927	78.27
32.5	31,835,127	287,043	0.0090	0.9910	77.70
33.5	30,486,885	366,449	0.0120	0.9880	77.00
34.5	29,647,406	277,717	0.0094	0.9906	76.08
35.5	28,466,694	203,308	0.0071	0.9929	75.36
36.5	27,933,056	206,081	0.0074	0.9926	74.82
37.5	24,409,640	190,604	0.0078	0.9922	74.27
38.5	23,213,885	146,612	0.0063	0.9937	73.69

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2023			EXPERIENCE BAND 2004-2023			
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	20,982,123	118,681	0.0057	0.9943	73.23	
40.5	19,611,629	236,628	0.0121	0.9879	72.81	
41.5	17,302,340	103,582	0.0060	0.9940	71.93	
42.5	16,406,621	85,297	0.0052	0.9948	71.50	
43.5	14,381,605	146,451	0.0102	0.9898	71.13	
44.5	12,967,086	164,368	0.0127	0.9873	70.41	
45.5	12,121,440	96,582	0.0080	0.9920	69.51	
46.5	10,771,247	45,525	0.0042	0.9958	68.96	
47.5	9,894,858	57,799	0.0058	0.9942	68.67	
48.5	8,193,863	43,225	0.0053	0.9947	68.27	
49.5	6,037,777	80,948	0.0134	0.9866	67.91	
50.5	5,706,746	26,400	0.0046	0.9954	67.00	
51.5	5,488,841	69,390	0.0126	0.9874	66.69	
52.5	4,022,382	21,592	0.0054	0.9946	65.84	
53.5	3,871,165	36,693	0.0095	0.9905	65.49	
54.5	3,698,316	20,386	0.0055	0.9945	64.87	
55.5	3,436,829	22,107	0.0064	0.9936	64.51	
56.5	3,249,654	19,138	0.0059	0.9941	64.10	
57.5	3,127,143	20,568	0.0066	0.9934	63.72	
58.5	2,948,636	13,202	0.0045	0.9955	63.30	
59.5	2,885,391	29,380	0.0102	0.9898	63.02	
60.5	2,548,362	17,413	0.0068	0.9932	62.38	
61.5	2,418,735	35,271	0.0146	0.9854	61.95	
62.5	2,194,868	19,573	0.0089	0.9911	61.05	
63.5	1,951,485	18,998	0.0097	0.9903	60.50	
64.5	1,726,362	9,477	0.0055	0.9945	59.91	
65.5	1,482,478	9,785	0.0066	0.9934	59.58	
66.5	1,123,130	14,125	0.0126	0.9874	59.19	
67.5	920,125	7,042	0.0077	0.9923	58.45	
68.5	674,161	4,473	0.0066	0.9934	58.00	
69.5	444,061	6,744	0.0152	0.9848	57.61	
70.5	355,323	1,730	0.0049	0.9951	56.74	
71.5	204,878	1,462	0.0071	0.9929	56.46	
72.5	188,135	2,436	0.0129	0.9871	56.06	
73.5	128,219	3,221	0.0251	0.9749	55.33	
74.5	96,946	461	0.0048	0.9952	53.94	
75.5	58,716	60	0.0010	0.9990	53.69	
76.5	40,046		0.0000	1.0000	53.63	
77.5	36,796	145	0.0040	0.9960	53.63	
78.5	35,454	105	0.0030	0.9970	53.42	

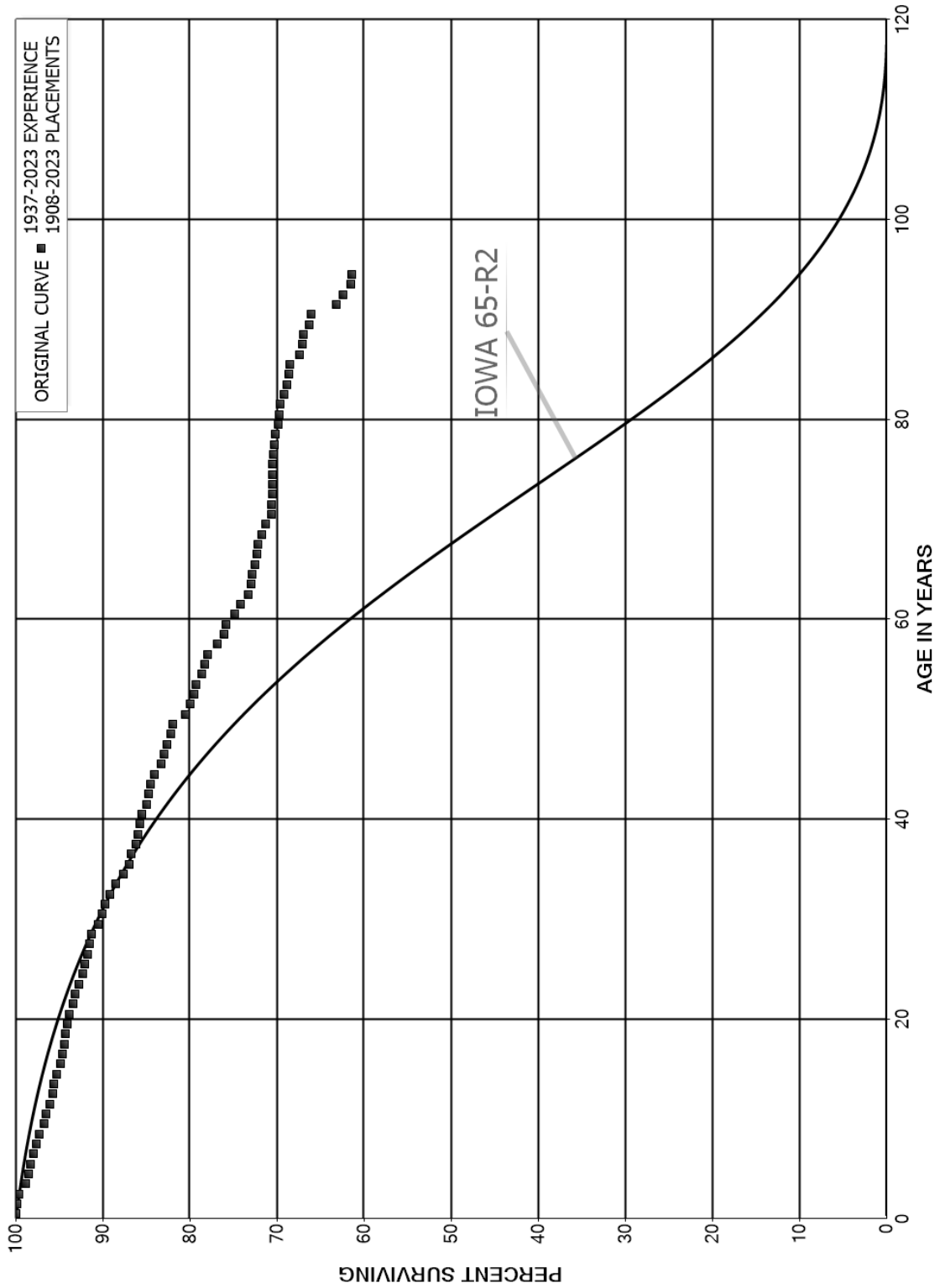
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2023			EXPERIENCE BAND 2004-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	36,277		0.0000	1.0000	53.26
80.5	35,376		0.0000	1.0000	53.26
81.5	35,303		0.0000	1.0000	53.26
82.5	34,181		0.0000	1.0000	53.26
83.5	33,128		0.0000	1.0000	53.26
84.5	32,344	29	0.0009	0.9991	53.26
85.5	31,965	281	0.0088	0.9912	53.22
86.5	31,045		0.0000	1.0000	52.75
87.5	15,077		0.0000	1.0000	52.75
88.5	14,945		0.0000	1.0000	52.75
89.5	14,827		0.0000	1.0000	52.75
90.5	14,827	1,294	0.0872	0.9128	52.75
91.5	13,490		0.0000	1.0000	48.15
92.5	12,276		0.0000	1.0000	48.15
93.5	7,247		0.0000	1.0000	48.15
94.5	1,051		0.0000	1.0000	48.15
95.5	59		0.0000	1.0000	48.15
96.5	59		0.0000	1.0000	48.15
97.5					48.15

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2023

EXPERIENCE BAND 1937-2023

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	282,684,247	227,347	0.0008	0.9992	100.00
0.5	255,979,767	285,142	0.0011	0.9989	99.92
1.5	239,083,060	379,951	0.0016	0.9984	99.81
2.5	213,277,621	1,662,416	0.0078	0.9922	99.65
3.5	198,465,217	743,131	0.0037	0.9963	98.87
4.5	185,540,996	460,867	0.0025	0.9975	98.50
5.5	177,740,260	648,212	0.0036	0.9964	98.26
6.5	168,975,810	434,015	0.0026	0.9974	97.90
7.5	162,962,630	697,437	0.0043	0.9957	97.65
8.5	156,162,892	883,887	0.0057	0.9943	97.23
9.5	151,844,092	346,995	0.0023	0.9977	96.68
10.5	147,532,601	564,453	0.0038	0.9962	96.46
11.5	143,431,224	512,127	0.0036	0.9964	96.09
12.5	142,750,924	255,448	0.0018	0.9982	95.75
13.5	139,397,933	404,220	0.0029	0.9971	95.58
14.5	137,038,610	590,274	0.0043	0.9957	95.30
15.5	130,512,571	303,418	0.0023	0.9977	94.89
16.5	129,194,842	419,226	0.0032	0.9968	94.67
17.5	127,967,044	158,692	0.0012	0.9988	94.36
18.5	126,306,083	270,466	0.0021	0.9979	94.24
19.5	124,359,315	278,414	0.0022	0.9978	94.04
20.5	122,772,195	551,169	0.0045	0.9955	93.83
21.5	121,854,093	357,964	0.0029	0.9971	93.41
22.5	113,588,675	450,358	0.0040	0.9960	93.14
23.5	108,926,736	514,059	0.0047	0.9953	92.77
24.5	107,252,314	314,201	0.0029	0.9971	92.33
25.5	105,786,801	419,475	0.0040	0.9960	92.06
26.5	104,218,860	193,268	0.0019	0.9981	91.69
27.5	103,189,366	302,413	0.0029	0.9971	91.52
28.5	100,950,595	841,151	0.0083	0.9917	91.25
29.5	98,514,926	464,730	0.0047	0.9953	90.49
30.5	96,939,062	375,585	0.0039	0.9961	90.07
31.5	93,441,775	556,766	0.0060	0.9940	89.72
32.5	89,806,961	723,901	0.0081	0.9919	89.18
33.5	85,330,744	800,441	0.0094	0.9906	88.46
34.5	83,623,292	673,218	0.0081	0.9919	87.63
35.5	81,534,846	140,459	0.0017	0.9983	86.93
36.5	80,276,966	536,228	0.0067	0.9933	86.78
37.5	77,464,408	237,201	0.0031	0.9969	86.20
38.5	74,764,884	216,837	0.0029	0.9971	85.94

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2023			EXPERIENCE BAND 1937-2023		
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	71,749,487	178,500	0.0025	0.9975	85.69
40.5	65,811,508	381,356	0.0058	0.9942	85.47
41.5	61,541,316	175,677	0.0029	0.9971	84.98
42.5	57,488,595	183,571	0.0032	0.9968	84.74
43.5	54,571,790	228,173	0.0042	0.9958	84.47
44.5	45,560,898	442,200	0.0097	0.9903	84.11
45.5	39,905,738	179,460	0.0045	0.9955	83.30
46.5	31,329,418	114,271	0.0036	0.9964	82.92
47.5	27,755,132	132,075	0.0048	0.9952	82.62
48.5	25,259,883	98,474	0.0039	0.9961	82.23
49.5	21,416,645	360,366	0.0168	0.9832	81.90
50.5	20,217,459	148,999	0.0074	0.9926	80.53
51.5	19,296,544	97,322	0.0050	0.9950	79.93
52.5	16,252,814	55,097	0.0034	0.9966	79.53
53.5	15,088,235	118,044	0.0078	0.9922	79.26
54.5	14,393,586	66,159	0.0046	0.9954	78.64
55.5	12,242,736	46,997	0.0038	0.9962	78.28
56.5	10,846,278	154,753	0.0143	0.9857	77.98
57.5	10,473,183	106,719	0.0102	0.9898	76.87
58.5	9,872,238	27,359	0.0028	0.9972	76.08
59.5	9,373,134	124,337	0.0133	0.9867	75.87
60.5	8,310,780	78,009	0.0094	0.9906	74.87
61.5	7,932,852	98,541	0.0124	0.9876	74.16
62.5	7,385,237	31,701	0.0043	0.9957	73.24
63.5	6,967,444	6,015	0.0009	0.9991	72.93
64.5	6,657,579	31,924	0.0048	0.9952	72.86
65.5	6,312,370	24,038	0.0038	0.9962	72.51
66.5	5,124,528	7,373	0.0014	0.9986	72.24
67.5	4,580,899	23,925	0.0052	0.9948	72.13
68.5	4,034,677	23,693	0.0059	0.9941	71.76
69.5	3,582,885	34,867	0.0097	0.9903	71.34
70.5	3,067,665	177	0.0001	0.9999	70.64
71.5	2,339,911	3,583	0.0015	0.9985	70.64
72.5	2,210,774	451	0.0002	0.9998	70.53
73.5	1,997,498	219	0.0001	0.9999	70.52
74.5	1,952,595	1,050	0.0005	0.9995	70.51
75.5	1,938,832	3,396	0.0018	0.9982	70.47
76.5	1,866,233	976	0.0005	0.9995	70.35
77.5	1,860,257	3,127	0.0017	0.9983	70.31
78.5	1,848,285	9,877	0.0053	0.9947	70.19

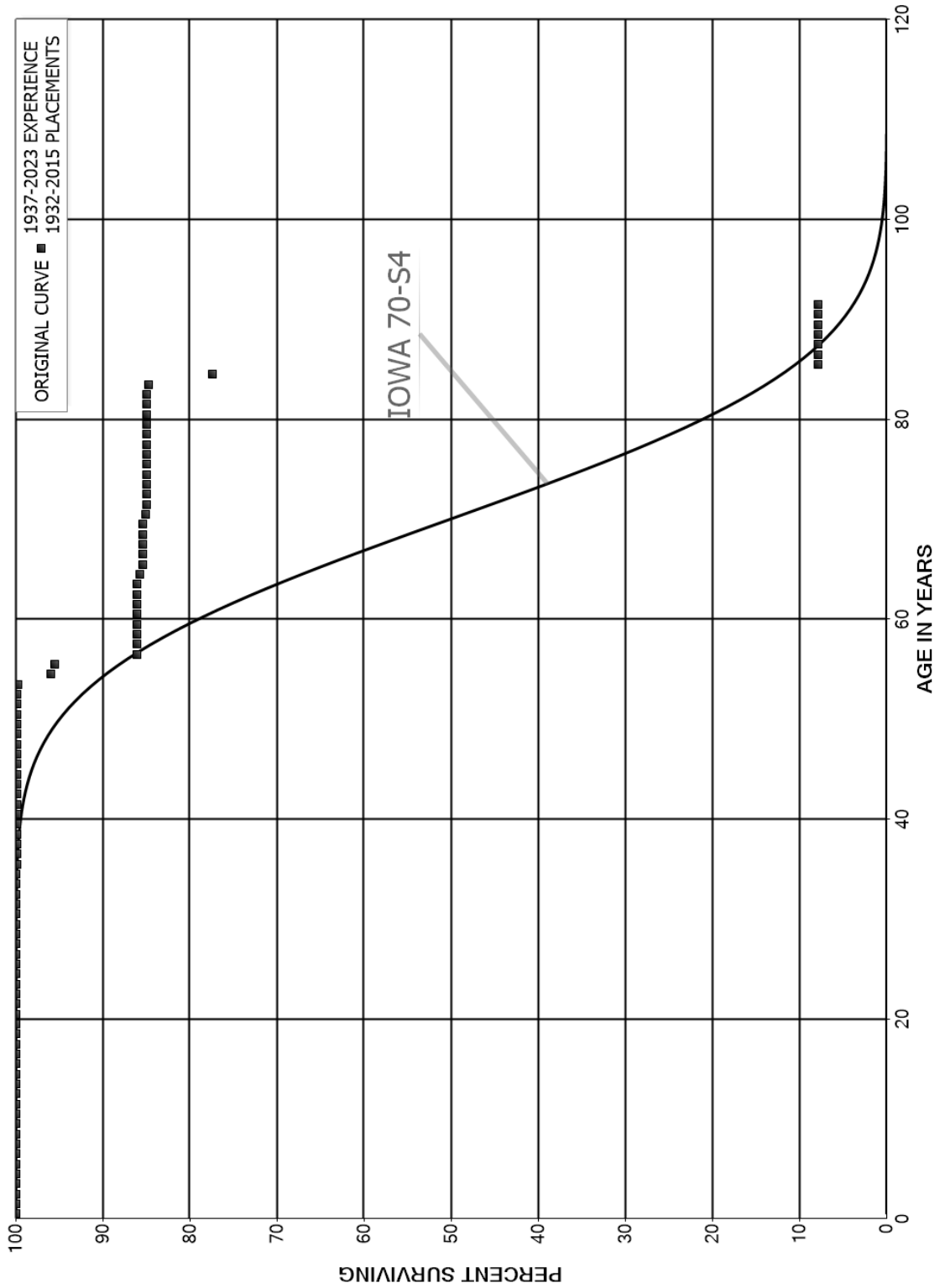
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2023			EXPERIENCE BAND 1937-2023			
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	1,812,824	3,120	0.0017	0.9983	69.82	
80.5	1,780,333	3,034	0.0017	0.9983	69.70	
81.5	1,738,242	9,254	0.0053	0.9947	69.58	
82.5	1,696,661	7,954	0.0047	0.9953	69.21	
83.5	1,650,470	7,092	0.0043	0.9957	68.88	
84.5	1,593,978	1,648	0.0010	0.9990	68.59	
85.5	1,591,386	27,090	0.0170	0.9830	68.52	
86.5	1,563,068	7,566	0.0048	0.9952	67.35	
87.5	830,291	382	0.0005	0.9995	67.02	
88.5	824,078	8,670	0.0105	0.9895	66.99	
89.5	815,408	3,029	0.0037	0.9963	66.29	
90.5	811,413	35,598	0.0439	0.9561	66.04	
91.5	769,252	9,643	0.0125	0.9875	63.14	
92.5	708,309	9,544	0.0135	0.9865	62.35	
93.5	559,288	661	0.0012	0.9988	61.51	
94.5	276,472	1,321	0.0048	0.9952	61.44	
95.5	248,960		0.0000	1.0000	61.15	
96.5	248,323	5,236	0.0211	0.9789	61.15	
97.5	216,761		0.0000	1.0000	59.86	
98.5	194,937		0.0000	1.0000	59.86	
99.5	84,437		0.0000	1.0000	59.86	
100.5	28,584		0.0000	1.0000	59.86	
101.5	24,615		0.0000	1.0000	59.86	
102.5	24,615		0.0000	1.0000	59.86	
103.5	11,440		0.0000	1.0000	59.86	
104.5	11,440		0.0000	1.0000	59.86	
105.5	11,440		0.0000	1.0000	59.86	
106.5	10,747		0.0000	1.0000	59.86	
107.5	10,747		0.0000	1.0000	59.86	
108.5	10,747		0.0000	1.0000	59.86	
109.5	10,747		0.0000	1.0000	59.86	
110.5	10,747		0.0000	1.0000	59.86	
111.5					59.86	

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2015			EXPERIENCE BAND 1937-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	263,729		0.0000	1.0000	100.00
0.5	263,729		0.0000	1.0000	100.00
1.5	257,384	3	0.0000	1.0000	100.00
2.5	257,381	1	0.0000	1.0000	100.00
3.5	269,892	7	0.0000	1.0000	100.00
4.5	808,463	2	0.0000	1.0000	100.00
5.5	808,461		0.0000	1.0000	100.00
6.5	808,461	1	0.0000	1.0000	100.00
7.5	808,460		0.0000	1.0000	100.00
8.5	803,945	3	0.0000	1.0000	100.00
9.5	803,942		0.0000	1.0000	100.00
10.5	789,356		0.0000	1.0000	100.00
11.5	789,356		0.0000	1.0000	100.00
12.5	789,356		0.0000	1.0000	100.00
13.5	789,356		0.0000	1.0000	100.00
14.5	789,356		0.0000	1.0000	100.00
15.5	789,356		0.0000	1.0000	100.00
16.5	789,356		0.0000	1.0000	100.00
17.5	789,356	15	0.0000	1.0000	100.00
18.5	789,341		0.0000	1.0000	99.99
19.5	759,920	36	0.0000	1.0000	99.99
20.5	759,884		0.0000	1.0000	99.99
21.5	759,884		0.0000	1.0000	99.99
22.5	759,884		0.0000	1.0000	99.99
23.5	759,884	5	0.0000	1.0000	99.99
24.5	759,879		0.0000	1.0000	99.99
25.5	759,879	12	0.0000	1.0000	99.99
26.5	678,100		0.0000	1.0000	99.99
27.5	678,100		0.0000	1.0000	99.99
28.5	678,100		0.0000	1.0000	99.99
29.5	678,100	341	0.0005	0.9995	99.99
30.5	677,758		0.0000	1.0000	99.94
31.5	677,758	15	0.0000	1.0000	99.94
32.5	677,743	116	0.0002	0.9998	99.93
33.5	678,594	17	0.0000	1.0000	99.92
34.5	678,577	271	0.0004	0.9996	99.91
35.5	678,306	39	0.0001	0.9999	99.87
36.5	678,267		0.0000	1.0000	99.87
37.5	678,267	67	0.0001	0.9999	99.87
38.5	1,270,652	20	0.0000	1.0000	99.86

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2015			EXPERIENCE BAND 1937-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,270,632	160	0.0001	0.9999	99.86	
40.5	1,270,472	44	0.0000	1.0000	99.84	
41.5	1,238,194	19	0.0000	1.0000	99.84	
42.5	1,230,403	31	0.0000	1.0000	99.84	
43.5	635,239		0.0000	1.0000	99.84	
44.5	631,030	75	0.0001	0.9999	99.84	
45.5	628,870		0.0000	1.0000	99.83	
46.5	628,870		0.0000	1.0000	99.83	
47.5	628,870	12	0.0000	1.0000	99.83	
48.5	628,858		0.0000	1.0000	99.82	
49.5	628,858	35	0.0001	0.9999	99.82	
50.5	628,823	66	0.0001	0.9999	99.82	
51.5	628,757		0.0000	1.0000	99.81	
52.5	628,757	481	0.0008	0.9992	99.81	
53.5	628,276	23,552	0.0375	0.9625	99.73	
54.5	604,724	2,768	0.0046	0.9954	95.99	
55.5	590,733	58,852	0.0996	0.9004	95.55	
56.5	531,881		0.0000	1.0000	86.03	
57.5	531,881		0.0000	1.0000	86.03	
58.5	531,881		0.0000	1.0000	86.03	
59.5	531,881		0.0000	1.0000	86.03	
60.5	531,881		0.0000	1.0000	86.03	
61.5	531,881		0.0000	1.0000	86.03	
62.5	531,881		0.0000	1.0000	86.03	
63.5	531,881	1,857	0.0035	0.9965	86.03	
64.5	530,024	2,355	0.0044	0.9956	85.73	
65.5	527,668		0.0000	1.0000	85.35	
66.5	527,668		0.0000	1.0000	85.35	
67.5	527,668		0.0000	1.0000	85.35	
68.5	527,668		0.0000	1.0000	85.35	
69.5	527,668	1,755	0.0033	0.9967	85.35	
70.5	507,076	701	0.0014	0.9986	85.07	
71.5	506,375		0.0000	1.0000	84.95	
72.5	506,375		0.0000	1.0000	84.95	
73.5	506,375		0.0000	1.0000	84.95	
74.5	506,375		0.0000	1.0000	84.95	
75.5	499,732		0.0000	1.0000	84.95	
76.5	127,941		0.0000	1.0000	84.95	
77.5	127,941	74	0.0006	0.9994	84.95	
78.5	127,868		0.0000	1.0000	84.90	

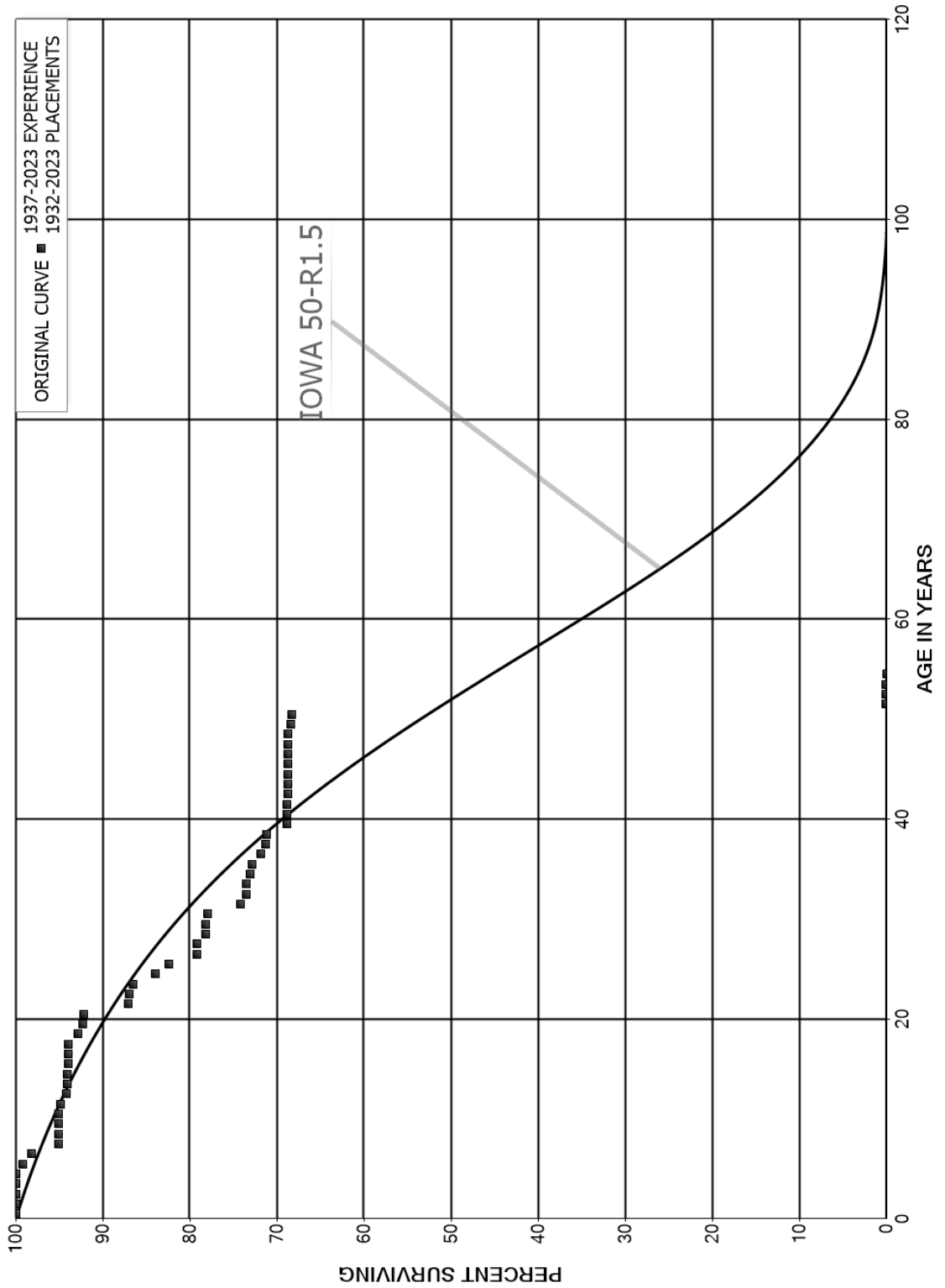
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2015			EXPERIENCE BAND 1937-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	127,868		0.0000	1.0000	84.90
80.5	127,868		0.0000	1.0000	84.90
81.5	127,868		0.0000	1.0000	84.90
82.5	127,868	254	0.0020	0.9980	84.90
83.5	127,613	11,027	0.0864	0.9136	84.73
84.5	116,587	104,856	0.8994	0.1006	77.41
85.5	11,731		0.0000	1.0000	7.79
86.5	11,731		0.0000	1.0000	7.79
87.5	11,731		0.0000	1.0000	7.79
88.5	11,731		0.0000	1.0000	7.79
89.5	11,731		0.0000	1.0000	7.79
90.5	11,731		0.0000	1.0000	7.79
91.5					7.79

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2023			EXPERIENCE BAND 1937-2023			
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	4,418,040	154	0.0000	1.0000	100.00	
0.5	3,962,035	128	0.0000	1.0000	100.00	
1.5	4,111,876	910	0.0002	0.9998	99.99	
2.5	4,112,943		0.0000	1.0000	99.97	
3.5	4,186,659		0.0000	1.0000	99.97	
4.5	4,546,104	38,676	0.0085	0.9915	99.97	
5.5	4,341,468	41,280	0.0095	0.9905	99.12	
6.5	4,288,777	134,758	0.0314	0.9686	98.18	
7.5	4,045,691	7	0.0000	1.0000	95.09	
8.5	3,862,255		0.0000	1.0000	95.09	
9.5	3,293,228		0.0000	1.0000	95.09	
10.5	2,539,699	6,890	0.0027	0.9973	95.09	
11.5	2,524,358	17,229	0.0068	0.9932	94.84	
12.5	1,800,868	2,446	0.0014	0.9986	94.19	
13.5	1,872,319	694	0.0004	0.9996	94.06	
14.5	1,870,306	547	0.0003	0.9997	94.03	
15.5	1,872,171		0.0000	1.0000	94.00	
16.5	1,409,632	778	0.0006	0.9994	94.00	
17.5	1,408,854	16,949	0.0120	0.9880	93.95	
18.5	1,308,758	7,454	0.0057	0.9943	92.82	
19.5	1,301,304	2,224	0.0017	0.9983	92.29	
20.5	1,299,080	72,030	0.0554	0.9446	92.13	
21.5	1,227,050	1,763	0.0014	0.9986	87.02	
22.5	1,225,102	5,027	0.0041	0.9959	86.90	
23.5	1,218,082	36,140	0.0297	0.9703	86.54	
24.5	1,181,942	21,498	0.0182	0.9818	83.97	
25.5	1,154,970	46,529	0.0403	0.9597	82.44	
26.5	1,055,483	1	0.0000	1.0000	79.12	
27.5	1,026,809	11,720	0.0114	0.9886	79.12	
28.5	941,192		0.0000	1.0000	78.22	
29.5	941,192	2,685	0.0029	0.9971	78.22	
30.5	936,096	45,702	0.0488	0.9512	78.00	
31.5	890,394	7,732	0.0087	0.9913	74.19	
32.5	882,662		0.0000	1.0000	73.54	
33.5	880,084	6,367	0.0072	0.9928	73.54	
34.5	873,717	2,652	0.0030	0.9970	73.01	
35.5	869,437	10,839	0.0125	0.9875	72.79	
36.5	847,987	6,620	0.0078	0.9922	71.88	
37.5	810,151	1,780	0.0022	0.9978	71.32	
38.5	789,450	26,320	0.0333	0.9667	71.17	

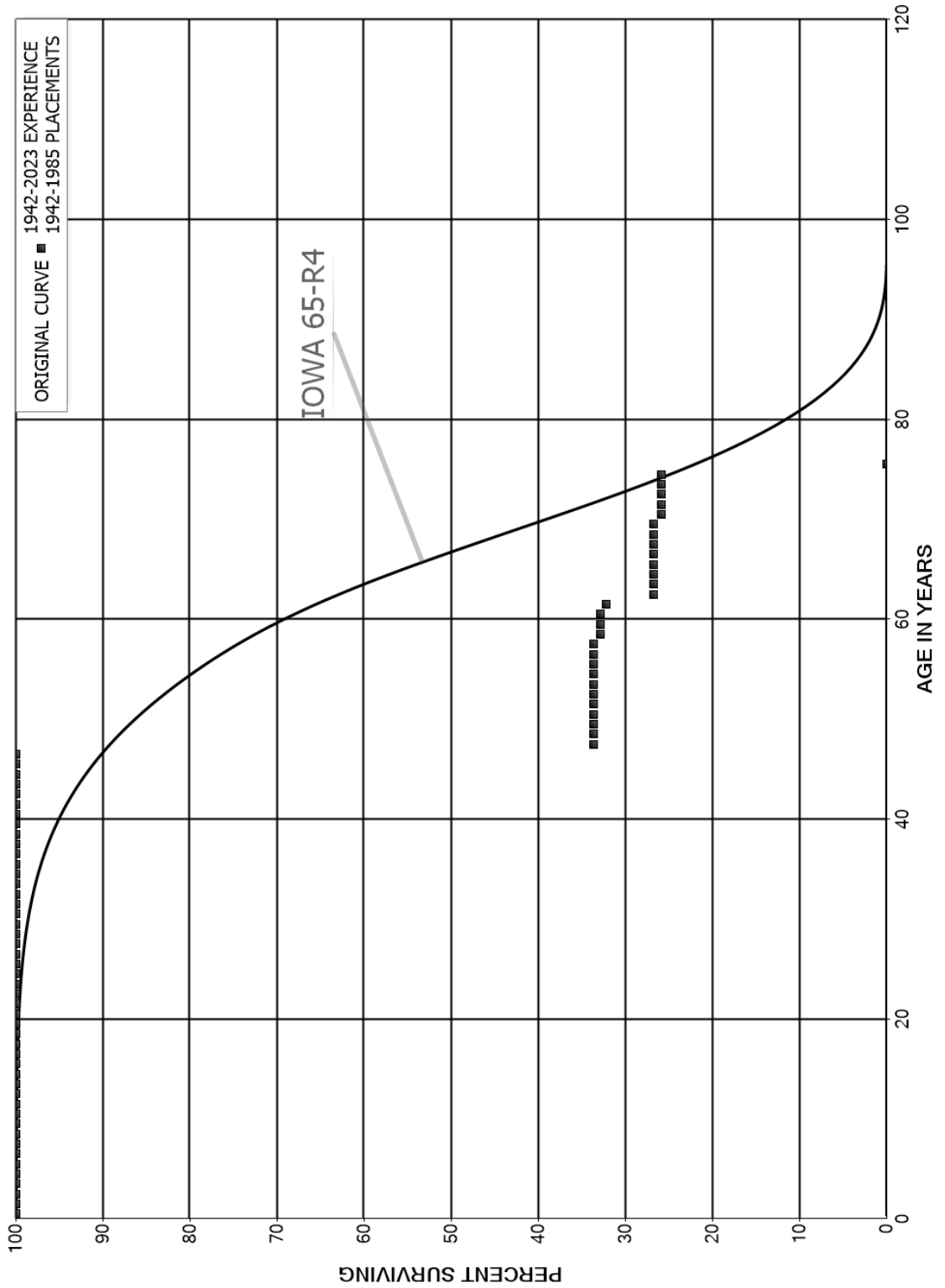
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2023			EXPERIENCE BAND 1937-2023		
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	763,130		0.0000	1.0000	68.79
40.5	763,130		0.0000	1.0000	68.79
41.5	523,512	431	0.0008	0.9992	68.79
42.5	523,081	129	0.0002	0.9998	68.74
43.5	522,952		0.0000	1.0000	68.72
44.5	522,836		0.0000	1.0000	68.72
45.5	520,328	214	0.0004	0.9996	68.72
46.5	520,114		0.0000	1.0000	68.69
47.5	520,114		0.0000	1.0000	68.69
48.5	519,997	1,977	0.0038	0.9962	68.69
49.5	518,020	800	0.0015	0.9985	68.43
50.5	517,220	517,055	0.9997	0.0003	68.32
51.5	165		0.0000	1.0000	0.02
52.5	165		0.0000	1.0000	0.02
53.5	165	165	1.0000		0.02
54.5					

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1942-1985			EXPERIENCE BAND 1942-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,027		0.0000	1.0000	100.00
0.5	70,027		0.0000	1.0000	100.00
1.5	70,027		0.0000	1.0000	100.00
2.5	70,027		0.0000	1.0000	100.00
3.5	70,027		0.0000	1.0000	100.00
4.5	70,027		0.0000	1.0000	100.00
5.5	70,027		0.0000	1.0000	100.00
6.5	70,027		0.0000	1.0000	100.00
7.5	70,027		0.0000	1.0000	100.00
8.5	70,027		0.0000	1.0000	100.00
9.5	70,027		0.0000	1.0000	100.00
10.5	70,027		0.0000	1.0000	100.00
11.5	70,027		0.0000	1.0000	100.00
12.5	70,027		0.0000	1.0000	100.00
13.5	70,027		0.0000	1.0000	100.00
14.5	70,027		0.0000	1.0000	100.00
15.5	70,027		0.0000	1.0000	100.00
16.5	70,027		0.0000	1.0000	100.00
17.5	70,027		0.0000	1.0000	100.00
18.5	70,027		0.0000	1.0000	100.00
19.5	70,027		0.0000	1.0000	100.00
20.5	70,027		0.0000	1.0000	100.00
21.5	70,027		0.0000	1.0000	100.00
22.5	70,027		0.0000	1.0000	100.00
23.5	70,027		0.0000	1.0000	100.00
24.5	70,027		0.0000	1.0000	100.00
25.5	70,027		0.0000	1.0000	100.00
26.5	70,027		0.0000	1.0000	100.00
27.5	70,027		0.0000	1.0000	100.00
28.5	70,027		0.0000	1.0000	100.00
29.5	70,027		0.0000	1.0000	100.00
30.5	70,027		0.0000	1.0000	100.00
31.5	70,027		0.0000	1.0000	100.00
32.5	70,027		0.0000	1.0000	100.00
33.5	70,027		0.0000	1.0000	100.00
34.5	70,027		0.0000	1.0000	100.00
35.5	70,027		0.0000	1.0000	100.00
36.5	70,027		0.0000	1.0000	100.00
37.5	70,027		0.0000	1.0000	100.00
38.5	55,184		0.0000	1.0000	100.00

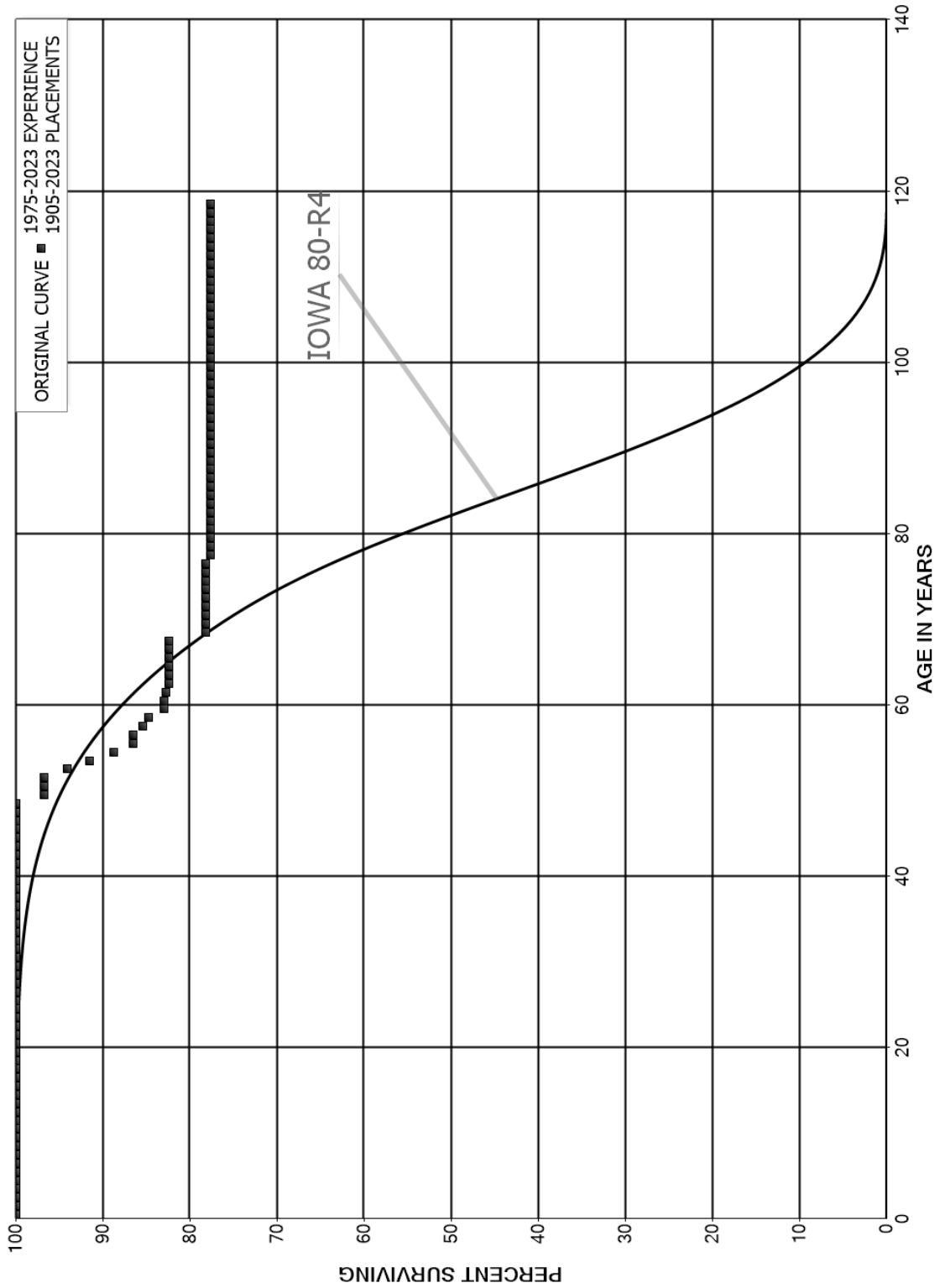
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1942-1985			EXPERIENCE BAND 1942-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,184		0.0000	1.0000	100.00
40.5	55,184		0.0000	1.0000	100.00
41.5	55,184		0.0000	1.0000	100.00
42.5	55,184		0.0000	1.0000	100.00
43.5	55,184		0.0000	1.0000	100.00
44.5	55,184		0.0000	1.0000	100.00
45.5	55,184		0.0000	1.0000	100.00
46.5	55,184	36,660	0.6643	0.3357	100.00
47.5	18,524		0.0000	1.0000	33.57
48.5	18,524		0.0000	1.0000	33.57
49.5	18,524		0.0000	1.0000	33.57
50.5	18,524		0.0000	1.0000	33.57
51.5	18,524		0.0000	1.0000	33.57
52.5	18,524		0.0000	1.0000	33.57
53.5	18,524		0.0000	1.0000	33.57
54.5	19,653		0.0000	1.0000	33.57
55.5	19,653		0.0000	1.0000	33.57
56.5	36,567		0.0000	1.0000	33.57
57.5	36,567	768	0.0210	0.9790	33.57
58.5	35,799		0.0000	1.0000	32.86
59.5	34,670		0.0000	1.0000	32.86
60.5	34,670	771	0.0222	0.9778	32.86
61.5	16,985	2,881	0.1696	0.8304	32.13
62.5	14,103		0.0000	1.0000	26.68
63.5	14,103		0.0000	1.0000	26.68
64.5	14,103		0.0000	1.0000	26.68
65.5	14,103		0.0000	1.0000	26.68
66.5	14,103		0.0000	1.0000	26.68
67.5	14,103		0.0000	1.0000	26.68
68.5	8,794		0.0000	1.0000	26.68
69.5	8,794	268	0.0304	0.9696	26.68
70.5	8,527		0.0000	1.0000	25.87
71.5	8,527		0.0000	1.0000	25.87
72.5	8,527		0.0000	1.0000	25.87
73.5	8,527	12	0.0013	0.9987	25.87
74.5	7,423	7,423	1.0000		25.83
75.5					

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2023			EXPERIENCE BAND 1975-2023		
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	664,550		0.0000	1.0000	100.00
0.5	501,989		0.0000	1.0000	100.00
1.5	637,555		0.0000	1.0000	100.00
2.5	644,016		0.0000	1.0000	100.00
3.5	644,777		0.0000	1.0000	100.00
4.5	465,557		0.0000	1.0000	100.00
5.5	523,369		0.0000	1.0000	100.00
6.5	495,879		0.0000	1.0000	100.00
7.5	506,863		0.0000	1.0000	100.00
8.5	402,826		0.0000	1.0000	100.00
9.5	692,317		0.0000	1.0000	100.00
10.5	693,821		0.0000	1.0000	100.00
11.5	754,323		0.0000	1.0000	100.00
12.5	755,310		0.0000	1.0000	100.00
13.5	757,107		0.0000	1.0000	100.00
14.5	759,229		0.0000	1.0000	100.00
15.5	760,282	500	0.0007	0.9993	100.00
16.5	494,860		0.0000	1.0000	99.93
17.5	503,924		0.0000	1.0000	99.93
18.5	507,055		0.0000	1.0000	99.93
19.5	508,741		0.0000	1.0000	99.93
20.5	452,186		0.0000	1.0000	99.93
21.5	424,913		0.0000	1.0000	99.93
22.5	427,367		0.0000	1.0000	99.93
23.5	429,380		0.0000	1.0000	99.93
24.5	270,722		0.0000	1.0000	99.93
25.5	270,362	5	0.0000	1.0000	99.93
26.5	195,617		0.0000	1.0000	99.93
27.5	193,660		0.0000	1.0000	99.93
28.5	181,014		0.0000	1.0000	99.93
29.5	169,016		0.0000	1.0000	99.93
30.5	168,540		0.0000	1.0000	99.93
31.5	163,550		0.0000	1.0000	99.93
32.5	155,801		0.0000	1.0000	99.93
33.5	155,815		0.0000	1.0000	99.93
34.5	155,538		0.0000	1.0000	99.93
35.5	156,107		0.0000	1.0000	99.93
36.5	153,707		0.0000	1.0000	99.93
37.5	148,119		0.0000	1.0000	99.93
38.5	141,529		0.0000	1.0000	99.93

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2023			EXPERIENCE BAND 1975-2023		
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	131,376		0.0000	1.0000	99.93
40.5	129,915		0.0000	1.0000	99.93
41.5	97,693		0.0000	1.0000	99.93
42.5	95,703		0.0000	1.0000	99.93
43.5	90,043		0.0000	1.0000	99.93
44.5	82,141		0.0000	1.0000	99.93
45.5	81,278		0.0000	1.0000	99.93
46.5	74,096	5	0.0001	0.9999	99.93
47.5	72,750		0.0000	1.0000	99.93
48.5	70,543	2,274	0.0322	0.9678	99.93
49.5	66,951		0.0000	1.0000	96.70
50.5	65,224		0.0000	1.0000	96.70
51.5	57,305	1,578	0.0275	0.9725	96.70
52.5	51,520	1,364	0.0265	0.9735	94.04
53.5	49,753	1,549	0.0311	0.9689	91.55
54.5	47,472	1,187	0.0250	0.9750	88.70
55.5	45,482		0.0000	1.0000	86.48
56.5	35,219	427	0.0121	0.9879	86.48
57.5	34,640	274	0.0079	0.9921	85.44
58.5	33,468	700	0.0209	0.9791	84.76
59.5	31,266	20	0.0006	0.9994	82.99
60.5	31,047	86	0.0028	0.9972	82.93
61.5	31,630	118	0.0037	0.9963	82.70
62.5	31,263		0.0000	1.0000	82.40
63.5	30,916		0.0000	1.0000	82.40
64.5	29,857		0.0000	1.0000	82.40
65.5	28,637		0.0000	1.0000	82.40
66.5	26,430		0.0000	1.0000	82.40
67.5	24,349	1,242	0.0510	0.9490	82.40
68.5	21,964		0.0000	1.0000	78.19
69.5	21,530		0.0000	1.0000	78.19
70.5	21,142		0.0000	1.0000	78.19
71.5	20,107		0.0000	1.0000	78.19
72.5	19,485		0.0000	1.0000	78.19
73.5	17,509		0.0000	1.0000	78.19
74.5	17,281		0.0000	1.0000	78.19
75.5	17,006		0.0000	1.0000	78.19
76.5	16,039	111	0.0069	0.9931	78.19
77.5	15,322	1	0.0001	0.9999	77.65
78.5	17,203		0.0000	1.0000	77.65

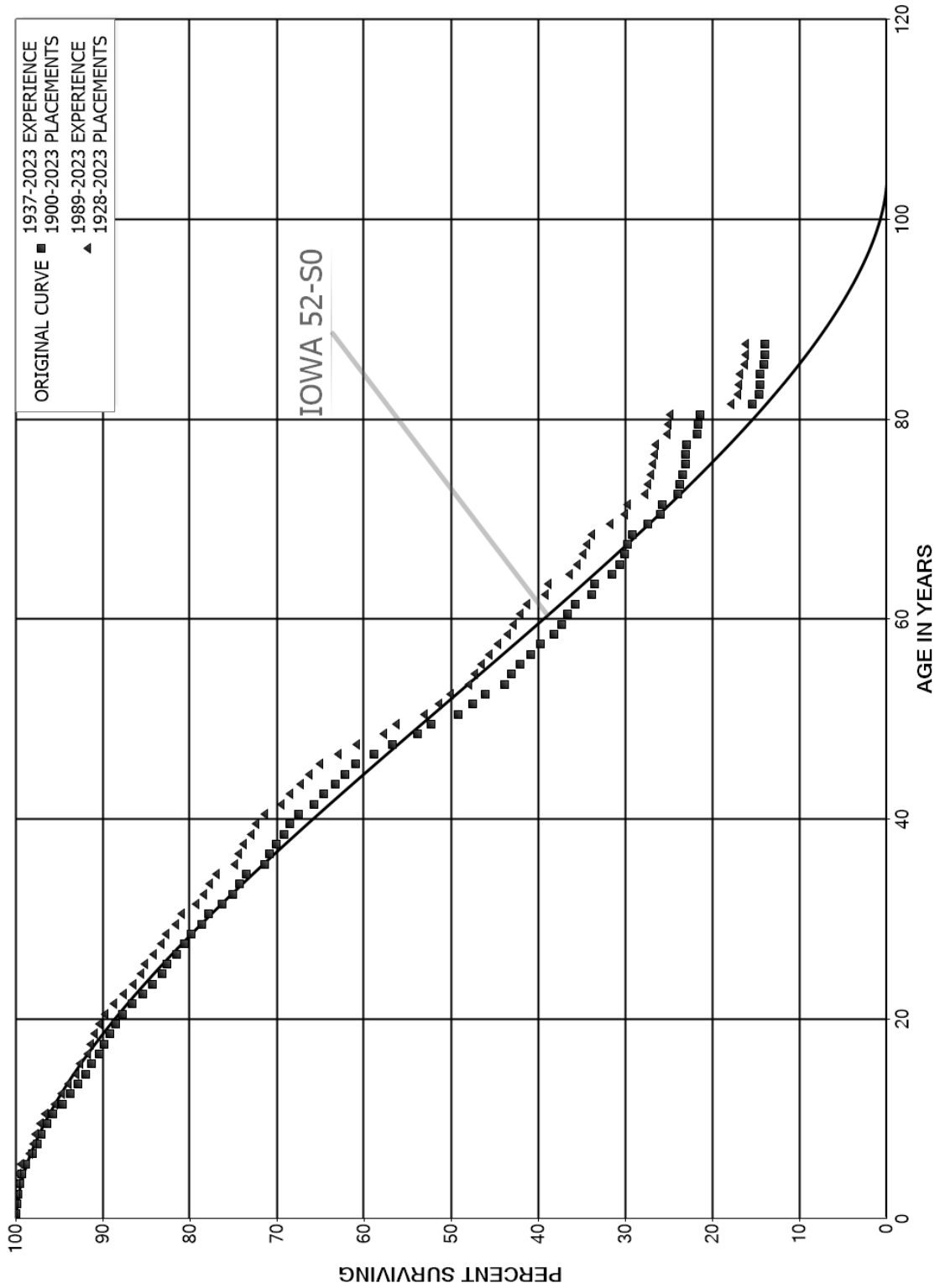
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2023			EXPERIENCE BAND 1975-2023		
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	17,092		0.0000	1.0000	77.65
80.5	16,933		0.0000	1.0000	77.65
81.5	16,388		0.0000	1.0000	77.65
82.5	13,333		0.0000	1.0000	77.65
83.5	12,468		0.0000	1.0000	77.65
84.5	12,008		0.0000	1.0000	77.65
85.5	11,878		0.0000	1.0000	77.65
86.5	7,854		0.0000	1.0000	77.65
87.5	4,942		0.0000	1.0000	77.65
88.5	4,736		0.0000	1.0000	77.65
89.5	4,713		0.0000	1.0000	77.65
90.5	4,702		0.0000	1.0000	77.65
91.5	4,408		0.0000	1.0000	77.65
92.5	4,288		0.0000	1.0000	77.65
93.5	1,486		0.0000	1.0000	77.65
94.5	1,189		0.0000	1.0000	77.65
95.5	827		0.0000	1.0000	77.65
96.5	777		0.0000	1.0000	77.65
97.5	654		0.0000	1.0000	77.65
98.5	637		0.0000	1.0000	77.65
99.5	132		0.0000	1.0000	77.65
100.5	129		0.0000	1.0000	77.65
101.5	39		0.0000	1.0000	77.65
102.5	35		0.0000	1.0000	77.65
103.5	31		0.0000	1.0000	77.65
104.5	27		0.0000	1.0000	77.65
105.5	21		0.0000	1.0000	77.65
106.5	17		0.0000	1.0000	77.65
107.5	15		0.0000	1.0000	77.65
108.5	12		0.0000	1.0000	77.65
109.5	5		0.0000	1.0000	77.65
110.5	1		0.0000	1.0000	77.65
111.5	1		0.0000	1.0000	77.65
112.5	1		0.0000	1.0000	77.65
113.5	1		0.0000	1.0000	77.65
114.5	1		0.0000	1.0000	77.65
115.5	1		0.0000	1.0000	77.65
116.5	1		0.0000	1.0000	77.65
117.5	1		0.0000	1.0000	77.65
118.5					77.65

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1937-2023			
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	583,554,250	108,380	0.0002	0.9998	100.00	
0.5	531,795,282	586,705	0.0011	0.9989	99.98	
1.5	486,558,699	933,671	0.0019	0.9981	99.87	
2.5	426,629,641	646,422	0.0015	0.9985	99.68	
3.5	388,543,820	902,896	0.0023	0.9977	99.53	
4.5	337,240,531	1,419,379	0.0042	0.9958	99.30	
5.5	302,702,968	2,653,140	0.0088	0.9912	98.88	
6.5	272,948,883	1,556,775	0.0057	0.9943	98.01	
7.5	256,761,726	1,168,447	0.0046	0.9954	97.45	
8.5	240,877,839	1,499,860	0.0062	0.9938	97.01	
9.5	224,683,358	1,666,492	0.0074	0.9926	96.41	
10.5	216,176,845	2,498,100	0.0116	0.9884	95.69	
11.5	212,199,057	1,938,349	0.0091	0.9909	94.59	
12.5	203,628,282	1,845,169	0.0091	0.9909	93.72	
13.5	197,464,850	2,015,976	0.0102	0.9898	92.87	
14.5	192,839,343	1,377,090	0.0071	0.9929	91.92	
15.5	187,471,656	1,855,005	0.0099	0.9901	91.27	
16.5	182,197,912	1,144,871	0.0063	0.9937	90.36	
17.5	177,583,254	1,133,887	0.0064	0.9936	89.80	
18.5	169,191,385	1,299,680	0.0077	0.9923	89.22	
19.5	164,736,631	1,494,885	0.0091	0.9909	88.54	
20.5	160,301,849	2,028,166	0.0127	0.9873	87.73	
21.5	154,425,345	2,112,158	0.0137	0.9863	86.62	
22.5	150,517,511	1,979,320	0.0132	0.9868	85.44	
23.5	148,742,839	1,916,993	0.0129	0.9871	84.32	
24.5	146,920,357	1,128,687	0.0077	0.9923	83.23	
25.5	152,589,898	1,935,728	0.0127	0.9873	82.59	
26.5	149,564,946	1,780,123	0.0119	0.9881	81.54	
27.5	145,837,658	1,312,847	0.0090	0.9910	80.57	
28.5	143,118,062	2,115,833	0.0148	0.9852	79.85	
29.5	135,860,681	1,342,128	0.0099	0.9901	78.67	
30.5	130,552,502	2,752,869	0.0211	0.9789	77.89	
31.5	125,036,385	1,873,793	0.0150	0.9850	76.25	
32.5	120,656,065	1,240,944	0.0103	0.9897	75.10	
33.5	119,981,300	1,414,003	0.0118	0.9882	74.33	
34.5	118,771,933	3,357,354	0.0283	0.9717	73.46	
35.5	114,775,999	930,472	0.0081	0.9919	71.38	
36.5	108,613,128	1,086,023	0.0100	0.9900	70.80	
37.5	104,473,627	1,292,018	0.0124	0.9876	70.09	
38.5	96,324,947	927,200	0.0096	0.9904	69.23	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1937-2023		
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	83,099,125	1,307,125	0.0157	0.9843	68.56
40.5	71,323,053	1,877,311	0.0263	0.9737	67.48
41.5	63,551,541	1,045,262	0.0164	0.9836	65.70
42.5	58,977,369	1,178,269	0.0200	0.9800	64.62
43.5	55,193,355	1,022,098	0.0185	0.9815	63.33
44.5	51,198,946	965,442	0.0189	0.9811	62.16
45.5	46,401,991	1,599,346	0.0345	0.9655	60.99
46.5	40,801,086	1,479,367	0.0363	0.9637	58.89
47.5	35,449,307	1,818,525	0.0513	0.9487	56.75
48.5	26,078,025	730,524	0.0280	0.9720	53.84
49.5	22,468,626	1,347,753	0.0600	0.9400	52.33
50.5	19,221,286	668,354	0.0348	0.9652	49.19
51.5	17,041,803	510,951	0.0300	0.9700	47.48
52.5	14,738,554	713,582	0.0484	0.9516	46.06
53.5	13,068,002	211,577	0.0162	0.9838	43.83
54.5	12,035,725	280,301	0.0233	0.9767	43.12
55.5	9,540,986	281,041	0.0295	0.9705	42.11
56.5	8,933,534	244,469	0.0274	0.9726	40.87
57.5	8,075,091	322,395	0.0399	0.9601	39.76
58.5	7,284,055	159,390	0.0219	0.9781	38.17
59.5	6,676,753	132,880	0.0199	0.9801	37.33
60.5	6,095,183	135,998	0.0223	0.9777	36.59
61.5	5,360,701	288,225	0.0538	0.9462	35.77
62.5	4,844,885	45,426	0.0094	0.9906	33.85
63.5	4,493,559	277,470	0.0617	0.9383	33.53
64.5	3,692,957	93,245	0.0252	0.9748	31.46
65.5	3,454,162	67,883	0.0197	0.9803	30.67
66.5	2,997,104	31,519	0.0105	0.9895	30.07
67.5	2,872,821	54,050	0.0188	0.9812	29.75
68.5	1,778,522	109,402	0.0615	0.9385	29.19
69.5	1,589,951	80,805	0.0508	0.9492	27.39
70.5	868,537	9,736	0.0112	0.9888	26.00
71.5	720,536	48,556	0.0674	0.9326	25.71
72.5	587,829	7,308	0.0124	0.9876	23.98
73.5	528,624	6,521	0.0123	0.9877	23.68
74.5	456,945	5,306	0.0116	0.9884	23.39
75.5	439,355	2,000	0.0046	0.9954	23.12
76.5	409,995	1,995	0.0049	0.9951	23.01
77.5	406,826	21,482	0.0528	0.9472	22.90
78.5	371,917	1,824	0.0049	0.9951	21.69

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1937-2023			
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	354,045	2,183	0.0062	0.9938	21.58	
80.5	299,926	84,645	0.2822	0.7178	21.45	
81.5	203,489	9,628	0.0473	0.9527	15.40	
82.5	191,099	1,507	0.0079	0.9921	14.67	
83.5	189,036	1,304	0.0069	0.9931	14.55	
84.5	154,235	4,403	0.0285	0.9715	14.45	
85.5	148,921	1,068	0.0072	0.9928	14.04	
86.5	145,788	281	0.0019	0.9981	13.94	
87.5	39,160	1,287	0.0329	0.9671	13.91	
88.5	36,255	4,599	0.1268	0.8732	13.45	
89.5	31,656		0.0000	1.0000	11.75	
90.5	30,248	872	0.0288	0.9712	11.75	
91.5	29,335		0.0000	1.0000	11.41	
92.5	20,379		0.0000	1.0000	11.41	
93.5	20,379		0.0000	1.0000	11.41	
94.5	556		0.0000	1.0000	11.41	
95.5					11.41	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 1989-2023			
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	460,784,329	58,217	0.0001	0.9999	100.00	
0.5	411,765,223	328,826	0.0008	0.9992	99.99	
1.5	371,358,610	525,743	0.0014	0.9986	99.91	
2.5	316,556,771	116,018	0.0004	0.9996	99.77	
3.5	285,988,518	397,528	0.0014	0.9986	99.73	
4.5	244,110,066	859,865	0.0035	0.9965	99.59	
5.5	218,329,456	2,056,122	0.0094	0.9906	99.24	
6.5	195,206,079	908,285	0.0047	0.9953	98.31	
7.5	182,011,026	511,035	0.0028	0.9972	97.85	
8.5	169,263,520	814,134	0.0048	0.9952	97.57	
9.5	157,645,073	935,847	0.0059	0.9941	97.10	
10.5	154,878,931	1,850,049	0.0119	0.9881	96.53	
11.5	156,933,134	1,218,389	0.0078	0.9922	95.37	
12.5	153,911,700	1,248,669	0.0081	0.9919	94.63	
13.5	157,621,449	1,486,959	0.0094	0.9906	93.87	
14.5	158,070,159	851,227	0.0054	0.9946	92.98	
15.5	154,933,243	1,375,523	0.0089	0.9911	92.48	
16.5	152,597,604	617,573	0.0040	0.9960	91.66	
17.5	149,986,403	705,775	0.0047	0.9953	91.29	
18.5	143,417,667	894,534	0.0062	0.9938	90.86	
19.5	141,094,429	1,099,257	0.0078	0.9922	90.29	
20.5	138,726,145	1,541,131	0.0111	0.9889	89.59	
21.5	134,247,612	1,671,793	0.0125	0.9875	88.59	
22.5	131,335,795	1,565,054	0.0119	0.9881	87.49	
23.5	130,376,610	1,457,049	0.0112	0.9888	86.45	
24.5	129,595,581	673,057	0.0052	0.9948	85.48	
25.5	135,895,054	1,512,747	0.0111	0.9889	85.04	
26.5	134,676,854	1,381,233	0.0103	0.9897	84.09	
27.5	131,758,358	952,241	0.0072	0.9928	83.23	
28.5	130,117,214	1,767,509	0.0136	0.9864	82.63	
29.5	123,570,127	971,300	0.0079	0.9921	81.50	
30.5	119,001,430	2,425,824	0.0204	0.9796	80.86	
31.5	114,807,010	1,393,114	0.0121	0.9879	79.22	
32.5	111,081,274	934,257	0.0084	0.9916	78.25	
33.5	113,045,335	1,134,924	0.0100	0.9900	77.60	
34.5	112,279,972	3,048,128	0.0271	0.9729	76.82	
35.5	109,572,818	639,915	0.0058	0.9942	74.73	
36.5	104,163,628	861,704	0.0083	0.9917	74.30	
37.5	100,595,625	1,102,380	0.0110	0.9890	73.68	
38.5	93,004,127	754,789	0.0081	0.9919	72.87	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 1989-2023			
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	80,058,040	1,132,130	0.0141	0.9859	72.28	
40.5	68,509,274	1,774,225	0.0259	0.9741	71.26	
41.5	60,902,480	847,419	0.0139	0.9861	69.41	
42.5	56,529,015	1,026,819	0.0182	0.9818	68.45	
43.5	52,921,317	850,642	0.0161	0.9839	67.20	
44.5	49,172,090	835,673	0.0170	0.9830	66.12	
45.5	44,574,194	1,450,409	0.0325	0.9675	65.00	
46.5	39,172,859	1,344,707	0.0343	0.9657	62.89	
47.5	33,971,123	1,721,351	0.0507	0.9493	60.73	
48.5	24,707,200	633,639	0.0256	0.9744	57.65	
49.5	21,216,562	1,222,867	0.0576	0.9424	56.17	
50.5	18,099,627	559,166	0.0309	0.9691	52.93	
51.5	16,032,213	427,099	0.0266	0.9734	51.30	
52.5	14,062,094	604,917	0.0430	0.9570	49.93	
53.5	12,500,483	154,880	0.0124	0.9876	47.78	
54.5	11,524,933	201,767	0.0175	0.9825	47.19	
55.5	9,111,301	166,840	0.0183	0.9817	46.37	
56.5	8,618,314	184,367	0.0214	0.9786	45.52	
57.5	7,828,976	206,832	0.0264	0.9736	44.54	
58.5	7,153,627	107,051	0.0150	0.9850	43.37	
59.5	6,620,803	121,927	0.0184	0.9816	42.72	
60.5	6,055,341	113,347	0.0187	0.9813	41.93	
61.5	5,343,510	271,034	0.0507	0.9493	41.15	
62.5	4,844,885	45,426	0.0094	0.9906	39.06	
63.5	4,493,559	277,470	0.0617	0.9383	38.69	
64.5	3,692,957	93,245	0.0252	0.9748	36.30	
65.5	3,454,162	67,883	0.0197	0.9803	35.39	
66.5	2,997,104	31,519	0.0105	0.9895	34.69	
67.5	2,872,821	54,050	0.0188	0.9812	34.33	
68.5	1,778,522	109,402	0.0615	0.9385	33.68	
69.5	1,589,951	80,805	0.0508	0.9492	31.61	
70.5	868,537	9,736	0.0112	0.9888	30.00	
71.5	720,536	48,556	0.0674	0.9326	29.67	
72.5	587,829	7,308	0.0124	0.9876	27.67	
73.5	528,624	6,521	0.0123	0.9877	27.32	
74.5	456,945	5,306	0.0116	0.9884	26.99	
75.5	439,355	2,000	0.0046	0.9954	26.67	
76.5	409,995	1,995	0.0049	0.9951	26.55	
77.5	406,826	21,482	0.0528	0.9472	26.42	
78.5	371,917	1,824	0.0049	0.9951	25.03	

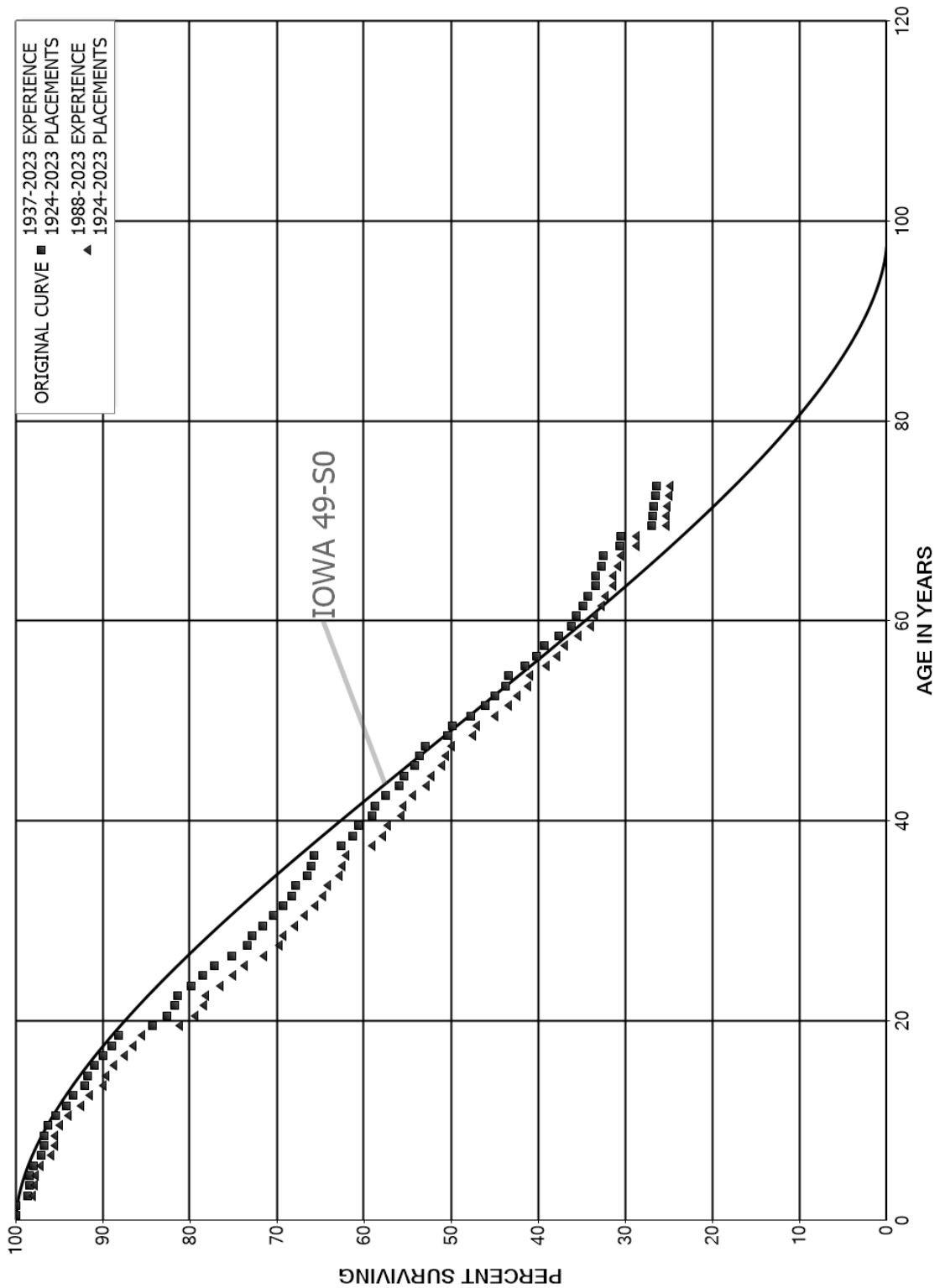
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 1989-2023			
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	354,045	2,183	0.0062	0.9938	24.90	
80.5	299,926	84,645	0.2822	0.7178	24.75	
81.5	203,489	9,628	0.0473	0.9527	17.77	
82.5	191,099	1,507	0.0079	0.9921	16.92	
83.5	189,036	1,304	0.0069	0.9931	16.79	
84.5	154,235	4,403	0.0285	0.9715	16.68	
85.5	148,921	1,068	0.0072	0.9928	16.20	
86.5	145,788	281	0.0019	0.9981	16.08	
87.5	39,160	1,287	0.0329	0.9671	16.05	
88.5	36,255	4,599	0.1268	0.8732	15.52	
89.5	31,656		0.0000	1.0000	13.56	
90.5	30,248	872	0.0288	0.9712	13.56	
91.5	29,335		0.0000	1.0000	13.16	
92.5	20,379		0.0000	1.0000	13.16	
93.5	20,379		0.0000	1.0000	13.16	
94.5	556		0.0000	1.0000	13.16	
95.5					13.16	

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2023			EXPERIENCE BAND 1937-2023		
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	75,365,403	14,556	0.0002	0.9998	100.00
0.5	74,681,092	2,523	0.0000	1.0000	99.98
1.5	70,205,941	985,524	0.0140	0.9860	99.98
2.5	66,512,524	103,910	0.0016	0.9984	98.57
3.5	63,594,518	29,037	0.0005	0.9995	98.42
4.5	62,862,078	281,954	0.0045	0.9955	98.37
5.5	61,039,651	539,122	0.0088	0.9912	97.93
6.5	59,283,274	228,977	0.0039	0.9961	97.07
7.5	58,363,709	1,611	0.0000	1.0000	96.69
8.5	57,715,380	273,270	0.0047	0.9953	96.69
9.5	55,673,384	462,116	0.0083	0.9917	96.23
10.5	52,891,574	674,740	0.0128	0.9872	95.43
11.5	49,825,026	441,432	0.0089	0.9911	94.22
12.5	48,010,715	682,092	0.0142	0.9858	93.38
13.5	44,776,178	139,325	0.0031	0.9969	92.06
14.5	44,028,442	366,434	0.0083	0.9917	91.77
15.5	38,836,314	463,356	0.0119	0.9881	91.01
16.5	37,419,123	392,597	0.0105	0.9895	89.92
17.5	34,831,511	328,374	0.0094	0.9906	88.98
18.5	33,866,155	1,497,106	0.0442	0.9558	88.14
19.5	32,294,194	641,468	0.0199	0.9801	84.24
20.5	31,043,834	332,286	0.0107	0.9893	82.57
21.5	30,559,186	107,834	0.0035	0.9965	81.68
22.5	29,391,006	548,730	0.0187	0.9813	81.40
23.5	27,391,206	456,392	0.0167	0.9833	79.88
24.5	26,679,707	466,357	0.0175	0.9825	78.55
25.5	25,736,670	678,446	0.0264	0.9736	77.17
26.5	24,768,766	572,336	0.0231	0.9769	75.14
27.5	23,176,246	167,870	0.0072	0.9928	73.40
28.5	21,032,810	374,006	0.0178	0.9822	72.87
29.5	20,292,192	321,338	0.0158	0.9842	71.57
30.5	19,733,798	324,108	0.0164	0.9836	70.44
31.5	19,162,363	265,924	0.0139	0.9861	69.28
32.5	18,005,136	133,683	0.0074	0.9926	68.32
33.5	17,434,388	335,661	0.0193	0.9807	67.82
34.5	16,636,658	102,166	0.0061	0.9939	66.51
35.5	16,234,738	97,504	0.0060	0.9940	66.10
36.5	15,991,977	763,855	0.0478	0.9522	65.70
37.5	13,587,627	287,332	0.0211	0.9789	62.57
38.5	12,495,530	124,454	0.0100	0.9900	61.24

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2023			EXPERIENCE BAND 1937-2023			
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	11,556,373	308,550	0.0267	0.9733	60.63	
40.5	10,190,730	43,953	0.0043	0.9957	59.01	
41.5	9,724,738	199,737	0.0205	0.9795	58.76	
42.5	8,220,798	231,425	0.0282	0.9718	57.55	
43.5	7,575,898	78,030	0.0103	0.9897	55.93	
44.5	7,024,058	156,639	0.0223	0.9777	55.36	
45.5	6,564,742	60,517	0.0092	0.9908	54.12	
46.5	6,095,213	81,964	0.0134	0.9866	53.62	
47.5	5,438,094	258,841	0.0476	0.9524	52.90	
48.5	4,689,207	50,153	0.0107	0.9893	50.38	
49.5	4,338,621	187,852	0.0433	0.9567	49.84	
50.5	3,807,266	130,992	0.0344	0.9656	47.69	
51.5	3,195,571	72,397	0.0227	0.9773	46.05	
52.5	3,005,071	84,714	0.0282	0.9718	45.00	
53.5	2,828,000	19,927	0.0070	0.9930	43.73	
54.5	2,517,532	110,391	0.0438	0.9562	43.43	
55.5	1,699,379	56,338	0.0332	0.9668	41.52	
56.5	1,439,117	32,410	0.0225	0.9775	40.15	
57.5	1,227,831	49,437	0.0403	0.9597	39.24	
58.5	1,112,827	44,809	0.0403	0.9597	37.66	
59.5	989,362	14,372	0.0145	0.9855	36.14	
60.5	924,326	19,580	0.0212	0.9788	35.62	
61.5	832,765	13,417	0.0161	0.9839	34.87	
62.5	684,682	17,279	0.0252	0.9748	34.30	
63.5	567,074	1,460	0.0026	0.9974	33.44	
64.5	541,169	9,728	0.0180	0.9820	33.35	
65.5	332,009	2,708	0.0082	0.9918	32.75	
66.5	294,621	17,402	0.0591	0.9409	32.49	
67.5	269,939	700	0.0026	0.9974	30.57	
68.5	233,889	27,534	0.1177	0.8823	30.49	
69.5	192,513	574	0.0030	0.9970	26.90	
70.5	183,859	625	0.0034	0.9966	26.82	
71.5	171,809	1,701	0.0099	0.9901	26.73	
72.5	142,013	464	0.0033	0.9967	26.46	
73.5	93,656	1,678	0.0179	0.9821	26.38	
74.5	88,668	367	0.0041	0.9959	25.90	
75.5	72,699	2,143	0.0295	0.9705	25.80	
76.5	68,800	2,297	0.0334	0.9666	25.04	
77.5	64,261	276	0.0043	0.9957	24.20	
78.5	61,536	3,912	0.0636	0.9364	24.10	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2023			EXPERIENCE BAND 1937-2023			
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	57,410	7,101	0.1237	0.8763	22.56	
80.5	46,022	2,176	0.0473	0.9527	19.77	
81.5	43,466	1,119	0.0257	0.9743	18.84	
82.5	41,340	591	0.0143	0.9857	18.35	
83.5	39,624		0.0000	1.0000	18.09	
84.5	39,371	279	0.0071	0.9929	18.09	
85.5	32,198	1,932	0.0600	0.9400	17.96	
86.5	25,003	27	0.0011	0.9989	16.88	
87.5	24,230	4,944	0.2040	0.7960	16.87	
88.5	17,911	9,991	0.5578	0.4422	13.43	
89.5	7,919		0.0000	1.0000	5.94	
90.5	7,919		0.0000	1.0000	5.94	
91.5	7,676		0.0000	1.0000	5.94	
92.5	5,830	8	0.0014	0.9986	5.94	
93.5	5,822	32	0.0055	0.9945	5.93	
94.5	3,362		0.0000	1.0000	5.90	
95.5					5.90	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2023			EXPERIENCE BAND 1988-2023		
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	50,760,710	14,556	0.0003	0.9997	100.00
0.5	50,415,061	2,523	0.0001	0.9999	99.97
1.5	48,289,861	985,524	0.0204	0.9796	99.97
2.5	46,538,553	103,910	0.0022	0.9978	97.93
3.5	45,080,198	29,037	0.0006	0.9994	97.71
4.5	45,786,749	281,954	0.0062	0.9938	97.64
5.5	44,724,584	539,122	0.0121	0.9879	97.04
6.5	46,114,097	228,977	0.0050	0.9950	95.87
7.5	46,429,523	1,611	0.0000	1.0000	95.40
8.5	46,534,169	273,270	0.0059	0.9941	95.39
9.5	45,117,308	462,116	0.0102	0.9898	94.83
10.5	42,919,254	674,740	0.0157	0.9843	93.86
11.5	41,513,460	441,432	0.0106	0.9894	92.39
12.5	40,612,590	682,092	0.0168	0.9832	91.40
13.5	37,844,941	139,325	0.0037	0.9963	89.87
14.5	37,406,342	366,434	0.0098	0.9902	89.54
15.5	33,156,482	463,356	0.0140	0.9860	88.66
16.5	31,953,120	392,597	0.0123	0.9877	87.42
17.5	29,508,861	328,374	0.0111	0.9889	86.35
18.5	29,496,812	1,497,106	0.0508	0.9492	85.39
19.5	28,936,515	641,468	0.0222	0.9778	81.05
20.5	27,951,638	332,286	0.0119	0.9881	79.26
21.5	27,750,291	107,834	0.0039	0.9961	78.31
22.5	26,713,106	548,730	0.0205	0.9795	78.01
23.5	24,890,779	456,392	0.0183	0.9817	76.41
24.5	24,268,147	466,357	0.0192	0.9808	75.01
25.5	23,513,025	678,446	0.0289	0.9711	73.57
26.5	23,047,300	572,336	0.0248	0.9752	71.44
27.5	21,626,705	167,870	0.0078	0.9922	69.67
28.5	19,526,409	374,006	0.0192	0.9808	69.13
29.5	19,265,754	321,338	0.0167	0.9833	67.80
30.5	18,725,369	324,108	0.0173	0.9827	66.67
31.5	18,183,260	265,924	0.0146	0.9854	65.52
32.5	17,172,903	133,683	0.0078	0.9922	64.56
33.5	16,630,549	335,661	0.0202	0.9798	64.06
34.5	16,295,846	102,166	0.0063	0.9937	62.77
35.5	16,007,000	97,504	0.0061	0.9939	62.37
36.5	15,819,310	763,855	0.0483	0.9517	61.99
37.5	13,475,490	287,332	0.0213	0.9787	59.00
38.5	12,387,323	124,454	0.0100	0.9900	57.74

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2023			EXPERIENCE BAND 1988-2023			
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	11,464,734	308,550	0.0269	0.9731	57.16	
40.5	10,101,371	43,953	0.0044	0.9956	55.62	
41.5	9,638,585	199,737	0.0207	0.9793	55.38	
42.5	8,139,166	231,425	0.0284	0.9716	54.23	
43.5	7,494,821	78,030	0.0104	0.9896	52.69	
44.5	6,954,606	156,639	0.0225	0.9775	52.14	
45.5	6,496,187	60,517	0.0093	0.9907	50.97	
46.5	6,028,557	81,964	0.0136	0.9864	50.49	
47.5	5,374,276	258,841	0.0482	0.9518	49.81	
48.5	4,625,898	50,153	0.0108	0.9892	47.41	
49.5	4,292,350	187,852	0.0438	0.9562	46.89	
50.5	3,773,466	130,992	0.0347	0.9653	44.84	
51.5	3,164,621	72,397	0.0229	0.9771	43.28	
52.5	2,976,530	84,714	0.0285	0.9715	42.29	
53.5	2,800,050	19,927	0.0071	0.9929	41.09	
54.5	2,489,582	110,391	0.0443	0.9557	40.80	
55.5	1,671,951	56,338	0.0337	0.9663	38.99	
56.5	1,415,467	32,410	0.0229	0.9771	37.68	
57.5	1,204,212	49,437	0.0411	0.9589	36.81	
58.5	1,097,667	44,809	0.0408	0.9592	35.30	
59.5	989,322	14,372	0.0145	0.9855	33.86	
60.5	924,286	19,580	0.0212	0.9788	33.37	
61.5	832,725	13,417	0.0161	0.9839	32.66	
62.5	684,642	17,279	0.0252	0.9748	32.14	
63.5	567,074	1,460	0.0026	0.9974	31.32	
64.5	541,169	9,728	0.0180	0.9820	31.24	
65.5	332,009	2,708	0.0082	0.9918	30.68	
66.5	294,621	17,402	0.0591	0.9409	30.43	
67.5	269,939	700	0.0026	0.9974	28.63	
68.5	233,889	27,534	0.1177	0.8823	28.56	
69.5	192,513	574	0.0030	0.9970	25.20	
70.5	183,859	625	0.0034	0.9966	25.12	
71.5	171,809	1,701	0.0099	0.9901	25.04	
72.5	142,013	464	0.0033	0.9967	24.79	
73.5	93,656	1,678	0.0179	0.9821	24.71	
74.5	88,668	367	0.0041	0.9959	24.27	
75.5	72,699	2,143	0.0295	0.9705	24.17	
76.5	68,800	2,297	0.0334	0.9666	23.45	
77.5	64,261	276	0.0043	0.9957	22.67	
78.5	61,536	3,912	0.0636	0.9364	22.57	

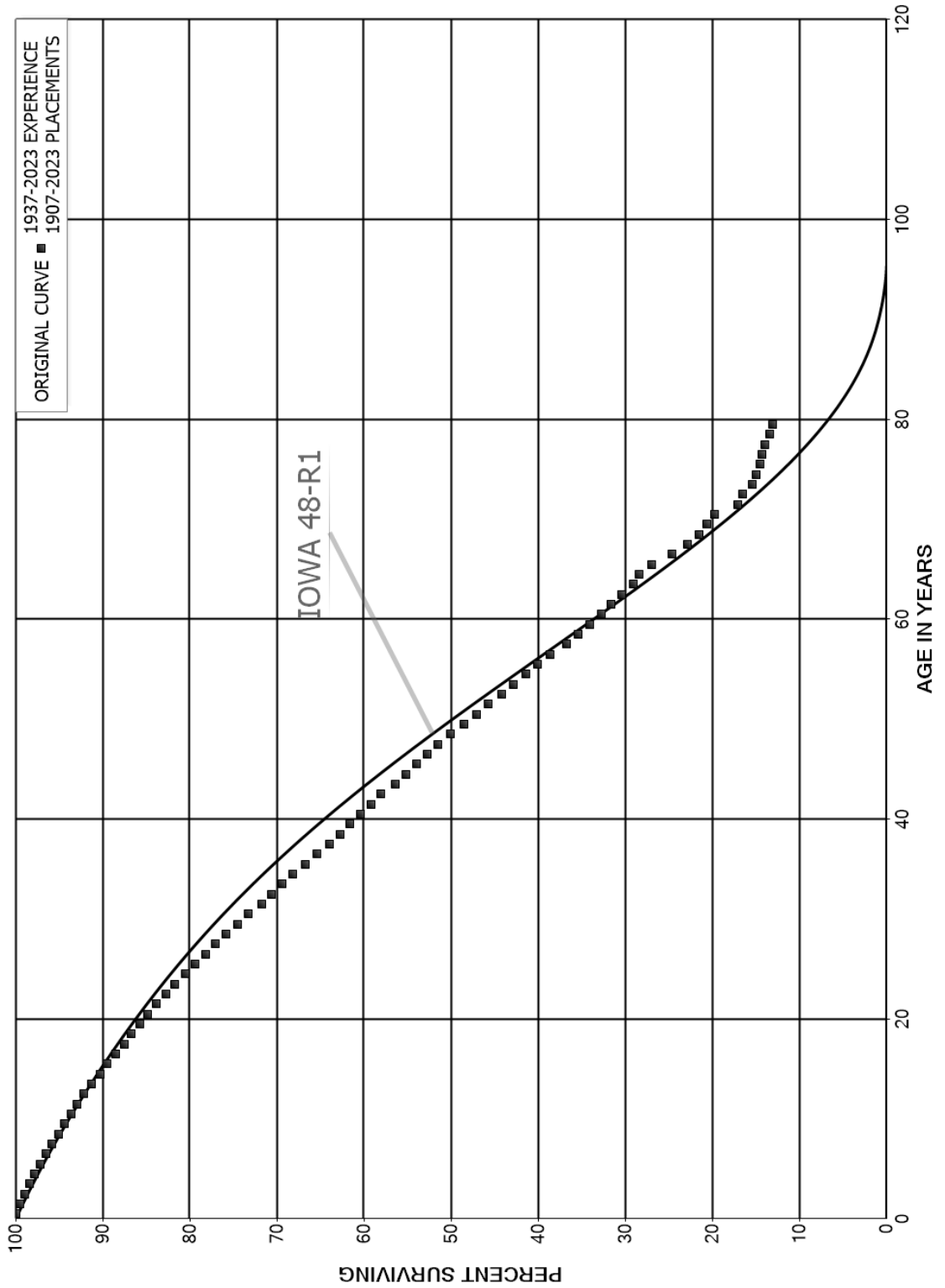
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2023			EXPERIENCE BAND 1988-2023			
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	57,410	7,101	0.1237	0.8763	21.14	
80.5	46,022	2,176	0.0473	0.9527	18.52	
81.5	43,466	1,119	0.0257	0.9743	17.65	
82.5	41,340	591	0.0143	0.9857	17.19	
83.5	39,624		0.0000	1.0000	16.95	
84.5	39,371	279	0.0071	0.9929	16.95	
85.5	32,198	1,932	0.0600	0.9400	16.83	
86.5	25,003	27	0.0011	0.9989	15.82	
87.5	24,230	4,944	0.2040	0.7960	15.80	
88.5	17,911	9,991	0.5578	0.4422	12.58	
89.5	7,919		0.0000	1.0000	5.56	
90.5	7,919		0.0000	1.0000	5.56	
91.5	7,676		0.0000	1.0000	5.56	
92.5	5,830	8	0.0014	0.9986	5.56	
93.5	5,822	32	0.0055	0.9945	5.55	
94.5	3,362		0.0000	1.0000	5.52	
95.5					5.52	

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2023			EXPERIENCE BAND 1937-2023		
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	731,775,810	770,996	0.0011	0.9989	100.00
0.5	635,073,007	2,263,809	0.0036	0.9964	99.89
1.5	576,183,055	3,244,332	0.0056	0.9944	99.54
2.5	520,870,017	3,166,187	0.0061	0.9939	98.98
3.5	479,311,579	2,779,412	0.0058	0.9942	98.38
4.5	426,227,315	2,746,745	0.0064	0.9936	97.81
5.5	401,079,844	2,778,882	0.0069	0.9931	97.18
6.5	373,203,657	2,633,119	0.0071	0.9929	96.50
7.5	350,845,997	2,835,175	0.0081	0.9919	95.82
8.5	332,883,638	2,352,424	0.0071	0.9929	95.05
9.5	315,253,341	2,536,664	0.0080	0.9920	94.38
10.5	299,689,236	2,179,502	0.0073	0.9927	93.62
11.5	285,413,836	2,341,911	0.0082	0.9918	92.94
12.5	273,082,789	2,490,137	0.0091	0.9909	92.17
13.5	259,786,540	2,848,085	0.0110	0.9890	91.33
14.5	250,079,466	2,231,281	0.0089	0.9911	90.33
15.5	231,441,350	2,548,828	0.0110	0.9890	89.52
16.5	209,727,329	2,368,380	0.0113	0.9887	88.54
17.5	199,787,205	1,929,425	0.0097	0.9903	87.54
18.5	189,795,962	2,196,963	0.0116	0.9884	86.69
19.5	181,288,064	1,796,868	0.0099	0.9901	85.69
20.5	169,762,423	2,032,416	0.0120	0.9880	84.84
21.5	158,486,821	2,034,161	0.0128	0.9872	83.83
22.5	150,148,818	1,941,482	0.0129	0.9871	82.75
23.5	138,726,613	1,934,747	0.0139	0.9861	81.68
24.5	131,111,138	1,919,375	0.0146	0.9854	80.54
25.5	122,497,128	1,759,909	0.0144	0.9856	79.36
26.5	115,148,402	1,711,328	0.0149	0.9851	78.22
27.5	108,085,296	1,707,384	0.0158	0.9842	77.06
28.5	101,664,494	1,779,330	0.0175	0.9825	75.84
29.5	96,922,357	1,564,422	0.0161	0.9839	74.51
30.5	92,148,234	2,006,506	0.0218	0.9782	73.31
31.5	86,545,025	1,356,395	0.0157	0.9843	71.71
32.5	81,921,835	1,382,731	0.0169	0.9831	70.59
33.5	77,892,146	1,431,412	0.0184	0.9816	69.40
34.5	74,281,292	1,574,230	0.0212	0.9788	68.12
35.5	70,167,444	1,329,400	0.0189	0.9811	66.68
36.5	66,899,134	1,523,417	0.0228	0.9772	65.42
37.5	62,903,154	1,164,757	0.0185	0.9815	63.93
38.5	58,005,231	1,066,255	0.0184	0.9816	62.74

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2023			EXPERIENCE BAND 1937-2023		
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	53,105,278	999,828	0.0188	0.9812	61.59
40.5	49,282,143	1,023,606	0.0208	0.9792	60.43
41.5	45,270,203	873,568	0.0193	0.9807	59.18
42.5	41,354,868	1,169,668	0.0283	0.9717	58.03
43.5	36,343,715	789,075	0.0217	0.9783	56.39
44.5	32,484,581	725,783	0.0223	0.9777	55.17
45.5	29,029,754	650,138	0.0224	0.9776	53.94
46.5	25,127,572	578,202	0.0230	0.9770	52.73
47.5	21,674,199	613,841	0.0283	0.9717	51.51
48.5	17,582,825	554,839	0.0316	0.9684	50.06
49.5	14,128,143	426,217	0.0302	0.9698	48.48
50.5	12,006,312	334,389	0.0279	0.9721	47.01
51.5	10,131,576	336,536	0.0332	0.9668	45.70
52.5	8,377,921	258,766	0.0309	0.9691	44.19
53.5	7,115,362	232,965	0.0327	0.9673	42.82
54.5	6,117,917	207,608	0.0339	0.9661	41.42
55.5	5,166,407	180,954	0.0350	0.9650	40.01
56.5	4,372,990	210,794	0.0482	0.9518	38.61
57.5	3,766,433	139,676	0.0371	0.9629	36.75
58.5	3,133,964	116,627	0.0372	0.9628	35.39
59.5	2,639,809	107,437	0.0407	0.9593	34.07
60.5	2,196,761	71,743	0.0327	0.9673	32.68
61.5	1,759,612	65,827	0.0374	0.9626	31.62
62.5	1,429,148	66,535	0.0466	0.9534	30.43
63.5	1,129,358	22,813	0.0202	0.9798	29.02
64.5	858,827	46,208	0.0538	0.9462	28.43
65.5	421,682	35,590	0.0844	0.9156	26.90
66.5	244,823	18,353	0.0750	0.9250	24.63
67.5	179,161	9,719	0.0542	0.9458	22.78
68.5	133,647	5,789	0.0433	0.9567	21.55
69.5	129,395	5,741	0.0444	0.9556	20.62
70.5	121,855	15,988	0.1312	0.8688	19.70
71.5	102,344	3,347	0.0327	0.9673	17.12
72.5	99,169	6,995	0.0705	0.9295	16.56
73.5	80,041	2,309	0.0289	0.9711	15.39
74.5	68,306	2,096	0.0307	0.9693	14.94
75.5	66,423	1,116	0.0168	0.9832	14.49
76.5	65,307	1,596	0.0244	0.9756	14.24
77.5	64,544	2,420	0.0375	0.9625	13.89
78.5	60,236	1,181	0.0196	0.9804	13.37

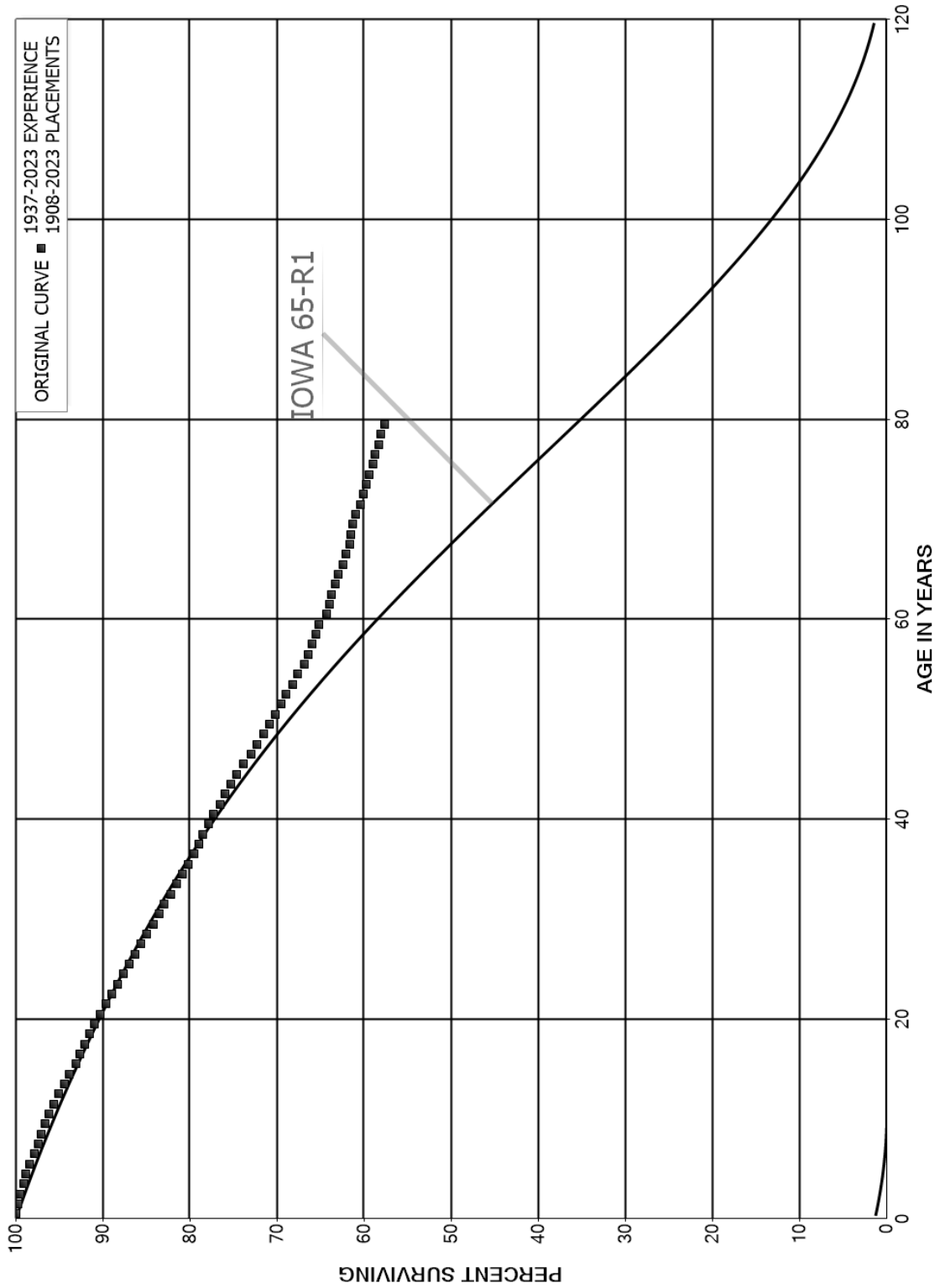
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2023			EXPERIENCE BAND 1937-2023			
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	58,683	2,613	0.0445	0.9555	13.11	
80.5	56,088	1,599	0.0285	0.9715	12.53	
81.5	54,472	543	0.0100	0.9900	12.17	
82.5	54,860	443	0.0081	0.9919	12.05	
83.5	55,091	970	0.0176	0.9824	11.95	
84.5	54,622	242	0.0044	0.9956	11.74	
85.5	57,029	523	0.0092	0.9908	11.69	
86.5	56,506	4,032	0.0714	0.9286	11.58	
87.5	52,416	5,475	0.1044	0.8956	10.76	
88.5	46,858	4,169	0.0890	0.9110	9.63	
89.5	42,599	9,072	0.2130	0.7870	8.77	
90.5	33,523	5,526	0.1648	0.8352	6.91	
91.5	27,998	1,867	0.0667	0.9333	5.77	
92.5	26,107	149	0.0057	0.9943	5.38	
93.5	25,339	1,422	0.0561	0.9439	5.35	
94.5	23,361	3,900	0.1669	0.8331	5.05	
95.5	18,829	2,518	0.1337	0.8663	4.21	
96.5	15,525	6,676	0.4300	0.5700	3.65	
97.5	6,626	46	0.0069	0.9931	2.08	
98.5	4,444	3,066	0.6900	0.3100	2.06	
99.5	1,046		0.0000	1.0000	0.64	
100.5	960		0.0000	1.0000	0.64	
101.5	915		0.0000	1.0000	0.64	
102.5	891		0.0000	1.0000	0.64	
103.5	799		0.0000	1.0000	0.64	
104.5	784		0.0000	1.0000	0.64	
105.5	714	3	0.0049	0.9951	0.64	
106.5	487		0.0000	1.0000	0.64	
107.5	334	3	0.0102	0.9898	0.64	
108.5	211		0.0000	1.0000	0.63	
109.5	45		0.0000	1.0000	0.63	
110.5	39		0.0000	1.0000	0.63	
111.5	9		0.0000	1.0000	0.63	
112.5	9		0.0000	1.0000	0.63	
113.5	9		0.0000	1.0000	0.63	
114.5	9		0.0000	1.0000	0.63	
115.5	9		0.0000	1.0000	0.63	
116.5					0.63	

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2023

EXPERIENCE BAND 1937-2023

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	439,810,742	167,859	0.0004	0.9996	100.00
0.5	396,056,336	794,898	0.0020	0.9980	99.96
1.5	349,517,463	928,577	0.0027	0.9973	99.76
2.5	322,631,971	1,265,079	0.0039	0.9961	99.50
3.5	302,393,488	970,190	0.0032	0.9968	99.11
4.5	266,381,045	1,155,201	0.0043	0.9957	98.79
5.5	245,769,889	1,205,378	0.0049	0.9951	98.36
6.5	234,513,549	1,046,953	0.0045	0.9955	97.88
7.5	222,591,463	975,177	0.0044	0.9956	97.44
8.5	215,732,147	922,854	0.0043	0.9957	97.01
9.5	207,329,749	976,497	0.0047	0.9953	96.60
10.5	198,152,029	1,005,857	0.0051	0.9949	96.14
11.5	193,380,154	1,202,615	0.0062	0.9938	95.66
12.5	187,312,882	1,230,248	0.0066	0.9934	95.06
13.5	183,841,329	1,262,181	0.0069	0.9931	94.44
14.5	179,227,735	1,323,737	0.0074	0.9926	93.79
15.5	172,007,918	892,106	0.0052	0.9948	93.10
16.5	164,090,296	924,617	0.0056	0.9944	92.61
17.5	158,412,663	1,056,563	0.0067	0.9933	92.09
18.5	153,148,340	866,748	0.0057	0.9943	91.48
19.5	149,265,401	1,115,860	0.0075	0.9925	90.96
20.5	142,320,917	1,057,242	0.0074	0.9926	90.28
21.5	137,326,268	922,120	0.0067	0.9933	89.61
22.5	131,907,878	1,071,332	0.0081	0.9919	89.01
23.5	127,246,548	999,077	0.0079	0.9921	88.28
24.5	121,788,354	874,969	0.0072	0.9928	87.59
25.5	115,300,155	936,072	0.0081	0.9919	86.96
26.5	110,836,910	892,376	0.0081	0.9919	86.25
27.5	106,019,404	817,422	0.0077	0.9923	85.56
28.5	103,514,349	924,113	0.0089	0.9911	84.90
29.5	99,897,575	700,833	0.0070	0.9930	84.14
30.5	96,281,125	724,680	0.0075	0.9925	83.55
31.5	93,802,962	828,409	0.0088	0.9912	82.92
32.5	89,532,436	769,697	0.0086	0.9914	82.19
33.5	86,734,397	732,721	0.0084	0.9916	81.48
34.5	84,197,396	649,963	0.0077	0.9923	80.80
35.5	80,717,063	617,633	0.0077	0.9923	80.17
36.5	76,883,158	569,354	0.0074	0.9926	79.56
37.5	72,143,565	454,996	0.0063	0.9937	78.97
38.5	67,302,076	536,851	0.0080	0.9920	78.47

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2023			EXPERIENCE BAND 1937-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	62,186,375	461,806	0.0074	0.9926	77.85
40.5	57,042,019	535,295	0.0094	0.9906	77.27
41.5	51,680,468	379,891	0.0074	0.9926	76.54
42.5	47,696,698	436,242	0.0091	0.9909	75.98
43.5	41,114,326	385,590	0.0094	0.9906	75.29
44.5	36,881,251	382,778	0.0104	0.9896	74.58
45.5	33,539,981	369,500	0.0110	0.9890	73.81
46.5	29,233,749	297,528	0.0102	0.9898	72.99
47.5	24,938,223	241,193	0.0097	0.9903	72.25
48.5	22,191,448	223,325	0.0101	0.9899	71.55
49.5	19,987,155	187,031	0.0094	0.9906	70.83
50.5	18,694,915	174,454	0.0093	0.9907	70.17
51.5	17,625,040	137,373	0.0078	0.9922	69.51
52.5	16,392,819	176,168	0.0107	0.9893	68.97
53.5	15,501,682	136,661	0.0088	0.9912	68.23
54.5	14,532,137	161,910	0.0111	0.9889	67.63
55.5	13,744,846	89,988	0.0065	0.9935	66.87
56.5	13,000,260	95,982	0.0074	0.9926	66.44
57.5	12,286,810	77,612	0.0063	0.9937	65.95
58.5	11,506,279	62,627	0.0054	0.9946	65.53
59.5	10,850,539	145,051	0.0134	0.9866	65.17
60.5	9,999,099	48,731	0.0049	0.9951	64.30
61.5	8,935,151	41,040	0.0046	0.9954	63.99
62.5	8,203,220	59,635	0.0073	0.9927	63.69
63.5	7,410,353	28,086	0.0038	0.9962	63.23
64.5	6,482,538	59,565	0.0092	0.9908	62.99
65.5	5,505,155	32,167	0.0058	0.9942	62.41
66.5	4,797,567	29,409	0.0061	0.9939	62.05
67.5	3,975,938	13,948	0.0035	0.9965	61.67
68.5	3,227,907	8,146	0.0025	0.9975	61.45
69.5	2,776,128	18,417	0.0066	0.9934	61.30
70.5	2,474,117	19,509	0.0079	0.9921	60.89
71.5	1,894,906	11,838	0.0062	0.9938	60.41
72.5	1,453,172	6,994	0.0048	0.9952	60.03
73.5	1,067,429	6,082	0.0057	0.9943	59.74
74.5	751,738	5,431	0.0072	0.9928	59.40
75.5	668,001	2,283	0.0034	0.9966	58.97
76.5	592,022	4,598	0.0078	0.9922	58.77
77.5	526,892	2,625	0.0050	0.9950	58.32
78.5	484,906	3,349	0.0069	0.9931	58.03

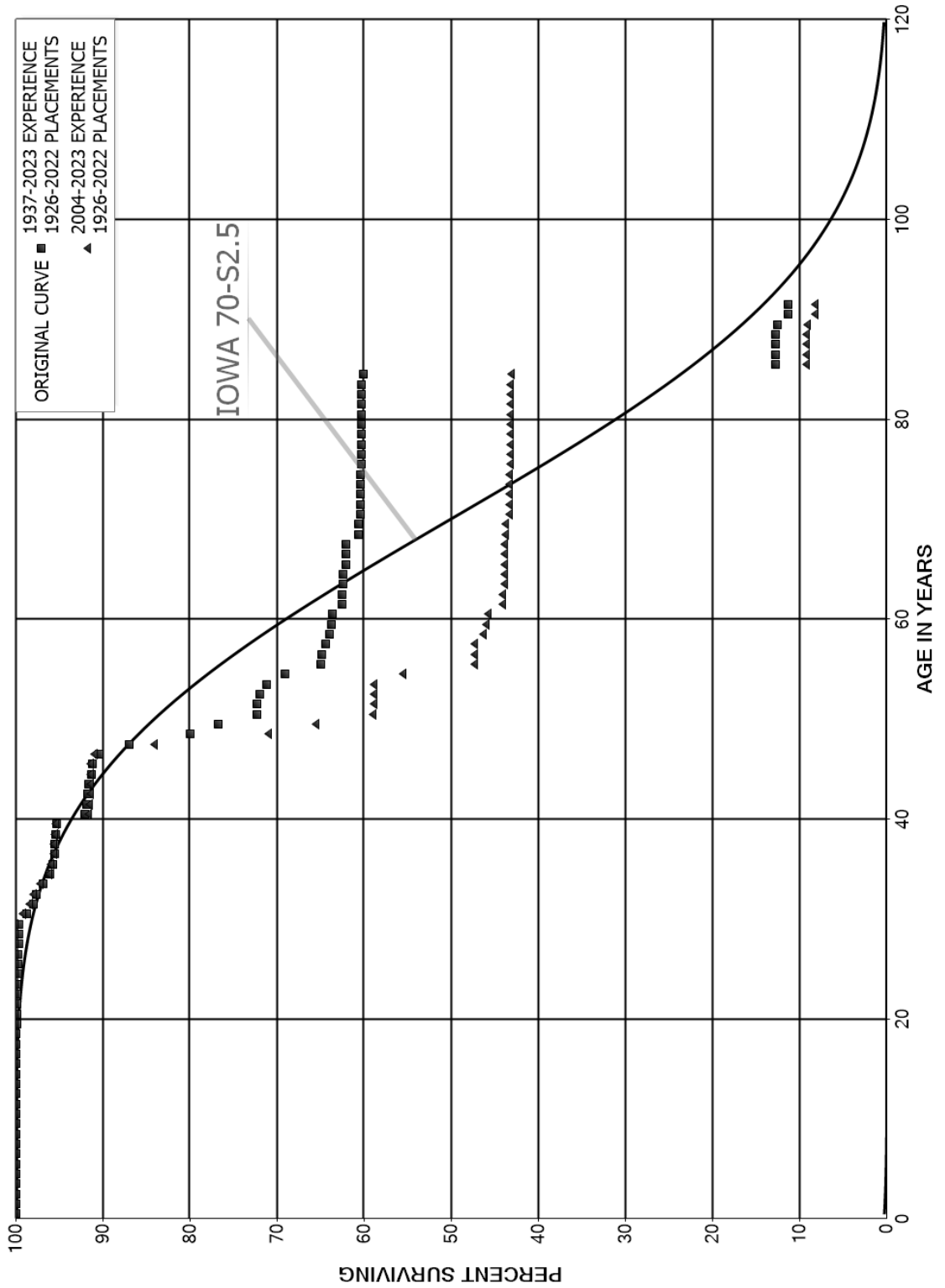
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2023			EXPERIENCE BAND 1937-2023			
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	374,664	5,199	0.0139	0.9861	57.62	
80.5	311,198	3,339	0.0107	0.9893	56.83	
81.5	257,676	4,966	0.0193	0.9807	56.22	
82.5	233,562	972	0.0042	0.9958	55.13	
83.5	223,948	1,165	0.0052	0.9948	54.90	
84.5	222,813	1,503	0.0067	0.9933	54.62	
85.5	221,435	368	0.0017	0.9983	54.25	
86.5	210,305	376	0.0018	0.9982	54.16	
87.5	204,271	334	0.0016	0.9984	54.06	
88.5	199,741	597	0.0030	0.9970	53.97	
89.5	199,144	1,020	0.0051	0.9949	53.81	
90.5	196,357	199	0.0010	0.9990	53.54	
91.5	180,619	1,104	0.0061	0.9939	53.48	
92.5	128,491	586	0.0046	0.9954	53.16	
93.5	65,643	95	0.0015	0.9985	52.91	
94.5	45,920	26	0.0006	0.9994	52.84	
95.5	30,052	25	0.0008	0.9992	52.81	
96.5	29,354	18	0.0006	0.9994	52.76	
97.5	2,752	180	0.0654	0.9346	52.73	
98.5	2,572	22	0.0087	0.9913	49.28	
99.5	2,550		0.0000	1.0000	48.85	
100.5	2,523		0.0000	1.0000	48.85	
101.5	2,036		0.0000	1.0000	48.85	
102.5	1,878	68	0.0361	0.9639	48.85	
103.5	1,811		0.0000	1.0000	47.09	
104.5	1,811		0.0000	1.0000	47.09	
105.5	1,679		0.0000	1.0000	47.09	
106.5	1,678		0.0000	1.0000	47.09	
107.5	1,678		0.0000	1.0000	47.09	
108.5	1,678		0.0000	1.0000	47.09	
109.5	1,676		0.0000	1.0000	47.09	
110.5	1,216		0.0000	1.0000	47.09	
111.5	1,216		0.0000	1.0000	47.09	
112.5	1,216		0.0000	1.0000	47.09	
113.5	582		0.0000	1.0000	47.09	
114.5	37		0.0000	1.0000	47.09	
115.5					47.09	

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2022			EXPERIENCE BAND 1937-2023			
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	4,892,645	3	0.0000	1.0000	100.00	
0.5	4,892,642	8	0.0000	1.0000	100.00	
1.5	4,651,424	3	0.0000	1.0000	100.00	
2.5	4,631,978	31	0.0000	1.0000	100.00	
3.5	3,815,440	20	0.0000	1.0000	100.00	
4.5	3,949,710	18	0.0000	1.0000	100.00	
5.5	3,851,372	10	0.0000	1.0000	100.00	
6.5	3,772,749	1,424	0.0004	0.9996	100.00	
7.5	3,753,693	15	0.0000	1.0000	99.96	
8.5	3,755,423	47	0.0000	1.0000	99.96	
9.5	3,608,943	16	0.0000	1.0000	99.96	
10.5	3,444,748	15	0.0000	1.0000	99.96	
11.5	3,444,733	50	0.0000	1.0000	99.96	
12.5	3,444,683	110	0.0000	1.0000	99.96	
13.5	3,444,573	597	0.0002	0.9998	99.95	
14.5	3,443,976	68	0.0000	1.0000	99.94	
15.5	3,304,504	51	0.0000	1.0000	99.93	
16.5	3,289,145	229	0.0001	0.9999	99.93	
17.5	3,265,452	1,137	0.0003	0.9997	99.93	
18.5	3,250,301	309	0.0001	0.9999	99.89	
19.5	3,164,814	820	0.0003	0.9997	99.88	
20.5	3,123,320	123	0.0000	1.0000	99.85	
21.5	3,120,665	134	0.0000	1.0000	99.85	
22.5	3,120,422	804	0.0003	0.9997	99.85	
23.5	3,119,495	1,755	0.0006	0.9994	99.82	
24.5	3,117,739	663	0.0002	0.9998	99.76	
25.5	3,117,076	1,470	0.0005	0.9995	99.74	
26.5	3,197,374	1,249	0.0004	0.9996	99.70	
27.5	3,195,956	1,618	0.0005	0.9995	99.66	
28.5	3,194,306	813	0.0003	0.9997	99.61	
29.5	3,193,441	28,064	0.0088	0.9912	99.58	
30.5	3,161,537	23,912	0.0076	0.9924	98.71	
31.5	3,135,873	11,802	0.0038	0.9962	97.96	
32.5	3,106,051	23,058	0.0074	0.9926	97.59	
33.5	3,082,993	26,863	0.0087	0.9913	96.87	
34.5	3,056,130	8,014	0.0026	0.9974	96.02	
35.5	3,048,116	7,162	0.0023	0.9977	95.77	
36.5	3,040,955	3,004	0.0010	0.9990	95.55	
37.5	2,866,799	1,802	0.0006	0.9994	95.45	
38.5	2,667,536	3,492	0.0013	0.9987	95.39	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2022			EXPERIENCE BAND 1937-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,311,445	78,915	0.0341	0.9659	95.27	
40.5	1,937,566	3,244	0.0017	0.9983	92.01	
41.5	1,455,369	1,629	0.0011	0.9989	91.86	
42.5	630,243	648	0.0010	0.9990	91.76	
43.5	597,621	2,469	0.0041	0.9959	91.66	
44.5	567,909	542	0.0010	0.9990	91.28	
45.5	530,673	4,828	0.0091	0.9909	91.20	
46.5	502,519	18,875	0.0376	0.9624	90.37	
47.5	463,997	37,393	0.0806	0.9194	86.97	
48.5	426,604	17,514	0.0411	0.9589	79.96	
49.5	387,538	22,064	0.0569	0.9431	76.68	
50.5	360,134	240	0.0007	0.9993	72.32	
51.5	343,923	1,511	0.0044	0.9956	72.27	
52.5	342,412	3,921	0.0115	0.9885	71.95	
53.5	320,911	9,233	0.0288	0.9712	71.13	
54.5	298,986	17,914	0.0599	0.9401	69.08	
55.5	277,773	224	0.0008	0.9992	64.94	
56.5	277,549	2,125	0.0077	0.9923	64.89	
57.5	275,424	2,067	0.0075	0.9925	64.39	
58.5	265,087	612	0.0023	0.9977	63.91	
59.5	264,448	577	0.0022	0.9978	63.76	
60.5	263,872	4,495	0.0170	0.9830	63.62	
61.5	238,552	139	0.0006	0.9994	62.54	
62.5	237,189	389	0.0016	0.9984	62.50	
63.5	236,800		0.0000	1.0000	62.40	
64.5	236,800	1,432	0.0060	0.9940	62.40	
65.5	232,544		0.0000	1.0000	62.02	
66.5	232,544		0.0000	1.0000	62.02	
67.5	226,964	5,235	0.0231	0.9769	62.02	
68.5	210,431		0.0000	1.0000	60.59	
69.5	186,726	540	0.0029	0.9971	60.59	
70.5	172,969		0.0000	1.0000	60.42	
71.5	172,969		0.0000	1.0000	60.42	
72.5	172,969		0.0000	1.0000	60.42	
73.5	172,969		0.0000	1.0000	60.42	
74.5	172,969	488	0.0028	0.9972	60.42	
75.5	169,835		0.0000	1.0000	60.24	
76.5	509,485		0.0000	1.0000	60.24	
77.5	509,485		0.0000	1.0000	60.24	
78.5	509,485	20	0.0000	1.0000	60.24	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2022			EXPERIENCE BAND 1937-2023		
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	475,140		0.0000	1.0000	60.24
80.5	475,140		0.0000	1.0000	60.24
81.5	475,140		0.0000	1.0000	60.24
82.5	474,937		0.0000	1.0000	60.24
83.5	472,442	1,026	0.0022	0.9978	60.24
84.5	469,890	370,518	0.7885	0.2115	60.11
85.5	98,989		0.0000	1.0000	12.71
86.5	98,989		0.0000	1.0000	12.71
87.5	98,989	22	0.0002	0.9998	12.71
88.5	98,967	1,363	0.0138	0.9862	12.71
89.5	97,604	10,130	0.1038	0.8962	12.53
90.5	87,474		0.0000	1.0000	11.23
91.5	16,717		0.0000	1.0000	11.23
92.5	8,052		0.0000	1.0000	11.23
93.5	8,052		0.0000	1.0000	11.23
94.5	8,052		0.0000	1.0000	11.23
95.5					11.23

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2022			EXPERIENCE BAND 2004-2023		
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	1,907,305		0.0000	1.0000	100.00
0.5	1,948,146		0.0000	1.0000	100.00
1.5	1,709,468		0.0000	1.0000	100.00
2.5	1,690,134		0.0000	1.0000	100.00
3.5	873,757		0.0000	1.0000	100.00
4.5	874,012		0.0000	1.0000	100.00
5.5	765,595		0.0000	1.0000	100.00
6.5	686,983		0.0000	1.0000	100.00
7.5	669,518		0.0000	1.0000	100.00
8.5	636,889		0.0000	1.0000	100.00
9.5	490,407		0.0000	1.0000	100.00
10.5	324,907		0.0000	1.0000	100.00
11.5	324,907		0.0000	1.0000	100.00
12.5	342,927		0.0000	1.0000	100.00
13.5	342,927		0.0000	1.0000	100.00
14.5	342,927		0.0000	1.0000	100.00
15.5	203,523		0.0000	1.0000	100.00
16.5	188,214		0.0000	1.0000	100.00
17.5	361,080		0.0000	1.0000	100.00
18.5	567,497		0.0000	1.0000	100.00
19.5	845,865		0.0000	1.0000	100.00
20.5	1,123,012		0.0000	1.0000	100.00
21.5	1,540,102		0.0000	1.0000	100.00
22.5	2,448,229		0.0000	1.0000	100.00
23.5	2,487,139		0.0000	1.0000	100.00
24.5	2,517,112		0.0000	1.0000	100.00
25.5	2,555,570		0.0000	1.0000	100.00
26.5	2,665,675		0.0000	1.0000	100.00
27.5	2,705,917		0.0000	1.0000	100.00
28.5	2,740,724		0.0000	1.0000	100.00
29.5	2,775,611	25,960	0.0094	0.9906	100.00
30.5	2,756,375	22,977	0.0083	0.9917	99.06
31.5	2,738,584	10,947	0.0040	0.9960	98.24
32.5	2,709,627	22,856	0.0084	0.9916	97.85
33.5	2,715,301	26,600	0.0098	0.9902	97.02
34.5	2,701,572	7,587	0.0028	0.9972	96.07
35.5	2,697,420	7,058	0.0026	0.9974	95.80
36.5	2,690,362	2,731	0.0010	0.9990	95.55
37.5	2,516,656	1,764	0.0007	0.9993	95.45
38.5	2,325,939	3,258	0.0014	0.9986	95.39

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2022			EXPERIENCE BAND 2004-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,970,108	77,900	0.0395	0.9605	95.25	
40.5	1,602,704	2,463	0.0015	0.9985	91.49	
41.5	1,157,025	436	0.0004	0.9996	91.35	
42.5	339,014	188	0.0006	0.9994	91.31	
43.5	306,851	38	0.0001	0.9999	91.26	
44.5	281,500	9	0.0000	1.0000	91.25	
45.5	250,260	1,020	0.0041	0.9959	91.25	
46.5	241,924	18,418	0.0761	0.9239	90.87	
47.5	214,265	33,509	0.1564	0.8436	83.96	
48.5	192,300	14,881	0.0774	0.9226	70.83	
49.5	179,573	17,880	0.0996	0.9004	65.35	
50.5	170,341	238	0.0014	0.9986	58.84	
51.5	154,132		0.0000	1.0000	58.76	
52.5	154,132		0.0000	1.0000	58.76	
53.5	136,552	7,727	0.0566	0.9434	58.76	
54.5	116,133	17,343	0.1493	0.8507	55.43	
55.5	98,510		0.0000	1.0000	47.15	
56.5	98,510		0.0000	1.0000	47.15	
57.5	98,510	2,067	0.0210	0.9790	47.15	
58.5	88,173	612	0.0069	0.9931	46.16	
59.5	121,860	577	0.0047	0.9953	45.84	
60.5	121,824	4,495	0.0369	0.9631	45.63	
61.5	96,504		0.0000	1.0000	43.94	
62.5	95,972	389	0.0041	0.9959	43.94	
63.5	98,077		0.0000	1.0000	43.77	
64.5	99,603		0.0000	1.0000	43.77	
65.5	96,780		0.0000	1.0000	43.77	
66.5	96,799		0.0000	1.0000	43.77	
67.5	91,219	374	0.0041	0.9959	43.77	
68.5	79,548		0.0000	1.0000	43.59	
69.5	55,843	540	0.0097	0.9903	43.59	
70.5	42,086		0.0000	1.0000	43.16	
71.5	154,792		0.0000	1.0000	43.16	
72.5	163,456		0.0000	1.0000	43.16	
73.5	163,456		0.0000	1.0000	43.16	
74.5	163,456	488	0.0030	0.9970	43.16	
75.5	169,696		0.0000	1.0000	43.04	
76.5	509,411		0.0000	1.0000	43.04	
77.5	509,485		0.0000	1.0000	43.04	
78.5	509,485	20	0.0000	1.0000	43.04	

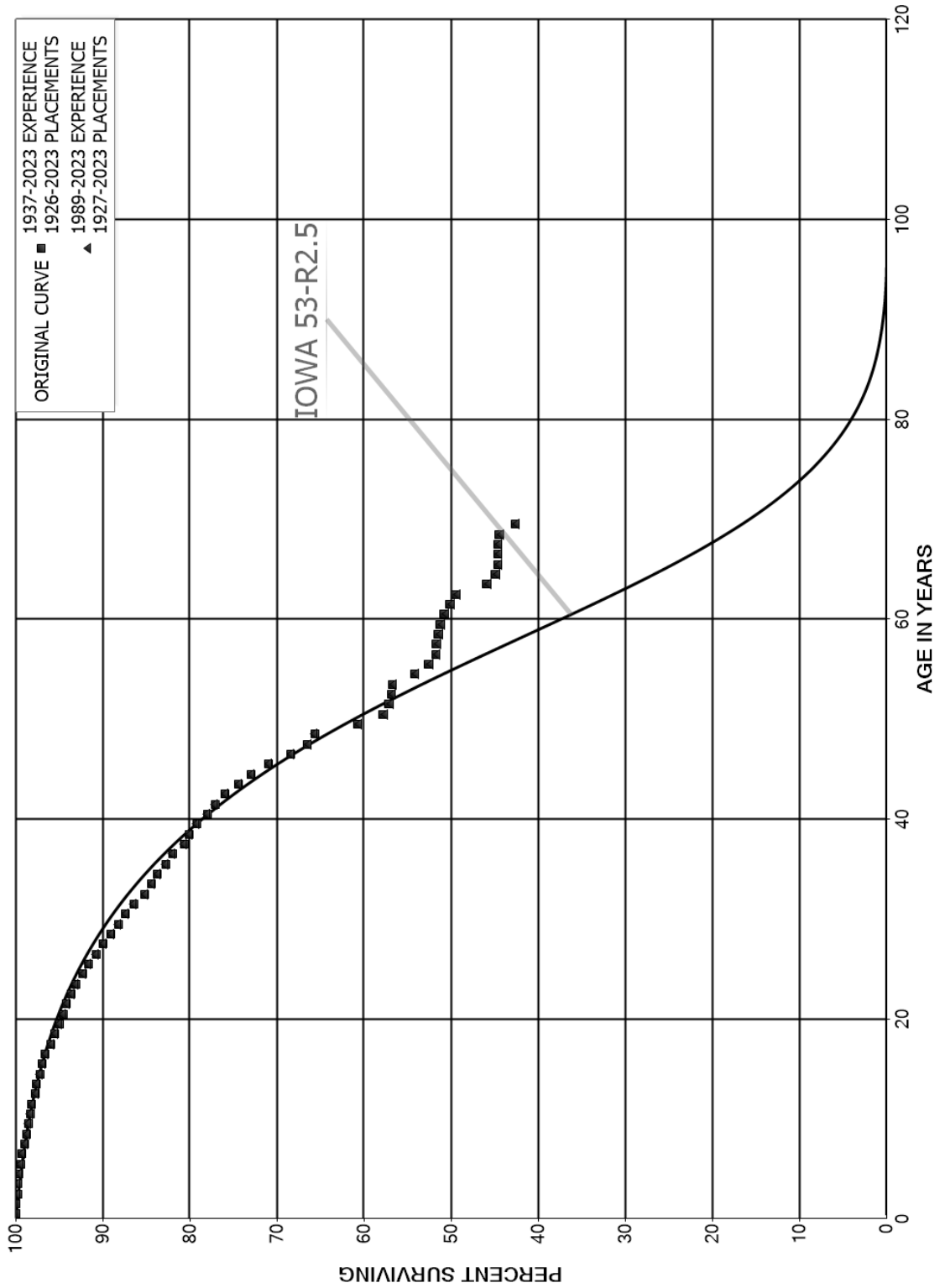
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2022			EXPERIENCE BAND 2004-2023		
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	475,140		0.0000	1.0000	43.03
80.5	475,140		0.0000	1.0000	43.03
81.5	475,140		0.0000	1.0000	43.03
82.5	474,937		0.0000	1.0000	43.03
83.5	472,442	1,026	0.0022	0.9978	43.03
84.5	469,890	370,518	0.7885	0.2115	42.94
85.5	98,989		0.0000	1.0000	9.08
86.5	98,989		0.0000	1.0000	9.08
87.5	98,989	22	0.0002	0.9998	9.08
88.5	98,967	1,363	0.0138	0.9862	9.08
89.5	97,604	10,130	0.1038	0.8962	8.95
90.5	87,474		0.0000	1.0000	8.02
91.5	16,717		0.0000	1.0000	8.02
92.5	8,052		0.0000	1.0000	8.02
93.5	8,052		0.0000	1.0000	8.02
94.5	8,052		0.0000	1.0000	8.02
95.5					8.02

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2023			EXPERIENCE BAND 1937-2023			
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	624,055,440	84,588	0.0001	0.9999	100.00	
0.5	578,886,359	504,887	0.0009	0.9991	99.99	
1.5	525,697,069	684,008	0.0013	0.9987	99.90	
2.5	478,498,552	402,365	0.0008	0.9992	99.77	
3.5	452,738,070	523,158	0.0012	0.9988	99.69	
4.5	411,160,214	559,335	0.0014	0.9986	99.57	
5.5	363,985,339	723,905	0.0020	0.9980	99.43	
6.5	336,237,532	1,118,518	0.0033	0.9967	99.24	
7.5	307,428,617	715,044	0.0023	0.9977	98.91	
8.5	287,812,656	417,149	0.0014	0.9986	98.68	
9.5	273,115,590	607,948	0.0022	0.9978	98.53	
10.5	261,244,374	497,260	0.0019	0.9981	98.31	
11.5	249,315,247	968,497	0.0039	0.9961	98.13	
12.5	242,224,254	345,259	0.0014	0.9986	97.75	
13.5	234,316,944	938,485	0.0040	0.9960	97.61	
14.5	224,243,071	701,502	0.0031	0.9969	97.22	
15.5	209,209,860	687,406	0.0033	0.9967	96.91	
16.5	191,166,215	1,298,549	0.0068	0.9932	96.59	
17.5	173,685,068	860,995	0.0050	0.9950	95.94	
18.5	157,274,878	772,691	0.0049	0.9951	95.46	
19.5	146,728,532	670,197	0.0046	0.9954	94.99	
20.5	136,410,803	576,828	0.0042	0.9958	94.56	
21.5	127,302,347	747,164	0.0059	0.9941	94.16	
22.5	118,205,058	620,672	0.0053	0.9947	93.61	
23.5	109,148,572	980,701	0.0090	0.9910	93.11	
24.5	101,206,793	686,910	0.0068	0.9932	92.28	
25.5	92,409,255	889,883	0.0096	0.9904	91.65	
26.5	83,579,672	769,510	0.0092	0.9908	90.77	
27.5	75,504,892	744,715	0.0099	0.9901	89.93	
28.5	68,485,180	659,630	0.0096	0.9904	89.05	
29.5	61,478,360	556,211	0.0090	0.9910	88.19	
30.5	56,326,536	633,986	0.0113	0.9887	87.39	
31.5	52,459,791	779,895	0.0149	0.9851	86.41	
32.5	47,370,780	421,425	0.0089	0.9911	85.12	
33.5	41,399,411	330,081	0.0080	0.9920	84.37	
34.5	36,555,578	414,878	0.0113	0.9887	83.69	
35.5	31,289,532	302,495	0.0097	0.9903	82.74	
36.5	27,434,537	435,041	0.0159	0.9841	81.94	
37.5	24,992,410	195,764	0.0078	0.9922	80.64	
38.5	22,822,772	239,703	0.0105	0.9895	80.01	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2023			EXPERIENCE BAND 1937-2023			
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	20,319,120	301,810	0.0149	0.9851	79.17	
40.5	18,687,732	222,871	0.0119	0.9881	78.00	
41.5	16,764,256	251,214	0.0150	0.9850	77.07	
42.5	14,022,705	289,195	0.0206	0.9794	75.91	
43.5	9,368,270	181,286	0.0194	0.9806	74.35	
44.5	5,965,913	163,994	0.0275	0.9725	72.91	
45.5	4,681,040	165,093	0.0353	0.9647	70.90	
46.5	3,832,651	109,103	0.0285	0.9715	68.40	
47.5	2,750,333	33,041	0.0120	0.9880	66.45	
48.5	2,491,153	186,435	0.0748	0.9252	65.66	
49.5	1,917,103	93,465	0.0488	0.9512	60.74	
50.5	1,426,962	15,746	0.0110	0.9890	57.78	
51.5	1,282,861	6,768	0.0053	0.9947	57.14	
52.5	1,130,921	3,218	0.0028	0.9972	56.84	
53.5	949,817	41,512	0.0437	0.9563	56.68	
54.5	803,400	24,146	0.0301	0.9699	54.20	
55.5	714,846	10,818	0.0151	0.9849	52.57	
56.5	692,622	1,221	0.0018	0.9982	51.78	
57.5	664,212	2,548	0.0038	0.9962	51.69	
58.5	658,931	2,892	0.0044	0.9956	51.49	
59.5	650,746	6,059	0.0093	0.9907	51.26	
60.5	608,471	7,242	0.0119	0.9881	50.79	
61.5	524,754	7,450	0.0142	0.9858	50.18	
62.5	489,788	35,318	0.0721	0.9279	49.47	
63.5	451,850	9,855	0.0218	0.9782	45.90	
64.5	436,815	2,311	0.0053	0.9947	44.90	
65.5	397,145		0.0000	1.0000	44.66	
66.5	383,908		0.0000	1.0000	44.66	
67.5	327,079	1,296	0.0040	0.9960	44.66	
68.5	221,017	9,312	0.0421	0.9579	44.49	
69.5	177,357		0.0000	1.0000	42.61	
70.5	162,785	67	0.0004	0.9996	42.61	
71.5	154,415	205	0.0013	0.9987	42.59	
72.5	141,068	217	0.0015	0.9985	42.54	
73.5	140,851	1,089	0.0077	0.9923	42.47	
74.5	139,100		0.0000	1.0000	42.14	
75.5	111,720	56	0.0005	0.9995	42.14	
76.5	111,102		0.0000	1.0000	42.12	
77.5	110,549	174	0.0016	0.9984	42.12	
78.5	107,820		0.0000	1.0000	42.06	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2023			EXPERIENCE BAND 1937-2023			
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	105,709	101	0.0010	0.9990	42.06	
80.5	99,355		0.0000	1.0000	42.02	
81.5	99,156		0.0000	1.0000	42.02	
82.5	99,007		0.0000	1.0000	42.02	
83.5	68,413	942	0.0138	0.9862	42.02	
84.5	67,471	735	0.0109	0.9891	41.44	
85.5	34,156		0.0000	1.0000	40.99	
86.5	34,080	748	0.0219	0.9781	40.99	
87.5	33,332	16	0.0005	0.9995	40.09	
88.5	33,316	502	0.0151	0.9849	40.07	
89.5	32,814		0.0000	1.0000	39.46	
90.5	23,635		0.0000	1.0000	39.46	
91.5	7,570		0.0000	1.0000	39.46	
92.5	4,906		0.0000	1.0000	39.46	
93.5	4,906		0.0000	1.0000	39.46	
94.5	4,382		0.0000	1.0000	39.46	
95.5	11		0.0000	1.0000	39.46	
96.5					39.46	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2023			EXPERIENCE BAND 1989-2023			
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	582,708,100	77,964	0.0001	0.9999	100.00	
0.5	543,438,464	497,397	0.0009	0.9991	99.99	
1.5	494,639,680	673,594	0.0014	0.9986	99.90	
2.5	450,143,763	392,394	0.0009	0.9991	99.76	
3.5	426,727,199	517,159	0.0012	0.9988	99.67	
4.5	387,785,986	552,399	0.0014	0.9986	99.55	
5.5	342,307,314	715,419	0.0021	0.9979	99.41	
6.5	316,455,394	1,115,229	0.0035	0.9965	99.20	
7.5	290,406,504	709,519	0.0024	0.9976	98.85	
8.5	275,729,856	405,794	0.0015	0.9985	98.61	
9.5	264,961,201	604,175	0.0023	0.9977	98.47	
10.5	254,677,096	489,270	0.0019	0.9981	98.24	
11.5	243,757,217	961,595	0.0039	0.9961	98.05	
12.5	237,956,560	339,627	0.0014	0.9986	97.67	
13.5	230,502,600	929,755	0.0040	0.9960	97.53	
14.5	221,185,186	693,066	0.0031	0.9969	97.13	
15.5	206,687,799	674,923	0.0033	0.9967	96.83	
16.5	188,892,255	1,291,154	0.0068	0.9932	96.51	
17.5	171,737,943	848,624	0.0049	0.9951	95.85	
18.5	155,566,651	757,994	0.0049	0.9951	95.38	
19.5	145,282,727	652,029	0.0045	0.9955	94.91	
20.5	135,054,234	568,749	0.0042	0.9958	94.49	
21.5	125,973,583	737,620	0.0059	0.9941	94.09	
22.5	116,921,881	610,842	0.0052	0.9948	93.54	
23.5	107,879,028	968,465	0.0090	0.9910	93.05	
24.5	99,984,577	676,443	0.0068	0.9932	92.22	
25.5	91,305,874	872,169	0.0096	0.9904	91.59	
26.5	82,626,440	762,656	0.0092	0.9908	90.72	
27.5	74,618,340	736,608	0.0099	0.9901	89.88	
28.5	67,611,984	656,246	0.0097	0.9903	88.99	
29.5	60,616,005	544,824	0.0090	0.9910	88.13	
30.5	55,604,544	629,822	0.0113	0.9887	87.34	
31.5	51,758,925	774,167	0.0150	0.9850	86.35	
32.5	46,803,063	415,180	0.0089	0.9911	85.06	
33.5	41,039,091	320,031	0.0078	0.9922	84.30	
34.5	36,251,137	411,539	0.0114	0.9886	83.64	
35.5	31,005,998	298,405	0.0096	0.9904	82.69	
36.5	27,167,449	431,186	0.0159	0.9841	81.90	
37.5	24,756,077	191,479	0.0077	0.9923	80.60	
38.5	22,590,984	237,279	0.0105	0.9895	79.97	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2023			EXPERIENCE BAND 1989-2023			
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	20,090,429	297,967	0.0148	0.9852	79.13	
40.5	18,494,173	218,057	0.0118	0.9882	77.96	
41.5	16,575,865	248,645	0.0150	0.9850	77.04	
42.5	13,836,883	286,722	0.0207	0.9793	75.89	
43.5	9,187,719	176,874	0.0193	0.9807	74.31	
44.5	5,792,124	161,591	0.0279	0.9721	72.88	
45.5	4,517,550	162,192	0.0359	0.9641	70.85	
46.5	3,672,374	107,629	0.0293	0.9707	68.31	
47.5	2,591,698	28,608	0.0110	0.9890	66.30	
48.5	2,413,610	185,723	0.0769	0.9231	65.57	
49.5	1,840,271	92,655	0.0503	0.9497	60.53	
50.5	1,384,194	15,465	0.0112	0.9888	57.48	
51.5	1,240,468	4,957	0.0040	0.9960	56.84	
52.5	1,091,269	1,979	0.0018	0.9982	56.61	
53.5	911,405	41,480	0.0455	0.9545	56.51	
54.5	765,021	23,933	0.0313	0.9687	53.94	
55.5	685,960	10,185	0.0148	0.9852	52.25	
56.5	683,467	1,159	0.0017	0.9983	51.47	
57.5	658,734	2,545	0.0039	0.9961	51.39	
58.5	653,457	2,889	0.0044	0.9956	51.19	
59.5	645,799	6,050	0.0094	0.9906	50.96	
60.5	608,459	7,242	0.0119	0.9881	50.48	
61.5	524,754	7,450	0.0142	0.9858	49.88	
62.5	489,788	35,318	0.0721	0.9279	49.17	
63.5	451,850	9,855	0.0218	0.9782	45.63	
64.5	436,815	2,311	0.0053	0.9947	44.63	
65.5	397,145		0.0000	1.0000	44.40	
66.5	383,908		0.0000	1.0000	44.40	
67.5	327,079	1,296	0.0040	0.9960	44.40	
68.5	221,017	9,312	0.0421	0.9579	44.22	
69.5	177,357		0.0000	1.0000	42.36	
70.5	162,785	67	0.0004	0.9996	42.36	
71.5	154,415	205	0.0013	0.9987	42.34	
72.5	141,068	217	0.0015	0.9985	42.28	
73.5	140,851	1,089	0.0077	0.9923	42.22	
74.5	139,100		0.0000	1.0000	41.89	
75.5	111,720	56	0.0005	0.9995	41.89	
76.5	111,102		0.0000	1.0000	41.87	
77.5	110,549	174	0.0016	0.9984	41.87	
78.5	107,820		0.0000	1.0000	41.81	

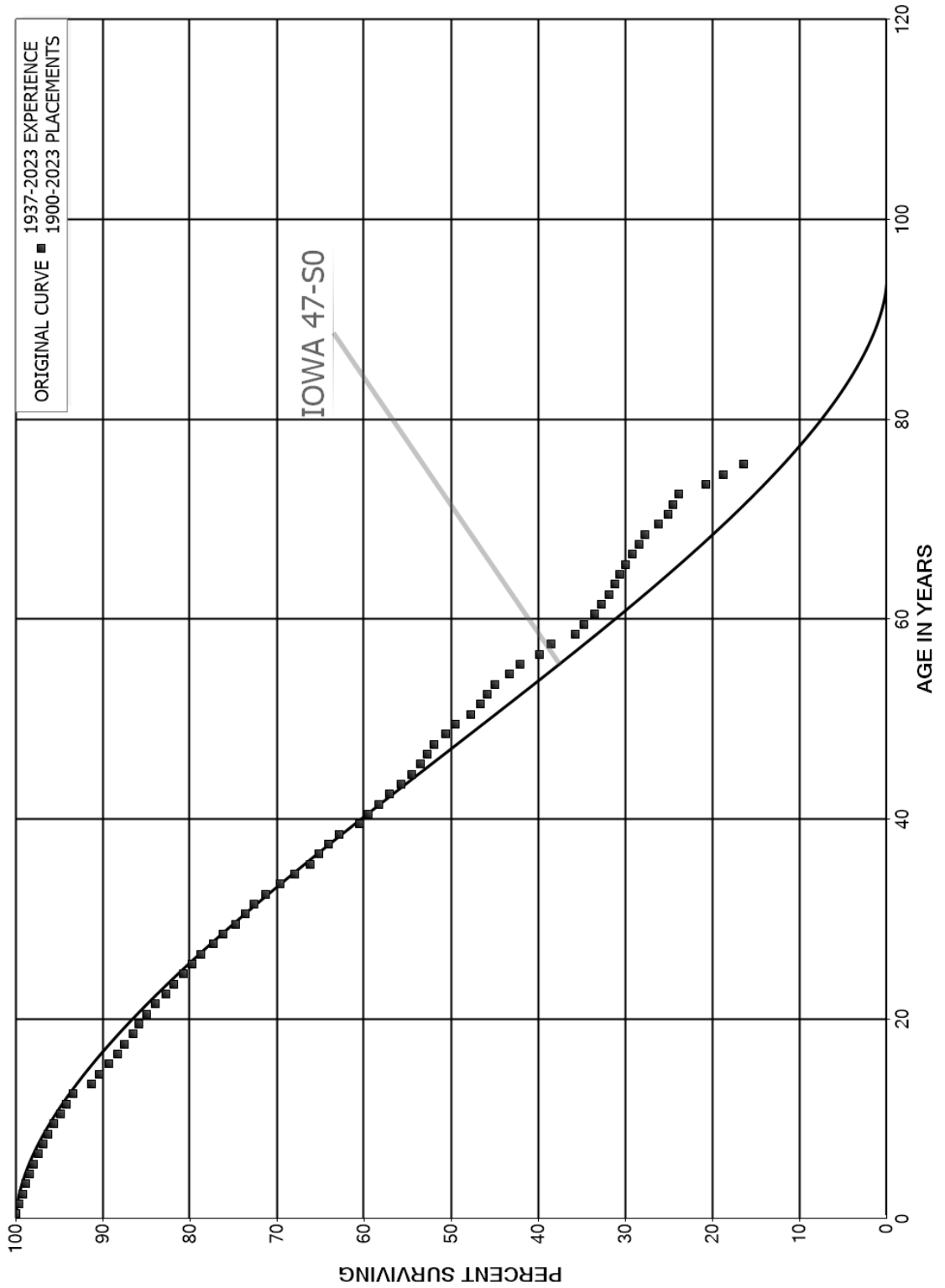
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2023			EXPERIENCE BAND 1989-2023			
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	105,709	101	0.0010	0.9990	41.81	
80.5	99,355		0.0000	1.0000	41.77	
81.5	99,156		0.0000	1.0000	41.77	
82.5	99,007		0.0000	1.0000	41.77	
83.5	68,413	942	0.0138	0.9862	41.77	
84.5	67,471	735	0.0109	0.9891	41.19	
85.5	34,156		0.0000	1.0000	40.74	
86.5	34,080	748	0.0219	0.9781	40.74	
87.5	33,332	16	0.0005	0.9995	39.85	
88.5	33,316	502	0.0151	0.9849	39.83	
89.5	32,814		0.0000	1.0000	39.23	
90.5	23,635		0.0000	1.0000	39.23	
91.5	7,570		0.0000	1.0000	39.23	
92.5	4,906		0.0000	1.0000	39.23	
93.5	4,906		0.0000	1.0000	39.23	
94.5	4,382		0.0000	1.0000	39.23	
95.5	11		0.0000	1.0000	39.23	
96.5					39.23	

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1937-2023		
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	454,428,972	419,699	0.0009	0.9991	100.00
0.5	430,954,652	1,429,442	0.0033	0.9967	99.91
1.5	407,250,331	1,492,577	0.0037	0.9963	99.58
2.5	389,432,503	1,663,263	0.0043	0.9957	99.21
3.5	376,098,238	1,642,372	0.0044	0.9956	98.79
4.5	355,706,488	1,627,706	0.0046	0.9954	98.36
5.5	341,164,926	1,593,294	0.0047	0.9953	97.91
6.5	325,393,845	1,895,137	0.0058	0.9942	97.45
7.5	311,781,509	1,909,198	0.0061	0.9939	96.88
8.5	298,991,006	2,259,512	0.0076	0.9924	96.29
9.5	287,167,584	2,120,294	0.0074	0.9926	95.56
10.5	284,675,877	2,053,940	0.0072	0.9928	94.85
11.5	279,664,031	2,439,143	0.0087	0.9913	94.17
12.5	274,531,256	6,126,391	0.0223	0.9777	93.35
13.5	266,948,907	2,480,309	0.0093	0.9907	91.27
14.5	263,855,630	3,165,943	0.0120	0.9880	90.42
15.5	260,693,980	2,963,640	0.0114	0.9886	89.33
16.5	254,235,076	2,343,937	0.0092	0.9908	88.32
17.5	243,600,613	2,709,528	0.0111	0.9889	87.50
18.5	234,559,485	1,991,586	0.0085	0.9915	86.53
19.5	186,986,110	1,879,548	0.0101	0.9899	85.80
20.5	181,018,671	2,007,637	0.0111	0.9889	84.93
21.5	175,229,138	2,747,002	0.0157	0.9843	83.99
22.5	168,292,792	1,704,768	0.0101	0.9899	82.67
23.5	159,268,524	2,182,383	0.0137	0.9863	81.84
24.5	149,794,332	1,773,287	0.0118	0.9882	80.72
25.5	141,419,799	1,925,106	0.0136	0.9864	79.76
26.5	133,852,864	2,357,864	0.0176	0.9824	78.67
27.5	124,240,663	1,857,277	0.0149	0.9851	77.29
28.5	115,725,648	2,167,461	0.0187	0.9813	76.13
29.5	106,637,238	1,531,211	0.0144	0.9856	74.71
30.5	101,623,756	1,347,471	0.0133	0.9867	73.63
31.5	96,913,325	1,761,967	0.0182	0.9818	72.66
32.5	90,079,006	2,238,618	0.0249	0.9751	71.34
33.5	83,627,145	2,008,038	0.0240	0.9760	69.56
34.5	74,642,424	1,856,224	0.0249	0.9751	67.89
35.5	69,406,199	1,126,794	0.0162	0.9838	66.21
36.5	65,540,708	1,102,887	0.0168	0.9832	65.13
37.5	62,255,083	1,162,245	0.0187	0.9813	64.03
38.5	59,947,525	2,185,970	0.0365	0.9635	62.84

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1937-2023		
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	57,027,344	996,817	0.0175	0.9825	60.55
40.5	53,609,117	1,039,945	0.0194	0.9806	59.49
41.5	52,388,428	1,099,477	0.0210	0.9790	58.34
42.5	48,027,511	1,178,966	0.0245	0.9755	57.11
43.5	43,994,029	947,769	0.0215	0.9785	55.71
44.5	39,788,041	692,690	0.0174	0.9826	54.51
45.5	36,418,920	577,766	0.0159	0.9841	53.56
46.5	33,620,125	520,678	0.0155	0.9845	52.71
47.5	31,430,323	745,010	0.0237	0.9763	51.89
48.5	27,722,240	640,686	0.0231	0.9769	50.66
49.5	23,025,237	840,816	0.0365	0.9635	49.49
50.5	15,628,671	341,940	0.0219	0.9781	47.69
51.5	15,252,167	260,487	0.0171	0.9829	46.64
52.5	12,690,685	239,127	0.0188	0.9812	45.85
53.5	11,425,473	417,131	0.0365	0.9635	44.98
54.5	9,502,817	273,958	0.0288	0.9712	43.34
55.5	7,589,055	402,801	0.0531	0.9469	42.09
56.5	5,532,259	190,661	0.0345	0.9655	39.86
57.5	4,548,406	324,977	0.0714	0.9286	38.48
58.5	3,771,600	107,980	0.0286	0.9714	35.73
59.5	3,231,966	111,484	0.0345	0.9655	34.71
60.5	3,058,882	67,488	0.0221	0.9779	33.51
61.5	2,528,140	73,450	0.0291	0.9709	32.77
62.5	2,024,986	41,516	0.0205	0.9795	31.82
63.5	1,507,356	25,470	0.0169	0.9831	31.17
64.5	1,274,432	29,082	0.0228	0.9772	30.64
65.5	1,161,271	29,778	0.0256	0.9744	29.94
66.5	1,032,946	28,213	0.0273	0.9727	29.18
67.5	807,379	17,684	0.0219	0.9781	28.38
68.5	606,300	35,614	0.0587	0.9413	27.76
69.5	478,992	20,096	0.0420	0.9580	26.13
70.5	366,167	7,388	0.0202	0.9798	25.03
71.5	243,566	7,298	0.0300	0.9700	24.53
72.5	167,065	21,905	0.1311	0.8689	23.79
73.5	145,160	13,958	0.0962	0.9038	20.67
74.5	113,385	13,650	0.1204	0.8796	18.68
75.5	97,444	5,637	0.0579	0.9421	16.43
76.5	71,377	2,293	0.0321	0.9679	15.48
77.5	50,334	2,418	0.0480	0.9520	14.99
78.5	45,194	1,773	0.0392	0.9608	14.27

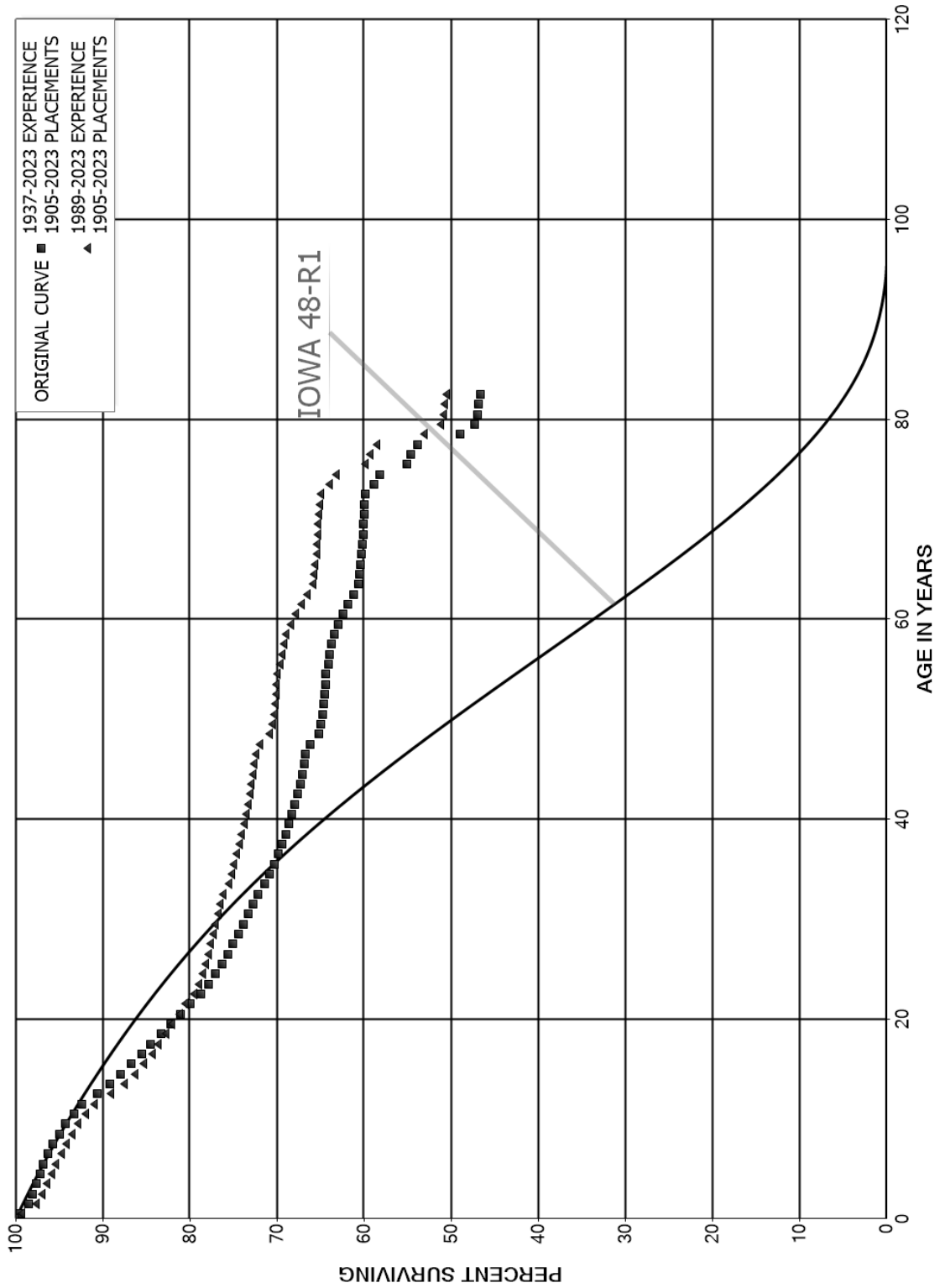
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1937-2023			
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	38,653	1,061	0.0274	0.9726	13.71	
80.5	36,333	765	0.0210	0.9790	13.33	
81.5	35,420	7	0.0002	0.9998	13.05	
82.5	35,387	294	0.0083	0.9917	13.05	
83.5	34,427	213	0.0062	0.9938	12.94	
84.5	34,214	300	0.0088	0.9912	12.86	
85.5	33,810	1,272	0.0376	0.9624	12.75	
86.5	32,461	386	0.0119	0.9881	12.27	
87.5	31,288	1,091	0.0349	0.9651	12.12	
88.5	29,555	186	0.0063	0.9937	11.70	
89.5	29,369	3,226	0.1099	0.8901	11.62	
90.5	26,036	84	0.0032	0.9968	10.35	
91.5	25,329	8	0.0003	0.9997	10.31	
92.5	25,321	493	0.0195	0.9805	10.31	
93.5	24,430	381	0.0156	0.9844	10.11	
94.5	19,918		0.0000	1.0000	9.95	
95.5	18,890	172	0.0091	0.9909	9.95	
96.5	17,425	142	0.0081	0.9919	9.86	
97.5	16,177		0.0000	1.0000	9.78	
98.5	13,710		0.0000	1.0000	9.78	
99.5	13,627	111	0.0081	0.9919	9.78	
100.5	4,413	431	0.0977	0.9023	9.70	
101.5	1,004		0.0000	1.0000	8.75	
102.5	1,004		0.0000	1.0000	8.75	
103.5	458		0.0000	1.0000	8.75	
104.5	458		0.0000	1.0000	8.75	
105.5	458		0.0000	1.0000	8.75	
106.5	46		0.0000	1.0000	8.75	
107.5	46		0.0000	1.0000	8.75	
108.5	46		0.0000	1.0000	8.75	
109.5	46		0.0000	1.0000	8.75	
110.5	46		0.0000	1.0000	8.75	
111.5	46		0.0000	1.0000	8.75	
112.5	46		0.0000	1.0000	8.75	
113.5					8.75	

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2023			EXPERIENCE BAND 1937-2023			
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	61,962,067	302,860	0.0049	0.9951	100.00	
0.5	60,645,648	621,817	0.0103	0.9897	99.51	
1.5	58,543,013	264,715	0.0045	0.9955	98.49	
2.5	57,007,998	236,779	0.0042	0.9958	98.05	
3.5	55,640,861	244,758	0.0044	0.9956	97.64	
4.5	54,512,377	226,058	0.0041	0.9959	97.21	
5.5	53,211,186	308,455	0.0058	0.9942	96.81	
6.5	51,799,046	291,927	0.0056	0.9944	96.24	
7.5	49,883,554	361,831	0.0073	0.9927	95.70	
8.5	48,564,271	362,987	0.0075	0.9925	95.01	
9.5	47,110,525	485,183	0.0103	0.9897	94.30	
10.5	45,492,894	476,112	0.0105	0.9895	93.33	
11.5	43,776,507	804,003	0.0184	0.9816	92.35	
12.5	41,831,025	697,321	0.0167	0.9833	90.65	
13.5	40,154,484	556,486	0.0139	0.9861	89.14	
14.5	38,244,821	511,940	0.0134	0.9866	87.91	
15.5	36,247,287	512,199	0.0141	0.9859	86.73	
16.5	34,279,060	422,097	0.0123	0.9877	85.50	
17.5	32,950,753	447,861	0.0136	0.9864	84.45	
18.5	31,094,031	415,293	0.0134	0.9866	83.30	
19.5	30,678,689	424,268	0.0138	0.9862	82.19	
20.5	30,207,063	406,988	0.0135	0.9865	81.05	
21.5	29,799,107	448,744	0.0151	0.9849	79.96	
22.5	29,350,385	346,014	0.0118	0.9882	78.76	
23.5	28,871,252	298,071	0.0103	0.9897	77.83	
24.5	28,178,086	251,326	0.0089	0.9911	77.03	
25.5	26,769,649	245,778	0.0092	0.9908	76.34	
26.5	25,132,655	198,283	0.0079	0.9921	75.64	
27.5	23,892,625	193,003	0.0081	0.9919	75.04	
28.5	22,970,798	183,719	0.0080	0.9920	74.44	
29.5	22,479,108	178,468	0.0079	0.9921	73.84	
30.5	22,096,144	163,076	0.0074	0.9926	73.25	
31.5	21,892,835	162,033	0.0074	0.9926	72.71	
32.5	21,073,816	240,172	0.0114	0.9886	72.18	
33.5	20,101,257	155,751	0.0077	0.9923	71.35	
34.5	19,478,669	127,252	0.0065	0.9935	70.80	
35.5	18,667,281	138,616	0.0074	0.9926	70.34	
36.5	17,924,237	109,885	0.0061	0.9939	69.82	
37.5	17,140,974	104,260	0.0061	0.9939	69.39	
38.5	16,291,470	89,309	0.0055	0.9945	68.97	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2023			EXPERIENCE BAND 1937-2023			
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	15,512,274	80,489	0.0052	0.9948	68.59	
40.5	14,741,108	68,938	0.0047	0.9953	68.23	
41.5	13,812,752	58,995	0.0043	0.9957	67.91	
42.5	12,777,201	53,845	0.0042	0.9958	67.62	
43.5	12,038,037	44,148	0.0037	0.9963	67.34	
44.5	11,366,943	35,390	0.0031	0.9969	67.09	
45.5	10,631,199	31,842	0.0030	0.9970	66.88	
46.5	9,868,880	68,332	0.0069	0.9931	66.68	
47.5	8,959,399	138,623	0.0155	0.9845	66.22	
48.5	7,926,779	36,255	0.0046	0.9954	65.19	
49.5	7,064,992	17,592	0.0025	0.9975	64.90	
50.5	6,297,500	13,631	0.0022	0.9978	64.73	
51.5	5,580,925	7,764	0.0014	0.9986	64.59	
52.5	4,952,052	5,682	0.0011	0.9989	64.50	
53.5	4,446,282	3,235	0.0007	0.9993	64.43	
54.5	3,914,323	16,889	0.0043	0.9957	64.38	
55.5	3,389,919	10,677	0.0031	0.9969	64.11	
56.5	2,945,298	10,417	0.0035	0.9965	63.90	
57.5	2,521,827	10,926	0.0043	0.9957	63.68	
58.5	2,166,389	15,708	0.0073	0.9927	63.40	
59.5	1,840,693	15,099	0.0082	0.9918	62.94	
60.5	1,516,652	15,259	0.0101	0.9899	62.43	
61.5	1,220,222	12,590	0.0103	0.9897	61.80	
62.5	965,058	8,352	0.0087	0.9913	61.16	
63.5	776,455	1,300	0.0017	0.9983	60.63	
64.5	655,552	1,536	0.0023	0.9977	60.53	
65.5	580,923	1,505	0.0026	0.9974	60.39	
66.5	541,688	464	0.0009	0.9991	60.23	
67.5	513,437	801	0.0016	0.9984	60.18	
68.5	491,339	248	0.0005	0.9995	60.09	
69.5	300,639	501	0.0017	0.9983	60.06	
70.5	217,459	108	0.0005	0.9995	59.96	
71.5	103,354	234	0.0023	0.9977	59.93	
72.5	30,305	491	0.0162	0.9838	59.79	
73.5	14,861	167	0.0112	0.9888	58.82	
74.5	14,694	768	0.0523	0.9477	58.16	
75.5	13,926	131	0.0094	0.9906	55.12	
76.5	13,794	181	0.0131	0.9869	54.60	
77.5	13,420	1,214	0.0905	0.9095	53.88	
78.5	12,045	433	0.0359	0.9641	49.01	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2023			EXPERIENCE BAND 1937-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	11,333	75	0.0066	0.9934	47.25	
80.5	11,213	30	0.0027	0.9973	46.94	
81.5	10,045	33	0.0033	0.9967	46.81	
82.5	8,316	166	0.0200	0.9800	46.65	
83.5	7,657	1,175	0.1535	0.8465	45.72	
84.5	5,876	1,118	0.1902	0.8098	38.70	
85.5	4,716	87	0.0185	0.9815	31.34	
86.5	3,938	84	0.0214	0.9786	30.76	
87.5	3,537		0.0000	1.0000	30.11	
88.5	3,378		0.0000	1.0000	30.11	
89.5	2,902		0.0000	1.0000	30.11	
90.5	2,832	16	0.0056	0.9944	30.11	
91.5	1,814		0.0000	1.0000	29.94	
92.5	1,472		0.0000	1.0000	29.94	
93.5	1,348		0.0000	1.0000	29.94	
94.5	1,339		0.0000	1.0000	29.94	
95.5	1,216		0.0000	1.0000	29.94	
96.5	1,149		0.0000	1.0000	29.94	
97.5	1,131	10	0.0090	0.9910	29.94	
98.5	967		0.0000	1.0000	29.67	
99.5	947		0.0000	1.0000	29.67	
100.5	931		0.0000	1.0000	29.67	
101.5	657		0.0000	1.0000	29.67	
102.5	657		0.0000	1.0000	29.67	
103.5	238		0.0000	1.0000	29.67	
104.5	238	4	0.0176	0.9824	29.67	
105.5	234		0.0000	1.0000	29.14	
106.5	234		0.0000	1.0000	29.14	
107.5	234		0.0000	1.0000	29.14	
108.5	234		0.0000	1.0000	29.14	
109.5	211		0.0000	1.0000	29.14	
110.5	211		0.0000	1.0000	29.14	
111.5	211		0.0000	1.0000	29.14	
112.5	211		0.0000	1.0000	29.14	
113.5	211		0.0000	1.0000	29.14	
114.5	211		0.0000	1.0000	29.14	
115.5	211		0.0000	1.0000	29.14	
116.5	211		0.0000	1.0000	29.14	
117.5	211		0.0000	1.0000	29.14	
118.5					29.14	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2023			EXPERIENCE BAND 1989-2023			
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	36,943,209	302,550	0.0082	0.9918	100.00	
0.5	36,388,183	616,153	0.0169	0.9831	99.18	
1.5	34,967,820	246,621	0.0071	0.9929	97.50	
2.5	34,217,882	202,263	0.0059	0.9941	96.81	
3.5	33,722,932	192,025	0.0057	0.9943	96.24	
4.5	33,362,645	153,281	0.0046	0.9954	95.69	
5.5	32,839,701	216,043	0.0066	0.9934	95.25	
6.5	32,423,902	180,061	0.0056	0.9944	94.63	
7.5	31,625,968	230,796	0.0073	0.9927	94.10	
8.5	31,139,437	213,932	0.0069	0.9931	93.42	
9.5	30,580,903	322,503	0.0105	0.9895	92.77	
10.5	29,837,265	301,344	0.0101	0.9899	91.80	
11.5	29,042,878	618,113	0.0213	0.9787	90.87	
12.5	28,152,511	503,879	0.0179	0.9821	88.93	
13.5	27,659,906	357,605	0.0129	0.9871	87.34	
14.5	26,855,567	306,214	0.0114	0.9886	86.21	
15.5	25,899,746	305,043	0.0118	0.9882	85.23	
16.5	24,859,443	216,215	0.0087	0.9913	84.23	
17.5	24,435,957	245,171	0.0100	0.9900	83.49	
18.5	23,341,241	215,299	0.0092	0.9908	82.66	
19.5	23,720,455	231,171	0.0097	0.9903	81.89	
20.5	24,100,089	222,109	0.0092	0.9908	81.10	
21.5	24,360,955	272,268	0.0112	0.9888	80.35	
22.5	24,548,704	180,568	0.0074	0.9926	79.45	
23.5	24,622,172	139,725	0.0057	0.9943	78.87	
24.5	24,442,088	103,506	0.0042	0.9958	78.42	
25.5	23,550,087	107,195	0.0046	0.9954	78.09	
26.5	22,404,170	73,260	0.0033	0.9967	77.73	
27.5	21,579,258	78,111	0.0036	0.9964	77.48	
28.5	21,002,918	73,954	0.0035	0.9965	77.20	
29.5	20,787,033	77,974	0.0038	0.9962	76.92	
30.5	20,600,637	71,352	0.0035	0.9965	76.64	
31.5	20,548,580	78,029	0.0038	0.9962	76.37	
32.5	19,857,147	164,607	0.0083	0.9917	76.08	
33.5	18,995,540	88,431	0.0047	0.9953	75.45	
34.5	18,647,389	68,906	0.0037	0.9963	75.10	
35.5	18,077,432	86,153	0.0048	0.9952	74.82	
36.5	17,515,783	64,758	0.0037	0.9963	74.46	
37.5	16,868,554	64,250	0.0038	0.9962	74.19	
38.5	16,084,700	53,823	0.0033	0.9967	73.91	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2023			EXPERIENCE BAND 1989-2023			
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	15,346,450	50,341	0.0033	0.9967	73.66	
40.5	14,609,590	42,628	0.0029	0.9971	73.42	
41.5	13,710,508	36,988	0.0027	0.9973	73.20	
42.5	12,698,909	36,036	0.0028	0.9972	73.01	
43.5	11,978,545	29,836	0.0025	0.9975	72.80	
44.5	11,322,570	24,354	0.0022	0.9978	72.62	
45.5	10,598,303	25,016	0.0024	0.9976	72.46	
46.5	9,844,887	65,395	0.0066	0.9934	72.29	
47.5	8,941,734	137,142	0.0153	0.9847	71.81	
48.5	7,912,047	35,278	0.0045	0.9955	70.71	
49.5	7,054,567	17,155	0.0024	0.9976	70.39	
50.5	6,289,051	13,463	0.0021	0.9979	70.22	
51.5	5,573,983	7,710	0.0014	0.9986	70.07	
52.5	4,945,568	5,573	0.0011	0.9989	69.97	
53.5	4,440,086	3,166	0.0007	0.9993	69.90	
54.5	3,908,697	16,825	0.0043	0.9957	69.85	
55.5	3,384,583	10,662	0.0032	0.9968	69.55	
56.5	2,943,274	10,417	0.0035	0.9965	69.33	
57.5	2,520,255	10,926	0.0043	0.9957	69.08	
58.5	2,165,027	15,708	0.0073	0.9927	68.78	
59.5	1,839,339	15,099	0.0082	0.9918	68.28	
60.5	1,515,421	15,259	0.0101	0.9899	67.72	
61.5	1,219,058	12,590	0.0103	0.9897	67.04	
62.5	963,912	8,352	0.0087	0.9913	66.35	
63.5	775,478	1,300	0.0017	0.9983	65.77	
64.5	654,594	1,536	0.0023	0.9977	65.66	
65.5	579,982	1,505	0.0026	0.9974	65.51	
66.5	541,021	464	0.0009	0.9991	65.34	
67.5	512,771	801	0.0016	0.9984	65.28	
68.5	491,090	248	0.0005	0.9995	65.18	
69.5	300,390	501	0.0017	0.9983	65.15	
70.5	217,220	108	0.0005	0.9995	65.04	
71.5	103,116	234	0.0023	0.9977	65.01	
72.5	30,066	491	0.0163	0.9837	64.86	
73.5	14,622	167	0.0114	0.9886	63.80	
74.5	14,478	768	0.0530	0.9470	63.07	
75.5	13,714	131	0.0096	0.9904	59.72	
76.5	13,583	181	0.0133	0.9867	59.15	
77.5	13,209	1,214	0.0919	0.9081	58.36	
78.5	11,834	433	0.0366	0.9634	53.00	

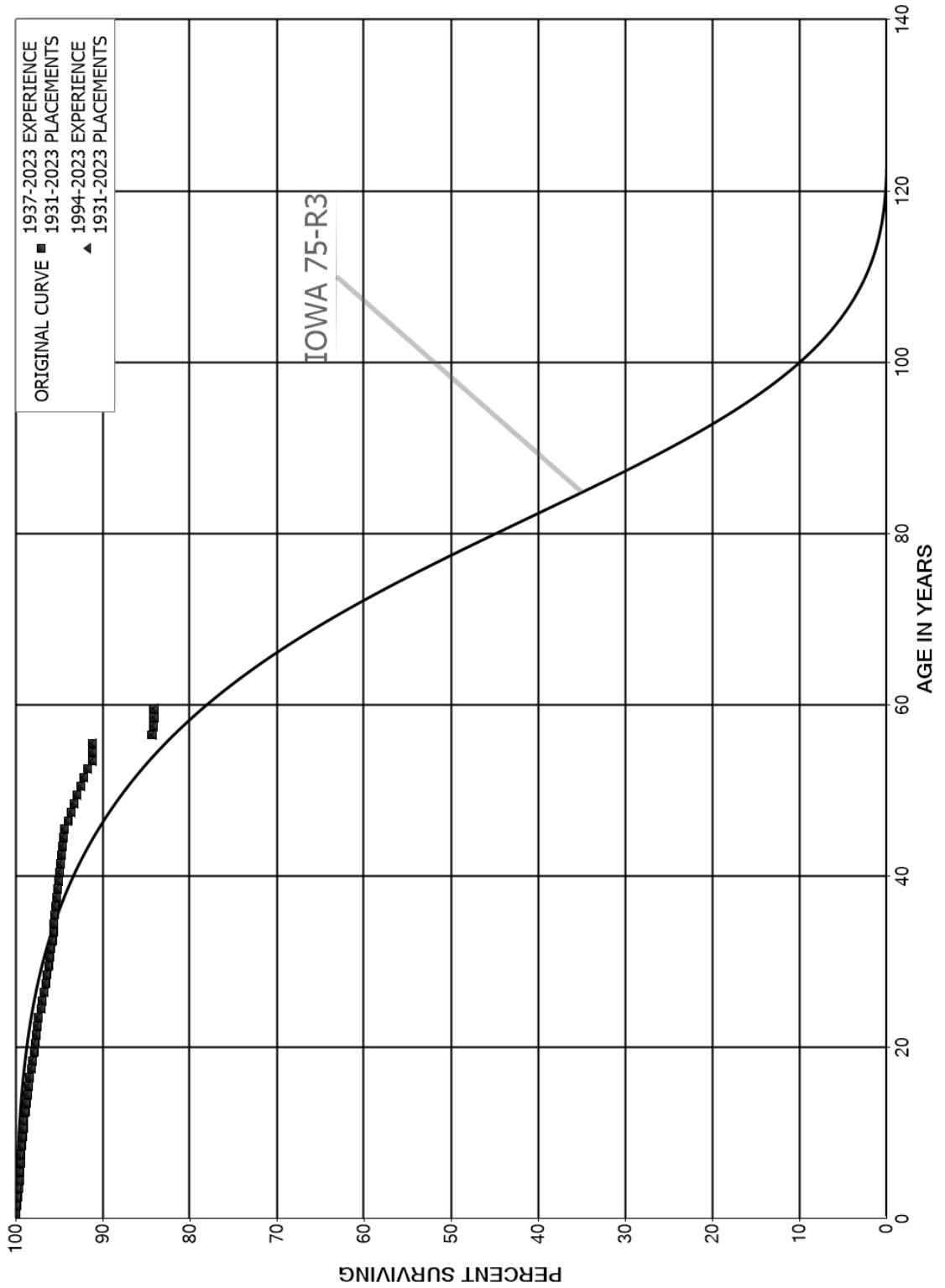
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2023			EXPERIENCE BAND 1989-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	11,122	75	0.0067	0.9933	51.06	
80.5	11,002	30	0.0027	0.9973	50.72	
81.5	9,833	33	0.0034	0.9966	50.58	
82.5	8,105	166	0.0205	0.9795	50.41	
83.5	7,657	1,175	0.1535	0.8465	49.37	
84.5	5,876	1,118	0.1902	0.8098	41.80	
85.5	4,716	87	0.0185	0.9815	33.85	
86.5	3,938	84	0.0214	0.9786	33.22	
87.5	3,537		0.0000	1.0000	32.51	
88.5	3,378		0.0000	1.0000	32.51	
89.5	2,902		0.0000	1.0000	32.51	
90.5	2,832	16	0.0056	0.9944	32.51	
91.5	1,814		0.0000	1.0000	32.33	
92.5	1,472		0.0000	1.0000	32.33	
93.5	1,348		0.0000	1.0000	32.33	
94.5	1,339		0.0000	1.0000	32.33	
95.5	1,216		0.0000	1.0000	32.33	
96.5	1,149		0.0000	1.0000	32.33	
97.5	1,131	10	0.0090	0.9910	32.33	
98.5	967		0.0000	1.0000	32.04	
99.5	947		0.0000	1.0000	32.04	
100.5	931		0.0000	1.0000	32.04	
101.5	657		0.0000	1.0000	32.04	
102.5	657		0.0000	1.0000	32.04	
103.5	238		0.0000	1.0000	32.04	
104.5	238	4	0.0176	0.9824	32.04	
105.5	234		0.0000	1.0000	31.47	
106.5	234		0.0000	1.0000	31.47	
107.5	234		0.0000	1.0000	31.47	
108.5	234		0.0000	1.0000	31.47	
109.5	211		0.0000	1.0000	31.47	
110.5	211		0.0000	1.0000	31.47	
111.5	211		0.0000	1.0000	31.47	
112.5	211		0.0000	1.0000	31.47	
113.5	211		0.0000	1.0000	31.47	
114.5	211		0.0000	1.0000	31.47	
115.5	211		0.0000	1.0000	31.47	
116.5	211		0.0000	1.0000	31.47	
117.5	211		0.0000	1.0000	31.47	
118.5						

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2023

EXPERIENCE BAND 1937-2023

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	279,120,464	240,687	0.0009	0.9991	100.00
0.5	260,950,523	347,850	0.0013	0.9987	99.91
1.5	242,685,563	229,004	0.0009	0.9991	99.78
2.5	223,812,333	144,466	0.0006	0.9994	99.69
3.5	211,849,825	136,845	0.0006	0.9994	99.62
4.5	202,742,478	115,027	0.0006	0.9994	99.56
5.5	192,050,523	120,448	0.0006	0.9994	99.50
6.5	182,410,071	129,169	0.0007	0.9993	99.44
7.5	172,554,357	131,613	0.0008	0.9992	99.37
8.5	166,208,087	141,405	0.0009	0.9991	99.29
9.5	161,105,737	156,911	0.0010	0.9990	99.21
10.5	156,473,069	119,297	0.0008	0.9992	99.11
11.5	152,003,506	282,561	0.0019	0.9981	99.04
12.5	148,125,885	174,856	0.0012	0.9988	98.85
13.5	145,327,062	218,815	0.0015	0.9985	98.74
14.5	141,439,734	175,228	0.0012	0.9988	98.59
15.5	135,432,250	157,415	0.0012	0.9988	98.46
16.5	128,598,568	258,500	0.0020	0.9980	98.35
17.5	122,441,920	148,035	0.0012	0.9988	98.15
18.5	112,888,437	172,451	0.0015	0.9985	98.03
19.5	109,201,217	137,582	0.0013	0.9987	97.88
20.5	103,275,746	149,176	0.0014	0.9986	97.76
21.5	98,237,460	148,570	0.0015	0.9985	97.62
22.5	92,109,482	112,709	0.0012	0.9988	97.47
23.5	86,155,814	296,456	0.0034	0.9966	97.35
24.5	80,192,503	92,844	0.0012	0.9988	97.02
25.5	74,560,469	141,814	0.0019	0.9981	96.91
26.5	68,476,929	143,050	0.0021	0.9979	96.72
27.5	62,107,062	45,236	0.0007	0.9993	96.52
28.5	55,886,684	149,669	0.0027	0.9973	96.45
29.5	50,370,694	41,328	0.0008	0.9992	96.19
30.5	45,072,316	48,686	0.0011	0.9989	96.11
31.5	40,516,244	105,538	0.0026	0.9974	96.01
32.5	36,818,244	36,991	0.0010	0.9990	95.76
33.5	32,315,672	19,028	0.0006	0.9994	95.66
34.5	28,039,226	24,051	0.0009	0.9991	95.60
35.5	24,113,065	26,361	0.0011	0.9989	95.52
36.5	21,183,654	34,065	0.0016	0.9984	95.42
37.5	18,795,380	24,216	0.0013	0.9987	95.26
38.5	17,442,934	23,668	0.0014	0.9986	95.14

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1937-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	15,931,936	16,460	0.0010	0.9990	95.01	
40.5	14,775,584	14,363	0.0010	0.9990	94.91	
41.5	13,795,445	18,152	0.0013	0.9987	94.82	
42.5	11,675,349	12,512	0.0011	0.9989	94.70	
43.5	10,332,151	11,877	0.0011	0.9989	94.60	
44.5	7,662,299	9,626	0.0013	0.9987	94.49	
45.5	5,001,584	19,889	0.0040	0.9960	94.37	
46.5	3,125,660	12,935	0.0041	0.9959	93.99	
47.5	1,950,361	7,670	0.0039	0.9961	93.60	
48.5	1,414,267	4,638	0.0033	0.9967	93.24	
49.5	1,030,826	4,453	0.0043	0.9957	92.93	
50.5	632,557	2,649	0.0042	0.9958	92.53	
51.5	429,366	1,796	0.0042	0.9958	92.14	
52.5	261,682	1,650	0.0063	0.9937	91.76	
53.5	185,572	96	0.0005	0.9995	91.18	
54.5	106,377		0.0000	1.0000	91.13	
55.5	50,817	3,774	0.0743	0.9257	91.13	
56.5	46,837	85	0.0018	0.9982	84.36	
57.5	39,841	10	0.0002	0.9998	84.21	
58.5	39,749		0.0000	1.0000	84.19	
59.5	33,422		0.0000	1.0000	84.19	
60.5	33,422		0.0000	1.0000	84.19	
61.5	29,318		0.0000	1.0000	84.19	
62.5	29,318	188	0.0064	0.9936	84.19	
63.5	29,130	143	0.0049	0.9951	83.65	
64.5	27,603		0.0000	1.0000	83.24	
65.5	26,918	7	0.0003	0.9997	83.24	
66.5	25,666		0.0000	1.0000	83.22	
67.5	25,011		0.0000	1.0000	83.22	
68.5	24,847		0.0000	1.0000	83.22	
69.5	24,184		0.0000	1.0000	83.22	
70.5	24,184		0.0000	1.0000	83.22	
71.5	24,184		0.0000	1.0000	83.22	
72.5	24,184		0.0000	1.0000	83.22	
73.5	24,153		0.0000	1.0000	83.22	
74.5	24,134	3	0.0001	0.9999	83.22	
75.5	24,132		0.0000	1.0000	83.21	
76.5	20,603	7	0.0003	0.9997	83.21	
77.5	18,968	119	0.0063	0.9937	83.18	
78.5	18,762		0.0000	1.0000	82.66	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1937-2023		
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	18,753		0.0000	1.0000	82.66
80.5	16,905		0.0000	1.0000	82.66
81.5	8,819		0.0000	1.0000	82.66
82.5	5,524	30	0.0054	0.9946	82.66
83.5	2,504		0.0000	1.0000	82.21
84.5	775		0.0000	1.0000	82.21
85.5	775		0.0000	1.0000	82.21
86.5	775		0.0000	1.0000	82.21
87.5	775		0.0000	1.0000	82.21
88.5	775		0.0000	1.0000	82.21
89.5	775		0.0000	1.0000	82.21
90.5	775		0.0000	1.0000	82.21
91.5	616		0.0000	1.0000	82.21
92.5					82.21

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1994-2023			
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	226,491,160	240,345	0.0011	0.9989	100.00	
0.5	213,732,993	339,653	0.0016	0.9984	99.89	
1.5	200,895,003	188,652	0.0009	0.9991	99.74	
2.5	185,731,533	144,173	0.0008	0.9992	99.64	
3.5	178,299,719	136,113	0.0008	0.9992	99.56	
4.5	173,515,123	112,572	0.0006	0.9994	99.49	
5.5	166,811,433	111,537	0.0007	0.9993	99.42	
6.5	160,138,239	125,365	0.0008	0.9992	99.36	
7.5	152,768,446	128,202	0.0008	0.9992	99.28	
8.5	147,803,263	138,025	0.0009	0.9991	99.20	
9.5	144,242,537	153,410	0.0011	0.9989	99.10	
10.5	140,783,861	115,326	0.0008	0.9992	99.00	
11.5	137,307,182	281,704	0.0021	0.9979	98.92	
12.5	135,647,761	174,253	0.0013	0.9987	98.71	
13.5	134,209,058	216,435	0.0016	0.9984	98.59	
14.5	133,120,356	174,094	0.0013	0.9987	98.43	
15.5	129,923,610	153,250	0.0012	0.9988	98.30	
16.5	125,076,245	257,265	0.0021	0.9979	98.18	
17.5	120,105,463	146,890	0.0012	0.9988	97.98	
18.5	111,193,282	171,666	0.0015	0.9985	97.86	
19.5	107,896,592	137,145	0.0013	0.9987	97.71	
20.5	102,482,432	147,925	0.0014	0.9986	97.59	
21.5	97,675,713	146,953	0.0015	0.9985	97.45	
22.5	91,811,424	112,314	0.0012	0.9988	97.30	
23.5	85,953,906	296,076	0.0034	0.9966	97.18	
24.5	80,078,883	92,764	0.0012	0.9988	96.85	
25.5	74,505,533	141,814	0.0019	0.9981	96.73	
26.5	68,422,199	143,050	0.0021	0.9979	96.55	
27.5	62,062,371	45,236	0.0007	0.9993	96.35	
28.5	55,842,075	149,669	0.0027	0.9973	96.28	
29.5	50,330,104	41,327	0.0008	0.9992	96.02	
30.5	45,031,726	48,686	0.0011	0.9989	95.94	
31.5	40,480,397	105,538	0.0026	0.9974	95.84	
32.5	36,782,396	36,991	0.0010	0.9990	95.59	
33.5	32,279,824	19,028	0.0006	0.9994	95.49	
34.5	28,004,763	24,051	0.0009	0.9991	95.43	
35.5	24,079,291	26,360	0.0011	0.9989	95.35	
36.5	21,151,579	34,064	0.0016	0.9984	95.25	
37.5	18,763,960	24,216	0.0013	0.9987	95.09	
38.5	17,411,706	23,668	0.0014	0.9986	94.97	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1994-2023		
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	15,905,228	16,460	0.0010	0.9990	94.84
40.5	14,749,019	14,363	0.0010	0.9990	94.74
41.5	13,768,880	18,152	0.0013	0.9987	94.65
42.5	11,648,784	12,512	0.0011	0.9989	94.53
43.5	10,305,617	11,877	0.0012	0.9988	94.43
44.5	7,635,783	9,626	0.0013	0.9987	94.32
45.5	4,975,069	19,889	0.0040	0.9960	94.20
46.5	3,102,674	12,935	0.0042	0.9958	93.82
47.5	1,929,003	7,670	0.0040	0.9960	93.43
48.5	1,392,995	4,638	0.0033	0.9967	93.06
49.5	1,009,563	4,453	0.0044	0.9956	92.75
50.5	613,142	2,649	0.0043	0.9957	92.34
51.5	420,346	1,796	0.0043	0.9957	91.94
52.5	255,957	1,650	0.0064	0.9936	91.55
53.5	183,024	96	0.0005	0.9995	90.96
54.5	105,557		0.0000	1.0000	90.91
55.5	49,998	3,774	0.0755	0.9245	90.91
56.5	46,018	85	0.0018	0.9982	84.05
57.5	39,021	10	0.0002	0.9998	83.89
58.5	38,930		0.0000	1.0000	83.87
59.5	32,603		0.0000	1.0000	83.87
60.5	32,603		0.0000	1.0000	83.87
61.5	28,688		0.0000	1.0000	83.87
62.5	29,318	188	0.0064	0.9936	83.87
63.5	29,130	143	0.0049	0.9951	83.33
64.5	27,603		0.0000	1.0000	82.93
65.5	26,918	7	0.0003	0.9997	82.93
66.5	25,666		0.0000	1.0000	82.90
67.5	25,011		0.0000	1.0000	82.90
68.5	24,847		0.0000	1.0000	82.90
69.5	24,184		0.0000	1.0000	82.90
70.5	24,184		0.0000	1.0000	82.90
71.5	24,184		0.0000	1.0000	82.90
72.5	24,184		0.0000	1.0000	82.90
73.5	24,153		0.0000	1.0000	82.90
74.5	24,134	3	0.0001	0.9999	82.90
75.5	24,132		0.0000	1.0000	82.89
76.5	20,603	7	0.0003	0.9997	82.89
77.5	18,968	119	0.0063	0.9937	82.87
78.5	18,762		0.0000	1.0000	82.35

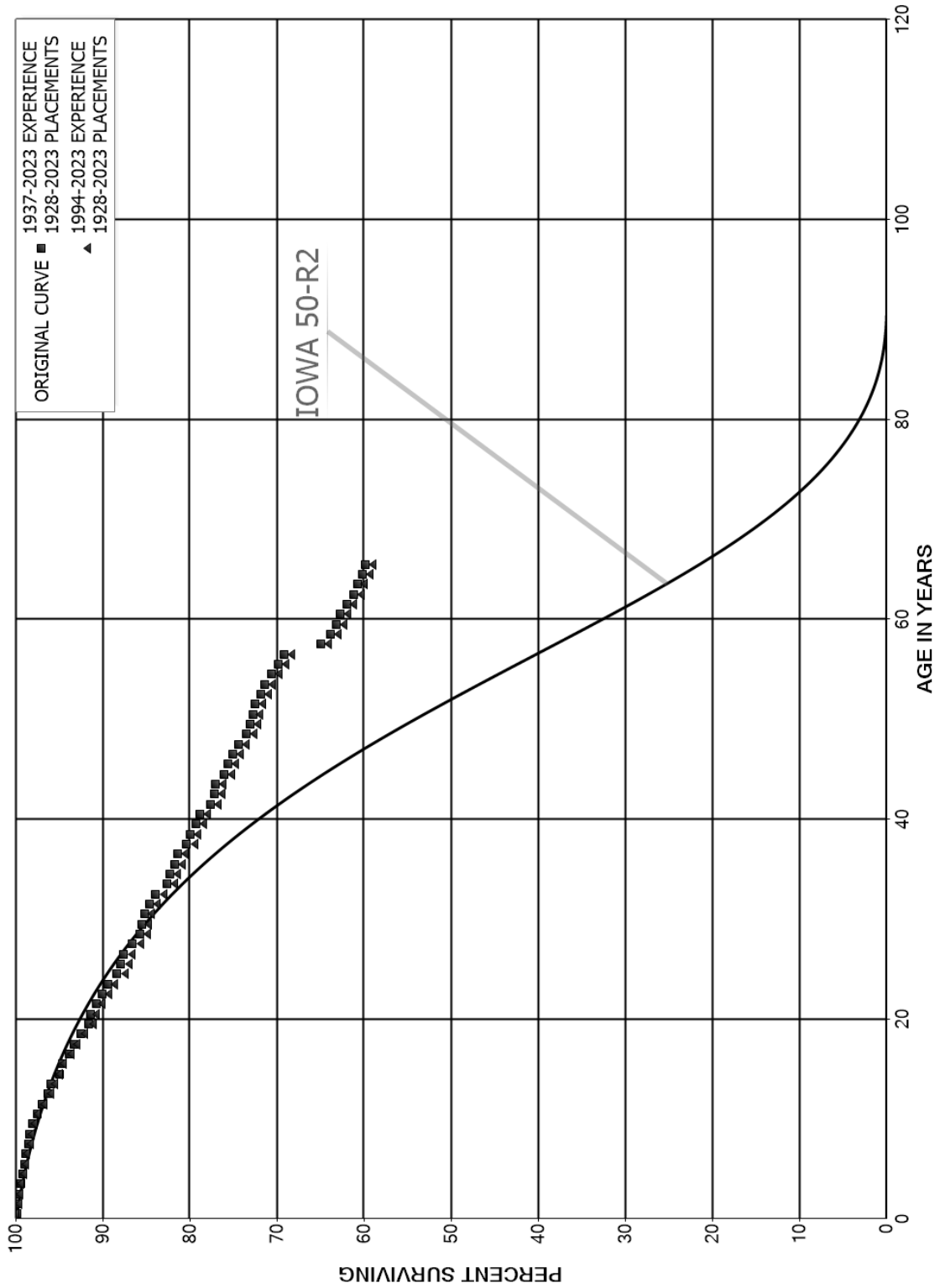
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 1994-2023		
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	18,753		0.0000	1.0000	82.35
80.5	16,905		0.0000	1.0000	82.35
81.5	8,819		0.0000	1.0000	82.35
82.5	5,524	30	0.0054	0.9946	82.35
83.5	2,504		0.0000	1.0000	81.90
84.5	775		0.0000	1.0000	81.90
85.5	775		0.0000	1.0000	81.90
86.5	775		0.0000	1.0000	81.90
87.5	775		0.0000	1.0000	81.90
88.5	775		0.0000	1.0000	81.90
89.5	775		0.0000	1.0000	81.90
90.5	775		0.0000	1.0000	81.90
91.5	616		0.0000	1.0000	81.90
92.5					81.90

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 1937-2023			
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	23,133,790	25,797	0.0011	0.9989	100.00	
0.5	22,913,421	43,982	0.0019	0.9981	99.89	
1.5	22,538,739	25,772	0.0011	0.9989	99.70	
2.5	22,129,830	35,486	0.0016	0.9984	99.58	
3.5	21,136,776	43,921	0.0021	0.9979	99.42	
4.5	19,789,916	45,398	0.0023	0.9977	99.22	
5.5	19,579,459	39,831	0.0020	0.9980	98.99	
6.5	18,508,652	57,754	0.0031	0.9969	98.79	
7.5	18,103,997	21,378	0.0012	0.9988	98.48	
8.5	17,664,019	62,140	0.0035	0.9965	98.36	
9.5	16,910,761	78,994	0.0047	0.9953	98.02	
10.5	15,664,779	99,323	0.0063	0.9937	97.56	
11.5	15,058,278	105,476	0.0070	0.9930	96.94	
12.5	14,084,054	52,689	0.0037	0.9963	96.26	
13.5	13,660,388	135,368	0.0099	0.9901	95.90	
14.5	12,418,159	50,351	0.0041	0.9959	94.95	
15.5	12,051,585	93,805	0.0078	0.9922	94.57	
16.5	11,248,471	68,616	0.0061	0.9939	93.83	
17.5	11,025,666	82,821	0.0075	0.9925	93.26	
18.5	10,560,474	102,255	0.0097	0.9903	92.56	
19.5	10,246,686	31,905	0.0031	0.9969	91.66	
20.5	9,859,627	69,891	0.0071	0.9929	91.38	
21.5	9,273,684	68,285	0.0074	0.9926	90.73	
22.5	8,968,118	64,237	0.0072	0.9928	90.06	
23.5	8,686,540	102,203	0.0118	0.9882	89.41	
24.5	8,424,586	37,126	0.0044	0.9956	88.36	
25.5	8,157,492	31,102	0.0038	0.9962	87.97	
26.5	8,013,534	91,903	0.0115	0.9885	87.64	
27.5	7,474,064	79,906	0.0107	0.9893	86.63	
28.5	7,017,530	13,074	0.0019	0.9981	85.71	
29.5	6,855,908	27,315	0.0040	0.9960	85.55	
30.5	6,324,366	44,580	0.0070	0.9930	85.21	
31.5	6,016,368	50,667	0.0084	0.9916	84.61	
32.5	5,709,286	88,502	0.0155	0.9845	83.89	
33.5	5,304,226	17,358	0.0033	0.9967	82.59	
34.5	5,071,765	35,772	0.0071	0.9929	82.32	
35.5	4,814,171	19,977	0.0041	0.9959	81.74	
36.5	4,524,989	58,521	0.0129	0.9871	81.40	
37.5	4,159,072	22,302	0.0054	0.9946	80.35	
38.5	3,818,182	32,333	0.0085	0.9915	79.92	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 1937-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,456,181	16,822	0.0049	0.9951	79.24	
40.5	3,179,700	49,904	0.0157	0.9843	78.86	
41.5	2,907,394	15,696	0.0054	0.9946	77.62	
42.5	2,632,982	5,865	0.0022	0.9978	77.20	
43.5	2,179,713	27,514	0.0126	0.9874	77.03	
44.5	1,820,462	9,822	0.0054	0.9946	76.06	
45.5	1,713,619	14,238	0.0083	0.9917	75.64	
46.5	1,596,533	13,221	0.0083	0.9917	75.02	
47.5	1,388,340	16,847	0.0121	0.9879	74.40	
48.5	1,251,171	6,805	0.0054	0.9946	73.49	
49.5	1,043,197	4,572	0.0044	0.9956	73.09	
50.5	984,501	4,187	0.0043	0.9957	72.77	
51.5	864,686	7,875	0.0091	0.9909	72.46	
52.5	764,524	3,984	0.0052	0.9948	71.80	
53.5	668,915	7,386	0.0110	0.9890	71.43	
54.5	604,472	6,647	0.0110	0.9890	70.64	
55.5	494,109	5,056	0.0102	0.9898	69.86	
56.5	437,406	26,743	0.0611	0.9389	69.15	
57.5	378,353	6,287	0.0166	0.9834	64.92	
58.5	339,036	3,416	0.0101	0.9899	63.84	
59.5	286,190	2,279	0.0080	0.9920	63.20	
60.5	259,535	2,846	0.0110	0.9890	62.70	
61.5	246,064	3,446	0.0140	0.9860	62.01	
62.5	194,308	1,188	0.0061	0.9939	61.14	
63.5	160,732	1,504	0.0094	0.9906	60.77	
64.5	146,896	932	0.0063	0.9937	60.20	
65.5	117,713	1,770	0.0150	0.9850	59.82	
66.5	101,140	1,156	0.0114	0.9886	58.92	
67.5	84,105	113	0.0013	0.9987	58.24	
68.5	59,869	467	0.0078	0.9922	58.16	
69.5	51,870	31	0.0006	0.9994	57.71	
70.5	39,942	425	0.0106	0.9894	57.68	
71.5	32,002	78	0.0024	0.9976	57.06	
72.5	26,937	529	0.0197	0.9803	56.92	
73.5	16,392	316	0.0193	0.9807	55.81	
74.5	15,710	1,456	0.0927	0.9073	54.73	
75.5	13,705	116	0.0084	0.9916	49.66	
76.5	12,868	103	0.0080	0.9920	49.24	
77.5	12,515	1	0.0001	0.9999	48.84	
78.5	10,433	45	0.0043	0.9957	48.84	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 1937-2023			
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	10,325	515	0.0498	0.9502	48.63	
80.5	7,664	432	0.0563	0.9437	46.21	
81.5	6,353		0.0000	1.0000	43.60	
82.5	5,398		0.0000	1.0000	43.60	
83.5	4,728		0.0000	1.0000	43.60	
84.5	4,657		0.0000	1.0000	43.60	
85.5	4,657	7	0.0015	0.9985	43.60	
86.5	4,650	135	0.0290	0.9710	43.54	
87.5	1,737	572	0.3293	0.6707	42.28	
88.5	1,156		0.0000	1.0000	28.36	
89.5	1,156		0.0000	1.0000	28.36	
90.5	1,063		0.0000	1.0000	28.36	
91.5	1,063		0.0000	1.0000	28.36	
92.5	1,063		0.0000	1.0000	28.36	
93.5	1,063		0.0000	1.0000	28.36	
94.5	1,048		0.0000	1.0000	28.36	
95.5					28.36	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 1994-2023			
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	14,723,578	25,797	0.0018	0.9982	100.00	
0.5	15,149,837	41,200	0.0027	0.9973	99.82	
1.5	15,067,800	17,686	0.0012	0.9988	99.55	
2.5	15,031,764	30,641	0.0020	0.9980	99.44	
3.5	14,413,830	33,387	0.0023	0.9977	99.23	
4.5	13,464,211	35,086	0.0026	0.9974	99.00	
5.5	13,579,514	23,816	0.0018	0.9982	98.75	
6.5	12,877,176	49,108	0.0038	0.9962	98.57	
7.5	12,841,759	12,691	0.0010	0.9990	98.20	
8.5	12,826,440	55,102	0.0043	0.9957	98.10	
9.5	12,563,067	40,626	0.0032	0.9968	97.68	
10.5	11,780,236	86,104	0.0073	0.9927	97.36	
11.5	11,437,918	102,517	0.0090	0.9910	96.65	
12.5	10,749,071	46,744	0.0043	0.9957	95.78	
13.5	10,855,861	65,238	0.0060	0.9940	95.37	
14.5	10,097,832	48,017	0.0048	0.9952	94.79	
15.5	9,848,394	93,193	0.0095	0.9905	94.34	
16.5	9,173,221	63,945	0.0070	0.9930	93.45	
17.5	9,209,128	80,133	0.0087	0.9913	92.80	
18.5	8,902,654	101,293	0.0114	0.9886	91.99	
19.5	8,850,367	30,124	0.0034	0.9966	90.95	
20.5	8,528,673	67,023	0.0079	0.9921	90.64	
21.5	8,096,189	67,110	0.0083	0.9917	89.92	
22.5	7,898,075	64,237	0.0081	0.9919	89.18	
23.5	7,735,159	101,763	0.0132	0.9868	88.45	
24.5	7,541,657	36,770	0.0049	0.9951	87.29	
25.5	7,433,591	29,512	0.0040	0.9960	86.86	
26.5	7,366,171	88,095	0.0120	0.9880	86.52	
27.5	6,869,528	58,131	0.0085	0.9915	85.48	
28.5	6,499,230	13,025	0.0020	0.9980	84.76	
29.5	6,418,793	27,258	0.0042	0.9958	84.59	
30.5	5,915,260	44,580	0.0075	0.9925	84.23	
31.5	5,625,014	49,995	0.0089	0.9911	83.60	
32.5	5,385,507	83,748	0.0156	0.9844	82.85	
33.5	5,079,874	15,909	0.0031	0.9969	81.57	
34.5	4,868,358	35,772	0.0073	0.9927	81.31	
35.5	4,662,077	19,977	0.0043	0.9957	80.71	
36.5	4,395,141	58,521	0.0133	0.9867	80.37	
37.5	4,048,356	18,637	0.0046	0.9954	79.30	
38.5	3,745,864	32,332	0.0086	0.9914	78.93	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 1994-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,393,095	16,822	0.0050	0.9950	78.25	
40.5	3,130,799	49,904	0.0159	0.9841	77.86	
41.5	2,867,440	15,696	0.0055	0.9945	76.62	
42.5	2,600,840	5,865	0.0023	0.9977	76.20	
43.5	2,159,970	27,514	0.0127	0.9873	76.03	
44.5	1,801,931	9,822	0.0055	0.9945	75.06	
45.5	1,695,722	14,238	0.0084	0.9916	74.65	
46.5	1,579,884	13,221	0.0084	0.9916	74.03	
47.5	1,371,971	16,847	0.0123	0.9877	73.41	
48.5	1,237,324	6,805	0.0055	0.9945	72.50	
49.5	1,029,491	4,572	0.0044	0.9956	72.11	
50.5	973,684	4,187	0.0043	0.9957	71.79	
51.5	854,766	7,875	0.0092	0.9908	71.48	
52.5	756,046	3,984	0.0053	0.9947	70.82	
53.5	661,773	7,386	0.0112	0.9888	70.45	
54.5	597,439	6,647	0.0111	0.9889	69.66	
55.5	487,076	5,056	0.0104	0.9896	68.88	
56.5	430,394	26,743	0.0621	0.9379	68.17	
57.5	374,635	6,287	0.0168	0.9832	63.93	
58.5	335,437	3,416	0.0102	0.9898	62.86	
59.5	282,592	2,279	0.0081	0.9919	62.22	
60.5	256,030	2,846	0.0111	0.9889	61.72	
61.5	242,558	3,446	0.0142	0.9858	61.03	
62.5	191,048	1,188	0.0062	0.9938	60.17	
63.5	157,616	1,504	0.0095	0.9905	59.79	
64.5	143,930	932	0.0065	0.9935	59.22	
65.5	117,713	1,770	0.0150	0.9850	58.84	
66.5	101,140	1,156	0.0114	0.9886	57.95	
67.5	84,105	113	0.0013	0.9987	57.29	
68.5	59,869	467	0.0078	0.9922	57.21	
69.5	51,870	31	0.0006	0.9994	56.77	
70.5	39,942	425	0.0106	0.9894	56.73	
71.5	32,002	78	0.0024	0.9976	56.13	
72.5	26,937	529	0.0197	0.9803	55.99	
73.5	16,392	316	0.0193	0.9807	54.89	
74.5	15,710	1,456	0.0927	0.9073	53.83	
75.5	13,705	116	0.0084	0.9916	48.85	
76.5	12,868	103	0.0080	0.9920	48.43	
77.5	12,515	1	0.0001	0.9999	48.05	
78.5	10,433	45	0.0043	0.9957	48.04	

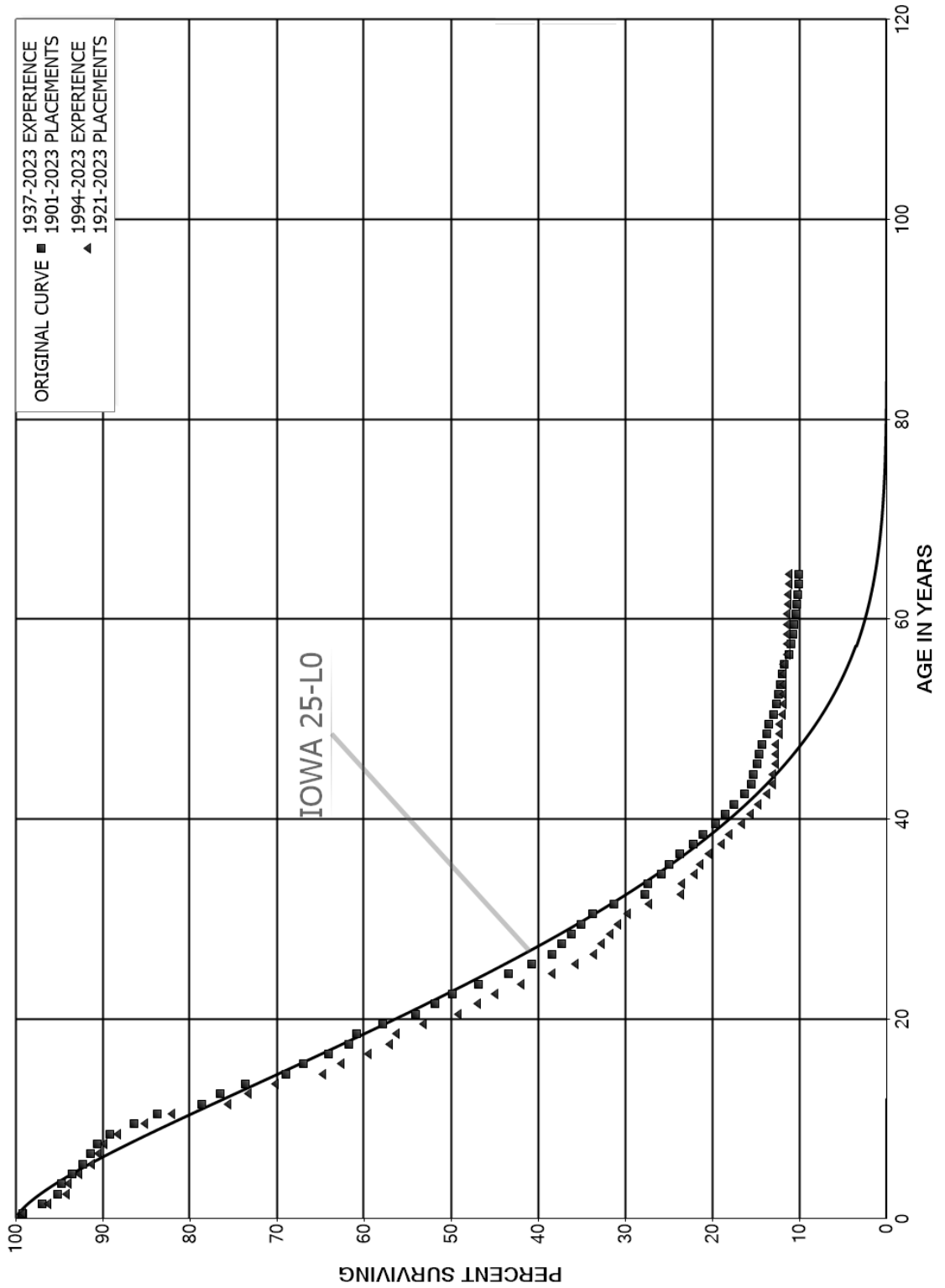
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 1994-2023			
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	10,325	515	0.0498	0.9502	47.83	
80.5	7,664	432	0.0563	0.9437	45.45	
81.5	6,353		0.0000	1.0000	42.89	
82.5	5,398		0.0000	1.0000	42.89	
83.5	4,728		0.0000	1.0000	42.89	
84.5	4,657		0.0000	1.0000	42.89	
85.5	4,657	7	0.0015	0.9985	42.89	
86.5	4,650	135	0.0290	0.9710	42.83	
87.5	1,737	572	0.3293	0.6707	41.58	
88.5	1,156		0.0000	1.0000	27.89	
89.5	1,156		0.0000	1.0000	27.89	
90.5	1,063		0.0000	1.0000	27.89	
91.5	1,063		0.0000	1.0000	27.89	
92.5	1,063		0.0000	1.0000	27.89	
93.5	1,063		0.0000	1.0000	27.89	
94.5	1,048		0.0000	1.0000	27.89	
95.5					27.89	

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2023

EXPERIENCE BAND 1937-2023

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	137,950,292	1,078,528	0.0078	0.9922	100.00
0.5	135,120,057	3,081,910	0.0228	0.9772	99.22
1.5	130,492,204	2,385,826	0.0183	0.9817	96.96
2.5	126,186,427	673,955	0.0053	0.9947	95.18
3.5	124,180,965	1,535,393	0.0124	0.9876	94.67
4.5	121,144,574	1,632,676	0.0135	0.9865	93.50
5.5	117,794,053	1,132,688	0.0096	0.9904	92.24
6.5	115,084,677	986,790	0.0086	0.9914	91.36
7.5	113,660,719	1,800,660	0.0158	0.9842	90.57
8.5	111,261,674	3,372,160	0.0303	0.9697	89.14
9.5	107,932,899	3,409,291	0.0316	0.9684	86.44
10.5	75,712,938	4,588,543	0.0606	0.9394	83.71
11.5	71,087,879	1,903,037	0.0268	0.9732	78.63
12.5	68,945,025	2,588,790	0.0375	0.9625	76.53
13.5	66,351,562	4,243,897	0.0640	0.9360	73.65
14.5	60,452,308	1,752,756	0.0290	0.9710	68.94
15.5	58,566,487	2,500,810	0.0427	0.9573	66.94
16.5	54,344,054	1,955,817	0.0360	0.9640	64.09
17.5	51,615,631	768,557	0.0149	0.9851	61.78
18.5	50,584,963	2,502,517	0.0495	0.9505	60.86
19.5	47,295,149	3,067,533	0.0649	0.9351	57.85
20.5	43,710,842	1,788,721	0.0409	0.9591	54.10
21.5	41,427,675	1,636,583	0.0395	0.9605	51.88
22.5	38,933,042	2,311,280	0.0594	0.9406	49.83
23.5	35,555,283	2,670,502	0.0751	0.9249	46.88
24.5	32,239,252	1,993,222	0.0618	0.9382	43.35
25.5	29,534,464	1,623,774	0.0550	0.9450	40.67
26.5	26,787,314	770,030	0.0287	0.9713	38.44
27.5	24,962,718	767,236	0.0307	0.9693	37.33
28.5	23,246,015	699,579	0.0301	0.9699	36.19
29.5	21,558,306	850,940	0.0395	0.9605	35.10
30.5	19,834,151	1,432,593	0.0722	0.9278	33.71
31.5	17,573,527	1,967,644	0.1120	0.8880	31.28
32.5	15,122,030	213,552	0.0141	0.9859	27.77
33.5	14,394,750	832,779	0.0579	0.9421	27.38
34.5	12,996,950	429,813	0.0331	0.9669	25.80
35.5	12,050,896	574,176	0.0476	0.9524	24.94
36.5	10,858,035	731,263	0.0673	0.9327	23.76
37.5	9,621,540	464,900	0.0483	0.9517	22.16
38.5	8,929,428	643,976	0.0721	0.9279	21.09

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2023			EXPERIENCE BAND 1937-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	7,959,314	434,976	0.0546	0.9454	19.57	
40.5	7,252,041	390,974	0.0539	0.9461	18.50	
41.5	6,669,565	446,192	0.0669	0.9331	17.50	
42.5	5,919,206	290,572	0.0491	0.9509	16.33	
43.5	5,410,732	91,450	0.0169	0.9831	15.53	
44.5	5,064,794	147,704	0.0292	0.9708	15.26	
45.5	4,619,020	79,499	0.0172	0.9828	14.82	
46.5	4,228,782	75,639	0.0179	0.9821	14.56	
47.5	3,913,962	159,538	0.0408	0.9592	14.30	
48.5	3,583,960	67,685	0.0189	0.9811	13.72	
49.5	3,326,048	131,434	0.0395	0.9605	13.46	
50.5	2,974,603	72,549	0.0244	0.9756	12.93	
51.5	2,732,389	50,733	0.0186	0.9814	12.61	
52.5	2,537,303	47,586	0.0188	0.9812	12.38	
53.5	2,346,298	43,838	0.0187	0.9813	12.15	
54.5	2,164,833	38,284	0.0177	0.9823	11.92	
55.5	2,018,240	101,412	0.0502	0.9498	11.71	
56.5	1,816,117	29,542	0.0163	0.9837	11.12	
57.5	1,683,155	26,032	0.0155	0.9845	10.94	
58.5	1,569,392	22,874	0.0146	0.9854	10.77	
59.5	1,469,375	22,966	0.0156	0.9844	10.61	
60.5	1,372,264	23,979	0.0175	0.9825	10.45	
61.5	1,268,210	16,287	0.0128	0.9872	10.27	
62.5	1,159,343	5,310	0.0046	0.9954	10.13	
63.5	1,064,115	1,569	0.0015	0.9985	10.09	
64.5	966,667	2,062	0.0021	0.9979	10.07	
65.5	878,903	3,636	0.0041	0.9959	10.05	
66.5	806,398	1,588	0.0020	0.9980	10.01	
67.5	776,925	1,470	0.0019	0.9981	9.99	
68.5	673,148	1,005	0.0015	0.9985	9.97	
69.5	577,288	546	0.0009	0.9991	9.96	
70.5	505,502	398	0.0008	0.9992	9.95	
71.5	430,446	219	0.0005	0.9995	9.94	
72.5	367,513	418	0.0011	0.9989	9.93	
73.5	304,658	368	0.0012	0.9988	9.92	
74.5	254,789	784	0.0031	0.9969	9.91	
75.5	199,103	414	0.0021	0.9979	9.88	
76.5	159,757	311	0.0019	0.9981	9.86	
77.5	135,795	1,411	0.0104	0.9896	9.84	
78.5	123,576	358	0.0029	0.9971	9.74	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2023			EXPERIENCE BAND 1937-2023			
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	114,995	638	0.0055	0.9945	9.71	
80.5	107,595	255	0.0024	0.9976	9.66	
81.5	90,638	39	0.0004	0.9996	9.63	
82.5	71,987	179	0.0025	0.9975	9.63	
83.5	55,624	325	0.0058	0.9942	9.61	
84.5	40,374	649	0.0161	0.9839	9.55	
85.5	28,690	580	0.0202	0.9798	9.40	
86.5	14,387	362	0.0252	0.9748	9.21	
87.5	2,443		0.0000	1.0000	8.97	
88.5	2,195		0.0000	1.0000	8.97	
89.5	1,881		0.0000	1.0000	8.97	
90.5	1,249		0.0000	1.0000	8.97	
91.5	1,048		0.0000	1.0000	8.97	
92.5	957		0.0000	1.0000	8.97	
93.5	738	15	0.0210	0.9790	8.97	
94.5	475		0.0000	1.0000	8.79	
95.5	372		0.0000	1.0000	8.79	
96.5	314		0.0000	1.0000	8.79	
97.5	274		0.0000	1.0000	8.79	
98.5	235		0.0000	1.0000	8.79	
99.5	218		0.0000	1.0000	8.79	
100.5	7		0.0000	1.0000	8.79	
101.5	7		0.0000	1.0000	8.79	
102.5					8.79	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2023

EXPERIENCE BAND 1994-2023

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	88,127,585	825,800	0.0094	0.9906	100.00
0.5	88,086,524	2,588,389	0.0294	0.9706	99.06
1.5	85,755,025	1,885,991	0.0220	0.9780	96.15
2.5	83,785,037	208,900	0.0025	0.9975	94.04
3.5	84,265,815	1,100,630	0.0131	0.9869	93.80
4.5	84,376,173	1,229,411	0.0146	0.9854	92.58
5.5	84,064,538	766,812	0.0091	0.9909	91.23
6.5	84,124,012	629,415	0.0075	0.9925	90.40
7.5	84,775,256	1,435,082	0.0169	0.9831	89.72
8.5	84,447,115	3,026,990	0.0358	0.9642	88.20
9.5	84,403,265	3,100,873	0.0367	0.9633	85.04
10.5	54,588,175	4,241,764	0.0777	0.9223	81.92
11.5	51,548,621	1,622,462	0.0315	0.9685	75.55
12.5	51,929,767	2,211,237	0.0426	0.9574	73.17
13.5	49,869,237	3,865,519	0.0775	0.9225	70.06
14.5	45,350,637	1,482,372	0.0327	0.9673	64.63
15.5	44,827,258	2,241,353	0.0500	0.9500	62.51
16.5	41,801,960	1,706,146	0.0408	0.9592	59.39
17.5	40,140,065	518,637	0.0129	0.9871	56.96
18.5	39,813,957	2,262,105	0.0568	0.9432	56.23
19.5	37,572,478	2,829,773	0.0753	0.9247	53.03
20.5	34,741,953	1,556,366	0.0448	0.9552	49.04
21.5	33,248,646	1,413,028	0.0425	0.9575	46.84
22.5	31,376,592	2,087,020	0.0665	0.9335	44.85
23.5	28,546,326	2,450,239	0.0858	0.9142	41.87
24.5	25,651,616	1,772,344	0.0691	0.9309	38.27
25.5	23,249,253	1,407,348	0.0605	0.9395	35.63
26.5	20,852,018	556,544	0.0267	0.9733	33.47
27.5	19,442,719	557,194	0.0287	0.9713	32.58
28.5	18,049,083	496,456	0.0275	0.9725	31.65
29.5	16,668,118	656,838	0.0394	0.9606	30.78
30.5	15,235,186	1,243,121	0.0816	0.9184	29.56
31.5	13,265,563	1,788,110	0.1348	0.8652	27.15
32.5	11,190,801	39,525	0.0035	0.9965	23.49
33.5	10,820,099	670,099	0.0619	0.9381	23.41
34.5	9,701,200	277,778	0.0286	0.9714	21.96
35.5	9,010,864	430,439	0.0478	0.9522	21.33
36.5	8,122,198	599,386	0.0738	0.9262	20.31
37.5	7,061,661	342,282	0.0485	0.9515	18.81
38.5	6,621,764	535,104	0.0808	0.9192	17.90

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2023			EXPERIENCE BAND 1994-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	5,876,590	337,247	0.0574	0.9426	16.45	
40.5	5,536,219	301,047	0.0544	0.9456	15.51	
41.5	5,130,333	364,297	0.0710	0.9290	14.67	
42.5	4,537,381	220,218	0.0485	0.9515	13.62	
43.5	4,173,676	19,721	0.0047	0.9953	12.96	
44.5	3,958,050	85,222	0.0215	0.9785	12.90	
45.5	3,631,753	10,453	0.0029	0.9971	12.62	
46.5	3,420,822	6,891	0.0020	0.9980	12.59	
47.5	3,199,733	90,799	0.0284	0.9716	12.56	
48.5	2,949,987	4,569	0.0015	0.9985	12.21	
49.5	2,763,918	74,248	0.0269	0.9731	12.19	
50.5	2,476,774	20,731	0.0084	0.9916	11.86	
51.5	2,303,607	2,935	0.0013	0.9987	11.76	
52.5	2,175,473	1,906	0.0009	0.9991	11.75	
53.5	2,047,249	1,140	0.0006	0.9994	11.74	
54.5	1,923,932	1,203	0.0006	0.9994	11.73	
55.5	1,825,853	69,687	0.0382	0.9618	11.72	
56.5	1,670,610	384	0.0002	0.9998	11.27	
57.5	1,579,594	816	0.0005	0.9995	11.27	
58.5	1,491,934	345	0.0002	0.9998	11.27	
59.5	1,415,016	2,631	0.0019	0.9981	11.26	
60.5	1,338,913	4,024	0.0030	0.9970	11.24	
61.5	1,255,198	7,401	0.0059	0.9941	11.21	
62.5	1,155,676	4,234	0.0037	0.9963	11.14	
63.5	1,062,436	1,569	0.0015	0.9985	11.10	
64.5	965,815	2,062	0.0021	0.9979	11.08	
65.5	878,516	3,636	0.0041	0.9959	11.06	
66.5	806,069	1,588	0.0020	0.9980	11.02	
67.5	776,635	1,470	0.0019	0.9981	10.99	
68.5	672,897	1,005	0.0015	0.9985	10.97	
69.5	577,055	546	0.0009	0.9991	10.96	
70.5	505,480	398	0.0008	0.9992	10.95	
71.5	430,423	219	0.0005	0.9995	10.94	
72.5	367,513	418	0.0011	0.9989	10.93	
73.5	304,658	368	0.0012	0.9988	10.92	
74.5	254,789	784	0.0031	0.9969	10.91	
75.5	199,103	414	0.0021	0.9979	10.87	
76.5	159,757	311	0.0019	0.9981	10.85	
77.5	135,795	1,411	0.0104	0.9896	10.83	
78.5	123,576	358	0.0029	0.9971	10.72	

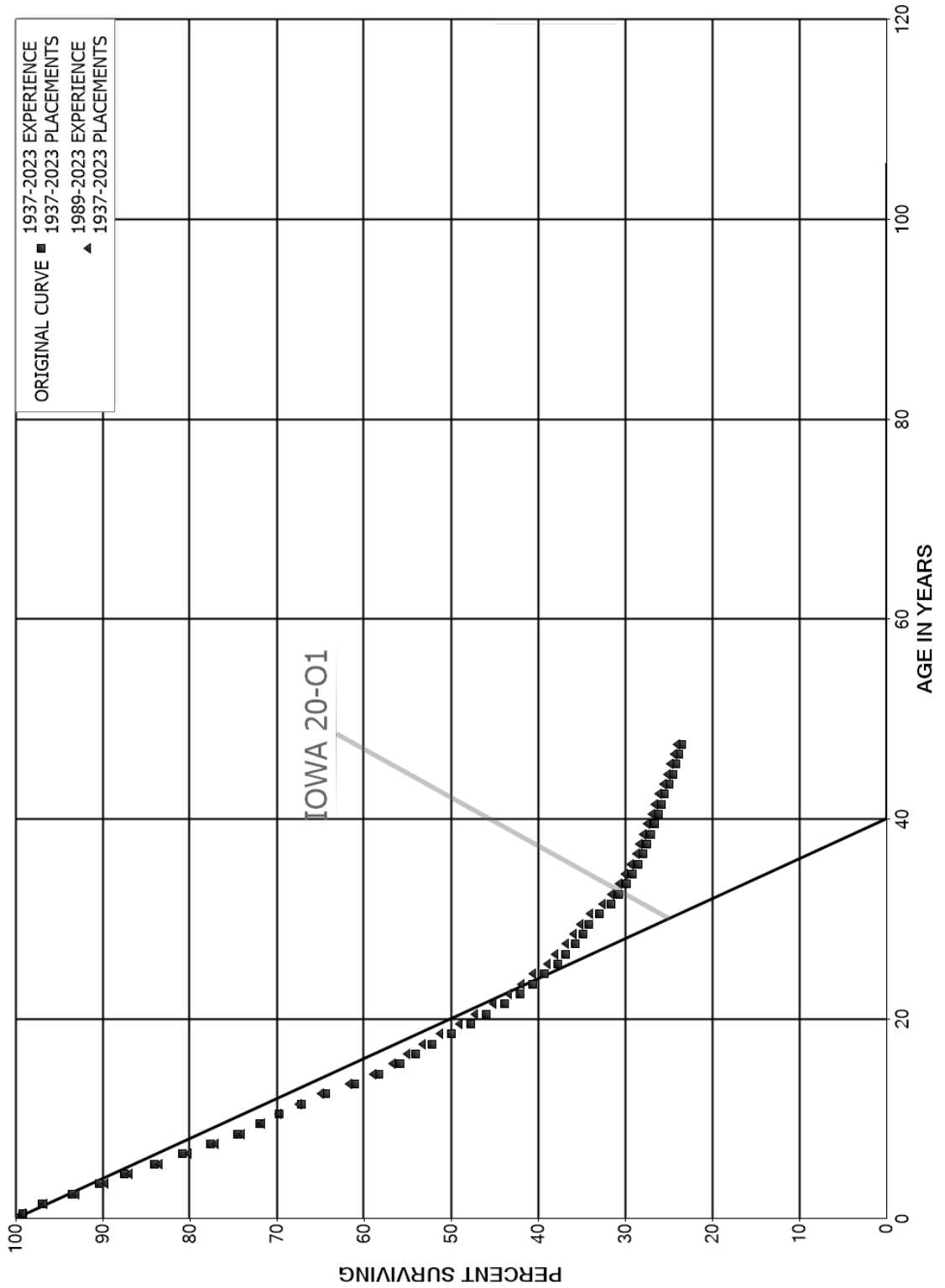
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2023			EXPERIENCE BAND 1994-2023			
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	114,995	638	0.0055	0.9945	10.69	
80.5	107,595	255	0.0024	0.9976	10.63	
81.5	90,638	39	0.0004	0.9996	10.60	
82.5	71,987	179	0.0025	0.9975	10.60	
83.5	55,624	325	0.0058	0.9942	10.57	
84.5	40,374	649	0.0161	0.9839	10.51	
85.5	28,690	580	0.0202	0.9798	10.34	
86.5	14,387	362	0.0252	0.9748	10.13	
87.5	2,443		0.0000	1.0000	9.88	
88.5	2,195		0.0000	1.0000	9.88	
89.5	1,881		0.0000	1.0000	9.88	
90.5	1,249		0.0000	1.0000	9.88	
91.5	1,048		0.0000	1.0000	9.88	
92.5	957		0.0000	1.0000	9.88	
93.5	738	15	0.0210	0.9790	9.88	
94.5	475		0.0000	1.0000	9.67	
95.5	372		0.0000	1.0000	9.67	
96.5	314		0.0000	1.0000	9.67	
97.5	274		0.0000	1.0000	9.67	
98.5	235		0.0000	1.0000	9.67	
99.5	218		0.0000	1.0000	9.67	
100.5	7		0.0000	1.0000	9.67	
101.5	7		0.0000	1.0000	9.67	
102.5					9.67	

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2023			EXPERIENCE BAND 1937-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	19,807,386	158,339	0.0080	0.9920	100.00	
0.5	17,567,247	406,446	0.0231	0.9769	99.20	
1.5	16,812,605	586,488	0.0349	0.9651	96.91	
2.5	15,901,277	534,587	0.0336	0.9664	93.53	
3.5	14,958,512	469,772	0.0314	0.9686	90.38	
4.5	14,110,930	554,802	0.0393	0.9607	87.54	
5.5	13,318,653	524,731	0.0394	0.9606	84.10	
6.5	12,434,617	492,529	0.0396	0.9604	80.79	
7.5	11,486,259	456,759	0.0398	0.9602	77.59	
8.5	10,739,625	368,915	0.0344	0.9656	74.50	
9.5	10,151,873	310,755	0.0306	0.9694	71.94	
10.5	9,503,392	344,390	0.0362	0.9638	69.74	
11.5	8,840,498	364,737	0.0413	0.9587	67.21	
12.5	8,182,061	425,339	0.0520	0.9480	64.44	
13.5	7,564,768	352,155	0.0466	0.9534	61.09	
14.5	6,985,803	283,716	0.0406	0.9594	58.25	
15.5	6,542,221	218,471	0.0334	0.9666	55.88	
16.5	6,058,904	211,571	0.0349	0.9651	54.01	
17.5	5,586,844	231,002	0.0413	0.9587	52.13	
18.5	5,096,180	231,331	0.0454	0.9546	49.97	
19.5	4,651,572	171,043	0.0368	0.9632	47.70	
20.5	4,268,387	195,827	0.0459	0.9541	45.95	
21.5	3,821,702	154,628	0.0405	0.9595	43.84	
22.5	3,480,751	120,855	0.0347	0.9653	42.07	
23.5	3,174,579	103,242	0.0325	0.9675	40.61	
24.5	2,855,323	117,368	0.0411	0.9589	39.29	
25.5	2,515,451	53,550	0.0213	0.9787	37.67	
26.5	2,276,306	73,693	0.0324	0.9676	36.87	
27.5	1,995,915	49,919	0.0250	0.9750	35.68	
28.5	1,781,499	33,727	0.0189	0.9811	34.78	
29.5	1,624,337	54,313	0.0334	0.9666	34.13	
30.5	1,133,146	46,707	0.0412	0.9588	32.98	
31.5	839,597	25,251	0.0301	0.9699	31.63	
32.5	794,687	21,808	0.0274	0.9726	30.67	
33.5	751,542	17,483	0.0233	0.9767	29.83	
34.5	712,080	14,729	0.0207	0.9793	29.14	
35.5	661,305	14,150	0.0214	0.9786	28.54	
36.5	594,707	8,444	0.0142	0.9858	27.93	
37.5	557,623	8,823	0.0158	0.9842	27.53	
38.5	529,393	8,300	0.0157	0.9843	27.09	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2023			EXPERIENCE BAND 1937-2023			
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	480,764	8,582	0.0179	0.9821	26.67	
40.5	434,163	6,204	0.0143	0.9857	26.19	
41.5	382,146	5,286	0.0138	0.9862	25.82	
42.5	290,956	5,630	0.0193	0.9807	25.46	
43.5	240,010	4,069	0.0170	0.9830	24.97	
44.5	185,752	2,849	0.0153	0.9847	24.54	
45.5	145,393	2,196	0.0151	0.9849	24.17	
46.5	107,060	1,254	0.0117	0.9883	23.80	
47.5	78,279	812	0.0104	0.9896	23.52	
48.5	55,212	715	0.0130	0.9870	23.28	
49.5	38,815	694	0.0179	0.9821	22.98	
50.5	31,261	746	0.0239	0.9761	22.57	
51.5	20,501	332	0.0162	0.9838	22.03	
52.5	16,166	504	0.0312	0.9688	21.67	
53.5	13,984	68	0.0049	0.9951	21.00	
54.5	13,915		0.0000	1.0000	20.89	
55.5	13,319		0.0000	1.0000	20.89	
56.5	12,988		0.0000	1.0000	20.89	
57.5	12,141		0.0000	1.0000	20.89	
58.5	11,165		0.0000	1.0000	20.89	
59.5	11,165		0.0000	1.0000	20.89	
60.5	11,165		0.0000	1.0000	20.89	
61.5	11,165		0.0000	1.0000	20.89	
62.5	11,165		0.0000	1.0000	20.89	
63.5	11,165	11,165	1.0000		20.89	
64.5						

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2023			EXPERIENCE BAND 1989-2023			
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	16,518,349	150,992	0.0091	0.9909	100.00	
0.5	14,462,302	367,082	0.0254	0.9746	99.09	
1.5	13,942,097	527,002	0.0378	0.9622	96.57	
2.5	13,205,146	463,264	0.0351	0.9649	92.92	
3.5	12,454,158	391,969	0.0315	0.9685	89.66	
4.5	11,778,642	472,545	0.0401	0.9599	86.84	
5.5	11,218,554	441,506	0.0394	0.9606	83.35	
6.5	10,582,751	412,624	0.0390	0.9610	80.07	
7.5	9,932,721	380,626	0.0383	0.9617	76.95	
8.5	9,380,725	296,961	0.0317	0.9683	74.00	
9.5	9,020,385	244,977	0.0272	0.9728	71.66	
10.5	8,556,488	283,778	0.0332	0.9668	69.71	
11.5	8,079,463	311,456	0.0385	0.9615	67.40	
12.5	7,587,041	378,173	0.0498	0.9502	64.80	
13.5	7,096,901	311,443	0.0439	0.9561	61.57	
14.5	6,649,382	249,617	0.0375	0.9625	58.87	
15.5	6,292,891	189,364	0.0301	0.9699	56.66	
16.5	5,897,282	188,171	0.0319	0.9681	54.96	
17.5	5,490,638	212,650	0.0387	0.9613	53.20	
18.5	5,025,496	217,350	0.0432	0.9568	51.14	
19.5	4,598,744	161,725	0.0352	0.9648	48.93	
20.5	4,228,525	190,164	0.0450	0.9550	47.21	
21.5	3,790,237	150,875	0.0398	0.9602	45.09	
22.5	3,455,117	118,683	0.0344	0.9656	43.29	
23.5	3,153,921	101,905	0.0323	0.9677	41.81	
24.5	2,841,027	117,103	0.0412	0.9588	40.45	
25.5	2,504,286	53,550	0.0214	0.9786	38.79	
26.5	2,265,141	73,693	0.0325	0.9675	37.96	
27.5	1,984,750	49,919	0.0252	0.9748	36.72	
28.5	1,770,334	33,727	0.0191	0.9809	35.80	
29.5	1,613,172	54,313	0.0337	0.9663	35.12	
30.5	1,121,981	46,707	0.0416	0.9584	33.93	
31.5	828,432	25,251	0.0305	0.9695	32.52	
32.5	783,522	21,808	0.0278	0.9722	31.53	
33.5	740,377	17,483	0.0236	0.9764	30.65	
34.5	700,915	14,729	0.0210	0.9790	29.93	
35.5	650,140	14,150	0.0218	0.9782	29.30	
36.5	583,542	8,444	0.0145	0.9855	28.66	
37.5	546,458	8,823	0.0161	0.9839	28.25	
38.5	518,228	8,300	0.0160	0.9840	27.79	

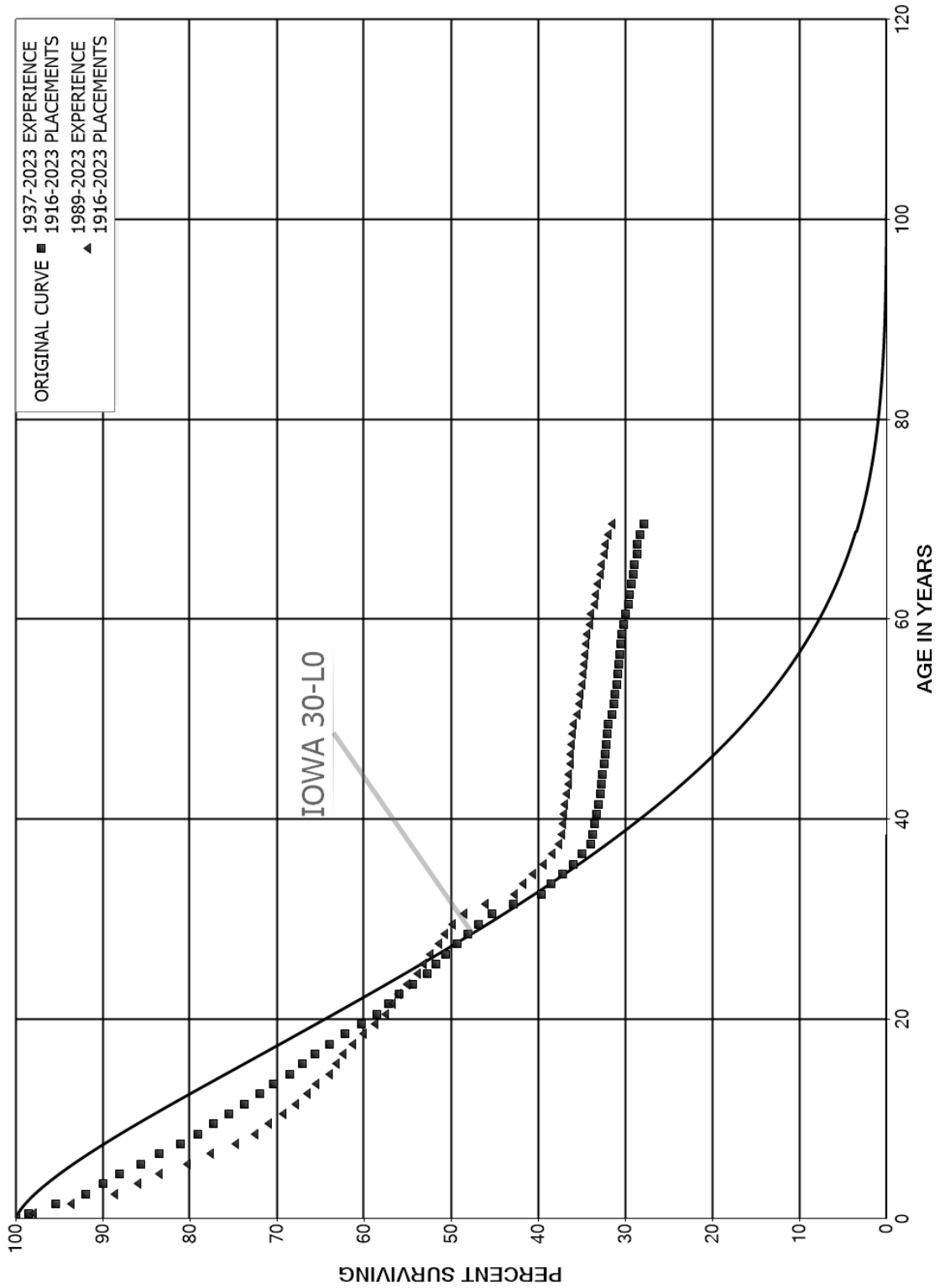
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2023			EXPERIENCE BAND 1989-2023			
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	469,599	8,582	0.0183	0.9817	27.35	
40.5	422,998	6,204	0.0147	0.9853	26.85	
41.5	370,981	5,286	0.0142	0.9858	26.45	
42.5	279,791	5,630	0.0201	0.9799	26.08	
43.5	228,845	4,069	0.0178	0.9822	25.55	
44.5	174,587	2,849	0.0163	0.9837	25.10	
45.5	134,228	2,196	0.0164	0.9836	24.69	
46.5	95,895	1,254	0.0131	0.9869	24.28	
47.5	67,114	812	0.0121	0.9879	23.97	
48.5	44,047	715	0.0162	0.9838	23.68	
49.5	27,650	694	0.0251	0.9749	23.29	
50.5	20,096	746	0.0371	0.9629	22.71	
51.5	20,501	332	0.0162	0.9838	21.86	
52.5	16,166	504	0.0312	0.9688	21.51	
53.5	13,984	68	0.0049	0.9951	20.84	
54.5	13,915		0.0000	1.0000	20.74	
55.5	13,319		0.0000	1.0000	20.74	
56.5	12,988		0.0000	1.0000	20.74	
57.5	12,141		0.0000	1.0000	20.74	
58.5	11,165		0.0000	1.0000	20.74	
59.5	11,165		0.0000	1.0000	20.74	
60.5	11,165		0.0000	1.0000	20.74	
61.5	11,165		0.0000	1.0000	20.74	
62.5	11,165		0.0000	1.0000	20.74	
63.5	11,165	11,165	1.0000		20.74	
64.5						

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2023			EXPERIENCE BAND 1937-2023		
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	105,947,299	1,631,312	0.0154	0.9846	100.00
0.5	99,334,547	3,082,808	0.0310	0.9690	98.46
1.5	90,742,734	3,339,301	0.0368	0.9632	95.40
2.5	83,165,030	1,768,493	0.0213	0.9787	91.89
3.5	78,752,195	1,662,588	0.0211	0.9789	89.94
4.5	66,405,072	1,852,851	0.0279	0.9721	88.04
5.5	63,155,491	1,566,389	0.0248	0.9752	85.58
6.5	58,291,560	1,658,959	0.0285	0.9715	83.46
7.5	55,691,724	1,393,253	0.0250	0.9750	81.09
8.5	53,430,277	1,197,749	0.0224	0.9776	79.06
9.5	51,819,870	1,206,835	0.0233	0.9767	77.29
10.5	50,119,403	1,159,793	0.0231	0.9769	75.49
11.5	48,597,838	1,154,314	0.0238	0.9762	73.74
12.5	47,223,650	1,011,111	0.0214	0.9786	71.99
13.5	45,888,196	1,276,559	0.0278	0.9722	70.45
14.5	44,246,452	907,366	0.0205	0.9795	68.49
15.5	42,599,126	950,714	0.0223	0.9777	67.08
16.5	40,786,818	1,025,437	0.0251	0.9749	65.58
17.5	38,898,771	1,083,776	0.0279	0.9721	63.94
18.5	35,671,065	1,092,765	0.0306	0.9694	62.15
19.5	34,259,327	985,426	0.0288	0.9712	60.25
20.5	32,752,145	775,551	0.0237	0.9763	58.52
21.5	31,571,748	668,671	0.0212	0.9788	57.13
22.5	30,286,053	808,404	0.0267	0.9733	55.92
23.5	29,021,270	886,278	0.0305	0.9695	54.43
24.5	27,897,544	528,317	0.0189	0.9811	52.77
25.5	26,910,622	621,060	0.0231	0.9769	51.77
26.5	25,878,118	666,827	0.0258	0.9742	50.57
27.5	24,862,294	599,285	0.0241	0.9759	49.27
28.5	23,859,719	636,049	0.0267	0.9733	48.08
29.5	22,914,923	747,717	0.0326	0.9674	46.80
30.5	21,938,197	1,192,197	0.0543	0.9457	45.27
31.5	20,409,907	1,538,369	0.0754	0.9246	42.81
32.5	18,629,949	533,579	0.0286	0.9714	39.59
33.5	17,961,229	600,322	0.0334	0.9666	38.45
34.5	16,843,636	560,922	0.0333	0.9667	37.17
35.5	15,627,350	443,891	0.0284	0.9716	35.93
36.5	14,838,045	384,383	0.0259	0.9741	34.91
37.5	13,953,570	135,981	0.0097	0.9903	34.00
38.5	12,998,211	72,888	0.0056	0.9944	33.67

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2023			EXPERIENCE BAND 1937-2023			
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	12,462,151	68,153	0.0055	0.9945	33.48	
40.5	11,508,729	63,903	0.0056	0.9944	33.30	
41.5	10,697,717	81,585	0.0076	0.9924	33.12	
42.5	10,064,824	54,629	0.0054	0.9946	32.86	
43.5	9,270,765	28,000	0.0030	0.9970	32.69	
44.5	8,551,476	52,915	0.0062	0.9938	32.59	
45.5	7,851,883	19,569	0.0025	0.9975	32.38	
46.5	7,270,417	23,328	0.0032	0.9968	32.30	
47.5	6,727,016	26,593	0.0040	0.9960	32.20	
48.5	6,107,436	21,374	0.0035	0.9965	32.07	
49.5	5,702,684	77,647	0.0136	0.9864	31.96	
50.5	5,245,163	32,062	0.0061	0.9939	31.53	
51.5	4,981,099	21,488	0.0043	0.9957	31.33	
52.5	4,513,782	27,397	0.0061	0.9939	31.20	
53.5	4,207,302	22,734	0.0054	0.9946	31.01	
54.5	3,824,442	14,296	0.0037	0.9963	30.84	
55.5	3,469,092	11,247	0.0032	0.9968	30.73	
56.5	3,106,000	9,230	0.0030	0.9970	30.63	
57.5	2,876,480	8,659	0.0030	0.9970	30.54	
58.5	2,691,162	26,550	0.0099	0.9901	30.44	
59.5	2,404,062	14,180	0.0059	0.9941	30.14	
60.5	2,184,751	23,038	0.0105	0.9895	29.97	
61.5	1,905,745	6,406	0.0034	0.9966	29.65	
62.5	1,633,114	13,303	0.0081	0.9919	29.55	
63.5	1,197,606	10,702	0.0089	0.9911	29.31	
64.5	917,399	4,539	0.0049	0.9951	29.05	
65.5	766,707	7,783	0.0102	0.9898	28.90	
66.5	643,957	1,031	0.0016	0.9984	28.61	
67.5	506,751	5,845	0.0115	0.9885	28.56	
68.5	396,152	5,085	0.0128	0.9872	28.23	
69.5	333,715	518	0.0016	0.9984	27.87	
70.5	296,679	797	0.0027	0.9973	27.83	
71.5	217,403	198	0.0009	0.9991	27.75	
72.5	164,558	106	0.0006	0.9994	27.73	
73.5	129,377	143	0.0011	0.9989	27.71	
74.5	81,905	299	0.0036	0.9964	27.68	
75.5	74,914	304	0.0041	0.9959	27.58	
76.5	65,515	569	0.0087	0.9913	27.47	
77.5	61,898	122	0.0020	0.9980	27.23	
78.5	58,643	43	0.0007	0.9993	27.18	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2023			EXPERIENCE BAND 1937-2023			
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	57,929	285	0.0049	0.9951	27.16	
80.5	57,644	24	0.0004	0.9996	27.02	
81.5	55,346	2,594	0.0469	0.9531	27.01	
82.5	51,430	1,713	0.0333	0.9667	25.74	
83.5	45,691	344	0.0075	0.9925	24.89	
84.5	44,110	348	0.0079	0.9921	24.70	
85.5	37,504	27	0.0007	0.9993	24.50	
86.5	34,700	178	0.0051	0.9949	24.49	
87.5	30,236	85	0.0028	0.9972	24.36	
88.5	25,593	368	0.0144	0.9856	24.29	
89.5	23,046	17	0.0007	0.9993	23.94	
90.5	21,531	195	0.0091	0.9909	23.93	
91.5	17,481	16	0.0009	0.9991	23.71	
92.5	17,061	56	0.0033	0.9967	23.69	
93.5	12,453	36	0.0029	0.9971	23.61	
94.5	10,662	1,935	0.1815	0.8185	23.54	
95.5	6,724	606	0.0901	0.9099	19.27	
96.5	4,984	112	0.0225	0.9775	17.53	
97.5	4,788		0.0000	1.0000	17.14	
98.5	3,848		0.0000	1.0000	17.14	
99.5	3,410	9	0.0027	0.9973	17.14	
100.5	2,848		0.0000	1.0000	17.09	
101.5	2,503		0.0000	1.0000	17.09	
102.5	2,290		0.0000	1.0000	17.09	
103.5	1,843		0.0000	1.0000	17.09	
104.5	1,477		0.0000	1.0000	17.09	
105.5	1,470		0.0000	1.0000	17.09	
106.5	832		0.0000	1.0000	17.09	
107.5					17.09	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2023			EXPERIENCE BAND 1989-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	71,393,832	1,565,408	0.0219	0.9781	100.00
0.5	67,781,398	3,003,459	0.0443	0.9557	97.81
1.5	60,080,150	3,200,795	0.0533	0.9467	93.47
2.5	53,674,728	1,598,482	0.0298	0.9702	88.49
3.5	52,388,700	1,474,614	0.0281	0.9719	85.86
4.5	40,966,560	1,591,367	0.0388	0.9612	83.44
5.5	39,101,543	1,291,750	0.0330	0.9670	80.20
6.5	35,256,449	1,342,890	0.0381	0.9619	77.55
7.5	33,527,172	981,502	0.0293	0.9707	74.60
8.5	32,436,207	718,956	0.0222	0.9778	72.41
9.5	32,200,583	744,536	0.0231	0.9769	70.81
10.5	31,686,810	652,147	0.0206	0.9794	69.17
11.5	31,195,063	613,898	0.0197	0.9803	67.75
12.5	30,882,814	493,480	0.0160	0.9840	66.41
13.5	30,716,721	690,202	0.0225	0.9775	65.35
14.5	30,110,445	388,226	0.0129	0.9871	63.88
15.5	29,456,443	371,197	0.0126	0.9874	63.06
16.5	28,538,143	500,084	0.0175	0.9825	62.27
17.5	27,761,859	550,650	0.0198	0.9802	61.17
18.5	25,423,287	592,846	0.0233	0.9767	59.96
19.5	24,918,466	489,883	0.0197	0.9803	58.56
20.5	24,308,004	358,988	0.0148	0.9852	57.41
21.5	24,041,744	280,134	0.0117	0.9883	56.56
22.5	23,418,973	404,867	0.0173	0.9827	55.90
23.5	22,780,044	521,152	0.0229	0.9771	54.94
24.5	22,393,200	239,791	0.0107	0.9893	53.68
25.5	21,942,886	335,187	0.0153	0.9847	53.11
26.5	21,484,680	427,566	0.0199	0.9801	52.30
27.5	21,006,512	279,601	0.0133	0.9867	51.25
28.5	20,832,097	369,418	0.0177	0.9823	50.57
29.5	20,500,867	528,516	0.0258	0.9742	49.68
30.5	19,972,867	994,312	0.0498	0.9502	48.40
31.5	18,752,809	1,385,273	0.0739	0.9261	45.99
32.5	17,296,621	386,862	0.0224	0.9776	42.59
33.5	16,873,244	471,308	0.0279	0.9721	41.64
34.5	15,935,640	467,827	0.0294	0.9706	40.47
35.5	14,866,627	362,693	0.0244	0.9756	39.29
36.5	14,267,129	323,408	0.0227	0.9773	38.33
37.5	13,522,125	88,028	0.0065	0.9935	37.46
38.5	12,664,138	38,705	0.0031	0.9969	37.21

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2023			EXPERIENCE BAND 1989-2023			
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	12,222,401	41,279	0.0034	0.9966	37.10	
40.5	11,309,579	43,761	0.0039	0.9961	36.98	
41.5	10,530,443	63,364	0.0060	0.9940	36.83	
42.5	9,919,546	43,444	0.0044	0.9956	36.61	
43.5	9,140,685	17,878	0.0020	0.9980	36.45	
44.5	8,432,585	43,417	0.0051	0.9949	36.38	
45.5	7,742,489	11,732	0.0015	0.9985	36.19	
46.5	7,171,197	17,015	0.0024	0.9976	36.14	
47.5	6,635,930	21,834	0.0033	0.9967	36.05	
48.5	6,025,481	16,806	0.0028	0.9972	35.93	
49.5	5,626,684	74,403	0.0132	0.9868	35.83	
50.5	5,179,041	28,889	0.0056	0.9944	35.36	
51.5	4,921,061	18,145	0.0037	0.9963	35.16	
52.5	4,461,827	23,686	0.0053	0.9947	35.03	
53.5	4,163,854	19,671	0.0047	0.9953	34.85	
54.5	3,788,844	11,757	0.0031	0.9969	34.68	
55.5	3,439,243	9,037	0.0026	0.9974	34.57	
56.5	3,082,484	7,424	0.0024	0.9976	34.48	
57.5	2,855,203	6,520	0.0023	0.9977	34.40	
58.5	2,676,615	25,336	0.0095	0.9905	34.32	
59.5	2,392,736	14,180	0.0059	0.9941	34.00	
60.5	2,175,469	23,038	0.0106	0.9894	33.79	
61.5	1,897,948	6,406	0.0034	0.9966	33.44	
62.5	1,625,400	13,303	0.0082	0.9918	33.32	
63.5	1,191,004	10,702	0.0090	0.9910	33.05	
64.5	911,290	4,539	0.0050	0.9950	32.75	
65.5	761,180	7,783	0.0102	0.9898	32.59	
66.5	638,792	1,031	0.0016	0.9984	32.26	
67.5	502,072	5,845	0.0116	0.9884	32.21	
68.5	394,300	5,085	0.0129	0.9871	31.83	
69.5	332,229	518	0.0016	0.9984	31.42	
70.5	295,200	797	0.0027	0.9973	31.37	
71.5	216,561	198	0.0009	0.9991	31.29	
72.5	164,558	106	0.0006	0.9994	31.26	
73.5	129,377	143	0.0011	0.9989	31.24	
74.5	81,905	299	0.0036	0.9964	31.20	
75.5	74,914	304	0.0041	0.9959	31.09	
76.5	65,515	569	0.0087	0.9913	30.96	
77.5	61,898	122	0.0020	0.9980	30.69	
78.5	58,643	43	0.0007	0.9993	30.63	

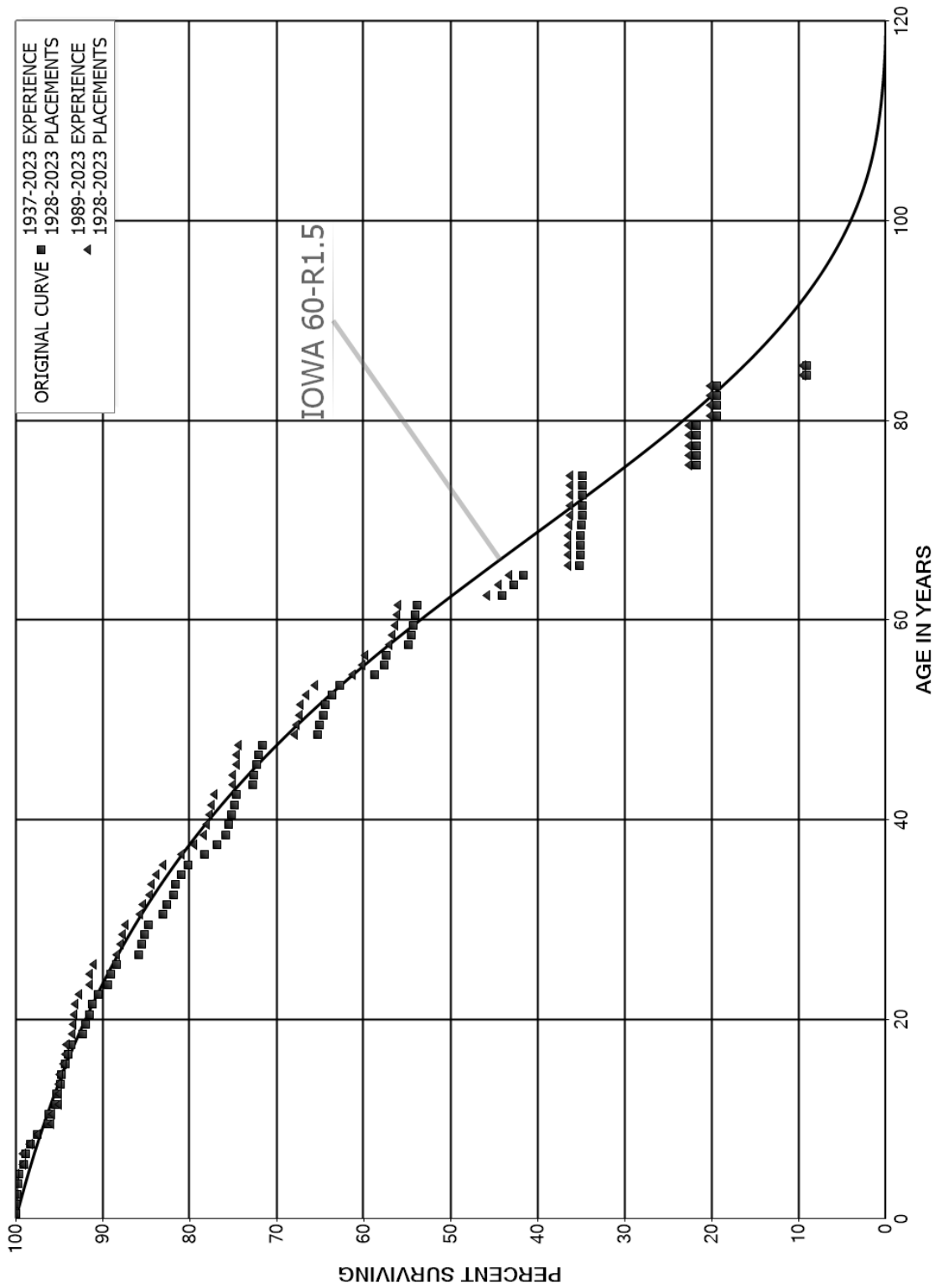
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2023			EXPERIENCE BAND 1989-2023			
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	57,929	285	0.0049	0.9951	30.61	
80.5	57,644	24	0.0004	0.9996	30.46	
81.5	55,346	2,594	0.0469	0.9531	30.45	
82.5	51,430	1,713	0.0333	0.9667	29.02	
83.5	45,691	344	0.0075	0.9925	28.05	
84.5	44,110	348	0.0079	0.9921	27.84	
85.5	37,504	27	0.0007	0.9993	27.62	
86.5	34,700	178	0.0051	0.9949	27.60	
87.5	30,236	85	0.0028	0.9972	27.46	
88.5	25,593	368	0.0144	0.9856	27.38	
89.5	23,046	17	0.0007	0.9993	26.99	
90.5	21,531	195	0.0091	0.9909	26.97	
91.5	17,481	16	0.0009	0.9991	26.73	
92.5	17,061	56	0.0033	0.9967	26.70	
93.5	12,453	36	0.0029	0.9971	26.61	
94.5	10,662	1,935	0.1815	0.8185	26.54	
95.5	6,724	606	0.0901	0.9099	21.72	
96.5	4,984	112	0.0225	0.9775	19.76	
97.5	4,788		0.0000	1.0000	19.32	
98.5	3,848		0.0000	1.0000	19.32	
99.5	3,410	9	0.0027	0.9973	19.32	
100.5	2,848		0.0000	1.0000	19.27	
101.5	2,503		0.0000	1.0000	19.27	
102.5	2,290		0.0000	1.0000	19.27	
103.5	1,843		0.0000	1.0000	19.27	
104.5	1,477		0.0000	1.0000	19.27	
105.5	1,470		0.0000	1.0000	19.27	
106.5	832		0.0000	1.0000	19.27	
107.5					19.27	

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 1937-2023			
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	25,937,761	2,752	0.0001	0.9999	100.00	
0.5	25,557,206	7,551	0.0003	0.9997	99.99	
1.5	24,848,805	17,991	0.0007	0.9993	99.96	
2.5	24,435,353	31,480	0.0013	0.9987	99.89	
3.5	24,066,878	31,556	0.0013	0.9987	99.76	
4.5	23,560,037	132,316	0.0056	0.9944	99.63	
5.5	21,832,172	51,599	0.0024	0.9976	99.07	
6.5	21,432,260	130,137	0.0061	0.9939	98.83	
7.5	21,262,857	158,487	0.0075	0.9925	98.23	
8.5	20,667,495	267,074	0.0129	0.9871	97.50	
9.5	20,307,240	20,923	0.0010	0.9990	96.24	
10.5	20,224,807	151,033	0.0075	0.9925	96.14	
11.5	18,938,622	28,824	0.0015	0.9985	95.42	
12.5	18,728,578	90,748	0.0048	0.9952	95.28	
13.5	17,857,758	21,445	0.0012	0.9988	94.82	
14.5	17,053,745	83,445	0.0049	0.9951	94.70	
15.5	16,681,762	55,461	0.0033	0.9967	94.24	
16.5	15,690,395	58,263	0.0037	0.9963	93.93	
17.5	15,460,230	207,772	0.0134	0.9866	93.58	
18.5	15,048,356	52,681	0.0035	0.9965	92.32	
19.5	14,838,622	86,399	0.0058	0.9942	92.00	
20.5	14,658,304	52,707	0.0036	0.9964	91.46	
21.5	14,271,870	99,895	0.0070	0.9930	91.13	
22.5	14,100,251	167,128	0.0119	0.9881	90.50	
23.5	13,702,775	52,949	0.0039	0.9961	89.42	
24.5	12,299,631	93,843	0.0076	0.9924	89.08	
25.5	11,995,078	341,562	0.0285	0.9715	88.40	
26.5	11,648,807	57,413	0.0049	0.9951	85.88	
27.5	11,319,598	37,666	0.0033	0.9967	85.46	
28.5	11,218,804	54,417	0.0049	0.9951	85.17	
29.5	11,155,744	227,908	0.0204	0.9796	84.76	
30.5	10,914,012	59,999	0.0055	0.9945	83.03	
31.5	10,599,176	96,948	0.0091	0.9909	82.57	
32.5	10,297,386	30,556	0.0030	0.9970	81.82	
33.5	10,237,720	76,160	0.0074	0.9926	81.57	
34.5	9,719,413	93,475	0.0096	0.9904	80.97	
35.5	9,441,769	230,389	0.0244	0.9756	80.19	
36.5	8,858,810	158,124	0.0178	0.9822	78.23	
37.5	8,186,642	106,242	0.0130	0.9870	76.84	
38.5	4,501,043	21,682	0.0048	0.9952	75.84	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 1937-2023			
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	4,425,871	18,620	0.0042	0.9958	75.47	
40.5	4,300,228	16,079	0.0037	0.9963	75.16	
41.5	4,288,345	16,948	0.0040	0.9960	74.87	
42.5	2,518,332	63,738	0.0253	0.9747	74.58	
43.5	2,434,731	1,322	0.0005	0.9995	72.69	
44.5	2,353,906	11,743	0.0050	0.9950	72.65	
45.5	1,100,544	3,089	0.0028	0.9972	72.29	
46.5	1,095,672	7,192	0.0066	0.9934	72.09	
47.5	1,061,061	94,386	0.0890	0.9110	71.61	
48.5	961,036	2,446	0.0025	0.9975	65.24	
49.5	950,543	6,375	0.0067	0.9933	65.08	
50.5	944,168	3,599	0.0038	0.9962	64.64	
51.5	924,753	10,923	0.0118	0.9882	64.39	
52.5	913,026	13,480	0.0148	0.9852	63.63	
53.5	897,860	56,354	0.0628	0.9372	62.69	
54.5	840,337	15,956	0.0190	0.9810	58.76	
55.5	801,789	3,978	0.0050	0.9950	57.64	
56.5	738,444	31,951	0.0433	0.9567	57.36	
57.5	706,493	4,996	0.0071	0.9929	54.88	
58.5	508,438	1,996	0.0039	0.9961	54.49	
59.5	505,370	1,787	0.0035	0.9965	54.27	
60.5	500,852	1,973	0.0039	0.9961	54.08	
61.5	442,543	80,314	0.1815	0.8185	53.87	
62.5	361,096	10,797	0.0299	0.9701	44.09	
63.5	360,402	9,581	0.0266	0.9734	42.77	
64.5	347,587	54,319	0.1563	0.8437	41.64	
65.5	289,956	463	0.0016	0.9984	35.13	
66.5	283,031	269	0.0009	0.9991	35.07	
67.5	267,509	33	0.0001	0.9999	35.04	
68.5	190,786	462	0.0024	0.9976	35.04	
69.5	143,574	316	0.0022	0.9978	34.95	
70.5	143,258		0.0000	1.0000	34.87	
71.5	133,654		0.0000	1.0000	34.87	
72.5	132,693	5	0.0000	1.0000	34.87	
73.5	130,123	28	0.0002	0.9998	34.87	
74.5	129,875	48,932	0.3768	0.6232	34.87	
75.5	74,409	30	0.0004	0.9996	21.73	
76.5	74,380		0.0000	1.0000	21.72	
77.5	74,380		0.0000	1.0000	21.72	
78.5	74,380		0.0000	1.0000	21.72	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 1937-2023			
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	74,380	7,996	0.1075	0.8925	21.72	
80.5	66,358		0.0000	1.0000	19.39	
81.5	66,358		0.0000	1.0000	19.39	
82.5	66,224		0.0000	1.0000	19.39	
83.5	66,224	35,159	0.5309	0.4691	19.39	
84.5	31,066		0.0000	1.0000	9.09	
85.5	5,246		0.0000	1.0000	9.09	
86.5	5,246		0.0000	1.0000	9.09	
87.5	4,893		0.0000	1.0000	9.09	
88.5	2,073		0.0000	1.0000	9.09	
89.5	2,073		0.0000	1.0000	9.09	
90.5	1,848		0.0000	1.0000	9.09	
91.5	1,848		0.0000	1.0000	9.09	
92.5	1,848		0.0000	1.0000	9.09	
93.5	1,848		0.0000	1.0000	9.09	
94.5					9.09	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 1989-2023		
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	13,862,599		0.0000	1.0000	100.00
0.5	13,388,641	118	0.0000	1.0000	100.00
1.5	13,090,335	2,717	0.0002	0.9998	100.00
2.5	13,294,856	3,906	0.0003	0.9997	99.98
3.5	16,837,262	21,801	0.0013	0.9987	99.95
4.5	16,352,954	116,331	0.0071	0.9929	99.82
5.5	14,783,659	12,991	0.0009	0.9991	99.11
6.5	14,555,854	113,527	0.0078	0.9922	99.02
7.5	16,697,129	153,258	0.0092	0.9908	98.25
8.5	16,038,756	252,361	0.0157	0.9843	97.35
9.5	15,785,986	10,958	0.0007	0.9993	95.82
10.5	17,497,975	139,272	0.0080	0.9920	95.75
11.5	16,231,863	272	0.0000	1.0000	94.99
12.5	16,095,451	10,439	0.0006	0.9994	94.99
13.5	15,374,250	12,129	0.0008	0.9992	94.92
14.5	14,596,133	64,399	0.0044	0.9956	94.85
15.5	14,245,723	34,033	0.0024	0.9976	94.43
16.5	13,295,446	16,157	0.0012	0.9988	94.21
17.5	13,113,823	100,274	0.0076	0.9924	94.09
18.5	12,813,713	18,784	0.0015	0.9985	93.37
19.5	12,644,382	4,238	0.0003	0.9997	93.23
20.5	12,595,997	23,229	0.0018	0.9982	93.20
21.5	12,306,892	58,821	0.0048	0.9952	93.03
22.5	12,177,761	150,417	0.0124	0.9876	92.59
23.5	12,037,890	6,831	0.0006	0.9994	91.44
24.5	11,020,895	57,826	0.0052	0.9948	91.39
25.5	10,757,565	314,019	0.0292	0.9708	90.91
26.5	10,518,991	51,421	0.0049	0.9951	88.26
27.5	10,205,028	28,441	0.0028	0.9972	87.83
28.5	10,135,482	40,414	0.0040	0.9960	87.58
29.5	10,090,309	182,076	0.0180	0.9820	87.23
30.5	9,908,919	49,167	0.0050	0.9950	85.66
31.5	9,631,589	83,498	0.0087	0.9913	85.23
32.5	9,359,770	20,809	0.0022	0.9978	84.49
33.5	9,432,525	66,690	0.0071	0.9929	84.31
34.5	9,123,011	88,723	0.0097	0.9903	83.71
35.5	8,872,466	218,755	0.0247	0.9753	82.90
36.5	8,320,449	149,779	0.0180	0.9820	80.85
37.5	7,671,477	103,892	0.0135	0.9865	79.40
38.5	4,089,401	17,601	0.0043	0.9957	78.32

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 1989-2023			
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	4,038,952	16,756	0.0041	0.9959	77.99	
40.5	3,958,783	14,852	0.0038	0.9962	77.66	
41.5	4,023,904	16,110	0.0040	0.9960	77.37	
42.5	2,255,429	62,339	0.0276	0.9724	77.06	
43.5	2,183,394	870	0.0004	0.9996	74.93	
44.5	2,103,061	10,901	0.0052	0.9948	74.90	
45.5	852,133	406	0.0005	0.9995	74.51	
46.5	851,653	1,802	0.0021	0.9979	74.48	
47.5	822,774	72,204	0.0878	0.9122	74.32	
48.5	745,233	1,490	0.0020	0.9980	67.80	
49.5	735,824	3,708	0.0050	0.9950	67.66	
50.5	764,609	1,785	0.0023	0.9977	67.32	
51.5	808,267	7,275	0.0090	0.9910	67.16	
52.5	856,876	13,443	0.0157	0.9843	66.56	
53.5	845,957	55,959	0.0661	0.9339	65.52	
54.5	788,892	15,064	0.0191	0.9809	61.18	
55.5	751,581	3,863	0.0051	0.9949	60.01	
56.5	700,017	31,888	0.0456	0.9544	59.70	
57.5	668,129	4,959	0.0074	0.9926	56.98	
58.5	470,450	1,970	0.0042	0.9958	56.56	
59.5	470,212	1,787	0.0038	0.9962	56.33	
60.5	500,852	1,973	0.0039	0.9961	56.11	
61.5	442,543	80,314	0.1815	0.8185	55.89	
62.5	361,096	10,797	0.0299	0.9701	45.75	
63.5	360,402	9,581	0.0266	0.9734	44.38	
64.5	347,587	54,319	0.1563	0.8437	43.20	
65.5	289,956	463	0.0016	0.9984	36.45	
66.5	283,031	269	0.0009	0.9991	36.39	
67.5	267,509	33	0.0001	0.9999	36.36	
68.5	190,786	462	0.0024	0.9976	36.35	
69.5	143,574	316	0.0022	0.9978	36.26	
70.5	143,258		0.0000	1.0000	36.18	
71.5	133,654		0.0000	1.0000	36.18	
72.5	132,693	5	0.0000	1.0000	36.18	
73.5	130,123	28	0.0002	0.9998	36.18	
74.5	129,875	48,932	0.3768	0.6232	36.17	
75.5	74,409	30	0.0004	0.9996	22.54	
76.5	74,380		0.0000	1.0000	22.54	
77.5	74,380		0.0000	1.0000	22.54	
78.5	74,380		0.0000	1.0000	22.54	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

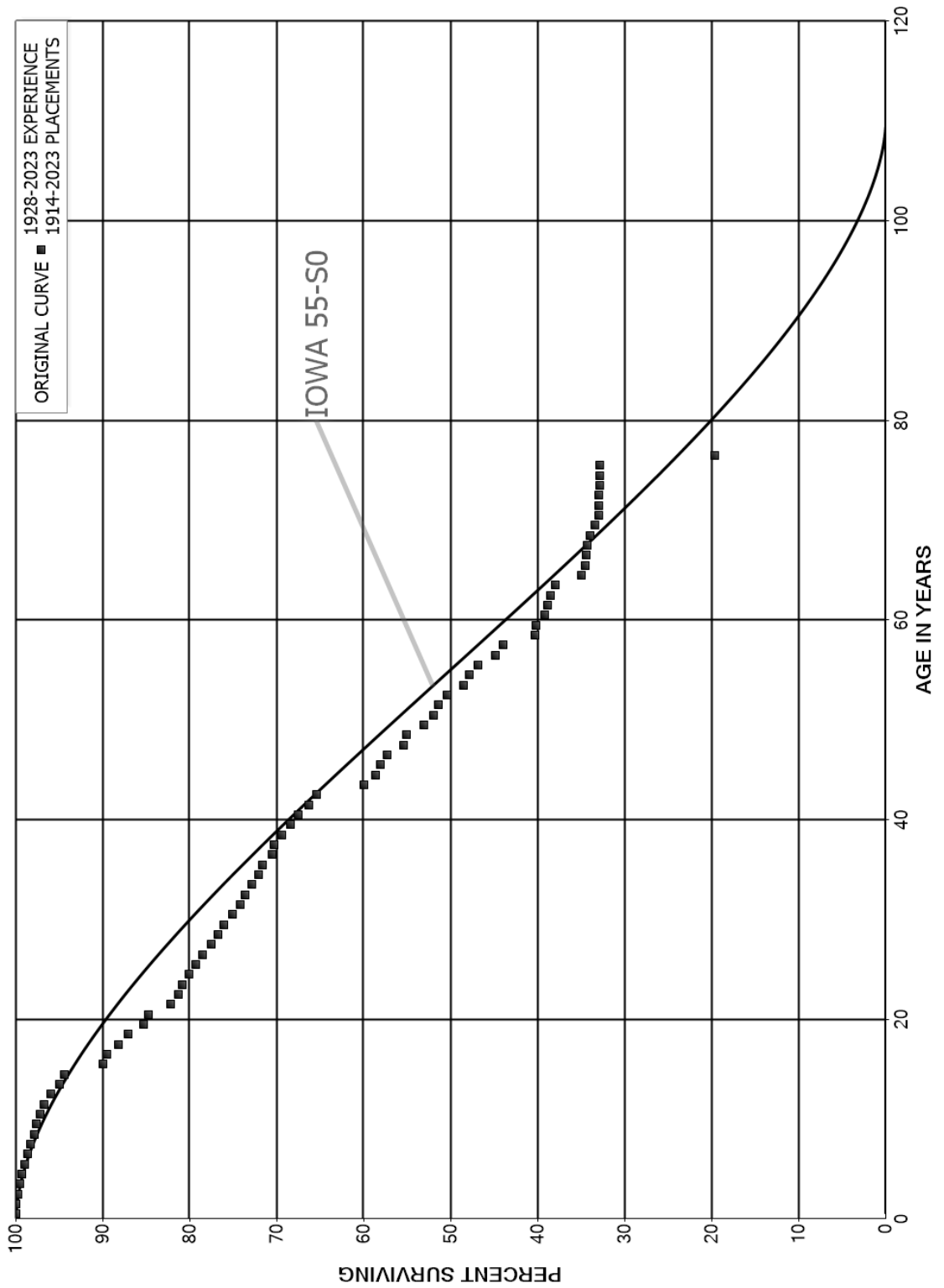
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 1989-2023			
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	74,380	7,996	0.1075	0.8925	22.54	
80.5	66,358		0.0000	1.0000	20.11	
81.5	66,358		0.0000	1.0000	20.11	
82.5	66,224		0.0000	1.0000	20.11	
83.5	66,224	35,159	0.5309	0.4691	20.11	
84.5	31,066		0.0000	1.0000	9.44	
85.5	5,246		0.0000	1.0000	9.44	
86.5	5,246		0.0000	1.0000	9.44	
87.5	4,893		0.0000	1.0000	9.44	
88.5	2,073		0.0000	1.0000	9.44	
89.5	2,073		0.0000	1.0000	9.44	
90.5	1,848		0.0000	1.0000	9.44	
91.5	1,848		0.0000	1.0000	9.44	
92.5	1,848		0.0000	1.0000	9.44	
93.5	1,848		0.0000	1.0000	9.44	
94.5					9.44	

COMMON PLANT

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2023

EXPERIENCE BAND 1928-2023

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	153,354,723	22,462	0.0001	0.9999	100.00
0.5	151,700,396	56,826	0.0004	0.9996	99.99
1.5	149,826,708	395,976	0.0026	0.9974	99.95
2.5	146,191,585	335,424	0.0023	0.9977	99.68
3.5	144,510,526	312,593	0.0022	0.9978	99.46
4.5	131,951,998	321,621	0.0024	0.9976	99.24
5.5	128,936,417	502,289	0.0039	0.9961	99.00
6.5	123,042,250	387,515	0.0031	0.9969	98.61
7.5	120,554,084	571,656	0.0047	0.9953	98.30
8.5	118,835,795	283,299	0.0024	0.9976	97.84
9.5	117,421,008	526,526	0.0045	0.9955	97.60
10.5	115,768,459	580,362	0.0050	0.9950	97.16
11.5	113,190,988	827,349	0.0073	0.9927	96.68
12.5	109,578,546	1,220,133	0.0111	0.9889	95.97
13.5	107,665,862	517,792	0.0048	0.9952	94.90
14.5	106,644,553	5,127,686	0.0481	0.9519	94.45
15.5	95,762,797	472,060	0.0049	0.9951	89.90
16.5	94,444,106	1,333,265	0.0141	0.9859	89.46
17.5	92,634,471	1,196,494	0.0129	0.9871	88.20
18.5	90,815,201	1,809,831	0.0199	0.9801	87.06
19.5	87,623,726	568,736	0.0065	0.9935	85.32
20.5	86,777,738	2,709,017	0.0312	0.9688	84.77
21.5	81,601,293	809,586	0.0099	0.9901	82.12
22.5	80,407,000	511,925	0.0064	0.9936	81.31
23.5	79,719,835	736,556	0.0092	0.9908	80.79
24.5	77,880,766	702,497	0.0090	0.9910	80.05
25.5	76,882,168	808,802	0.0105	0.9895	79.32
26.5	74,320,423	923,442	0.0124	0.9876	78.49
27.5	73,717,976	700,985	0.0095	0.9905	77.51
28.5	71,889,871	699,681	0.0097	0.9903	76.78
29.5	70,123,500	900,364	0.0128	0.9872	76.03
30.5	67,807,028	791,064	0.0117	0.9883	75.05
31.5	63,714,493	481,398	0.0076	0.9924	74.18
32.5	61,904,977	613,659	0.0099	0.9901	73.62
33.5	58,911,264	675,685	0.0115	0.9885	72.89
34.5	57,941,439	379,609	0.0066	0.9934	72.05
35.5	55,792,581	796,893	0.0143	0.9857	71.58
36.5	54,234,490	206,822	0.0038	0.9962	70.56
37.5	39,988,644	477,835	0.0119	0.9881	70.29
38.5	31,409,050	482,982	0.0154	0.9846	69.45

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2023			EXPERIENCE BAND 1928-2023			
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	29,394,790	392,057	0.0133	0.9867	68.38	
40.5	25,741,425	434,412	0.0169	0.9831	67.47	
41.5	23,849,122	348,360	0.0146	0.9854	66.33	
42.5	19,140,360	1,569,606	0.0820	0.9180	65.36	
43.5	15,381,738	346,016	0.0225	0.9775	60.00	
44.5	14,465,519	154,146	0.0107	0.9893	58.65	
45.5	13,800,359	172,180	0.0125	0.9875	58.03	
46.5	13,394,217	454,982	0.0340	0.9660	57.30	
47.5	12,892,667	63,286	0.0049	0.9951	55.36	
48.5	12,575,780	464,797	0.0370	0.9630	55.08	
49.5	12,078,594	255,879	0.0212	0.9788	53.05	
50.5	10,814,077	114,517	0.0106	0.9894	51.92	
51.5	10,125,175	196,205	0.0194	0.9806	51.37	
52.5	9,791,276	373,709	0.0382	0.9618	50.38	
53.5	9,376,876	127,174	0.0136	0.9864	48.46	
54.5	9,146,222	175,789	0.0192	0.9808	47.80	
55.5	8,319,140	363,171	0.0437	0.9563	46.88	
56.5	7,362,236	136,982	0.0186	0.9814	44.83	
57.5	5,632,408	475,183	0.0844	0.9156	44.00	
58.5	5,101,769	18,512	0.0036	0.9964	40.29	
59.5	4,507,936	107,728	0.0239	0.9761	40.14	
60.5	4,293,913	36,260	0.0084	0.9916	39.18	
61.5	4,228,907	38,880	0.0092	0.9908	38.85	
62.5	4,181,185	62,855	0.0150	0.9850	38.49	
63.5	3,955,900	304,348	0.0769	0.9231	37.92	
64.5	3,578,682	47,910	0.0134	0.9866	35.00	
65.5	3,404,866	9,164	0.0027	0.9973	34.53	
66.5	3,371,909	11,543	0.0034	0.9966	34.44	
67.5	2,511,692	23,678	0.0094	0.9906	34.32	
68.5	1,968,031	35,349	0.0180	0.9820	34.00	
69.5	455,359	5,514	0.0121	0.9879	33.38	
70.5	386,230		0.0000	1.0000	32.98	
71.5	384,106		0.0000	1.0000	32.98	
72.5	163,309	810	0.0050	0.9950	32.98	
73.5	140,582	61	0.0004	0.9996	32.82	
74.5	139,028		0.0000	1.0000	32.80	
75.5	138,085	55,551	0.4023	0.5977	32.80	
76.5	82,534	48	0.0006	0.9994	19.61	
77.5	82,399	50	0.0006	0.9994	19.59	
78.5	82,349	7,941	0.0964	0.9036	19.58	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2023			EXPERIENCE BAND 1928-2023			
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	82,349	22	0.0003	0.9997	17.69	
80.5	81,986		0.0000	1.0000	17.69	
81.5	81,950	2,288	0.0279	0.9721	17.69	
82.5	79,489		0.0000	1.0000	17.20	
83.5	79,489		0.0000	1.0000	17.20	
84.5	79,489	60	0.0008	0.9992	17.20	
85.5	79,429		0.0000	1.0000	17.18	
86.5	79,381	3	0.0000	1.0000	17.18	
87.5	77,780	180	0.0023	0.9977	17.18	
88.5	77,600		0.0000	1.0000	17.14	
89.5	77,306		0.0000	1.0000	17.14	
90.5	77,306		0.0000	1.0000	17.14	
91.5	77,306	198	0.0026	0.9974	17.14	
92.5	45,730		0.0000	1.0000	17.10	
93.5	45,730	112	0.0024	0.9976	17.10	
94.5	38,274		0.0000	1.0000	17.06	
95.5	132		0.0000	1.0000	17.06	
96.5	132		0.0000	1.0000	17.06	
97.5	132		0.0000	1.0000	17.06	
98.5	132		0.0000	1.0000	17.06	
99.5	132		0.0000	1.0000	17.06	
100.5	132		0.0000	1.0000	17.06	
101.5	132	22	0.1651	0.8349	17.06	
102.5	111		0.0000	1.0000	14.24	
103.5	111		0.0000	1.0000	14.24	
104.5	111		0.0000	1.0000	14.24	
105.5	111		0.0000	1.0000	14.24	
106.5	111		0.0000	1.0000	14.24	
107.5	111		0.0000	1.0000	14.24	
108.5	111		0.0000	1.0000	14.24	
109.5					14.24	

PART VIII. NET SALVAGE STATISTICS

ELECTRIC PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY
TABLE 3. CALCULATION OF WEIGHTED NET SALVAGE PERCENT

LOCATION (1)	TERMINAL			INTERIM			TOTAL NET SALVAGE (8)=(4)+(7)	ORIGINAL COST (9)=(2)+(5)	ESTIMATED NET SALVAGE PERCENT (10)=(8)/(9)
	RETIREMENTS (2)	NET SALVAGE PERCENT (3)	NET SALVAGE (4)=(3)x(2)	RETIREMENTS (5)	NET SALVAGE PERCENT (6)	NET SALVAGE (7)=(5)x(6)			
STEAM PRODUCTION									
MICHIGAN CITY	834,866,280.46	(29) *	239,189,189	24,559,094.87	(39)	9,578,047	248,767,236	859,425,375	(29)
R M SCHAFFER	1,419,689,085.60	(22)	306,084,967	29,075,401.98	(39)	11,339,407	317,424,374	1,448,764,488	(22)
SUGAR CREEK	94,683,300.52	(20)	19,400,608	70,016,056.08	(39)	27,306,262	46,706,870	164,699,357	(28)
HYDRO PRODUCTION									
NORWAY	43,763,097.34	(11)	4,595,125	2,579,232.94	(64)	1,650,709	6,245,834	46,342,330	(13)
OAKDALE	48,380,224.24	(7)	3,212,447	1,488,217.58	(64)	952,459	4,164,906	49,868,442	(8)
OTHER PRODUCTION									
R M SCHAFFER	75,086,746.26	(3)	2,162,498	2,106,373.14	(27)	568,721	2,731,219	77,193,119	(4)
SUGAR CREEK	165,979,645.62	(14)	23,718,491	41,286,275.83	(27)	11,147,294	34,865,785	207,265,921	(17)

* INCLUDES REMAINING RECOVERY OF BAILLY STEAM UNITS

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 4. CALCULATION OF TERMINAL NET SALVAGE PERCENT

LOCATION (1)	ESTIMATED RETIREMENT YEAR (2)	TOTAL DECOMMISSIONING COSTS (3)	ESCALATED TOTAL DECOMMISSIONING COSTS (4)	ESTIMATED TERMINAL RETIREMENTS (5)	TERMINAL NET SALVAGE (6)=(4)/(5)
STEAM PRODUCTION					
MICHIGAN CITY		145,595,961			
BAILLY		65,828,000			
TOTAL MICHIGAN CITY	2028	211,423,961	239,206,806	834,866,280	(29) *
R M SCHAHFER	2025	291,273,173	306,018,877	1,419,689,086	(22)
SUGAR CREEK	2068	6,386,187	19,400,618	94,683,301	(20)
HYDRO PRODUCTION					
NORWAY	2037	3,252,404	4,595,562	43,763,097	(11)
OAKDALE	2037	2,272,679	3,211,236	48,380,224	(7)
OTHER PRODUCTION					
R M SCHAHFER	2026	2,008,208	2,162,620	75,086,746	(3)
SUGAR CREEK	2048	7,805,340	23,711,868	165,979,646	(14)

* INCLUDES REMAINING RECOVERY OF BAILLY STEAM UNITS

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	143,510	6,234	4		0	6,234-	4-
1985	317,525	55,951	18	1,422	0	54,529-	17-
1986	252,394	86,707	34		0	86,707-	34-
1987	104,909	33,136	32		0	33,136-	32-
1988	272,770	30,933	11		0	30,933-	11-
1989	223,324	170,292	76		0	170,292-	76-
1990	116,293	66,608	57		0	66,608-	57-
1991	79,967	140,133	175		0	140,133-	175-
1992	96,009	146,352	152	1,577	2	144,775-	151-
1993	380,933	72,049	19		0	72,049-	19-
1994	365,595	196,746	54		0	196,746-	54-
1995	124,838	176,124	141		0	176,124-	141-
1996	513,265	112,395	22		0	112,395-	22-
1997	480,432	135,104	28		0	135,104-	28-
1998	297,624	90,326	30		0	90,326-	30-
1999	491,220	109,598	22	1,243	0	108,355-	22-
2000	152,460	148,545	97		0	148,545-	97-
2001	624,099	486,057	78		0	486,057-	78-
2002	512,246	457,000	89		0	457,000-	89-
2003	522,556	99,988	19		0	99,988-	19-
2004	1,994,752	4,817	0		0	4,817-	0
2005	940,345	594,924	63		0	594,924-	63-
2006	1,738,761	127,014	7		0	127,014-	7-
2007	1,204,143	1,677,580	139		0	1,677,580-	139-
2008	1,142,415	422,468	37		0	422,468-	37-
2009	206,634	65,027	31		0	65,027-	31-
2010	163,971		0		0		0
2011	942,579	110,956	12		0	110,956-	12-
2012	12,238	788,349			0	788,349-	
2013	362,613	1,571,353	433		0	1,571,353-	433-
2014	678,091	923,014	136		0	923,014-	136-
2015	618,230	2,914,404	471		0	2,914,404-	471-
2016	365,332	168,375	46		0	168,375-	46-
2017	357,943	1,341,473	375		0	1,341,473-	375-
2018	391,040	1,505,277	385		0	1,505,277-	385-
2019	997,347	4,616,125	463		0	4,616,125-	463-
2020	666,379	2,868,846	431		0	2,868,846-	431-
2021	393,996	601,508	153		0	601,508-	153-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	215,300	282,422	131	1,402,299	651	1,119,876	520
2023	600,204	1,818,509	303		0	1,818,509-	303-
TOTAL	20,064,281	25,222,721	126	1,406,541	7	23,816,180-	119-

THREE-YEAR MOVING AVERAGES

84-86	237,810	49,631	21	474	0	49,157-	21-
85-87	224,943	58,598	26	474	0	58,124-	26-
86-88	210,024	50,259	24		0	50,259-	24-
87-89	200,334	78,120	39		0	78,120-	39-
88-90	204,129	89,278	44		0	89,278-	44-
89-91	139,861	125,678	90		0	125,678-	90-
90-92	97,423	117,698	121	526	1	117,172-	120-
91-93	185,636	119,511	64	526	0	118,986-	64-
92-94	280,846	138,382	49	526	0	137,857-	49-
93-95	290,455	148,306	51		0	148,306-	51-
94-96	334,566	161,755	48		0	161,755-	48-
95-97	372,845	141,208	38		0	141,208-	38-
96-98	430,440	112,608	26		0	112,608-	26-
97-99	423,092	111,676	26	414	0	111,262-	26-
98-00	313,768	116,156	37	414	0	115,742-	37-
99-01	422,593	248,067	59	414	0	247,653-	59-
00-02	429,602	363,868	85		0	363,868-	85-
01-03	552,967	347,682	63		0	347,682-	63-
02-04	1,009,851	187,269	19		0	187,269-	19-
03-05	1,152,551	233,243	20		0	233,243-	20-
04-06	1,557,953	242,252	16		0	242,252-	16-
05-07	1,294,416	799,840	62		0	799,840-	62-
06-08	1,361,773	742,354	55		0	742,354-	55-
07-09	851,064	721,692	85		0	721,692-	85-
08-10	504,340	162,498	32		0	162,498-	32-
09-11	437,728	58,661	13		0	58,661-	13-
10-12	372,929	299,768	80		0	299,768-	80-
11-13	439,143	823,552	188		0	823,552-	188-
12-14	350,980	1,094,238	312		0	1,094,238-	312-
13-15	552,978	1,802,924	326		0	1,802,924-	326-
14-16	553,884	1,335,264	241		0	1,335,264-	241-
15-17	447,169	1,474,751	330		0	1,474,751-	330-
16-18	371,439	1,005,042	271		0	1,005,042-	271-
17-19	582,110	2,487,625	427		0	2,487,625-	427-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	684,922	2,996,749	438		0	2,996,749-	438-
19-21	685,907	2,695,493	393		0	2,695,493-	393-
20-22	425,225	1,250,926	294	467,433	110	783,493-	184-
21-23	403,166	900,813	223	467,433	116	433,380-	107-
FIVE-YEAR AVERAGE							
19-23	574,645	2,037,482	355	280,460	49	1,757,022-	306-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, AND 312.40 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	1,284,403	2,405,704	187		0	2,405,704-	187-
1985	1,625,133	1,049,217	65		0	1,049,217-	65-
1986	4,030,807	1,739,168	43		0	1,739,168-	43-
1987	1,380,475	132,843	10		0	132,843-	10-
1988	1,083,083	244,827	23		0	244,827-	23-
1989	1,573,518	368,473	23		0	368,473-	23-
1990	9,758,883	2,833,251	29		0	2,833,251-	29-
1991	1,667,798	631,788	38		0	631,788-	38-
1992	9,053,893	2,829,296	31		0	2,829,296-	31-
1993	11,351,380	3,269,893	29		0	3,269,893-	29-
1994	23,152,341	4,796,981	21		0	4,796,981-	21-
1995	8,656,251	3,837,148	44	107	0	3,837,041-	44-
1996	4,519,458	1,978,880	44	1,570-	0	1,980,450-	44-
1997	61,814,335	3,944,321	6	38,738-	0	3,983,059-	6-
1998	8,677,179	2,868,363	33	4,121	0	2,864,242-	33-
1999	11,597,049	4,721,815	41	82,770-	1-	4,804,585-	41-
2000	10,450,705	3,681,070	35	27,952	0	3,653,118-	35-
2001	14,484,504	4,391,350	30	32,746	0	4,358,604-	30-
2002	12,571,146	5,749,737	46	46,625	0	5,703,112-	45-
2003	23,398,218	9,397,479	40	256,873	1	9,140,605-	39-
2004	37,468,081	336,571	1		0	336,571-	1-
2005	19,270,814	14,020,860	73		0	14,020,860-	73-
2006	14,836,074	4,620,982	31		0	4,620,982-	31-
2007	24,846,052	15,656,717	63	51,976	0	15,604,740-	63-
2008	28,108,709	6,323,570	22	419	0	6,323,151-	22-
2009	13,640,882	6,307,496	46	5,158	0	6,302,338-	46-
2010	11,877,831	377,560	3		0	377,560-	3-
2011	7,500,711	14,370,946	192	1,867,480	25	12,503,465-	167-
2012	14,445,504	13,643,193	94		0	13,643,193-	94-
2013	15,894,743	10,493,564	66		0	10,493,564-	66-
2014	11,397,329	9,476,660	83		0	9,476,660-	83-
2015	24,584,217	2,281,623	9		0	2,281,623-	9-
2016	5,970,989	3,674,327	62	95,561	2	3,578,766-	60-
2017	10,096,889	30,022,914	297		0	30,022,914-	297-
2018	43,477,576	28,801,730	66		0	28,801,730-	66-
2019	12,353,363	19,753,677	160		0	19,753,677-	160-
2020	10,588,903	9,099,901	86		0	9,099,901-	86-
2021	3,691,563	6,236,195	169	135,000	4	6,101,195-	165-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, AND 312.40 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	4,901,745	4,637,341	95		0	4,637,341-	95-
2023	4,250,478	3,156,337	74		0	3,156,337-	74-
TOTAL	541,333,010	264,163,764	49	2,400,941	0	261,762,823-	48-

THREE-YEAR MOVING AVERAGES

84-86	2,313,448	1,731,363	75		0	1,731,363-	75-
85-87	2,345,472	973,743	42		0	973,743-	42-
86-88	2,164,788	705,613	33		0	705,613-	33-
87-89	1,345,692	248,714	18		0	248,714-	18-
88-90	4,138,495	1,148,850	28		0	1,148,850-	28-
89-91	4,333,400	1,277,837	29		0	1,277,837-	29-
90-92	6,826,858	2,098,112	31		0	2,098,112-	31-
91-93	7,357,690	2,243,659	30		0	2,243,659-	30-
92-94	14,519,205	3,632,057	25		0	3,632,057-	25-
93-95	14,386,657	3,968,007	28	36	0	3,967,972-	28-
94-96	12,109,350	3,537,670	29	488-	0	3,538,157-	29-
95-97	24,996,681	3,253,450	13	13,400-	0	3,266,850-	13-
96-98	25,003,657	2,930,521	12	12,062-	0	2,942,584-	12-
97-99	27,362,854	3,844,833	14	39,129-	0	3,883,962-	14-
98-00	10,241,644	3,757,083	37	16,899-	0	3,773,982-	37-
99-01	12,177,419	4,264,745	35	7,357-	0	4,272,102-	35-
00-02	12,502,118	4,607,385	37	35,774	0	4,571,611-	37-
01-03	16,817,956	6,512,855	39	112,081	1	6,400,774-	38-
02-04	24,479,148	5,161,262	21	101,166	0	5,060,096-	21-
03-05	26,712,371	7,918,303	30	85,624	0	7,832,679-	29-
04-06	23,858,323	6,326,138	27		0	6,326,138-	27-
05-07	19,650,980	11,432,853	58	17,325	0	11,415,527-	58-
06-08	22,596,945	8,867,090	39	17,465	0	8,849,625-	39-
07-09	22,198,548	9,429,261	42	19,184	0	9,410,076-	42-
08-10	17,875,807	4,336,209	24	1,859	0	4,334,350-	24-
09-11	11,006,475	7,018,667	64	624,213	6	6,394,454-	58-
10-12	11,274,682	9,463,899	84	622,493	6	8,841,406-	78-
11-13	12,613,652	12,835,901	102	622,493	5	12,213,407-	97-
12-14	13,912,525	11,204,472	81		0	11,204,472-	81-
13-15	17,292,096	7,417,282	43		0	7,417,282-	43-
14-16	13,984,178	5,144,203	37	31,854	0	5,112,350-	37-
15-17	13,550,698	11,992,955	89	31,854	0	11,961,101-	88-
16-18	19,848,485	20,832,990	105	31,854	0	20,801,137-	105-
17-19	21,975,943	26,192,773	119		0	26,192,773-	119-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, AND 312.40 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	22,139,947	19,218,436	87		0	19,218,436-	87-
19-21	8,877,943	11,696,591	132	45,000	1	11,651,591-	131-
20-22	6,394,070	6,657,812	104	45,000	1	6,612,812-	103-
21-23	4,281,262	4,676,624	109	45,000	1	4,631,624-	108-
FIVE-YEAR AVERAGE							
19-23	7,157,210	8,576,690	120	27,000	0	8,549,690-	119-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.30 BOILER PLANT - UNIT TRAIN COAL CARS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2001	746,129		0		0		0
2002							
2003							
2004	8,653,136		0	1,239,000	14	1,239,000	14
2005				818,000		818,000	
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016		69,027-				69,027	
2017		40,099-				40,099	
2018	48,501		0		0		0
2019				409,000-		409,000-	
2020							
2021							
2022							
2023							
TOTAL	9,447,766	109,127-	1-	1,648,000	17	1,757,127	19

THREE-YEAR MOVING AVERAGES

01-03	248,710		0		0		0
02-04	2,884,379		0	413,000	14	413,000	14
03-05	2,884,379		0	685,667	24	685,667	24
04-06	2,884,379		0	685,667	24	685,667	24
05-07				272,667		272,667	
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.30 BOILER PLANT - UNIT TRAIN COAL CARS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16		23,009-				23,009	
15-17		36,376-				36,376	
16-18	16,167	36,376-	225-		0	36,376	225
17-19	16,167	13,366-	83-	136,333-	843-	122,967-	761-
18-20	16,167		0	136,333-	843-	136,333-	843-
19-21				136,333-		136,333-	
20-22							
21-23							
FIVE-YEAR AVERAGE							
19-23				81,800-		81,800-	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	74,380	44,062	59		0	44,062-	59-
1985	362,360	3,076	1		0	3,076-	1-
1986	497,116	230,085	46		0	230,085-	46-
1987	778,300	251,660	32		0	251,660-	32-
1988	945,468	265,700	28		0	265,700-	28-
1989	2,588,106	782,591	30	16,291	1	766,300-	30-
1990	864,182	105,370	12	102,826	12	2,544-	0
1991	1,066,311	333,810	31		0	333,810-	31-
1992	710,000	83,233	12		0	83,233-	12-
1993	528,960	672,382	127		0	672,382-	127-
1994	938,946	444,247	47		0	444,247-	47-
1995	434,647	149,359	34		0	149,359-	34-
1996	421,423	167,030	40		0	167,030-	40-
1997	2,984,944	1,048,040	35		0	1,048,040-	35-
1998	1,338,817	241,295	18		0	241,295-	18-
1999	2,818,084	424,573	15		0	424,573-	15-
2000	4,932,521	433,802	9		0	433,802-	9-
2001	5,763,165	1,509,144	26	1,481-	0	1,510,625-	26-
2002	5,107,058	628,745	12		0	628,745-	12-
2003	608,838	1,250,430	205		0	1,250,430-	205-
2004	7,647,098	97,905	1		0	97,905-	1-
2005	876,817	451,255	51		0	451,255-	51-
2006	2,954,952	611,433	21		0	611,433-	21-
2007	9,776,070	3,990,412	41		0	3,990,412-	41-
2008	7,598,950	916,877	12		0	916,877-	12-
2009	53,790	1,559,818			0	1,559,818-	
2010	2,825,285		0		0		0
2011	3,019,157	6,284,955	208		0	6,284,955-	208-
2012	1,109,806	1,334,413	120		0	1,334,413-	120-
2013	962,132	1,521,528	158		0	1,521,528-	158-
2014	878,316	2,031,453	231		0	2,031,453-	231-
2015	1,816,183	362,028	20		0	362,028-	20-
2016	361,877	780,083	216		0	780,083-	216-
2017	5,030,757	4,409,149	88		0	4,409,149-	88-
2018	2,081,526	2,767,100	133		0	2,767,100-	133-
2019	9,327,119	17,880,657	192		0	17,880,657-	192-
2020	397,135	7,356,560			0	7,356,560-	
2021	1,650,519	385,547	23		0	385,547-	23-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	1,178,580	1,217,431	103		0	1,217,431-	103-
2023	482,776	148,956	31		0	148,956-	31-
TOTAL	93,792,471	63,176,195	67	117,636	0	63,058,559-	67-

THREE-YEAR MOVING AVERAGES

84-86	311,285	92,408	30		0	92,408-	30-
85-87	545,925	161,607	30		0	161,607-	30-
86-88	740,295	249,148	34		0	249,148-	34-
87-89	1,437,291	433,317	30	5,430	0	427,887-	30-
88-90	1,465,919	384,554	26	39,706	3	344,848-	24-
89-91	1,506,200	407,257	27	39,706	3	367,551-	24-
90-92	880,164	174,138	20	34,275	4	139,862-	16-
91-93	768,424	363,142	47		0	363,142-	47-
92-94	725,969	399,954	55		0	399,954-	55-
93-95	634,184	421,996	67		0	421,996-	67-
94-96	598,339	253,545	42		0	253,545-	42-
95-97	1,280,338	454,810	36		0	454,810-	36-
96-98	1,581,728	485,455	31		0	485,455-	31-
97-99	2,380,615	571,303	24		0	571,303-	24-
98-00	3,029,807	366,557	12		0	366,557-	12-
99-01	4,504,590	789,173	18	494-	0	789,667-	18-
00-02	5,267,581	857,230	16	494-	0	857,724-	16-
01-03	3,826,354	1,129,440	30	494-	0	1,129,933-	30-
02-04	4,454,331	659,027	15		0	659,027-	15-
03-05	3,044,251	599,863	20		0	599,863-	20-
04-06	3,826,289	386,865	10		0	386,865-	10-
05-07	4,535,947	1,684,367	37		0	1,684,367-	37-
06-08	6,776,657	1,839,574	27		0	1,839,574-	27-
07-09	5,809,603	2,155,702	37		0	2,155,702-	37-
08-10	3,492,675	825,565	24		0	825,565-	24-
09-11	1,966,077	2,614,924	133		0	2,614,924-	133-
10-12	2,318,083	2,539,789	110		0	2,539,789-	110-
11-13	1,697,031	3,046,965	180		0	3,046,965-	180-
12-14	983,418	1,629,132	166		0	1,629,132-	166-
13-15	1,218,877	1,305,003	107		0	1,305,003-	107-
14-16	1,018,792	1,057,855	104		0	1,057,855-	104-
15-17	2,402,939	1,850,420	77		0	1,850,420-	77-
16-18	2,491,387	2,652,111	106		0	2,652,111-	106-
17-19	5,479,801	8,352,302	152		0	8,352,302-	152-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	3,935,260	9,334,772	237		0	9,334,772-	237-
19-21	3,791,591	8,540,922	225		0	8,540,922-	225-
20-22	1,075,412	2,986,513	278		0	2,986,513-	278-
21-23	1,103,958	583,978	53		0	583,978-	53-
FIVE-YEAR AVERAGE							
19-23	2,607,226	5,397,830	207		0	5,397,830-	207-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	580,469	54,346	9		0	54,346-	9-
1985	263,037	3,184	1	255	0	2,929-	1-
1986	1,371,477	26,733	2	2,590	0	24,143-	2-
1987	774,649	7,785	1		0	7,785-	1-
1988	1,554	7,636	491	485	31	7,151-	460-
1989	58,942	13,199	22	17,950	30	4,751	8
1990	770,806	35,671	5	85,882	11	50,211	7
1991	201,112	21,544	11		0	21,544-	11-
1992	107,507	2,178	2		0	2,178-	2-
1993	1,597,856	276,945	17	198	0	276,747-	17-
1994	446,557	22,467	5		0	22,467-	5-
1995	2,280,925	320,545	14	482	0	320,063-	14-
1996	2,474,432	80,296	3	1,570	0	78,726-	3-
1997	1,336,161	53,832	4		0	53,832-	4-
1998	1,407,232	58,875	4		0	58,875-	4-
1999	1,260,580	27,895	2	377-	0	28,272-	2-
2000	408,586	109,288-	27-		0	109,288	27
2001	3,750,682	276,550	7		0	276,550-	7-
2002	341,419	44,821	13		0	44,821-	13-
2003	333,998-	638,080	191-	3,750	1-	634,330-	190
2004	1,952,929	13,297	1		0	13,297-	1-
2005	268,727	22,729	8		0	22,729-	8-
2006	5,163,485	416,262	8		0	416,262-	8-
2007	3,273,389	272,669	8		0	272,669-	8-
2008	6,614,570	130,136	2		0	130,136-	2-
2009	671,181	248,066	37		0	248,066-	37-
2010	287,244	10,763	4		0	10,763-	4-
2011	367,548	185,391	50	560	0	184,831-	50-
2012	1,915,783	604,423	32		0	604,423-	32-
2013	456,810-	492,634	108-		0	492,634-	108
2014	207,645	20,310	10		0	20,310-	10-
2015	508,747	39,232	8		0	39,232-	8-
2016	703,144	995,307	142		0	995,307-	142-
2017	176,990	772,838	437		0	772,838-	437-
2018	366,931	27,664	8		0	27,664-	8-
2019	415,626	1,558,311	375		0	1,558,311-	375-
2020	686,721	47,592	7		0	47,592-	7-
2021	1,018,347	2,115,887	208		0	2,115,887-	208-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	24,852	254,338			0	254,338-	
2023	276,060	617,727	224		0	617,727-	224-
TOTAL	43,543,093	10,708,871	25	113,345	0	10,595,525-	24-

THREE-YEAR MOVING AVERAGES

84-86	738,328	28,088	4	948	0	27,139-	4-
85-87	803,054	12,567	2	948	0	11,619-	1-
86-88	715,893	14,051	2	1,025	0	13,026-	2-
87-89	278,382	9,540	3	6,145	2	3,395-	1-
88-90	277,101	18,835	7	34,772	13	15,937	6
89-91	343,620	23,471	7	34,611	10	11,139	3
90-92	359,808	19,798	6	28,627	8	8,830	2
91-93	635,492	100,222	16	66	0	100,156-	16-
92-94	717,307	100,530	14	66	0	100,464-	14-
93-95	1,441,779	206,652	14	227	0	206,426-	14-
94-96	1,733,971	141,103	8	684	0	140,419-	8-
95-97	2,030,506	151,558	7	684	0	150,874-	7-
96-98	1,739,275	64,334	4	523	0	63,811-	4-
97-99	1,334,658	46,867	4	126-	0	46,993-	4-
98-00	1,025,466	7,506-	1-	126-	0	7,380	1
99-01	1,806,616	65,053	4	126-	0	65,178-	4-
00-02	1,500,229	70,694	5		0	70,694-	5-
01-03	1,252,701	319,817	26	1,250	0	318,567-	25-
02-04	653,450	232,066	36	1,250	0	230,816-	35-
03-05	629,220	224,702	36	1,250	0	223,452-	36-
04-06	2,461,714	150,763	6		0	150,763-	6-
05-07	2,901,867	237,220	8		0	237,220-	8-
06-08	5,017,148	273,022	5		0	273,022-	5-
07-09	3,519,713	216,957	6		0	216,957-	6-
08-10	2,524,332	129,655	5		0	129,655-	5-
09-11	441,991	148,073	34	187	0	147,887-	33-
10-12	856,858	266,859	31	187	0	266,672-	31-
11-13	608,840	427,483	70	187	0	427,296-	70-
12-14	555,539	372,456	67		0	372,456-	67-
13-15	86,527	184,059	213		0	184,059-	213-
14-16	473,179	351,616	74		0	351,616-	74-
15-17	462,961	602,459	130		0	602,459-	130-
16-18	415,688	598,603	144		0	598,603-	144-
17-19	319,849	786,271	246		0	786,271-	246-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	489,759	544,522	111		0	544,522-	111-
19-21	706,898	1,240,597	175		0	1,240,597-	175-
20-22	576,640	805,939	140		0	805,939-	140-
21-23	439,753	995,984	226		0	995,984-	226-
FIVE-YEAR AVERAGE							
19-23	484,321	918,771	190		0	918,771-	190-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	97,888		0	3,500-	4-	3,500-	4-
1985	29,084		0		0		0
1986	5,129		0		0		0
1987							
1988							
1989	50,762	2,008	4		0	2,008-	4-
1990	128,978		0		0		0
1991	145,102		0	4,188	3	4,188	3
1992							
1993	39,288	4,115	10		0	4,115-	10-
1994	91,853	23,055	25	6,500	7	16,555-	18-
1995	80,195	2,060	3	80	0	1,980-	2-
1996							
1997	48,488-	3,095	6-		0	3,095-	6
1998	12,000	5,575	46		0	5,575-	46-
1999	36,085	1,450	4	2-	0	1,452-	4-
2000	7,000	10,289	147		0	10,289-	147-
2001	139,771	10,784	8		0	10,784-	8-
2002	298,126	1,205	0		0	1,205-	0
2003	30,462	6,570	22		0	6,570-	22-
2004	266,621	2,910	1		0	2,910-	1-
2005	223,053	16,085	7		0	16,085-	7-
2006	159,685	18,407	12		0	18,407-	12-
2007	1,211,104	52,605	4		0	52,605-	4-
2008	332,117	921	0		0	921-	0
2009	283,758	13,110	5		0	13,110-	5-
2010	103,171		0		0		0
2011	51,015	423,621	830	267,352	524	156,269-	306-
2012	332,525	2,617,251	787		0	2,617,251-	787-
2013	12,147	87,799	723		0	87,799-	723-
2014	73,535	17,065	23		0	17,065-	23-
2015	355,740	29,485	8		0	29,485-	8-
2016	284,981	28,982	10		0	28,982-	10-
2017	393,197	266,258	68		0	266,258-	68-
2018	207,734	170,670	82		0	170,670-	82-
2019	392,914	313,745	80		0	313,745-	80-
2020							
2021	412,415	528,049	128		0	528,049-	128-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	556,263	23,765	4		0	23,765-	4-
2023	85,661	88,368	103		0	88,368-	103-
TOTAL	6,880,871	4,769,303	69	274,618	4	4,494,685-	65-

THREE-YEAR MOVING AVERAGES

84-86	44,034		0	1,167-	3-	1,167-	3-
85-87	11,404		0		0		0
86-88	1,710		0		0		0
87-89	16,921	669	4		0	669-	4-
88-90	59,913	669	1		0	669-	1-
89-91	108,281	669	1	1,396	1	727	1
90-92	91,360		0	1,396	2	1,396	2
91-93	61,463	1,372	2	1,396	2	24	0
92-94	43,714	9,057	21	2,167	5	6,890-	16-
93-95	70,445	9,743	14	2,193	3	7,550-	11-
94-96	57,349	8,372	15	2,193	4	6,178-	11-
95-97	10,569	1,718	16	27	0	1,692-	16-
96-98	12,163-	2,890	24-		0	2,890-	24
97-99	134-	3,373		1-	0	3,374-	
98-00	18,362	5,771	31	1-	0	5,772-	31-
99-01	60,952	7,508	12	1-	0	7,508-	12-
00-02	148,299	7,426	5		0	7,426-	5-
01-03	156,120	6,187	4		0	6,187-	4-
02-04	198,403	3,562	2		0	3,562-	2-
03-05	173,379	8,522	5		0	8,522-	5-
04-06	216,453	12,468	6		0	12,468-	6-
05-07	531,281	29,033	5		0	29,033-	5-
06-08	567,635	23,978	4		0	23,978-	4-
07-09	608,993	22,212	4		0	22,212-	4-
08-10	239,682	4,677	2		0	4,677-	2-
09-11	145,981	145,577	100	89,117	61	56,459-	39-
10-12	162,237	1,013,624	625	89,117	55	924,507-	570-
11-13	131,896	1,042,890	791	89,117	68	953,773-	723-
12-14	139,403	907,372	651		0	907,372-	651-
13-15	147,141	44,783	30		0	44,783-	30-
14-16	238,085	25,177	11		0	25,177-	11-
15-17	344,639	108,242	31		0	108,242-	31-
16-18	295,304	155,303	53		0	155,303-	53-
17-19	331,282	250,224	76		0	250,224-	76-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	200,216	161,471	81		0	161,471-	81-
19-21	268,443	280,598	105		0	280,598-	105-
20-22	322,893	183,938	57		0	183,938-	57-
21-23	351,446	213,394	61		0	213,394-	61-
FIVE-YEAR AVERAGE							
19-23	289,451	190,785	66		0	190,785-	66-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	500		0		0		0
1986	165	670	406		0	670-	406-
1987							
1988	515	4,934	958		0	4,934-	958-
1989	7,761	11,969	154		0	11,969-	154-
1990							
1991	2,000	5,416	271		0	5,416-	271-
1992							
1993	2,378		0		0		0
1994	1,800	3,272	182		0	3,272-	182-
1995	26,500	131,389	496		0	131,389-	496-
1996	2,000	1,340	67		0	1,340-	67-
1997	8,948	5,656	63		0	5,656-	63-
1998	40,950		0		0		0
1999							
2000	1,250	2,469	198		0	2,469-	198-
2001							
2002							
2003							
2004	41,936		0		0		0
2005							
2006							
2007	24,737	8,184	33		0	8,184-	33-
2008	50,502		0		0		0
2009		71,604				71,604-	
2010							
2011	1,800		0		0		0
2012	1,302		0		0		0
2013	1,023-	25,297			0	25,297-	
2014	394		0		0		0
2015	253		0		0		0
2016	3,000		0		0		0
2017	24,233	98,037	405		0	98,037-	405-
2018	332,345	14,903	4		0	14,903-	4-
2019	7,561		0		0		0
2020	86,894	10,506	12		0	10,506-	12-
2021	29,878	3,936	13		0	3,936-	13-
2022	644	1,457,930			0	1,457,930-	
2023	2,139	13,039	610		0	13,039-	610-
TOTAL	701,364	1,870,550	267		0	1,870,550-	267-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
85-87	222	223	101		0	223-	101-
86-88	227	1,868	824		0	1,868-	824-
87-89	2,759	5,634	204		0	5,634-	204-
88-90	2,759	5,634	204		0	5,634-	204-
89-91	3,254	5,795	178		0	5,795-	178-
90-92	667	1,805	271		0	1,805-	271-
91-93	1,459	1,805	124		0	1,805-	124-
92-94	1,393	1,091	78		0	1,091-	78-
93-95	10,226	44,887	439		0	44,887-	439-
94-96	10,100	45,334	449		0	45,334-	449-
95-97	12,483	46,128	370		0	46,128-	370-
96-98	17,299	2,332	13		0	2,332-	13-
97-99	16,633	1,885	11		0	1,885-	11-
98-00	14,067	823	6		0	823-	6-
99-01	417	823	198		0	823-	198-
00-02	417	823	198		0	823-	198-
01-03							
02-04	13,979		0		0		0
03-05	13,979		0		0		0
04-06	13,979		0		0		0
05-07	8,246	2,728	33		0	2,728-	33-
06-08	25,080	2,728	11		0	2,728-	11-
07-09	25,080	26,596	106		0	26,596-	106-
08-10	16,834	23,868	142		0	23,868-	142-
09-11	600	23,868			0	23,868-	
10-12	1,034		0		0		0
11-13	693	8,432			0	8,432-	
12-14	224	8,432			0	8,432-	
13-15	125-	8,432			0	8,432-	
14-16	1,216		0		0		0
15-17	9,162	32,679	357		0	32,679-	357-
16-18	119,859	37,646	31		0	37,646-	31-
17-19	121,380	37,646	31		0	37,646-	31-
18-20	142,267	8,469	6		0	8,469-	6-
19-21	41,445	4,814	12		0	4,814-	12-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	39,139	490,791			0	490,791-	
21-23	10,887	491,635			0	491,635-	
FIVE-YEAR AVERAGE							
19-23	25,423	297,082			0	297,082-	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	80,800		0		0		0
1985	11,468	308,804			0	308,804-	
1986	71,875	191,868	267		0	191,868-	267-
1987	148,320	354,520	239		0	354,520-	239-
1988							
1989	7,500	7,879	105		0	7,879-	105-
1990	21,130		0		0		0
1991							
1992							
1993	650,600	46,515	7		0	46,515-	7-
1994	50,000	84,843	170		0	84,843-	170-
1995	900	144	16		0	144-	16-
1996	57,913	54,812	95		0	54,812-	95-
1997	7,500	143,131			0	143,131-	
1998							
1999							
2000	27,988	33,203	119		0	33,203-	119-
2001		88,685				88,685-	
2002							
2003							
2004	25,000		0		0		0
2005	17,500	77,930	445		0	77,930-	445-
2006							
2007	29,750	546,778			0	546,778-	
2008		5,678				5,678-	
2009							
2010							
2011							
2012							
2013	206,406		0		0		0
2014	3,754		0		0		0
2015	42,004	1,341,909			0	1,341,909-	
2016							
2017	15,000	282,668			0	282,668-	
2018	18,657		0		0		0
2019	811,284		0		0		0
2020	171,243	2,423,318			0	2,423,318-	
2021	130,308	1,970,086			0	1,970,086-	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	97,538	27,451	28		0	27,451-	28-
2023							
TOTAL	2,704,438	7,990,221	295		0	7,990,221-	295-

THREE-YEAR MOVING AVERAGES

84-86	54,714	166,891	305		0	166,891-	305-
85-87	77,221	285,064	369		0	285,064-	369-
86-88	73,398	182,129	248		0	182,129-	248-
87-89	51,940	120,800	233		0	120,800-	233-
88-90	9,543	2,626	28		0	2,626-	28-
89-91	9,543	2,626	28		0	2,626-	28-
90-92	7,043		0		0		0
91-93	216,867	15,505	7		0	15,505-	7-
92-94	233,533	43,786	19		0	43,786-	19-
93-95	233,833	43,834	19		0	43,834-	19-
94-96	36,271	46,600	128		0	46,600-	128-
95-97	22,104	66,029	299		0	66,029-	299-
96-98	21,804	65,981	303		0	65,981-	303-
97-99	2,500	47,710			0	47,710-	
98-00	9,329	11,068	119		0	11,068-	119-
99-01	9,329	40,629	436		0	40,629-	436-
00-02	9,329	40,629	436		0	40,629-	436-
01-03		29,562				29,562-	
02-04	8,333		0		0		0
03-05	14,167	25,977	183		0	25,977-	183-
04-06	14,167	25,977	183		0	25,977-	183-
05-07	15,750	208,236			0	208,236-	
06-08	9,917	184,152			0	184,152-	
07-09	9,917	184,152			0	184,152-	
08-10		1,893				1,893-	
09-11							
10-12							
11-13	68,802		0		0		0
12-14	70,053		0		0		0
13-15	84,055	447,303	532		0	447,303-	532-
14-16	15,253	447,303			0	447,303-	
15-17	19,001	541,526			0	541,526-	
16-18	11,219	94,223	840		0	94,223-	840-
17-19	281,647	94,223	33		0	94,223-	33-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	333,728	807,773	242		0	807,773-	242-
19-21	370,945	1,464,468	395		0	1,464,468-	395-
20-22	133,030	1,473,618			0	1,473,618-	
21-23	75,949	665,846	877		0	665,846-	877-
FIVE-YEAR AVERAGE							
19-23	242,075	884,171	365		0	884,171-	365-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	12,418		0		0		0
1986	340		0		0		0
1987	19,269	7,315	38		0	7,315-	38-
1988	7-	4,750			0	4,750-	
1989							
1990	1,854	2,689	145		0	2,689-	145-
1991	75,901	4,640	6		0	4,640-	6-
1992							
1993	13,316	1,806	14		0	1,806-	14-
1994	4,000	16,780	420		0	16,780-	420-
1995	2,000	8,064	403		0	8,064-	403-
1996							
1997	10,106	9,252	92	67-	1-	9,319-	92-
1998							
1999							
2000	35,977	58,460	162		0	58,460-	162-
2001	20,536	25,887	126		0	25,887-	126-
2002							
2003							
2004							
2005							
2006	100,000		0		0		0
2007	68,149	61,590	90		0	61,590-	90-
2008	48,204-		0		0		0
2009	122,110		0		0		0
2010							
2011							
2012		10,425				10,425-	
2013							
2014							
2015							
2016							
2017		34,489				34,489-	
2018	182,401		0		0		0
2019	228,059	9,459	4		0	9,459-	4-
2020	45,914	193,671	422		0	193,671-	422-
2021	403,081	738,021	183		0	738,021-	183-
2022							
2023		51,766				51,766-	
TOTAL	1,297,219	1,239,064	96	67-	0	1,239,131-	96-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
85-87	10,676	2,438	23		0	2,438-	23-
86-88	6,534	4,022	62		0	4,022-	62-
87-89	6,421	4,022	63		0	4,022-	63-
88-90	616	2,480	403		0	2,480-	403-
89-91	25,918	2,443	9		0	2,443-	9-
90-92	25,918	2,443	9		0	2,443-	9-
91-93	29,739	2,149	7		0	2,149-	7-
92-94	5,772	6,195	107		0	6,195-	107-
93-95	6,439	8,883	138		0	8,883-	138-
94-96	2,000	8,281	414		0	8,281-	414-
95-97	4,035	5,772	143		22- 1-	5,794-	144-
96-98	3,369	3,084	92		22- 1-	3,106-	92-
97-99	3,369	3,084	92		22- 1-	3,106-	92-
98-00	11,992	19,487	162		0	19,487-	162-
99-01	18,838	28,116	149		0	28,116-	149-
00-02	18,838	28,116	149		0	28,116-	149-
01-03	6,845	8,629	126		0	8,629-	126-
02-04							
03-05							
04-06	33,333		0		0		0
05-07	56,050	20,530	37		0	20,530-	37-
06-08	39,981	20,530	51		0	20,530-	51-
07-09	47,351	20,530	43		0	20,530-	43-
08-10	24,635		0		0		0
09-11	40,703		0		0		0
10-12		3,475				3,475-	
11-13		3,475				3,475-	
12-14		3,475				3,475-	
13-15							
14-16							
15-17		11,496				11,496-	
16-18	60,800	11,496	19		0	11,496-	19-
17-19	136,820	14,649	11		0	14,649-	11-
18-20	152,125	67,710	45		0	67,710-	45-
19-21	225,685	313,717	139		0	313,717-	139-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	149,665	310,564	208		0	310,564-	208-
21-23	134,360	263,262	196		0	263,262-	196-
FIVE-YEAR AVERAGE							
19-23	135,411	198,583	147		0	198,583-	147-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	5,501	25,045	455	807	15	24,238-	441-
1985	2,132	93	4	1,914	90	1,821	85
1986	6,499		0		0		0
1987							
1988	136-		0		0		0
1989	177	437	247		0	437-	247-
1990	1,314		0		0		0
1991							
1992							
1993							
1994							
1995							
1996	4,846	8,997	186		0	8,997-	186-
1997							
1998							
1999							
2000	151,281	7,017	5		0	7,017-	5-
2001	12,163	11,067	91		0	11,067-	91-
2002							
2003							
2004							
2005							
2006							
2007	75,912	34,614	46		0	34,614-	46-
2008	159,041		0		0		0
2009		8,287				8,287-	
2010	2,213		0		0		0
2011	94,769		0		0		0
2012	94,769-		0		0		0
2013		1,508				1,508-	
2014	3,514		0		0		0
2015							
2016	445,971		0		0		0
2017		12,990				12,990-	
2018	534		0		0		0
2019	2,844	1,567	55		0	1,567-	55-
2020							
2021		5,268				5,268-	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	7	16,062			0	16,062-	
2023	102,219		0		0		0
TOTAL	976,031	132,952	14	2,721	0	130,231-	13-

THREE-YEAR MOVING AVERAGES

84-86	4,711	8,379	178	907	19	7,472-	159-
85-87	2,877	31	1	638	22	607	21
86-88	2,121		0		0		0
87-89	14	146			0	146-	
88-90	452	146	32		0	146-	32-
89-91	497	146	29		0	146-	29-
90-92	438		0		0		0
91-93							
92-94							
93-95							
94-96	1,615	2,999	186		0	2,999-	186-
95-97	1,615	2,999	186		0	2,999-	186-
96-98	1,615	2,999	186		0	2,999-	186-
97-99							
98-00	50,427	2,339	5		0	2,339-	5-
99-01	54,481	6,028	11		0	6,028-	11-
00-02	54,481	6,028	11		0	6,028-	11-
01-03	4,054	3,689	91		0	3,689-	91-
02-04							
03-05							
04-06							
05-07	25,304	11,538	46		0	11,538-	46-
06-08	78,318	11,538	15		0	11,538-	15-
07-09	78,318	14,300	18		0	14,300-	18-
08-10	53,751	2,762	5		0	2,762-	5-
09-11	32,327	2,762	9		0	2,762-	9-
10-12	738		0		0		0
11-13		503				503-	
12-14	30,418-	503	2-		0	503-	2-
13-15	1,171	503	43		0	503-	43-
14-16	149,828		0		0		0
15-17	148,657	4,330	3		0	4,330-	3-
16-18	148,835	4,330	3		0	4,330-	3-
17-19	1,126	4,852	431		0	4,852-	431-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	1,126	522	46		0	522-	46-
19-21	948	2,278	240		0	2,278-	240-
20-22	2	7,110			0	7,110-	
21-23	34,075	7,110	21		0	7,110-	21-
FIVE-YEAR AVERAGE							
19-23	21,014	4,580	22		0	4,580-	22-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	622		0		0		0
1987							
1988							
1989							
1990	1,475		0		0		0
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	9,370		0		0		0
2009							
2010							
2011	2,276		0		0		0
2012							
2013		173				173-	
2014							
2015							
2016							
2017	34,835		0		0		0
2018							
2019							
2020							
2021							
2022							
2023	11,933	11,196	94		0	11,196-	94-
TOTAL	60,512	11,369	19		0	11,369-	19-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88	207		0		0		0
87-89							
88-90	492		0		0		0
89-91	492		0		0		0
90-92	492		0		0		0
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	3,123		0		0		0
07-09	3,123		0		0		0
08-10	3,123		0		0		0
09-11	759		0		0		0
10-12	759		0		0		0
11-13	759	58	8		0	58-	8-
12-14		58				58-	
13-15		58				58-	
14-16							
15-17	11,612		0		0		0
16-18	11,612		0		0		0
17-19	11,612		0		0		0
18-20							
19-21							
20-22							
21-23	3,978	3,732	94		0	3,732-	94-
FIVE-YEAR AVERAGE							
19-23	2,387	2,239	94		0	2,239-	94-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	107,642	400	0		0	400-	0
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998	9,176		0		0		0
1999	9,176	1,225	13		0	1,225-	13-
2000							
2001	195,932	11,421	6		0	11,421-	6-
2002							
2003	8,299	4,096-	49-		0	4,096	49
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012	2,475		0		0		0
2013		868				868-	
2014	3,643		0		0		0
2015	1,238		0		0		0
2016	3,643-		0		0		0
2017		2,354				2,354-	
2018	12,320	9,972	81		0	9,972-	81-
2019		16,467				16,467-	
2020	38,585	4,549	12		0	4,549-	12-
2021							
2022	61,757	4,782	8		0	4,782-	8-
2023	52,709	5,995	11		0	5,995-	11-
TOTAL	499,308	53,937	11		0	53,937-	11-

THREE-YEAR MOVING AVERAGES

90-92	35,881	133	0		0	133-	0
91-93							

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94							
93-95							
94-96							
95-97							
96-98	3,059		0		0		0
97-99	6,117	408	7		0	408-	7-
98-00	6,117	408	7		0	408-	7-
99-01	68,369	4,215	6		0	4,215-	6-
00-02	65,311	3,807	6		0	3,807-	6-
01-03	68,077	2,442	4		0	2,442-	4-
02-04	2,766	1,365-	49-		0	1,365	49
03-05	2,766	1,365-	49-		0	1,365	49
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12	825		0		0		0
11-13	825	289	35		0	289-	35-
12-14	2,039	289	14		0	289-	14-
13-15	1,627	289	18		0	289-	18-
14-16	413		0		0		0
15-17	802-	785	98-		0	785-	98
16-18	2,892	4,109	142		0	4,109-	142-
17-19	4,107	9,598	234		0	9,598-	234-
18-20	16,968	10,329	61		0	10,329-	61-
19-21	12,862	7,005	54		0	7,005-	54-
20-22	33,447	3,110	9		0	3,110-	9-
21-23	38,155	3,592	9		0	3,592-	9-
FIVE-YEAR AVERAGE							
19-23	30,610	6,359	21		0	6,359-	21-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	11,932	20,419	171		0	20,419-	171-
1986		10,209-				10,209	
1987							
1988							
1989							
1990	372,855	1,387	0		0	1,387-	0
1991							
1992							
1993							
1994							
1995	1,000	9,448	945		0	9,448-	945-
1996							
1997	21,000	2,778	13		0	2,778-	13-
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005	4,800		0		0		0
2006							
2007	2,736	1,168	43		0	1,168-	43-
2008	873,384		0		0		0
2009							
2010							
2011							
2012							
2013							
2014	5,877		0		0		0
2015	197,861	26,486	13		0	26,486-	13-
2016							
2017							
2018							
2019							
2020							
2021							
2022		4,103				4,103-	
2023							
TOTAL	1,491,445	55,580	4		0	55,580-	4-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
85-87	3,977	3,403	86		0	3,403-	86-
86-88		3,403-				3,403	
87-89							
88-90	124,285	462	0		0	462-	0
89-91	124,285	462	0		0	462-	0
90-92	124,285	462	0		0	462-	0
91-93							
92-94							
93-95	333	3,149	945		0	3,149-	945-
94-96	333	3,149	945		0	3,149-	945-
95-97	7,333	4,075	56		0	4,075-	56-
96-98	7,000	926	13		0	926-	13-
97-99	7,000	926	13		0	926-	13-
98-00							
99-01							
00-02							
01-03							
02-04							
03-05	1,600		0		0		0
04-06	1,600		0		0		0
05-07	2,512	389	16		0	389-	16-
06-08	292,040	389	0		0	389-	0
07-09	292,040	389	0		0	389-	0
08-10	291,128		0		0		0
09-11							
10-12							
11-13							
12-14	1,959		0		0		0
13-15	67,913	8,829	13		0	8,829-	13-
14-16	67,913	8,829	13		0	8,829-	13-
15-17	65,954	8,829	13		0	8,829-	13-
16-18							
17-19							
18-20							
19-21							

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22		1,368				1,368-	
21-23		1,368				1,368-	
FIVE-YEAR AVERAGE							
19-23		821				821-	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	29,753	3,507	12		0	3,507-	12-
1986	80,000		0		0		0
1987	346,900	2,847	1		0	2,847-	1-
1988							
1989	39,122	238	1		0	238-	1-
1990	1,355,534	5,711	0		0	5,711-	0
1991							
1992	29,000	30,585	105		0	30,585-	105-
1993	15,746	2,483	16		0	2,483-	16-
1994							
1995							
1996							
1997	164,500	6,900	4		0	6,900-	4-
1998	407,851	27,312	7		0	27,312-	7-
1999	386,533	27,173	7		0	27,173-	7-
2000	16,300	2,850	17		0	2,850-	17-
2001	293,548	29,013	10		0	29,013-	10-
2002							
2003	332,655	367,602	111		0	367,602-	111-
2004							
2005		26-				26	
2006	193,000	3,419	2		0	3,419-	2-
2007	116,852	6,110-	5-		0	6,110	5
2008	1,151,633	127,877	11		0	127,877-	11-
2009	15,270	79,274	519		0	79,274-	519-
2010							
2011	690,239-		0		0		0
2012	5,833,481	798,489	14		0	798,489-	14-
2013	885,024-	3,180	0		0	3,180-	0
2014	3,832,675	2,347,811	61		0	2,347,811-	61-
2015	191,900		0		0		0
2016	7,344	22,516	307		0	22,516-	307-
2017	1,056,438	3,422,213	324		0	3,422,213-	324-
2018		155,916				155,916-	
2019	7,780		0		0		0
2020	850,533	909,664	107		0	909,664-	107-
2021	59,424		0		0		0
2022	473,044	108,028	23		0	108,028-	23-
2023	6,860,749	1,746,735	25		0	1,746,735-	25-
TOTAL	22,572,302	10,225,208	45		0	10,225,208-	45-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
85-87	152,218	2,118	1		0	2,118-	1-
86-88	142,300	949	1		0	949-	1-
87-89	128,674	1,028	1		0	1,028-	1-
88-90	464,885	1,983	0		0	1,983-	0
89-91	464,885	1,983	0		0	1,983-	0
90-92	461,511	12,099	3		0	12,099-	3-
91-93	14,915	11,023	74		0	11,023-	74-
92-94	14,915	11,023	74		0	11,023-	74-
93-95	5,249	828	16		0	828-	16-
94-96							
95-97	54,833	2,300	4		0	2,300-	4-
96-98	190,784	11,404	6		0	11,404-	6-
97-99	319,628	20,462	6		0	20,462-	6-
98-00	270,228	19,112	7		0	19,112-	7-
99-01	232,127	19,679	8		0	19,679-	8-
00-02	103,283	10,621	10		0	10,621-	10-
01-03	208,734	132,205	63		0	132,205-	63-
02-04	110,885	122,534	111		0	122,534-	111-
03-05	110,885	122,526	110		0	122,526-	110-
04-06	64,333	1,131	2		0	1,131-	2-
05-07	103,284	906-	1-		0	906	1
06-08	487,162	41,728	9		0	41,728-	9-
07-09	427,918	67,014	16		0	67,014-	16-
08-10	388,968	69,050	18		0	69,050-	18-
09-11	224,990-	26,425	12-		0	26,425-	12
10-12	1,714,414	266,163	16		0	266,163-	16-
11-13	1,419,406	267,223	19		0	267,223-	19-
12-14	2,927,044	1,049,827	36		0	1,049,827-	36-
13-15	1,046,517	783,664	75		0	783,664-	75-
14-16	1,343,973	790,109	59		0	790,109-	59-
15-17	418,561	1,148,243	274		0	1,148,243-	274-
16-18	354,594	1,200,215	338		0	1,200,215-	338-
17-19	354,739	1,192,710	336		0	1,192,710-	336-
18-20	286,104	355,194	124		0	355,194-	124-
19-21	305,912	303,221	99		0	303,221-	99-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	461,000	339,231	74		0	339,231-	74-
21-23	2,464,406	618,254	25		0	618,254-	25-
FIVE-YEAR AVERAGE							
19-23	1,650,306	552,886	34		0	552,886-	34-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1990	651,655	2,424	0		0	2,424-	0
1991							
1992							
1993							
1994	1,600		0		0		0
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003	13,000		0		0		0
2004							
2005							
2006							
2007	76,199		0		0		0
2008	13,000-		0		0		0
2009		31,304				31,304-	
2010	4,758		0		0		0
2011							
2012							
2013		1,319				1,319-	
2014	4,701	2,635	56		0	2,635-	56-
2015							
2016							
2017	8,270		0		0		0
2018							
2019	47,021	4,675	10		0	4,675-	10-
2020							
2021	47,929		0		0		0
2022							
2023	6,836		0		0		0
TOTAL	848,968	42,357	5		0	42,357-	5-

THREE-YEAR MOVING AVERAGES

90-92	217,218	808	0		0	808-	0
91-93							

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	533		0		0		0
93-95	533		0		0		0
94-96	533		0		0		0
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03	4,333		0		0		0
02-04	4,333		0		0		0
03-05	4,333		0		0		0
04-06							
05-07	25,400		0		0		0
06-08	21,066		0		0		0
07-09	21,066	10,435	50		0	10,435-	50-
08-10	2,747-	10,435	380-		0	10,435-	380
09-11	1,586	10,435	658		0	10,435-	658-
10-12	1,586		0		0		0
11-13		440				440-	
12-14	1,567	1,318	84		0	1,318-	84-
13-15	1,567	1,318	84		0	1,318-	84-
14-16	1,567	878	56		0	878-	56-
15-17	2,757		0		0		0
16-18	2,757		0		0		0
17-19	18,430	1,558	8		0	1,558-	8-
18-20	15,674	1,558	10		0	1,558-	10-
19-21	31,650	1,558	5		0	1,558-	5-
20-22	15,976		0		0		0
21-23	18,255		0		0		0
FIVE-YEAR AVERAGE							
19-23	20,357	935	5		0	935-	5-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	7,000	17,710	253		0	17,710-	253-
1985	11,888	120	1		0	120-	1-
1986							
1987							
1988							
1989							
1990	237,449	833	0		0	833-	0
1991							
1992	75,246	13,639	18		0	13,639-	18-
1993							
1994	3,790		0		0		0
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	4,300		0		0		0
2005							
2006							
2007							
2008							
2009	4,568		0		0		0
2010							
2011	104,382		0		0		0
2012	15,637	65,473	419		0	65,473-	419-
2013	43,170-	6,098	14-		0	6,098-	14
2014	32,077	5,938	19		0	5,938-	19-
2015							
2016	393		0		0		0
2017	315,781		0		0		0
2018	114,000		0		0		0
2019	559,348	3,132,273	560		0	3,132,273-	560-
2020		128,685				128,685-	
2021		11,617				11,617-	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022							
2023	7,271		0		0		0
TOTAL	1,449,960	3,382,387	233		0	3,382,387-	233-

THREE-YEAR MOVING AVERAGES

84-86	6,296	5,943	94		0	5,943-	94-
85-87	3,963	40	1		0	40-	1-
86-88							
87-89							
88-90	79,150	278	0		0	278-	0
89-91	79,150	278	0		0	278-	0
90-92	104,232	4,824	5		0	4,824-	5-
91-93	25,082	4,546	18		0	4,546-	18-
92-94	26,345	4,546	17		0	4,546-	17-
93-95	1,263		0		0		0
94-96	1,263		0		0		0
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	1,433		0		0		0
03-05	1,433		0		0		0
04-06	1,433		0		0		0
05-07							
06-08							
07-09	1,523		0		0		0
08-10	1,523		0		0		0
09-11	36,317		0		0		0
10-12	40,006	21,824	55		0	21,824-	55-
11-13	25,616	23,857	93		0	23,857-	93-
12-14	1,515	25,836			0	25,836-	
13-15	3,698-	4,012	108-		0	4,012-	108
14-16	10,824	1,979	18		0	1,979-	18-
15-17	105,392		0		0		0
16-18	143,392		0		0		0
17-19	329,710	1,044,091	317		0	1,044,091-	317-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	224,449	1,086,986	484		0	1,086,986-	484-
19-21	186,449	1,090,858	585		0	1,090,858-	585-
20-22		46,767				46,767-	
21-23	2,424	3,872	160		0	3,872-	160-
FIVE-YEAR AVERAGE							
19-23	113,324	654,515	578		0	654,515-	578-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	3,700	828	22		0	828-	22-
2002							
2003							
2004	3,700		0		0		0
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012	29,490		0		0		0
2013		181				181-	
2014							
2015							
2016							
2017		29,500				29,500-	
2018							
2019	348,443		0		0		0
2020	28,035	18,803	67		0	18,803-	67-
2021							
2022		6,404				6,404-	
2023							
TOTAL	413,368	55,717	13		0	55,717-	13-

THREE-YEAR MOVING AVERAGES

01-03	1,233	276	22		0	276-	22-
02-04	1,233		0		0		0
03-05	1,233		0		0		0
04-06	1,233		0		0		0
05-07							
06-08							
07-09							
08-10							
09-11							
10-12	9,830		0		0		0
11-13	9,830	60	1		0	60-	1-
12-14	9,830	60	1		0	60-	1-
13-15		60				60-	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16							
15-17		9,833				9,833-	
16-18		9,833				9,833-	
17-19	116,148	9,833	8		0	9,833-	8-
18-20	125,493	6,268	5		0	6,268-	5-
19-21	125,493	6,268	5		0	6,268-	5-
20-22	9,345	8,402	90		0	8,402-	90-
21-23		2,135				2,135-	
FIVE-YEAR AVERAGE							
19-23	75,296	5,041	7		0	5,041-	7-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	434	63	15		0	63-	15-
1985	601,299	134,565	22	25,894	4	108,671-	18-
1986	5,401	17,949	332		0	17,949-	332-
1987	29,049	39,979	138	107	0	39,872-	137-
1988	992	717	72	150	15	567-	57-
1989	4,494	570	13	329	7	241-	5-
1990	88	30	34	87	99	57	65
1991	3,348	5,169	154		0	5,169-	154-
1992	60,872	947	2		0	947-	2-
1993	5,668	15,061	266		0	15,061-	266-
1994							
1995	24,895	3,045	12		0	3,045-	12-
1996	70,633	11,979	17		0	11,979-	17-
1997	1,318	39	3	2,365-	179-	2,404-	182-
1998	4,969-	4,106	83-	2,365	48-	1,741-	35
1999	15,507	6,371	41		0	6,371-	41-
2000	2,371	14,416	608		0	14,416-	608-
2001							
2002	137,952	177,560	129		0	177,560-	129-
2003							
2004	23,463	8,444	36		0	8,444-	36-
2005	122,531	12,068	10		0	12,068-	10-
2006	5,381	4,216	78		0	4,216-	78-
2007	2,596,899	122,138	5	74	0	122,064-	5-
2008	263,145		0		0		0
2009	16,000	27,144-	170-		0	27,144	170
2010							
2011	15,558	784	5		0	784-	5-
2012							
2013	3,552-	1	0		0	1-	0
2014	16,169		0		0		0
2015	191,407	22,564	12		0	22,564-	12-
2016	156,301-	3,059	2-		0	3,059-	2
2017	16,160	143,110	886		0	143,110-	886-
2018	200,709	32,152	16		0	32,152-	16-
2019	7,453	3,193	43		0	3,193-	43-
2020	224,960	2,007	1		0	2,007-	1-
2021	31,125	113,666	365		0	113,666-	365-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	5,377	2,621	49		0	2,621-	49-
2023	53,340	36,358	68		0	36,358-	68-
TOTAL	4,589,176	911,803	20	26,641	1	885,162-	19-

THREE-YEAR MOVING AVERAGES

84-86	202,378	50,859	25	8,631	4	42,228-	21-
85-87	211,916	64,164	30	8,667	4	55,497-	26-
86-88	11,814	19,548	165	86	1	19,463-	165-
87-89	11,512	13,755	119	195	2	13,560-	118-
88-90	1,858	439	24	189	10	250-	13-
89-91	2,643	1,923	73	139	5	1,784-	68-
90-92	21,436	2,049	10	29	0	2,020-	9-
91-93	23,296	7,059	30		0	7,059-	30-
92-94	22,180	5,336	24		0	5,336-	24-
93-95	10,188	6,035	59		0	6,035-	59-
94-96	31,843	5,008	16		0	5,008-	16-
95-97	32,282	5,021	16	788-	2-	5,809-	18-
96-98	22,327	5,375	24		0	5,375-	24-
97-99	3,952	3,505	89		0	3,505-	89-
98-00	4,303	8,298	193	788	18	7,509-	175-
99-01	5,959	6,929	116		0	6,929-	116-
00-02	46,774	63,992	137		0	63,992-	137-
01-03	45,984	59,187	129		0	59,187-	129-
02-04	53,805	62,001	115		0	62,001-	115-
03-05	48,665	6,837	14		0	6,837-	14-
04-06	50,459	8,243	16		0	8,243-	16-
05-07	908,270	46,141	5	25	0	46,116-	5-
06-08	955,142	42,118	4	25	0	42,093-	4-
07-09	958,681	31,665	3	25	0	31,640-	3-
08-10	93,048	9,048-	10-		0	9,048	10
09-11	10,519	8,787-	84-		0	8,787	84
10-12	5,186	261	5		0	261-	5-
11-13	4,002	262	7		0	262-	7-
12-14	4,206		0		0		0
13-15	68,008	7,522	11		0	7,522-	11-
14-16	17,091	8,541	50		0	8,541-	50-
15-17	17,088	56,245	329		0	56,245-	329-
16-18	20,189	59,441	294		0	59,441-	294-
17-19	74,774	59,485	80		0	59,485-	80-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	144,374	12,451	9		0	12,451-	9-
19-21	87,846	39,622	45		0	39,622-	45-
20-22	87,154	39,431	45		0	39,431-	45-
21-23	29,948	50,882	170		0	50,882-	170-
FIVE-YEAR AVERAGE							
19-23	64,451	31,569	49		0	31,569-	49-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	1,855,305	604,725	33	746,233	40	141,508	8
1985	2,246,787	210,172	9	1,556,313	69	1,346,141	60
1986	2,180,513	454,752	21		0	454,752-	21-
1987	5,084,242	929,933	18	589,664	12	340,269-	7-
1988	3,349,443	240,881	7	316,848	9	75,967	2
1989	738,053	369,855	50	548,796	74	178,941	24
1990	337,048	648,250	192	3,688,766		3,040,516	902
1991	1,741,983	362,462	21	168,403	10	194,059-	11-
1992	2,530,759	185,566	7	63-	0	185,629-	7-
1993	2,386,027	538,191	23	142,872	6	395,319-	17-
1994	2,549,808	308,248	12	1,167,969	46	859,721	34
1995	1,384,756	503,674	36	781,515	56	277,841	20
1996	728,597	676,857	93	1,365,313-	187-	2,042,170-	280-
1997	7,084,354	581,916	8	446,373	6	135,543-	2-
1998	1,263,354	449,292	36	199,867-	16-	649,159-	51-
1999	3,325,797	532,901	16	250,350	8	282,551-	8-
2000	3,887,891	522,562	13	8,129-	0	530,691-	14-
2001	1,734,826	565,605	33		0	565,605-	33-
2002	2,580,002	373,411	14	671,741	26	298,331	12
2003	6,313,830	436,577-	7-	1,072-	0	435,505	7
2004	8,765,811	136,624	2	677	0	135,947-	2-
2005	2,809,768	1,326,975	47	11,072	0	1,315,903-	47-
2006	7,042,957	222,362	3	7,881	0	214,480-	3-
2007	11,908,476	1,577,899	13	52,878	0	1,525,021-	13-
2008	2,623,968	358,927	14		0	358,927-	14-
2009	1,351,891	205,861	15	453	0	205,408-	15-
2010	4,241,306	226,301	5	24,329	1	201,971-	5-
2011	5,338,328	408,945	8	820	0	408,125-	8-
2012	3,023,244	281,215	9	2,115,845	70	1,834,630	61
2013	2,208,798	278,626-	13-		0	278,626	13
2014	2,529,541	580,018-	23-		0	580,018	23
2015	3,932,897	146,859	4		0	146,859-	4-
2016	1,618,287	158,844	10	11,483	1	147,361-	9-
2017	4,094,388	1,259,207	31		0	1,259,207-	31-
2018	7,539,788	1,180,120	16	60,883	1	1,119,237-	15-
2019	8,716,279	2,754,108	32		0	2,754,108-	32-
2020	4,502,302	32,176	1		0	32,176-	1-
2021	5,629,164	2,809,634	50		0	2,809,634-	50-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	12,777,378	814,260	6		0	814,260-	6-
2023	4,087,536	338,073	8	39,770	1	298,303-	7-
TOTAL	158,045,481	22,002,422	14	11,827,491	7	10,174,931-	6-

THREE-YEAR MOVING AVERAGES

84-86	2,094,202	423,216	20	767,515	37	344,299	16
85-87	3,170,514	531,619	17	715,326	23	183,707	6
86-88	3,538,066	541,855	15	302,171	9	239,685-	7-
87-89	3,057,246	513,556	17	485,103	16	28,454-	1-
88-90	1,474,848	419,662	28	1,518,137	103	1,098,475	74
89-91	939,028	460,189	49	1,468,655	156	1,008,466	107
90-92	1,536,597	398,759	26	1,285,702	84	886,943	58
91-93	2,219,590	362,073	16	103,737	5	258,336-	12-
92-94	2,488,865	344,002	14	436,926	18	92,924	4
93-95	2,106,864	450,038	21	697,452	33	247,414	12
94-96	1,554,387	496,260	32	194,724	13	301,536-	19-
95-97	3,065,902	587,482	19	45,808-	1-	633,291-	21-
96-98	3,025,435	569,355	19	372,936-	12-	942,291-	31-
97-99	3,891,168	521,370	13	165,619	4	355,751-	9-
98-00	2,825,681	501,585	18	14,118	0	487,467-	17-
99-01	2,982,838	540,356	18	80,740	3	459,616-	15-
00-02	2,734,240	487,193	18	221,204	8	265,989-	10-
01-03	3,542,886	167,480	5	223,556	6	56,077	2
02-04	5,886,548	24,486	0	223,782	4	199,296	3
03-05	5,963,136	342,341	6	3,559	0	338,782-	6-
04-06	6,206,179	561,987	9	6,544	0	555,444-	9-
05-07	7,253,734	1,042,412	14	23,944	0	1,018,468-	14-
06-08	7,191,800	719,729	10	20,253	0	699,476-	10-
07-09	5,294,778	714,229	13	17,777	0	696,452-	13-
08-10	2,739,055	263,696	10	8,261	0	255,435-	9-
09-11	3,643,842	280,369	8	8,534	0	271,835-	7-
10-12	4,200,959	305,487	7	713,665	17	408,178	10
11-13	3,523,457	137,178	4	705,555	20	568,377	16
12-14	2,587,194	192,476-	7-	705,282	27	897,758	35
13-15	2,890,412	237,262-	8-		0	237,262	8
14-16	2,693,575	91,439-	3-	3,828	0	95,266	4
15-17	3,215,190	521,636	16	3,828	0	517,809-	16-
16-18	4,417,487	866,057	20	24,122	1	841,935-	19-
17-19	6,783,485	1,731,145	26	20,294	0	1,710,851-	25-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	6,919,456	1,322,135	19	20,294	0	1,301,840-	19-
19-21	6,282,582	1,865,306	30		0	1,865,306-	30-
20-22	7,636,281	1,218,690	16		0	1,218,690-	16-
21-23	7,498,026	1,320,656	18	13,257	0	1,307,399-	17-
FIVE-YEAR AVERAGE							
19-23	7,142,532	1,349,650	19	7,954	0	1,341,696-	19-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	8,833	1,079	12	23,864	270	22,785	258
1985	18,860	20,963	111	280,640		259,677	
1986							
1987	61,222	45,693	75	4,243	7	41,450-	68-
1988				4,125		4,125	
1989							
1990		3,135				3,135-	
1991							
1992							
1993							
1994							
1995	13,708	27,491	201	42-	0	27,533-	201-
1996							
1997	57,655		0		0		0
1998	139-	38,824			0	38,824-	
1999	14,416	59,336	412		0	59,336-	412-
2000							
2001							
2002	5,836	51,173	877		0	51,173-	877-
2003	111,500	22,822	20		0	22,822-	20-
2004							
2005	25,496	904-	4-		0	904	4
2006	13,693	2,899	21		0	2,899-	21-
2007							
2008	296,903		0		0		0
2009							
2010							
2011	34,263		0		0		0
2012							
2013							
2014	650,497		0		0		0
2015	454,352		0		0		0
2016	4,089		0		0		0
2017	761,298	847,670	111		0	847,670-	111-
2018	144,131	2,865	2		0	2,865-	2-
2019	1,402	245,334			0	245,334-	
2020	85,262		0		0		0
2021							

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	1,028,369	324,770	32		0	324,770-	32-
2023	12,829		0		0		0
TOTAL	3,804,476	1,693,151	45	312,830	8	1,380,321-	36-

THREE-YEAR MOVING AVERAGES

84-86	9,231	7,347	80	101,501		94,154	
85-87	26,694	22,219	83	94,961	356	72,742	273
86-88	20,407	15,231	75	2,789	14	12,442-	61-
87-89	20,407	15,231	75	2,789	14	12,442-	61-
88-90		1,045		1,375		330	
89-91		1,045				1,045-	
90-92		1,045				1,045-	
91-93							
92-94							
93-95	4,569	9,164	201	14-	0	9,178-	201-
94-96	4,569	9,164	201	14-	0	9,178-	201-
95-97	23,788	9,164	39	14-	0	9,178-	39-
96-98	19,172	12,941	68		0	12,941-	68-
97-99	23,977	32,720	136		0	32,720-	136-
98-00	4,759	32,720	688		0	32,720-	688-
99-01	4,805	19,779	412		0	19,779-	412-
00-02	1,945	17,058	877		0	17,058-	877-
01-03	39,112	24,665	63		0	24,665-	63-
02-04	39,112	24,665	63		0	24,665-	63-
03-05	45,666	7,306	16		0	7,306-	16-
04-06	13,063	665	5		0	665-	5-
05-07	13,063	665	5		0	665-	5-
06-08	103,532	966	1		0	966-	1-
07-09	98,968		0		0		0
08-10	98,968		0		0		0
09-11	11,421		0		0		0
10-12	11,421		0		0		0
11-13	11,421		0		0		0
12-14	216,832		0		0		0
13-15	368,283		0		0		0
14-16	369,646		0		0		0
15-17	406,580	282,557	69		0	282,557-	69-
16-18	303,173	283,512	94		0	283,512-	94-
17-19	302,277	365,290	121		0	365,290-	121-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	76,932	82,733	108		0	82,733-	108-
19-21	28,888	81,778	283		0	81,778-	283-
20-22	371,210	108,257	29		0	108,257-	29-
21-23	347,066	108,257	31		0	108,257-	31-
FIVE-YEAR AVERAGE							
19-23	225,572	114,021	51		0	114,021-	51-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	159,666	141,221	88	8,162	5	133,059-	83-
1985	207,640	223,891	108	148,004	71	75,887-	37-
1986	288,781	219,062	76	244,143	85	25,081	9
1987	93,503	86,013	92	22,555	24	63,458-	68-
1988	12,447-	68,309	549-	54,175	435-	14,134-	114
1989	152,584	205,696	135	245,723	161	40,027	26
1990	65,077	155,384	239	22,196	34	133,188-	205-
1991	84,548	136,724	162	29,460	35	107,264-	127-
1992	122,320	118,044	97	20,533	17	97,511-	80-
1993	78,033	199,269	255	6,661	9	192,608-	247-
1994	330,070	238,305	72	138,476	42	99,829-	30-
1995	4,907,322	253,870	5	18,401	0	235,469-	5-
1996	387,577	163,108	42	13,933	4	149,175-	38-
1997	118,518	75,051	63	84,879	72	9,828	8
1998	145,263	588,958	405	4,114	3	584,844-	403-
1999	477,813	210,089	44	393-	0	210,482-	44-
2000	378,686	377,328	100	119,110	31	258,218-	68-
2001	646,671	1,386,308	214	443,038	69	943,270-	146-
2002	624,227	171,948	28	241,045-	39-	412,993-	66-
2003	483,691	10,757	2	16,884	3	6,127	1
2004	1,374,026	140,044	10	153	0	139,891-	10-
2005	1,532,195	1,066,899	70	1,132,293	74	65,394	4
2006	371,534	257,895	69	9,256	2	248,639-	67-
2007	1,498,743	737,038	49	151,379	10	585,659-	39-
2008	795,916	433,423	54	68,526	9	364,897-	46-
2009	668,929	668,865	100	5,585	1	663,280-	99-
2010	135,082	66,908	50	1,061	1	65,847-	49-
2011	286,912	263,144	92	88,383	31	174,761-	61-
2012	562,057	171,185	30		0	171,185-	30-
2013	474,365	131,856	28		0	131,856-	28-
2014	454,654	292,469	64		0	292,469-	64-
2015	994,358	726,028	73	16,354	2	709,673-	71-
2016	1,674,345	618,194	37	15,476	1	602,718-	36-
2017	2,718,304	930,128	34	60,274	2	869,854-	32-
2018	1,290,532	639,158	50		0	639,158-	50-
2019	662,219	152,158-	23-	392	0	152,550	23
2020	2,299,488	637,699	28		0	637,699-	28-
2021	2,092,712	736,593	35		0	736,593-	35-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	2,080,791	1,917,101	92		0	1,917,101-	92-
2023	1,433,797	1,128,833	79		0	1,128,833-	79-
TOTAL	33,140,504	16,440,637	50	2,948,142	9	13,492,495-	41-

THREE-YEAR MOVING AVERAGES

84-86	218,696	194,725	89	133,436	61	61,288-	28-
85-87	196,641	176,322	90	138,234	70	38,088-	19-
86-88	123,279	124,461	101	106,958	87	17,504-	14-
87-89	77,880	120,006	154	107,484	138	12,522-	16-
88-90	68,405	143,130	209	107,365	157	35,765-	52-
89-91	100,736	165,935	165	99,126	98	66,808-	66-
90-92	90,648	136,717	151	24,063	27	112,654-	124-
91-93	94,967	151,346	159	18,885	20	132,461-	139-
92-94	176,808	185,206	105	55,223	31	129,983-	74-
93-95	1,771,808	230,481	13	54,513	3	175,969-	10-
94-96	1,874,990	218,428	12	56,937	3	161,491-	9-
95-97	1,804,472	164,010	9	39,071	2	124,939-	7-
96-98	217,119	275,706	127	34,309	16	241,397-	111-
97-99	247,198	291,366	118	29,533	12	261,833-	106-
98-00	333,921	392,125	117	40,944	12	351,181-	105-
99-01	501,057	657,908	131	187,252	37	470,656-	94-
00-02	549,862	645,194	117	107,034	19	538,160-	98-
01-03	584,863	523,004	89	72,959	12	450,045-	77-
02-04	827,315	107,583	13	74,669-	9-	182,252-	22-
03-05	1,129,970	405,900	36	383,110	34	22,790-	2-
04-06	1,092,585	488,279	45	380,567	35	107,712-	10-
05-07	1,134,157	687,277	61	430,976	38	256,301-	23-
06-08	888,731	476,119	54	76,387	9	399,732-	45-
07-09	987,863	613,109	62	75,164	8	537,945-	54-
08-10	533,309	389,732	73	25,058	5	364,674-	68-
09-11	363,641	332,972	92	31,676	9	301,296-	83-
10-12	328,017	167,079	51	29,815	9	137,264-	42-
11-13	441,111	188,728	43	29,461	7	159,267-	36-
12-14	497,026	198,503	40		0	198,503-	40-
13-15	641,126	383,451	60	5,451	1	377,999-	59-
14-16	1,041,119	545,564	52	10,610	1	534,954-	51-
15-17	1,795,669	758,117	42	30,701	2	727,415-	41-
16-18	1,894,393	729,160	38	25,250	1	703,910-	37-
17-19	1,557,018	472,376	30	20,222	1	452,154-	29-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	1,417,413	374,900	26	131	0	374,769-	26-
19-21	1,684,806	407,378	24	131	0	407,247-	24-
20-22	2,157,664	1,097,131	51		0	1,097,131-	51-
21-23	1,869,100	1,260,842	67		0	1,260,842-	67-
FIVE-YEAR AVERAGE							
19-23	1,713,801	853,614	50	78	0	853,535-	50-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	302,141	94,447	31	46,358	15	48,089-	16-
1985	117,638	60,437	51	38,204	32	22,233-	19-
1986	282,843	167,985	59	50,004	18	117,981-	42-
1987	227,358	226,223	100	67,843	30	158,380-	70-
1988	70,809	24,812	35	26,490	37	1,678	2
1989	19,013	43,875	231	36,206	190	7,669-	40-
1990	15,515	27,574	178	16,140	104	11,434-	74-
1991	72,193	92,492	128	10,423	14	82,069-	114-
1992	547,570	96,274	18	2,649	0	93,625-	17-
1993	99,179	115,216	116	27,300	28	87,916-	89-
1994	128,055	145,132	113	10,587	8	134,545-	105-
1995	307,357	212,492	69	21,812	7	190,680-	62-
1996	101,622	37,339	37	2,927	3	34,412-	34-
1997	209,956	43,743	21	785	0	42,958-	20-
1998	27,287	152,461	559	6,220	23	146,241-	536-
1999	264,456	133,231	50	434-	0	133,665-	51-
2000	165,731	651,504	393	7,360	4	644,144-	389-
2001	336,065	548,833	163	105,977	32	442,857-	132-
2002	152,517	22,672	15	26,584	17	3,912	3
2003	281,751	110,737	39	13,882	5	96,855-	34-
2004	1,080,281	626-	0		0	626	0
2005	1,275,468	767,429	60	674,500	53	92,929-	7-
2006	167,584	152,167	91		0	152,167-	91-
2007	534,020	206,080-	39-	96,649	18	302,729	57
2008	1,027,267	632,474	62	51,418	5	581,056-	57-
2009	157,569	64,212	41	1,468	1	62,744-	40-
2010	419,223	21,056	5	3,057	1	17,999-	4-
2011	137,234-	165,935	121-	5,879	4-	160,056-	117
2012	268,303	18,520	7		0	18,520-	7-
2013	193,560	52,208	27		0	52,208-	27-
2014	1,450,387	238,411	16		0	238,411-	16-
2015	916,423	184,266	20	15,262	2	169,004-	18-
2016	351,070	323,197	92	31,304	9	291,893-	83-
2017	1,468,139	367,245	25	10,338	1	356,908-	24-
2018	611,947	236,814	39	518	0	236,296-	39-
2019	67,241	341,963	509	336	0	341,627-	508-
2020	536,766	680,701	127		0	680,701-	127-
2021	823,155	211,579	26		0	211,579-	26-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	1,244,165	940,130	76		0	940,130-	76-
2023	308,026	122,449	40		0	122,449-	40-
TOTAL	16,492,416	8,321,528	50	1,408,046	9	6,913,482-	42-

THREE-YEAR MOVING AVERAGES

84-86	234,207	107,623	46	44,855	19	62,768-	27-
85-87	209,280	151,548	72	52,017	25	99,531-	48-
86-88	193,670	139,673	72	48,112	25	91,561-	47-
87-89	105,727	98,303	93	43,513	41	54,790-	52-
88-90	35,112	32,087	91	26,279	75	5,808-	17-
89-91	35,574	54,647	154	20,923	59	33,724-	95-
90-92	211,759	72,113	34	9,737	5	62,376-	29-
91-93	239,647	101,327	42	13,457	6	87,870-	37-
92-94	258,268	118,874	46	13,512	5	105,362-	41-
93-95	178,197	157,613	88	19,900	11	137,714-	77-
94-96	179,011	131,654	74	11,775	7	119,879-	67-
95-97	206,312	97,858	47	8,508	4	89,350-	43-
96-98	112,955	77,848	69	3,311	3	74,537-	66-
97-99	167,233	109,812	66	2,190	1	107,621-	64-
98-00	152,491	312,399	205	4,382	3	308,017-	202-
99-01	255,417	444,523	174	37,634	15	406,888-	159-
00-02	218,104	407,670	187	46,640	21	361,029-	166-
01-03	256,778	227,414	89	48,814	19	178,600-	70-
02-04	504,850	44,261	9	13,489	3	30,772-	6-
03-05	879,167	292,513	33	229,461	26	63,053-	7-
04-06	841,111	306,323	36	224,833	27	81,490-	10-
05-07	659,024	237,839	36	257,050	39	19,211	3
06-08	576,290	192,854	33	49,356	9	143,498-	25-
07-09	572,952	163,535	29	49,845	9	113,690-	20-
08-10	534,686	239,247	45	18,648	3	220,600-	41-
09-11	146,519	83,734	57	3,468	2	80,266-	55-
10-12	183,431	68,503	37	2,979	2	65,525-	36-
11-13	108,210	78,887	73	1,960	2	76,928-	71-
12-14	637,417	103,046	16		0	103,046-	16-
13-15	853,457	158,295	19	5,087	1	153,208-	18-
14-16	905,960	248,625	27	15,522	2	233,103-	26-
15-17	911,877	291,570	32	18,968	2	272,602-	30-
16-18	810,385	309,086	38	14,053	2	295,032-	36-
17-19	715,776	315,341	44	3,730	1	311,610-	44-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	405,318	419,826	104	285	0	419,541-	104-
19-21	475,720	411,414	86	112	0	411,302-	86-
20-22	868,028	610,803	70		0	610,803-	70-
21-23	791,782	424,719	54		0	424,719-	54-
FIVE-YEAR AVERAGE							
19-23	595,871	459,364	77	67	0	459,297-	77-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	23,803	1,403	6	7,638	32	6,235	26
1987							
1988	60,840	2,026	3	719	1	1,307-	2-
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016	1,956		0		0		0
2017	123,278	11,440	9		0	11,440-	9-
2018							
2019							
2020							
2021							
2022							
2023							
TOTAL	209,877	14,869	7	8,357	4	6,512-	3-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88	28,214	1,143	4	2,786	10	1,643	6
87-89	20,280	675	3	240	1	436-	2-
88-90	20,280	675	3	240	1	436-	2-
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16	652		0		0		0
15-17	41,745	3,813	9		0	3,813-	9-
16-18	41,745	3,813	9		0	3,813-	9-
17-19	41,093	3,813	9		0	3,813-	9-
18-20							
19-21							
20-22							
21-23							

FIVE-YEAR AVERAGE

19-23

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	53,672-		0	229,183	427-	229,183	427-
1987		38,519				38,519-	
1988	297,329		0	3,514	1	3,514	1
1989		9,899				9,899-	
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007		2,959-				2,959	
2008	31,397		0		0		0
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016	165		0		0		0
2017							
2018							
2019	17,229	6,586	38		0	6,586-	38-
2020							
2021							
2022							
2023							
TOTAL	292,449	52,044	18	232,697	80	180,653	62

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88	81,219	12,840	16	77,566	96	64,726	80
87-89	99,110	16,139	16	1,171	1	14,968-	15-
88-90	99,110	3,300	3	1,171	1	2,128-	2-
89-91		3,300				3,300-	
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07		986-				986	
06-08	10,466	986-	9-		0	986	9
07-09	10,466	986-	9-		0	986	9
08-10	10,466		0		0		0
09-11							
10-12							
11-13							
12-14							
13-15							
14-16	55		0		0		0
15-17	55		0		0		0
16-18	55		0		0		0
17-19	5,743	2,195	38		0	2,195-	38-
18-20	5,743	2,195	38		0	2,195-	38-
19-21	5,743	2,195	38		0	2,195-	38-
20-22							
21-23							
FIVE-YEAR AVERAGE							
19-23	3,446	1,317	38		0	1,317-	38-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	24,682	539	2	30,189	122	29,650	120
1985	35,326	15,974	45	13,196	37	2,778-	8-
1986	50,133	10,917	22	14,191	28	3,274	7
1987	75,776	7,444	10	423	1	7,021-	9-
1988	12,381	3,230	26	1,794	14	1,436-	12-
1989	6,824	21,323	312	484-	7-	21,807-	320-
1990		1,567				1,567-	
1991							
1992							
1993	26,181	5,234	20	5,173	20	61-	0
1994	7,565	1,266	17	3,820	50	2,554	34
1995	6,517	1,611	25	115-	2-	1,726-	26-
1996	2,566	48	2		0	48-	2-
1997	80,099	11,443	14		0	11,443-	14-
1998	500		0		0		0
1999							
2000	1,480	8,523	576		0	8,523-	576-
2001	17,209	2,914	17		0	2,914-	17-
2002							
2003							
2004	28,412		0		0		0
2005	15,839	4,052	26		0	4,052-	26-
2006	879		0		0		0
2007	69,901	107,152	153	6,375	9	100,777-	144-
2008	445,627		0		0		0
2009	366,464	2,348-	1-	2,809	1	5,157	1
2010	113,291-		0		0		0
2011	13,416	17,491	130		0	17,491-	130-
2012	20,710	3,462	17		0	3,462-	17-
2013	2,400	16,067	669		0	16,067-	669-
2014	4,313	2,628	61		0	2,628-	61-
2015	5,383	3,259	61		0	3,259-	61-
2016	29,038	264-	1-		0	264	1
2017	12,532	4,765-	38-		0	4,765	38
2018	100,162	30,212	30		0	30,212-	30-
2019	81,559	7,615	9		0	7,615-	9-
2020	6,088		0		0		0
2021	28,418	35,493	125		0	35,493-	125-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	36,110	44,475	123	671	2	43,803-	121-
2023	56,503	50,610	90		0	50,610-	90-
TOTAL	1,557,703	407,173	26	78,043	5	329,131-	21-

THREE-YEAR MOVING AVERAGES

84-86	36,714	9,143	25	19,192	52	10,049	27
85-87	53,745	11,445	21	9,270	17	2,175-	4-
86-88	46,097	7,197	16	5,469	12	1,728-	4-
87-89	31,660	10,666	34	578	2	10,088-	32-
88-90	6,402	8,707	136	437	7	8,270-	129-
89-91	2,275	7,630	335	161-	7-	7,791-	343-
90-92		522				522-	
91-93	8,727	1,745	20	1,724	20	20-	0
92-94	11,249	2,167	19	2,998	27	831	7
93-95	13,421	2,704	20	2,959	22	256	2
94-96	5,549	975	18	1,235	22	260	5
95-97	29,727	4,367	15	38-	0	4,406-	15-
96-98	27,722	3,830	14		0	3,830-	14-
97-99	26,866	3,814	14		0	3,814-	14-
98-00	660	2,841	430		0	2,841-	430-
99-01	6,230	3,812	61		0	3,812-	61-
00-02	6,230	3,812	61		0	3,812-	61-
01-03	5,736	971	17		0	971-	17-
02-04	9,471		0		0		0
03-05	14,751	1,351	9		0	1,351-	9-
04-06	15,044	1,351	9		0	1,351-	9-
05-07	28,873	37,068	128	2,125	7	34,943-	121-
06-08	172,136	35,717	21	2,125	1	33,592-	20-
07-09	293,998	34,935	12	3,061	1	31,873-	11-
08-10	232,933	783-	0	936	0	1,719	1
09-11	88,863	5,048	6	936	1	4,111-	5-
10-12	26,388-	6,984	26-		0	6,984-	26
11-13	12,175	12,340	101		0	12,340-	101-
12-14	9,141	7,386	81		0	7,386-	81-
13-15	4,032	7,318	182		0	7,318-	182-
14-16	12,911	1,874	15		0	1,874-	15-
15-17	15,651	590-	4-		0	590	4
16-18	47,244	8,394	18		0	8,394-	18-
17-19	64,751	11,021	17		0	11,021-	17-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	62,603	12,609	20		0	12,609-	20-
19-21	38,688	14,369	37		0	14,369-	37-
20-22	23,539	26,656	113	224	1	26,432-	112-
21-23	40,344	43,526	108	224	1	43,302-	107-
FIVE-YEAR AVERAGE							
19-23	41,736	27,639	66	134	0	27,504-	66-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	1,474,972	470,433	32	762,496	52	292,063	20
1985	1,473,595	191,742	13	524,475	36	332,733	23
1986	922,434	338,914	37	392,612	43	53,698	6
1987	2,956,810	427,076	14	198,702	7	228,374-	8-
1988	57,286-	70,995	124-	259,044	452-	188,049	328-
1989	574,930	167,524	29	91,723	16	75,801-	13-
1990	930,209	102,421	11	24,535	3	77,886-	8-
1991	586,287	198,154	34	68,578	12	129,576-	22-
1992	624,015	104,815	17	1,130	0	103,685-	17-
1993	933,255	416,715	45	264,589	28	152,126-	16-
1994	749,469	179,558	24	321,790	43	142,232	19
1995	1,367,589	308,691	23	74,403	5	234,288-	17-
1996	595,083	128,020	22	272,748	46	144,728	24
1997	864,954	197,956	23	87,955	10	110,001-	13-
1998	130,843	61,870	47	106,037-	81-	167,907-	128-
1999	1,615,075	161,451	10	26,070	2	135,381-	8-
2000	219,397	70,277	32	12,466	6	57,812-	26-
2001	1,593,397	246,252	15	81,890	5	164,363-	10-
2002	594,447	128,571	22		0	128,571-	22-
2003	444,052	58,881	13	28,134	6	30,747-	7-
2004	2,612,423	13,340	1	1,456	0	11,883-	0
2005	1,062,457	27,072-	3-		0	27,072	3
2006	820,368	82,455	10		0	82,455-	10-
2007	1,655,010	758,279	46	16,398	1	741,881-	45-
2008	3,474,202	87,154	3	18,405	1	68,749-	2-
2009	815,373	291,523	36	26,825	3	264,698-	32-
2010	873,821-	63,119	7-		0	63,119-	7
2011	1,304,913	143,883	11		0	143,883-	11-
2012	989,705	904,972	91		0	904,972-	91-
2013	798,133	150,084	19		0	150,084-	19-
2014	3,234,931	141,904	4		0	141,904-	4-
2015	1,781,000	701,525-	39-	1,939	0	703,464	39
2016	1,889,491	266,670	14		0	266,670-	14-
2017	4,215,915	749,124	18		0	749,124-	18-
2018	5,374,913	2,054,125	38		0	2,054,125-	38-
2019	5,337,687	591,674	11		0	591,674-	11-
2020	3,494,040	527,283	15		0	527,283-	15-
2021	2,675,404	608,822	23		0	608,822-	23-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	3,713,230	113,001	3	15,291	0	97,710-	3-
2023	5,000,478	696,515	14		0	696,515-	14-
TOTAL	67,969,378	11,545,645	17	3,467,616	5	8,078,029-	12-

THREE-YEAR MOVING AVERAGES

84-86	1,290,334	333,696	26	559,861	43	226,165	18
85-87	1,784,280	319,244	18	371,930	21	52,686	3
86-88	1,273,986	278,995	22	283,453	22	4,458	0
87-89	1,158,151	221,865	19	183,156	16	38,709-	3-
88-90	482,618	113,647	24	125,101	26	11,454	2
89-91	697,142	156,033	22	61,612	9	94,421-	14-
90-92	713,504	135,130	19	31,414	4	103,716-	15-
91-93	714,519	239,895	34	111,432	16	128,462-	18-
92-94	768,913	233,696	30	195,836	25	37,860-	5-
93-95	1,016,771	301,655	30	220,261	22	81,394-	8-
94-96	904,047	205,423	23	222,980	25	17,557	2
95-97	942,542	211,556	22	145,035	15	66,520-	7-
96-98	530,293	129,282	24	84,889	16	44,393-	8-
97-99	870,291	140,426	16	2,663	0	137,763-	16-
98-00	655,105	97,866	15	22,500-	3-	120,367-	18-
99-01	1,142,623	159,327	14	40,142	4	119,185-	10-
00-02	802,414	148,367	18	31,452	4	116,915-	15-
01-03	877,299	144,568	16	36,674	4	107,894-	12-
02-04	1,216,974	66,930	5	9,863	1	57,067-	5-
03-05	1,372,977	15,049	1	9,863	1	5,186-	0
04-06	1,498,416	22,907	2	485	0	22,422-	1-
05-07	1,179,278	271,221	23	5,466	0	265,755-	23-
06-08	1,983,193	309,296	16	11,601	1	297,695-	15-
07-09	1,981,528	378,985	19	20,543	1	358,443-	18-
08-10	1,138,585	147,265	13	15,077	1	132,189-	12-
09-11	415,489	166,175	40	8,942	2	157,233-	38-
10-12	473,599	370,658	78		0	370,658-	78-
11-13	1,030,917	399,646	39		0	399,646-	39-
12-14	1,674,256	398,986	24		0	398,986-	24-
13-15	1,938,021	136,512-	7-	646	0	137,159	7
14-16	2,301,807	97,650-	4-	646	0	98,297	4
15-17	2,628,802	104,756	4	646	0	104,110-	4-
16-18	3,826,773	1,023,306	27		0	1,023,306-	27-
17-19	4,976,171	1,131,641	23		0	1,131,641-	23-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	4,735,547	1,057,694	22		0	1,057,694-	22-
19-21	3,835,710	575,926	15		0	575,926-	15-
20-22	3,294,225	416,369	13	5,097	0	411,272-	12-
21-23	3,796,370	472,779	12	5,097	0	467,683-	12-
FIVE-YEAR AVERAGE							
19-23	4,044,168	507,459	13	3,058	0	504,401-	12-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 364.10 AND 364.20 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	925,829	888,195	96	672,971	73	215,224-	23-
1985	977,809	484,855	50	288,713	30	196,142-	20-
1986	1,952,942	515,700	26	421,153	22	94,547-	5-
1987	11,717-	106,940	913-	88,277	753-	18,663-	159
1988	718,522	450,279	63	297,827	41	152,452-	21-
1989	807,286	592,634	73	418,928	52	173,706-	22-
1990	424,796	788,468	186	191,754	45	596,714-	140-
1991	924,026	997,841	108	148,256	16	849,585-	92-
1992	1,298,931	642,169	49	78,372	6	563,797-	43-
1993	197,459	921,923	467	204,495	104	717,428-	363-
1994	1,257,279	673,214	54	312,229	25	360,985-	29-
1995	1,178,852	866,511	74	99,804	8	766,707-	65-
1996	946,046	1,244,617	132	57,097	6	1,187,520-	126-
1997	1,233,733	1,223,109	99	17,935	1	1,205,174-	98-
1998	1,106,360	725,280	66	418,599	38	306,681-	28-
1999	1,247,368	1,421,435	114	77,950	6	1,343,485-	108-
2000	934,993	1,575,162	168	92,566	10	1,482,596-	159-
2001	1,502,260	1,577,363	105	74,134	5	1,503,229-	100-
2002	1,234,138	1,812,915	147	25,712	2	1,787,203-	145-
2003	1,903,018	1,370,773	72	23,995	1	1,346,778-	71-
2004	3,724,157	806,966	22	60,568	2	746,398-	20-
2005	2,753,416	1,732,296	63	8,498	0	1,723,798-	63-
2006	2,064,264	1,223,983	59	147,168	7	1,076,815-	52-
2007	2,518,927	929,862	37	128,401	5	801,461-	32-
2008	3,345,084	1,284,066	38	202,012	6	1,082,055-	32-
2009	8,532,319	1,255,124	15	1,414,838	17	159,714	2
2010	1,572,725	516,005	33	25,203	2	490,801-	31-
2011	1,769,950	1,237,372	70	55,110	3	1,182,262-	67-
2012	1,359,625	1,340,380	99	136,207	10	1,204,173-	89-
2013	1,858,673	634,899	34		0	634,899-	34-
2014	3,224,758	1,073,878	33		0	1,073,878-	33-
2015	2,402,897	1,771,997	74	8,061	0	1,763,936-	73-
2016	1,808,123	1,965,114	109	16,558	1	1,948,556-	108-
2017	2,825,301	2,052,260	73	195	0	2,052,065-	73-
2018	4,120,218	3,411,427	83	1,441,479	35	1,969,948-	48-
2019	4,159,405	2,077,222	50	2,461	0	2,074,761-	50-
2020	3,819,570	2,885,766	76		0	2,885,766-	76-
2021	4,594,077	3,354,980	73		0	3,354,980-	73-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 364.10 AND 364.20 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	5,402,717	3,534,136	65	736	0	3,533,400-	65-
2023	7,291,421	7,044,841	97	50,106	1	6,994,735-	96-
TOTAL	89,907,558	59,011,959	66	7,708,368	9	51,303,591-	57-

THREE-YEAR MOVING AVERAGES

84-86	1,285,527	629,583	49	460,946	36	168,638-	13-
85-87	973,011	369,165	38	266,048	27	103,117-	11-
86-88	886,582	357,640	40	269,086	30	88,554-	10-
87-89	504,697	383,284	76	268,344	53	114,940-	23-
88-90	650,201	610,460	94	302,836	47	307,624-	47-
89-91	718,703	792,981	110	252,979	35	540,002-	75-
90-92	882,584	809,493	92	139,461	16	670,032-	76-
91-93	806,805	853,978	106	143,708	18	710,270-	88-
92-94	917,890	745,769	81	198,365	22	547,403-	60-
93-95	877,863	820,549	93	205,509	23	615,040-	70-
94-96	1,127,392	928,114	82	156,377	14	771,737-	68-
95-97	1,119,544	1,111,412	99	58,279	5	1,053,134-	94-
96-98	1,095,380	1,064,335	97	164,544	15	899,792-	82-
97-99	1,195,820	1,123,275	94	171,495	14	951,780-	80-
98-00	1,096,240	1,240,626	113	196,372	18	1,044,254-	95-
99-01	1,228,207	1,524,654	124	81,550	7	1,443,103-	117-
00-02	1,223,797	1,655,147	135	64,138	5	1,591,009-	130-
01-03	1,546,472	1,587,017	103	41,280	3	1,545,737-	100-
02-04	2,287,104	1,330,218	58	36,758	2	1,293,460-	57-
03-05	2,793,530	1,303,345	47	31,020	1	1,272,325-	46-
04-06	2,847,279	1,254,415	44	72,078	3	1,182,337-	42-
05-07	2,445,536	1,295,380	53	94,689	4	1,200,691-	49-
06-08	2,642,759	1,145,970	43	159,193	6	986,777-	37-
07-09	4,798,777	1,156,351	24	581,750	12	574,600-	12-
08-10	4,483,376	1,018,398	23	547,351	12	471,047-	11-
09-11	3,958,331	1,002,834	25	498,384	13	504,450-	13-
10-12	1,567,434	1,031,252	66	72,173	5	959,079-	61-
11-13	1,662,750	1,070,884	64	63,772	4	1,007,112-	61-
12-14	2,147,685	1,016,386	47	45,402	2	970,983-	45-
13-15	2,495,442	1,160,258	46	2,687	0	1,157,571-	46-
14-16	2,478,592	1,603,663	65	8,206	0	1,595,457-	64-
15-17	2,345,440	1,929,790	82	8,271	0	1,921,519-	82-
16-18	2,917,881	2,476,267	85	486,077	17	1,990,190-	68-
17-19	3,701,642	2,513,637	68	481,378	13	2,032,258-	55-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 364.10 AND 364.20 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	4,033,064	2,791,472	69	481,313	12	2,310,159-	57-
19-21	4,191,018	2,772,656	66	820	0	2,771,836-	66-
20-22	4,605,455	3,258,294	71	245	0	3,258,049-	71-
21-23	5,762,739	4,644,652	81	16,947	0	4,627,705-	80-
FIVE-YEAR AVERAGE							
19-23	5,053,438	3,779,389	75	10,661	0	3,768,728-	75-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	463,490	452,143	98	199,690	43	252,453-	54-
1985	313,977	231,356	74	203,288	65	28,068-	9-
1986	238,325	337,110	141	59,888	25	277,222-	116-
1987	457,250	502,485	110	107,210	23	395,275-	86-
1988	349,614	331,037	95	119,814	34	211,223-	60-
1989	68,593	267,511	390	46,460	68	221,051-	322-
1990	192,560	408,384	212	66,952	35	341,432-	177-
1991	118,729	198,642	167	51,918	44	146,724-	124-
1992	174,074	182,630	105	15,803	9	166,827-	96-
1993	816,060	987,243	121	100,736	12	886,507-	109-
1994	387,303	409,387	106	42,854	11	366,533-	95-
1995	998,931	808,587	81	90,714	9	717,873-	72-
1996	494,487	466,044	94	126,189	26	339,855-	69-
1997	360,226	498,009	138	40,441	11	457,568-	127-
1998	593,685	361,117	61	50,106	8	311,011-	52-
1999	619,970	628,786	101	100,313	16	528,473-	85-
2000	619,380	546,142	88	19,743	3	526,399-	85-
2001	525,097	355,705	68	3,303	1	352,402-	67-
2002	625,196	659,476	105	47,559	8	611,917-	98-
2003	1,153,037	516,209	45	597-	0	516,805-	45-
2004	1,629,051	278,040	17	29,487	2	248,553-	15-
2005	2,030,788	832,951	41	20,881	1	812,070-	40-
2006	954,723	1,060,509	111	164,256	17	896,253-	94-
2007	1,009,878	1,136,377	113	53,695	5	1,082,682-	107-
2008	1,187,416	664,028	56	67,622	6	596,406-	50-
2009	1,206,525	927,248	77	29,956	2	897,292-	74-
2010	1,276,982	481,658	38	20,473	2	461,185-	36-
2011	823,208	839,938	102	259,800	32	580,139-	70-
2012	553,128	705,721	128	11,366	2	694,356-	126-
2013	1,070,462	538,765	50		0	538,765-	50-
2014	894,131	430,173	48		0	430,173-	48-
2015	959,164	522,611	54	4,725	0	517,887-	54-
2016	625,637	616,749	99	4,505	1	612,243-	98-
2017	1,227,370	573,288	47	3,506	0	569,782-	46-
2018	924,559	975,446	106		0	975,446-	106-
2019	1,535,050	249,750	16	1,557	0	248,193-	16-
2020	1,151,111	865,445	75		0	865,445-	75-
2021	1,444,055	1,370,296	95		0	1,370,296-	95-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	964,091	1,120,900	116	3,608	0	1,117,291-	116-
2023	1,804,460	2,138,923	119		0	2,138,923-	119-
TOTAL	32,841,775	25,476,818	78	2,167,820	7	23,308,997-	71-

THREE-YEAR MOVING AVERAGES

84-86	338,597	340,203	100	154,289	46	185,914-	55-
85-87	336,517	356,984	106	123,462	37	233,522-	69-
86-88	348,396	390,211	112	95,637	27	294,573-	85-
87-89	291,819	367,011	126	91,161	31	275,850-	95-
88-90	203,589	335,644	165	77,742	38	257,902-	127-
89-91	126,627	291,512	230	55,110	44	236,402-	187-
90-92	161,788	263,219	163	44,891	28	218,328-	135-
91-93	369,621	456,172	123	56,152	15	400,019-	108-
92-94	459,146	526,420	115	53,131	12	473,289-	103-
93-95	734,098	735,072	100	78,101	11	656,971-	89-
94-96	626,907	561,339	90	86,586	14	474,754-	76-
95-97	617,881	590,880	96	85,781	14	505,099-	82-
96-98	482,799	441,723	91	72,245	15	369,478-	77-
97-99	524,627	495,971	95	63,620	12	432,351-	82-
98-00	611,012	512,015	84	56,721	9	455,294-	75-
99-01	588,149	510,211	87	41,120	7	469,091-	80-
00-02	589,891	520,441	88	23,535	4	496,906-	84-
01-03	767,777	510,463	66	16,755	2	493,708-	64-
02-04	1,135,761	484,575	43	25,483	2	459,092-	40-
03-05	1,604,292	542,400	34	16,590	1	525,810-	33-
04-06	1,538,187	723,833	47	71,541	5	652,292-	42-
05-07	1,331,796	1,009,946	76	79,611	6	930,335-	70-
06-08	1,050,672	953,638	91	95,191	9	858,447-	82-
07-09	1,134,607	909,217	80	50,424	4	858,793-	76-
08-10	1,223,641	690,978	56	39,350	3	651,628-	53-
09-11	1,102,239	749,614	68	103,409	9	646,205-	59-
10-12	884,439	675,772	76	97,213	11	578,560-	65-
11-13	815,599	694,808	85	90,388	11	604,420-	74-
12-14	839,240	558,220	67	3,789	0	554,431-	66-
13-15	974,586	497,183	51	1,575	0	495,608-	51-
14-16	826,311	523,178	63	3,077	0	520,101-	63-
15-17	937,390	570,883	61	4,245	0	566,637-	60-
16-18	925,855	721,827	78	2,670	0	719,157-	78-
17-19	1,228,993	599,495	49	1,688	0	597,807-	49-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	1,203,573	696,880	58	519	0	696,361-	58-
19-21	1,376,739	828,497	60	519	0	827,978-	60-
20-22	1,186,419	1,118,880	94	1,203	0	1,117,677-	94-
21-23	1,404,202	1,543,373	110	1,203	0	1,542,170-	110-
FIVE-YEAR AVERAGE							
19-23	1,379,754	1,149,063	83	1,033	0	1,148,030-	83-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	10,938	2,685	25	136,523		133,838	
1985	36,269-	2,697	7-	1,697	5-	1,000-	3
1986	19,802-	3,658	18-	56,797	287-	53,139	268-
1987	13,459-		0		0		0
1988	5,545-		0		0		0
1989	8,204	461-	6-	925-	11-	464-	6-
1990							
1991							
1992							
1993	1,522	16	1		0	16-	1-
1994	1,522-	16-	1		0	16	1-
1995							
1996	1,018		0		0		0
1997	7		0		0		0
1998							
1999							
2000	7,701	1,901	25		0	1,901-	25-
2001		51				51-	
2002							
2003	1,018-		0		0		0
2004	4,163	29	1		0	29-	1-
2005							
2006							
2007		1,196-				1,196	
2008							
2009							
2010							
2011	15,274	107,776	706		0	107,776-	706-
2012							
2013	540	16,312			0	16,312-	
2014							
2015		2,130				2,130-	
2016	130,226		0		0		0
2017	395,583	31,565	8		0	31,565-	8-
2018							
2019							
2020	5,768		0		0		0
2021	76,371		0		0		0

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	16,955		0		0		0
2023	71,529		0		0		0
TOTAL	668,184	167,146	25	194,092	29	26,946	4

THREE-YEAR MOVING AVERAGES

84-86	15,044-	3,013	20-	65,006	432-	61,992	412-
85-87	23,177-	2,118	9-	19,498	84-	17,380	75-
86-88	12,935-	1,219	9-	18,932	146-	17,713	137-
87-89	3,600-	154-	4	308-	9	155-	4
88-90	886	154-	17-	308-	35-	155-	17-
89-91	2,735	154-	6-	308-	11-	155-	6-
90-92							
91-93	507	5	1		0	5-	1-
92-94							
93-95							
94-96	168-	5-	3		0	5	3-
95-97	342		0		0		0
96-98	342		0		0		0
97-99	2		0		0		0
98-00	2,567	634	25		0	634-	25-
99-01	2,567	651	25		0	651-	25-
00-02	2,567	651	25		0	651-	25-
01-03	339-	17	5-		0	17-	5
02-04	1,048	10	1		0	10-	1-
03-05	1,048	10	1		0	10-	1-
04-06	1,388	10	1		0	10-	1-
05-07		399-				399	
06-08		399-				399	
07-09		399-				399	
08-10							
09-11	5,091	35,925	706		0	35,925-	706-
10-12	5,091	35,925	706		0	35,925-	706-
11-13	5,271	41,362	785		0	41,362-	785-
12-14	180	5,437			0	5,437-	
13-15	180	6,147			0	6,147-	
14-16	43,409	710	2		0	710-	2-
15-17	175,270	11,232	6		0	11,232-	6-
16-18	175,270	10,522	6		0	10,522-	6-
17-19	131,861	10,522	8		0	10,522-	8-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	1,923		0		0		0
19-21	27,380		0		0		0
20-22	33,031		0		0		0
21-23	54,952		0		0		0
FIVE-YEAR AVERAGE							
19-23	34,125		0		0		0

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	13,304	9,253	70	10,537	79	1,284	10
1985	67,826-	5,269	8-	5,776	9-	507	1-
1986	35,203-	19,850	56-	43,433	123-	23,583	67-
1987	15,600-	8,433	54-	2,906	19-	5,527-	35
1988	86,089	31,117	36	2,932	3	28,185-	33-
1989	24,904	20,381	82	6,755	27	13,626-	55-
1990	20,524	28,578	139	1,857	9	26,721-	130-
1991	37,346	63,935	171	1,651	4	62,284-	167-
1992	50,888	6,624	13	1,547	3	5,077-	10-
1993	52,340	27,699	53	1,897	4	25,802-	49-
1994	19,616	19,810	101		0	19,810-	101-
1995	139,498	60,387	43	3,482	2	56,905-	41-
1996	127,184	58,136	46	1,800	1	56,336-	44-
1997	102,945	47,953	47	4,705	5	43,248-	42-
1998	67,661	20,595	30	997	1	19,598-	29-
1999	123,798	72,891	59	1,345	1	71,546-	58-
2000	236,995	66,491	28	2,354-	1-	68,845-	29-
2001	532,999	107,162	20	26,614-	5-	133,776-	25-
2002	97,621	37,437	38	3,432	4	34,005-	35-
2003	633,352	157,394	25	6,101	1	151,293-	24-
2004	1,133,190	24,164-	2-	144	0	24,308	2
2005	482,227	197,111	41	1,981	0	195,131-	40-
2006	1,191,319	139,262	12	50,752	4	88,511-	7-
2007	749,160	283,437	38	374	0	283,063-	38-
2008	331,037	161,121	49	4,840	1	156,281-	47-
2009	977,043	352,737	36	1,981	0	350,756-	36-
2010	1,104,883	310,238	28		0	310,238-	28-
2011	863,905	436,911	51		0	436,911-	51-
2012	817,350	461,127	56		0	461,127-	56-
2013	822,305	344,806	42		0	344,806-	42-
2014	814,332	443,947	55		0	443,947-	55-
2015	1,349,791	306,654	23		0	306,654-	23-
2016	2,208,762	449,611	20	426	0	449,185-	20-
2017	1,826,168	530,265	29		0	530,265-	29-
2018	1,522,921	296,918	19		0	296,918-	19-
2019	893,426	517,109	58	10,192	1	506,917-	57-
2020	991,943	941,706	95		0	941,706-	95-
2021	1,963,265	652,497	33	151,785	8	500,712-	26-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	1,859,644	496,079	27	146,673	8	349,406-	19-
2023	2,754,356	1,057,478	38		0	1,057,478-	38-
TOTAL	26,905,462	9,224,246	34	441,333	2	8,782,913-	33-

THREE-YEAR MOVING AVERAGES

84-86	29,908-	11,457	38-	19,915	67-	8,458	28-
85-87	39,543-	11,184	28-	17,372	44-	6,188	16-
86-88	11,762	19,800	168	16,424	140	3,376-	29-
87-89	31,798	19,977	63	4,198	13	15,779-	50-
88-90	43,839	26,692	61	3,848	9	22,844-	52-
89-91	27,591	37,631	136	3,421	12	34,210-	124-
90-92	36,253	33,046	91	1,685	5	31,361-	87-
91-93	46,858	32,753	70	1,698	4	31,054-	66-
92-94	40,948	18,044	44	1,148	3	16,896-	41-
93-95	70,485	35,965	51	1,793	3	34,172-	48-
94-96	95,433	46,111	48	1,761	2	44,350-	46-
95-97	123,209	55,492	45	3,329	3	52,163-	42-
96-98	99,263	42,228	43	2,501	3	39,727-	40-
97-99	98,135	47,146	48	2,349	2	44,797-	46-
98-00	142,818	53,326	37	4-	0	53,330-	37-
99-01	297,931	82,181	28	9,207-	3-	91,389-	31-
00-02	289,205	70,363	24	8,512-	3-	78,875-	27-
01-03	421,324	100,664	24	5,694-	1-	106,358-	25-
02-04	621,388	56,889	9	3,226	1	53,663-	9-
03-05	749,590	110,114	15	2,742	0	107,372-	14-
04-06	935,579	104,070	11	17,625	2	86,445-	9-
05-07	807,569	206,603	26	17,702	2	188,901-	23-
06-08	757,172	194,607	26	18,655	2	175,951-	23-
07-09	685,747	265,765	39	2,398	0	263,367-	38-
08-10	804,321	274,699	34	2,274	0	272,425-	34-
09-11	981,944	366,629	37	660	0	365,968-	37-
10-12	928,713	402,759	43		0	402,759-	43-
11-13	834,520	414,281	50		0	414,281-	50-
12-14	817,996	416,627	51		0	416,627-	51-
13-15	995,476	365,136	37		0	365,136-	37-
14-16	1,457,628	400,071	27	142	0	399,929-	27-
15-17	1,794,907	428,843	24	142	0	428,701-	24-
16-18	1,852,617	425,598	23	142	0	425,456-	23-
17-19	1,414,172	448,097	32	3,397	0	444,700-	31-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	1,136,097	585,245	52	3,397	0	581,847-	51-
19-21	1,282,878	703,771	55	53,992	4	649,778-	51-
20-22	1,604,951	696,761	43	99,486	6	597,275-	37-
21-23	2,192,421	735,351	34	99,486	5	635,865-	29-
FIVE-YEAR AVERAGE							
19-23	1,692,527	732,974	43	61,730	4	671,244-	40-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	1,168,656	154,641	13	94,565	8	60,076-	5-
1985	1,204,408	223,934	19	132,551	11	91,383-	8-
1986	747,219	130,761	17	98,289	13	32,472-	4-
1987	608,246	175,092	29	68,357	11	106,735-	18-
1988	1,736,067	148,553	9	144,848	8	3,705-	0
1989	451,015	263,969	59	55,965	12	208,004-	46-
1990	1,078,605	295,105	27	63,205	6	231,900-	21-
1991	542,669	191,304	35	82,595	15	108,709-	20-
1992	1,149,585	95,232	8	1,663-	0	96,895-	8-
1993	336,517	314,755	94	117,762	35	196,993-	59-
1994	2,179,597	261,379	12	99,550	5	161,829-	7-
1995	4,750,800	13,754	0	13,626	0	128-	0
1996	829,151	8,494	1	28,004	3	19,510	2
1997	1,783,903	26,832	2	87,124	5	60,292	3
1998	1,503,343	81	0	115,096	8	115,015	8
1999	2,538,596	5,355-	0	106,279	4	111,634	4
2000	1,236,865	827-	0	81,911	7	82,738	7
2001	1,754,702	3,102-	0	66,270	4	69,372	4
2002	1,346,286	23,020	2	80,609	6	57,589	4
2003	1,165,281	4,200-	0	55,449	5	59,649	5
2004	1,477,993	11,403-	1-	84,672	6	96,074	7
2005	1,420,436	444,869	31	35,755	3	409,115-	29-
2006	1,861,363	28,819	2	575,982	31	547,163	29
2007	1,294,681	81,990-	6-	633,302	49	715,292	55
2008	596,481	10,464	2	411,018	69	400,554	67
2009	4,050,226	54,841	1	851,483	21	796,643	20
2010	1,412,187	354,661-	25-	103,511	7	458,172	32
2011	1,762,719	631,479-	36-		0	631,479	36
2012	74,182	67,532-	91-		0	67,532	91
2013	1,390,566	60,085	4		0	60,085-	4-
2014	704,590	70,263	10		0	70,263-	10-
2015	3,058,659	103,075-	3-	963	0	104,038	3
2016	4,994,253	205,139	4		0	205,139-	4-
2017	3,846,511	1,430,549	37		0	1,430,549-	37-
2018	3,917,497	379,580	10		0	379,580-	10-
2019	3,384,035	193,817	6		0	193,817-	6-
2020	3,519,145	297,977	8		0	297,977-	8-
2021	2,374,062	369,165	16	48,518	2	320,646-	14-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	2,736,404	850,865	31	16,989	1	833,876-	30-
2023	2,270,948	1,042,738	46		0	1,042,738-	46-
TOTAL	74,258,449	6,502,452	9	4,352,586	6	2,149,866-	3-

THREE-YEAR MOVING AVERAGES

84-86	1,040,094	169,779	16	108,468	10	61,310-	6-
85-87	853,291	176,596	21	99,732	12	76,863-	9-
86-88	1,030,511	151,469	15	103,831	10	47,637-	5-
87-89	931,776	195,871	21	89,723	10	106,148-	11-
88-90	1,088,562	235,876	22	88,006	8	147,870-	14-
89-91	690,763	250,126	36	67,255	10	182,871-	26-
90-92	923,620	193,880	21	48,046	5	145,835-	16-
91-93	676,257	200,430	30	66,231	10	134,199-	20-
92-94	1,221,900	223,789	18	71,883	6	151,906-	12-
93-95	2,422,305	196,629	8	76,979	3	119,650-	5-
94-96	2,586,516	94,542	4	47,060	2	47,482-	2-
95-97	2,454,618	16,360	1	42,918	2	26,558	1
96-98	1,372,132	11,802	1	76,741	6	64,939	5
97-99	1,941,947	7,186	0	102,833	5	95,647	5
98-00	1,759,601	2,034-	0	101,095	6	103,129	6
99-01	1,843,388	3,095-	0	84,820	5	87,915	5
00-02	1,445,951	6,364	0	76,264	5	69,900	5
01-03	1,422,090	5,239	0	67,443	5	62,203	4
02-04	1,329,853	2,472	0	73,576	6	71,104	5
03-05	1,354,570	143,089	11	58,625	4	84,464-	6-
04-06	1,586,597	154,095	10	232,136	15	78,041	5
05-07	1,525,493	130,566	9	415,013	27	284,447	19
06-08	1,250,841	14,235-	1-	540,101	43	554,336	44
07-09	1,980,463	5,562-	0	631,935	32	637,496	32
08-10	2,019,631	96,452-	5-	455,338	23	551,790	27
09-11	2,408,377	310,433-	13-	318,331	13	628,765	26
10-12	1,083,029	351,224-	32-	34,504	3	385,728	36
11-13	1,075,822	212,975-	20-		0	212,975	20
12-14	723,113	20,939	3		0	20,939-	3-
13-15	1,717,938	9,091	1	321	0	8,770-	1-
14-16	2,919,167	57,442	2	321	0	57,121-	2-
15-17	3,966,474	510,871	13	321	0	510,550-	13-
16-18	4,252,754	671,756	16		0	671,756-	16-
17-19	3,716,015	667,982	18		0	667,982-	18-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	3,606,893	290,458	8		0	290,458-	8-
19-21	3,092,414	286,986	9	16,173	1	270,813-	9-
20-22	2,876,537	506,002	18	21,836	1	484,166-	17-
21-23	2,460,471	754,256	31	21,836	1	732,420-	30-
FIVE-YEAR AVERAGE							
19-23	2,856,919	550,912	19	13,101	0	537,811-	19-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 369.10 AND 369.20 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	126,576	147,088	116	35,603	28	111,485-	88-
1985	167,847	149,586	89	49,105	29	100,481-	60-
1986	119,467	158,303	133	73,008	61	85,295-	71-
1987	124,307	177,100	142	64,510	52	112,590-	91-
1988	106,019	166,801	157	110,238	104	56,563-	53-
1989	113,354	161,003	142	124,134	110	36,869-	33-
1990	112,046	147,756	132	113,919	102	33,837-	30-
1991	114,074	227,709	200	258,672	227	30,963	27
1992	112,933	236,995	210	113,064	100	123,931-	110-
1993	351,138	433,339	123	239,631	68	193,708-	55-
1994	206,035	154,968	75	341,149	166	186,181	90
1995	215,234	252,891	117	484,702	225	231,811	108
1996	207,793	255,660	123	120,461	58	135,199-	65-
1997	184,816	196,271	106	127,115	69	69,156-	37-
1998	229,396	175,192	76	82,442	36	92,750-	40-
1999	295,092	212,816	72	195,325	66	17,491-	6-
2000	286,632	383,731	134	203,979	71	179,753-	63-
2001	263,807	294,088	111	217,544	82	76,544-	29-
2002	297,902	223,741	75	127,583	43	96,158-	32-
2003	402,699	227,588	57	141,710	35	85,878-	21-
2004	777,873	98,761	13	175,037	23	76,275	10
2005	945,464	189,457	20	130,394	14	59,063-	6-
2006	688,547	123,075	18	198,724	29	75,649	11
2007	557,355	165,386	30	253,956	46	88,570	16
2008	506,650	198,147	39	292,362	58	94,215	19
2009	500,606	120,341	24	58,970	12	61,371-	12-
2010	442,776	98,386	22		0	98,386-	22-
2011	409,171	21,344	5		0	21,344-	5-
2012	403,843	35,490-	9-		0	35,490	9
2013	536,706	173,992	32		0	173,992-	32-
2014	429,644	218,187	51		0	218,187-	51-
2015	683,105	431,588	63		0	431,588-	63-
2016	737,144	567,709	77		0	567,709-	77-
2017	529,553	536,421	101		0	536,421-	101-
2018	601,363	588,538	98		0	588,538-	98-
2019	535,508	726,675	136	8	0	726,666-	136-
2020	522,052	857,032	164		0	857,032-	164-
2021	408,218	738,645	181		0	738,645-	181-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 369.10 AND 369.20 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	388,639	846,508	218		0	846,508-	218-
2023	429,781	1,062,335	247		0	1,062,335-	247-
TOTAL	15,071,167	12,109,664	80	4,333,345	29	7,776,318-	52-

THREE-YEAR MOVING AVERAGES

84-86	137,963	151,659	110	52,572	38	99,087-	72-
85-87	137,207	161,663	118	62,208	45	99,455-	72-
86-88	116,598	167,401	144	82,585	71	84,816-	73-
87-89	114,560	168,301	147	99,627	87	68,674-	60-
88-90	110,473	158,520	143	116,097	105	42,423-	38-
89-91	113,158	178,823	158	165,575	146	13,248-	12-
90-92	113,018	204,153	181	161,885	143	42,268-	37-
91-93	192,715	299,348	155	203,789	106	95,559-	50-
92-94	223,369	275,101	123	231,281	104	43,819-	20-
93-95	257,469	280,399	109	355,161	138	74,761	29
94-96	209,687	221,173	105	315,437	150	94,264	45
95-97	202,614	234,941	116	244,093	120	9,152	5
96-98	207,335	209,041	101	110,006	53	99,035-	48-
97-99	236,435	194,760	82	134,961	57	59,799-	25-
98-00	270,373	257,246	95	160,582	59	96,665-	36-
99-01	281,844	296,879	105	205,616	73	91,263-	32-
00-02	282,780	300,520	106	183,035	65	117,485-	42-
01-03	321,470	248,472	77	162,279	50	86,193-	27-
02-04	492,825	183,364	37	148,110	30	35,253-	7-
03-05	708,679	171,935	24	149,047	21	22,889-	3-
04-06	803,962	137,098	17	168,052	21	30,954	4
05-07	730,455	159,306	22	194,358	27	35,052	5
06-08	584,184	162,203	28	248,347	43	86,145	15
07-09	521,537	161,291	31	201,763	39	40,471	8
08-10	483,344	138,958	29	117,111	24	21,847-	5-
09-11	450,851	80,024	18	19,657	4	60,367-	13-
10-12	418,597	28,080	7		0	28,080-	7-
11-13	449,907	53,282	12		0	53,282-	12-
12-14	456,731	118,897	26		0	118,897-	26-
13-15	549,819	274,589	50		0	274,589-	50-
14-16	616,631	405,828	66		0	405,828-	66-
15-17	649,934	511,906	79		0	511,906-	79-
16-18	622,687	564,223	91		0	564,223-	91-
17-19	555,475	617,211	111		3 0	617,208-	111-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 369.10 AND 369.20 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								
18-20	552,974	724,082	131	3	0	724,079-	131-	
19-21	488,593	774,117	158	3	0	774,114-	158-	
20-22	439,636	814,062	185		0	814,062-	185-	
21-23	408,880	882,496	216		0	882,496-	216-	
FIVE-YEAR AVERAGE								
19-23	456,840	846,239	185	2	0	846,237-	185-	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 370.10 AND 370.20 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	533,980	58,474	11	105,336	20	46,862	9
1985	483,156	43,934	9	82,977	17	39,043	8
1986	542,597	19,825	4	82,164	15	62,339	11
1987	556,762	153,499	28	73,403	13	80,096-	14-
1988	404,105	21,192	5	109,468	27	88,276	22
1989	496,744	21,292	4	137,425	28	116,133	23
1990	458,613	19,678	4	104,504	23	84,826	18
1991	341,298	15,019	4	82,356	24	67,337	20
1992	608,260	42,281	7	70,586	12	28,305	5
1993	306,962	43,929	14	80,853	26	36,924	12
1994	668,331	36,896	6	84,235	13	47,339	7
1995	894,648	45,124	5	122,521	14	77,397	9
1996	225,208	35,734	16	52,400	23	16,666	7
1997	858,612	37,478	4	73,417	9	35,939	4
1998	3,365,925	12,732	0	14,313-	0	27,045-	1-
1999	1,292,282	20,917	2	27,446	2	6,529	1
2000	947,467	41,923	4	119,065	13	77,142	8
2001	876,435	29,241	3	97,376	11	68,135	8
2002	731,136	12,948	2	51,376	7	38,427	5
2003	828,966	8,489	1	38,232	5	29,743	4
2004	1,358,823	37,921	3	32,037	2	5,884-	0
2005	1,373,705	75,222	5	26,406	2	48,816-	4-
2006	1,598,535	22,625-	1-	20,268	1	42,893	3
2007	1,540,066	139,267	9	31,654	2	107,612-	7-
2008	512,432	81,206	16	62,791	12	18,415-	4-
2009	1,521,724	103,165	7	25,749	2	77,416-	5-
2010	1,218,367	5,635	0	385	0	5,250-	0
2011	1,181,131	36,171	3		0	36,171-	3-
2012	2,248,269	12,412-	1-	255	0	12,667	1
2013	11,602,063	68,725	1		0	68,725-	1-
2014	11,173,625	323-	0		0	323	0
2015	10,343,975	590-	0	325	0	915	0
2016	3,063,309	1,610,456	53	2,473	0	1,607,983-	52-
2017	516,733	284,891	55		0	284,891-	55-
2018	805,604	87,485	11		0	87,485-	11-
2019	819,688	38,274	5		0	38,274-	5-
2020	456,804	664-	0		0	664	0
2021	265,634	31,979	12		0	31,979-	12-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 370.10 AND 370.20 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	219,358	2,768	1	775	0	1,993-	1-
2023	301,930	69,519	23		0	69,519-	23-
TOTAL	67,543,262	3,356,675	5	1,783,944	3	1,572,731-	2-

THREE-YEAR MOVING AVERAGES

84-86	519,911	40,744	8	90,159	17	49,415	10
85-87	527,505	72,419	14	79,515	15	7,095	1
86-88	501,155	64,839	13	88,345	18	23,506	5
87-89	485,870	65,328	13	106,765	22	41,438	9
88-90	453,154	20,721	5	117,132	26	96,412	21
89-91	432,218	18,663	4	108,095	25	89,432	21
90-92	469,390	25,659	5	85,815	18	60,156	13
91-93	418,840	33,743	8	77,932	19	44,189	11
92-94	527,851	41,035	8	78,558	15	37,523	7
93-95	623,314	41,983	7	95,870	15	53,887	9
94-96	596,062	39,251	7	86,385	14	47,134	8
95-97	659,489	39,445	6	82,779	13	43,334	7
96-98	1,483,248	28,648	2	37,168	3	8,520	1
97-99	1,838,940	23,709	1	28,850	2	5,141	0
98-00	1,868,558	25,191	1	44,066	2	18,875	1
99-01	1,038,728	30,694	3	81,296	8	50,602	5
00-02	851,679	28,038	3	89,272	10	61,235	7
01-03	812,179	16,893	2	62,328	8	45,435	6
02-04	972,975	19,786	2	40,548	4	20,762	2
03-05	1,187,164	40,544	3	32,225	3	8,319-	1-
04-06	1,443,687	30,173	2	26,237	2	3,936-	0
05-07	1,504,102	63,955	4	26,110	2	37,845-	3-
06-08	1,217,011	65,949	5	38,238	3	27,712-	2-
07-09	1,191,407	107,879	9	40,065	3	67,814-	6-
08-10	1,084,174	63,335	6	29,642	3	33,694-	3-
09-11	1,307,074	48,324	4	8,711	1	39,612-	3-
10-12	1,549,256	9,798	1	213	0	9,585-	1-
11-13	5,010,488	30,828	1	85	0	30,743-	1-
12-14	8,341,319	18,663	0	85	0	18,578-	0
13-15	11,039,888	22,604	0	108	0	22,496-	0
14-16	8,193,637	536,514	7	933	0	535,582-	7-
15-17	4,641,339	631,586	14	933	0	630,653-	14-
16-18	1,461,882	660,944	45	824	0	660,119-	45-
17-19	714,008	136,883	19		0	136,883-	19-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 370.10 AND 370.20 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	694,032	41,698	6		0	41,698-	6-
19-21	514,042	23,196	5		0	23,196-	5-
20-22	313,932	11,361	4	258	0	11,103-	4-
21-23	262,307	34,755	13	258	0	34,497-	13-
FIVE-YEAR AVERAGE							
19-23	412,683	28,375	7	155	0	28,220-	7-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	65,162	48,998	75	23,562	36	25,436-	39-
1985	65,693	47,479	72	16,880	26	30,599-	47-
1986	48,238	37,862	78	19,699	41	18,163-	38-
1987	72,392	43,272	60	18,797	26	24,475-	34-
1988	42,728	30,839	72	12,565	29	18,274-	43-
1989	44,583	33,239	75	11,951	27	21,288-	48-
1990	44,989	38,323	85	9,517	21	28,806-	64-
1991	37,181	41,766	112	6,493	17	35,273-	95-
1992	36,634	40,264	110	6,327	17	33,937-	93-
1993	249,429	134,462	54	20,370	8	114,092-	46-
1994	165,567	50,509	31	4,058	2	46,451-	28-
1995							
1996	154,717	42,707	28	2,687	2	40,020-	26-
1997	159,110	34,185	21	1,110	1	33,075-	21-
1998	165,844	48,790	29	613	0	48,177-	29-
1999	234,620	51,918	22	1,924	1	49,994-	21-
2000	361,253	94,037	26	8,020	2	86,017-	24-
2001	223,706	60,709	27	353	0	60,356-	27-
2002	241,907	60,312	25	1,475-	1-	61,787-	26-
2003	249,747	74,644	30	317	0	74,326-	30-
2004	272,898	67,348	25	158	0	67,190-	25-
2005	242,630	60,334	25	4,727	2	55,607-	23-
2006	209,452	48,863	23	2,453	1	46,410-	22-
2007	293,795	53,811	18	111	0	53,699-	18-
2008	249,475	71,089	28	84	0	71,005-	28-
2009	387,455	62,981	16	1,027	0	61,954-	16-
2010	335,169	42,564	13		0	42,564-	13-
2011	252,753	62,904	25		0	62,904-	25-
2012	329,757	73,642	22		0	73,642-	22-
2013	340,903	83,685	25		0	83,685-	25-
2014	235,796	76,355	32		0	76,355-	32-
2015	275,148	110,343	40		0	110,343-	40-
2016	272,927	124,343	46		0	124,343-	46-
2017	269,456	93,064	35		0	93,064-	35-
2018	243,935	97,681	40		0	97,681-	40-
2019	227,989	100,885	44		0	100,885-	44-
2020	227,110	90,385	40		0	90,385-	40-
2021	191,953	75,267	39		0	75,267-	39-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	191,338	78,435	41		0	78,435-	41-
2023	224,977	116,214	52		0	116,214-	52-
TOTAL	7,938,416	2,604,507	33	172,328	2	2,432,179-	31-

THREE-YEAR MOVING AVERAGES

84-86	59,698	44,780	75	20,047	34	24,733-	41-
85-87	62,108	42,871	69	18,459	30	24,412-	39-
86-88	54,453	37,324	69	17,020	31	20,304-	37-
87-89	53,234	35,783	67	14,438	27	21,346-	40-
88-90	44,100	34,134	77	11,344	26	22,789-	52-
89-91	42,251	37,776	89	9,320	22	28,456-	67-
90-92	39,601	40,118	101	7,446	19	32,672-	83-
91-93	107,748	72,164	67	11,063	10	61,101-	57-
92-94	150,543	75,078	50	10,252	7	64,827-	43-
93-95	138,332	61,657	45	8,143	6	53,514-	39-
94-96	106,761	31,072	29	2,248	2	28,824-	27-
95-97	104,609	25,631	25	1,266	1	24,365-	23-
96-98	159,890	41,894	26	1,470	1	40,424-	25-
97-99	186,525	44,964	24	1,216	1	43,749-	23-
98-00	253,906	64,915	26	3,519	1	61,396-	24-
99-01	273,193	68,888	25	3,432	1	65,456-	24-
00-02	275,622	71,686	26	2,299	1	69,387-	25-
01-03	238,453	65,221	27	268-	0	65,490-	27-
02-04	254,850	67,435	26	333-	0	67,768-	27-
03-05	255,092	67,442	26	1,734	1	65,708-	26-
04-06	241,660	58,849	24	2,446	1	56,402-	23-
05-07	248,626	54,336	22	2,430	1	51,906-	21-
06-08	250,907	57,921	23	883	0	57,038-	23-
07-09	310,242	62,627	20	407	0	62,220-	20-
08-10	324,033	58,878	18	370	0	58,508-	18-
09-11	325,126	56,150	17	342	0	55,807-	17-
10-12	305,893	59,703	20		0	59,703-	20-
11-13	307,804	73,410	24		0	73,410-	24-
12-14	302,152	77,894	26		0	77,894-	26-
13-15	283,949	90,128	32		0	90,128-	32-
14-16	261,291	103,681	40		0	103,681-	40-
15-17	272,511	109,250	40		0	109,250-	40-
16-18	262,106	105,029	40		0	105,029-	40-
17-19	247,126	97,210	39		0	97,210-	39-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	233,011	96,317	41		0	96,317-	41-
19-21	215,684	88,846	41		0	88,846-	41-
20-22	203,467	81,362	40		0	81,362-	40-
21-23	202,756	89,972	44		0	89,972-	44-
FIVE-YEAR AVERAGE							
19-23	212,673	92,237	43		0	92,237-	43-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	278,437	155,049	56	58,881	21	96,168-	35-
1985	947,287	242,245	26	96,868	10	145,377-	15-
1986	338,981	122,837	36	81,226	24	41,611-	12-
1987	2,081,788	222,959	11	155,070	7	67,889-	3-
1988	446,332	191,346	43	21,910	5	169,436-	38-
1989	93,612	211,028	225	25,074	27	185,954-	199-
1990	363,557	366,320	101	29,205	8	337,115-	93-
1991	112,868	136,903	121	12,428	11	124,475-	110-
1992	244,943	94,904	39	8,615	4	86,289-	35-
1993	406,809	255,916	63	37,651	9	218,265-	54-
1994	246,208	74,323	30	44,634	18	29,689-	12-
1995	83,847	72,046	86	4,298	5	67,748-	81-
1996	73,140	80,112	110	8,415	12	71,697-	98-
1997	52,426	81,847	156	1,362-	3-	83,209-	159-
1998	49,883	95,733	192	819	2	94,914-	190-
1999	113,258	223,193	197	14	0	223,179-	197-
2000	161,647	153,330	95	25,467-	16-	178,797-	111-
2001	101,708	114,918	113	759	1	114,159-	112-
2002	268,025	230,954	86	701-	0	231,656-	86-
2003	1,241,188	227,913	18	3,791-	0	231,704-	19-
2004	408,191	82,344	20	27,602	7	54,742-	13-
2005	162,341	144,702	89	405	0	144,297-	89-
2006	434,540	290,928	67	20,554	5	270,374-	62-
2007	388,032	382,896	99	9,148	2	373,748-	96-
2008	149,976	266,774	178	1,424	1	265,350-	177-
2009	314,150	367,004	117	2,597	1	364,407-	116-
2010	294,901	204,886	69	1,754	1	203,132-	69-
2011	258,352	310,498	120	2,094	1	308,404-	119-
2012	295,098	278,788	94	701	0	278,086-	94-
2013	269,385	296,608	110		0	296,608-	110-
2014	211,809	498,409	235		0	498,409-	235-
2015	628,985	588,396	94	628	0	587,768-	93-
2016	687,226	452,989	66		0	452,989-	66-
2017	1,097,649	260,189	24		0	260,189-	24-
2018	4,883,453	525,823	11		0	525,823-	11-
2019	3,985,589	659,036	17		0	659,036-	17-
2020	5,943,609	670,919	11		0	670,919-	11-
2021	2,790,917	945,222	34		0	945,222-	34-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	3,847,775	1,644,111	43		0	1,644,111-	43-
2023	1,424,778	3,480,815	244		0	3,480,815-	244-
TOTAL	36,182,698	15,705,214	43	621,454	2	15,083,760-	42-

THREE-YEAR MOVING AVERAGES

84-86	521,568	173,377	33	78,992	15	94,385-	18-
85-87	1,122,685	196,014	17	111,055	10	84,959-	8-
86-88	955,700	179,047	19	86,069	9	92,979-	10-
87-89	873,911	208,444	24	67,351	8	141,093-	16-
88-90	301,167	256,231	85	25,396	8	230,835-	77-
89-91	190,012	238,084	125	22,236	12	215,848-	114-
90-92	240,456	199,376	83	16,749	7	182,626-	76-
91-93	254,873	162,574	64	19,565	8	143,010-	56-
92-94	299,320	141,714	47	30,300	10	111,414-	37-
93-95	245,621	134,095	55	28,861	12	105,234-	43-
94-96	134,398	75,494	56	19,116	14	56,378-	42-
95-97	69,804	78,002	112	3,784	5	74,218-	106-
96-98	58,483	85,897	147	2,624	4	83,273-	142-
97-99	71,856	133,591	186	176-	0	133,767-	186-
98-00	108,263	157,419	145	8,211-	8-	165,630-	153-
99-01	125,538	163,814	130	8,231-	7-	172,045-	137-
00-02	177,127	166,401	94	8,470-	5-	174,871-	99-
01-03	536,974	191,262	36	1,245-	0	192,506-	36-
02-04	639,135	180,404	28	7,703	1	172,701-	27-
03-05	603,907	151,653	25	8,072	1	143,581-	24-
04-06	335,024	172,658	52	16,187	5	156,471-	47-
05-07	328,304	272,842	83	10,036	3	262,806-	80-
06-08	324,182	313,533	97	10,375	3	303,157-	94-
07-09	284,052	338,891	119	4,390	2	334,502-	118-
08-10	253,009	279,555	110	1,925	1	277,630-	110-
09-11	289,134	294,129	102	2,148	1	291,981-	101-
10-12	282,784	264,724	94	1,516	1	263,207-	93-
11-13	274,278	295,298	108	932	0	294,366-	107-
12-14	258,764	357,935	138	234	0	357,701-	138-
13-15	370,060	461,138	125	209	0	460,928-	125-
14-16	509,340	513,265	101	209	0	513,056-	101-
15-17	804,620	433,858	54	209	0	433,649-	54-
16-18	2,222,776	413,001	19		0	413,001-	19-
17-19	3,322,230	481,683	14		0	481,683-	14-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	4,937,550	618,593	13		0	618,593-	13-
19-21	4,240,038	758,392	18		0	758,392-	18-
20-22	4,194,100	1,086,751	26		0	1,086,751-	26-
21-23	2,687,823	2,023,383	75		0	2,023,383-	75-
FIVE-YEAR AVERAGE							
19-23	3,598,533	1,480,021	41		0	1,480,021-	41-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	248,217	255	0	5,000	2	4,745	2
1985	1,281	10,481	818		0	10,481-	818-
1986	45,481	24,176	53		0	24,176-	53-
1987	25,592	6,881	27		0	6,881-	27-
1988	31,637	2,348	7	6,000	19	3,652	12
1989	26,739	1,300	5		0	1,300-	5-
1990	1,194,532	73,595	6	788,286	66	714,691	60
1991	45,686	4,684	10		0	4,684-	10-
1992	10,073	14,242	141		0	14,242-	141-
1993	27,467	16,115	59		0	16,115-	59-
1994	113,465	2,944	3	5,100	4	2,156	2
1995	3,670	14,210-	387-		0	14,210	387
1996	105,588	5,945	6	93	0	5,852-	6-
1997	81,750	11,766	14		0	11,766-	14-
1998	5,700	1,951	34		0	1,951-	34-
1999	2,496	10,212	409		0	10,212-	409-
2000	25,276	4,747	19		0	4,747-	19-
2001							
2002	90,000	12,332	14		0	12,332-	14-
2003	9,979	2,862-	29-		0	2,862	29
2004	186,741		0		0		0
2005	1,200	5,821	485		0	5,821-	485-
2006	2,242		0		0		0
2007	42,712	11,199	26		0	11,199-	26-
2008	49,542	22,075	45		0	22,075-	45-
2009	3,500	8,337	238		0	8,337-	238-
2010		14,553				14,553-	
2011	160,150		0		0		0
2012	709,169		0		0		0
2013	819	80,661			0	80,661-	
2014	63,620	1,437	2		0	1,437-	2-
2015	75,437	20,094	27		0	20,094-	27-
2016	16,853	1,860	11		0	1,860-	11-
2017	53,924	15,946	30	3,910	7	12,036-	22-
2018	20,823	85,306	410		0	85,306-	410-
2019	39,622	25,370	64		0	25,370-	64-
2020	147,092	13,169	9		0	13,169-	9-
2021	43,472	27,282	63		0	27,282-	63-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022		64,015				64,015-	
2023	33,115	3,872	12		0	3,872-	12-
TOTAL	3,744,662	587,897	16	808,389	22	220,492	6

THREE-YEAR MOVING AVERAGES

84-86	98,326	11,637	12	1,667	2	9,971-	10-
85-87	24,118	13,846	57		0	13,846-	57-
86-88	34,237	11,135	33	2,000	6	9,135-	27-
87-89	27,989	3,510	13	2,000	7	1,510-	5-
88-90	417,636	25,748	6	264,762	63	239,014	57
89-91	422,319	26,526	6	262,762	62	236,236	56
90-92	416,764	30,840	7	262,762	63	231,922	56
91-93	27,742	11,680	42		0	11,680-	42-
92-94	50,335	11,100	22	1,700	3	9,400-	19-
93-95	48,201	1,616	3	1,700	4	84	0
94-96	74,241	1,774-	2-	1,731	2	3,505	5
95-97	63,669	1,167	2	31	0	1,136-	2-
96-98	64,346	6,554	10	31	0	6,523-	10-
97-99	29,982	7,976	27		0	7,976-	27-
98-00	11,157	5,637	51		0	5,637-	51-
99-01	9,257	4,986	54		0	4,986-	54-
00-02	38,425	5,693	15		0	5,693-	15-
01-03	33,326	3,156	9		0	3,156-	9-
02-04	95,573	3,156	3		0	3,156-	3-
03-05	65,973	986	1		0	986-	1-
04-06	63,394	1,940	3		0	1,940-	3-
05-07	15,385	5,673	37		0	5,673-	37-
06-08	31,499	11,091	35		0	11,091-	35-
07-09	31,918	13,870	43		0	13,870-	43-
08-10	17,681	14,988	85		0	14,988-	85-
09-11	54,550	7,630	14		0	7,630-	14-
10-12	289,773	4,851	2		0	4,851-	2-
11-13	290,046	26,887	9		0	26,887-	9-
12-14	257,869	27,366	11		0	27,366-	11-
13-15	46,625	34,064	73		0	34,064-	73-
14-16	51,970	7,797	15		0	7,797-	15-
15-17	48,738	12,633	26	1,303	3	11,330-	23-
16-18	30,533	34,371	113	1,303	4	33,067-	108-
17-19	38,123	42,207	111	1,303	3	40,904-	107-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	69,179	41,282	60		0	41,282-	60-
19-21	76,729	21,940	29		0	21,940-	29-
20-22	63,522	34,822	55		0	34,822-	55-
21-23	25,529	31,723	124		0	31,723-	124-
FIVE-YEAR AVERAGE							
19-23	52,660	26,742	51		0	26,742-	51-

COMMON PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	769,166	33,449	4		0	33,449-	4-
1985	227,127	119,787	53		0	119,787-	53-
1986	300,909	276,782	92		0	276,782-	92-
1987	206,341	123,726	60	450	0	123,276-	60-
1988	125,121	129,262	103	722	1	128,540-	103-
1989	532,196	314,486	59	1,254	0	313,232-	59-
1990	714,599	121,191	17	461,652	65	340,461	48
1991	123,609	180,233	146	23	0	180,210-	146-
1992	230,578	308,758	134		0	308,758-	134-
1993	112,356	186,997	166	1,606	1	185,391-	165-
1994	2,328,905	611,590	26	837,447	36	225,857	10
1995	1,231,766	218,186	18	387,803	31	169,617	14
1996	617,701	175,210	28	236,042	38	60,832	10
1997	1,457,979	277,868	19	574,258	39	296,390	20
1998	331,756	13,161	4		0	13,161-	4-
1999	230,215	139,839	61		0	139,839-	61-
2000	11,892,006	150,708	1		0	150,708-	1-
2001	177,333	105,069	59		0	105,069-	59-
2002	222,072	124,114	56		0	124,114-	56-
2003	317,459	61,156	19		0	61,156-	19-
2004	649,183	136,008	21		0	136,008-	21-
2005	1,877,657	124,714	7	978,673	52	853,959	45
2006	317,374	124,678	39		0	124,678-	39-
2007	3,196,427	432,246	14	701,853	22	269,607	8
2008	2,383,623	84,062	4	378,046	16	293,984	12
2009	49,076	159,968	326	490	1	159,478-	325-
2010	572,489-	156,327	27-		0	156,327-	27
2011	159,268	48,164	30		0	48,164-	30-
2012	4,019,147	52,253	1		0	52,253-	1-
2013	93,806	209,369	223		0	209,369-	223-
2014	603,247	148,282-	25-	2,477	0	150,759	25
2015	84,395	127,443	151		0	127,443-	151-
2016	375,105	172,675	46		0	172,675-	46-
2017	800,196	1,647,072	206		0	1,647,072-	206-
2018	1,449,753	1,412,795	97	851,190	59	561,605-	39-
2019	442,906	173,559	39		0	173,559-	39-
2020	252,052	287,563	114		0	287,563-	114-
2021	702,949	730,126	104		0	730,126-	104-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	127,298	70,664	56		0	70,663-	56-
2023	352,714	860,241	244	10,027	3	850,214-	241-
TOTAL	39,512,881	10,533,215	27	5,424,013	14	5,109,202-	13-

THREE-YEAR MOVING AVERAGES

84-86	432,401	143,339	33		0	143,339-	33-
85-87	244,792	173,432	71	150	0	173,282-	71-
86-88	210,790	176,590	84	391	0	176,199-	84-
87-89	287,886	189,158	66	809	0	188,349-	65-
88-90	457,305	188,313	41	154,543	34	33,770-	7-
89-91	456,801	205,303	45	154,310	34	50,994-	11-
90-92	356,262	203,394	57	153,892	43	49,502-	14-
91-93	155,514	225,329	145	543	0	224,786-	145-
92-94	890,613	369,115	41	279,684	31	89,431-	10-
93-95	1,224,342	338,924	28	408,952	33	70,028	6
94-96	1,392,791	334,995	24	487,097	35	152,102	11
95-97	1,102,482	223,755	20	399,368	36	175,613	16
96-98	802,479	155,413	19	270,100	34	114,687	14
97-99	673,317	143,623	21	191,419	28	47,797	7
98-00	4,151,326	101,236	2		0	101,236-	2-
99-01	4,099,851	131,872	3		0	131,872-	3-
00-02	4,097,137	126,630	3		0	126,630-	3-
01-03	238,955	96,779	41		0	96,779-	41-
02-04	396,238	107,093	27		0	107,093-	27-
03-05	948,100	107,293	11	326,224	34	218,932	23
04-06	948,071	128,467	14	326,224	34	197,758	21
05-07	1,797,153	227,213	13	560,175	31	332,963	19
06-08	1,965,808	213,662	11	359,966	18	146,304	7
07-09	1,876,375	225,425	12	360,129	19	134,704	7
08-10	620,070	133,452	22	126,179	20	7,274-	1-
09-11	121,382-	121,486	100-	163	0	121,323-	100
10-12	1,201,975	85,581	7		0	85,581-	7-
11-13	1,424,074	103,262	7		0	103,262-	7-
12-14	1,572,067	37,780	2	826	0	36,954-	2-
13-15	260,482	62,843	24	826	0	62,017-	24-
14-16	354,249	50,612	14	826	0	49,786-	14-
15-17	419,899	649,063	155		0	649,063-	155-
16-18	875,018	1,077,514	123	283,730	32	793,784-	91-
17-19	897,619	1,077,808	120	283,730	32	794,078-	88-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	714,904	624,639	87	283,730	40	340,909-	48-
19-21	465,969	397,083	85		0	397,083-	85-
20-22	360,766	362,784	101		0	362,784-	101-
21-23	394,320	553,677	140	3,342	1	550,335-	140-
FIVE-YEAR AVERAGE							
19-23	375,584	424,431	113	2,005	1	422,425-	112-

**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

ELECTRIC PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -29						
1931	3,070,577.44	3,742,950	3,961,045			
1932	458.31	558	591			
1933	300.00	365	387			
1934	143.02	174	184			
1936	4,427.92	5,383	5,712			
1937	196.74	239	254			
1938	59,930.00	72,773	77,310			
1939	922.38	1,119	1,190			
1940	4,202.66	5,097	5,421			
1941	276.95	336	357			
1942	2,905.40	3,519	3,748			
1943	39.17	47	51			
1949	5,428.47	6,541	7,003			
1950	2,811,293.06	3,385,039	3,626,568			
1952	224,847.90	270,295	290,054			
1953	695,996.42	835,849	897,835			
1954	460,247.12	552,242	593,719			
1955	47,916.70	57,442	61,813			
1956	18,974.26	22,725	24,477			
1957	48,001.17	57,426	61,922			
1958	2,181.13	2,607	2,814			
1959	2,379.15	2,841	3,069			
1960	1,872.84	2,234	2,416			
1961	5,647.37	6,728	7,285			
1962	1,189.32	1,415	1,534			
1963	26,388.21	31,359	34,041			
1964	4,351.76	5,165	5,614			
1965	2,606.31	3,090	3,362			
1966	78,716.47	93,193	101,544			
1967	43,709.64	51,678	56,385			
1968	204,856.72	241,866	264,265			
1969	177,701.95	209,462	229,236			
1970	31,235.05	36,762	40,293			
1972	15,011.75	17,611	19,365			
1974	3,425,601.72	4,005,008	4,419,026			
1975	51,941.25	60,615	67,004			
1976	14,375.67	16,744	18,545			
1977	7,793.41	9,058	10,053			
1978	82,422.89	95,594	106,326			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -29						
1979	31,914.98	36,934	41,170			
1980	486,940.39	562,247	628,153			
1981	1,097,723.05	1,264,487	1,416,063			
1982	1,201,800.83	1,380,950	1,550,323			
1983	383,027.84	438,983	494,106			
1984	190,859.50	218,143	246,209			
1985	105,513.78	120,256	136,113			
1986	596,849.25	678,190	769,936			
1987	952,456.93	1,078,514	1,228,669			
1988	156,478.77	176,599	201,858			
1989	11,840.58	13,316	15,274			
1990	298,354.33	334,277	384,877			
1991	437,384.28	488,117	564,226			
1992	83,334.08	92,613	107,259	242	4.98	49
1993	230,082.72	254,574	294,832	1,975	4.98	397
1994	131,964.07	145,322	168,303	1,931	4.98	388
1995	13,012.72	14,259	16,514	273	4.98	55
1997	175,865.04	190,574	220,711	6,155	4.98	1,236
1998	2,414.55	2,600	3,011	104	4.98	21
1999	80,995.39	86,653	100,356	4,128	4.98	829
2000	210,569.11	223,683	259,056	12,579	4.98	2,526
2001	684,036.25	721,023	835,044	47,363	4.98	9,511
2002	67,536.51	70,560	81,718	5,404	4.99	1,083
2003	12,401,659.09	12,840,267	14,870,793	1,127,347	4.99	225,921
2004	271,958.94	278,785	322,871	27,956	4.99	5,602
2005	58,303.90	59,111	68,459	6,753	4.99	1,353
2006	281,795.56	282,281	326,920	36,596	4.99	7,334
2007	384,225.70	379,808	439,870	55,781	4.99	11,179
2008	91,644.47	89,246	103,359	14,862	4.99	2,978
2010	28,298.16	26,599	30,805	5,699	4.99	1,142
2011	152,595.28	140,427	162,634	34,214	4.99	6,857
2012	15,409.73	13,837	16,025	3,853	4.99	772
2013	94,652.59	82,614	95,678	26,423	4.99	5,295
2014	113,438.15	95,766	110,910	35,425	4.99	7,099
2015	103,315.70	83,831	97,088	36,189	4.99	7,252
2016	49,599.76	38,339	44,402	19,582	4.99	3,924
2017	1,622,666.68	1,181,781	1,368,665	724,575	4.99	145,205
2018	2,234,351.53	1,508,603	1,747,170	1,135,144	4.99	227,484
2019	867,759.02	529,559	613,302	506,107	4.99	101,424

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -29						
2020	1,404,090.27	745,449	863,332	947,944	4.99	189,969
2021	33,787.56	14,509	16,803	26,783	4.99	5,367
2022	553,508.20	165,026	191,123	522,903	4.99	104,790
2023	36,285.06	4,263	4,937	41,871	4.99	8,391
	40,067,368.00	41,066,124	46,270,743	5,416,162		1,085,433
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -29						
1974	21,708,192.81	25,379,914	28,003,569			
1976	37,316.33	43,465	48,138			
1978	10,393.57	12,054	13,408			
1980	1,236,996.62	1,428,302	1,595,726			
1982	154,757.60	177,827	199,637			
1985	258,325.89	294,418	333,240			
1986	459,702.55	522,352	593,016			
1987	56,087.84	63,511	72,353			
1990	148,094.32	165,925	190,581	461	4.98	93
1992	56,346.49	62,621	71,926	761	4.98	153
1993	115,607.67	127,914	146,921	2,213	4.98	444
1994	64,794.91	71,354	81,957	1,629	4.98	327
1995	6,842.41	7,497	8,611	216	4.98	43
1997	2,740.45	2,970	3,411	124	4.98	25
2000	12,599.85	13,385	15,374	880	4.98	177
2001	178,774.50	188,441	216,442	14,177	4.98	2,847
2002	316,704.08	330,883	380,051	28,498	4.99	5,711
2003	40,437.04	41,867	48,088	4,076	4.99	817
2004	3,864.37	3,961	4,550	435	4.99	87
2005	67,002.74	67,931	78,025	8,408	4.99	1,685
2006	117,519.26	117,722	135,215	16,385	4.99	3,284
2007	1,096,546.67	1,083,938	1,245,006	169,539	4.99	33,976
2009	112,710.95	107,960	124,002	21,395	4.99	4,288
2010	686,688.85	645,468	741,381	144,447	4.99	28,947
2011	44,595.06	41,039	47,137	10,390	4.99	2,082
2012	31,746.75	28,508	32,744	8,209	4.99	1,645

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -29						
2013	1,280,697.86	1,117,811	1,283,912	368,188	4.99	73,785
2014	163,316.16	137,874	158,361	52,316	4.99	10,484
2015	45,159,459.77	36,642,837	42,087,783	16,167,920	4.99	3,240,064
2016	13,489.98	10,427	11,976	5,426	4.99	1,087
2017	236,824.47	172,478	198,107	107,396	4.99	21,522
2018	25,735,474.03	17,376,232	19,958,255	13,240,507	4.99	2,653,408
2019	1,562,372.94	953,454	1,095,133	920,329	4.99	184,435
2023	227,471.37	26,723	30,694	262,744	4.99	52,654
	101,404,496.16	87,469,063	99,254,732	31,557,068		6,324,070
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -22						
1931	23,602.80	28,133	15,550	13,246	1.98	6,690
1973	570.00	668	369	326	1.99	164
1976	19,899,906.32	23,277,637	12,866,070	11,411,816	1.99	5,734,581
1978	37,181.88	43,418	23,998	21,364	1.99	10,736
1979	232,945.76	271,698	150,174	134,020	2.00	67,010
1980	1,324,757.94	1,543,653	853,211	762,993	2.00	381,496
1981	2,352,134.39	2,737,975	1,513,340	1,356,264	2.00	678,132
1982	621,697.73	722,914	399,571	358,901	2.00	179,450
1983	160,937,978.09	186,929,622	103,320,177	93,024,156	2.00	46,512,078
1984	590,117.71	684,609	378,399	341,545	2.00	170,772
1985	3,398,004.00	3,937,250	2,176,206	1,969,359	2.00	984,680
1986	58,857,711.29	68,109,096	37,645,419	34,160,989	2.00	17,080,494
1987	99,994.33	115,552	63,868	58,125	2.00	29,062
1988	240,041.06	276,986	153,096	139,754	2.00	69,877
1989	958,788.31	1,104,662	610,571	559,150	2.00	279,575
1990	492,114.69	566,074	312,882	287,498	2.00	143,749
1992	401,539.85	460,251	254,391	235,488	2.00	117,744
1993	456,499.83	522,227	288,647	268,283	2.00	134,142
1994	587,878.64	671,131	370,949	346,263	2.00	173,132
1995	373,184.87	425,096	234,960	220,325	2.00	110,162
1996	4,541,196.29	5,160,530	2,852,340	2,687,919	2.00	1,343,960
1997	279,958.97	317,334	175,398	166,152	2.00	83,076

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -22						
1998	2,148,237.64	2,428,348	1,342,202	1,278,648	2.00	639,324
1999	6,530,387.03	7,360,061	4,068,070	3,899,002	2.00	1,949,501
2000	190,154.13	213,635	118,081	113,907	2.00	56,954
2001	1,274,054.48	1,426,424	788,416	765,930	2.00	382,965
2002	443,682.92	494,850	273,515	267,779	2.00	133,890
2003	112,437.40	124,887	69,028	68,146	2.00	34,073
2004	1,039,634.00	1,149,534	635,373	632,980	2.00	316,490
2005	3,891,809.50	4,281,611	2,366,542	2,381,466	2.00	1,190,733
2006	460,021.98	503,308	278,190	283,037	2.00	141,518
2007	642,299.96	698,389	386,015	397,591	2.00	198,796
2008	2,002,351.32	2,162,232	1,195,114	1,247,755	2.00	623,878
2009	74,391.64	79,704	44,054	46,704	2.00	23,352
2010	1,379,969.43	1,465,339	809,926	873,637	2.00	436,818
2011	5,336,647.93	5,608,977	3,100,207	3,410,504	2.00	1,705,252
2012	1,632,597.58	1,695,593	937,192	1,054,577	2.00	527,288
2013	807,821.19	827,224	457,225	528,317	2.00	264,158
2014	4,622,003.13	4,654,753	2,572,786	3,066,058	2.00	1,533,029
2015	6,876,854.48	6,787,150	3,751,409	4,638,353	2.00	2,319,176
2016	2,147,253.95	2,066,406	1,142,149	1,477,501	2.00	738,750
2017	2,555,371.17	2,382,278	1,316,738	1,800,815	2.00	900,408
2018	15,415,669.76	13,778,470	7,615,668	11,191,449	2.00	5,595,724
2019	3,157,583.57	2,665,103	1,473,062	2,379,190	2.00	1,189,595
2020	1,743,545.57	1,352,214	747,399	1,379,727	2.00	689,864
2021	645,289.12	436,587	241,311	545,941	2.00	272,970
2022	7,175,844.86	3,751,929	2,073,775	6,680,756	2.00	3,340,378
2023	17,089,886.43	4,169,932	2,304,815	18,544,847	2.00	9,272,424
	346,103,604.92	370,471,454	204,767,847	217,478,551		108,768,070

R M SCHAHFER - UNIT 14
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -22

1980	964.87	1,177	1,177
1981	22,165.71	27,042	27,042
1984	31,408.23	38,318	38,318
1986	83,818.92	102,259	102,259

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -22						
1987	4,825.04	5,887	5,887			
1991	41,416.90	50,529	50,529			
2007	17,411.94	21,243	21,243			
2010	65,678.21	80,127	80,127			
2013	300,383.48	366,468	366,468			
2020	59,958.77	73,150	73,150			
	628,032.07	766,200	766,199			
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -22						
1987	99,539.99	121,439	121,439			
2010	19,705.42	24,041	24,041			
2014	149,928.42	182,913	182,913			
2019	7,681.70	9,372	9,372			
	276,855.53	337,765	337,764			
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -22						
1983	539,679.25	626,838	107,410	550,999	2.00	275,500
1989	35,320.73	40,695	6,973	36,118	2.00	18,059
1999	6,353.76	7,161	1,227	6,525	2.00	3,262
2001	179,704.66	201,196	34,475	184,764	2.00	92,382
2010	20,019.68	21,258	3,643	20,781	2.00	10,390
2013	55,853.89	57,195	9,800	58,341	2.00	29,170
2022	69,473.15	36,324	6,224	78,533	2.00	39,266
	906,405.12	990,667	169,753	936,061		468,029

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -22						
2006	235,736.39	257,918	44,195	243,403	2.00	121,702
2020	59,518.65	46,160	7,910	64,703	2.00	32,352
	295,255.04	304,078	52,105	308,106		154,054
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -28						
2008	7,020,462.24	2,324,458	2,923,675	6,062,516	42.96	141,120
2011	20,456.90	5,746	7,227	18,958	43.11	440
2012	23,410.93	6,157	7,744	22,222	43.16	515
2013	57,664.01	14,098	17,732	56,078	43.20	1,298
2014	160,839.53	36,209	45,543	160,331	43.25	3,707
2015	125,593.55	25,786	32,433	128,326	43.29	2,964
2016	52,694.26	9,725	12,232	55,217	43.33	1,274
2018	61,250.68	8,616	10,837	67,564	43.41	1,556
2019	25,520.52	2,997	3,770	28,897	43.45	665
2021	177,721.37	12,077	15,190	212,293	43.52	4,878
2023	52,664.35	750	943	66,467	43.59	1,525
	7,778,278.34	2,446,619	3,077,328	6,878,868		159,942
	497,460,295.18	503,851,970	354,696,471	262,574,816		116,959,598
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2						23.51

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -29						
1931	8,227.81	9,910	5,998	4,616	3.64	1,268
1937	5.44	7	7			
1942	173.22	206	125	99	4.16	24
1950	16,450.15	19,463	11,781	9,440	4.38	2,155
1954	148,212.55	174,786	105,795	85,399	4.46	19,148
1955	12,748.11	15,020	9,091	7,354	4.48	1,642
1956	1,416.11	1,667	1,009	818	4.50	182
1959	9,934.16	11,661	7,058	5,757	4.55	1,265
1961	432.51	507	307	251	4.58	55
1964	5,532.24	6,460	3,910	3,226	4.62	698
1965	3,024.96	3,527	2,135	1,767	4.64	381
1968	1,608.21	1,869	1,131	943	4.67	202
1974	2,415,440.86	2,781,331	1,683,489	1,432,430	4.73	302,839
1976	4,369.94	5,014	3,035	2,602	4.75	548
1979	536,290.81	611,572	370,173	321,642	4.78	67,289
1980	8,367.30	9,523	5,764	5,030	4.78	1,052
1981	232,201.12	263,652	159,584	139,956	4.79	29,218
1982	4,837,117.71	5,478,741	3,316,182	2,923,699	4.80	609,104
1983	145,869.90	164,839	99,774	88,398	4.80	18,416
1984	440,739.67	496,683	300,633	267,921	4.81	55,701
1985	4,427,501.71	4,975,211	3,011,405	2,700,072	4.82	560,181
1986	394,728.91	442,342	267,742	241,459	4.82	50,095
1987	852,906.79	952,717	576,662	523,587	4.83	108,403
1988	448,383.87	499,155	302,129	276,286	4.84	57,084
1989	328,588.52	364,604	220,688	203,191	4.84	41,982
1990	1,635,874.00	1,808,276	1,094,517	1,015,761	4.85	209,435
1992	162,535.13	178,239	107,885	101,785	4.86	20,943
1993	913.31	997	603	575	4.86	118
1994	54,168.14	58,887	35,643	34,234	4.86	7,044
1995	384,457.37	415,790	251,670	244,280	4.87	50,160
1996	509,368.05	548,055	331,728	325,357	4.87	66,808
1997	5,038.28	5,389	3,262	3,238	4.88	664
1998	2,345,031.24	2,493,491	1,509,265	1,515,825	4.88	310,620
1999	8,811.40	9,309	5,635	5,732	4.88	1,175
2000	118,087.38	123,847	74,962	77,370	4.89	15,822
2001	55,745.55	58,029	35,124	36,788	4.89	7,523
2002	67,082.98	69,258	41,921	44,616	4.89	9,124
2003	41,688,200.10	42,640,400	25,809,460	27,968,318	4.90	5,707,820
2005	211,403.69	211,861	128,236	144,475	4.90	29,485

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -29						
2008	25,137.18	24,199	14,647	17,780	4.91	3,621
2009	8,064,505.83	7,637,623	4,622,915	5,780,298	4.91	1,177,250
2011	16,118.99	14,660	8,873	11,920	4.92	2,423
2013	676,452.36	583,899	353,423	519,200	4.92	105,528
2014	318,958.84	266,340	161,211	250,246	4.92	50,863
2015	410,581.21	329,659	199,537	330,113	4.92	67,096
2016	4,375,735.86	3,344,823	2,024,561	3,620,139	4.93	734,308
2017	2,311,379.69	1,664,493	1,007,487	1,974,192	4.93	400,445
2018	629,730.59	420,482	254,510	557,842	4.93	113,153
2019	2,285,902.19	1,380,576	835,638	2,113,176	4.93	428,636
2020	863,018.53	453,612	274,563	838,731	4.93	170,128
2021	2,771,833.12	1,180,541	714,560	2,861,105	4.93	580,346
2022	343,707.74	101,145	61,221	382,162	4.94	77,361
2023	1,734,026.16	201,857	122,180	2,114,713	4.94	428,080
	87,354,077.49	83,516,204	50,550,845	62,135,915		12,704,911

MICHIGAN CITY - UNIT 12
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 12-2028
NET SALVAGE PERCENT.. -29

1974	41,813,614.19	48,147,532	29,142,829	24,796,733	4.73	5,242,438
1977	2,325.22	2,663	1,612	1,388	4.76	292
1978	27,932.28	31,921	19,321	16,711	4.77	3,503
1979	301,747.86	344,105	208,281	180,974	4.78	37,861
1980	2,356,116.97	2,681,563	1,623,102	1,416,289	4.78	296,295
1981	39,448.00	44,791	27,111	23,777	4.79	4,964
1982	857,376.05	971,103	587,791	518,224	4.80	107,963
1983	310,986.20	351,427	212,712	188,460	4.80	39,262
1984	124,510.29	140,315	84,930	75,688	4.81	15,736
1985	422,058.19	474,269	287,066	257,389	4.82	53,400
1986	2,412,119.17	2,703,076	1,636,123	1,475,511	4.82	306,123
1987	655,015.06	731,667	442,865	402,105	4.83	83,252
1988	65,758.30	73,204	44,309	40,519	4.84	8,372
1989	1,037,687.83	1,151,425	696,937	641,681	4.84	132,579
1990	441,160.24	487,653	295,168	273,929	4.85	56,480
1991	56,417.22	62,134	37,609	35,170	4.85	7,252

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -29						
1992	13,540,473.13	14,848,701	8,987,650	8,479,561	4.86	1,744,766
1993	183,382.13	200,248	121,206	115,356	4.86	23,736
1994	172,767.57	187,817	113,682	109,188	4.86	22,467
1995	8,272,426.07	8,946,606	5,415,219	5,256,211	4.87	1,079,304
1996	202,487.21	217,866	131,870	129,338	4.87	26,558
1997	129,211.35	138,212	83,657	83,025	4.88	17,013
1998	1,138,086.16	1,210,136	732,473	735,658	4.88	150,750
1999	2,732,659.97	2,887,047	1,747,477	1,777,654	4.88	364,273
2000	10,817,444.37	11,345,011	6,866,930	7,087,574	4.89	1,449,402
2001	6,194,547.11	6,448,310	3,903,045	4,087,921	4.89	835,976
2002	9,673,675.63	9,987,351	6,045,163	6,433,879	4.89	1,315,722
2003	8,892,884.14	9,096,007	5,505,648	5,966,172	4.90	1,217,586
2004	2,214,434.48	2,242,961	1,357,624	1,498,997	4.90	305,918
2005	5,807,269.10	5,819,826	3,522,635	3,968,742	4.90	809,947
2006	3,146,045.50	3,115,470	1,885,738	2,172,661	4.90	443,400
2007	3,980,100.27	3,888,176	2,353,443	2,780,887	4.91	566,372
2008	11,232,071.72	10,812,694	6,544,728	7,944,645	4.91	1,618,054
2009	5,932,950.30	5,618,898	3,401,017	4,252,489	4.91	866,087
2010	8,881,548.45	8,257,317	4,998,004	6,459,193	4.91	1,315,518
2011	204,056.17	185,589	112,334	150,899	4.92	30,671
2012	4,015,124.25	3,564,591	2,157,582	3,021,928	4.92	614,213
2013	16,364,097.93	14,125,124	8,549,682	12,560,005	4.92	2,552,847
2014	1,537,770.68	1,284,084	777,233	1,206,491	4.92	245,222
2015	8,881,819.62	7,131,292	4,316,442	7,141,105	4.92	1,451,444
2016	2,330,150.16	1,781,172	1,078,111	1,927,783	4.93	391,031
2017	5,606,774.00	4,037,604	2,443,889	4,788,850	4.93	971,369
2018	37,704,042.59	25,175,626	15,238,350	33,399,865	4.93	6,774,820
2019	2,951,888.63	1,782,800	1,079,097	2,728,840	4.93	553,517
2020	578,378.73	304,002	184,007	562,102	4.93	114,017
2021	7,850,079.52	3,343,399	2,023,699	8,102,904	4.93	1,643,591
2022	412,408.84	121,362	73,458	458,549	4.94	92,824
2023	1,398,057.00	162,747	98,508	1,704,986	4.94	345,139
	243,903,385.85	226,666,894	137,197,365	177,438,003		36,349,326

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -22						
1976	2,864,189.11	3,328,121	2,516,750	977,561	1.96	498,756
1978	17,236.81	19,998	15,123	5,906	1.96	3,013
1979	258,210.55	299,326	226,353	88,664	1.96	45,237
1981	7,775,725.97	8,995,275	6,802,294	2,684,092	1.97	1,362,483
1982	1,133,438.16	1,309,935	990,583	392,212	1.97	199,092
1983	151,198,289.71	174,563,687	132,006,354	52,455,559	1.97	26,627,187
1984	5,891.79	6,795	5,138	2,050	1.97	1,041
1985	5,724,213.81	6,593,999	4,986,431	1,997,110	1.97	1,013,761
1986	143,772,164.56	165,418,157	125,090,437	50,311,604	1.97	25,538,885
1987	5,449,311.29	6,261,702	4,735,145	1,913,014	1.97	971,073
1988	329,043.13	377,584	285,532	115,901	1.97	58,833
1989	114,689.64	131,376	99,348	40,574	1.98	20,492
1990	274,936.32	314,445	237,786	97,637	1.98	49,312
1991	235,784.91	269,224	203,589	84,068	1.98	42,459
1992	97,748.31	111,416	84,254	34,999	1.98	17,676
1993	104,655.61	119,067	90,039	37,640	1.98	19,010
1994	144,034.03	163,544	123,673	52,048	1.98	26,287
1995	10,583,359.92	11,991,095	9,067,755	3,843,944	1.98	1,941,386
1996	16,689,382.67	18,865,732	14,266,406	6,094,640	1.98	3,078,101
1997	7,057,450.78	7,958,134	6,018,000	2,592,090	1.98	1,309,136
1998	1,354,248.82	1,523,032	1,151,728	500,455	1.98	252,755
1999	13,369,736.11	14,992,327	11,337,309	4,973,769	1.98	2,512,005
2000	2,860,278.74	3,197,500	2,417,973	1,071,567	1.98	541,195
2001	10,914,647.64	12,160,053	9,195,522	4,120,348	1.98	2,080,984
2002	1,283,022.85	1,424,162	1,076,962	488,326	1.98	246,629
2003	9,880,612.57	10,922,685	8,259,815	3,794,532	1.98	1,916,430
2004	14,592,766.73	16,060,779	12,145,280	5,657,895	1.98	2,857,523
2005	2,168,957.34	2,375,350	1,796,257	849,871	1.98	429,228
2006	3,745,323.42	4,079,466	3,084,922	1,484,372	1.98	749,683
2007	5,544,651.71	5,998,737	4,536,289	2,228,186	1.99	1,119,691
2008	9,026,320.70	9,698,366	7,333,976	3,678,135	1.99	1,848,309
2009	8,302,519.14	8,851,696	6,693,718	3,435,355	1.99	1,726,309
2010	12,128,171.28	12,816,171	9,691,684	5,104,685	1.99	2,565,168
2011	9,949,767.47	10,407,128	7,869,947	4,268,769	1.99	2,145,110
2012	10,309,245.68	10,656,478	8,058,508	4,518,772	1.99	2,270,740
2013	1,891,092.49	1,927,702	1,457,743	849,390	1.99	426,829
2014	4,475,283.09	4,486,246	3,392,532	2,067,313	1.99	1,038,851
2015	7,137,112.89	7,011,797	5,302,373	3,404,905	1.99	1,711,008
2016	10,758,661.97	10,307,902	7,794,912	5,330,656	1.99	2,678,722

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -22						
2017	3,338,679.40	3,098,964	2,343,460	1,729,729	1.99	869,211
2018	3,731,433.14	3,321,484	2,511,731	2,040,618	1.99	1,025,436
2019	1,569,240.71	1,319,187	997,579	916,895	1.99	460,751
2020	5,225,464.52	4,038,732	3,054,119	3,320,948	1.99	1,668,818
2021	513,898.10	346,587	262,092	364,864	1.99	183,349
2022	7,442,633.56	3,872,716	2,928,577	6,151,436	1.99	3,091,174
2023	3,282,488.87	804,131	608,090	3,396,547	1.99	1,706,808
	518,626,016.02	572,797,990	433,154,086	199,569,654		100,945,936

R M SCHAHFER - UNIT 14
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -22

1976	11,543.35	14,083	14,083			
1980	23,230.49	28,341	28,341			
1982	133,992.80	163,471	163,471			
1983	54,104.15	66,007	66,007			
1990	19,622.29	23,939	23,939			
1991	17,322.58	21,134	21,134			
1994	13,312.09	16,241	16,241			
1995	518,290.32	632,314	632,314			
1996	17,729.94	21,631	21,631			
2002	49,942.99	60,930	60,930			
2004	6,776.99	8,268	8,268			
2012	72,564.81	88,529	88,529			
2013	154,652.84	188,676	188,676			
2019	6,314,411.64	7,703,582	5,500,393	2,203,190		
	7,407,497.28	9,037,146	6,833,957	2,203,190		

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -22						
1979	123,243.42	150,357	150,357			
1983	67,848.84	82,776	82,776			
1992	19,245.32	23,479	23,479			
1994	13,312.08	16,241	16,241			
2002	39,738.84	48,481	48,481			
2005	37.21	45	45			
	263,425.71	321,379	321,379			
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -22						
1983	414,801.44	478,903	352,778	153,279	1.97	77,807
1984	26,098.44	30,099	22,172	9,668	1.97	4,908
1995	16,304.82	18,474	13,609	6,283	1.98	3,173
1996	475,453.44	537,454	395,909	184,144	1.98	93,002
1997	38,255.12	43,137	31,776	14,895	1.98	7,523
2000	138,426.11	154,746	113,992	54,888	1.98	27,721
2001	12,709.59	14,160	10,431	5,075	1.98	2,563
2004	18,259.81	20,097	14,804	7,473	1.98	3,774
2005	88,403.63	96,816	71,318	36,534	1.98	18,452
2015	14,560.00	14,304	10,537	7,226	1.99	3,631
2020	126,441.85	97,726	71,989	82,270	1.99	41,342
2021	9,933.62	6,700	4,935	7,184	1.99	3,610
2022	165,859.45	86,304	63,575	138,774	1.99	69,736
2023	2,337,446.78	572,618	421,813	2,429,872	1.99	1,221,041
	3,882,954.10	2,171,538	1,599,639	3,137,565		1,578,283
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -22						
1986	570,553.69	656,455	483,570	212,505	1.97	107,871
1987	170,849.21	196,320	144,617	63,819	1.97	32,395

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -22						
1995	39,802.81	45,097	33,220	15,339	1.98	7,747
1997	38,266.98	43,151	31,787	14,899	1.98	7,525
2000	3,373.77	3,772	2,779	1,337	1.98	675
2004	18,259.78	20,097	14,804	7,473	1.98	3,774
2005	58,832.48	64,431	47,462	24,313	1.98	12,279
2015	14,560.00	14,304	10,537	7,226	1.99	3,631
2020	436,849.03	337,638	248,717	284,239	1.99	142,834
2022	6,837.93	3,558	2,621	5,721	1.99	2,875
2023	1,826,519.18	447,453	329,611	1,898,742	1.99	954,142
	3,184,704.86	1,832,276	1,349,725	2,535,615		1,275,748

SUGAR CREEK
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2068
NET SALVAGE PERCENT.. -28

2008	76,582,024.21	24,805,224	44,257,810	53,767,181	34.95	1,538,403
2010	911,392.82	264,919	472,672	693,911	35.43	19,585
2012	178,506.54	45,657	81,462	147,027	35.88	4,098
2013	439,452.07	104,327	186,142	376,357	36.10	10,425
2014	536,422.78	117,158	209,035	477,586	36.31	13,153
2015	340,447.19	67,641	120,686	315,086	36.52	8,628
2016	75,813.87	13,532	24,144	72,898	36.72	1,985
2017	307,632.38	48,461	86,465	307,305	36.91	8,326
2018	2,593,066.00	352,624	629,156	2,689,968	37.10	72,506
2019	546,420.95	62,059	110,726	588,692	37.28	15,791
2020	5,890,041.65	529,557	944,843	6,594,411	37.46	176,039
2021	408,087.06	26,729	47,690	474,661	37.64	12,611
2022	202,390.08	8,163	14,565	244,495	37.80	6,468
2023	4,139,237.89	56,585	100,960	5,197,265	37.97	136,878
	93,150,935.49	26,502,636	47,286,355	71,946,842		2,024,896
	957,772,996.80	922,846,063	678,293,351	518,966,784		154,879,100

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.4 16.17

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.20 BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -29						
1931	500.00	602	560	85	3.64	23
1968	291,538.13	338,732	315,348	60,736	4.67	13,006
1978	81,387.87	93,010	86,589	18,401	4.77	3,858
1998	586,937.57	624,096	581,012	176,138	4.88	36,094
2000	454,715.90	476,892	443,970	142,614	4.89	29,164
2001	191,615.16	199,465	185,695	61,489	4.89	12,574
2002	248,315.73	256,368	238,670	81,658	4.89	16,699
2003	221,610.55	226,672	211,024	74,854	4.90	15,276
2004	45,940.22	46,532	43,320	15,943	4.90	3,254
2006	149,587.51	148,134	137,908	55,060	4.90	11,237
2008	18,017.09	17,344	16,147	7,095	4.91	1,445
2010	310,648.44	288,815	268,877	131,860	4.91	26,855
2014	1,145,247.00	956,315	890,296	587,072	4.92	119,324
2016	3,351,663.11	2,562,019	2,385,151	1,938,494	4.93	393,204
2020	856,110.60	449,981	418,917	685,466	4.93	139,040
2023	28,233.67	3,287	3,060	33,361	4.94	6,753
	7,982,068.55	6,688,264	6,226,543	4,070,325		827,806

MICHIGAN CITY - UNIT 12
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 12-2028
NET SALVAGE PERCENT.. -29

2008	58,111.45	55,942	52,080	22,884	4.91	4,661
2010	369,312.38	343,356	319,653	156,760	4.91	31,927
2014	244,437.92	204,113	190,022	125,303	4.92	25,468
2018	94,687.68	63,225	58,860	63,287	4.93	12,837
	766,549.43	666,636	620,615	368,234		74,893

R M SCHAHFER GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -22

1986	7,943.33	9,139	8,734	957	1.97	486
1991	657,896.78	751,201	717,922	84,712	1.98	42,784

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.20 BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -22						
1999	88,413.04	99,143	94,751	13,113	1.98	6,623
2000	406,565.91	454,499	434,364	61,646	1.98	31,134
2001	194,019.55	216,158	206,582	30,122	1.98	15,213
2004	849,434.00	934,886	893,469	142,840	1.98	72,141
2005	70,837.61	77,578	74,141	12,281	1.98	6,203
2006	184,281.47	200,722	191,830	32,994	1.98	16,664
2007	1,080,888.60	1,169,409	1,117,603	201,081	1.99	101,046
2008	26,614.10	28,596	27,329	5,140	1.99	2,583
2010	1,831,765.51	1,935,677	1,849,924	384,830	1.99	193,382
2011	629,715.47	658,662	629,483	138,770	1.99	69,734
2012	304,479.73	314,735	300,792	70,673	1.99	35,514
2013	1,458,062.50	1,486,289	1,420,445	358,392	1.99	180,096
2014	2,570,581.08	2,576,878	2,462,719	673,390	1.99	338,387
2018	1,030,835.89	917,585	876,935	380,685	1.99	191,299
2019	1,123,986.78	944,883	903,024	468,240	1.99	235,296
2020	948,831.89	733,347	700,859	456,716	1.99	229,506
2021	595,277.60	401,472	383,686	342,552	1.99	172,137
2023	679,481.00	166,457	159,083	669,884	1.99	336,625
	14,739,911.84	14,077,316	13,453,675	4,529,017		2,276,853
	23,488,529.82	21,432,216	20,300,833	8,967,576		3,179,552
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.8						13.54

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.30 BOILER PLANT - UNIT TRAIN COAL CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1990	17,292.70	15,107	14,806	2,487	3.16	787
1991	2,684,207.57	2,318,082	2,271,894	412,314	3.41	120,913
	2,701,500.27	2,333,189	2,286,700	414,800		121,700
R M SCHAHFER GENERATING STATION						
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
2002	1,164,024.00	801,314	1,164,024			
	1,164,024.00	801,314	1,164,024			
	3,865,524.27	3,134,503	3,450,724	414,800		121,700
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 3.15

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -29						
2015	204,896,954.94	164,513,589	78,423,240	185,893,831	4.92	37,783,299
2017	40,363.03	29,067	13,856	38,212	4.93	7,751
2019	12,276,446.95	7,414,387	3,534,421	12,302,196	4.93	2,495,374
2020	518,690.31	272,629	129,962	539,149	4.93	109,361
2022	136,130.16	40,060	19,097	156,511	4.94	31,682
2023	219,736.08	25,579	12,193	271,266	4.94	54,912
	218,088,321.47	172,295,311	82,132,769	199,201,166		40,482,379

R M SCHAFER GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -22

1983	29,843,520.75	34,455,383	26,340,313	10,068,782	1.97	5,111,057
1985	16,945.22	19,520	14,923	5,751	1.97	2,919
1986	27,922,480.86	32,126,423	24,559,879	9,505,548	1.97	4,825,151
1987	439,285.21	504,774	385,888	150,040	1.97	76,162
1988	817,587.63	938,198	717,230	280,227	1.97	142,247
1989	829,449.67	950,130	726,352	285,577	1.98	144,231
1990	175,917.80	201,197	153,810	60,809	1.98	30,712
1991	666,097.27	760,565	581,434	231,205	1.98	116,770
1992	3,997,243.44	4,556,144	3,483,063	1,393,574	1.98	703,825
1993	2,238,730.58	2,547,001	1,947,121	784,130	1.98	396,025
1994	170,475.82	193,567	147,977	60,003	1.98	30,305
1995	1,215,495.49	1,377,173	1,052,816	430,089	1.98	217,217
1996	817,811.04	924,456	706,724	291,005	1.98	146,972
1997	28,618,853.07	32,271,237	24,670,586	10,244,415	1.98	5,173,947
1998	224,068.46	251,995	192,644	80,719	1.98	40,767
1999	3,065,091.51	3,437,080	2,627,565	1,111,847	1.98	561,539
2000	876,513.05	979,852	749,073	320,273	1.98	161,754
2001	1,149,239.10	1,280,372	978,814	423,258	1.98	213,767
2002	659,770.56	732,348	559,862	245,058	1.98	123,767
2003	658,821.50	728,305	556,772	246,991	1.98	124,743
2004	1,531,059.60	1,685,082	1,288,205	579,688	1.98	292,772
2005	96,590.72	105,782	80,868	36,973	1.98	18,673
2006	850,833.68	926,742	708,472	329,545	1.98	166,437
2007	783,138.94	847,275	647,721	307,708	1.99	154,627

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -22						
2008	399,854.23	429,625	328,438	159,384	1.99	80,092
2009	13,938,290.64	14,860,250	11,360,304	5,644,410	1.99	2,836,387
2010	12,747,952.33	13,471,111	10,298,341	5,254,161	1.99	2,640,282
2011	1,746,838.31	1,827,135	1,396,801	734,342	1.99	369,016
2012	3,613,075.75	3,734,770	2,855,142	1,552,810	1.99	780,307
2013	13,443,934.69	13,704,193	10,476,527	5,925,074	1.99	2,977,424
2014	13,984,663.76	14,018,921	10,717,129	6,344,161	1.99	3,188,021
2015	449,225.83	441,338	337,392	210,663	1.99	105,861
2016	2,075,933.45	1,988,957	1,520,510	1,012,129	1.99	508,608
2017	449,474.07	417,202	318,941	229,417	1.99	115,285
2018	488,994.28	435,272	332,755	263,818	1.99	132,572
2019	559,002.19	469,927	359,248	322,735	1.99	162,178
2020	1,028,325.37	794,787	607,596	646,961	1.99	325,106
2021	336,775.99	227,131	173,636	237,231	1.99	119,212
2022	16,034.27	8,343	6,378	13,184	1.99	6,625
2023	130,232.18	31,904	24,390	134,493	1.99	67,584
	173,073,628.31	189,661,467	144,991,638	66,158,189		33,390,946

R M SCHAHFER - UNIT 17
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -22

2021	50,133.14	33,811	25,848	35,315	1.99	17,746
2022	33,412.78	17,386	13,291	27,472	1.99	13,805
	83,545.92	51,197	39,139	62,787		31,551

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -22						
2021	137,689.26	92,862	70,991	96,990	1.99	48,739
	137,689.26	92,862	70,991	96,990		48,739
	391,383,184.96	362,100,837	227,234,537	265,519,132		73,953,615
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.6 18.90

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.50 BOILER PLANT - COAL PILE BASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION INTERIM SURVIVOR CURVE.. IOWA 55-R1 PROBABLE RETIREMENT YEAR.. 12-2028 NET SALVAGE PERCENT.. -29						
1982	664,033.03	752,114	536,351	320,252	4.80	66,719
	664,033.03	752,114	536,351	320,252		66,719
R M SCHAHFER GENERATING STATION INTERIM SURVIVOR CURVE.. IOWA 55-R1 PROBABLE RETIREMENT YEAR.. 12-2025 NET SALVAGE PERCENT.. -22						
1983	2,400,176.48	2,771,087	2,782,299	145,916	1.97	74,069
	2,400,176.48	2,771,087	2,782,299	145,916		74,069
	3,064,209.51	3,523,201	3,318,650	466,168		140,788
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.3	4.59

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -29						
1950	84.10	100	51	58	4.29	14
1981	142,013.49	162,687	82,330	100,868	4.82	20,927
1987	99,988.12	112,694	57,030	71,954	4.86	14,805
1989	955,508.25	1,069,458	541,212	691,393	4.88	141,679
1990	262,033.11	292,265	147,904	190,118	4.88	38,959
2020	194,308.93	102,880	52,064	198,595	4.97	39,959
	1,653,936.00	1,740,084	880,591	1,252,986		256,343

MICHIGAN CITY - UNIT 12
 INTERIM SURVIVOR CURVE.. IOWA 60-R2
 PROBABLE RETIREMENT YEAR.. 12-2028
 NET SALVAGE PERCENT.. -29

1974	24,213,791.38	28,132,515	14,236,803	16,998,988	4.75	3,578,734
1978	169,973.19	196,019	99,198	120,068	4.79	25,066
1980	13,217.95	15,177	7,681	9,371	4.81	1,948
1982	273,266.29	312,281	158,034	194,480	4.83	40,265
1983	328,243.09	374,146	189,341	234,092	4.84	48,366
1985	50,879.70	57,686	29,193	36,442	4.85	7,514
1986	530,455.08	599,600	303,435	380,852	4.86	78,365
1987	4,152,813.20	4,680,524	2,368,636	2,988,493	4.86	614,916
1989	90,827.45	101,659	51,446	65,722	4.88	13,468
1990	81,079.64	90,434	45,765	58,828	4.88	12,055
1992	1,407,952.23	1,557,932	788,411	1,027,848	4.89	210,194
1995	355,367.69	387,685	196,193	262,232	4.91	53,408
1996	496,906.65	539,320	272,929	368,080	4.91	74,965
1997	108,260.29	116,805	59,111	80,545	4.92	16,371
1998	28,218.30	30,266	15,316	21,085	4.92	4,286
1999	2,232,918.98	2,379,697	1,204,275	1,676,191	4.92	340,689
2000	85,640.27	90,598	45,848	64,628	4.93	13,109
2001	1,322,903.43	1,388,940	702,890	1,003,655	4.93	203,581
2002	33,732.47	35,128	17,777	25,738	4.93	5,221
2003	1,228.83	1,268	642	944	4.94	191
2004	133,267.03	136,156	68,903	103,011	4.94	20,852
2005	9,549.22	9,652	4,885	7,434	4.94	1,505
2006	594,391.00	593,376	300,285	466,479	4.95	94,238
2007	107,957.41	106,360	53,825	85,440	4.95	17,261

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -29						
2008	34,249,958.13	33,252,592	16,827,880	27,354,566	4.95	5,526,175
2010	545,302.58	510,888	258,541	444,899	4.96	89,697
2011	15,514.16	14,232	7,202	12,811	4.96	2,583
2013	47,257.92	41,135	20,817	40,146	4.96	8,094
2014	172,863.80	145,539	73,652	149,343	4.96	30,109
2015	16,106.75	13,025	6,591	14,186	4.97	2,854
2017	3,693,222.84	2,681,705	1,357,110	3,407,148	4.97	685,543
2019	16,258,350.84	9,907,774	5,013,950	15,959,323	4.97	3,211,131
2021	1,342,244.03	574,060	290,510	1,440,985	4.98	289,354
2022	371,733.34	109,862	55,597	423,939	4.98	85,128
2023	262,546.74	30,339	15,353	323,332	4.98	64,926
	93,797,941.90	89,214,375	45,148,024	75,851,321		15,472,162

R M SCHAHFER GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -22

1976	466,218.86	543,726	381,238	187,550	1.96	95,689
1979	422,223.01	491,134	344,362	170,750	1.97	86,675
1981	49,195.63	57,122	40,052	19,967	1.97	10,136
1982	940,241.37	1,090,669	764,731	382,364	1.97	194,093
1983	77,825,715.16	90,183,863	63,233,082	31,714,290	1.97	16,098,624
1985	110,963.76	128,262	89,932	45,444	1.98	22,952
1986	88,420,416.75	102,080,133	71,574,240	36,298,669	1.98	18,332,661
1987	110,303.14	127,179	89,172	45,397	1.98	22,928
1988	25,041.10	28,833	20,216	10,334	1.98	5,219
1989	130,308.79	149,821	105,048	53,929	1.98	27,237
1990	171,103.95	196,424	137,724	71,023	1.98	35,870
1991	102,098.42	117,013	82,045	42,516	1.98	21,473
1992	89,128.75	101,970	71,497	37,240	1.98	18,808
1993	105,105.84	120,026	84,157	44,072	1.98	22,259
1996	1,440,836.69	1,634,211	1,145,839	611,982	1.99	307,529
1997	1,738,625.77	1,967,066	1,379,223	741,901	1.99	372,815
1998	109,565.00	123,628	86,683	46,987	1.99	23,612
1999	1,139,941.41	1,282,530	899,255	491,473	1.99	246,971
2000	230,501.04	258,529	181,270	99,942	1.99	50,222

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -22						
2001	4,039,278.19	4,515,009	3,165,732	1,762,187	1.99	885,521
2002	207,855.76	231,472	162,298	91,286	1.99	45,872
2003	144,219.09	159,952	112,152	63,796	1.99	32,058
2004	2,414,217.57	2,665,567	1,868,982	1,076,363	1.99	540,886
2005	101,773.53	111,816	78,401	45,763	1.99	22,996
2006	1,641,575.13	1,793,738	1,257,693	745,029	1.99	374,386
2007	1,872,269.35	2,033,321	1,425,678	858,491	1.99	431,403
2008	457,151.39	493,084	345,729	211,995	1.99	106,530
2009	9,159.33	9,803	6,873	4,301	1.99	2,161
2010	1,199,621.25	1,272,561	892,266	571,272	1.99	287,071
2011	1,175,305.82	1,234,049	865,263	568,611	1.99	285,734
2012	2,007,444.34	2,083,189	1,460,643	988,439	1.99	496,703
2013	798,530.57	817,233	573,009	401,198	1.99	201,607
2014	337,888.05	340,076	238,447	173,777	1.99	87,325
2015	305,533.61	301,425	211,346	161,405	1.99	81,108
2016	104,899.08	100,806	70,681	57,296	2.00	28,648
2017	3,129,976.58	2,912,615	2,042,202	1,776,370	2.00	888,185
2018	6,106,784.73	5,450,176	3,821,431	3,628,846	2.00	1,814,423
2019	155,551.74	131,019	91,865	97,908	2.00	48,954
2020	1,524,966.55	1,180,219	827,519	1,032,940	2.00	516,470
2022	415,792.34	216,567	151,848	355,419	2.00	177,710
2023	98,182.07	23,572	16,528	103,254	2.00	51,627
	201,875,510.51	228,759,408	160,396,350	85,891,773		43,403,151

R M SCHAHFER - UNIT 15
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -22

1979	22,284.00	27,186	27,186
1985	17,011.38	20,754	20,754
	39,295.38	47,940	47,940

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -22						
2021	1,847,452.78	1,247,687	860,826	1,393,066	2.00	696,533
2022	56,130.35	29,236	20,171	48,308	2.00	24,154
	1,903,583.13	1,276,923	880,997	1,441,374		720,687
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -25						
2008	51,912,401.27	17,611,931	20,964,267	43,926,234	37.18	1,181,448
2010	8,736.80	2,658	3,164	7,757	37.77	205
2011	224,215.49	64,131	76,338	203,931	38.05	5,360
2014	289,562.69	66,067	78,642	283,311	38.83	7,296
2018	1,804,389.67	255,592	304,243	1,951,245	39.75	49,088
2019	413,059.94	48,788	58,075	458,250	39.96	11,468
2020	86,789.05	8,120	9,666	98,821	40.17	2,460
2022	762,916.47	31,823	37,880	915,765	40.55	22,584
2023	127,218.54	1,814	2,159	156,864	40.73	3,851
	55,629,289.92	18,090,924	21,534,434	48,002,178		1,283,760
	354,899,556.84	339,129,654	228,888,336	212,439,632		61,136,103
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 17.23

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -29						
1935	434.08	524	359	201	4.33	46
1936	214,067.74	258,441	177,208	98,940	4.35	22,745
1939	11,770.23	14,187	9,728	5,456	4.41	1,237
1941	418.57	504	346	194	4.45	44
1942	285.52	344	236	132	4.47	30
1947	22,449.56	26,921	18,459	10,501	4.56	2,303
1950	251,603.29	301,037	206,415	118,153	4.61	25,630
1952	19,487.07	23,283	15,965	9,174	4.63	1,981
1953	528.97	631	433	250	4.65	54
1954	956,766.51	1,141,193	782,493	451,736	4.66	96,939
1955	144.38	172	118	68	4.67	15
1958	804.26	956	656	382	4.71	81
1959	997.68	1,185	813	474	4.72	100
1965	4,772.14	5,628	3,859	2,297	4.78	481
1968	726.53	853	585	352	4.81	73
1969	9,861.30	11,569	7,933	4,788	4.81	995
1970	26,224.89	30,719	21,063	12,767	4.82	2,649
1974	867,584.57	1,009,661	692,304	426,880	4.85	88,016
1975	84,275.28	97,915	67,138	41,577	4.85	8,573
1981	409,199.07	469,416	321,869	205,998	4.89	42,126
1983	1,235.00	1,410	967	626	4.89	128
1984	941,001.00	1,071,283	734,557	479,334	4.90	97,823
1985	1,062,884.74	1,206,779	827,464	543,657	4.90	110,950
1986	555,660.37	628,900	431,224	285,578	4.91	58,163
1988	14,974.47	16,843	11,549	7,768	4.91	1,582
1989	17,363.38	19,458	13,342	9,057	4.92	1,841
1993	84,877.26	93,606	64,184	45,308	4.93	9,190
1994	1,202,394.37	1,319,992	905,092	645,997	4.93	131,034
1995	1,224,490.64	1,337,189	916,883	662,709	4.94	134,152
1999	20,641.56	22,011	15,092	11,535	4.95	2,330
2002	43,342.87	45,173	30,974	24,938	4.95	5,038
2003	6,799,945.05	7,023,859	4,816,118	3,955,811	4.95	799,154
2007	35,073.80	34,589	23,717	21,528	4.96	4,340
2010	83,104.28	77,913	53,423	53,781	4.97	10,821
2012	4,307,533.30	3,858,252	2,645,525	2,911,193	4.97	585,753
2013	401.20	349	239	278	4.97	56
2014	13,929.72	11,733	8,045	9,924	4.97	1,997
2015	1,312,390.80	1,062,720	728,686	964,299	4.97	194,024
2016	28,987.03	22,369	15,338	22,055	4.97	4,438

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -29						
2017	114,492.80	83,119	56,993	90,703	4.98	18,213
2018	13,921.76	9,368	6,423	11,536	4.98	2,316
2019	121,885.03	74,198	50,876	106,356	4.98	21,357
2020	185,709.83	98,210	67,341	172,225	4.98	34,583
2022	40,096.33	11,912	8,168	43,556	4.98	8,746
2023	49,130.24	5,783	3,965	59,413	4.98	11,930
	21,157,868.47	21,532,157	14,764,165	12,529,485		2,544,077

MICHIGAN CITY - UNIT 12
 INTERIM SURVIVOR CURVE.. IOWA 70-R2
 PROBABLE RETIREMENT YEAR.. 12-2028
 NET SALVAGE PERCENT.. -29

1974	8,363,922.48	9,733,603	6,674,135	4,115,325	4.85	848,521
1979	81,180.92	93,553	64,147	40,576	4.88	8,315
1980	845,684.86	972,524	666,840	424,093	4.88	86,904
1982	4,962.71	5,680	3,895	2,507	4.89	513
1983	31,339.45	35,781	24,534	15,894	4.89	3,250
1985	20,548.47	23,330	15,997	10,511	4.90	2,145
1986	2,673,797.07	3,026,223	2,075,020	1,374,178	4.91	279,873
1987	38,039.18	42,924	29,432	19,638	4.91	4,000
1992	4,442,104.25	4,919,933	3,373,499	2,356,816	4.93	478,056
1993	134,566.30	148,404	101,758	71,833	4.93	14,571
1994	267,747.59	293,934	201,545	143,850	4.93	29,178
1996	146,137.55	158,754	108,854	79,663	4.94	16,126
1999	30,498.00	32,521	22,299	17,043	4.95	3,443
2000	51,562.41	54,599	37,437	29,078	4.95	5,874
2001	269,999.00	283,728	194,547	153,752	4.95	31,061
2002	74,065.58	77,192	52,929	42,616	4.95	8,609
2004	50,942.79	52,078	35,709	30,007	4.96	6,050
2005	17,467.32	17,665	12,113	10,420	4.96	2,101
2006	72,925.04	72,874	49,968	44,105	4.96	8,892
2007	3,864,002.53	3,810,599	2,612,851	2,371,713	4.96	478,168
2013	156,560.16	136,315	93,468	108,494	4.97	21,830
2014	21,853.62	18,407	12,621	15,570	4.97	3,133
2015	11,072,293.16	8,965,887	6,147,727	8,135,531	4.97	1,636,928
2016	130,452.19	100,670	69,027	99,256	4.97	19,971

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -29						
2017	101,187.95	73,460	50,370	80,162	4.98	16,097
2019	31,192.43	18,988	13,020	27,219	4.98	5,466
2020	646,905.79	342,107	234,576	599,933	4.98	120,468
2022	252,485.90	75,007	51,431	274,276	4.98	55,076
	33,894,424.70	33,586,740	23,029,748	20,694,060		4,194,619
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -22						
1972	26,134.17	30,597	27,485	4,399	1.97	2,233
1976	3,304,740.69	3,857,288	3,464,939	566,845	1.98	286,285
1979	5,912,159.24	6,883,424	6,183,268	1,029,566	1.98	519,983
1981	3,207,945.26	3,727,910	3,348,721	564,972	1.98	285,339
1982	25,222.46	29,281	26,303	4,469	1.98	2,257
1983	65,149,028.75	75,551,439	67,866,629	11,615,186	1.98	5,866,256
1985	589,915.79	682,532	613,107	106,590	1.98	53,833
1986	35,456,888.22	40,960,868	36,794,482	6,462,922	1.99	3,247,699
1987	178,781.50	206,261	185,281	32,833	1.99	16,499
1988	30,415.03	35,040	31,476	5,630	1.99	2,829
1989	234,211.57	269,425	242,020	43,718	1.99	21,969
1990	32,498.06	37,326	33,529	6,118	1.99	3,074
1992	279,262.41	319,638	287,126	53,575	1.99	26,922
1994	564,419.07	643,489	578,036	110,556	1.99	55,556
1995	576,256.29	655,557	588,876	114,156	1.99	57,365
1996	965,063.97	1,095,315	983,904	193,474	1.99	97,223
1997	796,851.48	902,144	810,381	161,778	1.99	81,295
1999	1,426,948.67	1,606,447	1,443,045	297,832	1.99	149,664
2000	32,448.09	36,415	32,711	6,876	1.99	3,455
2001	478,321.76	534,966	480,551	103,001	1.99	51,759
2002	526,117.38	586,233	526,604	115,260	1.99	57,920
2004	188,515.42	208,257	187,074	42,915	1.99	21,565
2005	809,520.48	889,881	799,366	188,249	1.99	94,597
2006	440,208.76	481,244	432,294	104,761	1.99	52,644
2007	174,106.48	189,172	169,930	42,480	1.99	21,347
2008	3,779,097.68	4,077,987	3,663,189	947,310	1.99	476,035

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -22						
2009	122,927.43	131,616	118,229	31,743	1.99	15,951
2010	1,542,528.97	1,636,958	1,470,453	411,433	1.99	206,750
2011	734,834.87	771,294	692,841	203,658	2.00	101,829
2012	68,102.41	70,638	63,453	19,632	2.00	9,816
2013	45,024.62	46,049	41,365	13,565	2.00	6,782
2014	104,189.91	104,792	94,133	32,979	2.00	16,490
2015	126,979.56	125,153	112,423	42,492	2.00	21,246
2016	2,325,434.78	2,235,325	2,007,956	829,074	2.00	414,537
2017	197,040.00	183,424	164,767	75,622	2.00	37,811
2018	383,767.86	342,673	307,818	160,379	2.00	80,190
2019	4,846.46	4,085	3,669	2,243	2.00	1,122
2021	192,056.91	129,941	116,724	117,586	2.00	58,793
2022	64,370.89	33,528	30,118	48,415	2.00	24,208
2023	155,998.00	38,064	34,192	156,125	2.00	78,062
	131,253,181.35	150,351,676	135,058,466	25,070,415		12,629,190

R M SCHAHFER - UNIT 14
INTERIM SURVIVOR CURVE.. IOWA 70-R2
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -22

1976	2,870,830.19	3,502,413	3,502,413			
1980	42,042.97	51,292	51,292			
1983	15,806.30	19,284	19,284			
1990	30,972.68	37,787	37,787			
1992	266,633.80	325,293	325,293			
1994	63,261.45	77,179	77,179			
1998	29,568.58	36,074	36,074			
2001	27,664.04	33,750	33,750			
2005	86,394.45	105,401	105,401			
2007	143,954.39	175,624	175,624			
2008	67,566.58	82,431	82,431			
2010	120,980.73	147,596	147,596			
2023	197,076.88	240,434	251,320-	491,754		
	3,962,753.04	4,834,558	4,342,805	491,754		

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -22						
1976	2,989.13	3,647	3,647			
1979	2,381,282.94	2,905,165	2,905,165			
1983	7,472.57	9,117	9,117			
2000	3,746.34	4,571	4,571			
2003	54,307.06	66,255	66,255			
2007	30,687.87	37,439	37,439			
2008	63,509.45	77,482	77,482			
2010	60,666.33	74,013	74,013			
2011	52,959.21	64,610	64,610			
2012	50,466.17	61,569	61,569			
2017	10,519.53	12,834	12,834			
	2,718,606.60	3,316,702	3,316,700			

R M SCHAHFER - UNIT 17
 INTERIM SURVIVOR CURVE.. IOWA 70-R2
 PROBABLE RETIREMENT YEAR.. 12-2025
 NET SALVAGE PERCENT.. -22

1983	3,143,009.09	3,644,856	3,150,572	683,900	1.98	345,404
1988	16,987.75	19,571	16,917	3,808	1.99	1,914
1995	20,960.49	23,845	20,611	4,960	1.99	2,492
1997	14,149.45	16,019	13,847	3,416	1.99	1,717
2000	3,490.73	3,918	3,387	872	1.99	438
2002	15,874.15	17,688	15,289	4,077	1.99	2,049
2006	59,328.98	64,859	56,063	16,318	1.99	8,200
2010	66,683.01	70,765	61,168	20,185	1.99	10,143
2012	119,952.15	124,418	107,545	38,796	2.00	19,398
2014	146,261.88	147,107	127,158	51,282	2.00	25,641
2019	29,720.28	25,050	21,653	14,606	2.00	7,303
2022	55,770.00	29,048	25,109	42,931	2.00	21,466
	3,692,187.96	4,187,144	3,619,319	885,150		446,165

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -22						
1986	4,615,037.55	5,331,431	4,608,428	1,021,918	1.99	513,527
1997	14,149.45	16,019	13,847	3,416	1.99	1,717
2000	26,676.00	29,938	25,878	6,667	1.99	3,350
2004	23,148.95	25,573	22,105	6,137	1.99	3,084
2009	44,279.90	47,410	40,981	13,041	1.99	6,553
2010	19,017.44	20,182	17,445	5,756	1.99	2,892
2011	146,874.95	154,162	133,256	45,932	2.00	22,966
2014	140,366.75	141,178	122,033	49,215	2.00	24,608
	5,029,550.99	5,765,893	4,983,972	1,152,080		578,697
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -28						
2008	4,543,305.51	1,534,401	2,305,036	3,510,395	39.34	89,232
2010	28,893.67	8,772	13,178	23,806	39.72	599
2018	62,389.81	8,879	13,338	66,521	41.01	1,622
2020	77,455.96	7,298	10,963	88,180	41.28	2,136
	4,712,044.95	1,559,350	2,342,515	3,688,903		93,589
	206,420,618.06	225,134,220	191,457,690	64,511,847		20,486,337
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 9.92

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -29						
1950	144.69	173	122	65	4.66	14
1976	57,235.23	66,172	46,635	27,198	4.86	5,596
1982	1,003,411.52	1,144,833	806,826	487,575	4.89	99,709
1984	53,784.17	61,056	43,029	26,352	4.89	5,389
1986	35,918.02	40,534	28,567	17,768	4.90	3,626
1988	45,965.13	51,533	36,318	22,977	4.91	4,680
1993	639,857.79	703,503	495,797	329,620	4.92	66,996
1994	339,176.86	371,199	261,604	175,934	4.92	35,759
1998	8,809.61	9,430	6,646	4,719	4.93	957
1999	3,743.67	3,981	2,806	2,024	4.93	411
2000	33,072.94	34,910	24,603	18,061	4.94	3,656
2001	78,482.80	82,211	57,939	43,304	4.94	8,766
2002	126,610.89	131,538	92,702	70,626	4.94	14,297
2010	36,606.73	34,229	24,123	23,100	4.95	4,667
2011	9,261.64	8,479	5,976	5,972	4.95	1,206
2012	212,919.06	190,220	134,058	140,607	4.95	28,405
2014	125,412.73	105,272	74,191	87,592	4.96	17,660
2015	43,485.81	35,082	24,724	31,373	4.96	6,325
2016	305,391.25	234,832	165,499	228,456	4.96	46,060
2017	180,576.31	130,877	92,236	140,707	4.96	28,368
2019	65,361.17	39,731	28,001	56,315	4.96	11,354
2020	6,805.91	3,595	2,534	6,246	4.96	1,259
2022	42,763.30	12,592	8,874	46,290	4.97	9,314
	3,454,797.23	3,495,982	2,463,808	1,992,880		404,474

MICHIGAN CITY - UNIT 12
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 12-2028
NET SALVAGE PERCENT.. -29

1974	602,419.64	699,052	492,660	284,462	4.85	58,652
1976	190,538.14	220,291	155,251	90,543	4.86	18,630
1979	4,729.00	5,435	3,830	2,270	4.87	466
1980	171,349.58	196,448	138,448	82,593	4.88	16,925
1982	541,614.46	617,950	435,503	263,180	4.89	53,820
1985	457,669.18	517,982	365,050	225,343	4.90	45,988
2001	19,160.36	20,071	14,145	10,572	4.94	2,140

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -29						
2003	41,422.70	42,648	30,056	23,379	4.94	4,733
2007	402,974.95	396,127	279,172	240,666	4.95	48,619
2008	27,630.14	26,764	18,862	16,781	4.95	3,390
2009	442,887.87	421,929	297,356	273,969	4.95	55,347
2010	100,158.83	93,654	66,003	63,202	4.95	12,768
2011	510,480.38	467,338	329,358	329,161	4.95	66,497
2012	12,011.87	10,731	7,563	7,933	4.95	1,603
2013	460,086.76	399,202	281,339	312,173	4.96	62,938
2014	34,286.13	28,780	20,283	23,946	4.96	4,828
2015	29,420.98	23,735	16,727	21,226	4.96	4,279
2016	52,239.54	40,170	28,310	39,079	4.96	7,879
2017	86,091.00	62,396	43,974	67,084	4.96	13,525
2018	45,453.44	30,535	21,520	37,115	4.96	7,483
2020	112,697.39	59,536	41,958	103,421	4.96	20,851
2022	890,784.71	262,296	184,854	964,258	4.97	194,016
	5,236,107.05	4,643,070	3,272,222	3,482,356		705,377

R M SCHAFER GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -22

1976	186,118.01	216,989	128,846	98,218	1.98	49,605
1978	425.41	495	294	225	1.98	114
1981	57,318.08	66,530	39,505	30,423	1.98	15,365
1983	9,363,070.25	10,845,059	6,439,691	4,983,254	1.98	2,516,795
1984	43,087.45	49,851	29,601	22,966	1.98	11,599
1985	177,761.04	205,420	121,976	94,892	1.98	47,925
1986	5,192,790.82	5,993,230	3,558,722	2,776,483	1.98	1,402,264
1987	6,665.20	7,680	4,560	3,571	1.99	1,794
1988	10,720.39	12,335	7,324	5,754	1.99	2,891
1989	49,047.65	56,352	33,461	26,377	1.99	13,255
1990	14,136.30	16,216	9,629	7,617	1.99	3,828
1991	53,016.59	60,713	36,051	28,629	1.99	14,386
1994	836,266.46	952,205	565,410	454,835	1.99	228,560
1997	876,034.85	990,508	588,154	480,608	1.99	241,512
1998	107,034.47	120,694	71,667	58,915	1.99	29,606

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -22						
1999	91,982.18	103,419	61,409	50,809	1.99	25,532
2000	12,796.27	14,342	8,516	7,095	1.99	3,565
2001	360,265.88	402,398	238,940	200,584	1.99	100,796
2002	118,375.04	131,723	78,216	66,202	1.99	33,267
2003	59,315.45	65,735	39,033	33,332	1.99	16,750
2004	99,695.12	109,992	65,312	56,316	1.99	28,299
2005	234,237.24	257,150	152,693	133,076	1.99	66,872
2006	500,724.72	546,668	324,606	286,278	1.99	143,858
2007	313,194.05	339,829	201,787	180,310	1.99	90,608
2008	571,221.67	615,549	365,507	331,383	1.99	166,524
2009	216,703.15	231,701	137,582	126,796	1.99	63,717
2010	569,267.84	603,283	358,224	336,283	1.99	168,986
2011	317,139.44	332,689	197,548	189,363	1.99	95,157
2012	715,104.36	741,301	440,177	432,250	1.99	217,211
2013	54,228.56	55,438	32,919	33,240	1.99	16,704
2014	806,553.28	811,009	481,569	502,426	1.99	252,475
2015	940,768.02	927,062	550,480	597,257	1.99	300,129
2016	21,092.04	20,273	12,038	13,694	1.99	6,881
2017	481,486.29	448,255	266,169	321,244	1.99	161,429
2018	259,911.44	232,051	137,790	179,302	1.99	90,102
2019	434,277.53	366,099	217,386	312,433	1.99	157,002
2021	184,104.27	124,614	73,995	150,613	1.99	75,685
2022	140,271.32	73,271	43,508	127,623	1.99	64,132
	24,476,208.13	27,148,128	16,120,296	13,740,678		6,925,180

R M SCHAHFER - UNIT 14
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -22

1983	143,449.91	175,009	175,009
1994	502,567.96	613,133	613,133
1995	10,343.14	12,619	12,619
1998	12,809.99	15,628	15,629
	669,171.00	816,389	816,389

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -22						
1979	8,599.27	10,491	10,491			
1983	143,449.93	175,009	175,009			
1994	478,994.07	584,373	584,373			
1995	22,906.76	27,946	27,946			
2008	251,920.76	307,343	307,343			
2010	49,301.92	60,148	60,148			
2011	50,587.94	61,717	61,717			
2013	100,061.17	122,075	749,564-	871,639		
	1,105,821.82	1,349,102	477,464	871,639		
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -22						
1986	28,915.21	33,372	11,811	23,466	1.98	11,852
	28,915.21	33,372	11,811	23,466		11,852
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -28						
2008	2,064,011.66	675,464	544,782	2,097,153	38.72	54,162
2010	70,301.35	20,695	16,691	73,295	39.04	1,877
2013	408,894.05	98,480	79,427	443,957	39.48	11,245
2014	14,741.92	3,268	2,636	16,234	39.62	410
2016	676,011.66	122,872	99,100	766,195	39.88	19,213
2019	64,683.69	7,467	6,022	76,773	40.25	1,907
2021	130,163.57	8,699	7,016	159,593	40.48	3,943
	3,428,807.90	936,945	755,674	3,633,200		92,757
	38,399,828.34	38,422,988	23,917,664	23,744,219		8,139,640
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.9 21.20

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -13						
1923	507.00	499	517	56	8.93	6
1924	25,398.15	24,963	25,858	2,842	9.06	314
1942	1,416.11	1,346	1,394	206	10.71	19
1945	253.44	240	249	38	10.92	3
1947	260.79	246	255	40	11.05	4
1949	38.61	36	37	6	11.17	1
1963	3,574.11	3,248	3,364	674	11.92	57
1964	1,823.12	1,652	1,711	349	11.97	29
1965	1,102.92	996	1,032	215	12.02	18
1966	6,608.14	5,953	6,166	1,301	12.06	108
1967	976.46	877	908	195	12.11	16
1969	787.43	703	728	162	12.20	13
1980	23,642.52	20,152	20,875	5,841	12.64	462
1982	1,645.76	1,388	1,438	422	12.72	33
1984	2,136.48	1,780	1,844	570	12.79	45
1986	12,160.74	10,001	10,360	3,382	12.87	263
1987	326.22	266	276	93	12.90	7
1989	28,490.16	22,923	23,745	8,449	12.97	651
1990	55,714.72	44,456	46,050	16,908	13.01	1,300
1991	13,080.87	10,349	10,720	4,061	13.04	311
1992	69,235.05	54,288	56,235	22,001	13.07	1,683
1994	148,775.18	114,342	118,442	49,674	13.14	3,780
1995	71,544.90	54,379	56,329	24,517	13.18	1,860
1996	103,068.80	77,449	80,226	36,242	13.21	2,744
1999	124,092.49	89,669	92,884	47,340	13.30	3,559
2002	243,598.53	167,714	173,727	101,539	13.39	7,583
2003	1,750.51	1,183	1,225	753	13.42	56
2006	50,498.58	31,919	33,063	24,000	13.51	1,776
2007	31,840.93	19,605	20,308	15,672	13.54	1,157
2009	5,510.48	3,193	3,307	2,919	13.59	215
2010	292,890.52	163,703	169,573	161,394	13.62	11,850
2014	7,511.14	3,463	3,587	4,900	13.71	357
2016	284,885.26	113,271	117,332	204,588	13.76	14,868
2017	151,306.21	54,685	56,646	114,330	13.78	8,297
2018	45,310.26	14,553	15,075	36,126	13.80	2,618
2019	963.30	267	277	812	13.82	59
2020	83,059.54	18,955	19,635	74,223	13.83	5,367

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -13						
2021	1,891,388.01	326,810	338,528	1,798,741	13.85	129,873
2022	43,990.23	4,855	5,029	44,680	13.86	3,224
2023	514,846.70	20,240	20,966	560,811	13.87	40,433
	4,346,010.37	1,486,617	1,539,920	3,371,072		245,019
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -8						
1925	54,401.13	51,004	52,833	5,920	9.17	646
1942	1,585.94	1,441	1,493	220	10.71	21
1958	61.43	54	56	10	11.68	1
1979	4,159.43	3,405	3,527	965	12.61	77
1982	15,914.16	12,824	13,284	3,903	12.72	307
1985	22,561.78	17,854	18,494	5,873	12.83	458
1986	29,745.19	23,380	24,218	7,906	12.87	614
1987	4,803.40	3,750	3,884	1,303	12.90	101
1989	57,650.84	44,333	45,923	16,340	12.97	1,260
1990	170,842.83	130,286	134,957	49,553	13.01	3,809
1991	7,172.05	5,423	5,617	2,128	13.04	163
1992	60,368.92	45,242	46,864	18,334	13.07	1,403
1994	154,369.20	113,392	117,458	49,261	13.14	3,749
1995	5,987.69	4,350	4,506	1,961	13.18	149
1996	6,050.04	4,345	4,501	2,033	13.21	154
1998	25,480.98	17,846	18,486	9,034	13.27	681
1999	119,812.15	82,746	85,713	43,684	13.30	3,285
2001	282,126.86	188,885	195,658	109,039	13.36	8,162
2002	243,598.52	160,293	166,040	97,046	13.39	7,248
2007	243,733.99	143,428	148,571	114,662	13.54	8,468
2009	8,265.74	4,577	4,741	4,186	13.59	308
2010	270,843.29	144,682	149,870	142,641	13.62	10,473
2012	36,401.20	17,868	18,509	20,805	13.67	1,522
2013	162,406.99	75,806	78,524	96,875	13.69	7,076
2017	42,372.02	14,636	15,161	30,601	13.78	2,221
2018	58,205.27	17,867	18,508	44,354	13.80	3,214
2019	4,178,262.69	1,106,561	1,146,238	3,366,286	13.82	243,581

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -8						
2020	225,235.14	49,128	50,890	192,364	13.83	13,909
2021	385,967.23	63,740	66,025	350,819	13.85	25,330
2023	23,394.18	879	911	24,355	13.87	1,756
	6,901,780.28	2,550,025	2,641,458	4,812,465		350,146
	11,247,790.65	4,036,642	4,181,378	8,183,537		595,165
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.8	5.29

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-R2.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -13						
1924	219,050.36	218,363	85,537	161,990	9.83	16,479
1929	27,614.96	27,305	10,696	20,509	10.32	1,987
1963	415.65	380	149	321	12.86	25
1983	47,403.84	39,684	15,545	38,021	13.44	2,829
1985	51,743.20	42,750	16,746	41,724	13.48	3,095
1987	712,990.56	580,742	227,487	578,192	13.51	42,797
1989	12,785.44	10,248	4,014	10,433	13.55	770
1995	169,436.01	128,106	50,181	141,281	13.63	10,365
1996	58,759.07	43,908	17,200	49,198	13.64	3,607
1997	329,138.18	242,875	95,139	276,788	13.65	20,278
2001	26,943.66	18,742	7,342	23,105	13.69	1,688
2007	84,325.06	51,483	20,167	75,120	13.75	5,463
2008	95,791.65	56,833	22,263	85,982	13.75	6,253
2011	345,976.48	184,225	72,164	318,789	13.78	23,134
2012	81,812.94	41,694	16,332	76,116	13.78	5,524
2015	61,165.22	26,114	10,229	58,887	13.80	4,267
2016	24,314,138.91	9,585,745	3,754,910	23,720,067	13.81	1,717,601
2020	1,126,938.39	255,567	100,110	1,173,330	13.82	84,901
2021	4,105,241.80	702,936	275,353	4,363,570	13.83	315,515
	31,871,671.38	12,257,700	4,801,563	31,213,426		2,266,578

OAKDALE GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 85-R2.5
PROBABLE RETIREMENT YEAR.. 11-2037
NET SALVAGE PERCENT.. -8

1925	109,692.13	104,341	40,872	77,595	9.93	7,814
1950	50.13	45	18	37	12.15	3
1955	328.35	294	115	239	12.47	19
1983	65,291.90	52,241	20,464	50,052	13.44	3,724
1984	330,109.40	262,426	102,797	253,721	13.46	18,850
1985	14,399.96	11,371	4,454	11,098	13.48	823
1986	515,313.16	404,047	158,273	398,266	13.50	29,501
1987	61,567.35	47,929	18,775	47,718	13.51	3,532
1989	18,657.24	14,293	5,599	14,551	13.55	1,074
1991	141,452.24	106,492	41,715	111,054	13.58	8,178
1993	261,263.56	192,941	75,578	206,586	13.60	15,190

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-R2.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -8						
1996	405,656.70	289,717	113,487	324,622	13.64	23,799
2000	1,069,124.66	722,490	283,012	871,642	13.68	63,717
2002	247,748.68	161,839	63,395	204,173	13.70	14,903
2004	233,199.02	146,408	57,351	194,504	13.72	14,177
2005	135,638.26	83,281	32,623	113,867	13.73	8,293
2006	208,088.56	124,708	48,850	175,885	13.74	12,801
2007	32,167.13	18,770	7,353	27,388	13.75	1,992
2008	24,620.59	13,961	5,469	21,121	13.75	1,536
2013	10,722,882.68	4,962,451	1,943,882	9,636,831	13.79	698,827
2017	1,005,965.30	344,783	135,058	951,385	13.81	68,891
2019	2,854,599.65	750,918	294,148	2,788,819	13.82	201,796
2020	12,878.12	2,791	1,093	12,815	13.82	927
2021	12,165,474.20	1,990,909	779,875	12,358,837	13.83	893,625
2022	5,104,300.54	536,160	210,024	5,302,621	13.83	383,414
	35,740,469.51	11,345,606	4,444,280	34,155,427		2,477,406
	67,612,140.89	23,603,306	9,245,843	65,368,853		4,743,984
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.8 7.02

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -13						
1924	1,747,273.38	1,739,680	1,031,185	943,234	8.86	106,460
1949	187.58	177	105	107	11.41	9
1963	42,224.54	38,422	22,774	24,939	12.36	2,018
1970	1,014.00	900	533	612	12.71	48
1985	2,647.40	2,177	1,290	1,701	13.22	129
1986	95,423.56	77,901	46,175	61,653	13.25	4,653
1987	59,993.92	48,624	28,822	38,972	13.27	2,937
1990	4,084.67	3,231	1,915	2,701	13.34	202
1991	12,385.01	9,711	5,756	8,239	13.36	617
1994	97,089.64	73,888	43,797	65,915	13.42	4,912
1996	49,647.85	36,926	21,888	34,214	13.46	2,542
1999	316,518.43	226,145	134,046	223,620	13.51	16,552
2000	282,564.01	198,881	117,886	201,412	13.52	14,897
2001	63,052.41	43,654	25,876	45,374	13.54	3,351
2014	1,438,155.07	654,873	388,172	1,236,943	13.69	90,354
2017	194,084.83	69,315	41,086	178,230	13.72	12,991
2018	232,658.32	73,915	43,813	219,091	13.73	15,957
2019	1,806,990.99	496,406	294,242	1,747,658	13.73	127,288
2021	1,087,977.99	185,924	110,205	1,119,210	13.75	81,397
	7,533,973.60	3,980,750	2,359,566	6,153,824		487,314

OAKDALE GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 75-R2
PROBABLE RETIREMENT YEAR.. 11-2037
NET SALVAGE PERCENT.. -8

1925	115,000.87	109,204	64,730	59,471	8.99	6,615
1929	14,079.65	13,267	7,864	7,342	9.45	777
1946	245.79	224	133	133	11.16	12
1960	18,833.13	16,529	9,797	10,542	12.19	865
1971	56.85	48	28	33	12.75	3
1983	1,640,780.52	1,306,120	774,195	997,848	13.17	75,767
1985	1,281.04	1,007	597	787	13.22	60
1987	12,314.75	9,539	5,654	7,646	13.27	576
1991	10,807.60	8,099	4,801	6,872	13.36	514
1992	66,654.78	49,483	29,331	42,656	13.38	3,188
1996	28,745.46	20,434	12,112	18,933	13.46	1,407

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -8						
1997	44,966.93	31,560	18,707	29,857	13.48	2,215
1999	30,521.03	20,842	12,354	20,609	13.51	1,525
2000	507,569.08	341,442	202,388	345,787	13.52	25,576
2001	55,433.53	36,681	21,742	38,126	13.54	2,816
2008	1,156.49	653	387	862	13.63	63
2013	66,650.20	30,729	18,214	53,768	13.68	3,930
2014	1,438,155.02	625,896	370,996	1,182,211	13.69	86,356
2017	208,597.30	71,201	42,204	183,081	13.72	13,344
2019	50,747.09	13,324	7,898	46,909	13.73	3,417
2021	1,854,136.51	302,833	179,502	1,822,965	13.75	132,579
	6,166,733.62	3,009,115	1,783,635	4,876,437		361,605
	13,700,707.22	6,989,865	4,143,201	11,030,261		848,919
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.0 6.20

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-L1.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -13						
1924	6,633.92	6,260	5,140	2,356	9.03	261
1955	321.37	289	237	126	10.71	12
1965	18,629.54	16,424	13,486	7,566	11.06	684
1985	2,188.49	1,800	1,478	995	11.75	85
1986	49,395.81	40,398	33,171	22,647	11.79	1,921
1989	56,785.70	45,531	37,385	26,782	11.94	2,243
1992	103,509.02	81,015	66,521	50,444	12.11	4,165
1994	18,512.22	14,224	11,679	9,240	12.22	756
1995	214,989.03	163,424	134,187	108,751	12.29	8,849
1999	925,804.10	669,531	549,750	496,409	12.55	39,555
2000	54,735.90	38,994	32,018	29,834	12.62	2,364
2001	93,643.87	65,638	53,895	51,922	12.69	4,092
2010	11,047.12	6,180	5,074	7,409	13.24	560
2018	58,899.96	18,966	15,573	50,984	13.60	3,749
	1,615,096.05	1,168,674	959,595	865,464		69,296

OAKDALE GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 55-L1.5
PROBABLE RETIREMENT YEAR.. 11-2037
NET SALVAGE PERCENT.. -8

1925	22,719.87	20,462	16,801	7,736	9.09	851
1947	1,798.17	1,566	1,286	656	10.35	63
1949	2,802.32	2,432	1,997	1,030	10.45	99
1962	328.81	279	229	126	10.96	11
1981	1,267.90	1,017	835	534	11.58	46
1985	2,188.49	1,720	1,412	951	11.75	81
1986	45,490.93	35,558	29,197	19,934	11.79	1,691
1989	48,027.75	36,805	30,221	21,649	11.94	1,813
1992	0.03		0			
1996	5,805.44	4,171	3,425	2,845	12.35	230
1999	20,288.94	14,023	11,514	10,398	12.55	829
2000	54,757.69	37,284	30,614	28,524	12.62	2,260

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-L1.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -8						
2001	1,125.15	754	619	596	12.69	47
2018	17,039.78	5,244	4,306	14,097	13.60	1,037
2019	575,191.38	152,556	125,263	495,943	13.64	36,359
	798,832.65	313,871	257,719	605,020		45,417
	2,413,928.70	1,482,545	1,217,314	1,470,484		114,713
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.8	4.75

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -13						
1948	13.91	13	8	8	10.25	1
1950	140.42	130	81	77	10.42	7
1952	285.73	264	165	158	10.58	15
1982	1,910.59	1,592	996	1,163	12.29	95
1983	12,936.17	10,715	6,702	7,916	12.34	641
1985	2,559.07	2,095	1,310	1,581	12.42	127
1990	7,430.48	5,866	3,669	4,727	12.62	375
2009	48,536.37	27,978	17,500	37,346	13.31	2,806
2011	69,957.99	37,427	23,411	55,642	13.38	4,159
2012	468,865.60	240,061	150,160	379,658	13.41	28,312
2013	52,817.91	25,723	16,090	43,594	13.44	3,244
2015	8,800.36	3,783	2,366	7,578	13.50	561
2017	31,573.93	11,398	7,130	28,549	13.57	2,104
2018	21,821.37	7,017	4,389	20,269	13.60	1,490
2019	41,937.54	11,644	7,283	40,106	13.63	2,942
2020	12,878.12	2,941	1,840	12,713	13.66	931
2021	193,113.32	33,468	20,934	197,284	13.69	14,411
	975,578.88	422,115	264,036	838,368		62,221

OAKDALE GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 11-2037
NET SALVAGE PERCENT.. -8

1925	120.00	114	71	58	6.99	8
1948	72.40	64	40	38	10.25	4
1949	37.88	34	21	20	10.33	2
1950	58.47	52	33	31	10.42	3
1953	163.97	144	90	87	10.66	8
1954	85.81	75	47	46	10.73	4
1974	146.95	122	76	82	11.92	7
1990	8,552.02	6,453	4,036	5,200	12.62	412
1995	41,227.01	29,660	18,553	25,973	12.82	2,026
2009	71,206.51	39,230	24,539	52,364	13.31	3,934
2013	52,817.93	24,585	15,378	41,665	13.44	3,100

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -8						
2018	21,821.37	6,707	4,195	19,372	13.60	1,424
2019	25,039.06	6,645	4,157	22,886	13.63	1,679
2022	39,276.38	4,155	2,599	39,820	13.72	2,902
	260,625.76	118,040	73,835	207,641		15,513
	1,236,204.64	540,155	337,871	1,046,009		77,734
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.5	6.29

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 16A AND 16B INTERIM SURVIVOR CURVE.. IOWA 55-R3 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
1979	1,312,188.71	1,275,017	1,028,970	335,707	2.90	115,761
1981	122,318.48	118,535	95,661	31,551	2.91	10,842
1983	39,880.73	38,521	31,087	10,389	2.93	3,546
1984	110,518.49	106,589	86,020	28,919	2.93	9,870
1986	131,054.85	125,943	101,639	34,658	2.94	11,788
2000	2,142.00	1,973	1,592	635	2.98	213
2002	109,639.99	99,979	80,685	33,340	2.98	11,188
2006	2,439.88	2,164	1,746	791	2.99	265
2012	2,528.68	2,085	1,683	947	2.99	317
2019	378,756.92	236,136	190,567	203,340	3.00	67,780
2023	50,807.04	7,549	6,092	46,747	3.00	15,582
	2,262,275.77	2,014,491	1,625,743	727,024		247,152
R M SCHAHFER - UNIT 16A INTERIM SURVIVOR CURVE.. IOWA 55-R3 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
2022	204,219.95	70,796	194,882	17,507	3.00	5,836
	204,219.95	70,796	194,882	17,507		5,836
SUGAR CREEK INTERIM SURVIVOR CURVE.. IOWA 55-R3 PROBABLE RETIREMENT YEAR.. 6-2068 NET SALVAGE PERCENT.. -17						
2008	11,513,308.20	3,916,164	5,918,707	7,551,864	36.40	207,469
2011	1,372.00	389	588	1,017	37.85	27
2013	3,512.36	859	1,298	2,811	38.70	73
2014	9,699.32	2,175	3,287	8,061	39.10	206
2015	116,645.72	23,736	35,873	100,602	39.47	2,549
2019	295,943.32	33,936	51,289	294,964	40.77	7,235

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -17						
2020	207,500.02	18,822	28,447	214,328	41.05	5,221
2022	425,035.84	17,102	25,847	471,445	41.56	11,344
2023	79,176.02	1,074	1,623	91,013	41.80	2,177
	12,652,192.80	4,014,257	6,066,960	8,736,106		236,301
	15,118,688.52	6,099,544	7,887,585	9,480,637		489,289
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.4 3.24

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.10 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S2.5						
NET SALVAGE PERCENT.. 0						
2023	47,184.62	674	471	46,714	34.50	1,354
	47,184.62	674	471	46,714		1,354
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.5	2.87

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 16A AND 16B INTERIM SURVIVOR CURVE.. IOWA 55-S2 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
1979	4,760,269.24	4,624,282	2,986,141	1,964,539	2.88	682,132
1981	1,112,273.59	1,077,769	695,972	460,793	2.89	159,444
1984	49,098.52	47,360	30,583	20,480	2.91	7,038
1985	28,901.31	27,836	17,975	12,082	2.91	4,152
1986	2,699,338.96	2,594,939	1,675,688	1,131,624	2.92	387,542
1996	23,804.79	22,314	14,409	10,348	2.96	3,496
2015	67,925.27	52,214	33,717	36,925	3.00	12,308
	8,741,611.68	8,446,714	5,454,486	3,636,790		1,256,112
SUGAR CREEK INTERIM SURVIVOR CURVE.. IOWA 55-S2 PROBABLE RETIREMENT YEAR.. 6-2048 NET SALVAGE PERCENT.. -17						
2008	3,078,422.63	1,448,229	1,935,653	1,666,101	22.84	72,947
	3,078,422.63	1,448,229	1,935,653	1,666,101		72,947
	11,820,034.31	9,894,943	7,390,139	5,302,891		1,329,059
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0						11.24

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 16A AND 16B INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
1979	423,605.81	407,725	214,156	226,394	2.90	78,067
1980	867,096.35	833,588	437,839	463,941	2.90	159,980
1986	380,244.67	362,102	190,193	205,262	2.92	70,295
1989	318,472.77	301,436	158,328	172,883	2.93	59,004
1999	338,283.74	310,399	163,036	188,779	2.95	63,993
2000	80,628.51	73,653	38,686	45,168	2.95	15,311
	2,408,331.85	2,288,903	1,202,239	1,302,426		446,650
R M SCHAHFER - UNIT 16A INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
1979	13,430,035.67	12,926,538	12,798,063	1,169,174	2.90	403,163
1986	33,778.07	32,166	31,846	3,283	2.92	1,124
1989	133,375.84	126,241	124,986	13,725	2.93	4,684
2000	18,138.42	16,569	16,404	2,460	2.95	834
2001	55,540.94	50,493	49,991	7,771	2.95	2,634
2008	912,136.91	787,897	780,066	168,556	2.96	56,945
	14,583,005.85	13,939,904	13,801,357	1,364,969		469,384
R M SCHAHFER - UNIT 16B INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
1979	8,208,319.66	7,900,586	8,536,652			
1996	16,482.86	15,299	17,142			
1999	397,786.37	364,997	413,698			
2001	14,765.52	13,424	15,356			
2009	123,991.63	105,944	128,951			
2017	13,383,141.97	9,449,526	12,744,590	1,173,878	2.97	395,245
	22,144,488.01	17,849,776	21,856,390	1,173,878		395,245

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -17						
2008	30,228,581.27	13,109,295	20,922,023	14,445,417	21.58	669,389
2009	28,444.33	11,829	18,879	14,401	21.67	665
2011	5,613,023.26	2,120,495	3,384,243	3,182,994	21.83	145,808
2013	2,430,143.08	814,880	1,300,523	1,542,745	21.98	70,189
2015	6,930,425.23	1,996,012	3,185,572	4,923,025	22.11	222,661
2018	21,589,986.28	4,428,128	7,067,153	18,193,131	22.30	815,835
2023	47,147,869.80	1,054,165	1,682,414	53,480,593	22.58	2,368,494
	113,968,473.25	23,534,804	37,560,808	95,782,306		4,293,041
	153,104,298.96	57,613,387	74,420,794	99,623,579		5,604,320
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.8 3.66

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -4						
1979	2,446,802.87	2,377,490	2,544,675			
2008	2,544,115.15	2,215,210	2,469,734	176,146	2.99	58,912
2022	316,061.23	109,567	122,156	206,548	3.00	68,849
	5,306,979.25	4,702,267	5,136,565	382,693		127,761
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -4						
1979	2,567,460.23	2,494,729	2,500,196	169,962	2.90	58,608
2007	52,856.69	46,477	46,579	8,392	2.99	2,807
	2,620,316.92	2,541,206	2,546,775	178,355		61,415
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -17						
2008	36,333,686.94	16,779,711	23,179,419	19,330,995	23.17	834,311
2017	2,586,162.28	640,685	885,039	2,140,770	23.90	89,572
	38,919,849.22	17,420,396	24,064,458	21,471,766		923,883
	46,847,145.39	24,663,869	31,747,798	22,032,814		1,113,059
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.8 2.38

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.10 GENERATORS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 25-S2.5						
NET SALVAGE PERCENT.. 0						
2020	945,974.35	132,436	140,627	805,347	21.50	37,458
	945,974.35	132,436	140,627	805,347		37,458
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.5	3.96

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 16A AND 16B INTERIM SURVIVOR CURVE.. IOWA 50-S1 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
1979	24,932.57	24,100	17,715	8,214	2.87	2,862
2019	16,435,265.91	10,246,547	7,532,024	9,560,653	3.00	3,186,884
	16,460,198.48	10,270,647	7,549,739	9,568,867		3,189,746
R M SCHAHFER - UNIT 16A INTERIM SURVIVOR CURVE.. IOWA 50-S1 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
1979	485,033.44	468,837	494,476	9,959	2.87	3,470
1985	188,723.20	180,971	190,868	5,404	2.89	1,870
1995	395,552.11	370,846	391,126	20,248	2.93	6,911
2023	71,226.29	10,582	11,161	62,915	3.00	20,972
	1,140,535.04	1,031,236	1,087,631	98,525		33,223
R M SCHAHFER - UNIT 16B INTERIM SURVIVOR CURVE.. IOWA 50-S1 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
1979	63,778.99	61,649	66,330			
2017	866,369.90	616,842	810,304	90,721	2.99	30,341
	930,148.89	678,491	876,634	90,721		30,341
SUGAR CREEK INTERIM SURVIVOR CURVE.. IOWA 50-S1 PROBABLE RETIREMENT YEAR.. 6-2048 NET SALVAGE PERCENT.. -17						
2008	32,741,972.84	15,554,624	18,712,075	19,596,033	21.43	914,421
2011	28,466.08	11,785	14,177	19,128	21.95	871

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -17						
2012	30,028.19	11,753	14,139	20,994	22.12	949
2017	415,374.27	106,339	127,925	358,063	22.92	15,622
2019	7,014.36	1,325	1,594	6,613	23.21	285
	33,222,855.74	15,685,826	18,869,910	20,000,831		932,148
	51,753,738.15	27,666,200	28,383,914	29,758,944		4,185,458
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.1 8.09

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.10 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 25-S2.5						
NET SALVAGE PERCENT.. 0						
2020	236,493.62	33,109	35,531	200,963	21.50	9,347
	236,493.62	33,109	35,531	200,963		9,347
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.5	3.95

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 16A AND 16B INTERIM SURVIVOR CURVE.. IOWA 55-R2 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
1979	83,784.89	81,132	81,988	5,148	2.91	1,769
2006	6,733.25	5,957	6,020	983	2.98	330
2008	9,327.67	8,101	8,187	1,514	2.98	508
2009	41,099.92	35,303	35,676	7,068	2.98	2,372
2011	9,615.65	8,042	8,127	1,873	2.98	629
2019	186,557.17	116,047	117,272	76,748	2.99	25,668
	337,118.55	254,582	257,269	93,334		31,276
R M SCHAHFER - UNIT 16A INTERIM SURVIVOR CURVE.. IOWA 55-R2 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
2021	53,889.16	25,410	51,294	4,751	2.99	1,589
	53,889.16	25,410	51,294	4,751		1,589
SUGAR CREEK INTERIM SURVIVOR CURVE.. IOWA 55-R2 PROBABLE RETIREMENT YEAR.. 6-2048 NET SALVAGE PERCENT.. -17						
2008	3,805,185.14	1,724,686	2,270,032	2,182,034	22.55	96,764
2009	136,469.81	59,295	78,044	81,626	22.65	3,604
2011	190,800.60	75,255	99,051	124,186	22.83	5,440
2012	9,073.19	3,384	4,454	6,162	22.91	269
2017	94,564.00	23,091	30,392	80,247	23.28	3,447
2018	969,682.12	207,040	272,506	862,022	23.34	36,933
2019	17,131.78	3,099	4,079	15,965	23.40	682
2020	201,221.17	29,264	38,517	196,911	23.46	8,393
	5,424,127.81	2,125,114	2,797,076	3,549,154		155,532
	5,815,135.52	2,405,106	3,105,639	3,647,239		188,397
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.4 3.24

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1913	1.00	1	1			
1914	5.00	5	5			
1915	1.00	1	1			
1916	10.56	10	11			
1917	33.27	32	33			
1922	472.75	445	473			
1923	1,030.44	967	1,030			
1924	2,200.76	2,058	2,201			
1925	182.21	170	182			
1926	407.34	378	407			
1927	100.00	93	100			
1928	167.00	154	167			
1929	338,514.42	310,797	338,514			
1930	59.00	54	59			
1931	2.00	2	2			
1932	106,205.76	96,341	106,206			
1934	2.00	2	2			
1936	2,451.00	2,184	2,451			
1937	58.64	52	59			
1939	4,515.62	3,962	4,516			
1940	7,692.31	6,712	7,692			
1941	1,517.91	1,317	1,518			
1942	949.69	819	950			
1943	10,357.60	8,871	10,358			
1944	761.52	648	762			
1945	3,282.16	2,772	3,282			
1946	1,221.59	1,024	1,222			
1947	3,424.48	2,848	3,424			
1948	167.69	138	168			
1949	43.50	36	44			
1950	8,145.42	6,602	8,145			
1951	12,383.65	9,943	12,384			
1952	19,025.77	15,128	19,026			
1953	70,913.23	55,826	70,913			
1954	7,543.02	5,877	7,543			
1955	72,081.06	55,566	72,081			
1956	89,729.82	68,408	89,730			
1957	264,090.05	199,124	264,090			
1958	19,403.51	14,463	19,404			
1959	5,267.61	3,880	5,268			
1960	31,913.86	23,225	31,914			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1961	317,816.51	228,472	317,817			
1962	859.26	610	859			
1963	334,969.79	234,687	334,970			
1964	8,238.05	5,696	8,238			
1965	182,516.03	124,476	182,516			
1966	353,258.87	237,567	353,259			
1967	85.00	56	85			
1968	18,476.10	12,067	18,476			
1969	4.00	3	4			
1970	27,085.00	17,152	27,085			
1971	1,340,859.65	835,516	1,340,860			
1972	8,905.30	5,458	8,905			
1973	18,456.47	11,122	18,456			
1974	41,982.76	24,859	41,983			
1975	19,741.63	11,482	19,742			
1976	897,546.06	512,499	897,546			
1977	311,268.12	174,388	311,268			
1978	859,243.28	472,051	859,243			
1979	176,634.35	95,096	176,634			
1980	84,713.39	44,676	84,713			
1981	507,727.37	262,114	507,727			
1982	31,585.34	15,951	31,585			
1983	852,529.50	420,826	852,530			
1984	28,550.34	13,768	28,550			
1985	692,157.51	325,833	692,158			
1986	72,382.67	33,242	72,383			
1987	27,742.98	12,418	27,743			
1988	42,268.60	18,429	42,269			
1989	16,312.91	6,921	16,313			
1990	874,134.72	360,476	874,135			
1991	8,543.68	3,422	8,544			
1992	14,289.52	5,553	14,290			
1993	15,532.50	5,850	15,532			
1994	14,168.73	5,166	14,169			
1995	7,964.09	2,808	7,964			
1996	717.00	244	717			
1997	51,018.47	16,753	51,018			
1998	300.01	95	300			
1999	45,892.42	13,951	45,892			
2000	12,998.10	3,792	12,998			
2002	4,458.87	1,192	4,459			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
2005	1,915.58	441	1,916			
2006	331.33	72	331			
2008	38,788.95	7,491	38,789			
2009	9,510.44	1,719	9,510			
2011	151,615.53	23,634	151,616			
2012	728,959.11	104,518	728,959			
2013	99,012.89	12,971	99,013			
2014	353,979.79	41,947	353,980			
2015	3,228.29	343	3,065	163	71.51	2
2016	71,549.12	6,698	59,856	11,693	72.51	161
2019	705,539.23	39,595	353,839	351,700	75.51	4,658
2020	25,530.22	1,117	9,982	15,548	76.50	203
2021	591,690.52	18,490	165,235	426,456	77.50	5,503
2022	630,738.70	11,826	105,682	525,057	78.50	6,689
	12,822,659.87	5,748,534	11,492,046	1,330,614		17,216
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						77.3 0.13

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R1.5						
NET SALVAGE PERCENT.. -20						
1929	4,678.24	4,567	5,614			
1930	3.44	3	4			
1935	28,285.09	26,649	33,942			
1936	6,524.73	6,109	7,830			
1939	47,013.59	43,151	56,416			
1940	222.68	203	267			
1941	228.53	207	274			
1942	2,334.44	2,097	2,801			
1943	818.29	730	982			
1945	37.10	33	45			
1946	347.36	303	417			
1947	12,783.87	11,043	15,341			
1949	17,069.32	14,493	20,483			
1950	33,820.92	28,468	40,585			
1951	5,340.54	4,454	6,409			
1952	26,681.92	22,042	32,018			
1953	97,059.61	79,417	116,472			
1954	186,519.26	151,112	223,823			
1955	172,521.93	138,354	207,026			
1956	126,114.60	100,099	151,338			
1957	41,109.81	32,284	49,332			
1958	32,155.84	24,977	38,587			
1959	136,779.59	105,047	164,136			
1960	62,543.45	47,486	75,052			
1961	74,181.21	55,648	88,512	505	26.24	19
1962	6,484,298.88	4,806,500	7,645,063	136,096	26.76	5,086
1963	180,635.93	132,226	210,314	6,449	27.30	236
1964	177,581.14	128,346	204,143	8,954	27.84	322
1965	44,604.16	31,809	50,594	2,931	28.40	103
1966	12,824.79	9,025	14,355	1,035	28.95	36
1967	26,092.37	18,107	28,800	2,511	29.52	85
1968	7,448,892.98	5,096,294	8,106,000	832,672	30.09	27,673
1969	19,290.24	13,006	20,687	2,461	30.67	80
1970	264,774.02	175,841	279,687	38,042	31.26	1,217
1971	591,739.26	386,997	615,545	94,542	31.85	2,968
1972	93,984.76	60,499	96,228	16,554	32.45	510
1973	9,027.79	5,718	9,095	1,738	33.05	53
1974	79,560.40	49,550	78,813	16,659	33.67	495
1975	456,620.77	279,611	444,740	103,205	34.28	3,011
1976	407,958.63	245,407	390,336	99,214	34.91	2,842
1977	778,384.69	459,829	731,389	202,673	35.54	5,703

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R1.5						
NET SALVAGE PERCENT.. -20						
1978	265,976.34	154,205	245,273	73,899	36.18	2,043
1979	83,523.43	47,508	75,565	24,663	36.82	670
1980	106,303.49	59,280	94,289	33,275	37.47	888
1981	2,271,641.63	1,241,107	1,974,065	751,905	38.13	19,720
1982	154,219.82	82,513	131,242	53,822	38.79	1,388
1983	729,076.72	381,829	607,325	267,567	39.45	6,782
1984	600,103.88	307,392	488,928	231,197	40.12	5,763
1985	1,100,147.10	550,698	875,922	444,255	40.80	10,889
1986	3,911,997.17	1,912,638	3,042,180	1,652,217	41.48	39,832
1987	233,102.76	111,210	176,887	102,836	42.17	2,439
1988	206,292.13	95,978	152,659	94,892	42.86	2,214
1989	111,421.91	50,502	80,327	53,379	43.56	1,225
1990	1,655,258.66	730,386	1,161,728	824,582	44.26	18,630
1991	34,002.11	14,590	23,206	17,597	44.97	391
1992	91,858.06	38,297	60,914	49,316	45.68	1,080
1993	429,018.34	173,567	276,070	238,752	46.40	5,146
1994	116,163.13	45,563	72,471	66,925	47.12	1,420
1995	98,356.50	37,364	59,430	58,598	47.84	1,225
1996	40,418.43	14,848	23,617	24,885	48.57	512
1997	40,464.28	14,359	22,839	25,718	49.30	522
1998	10,848.79	3,712	5,904	7,115	50.04	142
1999	51,464.07	16,957	26,971	34,786	50.78	685
2000	143,993.91	45,593	72,519	100,274	51.53	1,946
2001	392,934.36	119,432	189,965	281,556	52.27	5,387
2002	312,577.61	90,986	144,719	230,374	53.02	4,345
2003	139,138.47	38,688	61,536	105,430	53.78	1,960
2004	2,290,891.62	607,160	965,729	1,783,341	54.54	32,698
2005	282,560.53	71,205	113,256	225,817	55.30	4,083
2006	48,677.97	11,632	18,501	39,913	56.06	712
2007	234,052.30	52,842	84,049	196,814	56.83	3,463
2008	42,270.39	8,978	14,280	36,444	57.61	633
2009	141,295.89	28,146	44,768	124,787	58.38	2,137
2010	528,637.06	98,238	156,254	478,110	59.16	8,082
2011	693,227.28	119,548	190,149	641,724	59.94	10,706
2012	735,624.74	116,903	185,942	696,808	60.73	11,474
2013	320,476.15	46,587	74,100	310,471	61.52	5,047
2014	3,047,115.28	401,707	638,943	3,017,595	62.31	48,429
2015	559,843.40	66,221	105,329	566,483	63.10	8,978
2016	2,028,460.98	212,112	337,379	2,096,774	63.90	32,813
2017	50,334.73	4,565	7,261	53,141	64.71	821
2018	3,383,713.73	260,438	414,244	3,646,212	65.51	55,659

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R1.5						
NET SALVAGE PERCENT.. -20						
2019	475,050.67	29,968	47,666	522,395	66.32	7,877
2020	1,870,819.65	92,044	146,402	2,098,582	67.13	31,261
2021	1,837,067.52	64,569	102,702	2,101,779	67.95	30,931
2022	437,172.05	9,217	14,660	509,946	68.77	7,415
2023	54,059,003.13	380,143	604,644	64,266,160	69.59	923,497
	104,588,044.34	21,859,166	34,676,304	90,829,349		1,414,399
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						64.2 1.35

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S0						
NET SALVAGE PERCENT.. -15						
1924	8,370.48	9,578	9,626			
1925	11,958.41	13,595	13,752			
1931	582.90	633	670			
1935	37,787.13	39,762	43,455			
1936	180,917.40	188,789	208,055			
1937	169.68	176	195			
1938	7.39	8	8			
1939	39,737.19	40,433	45,698			
1940	1,118.66	1,128	1,286			
1941	443.04	443	509			
1942	282.29	280	325			
1943	39,465.22	38,759	45,385			
1944	2,316.49	2,255	2,664			
1945	907.78	875	1,044			
1946	24,621.34	23,524	28,315			
1947	79,731.56	75,462	91,691			
1948	102.34	96	118			
1949	45,236.10	41,992	52,022			
1950	22,126.87	20,341	25,446			
1951	33,794.54	30,757	38,864			
1952	65,118.89	58,666	74,887			
1953	385,318.10	343,592	443,116			
1954	673,692.29	594,540	774,746			
1955	813,272.39	710,239	935,263			
1956	169,056.25	146,044	194,415			
1957	356,653.90	304,743	410,152			
1958	376,936.69	318,606	433,477			
1959	501,815.83	419,312	577,088			
1960	367,939.36	303,977	422,494	636	14.08	45
1961	629,125.81	513,826	714,161	9,334	14.49	644
1962	2,561,269.35	2,067,124	2,873,073	72,387	14.91	4,855
1963	781,536.12	623,205	866,186	32,581	15.33	2,125
1964	590,625.19	465,265	646,667	32,552	15.75	2,067
1965	530,121.63	412,360	573,135	36,505	16.18	2,256
1966	317,314.89	243,761	338,801	26,111	16.60	1,573
1967	593,401.88	449,983	625,426	56,986	17.03	3,346
1968	5,277,260.21	3,949,607	5,489,515	579,334	17.46	33,181
1969	319,561.96	235,933	327,921	39,575	17.90	2,211
1970	1,282,410.81	934,121	1,298,325	176,447	18.33	9,626
1971	4,065,411.30	2,920,144	4,058,676	616,547	18.77	32,847
1972	1,432,029.19	1,014,120	1,409,514	237,320	19.21	12,354

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S0						
NET SALVAGE PERCENT.. -15						
1973	452,803.10	315,975	439,170	81,554	19.66	4,148
1974	1,501,356.35	1,032,483	1,435,037	291,523	20.10	14,504
1975	9,516,094.84	6,445,727	8,958,845	1,984,664	20.55	96,577
1976	4,143,884.54	2,763,018	3,840,288	925,179	21.01	44,035
1977	8,459,944.76	5,553,277	7,718,439	2,010,497	21.46	93,686
1978	4,667,152.33	3,014,234	4,189,451	1,177,774	21.92	53,731
1979	9,337,580.90	5,929,644	8,241,547	2,496,671	22.39	111,508
1980	5,632,746.54	3,517,369	4,888,753	1,588,906	22.85	69,536
1981	16,185,060.67	9,931,801	13,804,101	4,808,719	23.32	206,206
1982	14,415,444.17	8,686,747	12,073,614	4,504,147	23.80	189,250
1983	12,500,855.50	7,397,881	10,282,233	4,093,751	24.27	168,675
1984	6,237,701.68	3,621,111	5,032,942	2,140,415	24.76	86,446
1985	15,490,706.14	8,821,647	12,261,110	5,553,202	25.24	220,016
1986	9,282,534.19	5,181,603	7,201,853	3,473,061	25.73	134,981
1987	6,693,976.52	3,659,664	5,086,527	2,611,546	26.23	99,563
1988	1,345,794.37	720,592	1,001,543	546,121	26.72	20,439
1989	3,063,426.85	1,604,347	2,229,864	1,293,077	27.23	47,487
1990	8,641,434.71	4,424,242	6,149,205	3,788,445	27.74	136,570
1991	8,775,366.36	4,389,877	6,101,442	3,990,229	28.25	141,247
1992	5,834,046.06	2,848,706	3,959,385	2,749,768	28.77	95,578
1993	5,253,248.57	2,502,280	3,477,891	2,563,345	29.29	87,516
1994	8,076,438.66	3,748,598	5,210,135	4,077,769	29.82	136,746
1995	3,926,494.58	1,773,676	2,465,213	2,050,256	30.36	67,531
1996	4,352,409.18	1,912,013	2,657,486	2,347,785	30.90	75,980
1997	9,451,085.53	4,032,306	5,604,458	5,264,290	31.45	167,386
1998	6,863,601.15	2,841,531	3,949,413	3,943,728	32.00	123,242
1999	8,821,026.62	3,538,290	4,917,830	5,226,351	32.56	160,514
2000	2,265,655.06	879,097	1,221,847	1,383,656	33.13	41,764
2001	18,523,186.44	6,940,082	9,645,944	11,655,720	33.71	345,764
2002	5,954,472.52	2,151,530	2,990,388	3,857,255	34.29	112,489
2003	10,434,425.20	3,626,276	5,040,121	6,959,468	34.89	199,469
2004	16,996,058.69	5,672,095	7,883,583	11,661,884	35.49	328,596
2005	12,639,630.13	4,040,890	5,616,389	8,919,186	36.10	247,069
2006	11,891,415.94	3,632,114	5,048,235	8,626,893	36.72	234,937
2007	16,700,376.45	4,858,975	6,753,436	12,451,997	37.35	333,387
2008	29,434,246.87	8,130,622	11,300,662	22,548,722	37.99	593,544
2009	24,001,299.30	6,271,059	8,716,076	18,885,418	38.64	488,753
2010	20,796,486.61	5,118,015	7,113,473	16,802,487	39.30	427,544
2011	22,531,421.38	5,192,591	7,217,125	18,694,010	39.98	467,584
2012	9,291,903.45	1,993,950	2,771,369	7,914,320	40.67	194,598
2013	14,113,411.61	2,801,371	3,893,595	12,336,828	41.37	298,207

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S0						
NET SALVAGE PERCENT.. -15						
2014	29,548,376.65	5,375,736	7,471,676	26,508,957	42.09	629,816
2015	12,429,152.41	2,049,692	2,848,844	11,444,681	42.83	267,212
2016	26,459,308.90	3,906,982	5,430,271	24,997,934	43.58	573,610
2017	28,471,022.21	3,699,809	5,142,324	27,599,352	44.35	622,308
2018	35,941,787.13	4,009,306	5,572,491	35,760,564	45.15	792,039
2019	70,304,252.53	6,532,671	9,079,688	71,770,202	45.96	1,561,580
2020	38,678,139.40	2,846,711	3,956,612	40,523,248	46.80	865,881
2021	57,678,189.71	3,090,974	4,296,111	62,033,807	47.67	1,301,318
2022	52,214,767.91	1,717,344	2,386,918	57,660,065	48.57	1,187,154
2023	63,325,483.43	713,678	991,933	71,832,373	49.51	1,450,866
	852,166,233.65	223,018,263	309,663,052	670,328,117		16,525,717
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.6 1.94

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -30						
1929	6,349.02	7,360	8,254			
1930	2,790.53	3,222	3,628			
1932	4,096.88	4,689	5,326			
1936	596,339.90	669,809	775,242			
1939	10,665.30	11,791	13,865			
1940	5,812.38	6,388	7,556			
1942	1,302.96	1,415	1,694			
1943	947.23	1,022	1,231			
1947	425.55	447	553			
1952	256,129.30	258,160	332,968			
1953	935,290.47	934,280	1,215,878			
1954	19,738.72	19,533	25,660			
1955	366,329.73	359,076	476,229			
1956	341,948.86	331,858	444,534			
1957	826,549.34	793,991	1,074,514			
1958	347,786.31	330,592	452,122			
1959	11,222.99	10,553	14,590			
1960	46,597.31	43,324	60,577			
1961	735,691.86	676,107	945,616	10,783	21.98	491
1962	681,584.20	619,063	865,833	20,226	22.60	895
1963	527,164.45	472,956	661,485	23,829	23.24	1,025
1964	596,855.88	528,761	739,535	36,378	23.89	1,523
1965	895,002.88	782,654	1,094,635	68,869	24.55	2,805
1966	184,304.44	159,027	222,418	17,178	25.22	681
1967	1,338,557.68	1,139,434	1,593,634	146,491	25.89	5,658
1968	1,675,131.79	1,405,905	1,966,326	211,345	26.58	7,951
1969	583,455.36	482,606	674,982	83,510	27.28	3,061
1970	2,328,543.46	1,897,784	2,654,277	372,829	27.98	13,325
1971	5,573,384.37	4,472,803	6,255,748	989,652	28.70	34,483
1972	64,802.60	51,197	71,605	12,638	29.42	430
1973	101,845.21	79,174	110,734	21,665	30.15	719
1974	1,318,118.72	1,007,793	1,409,519	304,035	30.89	9,843
1975	5,616,693.53	4,221,333	5,904,037	1,397,665	31.64	44,174
1976	2,685,809.67	1,983,656	2,774,379	717,174	32.39	22,142
1977	6,248,992.48	4,533,019	6,339,967	1,783,723	33.15	53,808
1978	4,520,669.78	3,218,938	4,502,068	1,374,803	33.92	40,531
1979	11,011,419.59	7,691,796	10,757,894	3,556,951	34.70	102,506
1980	281,474.18	192,765	269,605	96,311	35.49	2,714
1981	5,210,193.84	3,496,827	4,890,729	1,882,523	36.28	51,889
1982	3,592,614.55	2,361,354	3,302,635	1,367,764	37.08	36,887
1983	11,534,226.09	7,421,225	10,379,468	4,615,026	37.88	121,833

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -30						
1984	865,943.12	544,851	762,039	363,687	38.70	9,398
1985	4,352,382.84	2,676,676	3,743,650	1,914,448	39.52	48,443
1986	139,779.43	83,975	117,449	64,264	40.34	1,593
1987	158,835.34	93,111	130,227	76,259	41.18	1,852
1988	241,214.01	137,890	192,856	120,722	42.02	2,873
1990	8,443,621.57	4,578,056	6,402,957	4,573,751	43.72	104,615
1991	75,058.34	39,589	55,370	42,206	44.57	947
1997	651,302.09	283,921	397,097	449,596	49.85	9,019
2013	574.00	102	143	603	64.76	9
2017	3,765,686.99	415,766	581,498	4,313,895	68.63	62,857
2018	9,320,861.67	870,857	1,217,997	10,899,123	69.61	156,574
2019	181,216.46	13,883	19,417	216,164	70.58	3,063
2020	2,535,715.81	151,207	211,481	3,084,950	71.56	43,110
2021	35,821,963.85	1,527,449	2,136,320	44,432,233	72.54	612,520
2022	25,253,657.57	647,731	905,929	31,923,826	73.52	434,220
2023	28,675,173.18	243,424	340,457	36,937,268	74.51	495,736
	191,569,845.66	64,992,175	90,516,437	158,524,362		2,546,203
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						62.3 1.33

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -40						
1926	58.87	72	82			
1928	991.82	1,205	1,389			
1929	6,196.55	7,482	8,675			
1930	5,028.96	6,035	7,041			
1931	1,213.50	1,447	1,699			
1932	43.71	52	61			
1934	118.47	138	166			
1935	131.18	152	184			
1936	15,968.21	18,402	22,355			
1937	639.01	731	895			
1938	350.44	398	491			
1939	240.51	271	337			
1940	378.00	423	529			
1941	189.20	210	265			
1942	49.00	54	69			
1943	784.47	857	1,098			
1945	1,958.38	2,104	2,742			
1946	633.11	674	886			
1947	18,499.66	19,537	25,900			
1948	38,757.26	40,559	54,260			
1949	34,013.89	35,278	47,619			
1950	60,719.92	62,381	85,008			
1951	19,247.55	19,590	26,947			
1952	148,567.73	149,721	207,995			
1953	81,402.47	81,237	113,963			
1954	226,711.05	223,976	317,395			
1955	238,716.56	233,384	334,203			
1956	203,987.37	197,337	285,582			
1957	346,895.65	331,944	485,654			
1958	231,206.23	218,759	323,689			
1959	205,872.11	192,627	288,221			
1960	224,423.12	207,524	314,192			
1961	188,311.95	172,068	263,637			
1962	113,493.22	102,457	158,891			
1963	312,659.72	278,756	437,724			
1964	41,987.45	36,955	58,687	95	22.28	4
1965	163,860.28	142,345	226,052	3,352	22.77	147
1966	104,216.88	89,318	141,842	4,062	23.27	175
1967	186,819.09	157,930	250,801	10,746	23.77	452
1968	282,676.92	235,600	374,146	21,602	24.28	890
1969	193,267.20	158,781	252,153	18,421	24.79	743

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -40						
1970	195,047.33	157,832	250,646	22,420	25.32	885
1971	1,379,707.74	1,099,713	1,746,404	185,187	25.84	7,167
1972	256,564.61	201,326	319,717	39,473	26.37	1,497
1973	276,645.93	213,598	339,205	48,099	26.91	1,787
1974	2,265,724.34	1,720,278	2,731,894	440,120	27.46	16,028
1975	1,900,380.97	1,418,517	2,252,682	407,851	28.01	14,561
1976	1,048,732.49	769,350	1,221,769	246,456	28.56	8,629
1977	1,687,600.17	1,215,980	1,931,042	431,598	29.12	14,821
1978	949,791.99	671,729	1,066,742	262,967	29.69	8,857
1979	1,452,071.04	1,007,647	1,600,198	432,701	30.26	14,299
1980	1,986,716.19	1,351,762	2,146,671	634,732	30.84	20,581
1981	1,069,179.25	712,995	1,132,275	364,576	31.42	11,603
1982	2,210,087.23	1,443,408	2,292,210	801,912	32.01	25,052
1983	1,635,192.76	1,045,052	1,659,599	629,671	32.61	19,309
1984	2,270,384.45	1,419,217	2,253,793	924,745	33.21	27,845
1985	1,406,454.03	859,484	1,364,907	604,129	33.81	17,868
1986	3,366,447.52	2,008,551	3,189,687	1,523,340	34.43	44,245
1987	654,695.77	381,295	605,517	311,057	35.04	8,877
1988	1,149,346.59	652,758	1,036,615	572,470	35.66	16,054
1989	671,307.17	371,393	589,792	350,038	36.29	9,646
1990	649,394.45	349,724	555,381	353,771	36.92	9,582
1991	5,650,499.41	2,959,946	4,700,554	3,210,145	37.55	85,490
1992	1,782,900.75	907,318	1,440,870	1,055,191	38.19	27,630
1993	2,116,264.55	1,044,880	1,659,326	1,303,444	38.84	33,559
1994	1,016,750.61	486,578	772,712	650,739	39.49	16,479
1995	1,657,984.13	768,310	1,220,118	1,101,060	40.14	27,430
1996	950,884.49	426,223	676,865	654,373	40.79	16,042
1997	1,820,323.06	787,905	1,251,236	1,297,216	41.45	31,296
1998	2,129,571.42	888,457	1,410,918	1,570,482	42.12	37,286
1999	2,275,923.14	914,466	1,452,221	1,734,071	42.78	40,535
2000	9,075,099.91	3,504,459	5,565,270	7,139,870	43.45	164,324
2001	12,859,958.27	4,765,103	7,567,241	10,436,701	44.12	236,553
2002	1,198,326.76	425,001	674,925	1,002,732	44.80	22,382
2003	1,028,212.37	348,358	553,211	886,286	45.48	19,487
2004	1,798,106.39	580,677	922,146	1,595,203	46.16	34,558
2005	1,047,242.35	321,568	510,667	955,472	46.84	20,399
2006	1,674,999.91	487,760	774,589	1,570,411	47.52	33,047
2007	7,241,596.85	1,992,163	3,163,662	6,974,574	48.21	144,671
2008	11,242,041.57	2,911,689	4,623,919	11,114,939	48.90	227,299
2009	3,571,110.37	866,573	1,376,165	3,623,390	49.60	73,052
2010	6,944,196.69	1,573,291	2,498,471	7,223,404	50.29	143,635

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -40						
2011	4,882,802.77	1,026,551	1,630,218	5,205,706	50.99	102,093
2012	4,755,022.89	921,999	1,464,184	5,192,848	51.69	100,461
2013	8,329,871.00	1,477,203	2,345,878	9,315,941	52.40	177,785
2014	9,088,107.68	1,463,185	2,323,617	10,399,734	53.10	195,852
2015	14,827,848.29	2,141,705	3,401,143	17,357,845	53.81	322,577
2016	13,786,290.19	1,759,655	2,794,427	16,506,379	54.53	302,703
2017	10,688,771.12	1,184,722	1,881,403	13,082,877	55.25	236,794
2018	9,562,765.88	899,263	1,428,078	11,959,794	55.97	213,682
2019	17,333,638.77	1,338,816	2,126,112	22,140,982	56.69	390,562
2020	15,166,652.99	913,033	1,449,946	19,783,368	57.42	344,538
2021	23,715,804.96	1,023,622	1,625,567	31,576,560	58.15	543,019
2022	62,602,164.28	1,621,396	2,574,865	85,068,165	58.89	1,444,526
2023	44,856,785.57	387,473	615,328	62,184,172	59.63	1,042,834
	348,861,278.08	65,619,728	103,886,123	384,519,666		7,154,184
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						53.7 2.05

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -45						
1912	10,746.65	15,007	15,583			
1917	693.31	947	1,005			
1920	13,175.32	17,735	19,104			
1922	3,968.60	5,291	5,754			
1923	55,815.89	74,060	80,933			
1924	110,500.18	145,904	160,225			
1925	21,823.96	28,675	31,645			
1926	26,325.89	34,414	38,173			
1927	636.97	829	924			
1928	26,191.15	33,899	37,977			
1929	282,155.26	363,364	409,125			
1930	139,475.85	178,717	202,240			
1931	51,300.41	65,391	74,386			
1932	6,562.18	8,321	9,515			
1933	966.34	1,219	1,401			
1935	5,829.92	7,275	8,453			
1936	725,212.18	899,976	1,051,558			
1937	1,227.61	1,515	1,780			
1938	944.27	1,159	1,369			
1939	30,859.51	37,642	44,746			
1940	47,727.20	57,876	69,204			
1941	28,378.45	34,204	41,149			
1942	31,800.14	38,087	46,110			
1943	14,265.54	16,975	20,685			
1944	25,584.17	30,243	37,097			
1945	74.60	88	108			
1946	5,621.36	6,555	8,151			
1947	55,757.19	64,554	80,848			
1948	12,107.09	13,915	17,555			
1949	42,417.58	48,381	61,505			
1950	212,258.09	240,255	307,774			
1951	123,371.93	138,516	178,889			
1952	727,217.53	809,829	1,054,465			
1953	475,056.59	524,573	686,767	2,065	15.50	133
1954	402,784.64	440,902	577,226	6,812	15.93	428
1955	465,199.19	504,656	660,692	13,847	16.37	846
1956	511,037.82	549,255	719,081	21,924	16.82	1,303
1957	1,158,308.90	1,233,040	1,614,288	65,260	17.28	3,777
1958	283,461.42	298,844	391,245	19,774	17.74	1,115
1959	251,964.91	262,938	344,237	21,112	18.22	1,159
1960	384,820.35	397,372	520,237	37,753	18.71	2,018

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -45						
1961	433,954.47	443,371	580,458	48,776	19.20	2,540
1962	307,861.50	311,105	407,297	39,102	19.70	1,985
1963	918,340.89	917,575	1,201,283	130,311	20.21	6,448
1964	405,523.23	400,387	524,184	63,825	20.74	3,077
1965	475,284.32	463,648	607,005	82,157	21.27	3,863
1966	140,399.48	135,270	177,095	26,484	21.81	1,214
1967	1,227,379.81	1,167,751	1,528,812	250,889	22.35	11,225
1968	2,002,531.52	1,880,243	2,461,602	442,069	22.91	19,296
1969	602,134.45	557,707	730,146	142,949	23.48	6,088
1970	972,774.86	888,630	1,163,388	247,136	24.05	10,276
1971	2,853,809.10	2,569,381	3,363,816	774,207	24.64	31,421
1972	604,006.50	535,864	701,550	174,259	25.23	6,907
1973	723,783.29	632,441	827,988	221,498	25.83	8,575
1974	3,552,280.25	3,055,613	4,000,388	1,150,418	26.44	43,511
1975	2,314,364.68	1,958,764	2,564,401	791,428	27.06	29,247
1976	3,349,594.90	2,787,868	3,649,858	1,207,055	27.69	43,592
1977	8,261,960.05	6,760,345	8,850,598	3,129,244	28.32	110,496
1978	5,139,725.03	4,132,169	5,409,808	2,042,793	28.96	70,538
1979	8,672,106.24	6,846,342	8,963,185	3,611,369	29.61	121,965
1980	2,576,337.99	1,996,017	2,613,172	1,122,518	30.27	37,084
1981	3,743,852.43	2,844,579	3,724,104	1,704,482	30.94	55,090
1982	3,828,337.90	2,851,539	3,733,216	1,817,874	31.61	57,509
1983	5,646,709.89	4,120,311	5,394,283	2,793,446	32.29	86,511
1984	2,755,891.39	1,968,530	2,577,186	1,418,857	32.98	43,022
1985	2,433,299.49	1,700,633	2,226,457	1,301,827	33.67	38,664
1986	2,122,215.91	1,449,614	1,897,825	1,179,388	34.38	34,304
1987	901,212.67	601,305	787,224	519,534	35.09	14,806
1988	1,324,208.39	862,567	1,129,267	790,835	35.80	22,090
1989	498,495.95	316,595	414,484	308,335	36.53	8,441
1990	3,595,950.26	2,225,233	2,913,260	2,300,868	37.26	61,752
1991	2,657,755.18	1,601,385	2,096,523	1,757,222	37.99	46,255
1992	2,270,201.30	1,329,884	1,741,075	1,550,717	38.74	40,029
1993	895,409.09	509,548	667,097	631,246	39.49	15,985
1994	621,073.72	343,040	449,106	451,451	40.24	11,219
1995	354,673.14	189,809	248,497	265,779	41.01	6,481
1996	540,714.37	280,199	366,835	417,201	41.77	9,988
1997	682,004.05	341,548	447,152	541,754	42.55	12,732
1998	802,191.68	387,780	507,679	655,499	43.33	15,128
1999	1,081,147.02	503,580	659,284	908,379	44.12	20,589
2000	3,898,002.49	1,746,952	2,287,098	3,365,006	44.91	74,928
2001	7,684,812.54	3,306,902	4,329,374	6,813,604	45.71	149,062

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -45						
2002	329,822.60	136,041	178,104	300,139	46.51	6,453
2003	1,266,433.73	499,481	653,917	1,182,412	47.32	24,988
2004	1,271,933.96	478,376	626,287	1,218,017	48.14	25,302
2005	1,413,688.49	505,841	662,244	1,387,604	48.96	28,342
2006	630,375.55	214,024	280,199	633,846	49.78	12,733
2007	931,923.95	299,149	391,644	959,646	50.61	18,962
2008	6,456,411.82	1,951,560	2,554,969	6,806,828	51.45	132,300
2009	1,644,520.32	466,276	610,445	1,774,109	52.29	33,928
2010	2,817,123.52	745,971	976,620	3,108,209	53.13	58,502
2011	1,288,927.95	316,562	414,441	1,454,505	53.99	26,940
2012	3,164,159.80	717,155	938,894	3,649,138	54.84	66,542
2013	3,829,246.39	794,438	1,040,073	4,512,334	55.70	81,011
2014	3,213,228.65	604,249	791,079	3,868,103	56.57	68,377
2015	5,052,861.74	852,163	1,115,646	6,211,004	57.44	108,130
2016	5,802,348.88	865,908	1,133,641	7,279,765	58.31	124,846
2017	7,478,395.95	969,208	1,268,880	9,574,794	59.19	161,764
2018	6,166,511.68	678,208	887,905	8,053,537	60.07	134,069
2019	10,757,131.12	969,406	1,269,140	14,328,700	60.96	235,051
2020	12,745,375.88	895,579	1,172,486	17,308,309	61.85	279,843
2021	25,346,712.24	1,272,380	1,665,791	35,086,942	62.75	559,154
2022	16,101,803.54	488,432	639,452	22,708,163	63.64	356,822
2023	27,498,501.05	275,920	361,233	39,511,594	64.55	612,108
	245,853,376.37	90,550,749	118,189,359	238,298,037		4,560,879
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						52.2 1.86

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S4						
NET SALVAGE PERCENT.. -5						
1932	11,730.91	11,548	12,317			
1948	6,642.96	6,184	6,975			
1953	18,454.33	16,720	19,377			
1968	11,223.44	8,881	11,785			
1978	2,084.76	1,404	2,156	33	25.10	1
1979	4,208.79	2,778	4,267	152	25.99	6
1980	595,133.59	384,751	590,950	33,940	26.90	1,262
1981	7,771.66	4,917	7,552	608	27.82	22
1982	32,234.09	19,940	30,626	3,220	28.76	112
1985	2,681.81	1,544	2,371	445	31.62	14
2004	29,420.49	8,605	13,217	17,675	50.50	350
2013	14,586.75	2,297	3,528	11,788	59.50	198
2015	4,515.11	576	885	3,856	61.50	63
	740,688.69	470,145	706,006	71,717		2,028
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.4 0.27						

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R1.5						
NET SALVAGE PERCENT.. -5						
1975	116.72	81	123			
1978	2,507.98	1,670	2,608	25	18.29	1
1979	116.73	76	119	4	18.81	
1982	239,617.16	148,745	232,284	19,314	20.44	945
1985	18,921.95	11,063	17,276	2,592	22.16	117
1986	31,215.67	17,863	27,895	4,881	22.75	215
1987	10,610.72	5,938	9,273	1,868	23.35	80
1988	1,628.37	890	1,390	320	23.96	13
1990	2,577.29	1,342	2,096	610	25.21	24
1993	2,411.49	1,158	1,808	724	27.14	27
1995	73,897.35	33,411	52,175	25,417	28.47	893
1998	4,322.27	1,768	2,761	1,777	30.52	58
2005	83,146.79	25,266	39,456	47,848	35.53	1,347
2007	458,598.18	125,005	195,211	286,317	37.02	7,734
2009	1,318.82	318	497	888	38.52	23
2011	706,260.30	147,573	230,453	511,120	40.05	12,762
2012	8,451.07	1,629	2,544	6,330	40.82	155
2013	750,758.88	132,592	207,058	581,239	41.59	13,975
2014	393,830.47	63,103	98,543	314,979	42.37	7,434
2015	183,428.37	26,386	41,205	151,395	43.15	3,509
2016	108,328.32	13,786	21,529	92,216	43.94	2,099
2017	271.11	30	47	238	44.73	5
2018	6,677.29	627	979	6,032	45.53	132
2019	90,609.42	6,983	10,905	84,235	46.33	1,818
2023	455,851.24	3,925	6,129	472,515	49.59	9,528
	3,635,473.96	771,228	1,204,364	2,612,884		62,894

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.5 1.73

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1949	1,092.01	991	1,092			
1955	5,309.15	4,653	5,197	112	8.03	14
1962	16,914.30	13,974	15,606	1,308	11.30	116
1964	1,129.31	913	1,020	109	12.45	9
1985	14,843.26	8,456	9,444	5,399	27.97	193
	39,288.03	28,987	32,359	6,929		332
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.9 0.85						

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1905	1.00	1	1			
1913	4.00	4	4			
1914	7.00	7	7			
1915	3.00	3	3			
1916	2.00	2	2			
1917	4.00	4	4			
1918	6.00	6	6			
1919	4.00	4	4			
1920	4.00	4	4			
1921	4.00	4	4			
1922	90.45	85	90			
1923	3.00	3	3			
1924	505.00	472	505			
1925	17.00	16	17			
1926	122.19	113	122			
1927	50.00	46	50			
1928	363.00	335	363			
1929	298.00	274	298			
1930	2,802.73	2,563	2,803			
1931	120.00	109	120			
1932	296.00	269	296			
1933	12.00	11	12			
1934	23.00	21	23			
1935	205.50	184	206			
1936	2,912.30	2,595	2,912			
1937	4,024.42	3,569	4,024			
1938	131.87	116	132			
1939	960.38	843	960			
1940	865.97	756	866			
1941	3,056.54	2,652	3,057			
1942	555.33	479	555			
1943	389.56	334	390			
1944	190.99	162	191			
1945	819.97	693	820			
1946	616.66	517	617			
1947	971.42	808	971			
1948	275.77	227	276			
1949	229.05	187	229			
1950	1,976.76	1,602	1,977			
1951	622.68	500	623			
1952	976.22	776	967	9	16.39	1

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1953	388.61	306	381	8	17.02	
1954	434.29	338	421	13	17.67	1
1955	1,142.86	881	1,098	45	18.33	2
1956	1,630.76	1,243	1,549	82	19.01	4
1957	1,731.50	1,306	1,628	104	19.68	5
1958	1,305.43	973	1,213	92	20.37	5
1959	1,058.92	780	972	87	21.07	4
1960	987.52	719	896	92	21.78	4
1961	248.46	179	223	25	22.49	1
1962	205.06	146	182	23	23.21	1
1963	204.73	143	178	27	23.95	1
1964	1,505.61	1,041	1,297	209	24.69	8
1965	904.84	617	769	136	25.44	5
1966	256.93	173	216	41	26.20	2
1967	10,268.15	6,807	8,484	1,784	26.97	66
1968	893.10	583	727	166	27.75	6
1969	762.40	490	611	151	28.54	5
1970	764.40	484	603	161	29.34	5
1971	5,299.20	3,302	4,116	1,183	30.15	39
1972	1,617.20	991	1,235	382	30.97	12
1973	1,731.95	1,044	1,301	431	31.79	14
1974	1,341.10	794	990	351	32.63	11
1975	2,381.00	1,385	1,726	655	33.47	20
1976	1,380.33	788	982	398	34.32	12
1977	7,895.90	4,424	5,514	2,382	35.18	68
1978	1,282.90	705	879	404	36.05	11
1979	8,018.00	4,317	5,381	2,637	36.93	71
1980	5,769.90	3,043	3,793	1,977	37.81	52
1981	1,943.25	1,003	1,250	693	38.70	18
1982	36,473.75	18,419	22,957	13,517	39.60	341
1983	1,485.50	733	914	572	40.51	14
1984	10,357.58	4,995	6,226	4,132	41.42	100
1985	9,508.06	4,476	5,579	3,929	42.34	93
1986	9,681.50	4,446	5,541	4,140	43.26	96
1987	2,796.50	1,252	1,560	1,236	44.19	28
1988	447.00	195	243	204	45.12	5
1989	1,242.46	527	657	585	46.06	13
1990	3,495.86	1,442	1,797	1,699	47.01	36
1991	8,799.79	3,524	4,392	4,408	47.96	92
1992	5,295.05	2,058	2,565	2,730	48.91	56
1993	666.91	251	313	354	49.87	7

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1994	12,177.44	4,440	5,534	6,643	50.83	131
1995	18,276.00	6,444	8,032	10,244	51.79	198
1996	3,300.00	1,124	1,401	1,899	52.76	36
1997	75,043.74	24,643	30,714	44,330	53.73	825
1998	602.59	191	238	365	54.70	7
1999	162,426.87	49,378	61,543	100,884	55.68	1,812
2001	4,955.53	1,385	1,726	3,230	57.64	56
2002	27,692.65	7,401	9,224	18,469	58.62	315
2003	57,048.99	14,541	18,124	38,925	59.61	653
2006	6,771.28	1,475	1,838	4,933	62.57	79
2007	266,680.62	54,803	68,305	198,376	63.56	3,121
2012	6,866.25	984	1,226	5,640	68.53	82
2014	6,610.95	783	976	5,635	70.52	80
2015	106,904.99	11,345	14,140	92,765	71.51	1,297
2017	56,072.42	4,549	5,670	50,402	73.51	686
2019	177,828.68	9,980	12,439	165,390	75.51	2,190
2020	4,528.17	198	247	4,281	76.50	56
2021	1,773.74	55	69	1,705	77.50	22
2022	20.73			21	78.50	
2023	163,802.65	1,024	1,276	162,527	79.50	2,044
	1,337,511.31	297,422	368,595	968,916		15,025

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 64.5 1.12

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R1.5						
NET SALVAGE PERCENT.. -20						
1905	21,314.25	23,213	25,577			
1928	55,586.75	54,555	66,704			
1929	75,237.17	73,440	90,285			
1930	7.46	7	9			
1931	1,005.65	971	1,207			
1932	2,933.66	2,815	3,520			
1935	914.32	861	1,097			
1936	5,336.00	4,996	6,403			
1937	218.58	203	262			
1938	208.27	192	250			
1939	540.02	496	648			
1940	639.56	583	767			
1941	1,728.01	1,564	2,074			
1942	1,355.97	1,218	1,627			
1943	1,273.42	1,136	1,528			
1944	18,570.60	16,433	22,285			
1945	134.95	118	162			
1946	20,934.53	18,235	25,121			
1947	1,658.76	1,433	1,991			
1948	980.04	840	1,176			
1949	6,696.81	5,686	8,036			
1950	17,027.28	14,332	20,433			
1951	34,807.60	29,030	41,769			
1952	49,931.19	41,249	59,917			
1953	111,830.48	91,503	134,197			
1954	50,433.23	40,859	60,468	52	22.74	2
1955	218,971.64	175,604	259,878	2,888	23.22	124
1956	33,045.78	26,229	38,817	838	23.70	35
1957	52,980.13	41,606	61,573	2,003	24.19	83
1958	198,309.30	154,036	227,960	10,011	24.69	405
1959	70,040.19	53,791	79,606	4,442	25.20	176
1960	76,530.86	58,106	85,992	5,845	25.71	227
1961	28,215.57	21,166	31,324	2,535	26.24	97
1962	127,937.60	94,834	140,346	13,179	26.76	492
1963	54,904.95	40,190	59,478	6,408	27.30	235
1964	45,379.66	32,798	48,538	5,918	27.84	213
1965	31,445.30	22,425	33,187	4,547	28.40	160
1966	100,704.32	70,867	104,877	15,968	28.95	552
1967	15,488.25	10,748	15,906	2,680	29.52	91
1968	33,538.35	22,946	33,958	6,288	30.09	209
1969	61,613.60	41,542	61,479	12,457	30.67	406

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R1.5						
NET SALVAGE PERCENT.. -20						
1970	69,664.11	46,265	68,468	15,129	31.26	484
1971	197,434.28	129,122	191,089	45,832	31.85	1,439
1972	92,450.31	59,512	88,073	22,867	32.45	705
1973	144,009.73	91,220	134,998	37,814	33.05	1,144
1974	249,420.80	155,339	229,888	69,417	33.67	2,062
1975	422,427.38	258,673	382,813	124,100	34.28	3,620
1976	118,039.03	71,006	105,083	36,564	34.91	1,047
1977	94,390.75	55,761	82,521	30,748	35.54	865
1978	121,750.58	70,587	104,463	41,638	36.18	1,151
1979	133,995.06	76,216	112,793	48,001	36.82	1,304
1980	324,098.79	180,734	267,470	121,449	37.47	3,241
1981	227,305.13	124,188	183,787	88,979	38.13	2,334
1982	1,082,562.85	579,206	857,174	441,901	38.79	11,392
1983	1,203,596.15	630,343	932,852	511,463	39.45	12,965
1984	795,535.27	407,499	603,063	351,579	40.12	8,763
1985	637,116.99	318,920	471,973	292,567	40.80	7,171
1986	408,345.88	199,647	295,460	194,555	41.48	4,690
1987	698,467.46	333,228	493,148	345,013	42.17	8,181
1988	379,224.04	176,435	261,108	193,961	42.86	4,525
1990	274,534.81	121,139	179,275	150,167	44.26	3,393
1991	118,418.71	50,812	75,197	66,905	44.97	1,488
1992	75,516.46	31,484	46,594	44,026	45.68	964
1993	120,274.07	48,659	72,011	72,318	46.40	1,559
1994	226,045.27	88,662	131,212	140,042	47.12	2,972
1995	547,100.68	207,835	307,577	348,944	47.84	7,294
1996	14,186.39	5,212	7,713	9,311	48.57	192
1997	34,411.64	12,211	18,071	23,223	49.30	471
1998	12,360.03	4,229	6,259	8,573	50.04	171
1999	33,350.68	10,989	16,263	23,758	50.78	468
2000	121,108.39	38,347	56,750	88,580	51.53	1,719
2001	5,247.06	1,595	2,360	3,936	52.27	75
2002	139,134.62	40,500	59,936	107,026	53.02	2,019
2003	11,225.58	3,121	4,619	8,852	53.78	165
2005	1,526.62	385	570	1,262	55.30	23
2006	329,390.87	78,714	116,490	278,779	56.06	4,973
2007	229,453.09	51,803	76,664	198,680	56.83	3,496
2008	308,819.89	65,593	97,072	273,512	57.61	4,748
2010	89,502.16	16,632	24,614	82,789	59.16	1,399
2011	29,842.66	5,146	7,616	28,195	59.94	470
2012	65,446.43	10,400	15,391	63,145	60.73	1,040
2013	99,070.38	14,402	21,314	97,570	61.52	1,586

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R1.5						
NET SALVAGE PERCENT.. -20						
2014	2,454.65	324	479	2,467	62.31	40
2015	795,695.97	94,118	139,286	815,549	63.10	12,925
2016	219,568.29	22,960	33,979	229,503	63.90	3,592
2017	111,908.50	10,148	15,018	119,272	64.71	1,843
2018	359,516.50	27,671	40,951	390,469	65.51	5,960
2019	171,718.06	10,833	16,032	190,030	66.32	2,865
2020	421,779.37	20,752	30,711	475,424	67.13	7,082
2021	302,621.42	10,637	15,742	347,404	67.95	5,113
2022	295,603.20	6,232	9,223	345,501	68.77	5,024
2023	2,697,241.46	18,967	28,069	3,208,621	69.59	46,108
	17,294,318.56	6,387,269	9,399,714	11,353,468		211,827
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						53.6 1.22

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-S0						
NET SALVAGE PERCENT.. -15						
1928	556.27	601	640			
1929	19,822.26	21,261	22,796			
1931	8,956.73	9,458	10,300			
1932	40.91	43	47			
1933	1,407.72	1,463	1,619			
1935	1,618.29	1,655	1,861			
1936	106,347.33	107,858	122,299			
1937	2,064.74	2,077	2,374			
1938	910.94	909	1,048			
1939	33,496.26	33,120	38,521			
1940	556.79	546	640			
1941	2,762.47	2,684	3,177			
1942	11,791.42	11,357	13,560			
1943	51,936.05	49,573	59,726			
1944	16,047.34	15,179	18,454			
1945	13,426.65	12,584	15,441			
1946	1,173.58	1,090	1,350			
1947	27,360.28	25,165	31,464			
1948	12,283.68	11,190	14,126			
1949	65,157.01	58,792	74,931			
1950	53,286.03	47,609	61,279			
1951	92,301.97	81,631	105,468	679	12.01	57
1952	140,030.43	122,604	158,405	2,630	12.41	212
1953	640,610.10	555,215	717,339	19,363	12.81	1,512
1954	96,936.30	83,136	107,412	4,065	13.22	307
1955	1,040,224.80	882,695	1,140,445	55,814	13.63	4,095
1956	92,762.84	77,874	100,613	6,064	14.04	432
1957	389,174.65	323,185	417,556	29,995	14.45	2,076
1958	189,509.94	155,615	201,055	16,881	14.87	1,135
1959	539,605.02	438,198	566,153	54,393	15.28	3,560
1960	305,900.26	245,574	317,282	34,503	15.70	2,198
1961	228,390.83	181,228	234,147	28,502	16.12	1,768
1962	618,340.57	484,908	626,503	84,589	16.54	5,114
1963	449,368.19	348,124	449,777	66,996	16.97	3,948
1964	447,912.93	342,840	442,950	72,150	17.39	4,149
1965	467,033.77	353,034	456,121	80,968	17.82	4,544
1966	614,749.80	458,712	592,657	114,305	18.26	6,260
1967	270,340.55	199,151	257,304	53,588	18.69	2,867
1968	2,231,261.89	1,621,989	2,095,615	470,336	19.13	24,586
1969	854,973.81	613,185	792,237	190,983	19.57	9,759
1970	1,247,456.41	882,536	1,140,239	294,336	20.01	14,709

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-S0						
NET SALVAGE PERCENT.. -15						
1971	1,807,931.97	1,261,466	1,629,818	449,304	20.45	21,971
1972	1,533,175.10	1,054,506	1,362,425	400,726	20.90	19,173
1973	2,020,329.96	1,369,446	1,769,328	554,051	21.35	25,951
1974	3,288,570.45	2,196,389	2,837,741	944,115	21.80	43,308
1975	7,549,981.78	4,965,683	6,415,678	2,266,801	22.26	101,833
1976	3,879,056.17	2,511,852	3,245,320	1,215,595	22.72	53,503
1977	4,004,437.02	2,552,286	3,297,561	1,307,542	23.18	56,408
1978	3,918,632.90	2,457,716	3,175,377	1,331,051	23.64	56,305
1979	3,258,608.47	2,009,918	2,596,820	1,150,580	24.11	47,722
1980	2,952,785.57	1,789,943	2,312,612	1,083,091	24.59	44,046
1981	3,999,895.06	2,383,105	3,078,979	1,520,900	25.06	60,690
1982	5,940,087.32	3,476,005	4,491,009	2,340,091	25.54	91,625
1983	11,603,404.95	6,664,218	8,610,190	4,733,726	26.03	181,857
1984	12,333,116.07	6,952,406	8,982,530	5,200,553	26.51	196,173
1985	6,938,989.46	3,834,950	4,954,767	3,025,071	27.01	111,998
1986	3,878,287.37	2,101,343	2,714,942	1,745,088	27.50	63,458
1987	5,509,935.91	2,924,514	3,778,481	2,557,945	28.00	91,355
1988	2,071,719.27	1,076,236	1,390,500	991,977	28.51	34,794
1989	407,011.97	206,847	267,247	200,817	29.02	6,920
1990	2,057,862.47	1,022,630	1,321,241	1,045,301	29.53	35,398
1991	3,761,184.13	1,825,822	2,358,968	1,966,394	30.05	65,437
1992	3,312,645.58	1,569,227	2,027,446	1,782,096	30.58	58,277
1993	4,017,617.39	1,856,097	2,398,083	2,222,177	31.11	71,430
1994	5,332,138.53	2,399,742	3,100,474	3,031,485	31.65	95,782
1995	2,450,975.80	1,073,782	1,387,330	1,431,292	32.19	44,464
1996	4,126,826.75	1,757,768	2,271,042	2,474,809	32.74	75,590
1997	2,951,133.04	1,221,124	1,577,696	1,816,107	33.29	54,554
1998	1,570,814.77	630,519	814,632	991,805	33.85	29,300
1999	4,584,212.42	1,782,305	2,302,743	2,969,101	34.42	86,261
2000	1,377,712.68	517,962	669,208	915,162	35.00	26,147
2001	2,526,734.06	917,547	1,185,474	1,720,270	35.58	48,349
2002	6,381,225.98	2,233,959	2,886,282	4,452,128	36.17	123,089
2003	2,893,858.03	974,686	1,259,297	2,068,640	36.77	56,259
2004	3,276,676.62	1,059,423	1,368,778	2,399,400	37.38	64,189
2005	7,925,005.76	2,453,697	3,170,184	5,943,573	38.00	156,410
2006	5,609,078.12	1,658,537	2,142,835	4,307,605	38.63	111,509
2007	5,118,744.36	1,442,206	1,863,335	4,023,221	39.26	102,476
2008	5,118,383.65	1,368,528	1,768,142	4,117,999	39.91	103,182
2009	3,389,111.00	856,705	1,106,865	2,790,613	40.57	68,785
2010	4,179,751.03	994,605	1,285,033	3,521,681	41.24	85,395
2011	6,670,168.13	1,486,964	1,921,162	5,749,531	41.92	137,155

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-S0						
NET SALVAGE PERCENT.. -15						
2012	2,532,615.84	525,358	678,764	2,233,744	42.62	52,411
2013	7,590,860.67	1,455,468	1,880,469	6,849,021	43.33	158,066
2014	15,580,509.31	2,739,241	3,539,108	14,378,478	44.05	326,413
2015	15,202,502.94	2,420,679	3,127,525	14,355,353	44.80	320,432
2016	18,629,887.65	2,653,408	3,428,211	17,996,160	45.56	394,999
2017	28,456,890.48	3,568,380	4,610,358	28,115,066	46.33	606,844
2018	33,953,143.03	3,656,669	4,724,427	34,321,687	47.13	728,234
2019	51,145,214.37	4,580,668	5,918,237	52,898,760	47.95	1,103,207
2020	41,448,935.53	2,942,439	3,801,640	43,864,636	48.79	899,050
2021	58,425,475.82	3,010,752	3,889,901	63,299,396	49.67	1,274,399
2022	45,471,307.86	1,438,030	1,857,939	50,434,065	50.57	997,312
2023	51,981,412.62	563,115	727,546	59,051,079	51.51	1,146,400
	557,334,461.00	121,312,519	156,696,631	484,237,999		11,109,583
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.6 1.99

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-S0						
NET SALVAGE PERCENT.. -55						
1928	3,361.87	5,113	5,211			
1929	2,428.70	3,665	3,764			
1931	1,845.82	2,743	2,861			
1932	243.18	359	377			
1935	1,375.65	1,980	2,132			
1936	745.68	1,064	1,156			
1937	5,263.00	7,450	8,158			
1938	6,893.88	9,676	10,686			
1939	253.74	353	393			
1940	1,125.40	1,552	1,744			
1941	1,007.06	1,377	1,561			
1942	380.23	515	589			
1943	4,286.82	5,759	6,645			
1944	213.87	285	331			
1945	2,448.44	3,230	3,795			
1946	2,242.22	2,930	3,475			
1947	1,755.37	2,272	2,721			
1948	15,602.63	20,004	24,184			
1949	3,309.34	4,202	5,129			
1950	47,893.43	60,221	74,235			
1951	28,095.21	34,980	43,548			
1952	11,424.71	14,080	17,708			
1953	8,080.78	9,857	12,525			
1954	13,842.04	16,709	21,455			
1955	35,350.00	42,224	54,792			
1956	7,280.41	8,604	11,285			
1957	34,680.63	40,536	53,755			
1958	199,432.21	230,579	309,120			
1959	24,444.84	27,945	37,890			
1960	100,328.43	113,394	155,509			
1961	134,666.23	150,415	208,733			
1962	71,980.31	79,464	111,569			
1963	50,663.86	55,258	78,529			
1964	78,656.04	84,744	121,917			
1965	65,514.98	69,716	101,548			
1966	178,876.00	187,970	277,258			
1967	203,923.82	211,516	316,082			
1968	346,135.45	354,424	536,510			
1969	290,541.13	293,454	450,339			
1970	90,115.90	89,794	139,062	618	17.50	35
1971	118,103.27	116,075	179,763	3,297	17.93	184

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-S0						
NET SALVAGE PERCENT.. -55						
1972	480,703.05	465,756	721,306	23,784	18.37	1,295
1973	251,865.82	240,528	372,500	17,892	18.81	951
1974	300,433.26	282,635	437,710	27,962	19.26	1,452
1975	490,046.23	454,042	703,164	56,408	19.71	2,862
1976	575,154.03	524,704	812,597	78,892	20.16	3,913
1977	409,011.73	367,315	568,852	65,116	20.61	3,159
1978	302,677.72	267,416	414,141	55,009	21.07	2,611
1979	469,439.33	407,917	631,732	95,899	21.53	4,454
1980	413,475.74	353,270	547,101	93,786	21.99	4,265
1981	1,304,202.81	1,094,913	1,695,667	325,847	22.46	14,508
1982	422,039.91	348,040	539,002	115,160	22.93	5,022
1983	1,057,092.00	856,030	1,325,714	312,779	23.40	13,367
1984	796,113.07	632,597	979,688	254,287	23.88	10,649
1985	804,764.42	627,260	971,423	275,962	24.36	11,328
1986	1,664,165.16	1,271,311	1,968,850	610,606	24.85	24,572
1987	145,256.33	108,715	168,364	56,783	25.34	2,241
1988	328,546.67	240,696	372,760	136,487	25.84	5,282
1989	462,068.05	331,209	512,936	203,269	26.34	7,717
1990	321,546.86	225,395	349,064	149,334	26.84	5,564
1991	595,301.83	407,694	631,386	291,332	27.35	10,652
1992	247,327.40	165,311	256,013	127,344	27.87	4,569
1993	237,055.85	154,547	239,343	128,094	28.39	4,512
1994	366,612.22	232,982	360,814	207,435	28.91	7,175
1995	1,836,482.58	1,136,285	1,759,739	1,086,809	29.44	36,916
1996	179,616.80	108,066	167,359	111,047	29.98	3,704
1997	289,457.46	169,118	261,909	186,750	30.53	6,117
1998	416,135.59	235,887	365,313	279,697	31.08	8,999
1999	182,667.85	100,312	155,351	127,784	31.64	4,039
2000	480,913.28	255,573	395,800	349,616	32.20	10,858
2001	551,556.07	283,164	438,530	416,382	32.77	12,706
2002	134,050.45	66,362	102,773	105,005	33.35	3,149
2003	608,892.54	290,072	449,228	494,555	33.94	14,571
2005	636,982.05	279,067	432,185	555,137	35.15	15,793
2006	2,029,648.52	850,037	1,316,433	1,829,522	35.76	51,161
2007	877,046.07	349,847	541,800	817,621	36.39	22,468
2008	4,742,421.02	1,795,715	2,780,982	4,569,771	37.03	123,407
2009	405,167.92	145,083	224,687	403,323	37.68	10,704
2010	1,614,158.58	544,298	842,942	1,659,004	38.34	43,271
2011	853,466.21	269,707	417,689	905,184	39.01	23,204
2012	2,216,251.74	651,999	1,009,736	2,425,454	39.70	61,095
2013	2,311,346.39	628,780	973,777	2,608,810	40.40	64,575

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-S0						
NET SALVAGE PERCENT.. -55						
2014	1,450,851.36	362,105	560,784	1,688,036	41.11	41,061
2015	666,576.66	150,764	233,485	799,709	41.85	19,109
2016	319,375.39	64,656	100,131	394,901	42.60	9,270
2017	1,197,759.11	213,315	330,356	1,526,171	43.37	35,190
2018	1,170,044.73	179,144	277,436	1,536,133	44.16	34,786
2019	620,009.53	79,034	122,398	838,617	44.97	18,648
2020	2,645,976.87	266,992	413,484	3,687,780	45.81	80,502
2021	2,699,368.61	198,950	308,109	3,875,912	46.67	83,049
2022	4,502,386.89	203,638	315,370	6,663,330	47.57	140,074
2023	672,605.95	10,425	16,145	1,026,394	48.51	21,158
	50,950,928.29	22,315,166	34,292,102	44,681,837		1,151,923
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.8 2.26

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
NET SALVAGE PERCENT.. -55						
1907	9.14	14	14			
1912	29.57	46	46			
1913	6.35	10	10			
1914	166.02	257	257			
1915	119.10	185	185			
1916	153.81	238	238			
1917	222.96	346	346			
1918	70.16	109	109			
1919	14.54	23	23			
1920	92.33	143	143			
1921	24.15	37	37			
1922	45.14	70	70			
1923	85.42	132	132			
1924	331.89	514	514			
1925	2,136.31	3,311	3,311			
1926	2,222.67	3,445	3,445			
1927	786.27	1,219	1,219			
1928	631.76	972	979			
1929	555.43	849	861			
1930	619.48	941	960			
1931	46.99	71	73			
1933	3.06	5	5			
1934	90.01	133	140			
1935	83.30	122	129			
1936	57.99	84	90			
1941	2.42	3	4			
1942	40.98	57	64			
1943	97.12	135	151			
1944	423.84	583	657			
1946	104.52	142	162			
1948	0.23					
1949	9,981.12	13,227	15,471			
1950	12,271.51	16,132	19,021			
1951	2,417.70	3,152	3,747			
1952	3,893.14	5,032	6,034			
1953	2,508.27	3,214	3,888			
1954	935.13	1,188	1,449			
1955	37,737.91	47,502	58,494			
1956	49,414.35	61,609	76,592			
1957	142,079.00	175,491	220,222			
1958	392,897.66	480,470	608,991			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
NET SALVAGE PERCENT.. -55						
1959	248,506.65	300,845	385,185			
1960	234,117.97	280,552	362,883			
1961	267,215.26	316,850	411,235	2,949	11.28	261
1962	368,788.23	432,529	561,373	10,249	11.68	877
1963	336,238.31	390,007	506,184	14,985	12.08	1,240
1964	386,373.03	443,170	575,183	23,695	12.48	1,899
1965	491,143.08	556,680	722,506	38,766	12.90	3,005
1966	401,312.94	449,420	583,295	38,740	13.32	2,908
1967	619,767.42	685,656	889,902	70,738	13.74	5,148
1968	748,080.09	816,978	1,060,343	99,181	14.18	6,994
1969	765,799.08	825,693	1,071,654	115,335	14.61	7,894
1970	1,052,258.65	1,119,274	1,452,688	178,313	15.06	11,840
1971	1,460,651.68	1,532,463	1,988,959	275,051	15.51	17,734
1972	1,682,142.27	1,739,839	2,258,109	349,212	15.97	21,867
1973	1,971,921.16	2,010,276	2,609,105	447,373	16.43	27,229
1974	3,000,762.45	3,012,617	3,910,028	741,154	16.91	43,829
1975	3,542,756.44	3,501,839	4,544,981	946,291	17.39	54,416
1976	2,953,786.90	2,873,888	3,729,974	848,396	17.87	47,476
1977	3,381,139.37	3,235,072	4,198,748	1,042,018	18.37	56,724
1978	2,811,842.76	2,644,999	3,432,902	925,454	18.87	49,044
1979	3,227,318.00	2,983,697	3,872,493	1,129,850	19.37	58,330
1980	4,112,414.31	3,732,884	4,844,851	1,529,391	19.89	76,892
1981	3,087,186.20	2,750,450	3,569,765	1,215,374	20.41	59,548
1982	3,111,714.93	2,719,055	3,529,018	1,294,140	20.94	61,802
1983	2,891,554.61	2,476,255	3,213,892	1,268,018	21.48	59,032
1984	3,872,452.15	3,248,745	4,216,494	1,785,807	22.02	81,099
1985	3,788,165.28	3,110,745	4,037,386	1,834,270	22.57	81,270
1986	2,604,920.06	2,091,975	2,715,141	1,322,485	23.13	57,176
1987	2,801,115.28	2,198,912	2,853,933	1,487,796	23.69	62,803
1988	2,685,304.64	2,057,719	2,670,681	1,491,541	24.27	61,456
1989	2,624,106.21	1,961,649	2,545,993	1,521,372	24.85	61,222
1990	3,022,550.69	2,202,912	2,859,124	1,825,830	25.43	71,798
1991	3,534,517.24	2,507,565	3,254,529	2,223,973	26.03	85,439
1992	4,228,224.03	2,917,794	3,786,958	2,766,789	26.63	103,897
1993	3,468,080.93	2,326,044	3,018,936	2,356,589	27.23	86,544
1994	3,746,262.69	2,437,598	3,163,720	2,642,987	27.85	94,901
1995	5,808,077.70	3,662,946	4,754,079	4,248,441	28.47	149,225
1996	5,600,530.34	3,419,897	4,438,630	4,242,192	29.09	145,830
1997	5,864,393.69	3,461,672	4,492,849	4,596,961	29.72	154,676
1998	6,849,645.20	3,901,729	5,063,992	5,552,958	30.36	182,904
1999	6,165,854.52	3,382,822	4,390,511	5,166,564	31.01	166,610

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
NET SALVAGE PERCENT.. -55						
2000	9,977,543.24	5,267,754	6,836,934	8,628,258	31.65	272,615
2001	7,409,001.68	3,753,874	4,872,093	6,611,860	32.31	204,638
2002	9,556,936.29	4,641,436	6,024,046	8,789,205	32.96	266,663
2003	9,951,223.68	4,617,756	5,993,312	9,431,085	33.63	280,437
2004	6,783,397.76	3,003,085	3,897,656	6,616,611	34.29	192,960
2005	8,373,578.18	3,526,017	4,576,361	8,402,685	34.96	240,351
2006	8,333,182.87	3,325,982	4,316,739	8,599,694	35.64	241,293
2007	20,536,989.84	7,752,447	10,061,778	21,770,556	36.31	599,575
2008	17,161,903.99	6,101,726	7,919,333	18,681,618	36.99	505,045
2009	7,574,912.17	2,524,339	3,276,300	8,464,814	37.68	224,650
2010	11,559,321.30	3,598,261	4,670,126	13,246,822	38.36	345,329
2011	10,676,245.88	3,085,574	4,004,717	12,543,464	39.05	321,215
2012	12,443,173.35	3,315,036	4,302,533	14,984,386	39.75	376,966
2013	13,686,090.61	3,341,117	4,336,383	16,877,057	40.44	417,336
2014	15,813,854.50	3,503,180	4,546,722	19,964,752	41.14	485,288
2015	18,140,158.33	3,602,381	4,675,473	23,441,772	41.85	560,138
2016	20,883,650.78	3,675,251	4,770,050	27,599,609	42.55	648,639
2017	27,492,238.49	4,199,082	5,449,922	37,163,048	43.27	858,864
2018	25,256,252.84	3,278,577	4,255,213	34,891,979	43.98	793,360
2019	51,809,985.61	5,521,002	7,165,621	73,139,857	44.70	1,636,238
2020	39,781,799.68	3,301,372	4,284,798	57,376,992	45.43	1,262,976
2021	52,764,372.70	3,134,811	4,068,621	77,716,157	46.16	1,683,626
2022	59,365,725.03	2,127,430	2,761,157	89,255,717	46.89	1,903,513
2023	96,044,029.51	1,147,774	1,489,678	147,378,568	47.63	3,094,238
	671,857,969.50	178,888,189	232,132,061	809,247,792		19,738,792

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.0 2.94

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
NET SALVAGE PERCENT.. -70						
1908	37.32	59	63			
1909	544.33	851	925			
1910	634.64	987	1,079			
1913	459.94	705	782			
1914	2.23	3	4			
1917	0.04					
1918	132.14	197	225			
1921	157.30	231	267			
1922	487.06	711	828			
1923	64.57	94	110			
1926	26,584.33	37,851	45,193			
1927	672.66	952	1,144			
1928	16,287.74	22,897	27,689			
1929	19,627.90	27,413	33,367			
1930	62,261.80	86,370	105,845			
1931	51,023.73	70,313	86,740			
1932	15,539.41	21,264	26,417			
1933	1,767.57	2,402	3,005			
1935	4,196.33	5,620	7,134			
1936	5,658.80	7,523	9,620			
1937	10,761.50	14,199	18,295			
1938	440.02	576	748			
1940	7,305.28	9,415	12,419			
1941	41,078.68	52,515	69,834			
1942	50,856.19	64,469	86,456			
1943	60,580.71	76,147	102,987			
1944	119,684.55	149,155	203,464			
1945	40,103.48	49,538	68,176			
1946	59,220.52	72,501	100,675			
1947	87,142.70	105,706	148,143			
1948	78,911.79	94,833	134,150			
1949	309,665.42	368,665	526,431			
1950	379,316.30	447,221	644,838			
1951	432,079.23	504,346	734,535			
1952	560,061.07	647,135	952,104			
1953	286,739.38	327,873	487,457			
1954	444,223.35	502,602	755,180			
1955	741,790.61	830,347	1,261,044			
1956	829,919.90	918,797	1,410,864			
1957	687,842.57	752,875	1,169,332			
1958	947,640.79	1,025,330	1,610,989			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
NET SALVAGE PERCENT.. -70						
1959	991,776.98	1,060,372	1,686,021			
1960	734,503.04	775,889	1,248,655			
1961	705,407.60	736,125	1,199,193			
1962	1,007,273.85	1,037,950	1,712,366			
1963	726,065.51	738,501	1,234,311			
1964	659,334.93	661,829	1,120,869			
1965	721,861.64	714,774	1,227,165			
1966	697,798.63	681,280	1,186,258			
1967	802,247.83	772,346	1,363,821			
1968	746,089.69	707,741	1,268,352			
1969	826,310.42	772,165	1,389,428	15,300	29.27	523
1970	851,675.42	783,836	1,410,429	37,419	29.81	1,255
1971	1,187,446.71	1,075,784	1,935,758	82,901	30.36	2,731
1972	1,063,302.72	947,750	1,705,374	102,241	30.92	3,307
1973	1,222,108.83	1,071,390	1,927,851	149,734	31.48	4,756
1974	2,173,451.13	1,873,593	3,371,330	323,537	32.04	10,098
1975	2,554,391.22	2,163,199	3,892,445	450,020	32.62	13,796
1976	4,108,417.80	3,417,982	6,150,292	834,018	33.19	25,129
1977	4,071,631.79	3,325,636	5,984,125	937,649	33.77	27,766
1978	3,031,728.52	2,429,464	4,371,560	782,378	34.36	22,770
1979	3,958,097.95	3,110,776	5,597,508	1,131,259	34.95	32,368
1980	6,303,025.71	4,854,817	8,735,722	1,979,422	35.55	55,680
1981	3,737,070.85	2,819,788	5,073,906	1,279,114	36.15	35,384
1982	4,886,834.12	3,609,328	6,494,599	1,813,019	36.76	49,320
1983	4,795,319.88	3,465,271	6,235,384	1,916,660	37.37	51,289
1984	4,621,519.21	3,264,724	5,874,521	1,982,062	37.99	52,173
1985	4,424,062.78	3,053,488	5,494,424	2,026,483	38.61	52,486
1986	4,324,352.82	2,914,536	5,244,395	2,107,005	39.23	53,709
1987	3,339,488.48	2,195,744	3,951,006	1,726,124	39.86	43,305
1988	2,921,390.85	1,871,922	3,368,323	1,598,041	40.50	39,458
1989	2,212,557.16	1,380,715	2,484,449	1,276,898	41.14	31,038
1990	2,184,708.37	1,326,754	2,387,351	1,326,653	41.78	31,753
1991	3,881,649.64	2,292,293	4,124,735	2,474,069	42.42	58,323
1992	2,604,984.71	1,494,079	2,688,435	1,740,039	43.07	40,400
1993	3,131,341.93	1,741,937	3,134,429	2,188,852	43.73	50,054
1994	3,666,105.42	1,977,098	3,557,576	2,674,803	44.38	60,270
1995	3,269,354.59	1,706,721	3,071,061	2,486,842	45.04	55,214
1996	4,184,898.88	2,111,319	3,799,092	3,315,236	45.71	72,528
1997	4,124,169.13	2,009,518	3,615,912	3,395,176	46.37	73,219
1998	5,961,082.28	2,800,081	5,038,445	5,095,395	47.04	108,320
1999	4,522,029.03	2,043,708	3,677,433	4,010,016	47.72	84,032

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
NET SALVAGE PERCENT.. -70						
2000	3,864,301.05	1,678,722	3,020,680	3,548,632	48.39	73,334
2001	4,817,178.48	2,007,010	3,611,399	4,577,804	49.07	93,291
2002	3,973,814.47	1,584,972	2,851,987	3,903,498	49.75	78,462
2003	5,866,665.94	2,235,522	4,022,582	5,950,750	50.43	118,000
2004	3,421,251.84	1,242,848	2,236,372	3,579,756	51.11	70,040
2005	4,296,605.98	1,483,343	2,669,117	4,635,113	51.80	89,481
2006	4,919,718.84	1,609,643	2,896,380	5,467,142	52.49	104,156
2007	7,578,928.20	2,342,988	4,215,956	8,668,222	53.18	162,998
2008	6,240,018.18	1,816,413	3,268,440	7,339,591	53.87	136,246
2009	3,955,264.32	1,078,925	1,941,410	4,782,539	54.57	87,640
2010	2,849,135.73	725,028	1,304,610	3,538,921	55.27	64,030
2011	5,525,035.05	1,304,814	2,347,873	7,044,687	55.97	125,865
2012	4,455,280.14	970,605	1,746,500	5,827,476	56.67	102,832
2013	8,560,202.51	1,705,971	3,069,712	11,482,632	57.38	200,116
2014	8,047,178.63	1,454,342	2,616,932	11,063,272	58.09	190,451
2015	5,458,104.81	885,010	1,592,481	7,686,297	58.80	130,719
2016	11,323,956.44	1,623,029	2,920,467	16,330,259	59.52	274,366
2017	11,282,934.24	1,404,624	2,527,470	16,653,518	60.24	276,453
2018	20,967,070.57	2,215,276	3,986,151	31,657,869	60.96	519,322
2019	36,442,639.32	3,154,621	5,676,402	56,276,085	61.69	912,240
2020	19,621,692.94	1,323,934	2,382,277	30,974,601	62.42	496,229
2021	26,236,273.63	1,269,363	2,284,083	42,317,582	63.15	670,112
2022	46,320,532.18	1,344,963	2,420,117	76,324,788	63.89	1,194,628
2023	43,677,209.14	422,490	760,225	73,491,031	64.63	1,137,104
	418,019,364.56	121,977,367	216,252,490	494,380,430		8,550,569
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						57.8 2.05

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S2.5						
NET SALVAGE PERCENT.. -5						
1928	8,052.34	7,431	8,455			
1931	8,664.40	7,908	9,098			
1932	70,757.41	64,329	74,295			
1938	382.74	339	392	10	10.88	1
1939	1,526.15	1,347	1,556	46	11.14	4
1940	2,494.34	2,192	2,532	87	11.42	8
1941	203.23	178	206	7	11.70	1
1944	34,325.71	29,570	34,151	1,891	12.57	150
1948	2,645.59	2,229	2,574	204	13.84	15
1953	13,599.39	11,097	12,816	1,463	15.60	94
1954	23,705.40	19,208	22,184	2,707	15.98	169
1955	11,297.44	9,088	10,496	1,366	16.37	83
1956	5,580.31	4,456	5,146	713	16.76	43
1958	2,823.75	2,220	2,564	401	17.59	23
1961	1,223.37	937	1,082	203	18.92	11
1962	20,824.99	15,812	18,262	3,604	19.38	186
1964	26.46	20	23	5	20.35	
1965	8,269.45	6,097	7,042	1,641	20.85	79
1968	3,299.26	2,354	2,719	745	22.43	33
1969	12,692.06	8,952	10,339	2,988	22.98	130
1970	17,579.54	12,251	14,149	4,310	23.54	183
1973	5,340.81	3,579	4,134	1,474	25.33	58
1974	19,622.86	12,966	14,975	5,629	25.95	217
1976	19,646.43	12,604	14,557	6,072	27.23	223
1977	23,326.36	14,731	17,013	7,480	27.90	268
1978	36,693.73	22,798	26,330	12,198	28.58	427
1979	27,242.81	16,644	19,223	9,382	29.27	321
1980	31,974.78	19,194	22,168	11,406	29.98	380
1981	823,496.49	485,452	560,666	304,005	30.70	9,902
1982	478,952.96	277,028	319,949	182,952	31.44	5,819
1983	294,964.18	167,288	193,207	116,505	32.19	3,619
1984	352,599.03	195,958	226,319	143,910	32.95	4,368
1985	197,461.01	107,428	124,072	83,262	33.73	2,468
1986	171,151.20	91,087	105,200	74,509	34.52	2,158
1991	18,019.91	8,466	9,778	9,143	38.68	236
1993	3,840.28	1,704	1,968	2,064	40.42	51
1994	52.12	22	25	30	41.31	1
1995	32.14	13	15	19	42.20	
1996	168.27	68	79	98	43.11	2
1999	0.83			1	45.88	
2000	129.77	45	52	84	46.82	2

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S2.5						
NET SALVAGE PERCENT.. -5						
2001	109.32	36	42	73	47.77	2
2002	2,532.03	808	933	1,726	48.73	35
2003	40,673.66	12,391	14,311	28,396	49.69	571
2004	85,178.05	24,723	28,553	60,884	50.65	1,202
2005	14,014.36	3,864	4,463	10,252	51.62	199
2006	23,463.48	6,124	7,073	17,564	52.60	334
2007	15,308.54	3,770	4,354	11,720	53.58	219
2008	139,404.24	32,286	37,288	109,086	54.56	1,999
2013	169,339.95	26,646	30,774	147,033	59.51	2,471
2014	146,534.80	20,859	24,091	129,771	60.51	2,145
2015	32,661.07	4,164	4,809	29,485	61.50	479
2016	17,632.94	1,984	2,291	16,224	62.50	260
2017	78,579.25	7,662	8,849	73,659	63.50	1,160
2018	108,416.76	8,944	10,330	103,508	64.50	1,605
2019	63,985.83	4,319	4,988	62,197	65.50	950
2020	816,506.52	42,867	49,509	807,823	66.50	12,148
2021	19,443.37	729	842	19,574	67.50	290
2022	247,587.17	5,571	6,434	253,533	68.50	3,701
	4,776,060.64	1,852,837	2,139,745	2,875,119		61,503

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.7 1.29

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2.5						
NET SALVAGE PERCENT.. -35						
1927	11.19	15	15			
1928	4,370.47	5,816	5,900			
1929	524.10	694	708			
1931	2,664.66	3,493	3,597			
1932	16,064.38	20,950	21,687			
1933	9,179.14	11,905	12,392			
1937	76.38	97	103			
1938	32,579.03	41,160	43,982			
1940	30,593.73	38,286	41,302			
1941	149.10	186	201			
1942	198.86	247	268			
1943	6,253.60	7,721	8,442			
1944	2,110.97	2,594	2,850			
1945	2,555.45	3,126	3,450			
1946	552.93	673	746			
1947	562.29	682	759			
1948	27,380.20	33,030	36,963			
1949	661.96	795	894			
1951	13,142.49	15,620	17,742			
1952	8,303.33	9,818	11,209			
1953	14,572.22	17,141	19,672			
1954	34,347.85	40,184	46,370			
1955	104,765.98	121,901	141,434			
1956	56,828.97	65,747	76,719			
1957	13,236.55	15,223	17,869			
1958	37,358.82	42,698	50,434			
1959	5,180.13	5,882	6,992	1	8.42	
1960	2,620.44	2,956	3,514	24	8.71	3
1961	28,069.62	31,445	37,379	515	9.02	57
1962	76,711.27	85,310	101,408	2,152	9.34	230
1963	36,216.63	39,963	47,504	1,388	9.68	143
1964	5,293.95	5,796	6,890	257	10.02	26
1965	2,732.73	2,966	3,526	163	10.39	16
1966	27,151.84	29,213	34,725	1,930	10.76	179
1967	14,236.63	15,172	18,035	1,184	11.16	106
1968	64,408.32	67,970	80,796	6,155	11.57	532
1969	104,905.27	109,583	130,261	11,361	11.99	948
1970	177,885.39	183,778	218,457	21,688	12.44	1,743
1971	145,173.14	148,281	176,262	19,722	12.90	1,529
1972	128,353.89	129,567	154,016	19,262	13.37	1,441
1973	396,676.57	395,471	470,096	65,417	13.86	4,720

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2.5						
NET SALVAGE PERCENT.. -35						
1974	387,615.90	381,404	453,375	69,906	14.37	4,865
1975	226,138.52	219,462	260,874	44,413	14.90	2,981
1976	958,278.36	916,802	1,089,802	203,874	15.44	13,204
1977	684,448.18	645,233	766,988	157,017	15.99	9,820
1978	1,143,669.87	1,061,546	1,261,860	282,094	16.56	17,035
1979	3,221,070.46	2,942,158	3,497,343	851,102	17.14	49,656
1980	4,365,240.09	3,920,544	4,660,350	1,232,724	17.74	69,488
1981	2,490,336.98	2,197,306	2,611,937	750,018	18.36	40,851
1982	1,700,605.08	1,473,662	1,751,742	544,075	18.98	28,666
1983	1,334,725.27	1,134,841	1,348,985	452,894	19.62	23,083
1984	2,263,948.93	1,887,437	2,243,596	812,735	20.27	40,095
1985	1,973,874.35	1,612,402	1,916,662	748,068	20.93	35,741
1986	2,007,085.62	1,604,767	1,907,586	801,980	21.61	37,112
1987	3,552,499.81	2,778,874	3,303,247	1,492,628	22.29	66,964
1988	4,851,167.30	3,708,283	4,408,036	2,141,040	22.99	93,129
1989	4,513,751.41	3,368,705	4,004,379	2,089,185	23.70	88,151
1990	5,549,944.29	4,040,290	4,802,692	2,689,733	24.42	110,145
1991	4,309,116.54	3,057,926	3,634,956	2,182,351	25.14	86,808
1992	3,232,758.62	2,233,173	2,654,573	1,709,651	25.88	66,061
1993	4,595,612.63	3,086,839	3,669,325	2,534,752	26.63	95,184
1994	6,347,190.30	4,140,485	4,921,794	3,646,913	27.39	133,148
1995	6,274,996.88	3,971,913	4,721,413	3,749,833	28.15	133,209
1996	7,330,558.99	4,494,384	5,342,474	4,553,781	28.93	157,407
1997	7,987,273.56	4,738,294	5,632,410	5,150,409	29.71	173,356
1998	8,110,627.78	4,648,326	5,525,465	5,423,883	30.50	177,832
1999	6,961,077.49	3,847,600	4,573,642	4,823,813	31.30	154,115
2000	8,437,807.21	4,489,778	5,336,999	6,054,041	32.11	188,541
2001	8,350,310.03	4,268,829	5,074,357	6,198,562	32.93	188,234
2002	8,531,627.69	4,183,343	4,972,739	6,544,958	33.75	193,925
2003	9,647,532.25	4,526,550	5,380,710	7,643,459	34.58	221,037
2004	9,773,654.80	4,376,594	5,202,457	7,991,977	35.42	225,635
2005	15,544,274.80	6,624,053	7,874,011	13,110,760	36.27	361,477
2006	16,182,597.61	6,545,650	7,780,814	14,065,693	37.12	378,925
2007	17,360,180.30	6,637,378	7,889,851	15,546,392	37.99	409,223
2008	14,329,297.32	5,164,608	6,139,169	13,205,382	38.85	339,907
2009	9,135,387.92	3,087,880	3,670,563	8,662,211	39.73	218,027
2010	7,488,153.80	2,363,183	2,809,115	7,299,893	40.61	179,756
2011	6,122,496.13	1,793,420	2,131,838	6,133,532	41.50	147,796
2012	11,430,810.81	3,089,251	3,672,192	11,759,403	42.39	277,410
2013	11,273,312.27	2,788,268	3,314,414	11,904,558	43.29	274,996
2014	14,426,975.47	3,237,565	3,848,493	15,627,924	44.19	353,653

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2.5						
NET SALVAGE PERCENT.. -35						
2015	18,849,226.08	3,793,049	4,508,797	20,937,658	45.10	464,250
2016	27,687,830.83	4,929,860	5,860,124	31,518,448	46.01	685,035
2017	27,035,903.29	4,180,170	4,968,968	31,529,501	46.93	671,841
2018	46,748,767.42	6,132,480	7,289,679	55,821,157	47.85	1,166,586
2019	41,211,824.87	4,429,735	5,265,626	50,370,338	48.78	1,032,602
2020	25,304,221.43	2,120,696	2,520,871	31,639,828	49.71	636,488
2021	46,514,615.33	2,784,318	3,309,718	59,485,013	50.65	1,174,433
2022	52,557,864.77	1,900,834	2,259,521	68,693,596	51.58	1,331,787
2023	45,127,499.26	540,379	642,349	60,279,775	52.53	1,147,530
	597,080,445.37	163,853,682	194,744,450	611,314,151		14,188,873
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.1 2.38

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 47-S0						
NET SALVAGE PERCENT.. -10						
1910	45.90	50	50			
1917	412.59	454	454			
1920	546.00	601	601			
1922	2,978.00	3,276	3,276			
1923	9,103.00	10,013	10,013			
1924	83.00	91	91			
1925	2,467.00	2,714	2,714			
1926	1,106.00	1,217	1,217			
1927	1,293.00	1,422	1,422			
1928	1,028.00	1,131	1,131			
1929	4,131.00	4,544	4,544			
1930	397.86	436	438			
1932	623.00	672	685			
1933	106.00	113	117			
1935	642.00	676	706			
1936	786.82	821	866			
1937	77.06	80	85			
1938	104.04	107	114			
1940	666.63	673	733			
1941	25.52	26	28			
1942	147.66	146	162			
1943	1,259.59	1,238	1,386			
1944	4,768.00	4,643	5,245			
1945	2,721.41	2,626	2,994			
1946	18,750.00	17,926	20,625			
1947	20,429.00	19,345	22,472			
1948	2,290.95	2,149	2,520			
1949	17,817.20	16,551	19,599			
1951	69,202.97	63,020	76,123			
1952	115,212.39	103,867	126,734			
1953	92,729.69	82,753	102,003			
1954	91,694.44	80,971	100,864			
1955	183,394.93	160,272	201,734			
1956	197,353.39	170,623	217,089			
1957	98,546.55	84,277	108,401			
1958	84,079.45	71,117	92,487			
1959	207,454.42	173,480	228,200			
1960	476,113.88	393,684	523,725			
1961	429,703.77	351,187	472,674			
1962	463,253.25	374,163	507,821	1,758	12.49	141
1963	61,600.13	49,162	66,724	1,036	12.90	80

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 47-S0						
NET SALVAGE PERCENT.. -10						
1964	431,654.46	340,356	461,937	12,883	13.31	968
1965	451,828.59	351,819	477,495	19,516	13.73	1,421
1966	793,192.33	609,833	827,676	44,836	14.15	3,169
1967	1,653,995.12	1,255,382	1,703,826	115,569	14.57	7,932
1968	1,639,804.60	1,228,486	1,667,323	136,462	14.99	9,104
1969	1,505,524.99	1,113,099	1,510,717	145,360	15.41	9,433
1970	1,026,084.33	748,301	1,015,607	113,086	15.84	7,139
1971	2,300,994.78	1,654,905	2,246,066	285,028	16.27	17,519
1972	34,541.96	24,495	33,245	4,751	16.70	284
1973	6,555,750.37	4,581,499	6,218,090	993,235	17.14	57,948
1974	4,056,316.49	2,793,001	3,790,710	671,238	17.58	38,182
1975	2,963,073.38	2,009,734	2,727,646	531,735	18.02	29,508
1976	1,669,123.85	1,114,896	1,513,156	322,880	18.46	17,491
1977	2,221,028.41	1,460,162	1,981,757	461,374	18.91	24,398
1978	2,676,430.84	1,731,380	2,349,859	594,215	19.36	30,693
1979	3,258,219.48	2,073,404	2,814,060	769,981	19.81	38,868
1980	2,854,515.00	1,785,762	2,423,667	716,300	20.27	35,338
1981	3,261,439.82	2,005,244	2,721,552	866,032	20.73	41,777
1982	180,744.27	109,140	148,127	50,692	21.20	2,391
1983	2,421,409.00	1,436,053	1,949,036	714,514	21.66	32,988
1984	734,210.96	427,189	579,788	227,844	22.14	10,291
1985	1,145,312.77	653,783	887,326	372,518	22.61	16,476
1986	2,182,738.39	1,221,443	1,657,764	743,248	23.09	32,189
1987	2,739,322.10	1,501,505	2,037,869	975,385	23.58	41,365
1988	3,380,000.78	1,814,719	2,462,968	1,255,033	24.06	52,163
1989	6,976,682.91	3,664,119	4,973,006	2,701,345	24.56	109,990
1990	4,213,423.51	2,163,555	2,936,415	1,698,351	25.06	67,771
1991	5,072,655.26	2,545,392	3,454,651	2,125,270	25.56	83,148
1992	3,364,076.12	1,647,899	2,236,557	1,463,927	26.07	56,154
1993	3,482,990.13	1,664,580	2,259,197	1,572,092	26.58	59,146
1994	6,920,974.22	3,223,375	4,374,821	3,238,251	27.10	119,493
1995	6,657,738.51	3,019,777	4,098,494	3,225,018	27.62	116,764
1996	7,254,555.19	3,200,463	4,343,724	3,636,287	28.15	129,175
1997	5,643,173.51	2,418,252	3,282,094	2,925,397	28.69	101,966
1998	6,601,242.22	2,743,853	3,724,005	3,537,361	29.24	120,977
1999	7,292,927.56	2,937,496	3,986,821	4,035,399	29.79	135,462
2000	7,319,980.29	2,854,185	3,873,750	4,178,228	30.34	137,714
2001	4,242,115.27	1,597,470	2,168,114	2,498,213	30.91	80,822
2002	3,882,437.53	1,410,222	1,913,978	2,356,703	31.48	74,864
2003	4,189,424.09	1,464,861	1,988,135	2,620,231	32.06	81,729
2004	45,682,661.02	15,332,060	20,808,940	29,441,987	32.66	901,469

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 47-S0						
NET SALVAGE PERCENT.. -10						
2005	6,432,196.13	2,069,913	2,809,322	4,266,094	33.25	128,304
2006	8,388,637.95	2,579,733	3,501,259	5,726,243	33.86	169,115
2007	3,597,771.21	1,054,212	1,430,795	2,526,753	34.48	73,282
2008	95,485.14	26,571	36,063	68,971	35.11	1,964
2009	708,438.55	186,529	253,160	526,122	35.75	14,717
2010	1,567,635.69	388,542	527,336	1,197,063	36.41	32,877
2011	2,798,070.71	650,294	882,590	2,195,288	37.07	59,220
2012	3,061,376.71	662,761	899,511	2,468,003	37.75	65,378
2013	476,183.92	95,285	129,322	394,480	38.45	10,260
2014	9,669,100.55	1,774,193	2,407,966	8,228,045	39.16	210,114
2015	11,668,778.35	1,944,474	2,639,074	10,196,582	39.88	255,682
2016	11,828,739.75	1,763,464	2,393,404	10,618,210	40.63	261,339
2017	14,284,626.07	1,875,514	2,545,481	13,167,608	41.39	318,135
2018	13,016,008.42	1,471,421	1,997,038	12,320,571	42.17	292,164
2019	18,845,883.30	1,773,077	2,406,452	18,324,020	42.98	426,338
2020	11,785,848.12	877,174	1,190,516	11,773,917	43.82	268,688
2021	16,423,796.47	891,746	1,210,293	16,855,883	44.68	377,258
2022	22,373,571.87	748,911	1,016,435	23,594,494	45.57	517,764
2023	23,160,627.76	265,722	360,643	25,116,048	46.51	540,014
	363,782,236.57	109,285,002	148,195,496	251,964,964		6,958,513
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.2 1.91

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
NET SALVAGE PERCENT.. -50						
1905	211.35	317	317			
1914	22.92	34	34			
1920	418.29	627	627			
1922	273.96	411	411			
1923	16.74	25	25			
1924	20.00	30	30			
1925	152.85	229	229			
1926	18.90	28	28			
1927	66.60	100	100			
1928	123.34	184	185			
1929	8.40	12	13			
1930	124.66	183	187			
1931	341.86	499	513			
1932	1,001.65	1,451	1,502			
1933	70.59	101	106			
1934	475.83	679	714			
1935	158.95	225	238			
1936	316.32	445	474			
1937	690.88	966	1,036			
1938	43.01	60	65			
1939	605.90	836	909			
1940	492.46	675	739			
1941	1,695.09	2,306	2,543			
1942	1,138.60	1,539	1,708			
1943	44.70	60	67			
1944	279.48	372	419			
1945	160.92	213	241			
1946	193.10	254	290			
1950	14,953.00	19,023	22,430			
1951	72,815.56	91,861	109,223			
1952	113,995.88	142,602	170,994			
1953	82,679.06	102,522	124,019			
1954	190,451.41	234,078	285,677			
1955	21,297.47	25,943	31,946			
1956	27,786.22	33,526	41,679			
1957	37,730.59	45,100	56,596			
1958	73,092.40	86,500	109,639			
1959	119,603.95	140,123	179,406			
1960	180,249.92	209,032	270,375			
1961	242,574.14	278,354	363,861			
1962	281,171.28	319,131	421,757			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
NET SALVAGE PERCENT.. -50						
1963	308,941.97	346,786	463,413			
1964	309,988.76	344,088	464,983			
1965	344,511.59	377,886	516,767			
1966	413,054.06	447,647	619,581			
1967	433,943.27	464,591	650,915			
1968	507,514.96	536,377	761,272			
1969	528,723.88	551,686	793,086			
1970	500,088.11	514,778	750,132			
1971	621,109.39	630,625	931,664			
1972	702,944.03	703,601	1,054,416			
1973	749,900.16	739,825	1,124,850			
1974	825,531.50	802,058	1,238,297			
1975	893,997.50	855,167	1,340,996			
1976	841,148.52	791,996	1,261,723			
1977	730,476.34	676,374	1,095,715			
1978	700,354.56	637,547	1,048,322	2,210	18.87	117
1979	626,945.94	560,922	922,327	18,092	19.37	934
1980	685,319.35	602,005	989,880	38,099	19.89	1,915
1981	976,555.40	841,971	1,384,457	80,376	20.41	3,938
1982	859,418.52	726,746	1,194,992	94,136	20.94	4,496
1983	690,676.49	572,398	941,197	94,818	21.48	4,414
1984	689,887.13	560,102	920,978	113,853	22.02	5,170
1985	745,243.54	592,234	973,813	144,052	22.57	6,382
1986	673,377.99	523,336	860,524	149,543	23.13	6,465
1987	604,428.57	459,178	755,028	151,615	23.69	6,400
1988	684,135.55	507,334	834,212	191,991	24.27	7,911
1989	466,837.71	337,727	555,326	144,931	24.85	5,832
1990	732,386.37	516,563	849,387	249,193	25.43	9,799
1991	656,985.72	451,063	741,685	243,794	26.03	9,366
1992	40,444.68	27,010	44,413	16,254	26.63	610
1993	204,496.69	132,732	218,252	88,493	27.23	3,250
1994	307,970.21	193,924	318,870	143,085	27.85	5,138
1995	728,824.12	444,816	731,413	361,823	28.47	12,709
1996	1,041,747.01	615,610	1,012,250	550,371	29.09	18,920
1997	1,391,216.15	794,725	1,306,770	780,054	29.72	26,247
1998	1,157,112.01	637,858	1,048,833	686,835	30.36	22,623
1999	395,094.37	209,771	344,927	247,715	31.01	7,988
2000	133,123.97	68,017	111,841	87,845	31.65	2,776
2002	968.31	455	748	704	32.96	21
2003	47,272.11	21,228	34,905	36,003	33.63	1,071
2004	49.30	21	35	39	34.29	1

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
NET SALVAGE PERCENT.. -50						
2005	1,408,870.92	574,122	944,031	1,169,275	34.96	33,446
2006	906,210.30	350,024	575,546	783,769	35.64	21,991
2007	1,529,278.63	558,661	918,609	1,375,309	36.31	37,877
2008	1,485,592.85	511,148	840,483	1,387,906	36.99	37,521
2009	1,353,451.46	436,488	717,719	1,312,458	37.68	34,832
2010	979,236.41	294,990	485,053	983,802	38.36	25,647
2011	1,208,896.02	338,116	555,966	1,257,378	39.05	32,199
2012	1,313,461.19	338,637	556,822	1,413,370	39.75	35,556
2013	1,205,300.41	284,752	468,219	1,339,732	40.44	33,129
2014	1,163,862.96	249,509	410,269	1,335,525	41.14	32,463
2015	1,030,497.88	198,041	325,640	1,220,107	41.85	29,154
2016	1,696,530.42	288,936	475,099	2,069,697	42.55	48,642
2017	1,177,303.13	174,017	286,137	1,479,818	43.27	34,200
2018	1,149,021.03	144,346	237,349	1,486,183	43.98	33,792
2019	960,050.91	99,005	162,794	1,277,282	44.70	28,575
2020	1,130,723.36	90,808	149,316	1,546,769	45.43	34,047
2021	1,269,453.32	72,987	120,013	1,784,167	46.16	38,652
2022	1,477,751.82	51,248	84,268	2,132,360	46.89	45,476
2023	992,518.95	11,478	18,873	1,469,905	47.63	30,861
	48,858,326.01	26,626,747	41,746,753	31,540,736		822,553
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.3 1.68

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -50						
1931	616.06	817	924			
1932	159.33	210	239			
1939	1,728.68	2,205	2,593			
1940	2,990.43	3,792	4,486			
1941	3,294.56	4,154	4,942			
1942	8,086.15	10,134	12,129			
1943	1,848.41	2,302	2,773			
1944	8.72	11	13			
1945	86.47	106	130			
1946	1,628.23	1,986	2,442			
1947	3,528.90	4,274	5,293			
1949	18.66	22	28			
1950	31.26	37	47			
1954	663.22	757	995			
1955	163.44	185	245			
1956	655.06	734	983			
1957	1,245.05	1,380	1,868			
1958	684.65	751	1,027			
1959	1,384.24	1,502	2,076			
1962	4,104.31	4,301	6,156			
1964	4,018.76	4,108	6,028			
1965	81.84	83	123			
1966	6,911.67	6,881	10,368			
1967	206.04	202	309			
1968	55,559.19	53,804	83,339			
1969	79,099.04	75,493	118,649			
1970	74,460.06	70,022	111,690			
1971	165,888.34	153,612	248,833			
1972	200,541.02	182,812	300,812			
1973	393,816.03	353,253	590,724			
1974	378,802.72	334,178	568,204			
1975	528,424.27	458,247	792,636			
1976	1,162,363.73	990,561	1,743,546			
1977	1,856,034.67	1,553,501	2,762,399	21,653	33.15	653
1978	2,651,088.05	2,178,121	3,873,083	103,549	33.92	3,053
1979	2,657,975.14	2,142,315	3,809,414	177,549	34.70	5,117
1980	1,330,686.76	1,051,509	1,869,768	126,262	35.49	3,558
1981	2,101,943.58	1,627,756	2,894,437	258,478	36.28	7,125
1982	965,776.57	732,445	1,302,416	146,249	37.08	3,944
1983	1,139,891.93	846,250	1,504,782	205,056	37.88	5,413
1984	1,487,329.87	1,079,801	1,920,076	310,919	38.70	8,034

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -50						
1985	1,328,230.76	942,519	1,675,965	316,381	39.52	8,006
1986	2,354,209.78	1,631,926	2,901,852	629,463	40.34	15,604
1987	2,903,049.55	1,963,608	3,491,641	862,933	41.18	20,955
1988	3,902,109.94	2,573,812	4,576,691	1,276,474	42.02	30,378
1989	4,257,417.69	2,736,647	4,866,241	1,519,886	42.86	35,462
1990	4,465,581.11	2,793,690	4,967,673	1,730,699	43.72	39,586
1991	3,592,462.57	2,186,355	3,887,724	1,500,970	44.57	33,677
1992	4,507,386.34	2,664,744	4,738,384	2,022,696	45.44	44,514
1993	5,257,050.75	3,016,469	5,363,813	2,521,763	46.31	54,454
1994	5,366,320.44	2,985,794	5,309,268	2,740,213	47.18	58,080
1995	6,175,141.47	3,325,962	5,914,147	3,348,565	48.07	69,660
1996	6,226,817.92	3,244,141	5,768,654	3,571,573	48.95	72,964
1997	5,941,726.33	2,988,659	5,314,362	3,598,227	49.85	72,181
1998	5,539,190.45	2,687,643	4,779,103	3,529,683	50.74	69,564
1999	5,666,854.23	2,646,393	4,705,753	3,794,528	51.65	73,466
2000	5,840,959.26	2,621,423	4,661,352	4,100,087	52.56	78,008
2001	5,979,407.24	2,574,763	4,578,382	4,390,729	53.47	82,116
2002	4,889,110.87	2,015,292	3,583,544	3,750,122	54.39	68,949
2003	5,787,888.36	2,279,241	4,052,892	4,628,941	55.31	83,691
2004	3,514,769.01	1,318,724	2,344,924	2,927,230	56.24	52,049
2005	9,405,446.96	3,353,935	5,963,888	8,144,282	57.17	142,457
2006	5,898,148.80	1,992,395	3,542,830	5,304,393	58.11	91,282
2007	6,676,266.86	2,129,763	3,787,094	6,227,306	59.05	105,458
2008	5,832,255.21	1,750,814	3,113,256	5,635,127	59.99	93,934
2009	3,668,513.71	1,031,604	1,834,374	3,668,397	60.94	60,197
2010	2,623,967.15	688,004	1,223,392	2,712,559	61.89	43,829
2011	3,595,060.14	874,301	1,554,661	3,837,929	62.84	61,075
2012	4,350,265.58	974,438	1,732,723	4,792,675	63.80	75,120
2013	4,475,756.58	916,613	1,629,899	5,083,736	64.76	78,501
2014	4,960,946.17	919,759	1,635,494	5,805,925	65.73	88,330
2015	6,212,403.10	1,032,501	1,835,969	7,482,636	66.69	112,200
2016	9,726,544.85	1,427,905	2,539,067	12,050,750	67.66	178,107
2017	9,520,003.65	1,212,801	2,156,574	12,123,431	68.63	176,649
2018	10,577,558.73	1,140,314	2,027,679	13,838,659	69.61	198,803
2019	8,970,691.32	792,964	1,410,030	12,046,007	70.58	170,672
2020	11,810,230.43	812,603	1,444,951	16,270,395	71.56	227,367

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -50						
2021	18,641,515.87	917,163	1,630,877	26,331,397	72.54	362,991
2022	17,914,595.88	530,182	942,757	25,929,137	73.52	352,681
2023	17,929,253.09	175,617	312,278	26,581,602	74.51	356,752
	273,558,933.26	85,806,095	152,361,183	257,977,217		4,076,666
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						63.3 1.49

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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.. -5						
1928	1,047.71	1,100	1,100			
1929	15.52	16	16			
1933	93.09	97	98			
1935	8.47	9	9			
1936	2,778.77	2,837	2,918			
1939	70.97	71	75			
1940	670.34	669	704			
1941	954.97	947	1,003			
1942	878.42	866	922			
1943	2,146.48	2,104	2,254			
1944	63.34	62	67			
1945	2,081.33	2,014	2,185			
1946	248.99	240	261			
1947	722.04	690	758			
1948	549.14	521	577			
1949	366.14	345	384			
1950	10,015.52	9,389	10,516			
1951	4,986.82	4,644	5,236			
1952	7,514.95	6,953	7,891			
1953	11,897.11	10,933	12,492			
1954	7,531.91	6,874	7,909			
1955	24,123.27	21,864	25,329			
1956	15,879.00	14,289	16,673			
1957	14,803.68	13,225	15,544			
1958	28,251.19	25,048	29,664			
1959	12,331.89	10,851	12,948			
1960	32,387.67	28,273	34,007			
1961	48,309.99	41,828	50,725			
1962	10,625.27	9,124	11,157			
1963	24,376.33	20,747	25,595			
1964	49,429.11	41,697	51,901			
1965	33,030.89	27,600	34,682			
1966	32,310.31	26,740	33,926			
1967	51,646.97	42,310	54,229			
1968	103,716.33	84,094	108,902			
1969	57,056.62	45,759	59,909			
1970	91,624.71	72,655	96,206			
1971	92,286.71	72,327	96,901			
1972	115,628.84	89,528	121,410			
1973	54,123.71	41,372	56,830			
1974	201,168.27	151,787	211,227			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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.. -5						
1975	120,322.61	89,549	126,339			
1976	194,971.41	143,058	204,720			
1977	102,847.99	74,362	107,948	42	15.57	3
1978	97,021.40	69,090	100,295	1,577	16.09	98
1979	331,736.86	232,471	337,467	10,857	16.63	653
1980	447,403.72	308,454	447,768	22,006	17.17	1,282
1981	258,715.51	175,324	254,510	17,141	17.73	967
1982	222,402.29	148,053	214,922	18,600	18.30	1,016
1983	259,658.68	169,692	246,334	26,308	18.88	1,393
1984	329,668.42	211,291	306,721	39,431	19.48	2,024
1985	318,587.65	200,175	290,585	43,932	20.08	2,188
1986	307,396.57	189,141	274,567	48,199	20.70	2,328
1987	269,204.49	162,136	235,365	47,300	21.32	2,219
1988	221,821.93	130,618	189,612	43,301	21.96	1,972
1989	215,102.21	123,770	179,671	46,186	22.60	2,044
1990	316,558.61	177,760	258,046	74,341	23.26	3,196
1991	256,414.66	140,379	203,782	65,453	23.93	2,735
1992	263,418.36	140,507	203,967	72,622	24.60	2,952
1993	504,226.84	261,648	379,822	149,616	25.29	5,916
1994	148,548.50	74,931	108,774	47,202	25.98	1,817
1995	376,628.52	184,363	267,631	127,829	26.69	4,789
1996	447,567.34	212,415	308,353	161,593	27.40	5,898
1997	112,856.23	51,831	75,241	43,258	28.13	1,538
1998	229,967.70	102,092	148,202	93,264	28.86	3,232
1999	159,750.97	68,437	99,347	68,392	29.60	2,311
2000	217,340.82	89,686	130,193	98,015	30.35	3,229
2001	237,280.39	94,177	136,712	112,432	31.10	3,615
2002	516,052.70	196,477	285,217	256,638	31.87	8,053
2003	355,154.05	129,475	187,953	184,959	32.64	5,667
2004	211,533.66	73,652	106,917	115,193	33.42	3,447
2005	382,370.72	126,790	184,055	217,434	34.21	6,356
2006	154,189.07	48,537	70,459	91,440	35.01	2,612
2007	709,308.90	211,367	306,832	437,942	35.81	12,230
2008	313,387.06	88,055	127,825	201,231	36.62	5,495
2009	1,105,651.37	291,627	423,341	737,593	37.44	19,701
2010	370,977.59	91,461	132,770	256,756	38.26	6,711
2011	868,747.81	199,039	288,936	623,249	39.09	15,944
2012	507,178.42	107,253	155,694	376,843	39.93	9,438
2013	1,166,987.77	226,197	328,360	896,977	40.77	22,001
2014	696,631.21	122,447	177,750	553,713	41.63	13,301
2015	421,565.71	66,574	96,642	346,002	42.48	8,145

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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.. -5						
2016	347,052.06	48,466	70,356	294,049	43.35	6,783
2017	1,031,119.20	125,157	181,685	900,990	44.22	20,375
2018	165,304.41	17,045	24,743	148,827	45.09	3,301
2019	1,302,939.33	110,268	160,071	1,208,015	45.97	26,278
2020	957,660.95	63,148	91,669	913,875	46.86	19,502
2021	383,136.22	18,103	26,279	376,014	47.75	7,875
2022	330,820.61	9,379	13,615	333,747	48.65	6,860
2023	197,865.72	1,870	2,715	205,044	49.55	4,138
	20,610,808.01	7,330,296	10,485,918	11,155,430		293,628
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.0 1.42

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 25-L0						
NET SALVAGE PERCENT.. -5						
1921	7.03	7	7			
1923	210.56	214	221			
1924	17.80	18	19			
1925	39.06	39	41			
1926	39.27	39	41			
1927	58.14	57	61			
1928	102.77	100	108			
1929	247.80	241	260			
1930	218.88	212	230			
1931	90.73	87	95			
1932	201.77	193	212			
1933	631.73	602	663			
1934	314.16	298	330			
1935	248.12	234	261			
1936	11,581.47	10,857	12,161			
1937	13,723.55	12,796	14,410			
1938	11,035.50	10,234	11,587			
1939	14,925.13	13,759	15,671			
1940	16,184.16	14,832	16,993			
1941	18,611.97	16,955	19,543			
1942	16,702.58	15,125	17,538			
1943	6,762.71	6,087	7,101			
1944	8,222.90	7,356	8,634			
1945	10,808.19	9,605	11,349			
1946	23,650.72	20,890	24,833			
1947	38,932.74	34,159	40,879			
1948	54,901.28	47,846	57,646			
1949	49,500.99	42,849	51,976			
1950	62,435.96	53,679	65,558			
1951	62,713.91	53,549	65,850			
1952	74,658.22	63,309	78,391			
1953	71,240.22	59,961	74,802			
1954	94,854.39	79,239	99,597			
1955	102,306.54	84,820	107,422			
1956	27,885.67	22,944	29,280			
1957	68,869.33	56,230	72,313			
1958	85,702.02	69,398	89,987			
1959	95,879.03	77,035	100,540	133	5.87	23
1960	89,917.51	71,641	93,500	913	6.03	151
1961	92,579.65	73,140	95,456	1,753	6.19	283
1962	80,075.11	62,689	81,816	2,263	6.36	356

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 25-L0						
NET SALVAGE PERCENT.. -5						
1963	74,144.48	57,548	75,107	2,745	6.52	421
1964	77,142.85	59,324	77,425	3,575	6.69	534
1965	87,730.57	66,840	87,234	4,883	6.86	712
1966	103,420.78	78,056	101,872	6,720	7.03	956
1967	100,710.86	75,291	98,264	7,482	7.20	1,039
1968	108,309.28	80,153	104,609	9,116	7.38	1,235
1969	137,627.32	100,809	131,568	12,941	7.56	1,712
1970	143,419.11	103,967	135,689	14,901	7.74	1,925
1971	144,352.97	103,492	135,069	16,502	7.93	2,081
1972	169,664.78	120,357	157,080	21,068	8.11	2,598
1973	220,011.38	154,316	201,400	29,612	8.30	3,568
1974	190,225.96	131,827	172,050	27,687	8.50	3,257
1975	170,464.88	116,772	152,401	26,587	8.69	3,059
1976	239,180.84	161,835	211,214	39,926	8.89	4,491
1977	310,738.68	207,642	270,997	55,279	9.09	6,081
1978	298,070.47	196,548	256,518	56,456	9.30	6,071
1979	254,487.13	165,671	216,220	50,991	9.50	5,367
1980	217,902.41	139,841	182,509	46,289	9.72	4,762
1981	304,167.06	192,519	251,260	68,115	9.93	6,860
1982	191,501.96	119,440	155,883	45,194	10.15	4,453
1983	272,296.33	167,315	218,366	67,545	10.37	6,514
1984	326,138.00	197,248	257,432	85,013	10.60	8,020
1985	227,212.13	135,223	176,482	62,091	10.83	5,733
1986	505,231.04	295,803	386,058	144,435	11.06	13,059
1987	618,685.33	355,992	464,611	185,009	11.30	16,372
1988	516,263.61	291,854	380,904	161,173	11.54	13,966
1989	565,020.64	313,722	409,444	183,828	11.78	15,605
1990	513,728.37	279,633	364,954	174,461	12.04	14,490
1991	483,852.40	258,290	337,099	170,946	12.29	13,909
1992	828,042.25	432,983	565,094	304,350	12.55	24,251
1993	873,214.58	447,068	583,476	333,399	12.81	26,026
1994	988,181.84	494,723	645,671	391,920	13.08	29,963
1995	949,466.72	464,175	605,803	391,137	13.36	29,277
1996	1,054,565.37	503,154	656,675	450,619	13.64	33,037
1997	1,123,429.00	522,799	682,314	497,286	13.92	35,725
1998	774,177.89	350,842	457,890	354,997	14.21	24,982
1999	715,609.43	315,283	411,481	339,909	14.51	23,426
2000	1,136,564.60	486,427	634,844	558,549	14.81	37,714
2001	928,278.65	385,199	502,730	471,963	15.12	31,214
2002	564,817.57	227,023	296,292	296,766	15.43	19,233
2003	587,077.37	228,080	297,671	318,760	15.75	20,239

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 25-L0						
NET SALVAGE PERCENT.. -5						
2004	815,199.35	305,406	398,591	457,368	16.08	28,443
2005	332,329.32	119,898	156,481	192,465	16.41	11,729
2006	842,871.20	292,055	381,166	503,849	16.75	30,081
2007	1,792,314.73	594,690	776,140	1,105,790	17.10	64,666
2008	206,703.95	65,546	85,545	131,494	17.45	7,535
2009	1,725,823.92	521,164	680,180	1,131,935	17.81	63,556
2010	75,748.05	21,697	28,317	51,218	18.18	2,817
2011	310,501.32	83,984	109,609	216,417	18.56	11,660
2012	107,351.59	27,323	35,660	77,059	18.94	4,069
2013	28,881,511.94	6,877,843	8,976,389	21,349,199	19.33	1,104,459
2014	28,192.26	6,228	8,128	21,474	19.74	1,088
2015	667,813.70	135,753	177,174	524,030	20.16	25,994
2016	509,005.84	94,064	122,765	411,691	20.60	19,985
2017	1,648,332.96	272,074	355,088	1,375,662	21.07	65,290
2018	1,720,046.94	249,235	325,281	1,480,768	21.55	68,713
2019	1,502,014.27	185,469	242,059	1,335,056	22.06	60,519
2020	1,332,981.23	133,805	174,631	1,224,999	22.61	54,180
2021	1,921,308.56	145,251	189,569	1,827,805	23.20	78,785
2022	1,548,639.76	74,799	97,622	1,528,450	23.85	64,086
2023	1,766,615.57	31,163	40,671	1,814,275	24.58	73,811
	67,137,522.62	20,915,856	27,238,108	43,256,291		2,346,216

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.4 3.49

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 20-01						
NET SALVAGE PERCENT.. -30						
1965	976.24	1,269	1,269			
1966	846.92	1,101	1,101			
1967	330.55	430	430			
1968	596.78	776	776			
1970	1,678.57	2,182	2,182			
1971	4,002.82	5,204	5,204			
1972	10,014.31	13,019	13,019			
1973	6,859.75	8,918	8,918			
1974	15,681.85	20,386	20,386			
1975	22,254.88	28,931	28,931			
1976	27,526.88	35,785	35,785			
1977	36,137.25	46,978	46,978			
1978	37,509.32	48,762	48,762			
1979	50,188.26	65,245	65,245			
1980	45,316.80	58,912	58,912			
1981	85,903.48	111,675	111,675			
1982	45,812.99	59,557	59,557			
1983	38,019.46	49,425	49,425			
1984	40,329.49	51,773	52,428			
1985	17,185.93	21,504	22,342			
1986	24,614.15	29,998	31,998			
1987	52,078.71	61,778	67,702			
1988	36,046.06	41,588	46,860			
1989	21,979.89	24,645	28,574			
1990	21,336.99	23,231	27,738			
1991	19,659.10	20,765	25,557			
1992	246,841.62	252,704	320,894			
1993	436,877.81	433,055	567,941			
1994	123,434.92	118,343	160,465			
1995	164,497.10	152,365	213,846			
1996	206,697.36	184,736	266,878	1,829	6.25	293
1997	185,594.64	159,843	230,916	10,357	6.75	1,534
1998	222,504.38	184,401	266,394	22,862	7.25	3,153
1999	216,013.40	172,001	248,480	32,337	7.75	4,173
2000	185,316.56	141,536	204,469	36,443	8.25	4,417
2001	186,323.42	136,249	196,831	45,389	8.75	5,187
2002	250,858.58	175,287	253,227	72,889	9.25	7,880
2003	212,141.41	141,339	204,184	71,600	9.75	7,344
2004	213,276.92	135,164	195,264	81,996	10.25	8,000
2005	259,662.43	156,122	225,541	112,020	10.75	10,420
2006	260,489.92	148,154	214,030	124,607	11.25	11,076

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 20-01						
NET SALVAGE PERCENT.. -30						
2007	264,845.67	142,023	205,173	139,126	11.75	11,841
2008	159,866.16	80,533	116,341	91,485	12.25	7,468
2009	225,944.63	106,476	153,820	139,908	12.75	10,973
2010	191,953.62	84,220	121,668	127,872	13.25	9,651
2011	293,700.79	119,316	172,369	209,442	13.75	15,232
2012	318,503.56	119,041	171,972	242,083	14.25	16,988
2013	337,726.37	115,249	166,494	272,550	14.75	18,478
2014	218,836.19	67,566	97,609	186,878	15.25	12,254
2015	289,875.43	80,078	115,684	261,154	15.75	16,581
2016	455,595.87	111,051	160,429	431,846	16.25	26,575
2017	359,305.97	75,903	109,652	357,446	16.75	21,340
2018	237,474.59	42,449	61,324	247,393	17.25	14,342
2019	377,810.48	55,255	79,824	411,330	17.75	23,174
2020	408,178.21	46,430	67,074	463,558	18.25	25,400
2021	324,840.06	26,393	38,128	384,164	18.75	20,489
2022	348,196.26	16,975	24,523	428,132	19.25	22,241
2023	2,086,113.81	33,899	48,972	2,662,976	19.75	134,834
	10,932,185.57	4,847,993	6,542,170	7,669,671		471,338
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.3 4.31

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-L0						
NET SALVAGE PERCENT.. -40						
1916	832.49	1,053	963	202	2.90	70
1917	637.42	802	733	159	3.03	52
1918	7.25	9	8	2	3.15	1
1919	365.73	456	417	95	3.27	29
1920	446.71	555	508	117	3.40	34
1921	213.82	264	241	58	3.52	16
1922	344.81	424	388	95	3.65	26
1923	552.77	676	618	156	3.78	41
1924	437.24	533	487	125	3.90	32
1925	940.19	1,139	1,042	274	4.03	68
1926	83.51	101	92	25	4.16	6
1927	1,134.64	1,361	1,245	343	4.29	80
1928	2,003.17	2,390	2,186	618	4.43	140
1929	1,755.71	2,084	1,906	552	4.56	121
1930	4,551.75	5,374	4,914	1,458	4.70	310
1931	403.27	474	433	132	4.83	27
1932	3,854.84	4,503	4,118	1,279	4.97	257
1933	1,499.29	1,741	1,592	507	5.11	99
1934	2,178.29	2,516	2,301	749	5.25	143
1935	4,558.01	5,235	4,787	1,594	5.39	296
1936	4,286.11	4,894	4,475	1,526	5.53	276
1937	2,776.35	3,152	2,882	1,005	5.67	177
1938	6,257.75	7,061	6,457	2,304	5.82	396
1939	1,237.44	1,388	1,269	463	5.97	78
1940	4,025.61	4,488	4,104	1,532	6.11	251
1941	1,322.01	1,465	1,340	511	6.26	82
1942	2,273.63	2,503	2,289	894	6.41	139
1944	670.89	729	667	272	6.72	40
1945	3,133.56	3,382	3,093	1,294	6.87	188
1946	3,047.09	3,266	2,987	1,279	7.03	182
1947	9,095.47	9,682	8,854	3,880	7.19	540
1948	6,692.29	7,074	6,469	2,900	7.35	395
1949	47,328.24	49,673	45,423	20,837	7.51	2,775
1950	35,075.35	36,534	33,408	15,697	7.68	2,044
1951	52,647.16	54,444	49,786	23,920	7.84	3,051
1952	78,479.72	80,536	73,645	36,227	8.01	4,523
1953	36,517.84	37,185	34,003	17,122	8.18	2,093
1954	57,352.77	57,946	52,988	27,306	8.35	3,270
1955	104,752.93	105,004	96,020	50,634	8.52	5,943
1956	136,175.84	135,359	123,778	66,868	8.70	7,686
1957	114,967.11	113,365	103,666	57,288	8.87	6,459

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-L0						
NET SALVAGE PERCENT.. -40						
1958	146,152.41	142,888	130,663	73,950	9.05	8,171
1959	269,505.63	261,222	238,872	138,436	9.23	14,998
1960	422,204.29	405,485	370,792	220,294	9.42	23,386
1961	266,224.77	253,446	231,761	140,954	9.60	14,683
1962	255,967.87	241,413	220,758	137,597	9.79	14,055
1963	205,131.84	191,647	175,250	111,935	9.98	11,216
1964	260,549.38	241,112	220,483	144,286	10.17	14,187
1965	176,658.46	161,830	147,984	99,338	10.37	9,579
1966	220,290.16	199,745	182,655	125,751	10.57	11,897
1967	351,845.01	315,746	288,731	203,852	10.77	18,928
1968	358,694.74	318,543	291,289	210,884	10.97	19,224
1969	407,065.64	357,510	326,922	242,970	11.18	21,733
1970	317,857.32	276,198	252,567	192,433	11.38	16,910
1971	445,828.95	383,029	350,257	273,904	11.59	23,633
1972	268,007.56	227,501	208,036	167,175	11.81	14,155
1973	379,874.79	318,739	291,468	240,357	12.02	19,996
1974	383,376.63	317,743	290,557	246,170	12.24	20,112
1975	592,987.75	485,101	443,596	386,587	12.47	31,001
1976	520,073.03	420,115	384,170	343,932	12.69	27,103
1977	561,896.48	447,866	409,547	377,108	12.92	29,188
1978	646,678.96	508,508	465,000	440,351	13.15	33,487
1979	691,288.60	535,844	489,997	477,807	13.39	35,684
1980	739,429.57	564,878	516,547	518,654	13.63	38,052
1981	551,308.91	414,991	379,484	392,348	13.87	28,288
1982	747,108.84	553,654	506,284	539,668	14.12	38,220
1983	885,269.46	645,716	590,469	648,908	14.37	45,157
1984	463,171.43	332,436	303,993	344,447	14.62	23,560
1985	819,378.51	578,153	528,686	618,444	14.88	41,562
1986	500,091.82	346,795	317,123	383,006	15.14	25,298
1987	345,413.69	235,343	215,207	268,372	15.40	17,427
1988	655,364.51	438,267	400,769	516,741	15.67	32,976
1989	517,270.89	339,155	310,137	414,042	15.95	25,959
1990	135,140.44	86,904	79,469	109,728	16.22	6,765
1991	241,588.71	152,089	139,076	199,148	16.51	12,062
1992	336,093.95	207,189	189,462	281,070	16.79	16,740
1993	229,008.69	138,078	126,264	194,348	17.08	11,379
1994	308,414.65	181,637	166,096	265,685	17.38	15,287
1995	403,290.08	231,867	212,029	352,577	17.68	19,942
1996	348,997.22	195,600	178,865	309,731	17.99	17,217
1997	411,444.87	224,649	205,428	370,595	18.30	20,251
1998	458,604.06	243,765	222,909	419,137	18.61	22,522

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-L0						
NET SALVAGE PERCENT.. -40						
1999	237,448.47	122,666	112,171	220,257	18.93	11,635
2000	456,378.45	228,737	209,166	429,764	19.26	22,314
2001	617,024.00	299,750	274,103	589,731	19.59	30,104
2002	404,845.75	190,252	173,974	392,810	19.93	19,709
2003	522,598.41	237,292	216,989	514,649	20.27	25,390
2004	421,681.70	184,586	168,793	421,561	20.62	20,444
2005	2,143,937.66	902,465	825,250	2,176,263	20.98	103,730
2006	862,975.14	348,761	318,921	889,244	21.34	41,670
2007	864,420.82	334,823	306,176	904,013	21.70	41,660
2008	740,447.41	273,669	250,254	786,372	22.08	35,615
2009	375,497.90	132,123	120,819	404,878	22.46	18,027
2010	333,216.45	111,182	101,669	364,834	22.85	15,966
2011	320,853.74	101,217	92,557	356,638	23.24	15,346
2012	458,249.19	135,797	124,178	517,371	23.65	21,876
2013	589,127.09	163,034	149,085	675,693	24.07	28,072
2014	510,141.57	130,934	119,731	594,467	24.50	24,264
2015	965,654.84	227,568	208,097	1,143,820	24.95	45,844
2016	1,040,850.07	222,469	203,435	1,253,755	25.42	49,322
2017	3,399,897.13	648,911	593,390	4,166,466	25.91	160,805
2018	1,493,569.87	248,829	227,539	1,863,459	26.43	70,505
2019	10,785,067.38	1,525,009	1,394,530	13,704,564	26.97	508,141
2020	2,743,954.60	315,006	288,054	3,553,482	27.54	129,030
2021	4,339,336.85	372,584	340,706	5,734,366	28.16	203,635
2022	5,555,571.85	303,334	277,381	7,500,420	28.83	260,160
2023	4,986,718.14	97,740	89,377	6,892,028	29.58	232,996
	63,148,931.12	21,731,955	19,872,579	68,535,925		3,070,686

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.3 4.86

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -10						
1929	1,848.20	1,786	2,033			
1933	224.57	213	247			
1935	2,819.96	2,640	3,102			
1936	353.48	329	389			
1938	25,819.29	23,753	28,401			
1941	133.89	121	147			
1943	25.96	23	29			
1948	6,533.58	5,629	7,187			
1949	219.13	187	241			
1950	2,565.17	2,176	2,822			
1951	961.35	809	1,057			
1952	9,603.87	8,020	10,564			
1954	46,749.89	38,389	51,425			
1955	76,690.03	62,411	84,359			
1956	15,253.09	12,301	16,778			
1957	6,462.84	5,164	7,109			
1958	3,311.37	2,620	3,643			
1959	3,233.65	2,534	3,557			
1961	1,132.92	869	1,246			
1962	56,336.46	42,770	61,970			
1963	2,732.41	2,051	3,006			
1964	1,071.55	795	1,179			
1965	193,058.61	141,577	212,364			
1967	59,366.81	42,458	65,303			
1968	22,592.60	15,951	24,852			
1969	1,169.10	814	1,286			
1970	1,282.92	882	1,411			
1971	804.83	545	885			
1972	15,815.59	10,557	17,154	243	23.59	10
1974	7,875.45	5,097	8,282	381	24.70	15
1975	5,639.35	3,592	5,836	367	25.26	15
1976	785.63	492	799	65	25.83	3
1977	1,783.02	1,098	1,784	177	26.41	7
1978	1,241,619.21	751,180	1,220,558	145,223	27.00	5,379
1979	79,503.85	47,225	76,734	10,720	27.60	388
1980	19,568.46	11,408	18,536	2,989	28.20	106
1981	1,753,064.84	1,002,425	1,628,795	299,576	28.81	10,398
1982	18,559.32	10,402	16,902	3,513	29.43	119
1983	106,291.32	58,343	94,799	22,121	30.06	736
1984	53,489.03	28,742	46,702	12,136	30.69	395
1985	3,579,357.49	1,881,357	3,056,932	880,361	31.33	28,100

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -10						
1986	515,278.10	264,698	430,096	136,710	31.98	4,275
1987	352,569.75	176,915	287,461	100,366	32.63	3,076
1988	184,124.23	90,163	146,502	56,035	33.29	1,683
1989	442,146.62	211,081	342,976	143,385	33.96	4,222
1990	29,109.93	13,539	21,999	10,022	34.63	289
1991	204,841.94	92,722	150,660	74,666	35.31	2,115
1992	254,836.71	112,128	182,192	98,128	36.00	2,726
1993	13,823.62	5,908	9,600	5,606	36.69	153
1994	8,642.08	3,582	5,820	3,686	37.39	99
1995	63,128.40	25,358	41,203	28,238	38.09	741
1996	271,796.60	105,637	171,645	127,331	38.80	3,282
1997	4,708.47	1,769	2,874	2,305	39.51	58
1998	210,709.58	76,372	124,093	107,688	40.23	2,677
1999	1,350,194.13	471,303	765,799	719,415	40.96	17,564
2000	230,348.49	77,366	125,708	127,675	41.68	3,063
2001	71,153.65	22,933	37,263	41,006	42.42	967
2002	333,727.46	103,034	167,415	199,685	43.16	4,627
2003	93,918.44	27,721	45,043	58,267	43.90	1,327
2004	157,052.85	44,197	71,814	100,944	44.65	2,261
2005	204,102.21	54,631	88,767	135,745	45.40	2,990
2006	173,766.48	44,122	71,692	119,451	46.15	2,588
2007	947,263.00	227,331	369,380	672,609	46.91	14,338
2008	288,538.06	65,224	105,980	211,412	47.67	4,435
2009	765,761.25	162,293	263,702	578,635	48.44	11,945
2010	991,130.84	196,059	318,567	771,677	49.21	15,681
2011	470,825.32	86,403	140,392	377,516	49.99	7,552
2012	1,136,002.37	192,439	312,686	936,917	50.76	18,458
2013	70,947.36	10,991	17,859	60,183	51.55	1,167
2014	187,228.69	26,327	42,778	163,174	52.33	3,118
2015	468,992.40	59,157	96,121	419,771	53.12	7,902
2016	227,784.45	25,390	41,255	209,308	53.92	3,882
2017	347,262.84	33,615	54,619	327,370	54.72	5,983
2018	1,618,896.42	132,971	216,059	1,564,727	55.52	28,183
2019	518,494.81	34,888	56,688	513,656	56.33	9,119
2020	344,470.23	18,063	29,350	349,567	57.14	6,118

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -10						
2021	35,533.37	1,336	2,171	36,916	57.95	637
2022	850,860.07	19,187	31,176	904,770	58.77	15,395
2023	698,774.19	5,250	8,530	760,122	59.59	12,756
	22,564,455.50	7,551,838	12,188,340	12,632,561		273,123
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.3 1.21

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1996	31,562.74	31,563	31,563			
1997	2,290.00	2,290	2,290			
2002	66,273.20	66,273	66,273			
2003	768.04	768	768			
	100,893.98	100,894	100,894			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	26,531.53	25,868	25,834	698	0.50	698
2005	251,825.77	232,939	232,631	19,195	1.50	12,797
2006	187,959.15	164,464	164,247	23,713	2.50	9,485
2007	406,076.01	335,013	334,570	71,506	3.50	20,430
2008	1,203,960.29	933,069	931,835	272,125	4.50	60,472
2009	179,803.01	130,357	130,185	49,618	5.50	9,021
2010	225,487.40	152,204	152,003	73,485	6.50	11,305
2011	4,518.70	2,824	2,820	1,698	7.50	226
2012	588,212.16	338,222	337,775	250,437	8.50	29,463
2013	149,840.14	78,666	78,562	71,278	9.50	7,503
2014	214,523.36	101,899	101,764	112,759	10.50	10,739
2015	33,060.31	14,051	14,032	19,028	11.50	1,655
2016	1,981.17	743	742	1,239	12.50	99
2017	39,448.77	12,821	12,804	26,645	13.50	1,974
2018	146,388.68	40,257	40,204	106,185	14.50	7,323
2019	187,116.88	42,101	42,045	145,072	15.50	9,359
2020	4,460.83	781	780	3,681	16.50	223
2021	54,845.17	6,856	6,847	47,998	17.50	2,743
2022	241,048.71	18,079	18,055	222,994	18.50	12,054
2023	634,746.90	15,869	15,848	618,899	19.50	31,738
	4,781,834.94	2,647,083	2,643,583	2,138,252		239,307
	4,882,728.92	2,747,977	2,744,477	2,138,252		239,307
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.9 4.90

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 391.20 COMPUTERS AND PERIPHERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2012	21,492.87	21,493	21,493			
2016	4,510.16	4,510	4,510			
	26,003.03	26,003	26,003			
AMORTIZED						
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	1,130,178.88	1,049,450	1,035,672	94,507	0.50	94,507
2018	6,131,424.50	4,817,522	4,754,274	1,377,150	1.50	918,100
2019	5,895,328.20	3,789,871	3,740,115	2,155,213	2.50	862,085
2020	2,320,164.50	1,160,082	1,144,852	1,175,313	3.50	335,804
2021	709,044.30	253,228	249,903	459,141	4.50	102,031
2022	769,608.78	164,919	162,754	606,855	5.50	110,337
2023	531,255.43	37,948	37,450	493,806	6.50	75,970
	17,487,004.59	11,273,020	11,125,020	6,361,985		2,498,834
	17,513,007.62	11,299,023	11,151,023	6,361,985		2,498,834
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.5	14.27

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	99,628.63	94,647	94,647	4,982	1.50	3,321
1996	107,794.87	98,812	98,812	8,983	2.50	3,593
1997	18,367.12	16,224	16,224	2,143	3.50	612
1998	2,708.53	2,302	2,302	407	4.50	90
1999	196,557.36	160,522	160,522	36,035	5.50	6,552
2000	9,636.36	7,548	7,548	2,088	6.50	321
2008	138,912.79	71,772	71,772	67,141	14.50	4,630
2009	9,793.75	4,734	4,734	5,060	15.50	326
2011	60,169.99	25,071	25,071	35,099	17.50	2,006
2013	22,961.97	8,037	8,037	14,925	19.50	765
2015	2,866.48	812	812	2,054	21.50	96
2021	151,879.01	12,656	12,656	139,223	27.50	5,063
2023	119,335.71	1,989	1,989	117,347	29.50	3,978
	940,612.57	505,126	505,126	435,487		31,353

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.9 3.33

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1997	120,979.61	120,980	120,980			
	120,979.61	120,980	120,980			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	620.87	608	608	13	0.50	13
2000	594,179.99	558,529	558,529	35,651	1.50	23,767
2001	567,143.89	510,430	510,430	56,714	2.50	22,686
2002	923,447.98	794,165	794,165	129,283	3.50	36,938
2003	641,433.83	525,976	525,976	115,458	4.50	25,657
2004	295,522.98	230,508	230,508	65,015	5.50	11,821
2005	545,865.76	403,941	403,941	141,925	6.50	21,835
2006	447,226.33	313,058	313,058	134,168	7.50	17,889
2007	1,130,645.73	746,226	746,226	384,420	8.50	45,226
2008	863,950.21	535,649	535,649	328,301	9.50	34,558
2009	418,814.26	242,912	242,912	175,902	10.50	16,753
2010	466,610.78	251,970	251,970	214,641	11.50	18,664
2011	418,290.15	209,145	209,145	209,145	12.50	16,732
2012	758,283.62	348,810	348,810	409,474	13.50	30,331
2013	3,010,020.49	1,264,209	1,264,209	1,745,811	14.50	120,401
2014	1,333,295.91	506,652	506,652	826,644	15.50	53,332
2015	942,791.47	320,549	320,549	622,242	16.50	37,712
2016	1,361,071.93	408,322	408,322	952,750	17.50	54,443
2017	627,806.21	163,230	163,230	464,576	18.50	25,112
2018	2,902,089.18	638,460	638,460	2,263,629	19.50	116,084
2019	2,322,291.54	418,012	418,012	1,904,280	20.50	92,892
2020	1,232,351.77	172,529	172,529	1,059,823	21.50	49,294
2021	1,620,201.49	162,020	162,020	1,458,181	22.50	64,808
2022	1,059,711.03	63,583	63,583	996,128	23.50	42,388
2023	7,330,466.53	146,609	146,609	7,183,858	24.50	293,219
	31,814,133.93	9,936,102	9,936,102	21,878,032		1,272,555
	31,935,113.54	10,057,082	10,057,082	21,878,032		1,272,555
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.2 3.98

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1997	29,668.16	29,668	29,668			
1998	616.92	617	617			
1999	2,201.80	2,202	2,202			
2000	28,233.87	28,234	28,234			
2002	15,818.13	15,818	15,818			
2003	4,391.14	4,391	4,391			
	80,930.02	80,930	80,930			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	91,036.22	88,760	88,559	2,478	0.50	2,478
2005	639,942.30	591,947	590,604	49,338	1.50	32,892
2006	531,209.83	464,809	463,755	67,455	2.50	26,982
2007	355,265.84	293,094	292,429	62,837	3.50	17,953
2008	366,165.39	283,778	283,134	83,031	4.50	18,451
2009	170,560.37	123,656	123,375	47,185	5.50	8,579
2010	536,214.27	361,945	361,124	175,090	6.50	26,937
2011	617,902.76	386,189	385,313	232,590	7.50	31,012
2012	422,219.39	242,776	242,225	179,994	8.50	21,176
2013	301,518.74	158,297	157,938	143,581	9.50	15,114
2014	485,377.78	230,554	230,031	255,347	10.50	24,319
2015	166,566.06	70,791	70,630	95,936	11.50	8,342
2016	423,314.65	158,743	158,383	264,932	12.50	21,195
2017	5,293.47	1,720	1,716	3,577	13.50	265
2018	80,500.66	22,138	22,088	58,413	14.50	4,028
2019	94,855.05	21,342	21,294	73,561	15.50	4,746
2020	17,618.80	3,083	3,076	14,543	16.50	881
2021	8,323.85	1,040	1,038	7,286	17.50	416
2022	37,544.57	2,816	2,810	34,735	18.50	1,878
2023	765,989.44	19,150	19,107	746,883	19.50	38,302
	6,117,419.44	3,526,628	3,518,628	2,598,791		305,946
	6,198,349.46	3,607,558	3,599,558	2,598,791		305,946
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 4.94

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2006	184.18	184	184			
2008	7,281.65	7,282	7,282			
	7,465.83	7,466	7,466			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	3,578.75	3,459	3,459	120	0.50	120
2010	164,035.81	147,632	147,632	16,404	1.50	10,936
2011	1,438,284.10	1,198,565	1,198,565	239,719	2.50	95,888
2012	90,992.44	69,761	69,761	21,231	3.50	6,066
2013	87,778.08	61,445	61,445	26,333	4.50	5,852
2014	558,706.21	353,845	353,845	204,861	5.50	37,247
2015	438,960.07	248,746	248,746	190,214	6.50	29,264
2016	728,202.52	364,101	364,101	364,102	7.50	48,547
2017	862,138.20	373,590	373,590	488,548	8.50	57,476
2018	22,429,861.36	8,224,357	8,224,357	14,205,504	9.50	1,495,316
2019	927,420.81	278,226	278,226	649,195	10.50	61,828
2020	3,249,295.53	758,158	758,158	2,491,138	11.50	216,621
2021	877,289.81	146,218	146,218	731,072	12.50	58,486
2022	4,661,214.18	466,121	466,121	4,195,093	13.50	310,748
2023	49,562,655.83	1,651,923	1,651,923	47,910,733	14.50	3,304,188
	86,080,413.70	14,346,147	14,346,147	71,734,267		5,738,583
	86,087,879.53	14,353,613	14,353,613	71,734,267		5,738,583
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.5	6.67

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2003	798.92	799	799			
	798.92	799	799			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	10,171.63	9,917	9,917	255	0.50	255
2005	127,163.50	117,626	117,626	9,538	1.50	6,359
2006	27,491.51	24,055	24,055	3,437	2.50	1,375
2007	81,010.32	66,834	66,834	14,176	3.50	4,050
2008	56,180.30	43,540	43,540	12,640	4.50	2,809
2009	440,669.84	319,486	319,486	121,184	5.50	22,033
2010	255,140.02	172,220	172,220	82,920	6.50	12,757
2011	338,769.02	211,731	211,731	127,038	7.50	16,938
2012	276,908.31	159,222	159,222	117,686	8.50	13,845
2013	257.34	135	135	122	9.50	13
2014	60,981.37	28,966	28,966	32,015	10.50	3,049
2015	141,044.37	59,944	59,944	81,100	11.50	7,052
2017	54,098.12	17,582	17,582	36,516	13.50	2,705
2018	24,385.60	6,706	6,706	17,680	14.50	1,219
2020	1,017,541.47	178,070	178,070	839,471	16.50	50,877
2021	1,005,587.53	125,698	125,698	879,890	17.50	50,279
2022	784,707.88	58,853	58,853	725,855	18.50	39,235
2023	583,555.91	14,589	14,589	568,967	19.50	29,178
	5,285,664.04	1,615,174	1,615,174	3,670,490		264,028
	5,286,462.96	1,615,973	1,615,973	3,670,490		264,028
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.9 4.99

COMMON PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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						
NET SALVAGE PERCENT.. -10						
1914	110.53	121	122			
1928	38,141.63	37,859	41,956			
1929	7,344.48	7,234	8,079			
1931	31,377.92	30,430	34,516			
1934	293.80	278	322	1	7.66	
1936	1,597.30	1,488	1,726	31	8.43	4
1937	48.15	44	51	2	8.82	
1941	172.88	154	179	11	10.38	1
1942	35.72	32	37	2	10.78	
1943	341.05	299	347	28	11.17	3
1946	87.34	74	86	10	12.37	1
1948	942.96	789	915	122	13.18	9
1949	1,492.64	1,237	1,435	207	13.58	15
1950	22,101.08	18,127	21,025	3,286	13.99	235
1951	220,796.40	179,286	207,948	34,928	14.40	2,426
1952	2,124.32	1,708	1,981	356	14.81	24
1953	63,614.41	50,611	58,702	11,274	15.22	741
1954	1,477,322.28	1,163,247	1,349,213	275,842	15.63	17,648
1955	519,983.44	405,066	469,823	102,159	16.05	6,365
1956	848,846.36	654,125	758,698	175,033	16.47	10,627
1957	22,899.58	17,459	20,250	4,940	16.88	293
1958	125,906.05	94,908	110,081	28,416	17.31	1,642
1959	72,869.52	54,317	63,001	17,155	17.73	968
1960	152,327.08	112,235	130,178	37,382	18.16	2,058
1961	10,464.48	7,622	8,841	2,670	18.58	144
1962	28,981.05	20,860	24,195	7,684	19.01	404
1963	106,294.68	75,575	87,657	29,267	19.45	1,505
1964	575,388.20	404,156	468,767	164,160	19.88	8,258
1965	55,456.25	38,465	44,614	16,388	20.32	806
1966	1,592,845.67	1,090,789	1,265,171	486,959	20.76	23,457
1967	593,732.69	401,366	465,531	187,575	21.20	8,848
1968	651,336.36	434,575	504,049	212,421	21.64	9,816
1969	103,480.21	68,110	78,999	34,829	22.09	1,577
1970	41,092.29	26,677	30,942	14,260	22.54	633
1971	95,789.03	61,324	71,128	34,240	22.99	1,489
1972	574,385.32	362,439	420,381	211,443	23.45	9,017
1973	1,008,638.00	627,168	727,432	382,070	23.91	15,980
1974	118,007.75	72,292	83,849	45,960	24.37	1,886
1975	253,601.14	153,024	177,488	101,473	24.83	4,087
1976	44,228.51	26,272	30,472	18,179	25.30	719
1977	233,961.02	136,772	158,637	98,720	25.77	3,831

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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						
NET SALVAGE PERCENT.. -10						
1978	511,014.62	293,835	340,810	221,306	26.25	8,431
1979	570,201.74	322,392	373,932	253,290	26.73	9,476
1980	2,188,900.03	1,216,584	1,411,076	996,714	27.21	36,630
1981	4,360,401.62	2,381,673	2,762,426	2,034,016	27.69	73,457
1982	1,429,411.83	766,742	889,319	683,034	28.18	24,238
1983	3,035,846.07	1,598,686	1,854,264	1,485,167	28.67	51,802
1984	1,531,099.04	790,972	917,423	766,786	29.17	26,287
1985	8,099,880.56	4,103,440	4,759,447	4,150,422	29.67	139,886
1986	14,037,790.44	6,968,317	8,082,326	7,359,243	30.18	243,845
1987	673,073.28	327,248	379,564	360,817	30.69	11,757
1988	1,767,431.64	841,303	975,800	968,375	31.20	31,038
1989	289,066.29	134,588	156,104	161,869	31.72	5,103
1990	2,378,647.12	1,082,294	1,255,318	1,361,194	32.25	42,208
1991	1,327,102.53	589,764	684,048	775,765	32.78	23,666
1992	3,298,489.15	1,430,871	1,659,621	1,968,717	33.31	59,103
1993	1,188,846.40	502,888	583,284	724,447	33.85	21,402
1994	795,017.46	327,551	379,916	494,603	34.40	14,378
1995	1,126,721.25	451,821	524,053	715,340	34.95	20,468
1996	1,094,786.87	426,744	494,967	709,299	35.51	19,975
1997	1,444,098.36	546,733	634,138	954,370	36.07	26,459
1998	719,563.92	264,083	306,301	485,219	36.65	13,239
1999	1,107,939.70	393,980	456,965	761,769	37.22	20,467
2000	213,816.58	73,511	85,263	149,935	37.81	3,965
2001	778,480.42	258,457	299,776	556,552	38.40	14,494
2002	2,482,693.33	794,464	921,473	1,809,490	39.00	46,397
2003	375,990.96	115,731	134,233	279,357	39.61	7,053
2004	894,798.23	264,328	306,585	677,693	40.23	16,845
2005	606,794.37	171,601	199,034	468,440	40.86	11,465
2006	472,063.35	127,455	147,831	371,439	41.50	8,950
2007	827,771.15	212,904	246,940	663,608	42.14	15,748
2008	5,741,707.87	1,400,988	1,624,961	4,690,918	42.80	109,601
2009	456,225.47	105,207	122,026	379,822	43.47	8,738
2010	663,336.66	143,942	166,954	562,716	44.15	12,746
2011	2,807,339.52	570,460	661,658	2,426,415	44.84	54,113
2012	1,120,640.52	211,803	245,663	987,042	45.55	21,669
2013	1,112,675.47	194,276	225,335	998,608	46.27	21,582
2014	1,284,196.64	205,465	238,312	1,174,304	47.00	24,985
2015	1,063,661.39	154,233	178,890	991,138	47.75	20,757
2016	1,858,288.18	240,838	279,340	1,764,777	48.52	36,372
2017	5,406,736.89	616,390	714,931	5,232,480	49.30	106,135
2018	2,703,143.27	264,370	306,634	2,666,824	50.11	53,219

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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						
NET SALVAGE PERCENT.. -10						
2019	12,270,072.23	998,784	1,158,458	12,338,621	50.93	242,266
2020	3,050,582.43	196,473	227,883	3,127,758	51.78	60,405
2021	3,267,213.08	152,922	177,369	3,416,565	52.66	64,880
2022	1,816,861.89	51,962	60,269	1,938,279	53.57	36,182
2023	1,631,865.46	15,994	18,551	1,776,501	54.51	32,590
	115,580,744.85	40,143,681	46,558,295	80,580,524		2,089,989
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.6 1.81

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1996	141.85	142	142			
	141.85	142	142			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	8,787.85	8,568	8,568	220	0.50	220
2005	731.93	677	677	55	1.50	37
2006	559,762.83	489,792	489,792	69,971	2.50	27,988
2007	3,912.30	3,228	3,228	684	3.50	195
2009	120,749.27	87,543	87,543	33,206	5.50	6,037
2010	559,817.53	377,877	377,877	181,941	6.50	27,991
2011	480,471.26	300,295	300,295	180,176	7.50	24,023
2012	18,731.75	10,771	10,771	7,961	8.50	937
2013	1,083,028.65	568,590	568,590	514,439	9.50	54,151
2014	308,193.50	146,392	146,392	161,802	10.50	15,410
2015	933,354.41	396,676	396,676	536,678	11.50	46,668
2016	145,731.84	54,649	54,649	91,083	12.50	7,287
2017	281,273.19	91,414	91,414	189,859	13.50	14,064
2018	274,929.80	75,606	75,606	199,324	14.50	13,746
2019	389,336.61	87,601	87,601	301,736	15.50	19,467
2020	58,401.69	10,220	10,220	48,182	16.50	2,920
2021	100,981.90	12,623	12,623	88,359	17.50	5,049
2022	510,841.30	38,313	38,313	472,528	18.50	25,542
2023	360,111.56	9,003	9,003	351,109	19.50	18,006
	6,199,149.17	2,769,838	2,769,838	3,429,311		309,738
	6,199,291.02	2,769,980	2,769,980	3,429,311		309,738
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.1 5.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 391.20 COMPUTERS AND PERIPHERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2016	22,217.43	22,217	22,217			
	22,217.43	22,217	22,217			
AMORTIZED						
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	2,175,659.43	2,020,252	1,904,363	271,297	0.50	271,297
2018	888,696.87	698,258	658,203	230,494	1.50	153,663
2019	370,760.99	238,347	224,675	146,086	2.50	58,434
2020	183,262.56	91,631	86,375	96,888	3.50	27,682
2021	271,928.69	97,117	91,546	180,383	4.50	40,085
2022	2,042,657.73	437,721	412,612	1,630,046	5.50	296,372
2023	353,068.67	25,220	23,773	329,295	6.50	50,661
	6,286,034.94	3,608,546	3,401,546	2,884,489		898,194
	6,308,252.37	3,630,763	3,423,763	2,884,489		898,194
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.2	14.24

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	62,707.93	59,573	59,573	3,135	1.50	2,090
1996	84,523.05	77,480	77,480	7,043	2.50	2,817
1997	47,733.27	42,164	42,164	5,569	3.50	1,591
1998	66,132.19	56,212	56,212	9,920	4.50	2,204
1999	282,891.88	231,029	231,029	51,863	5.50	9,430
2000	197,701.27	154,865	154,865	42,836	6.50	6,590
2001	114,098.73	85,574	85,574	28,525	7.50	3,803
2002	427,322.89	306,249	306,249	121,074	8.50	14,244
2003	189,234.65	129,310	129,310	59,925	9.50	6,308
2004	187,624.71	121,956	121,956	65,669	10.50	6,254
2005	36,507.70	22,513	22,513	13,995	11.50	1,217
2006	17,483.29	10,199	10,199	7,284	12.50	583
2011	292,114.52	121,715	121,715	170,400	17.50	9,737
2014	234,200.02	74,164	74,164	160,036	20.50	7,807
2015	65,197.21	18,472	18,472	46,725	21.50	2,173
2016	46,273.01	11,568	11,568	34,705	22.50	1,542
2019	38,768.98	5,815	5,815	32,954	25.50	1,292
2021	98,072.79	8,172	8,172	89,901	27.50	3,269
2023	222,611.57	3,711	3,711	218,901	29.50	7,420
	2,711,199.66	1,540,741	1,540,741	1,170,459		90,371
	2,711,199.66	1,540,741	1,540,741	1,170,459		90,371

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.0 3.33

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1994	5,156.08	5,156	5,156			
	5,156.08	5,156	5,156			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	26,850.18	26,313	26,290	560	0.50	560
2000	315,701.23	296,759	296,501	19,201	1.50	12,801
2001	421,767.80	379,591	379,261	42,507	2.50	17,003
2002	515,026.09	442,922	442,537	72,490	3.50	20,711
2003	277,547.69	227,589	227,391	50,157	4.50	11,146
2004	36,379.01	28,376	28,351	8,028	5.50	1,460
2005	6,658.05	4,927	4,923	1,735	6.50	267
2006	67,182.01	47,027	46,986	20,196	7.50	2,693
2007	217,310.10	143,425	143,300	74,010	8.50	8,707
2008	75,641.35	46,898	46,857	28,784	9.50	3,030
2009	40,890.93	23,717	23,696	17,195	10.50	1,638
2011	153,934.63	76,967	76,900	77,035	12.50	6,163
2012	78,420.35	36,073	36,042	42,379	13.50	3,139
2013	77,567.93	32,579	32,551	45,017	14.50	3,105
2015	223,531.81	76,001	75,935	147,597	16.50	8,945
2016	469,315.56	140,795	140,672	328,643	17.50	18,780
2017	927,389.28	241,121	240,911	686,478	18.50	37,107
2018	257,238.58	56,592	56,543	200,696	19.50	10,292
2019	1,467,570.41	264,163	263,933	1,203,637	20.50	58,714
2020	896,707.37	125,539	125,430	771,278	21.50	35,873
2021	432,660.09	43,266	43,228	389,432	22.50	17,308
2022	1,699,720.72	101,983	101,894	1,597,826	23.50	67,993
2023	489,075.61	9,782	9,773	479,302	24.50	19,563
	9,174,086.78	2,872,405	2,869,905	6,304,182		366,998
	9,179,242.86	2,877,561	2,875,061	6,304,182		366,998
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.2 4.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	13,805.10	12,770	12,770	1,035	1.50	690
2006	16,781.58	14,684	14,684	2,098	2.50	839
2007	99,687.87	82,242	82,242	17,446	3.50	4,985
2009	4,279.64	3,103	3,103	1,177	5.50	214
2012	19,104.27	10,985	10,985	8,119	8.50	955
2015	69,848.87	29,686	29,686	40,163	11.50	3,492
2017	150,436.89	48,892	48,892	101,545	13.50	7,522
2018	159,971.30	43,992	43,992	115,979	14.50	7,999
2019	385,621.43	86,765	86,765	298,856	15.50	19,281
2020	349,423.14	61,149	61,149	288,274	16.50	17,471
2021	347,902.68	43,488	43,488	304,415	17.50	17,395
2022	296,099.24	22,207	22,207	273,892	18.50	14,805
2023	323,762.46	8,094	8,094	315,668	19.50	16,188
	2,236,724.47	468,057	468,057	1,768,667		111,836
	2,236,724.47	468,057	468,057	1,768,667		111,836
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.8 5.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1997	698,441.83	698,442	698,442			
2001	190,482.01	190,482	190,482			
2002	32,152.82	32,153	32,153			
2004	94,070.53	94,071	94,071			
2008	16,481.62	16,482	16,482			
	1,031,628.81	1,031,630	1,031,629			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	1,228,166.70	1,105,350	1,105,350	122,817	1.50	81,878
2011	1,170,354.64	975,292	975,292	195,063	2.50	78,025
2012	257,841.98	197,680	197,680	60,162	3.50	17,189
2013	1,920,142.24	1,344,100	1,344,100	576,042	4.50	128,009
2014	1,709,231.44	1,082,508	1,082,508	626,723	5.50	113,950
2015	1,213,871.14	687,864	687,864	526,007	6.50	80,924
2016	59,250.73	29,625	29,625	29,626	7.50	3,950
2017	949,997.64	411,662	411,662	538,336	8.50	63,334
2018	381,644.58	139,938	139,938	241,707	9.50	25,443
2019	657,996.77	197,399	197,399	460,598	10.50	43,866
2020	631,572.40	147,365	147,365	484,207	11.50	42,105
2022	784,450.57	78,445	78,445	706,006	13.50	52,297
2023	356,635.47	11,887	11,887	344,748	14.50	23,776
	11,321,156.30	6,409,115	6,409,115	4,912,041		754,746
	12,352,785.11	7,440,745	7,440,744	4,912,041		754,746
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5						6.11

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	18,364.29	16,069	16,069	2,295	2.50	918
2007	934,308.86	770,805	770,805	163,504	3.50	46,715
2009	12,589.55	9,127	9,127	3,463	5.50	630
2010	101,638.01	68,606	68,606	33,032	6.50	5,082
2011	9,440.21	5,900	5,900	3,540	7.50	472
2013	93,930.15	49,313	49,313	44,617	9.50	4,697
2014	237,133.14	112,638	112,638	124,495	10.50	11,857
2015	911,511.78	387,393	387,393	524,119	11.50	45,576
2017	268,941.92	87,406	87,406	181,536	13.50	13,447
2019	144,820.87	32,585	32,585	112,236	15.50	7,241
2020	113,044.02	19,783	19,783	93,261	16.50	5,652
2021	142,573.22	17,822	17,822	124,751	17.50	7,129
2022	166,754.28	12,507	12,507	154,247	18.50	8,338
2023	449,797.03	11,245	11,245	438,552	19.50	22,490
	3,604,847.33	1,601,199	1,601,199	2,003,648		180,244
	3,604,847.33	1,601,199	1,601,199	2,003,648		180,244
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.1 5.00



2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC AND COMMON PLANT
AS OF DECEMBER 31, 2025

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | F 717.763.8150

gannettfleming.com

September 12, 2024

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

Attention Angela Camp
Senior Directory NIPSCO Rates & Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric and common plant as of December 31, 2025. The results of our study as of December 31, 2023 are presented in our report titled "2023 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric and Common Plant as of December 31, 2023". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based and the calculated annual depreciation rates as of December 31, 2025.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS

President

A handwritten signature in blue ink that reads "Melissa M. Howard".

MELISSA M. HOWARD

Assistant Project Manager

JJS:mle

079363.100

TABLE OF CONTENTS

PART I. RESULTS OF STUDY	I-1
Description of Summary Tabulations.....	I-2
Description of Detailed Tabulations.....	I-2
Table 1. Summary of Estimated Survivor Curve, Net Salvage Percent, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2025	I-3
Table 2. Summary of Estimated Survivor Curve, Net Salvage Percent, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Common Plant as of December 31, 2025	I-10
Table 3. Summary of the Forecasted Electric Plant in Service for the Period Ended December 31, 2025	I-11
Table 4. Summary of the Forecasted Common Plant in Service for the Period Ended December 31, 2025	I-16
Table 5. Summary of Electric Plant Book Reserve Bringforward From December 31, 2023 to December 31, 2025.....	I-17
Table 6. Summary of Common Plant Book Reserve Bringforward From December 31, 2023 to December 31, 2025.....	I-22
Table 7. Calculation of Weighted Net Salvage Percent.....	I-23
Table 8. Calculation of Terminal Net Salvage Percent.....	I-24
PART II. DETAILED DEPRECIATION CALCULATIONS	II-1
Electric Plant.....	II-2
Common Plant	II-125

PART I. RESULTS OF STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 8 presented on pages I-3 through I-24 summarize the results of the depreciation study as of December 31, 2025. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2025, future book accruals, calculated annual accrual amount and rate, and composite remaining life for electric plant in service. Table 2 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2025, future book accruals, calculated annual accrual amount and rate, and composite remaining life for common plant in service. Tables 3 and 4 presents the bringforward of the plant in service to December 31, 2025. Tables 5 and 6 presents the bringforward of the book reserve to December 31, 2025 for electric and common plant. Tables 7 and 8 sets forth the weighted net salvage calculations for the generating facilities.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount.

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2025 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	TOTAL ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT (8)	RATE (9)=(8)/(5)	
STEAM PRODUCTION PLANT									
311.00 STRUCTURES AND IMPROVEMENTS									
MICHIGAN CITY GENERATING STATION	12-2028	110-R2.5 *	(67)	46,027,141.95	19,214,893	57,650,434	6,782,404 **	14.74	8.5
MICHIGAN CITY - UNIT 12	12-2028	110-R2.5 *	(67)	105,391,567.33	51,508,881	124,495,036	14,646,475 **	13.90	8.5
TOTAL MICHIGAN CITY				151,418,709.28	70,723,774	182,145,470	21,428,879	14.15	8.5
SUGAR CREEK									
TOTAL ACCOUNT 311	06-2068	110-R2.5 *	(28)	8,084,108.45	4,094,685	6,252,974	152,043	1.88	41.1
BOILER PLANT EQUIPMENT									
312.10 BOILER PLANT EQUIPMENT									
MICHIGAN CITY GENERATING STATION	12-2028	55-R1 *	(67)	90,788,707.47	60,688,863	90,928,278	10,697,444 **	11.78	8.5
MICHIGAN CITY - UNIT 12	12-2028	55-R1 *	(67)	261,925,849.67	166,272,474	271,143,695	31,899,258 **	12.18	8.5
TOTAL MICHIGAN CITY				352,714,557.14	226,961,337	362,071,973	42,596,702	12.08	8.5
SUGAR CREEK									
TOTAL ACCOUNT 312.1	06-2068	55-R1 *	(28)	96,801,493.64	58,392,780	65,513,132	1,914,475	1.98	34.2
312.20 BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE									
MICHIGAN CITY GENERATING STATION	12-2028	55-R1 *	(67)	8,502,659.44	8,356,263	5,843,178	687,433 **	8.08	8.5
MICHIGAN CITY - UNIT 12	12-2028	55-R1 *	(67)	796,688.99	826,154	504,317	59,331 **	7.45	8.5
TOTAL ACCOUNT 312.2				9,299,348.43	9,182,417	6,347,495	746,764	8.03	
312.30 BOILER PLANT - UNIT TRAIN COAL CARS									
MICHIGAN CITY GENERATING STATION		25-R2.5	0	2,841,743.85	2,753,480	88,264	10,384 **	0.37	8.5
312.40 BOILER PLANT - SO2 PLANT EQUIPMENT									
MICHIGAN CITY - UNIT 12	12-2028	55-R1 *	(67)	230,108,218.67	103,181,315	281,099,410	33,070,519 **	14.37	8.5
312.50 BOILER PLANT - COAL PILE BASE									
MICHIGAN CITY GENERATING STATION	12-2028	55-R1 *	(67)	717,113.23	1,197,579	0	0 **	-	-
TOTAL ACCOUNT 312				692,482,474.96	401,668,908	715,120,274	78,338,844	11.31	
314.00 TURBOGENERATOR UNITS									
MICHIGAN CITY GENERATING STATION	12-2028	60-R2 *	(67)	4,843,911.56	710,782	7,378,550	868,065 **	17.92	8.5
MICHIGAN CITY - UNIT 12	12-2028	60-R2 *	(67)	97,485,934.88	45,078,446	117,723,065	13,849,772 **	14.21	8.5
TOTAL MICHIGAN CITY				102,329,846.44	45,789,228	125,101,615	14,717,837	14.38	8.5
SUGAR CREEK									
TOTAL ACCOUNT 314	06-2068	60-R2 *	(28)	57,816,549.33	27,669,122	46,336,061	1,291,945	2.23	35.9
SUGAR CREEK									
TOTAL ACCOUNT 314				160,146,395.77	73,458,350	171,437,676	16,009,782	10.00	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2025 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
315.00 ACCESSORY ELECTRIC EQUIPMENT									
MICHIGAN CITY GENERATING STATION	12-2028	70-R2 *	(67)	23,807,800.73	25,656,902	14,102,125	1,659,074 **	6.97	8.5
MICHIGAN CITY - UNIT 12	12-2028	70-R2 *	(67)	35,227,102.15	39,953,156	18,876,105	2,220,718 **	6.30	8.5
TOTAL MICHIGAN CITY				59,034,902.88	65,610,058	32,978,230	3,879,792	6.57	8.5
SUGAR CREEK	06-2068	70-R2 *	(28)	4,897,315.43	2,894,694	3,373,870	89,263	1.82	37.8
TOTAL ACCOUNT 315				63,932,218.31	68,504,752	36,352,100	3,969,055	6.21	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
MICHIGAN CITY GENERATING STATION	12-2028	70-R1.5 *	(67)	3,931,264.86	493,793	6,071,419	714,285 **	18.17	8.5
MICHIGAN CITY - UNIT 12	12-2028	70-R1.5 *	(67)	5,441,982.85	631,322	8,456,789	994,916 **	18.28	8.5
TOTAL MICHIGAN CITY				9,373,247.71	1,125,115	14,528,208	1,709,201	18.23	8.5
SUGAR CREEK	06-2068	70-R1.5 *	(28)	3,563,623.43	1,126,831	3,434,607	91,471	2.57	37.5
TOTAL ACCOUNT 316				12,936,871.14	2,251,946	17,962,815	1,800,672	13.92	
TOTAL STEAM PRODUCTION PLANT				1,089,000,777.91	620,702,415	1,129,271,309	121,699,275	11.18	
HYDROELECTRIC PRODUCTION PLANT									
331.00 STRUCTURES AND IMPROVEMENTS									
NORWAY GENERATING STATION	11-2037	70-S1 *	(13)	4,615,792.78	1,890,273	3,325,573	282,348	6.12	11.8
OAKDALE GENERATING STATION	11-2037	70-S1 *	(8)	7,173,147.86	3,202,088	4,544,912	386,078	5.38	11.8
TOTAL ACCOUNT 331				11,788,940.64	5,092,361	7,870,485	668,426	5.67	
332.00 RESERVOIRS, DAMS AND WATERWAYS									
NORWAY GENERATING STATION	11-2037	85-R2.5 *	(13)	33,719,831.63	8,970,126	29,133,284	2,466,944	7.32	11.8
OAKDALE GENERATING STATION	11-2037	85-R2.5 *	(8)	37,145,730.66	9,118,796	30,998,593	2,622,088	7.06	11.8
TOTAL ACCOUNT 332				70,865,562.29	18,088,922	60,131,877	5,089,032	7.18	
333.00 WATER WHEELS, TURBINES AND GENERATORS									
NORWAY GENERATING STATION	11-2037	75-R2 *	(13)	7,960,788.80	3,174,832	5,809,559	526,005	6.62	11.0
OAKDALE GENERATING STATION	11-2037	75-R2 *	(8)	6,429,578.26	2,452,118	4,491,827	386,919	6.02	11.6
TOTAL ACCOUNT 333				14,380,367.06	5,626,950	10,301,386	912,924	6.35	
334.00 ACCESSORY ELECTRIC EQUIPMENT									
NORWAY GENERATING STATION	11-2037	55-L1.5 *	(13)	1,678,599.17	1,091,445	805,372	74,032	4.41	10.9
OAKDALE GENERATING STATION	11-2037	55-L1.5 *	(8)	830,241.56	326,461	570,200	49,769	5.99	11.5
TOTAL ACCOUNT 334				2,508,840.73	1,417,906	1,375,572	123,801	4.93	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2025 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
NORWAY GENERATING STATION	11-2037	60-S0.5 *	(13)	1,022,677.29	360,067	795,558	68,730	6.72	11.6
OAKDALE GENERATING STATION	11-2037	60-S0.5 *	(8)	270,873.17	100,425	192,118	16,689	6.16	11.5
TOTAL ACCOUNT 335				1,293,550.46	460,492	987,676	85,419	6.60	
TOTAL HYDROELECTRIC PRODUCTION PLANT				100,837,261.18	30,686,631	80,666,996	6,879,602	6.82	
OTHER PRODUCTION PLANT									
341.00 STRUCTURES AND IMPROVEMENTS									
R M SCHAFFER - UNITS 16A AND 16B	12-2026	55-R3 *	(4)	2,484,301.00	1,872,564	711,109	711,108	28.62	1.0
R M SCHAFFER - UNIT 16A	12-2026	55-R3 *	(4)	212,249.57	211,909	8,831	8,830	4.16	1.0
TOTAL R M SCHAFFER				2,696,550.57	2,084,473	719,940	719,938	26.70	1.0
SUGAR CREEK	06-2068	55-R3 *	(17)	13,149,657.86	6,912,218	8,472,882	239,019	1.82	35.4
TOTAL ACCOUNT 341				15,846,208.43	8,996,691	9,192,822	958,957	6.05	
341.10 STRUCTURES AND IMPROVEMENTS - SOLAR				49,455.17	3,484	45,971	1,411	2.85	32.6
341.20 STRUCTURES AND IMPROVEMENTS - UTILITY-SCALE SOLAR									
CAVALRY	06-2049	45-R2.5 *	(15)	54,184,033.32	3,467,681	58,843,957	2,157,037	3.98	27.3
DUNNS BRIDGE II	06-2050	45-R2.5 *	(8)	105,743,471.58	2,116,878	112,086,071	3,963,440	3.75	28.3
FAIRBANKS	06-2050	45-R2.5 *	(13)	64,977,968.18	1,361,577	72,063,528	2,548,215	3.92	28.3
GIBSON	06-2050	45-R2.5 *	(16)	53,506,855.66	1,151,239	60,916,714	2,154,056	4.03	28.3
TOTAL ACCOUNT 341.2				278,412,328.74	8,097,375	303,910,270	10,822,748	3.89	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
R M SCHAFFER - UNITS 16A AND 16B	12-2026	55-S2 *	(4)	9,106,086.70	6,611,384	2,858,946	2,858,947	31.40	1.0
SUGAR CREEK	06-2048	55-S2 *	(17)	3,199,461.54	2,257,626	1,485,744	70,570	2.21	21.1
TOTAL ACCOUNT 342				12,305,548.24	8,869,010	4,344,690	2,929,517	23.81	
343.00 PRIME MOVERS									
R M SCHAFFER - UNITS 16A AND 16B	12-2026	50-R1 *	(4)	3,850,660.76	1,184,933	2,819,754	2,819,754	73.23	1.0
R M SCHAFFER - UNIT 16A	12-2026	50-R1 *	(4)	15,109,175.53	14,173,710	1,539,833	1,539,832	10.19	1.0
R M SCHAFFER - UNIT 16B	12-2026	50-R1 *	(4)	23,015,175.73	22,726,733	1,209,050	1,209,049	5.25	1.0
TOTAL R M SCHAFFER				41,975,012.02	38,085,376	5,568,637	5,568,635	13.27	1.0
SUGAR CREEK	06-2048	50-R1 *	(17)	118,449,540.98	41,169,623	97,416,340	4,735,768	4.00	20.6
TOTAL ACCOUNT 343				160,424,553.00	79,254,999	102,984,977	10,304,403	6.42	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2025 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
344.00 GENERATORS									
R M SCHAFFER - UNIT 16A	12-2026	55-R3 *	(4)	5,927,994.17	5,220,374	944,740	944,741	15.94	1.0
R M SCHAFFER - UNIT 16B	12-2026	55-R3 *	(4)	2,723,343.82	2,672,305	159,973	159,972	5.87	1.0
TOTAL R M SCHAFFER				8,651,337.99	7,892,679	1,104,713	1,104,713	12.77	1.0
SUGAR CREEK	06-2048	55-R3 *	(17)	40,450,118.74	25,423,352	21,903,287	1,023,195	2.53	21.4
TOTAL ACCOUNT 344				49,101,456.73	33,316,031	23,008,000	2,127,908	4.33	
344.10 GENERATORS - SOLAR		25-S2.5	0	991,495.17	201,025	790,470	40,046	4.04	19.7
344.20 GENERATORS - UTILITY-SCALE SOLAR									
CAVALRY	06-2049	45-R2.5 *	(15)	277,438,546.57	17,755,358	301,298,971	12,455,518	4.49	24.2
DUNNS BRIDGE II	06-2050	45-R2.5 *	(8)	541,438,377.01	10,839,143	573,914,304	22,783,418	4.21	25.2
FAIRBANKS	06-2050	45-R2.5 *	(13)	332,706,744.45	6,971,750	368,986,871	14,648,149	4.40	25.2
GIBSON	06-2050	45-R2.5 *	(16)	273,971,193.27	5,894,743	311,911,841	12,382,368	4.52	25.2
TOTAL ACCOUNT 344.2				1,425,554,861.30	41,460,994	1,556,111,987	62,269,453	4.37	
345.00 ACCESSORY ELECTRIC EQUIPMENT									
R M SCHAFFER - UNITS 16A AND 16B	12-2026	50-S1 *	(4)	17,562,929.31	9,291,000	8,974,446	8,974,446	51.10	1.0
R M SCHAFFER - UNIT 16A	12-2026	50-S1 *	(4)	1,164,784.62	1,139,694	71,682	71,682	6.15	1.0
R M SCHAFFER - UNIT 16B	12-2026	50-S1 *	(4)	966,720.95	954,635	50,755	50,755	5.25	1.0
TOTAL R M SCHAFFER				19,694,434.88	11,385,329	9,096,883	9,096,883	46.19	1.0
SUGAR CREEK	06-2048	50-S1 *	(17)	34,529,128.11	22,844,101	17,554,979	882,580	2.56	19.9
TOTAL ACCOUNT 345				54,223,562.99	34,229,430	26,651,862	9,979,463	18.40	
345.10 ACCESSORY ELECTRIC EQUIPMENT - SOLAR		25-S2.5	0	247,873.83	50,631	197,243	9,992	4.03	19.7
345.20 ACCESSORY ELECTRIC EQUIPMENT - UTILITY-SCALE SOLAR									
CAVALRY	06-2049	45-R2.5 *	(15)	39,110,279.69	2,502,423	42,474,399	1,668,935	4.27	25.5
DUNNS BRIDGE II	06-2050	45-R2.5 *	(8)	76,326,114.82	1,528,229	80,903,975	3,072,692	4.03	26.3
FAIRBANKS	06-2050	45-R2.5 *	(13)	46,901,391.29	982,959	52,015,613	1,975,527	4.21	26.3
GIBSON	06-2050	45-R2.5 *	(16)	38,621,488.80	831,111	43,969,617	1,669,951	4.32	26.3
TOTAL ACCOUNT 345.2				200,959,275.60	5,844,722	219,363,804	8,387,105	4.17	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2025 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
R M SCHAFFER - UNITS 16A AND 16B	12-2026	55-R2 *	(4)	401,558.85	243,846	173,775	173,775	43.28	1.0
R M SCHAFFER - UNIT 16A	12-2026	55-R2 *	(4)	56,008.00	53,824	4,424	4,425	7.90	1.0
TOTAL R M SCHAFFER				457,566.85	297,670	178,199	178,200	38.95	1.0
SUGAR CREEK	06-2048	55-R2 *	(17)	5,637,396.32	3,119,781	3,475,973	165,185	2.93	21.0
TOTAL ACCOUNT 346				6,094,963.17	3,417,451	3,654,172	343,385	5.63	
TOTAL OTHER PRODUCTION PLANT				2,204,211,583.37	223,741,843	2,250,256,268	108,174,388	4.91	
TRANSMISSION PLANT									
350.20 LAND RIGHTS		80-R4	0	15,667,095.38	11,598,910	4,068,185	52,355	0.33	77.7
352.00 STRUCTURES AND IMPROVEMENTS		70-R1.5	(20)	120,006,206.97	27,822,792	116,184,656	1,905,289	1.59	61.0
353.00 STATION EQUIPMENT		50-S0	(15)	1,209,443,672.94	274,863,958	1,115,991,266	26,483,027	2.19	42.1
354.00 TOWERS AND FIXTURES		75-R3	(30)	234,065,559.12	92,070,828	212,214,399	3,384,642	1.45	62.7
355.00 POLES AND FIXTURES		60-R1	(40)	441,931,660.13	111,011,176	507,693,148	9,435,800	2.14	53.8
356.00 OVERHEAD CONDUCTORS AND DEVICES		65-R2	(45)	316,129,902.23	121,826,202	336,562,156	6,250,660	1.98	53.8
357.00 UNDERGROUND CONDUIT		70-S4	(5)	904,994.78	701,583	248,662	4,599	0.51	54.1
358.00 UNDERGROUND CONDUCTORS AND DEVICES		50-R1.5	(5)	4,441,926.88	1,276,270	3,387,753	80,942	1.82	41.9
359.00 ROADS AND TRAILS		65-R4	0	31,088.94	15,016	16,073	609	1.96	26.4
TOTAL TRANSMISSION PLANT				2,342,622,107.37	641,191,735	2,296,366,298	47,597,923	2.03	
DISTRIBUTION PLANT									
360.20 LAND RIGHTS		80-R4	0	1,611,388.87	381,082	1,230,307	18,800	1.17	65.4
361.00 STRUCTURES AND IMPROVEMENTS		70-R1.5	(20)	20,834,098.08	9,549,803	15,451,115	276,487	1.33	55.9
362.00 STATION EQUIPMENT		52-S0	(15)	695,297,773.42	169,278,666	630,313,773	14,371,230	2.07	43.9
POLES, TOWERS AND FIXTURES									
364.10 CUSTOMER TRANSFORMER STATION		49-S0	(55)	61,383,975.08	35,822,062	59,323,099	1,491,955	2.43	39.8
364.20 POLES, TOWERS, AND FIXTURES		48-R1	(55)	809,432,020.90	262,404,188	992,215,444	24,161,648	2.99	41.1
TOTAL ACCOUNT 364				870,815,995.98	298,226,250	1,051,538,543	25,653,603	2.95	
365.00 OVERHEAD CONDUCTORS AND DEVICES		65-R1	(70)	503,615,755.75	225,253,840	630,892,945	10,911,938	2.17	57.8
366.00 UNDERGROUND CONDUIT		70-S2.5	(5)	5,754,045.02	2,198,817	3,844,930	77,434	1.35	49.7
367.00 UNDERGROUND CONDUCTORS AND DEVICES		53-R2.5	(35)	719,335,598.55	213,843,036	757,260,022	17,533,397	2.44	43.2
368.00 LINE TRANSFORMERS		47-S0	(10)	438,272,677.07	156,425,125	325,674,820	8,781,818	2.00	37.1
SERVICES									
369.10 OVERHEAD SERVICES		48-R1	(50)	58,862,877.78	42,319,943	45,974,374	1,157,585	1.97	39.7
369.20 UNDERGROUND SERVICES		75-R3	(50)	329,574,657.54	155,332,144	339,029,842	5,315,742	1.61	63.8
TOTAL ACCOUNT 369				388,437,535.32	197,652,087	385,004,216	6,473,327	1.67	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2025 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
METERS									
370.10 CUSTOMER METERING STATIONS		50-R2	(5)	24,831,212.44	10,772,610	15,300,163	390,624	1.57	39.2
370.20 METERS		25-L0	(5)	129,340,994.65	28,225,729	107,582,315	5,066,122	3.92	21.2
TOTAL ACCOUNT 370				154,172,207.09	38,998,339	122,882,478	5,456,746	3.54	
371.00 INSTALLATIONS ON CUSTOMER PREMISES		20-O1	(30)	13,170,731.71	7,189,523	9,932,428	604,110	4.59	16.4
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		30-L0	(40)	76,079,721.04	23,338,866	83,174,743	3,623,625	4.76	23.0
TOTAL DISTRIBUTION PLANT				3,887,397,527.90	1,342,331,434	4,017,200,320	93,782,515	2.41	
GENERAL PLANT									
390.00 STRUCTURES AND IMPROVEMENTS		60-R1.5	(10)	80,207,587.38	8,245,613	79,982,733	1,436,514	1.79	55.7
391.10 OFFICE FURNITURE AND EQUIPMENT		20-SQ	0	4,503,477.64	2,826,155	1,677,323	225,067	5.00	7.5
391.20 COMPUTERS AND PERIPHERAL EQUIPMENT		7-SQ	0	10,225,401.21	7,827,834	2,397,567	1,461,186	14.29	1.6
393.00 STORES EQUIPMENT		30-SQ	0	840,983.94	461,876	379,108	28,043	3.33	13.5
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	0	31,219,333.07	11,811,607	19,407,726	1,249,729	4.00	15.5
395.00 LABORATORY EQUIPMENT		20-SQ	0	5,386,440.92	3,348,174	2,038,267	269,165	5.00	7.6
397.00 COMMUNICATION EQUIPMENT		15-SQ	0	96,126,113.82	26,077,512	70,048,602	6,411,145	6.67	10.9
398.00 MISCELLANEOUS EQUIPMENT		20-SQ	0	5,148,328.91	1,999,319	3,149,010	257,323	5.00	12.2
TOTAL DEPRECIABLE GENERAL PLANT				233,657,666.89	62,599,090	179,080,336	11,338,172	4.85	
RESERVE ADJUSTMENT FOR AMORTIZATION									
391.10 OFFICE FURNITURE AND EQUIPMENT					125,698		(41,900)	***	3.0
391.20 COMPUTERS AND PERIPHERAL EQUIPMENT					5,847,536		(1,949,179)	***	3.0
393.00 STORES EQUIPMENT					32,579		(10,860)	***	3.0
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT					66,081		(22,027)	***	3.0
395.00 LABORATORY EQUIPMENT					612,538		(204,179)	***	3.0
397.00 COMMUNICATION EQUIPMENT					(2,963,573)		987,857	***	3.0
398.00 MISCELLANEOUS EQUIPMENT					(51,772)		17,258	***	3.0
TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION					3,669,087		(1,223,030)		
TOTAL DEPRECIABLE ELECTRIC PLANT				9,857,726,924.62	2,924,921,235	9,952,841,527	388,248,845	3.94	
NONDEPRECIABLE									
302.00 FRANCHISES AND CONSENTS				1,389.41					
303.00 MISCELLANEOUS INTANGIBLE PLANT				243,035,839.45	73,337,609				
310.00 LAND AND LAND RIGHTS				5,192,264.65	(4,007)				
311.00 STRUCTURES AND IMPROVEMENTS				0.00	4,481,692				
D H MITCHELL GENERATING STATION									
312.10 BOILER PLANT EQUIPMENT									
D H MITCHELL GENERATING STATION					2,821,855				

BCFH9FB-B8-B5-DI 6 @ G9FJ 7 9 7 CAD6 BM
 H6 @ %GI AA5FMC: 9GHA5H8 GI F J=CF 71 FJ9ZB9HG @5: 9 D9F79BHCF= B5 @7 CGH6CC? 89DF97-5 HCBF9G9FJ9
 5B8 75 @71 @H8 5BBI 5 @89DF97-5 HCB577FI 5 @5F9 @H8 HC 9 @7HF 7 D @BH5GC: 8979A69F'-%888)

577CI BH	DFC656 @ F9HF9A9BH 85H9	GI F J=CF 71 FJ9	B9H G5 @5: 9 D9F79BH	CF= B5 @7 CGH 5 GC: 8979A69F'-%888)	6CC? 89DF97-5 HCB F9G9FJ9	HCH5 @ 5BBI 5 @577FI 5 @ 5ACI BH	7 CADCGH9 F9A5-BB; @ 9
稅	稅	稅	稅	稅	稅	稅	稅
312.40 BOILER PLANT - SO2 PLANT EQUIPMENT				0.00	6,054		
D H MITCHELL GENERATING STATION							
312.50 BOILER PLANT - COAL PILE BASE				0.00	69,620		
D H MITCHELL GENERATING STATION							
314.00 TURBO-GENERATOR UNITS				0.00	3,298,615		
D H MITCHELL GENERATING STATION							
315.00 ACCESSORY ELECTRIC EQUIPMENT				401.20	(2,570,344)		
D H MITCHELL GENERATING STATION							
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT				0.00	(1,224,757)		
D H MITCHELL GENERATING STATION							
330.00 LAND AND LAND RIGHTS				24,250.62	(98)		
340.10 LAND				18,332,943.61	(14)		
340.20 LAND RIGHTS				76,947,694.40	(4,389)		
350.10 LAND				24,761,238.91	(397,571)		
360.10 LAND				10,426,228.44	(156,718)		
389.10 LAND				16,851.32			
389.20 LAND RIGHTS				101,627.34			
390.20 LEASED PROPERTY				212,673.04	211,320		
577 CI BHGBCHGH 8-98							
TRANSPORTATION EQUIPMENT				0.00	(1,030,784)		
392.10 TRANSPORTATION EQUIPMENT - AUTOS				1,918,863.64	1,148,444		
392.20 TRANSPORTATION EQUIPMENT - TRAILERS				367,964.14	(152,667)		
392.30 TRANSPORTATION EQUIPMENT - TRUCKS < 13,000				383,544.66	2,039,666		
392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000				5,248,819.05	5,515,650		
396.00 POWER OPERATED EQUIPMENT							
AJD 5 GC9 HG							
350.10 LAND				1,843,154.51			
350.20 LAND RIGHTS				52,010,326.11	5,006,463		
352.00 STRUCTURES AND IMPROVEMENTS				2,999,962	2,999,962		
353.00 STATION EQUIPMENT				164,183,979.14	22,435,835		
354.00 TOWERS AND FIXTURES				42,081,024.55	3,887,635		
355.00 POLES AND FIXTURES				239,684,022.95	48,667,992		
356.00 OVERHEAD CONDUCTORS AND DEVICES				94,066,212.36	14,562,549		
HCH5 @BCB89DF97-5 @ 5B8 577 CI BHGBCHGH 8-98							
HCH5 @ @7HF 7 D @BH							

* INTERIM SURVIVOR CURVES USED. EACH LOCATION HAS A UNIQUE PROBABLE RETIREMENT DATE.
 ** ANNUAL ACCRUAL AMOUNT IS BASED ON 8.5-YEAR REMAINING LIFE.
 *** SEPARATE RESERVE AMORTIZATION TO BE RECOVERED OVER 5 YEARS BEGINNING IN 2023.

NORTHERN INDIANA PUBLIC SERVICE COMPANY
TABLE 3. SUMMARY OF THE FORECASTED ELECTRIC PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2025

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2023 (2)			2024 RETIREMENTS (4)			2025 ADDITIONS (6)			RETIREMENTS (7)			ORIGINAL COST AS OF DECEMBER 31, 2025 (8)		
	ADDITIONS (3)	TRANSFERS (5)	TOTAL	ADDITIONS (3)	TRANSFERS (5)	TOTAL	ADDITIONS (6)	TRANSFERS (5)	TOTAL	ADDITIONS (6)	TRANSFERS (5)	TOTAL	ADDITIONS (6)	TRANSFERS (5)	TOTAL
STEAM PRODUCTION PLANT															
311.00 STRUCTURES AND IMPROVEMENTS															
MICHIGAN CITY GENERATING STATION	40,067,368.00		40,067,368.00	5,563,027.33		5,563,027.33	(452,004.15)		923,811.84				(75,061.07)		46,027,141.95
MICHIGAN CITY - UNIT 12	101,404,496.16		101,404,496.16	182,636.77		182,636.77	(1,136,936.81)		2,338,028.20				(189,968.31)		105,391,567.33
R M SCHAFFER GENERATING STATION	346,103,604.92		346,103,604.92	2,050,815.75		2,050,815.75	(61,986.13)		2,416,324.38				(351,528,663.81)		0.00
R M SCHAFFER - UNIT 14	628,032.07		628,032.07	12,396.87		12,396.87	(1,400.47)		920,904.89				(639,028.47)		0.00
R M SCHAFFER - UNIT 15	276,855.53		276,855.53	5,464.92		5,464.92	(444.03)		(281,876.42)						0.00
R M SCHAFFER - UNIT 17	906,405.12		906,405.12	17,891.74		17,891.74	(5,706.18)		20,898.51				(939,489.19)		0.00
R M SCHAFFER - UNIT 18	295,255.04		295,255.04	5,828.11		5,828.11	(473.54)		6,807.54				(307,417.15)		0.00
SUGAR CREEK	7,778,278.34		7,778,278.34	153,537.25		153,537.25	(12,475.13)		179,339.60				(14,571.61)		8,084,108.45
TOTAL ACCOUNT 311	497,460,295.18		497,460,295.18	9,810,609.02		9,810,609.02	(797,128.40)	0.00	5,885,211.07				(352,856,171.14)		159,502,817.75
BOILER PLANT EQUIPMENT															
312.10 BOILER PLANT EQUIPMENT															
MICHIGAN CITY GENERATING STATION	87,354,077.49		87,354,077.49	1,724,302.55		1,724,302.55	(140,102.12)		2,014,076.21				(163,646.66)		90,788,707.47
MICHIGAN CITY - UNIT 12	243,903,395.85		243,903,395.85	13,932,815.25		13,932,815.25	(1,136,936.81)		5,623,503.29				(456,917.91)		261,925,649.67
R M SCHAFFER GENERATING STATION	518,626,016.02		518,626,016.02	371,663.34		371,663.34	(25,055.26)		610,986.75				(527,932,824.59)		0.00
R M SCHAFFER - UNIT 14	7,407,497.28		7,407,497.28	146,218.32		146,218.32	(12,704.90)		7,809,213.74				(7,541,010.70)		0.00
R M SCHAFFER - UNIT 15	263,425.71		263,425.71	5,199.82		5,199.82	(422.49)		(288,203.04)						0.00
R M SCHAFFER - UNIT 17	3,882,954.10		3,882,954.10	76,846.54		76,846.54	(10,546.12)		89,527.21				(4,038,581.73)		0.00
R M SCHAFFER - UNIT 18	3,184,704.86		3,184,704.86	62,863.63		62,863.63	(5,107.76)		79,428.04				(3,315,888.77)		0.00
SUGAR CREEK	93,150,935.49		93,150,935.49	1,832,705.91		1,832,705.91	(148,910.05)		2,140,697.07				(173,934.78)		96,801,463.64
TOTAL ACCOUNT 312.1	957,772,986.80		957,772,986.80	18,212,415.36		18,212,415.36	(1,479,785.51)	0.00	10,552,218.57				(535,541,794.44)		449,516,050.76
312.20 BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE															
MICHIGAN CITY GENERATING STATION	7,982,088.55		7,982,088.55	382,592.14		382,592.14	(91,086.17)		184,038.30				(14,953.38)		8,502,659.44
MICHIGAN CITY - UNIT 12	766,549.43		766,549.43	15,131.10		15,131.10	(1,229.42)		17,673.91				(1,436.03)		796,688.99
R M SCHAFFER GENERATING STATION	14,739,911.84		14,739,911.84	290,954.56		290,954.56	(23,640.49)		339,850.25				(15,347,076.16)		0.00
TOTAL ACCOUNT 312.2	23,488,529.82		23,488,529.82	688,677.80		688,677.80	(55,956.08)	0.00	541,562.46				(15,363,465.57)		9,299,948.43
312.30 BOILER PLANT - UNIT TRAIN COAL CARS															
MICHIGAN CITY GENERATING STATION	2,701,500.27		2,701,500.27	90,359.26		90,359.26	(7,341.82)		62,287.05				(5,060.91)		2,841,743.85
R M SCHAFFER GENERATING STATION	1,164,024.00		1,164,024.00	17,232.71		17,232.71	(1,400.18)		20,128.71				(1,199,985.24)		0.00
TOTAL ACCOUNT 312.3	3,865,524.27		3,865,524.27	107,591.97		107,591.97	(8,742.00)	0.00	82,415.76				(2,205,046.15)		2,841,743.85
312.40 BOILER PLANT - SO2 PLANT EQUIPMENT															
MICHIGAN CITY - UNIT 12	216,088,321.47		216,088,321.47	8,054,556.50		8,054,556.50	(654,444.56)		5,028,345.75				(408,560.49)		230,108,218.67
R M SCHAFFER GENERATING STATION	173,073,628.31		173,073,628.31	272,506.41		272,506.41	(22,116.27)		318,301.86				(173,642,320.31)		0.00
R M SCHAFFER - UNIT 17	83,545.92		83,545.92	1,649.13		1,649.13	(159.27)		1,926.27				(86,962.05)		0.00
R M SCHAFFER - UNIT 18	137,689.26		137,689.26	2,717.88		2,717.88	(220.83)		3,174.63				(143,360.94)		0.00
TOTAL ACCOUNT 312.4	391,383,184.96		391,383,184.96	8,331,429.92		8,331,429.92	(676,940.93)	0.00	5,351,748.51				(174,281,203.79)		230,108,218.67
312.50 BOILER PLANT - COAL PILE BASE															
MICHIGAN CITY GENERATING STATION	664,033.03		664,033.03	42,464.21		42,464.21	(3,450.28)		15,310.25				(1,243.98)		717,113.23
R M SCHAFFER GENERATING STATION	2,400,176.48		2,400,176.48	42,464.21		42,464.21	(3,450.28)	0.00	15,310.25				(2,400,176.48)		0.00
TOTAL ACCOUNT 312.5	3,064,209.51		3,064,209.51	84,928.42		84,928.42	(6,900.56)	0.00	30,620.50				(2,400,176.48)		717,113.23
TOTAL ACCOUNT 312	1,379,574,445.36		1,379,574,445.36	27,382,579.26		27,382,579.26	(2,224,874.80)	0.00	16,549,255.55				(728,792,930.41)		692,482,474.96
314.00 TURBOGENERATOR UNITS															
MICHIGAN CITY GENERATING STATION	1,653,936.00		1,653,936.00	3,433,953.88		3,433,953.88	(279,013.80)		38,133.92				(3,098.44)		4,843,911.56
MICHIGAN CITY - UNIT 12	93,797,941.90		93,797,941.90	1,851,499.49		1,851,499.49	(150,437.06)		2,162,648.96				(175,718.41)		97,485,934.88
R M SCHAFFER GENERATING STATION	201,875,510.51		201,875,510.51	45,881.04		45,881.04	(3,727.90)		54,497.48				(202,012,169.15)		0.00
R M SCHAFFER - UNIT 15	39,295.98		39,295.98	775.66		775.66	(63.02)		(40,008.02)						0.00
R M SCHAFFER - UNIT 16	1,903,583.13		1,903,583.13	37,575.27		37,575.27	(3,065.06)		43,889.90				(1,961,995.25)		0.00
SUGAR CREEK	55,629,289.92		55,629,289.92	1,098,079.55		1,098,079.55	(89,220.58)		1,282,614.78				(104,214.34)		57,816,549.33
TOTAL ACCOUNT 314	354,899,556.84		354,899,556.84	6,467,764.89		6,467,764.89	(525,515.41)	0.00	3,581,785.04				(204,277,195.59)		160,146,395.77

NORTHERN INDIANA PUBLIC SERVICE COMPANY
TABLE 3. SUMMARY OF THE FORECASTED ELECTRIC PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2025

ACCOUNT (1)	ORIGINAL COST AS OF		2024		2025		RETIREMENTS (7)	ORIGINAL COST AS OF DECEMBER 31, 2025 (8)
	DECEMBER 31, 2023 (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	ADDITIONS (6)	RETIREMENTS (7)		
315.00 ACCESSORY ELECTRIC EQUIPMENT								
MICHIGAN CITY GENERATING STATION	21,157,868.47	2,396,468.18	(194,716,577)	(2,767,995.80)	487,816.45	(39,635.80)	23,807,800.73	
MICHIGAN CITY - UNIT 12	33,894,424.70	669,049.97	(64,361.29)	(6,801,339.67)	781,485.63	(9,809.17)	35,222,102.15	
R M SCHAFFER GENERATING STATION	131,263,181.35	420,987.15	(31,337.70)	(4,033,430.07)	645,760.38	(139,089,910.85)	0.00	
R M SCHAFFER - UNIT 14	3,962,753.04	78,221.71	(7,544.68)	(2,767,995.80)	0.00	0.00	0.00	
R M SCHAFFER - UNIT 15	2,718,006.60	53,663.21	(4,360.21)	(2,767,995.80)	85,128.80	(3,842,598.58)	0.00	
R M SCHAFFER - UNIT 17	3,692,187.96	72,880.96	(7,599.14)	(5,236,727.53)	115,963.66	(8,827.41)	0.00	
R M SCHAFFER - UNIT 18	5,029,550.99	99,279.48	(8,066.60)	(108,643.10)	0.00	0.00	4,897,315.43	
SUGAR CREEK	4,712,044.95	93,012.16	(7,557.37)	0.00	2,224,798.02	(148,281,197.03)	63,932,218.31	
TOTAL ACCOUNT 315	208,420,618.06	3,883,542.82	(315,543.56)	0.00	2,224,798.02	(148,281,197.03)	63,932,218.31	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT								
MICHIGAN CITY GENERATING STATION	3,454,787.23	438,949.64	(35,665.31)	(8,397.89)	79,655.42	(6,472.12)	3,931,264.86	
MICHIGAN CITY - UNIT 12	5,236,107.05	103,356.74	(8,397.89)	(21,493.91)	355,597.14	(26,886,498.15)	5,441,982.85	
R M SCHAFFER GENERATING STATION	24,476,208.13	269,398.91	(21,493.91)	(1,806,787.88)	0.00	0.00	0.00	
R M SCHAFFER - UNIT 14	669,171.00	13,208.92	(1,468.38)	(660,911.54)	0.00	0.00	0.00	
R M SCHAFFER - UNIT 15	1,105,821.82	21,828.08	(1,773.56)	(1,125,876.34)	666.68	(30,106.27)	0.00	
R M SCHAFFER - UNIT 18	28,915.21	570.76	(46.38)	(6,423.43)	79,056.19	(6,423.43)	3,563,623.43	
SUGAR CREEK	3,428,807.90	67,682.04	(5,499.27)	0.00	635,701.55	(26,939,309.14)	12,936,871.14	
TOTAL ACCOUNT 316	38,399,828.34	914,995.09	(74,344.70)	0.00	28,870,751.23	(1,461,146,803.31)	1,089,000,777.91	
TOTAL STEAM PRODUCTION PLANT	2,476,754,743.78	48,459,491.08	(3,937,404.87)	0.00	28,870,751.23	(1,461,146,803.31)	1,089,000,777.91	
HYDROELECTRIC PRODUCTION PLANT								
331.00 STRUCTURES AND IMPROVEMENTS								
NORWAY GENERATING STATION	4,346,010.37	193,437.51	(15,717.08)	(1,069.36)	100,203.67	(6,141.69)	4,615,792.78	
OAKDALE GENERATING STATION	6,901,780.28	136,235.85	(11,069.36)	(26,788.44)	159,130.69	(12,929.60)	7,173,147.86	
TOTAL ACCOUNT 331	11,247,790.65	329,673.36	(26,788.44)	0.00	259,334.36	(21,071.29)	11,788,940.64	
332.00 RESERVOIRS, DAMS AND WATERWAYS								
NORWAY GENERATING STATION	31,871,671.38	1,276,758.14	(103,738.48)	(57,322.05)	734,848.08	(59,707.49)	33,718,831.63	
OAKDALE GENERATING STATION	35,740,469.51	705,489.48	(67,322.05)	(161,060.53)	824,048.91	(66,955.19)	37,145,730.66	
TOTAL ACCOUNT 332	67,612,140.89	1,982,247.62	(161,060.53)	0.00	1,558,896.99	(126,662.68)	70,865,562.29	
333.00 WATER WHEELS, TURBINES AND GENERATORS								
NORWAY GENERATING STATION	7,533,973.60	279,974.70	(22,750.21)	(14,116.10)	173,706.81	(14,116.10)	7,950,788.80	
OAKDALE GENERATING STATION	6,166,733.62	143,902.41	(11,690.43)	(34,440.64)	142,183.08	(11,550.42)	6,428,578.26	
TOTAL ACCOUNT 333	13,700,707.22	423,877.11	(34,440.64)	0.00	315,889.89	(25,666.52)	14,380,367.06	
334.00 ACCESSORY ELECTRIC EQUIPMENT								
NORWAY GENERATING STATION	1,615,096.05	31,880.76	(2,590.35)	(418.00)	37,238.39	(3,025.68)	1,678,599.17	
OAKDALE GENERATING STATION	798,832.65	15,768.34	(1,281.20)	(2,755.62)	18,418.28	(1,496.51)	830,241.56	
TOTAL ACCOUNT 334	2,413,928.70	47,649.10	(3,871.55)	0.00	55,656.67	(4,522.19)	2,508,840.73	
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT								
NORWAY GENERATING STATION	975,578.88	28,770.28	(2,337.62)	(488.25)	22,493.38	(1,827.63)	1,022,677.29	
OAKDALE GENERATING STATION	260,625.76	5,144.55	(418.00)	(2,755.62)	6,009.11	(488.25)	270,873.17	
TOTAL ACCOUNT 335	1,236,204.64	33,914.83	(2,755.62)	0.00	28,502.49	(2,315.88)	1,293,550.46	
TOTAL HYDROELECTRIC PRODUCTION PLANT	96,210,772.10	2,817,362.02	(228,914.78)	0.00	2,218,280.40	(180,238.56)	100,837,261.18	
OTHER PRODUCTION PLANT								
341.00 STRUCTURES AND IMPROVEMENTS								
R M SCHAFFER - UNITS 16A AND 16B	2,262,275.77	189,500.42	(15,397.19)	(327.54)	52,160.08	(4,238.08)	2,484,301.00	
R M SCHAFFER - UNIT 16A	204,219.95	4,031.15	(20,292.11)	(36,016.84)	4,708.59	(382.58)	212,249.57	
SUGAR CREEK	12,652,192.80	249,744.59	(20,292.11)	(36,016.84)	291,714.84	(23,702.29)	13,149,657.86	
TOTAL ACCOUNT 341	15,118,688.52	443,276.16	(36,016.84)	0.00	348,583.51	(28,322.92)	15,846,208.43	
341.10 STRUCTURES AND IMPROVEMENTS - SOLAR								
TOTAL ACCOUNT 341.10	47,184.62	1,383.44	(112.41)	0.00	1,087.91	(88.39)	49,465.17	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
TABLE 3. SUMMARY OF THE FORECASTED ELECTRIC PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2025

ACCOUNT (1)	ORIGINAL COST AS OF		2024		2025		ORIGINAL COST AS OF	
	DECEMBER 31, 2023 (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	ADDITIONS (6)	RETIREMENTS (7)	DECEMBER 31, 2025 (8)	
341.20 STRUCTURES AND IMPROVEMENTS - UTILITY-SCALE SOLAR								
CALVARY	0.00	54,184,033.32	0.00	0.00	105,743,471.58		54,184,033.32	
DUNNS BRIDGE II	0.00				64,977,969.18		105,743,471.58	
FAIRBANKS	0.00				53,506,855.66		64,977,969.18	
GIBSON	0.00				224,228,296.42	0.00	53,506,855.66	
TOTAL ACCOUNT 341.2	0.00	54,184,033.32	0.00	0.00	224,228,296.42	0.00	278,412,329.74	
342.00 FUEL HOLDERS, PRODUCTS AND ACCESSORIES								
R M SCHAHFER - UNITS 16A AND 16B	8,741,611.68	243,988.90	(19,824.46)		152,719.24	(12,408.66)	9,106,086.70	
SUGAR CREEK	3,078,422.63	60,765.70	(4,937.30)		70,977.54	(5,767.03)	3,199,461.54	
TOTAL ACCOUNT 342	11,820,034.31	304,754.60	(24,761.76)	0.00	223,696.78	(18,175.69)	12,305,548.24	
343.00 PRIME MOVERS								
R M SCHAHFER - UNITS 16A AND 16B	2,408,331.85	1,514,356.70	(123,043.71)		55,527.62	(4,511.70)	3,850,680.76	
R M SCHAHFER - UNIT 16A	14,583,005.85	284,155.31	(21,463.01)		308,547.30	(25,069.92)	15,109,175.53	
R M SCHAHFER - UNIT 16B	22,144,488.01	437,115.22	(35,516.25)		510,573.61	(41,484.86)	23,015,175.73	
SUGAR CREEK	113,968,473.25	2,249,650.33	(82,787.40)		2,627,710.11	(213,505.31)	118,449,540.98	
TOTAL ACCOUNT 343	153,104,288.96	4,465,277.56	(362,810.37)	0.00	3,502,358.64	(284,571.79)	160,424,353.00	
344.00 GENERATORS								
R M SCHAHFER - UNIT 16A	5,306,979.25	553,575.50	(44,978.82)		122,360.18	(9,941.94)	5,927,994.17	
R M SCHAHFER - UNIT 16B	2,620,316.92	51,723.05	(4,202.57)		60,415.25	(4,908.83)	2,723,343.82	
SUGAR CREEK	38,919,849.22	768,248.00	(62,421.28)		897,354.14	(72,911.34)	40,450,118.74	
TOTAL ACCOUNT 344	46,847,145.39	1,373,546.55	(111,602.67)	0.00	1,080,129.57	(87,762.11)	49,101,456.73	
344.10 GENERATORS - SOLAR	945,974.35	27,735.73	(2,253.57)		21,810.82	(1,772.16)	991,495.17	
344.20 GENERATORS - UTILITY-SCALE SOLAR								
CALVARY	0.00	277,438,546.57			541,438,377.01		277,438,546.57	
DUNNS BRIDGE II	0.00				332,706,744.45		541,438,377.01	
FAIRBANKS	0.00				273,971,193.27		332,706,744.45	
GIBSON	0.00				1,148,116,314.73	0.00	273,971,193.27	
TOTAL ACCOUNT 344.2	0.00	277,438,546.57	0.00	0.00	1,148,116,314.73	0.00	1,425,554,861.30	
345.00 ACCESSORY ELECTRIC EQUIPMENT								
R M SCHAHFER - UNITS 16A AND 16B	16,460,198.48	820,739.18	(66,886.27)		379,513.99	(30,836.07)	17,562,929.31	
R M SCHAHFER - UNIT 16A	1,140,535.04	12,174.13	(899.17)		14,220.02	(1,155.40)	1,164,784.62	
R M SCHAHFER - UNIT 16B	930,148.89	18,360.43	(1,491.81)		21,446.95	(1,742.51)	966,720.95	
SUGAR CREEK	33,222,855.74	655,793.71	(53,284.20)		766,001.62	(62,238.76)	34,529,128.11	
TOTAL ACCOUNT 345	51,753,738.15	1,507,067.45	(122,451.45)	0.00	1,181,181.58	(95,972.74)	54,223,862.99	
345.10 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	236,493.62	6,933.93	(663.39)		5,452.71	(443.04)	247,873.83	
345.20 ACCESSORY ELECTRIC EQUIPMENT - UTILITY-SCALE SOLAR								
CALVARY	0.00	39,110,279.69			76,326,114.82		39,110,279.69	
DUNNS BRIDGE II	0.00				46,901,391.29		76,326,114.82	
FAIRBANKS	0.00				38,621,489.80		46,901,391.29	
GIBSON	0.00				161,846,995.91	0.00	38,621,489.80	
TOTAL ACCOUNT 345.2	0.00	39,110,279.69	0.00	0.00	161,846,995.91	0.00	200,959,275.60	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT								
R M SCHAHFER - UNITS 16A AND 16B	337,118.55	62,366.46	(5,067.37)		7,772.76	(631.55)	401,558.85	
R M SCHAHFER - UNIT 16A	53,889.16	1,063.73	(86.43)		1,242.49	(100.95)	56,008.00	
SUGAR CREEK	5,424,127.81	107,068.13	(8,699.44)		125,061.23	(10,161.41)	5,637,396.32	
TOTAL ACCOUNT 346	5,815,135.52	170,498.32	(13,853.24)	0.00	134,076.48	(10,893.91)	6,094,963.17	
TOTAL OTHER PRODUCTION PLANT	285,688,693.44	379,033,333.32	(674,425.70)	0.00	1,540,691,985.06	(528,002.75)	2,204,211,583.37	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
TABLE 3. SUMMARY OF THE FORECASTED ELECTRIC PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2025

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2023 (2)			2024			2025			ORIGINAL COST AS OF DECEMBER 31, 2025 (6)
	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	ADDITIONS (6)	RETIREMENTS (7)	ADDITIONS (8)	RETIREMENTS (9)	ADDITIONS (10)		
TRANSMISSION PLANT										
350.20 LAND RIGHTS	12,822,659.87	(143,364.62)		1,764,455.71			1,331,533.48	(108,189.06)	15,667,095.38	
352.00 STRUCTURES AND IMPROVEMENTS	104,588,044.34	(8,942,219.11)		14,386,107.58			10,856,370.20	(882,096.04)	120,006,206.97	
353.00 STATION EQUIPMENT	852,166,233.65	(66,329,194.10)		164,956,882.06			263,939,007.71	(15,280,256.38)	1,209,443,672.94	
354.00 TOWERS AND FIXTURES	191,569,845.66	(26,380,873.02)		26,380,873.02			19,893,038.78	(1,616,338.65)	234,065,559.12	
355.00 POLES AND FIXTURES	348,861,278.08	(48,004,093.59)		348,861,278.08			53,297,444.57	(4,330,495.73)	441,931,660.13	
356.00 OVERHEAD CONDUCTORS AND DEVICES	245,853,376.37	(33,866,580.21)		101,922.10			42,630,183.45	(3,463,765.08)	316,128,902.23	
357.00 UNDERGROUND CONDUIT	740,688.69	(8,281.32)		500,257.58			76,914.75	(6,249.44)	904,394.78	
358.00 UNDERGROUND CONDUCTORS AND DEVICES	3,635,473.96	(40,646.66)		5,406.21			377,515.71	(30,673.71)	4,441,926.88	
359.00 ROADS AND TRAILS	39,288.03	(17,353.56)		289,950,578.06			4,079.75	(331.49)	31,088.94	
TOTAL TRANSMISSION PLANT	1,760,276,888.65	(74,282,052.16)	0.00	289,950,578.06	(25,718,395.58)	0.00	392,395,088.40	(25,718,395.58)	2,342,622,107.37	
DISTRIBUTION PLANT										
360.20 LAND RIGHTS	1,337,511.31	(12,835.92)		159,208.40			138,890.11	(11,285.03)	1,611,388.87	
361.00 STRUCTURES AND IMPROVEMENTS	17,294,318.56	(167,192.94)		2,057,717.12			1,795,110.29	(145,855.35)	20,834,098.08	
362.00 STATION EQUIPMENT	557,334,461.00	(7,498,667.51)		92,289,622.48			57,874,767.39	(4,702,409.94)	695,297,773.42	
POLES, TOWERS AND FIXTURES										
364.10 CUSTOMER TRANSFORMER STATION	50,950,928.29	(492,778.60)		6,064,857.65			5,290,857.71	(429,889.97)	61,383,975.08	
364.20 POLES, TOWERS, AND FIXTURES	671,857,989.50	(6,497,963.67)		79,973,478.07			69,767,225.66	(5,668,689.68)	809,432,020.90	
TOTAL ACCOUNT 364	722,808,897.79	(6,990,742.27)	0.00	86,038,335.72	(6,990,742.27)	0.00	75,065,083.37	(6,990,742.27)	870,815,995.96	
OVERHEAD CONDUCTORS AND DEVICES										
365.00 OVERHEAD CONDUCTORS AND DEVICES	418,019,364.56	(4,042,829.24)		49,758,228.71			43,408,060.45	(3,526,968.73)	503,615,755.75	
366.00 UNDERGROUND CONDUIT	4,776,060.64	(46,192.62)		568,514.26			495,960.24	(40,297.50)	5,754,045.02	
367.00 UNDERGROUND CONDUCTORS AND DEVICES	597,080,445.37	(5,774,413.23)		71,068,415.25			61,998,631.09	(5,037,479.93)	719,335,598.55	
368.00 LINE TRANSFORMERS	363,782,236.57	(3,518,367.72)		43,302,203.78			37,775,956.44	(3,069,352.00)	438,272,677.07	
SERVICES										
369.10 CUSTOMER SERVICES	48,858,326.01	(472,539.72)		5,815,768.27			5,073,557.20	(412,233.98)	58,862,877.78	
369.20 UNDERGROUND SERVICES	273,558,933.26	(2,645,761.19)		32,562,625.39			28,406,968.00	(2,308,107.92)	329,574,657.54	
TOTAL ACCOUNT 369	322,417,269.27	(3,118,300.91)	0.00	38,378,393.66	(3,118,300.91)	0.00	33,480,525.20	(2,720,341.90)	388,437,535.32	
METERS										
370.10 CUSTOMER METERING STATIONS	20,610,808.01	(199,340.14)		2,453,372.70			2,140,272.13	(173,900.26)	24,831,212.44	
370.20 METERS	67,137,522.62	(2,579,508.74)		31,747,225.40			35,997,342.29	(2,921,586.92)	129,340,994.65	
TOTAL ACCOUNT 370	87,748,330.63	(2,778,848.88)	0.00	34,200,598.10	(2,778,848.88)	0.00	38,097,614.42	(3,095,487.18)	154,172,207.09	
INSTALLATIONS ON CUSTOMER PREMISES										
371.00 INSTALLATIONS ON CUSTOMER PREMISES	10,932,185.57	(105,732.07)		1,301,294.24			1,135,222.46	(92,238.49)	13,170,731.71	
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	63,148,931.12	(610,753.19)		7,516,826.30			6,557,525.39	(532,808.58)	76,079,721.04	
TOTAL DISTRIBUTION PLANT	3,166,680,002.39	(34,665,075.10)	0.00	428,639,358.02	(29,073,104.26)	0.00	357,816,346.85	(29,073,104.26)	3,887,397,527.90	
GENERAL PLANT										
390.00 STRUCTURES AND IMPROVEMENTS	22,564,455.50	(1,871,995.74)		23,039,530.66			39,701,393.56	(3,225,796.60)	80,207,587.38	
391.10 OFFICE FURNITURE AND EQUIPMENT	4,882,728.92	(127,425.51)						(251,625.77)	4,503,477.64	
391.20 COMPUTERS AND PERIPHERAL EQUIPMENT	17,513,007.62	(1,156,181.91)						(6,131,424.50)	10,225,401.21	
393.00 STORES EQUIPMENT	940,612.57	(121,600.48)						(99,628.63)	840,983.94	
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	31,935,113.54	(171,966.24)						(639,179.99)	31,219,333.07	
395.00 LABORATORY EQUIPMENT	6,198,349.46	(11,044.58)						(164,035.81)	5,386,440.92	
397.00 COMMUNICATION EQUIPMENT	86,087,879.53	(10,970.55)		5,938,905.96			4,274,408.72	(127,163.50)	96,126,113.82	
396.00 MISCELLANEOUS EQUIPMENT	5,286,462.96								5,148,328.91	
TOTAL GENERAL PLANT	175,408,610.10	(3,471,185.01)	0.00	28,978,436.62	(3,471,185.01)	0.00	43,975,802.28	(11,233,997.10)	233,657,666.89	
TOTAL DEPRECIABLE GENERAL PLANT	7,961,019,710.46	(117,259,057.62)	0.00	1,175,878,559.12	(117,259,057.62)	0.00	2,365,969,254.22	(1,527,880,541.56)	9,857,726,924.62	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
TABLE 3. SUMMARY OF THE FORECASTED ELECTRIC PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2025

ACCOUNT (1)	ORIGINAL COST AS OF		2024		2025		ORIGINAL COST AS OF DECEMBER 31, 2025 (6)
	DECEMBER 31, 2023 (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	ADDITIONS (6)	RETIREMENTS (7)	
NONDEPRECIABLE PLANT							
302.00 FRANCHISES AND CONSENTS	1,389.41						1,389.41
303.00 MISCELLANEOUS INTANGIBLE PLANT	88,816,881.06	108,822,428.63	(8,841,982.33)		59,035,209.67	(4,796,697.58)	243,035,839.45
310.00 LAND AND LAND RIGHTS	5,146,900.86	49,310.54	(4,006.55)				5,192,264.65
315.00 ACCESSORY ELECTRIC EQUIPMENT							
D/H MITCHELL GENERATING STATION	401.20						401.20
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT							
BAILLY GENERATING STATION	99,364.83		(99,364.83)				0.00
330.00 LAND AND LAND RIGHTS	23,137.24	678.38	(55.12)		533.46	(43.34)	24,260.62
340.10 LAND	0.00	18,332,943.61					18,332,943.61
340.20 LAND RIGHTS	1,031,348.51	30,238.86	(2,456.95)		75,880,496.08	(1,932.10)	76,947,694.40
350.10 LAND	20,265,718.43	2,788,654.07	(226,582.24)		2,104,437.27	(170,988.62)	24,761,238.91
360.10 LAND	8,654,148.20	1,030,131.91	(83,699.73)		898,665.99	(73,017.93)	10,426,228.44
389.10 LAND	16,851.32						16,851.32
389.20 LAND RIGHTS	101,627.34						101,627.34
390.20 LEASED PROPERTY	212,673.04						212,673.04
ACCOUNTS NOT STUDIED							
TRANSPORTATION EQUIPMENT							
392.20 TRANSPORTATION EQUIPMENT - TRAILERS	1,918,863.64						1,918,863.64
392.30 TRANSPORTATION EQUIPMENT - TRUCKS < 13,000	367,964.14						367,964.14
392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000	383,544.66						383,544.66
396.00 POWER OPERATED EQUIPMENT	5,248,819.05						5,248,819.05
MVP ASSETS							
350.10 LAND	1,843,154.51						1,843,154.51
350.20 LAND RIGHTS	52,010,326.11						52,010,326.11
352.00 STRUCTURES AND IMPROVEMENTS	22,370,048.26						22,370,048.26
353.00 STATION EQUIPMENT	164,183,979.14						164,183,979.14
354.00 TOWERS AND FIXTURES	42,081,024.55						42,081,024.55
355.00 POLES AND FIXTURES	239,684,022.95						239,684,022.95
356.00 OVERHEAD CONDUCTORS AND DEVICES	94,066,212.36						94,066,212.36
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED	748,528,460.61	131,054,386.00	(9,258,147.75)	0.00	137,929,342.47	(5,042,679.57)	1,003,211,361.76
TOTAL ELECTRIC PLANT	8,709,548,171.07	1,306,932,945.12	(126,517,205.37)	0.00	2,503,897,596.69	(1,532,923,221.13)	10,860,936,286.38

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 4. SUMMARY OF THE FORECASTED COMMON PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2025

ACCOUNT (1)	ORIGINAL COST AS OF		2024		2025		ORIGINAL COST AS OF DECEMBER 31, 2025 (7)
	DECEMBER 31, 2023 (2)		ADDITIONS (3)	RETIREMENTS (4)	ADDITIONS (5)	RETIREMENTS (6)	
COMMON PLANT							
390.00 STRUCTURES AND IMPROVEMENTS	115,580,744.85		1,331,435.24	(108,181.07)	2,592,843.18	(210,672.32)	119,186,169.88
391.10 OFFICE FURNITURE AND EQUIPMENT	6,199,291.02		71,412.89	(8,929.70)	139,069.79	(731.93)	6,400,112.07
391.20 COMPUTERS AND PERIPHERAL EQUIPMENT	6,308,252.37		72,668.07	(2,197,876.86)	141,514.14	(888,696.87)	3,435,860.85
393.00 STORES EQUIPMENT	2,711,199.66		31,231.73		60,820.82	(62,707.93)	2,740,544.28
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	9,179,242.86		105,740.51	(32,006.26)	205,919.57	(315,701.23)	9,143,195.45
395.00 LABORATORY EQUIPMENT	2,236,724.47		25,766.00		50,176.83	(13,805.10)	2,298,862.20
397.00 COMMUNICATION EQUIPMENT	12,352,785.11		142,298.22	(1,031,628.81)	277,112.19	(1,228,166.70)	10,512,400.01
398.00 MISCELLANEOUS EQUIPMENT	3,504,847.33		41,526.13		80,868.17		3,727,241.63
TOTAL DEPRECIABLE COMMON PLANT	158,173,087.67		1,822,078.79	(3,378,622.70)	3,546,324.69	(2,720,482.08)	157,444,386.37
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED							
301.00 ORGANIZATION	126,862.97		22,958.70	(1,865.43)		(231.24)	150,570.94
303.00 MISCELLANEOUS INTANGIBLE PLANT	331,480,565.66		40,055,589.12	(3,254,575.51)	4,965,253.55	(403,434.15)	372,843,398.67
303.99 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	25,028,660.01		4,529,479.71	(388,026.89)	96,057,612.69	(7,804,822.26)	117,442,803.26
389.00 LAND	8,464,359.65		97,505.40	(7,922.46)	189,882.46	(15,428.23)	8,728,396.82
390.20 LEASEHOLD IMPROVEMENTS	1,726,485.20		19,888.29	(1,615.95)	38,730.55	(3,146.91)	1,780,341.18
392.20 TRANSPORTATION EQUIPMENT - TRAILERS	1,166,056.89		13,432.42	(1,091.40)	26,158.36	(2,125.41)	1,202,430.86
392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000	96,445.63		1,111.01	(90.27)	2,163.58	(175.79)	99,454.16
392.80 TRANSPORTATION EQUIPMENT - OTHER	8,323,034.24		95,877.40	(7,790.18)	186,712.09	(15,170.63)	8,582,662.92
396.00 POWER OPERATED EQUIPMENT	5,471,513.08		63,029.23	(5,121.22)	122,743.42	(9,973.08)	5,642,191.43
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED	381,883,883.33		44,898,871.28	(3,648,099.31)	101,592,102.64	(8,254,507.70)	516,472,250.24
TOTAL COMMON PLANT	540,056,971.00		46,720,950.07	(7,026,722.01)	105,140,427.33	(10,974,989.78)	673,916,636.61

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 5. SUMMARY OF ELECTRIC PLANT BOOK RESERVE BRINGFORWARD FROM DECEMBER 31, 2023 TO DECEMBER 31 2025

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2023 (2)		2024 ANNUAL ACCRUAL (3) + RETIREMENTS (4) - NET SALVAGE (5)		2025 ANNUAL ACCRUAL (6) + RETIREMENTS (7) - NET SALVAGE (8)		ADJUSTMENTS (9) =		BOOK RESERVE AS OF DECEMBER 31, 2025 (10)
STEAM PRODUCTION PLANT									
311.00 STRUCTURES AND IMPROVEMENTS									
MICHIGAN CITY GENERATING STATION	46,270,743	2,761,942	(452,004)	3,005,138	(75,061)	(32,285,866)	19,214,893		
MICHIGAN CITY - UNIT 12	99,254,732	6,743,672	(162,637)	6,872,093	(189,968)	(61,009,011)	51,508,881		
R M SCHAFFER GENERATING STATION	204,767,947	22,961,326	(161,986)	23,092,901	(251,536,079)	875,992	0		
R M SCHAFFER - UNIT 14	766,199	41,766	(1,400)	42,561	(344,340)	(504,786)	0		
R M SCHAFFER - UNIT 15	337,764	18,412	(444)	18,762	(3,288)	(371,206)	0		
R M SCHAFFER - UNIT 17	169,753	60,278	(5,706)	61,426	(285,751)	0	0		
R M SCHAFFER - UNIT 18	52,105	19,635	(474)	20,009	(91,276)	0	0		
SUGAR CREEK	3,077,928	517,276	(12,475)	527,127	(14,572)	4,094,685			
TOTAL ACCOUNT 311	354,696,471	33,124,307	(797,126)	33,640,018	(252,540,335)	(63,304,876)	74,818,659		
BOILER PLANT EQUIPMENT									
312.10 BOILER PLANT EQUIPMENT									
MICHIGAN CITY GENERATING STATION	50,550,845	5,325,907	(140,102)	5,427,329	(163,647)	(311,469)	60,688,863		
MICHIGAN CITY - UNIT 12	137,197,365	15,042,132	(1,136,937)	15,664,666	(456,918)	(37,834)	166,272,474		
R M SCHAFFER GENERATING STATION	433,154,086	31,468,110	(25,055)	31,489,971	(504,568,338)	8,481,225	0		
R M SCHAFFER - UNIT 14	6,833,957	451,629	(12,705)	469,230	(14,841)	(7,718,270)	0		
R M SCHAFFER - UNIT 15	321,379	16,061	(422)	16,367	(3,127)	(350,257)	0		
R M SCHAFFER - UNIT 17	1,599,039	236,741	(10,546)	241,249	(2,067,062)	0	0		
R M SCHAFFER - UNIT 18	1,349,725	194,169	(5,108)	197,866	(1,736,652)	0	0		
SUGAR CREEK	47,286,355	5,660,736	(148,910)	5,768,534	(173,935)	63,395	58,392,780		
TOTAL ACCOUNT 312.1	678,293,351	58,395,484	(1,479,786)	59,266,212	(509,184,540)	63,395	285,354,117		
312.20 MOBILE FUEL HANDLING AND STORAGE									
MICHIGAN CITY GENERATING STATION	6,226,543	515,169	(31,086)	533,628	(14,953)	1,126,962	8,356,263		
MICHIGAN CITY - UNIT 12	620,815	49,050	(1,229)	49,984	(1,436)	109,171	826,154		
R M SCHAFFER GENERATING STATION	13,453,675	943,170	(23,640)	961,130	(15,334,334)	1,236,133	9,182,417		
TOTAL ACCOUNT 312.2	20,300,833	1,507,389	(55,956)	1,544,742	(15,350,724)	1,236,133	9,182,417		
312.30 BOILER PLANT - UNIT TRAIN COAL CARS									
MICHIGAN CITY GENERATING STATION	2,286,700	233,363	(7,342)	239,720	(5,061)	6,100	2,753,480		
R M SCHAFFER GENERATING STATION	1,164,024	99,979	(1,400)	101,409	(1,199,985)	(164,026)	0		
TOTAL ACCOUNT 312.3	3,450,724	333,341	(8,742)	341,129	(1,205,046)	(157,926)	2,753,480		
312.40 BOILER PLANT - SO2 PLANT EQUIPMENT									
MICHIGAN CITY - UNIT 12	82,132,769	14,138,807	(654,445)	14,553,286	(408,560)	(6,580,542)	103,181,315		
R M SCHAFFER GENERATING STATION	144,991,638	11,099,461	(22,116)	11,116,416	(167,185,399)	0	0		
R M SCHAFFER - UNIT 17	39,139	5,388	(159)	5,491	(49,858)	0	0		
R M SCHAFFER - UNIT 18	70,991	8,880	(221)	9,049	(88,699)	0	0		
TOTAL ACCOUNT 312.4	227,234,537	25,252,536	(676,941)	25,684,241	(167,732,516)	(6,580,542)	103,181,315		
312.50 BOILER PLANT - COAL PILE BASE									
MICHIGAN CITY GENERATING STATION	536,351	52,275	(3,450)	54,640	(1,244)	559,007	1,197,579		
R M SCHAFFER GENERATING STATION	2,762,299	185,294	0	185,294	(2,904,214)	(248,672)	0		
TOTAL ACCOUNT 312.5	3,318,650	237,569	(3,450)	239,934	(2,905,458)	310,335	1,197,579		
TOTAL ACCOUNT 312	932,598,095	85,726,319	(2,224,875)	87,076,257	(696,378,285)	(5,128,605)	401,668,908		
314.00 TURBOGENERATOR UNITS									
MICHIGAN CITY GENERATING STATION	880,591	151,971	(279,014)	269,956	(3,098)	(309,624)	710,782		
MICHIGAN CITY - UNIT 12	45,148,024	5,284,685	(150,437)	5,385,322	(175,718)	(10,413,430)	45,078,446		
R M SCHAFFER GENERATING STATION	160,396,350	11,312,753	(3,728)	11,315,247	(163,072,501)	51,860	0		
R M SCHAFFER - UNIT 15	47,940	2,214	(63)	2,256	(467)	(51,860)	0		
R M SCHAFFER - UNIT 18	880,997	107,250	(3,053)	108,292	(1,094,486)	0	0		
SUGAR CREEK	21,534,434	3,134,219	(89,221)	3,193,904	(104,214)	(10,723,054)	27,669,122		
TOTAL ACCOUNT 314	228,888,336	19,993,091	(525,515)	20,276,978	(184,450,485)	(10,723,054)	73,458,350		

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 5. SUMMARY OF ELECTRIC PLANT BOOK RESERVE BRINGFORWARD FROM DECEMBER 31, 2023 TO DECEMBER 31 2025

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2023 (2)		2024		2025		NET SALVAGE (8)		ADJUSTMENTS (9)	BOOK RESERVE AS OF DECEMBER 31, 2025 (10)
	ANNUAL ACCRUAL (3)	RETIREMENTS (4)	ANNUAL ACCRUAL (6)	RETIREMENTS (7)	ANNUAL ACCRUAL (6)	RETIREMENTS (7)	NET SALVAGE (8)	NET SALVAGE (8)		
315.00 ACCESSORY ELECTRIC EQUIPMENT										
MICHIGAN CITY GENERATING STATION	14,764,165		1,300,687	(194,717)	1,396,481	(89,636)			8,429,921	25,656,902
MICHIGAN CITY - UNIT 12	23,029,748		2,025,594	(64,361)	2,064,168	(63,497)			12,951,504	39,953,156
R M SCHAHFER GENERATING STATION	135,058,466		7,804,846	(31,338)	7,829,116	(159,525,910)			8,864,820	0
R M SCHAHFER - UNIT 14	4,342,805		236,822	(7,545)	241,331	(443,313)			(5,256,727)	0
R M SCHAHFER - UNIT 15	3,316,700		162,469	(4,360)	166,563	(32,279)			(3,608,093)	0
R M SCHAHFER - UNIT 17	3,619,319		220,652	(7,599)	224,854	(4,057,226)			0	0
R M SCHAHFER - UNIT 18	4,983,972		300,575	(8,067)	306,299	(5,592,790)			0	0
SUGAR CREEK	2,342,515		281,601	(7,557)	286,963	(8,827)			2,894,694	0
TOTAL ACCOUNT 315	191,457,680		12,333,246	(315,544)	12,514,776	(168,886,842)	0		21,381,425	68,504,752
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT										
MICHIGAN CITY GENERATING STATION	2,463,808		197,465	(35,665)	213,547	(6,472)			(2,338,889)	493,793
MICHIGAN CITY - UNIT 12	3,272,222		289,740	(8,398)	296,258	(9,809)			(3,207,691)	631,322
R M SCHAHFER GENERATING STATION	16,120,296		1,355,468	(21,494)	1,369,850	(20,301,248)			1,477,128	0
R M SCHAHFER - UNIT 14	816,389		37,029	(1,468)	37,734	(333,341)			(556,342)	0
R M SCHAHFER - UNIT 15	477,464		61,191	(1,774)	62,356	(321,548)			(920,786)	0
R M SCHAHFER - UNIT 18	11,911		1,600	(46)	1,630	(14,995)			0	0
SUGAR CREEK	755,674		189,733	(5,499)	193,346	(6,423)			1,126,831	0
TOTAL ACCOUNT 316	23,917,664		2,132,226	(74,345)	2,173,721	(20,350,741)	0		(5,546,560)	2,257,948
TOTAL STEAM PRODUCTION PLANT	1,731,558,256		153,309,189	(3,937,405)	155,680,750	(1,322,586,688)	0		(93,321,690)	620,702,415
HYDROELECTRIC PRODUCTION PLANT										
331.00 STRUCTURES AND IMPROVEMENTS										
NORWAY GENERATING STATION	1,539,920		183,998	(15,717)	190,214	(6,142)			1,890,273	1,890,273
OKDALE GENERATING STATION	2,641,458		289,558	(11,069)	295,072	(12,930)			3,202,088	3,202,088
TOTAL ACCOUNT 331	4,181,378		473,555	(26,786)	485,286	(21,071)			5,092,361	5,092,361
332.00 RESERVOIRS, DAMS AND WATERWAYS										
NORWAY GENERATING STATION	4,801,563		2,132,764	(103,738)	2,199,245	(59,707)			8,970,126	8,970,126
OKDALE GENERATING STATION	4,444,280		2,376,766	(57,322)	2,422,027	(66,955)			9,118,796	9,118,796
TOTAL ACCOUNT 332	9,245,843		4,509,530	(161,061)	4,621,273	(126,663)			18,088,922	18,088,922
333.00 WATER WHEELS, TURBINES AND GENERATORS										
NORWAY GENERATING STATION	2,359,566		419,883	(22,750)	432,249	(14,116)			3,174,832	3,174,832
OKDALE GENERATING STATION	1,783,635		342,234	(11,690)	349,490	(11,550)			2,452,118	2,452,118
TOTAL ACCOUNT 333	4,143,201		762,117	(34,441)	781,739	(25,667)			5,626,950	5,626,950
334.00 ACCESSORY ELECTRIC EQUIPMENT										
NORWAY GENERATING STATION	959,595		68,085	(2,590)	69,381	(3,026)			1,091,445	1,091,445
OKDALE GENERATING STATION	257,719		35,422	(1,281)	36,097	(1,497)			326,461	326,461
TOTAL ACCOUNT 334	1,217,314		103,507	(3,872)	105,478	(4,522)			1,417,906	1,417,906
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT										
NORWAY GENERATING STATION	264,036		49,485	(2,338)	50,711	(1,828)			360,067	360,067
OKDALE GENERATING STATION	73,835		13,619	(418)	13,878	(488)			100,425	100,425
TOTAL ACCOUNT 335	337,871		63,103	(2,756)	64,589	(2,316)			460,492	460,492
TOTAL HYDROELECTRIC PRODUCTION PLANT	191,125,607		5,911,813	(228,915)	6,058,365	(180,239)	0		30,686,631	30,686,631
OTHER PRODUCTION PLANT										
341.00 STRUCTURES AND IMPROVEMENTS										
R M SCHAHFER - UNITS 16A AND 16B	1,625,743		80,288	(15,397)	84,856	(4,238)			101,302	1,872,564
R M SCHAHFER - UNIT 16A	194,882		7,109	(328)	7,244	(383)			3,384	211,909
SUGAR CREEK	6,066,960		440,433	(20,932)	448,820	(23,702)			104,686	6,912,218
TOTAL ACCOUNT 341	7,887,585		527,840	(36,017)	540,920	(28,323)	0		104,686	8,996,691
341.10 STRUCTURES AND IMPROVEMENTS - SOLAR										
341.20 STRUCTURES AND IMPROVEMENTS - UTILITY-SCALE SOLAR										
	471		1,587	(112)	1,626	(88)			3,464	3,464
	0		1,053,578		7,043,796				8,097,375	8,097,375

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 5. SUMMARY OF ELECTRIC PLANT BOOK RESERVE BRINGFORWARD FROM DECEMBER 31, 2023 TO DECEMBER 31, 2025

ACCOUNT	BOOK RESERVE AS OF DECEMBER 31, 2023		2024		2025		NET SALVAGE		ADJUSTMENTS	BOOK RESERVE AS OF DECEMBER 31, 2025
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
342.00 FUEL HOLDERS, PRODUCTS AND ACCESSORIES										
R M SCHAHFER - UNITS 16A AND 16B		5,454,486	469,060	(19,824)		479,487	(12,409)		240,564	6,611,384
SUGAR CREEK		1,935,653	164,770	(4,937)		167,908	(5,767)		2,257,626	8,869,010
TOTAL ACCOUNT 342		7,390,139	633,830	(24,762)		647,394	(18,176)		240,564	
343.00 PRIME MOVERS										
R M SCHAHFER - UNITS 16A AND 16B		1,202,239	70,523	(123,044)		86,803	(4,512)		(47,077)	1,184,933
R M SCHAHFER - UNIT 16A		13,801,357	232,923	(21,463)		237,359	(25,070)		(51,396)	14,173,710
R M SCHAHFER - UNIT 16B		21,856,300	385,434	(35,516)		392,773	(41,485)		169,137	22,726,733
SUGAR CREEK		37,560,808	1,983,666	(182,787)		2,021,442	(213,505)			41,169,623
TOTAL ACCOUNT 343		74,420,794	2,672,546	(362,810)		2,738,377	(284,572)		70,664	79,254,999
344.00 GENERATORS										
R M SCHAHFER - UNIT 16A		5,136,565	103,531	(44,979)		110,628	(9,942)		(75,429)	5,220,374
R M SCHAHFER - UNIT 16B		2,546,775	49,826	(4,203)		50,775	(4,909)		34,041	2,672,305
SUGAR CREEK		24,064,458	740,066	(62,421)		754,160	(72,911)			25,423,352
TOTAL ACCOUNT 344		31,747,798	893,423	(111,603)		915,562	(87,762)		(41,388)	33,316,031
344.10 GENERATORS - SOLAR		140,027	31,818	(2,254)		32,606	(1,772)			201,025
344.20 GENERATORS - UTILITY-SCALE SOLAR		0	5,394,638			36,066,355				41,460,994
345.00 ACCESSORY ELECTRIC EQUIPMENT										
R M SCHAHFER - UNITS 16A AND 16B		7,549,739	1,044,580	(66,686)		1,082,023	(30,836)		(287,820)	9,291,000
R M SCHAHFER - UNIT 16A		1,087,631	37,603	(989)		38,319	(1,155)		(21,714)	1,139,694
R M SCHAHFER - UNIT 16B		876,634	58,710	(1,492)		57,790	(1,743)		(33,265)	954,635
SUGAR CREEK		18,869,910	2,025,570	(53,284)		2,064,144	(62,239)			22,844,101
TOTAL ACCOUNT 345		28,383,914	3,164,463	(122,451)		3,242,276	(85,973)		(342,799)	34,229,430
345.10 ACCESSORY ELECTRIC EQUIPMENT - SOLAR		35,531	7,954	(563)		8,152	(443)			50,631
345.20 ACCESSORY ELECTRIC EQUIPMENT - UTILITY-SCALE SOLAR		0	760,478			5,084,244				5,844,722
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT										
R M SCHAHFER - UNITS 16A AND 16B		257,289	11,047	(5,067)		12,301	(632)		(31,073)	243,846
R M SCHAHFER - UNIT 16A		51,294	1,681	(86)		1,713	(101)		(676)	53,824
SUGAR CREEK		279,707	169,172	(6,689)		172,394	(10,161)			3,119,781
TOTAL ACCOUNT 346		3,105,639	181,900	(13,853)		186,408	(10,894)		(31,749)	3,417,451
TOTAL OTHER PRODUCTION PLANT		153,112,498	15,324,057	(674,426)		56,507,718	(528,003)		(2)	223,741,843
TRANSMISSION PLANT										
350.20 LAND RIGHTS		11,492,046	169,763	(143,365)		168,655	(108,189)			11,598,910
352.00 STRUCTURES AND IMPROVEMENTS		34,676,304	1,429,362	(8,942,219)		1,541,442	(882,096)			27,822,792
353.00 STATION EQUIPMENT		309,663,052	16,293,542	(56,329,194)		20,521,814	(15,280,256)			274,868,958
354.00 TOWERS AND FIXTURES		90,516,437	2,516,291	(2,141,860)		2,796,238	(1,616,339)			92,070,828
355.00 POLES AND FIXTURES		103,886,123	7,273,420	(3,900,660)		8,082,789	(4,330,496)			111,011,176
356.00 OVERHEAD CONDUCTORS AND DEVICES		118,189,359	4,669,747	(2,758,473)		5,189,333	(3,463,765)			121,826,202
357.00 UNDERGROUND CONDUIT		706,006	4,787	(8,281)		5,320	(6,249)			701,583
358.00 UNDERGROUND CONDUCTORS AND DEVICES		1,204,364	67,839	(40,647)		75,388	(30,674)			1,276,270
359.00 ROADS AND TRAILS		32,359	162	(17,354)		160	(331)			15,016
TOTAL TRANSMISSION PLANT		670,366,050	32,424,933	(74,282,052)		38,401,199	(25,718,396)		0	641,191,735
DISTRIBUTION PLANT										
360.20 LAND RIGHTS		368,595	17,472	(12,936)		19,236	(11,285)			381,082
361.00 STRUCTURES AND IMPROVEMENTS		9,399,714	220,440	(167,193)		242,697	(145,855)			9,549,803
362.00 STATION EQUIPMENT		156,696,031	11,715,378	(7,498,668)		13,067,735	(4,702,410)			168,278,666

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 5. SUMMARY OF ELECTRIC PLANT BOOK RESERVE BRINGFORWARD FROM DECEMBER 31, 2023 TO DECEMBER 31, 2025

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2023 (2)		2024 ANNUAL ACCURAL (3)		RETIREMENTS (4)		NET SALVAGE (5)		2025 ANNUAL ACCURAL (6)		RETIREMENTS (7)		NET SALVAGE (8)		ADJUSTMENTS (9)		BOOK RESERVE AS OF DECEMBER 31, 2025 (10)	
POLES, TOWERS AND FIXTURES																		
364.10 CUSTOMER TRANSFORMER STATION	34,292,102	1,167,382	(492,779)	0	1,285,246	(429,880)	0	0	2,239,110	(6,098,580)	0	0	0	0	0	0	35,822,062	
364.20 POLES, TOWERS, AND FIXTURES	232,132,061	20,199,669	(6,497,963)	0	22,239,110	(5,688,690)	0	0	23,524,356	(6,098,580)	0	0	0	0	0	0	262,404,188	
TOTAL ACCOUNT 364	266,424,163	21,367,052	(6,990,741)	0	23,524,356	(6,098,580)	0	0	23,524,356	(6,098,580)	0	0	0	0	0	0	298,226,250	
OVERHEAD CONDUCTORS AND DEVICES																		
365.00 UNDERGROUND CONDUIT	216,252,490	7,887,449	(4,042,929)	0	8,683,798	(3,526,969)	0	0	15,673,930	(5,037,480)	0	0	0	0	0	0	225,253,840	
366.00 UNDERGROUND CONDUIT	21,139,745	68,331	(46,193)	0	75,230	(40,298)	0	0	15,673,930	(5,037,480)	0	0	0	0	0	0	21,196,817	
367.00 UNDERGROUND CONDUCTORS AND DEVICES	194,744,450	14,236,550	(5,774,413)	0	15,673,930	(5,037,480)	0	0	15,673,930	(5,037,480)	0	0	0	0	0	0	213,843,036	
368.00 LINE TRANSFORMERS	148,195,906	7,052,643	(3,518,368)	0	7,764,706	(3,069,352)	0	0	7,764,706	(3,069,352)	0	0	0	0	0	0	156,425,125	
SERVICES																		
369.10 OVERHEAD SERVICES	417,466,753	693,950	(472,540)	0	764,014	(412,234)	0	0	4,152,833	(2,308,108)	0	0	0	0	0	0	42,319,943	
369.20 UNDERGROUND SERVICES	152,361,183	3,771,997	(2,645,761)	0	4,152,833	(2,308,108)	0	0	4,152,833	(2,308,108)	0	0	0	0	0	0	155,332,144	
TOTAL ACCOUNT 369	194,107,936	4,465,947	(3,118,301)	0	4,916,847	(2,720,342)	0	0	4,916,847	(2,720,342)	0	0	0	0	0	0	197,652,087	
METERS																		
370.10 CUSTOMER METERING STATIONS	10,485,918	314,110	(199,340)	0	345,823	(173,900)	0	0	3,780,579	(2,921,567)	0	0	0	0	0	0	10,772,610	
370.20 METERS	27,238,108	2,708,138	(2,579,509)	0	3,780,579	(2,921,567)	0	0	3,780,579	(2,921,567)	0	0	0	0	0	0	28,225,729	
TOTAL ACCOUNT 370	37,724,026	3,022,247	(2,778,849)	0	4,126,403	(3,095,487)	0	0	4,126,403	(3,095,487)	0	0	0	0	0	0	38,998,339	
INSTALLATIONS ON CUSTOMER PREMISES																		
371.00 INSTALLATIONS ON CUSTOMER PREMISES	6,542,170	402,350	(105,732)	0	442,973	(82,238)	0	0	2,414,642	(532,809)	0	0	0	0	0	0	7,189,523	
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	19,872,579	2,193,207	(610,753)	0	2,414,642	(532,809)	0	0	2,414,642	(532,809)	0	0	0	0	0	0	23,336,866	
TOTAL DISTRIBUTION PLANT	1,252,467,995	72,649,065	(34,665,075)	0	80,952,553	(29,073,104)	0	0	80,952,553	(29,073,104)	0	0	0	0	0	0	1,342,331,634	
GENERAL PLANT																		
390.00 STRUCTURES AND IMPROVEMENTS	12,188,340	332,533	(1,871,996)	0	822,532	(3,225,797)	0	0	182,116	(158,156)	0	0	0	0	0	0	8,245,613	
391.10 OFFICE FURNITURE AND EQUIPMENT	274,477	185,143	(127,426)	0	2,646,350	(7,518,252)	0	0	13,600	(70,583)	0	0	0	0	0	0	2,826,155	
391.20 COMPUTERS AND PERIPHERAL EQUIPMENT	11,151,023	2,705,894	(1,156,182)	0	13,600	(70,583)	0	0	1,213,660	(558,916)	0	0	0	0	0	0	7,827,834	
393.00 STORES EQUIPMENT	505,126	13,733	(13,733)	0	123,808	(330,270)	0	0	8,074,592	(3,995,186)	0	0	0	0	0	0	461,876	
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	10,057,082	1,221,391	(121,600)	0	123,808	(330,270)	0	0	274,005	(154,056)	0	0	0	0	0	0	11,811,607	
395.00 LABORATORY EQUIPMENT	3,599,558	127,044	(171,966)	0	8,074,592	(3,995,186)	0	0	13,349,663	(16,011,214)	0	0	0	0	0	0	3,348,174	
397.00 COMMUNICATION EQUIPMENT	14,353,613	7,655,538	(11,045)	0	274,005	(154,056)	0	0	350,950,246	(1,394,097,643)	0	0	0	0	0	0	26,077,512	
398.00 MISCELLANEOUS EQUIPMENT	1,615,973	274,367	(10,971)	0	12,515,634	(3,471,185)	0	0	12,515,634	(3,471,185)	0	0	0	0	0	0	1,999,319	
TOTAL GENERAL PLANT	56,215,192	12,515,634	(3,471,185)	0	13,349,663	(16,011,214)	0	0	13,349,663	(16,011,214)	0	0	0	0	0	0	62,596,090	
TOTAL DEPRECIABLE PLANT	3,882,845,598	292,134,691	(117,259,058)	0	350,950,246	(1,394,097,643)	0	0	350,950,246	(1,394,097,643)	0	0	0	0	0	0	2,921,252,148	
RESERVE ADJUSTMENT FOR AMORTIZATION																		
391.10 OFFICE FURNITURE AND EQUIPMENT	209,498	(41,900)			(41,900)													125,698
391.20 COMPUTERS AND PERIPHERAL EQUIPMENT	9,745,894	(1,949,179)			(1,949,179)													5,847,536
393.00 STORES EQUIPMENT	54,299	(10,860)			(10,860)													32,579
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	110,135	(22,027)			(22,027)													66,081
395.00 LABORATORY EQUIPMENT	1,020,896	(204,179)			(204,179)													612,538
397.00 COMMUNICATION EQUIPMENT	(4,939,287)	987,857			987,857													(2,963,573)
398.00 MISCELLANEOUS EQUIPMENT	(86,288)	17,258			17,258													(51,772)
TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION	6,115,147	(1,223,030)	0	0	(1,223,030)	0	0	0	(1,223,030)	0	0	0	0	0	0	0	3,669,087	
NONDEPRECIABLE PLANT																		
302.00 FRANCHISES AND CONSENTS	0	8,887,264	(8,841,982)	0	12,803,910	(4,796,698)	0	0	12,803,910	(4,796,698)	0	0	0	0	0	0	0	73,337,609
303.00 MISCELLANEOUS INTANGIBLE PLANT	65,285,115	0			0				0									(4,007)
310.00 LAND AND LAND RIGHTS	0	0	(4,007)	0	0				0									

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 5. SUMMARY OF ELECTRIC PLANT BOOK RESERVE BRINGFORWARD FROM DECEMBER 31, 2023 TO DECEMBER 31 2025

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2023 (2)		2024 ANNUAL ACCRUAL (3) + RETIREMENTS (4)		2025 ANNUAL ACCRUAL (6) + RETIREMENTS (7)		ADJUSTMENTS (9)		BOOK RESERVE AS OF DECEMBER 31, 2025 (10)
				NET SALVAGE (5)		NET SALVAGE (8)			
311.00 STRUCTURES AND IMPROVEMENTS	2,895,080							(2,895,080)	0
BAILLY GENERATING STATION	4,461,692								4,461,692
D H MITCHELL GENERATING STATION									0
BAILLY PLANT EQUIPMENT	29,975,461							(29,975,461)	0
D H MITCHELL GENERATING STATION	2,821,855								2,821,855
D H MITCHELL GENERATING STATION - MOBILE FUEL HDLGS/STRG	1,248,875							(1,248,875)	0
BAILLY GENERATING STATION									0
312.30 BOILER PLANT - UNIT TRAIN COAL CARS	6,100							(6,100)	0
BAILLY GENERATING STATION									0
312.40 BOILER PLANT - SO2 PLANT EQUIPMENT	6,978							(6,978)	0
BAILLY GENERATING STATION	6,054								6,054
D H MITCHELL GENERATING STATION									0
312.50 BOILER PLANT - COAL PILE BASE	164,506							(164,506)	0
BAILLY GENERATING STATION	69,620								69,620
D H MITCHELL GENERATING STATION									0
314.00 TURBO-GENERATOR UNITS	9,103,656							(9,103,656)	0
BAILLY GENERATING STATION	3,298,615								3,298,615
D H MITCHELL GENERATING STATION	795,780							(795,780)	0
BAILLY GENERATING STATION	(2,570,344)								(2,570,344)
ACCESSORY ELECTRIC EQUIPMENT	1,041,988							(1,041,988)	0
D H MITCHELL GENERATING STATION	(1,224,757)								(1,224,757)
MISCELLANEOUS POWER PLANT EQUIPMENT	0								0
BAILLY GENERATING STATION	(14)		(65)						(89)
330.00 LAND AND LAND RIGHTS	0								(14)
340.10 LAND	0								(14)
340.20 LAND RIGHTS	0								(14)
350.10 LAND	0								(14)
360.10 LAND	0								(14)
389.10 LAND	0								(14)
389.20 LAND RIGHTS	0								(14)
390.20 LEASED PROPERTY	178,844								(14)
									0
ACCOUNTS NOT STUDIED									
TRANSPORTATION EQUIPMENT									
392.10 TRANSPORTATION EQUIPMENT - AUTOS	(1,030,784)								(1,030,784)
392.20 TRANSPORTATION EQUIPMENT - TRAILERS	1,148,444								1,148,444
392.30 TRANSPORTATION EQUIPMENT - TRUCKS < 13,000	(152,667)								(152,667)
392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000	2,039,666								2,039,666
396.00 POWER OPERATED EQUIPMENT	5,515,650								5,515,650
MVP ASSETS									
350.10 LAND	0								0
350.20 LAND RIGHTS	3,685,400								3,685,400
352.00 STRUCTURES AND IMPROVEMENTS	2,391,496								2,391,496
353.00 STATION EQUIPMENT	16,393,864								16,393,864
354.00 TOWERS AND FIXTURES	2,827,193								2,827,193
355.00 POLES AND FIXTURES	39,080,631								39,080,631
356.00 OVERHEAD CONDUCTORS AND DEVICES	11,148,604								11,148,604
									0
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED	200,632,603			(9,158,783)			(5,042,680)	(45,238,424)	184,949,612
									0
TOTAL ELECTRIC PLANT	4,089,593,348			(126,417,841)			(1,399,140,323)	(138,560,116)	3,109,870,847

NORTHERN INDIANA PUBLIC SERVICE COMPANY
TABLE 6. SUMMARY OF COMMON PLANT BOOK RESERVE BRINGFORWARD FROM DECEMBER 31, 2023 TO DECEMBER 31 2025

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2023 (2)		2024		2025		BOOK RESERVE AS OF DECEMBER 31, 2025 (9)			
	+	(3)	ANNUAL ACCURAL (4)	RETIREMENTS (5)	+	ANNUAL ACCURAL (6)	RETIREMENTS (7)	+	NET SALVAGE (8)	=
COMMON PLANT										
390.00 STRUCTURES AND IMPROVEMENTS	46,558,295	2,435,825	(108,181)		2,469,689	(210,672)				51,144,956
391.10 OFFICE FURNITURE AND EQUIPMENT	2,769,980	286,527	(8,930)		291,547	(732)				3,338,392
391.20 COMPUTERS AND PERIPHERAL EQUIPMENT	3,423,763	822,853	(2,197,877)		617,621	(888,697)				1,777,663
TOTAL ACCOUNT 391	6,193,743	1,109,380	(2,206,807)	0	909,168	(889,429)	0			5,116,065
393.00 STORES EQUIPMENT	1,540,741	87,803			88,292	(62,708)				1,654,128
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	2,875,061	356,144	(32,006)		355,423	(315,701)				3,238,921
395.00 LABORATORY EQUIPMENT	468,057	111,480			113,034	(13,805)				678,766
397.00 COMMUNICATION EQUIPMENT	7,440,744	728,272	(1,031,629)		666,895	(1,228,167)				6,576,115
398.00 MISCELLANEOUS EQUIPMENT	1,601,199	180,781			183,840					1,965,820
TOTAL DEPRECIABLE COMMON PLANT	66,677,940	5,009,685	(3,378,623)	0	4,786,341	(2,720,482)	0			70,374,761
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED										
301.00 ORGANIZATION	0		(1,865)			(231)				(2,097)
303.00 MISCELLANEOUS INTANGIBLE PLANT	268,765,470	26,926,100	(3,254,576)		24,026,673	(403,434)				316,060,233
303.99 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	13,827,510	4,781,083	(368,027)		4,396,687	(7,804,822)				14,832,431
389.00 LAND	0		(7,922)			(15,428)				(23,351)
390.20 LEASEHOLD IMPROVEMENTS	1,499,777	53,270	(1,616)		72,981	(3,147)				1,621,265
TRANSPORTATION EQUIPMENT										
392.10 TRANSPORTATION EQUIPMENT - AUTOS	(771,023)									(771,023)
392.20 TRANSPORTATION EQUIPMENT - TRAILERS	(260,779)		(1,091)		75,222	(2,125)				(114,583)
392.30 TRANSPORTATION EQUIPMENT - TRUCKS < 13,000	54,471		(90)			(176)				54,471
392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000	2,907,717		(7,790)			(15,171)				2,907,451
392.80 TRANSPORTATION EQUIPMENT - OTHER	(1,463,454)									(1,486,415)
396.00 POWER OPERATED EQUIPMENT	2,068,411		(5,121)			(9,973)				2,053,317
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED	286,628,100	31,834,644	(3,648,099)	0	28,571,563	(6,254,508)	0			335,131,699
TOTAL COMMON PLANT	353,305,940	36,844,329	(7,026,722)	0	33,357,904	(10,974,990)	0			405,506,460
RESERVE ADJUSTMENT FOR AMORTIZATION										
391.10 OFFICE FURNITURE AND EQUIPMENT	10,048,881	(2,009,776)			(2,009,776)					6,029,329
391.20 COMPUTERS AND PERIPHERAL EQUIPMENT	(1,954,147)	390,829			390,829					(1,172,489)
393.00 STORES EQUIPMENT	(91,123)	18,225			18,225					(54,673)
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	2,702,472	(540,494)			(540,494)					1,621,484
395.00 LABORATORY EQUIPMENT	(86,089)	17,218			17,218					(51,653)
397.00 COMMUNICATION EQUIPMENT	5,674,861	(1,134,972)			(1,134,972)					3,404,917
398.00 MISCELLANEOUS EQUIPMENT	403,330	(80,666)			(80,666)					241,998
TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION	16,698,185	(3,339,636)	0	0	(3,339,636)	0	0			10,019,913
TOTAL COMMON PLANT	370,004,125	33,504,693	(7,026,722)	0	30,018,268	(10,974,990)	0			415,526,373

NORTHERN INDIANA PUBLIC SERVICE COMPANY
TABLE 7. CALCULATION OF WEIGHTED NET SALVAGE PERCENT

LOCATION (1)	TERMINAL			INTERIM			TOTAL NET SALVAGE (8)=(4)+(7)	ORIGINAL COST (9)=(2)+(5)	ESTIMATED NET SALVAGE PERCENT (10)=(8)/(9)
	RETIREMENTS (2)	NET SALVAGE PERCENT (3)	NET SALVAGE (4)=(3)x(2)	RETIREMENTS (5)	NET SALVAGE PERCENT (6)	NET SALVAGE (7)=(5)x(6)			
STEAM PRODUCTION									
MICHIGAN CITY	834,866,280.46	(68) *	568,794,397	24,559,094.87	(39)	9,578,047	578,372,444	859,425,375	(67)
SUGAR CREEK	94,683,300.52	(20)	19,400,608	70,016,056.08	(39)	27,306,262	46,706,870	164,699,357	(28)
HYDRO PRODUCTION									
NORWAY	43,763,097.34	(11)	4,595,125	2,579,232.94	(64)	1,650,709	6,245,834	46,342,330	(13)
OAKDALE	48,380,224.24	(7)	3,212,447	1,488,217.58	(64)	952,459	4,164,906	49,868,442	(8)
OTHER PRODUCTION									
R M SCHAHFER	75,086,746.26	(3)	2,162,498	2,106,373.14	(27)	568,721	2,731,219	77,193,119	(4)
SUGAR CREEK	165,979,645.62	(14)	23,718,491	41,286,275.83	(27)	11,147,294	34,865,785	207,265,921	(17)
SOLAR PRODUCTION									
CAVALRY	211,283,628.65	(24)	50,285,504	159,449,230.93	(3)	4,783,477	55,068,981	370,732,860	(15)
DUNNS BRIDGE II	411,911,097.49	(13)	51,488,887	311,596,865.92	(3)	9,347,906	60,836,793	723,507,963	(8)
FAIRBANKS	253,113,938.83	(20)	51,382,130	191,472,166.09	(3)	5,744,165	57,126,295	444,586,105	(13)
GIBSON	208,429,582.56	(25)	52,107,396	157,669,956.17	(3)	4,730,099	56,837,495	366,099,539	(16)

* INCLUDES REMAINING RECOVERY OF BAILLY AND R M SCHAHFER STEAM UNITS

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 8. CALCULATION OF TERMINAL NET SALVAGE PERCENT

LOCATION (1)	ESTIMATED RETIREMENT YEAR (2)	TOTAL DECOMMISSIONING COSTS (3)	ESCALATED TOTAL DECOMMISSIONING COSTS (4)	ESTIMATED TERMINAL RETIREMENTS (5)	TERMINAL NET SALVAGE (6)=(4)/(5)
STEAM PRODUCTION					
MICHIGAN CITY		145,595,961			
BAILLY		65,828,000			
R M SCHAFFER		291,273,173			
TOTAL MICHIGAN CITY	2028	502,697,134	568,755,666	834,866,280	(68) *
SUGAR CREEK	2068	6,386,187	19,400,618	94,683,301	(20)
HYDRO PRODUCTION					
NORWAY	2037	3,252,404	4,595,562	43,763,097	(11)
OAKDALE	2037	2,272,679	3,211,236	48,380,224	(7)
OTHER PRODUCTION					
R M SCHAFFER	2026	2,008,208	2,162,620	75,086,746	(3)
SUGAR CREEK	2048	7,805,340	23,711,868	165,979,646	(14)
SOLAR PRODUCTION					
CAVALRY	2049	26,443,674	50,250,721	211,283,629	(24)
DUNNS BRIDGE II	2050	26,443,674	51,506,989	411,911,097	(13)
FAIRBANKS	2050	26,443,674	51,506,989	253,113,939	(20)
GIBSON	2050	26,443,674	51,506,989	208,429,583	(25)

* INCLUDES REMAINING RECOVERY OF BAILLY AND R M SCHAFFER STEAM UNITS

**PART II. DETAILED DEPRECIATION
CALCULATIONS**

ELECTRIC PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -67						
1931	3,030,185.60	4,891,493	1,536,192	3,524,218	2.94	1,198,714
1932	452.28	730	229	526	2.95	178
1933	296.05	478	150	344	2.95	117
1934	141.14	228	72	164	2.95	56
1936	4,369.67	7,043	2,212	5,085	2.95	1,724
1937	194.15	313	98	226	2.95	77
1938	59,141.65	95,251	29,914	68,853	2.96	23,261
1939	910.25	1,466	460	1,060	2.96	358
1940	4,147.38	6,675	2,096	4,830	2.96	1,632
1941	273.31	440	138	318	2.96	107
1942	2,867.18	4,611	1,448	3,340	2.96	1,128
1943	38.65	62	19	45	2.96	15
1949	5,357.06	8,590	2,698	6,249	2.97	2,104
1950	2,774,311.97	4,446,804	1,396,536	3,236,565	2.97	1,089,753
1952	221,890.14	355,319	111,589	258,967	2.97	87,194
1953	686,840.95	1,099,320	345,246	801,779	2.97	269,959
1954	454,192.81	726,577	228,184	530,318	2.97	178,558
1955	47,286.38	75,605	23,744	55,224	2.97	18,594
1956	18,724.66	29,922	9,397	21,873	2.97	7,365
1957	47,369.74	75,643	23,756	55,351	2.98	18,574
1958	2,152.44	3,435	1,079	2,516	2.98	844
1959	2,347.85	3,745	1,176	2,745	2.98	921
1960	1,848.20	2,946	925	2,161	2.98	725
1961	5,573.08	8,878	2,788	6,519	2.98	2,188
1962	1,173.68	1,868	587	1,373	2.98	461
1963	26,041.09	41,426	13,010	30,479	2.98	10,228
1964	4,294.51	6,827	2,144	5,028	2.98	1,687
1965	2,572.03	4,086	1,283	3,012	2.98	1,011
1966	77,681.00	123,304	38,724	91,003	2.98	30,538
1967	43,134.66	68,414	21,486	50,549	2.98	16,963
1968	202,161.94	320,382	100,617	236,993	2.98	79,528
1969	175,364.37	277,680	87,206	205,652	2.98	69,011
1970	30,824.17	48,766	15,315	36,161	2.98	12,135
1972	14,814.28	23,394	7,347	17,393	2.98	5,837
1974	3,380,539.73	5,326,643	1,672,852	3,972,649	2.99	1,328,645
1975	51,257.99	80,681	25,338	60,263	2.99	20,155
1976	14,186.57	22,305	7,005	16,687	2.99	5,581
1977	7,690.89	12,078	3,793	9,051	2.99	3,027
1978	81,338.66	127,588	40,069	95,766	2.99	32,029

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -67						
1979	31,495.16	49,341	15,496	37,101	2.99	12,408
1980	480,534.94	751,840	236,118	566,375	2.99	189,423
1981	1,083,283.08	1,692,578	531,561	1,277,522	2.99	427,265
1982	1,185,991.77	1,850,421	581,132	1,399,475	2.99	468,052
1983	377,989.31	588,873	184,938	446,304	2.99	149,266
1984	188,348.84	292,971	92,009	222,534	2.99	74,426
1985	104,125.80	161,702	50,783	123,107	2.99	41,173
1986	588,998.01	913,110	286,766	696,861	2.99	233,064
1987	939,927.86	1,454,512	456,795	1,112,885	2.99	372,202
1988	154,420.37	238,507	74,904	182,978	2.99	61,197
1989	11,684.82	18,011	5,656	13,857	2.99	4,634
1990	294,429.64	452,888	142,231	349,466	2.99	116,878
1991	431,630.72	662,444	208,043	512,780	2.99	171,498
1992	82,237.86	125,918	39,545	97,792	2.99	32,706
1993	227,056.10	346,790	108,911	270,273	2.99	90,392
1994	130,228.15	198,373	62,300	155,181	2.99	51,900
1995	12,841.54	19,506	6,126	15,319	2.99	5,123
1997	173,551.63	261,993	82,280	207,551	2.99	69,415
1998	2,382.79	3,585	1,126	2,853	2.99	954
1999	79,929.94	119,805	37,625	95,858	2.99	32,060
2000	207,799.18	310,243	97,433	249,592	2.99	83,476
2001	675,038.11	1,003,523	315,160	812,153	2.99	271,623
2002	66,648.10	98,625	30,974	80,329	2.99	26,866
2003	12,238,521.77	18,020,886	5,659,528	14,778,804	2.99	4,942,744
2004	268,381.46	393,046	123,438	324,759	2.99	108,615
2005	57,536.94	83,720	26,293	69,794	3.00	23,265
2006	278,088.69	402,015	126,254	338,154	3.00	112,718
2007	379,171.41	544,237	170,920	462,297	3.00	154,099
2008	90,438.94	128,778	40,443	110,590	3.00	36,863
2010	27,925.91	39,028	12,257	34,379	3.00	11,460
2011	150,587.97	208,149	65,370	186,112	3.00	62,037
2012	15,207.02	20,756	6,519	18,877	3.00	6,292
2013	93,407.48	125,661	39,464	116,526	3.00	38,842
2014	111,945.93	148,109	46,514	140,436	3.00	46,812
2015	101,956.64	132,289	41,546	128,722	3.00	42,907
2016	48,947.30	62,045	19,485	62,257	3.00	20,752
2017	1,601,321.35	1,974,153	619,990	2,054,216	3.00	684,739
2018	2,204,959.81	2,627,198	825,081	2,857,201	3.00	952,400
2019	856,344.11	977,055	306,848	1,123,247	3.00	374,416

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -67						
2020	1,385,620.20	1,495,367	469,626	1,844,360	3.00	614,787
2021	33,343.10	33,350	10,474	45,209	3.00	15,070
2022	546,227.09	490,535	154,054	758,145	3.00	252,715
2023	35,807.75	27,122	8,518	51,281	3.00	17,094
2024	5,563,027.33	3,082,971	968,219	8,322,037	3.00	2,774,012
2025	923,811.87	220,400	69,217	1,473,548	3.00	491,183
	46,027,141.95	61,183,445	19,214,893	57,650,434		19,290,805
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -67						
1974	21,632,708.79	34,086,192	12,834,195	23,292,428	2.99	7,790,110
1976	37,186.57	58,467	22,014	40,087	2.99	13,407
1978	10,357.43	16,247	6,117	11,180	2.99	3,739
1980	1,232,695.32	1,928,662	726,183	1,332,418	2.99	445,625
1982	154,219.47	240,618	90,598	166,949	2.99	55,836
1985	257,427.64	399,772	150,523	279,381	2.99	93,438
1986	458,104.07	710,189	267,402	497,632	2.99	166,432
1987	55,892.81	86,493	32,567	60,774	2.99	20,326
1990	147,579.36	227,005	85,472	160,985	2.99	53,841
1992	56,150.56	85,974	32,371	61,400	2.99	20,535
1993	115,205.68	175,957	66,252	126,142	2.99	42,188
1994	64,569.60	98,357	37,034	70,798	2.99	23,678
1995	6,818.62	10,358	3,900	7,487	2.99	2,504
1997	2,730.92	4,123	1,552	3,008	2.99	1,006
2000	12,556.04	18,746	7,058	13,910	2.99	4,652
2001	178,152.86	264,845	99,720	197,795	2.99	66,152
2002	315,602.83	467,025	175,845	351,212	2.99	117,462
2003	40,296.43	59,335	22,341	44,954	2.99	15,035
2004	3,850.93	5,640	2,124	4,307	2.99	1,440
2005	66,769.76	97,155	36,581	74,925	3.00	24,975
2006	117,110.62	169,299	63,745	131,830	3.00	43,943
2007	1,092,733.74	1,568,435	590,550	1,234,315	3.00	411,438
2009	112,319.03	158,537	59,693	127,880	3.00	42,627
2010	684,301.09	956,361	360,091	782,692	3.00	260,897

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -67						
2011	44,439.99	61,427	23,129	51,086	3.00	17,029
2012	31,636.36	43,180	16,258	36,575	3.00	12,192
2013	1,276,244.60	1,716,934	646,463	1,484,865	3.00	494,955
2014	162,748.27	215,323	81,074	190,716	3.00	63,572
2015	45,002,430.69	58,390,946	21,985,466	53,168,593	3.00	17,722,864
2016	13,443.07	17,040	6,416	16,034	3.00	5,345
2017	236,000.98	290,948	109,548	284,573	3.00	94,858
2018	25,645,986.29	30,557,062	11,505,401	31,323,396	3.00	10,441,132
2019	1,556,940.24	1,776,408	668,856	1,931,234	3.00	643,745
2023	226,680.40	171,694	64,647	313,910	3.00	104,637
2024	2,001,647.05	1,109,292	417,673	2,925,078	3.00	975,026
2025	2,338,029.22	557,798	210,023	3,694,486	3.00	1,231,495
	105,391,567.33	136,801,844	51,508,881	124,495,036		41,528,136

SUGAR CREEK

INTERIM SURVIVOR CURVE.. IOWA 110-R2.5

PROBABLE RETIREMENT YEAR.. 6-2068

NET SALVAGE PERCENT.. -28

2008	6,996,050.59	2,613,053	3,845,973	5,108,971	41.04	124,488
2011	20,385.77	6,638	9,770	16,324	41.18	396
2012	23,329.53	7,201	10,599	19,263	41.22	467
2013	57,463.50	16,708	24,591	48,962	41.27	1,186
2014	160,280.26	43,666	64,269	140,890	41.31	3,411
2015	125,156.83	31,723	46,691	113,510	41.35	2,745
2016	52,511.03	12,267	18,055	49,159	41.39	1,188
2018	61,037.70	11,711	17,237	60,892	41.46	1,469
2019	25,431.78	4,314	6,349	26,203	41.50	631
2021	177,103.39	21,654	31,871	194,821	41.57	4,687

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -28						
2023	52,481.22	3,734	5,496	61,680	41.63	1,482
2024	153,537.25	6,698	9,858	186,669	41.66	4,481
2025	179,339.60	2,667	3,925	225,629	41.69	5,412
	8,084,108.45	2,782,034	4,094,685	6,252,974		152,043
	159,502,817.73	200,767,323	74,818,459	188,398,444		60,970,984
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.1	38.23

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -67						
1931	8,199.20	13,086	6,401	7,291	2.43	3,000
1937	5.42	9	9			
1942	172.62	274	134	154	2.66	58
1950	16,392.95	25,948	12,693	14,683	2.76	5,320
1954	147,697.18	233,414	114,182	132,472	2.79	47,481
1955	12,703.78	20,067	9,816	11,399	2.80	4,071
1956	1,411.19	2,228	1,090	1,267	2.81	451
1959	9,899.62	15,606	7,634	8,898	2.83	3,144
1961	431.01	679	332	388	2.84	137
1964	5,513.00	8,668	4,240	4,966	2.85	1,742
1965	3,014.44	4,736	2,317	2,717	2.86	950
1968	1,602.62	2,513	1,229	1,447	2.87	504
1974	2,407,041.86	3,755,139	1,836,946	2,182,814	2.90	752,694
1976	4,354.74	6,781	3,317	3,955	2.90	1,364
1979	534,426.01	829,473	405,763	486,728	2.91	167,260
1980	8,338.21	12,923	6,322	7,603	2.92	2,604
1981	231,393.71	358,203	175,226	211,201	2.92	72,329
1982	4,820,298.02	7,452,515	3,645,636	4,404,262	2.92	1,508,309
1983	145,362.68	224,381	109,763	132,993	2.93	45,390
1984	439,207.12	676,998	331,175	402,301	2.93	137,304
1985	4,412,106.34	6,790,844	3,321,958	4,046,259	2.93	1,380,976
1986	393,356.35	604,478	295,700	361,205	2.93	123,278
1987	849,941.05	1,303,550	637,673	781,728	2.94	265,894
1988	446,824.74	684,084	334,642	411,556	2.94	139,985
1989	327,445.95	500,381	244,777	302,057	2.94	102,740
1990	1,630,185.72	2,486,241	1,216,224	1,506,186	2.94	512,308
1992	161,969.96	245,878	120,279	150,211	2.95	50,919
1993	910.13	1,378	674	846	2.95	287
1994	53,979.79	81,540	39,888	50,258	2.95	17,037
1995	383,120.53	577,167	282,340	357,472	2.95	121,177
1996	507,596.87	762,486	372,994	474,692	2.95	160,913
1997	5,020.76	7,519	3,678	4,707	2.95	1,596
1998	2,336,877.07	3,488,013	1,706,273	2,196,312	2.95	744,513
1999	8,780.76	13,054	6,386	8,278	2.96	2,797
2000	117,676.76	174,276	85,253	111,268	2.96	37,591
2001	55,551.71	81,930	40,079	52,693	2.96	17,802
2002	66,849.72	98,145	48,011	63,628	2.96	21,496
2003	41,543,241.33	60,697,430	29,692,086	39,685,127	2.96	13,407,138
2005	210,668.59	304,395	148,905	202,912	2.96	68,551

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -67						
2008	25,049.77	35,412	17,323	24,510	2.97	8,253
2009	8,036,463.82	11,262,815	5,509,566	7,911,329	2.97	2,663,747
2011	16,062.94	22,049	10,786	16,039	2.97	5,400
2013	674,100.19	900,902	440,705	685,042	2.97	230,654
2014	317,849.75	417,800	204,380	326,429	2.97	109,909
2015	409,153.53	527,538	258,062	425,224	2.97	143,173
2016	4,360,520.49	5,494,685	2,687,901	4,594,169	2.97	1,546,858
2017	2,303,342.53	2,822,891	1,380,907	2,465,675	2.97	830,194
2018	627,540.88	743,436	363,675	684,318	2.97	230,410
2019	2,277,953.62	2,585,360	1,264,711	2,539,471	2.97	855,041
2020	860,017.63	923,539	451,779	984,451	2.97	331,465
2021	2,762,194.86	2,745,162	1,342,884	3,269,982	2.98	1,097,309
2022	342,512.59	305,663	149,525	422,471	2.98	141,769
2023	1,727,996.58	1,302,052	636,940	2,248,814	2.98	754,636
2024	1,724,302.55	951,242	465,330	2,414,255	2.98	810,153
2025	2,014,076.23	474,961	232,342	3,131,165	2.98	1,050,727
	90,788,707.47	124,061,937	60,688,863	90,928,278		30,740,808

MICHIGAN CITY - UNIT 12
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 12-2028
NET SALVAGE PERCENT.. -67

1974	41,540,371.46	64,805,634	31,204,155	38,168,266	2.90	13,161,471
1977	2,310.03	3,593	1,730	2,128	2.91	731
1978	27,749.75	43,116	20,761	25,582	2.91	8,791
1979	299,776.00	465,277	224,033	276,593	2.91	95,049
1980	2,340,720.27	3,627,867	1,746,832	2,162,171	2.92	740,470
1981	39,190.22	60,667	29,211	36,236	2.92	12,410
1982	851,773.29	1,316,901	634,093	788,369	2.92	269,989
1983	308,953.97	476,901	229,630	286,324	2.93	97,722
1984	123,696.64	190,667	91,807	114,767	2.93	39,170
1985	419,300.13	645,361	310,744	389,487	2.93	132,931
1986	2,396,356.50	3,682,522	1,773,148	2,228,767	2.93	760,671
1987	650,734.68	998,028	480,554	606,173	2.94	206,181
1988	65,328.58	100,017	48,159	60,940	2.94	20,728
1989	1,030,906.77	1,575,363	758,543	963,071	2.94	327,575

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -67						
1990	438,277.36	668,429	321,851	410,072	2.94	139,480
1991	56,048.55	85,302	41,073	52,528	2.94	17,867
1992	13,451,989.13	20,420,748	9,832,666	12,632,155	2.95	4,282,086
1993	182,183.77	275,897	132,845	171,401	2.95	58,102
1994	171,638.57	259,271	124,840	161,796	2.95	54,846
1995	8,218,367.59	12,380,891	5,961,445	7,763,229	2.95	2,631,603
1996	201,164.00	302,178	145,500	190,444	2.95	64,557
1997	128,366.98	192,237	92,563	121,810	2.95	41,292
1998	1,130,649.02	1,687,602	812,587	1,075,597	2.95	364,609
1999	2,714,802.64	4,035,963	1,943,331	2,590,389	2.96	875,131
2000	10,746,754.76	15,915,650	7,663,445	10,283,636	2.96	3,474,201
2001	6,154,067.11	9,076,288	4,370,267	5,907,026	2.96	1,995,617
2002	9,610,460.30	14,109,569	6,793,810	9,255,659	2.96	3,126,912
2003	8,834,771.11	12,908,186	6,215,340	8,538,728	2.96	2,884,705
2004	2,199,963.64	3,197,172	1,539,450	2,134,489	2.96	721,111
2005	5,769,319.88	8,336,094	4,013,860	5,620,904	2.96	1,898,954
2006	3,125,486.79	4,486,997	2,160,506	3,059,057	2.96	1,033,465
2007	3,954,091.19	5,637,133	2,714,301	3,889,032	2.96	1,313,862
2008	11,158,672.61	15,774,700	7,595,577	11,039,406	2.97	3,716,972
2009	5,894,179.78	8,260,481	3,977,452	5,865,828	2.97	1,975,026
2010	8,823,509.49	12,245,886	5,896,440	8,838,821	2.97	2,976,034
2011	202,722.71	278,265	133,986	204,561	2.97	68,876
2012	3,988,886.30	5,407,690	2,603,823	4,057,617	2.97	1,366,201
2013	16,257,162.17	21,726,899	10,461,583	16,687,878	2.97	5,618,814
2014	1,527,721.69	2,008,124	966,919	1,584,376	2.97	533,460
2015	8,823,778.89	11,376,853	5,477,997	9,257,714	2.97	3,117,075
2016	2,314,923.14	2,917,031	1,404,561	2,461,360	2.97	828,741
2017	5,570,134.97	6,826,551	3,287,010	6,015,116	2.97	2,025,292
2018	37,457,655.00	44,375,383	21,366,913	41,187,371	2.97	13,867,802
2019	2,932,598.69	3,328,349	1,602,612	3,294,827	2.97	1,109,369
2020	574,599.15	617,039	297,107	662,474	2.97	223,055
2021	7,798,780.99	7,750,691	3,731,987	9,291,978	2.98	3,118,113
2022	409,713.84	365,635	176,055	508,167	2.98	170,526
2023	1,388,921.01	1,046,558	503,922	1,815,577	2.98	609,254
2024	13,992,815.25	7,719,386	3,716,913	19,651,088	2.98	6,594,325
2025	5,623,503.31	1,326,138	638,540	8,752,710	2.98	2,937,151
	261,925,849.67	345,319,180	166,272,474	271,143,695		91,708,375

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -28						
2008	76,316,604.32	27,850,066	53,345,429	44,339,824	33.45	1,325,555
2010	908,234.09	302,551	579,522	583,018	33.91	17,193
2012	177,887.87	53,267	102,030	125,666	34.35	3,658
2013	437,929.01	123,567	236,687	323,863	34.55	9,374
2014	534,563.63	140,974	270,029	414,213	34.76	11,916
2015	339,267.26	83,174	159,316	274,946	34.95	7,867
2016	75,551.11	17,066	32,689	64,016	35.14	1,822
2017	306,566.18	63,024	120,719	271,685	35.33	7,690
2018	2,584,078.89	478,084	915,746	2,391,875	35.51	67,358
2019	544,527.15	89,104	170,674	526,320	35.68	14,751
2020	5,869,627.80	827,946	1,585,890	5,927,234	35.85	165,334
2021	406,672.70	47,895	91,741	428,801	36.02	11,905
2022	201,688.63	18,851	36,108	222,053	36.18	6,137
2023	4,124,892.02	281,997	540,151	4,739,710	36.33	130,463
2024	1,832,705.91	76,499	146,530	2,199,333	36.49	60,272
2025	2,140,697.07	31,073	59,519	2,680,573	36.63	73,180
	96,801,493.64	30,485,138	58,392,780	65,513,132		1,914,475
	449,516,050.78	499,866,255	285,354,117	427,585,105		124,363,658
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 27.67

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.20 BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -67						
1931	497.12	793	619	211	2.43	87
1968	289,856.58	454,513	354,750	129,310	2.87	45,056
1978	80,918.44	125,726	98,130	37,004	2.91	12,716
1998	583,552.19	871,008	679,827	294,705	2.95	99,900
2000	452,093.16	669,538	522,578	232,417	2.96	78,519
2001	190,509.95	280,972	219,300	98,851	2.96	33,396
2002	246,883.48	362,461	282,903	129,392	2.96	43,714
2003	220,332.33	321,920	251,261	116,694	2.96	39,424
2004	45,675.24	66,379	51,809	24,468	2.96	8,266
2006	148,724.71	213,511	166,647	81,724	2.96	27,609
2008	17,913.17	25,323	19,765	10,150	2.97	3,418
2010	308,856.66	428,653	334,566	181,224	2.97	61,018
2014	1,138,641.36	1,496,695	1,168,179	733,352	2.97	246,920
2016	3,332,331.15	4,199,065	3,277,396	2,287,597	2.97	770,235
2020	851,172.66	914,040	713,414	708,045	2.97	238,399
2023	28,070.82	21,151	16,508	30,370	2.98	10,191
2024	382,592.14	211,064	164,737	474,192	2.98	159,125
2025	184,038.28	43,400	33,874	273,470	2.98	91,768
	8,502,659.44	10,706,212	8,356,263	5,843,178		1,969,761

MICHIGAN CITY - UNIT 12
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 12-2028
NET SALVAGE PERCENT.. -67

2008	57,909.38	81,865	65,212	31,497	2.97	10,605
2010	368,028.20	510,775	406,873	207,734	2.97	69,944
2014	243,587.96	320,186	255,054	151,738	2.97	51,090
2018	94,358.43	111,785	89,046	68,533	2.97	23,075
2024	15,131.10	8,347	6,649	18,620	2.98	6,248
2025	17,673.92	4,168	3,320	26,195	2.98	8,790
	796,688.99	1,037,126	826,154	504,317		169,752
	9,299,348.43	11,743,338	9,182,417	6,347,495		2,139,513

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0 23.01

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.30 BOILER PLANT - UNIT TRAIN COAL CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1990	17,213.31	15,361	17,213			
1991	2,671,884.23	2,359,808	2,671,884			
2024	90,359.26	5,096	52,352	38,007	23.59	1,611
2025	62,287.05	1,171	12,030	50,257	24.53	2,049
	2,841,743.85	2,381,436	2,753,480	88,264		3,660
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.1 0.13

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -67						
2015	203,898,247.19	262,894,207	95,756,771	244,753,302	2.97	82,408,519
2017	40,166.29	49,226	17,930	49,148	2.97	16,548
2019	12,216,609.15	13,865,225	5,050,279	15,351,458	2.97	5,168,841
2020	516,162.11	554,286	201,894	660,097	2.97	222,255
2022	135,466.64	120,892	44,034	182,196	2.98	61,140
2023	218,665.04	164,765	60,014	305,156	2.98	102,401
2024	8,054,556.50	4,443,439	1,618,481	11,832,628	2.98	3,970,681
2025	5,028,345.75	1,185,788	431,912	7,965,425	2.98	2,672,961
	230,108,218.67	283,277,828	103,181,315	281,099,410		94,623,346
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 41.12

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.50 BOILER PLANT - COAL PILE BASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -67						
1982	659,338.77	1,019,383	1,101,096			
2024	42,464.21	23,426	70,915			
2025	15,310.25	3,610	25,568			
	717,113.23	1,046,419	1,197,579			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -67						
1950	69.76	111	20	97	2.72	36
1981	117,790.22	183,322	32,969	163,741	2.93	55,884
1987	82,933.12	127,881	22,998	115,500	2.95	39,153
1989	792,526.99	1,217,625	218,978	1,104,543	2.95	374,421
1990	217,338.06	333,254	59,932	303,022	2.95	102,719
2020	161,165.61	173,683	31,235	237,911	2.99	79,569
2024	3,433,953.88	1,907,305	343,009	5,391,694	2.99	1,803,242
2025	38,133.92	9,124	1,641	62,043	2.99	20,750
	4,843,911.56	3,952,305	710,782	7,378,550		2,475,774
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -67						
1974	24,129,594.86	37,852,042	12,836,568	27,459,856	2.90	9,468,916
1978	169,382.16	264,586	89,728	193,141	2.92	66,144
1980	13,171.99	20,525	6,961	15,037	2.93	5,132
1982	272,316.08	423,284	143,546	311,222	2.93	106,219
1983	327,101.72	507,634	172,151	374,109	2.94	127,248
1985	50,702.78	78,458	26,607	58,067	2.94	19,751
1986	528,610.57	816,465	276,884	605,896	2.95	205,388
1987	4,138,372.98	6,381,279	2,164,050	4,747,033	2.95	1,609,164
1989	90,511.62	139,061	47,159	103,995	2.95	35,253
1990	80,797.71	123,891	42,015	92,918	2.95	31,498
1992	1,403,056.48	2,141,363	726,189	1,616,915	2.96	546,255
1995	354,132.00	536,388	181,902	409,498	2.96	138,344
1996	495,178.80	747,595	253,528	573,421	2.97	193,071
1997	107,883.85	162,371	55,064	125,102	2.97	42,122
1998	28,120.18	42,182	14,305	32,656	2.97	10,995
1999	2,225,154.64	3,326,013	1,127,934	2,588,075	2.97	871,406
2000	85,342.48	127,074	43,094	99,428	2.97	33,477
2001	1,318,303.41	1,954,727	662,896	1,538,670	2.97	518,071
2002	33,615.17	49,619	16,827	39,310	2.97	13,236
2003	1,224.56	1,798	610	1,435	2.98	482
2004	132,803.63	193,955	65,775	156,007	2.98	52,351
2005	9,516.02	13,816	4,685	11,206	2.98	3,760

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -67						
2006	592,324.18	854,514	289,787	699,394	2.98	234,696
2007	107,582.02	154,107	52,262	127,400	2.98	42,752
2008	34,130,863.71	48,509,749	16,450,861	40,547,682	2.98	13,606,605
2010	543,406.45	758,243	257,139	650,350	2.98	218,238
2011	15,460.21	21,337	7,236	18,583	2.98	6,236
2013	47,093.59	63,226	21,442	57,205	2.99	19,132
2014	172,262.72	227,445	77,132	210,546	2.99	70,417
2015	16,050.74	20,788	7,050	19,755	2.99	6,607
2017	3,680,380.72	4,529,960	1,536,222	4,610,014	2.99	1,541,811
2019	16,201,817.08	18,468,861	6,263,249	20,793,785	2.99	6,954,443
2021	1,337,576.76	1,337,259	453,498	1,780,255	2.99	595,403
2022	370,440.74	332,300	112,691	505,945	2.99	169,212
2023	261,633.81	198,095	67,179	369,750	2.99	123,662
2024	1,851,499.49	1,028,370	348,746	2,743,258	2.99	917,478
2025	2,162,648.97	517,437	175,476	3,436,148	2.99	1,149,213
	97,485,934.88	132,925,817	45,078,446	117,723,065		39,754,188

SUGAR CREEK
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 6-2068
NET SALVAGE PERCENT.. -28

2008	51,731,890.77	20,216,657	26,676,572	39,540,248	35.45	1,115,381
2010	8,706.42	3,103	4,095	7,050	36.02	196
2011	223,435.84	75,644	99,815	186,183	36.29	5,130
2014	288,555.82	81,335	107,324	262,027	37.04	7,074
2018	1,798,115.42	354,237	467,428	1,834,160	37.93	48,356
2019	411,623.64	71,634	94,524	432,355	38.13	11,339
2020	86,487.27	12,978	17,125	93,579	38.33	2,441
2022	760,263.65	75,623	99,787	873,350	38.69	22,573

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -28						
2023	126,776.17	9,177	12,109	150,164	38.87	3,863
2024	1,098,079.55	49,011	64,672	1,340,870	39.03	34,355
2025	1,282,614.78	19,455	25,672	1,616,075	39.19	41,237
	57,816,549.33	20,968,854	27,669,122	46,336,061		1,291,945
	160,146,395.77	157,846,976	73,458,350	171,437,676		43,521,907
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.9	27.18

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -67						
1935	429.27	688	552	164	2.74	60
1936	211,696.65	339,201	272,371	81,162	2.75	29,513
1939	11,639.86	18,637	14,965	4,473	2.77	1,615
1941	413.93	662	532	160	2.79	57
1942	282.36	452	363	109	2.79	39
1947	22,200.90	35,455	28,470	8,606	2.83	3,041
1950	248,816.44	396,900	318,702	96,821	2.85	33,972
1952	19,271.22	30,716	24,664	7,519	2.86	2,629
1953	523.11	833	669	205	2.86	72
1954	946,169.01	1,506,738	1,209,878	370,224	2.87	128,998
1955	142.78	227	182	56	2.87	20
1958	795.35	1,264	1,015	313	2.89	108
1959	986.63	1,567	1,258	389	2.89	135
1965	4,719.28	7,468	5,997	1,885	2.92	646
1968	718.48	1,134	911	289	2.93	99
1969	9,752.07	15,387	12,355	3,931	2.93	1,342
1970	25,934.41	40,890	32,834	10,477	2.93	3,576
1974	857,974.88	1,347,823	1,082,273	350,545	2.94	119,233
1975	83,341.82	130,799	105,029	34,152	2.94	11,616
1981	404,666.63	630,495	506,274	169,519	2.96	57,270
1983	1,221.32	1,898	1,524	516	2.96	174
1984	930,578.13	1,443,773	1,159,319	394,747	2.96	133,360
1985	1,051,111.84	1,628,251	1,307,451	447,906	2.96	151,320
1986	549,505.67	849,831	682,396	235,278	2.96	79,486
1988	14,808.61	22,815	18,320	6,410	2.97	2,158
1989	17,171.06	26,403	21,201	7,475	2.97	2,517
1993	83,937.13	127,924	102,720	37,455	2.97	12,611
1994	1,189,076.21	1,807,516	1,451,397	534,360	2.97	179,919
1995	1,210,927.73	1,835,029	1,473,489	548,760	2.98	184,148
1999	20,412.93	30,531	24,516	9,574	2.98	3,213
2002	42,862.79	63,303	50,831	20,750	2.98	6,963
2003	6,724,626.35	9,882,848	7,935,716	3,294,410	2.98	1,105,507
2007	34,685.31	49,700	39,908	18,016	2.99	6,025
2010	82,183.79	114,686	92,090	45,157	2.99	15,103
2012	4,259,821.47	5,805,726	4,661,874	2,452,028	2.99	820,076
2013	396.76	533	428	235	2.99	79
2014	13,775.43	18,202	14,616	8,389	2.99	2,806
2015	1,297,854.27	1,681,980	1,350,594	816,823	2.99	273,185
2016	28,665.96	36,301	29,149	18,723	2.99	6,262

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -67						
2017	113,224.64	139,448	111,974	77,111	2.99	25,790
2018	13,767.56	16,388	13,159	9,833	2.99	3,289
2019	120,534.99	137,469	110,385	90,909	2.99	30,404
2020	183,652.84	198,046	159,027	147,674	2.99	49,389
2022	39,652.21	35,617	28,600	37,619	2.99	12,582
2023	48,586.06	36,868	29,604	51,535	2.99	17,236
2024	2,396,468.18	1,337,022	1,073,600	2,928,502	2.99	979,432
2025	487,816.41	116,715	93,720	720,934	2.99	241,115
	23,807,800.73	31,952,159	25,656,902	14,102,125		4,738,190
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -67						
1974	8,334,839.34	13,093,496	10,656,387	3,262,795	2.94	1,109,794
1979	80,898.64	126,389	102,864	32,237	2.95	10,928
1980	842,744.23	1,315,044	1,070,273	337,110	2.95	114,275
1982	4,945.45	7,695	6,263	1,996	2.96	674
1983	31,230.48	48,526	39,494	12,661	2.96	4,277
1985	20,477.02	31,720	25,816	8,381	2.96	2,831
1986	2,664,499.71	4,120,747	3,353,747	1,095,967	2.96	370,259
1987	37,906.91	58,508	47,618	15,687	2.97	5,282
1992	4,426,658.11	6,762,676	5,503,931	1,888,589	2.97	635,889
1993	134,098.38	204,372	166,332	57,612	2.97	19,398
1994	266,816.57	405,588	330,095	115,488	2.97	38,885
1996	145,629.40	220,039	179,083	64,118	2.98	21,516
1999	30,391.95	45,457	36,996	13,759	2.98	4,617
2000	51,383.12	76,555	62,306	23,504	2.98	7,887
2001	269,060.16	399,181	324,881	124,450	2.98	41,762
2002	73,808.04	109,006	88,717	34,543	2.98	11,592
2004	50,765.65	74,208	60,396	24,383	2.98	8,182
2005	17,406.58	25,296	20,588	8,481	2.98	2,846
2006	72,671.46	104,930	85,399	35,962	2.98	12,068
2007	3,850,566.57	5,517,451	4,490,481	1,939,965	2.99	648,818
2013	156,015.77	209,596	170,584	89,963	2.99	30,088
2014	21,777.63	28,775	23,419	12,950	2.99	4,331

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -67						
2015	11,033,792.43	14,299,465	11,637,887	6,788,546	2.99	2,270,417
2016	129,998.58	164,623	133,982	83,116	2.99	27,798
2017	100,836.10	124,191	101,075	67,321	2.99	22,515
2019	31,083.97	35,451	28,852	23,058	2.99	7,712
2020	644,656.36	695,177	565,783	510,793	2.99	170,834
2022	251,607.95	226,005	183,938	236,247	2.99	79,012
2024	669,049.97	373,272	303,794	813,519	2.99	272,080
2025	781,485.62	186,979	152,176	1,152,905	2.99	385,587
	35,227,102.15	49,090,418	39,953,156	18,876,105		6,342,154
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -28						
2008	4,527,507.47	1,722,104	2,830,271	2,964,939	37.56	78,939
2010	28,793.20	10,015	16,460	20,396	37.92	538
2018	62,172.87	12,057	19,816	59,766	39.15	1,527
2020	77,186.63	11,418	18,765	80,033	39.41	2,031
2024	93,012.16	4,093	6,727	112,329	39.88	2,817
2025	108,643.10	1,616	2,656	136,407	39.99	3,411
	4,897,315.43	1,761,303	2,894,694	3,373,870		89,263
	63,932,218.31	82,803,880	68,504,752	36,352,100		11,169,607
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.3 17.47

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -67						
1950	142.93	228	22	217	2.87	76
1976	56,537.14	88,471	8,369	86,048	2.95	29,169
1982	991,173.12	1,539,490	145,630	1,509,629	2.96	510,010
1984	53,128.18	82,279	7,783	80,941	2.96	27,345
1986	35,479.94	54,770	5,181	54,070	2.96	18,267
1988	45,404.50	69,842	6,607	69,219	2.96	23,385
1993	632,053.58	961,418	90,947	964,583	2.97	324,775
1994	335,039.99	508,304	48,084	511,433	2.97	172,200
1998	8,702.16	13,042	1,234	13,299	2.97	4,478
1999	3,698.01	5,520	522	5,654	2.98	1,897
2000	32,669.56	48,576	4,595	49,963	2.98	16,766
2001	77,525.56	114,787	10,858	118,609	2.98	39,802
2002	125,066.64	184,337	17,438	191,424	2.98	64,236
2010	36,160.25	50,384	4,766	55,621	2.98	18,665
2011	9,148.68	12,608	1,193	14,086	2.98	4,727
2012	210,322.13	286,227	27,076	324,162	2.98	108,779
2014	123,883.10	163,468	15,464	191,421	2.98	64,235
2015	42,955.42	55,589	5,259	66,477	2.98	22,308
2016	301,666.46	381,530	36,091	467,692	2.98	156,944
2017	178,373.86	219,204	20,736	277,148	2.99	92,692
2019	64,563.97	73,453	6,948	100,873	2.99	33,737
2020	6,722.90	7,231	684	10,543	2.99	3,526
2022	42,241.73	37,791	3,575	66,969	2.99	22,398
2024	438,949.64	242,711	22,960	710,086	2.99	237,487
2025	79,655.41	18,730	1,772	131,253	2.99	43,897
	3,931,264.86	5,219,990	493,793	6,071,419		2,041,801

MICHIGAN CITY - UNIT 12
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 12-2028
NET SALVAGE PERCENT.. -67

1974	600,324.90	941,498	83,027	919,516	2.94	312,761
1976	189,875.60	297,122	26,202	290,890	2.95	98,607
1979	4,712.56	7,350	648	7,222	2.95	2,448
1980	170,753.76	265,979	23,456	261,703	2.95	88,713
1982	539,731.15	838,311	73,927	827,424	2.96	279,535

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -67						
1985	456,077.77	705,219	62,190	699,460	2.96	236,304
2001	19,093.74	28,271	2,493	29,393	2.98	9,863
2003	41,278.66	60,540	5,339	63,597	2.98	21,341
2007	401,573.72	574,547	50,667	619,961	2.98	208,041
2008	27,534.06	39,086	3,447	42,535	2.98	14,273
2009	441,347.85	621,024	54,765	682,285	2.98	228,955
2010	99,810.56	139,072	12,264	154,419	2.98	51,818
2011	508,705.33	701,056	61,823	787,715	2.98	264,334
2012	11,970.10	16,290	1,437	18,554	2.98	6,226
2013	458,486.94	615,065	54,240	711,433	2.98	238,736
2014	34,166.91	45,084	3,976	53,083	2.98	17,813
2015	29,318.68	37,942	3,346	45,616	2.98	15,307
2016	52,057.89	65,840	5,806	81,131	2.98	27,225
2017	85,791.64	105,430	9,297	133,975	2.99	44,808
2018	45,295.39	53,791	4,744	70,900	2.99	23,712
2020	112,305.52	120,792	10,652	176,898	2.99	59,163
2022	887,687.26	794,157	70,033	1,412,404	2.99	472,376
2024	103,356.74	57,150	5,040	167,566	2.99	56,042
2025	120,726.12	28,387	2,503	199,109	2.99	66,592
	5,441,982.85	7,159,003	631,322	8,456,789		2,844,993

SUGAR CREEK
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 6-2068
NET SALVAGE PERCENT.. -28

2008	2,056,834.65	758,653	785,569	1,847,180	37.03	49,883
2010	70,056.90	23,648	24,487	65,186	37.33	1,746
2013	407,472.24	116,690	120,830	400,735	37.75	10,615
2014	14,690.66	3,940	4,080	14,724	37.88	389
2016	673,661.02	154,910	160,406	701,880	38.13	18,408
2019	64,458.77	10,742	11,123	71,384	38.48	1,855

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -28						
2021	129,710.96	15,589	16,142	149,888	38.70	3,873
2024	67,682.04	2,899	3,002	83,631	39.00	2,144
2025	79,056.19	1,152	1,193	99,999	39.10	2,558
	3,563,623.43	1,088,223	1,126,831	3,434,607		91,471
	12,936,871.14	13,467,216	2,251,946	17,962,815		4,978,265
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.6 38.48

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -13						
1923	504.22	504	477	93	7.98	12
1924	25,258.72	25,228	23,881	4,661	8.08	577
1942	1,408.34	1,369	1,296	296	9.43	31
1945	252.05	244	231	54	9.60	6
1947	259.36	250	237	56	9.70	6
1949	38.40	37	35	8	9.80	1
1963	3,554.49	3,331	3,153	863	10.38	83
1964	1,813.11	1,695	1,604	444	10.42	43
1965	1,096.87	1,023	968	271	10.46	26
1966	6,571.86	6,116	5,789	1,637	10.49	156
1967	971.10	901	853	244	10.53	23
1969	783.11	723	684	201	10.59	19
1980	23,512.73	20,920	19,803	6,766	10.94	618
1982	1,636.73	1,444	1,367	483	10.99	44
1984	2,124.75	1,856	1,757	644	11.05	58
1986	12,093.98	10,458	9,900	3,767	11.10	339
1987	324.43	279	264	103	11.13	9
1989	28,333.75	24,070	22,785	9,232	11.18	826
1990	55,408.86	46,757	44,260	18,352	11.21	1,637
1991	13,009.06	10,901	10,319	4,381	11.24	390
1992	68,854.96	57,289	54,230	23,576	11.26	2,094
1994	147,958.43	121,161	114,692	52,501	11.31	4,642
1995	71,152.13	57,755	54,671	25,731	11.34	2,269
1996	102,502.97	82,457	78,054	37,774	11.36	3,325
1999	123,411.25	96,246	91,107	48,348	11.43	4,230
2002	242,261.22	181,891	172,179	101,576	11.50	8,833
2003	1,740.90	1,288	1,219	748	11.53	65
2006	50,221.35	35,297	33,412	23,338	11.59	2,014
2007	31,666.13	21,819	20,654	15,129	11.61	1,303
2009	5,480.23	3,606	3,413	2,779	11.65	239
2010	291,282.61	186,621	176,657	152,493	11.67	13,067
2014	7,469.91	4,159	3,937	4,504	11.75	383
2016	283,321.29	142,507	134,898	185,255	11.78	15,726
2017	150,475.57	71,003	67,212	102,825	11.80	8,714
2018	45,061.52	19,729	18,676	32,244	11.81	2,730
2019	958.01	383	363	720	11.83	61
2020	82,603.56	29,570	27,991	65,351	11.84	5,520
2021	1,881,004.65	585,011	553,775	1,571,760	11.85	132,638
2022	43,748.73	11,265	10,664	38,773	11.86	3,269

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -13						
2023	512,020.29	100,656	95,282	483,301	11.87	40,716
2024	193,437.51	24,505	23,197	195,388	11.88	16,447
2025	100,203.64	4,570	4,326	108,904	11.89	9,159
	4,615,792.78	1,996,894	1,890,273	3,325,573		282,348
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -8						
1925	54,211.97	51,661	50,652	7,897	8.18	965
1942	1,580.43	1,468	1,439	268	9.43	28
1958	61.22	55	54	12	10.19	1
1979	4,144.97	3,539	3,470	1,007	10.91	92
1982	15,858.82	13,371	13,110	4,018	10.99	366
1985	22,483.33	18,677	18,312	5,970	11.08	539
1986	29,641.76	24,497	24,019	7,995	11.10	720
1987	4,786.70	3,933	3,856	1,313	11.13	118
1989	57,450.38	46,645	45,734	16,312	11.18	1,459
1990	170,248.77	137,309	134,627	49,241	11.21	4,393
1991	7,147.11	5,724	5,612	2,107	11.24	187
1992	60,159.00	47,839	46,905	18,067	11.26	1,605
1994	153,832.43	120,398	118,047	48,092	11.31	4,252
1995	5,966.87	4,629	4,539	1,906	11.34	168
1996	6,029.00	4,635	4,544	1,967	11.36	173
1998	25,392.38	19,135	18,761	8,662	11.41	759
1999	119,395.54	88,994	87,256	41,691	11.43	3,648
2001	281,145.84	204,469	200,476	103,162	11.48	8,986
2002	242,751.48	174,195	170,793	91,378	11.50	7,946
2007	242,886.48	159,948	156,824	105,493	11.61	9,086
2009	8,237.00	5,180	5,079	3,817	11.65	328
2010	269,901.51	165,271	162,043	129,450	11.67	11,093
2012	36,274.63	20,870	20,462	18,714	11.71	1,598
2013	161,842.27	89,751	87,998	86,791	11.73	7,399
2017	42,224.68	19,042	18,670	26,933	11.80	2,282
2018	58,002.88	24,271	23,797	38,846	11.81	3,289
2019	4,163,733.98	1,591,429	1,560,350	2,936,483	11.83	248,223

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -8						
2020	224,451.95	76,792	75,292	167,116	11.84	14,115
2021	384,625.14	114,329	112,096	303,299	11.85	25,595
2023	23,312.83	4,380	4,294	20,883	11.87	1,759
2024	136,235.85	16,495	16,173	130,962	11.88	11,024
2025	159,130.66	6,936	6,801	165,061	11.89	13,882
	7,173,147.86	3,265,867	3,202,088	4,544,912		386,078
	11,788,940.64	5,262,761	5,092,361	7,870,485		668,426
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8						5.67

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-R2.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -13						
1924	217,927.01	220,519	125,399	120,858	8.72	13,860
1929	27,473.34	27,623	15,708	15,337	9.10	1,685
1963	413.52	390	222	246	11.10	22
1983	47,160.74	41,423	23,555	29,736	11.55	2,575
1985	51,477.85	44,736	25,439	32,731	11.58	2,827
1987	709,334.16	609,401	346,539	455,009	11.60	39,225
1989	12,719.87	10,788	6,135	8,239	11.63	708
1995	168,567.10	136,420	77,576	112,905	11.69	9,658
1996	58,457.74	46,865	26,650	39,407	11.70	3,368
1997	327,450.28	259,879	147,781	222,238	11.71	18,978
2001	26,805.49	20,304	11,546	18,744	11.74	1,597
2007	83,892.62	57,462	32,676	62,123	11.78	5,274
2008	95,300.41	63,833	36,299	71,391	11.79	6,055
2011	344,202.23	212,685	120,944	268,004	11.81	22,693
2012	81,393.38	48,699	27,693	64,282	11.81	5,443
2015	60,851.55	32,087	18,246	50,516	11.83	4,270
2016	24,189,449.87	12,088,223	6,874,020	20,460,058	11.83	1,729,506
2020	1,121,159.17	399,343	227,088	1,039,822	11.84	87,823
2021	4,084,189.08	1,259,978	716,492	3,898,642	11.85	328,999
2024	1,276,758.14	160,057	91,017	1,351,720	11.86	113,973
2025	734,848.08	33,589	19,101	811,278	11.86	68,405
	33,719,831.63	15,774,304	8,970,126	29,133,284		2,466,944

OAKDALE GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 85-R2.5
PROBABLE RETIREMENT YEAR.. 11-2037
NET SALVAGE PERCENT.. -8

1925	109,310.71	105,595	62,888	55,167	8.79	6,276
1950	49.96	46	27	27	10.53	3
1955	327.21	301	179	174	10.78	16
1983	65,064.87	54,620	32,529	37,741	11.55	3,268
1984	328,961.54	274,747	163,628	191,650	11.56	16,579
1985	14,349.89	11,919	7,098	8,399	11.58	725
1986	513,521.31	424,144	252,603	302,000	11.59	26,057
1987	61,353.27	50,377	30,003	36,259	11.60	3,126
1989	18,592.36	15,071	8,976	11,104	11.63	955

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-R2.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -8						
1991	140,960.38	112,675	67,105	85,132	11.65	7,307
1993	260,355.09	204,890	122,024	159,159	11.67	13,638
1996	404,246.15	309,740	184,469	252,117	11.70	21,548
2000	1,065,407.09	781,054	465,164	685,475	11.74	58,388
2002	246,887.20	176,272	104,981	161,658	11.75	13,758
2004	232,388.14	160,835	95,787	155,192	11.77	13,185
2005	135,166.62	91,983	54,781	91,199	11.77	7,748
2006	207,364.99	138,493	82,481	141,473	11.78	12,010
2007	32,055.28	20,985	12,498	22,122	11.78	1,878
2008	24,534.98	15,707	9,354	17,143	11.79	1,454
2013	10,685,596.93	5,887,358	3,506,275	8,034,170	11.82	679,710
2017	1,002,467.34	449,544	267,730	814,934	11.83	68,887
2019	2,844,673.60	1,081,247	643,947	2,428,300	11.84	205,093
2020	12,833.34	4,369	2,602	11,258	11.84	951
2021	12,123,172.25	3,574,527	2,128,845	10,964,181	11.85	925,247
2022	5,086,551.80	1,244,272	741,039	4,752,437	11.85	401,050
2024	705,489.48	84,528	50,341	711,587	11.86	59,999
2025	824,048.88	35,999	21,440	868,533	11.86	73,232
	37,145,730.66	15,311,298	9,118,796	30,998,593		2,622,088
	70,865,562.29	31,085,602	18,088,922	60,131,877		5,089,032
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.8 7.18

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -13						
1924	1,738,723.37	1,755,943	1,202,169	762,589	7.92	96,286
1949	186.66	181	124	87	9.96	9
1963	42,017.92	39,468	27,021	20,459	10.71	1,910
1970	1,009.04	929	636	504	10.98	46
1985	2,634.45	2,279	1,560	1,417	11.38	125
1986	94,956.62	81,679	55,920	51,381	11.40	4,507
1987	59,700.35	51,045	34,947	32,515	11.42	2,847
1990	4,064.68	3,409	2,334	2,259	11.47	197
1991	12,324.41	10,260	7,024	6,902	11.49	601
1994	96,614.55	78,547	53,776	55,399	11.53	4,805
1996	49,404.91	39,439	27,001	28,826	11.56	2,494
1999	314,969.60	243,542	166,736	189,180	11.60	16,309
2000	281,181.33	214,836	147,083	170,652	11.61	14,699
2001	62,743.87	47,335	32,407	38,494	11.62	3,313
2014	1,431,117.69	789,192	540,303	1,076,860	11.74	91,726
2017	193,135.11	90,300	61,822	156,421	11.76	13,301
2018	231,519.84	100,401	68,737	192,880	11.77	16,387
2019	1,798,148.76	712,407	487,734	1,544,174	11.78	131,084
2021	1,082,654.14	333,034	228,005	995,395	11.79	84,427
2024	279,974.70	35,260	24,140	292,231	11.80	24,765
2025	173,706.80	7,820	5,354	190,935	11.81	16,167
	7,950,788.80	4,637,306	3,174,832	5,809,559		526,005

OAKDALE GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 75-R2
PROBABLE RETIREMENT YEAR.. 11-2037
NET SALVAGE PERCENT.. -8

1925	114,567.46	110,404	76,543	47,190	8.02	5,884
1929	14,026.59	13,431	9,312	5,837	8.40	695
1946	244.86	228	158	106	9.76	11
1960	18,762.15	16,971	11,766	8,497	10.57	804
1971	56.64	50	35	27	11.01	2
1983	1,634,596.84	1,365,704	946,836	818,529	11.34	72,181
1985	1,276.21	1,055	731	647	11.38	57
1987	12,268.34	10,026	6,951	6,299	11.42	552
1991	10,766.87	8,567	5,939	5,689	11.49	495

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -8						
1992	66,403.58	52,447	36,361	35,355	11.50	3,074
1996	28,637.13	21,849	15,148	15,780	11.56	1,365
1997	44,797.46	33,829	23,453	24,928	11.58	2,153
1999	30,406.00	22,470	15,578	17,260	11.60	1,488
2000	505,656.18	369,251	256,000	290,109	11.61	24,988
2001	55,224.62	39,819	27,606	32,036	11.62	2,757
2008	1,152.13	735	510	735	11.69	63
2013	66,399.01	36,441	25,264	46,447	11.74	3,956
2014	1,432,734.98	755,124	523,524	1,023,830	11.74	87,209
2017	207,811.15	92,863	64,381	160,055	11.76	13,610
2019	50,555.84	19,143	13,272	41,329	11.78	3,508
2021	1,847,148.74	543,057	376,499	1,618,422	11.79	137,271
2024	143,902.41	17,321	12,009	143,406	11.80	12,153
2025	142,183.07	6,118	4,242	149,316	11.81	12,643
	6,429,578.26	3,536,903	2,452,118	4,491,827		386,919
	14,380,367.06	8,174,209	5,626,950	10,301,386		912,924
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.3	6.35

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-L1.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -13						
1924	6,610.85	6,364	5,515	1,955	8.11	241
1955	320.25	296	257	105	9.46	11
1965	18,564.76	16,913	14,657	6,322	9.75	648
1985	2,180.88	1,879	1,628	836	10.25	82
1986	49,224.05	42,212	36,580	19,043	10.29	1,851
1989	56,588.24	47,783	41,408	22,537	10.39	2,169
1992	103,149.10	85,467	74,064	42,494	10.51	4,043
1994	18,447.85	15,059	13,050	7,796	10.60	735
1995	214,241.47	173,493	150,346	91,746	10.64	8,623
1999	922,584.88	718,641	622,764	419,757	10.83	38,759
2000	54,545.57	41,981	36,380	25,256	10.89	2,319
2001	93,318.25	70,931	61,468	43,982	10.94	4,020
2010	11,008.71	7,045	6,105	6,335	11.37	557
2018	58,695.15	25,700	22,271	44,054	11.65	3,781
2024	31,880.76	4,039	3,500	32,525	11.80	2,756
2025	37,238.40	1,675	1,452	40,628	11.82	3,437
	1,678,599.17	1,259,478	1,091,445	805,372		74,032

OAKDALE GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 55-L1.5
PROBABLE RETIREMENT YEAR.. 11-2037
NET SALVAGE PERCENT.. -8

1925	22,640.87	20,802	17,271	7,181	8.17	879
1947	1,791.92	1,603	1,331	604	9.18	66
1949	2,792.58	2,491	2,068	948	9.26	102
1962	327.67	287	238	116	9.67	12
1981	1,263.49	1,057	878	487	10.13	48
1985	2,180.88	1,796	1,491	864	10.25	84
1986	45,332.75	37,155	30,849	18,111	10.29	1,760
1989	47,860.75	38,626	32,070	19,620	10.39	1,888
1992	0.03		0			
1996	5,785.25	4,438	3,685	2,563	10.69	240
1999	20,218.39	15,052	12,497	9,339	10.83	862
2000	54,567.29	40,140	33,327	25,606	10.89	2,351
2001	1,121.24	815	677	534	10.94	49
2018	16,980.53	7,106	5,900	12,439	11.65	1,068

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-L1.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -8						
2019	573,191.32	219,130	181,937	437,110	11.68	37,424
2024	15,768.34	1,909	1,585	15,445	11.80	1,309
2025	18,418.26	792	658	19,234	11.82	1,627
	830,241.56	393,199	326,461	570,200		49,769
	2,508,840.73	1,652,677	1,417,906	1,375,572		123,801
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.1	4.93

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -13						
1948	13.85	13	9	7	9.05	1
1950	139.82	133	92	66	9.19	7
1952	284.51	270	186	135	9.32	14
1982	1,902.43	1,660	1,146	1,003	10.67	94
1983	12,880.94	11,186	7,724	6,831	10.70	638
1985	2,548.14	2,191	1,513	1,366	10.77	127
1990	7,398.76	6,181	4,268	4,092	10.92	375
2009	48,329.14	31,618	21,833	32,779	11.44	2,865
2011	69,659.30	43,122	29,777	48,938	11.49	4,259
2012	466,863.77	279,916	193,288	334,268	11.51	29,042
2013	52,592.40	30,419	21,005	38,424	11.53	3,333
2015	8,762.79	4,640	3,204	6,698	11.58	578
2017	31,439.12	14,806	10,224	25,302	11.63	2,176
2018	21,728.20	9,506	6,564	17,989	11.65	1,544
2019	41,758.49	16,713	11,541	35,646	11.67	3,054
2020	12,823.14	4,587	3,167	11,323	11.70	968
2021	192,288.82	59,797	41,291	175,995	11.72	15,017
2024	28,770.28	3,672	2,536	29,975	11.78	2,545
2025	22,493.39	1,013	699	24,718	11.81	2,093
	1,022,677.29	521,443	360,067	795,558		68,730

OAKDALE GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 11-2037
NET SALVAGE PERCENT.. -8

1925	119.58	116	82	47	6.24	8
1948	72.15	66	47	31	9.05	3
1949	37.75	34	24	17	9.13	2
1950	58.27	53	38	25	9.19	3
1953	163.40	148	105	72	9.39	8
1954	85.51	77	55	38	9.45	4
1974	146.44	126	89	69	10.38	7
1990	8,522.28	6,804	4,824	4,380	10.92	401
1995	41,083.66	31,579	22,391	21,980	11.07	1,986
2009	70,958.91	44,368	31,459	45,177	11.44	3,949
2013	52,634.27	29,096	20,630	36,215	11.53	3,141

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -8						
2018	21,745.49	9,093	6,447	17,038	11.65	1,462
2019	24,951.99	9,544	6,767	20,181	11.67	1,729
2022	39,139.81	9,644	6,838	35,433	11.74	3,018
2024	5,144.55	628	445	5,111	11.78	434
2025	6,009.11	259	184	6,306	11.81	534
	270,873.17	141,635	100,425	192,118		16,689
	1,293,550.46	663,078	460,492	987,676		85,419
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.6 6.60

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -4						
1979	1,300,799.66	1,322,488	1,051,122	301,710	0.99	301,710
1981	121,256.83	123,181	97,905	28,202	0.99	28,202
1983	39,534.59	40,126	31,892	9,224	0.99	9,224
1984	109,559.25	111,144	88,338	25,604	0.99	25,604
1986	129,917.37	131,658	104,643	30,471	0.99	30,471
2000	2,123.41	2,124	1,688	520	1.00	520
2002	108,688.38	108,363	86,128	26,908	1.00	26,908
2006	2,418.70	2,392	1,901	614	1.00	614
2012	2,506.73	2,426	1,928	679	1.00	679
2019	375,469.52	338,354	268,926	121,562	1.00	121,562
2023	50,366.06	37,415	29,738	22,643	1.00	22,643
2024	189,500.42	118,248	93,984	103,096	1.00	103,096
2025	52,160.08	18,082	14,372	39,875	1.00	39,875
	2,484,301.00	2,356,001	1,872,564	711,109		711,108

R M SCHAHFER - UNIT 16A
INTERIM SURVIVOR CURVE.. IOWA 55-R3
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -4

2022	203,509.83	164,617	206,702	4,948	1.00	4,948
2024	4,031.15	2,515	3,158	1,034	1.00	1,034
2025	4,708.59	1,632	2,049	2,848	1.00	2,848
	212,249.57	168,764	211,909	8,831		8,830

SUGAR CREEK
INTERIM SURVIVOR CURVE.. IOWA 55-R3
PROBABLE RETIREMENT YEAR.. 6-2068
NET SALVAGE PERCENT.. -17

2008	11,473,273.97	4,383,922	6,653,035	6,770,696	34.56	195,911
2011	1,367.23	448	680	920	35.96	26
2013	3,500.15	1,015	1,540	2,555	36.80	69
2014	9,665.59	2,616	3,970	7,339	37.18	197
2015	116,240.12	29,119	44,191	91,810	37.55	2,445
2019	294,914.26	48,704	73,913	271,137	38.82	6,984

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -17						
2020	206,778.50	29,358	44,554	197,377	39.10	5,048
2022	423,557.90	39,610	60,112	435,451	39.60	10,996
2023	78,900.71	5,392	8,183	84,131	39.82	2,113
2024	249,744.59	10,417	15,809	276,392	40.04	6,903
2025	291,714.84	4,106	6,231	335,075	40.24	8,327
	13,149,657.86	4,554,707	6,912,218	8,472,882		239,019
	15,846,208.43	7,079,472	8,996,691	9,192,822		958,957
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.6	6.05

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.10 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-S2.5						
NET SALVAGE PERCENT.. 0						
2023	46,983.82	3,356	3,408	43,576	32.50	1,341
2024	1,383.44	59	60	1,323	33.50	39
2025	1,087.91	16	16	1,072	34.50	31
	49,455.17	3,431	3,484	45,971		1,411
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.6	2.85

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.20 STRUCTURES AND IMPROVEMENTS - UTILITY-SCALE SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAVALRY						
INTERIM SURVIVOR CURVE.. IOWA 35-R4						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. -15						
2024	54,184,033.32	3,247,683	3,467,681	58,843,957	27.28	2,157,037
	54,184,033.32	3,247,683	3,467,681	58,843,957		2,157,037
DUNNS BRIDGE II						
INTERIM SURVIVOR CURVE.. IOWA 35-R4						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -8						
2025	105,743,471.58	1,983,705	2,116,878	112,086,071	28.28	3,963,440
	105,743,471.58	1,983,705	2,116,878	112,086,071		3,963,440
FAIRBANKS						
INTERIM SURVIVOR CURVE.. IOWA 35-R4						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -13						
2025	64,977,969.18	1,275,394	1,361,577	72,063,528	28.28	2,548,215
	64,977,969.18	1,275,394	1,361,577	72,063,528		2,548,215
GIBSON						
INTERIM SURVIVOR CURVE.. IOWA 35-R4						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -16						
2025	53,506,855.66	1,078,120	1,151,239	60,916,714	28.28	2,154,056
	53,506,855.66	1,078,120	1,151,239	60,916,714		2,154,056
	278,412,329.74	7,584,902	8,097,375	303,910,270		10,822,748
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.1 3.89

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 55-S2						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -4						
1979	4,742,716.60	4,820,657	3,524,201	1,408,224	0.99	1,408,224
1981	1,108,172.28	1,125,542	822,842	329,658	0.99	329,658
1984	48,917.48	49,620	36,275	14,599	0.99	14,599
1985	28,794.74	29,194	21,343	8,604	0.99	8,604
1986	2,689,385.63	2,725,219	1,992,305	804,656	0.99	804,656
1996	23,717.01	23,844	17,431	7,234	1.00	7,234
2015	67,674.81	64,261	46,979	23,403	1.00	23,403
2024	243,988.90	152,249	111,304	142,445	1.00	142,445
2025	152,719.25	52,942	38,704	120,124	1.00	120,124
	9,106,086.70	9,043,528	6,611,384	2,858,946		2,858,947
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 55-S2						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -17						
2008	3,067,718.30	1,623,624	2,248,919	1,340,311	20.92	64,068
2024	60,765.70	4,471	6,193	64,903	22.35	2,904
2025	70,977.54	1,815	2,514	80,530	22.38	3,598
	3,199,461.54	1,629,910	2,257,626	1,485,744		70,570
	12,305,548.24	10,673,438	8,869,010	4,344,690		2,929,517
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 23.81

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 16A AND 16B INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
1979	401,169.86	406,603	147,719	269,497	0.99	269,497
1980	821,171.27	831,976	302,258	551,760	0.99	551,760
1986	360,105.31	363,799	132,169	242,341	0.99	242,341
1989	301,605.11	304,140	110,495	203,175	0.99	203,175
1999	320,366.81	320,017	116,263	216,919	0.99	216,919
2000	76,358.08	76,171	27,673	51,739	0.99	51,739
2024	1,514,356.70	939,872	341,457	1,233,474	1.00	1,233,474
2025	55,527.62	18,991	6,899	50,849	1.00	50,849
	3,850,660.76	3,261,569	1,184,933	2,819,754		2,819,754

R M SCHAHFER - UNIT 16A INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
1979	13,387,181.75	13,568,476	12,846,148	1,076,521	0.99	1,076,521
1986	33,670.29	34,016	32,205	2,812	0.99	2,812
1989	132,950.25	134,068	126,931	11,337	0.99	11,337
2000	18,080.54	18,036	17,076	1,728	0.99	1,728
2001	55,363.71	55,146	52,210	5,368	0.99	5,368
2008	909,226.37	891,470	844,012	101,584	1.00	101,584
2024	264,155.31	163,946	155,218	119,503	1.00	119,503
2025	308,547.31	105,528	99,910	220,979	1.00	220,979
	15,109,175.53	14,970,686	14,173,710	1,539,833		1,539,832

R M SCHAHFER - UNIT 16B INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
1979	8,179,777.58	8,290,551	8,506,969			
1996	16,425.55	16,466	17,083			
1999	396,403.18	395,971	412,259			
2001	14,714.18	14,656	15,303			
2009	123,560.48	120,757	128,503			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -4						
2017	13,336,605.93	12,370,577	13,171,819	698,251	1.00	698,251
2024	437,115.22	271,292	288,864	165,736	1.00	165,736
2025	510,573.61	174,624	185,934	345,062	1.00	345,062
	23,015,175.73	21,654,894	22,726,733	1,209,050		1,209,049
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -17						
2008	30,123,470.04	14,759,675	18,898,212	16,346,248	19.93	820,183
2009	28,345.42	13,426	17,191	15,974	20.01	798
2011	5,593,505.58	2,454,151	3,142,282	3,402,119	20.15	168,840
2013	2,421,692.95	968,365	1,239,890	1,593,491	20.28	78,575
2015	6,906,326.66	2,460,240	3,150,079	4,930,324	20.40	241,683
2018	21,514,913.29	6,023,263	7,712,155	17,460,294	20.57	848,823
2023	46,983,926.59	5,253,597	6,726,679	48,244,516	20.82	2,317,220
2024	2,249,650.33	157,768	202,005	2,430,086	20.86	116,495
2025	2,627,710.12	63,364	81,131	2,993,290	20.91	143,151
	118,449,540.98	32,153,849	41,169,623	97,416,340		4,735,768
	160,424,553.00	72,040,998	79,254,999	102,984,977		10,304,403
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.0 6.42

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -4						
1979	2,421,481.45	2,461,854	2,303,742	214,599	0.99	214,599
2008	2,517,786.66	2,475,947	2,316,930	301,569	1.00	301,569
2022	312,790.38	253,013	236,763	88,539	1.00	88,539
2024	553,575.50	345,431	323,246	252,473	1.00	252,473
2025	122,360.18	42,418	39,694	87,561	1.00	87,561
	5,927,994.17	5,578,663	5,220,374	944,740		944,741
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -4						
1979	2,558,532.62	2,601,191	2,568,460	92,414	0.99	92,414
2007	52,672.90	51,949	51,295	3,484	1.00	3,484
2024	51,723.05	32,275	31,869	21,923	1.00	21,923
2025	60,415.25	20,944	20,680	42,151	1.00	42,151
	2,723,343.82	2,706,359	2,672,305	159,973		159,972
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -17						
2008	36,207,346.96	18,824,243	24,247,843	18,114,753	21.27	851,657
2017	2,577,169.64	833,396	1,073,512	1,941,776	21.94	88,504
2024	768,248.00	56,106	72,271	826,579	22.23	37,183
2025	897,354.14	23,077	29,726	1,020,178	22.25	45,851
	40,450,118.74	19,736,822	25,423,352	21,903,287		1,023,195
	49,101,456.73	28,021,844	33,316,031	23,008,000		2,127,908
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.8 4.33

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.10 GENERATORS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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 25-S2.5						
NET SALVAGE PERCENT.. 0						
2020	941,948.62	206,475	199,001	742,948	19.52	38,061
2024	27,735.73	1,664	1,604	26,132	23.50	1,112
2025	21,810.82	436	420	21,391	24.50	873
	991,495.17	208,575	201,025	790,470		40,046
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.7	4.04

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.20 GENERATORS - UTILITY-SCALE SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAVALRY						
INTERIM SURVIVOR CURVE.. IOWA 30-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. -15						
2024	277,438,546.57	18,629,582	17,755,358	301,298,971	24.19	12,455,518
	277,438,546.57	18,629,582	17,755,358	301,298,971		12,455,518
DUNNS BRIDGE II						
INTERIM SURVIVOR CURVE.. IOWA 30-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -8						
2025	541,438,377.01	11,379,302	10,839,143	573,914,304	25.19	22,783,418
	541,438,377.01	11,379,302	10,839,143	573,914,304		22,783,418
FAIRBANKS						
INTERIM SURVIVOR CURVE.. IOWA 30-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -13						
2025	332,706,744.45	7,316,155	6,971,750	368,986,871	25.19	14,648,149
	332,706,744.45	7,316,155	6,971,750	368,986,871		14,648,149
GIBSON						
INTERIM SURVIVOR CURVE.. IOWA 30-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -16						
2025	273,971,193.27	6,184,516	5,894,743	311,911,841	25.19	12,382,368
	273,971,193.27	6,184,516	5,894,743	311,911,841		12,382,368
	1,425,554,861.30	43,509,555	41,460,994	1,556,111,987		62,269,453
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.0 4.37

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 16A AND 16B INTERIM SURVIVOR CURVE.. IOWA 50-S1 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
1979	24,784.85	25,155	15,184	10,592	0.98	10,592
2019	16,337,891.29	14,722,884	8,887,252	8,104,154	1.00	8,104,154
2024	820,739.18	512,141	309,146	544,422	1.00	544,422
2025	379,513.99	131,564	79,417	315,278	1.00	315,278
	17,562,929.31	15,391,744	9,291,000	8,974,446		8,974,446
R M SCHAHFER - UNIT 16A INTERIM SURVIVOR CURVE.. IOWA 50-S1 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
1979	484,121.42	491,352	489,377	14,109	0.98	14,109
1985	188,368.34	190,671	189,905	5,999	0.99	5,999
1995	394,808.35	396,932	395,336	15,264	0.99	15,264
2023	71,092.36	52,812	52,600	21,336	1.00	21,336
2024	12,174.13	7,597	7,566	5,095	1.00	5,095
2025	14,220.02	4,930	4,910	9,879	1.00	9,879
	1,164,784.62	1,144,294	1,139,694	71,682		71,682
R M SCHAHFER - UNIT 16B INTERIM SURVIVOR CURVE.. IOWA 50-S1 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
1979	63,557.22	64,507	66,100			
2017	863,357.35	803,173	868,116	29,776	1.00	29,776
2024	18,360.43	11,457	12,383	6,711	1.00	6,711
2025	21,445.95	7,435	8,036	14,268	1.00	14,268
	966,720.95	886,572	954,635	50,755		50,755

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -17						
2008	32,628,122.01	17,341,713	22,537,107	15,637,796	19.69	794,200
2011	28,367.10	13,512	17,560	15,629	20.14	776
2012	29,923.78	13,640	17,726	17,284	20.29	852
2017	413,929.93	137,826	179,117	305,181	20.99	14,539
2019	6,989.97	1,900	2,469	5,709	21.25	269
2024	655,793.71	49,351	64,136	703,143	21.82	32,225
2025	766,001.61	19,995	25,985	870,237	21.91	39,719
	34,529,128.11	17,577,937	22,844,101	17,554,979		882,580
	54,223,562.99	35,000,547	34,229,430	26,651,862		9,979,463
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.7						18.40

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.10 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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 25-S2.5						
NET SALVAGE PERCENT.. 0						
2020	235,487.19	51,619	50,121	185,366	19.52	9,496
2024	6,933.93	416	404	6,530	23.50	278
2025	5,452.71	109	106	5,347	24.50	218
	247,873.83	52,144	50,631	197,243		9,992
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.7	4.03

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.20 ACCESSORY ELECTRIC EQUIPMENT - UTILITY-SCALE SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAVALRY						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. -15						
2024	39,110,279.69	2,217,807	2,502,423	42,474,399	25.45	1,668,935
	39,110,279.69	2,217,807	2,502,423	42,474,399		1,668,935
DUNNS BRIDGE II						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -8						
2025	76,326,114.82	1,355,185	1,528,229	80,903,975	26.33	3,072,692
	76,326,114.82	1,355,185	1,528,229	80,903,975		3,072,692
FAIRBANKS						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -13						
2025	46,901,391.29	871,297	982,959	52,015,613	26.33	1,975,527
	46,901,391.29	871,297	982,959	52,015,613		1,975,527
GIBSON						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -16						
2025	38,621,489.80	736,527	831,111	43,969,817	26.33	1,669,951
	38,621,489.80	736,527	831,111	43,969,817		1,669,951
	200,959,275.60	5,180,816	5,844,722	219,363,804		8,387,105
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.2 4.17

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 16A AND 16B INTERIM SURVIVOR CURVE.. IOWA 55-R2 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
1979	82,368.52	83,655	57,532	28,131	0.99	28,131
2006	6,619.43	6,539	4,497	2,387	1.00	2,387
2008	9,169.99	9,009	6,196	3,341	1.00	3,341
2009	40,405.13	39,567	27,212	14,810	1.00	14,810
2011	9,453.10	9,185	6,317	3,514	1.00	3,514
2019	183,403.46	165,102	113,546	77,193	1.00	77,193
2024	62,366.46	38,812	26,692	38,169	1.00	38,169
2025	7,772.76	2,695	1,853	6,230	1.00	6,230
	401,558.85	354,564	243,846	173,775		173,775
R M SCHAHFER - UNIT 16A INTERIM SURVIVOR CURVE.. IOWA 55-R2 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
2021	53,701.78	45,639	52,565	3,285	1.00	3,285
2024	1,063.73	662	762	344	1.00	344
2025	1,242.49	431	496	796	1.00	796
	56,008.00	46,732	53,824	4,424		4,425
SUGAR CREEK INTERIM SURVIVOR CURVE.. IOWA 55-R2 PROBABLE RETIREMENT YEAR.. 6-2048 NET SALVAGE PERCENT.. -17						
2008	3,791,953.70	1,935,638	2,448,812	1,987,773	20.75	95,796
2009	135,995.28	67,126	84,922	74,192	20.83	3,562
2011	190,137.15	86,877	109,910	112,551	20.99	5,362
2012	9,041.64	3,951	4,998	5,580	21.07	265
2017	94,235.18	30,056	38,024	72,231	21.40	3,375
2018	966,310.33	281,165	355,707	774,876	21.45	36,125
2019	17,072.21	4,452	5,632	14,342	21.51	667

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -17						
2020	200,521.48	45,801	57,944	176,666	21.56	8,194
2024	107,068.13	7,779	9,841	115,428	21.75	5,307
2025	125,061.22	3,153	3,989	142,333	21.79	6,532
	5,637,396.32	2,465,998	3,119,781	3,475,973		165,185
	6,094,963.17	2,867,294	3,417,451	3,654,172		343,385
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.6 5.63

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1913	0.98	1	1			
1914	4.90	5	5			
1915	0.98	1	1			
1916	10.35	10	10			
1917	32.62	31	33			
1922	463.48	439	463			
1923	1,010.22	955	1,010			
1924	2,157.59	2,032	2,158			
1925	178.64	168	179			
1926	399.35	373	399			
1927	98.04	91	98			
1928	163.72	152	164			
1929	331,873.48	307,023	331,873			
1930	57.84	53	58			
1931	1.96	2	2			
1932	104,122.23	95,220	104,122			
1934	1.96	2	2			
1936	2,402.92	2,161	2,403			
1937	57.49	51	57			
1939	4,427.03	3,926	4,427			
1940	7,541.40	6,652	7,541			
1941	1,488.13	1,306	1,488			
1942	931.06	812	931			
1943	10,154.41	8,809	10,154			
1944	746.58	644	747			
1945	3,217.77	2,756	3,218			
1946	1,197.62	1,019	1,198			
1947	3,357.30	2,836	3,357			
1948	164.40	138	164			
1949	42.65	35	43			
1950	7,985.62	6,587	7,986			
1951	12,140.71	9,928	12,141			
1952	18,652.52	15,118	18,653			
1953	69,522.06	55,818	69,522			
1954	7,395.04	5,880	7,395			
1955	70,666.98	55,633	70,667			
1956	87,969.51	68,539	87,970			
1957	258,909.16	199,588	258,909			
1958	19,022.85	14,503	19,023			
1959	5,164.27	3,894	5,164			
1960	31,287.78	23,321	31,288			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1961	311,581.62	229,517	311,582			
1962	842.40	613	842			
1963	328,398.39	236,079	328,398			
1964	8,076.44	5,733	8,076			
1965	178,935.45	125,366	178,935			
1966	346,328.67	239,445	346,329			
1967	83.33	57	83			
1968	18,113.64	12,181	18,114			
1969	3.92	3	4			
1970	26,553.65	17,343	26,554			
1971	1,314,554.80	845,587	1,314,555			
1972	8,730.60	5,529	8,731			
1973	18,094.39	11,275	18,094			
1974	41,159.15	25,226	41,159			
1975	19,354.34	11,663	19,354			
1976	879,938.09	521,029	879,938			
1977	305,161.69	177,488	305,162			
1978	842,386.73	481,003	842,387			
1979	173,169.15	97,018	173,169			
1980	83,051.49	45,627	83,051			
1981	497,766.82	267,988	497,767			
1982	30,965.70	16,331	30,966			
1983	835,804.66	431,484	835,805			
1984	27,990.24	14,135	27,990			
1985	678,578.83	334,960	678,579			
1986	70,962.67	34,222	70,963			
1987	27,198.72	12,804	27,199			
1988	41,439.38	19,031	41,439			
1989	15,992.88	7,159	15,993			
1990	856,986.03	373,646	856,986			
1991	8,376.07	3,554	8,376			
1992	14,009.19	5,777	14,009			
1993	15,227.78	6,099	15,228			
1994	13,890.77	5,398	13,891			
1995	7,807.85	2,941	7,808			
1996	702.93	256	703			
1997	50,017.59	17,637	50,018			
1998	294.12	100	294			
1999	44,992.11	14,775	44,992			
2000	12,743.10	4,030	12,743			
2002	4,371.40	1,275	4,371			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
2005	1,878.00	479	1,878			
2006	324.83	79	325			
2008	38,027.99	8,286	38,028			
2009	9,323.87	1,916	9,324			
2011	148,641.15	26,867	148,641			
2012	714,658.46	120,241	714,658			
2013	97,070.46	15,131	95,059	2,011	67.53	30
2014	347,035.45	49,758	312,600	34,435	68.53	502
2015	3,164.96	415	2,607	558	69.52	8
2016	70,145.48	8,312	52,219	17,926	70.52	254
2019	691,698.03	56,111	352,512	339,186	73.51	4,614
2020	25,029.37	1,718	10,793	14,236	74.51	191
2021	580,082.79	32,554	204,518	375,565	75.51	4,974
2022	618,364.93	27,053	169,958	448,407	76.50	5,862
2024	1,764,455.71	33,084	207,847	1,556,609	78.50	19,829
2025	1,331,533.52	8,322	52,282	1,279,252	79.50	16,091
	15,667,095.38	5,948,222	11,598,910	4,068,185		52,355

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 77.7 0.33

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-R1.5						
NET SALVAGE PERCENT.. -20						
1929	4,238.80	4,183	5,087			
1930	3.12	3	4			
1935	25,628.17	24,445	30,060	694	14.36	48
1936	5,911.84	5,604	6,891	203	14.70	14
1939	42,597.44	39,623	48,724	2,393	15.74	152
1940	201.76	186	229	13	16.09	1
1941	207.06	190	234	14	16.46	1
1942	2,115.16	1,928	2,371	167	16.83	10
1943	741.43	671	825	65	17.21	4
1945	33.62	30	37	3	17.98	
1946	314.73	279	343	35	18.38	2
1947	11,583.04	10,171	12,507	1,393	18.78	74
1949	15,465.94	13,360	16,429	2,130	19.61	109
1950	30,644.00	26,251	32,280	4,493	20.03	224
1951	4,838.88	4,109	5,053	754	20.47	37
1952	24,175.60	20,349	25,023	3,988	20.90	191
1953	87,942.47	73,344	90,190	15,341	21.35	719
1954	168,998.86	139,613	171,680	31,119	21.81	1,427
1955	156,316.35	127,903	157,280	30,300	22.27	1,361
1956	114,268.22	92,576	113,839	23,283	22.74	1,024
1957	37,248.22	29,871	36,732	7,966	23.22	343
1958	29,135.33	23,125	28,436	6,526	23.70	275
1959	123,931.41	97,325	119,679	29,039	24.19	1,200
1960	56,668.53	44,017	54,127	13,875	24.69	562
1961	67,213.11	51,620	63,476	17,180	25.20	682
1962	5,875,206.36	4,460,762	5,485,318	1,564,930	25.71	60,869
1963	163,668.18	122,779	150,979	45,423	26.24	1,731
1964	160,900.33	119,268	146,662	46,418	26.76	1,735
1965	40,414.34	29,583	36,378	12,119	27.30	444
1966	11,620.11	8,398	10,327	3,617	27.84	130
1967	23,641.42	16,860	20,732	7,638	28.40	269
1968	6,749,192.81	4,749,515	5,840,393	2,258,638	28.95	78,019
1969	17,478.24	12,129	14,915	6,059	29.52	205
1970	239,902.88	164,134	201,833	86,050	30.09	2,860
1971	536,155.15	361,493	444,521	198,865	30.67	6,484
1972	85,156.45	56,554	69,543	32,645	31.26	1,044
1973	8,179.78	5,350	6,579	3,237	31.85	102
1974	72,087.02	46,404	57,062	29,442	32.45	907
1975	413,728.81	262,069	322,261	174,214	33.05	5,271
1976	369,637.67	230,210	283,085	160,480	33.67	4,766
1977	705,268.34	431,870	531,063	315,259	34.28	9,197

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-R1.5						
NET SALVAGE PERCENT.. -20						
1978	240,992.27	144,968	178,265	110,926	34.91	3,177
1979	75,677.79	44,707	54,975	35,838	35.54	1,008
1980	96,318.04	55,842	68,668	46,914	36.18	1,297
1981	2,058,258.51	1,170,737	1,439,634	1,030,276	36.82	27,981
1982	139,733.42	77,923	95,821	71,859	37.47	1,918
1983	660,592.03	360,913	443,808	348,902	38.13	9,150
1984	543,734.06	290,915	357,733	294,748	38.79	7,599
1985	996,806.49	522,044	641,948	554,220	39.45	14,049
1986	3,544,529.81	1,815,622	2,232,637	2,020,799	40.12	50,369
1987	211,206.62	105,723	130,006	123,442	40.80	3,026
1988	186,914.40	91,385	112,374	111,923	41.48	2,698
1989	100,955.67	48,164	59,226	61,921	42.17	1,468
1990	1,499,774.51	697,773	858,039	941,690	42.86	21,971
1991	30,808.17	13,964	17,171	19,799	43.56	455
1992	83,229.52	36,725	45,160	54,715	44.26	1,236
1993	388,719.17	166,793	205,102	261,361	44.97	5,812
1994	105,251.53	43,881	53,960	72,342	45.68	1,584
1995	89,117.54	36,054	44,335	62,606	46.40	1,349
1996	36,621.79	14,364	17,663	26,283	47.12	558
1997	36,663.33	13,928	17,127	26,869	47.84	562
1998	9,829.73	3,611	4,440	7,356	48.57	151
1999	46,629.87	16,547	20,348	35,608	49.30	722
2000	130,468.07	44,642	54,895	101,667	50.04	2,032
2001	356,024.68	117,304	144,247	282,983	50.78	5,573
2002	283,216.12	89,675	110,272	229,587	51.53	4,455
2003	126,068.71	38,318	47,119	104,163	52.27	1,993
2004	2,075,700.28	604,203	742,978	1,747,862	53.02	32,966
2005	256,018.65	71,186	87,536	219,686	53.78	4,085
2006	44,105.48	11,689	14,374	38,553	54.54	707
2007	212,066.96	53,441	65,715	188,765	55.30	3,413
2008	38,299.79	9,152	11,254	34,706	56.06	619
2009	128,023.48	28,904	35,543	118,085	56.83	2,078
2010	478,980.36	101,735	125,102	449,674	57.61	7,805
2011	628,110.05	125,120	153,858	599,874	58.38	10,275
2012	666,524.98	123,862	152,311	647,519	59.16	10,945
2013	290,372.72	50,075	61,576	286,871	59.94	4,786
2014	2,760,889.25	438,749	539,522	2,773,545	60.73	45,670
2015	507,255.38	73,739	90,675	518,031	61.52	8,421
2016	1,837,920.66	242,297	297,948	1,907,557	62.31	30,614
2017	45,606.62	5,395	6,634	48,094	63.10	762
2018	3,065,869.85	320,592	394,226	3,284,818	63.90	51,406

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-R1.5						
NET SALVAGE PERCENT.. -20						
2019	430,427.52	39,033	47,998	468,515	64.71	7,240
2020	1,695,087.12	130,467	160,433	1,873,672	65.51	28,601
2021	1,664,505.44	105,004	129,122	1,868,285	66.32	28,171
2022	396,106.97	19,488	23,964	451,364	67.13	6,724
2023	48,981,054.82	1,721,586	2,117,003	56,660,263	67.95	833,852
2024	14,386,107.58	303,317	372,984	16,890,345	68.77	245,606
2025	10,856,370.18	76,342	93,876	12,933,768	69.59	185,857
	120,006,206.97	22,626,052	27,822,792	116,184,656		1,905,289
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						61.0 1.59

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-S0						
NET SALVAGE PERCENT.. -15						
1924	7,667.09	8,817	8,817			
1925	10,953.52	12,597	12,597			
1931	533.92	589	614			
1935	34,611.79	37,017	39,804			
1936	165,714.50	175,783	190,572			
1937	155.42	164	179			
1938	6.77	7	8			
1939	36,397.98	37,664	41,858			
1940	1,024.66	1,052	1,178			
1941	405.81	413	467			
1942	258.57	261	297			
1943	36,148.87	36,142	41,571			
1944	2,121.83	2,103	2,436	4	6.91	1
1945	831.50	817	946	10	7.30	1
1946	22,552.35	21,952	25,424	511	7.68	67
1947	73,031.54	70,431	81,571	2,415	8.07	299
1948	93.74	90	104	4	8.46	
1949	41,434.81	39,216	45,419	2,231	8.85	252
1950	20,267.50	19,000	22,005	1,303	9.24	141
1951	30,954.71	28,735	33,280	2,318	9.64	240
1952	59,646.80	54,834	63,507	5,087	10.03	507
1953	352,938.95	321,213	372,018	33,862	10.43	3,247
1954	617,080.41	555,934	643,863	65,779	10.83	6,074
1955	744,931.28	664,263	769,326	87,345	11.23	7,778
1956	154,850.07	136,657	158,271	19,807	11.63	1,703
1957	326,683.47	285,296	330,420	45,266	12.03	3,763
1958	345,261.85	298,265	345,440	51,611	12.44	4,149
1959	459,647.11	392,745	454,864	73,730	12.85	5,738
1960	337,020.59	284,867	329,923	57,651	13.25	4,351
1961	576,258.95	481,516	557,675	105,023	13.67	7,683
1962	2,346,040.11	1,938,204	2,244,761	453,185	14.08	32,186
1963	715,861.88	584,666	677,140	146,101	14.49	10,083
1964	540,993.62	436,620	505,678	116,465	14.91	7,811
1965	485,574.31	387,202	448,444	109,966	15.33	7,173
1966	290,650.20	228,960	265,174	69,074	15.75	4,386
1967	543,536.98	422,796	489,668	135,400	16.18	8,368
1968	4,833,800.13	3,713,325	4,300,644	1,258,226	16.60	75,797
1969	292,708.45	221,964	257,071	79,544	17.03	4,671
1970	1,174,646.94	879,129	1,018,177	332,667	17.46	19,053
1971	3,723,785.62	2,749,271	3,184,110	1,098,243	17.90	61,354
1972	1,311,692.55	955,450	1,106,569	401,877	18.33	21,925

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-S0						
NET SALVAGE PERCENT.. -15						
1973	414,753.03	297,913	345,032	131,934	18.77	7,029
1974	1,375,193.99	973,871	1,127,904	453,569	19.21	23,611
1975	8,716,435.93	6,082,503	7,044,544	2,979,357	19.66	151,544
1976	3,795,664.58	2,610,279	3,023,134	1,341,880	20.10	66,760
1977	7,749,036.52	5,248,810	6,078,989	2,832,403	20.55	137,830
1978	4,274,960.99	2,850,416	3,301,253	1,614,952	21.01	76,866
1979	8,552,922.92	5,614,310	6,502,299	3,333,562	21.46	155,338
1980	5,159,414.14	3,332,156	3,859,187	2,074,139	21.92	94,623
1981	14,824,993.52	9,414,316	10,903,334	6,145,409	22.39	274,471
1982	13,204,081.89	8,245,289	9,549,407	5,635,287	22.85	246,621
1983	11,450,380.42	7,026,411	8,137,745	5,030,192	23.32	215,703
1984	5,713,533.54	3,442,975	3,987,534	2,583,030	23.80	108,531
1985	14,188,987.17	8,396,901	9,724,999	6,592,336	24.27	271,625
1986	8,502,501.91	4,935,872	5,716,556	4,061,321	24.76	164,028
1987	6,131,466.58	3,491,748	4,044,021	3,007,166	25.24	119,143
1988	1,232,704.23	688,108	796,943	620,667	25.73	24,122
1989	2,806,000.18	1,534,068	1,776,704	1,450,196	26.23	55,288
1990	7,915,275.46	4,238,155	4,908,484	4,194,083	26.72	156,964
1991	8,037,952.53	4,209,556	4,875,362	4,368,283	27.23	160,422
1992	5,343,798.01	2,735,918	3,168,645	2,976,723	27.74	107,308
1993	4,811,806.25	2,407,106	2,787,827	2,745,750	28.25	97,195
1994	7,397,757.30	3,612,251	4,183,584	4,323,837	28.77	150,290
1995	3,596,542.39	1,713,141	1,984,100	2,151,924	29.29	73,470
1996	3,986,666.42	1,850,371	2,143,035	2,441,631	29.82	81,879
1997	8,656,889.50	3,910,490	4,528,994	5,426,429	30.36	178,736
1998	6,286,837.27	2,761,808	3,198,630	4,031,233	30.90	130,461
1999	8,079,775.86	3,447,236	3,992,469	5,299,273	31.45	168,498
2000	2,075,266.96	859,161	995,050	1,391,507	32.00	43,485
2001	16,966,641.31	6,805,659	7,882,078	11,629,560	32.56	357,173
2002	5,454,104.77	2,116,247	2,450,964	3,821,256	33.13	115,341
2003	9,557,596.92	3,580,945	4,147,326	6,843,910	33.71	203,023
2004	15,567,841.55	5,625,128	6,514,828	11,388,190	34.29	332,114
2005	11,577,493.50	4,023,526	4,659,908	8,654,210	34.89	248,043
2006	10,892,153.44	3,635,038	4,209,975	8,316,001	35.49	234,320
2007	15,297,006.15	4,890,453	5,663,953	11,927,604	36.10	330,405
2008	26,960,820.72	8,234,913	9,537,390	21,467,554	36.72	584,628
2009	21,984,415.99	6,396,366	7,408,049	17,874,029	37.35	478,555
2010	19,048,910.94	5,261,881	6,094,128	15,812,120	37.99	416,218
2011	20,638,055.23	5,392,311	6,245,187	17,488,577	38.64	452,603
2012	8,511,083.85	2,094,578	2,425,867	7,361,879	39.30	187,325
2013	12,927,429.80	2,979,255	3,450,470	11,416,074	39.98	285,545

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-S0						
NET SALVAGE PERCENT.. -15						
2014	27,065,359.92	5,807,956	6,726,573	24,398,591	40.67	599,916
2015	11,384,702.70	2,259,750	2,617,164	10,475,244	41.37	253,209
2016	24,235,873.50	4,409,232	5,106,619	22,764,636	42.09	540,856
2017	26,078,538.00	4,300,612	4,980,819	25,009,500	42.83	583,925
2018	32,921,517.70	4,861,191	5,630,063	32,229,682	43.58	739,552
2019	64,396,427.63	8,368,316	9,691,893	64,363,999	44.35	1,451,274
2020	35,427,928.12	3,951,985	4,577,052	36,165,065	45.15	800,998
2021	52,831,361.35	4,909,090	5,685,537	55,070,529	45.96	1,198,227
2022	47,827,043.20	3,520,070	4,076,823	50,924,277	46.80	1,088,126
2023	58,004,100.24	3,108,440	3,600,087	63,104,628	47.67	1,323,781
2024	164,958,882.06	5,425,498	6,283,623	183,419,091	48.57	3,776,386
2025	263,928,007.71	2,974,469	3,444,927	300,072,282	49.51	6,060,842
	1,209,443,672.94	237,350,075	274,868,958	1,115,991,266		26,483,027
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.1 2.19

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -30						
1929	6,224.47	7,275	8,092			
1930	2,735.79	3,185	3,557			
1932	4,016.51	4,637	5,221			
1936	584,640.96	663,053	760,033			
1939	10,456.07	11,684	13,593			
1940	5,698.35	6,334	7,408			
1942	1,277.40	1,404	1,661			
1943	928.65	1,015	1,207			
1947	417.20	444	542			
1952	251,104.58	257,450	326,436			
1953	916,942.03	932,163	1,192,025			
1954	19,351.49	19,505	25,157			
1955	359,143.11	358,755	466,886			
1956	335,240.54	331,741	435,273	540	17.91	30
1957	810,334.18	794,290	1,042,177	11,257	18.45	610
1958	340,963.47	330,901	434,170	9,083	19.01	478
1959	11,002.82	10,569	13,867	437	19.58	22
1960	45,683.17	43,425	56,977	2,411	20.16	120
1961	721,259.13	678,221	889,884	47,753	20.75	2,301
1962	668,212.95	621,278	815,170	53,507	21.36	2,505
1963	516,822.59	474,965	623,195	48,674	21.98	2,214
1964	585,146.82	531,472	697,337	63,354	22.60	2,803
1965	877,444.80	787,216	1,032,895	107,783	23.24	4,638
1966	180,688.77	160,074	210,031	24,864	23.89	1,041
1967	1,312,297.99	1,147,567	1,505,706	200,281	24.55	8,158
1968	1,642,269.22	1,417,030	1,859,265	275,685	25.22	10,931
1969	572,009.19	486,917	638,877	104,735	25.89	4,045
1970	2,282,862.32	1,915,961	2,513,905	453,816	26.58	17,074
1971	5,464,046.27	4,519,591	5,930,091	1,173,169	27.28	43,005
1972	63,531.31	51,779	67,938	14,653	27.98	524
1973	99,847.22	80,130	105,137	24,664	28.70	859
1974	1,292,260.00	1,020,949	1,339,573	340,365	29.42	11,569
1975	5,506,505.79	4,280,758	5,616,722	1,541,736	30.15	51,136
1976	2,633,119.72	2,013,202	2,641,494	781,562	30.89	25,301
1977	6,126,400.36	4,604,413	6,041,385	1,922,935	31.64	60,775
1978	4,431,983.73	3,273,326	4,294,884	1,466,695	32.39	45,282
1979	10,795,398.65	7,830,982	10,274,920	3,759,098	33.15	113,397
1980	275,952.25	196,492	257,814	100,924	33.92	2,975
1981	5,107,980.77	3,568,073	4,681,618	1,958,757	34.70	56,448
1982	3,522,134.99	2,412,099	3,164,881	1,413,894	35.49	39,839
1983	11,307,948.78	7,589,341	9,957,866	4,742,467	36.28	130,718

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -30						
1984	848,955.13	558,001	732,145	371,497	37.08	10,019
1985	4,266,998.22	2,745,425	3,602,233	1,944,865	37.88	51,343
1986	137,037.25	86,224	113,133	65,015	38.70	1,680
1987	155,719.32	95,766	125,653	76,782	39.52	1,943
1988	236,481.90	142,071	186,409	121,017	40.34	3,000
1990	8,277,975.43	4,732,096	6,208,916	4,552,452	42.02	108,340
1991	73,585.85	40,994	53,788	41,874	42.86	977
1997	638,524.91	298,058	391,078	439,004	48.07	9,133
2013	562.74	119	156	576	62.84	9
2017	3,691,812.11	531,769	697,727	4,101,629	66.69	61,503
2018	9,138,005.92	1,162,638	1,525,481	10,353,927	67.66	153,029
2019	177,661.37	19,615	25,737	205,223	68.63	2,990
2020	2,485,970.39	232,267	304,754	2,927,008	69.61	42,049
2021	35,119,212.10	2,690,448	3,530,099	42,124,877	70.58	596,839
2022	24,758,233.81	1,476,358	1,937,108	30,248,596	71.56	422,703
2023	28,112,626.46	1,198,722	1,572,826	34,973,588	72.54	482,128
2024	26,360,873.02	676,130	887,140	33,381,995	73.52	454,053
2025	19,893,038.78	168,872	221,575	25,639,375	74.51	344,106
	234,065,559.12	70,295,239	92,070,828	212,214,399		3,384,642
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						62.7 1.45

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -40						
1926	57.48	72	80			
1928	968.42	1,191	1,356			
1929	6,050.35	7,396	8,470			
1930	4,910.30	5,966	6,874			
1931	1,184.87	1,431	1,659			
1932	42.68	51	60			
1934	115.67	137	162			
1935	128.08	151	179			
1936	15,591.45	18,219	21,828			
1937	623.93	724	874			
1938	342.17	394	479			
1939	234.84	269	329			
1940	369.08	419	517			
1941	184.74	208	259			
1942	47.84	54	67			
1943	765.96	850	1,072			
1945	1,912.17	2,089	2,677			
1946	618.17	670	865			
1947	18,063.17	19,409	25,288			
1948	37,842.81	40,309	52,980			
1949	33,211.35	35,073	46,496			
1950	59,287.27	62,044	83,002			
1951	18,793.42	19,492	26,311			
1952	145,062.37	149,032	203,087			
1953	79,481.83	80,897	111,275			
1954	221,361.95	223,080	309,907			
1955	233,084.20	232,609	326,318			
1956	199,174.42	196,772	278,844			
1957	338,710.87	331,145	474,195			
1958	225,751.07	218,392	315,548	503	18.54	27
1959	201,014.69	192,351	277,922	3,499	18.99	184
1960	219,128.00	207,331	299,566	7,213	19.45	371
1961	183,868.85	172,039	248,574	8,842	19.90	444
1962	110,815.42	102,471	148,057	7,085	20.37	348
1963	305,282.72	278,948	403,043	24,353	20.84	1,169
1964	40,996.78	37,010	53,475	3,920	21.31	184
1965	159,994.10	142,645	206,103	17,889	21.79	821
1966	101,757.95	89,561	129,404	13,057	22.28	586
1967	182,411.21	158,461	228,955	26,421	22.77	1,160
1968	276,007.34	236,549	341,782	44,628	23.27	1,918
1969	188,707.19	159,526	230,494	33,696	23.77	1,418

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -40						
1970	190,445.31	158,729	229,342	37,281	24.28	1,535
1971	1,347,154.43	1,106,771	1,599,138	286,878	24.79	11,572
1972	250,511.13	202,714	292,895	57,821	25.32	2,284
1973	270,118.65	215,301	311,081	67,085	25.84	2,596
1974	2,212,266.04	1,735,965	2,508,240	588,932	26.37	22,333
1975	1,855,542.71	1,432,665	2,070,012	527,748	26.91	19,612
1976	1,023,988.33	777,475	1,123,349	310,235	27.46	11,298
1977	1,647,782.34	1,229,967	1,777,140	529,755	28.01	18,913
1978	927,382.26	680,328	982,984	315,351	28.56	11,042
1979	1,417,810.36	1,021,586	1,476,057	508,878	29.12	17,475
1980	1,939,840.91	1,371,929	1,982,256	733,521	29.69	24,706
1981	1,043,952.66	724,438	1,046,717	414,817	30.26	13,708
1982	2,157,941.65	1,468,263	2,121,446	899,672	30.84	29,172
1983	1,596,611.44	1,064,719	1,538,378	696,878	31.42	22,179
1984	2,216,816.20	1,447,803	2,091,884	1,011,659	32.01	31,604
1985	1,373,269.66	877,657	1,268,098	654,480	32.61	20,070
1986	3,287,018.37	2,054,715	2,968,792	1,633,034	33.21	49,173
1987	639,248.65	390,645	564,430	330,518	33.81	9,776
1988	1,122,228.50	669,564	967,431	603,689	34.43	17,534
1989	655,468.11	381,745	551,571	366,084	35.04	10,448
1990	634,072.41	360,114	520,317	367,384	35.66	10,302
1991	5,517,179.53	3,052,313	4,410,189	3,313,862	36.29	91,316
1992	1,740,834.36	937,505	1,354,571	1,082,597	36.92	29,323
1993	2,066,332.66	1,082,424	1,563,960	1,328,906	37.55	35,390
1994	992,761.04	505,216	729,970	659,895	38.19	17,279
1995	1,618,865.07	799,295	1,154,876	1,111,535	38.84	28,618
1996	928,448.99	444,320	641,984	657,845	39.49	16,659
1997	1,777,373.72	823,635	1,190,044	1,298,279	40.14	32,344
1998	2,079,325.56	932,033	1,346,665	1,564,391	40.79	38,352
1999	2,222,224.21	961,863	1,389,765	1,721,349	41.45	41,528
2000	8,860,978.80	3,696,800	5,341,387	7,063,983	42.12	167,711
2001	12,556,535.88	5,045,216	7,289,670	10,289,480	42.78	240,521
2002	1,170,053.02	451,830	652,835	985,239	43.45	22,675
2003	1,003,952.36	372,002	537,494	868,039	44.12	19,675
2004	1,755,681.23	622,673	899,680	1,558,274	44.80	34,783
2005	1,022,533.34	346,434	500,551	930,996	45.48	20,470
2006	1,635,479.37	528,158	763,119	1,526,552	46.16	33,071
2007	7,070,736.06	2,171,154	3,137,031	6,761,999	46.84	144,364
2008	10,976,792.87	3,196,442	4,618,436	10,749,074	47.52	226,201
2009	3,486,852.33	959,233	1,385,965	3,495,628	48.21	72,508
2010	6,780,352.86	1,756,111	2,537,348	6,955,146	48.90	142,232

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -40						
2011	4,767,596.20	1,156,914	1,671,588	5,003,047	49.60	100,868
2012	4,642,831.20	1,051,889	1,519,841	4,980,123	50.29	99,028
2013	8,133,333.08	1,709,936	2,470,631	8,916,035	50.99	174,859
2014	8,873,679.66	1,720,606	2,486,048	9,937,104	51.69	192,244
2015	14,477,994.80	2,567,499	3,709,697	16,559,496	52.40	316,021
2016	13,461,011.59	2,167,223	3,131,351	15,714,065	53.10	295,933
2017	10,436,576.48	1,507,438	2,178,049	12,433,158	53.81	231,057
2018	9,337,138.61	1,191,774	1,721,956	11,350,038	54.53	208,143
2019	16,924,662.78	1,875,896	2,710,422	20,984,106	55.25	379,803
2020	14,808,805.63	1,392,590	2,012,108	18,720,220	55.97	334,469
2021	23,156,245.89	1,788,542	2,584,207	29,834,537	56.69	526,275
2022	61,125,106.72	3,679,731	5,316,725	80,258,424	57.42	1,397,743
2023	43,798,418.74	1,890,427	2,731,417	58,586,369	58.15	1,007,504
2024	48,004,093.59	1,243,306	1,796,413	65,409,318	58.89	1,110,703
2025	53,297,444.60	460,383	665,192	73,951,230	59.63	1,240,168
	441,931,660.13	76,887,341	111,011,176	507,693,148		9,435,800
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						53.8 2.14

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -45						
1912	10,474.67	14,751	15,188			
1917	675.76	931	980			
1920	12,841.87	17,452	18,621			
1922	3,868.16	5,207	5,609			
1923	54,403.26	72,889	78,885			
1924	107,703.56	143,605	156,170			
1925	21,271.62	28,225	30,844			
1926	25,659.62	33,881	37,206			
1927	620.85	816	900			
1928	25,528.29	33,371	37,016			
1929	275,014.27	357,729	398,771			
1930	135,945.89	175,955	197,122			
1931	50,002.06	64,394	72,503			
1932	6,396.10	8,196	9,274			
1933	941.88	1,201	1,366			
1935	5,682.37	7,167	8,239			
1936	706,857.98	886,812	1,024,944			
1937	1,196.54	1,493	1,735			
1938	920.37	1,142	1,335			
1939	30,078.49	37,119	43,614			
1940	46,519.28	57,075	67,453			
1941	27,660.23	33,739	40,107			
1942	30,995.32	37,586	44,943			
1943	13,904.50	16,759	20,162			
1944	24,936.67	29,867	36,158			
1945	72.71	87	105			
1946	5,479.09	6,477	7,945			
1947	54,346.05	63,818	78,802			
1948	11,800.67	13,760	17,111			
1949	41,344.04	47,867	59,532	417	13.10	32
1950	206,886.11	237,774	295,720	4,265	13.48	316
1951	120,249.54	137,157	170,582	3,780	13.87	273
1952	708,812.57	802,304	997,827	29,951	14.26	2,100
1953	463,033.51	519,871	646,564	24,835	14.67	1,693
1954	392,590.67	437,189	543,733	25,523	15.08	1,693
1955	453,425.59	500,687	622,705	34,762	15.50	2,243
1956	498,104.10	545,242	678,118	44,133	15.93	2,770
1957	1,128,993.57	1,224,752	1,523,226	113,815	16.37	6,953
1958	276,287.37	296,949	369,316	31,301	16.82	1,861
1959	245,588.00	261,433	325,145	30,958	17.28	1,792
1960	375,081.03	395,435	491,803	52,064	17.74	2,935

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -45						
1961	422,971.63	441,392	548,960	64,349	18.22	3,532
1962	300,069.92	309,857	385,370	49,731	18.71	2,658
1963	895,098.84	914,522	1,137,392	160,501	19.20	8,359
1964	395,259.95	399,424	496,764	76,363	19.70	3,876
1965	463,255.48	462,869	575,671	96,049	20.21	4,753
1966	136,846.15	135,113	168,040	30,387	20.74	1,465
1967	1,196,316.38	1,167,026	1,451,432	283,227	21.27	13,316
1968	1,951,849.98	1,880,543	2,338,834	491,348	21.81	22,529
1969	586,895.19	558,382	694,460	156,538	22.35	7,004
1970	948,155.16	890,254	1,107,210	267,615	22.91	11,681
1971	2,781,582.80	2,576,348	3,204,208	829,087	23.48	35,310
1972	588,719.86	537,796	668,858	184,786	24.05	7,683
1973	705,465.25	635,154	789,942	232,983	24.64	9,455
1974	3,462,376.53	3,071,760	3,820,352	1,200,094	25.23	47,566
1975	2,255,791.04	1,971,108	2,451,470	819,427	25.83	31,724
1976	3,264,820.89	2,808,345	3,492,743	1,241,247	26.44	46,946
1977	8,052,860.30	6,815,542	8,476,499	3,200,148	27.06	118,261
1978	5,009,645.09	4,169,528	5,185,648	2,078,337	27.69	75,057
1979	8,452,626.21	6,916,357	8,601,883	3,654,425	28.32	129,040
1980	2,511,134.14	2,018,869	2,510,870	1,130,275	28.96	39,029
1981	3,649,100.26	2,880,844	3,582,910	1,708,285	29.61	57,693
1982	3,731,447.51	2,890,937	3,595,462	1,815,137	30.27	59,965
1983	5,503,798.81	4,181,786	5,200,893	2,779,615	30.94	89,839
1984	2,686,143.27	2,000,775	2,488,367	1,406,541	31.61	44,497
1985	2,371,715.76	1,730,602	2,152,352	1,286,636	32.29	39,846
1986	2,068,505.31	1,477,531	1,837,607	1,161,726	32.98	35,225
1987	878,404.12	613,917	763,529	510,157	33.67	15,152
1988	1,290,694.35	881,629	1,096,483	775,024	34.38	22,543
1989	485,879.65	324,187	403,192	301,333	35.09	8,587
1990	3,504,941.31	2,283,061	2,839,446	2,242,719	35.80	62,646
1991	2,590,490.76	1,645,221	2,046,164	1,710,048	36.53	46,812
1992	2,212,745.38	1,369,283	1,702,979	1,505,502	37.26	40,405
1993	872,747.42	525,859	654,012	611,472	37.99	16,096
1994	605,355.13	354,617	441,038	436,727	38.74	11,273
1995	345,696.81	196,725	244,667	256,593	39.49	6,498
1996	527,029.57	291,096	362,037	402,156	40.24	9,994
1997	664,743.39	355,748	442,444	521,434	41.01	12,715
1998	781,889.22	405,176	503,918	629,821	41.77	15,078
1999	1,053,784.56	527,736	656,346	871,642	42.55	20,485
2000	3,799,348.98	1,836,609	2,284,193	3,224,863	43.33	74,426
2001	7,490,319.66	3,488,867	4,339,109	6,521,855	44.12	147,821

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -45						
2002	321,475.21	144,074	179,185	286,954	44.91	6,390
2003	1,234,381.90	531,175	660,623	1,129,231	45.71	24,704
2004	1,239,742.92	511,353	635,970	1,161,657	46.51	24,976
2005	1,377,909.82	543,448	675,887	1,322,082	47.32	27,939
2006	614,421.54	231,085	287,401	603,510	48.14	12,537
2007	908,338.13	325,018	404,225	912,865	48.96	18,645
2008	6,293,008.21	2,136,586	2,657,275	6,467,587	49.78	129,923
2009	1,602,899.59	514,532	639,924	1,684,280	50.61	33,280
2010	2,745,825.69	829,972	1,032,237	2,949,210	51.45	57,322
2011	1,256,306.81	356,204	443,011	1,378,634	52.29	26,365
2012	3,084,078.92	816,661	1,015,683	3,456,231	53.13	65,052
2013	3,732,333.01	916,665	1,140,058	4,271,825	53.99	79,123
2014	3,131,905.90	709,845	882,835	3,658,429	54.84	66,711
2015	4,924,980.20	1,021,766	1,270,772	5,870,449	55.70	105,394
2016	5,655,498.77	1,063,519	1,322,700	6,877,773	56.57	121,580
2017	7,289,127.21	1,229,308	1,528,892	9,040,342	57.44	157,388
2018	6,010,445.07	896,963	1,115,554	7,599,591	58.31	130,331
2019	10,484,881.75	1,358,851	1,690,005	13,513,074	59.19	228,300
2020	12,422,806.55	1,366,291	1,699,258	16,313,811	60.07	271,580
2021	24,705,219.03	2,226,373	2,768,944	33,053,624	60.96	542,218
2022	15,694,287.27	1,102,790	1,371,542	21,385,175	61.85	345,759
2023	26,802,548.79	1,345,461	1,673,352	37,190,344	62.75	592,675
2024	33,868,580.21	1,027,370	1,277,741	47,831,700	63.64	751,598
2025	42,630,183.48	427,751	531,995	61,281,771	64.55	949,369
	316,129,902.23	98,133,620	121,826,202	336,562,156		6,250,660
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						53.8 1.98

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-S4						
NET SALVAGE PERCENT.. -5						
1932	11,500.77	11,379	12,076			
1948	6,512.64	6,118	6,838			
1953	18,092.29	16,582	18,997			
1968	11,003.26	8,921	11,553			
1978	2,043.86	1,430	2,120	26	23.37	1
1979	4,126.22	2,833	4,200	133	24.22	5
1980	583,458.32	392,960	582,638	29,993	25.10	1,195
1981	7,619.20	5,030	7,458	542	25.99	21
1982	31,601.72	20,430	30,291	2,891	26.90	107
1985	2,629.20	1,589	2,356	405	29.70	14
2004	28,843.32	9,302	13,792	16,493	48.50	340
2013	14,300.59	2,681	3,975	11,041	57.50	192
2015	4,426.53	697	1,033	3,615	59.50	61
2024	101,922.10	2,293	3,400	103,618	68.50	1,513
2025	76,914.76	577	856	79,904	69.50	1,150
	904,994.78	482,822	701,583	248,662		4,599
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.1 0.51						

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-R1.5						
NET SALVAGE PERCENT.. -5						
1975	114.43	82	118	2	15.84	
1978	2,458.78	1,689	2,436	146	17.28	8
1979	114.44	77	111	9	17.78	1
1982	234,916.37	151,204	218,060	28,602	19.35	1,478
1985	18,550.74	11,297	16,292	3,186	21.00	152
1986	30,603.28	18,265	26,341	5,792	21.58	268
1987	10,402.56	6,082	8,771	2,152	22.16	97
1988	1,596.42	914	1,318	358	22.75	16
1990	2,526.73	1,382	1,993	660	23.96	28
1993	2,364.18	1,199	1,729	753	25.84	29
1995	72,447.64	34,779	50,157	25,913	27.14	955
1998	4,237.48	1,856	2,677	1,772	29.14	61
2005	81,515.62	27,269	39,326	46,265	34.07	1,358
2007	449,601.45	136,620	197,027	275,055	35.53	7,741
2009	1,292.95	352	508	850	37.02	23
2011	692,404.96	166,925	240,732	486,293	38.52	12,624
2012	8,285.28	1,865	2,690	6,010	39.28	153
2013	736,030.57	153,794	221,794	551,038	40.05	13,759
2014	386,104.34	74,433	107,344	298,066	40.82	7,302
2015	179,829.89	31,760	45,803	143,018	41.59	3,439
2016	106,203.15	17,017	24,541	86,972	42.37	2,053
2017	265.79	38	55	224	43.15	5
2018	6,546.30	833	1,201	5,673	43.94	129
2019	88,831.85	9,831	14,178	79,095	44.73	1,768
2023	446,908.40	19,239	27,746	441,508	47.95	9,208
2024	500,257.58	12,922	18,635	506,635	48.77	10,388
2025	377,515.70	3,250	4,687	391,704	49.59	7,899
	4,441,926.88	884,974	1,276,270	3,387,753		80,942

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.9 1.82

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1949	600.45	551	501	99	5.40	18
1955	2,919.30	2,592	2,357	562	7.29	77
1962	9,300.52	7,835	7,126	2,175	10.24	212
1964	620.96	513	467	154	11.30	14
1985	8,161.74	4,863	4,423	3,739	26.27	142
2024	5,406.21	125	114	5,292	63.50	83
2025	4,079.76	31	28	4,052	64.50	63
	31,088.94	16,510	15,016	16,073		609
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.4 1.96

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1905	0.98	1	1			
1913	3.93	4	4			
1914	6.87	7	7			
1915	2.95	3	3			
1916	1.96	2	2			
1917	3.93	4	4			
1918	5.89	6	6			
1919	3.93	4	4			
1920	3.93	4	4			
1921	3.93	4	4			
1922	88.81	84	89			
1923	2.95	3	3			
1924	495.85	467	496			
1925	16.69	16	17			
1926	119.98	112	120			
1927	49.09	46	49			
1928	356.43	331	356			
1929	292.60	271	293			
1930	2,751.98	2,536	2,752			
1931	117.83	108	118			
1932	290.64	266	291			
1933	11.78	11	12			
1934	22.58	20	23			
1935	201.78	182	202			
1936	2,859.56	2,572	2,860			
1937	3,951.54	3,538	3,952			
1938	129.48	115	129			
1939	942.99	836	943			
1940	850.29	750	850			
1941	3,001.19	2,634	3,001			
1942	545.27	476	545			
1943	382.51	332	383			
1944	187.53	162	188			
1945	805.12	690	805			
1946	605.49	515	600	5	11.94	
1947	953.83	806	940	14	12.43	1
1948	270.78	227	265	6	12.93	
1949	224.90	187	218	7	13.46	1
1950	1,940.96	1,601	1,867	74	14.01	5
1951	611.40	500	583	28	14.58	2
1952	958.54	777	906	53	15.16	3

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1953	381.57	306	357	25	15.77	2
1954	426.43	339	395	31	16.39	2
1955	1,122.16	883	1,030	92	17.02	5
1956	1,601.23	1,248	1,455	146	17.67	8
1957	1,700.14	1,311	1,529	171	18.33	9
1958	1,281.79	977	1,139	143	19.01	8
1959	1,039.74	784	914	126	19.68	6
1960	969.64	723	843	127	20.37	6
1961	243.96	180	210	34	21.07	2
1962	201.35	147	171	30	21.78	1
1963	201.02	145	169	32	22.49	1
1964	1,478.34	1,049	1,223	255	23.21	11
1965	888.45	622	725	163	23.95	7
1966	252.28	174	203	49	24.69	2
1967	10,082.20	6,876	8,017	2,065	25.44	81
1968	876.93	590	688	189	26.20	7
1969	748.59	496	578	171	26.97	6
1970	750.56	490	571	180	27.75	6
1971	5,203.24	3,347	3,902	1,301	28.54	46
1972	1,587.91	1,006	1,173	415	29.34	14
1973	1,700.59	1,060	1,236	465	30.15	15
1974	1,316.81	807	941	376	30.97	12
1975	2,337.88	1,409	1,643	695	31.79	22
1976	1,355.33	803	936	419	32.63	13
1977	7,752.91	4,509	5,257	2,496	33.47	75
1978	1,259.67	719	838	422	34.32	12
1979	7,872.80	4,411	5,143	2,730	35.18	78
1980	5,665.41	3,112	3,628	2,037	36.05	57
1981	1,908.06	1,027	1,197	711	36.93	19
1982	35,813.25	18,887	22,022	13,791	37.81	365
1983	1,458.60	753	878	581	38.70	15
1984	10,170.01	5,136	5,988	4,182	39.60	106
1985	9,335.88	4,608	5,373	3,963	40.51	98
1986	9,506.18	4,584	5,345	4,161	41.42	100
1987	2,745.86	1,293	1,508	1,238	42.34	29
1988	438.91	202	236	203	43.26	5
1989	1,219.96	546	637	583	44.19	13
1990	3,432.55	1,497	1,745	1,688	45.12	37
1991	8,640.43	3,666	4,274	4,366	46.06	95
1992	5,199.16	2,144	2,500	2,699	47.01	57
1993	654.83	262	305	350	47.96	7

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1994	11,956.92	4,647	5,418	6,539	48.91	134
1995	17,945.04	6,758	7,880	10,065	49.87	202
1996	3,240.24	1,181	1,377	1,863	50.83	37
1997	73,684.78	25,983	30,295	43,390	51.79	838
1998	591.68	201	234	358	52.76	7
1999	159,485.49	52,372	61,064	98,421	53.73	1,832
2001	4,865.79	1,479	1,724	3,142	55.68	56
2002	27,191.16	7,933	9,250	17,941	56.66	317
2003	56,015.89	15,656	18,254	37,762	57.64	655
2006	6,648.66	1,613	1,881	4,768	60.59	79
2007	261,851.31	60,291	70,297	191,554	61.58	3,111
2012	6,741.91	1,134	1,322	5,420	66.54	81
2014	6,491.23	931	1,085	5,406	68.53	79
2015	104,969.05	13,751	16,033	88,936	69.52	1,279
2017	55,057.01	5,843	6,813	48,244	71.51	675
2019	174,608.39	14,164	16,514	158,094	73.51	2,151
2020	4,446.17	305	356	4,090	74.51	55
2021	1,741.62	98	114	1,628	75.51	22
2022	20.35	1	1	19	76.50	
2023	160,836.35	5,026	5,860	154,976	77.50	2,000
2024	159,208.40	2,985	3,481	155,727	78.50	1,984
2025	138,890.15	868	1,012	137,878	79.50	1,734
	1,611,388.87	327,558	381,082	1,230,307		18,800
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 65.4						1.17

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-R1.5						
NET SALVAGE PERCENT.. -20						
1905	20,928.44	22,954	25,114			
1928	54,580.56	54,147	65,497			
1929	73,875.29	72,896	88,650			
1930	7.32	7	9			
1931	987.45	964	1,185			
1932	2,880.56	2,796	3,457			
1935	897.77	856	1,077			
1936	5,239.41	4,967	6,287			
1937	214.62	202	258			
1938	204.50	191	245			
1939	530.24	493	636			
1940	627.98	580	754			
1941	1,696.73	1,557	2,036			
1942	1,331.43	1,214	1,598			
1943	1,250.37	1,132	1,500			
1944	18,234.45	16,383	21,881			
1945	132.51	118	159			
1946	20,555.59	18,190	24,667			
1947	1,628.73	1,430	1,954			
1948	962.30	838	1,155			
1949	6,575.59	5,680	7,891			
1950	16,719.07	14,322	20,063			
1951	34,177.54	29,020	41,013			
1952	49,027.38	41,267	58,751	82	20.90	4
1953	109,806.21	91,578	130,377	1,390	21.35	65
1954	49,520.33	40,910	58,242	1,182	21.81	54
1955	215,007.99	175,926	250,460	7,550	22.27	339
1956	32,447.61	26,288	37,425	1,512	22.74	66
1957	52,021.13	41,718	59,393	3,032	23.22	131
1958	194,719.66	154,552	220,031	13,633	23.70	575
1959	68,772.38	54,008	76,889	5,638	24.19	233
1960	75,145.56	58,369	83,098	7,077	24.69	287
1961	27,704.83	21,277	30,291	2,955	25.20	117
1962	125,621.78	95,379	135,788	14,958	25.71	582
1963	53,911.10	40,442	57,576	7,117	26.24	271
1964	44,558.23	33,029	47,022	6,448	26.76	241
1965	30,876.10	22,601	32,176	4,875	27.30	179
1966	98,881.45	71,466	101,744	16,914	27.84	608
1967	15,207.89	10,845	15,440	2,809	28.40	99
1968	32,931.27	23,174	32,992	6,526	28.95	225
1969	60,498.32	41,983	59,770	12,828	29.52	435

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-R1.5						
NET SALVAGE PERCENT.. -20						
1970	68,403.11	46,799	66,626	15,458	30.09	514
1971	193,860.48	130,707	186,083	46,550	30.67	1,518
1972	90,776.85	60,286	85,827	23,105	31.26	739
1973	141,402.98	92,478	131,658	38,026	31.85	1,194
1974	244,905.98	157,650	224,441	69,446	32.45	2,140
1975	414,780.94	262,736	374,049	123,688	33.05	3,742
1976	115,902.38	72,184	102,766	36,317	33.67	1,079
1977	92,682.16	56,754	80,799	30,420	34.28	887
1978	119,546.75	71,913	102,380	41,076	34.91	1,177
1979	131,569.59	77,724	110,653	47,231	35.54	1,329
1980	318,232.21	184,501	262,668	119,211	36.18	3,295
1981	223,190.63	126,951	180,736	87,093	36.82	2,365
1982	1,062,967.17	592,766	843,902	431,659	37.47	11,520
1983	1,181,809.62	645,679	919,233	498,939	38.13	13,085
1984	781,135.13	417,932	594,997	342,365	38.79	8,826
1985	625,584.41	327,629	466,435	284,266	39.45	7,206
1986	400,954.33	205,382	292,396	188,749	40.12	4,705
1987	685,824.36	343,302	488,748	334,241	40.80	8,192
1988	372,359.63	182,053	259,183	187,649	41.48	4,524
1990	269,565.40	125,416	178,551	144,927	42.86	3,381
1991	116,275.19	52,702	75,030	64,500	43.56	1,481
1992	74,149.52	32,719	46,581	42,398	44.26	958
1993	118,096.97	50,674	72,143	69,573	44.97	1,547
1994	221,953.58	92,536	131,741	134,603	45.68	2,947
1995	537,197.50	217,333	309,410	335,227	46.40	7,225
1996	13,929.60	5,464	7,779	8,937	47.12	190
1997	33,788.75	12,836	18,274	22,272	47.84	466
1998	12,136.30	4,458	6,347	8,217	48.57	169
1999	32,746.99	11,620	16,543	22,753	49.30	462
2000	118,916.18	40,689	57,928	84,771	50.04	1,694
2001	5,152.08	1,698	2,417	3,765	50.78	74
2002	136,616.12	43,257	61,584	102,355	51.53	1,986
2003	11,022.38	3,350	4,769	8,458	52.27	162
2005	1,498.99	417	594	1,205	53.78	22
2006	323,428.50	85,719	122,035	266,079	54.54	4,879
2007	225,299.71	56,776	80,830	189,530	55.30	3,427
2008	303,229.88	72,462	103,162	260,714	56.06	4,651
2010	87,882.06	18,666	26,574	78,884	57.61	1,369
2011	29,302.47	5,837	8,310	26,853	58.38	460
2012	64,261.77	11,942	17,001	60,113	59.16	1,016
2013	97,277.09	16,776	23,884	92,849	59.94	1,549

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-R1.5						
NET SALVAGE PERCENT.. -20						
2014	2,410.22	383	545	2,347	60.73	39
2015	781,292.92	113,575	161,693	775,859	61.52	12,611
2016	215,593.84	28,422	40,464	218,249	62.31	3,503
2017	109,882.82	12,997	18,503	113,356	63.10	1,796
2018	353,008.82	36,913	52,552	371,059	63.90	5,807
2019	168,609.76	15,290	21,768	180,564	64.71	2,790
2020	414,144.66	31,876	45,381	451,593	65.51	6,893
2021	297,143.61	18,745	26,687	329,885	66.32	4,974
2022	290,252.43	14,280	20,330	327,973	67.13	4,886
2023	2,648,418.16	93,087	132,525	3,045,577	67.95	44,821
2024	2,057,717.12	43,385	61,766	2,407,495	68.77	35,008
2025	1,795,110.31	12,623	17,971	2,136,161	69.59	30,696
	20,834,098.08	6,736,098	9,549,803	15,451,115		276,487
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.9 1.33

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-S0						
NET SALVAGE PERCENT.. -15						
1928	544.09	597	626			
1929	19,388.31	21,113	22,297			
1931	8,760.65	9,397	10,075			
1932	40.01	43	46			
1933	1,376.90	1,454	1,583			
1935	1,582.86	1,645	1,820			
1936	104,019.19	107,246	119,622			
1937	2,019.54	2,065	2,322			
1938	891.00	904	1,025			
1939	32,762.97	32,953	37,677			
1940	544.60	543	626			
1941	2,701.99	2,672	3,107			
1942	11,533.28	11,307	13,263			
1943	50,799.07	49,364	58,419			
1944	15,696.03	15,117	18,050			
1945	13,132.72	12,535	15,103			
1946	1,147.89	1,086	1,316	4	9.23	
1947	26,761.31	25,082	30,393	383	9.62	40
1948	12,014.77	11,157	13,519	298	10.01	30
1949	63,730.60	58,618	71,030	2,260	10.41	217
1950	52,119.50	47,478	57,531	2,406	10.81	223
1951	90,281.31	81,462	98,710	5,114	11.20	457
1952	136,964.91	122,372	148,283	9,227	11.60	795
1953	626,585.97	554,150	671,483	49,091	12.01	4,088
1954	94,814.19	83,015	100,592	8,444	12.41	680
1955	1,017,452.36	881,823	1,068,536	101,534	12.81	7,926
1956	90,732.09	77,815	94,291	10,051	13.22	760
1957	380,654.90	323,009	391,402	46,351	13.63	3,401
1958	185,361.22	155,611	188,559	24,606	14.04	1,753
1959	527,792.07	438,299	531,103	75,858	14.45	5,250
1960	299,203.54	245,690	297,711	46,373	14.87	3,119
1961	223,390.93	181,410	219,821	37,079	15.28	2,427
1962	604,803.96	485,532	588,337	107,188	15.70	6,827
1963	439,530.69	348,768	422,615	82,845	16.12	5,139
1964	438,107.29	343,567	416,312	87,511	16.54	5,291
1965	456,809.54	353,889	428,820	96,511	16.97	5,687
1966	601,291.80	460,239	557,688	133,798	17.39	7,694
1967	264,422.30	199,879	242,201	61,885	17.82	3,473
1968	2,182,415.46	1,628,469	1,973,274	536,504	18.26	29,381
1969	836,256.86	616,043	746,481	215,214	18.69	11,515
1970	1,220,147.29	886,971	1,074,775	328,394	19.13	17,166

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-S0						
NET SALVAGE PERCENT.. -15						
1971	1,768,353.01	1,268,258	1,536,794	496,812	19.57	25,386
1972	1,499,611.07	1,060,928	1,285,564	438,989	20.01	21,938
1973	1,976,101.22	1,378,804	1,670,746	601,770	20.45	29,426
1974	3,216,577.59	2,212,336	2,680,767	1,018,297	20.90	48,722
1975	7,384,698.78	5,005,593	6,065,456	2,426,948	21.35	113,674
1976	3,794,136.49	2,534,049	3,070,598	1,292,659	21.80	59,296
1977	3,916,772.52	2,576,093	3,121,544	1,382,744	22.26	62,118
1978	3,832,846.81	2,481,929	3,007,442	1,400,332	22.72	61,634
1979	3,187,271.53	2,031,454	2,461,586	1,203,776	23.18	51,932
1980	2,888,143.66	1,811,406	2,194,945	1,126,420	23.64	47,649
1981	3,912,329.99	2,413,135	2,924,082	1,575,097	24.11	65,330
1982	5,810,047.87	3,521,981	4,267,710	2,413,845	24.59	98,164
1983	11,349,385.05	6,761,873	8,193,604	4,858,189	25.06	193,862
1984	12,063,121.45	7,059,067	8,553,724	5,318,866	25.54	208,256
1985	6,787,082.21	3,898,045	4,723,401	3,081,744	26.03	118,392
1986	3,793,384.52	2,138,401	2,591,177	1,771,215	26.51	66,813
1987	5,389,313.27	2,978,496	3,609,150	2,588,560	27.01	95,837
1988	2,026,365.52	1,097,930	1,330,401	999,919	27.50	36,361
1989	398,101.73	211,301	256,041	201,776	28.00	7,206
1990	2,012,812.07	1,045,635	1,267,033	1,047,701	28.51	36,749
1991	3,678,844.88	1,869,618	2,265,483	1,965,189	29.02	67,718
1992	3,240,125.67	1,610,142	1,951,067	1,775,078	29.53	60,111
1993	3,929,664.35	1,907,608	2,311,517	2,207,597	30.05	73,464
1994	5,215,408.20	2,470,581	2,993,691	3,004,028	30.58	98,235
1995	2,397,319.43	1,107,536	1,342,041	1,414,876	31.11	45,480
1996	4,036,482.91	1,816,629	2,201,274	2,440,681	31.65	77,115
1997	2,886,527.30	1,264,599	1,532,360	1,787,146	32.19	55,519
1998	1,536,426.74	654,421	792,985	973,906	32.74	29,747
1999	4,483,855.57	1,855,336	2,248,177	2,908,257	33.29	87,361
2000	1,347,552.01	540,902	655,430	894,255	33.85	26,418
2001	2,471,419.20	960,868	1,164,318	1,677,814	34.42	48,745
2002	6,241,529.19	2,346,553	2,843,402	4,334,357	35.00	123,839
2003	2,830,506.15	1,027,857	1,245,491	2,009,591	35.58	56,481
2004	3,204,944.14	1,121,996	1,359,563	2,326,123	36.17	64,311
2005	7,751,512.79	2,610,803	3,163,604	5,750,636	36.77	156,395
2006	5,486,285.07	1,773,839	2,149,424	4,159,804	37.38	111,284
2007	5,006,685.62	1,550,142	1,878,363	3,879,325	38.00	102,088
2008	5,006,332.81	1,480,313	1,793,748	3,963,535	38.63	102,603
2009	3,314,917.12	933,978	1,131,735	2,680,420	39.26	68,274
2010	4,088,248.58	1,093,095	1,324,542	3,376,944	39.91	84,614
2011	6,524,145.87	1,649,183	1,998,374	5,504,394	40.57	135,676

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-S0						
NET SALVAGE PERCENT.. -15						
2012	2,477,172.22	589,463	714,273	2,134,475	41.24	51,757
2013	7,424,682.75	1,655,166	2,005,624	6,532,761	41.92	155,839
2014	15,239,423.28	3,161,220	3,830,564	13,694,773	42.62	321,323
2015	14,869,692.16	2,851,107	3,454,788	13,645,358	43.33	314,917
2016	18,222,045.11	3,203,654	3,881,982	17,073,370	44.05	387,591
2017	27,833,916.76	4,431,967	5,370,373	26,638,631	44.80	594,612
2018	33,209,846.22	4,729,995	5,731,505	32,459,818	45.56	712,463
2019	50,025,551.46	6,273,004	7,601,224	49,928,160	46.33	1,077,664
2020	40,541,542.02	4,366,223	5,290,709	41,332,064	47.13	876,980
2021	57,146,434.59	5,118,149	6,201,844	59,516,556	47.95	1,241,221
2022	44,475,857.21	3,157,319	3,825,837	47,321,399	48.79	969,900
2023	50,843,443.80	2,620,039	3,174,795	55,295,165	49.67	1,113,251
2024	92,289,622.48	2,918,659	3,536,644	102,596,422	50.57	2,028,800
2025	57,874,767.44	626,957	759,706	65,796,277	51.51	1,277,350
	695,297,773.42	139,716,024	169,278,666	630,313,773		14,371,230
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.9 2.07

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-S0						
NET SALVAGE PERCENT.. -55						
1928	3,300.99	5,091	5,117			
1929	2,384.72	3,653	3,696			
1931	1,812.39	2,735	2,809			
1932	238.78	358	370			
1935	1,350.74	1,976	2,094			
1936	732.18	1,062	1,135			
1937	5,167.69	7,438	8,010			
1938	6,769.04	9,661	10,492			
1939	249.15	353	386			
1940	1,105.02	1,551	1,713			
1941	988.82	1,376	1,533			
1942	373.34	515	579			
1943	4,209.19	5,756	6,524			
1944	210.00	285	326			
1945	2,404.10	3,230	3,726			
1946	2,201.62	2,931	3,413			
1947	1,723.58	2,274	2,672			
1948	15,320.08	20,019	23,746			
1949	3,249.41	4,206	5,037			
1950	47,026.13	60,291	72,891			
1951	27,586.43	35,027	42,759			
1952	11,217.82	14,105	17,388			
1953	7,934.45	9,879	12,298			
1954	13,591.37	16,750	21,067			
1955	34,709.85	42,338	53,800			
1956	7,148.57	8,629	11,080			
1957	34,052.60	40,674	52,782			
1958	195,820.70	231,420	303,522			
1959	24,002.17	28,054	37,203			
1960	98,511.59	113,897	152,693			
1961	132,227.56	151,163	204,953			
1962	70,676.82	79,881	109,549			
1963	49,746.39	55,564	77,107			
1964	77,231.66	85,262	119,709			
1965	64,328.57	70,162	99,709			
1966	175,636.74	189,232	272,237			
1967	200,230.97	213,070	310,358			
1968	339,867.30	357,145	526,794			
1969	285,279.73	295,900	438,704	3,480	16.21	215
1970	88,483.99	90,603	134,329	2,821	16.63	170
1971	115,964.54	117,127	173,653	6,092	17.07	357

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-S0						
NET SALVAGE PERCENT.. -55						
1972	471,998.02	470,314	697,291	34,306	17.50	1,960
1973	247,304.79	243,057	360,358	22,964	17.93	1,281
1974	294,992.72	285,820	423,759	33,480	18.37	1,823
1975	481,172.00	459,513	681,278	64,539	18.81	3,431
1976	564,738.59	531,282	787,683	87,662	19.26	4,552
1977	401,604.95	372,098	551,676	70,812	19.71	3,593
1978	297,196.54	271,127	401,975	58,680	20.16	2,911
1979	460,938.27	413,948	613,723	100,731	20.61	4,887
1980	405,988.12	358,691	531,798	97,484	21.07	4,627
1981	1,280,585.05	1,112,759	1,649,786	335,121	21.53	15,565
1982	414,397.20	354,057	524,928	117,388	21.99	5,338
1983	1,037,949.16	871,386	1,291,924	316,897	22.46	14,109
1984	781,696.29	644,635	955,741	255,888	22.93	11,160
1985	790,190.97	639,895	948,714	276,082	23.40	11,798
1986	1,634,028.85	1,298,412	1,925,036	607,709	23.88	25,448
1987	142,625.89	111,167	164,817	56,253	24.36	2,309
1988	322,597.03	246,443	365,378	134,647	24.85	5,418
1989	453,700.48	339,564	503,440	199,796	25.34	7,885
1990	315,723.98	231,302	342,930	146,442	25.84	5,667
1991	584,521.53	418,984	621,189	284,819	26.34	10,813
1992	242,848.56	170,230	252,384	124,031	26.84	4,621
1993	232,763.01	159,408	236,340	124,443	27.35	4,550
1994	359,973.25	240,603	356,720	201,239	27.87	7,221
1995	1,803,225.78	1,175,605	1,742,962	1,052,038	28.39	37,057
1996	176,364.13	112,079	166,169	107,195	28.91	3,708
1997	284,215.69	175,852	260,720	179,814	29.44	6,108
1998	408,599.81	245,833	364,474	268,856	29.98	8,968
1999	179,359.92	104,792	155,366	122,642	30.53	4,017
2000	472,204.44	267,669	396,848	335,069	31.08	10,781
2001	541,567.96	297,402	440,931	398,499	31.64	12,595
2002	131,622.94	69,949	103,707	100,309	32.20	3,115
2003	597,866.13	306,939	455,070	471,623	32.77	14,392
2005	625,446.96	297,958	441,755	527,688	33.94	15,548
2006	1,992,893.69	911,560	1,351,487	1,737,498	34.54	50,304
2007	861,163.67	377,282	559,361	775,443	35.15	22,061
2008	4,656,540.68	1,950,206	2,891,392	4,326,246	35.76	120,980
2009	397,830.75	158,692	235,278	381,360	36.39	10,480
2010	1,584,927.84	600,132	889,761	1,566,877	37.03	42,314
2011	838,010.82	300,076	444,895	854,022	37.68	22,665
2012	2,176,117.72	733,792	1,087,926	2,285,056	38.34	59,600
2013	2,269,490.30	717,191	1,063,313	2,454,397	39.01	62,917

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-S0						
NET SALVAGE PERCENT.. -55						
2014	1,424,577.94	419,097	621,357	1,586,739	39.70	39,968
2015	654,505.65	178,052	263,981	750,503	40.40	18,577
2016	313,591.83	78,267	116,039	370,028	41.11	9,001
2017	1,176,068.93	265,999	394,372	1,428,535	41.85	34,135
2018	1,148,856.43	232,581	344,827	1,435,900	42.60	33,707
2019	608,781.80	108,421	160,746	782,866	43.37	18,051
2020	2,598,060.97	397,787	589,763	3,437,232	44.16	77,836
2021	2,650,485.84	337,863	500,919	3,607,334	44.97	80,216
2022	4,420,853.32	446,086	661,371	6,190,952	45.81	135,144
2023	660,425.75	48,675	72,166	951,494	46.67	20,388
2024	6,064,857.65	274,307	406,689	8,993,840	47.57	189,065
2025	5,290,857.70	82,008	121,586	8,079,243	48.51	166,548
	61,383,975.08	24,297,490	35,822,062	59,323,099		1,491,955
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.8 2.43

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
NET SALVAGE PERCENT.. -55						
1907	8.97	14	14			
1912	29.03	45	45			
1913	6.24	10	10			
1914	163.01	253	253			
1915	116.94	181	181			
1916	151.02	234	234			
1917	218.92	339	339			
1918	68.89	107	107			
1919	14.28	22	22			
1920	90.66	141	141			
1921	23.71	37	37			
1922	44.32	69	69			
1923	83.87	130	130			
1924	325.88	505	505			
1925	2,097.62	3,251	3,251			
1926	2,182.42	3,383	3,383			
1927	772.03	1,197	1,197			
1928	620.32	961	961			
1929	545.37	845	845			
1930	608.26	936	943			
1931	46.14	71	72			
1933	3.00	5	5			
1934	88.38	132	137			
1935	81.79	122	127			
1936	56.94	84	88			
1941	2.38	3	4			
1942	40.24	57	62			
1943	95.36	134	148			
1944	416.16	581	645			
1946	102.63	141	159			
1948	0.23					
1949	9,800.37	13,194	15,191			
1950	12,049.29	16,097	18,676			
1951	2,373.92	3,146	3,680			
1952	3,822.64	5,025	5,925			
1953	2,462.85	3,211	3,817			
1954	918.20	1,187	1,423			
1955	37,054.52	47,479	57,435			
1956	48,519.51	61,622	75,205			
1957	139,506.10	175,600	216,234			
1958	385,782.69	480,990	597,963			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
NET SALVAGE PERCENT.. -55						
1959	244,006.45	301,388	378,210			
1960	229,878.34	281,115	353,862	2,449	10.13	242
1961	262,376.27	317,636	399,834	6,849	10.51	652
1962	362,109.86	433,929	546,222	15,048	10.89	1,382
1963	330,149.38	391,475	492,781	18,951	11.28	1,680
1964	379,376.21	444,947	560,091	27,942	11.68	2,392
1965	482,248.99	559,366	704,119	43,367	12.08	3,590
1966	394,045.58	451,970	568,931	41,840	12.48	3,353
1967	608,544.07	689,747	868,241	75,002	12.90	5,814
1968	734,533.13	822,585	1,035,454	103,072	13.32	7,738
1969	751,931.25	831,871	1,047,144	118,349	13.74	8,613
1970	1,033,203.34	1,128,360	1,420,358	181,107	14.18	12,772
1971	1,434,200.79	1,546,371	1,946,543	276,468	14.61	18,923
1972	1,651,680.41	1,756,872	2,211,517	348,588	15.06	23,147
1973	1,936,211.71	2,031,404	2,557,093	444,035	15.51	28,629
1974	2,946,421.75	3,047,483	3,836,114	730,840	15.97	45,763
1975	3,478,600.79	3,546,261	4,463,966	927,865	16.43	56,474
1976	2,900,296.88	2,911,755	3,665,262	830,198	16.91	49,095
1977	3,319,910.44	3,281,567	4,130,775	1,015,086	17.39	58,372
1978	2,760,923.20	2,686,242	3,381,391	898,040	17.87	50,254
1979	3,168,874.61	3,031,978	3,816,597	1,095,159	18.37	59,617
1980	4,037,942.74	3,798,347	4,781,288	1,477,523	18.87	78,300
1981	3,031,280.45	2,802,458	3,527,681	1,170,804	19.37	60,444
1982	3,055,364.99	2,773,388	3,491,088	1,244,728	19.89	62,581
1983	2,839,191.55	2,529,505	3,184,093	1,216,654	20.41	59,611
1984	3,802,326.05	3,322,520	4,182,325	1,711,280	20.94	81,723
1985	3,719,565.53	3,185,343	4,009,650	1,755,677	21.48	81,735
1986	2,557,747.65	2,145,790	2,701,080	1,263,429	22.02	57,376
1987	2,750,389.98	2,258,550	2,843,020	1,420,084	22.57	62,919
1988	2,636,676.55	2,117,478	2,665,441	1,421,408	23.13	61,453
1989	2,576,586.36	2,022,654	2,546,079	1,447,630	23.69	61,107
1990	2,967,815.43	2,274,204	2,862,725	1,737,389	24.27	71,586
1991	3,470,510.79	2,594,379	3,265,755	2,113,537	24.85	85,052
1992	4,151,655.27	3,025,832	3,808,860	2,626,206	25.43	103,272
1993	3,405,277.57	2,415,876	3,041,059	2,237,121	26.03	85,944
1994	3,678,421.75	2,538,389	3,195,276	2,506,278	26.63	94,115
1995	5,702,899.43	3,824,937	4,814,759	4,024,735	27.23	147,805
1996	5,499,110.53	3,578,131	4,504,084	4,019,537	27.85	144,328
1997	5,758,195.59	3,631,487	4,571,247	4,353,956	28.47	152,931
1998	6,725,605.22	4,106,910	5,169,701	5,254,987	29.09	180,646
1999	6,054,197.28	3,573,711	4,498,520	4,885,486	29.72	164,384

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
NET SALVAGE PERCENT.. -55						
2000	9,796,860.26	5,580,537	7,024,675	8,160,458	30.36	268,790
2001	7,274,832.33	3,991,249	5,024,109	6,251,881	31.01	201,609
2002	9,383,870.07	4,954,317	6,236,401	8,308,598	31.65	262,515
2003	9,771,017.32	4,950,623	6,231,751	8,913,326	32.31	275,869
2004	6,660,557.45	3,234,776	4,071,875	6,251,989	32.96	189,684
2005	8,221,941.35	3,815,301	4,802,629	7,941,380	33.63	236,140
2006	8,182,277.55	3,622,384	4,559,789	8,122,741	34.29	236,884
2007	20,165,086.21	8,491,286	10,688,671	20,567,213	34.96	588,307
2008	16,851,119.67	6,725,703	8,466,188	17,653,047	35.64	495,316
2009	7,437,738.35	2,807,650	3,534,217	7,994,277	36.31	220,167
2010	11,349,993.96	4,035,366	5,079,643	12,512,848	36.99	338,277
2011	10,482,910.12	3,493,430	4,397,464	11,851,047	37.68	314,518
2012	12,217,840.36	3,803,249	4,787,458	14,150,195	38.36	368,879
2013	13,438,249.68	3,883,829	4,888,891	15,940,396	39.05	408,205
2014	15,527,481.97	4,136,739	5,207,249	18,860,348	39.75	474,474
2015	17,811,658.84	4,348,271	5,473,521	22,134,550	40.44	547,343
2016	20,505,469.48	4,542,495	5,718,007	26,065,471	41.14	633,580
2017	26,994,382.51	5,360,706	6,747,955	35,093,338	41.85	838,550
2018	24,798,888.25	4,364,282	5,493,676	32,944,601	42.55	774,256
2019	50,871,760.40	7,770,000	9,780,729	69,070,500	43.27	1,596,268
2020	39,061,392.47	5,070,657	6,382,847	54,162,311	43.98	1,231,521
2021	51,808,864.53	5,520,882	6,949,582	73,354,158	44.70	1,641,033
2022	58,290,673.20	4,837,368	6,089,187	84,261,356	45.43	1,854,751
2023	94,304,771.56	5,602,788	7,052,684	139,119,712	46.16	3,013,859
2024	79,973,478.07	2,865,930	3,607,578	120,351,313	46.89	2,566,673
2025	69,767,225.68	833,753	1,049,513	107,089,687	47.63	2,248,366
	809,432,020.90	208,479,323	262,404,188	992,215,444		24,161,648
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.1 2.99

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
NET SALVAGE PERCENT.. -70						
1908	36.64	58	62			
1909	534.47	844	909			
1910	623.15	979	1,059			
1913	451.61	699	768			
1914	2.19	3	4			
1917	0.04					
1918	129.75	196	221			
1921	154.45	229	263			
1922	478.24	706	813			
1923	63.40	93	108			
1926	26,102.92	37,630	44,375			
1927	660.48	946	1,123			
1928	15,992.79	22,771	27,188			
1929	19,272.46	27,269	32,763			
1930	61,134.30	85,940	103,928			
1931	50,099.74	69,970	85,170			
1932	15,258.01	21,166	25,939			
1933	1,735.56	2,392	2,950			
1935	4,120.34	5,599	7,005			
1936	5,556.32	7,497	9,446			
1937	10,566.62	14,152	17,963			
1938	432.05	574	734			
1940	7,172.99	9,391	12,194			
1941	40,334.79	52,397	68,569			
1942	49,935.24	64,359	84,890			
1943	59,483.66	76,044	101,122			
1944	117,517.19	148,973	199,779			
1945	39,377.25	49,495	66,941			
1946	58,148.10	72,466	98,852			
1947	85,564.64	105,694	145,460			
1948	77,482.78	94,859	131,721			
1949	304,057.70	368,827	516,898			
1950	372,447.27	447,594	633,160			
1951	424,254.72	505,087	721,233			
1952	549,918.94	648,364	934,862			
1953	281,546.83	328,637	478,630			
1954	436,178.92	503,993	741,504			
1955	728,357.55	832,843	1,238,208			
1956	814,890.91	921,982	1,385,315			
1957	675,386.45	756,015	1,148,157			
1958	930,480.00	1,030,126	1,581,816			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
NET SALVAGE PERCENT.. -70						
1959	973,816.93	1,065,886	1,655,489			
1960	721,201.95	780,328	1,226,043			
1961	692,633.40	740,539	1,177,477			
1962	989,033.16	1,044,761	1,681,356			
1963	712,917.22	743,961	1,211,959			
1964	647,395.06	667,111	1,100,572			
1965	708,789.47	720,929	1,200,715	4,227	26.11	162
1966	685,162.22	687,754	1,145,462	19,314	26.62	726
1967	787,719.95	779,986	1,299,075	40,049	27.14	1,476
1968	732,578.78	715,236	1,191,233	54,151	27.67	1,957
1969	811,346.79	781,105	1,300,939	78,351	28.19	2,779
1970	836,252.46	793,269	1,321,198	100,431	28.73	3,496
1971	1,165,943.28	1,089,543	1,814,646	167,458	29.27	5,721
1972	1,044,047.41	960,885	1,600,364	174,517	29.81	5,854
1973	1,199,977.70	1,087,137	1,810,639	229,323	30.36	7,553
1974	2,134,092.18	1,902,174	3,168,092	459,865	30.92	14,873
1975	2,508,133.84	2,198,813	3,662,147	601,681	31.48	19,113
1976	4,034,018.61	3,477,469	5,791,762	1,066,070	32.04	33,273
1977	3,997,898.75	3,385,641	5,638,822	1,157,606	32.62	35,488
1978	2,976,827.05	2,476,559	4,124,736	935,870	33.19	28,197
1979	3,886,420.89	3,174,359	5,286,929	1,319,987	33.77	39,088
1980	6,188,884.44	4,959,438	8,259,998	2,261,106	34.36	65,806
1981	3,669,396.37	2,883,878	4,803,130	1,434,844	34.95	41,054
1982	4,798,338.61	3,695,853	6,155,483	2,001,693	35.55	56,306
1983	4,708,481.60	3,552,761	5,917,162	2,087,257	36.15	57,739
1984	4,537,828.28	3,351,558	5,582,056	2,132,252	36.76	58,005
1985	4,343,947.58	3,139,093	5,228,194	2,156,517	37.37	57,707
1986	4,246,043.27	2,999,481	4,995,668	2,222,606	37.99	58,505
1987	3,279,013.80	2,263,175	3,769,343	1,804,980	38.61	46,749
1988	2,868,487.49	1,933,309	3,219,947	1,656,482	39.23	42,225
1989	2,172,490.04	1,428,432	2,379,069	1,314,164	39.86	32,969
1990	2,145,145.56	1,374,532	2,289,298	1,357,449	40.50	33,517
1991	3,811,356.98	2,378,424	3,961,291	2,518,016	41.14	61,206
1992	2,557,811.13	1,553,336	2,587,098	1,761,181	41.78	42,154
1993	3,074,636.57	1,815,714	3,024,091	2,202,791	42.42	51,928
1994	3,599,716.05	2,064,603	3,438,619	2,680,898	43.07	62,245
1995	3,210,149.96	1,785,778	2,974,233	2,483,022	43.73	56,781
1996	4,109,114.69	2,216,009	3,690,787	3,294,708	44.38	74,239
1997	4,049,484.70	2,113,977	3,520,852	3,363,272	45.04	74,673
1998	5,853,133.25	2,952,958	4,918,184	5,032,143	45.71	110,088
1999	4,440,139.77	2,163,476	3,603,293	3,944,945	46.37	85,075

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
NET SALVAGE PERCENT.. -70						
2000	3,794,322.56	1,782,296	2,968,433	3,481,915	47.04	74,020
2001	4,729,944.36	2,137,675	3,560,321	4,480,584	47.72	93,893
2002	3,901,852.80	1,695,035	2,823,099	3,810,051	48.39	78,736
2003	5,760,426.69	2,400,001	3,997,228	5,795,497	49.07	118,107
2004	3,359,296.51	1,339,869	2,231,566	3,479,238	49.75	69,934
2005	4,218,798.89	1,607,594	2,677,465	4,494,493	50.43	89,123
2006	4,830,627.82	1,754,837	2,922,700	5,289,367	51.11	103,490
2007	7,441,681.66	2,569,136	4,278,924	8,371,935	51.80	161,620
2008	6,127,017.91	2,004,650	3,338,766	7,077,164	52.49	134,829
2009	3,883,638.58	1,200,607	1,999,624	4,602,562	53.18	86,547
2010	2,797,540.83	814,339	1,356,291	3,399,528	53.87	63,106
2011	5,424,982.38	1,479,838	2,464,686	6,757,784	54.57	123,837
2012	4,374,599.63	1,113,217	1,854,075	5,582,744	55.27	101,009
2013	8,405,186.10	1,985,002	3,306,043	10,982,773	55.97	196,226
2014	7,901,452.56	1,721,371	2,866,962	10,565,507	56.67	186,439
2015	5,359,264.18	1,068,053	1,778,854	7,331,895	57.38	127,778
2016	11,118,891.31	2,009,484	3,346,818	15,555,297	58.09	267,779
2017	11,078,611.98	1,796,353	2,991,846	15,841,794	58.80	269,418
2018	20,587,378.63	2,950,727	4,914,468	30,084,076	59.52	505,445
2019	35,782,700.85	4,454,624	7,419,225	53,411,366	60.24	886,643
2020	19,266,364.39	2,035,588	3,390,294	29,362,525	60.96	481,669
2021	25,761,161.87	2,229,989	3,714,071	40,079,904	61.69	649,699
2022	45,481,715.29	3,068,788	5,111,100	72,207,816	62.42	1,156,806
2023	42,886,260.10	2,074,923	3,455,807	69,450,835	63.15	1,099,776
2024	49,758,228.71	1,444,780	2,406,296	82,182,693	63.89	1,286,315
2025	43,408,060.46	419,886	699,325	73,094,378	64.63	1,130,967
	503,615,755.75	136,374,751	225,253,840	630,892,945		10,911,938
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						57.8 2.17

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-S2.5						
NET SALVAGE PERCENT.. -5						
1928	7,906.52	7,347	8,270	32	8.05	4
1931	8,507.50	7,823	8,805	128	8.70	15
1932	69,476.06	63,654	71,647	1,303	8.92	146
1938	375.81	336	378	17	10.36	2
1939	1,498.51	1,335	1,503	70	10.62	7
1940	2,449.17	2,172	2,445	127	10.88	12
1941	199.55	176	198	12	11.14	1
1944	33,704.10	29,333	33,016	2,373	11.98	198
1948	2,597.68	2,214	2,492	236	13.19	18
1953	13,353.12	11,042	12,429	1,592	14.87	107
1954	23,276.12	19,123	21,524	2,916	15.23	191
1955	11,092.85	9,052	10,189	1,458	15.60	93
1956	5,479.26	4,440	4,998	755	15.98	47
1958	2,772.61	2,214	2,492	419	16.76	25
1961	1,201.22	937	1,055	206	18.02	11
1962	20,447.87	15,805	17,790	3,680	18.47	199
1964	25.98	20	23	4	19.38	
1965	8,119.70	6,107	6,874	1,652	19.86	83
1968	3,239.51	2,364	2,661	740	21.36	35
1969	12,462.22	8,993	10,122	2,963	21.89	135
1970	17,261.19	12,317	13,864	4,260	22.43	190
1973	5,244.09	3,609	4,062	1,444	24.12	60
1974	19,267.51	13,087	14,730	5,501	24.72	223
1976	19,290.65	12,746	14,347	5,908	25.95	228
1977	22,903.94	14,917	16,790	7,259	26.58	273
1978	36,029.24	23,115	26,018	11,813	27.23	434
1979	26,749.47	16,892	19,013	9,074	27.90	325
1980	31,395.75	19,506	21,955	11,011	28.58	385
1981	808,583.72	494,007	556,041	292,972	29.27	10,009
1982	470,279.56	282,307	317,757	176,037	29.98	5,872
1983	289,622.65	170,733	192,172	111,932	30.70	3,646
1984	346,213.78	200,251	225,397	138,127	31.44	4,393
1985	193,885.17	109,961	123,769	79,810	32.19	2,479
1986	168,051.81	93,396	105,124	71,330	32.95	2,165
1991	17,693.59	8,764	9,865	8,713	36.98	236
1993	3,770.74	1,771	1,993	1,966	38.68	51
1994	51.18	23	26	28	39.54	1
1995	31.56	14	16	17	40.42	
1996	165.22	71	80	93	41.31	2
1999	0.81			1	44.03	
2000	127.42	48	54	80	44.95	2

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-S2.5						
NET SALVAGE PERCENT.. -5						
2001	107.34	39	44	69	45.88	2
2002	2,486.18	864	972	1,638	46.82	35
2003	39,937.10	13,317	14,989	26,945	47.77	564
2004	83,635.55	26,684	30,035	57,782	48.73	1,186
2005	13,760.57	4,192	4,718	9,731	49.69	196
2006	23,038.58	6,687	7,527	16,664	50.65	329
2007	15,031.32	4,144	4,664	11,119	51.62	215
2008	136,879.76	35,725	40,211	103,513	52.60	1,968
2013	166,273.36	31,127	35,036	139,551	57.52	2,426
2014	143,881.19	24,776	27,887	123,188	58.52	2,105
2015	32,069.61	5,046	5,680	27,993	59.51	470
2016	17,313.62	2,465	2,775	15,404	60.51	255
2017	77,156.25	9,838	11,073	69,941	61.50	1,137
2018	106,453.43	11,976	13,480	98,296	62.50	1,573
2019	62,827.10	6,126	6,895	59,073	63.50	930
2020	801,720.33	66,141	74,447	767,359	64.50	11,897
2021	19,091.27	1,289	1,451	18,595	65.50	284
2022	243,103.59	12,763	14,366	240,893	66.50	3,622
2024	568,514.26	12,792	14,398	582,542	68.50	8,504
2025	495,960.20	3,718	4,185	516,573	69.50	7,433
	5,754,045.02	1,951,731	2,196,817	3,844,930		77,434

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.7 1.35

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2.5						
NET SALVAGE PERCENT.. -35						
1927	10.99	15	15			
1928	4,291.33	5,762	5,793			
1929	514.61	688	695			
1931	2,616.41	3,465	3,532			
1932	15,773.49	20,784	21,294			
1933	9,012.92	11,816	12,167			
1937	75.00	96	101			
1938	31,989.09	40,822	43,185			
1940	30,039.74	37,952	40,554			
1941	146.40	184	198			
1942	195.26	244	264			
1943	6,140.36	7,650	8,289			
1944	2,072.74	2,571	2,798			
1945	2,509.18	3,098	3,387			
1946	542.92	667	733			
1947	552.11	675	745			
1948	26,884.40	32,740	36,294			
1949	649.97	788	877			
1951	12,904.51	15,492	17,416	5	5.87	1
1952	8,152.97	9,740	10,950	57	6.10	9
1953	14,308.35	17,006	19,118	198	6.34	31
1954	33,725.88	39,877	44,829	701	6.58	107
1955	102,868.88	121,003	136,029	2,844	6.82	417
1956	55,799.91	65,281	73,388	1,942	7.07	275
1957	12,996.86	15,123	17,001	545	7.32	74
1958	36,682.33	42,439	47,709	1,812	7.58	239
1959	5,086.33	5,850	6,576	291	7.85	37
1960	2,572.99	2,941	3,306	168	8.13	21
1961	27,561.34	31,297	35,184	2,024	8.42	240
1962	75,322.19	84,974	95,526	6,159	8.71	707
1963	35,560.82	39,837	44,784	3,223	9.02	357
1964	5,198.09	5,781	6,499	518	9.34	55
1965	2,683.25	2,961	3,329	293	9.68	30
1966	26,660.18	29,187	32,812	3,179	10.02	317
1967	13,978.83	15,172	17,056	1,815	10.39	175
1968	63,242.02	68,044	76,494	8,883	10.76	826
1969	103,005.65	109,776	123,408	15,650	11.16	1,402
1970	174,664.25	184,322	207,212	28,585	11.57	2,471
1971	142,544.35	148,900	167,391	25,044	11.99	2,089
1972	126,029.67	130,205	146,374	23,766	12.44	1,910
1973	389,493.58	397,833	447,237	78,579	12.90	6,091

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2.5						
NET SALVAGE PERCENT.. -35						
1974	380,596.98	384,193	431,903	81,903	13.37	6,126
1975	222,043.62	221,369	248,859	50,900	13.86	3,672
1976	940,925.92	925,847	1,040,821	229,429	14.37	15,966
1977	672,054.24	652,212	733,206	174,067	14.90	11,682
1978	1,122,960.37	1,074,356	1,207,773	308,223	15.44	19,963
1979	3,162,743.53	2,981,534	3,351,789	917,915	15.99	57,406
1980	4,286,194.61	3,978,414	4,472,465	1,313,898	16.56	79,342
1981	2,445,242.12	2,233,509	2,510,873	790,204	17.14	46,103
1982	1,669,810.64	1,499,704	1,685,942	568,302	17.74	32,035
1983	1,310,556.15	1,156,347	1,299,945	469,306	18.36	25,561
1984	2,222,953.49	1,926,304	2,165,518	835,469	18.98	44,018
1985	1,938,131.56	1,647,884	1,852,523	763,955	19.62	38,938
1986	1,970,741.45	1,642,992	1,847,023	813,478	20.27	40,132
1987	3,488,171.38	2,849,388	3,203,233	1,505,798	20.93	71,944
1988	4,763,322.68	3,808,519	4,281,472	2,149,014	21.61	99,445
1989	4,432,016.70	3,466,859	3,897,383	2,085,840	22.29	93,577
1990	5,449,446.27	4,165,614	4,682,912	2,673,840	22.99	116,304
1991	4,231,087.34	3,157,747	3,549,885	2,162,083	23.70	91,227
1992	3,174,220.04	2,310,793	2,597,754	1,687,443	24.42	69,101
1993	4,512,395.58	3,202,181	3,599,837	2,491,897	25.14	99,121
1994	6,232,255.80	4,305,211	4,839,844	3,573,701	25.88	138,087
1995	6,161,369.65	4,138,546	4,652,482	3,665,367	26.63	137,641
1996	7,197,817.71	4,695,378	5,278,464	4,438,590	27.39	162,051
1997	7,842,640.54	4,964,191	5,580,658	5,006,907	28.15	177,865
1998	7,963,761.07	4,882,602	5,488,938	5,262,139	28.93	181,892
1999	6,835,026.76	4,054,746	4,558,276	4,669,010	29.71	157,153
2000	8,285,015.96	4,748,271	5,337,925	5,846,847	30.50	191,700
2001	8,199,103.17	4,531,894	5,094,678	5,974,111	31.30	190,866
2002	8,377,137.54	4,457,496	5,011,041	6,298,095	32.11	196,141
2003	9,472,835.37	4,842,684	5,444,062	7,344,266	32.93	223,027
2004	9,596,674.11	4,705,571	5,289,922	7,665,588	33.75	227,129
2005	15,262,800.10	7,161,191	8,050,488	12,554,292	34.58	363,051
2006	15,889,564.20	7,115,267	7,998,861	13,452,051	35.42	379,787
2007	17,045,823.30	7,263,924	8,165,979	14,845,882	36.27	409,316
2008	14,069,823.35	5,691,061	6,397,793	12,596,469	37.12	339,345
2009	8,969,964.92	3,429,518	3,855,405	8,254,048	37.99	217,269
2010	7,352,558.81	2,650,031	2,979,119	6,946,835	38.85	178,812
2011	6,011,630.38	2,032,009	2,284,350	5,831,351	39.73	146,775
2012	11,223,822.44	3,542,121	3,981,992	11,170,168	40.61	275,060
2013	11,069,175.88	3,242,416	3,645,069	11,298,318	41.50	272,249
2014	14,165,732.75	3,828,381	4,303,800	14,819,939	42.39	349,609

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2.5						
NET SALVAGE PERCENT.. -35						
2015	18,507,905.54	4,577,625	5,146,088	19,839,584	43.29	458,295
2016	27,186,461.42	6,100,927	6,858,558	29,843,165	44.19	675,338
2017	26,546,338.94	5,341,946	6,005,324	29,832,234	45.10	661,469
2018	45,902,243.84	8,172,963	9,187,905	52,780,124	46.01	1,147,145
2019	40,465,563.87	6,256,603	7,033,566	47,594,945	46.93	1,014,169
2020	24,846,014.26	3,259,288	3,664,036	29,878,083	47.85	624,411
2021	45,672,331.76	4,909,182	5,518,818	56,138,830	48.78	1,150,858
2022	51,606,150.44	4,325,008	4,862,100	64,806,203	49.71	1,303,685
2023	44,310,333.49	2,652,372	2,981,751	56,837,199	50.65	1,122,156
2024	71,068,415.25	2,570,296	2,889,482	93,052,879	51.58	1,804,050
2025	61,998,631.11	742,403	834,597	82,863,555	52.53	1,577,452
	719,335,598.55	190,229,946	213,843,036	757,260,022		17,533,397
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.2 2.44

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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 47-S0						
NET SALVAGE PERCENT.. -10						
1910	45.07	50	50			
1917	405.12	446	446			
1920	536.11	590	590			
1922	2,924.07	3,216	3,216			
1923	8,938.15	9,832	9,832			
1924	81.50	90	90			
1925	2,422.33	2,665	2,665			
1926	1,085.97	1,195	1,195			
1927	1,269.59	1,397	1,397			
1928	1,009.38	1,110	1,110			
1929	4,056.19	4,462	4,462			
1930	390.66	430	430			
1932	611.72	670	673			
1933	104.08	113	114			
1935	630.37	675	693			
1936	772.57	820	850			
1937	75.66	80	83			
1938	102.16	107	112			
1940	654.56	672	720			
1941	25.06	26	28			
1942	144.99	146	159			
1943	1,236.78	1,237	1,360			
1944	4,681.66	4,643	5,150			
1945	2,672.13	2,626	2,939			
1946	18,410.46	17,929	20,252			
1947	20,059.05	19,356	22,065			
1948	2,249.46	2,151	2,474			
1949	17,494.55	16,566	19,244			
1951	67,949.78	63,120	74,745			
1952	113,126.01	104,052	124,439			
1953	91,050.45	82,916	100,155			
1954	90,033.95	81,168	99,037			
1955	180,073.84	160,699	198,081			
1956	193,779.52	171,116	213,157			
1957	96,761.97	84,562	106,438			
1958	82,556.86	71,375	90,813			
1959	203,697.64	174,201	224,067			
1960	467,491.95	395,421	514,241			
1961	421,922.28	352,824	459,973	4,142	11.27	368
1962	454,864.21	376,114	490,336	10,015	11.67	858
1963	60,484.62	49,433	64,445	2,088	12.08	173

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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 47-S0						
NET SALVAGE PERCENT.. -10						
1964	423,837.64	342,328	446,289	19,932	12.49	1,596
1965	443,646.44	354,067	461,593	26,418	12.90	2,048
1966	778,828.44	614,099	800,594	56,117	13.31	4,216
1967	1,624,042.98	1,264,572	1,648,609	137,838	13.73	10,039
1968	1,610,109.44	1,237,907	1,613,846	157,274	14.15	11,115
1969	1,478,261.49	1,122,000	1,462,740	163,348	14.57	11,211
1970	1,007,503.00	754,787	984,008	124,245	14.99	8,289
1971	2,259,326.15	1,670,417	2,177,705	307,554	15.41	19,958
1972	33,916.44	24,735	32,247	5,061	15.84	320
1973	6,437,032.52	4,629,597	6,035,557	1,045,179	16.27	64,240
1974	3,982,860.80	2,824,438	3,682,190	698,957	16.70	41,854
1975	2,909,415.19	2,033,251	2,650,728	549,629	17.14	32,067
1976	1,638,897.74	1,128,473	1,471,178	331,610	17.58	18,863
1977	2,180,807.88	1,479,155	1,928,359	470,530	18.02	26,112
1978	2,627,963.45	1,755,356	2,288,439	602,321	18.46	32,628
1979	3,199,216.50	2,103,248	2,741,982	777,156	18.91	41,098
1980	2,802,822.69	1,813,143	2,363,776	719,329	19.36	37,155
1981	3,202,378.52	2,037,869	2,656,749	865,867	19.81	43,709
1982	177,471.18	111,025	144,742	50,476	20.27	2,490
1983	2,377,559.79	1,461,805	1,905,740	709,576	20.73	34,229
1984	720,915.16	435,313	567,513	225,494	21.20	10,637
1985	1,124,572.34	666,944	869,488	367,542	21.66	16,969
1986	2,143,211.26	1,246,993	1,625,692	731,840	22.14	33,055
1987	2,689,715.81	1,535,381	2,001,660	957,027	22.61	42,328
1988	3,318,792.46	1,857,170	2,421,173	1,229,499	23.09	53,248
1989	6,850,342.40	3,754,878	4,895,195	2,640,182	23.58	111,967
1990	4,137,122.77	2,221,217	2,895,777	1,655,058	24.06	68,789
1991	4,980,794.72	2,615,888	3,410,306	2,068,568	24.56	84,225
1992	3,303,156.18	1,696,141	2,211,241	1,422,231	25.06	56,753
1993	3,419,916.78	1,716,070	2,237,223	1,524,685	25.56	59,651
1994	6,795,642.54	3,328,859	4,339,799	3,135,408	26.07	120,269
1995	6,537,173.76	3,124,226	4,073,021	3,117,870	26.58	117,301
1996	7,123,182.71	3,317,551	4,325,057	3,510,444	27.10	129,537
1997	5,540,981.48	2,513,245	3,276,491	2,818,589	27.62	102,049
1998	6,481,700.56	2,859,506	3,727,908	3,401,963	28.15	120,851
1999	7,160,860.19	3,068,622	4,000,531	3,876,415	28.69	135,114
2000	7,187,423.02	2,987,503	3,894,777	4,011,388	29.24	137,188
2001	4,165,294.95	1,677,727	2,187,235	2,394,589	29.79	80,382
2002	3,812,130.61	1,486,415	1,937,824	2,255,520	30.34	74,341
2003	4,113,557.96	1,549,059	2,019,492	2,505,422	30.91	81,055
2004	44,855,395.32	16,292,870	21,240,845	28,100,090	31.48	892,633

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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 47-S0						
NET SALVAGE PERCENT.. -10						
2005	6,315,715.72	2,208,334	2,878,982	4,068,305	32.06	126,897
2006	8,236,728.40	2,764,419	3,603,944	5,456,457	32.66	167,068
2007	3,532,619.30	1,136,815	1,482,054	2,403,827	33.25	72,296
2008	93,756.00	28,833	37,589	65,543	33.86	1,936
2009	695,609.46	203,826	265,726	499,444	34.48	14,485
2010	1,539,247.43	428,339	558,421	1,134,751	35.11	32,320
2011	2,747,400.55	723,380	943,063	2,079,078	35.75	58,156
2012	3,005,938.35	745,028	971,285	2,335,247	36.41	64,138
2013	467,560.72	108,665	141,665	372,652	37.07	10,053
2014	9,494,003.15	2,055,366	2,679,559	7,763,844	37.75	205,665
2015	11,457,468.85	2,292,651	2,988,905	9,614,311	38.45	250,047
2016	11,614,533.52	2,131,162	2,778,374	9,997,613	39.16	255,302
2017	14,025,946.28	2,337,270	3,047,075	12,381,466	39.88	310,468
2018	12,780,301.98	1,905,326	2,483,954	11,574,378	40.63	284,873
2019	18,504,603.86	2,429,580	3,167,418	17,187,646	41.39	415,261
2020	11,572,418.61	1,308,227	1,705,522	11,024,138	42.17	261,421
2021	16,126,378.52	1,517,218	1,977,981	15,761,035	42.98	366,706
2022	21,968,409.64	1,635,021	2,131,560	22,033,691	43.82	502,823
2023	22,741,212.77	1,234,757	1,609,740	23,405,594	44.68	523,849
2024	43,302,203.78	1,449,455	1,889,639	45,742,785	45.57	1,003,792
2025	37,775,956.44	433,404	565,024	40,988,528	46.51	881,284
	438,272,677.07	120,051,227	156,425,125	325,674,820		8,781,818
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.1 2.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
NET SALVAGE PERCENT.. -50						
1905	207.52	311	311			
1914	22.50	34	34			
1920	410.72	616	616			
1922	269.00	404	404			
1923	16.44	25	25			
1924	19.64	29	29			
1925	150.08	225	225			
1926	18.56	28	28			
1927	65.39	98	98			
1928	121.11	182	182			
1929	8.25	12	12			
1930	122.40	182	184			
1931	335.67	497	504			
1932	983.51	1,445	1,475			
1933	69.31	101	104			
1934	467.21	677	701			
1935	156.07	224	234			
1936	310.59	443	466			
1937	678.37	961	1,018			
1938	42.23	59	63			
1939	594.93	832	892			
1940	483.54	671	725			
1941	1,664.39	2,295	2,497			
1942	1,117.98	1,532	1,677			
1943	43.89	60	66			
1944	274.42	371	412			
1945	158.01	212	237			
1946	189.60	253	284			
1950	14,682.22	18,981	22,023			
1951	71,496.95	91,695	107,245			
1952	111,931.53	142,397	167,897			
1953	81,181.83	102,416	121,773			
1954	187,002.53	233,929	280,504			
1955	20,911.79	25,931	31,368			
1956	27,283.04	33,533	40,925			
1957	37,047.33	45,128	55,571			
1958	71,768.77	86,594	107,653			
1959	117,438.05	140,376	176,157			
1960	176,985.78	209,452	265,479			
1961	238,181.37	279,044	357,272			
1962	276,079.56	320,164	414,119			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
NET SALVAGE PERCENT.. -50						
1963	303,347.35	348,091	455,021			
1964	304,375.18	345,467	456,563			
1965	338,272.84	379,710	507,409			
1966	405,574.08	450,187	608,361			
1967	426,085.01	467,362	639,128			
1968	498,324.39	540,059	747,487			
1969	519,149.24	555,814	778,724			
1970	491,032.03	518,957	736,548			
1971	609,861.74	636,348	914,793			
1972	690,214.44	710,489	1,035,322			
1973	736,320.24	747,601	1,104,480			
1974	810,581.98	811,340	1,215,873			
1975	877,808.13	866,015	1,316,712			
1976	825,916.19	802,431	1,238,874			
1977	717,248.17	686,094	1,064,984	10,888	17.39	626
1978	687,671.86	647,488	1,005,058	26,450	17.87	1,480
1979	615,592.60	569,999	884,776	38,613	18.37	2,102
1980	672,908.93	612,562	950,844	58,519	18.87	3,101
1981	958,870.99	857,892	1,331,656	106,650	19.37	5,506
1982	843,855.34	741,268	1,150,627	115,156	19.89	5,790
1983	678,169.05	584,707	907,607	109,647	20.41	5,372
1984	677,393.99	572,821	889,157	126,934	20.94	6,062
1985	731,747.95	606,436	941,335	156,287	21.48	7,276
1986	661,183.81	536,799	833,242	158,534	22.02	7,200
1987	593,482.99	471,632	732,087	158,137	22.57	7,007
1988	671,746.56	522,068	810,376	197,244	23.13	8,528
1989	458,383.76	348,230	540,537	147,039	23.69	6,207
1990	719,123.61	533,280	827,779	250,906	24.27	10,338
1991	645,088.39	466,680	724,400	243,233	24.85	9,788
1992	39,712.27	28,010	43,478	16,090	25.43	633
1993	200,793.47	137,858	213,989	87,201	26.03	3,350
1994	302,393.19	201,943	313,464	140,126	26.63	5,262
1995	715,625.87	464,488	720,998	352,441	27.23	12,943
1996	1,022,882.05	644,093	999,788	534,535	27.85	19,193
1997	1,366,022.67	833,711	1,294,121	754,913	28.47	26,516
1998	1,136,157.91	671,401	1,042,176	662,061	29.09	22,759
1999	387,939.62	221,609	343,991	237,918	29.72	8,005
2000	130,713.23	72,056	111,848	84,222	30.36	2,774
2002	950.77	486	754	672	31.65	21
2003	46,416.06	22,759	35,327	34,297	32.31	1,061
2004	48.41	23	36	37	32.96	1

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
NET SALVAGE PERCENT.. -50						
2005	1,383,357.73	621,224	964,290	1,110,747	33.63	33,028
2006	889,799.77	381,217	591,741	742,959	34.29	21,667
2007	1,501,584.98	611,903	949,821	1,302,556	34.96	37,258
2008	1,458,690.30	563,419	874,562	1,313,473	35.64	36,854
2009	1,328,941.86	485,476	753,576	1,239,837	36.31	34,146
2010	961,503.45	330,824	513,519	928,736	36.99	25,108
2011	1,187,004.16	382,809	594,212	1,186,294	37.68	31,483
2012	1,289,675.77	388,508	603,058	1,331,456	38.36	34,709
2013	1,183,473.67	331,006	513,801	1,261,410	39.05	32,302
2014	1,142,786.61	294,633	457,342	1,256,838	39.75	31,619
2015	1,011,836.63	239,046	371,057	1,146,698	40.44	28,356
2016	1,665,808.01	357,116	554,330	1,944,382	41.14	47,263
2017	1,155,983.39	222,157	344,841	1,389,134	41.85	33,193
2018	1,128,213.45	192,146	298,257	1,394,063	42.55	32,763
2019	942,665.38	139,335	216,282	1,197,716	43.27	27,680
2020	1,110,247.13	139,475	216,499	1,448,872	43.98	32,944
2021	1,246,464.83	128,542	199,528	1,670,169	44.70	37,364
2022	1,450,991.26	116,529	180,881	1,995,606	45.43	43,927
2023	974,545.46	56,031	86,974	1,374,844	46.16	29,784
2024	5,815,768.27	201,691	313,074	8,410,578	46.89	179,368
2025	5,073,557.23	58,676	91,079	7,519,257	47.63	157,868
	58,862,877.78	28,220,446	42,319,943	45,974,374		1,157,585
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.7 1.97

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -50						
1931	604.90	809	907			
1932	156.44	208	235			
1939	1,697.38	2,189	2,546			
1940	2,936.28	3,766	4,404			
1941	3,234.90	4,126	4,852			
1942	7,939.72	10,069	11,910			
1943	1,814.94	2,288	2,722			
1944	8.56	11	13			
1945	84.90	106	127			
1946	1,598.74	1,978	2,398			
1947	3,465.00	4,258	5,198			
1949	18.32	22	27			
1950	30.69	37	46			
1954	651.21	757	977			
1955	160.48	185	241			
1956	643.20	734	965			
1957	1,222.50	1,383	1,834			
1958	672.25	753	1,008			
1959	1,359.17	1,506	2,039			
1962	4,029.99	4,323	6,045			
1964	3,945.98	4,135	5,919			
1965	80.36	83	121			
1966	6,786.51	6,937	10,180			
1967	202.31	204	303			
1968	54,553.07	54,313	81,830			
1969	77,666.64	76,284	116,500			
1970	73,111.67	70,801	109,668			
1971	162,884.27	155,458	244,326			
1972	196,909.43	185,173	295,364			
1973	386,684.43	358,068	580,027			
1974	371,942.99	339,061	552,082	5,832	29.42	198
1975	518,855.05	465,413	757,816	20,467	30.15	679
1976	1,141,314.53	1,006,862	1,639,439	72,533	30.89	2,348
1977	1,822,423.80	1,580,397	2,573,307	160,329	31.64	5,067
1978	2,603,079.59	2,218,331	3,612,034	292,585	32.39	9,033
1979	2,609,841.96	2,184,438	3,556,847	357,916	33.15	10,797
1980	1,306,589.40	1,073,487	1,747,923	211,961	33.92	6,249
1981	2,063,879.56	1,663,477	2,708,584	387,235	34.70	11,160
1982	948,287.36	749,337	1,220,120	202,311	35.49	5,701
1983	1,119,249.67	866,753	1,411,305	267,570	36.28	7,375
1984	1,460,395.87	1,107,564	1,803,409	387,185	37.08	10,442

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -50						
1985	1,304,177.88	968,215	1,576,512	379,755	37.88	10,025
1986	2,311,577.48	1,678,205	2,732,565	734,801	38.70	18,987
1987	2,850,478.33	2,022,714	3,293,517	982,200	39.52	24,853
1988	3,831,446.77	2,655,940	4,324,578	1,422,592	40.34	35,265
1989	4,180,320.26	2,827,548	4,604,001	1,666,479	41.18	40,468
1990	4,384,714.06	2,892,135	4,709,166	1,867,905	42.02	44,453
1991	3,527,406.79	2,267,399	3,691,929	1,599,181	42.86	37,312
1992	4,425,762.24	2,768,779	4,508,309	2,130,334	43.72	48,727
1993	5,161,851.00	3,141,477	5,115,161	2,627,616	44.57	58,955
1994	5,269,141.93	3,115,090	5,072,196	2,831,517	45.44	62,313
1995	6,063,316.05	3,479,100	5,664,901	3,430,073	46.31	74,068
1996	6,114,056.69	3,401,831	5,539,087	3,631,998	47.18	76,982
1997	5,834,127.82	3,142,290	5,116,485	3,634,707	48.07	75,613
1998	5,438,881.44	2,833,630	4,613,904	3,544,418	48.95	72,409
1999	5,564,233.37	2,798,782	4,557,162	3,789,188	49.85	76,012
2000	5,735,185.53	2,782,741	4,531,043	4,071,735	50.74	80,247
2001	5,871,126.36	2,741,787	4,464,359	4,342,331	51.65	84,072
2002	4,800,574.13	2,154,498	3,508,097	3,692,764	52.56	70,258
2003	5,683,075.69	2,447,161	3,984,630	4,539,984	53.47	84,907
2004	3,451,120.18	1,422,552	2,316,293	2,860,387	54.39	52,590
2005	9,235,124.05	3,636,746	5,921,591	7,931,095	55.31	143,394
2006	5,791,339.43	2,172,882	3,538,031	5,148,978	56.24	91,554
2007	6,555,366.58	2,337,611	3,806,253	6,026,797	57.17	105,419
2008	5,726,639.11	1,934,459	3,149,814	5,440,145	58.11	93,618
2009	3,602,080.72	1,149,082	1,871,012	3,532,109	59.05	59,816
2010	2,576,449.82	773,437	1,259,361	2,605,314	59.99	43,429
2011	3,529,957.32	992,642	1,616,286	3,678,650	60.94	60,365
2012	4,271,486.77	1,119,984	1,823,632	4,583,598	61.89	74,060
2013	4,394,705.26	1,068,770	1,740,242	4,851,816	62.84	77,209
2014	4,871,108.57	1,091,104	1,776,608	5,530,055	63.80	86,678
2015	6,099,902.91	1,249,230	2,034,079	7,115,775	64.76	109,879
2016	9,550,407.19	1,770,645	2,883,082	11,442,529	65.73	174,084
2017	9,347,606.24	1,553,572	2,529,629	11,491,780	66.69	172,316
2018	10,386,010.09	1,524,718	2,482,647	13,096,368	67.66	193,561
2019	8,808,241.39	1,122,126	1,827,120	11,385,242	68.63	165,893
2020	11,596,359.38	1,250,146	2,035,570	15,358,969	69.61	220,643
2021	18,303,937.31	1,617,977	2,634,497	24,821,409	70.58	351,678
2022	17,590,181.09	1,210,292	1,970,678	24,414,594	71.56	341,177

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -50						
2023	17,604,572.88	866,145	1,410,315	24,996,544	72.54	344,590
2024	32,562,625.39	963,691	1,569,145	47,274,793	73.52	643,019
2025	28,406,968.02	278,246	453,059	42,157,393	74.51	565,795
	329,574,657.54	95,431,463	155,332,144	339,029,842		5,315,742
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						63.8 1.61

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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.. -5						
1928	1,028.74	1,080	1,080			
1929	15.24	16	16			
1933	91.40	95	96			
1935	8.32	9	9			
1936	2,728.45	2,815	2,865			
1939	69.68	71	73			
1940	658.20	664	691			
1941	937.68	941	985			
1942	862.51	861	906			
1943	2,107.61	2,091	2,213			
1944	62.19	61	65			
1945	2,043.64	2,003	2,146			
1946	244.48	238	257			
1947	708.96	686	744			
1948	539.20	519	566			
1949	359.51	344	377			
1950	9,834.15	9,339	10,326			
1951	4,896.51	4,620	5,141			
1952	7,378.86	6,917	7,748			
1953	11,681.67	10,880	12,266			
1954	7,395.51	6,843	7,765			
1955	23,686.42	21,767	24,871			
1956	15,591.45	14,230	16,371			
1957	14,535.60	13,174	15,262			
1958	27,739.59	24,961	29,127			
1959	12,108.57	10,817	12,714			
1960	31,801.16	28,196	33,391			
1961	47,435.15	41,738	49,807			
1962	10,432.86	9,108	10,955			
1963	23,934.90	20,724	25,132			
1964	48,534.00	41,676	50,961			
1965	32,432.73	27,604	34,054			
1966	31,725.20	26,762	33,311			
1967	50,711.70	42,374	53,247			
1968	101,838.13	84,282	106,930			
1969	56,023.38	45,895	58,825			
1970	89,965.48	72,945	94,464			
1971	90,615.49	72,673	95,146			
1972	113,534.92	90,029	119,212			
1973	53,143.59	41,650	55,801			
1974	197,525.32	152,938	207,402			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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.. -5						
1975	118,143.69	90,309	123,968	83	13.60	6
1976	191,440.68	144,448	198,286	2,727	14.07	194
1977	100,985.52	75,157	103,169	2,866	14.56	197
1978	95,264.44	69,899	95,951	4,077	15.06	271
1979	325,729.45	235,512	323,291	18,725	15.57	1,203
1980	439,301.70	312,831	429,427	31,840	16.09	1,979
1981	254,030.44	178,017	244,366	22,366	16.63	1,345
1982	218,374.81	150,554	206,668	22,626	17.17	1,318
1983	254,956.53	172,776	237,172	30,532	17.73	1,722
1984	323,698.47	215,486	295,801	44,082	18.30	2,409
1985	312,818.36	204,433	280,628	47,831	18.88	2,533
1986	301,829.94	193,449	265,550	51,371	19.48	2,637
1987	264,329.48	166,083	227,984	49,562	20.08	2,468
1988	217,804.96	134,015	183,964	44,731	20.70	2,161
1989	211,206.93	127,206	174,617	47,150	21.32	2,212
1990	310,826.06	183,027	251,244	75,123	21.96	3,421
1991	251,771.26	144,869	198,864	65,496	22.60	2,898
1992	258,648.13	145,241	199,374	72,207	23.26	3,104
1993	495,095.81	271,050	372,074	147,777	23.93	6,175
1994	145,858.44	77,801	106,799	46,352	24.60	1,884
1995	369,808.17	191,897	263,420	124,879	25.29	4,938
1996	439,462.36	221,674	304,295	157,140	25.98	6,048
1997	110,812.52	54,244	74,462	41,891	26.69	1,570
1998	225,803.22	107,166	147,108	89,985	27.40	3,284
1999	156,858.05	72,040	98,890	65,811	28.13	2,340
2000	213,405.00	94,739	130,050	94,025	28.86	3,258
2001	232,983.49	99,810	137,011	107,622	29.60	3,636
2002	506,707.52	209,093	287,025	245,018	30.35	8,073
2003	348,722.58	138,408	189,995	176,164	31.10	5,664
2004	207,703.00	79,079	108,553	109,535	31.87	3,437
2005	375,446.38	136,873	187,887	206,332	32.64	6,321
2006	151,396.87	52,713	72,360	86,607	33.42	2,591
2007	696,464.05	230,941	317,016	414,271	34.21	12,110
2008	307,711.94	96,865	132,968	190,130	35.01	5,431
2009	1,085,629.17	323,507	444,082	695,829	35.81	19,431
2010	364,259.57	102,350	140,497	241,976	36.62	6,608
2011	853,015.69	224,991	308,848	586,818	37.44	15,674
2012	497,993.94	122,775	168,535	354,359	38.26	9,262
2013	1,145,854.83	262,527	360,375	842,773	39.09	21,560
2014	684,015.94	144,649	198,562	519,655	39.93	13,014
2015	413,931.59	80,232	110,136	324,492	40.77	7,959

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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.. -5						
2016	340,767.31	59,897	82,221	275,585	41.63	6,620
2017	1,012,446.70	159,886	219,478	843,591	42.48	19,859
2018	162,310.92	22,667	31,115	139,311	43.35	3,214
2019	1,279,344.45	155,287	213,164	1,130,148	44.22	25,557
2020	940,318.70	96,956	133,093	854,242	45.09	18,945
2021	376,198.02	31,838	43,704	351,304	45.97	7,642
2022	324,829.79	21,419	29,402	311,669	46.86	6,651
2023	194,282.58	9,180	12,602	191,395	47.75	4,008
2024	2,453,372.70	69,553	95,476	2,480,565	48.65	50,988
2025	2,140,272.14	20,226	27,765	2,219,521	49.55	44,794
	24,831,212.44	7,920,281	10,772,610	15,300,163		390,624
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.2 1.57

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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 25-L0						
NET SALVAGE PERCENT.. -5						
1921	6.45	7	7			
1923	193.31	203	203			
1924	16.34	17	17			
1925	35.86	37	38			
1926	36.05	36	38			
1927	53.38	53	56			
1928	94.35	93	99			
1929	227.50	224	239			
1930	200.95	196	211			
1931	83.30	81	87			
1932	185.24	179	195			
1933	579.97	559	609			
1934	288.42	276	303			
1935	227.79	217	239			
1936	10,632.51	10,079	11,164			
1937	12,599.07	11,880	13,229			
1938	10,131.28	9,497	10,638			
1939	13,702.20	12,776	14,387			
1940	14,858.07	13,779	15,601			
1941	17,086.95	15,752	17,941			
1942	15,334.01	14,053	16,101			
1943	6,208.59	5,656	6,519			
1944	7,549.13	6,836	7,927			
1945	9,922.59	8,931	10,419			
1946	21,712.83	19,424	22,798			
1947	35,742.68	31,765	37,530			
1948	50,402.79	44,519	52,923			
1949	45,444.99	39,873	47,717			
1950	57,320.10	49,954	60,186			
1951	57,575.28	49,838	60,429	25	4.39	6
1952	68,540.90	58,927	71,450	518	4.53	114
1953	65,402.96	55,845	67,713	960	4.67	206
1954	87,082.24	73,844	89,537	1,899	4.81	395
1955	93,923.78	79,054	95,854	2,766	4.96	558
1956	25,600.78	21,386	25,931	950	5.11	186
1957	63,226.33	52,420	63,560	2,828	5.26	538
1958	78,679.79	64,736	78,493	4,121	5.41	762
1959	88,022.92	71,869	87,142	5,282	5.56	950
1960	82,549.87	66,846	81,052	5,625	5.72	983
1961	84,993.88	68,289	82,801	6,443	5.87	1,098
1962	73,513.94	58,571	71,018	6,172	6.03	1,024

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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 25-L0						
NET SALVAGE PERCENT.. -5						
1963	68,069.25	53,776	65,204	6,269	6.19	1,013
1964	70,821.94	55,445	67,228	7,135	6.36	1,122
1965	80,542.13	62,514	75,799	8,770	6.52	1,345
1966	94,946.72	73,016	88,533	11,161	6.69	1,668
1967	92,458.84	70,443	85,413	11,669	6.86	1,701
1968	99,434.66	75,047	90,996	13,410	7.03	1,908
1969	126,350.45	94,460	114,534	18,134	7.20	2,519
1970	131,667.67	97,439	118,146	20,105	7.38	2,724
1971	132,525.02	97,072	117,701	21,450	7.56	2,837
1972	155,762.83	112,916	136,912	26,639	7.74	3,442
1973	201,984.15	144,811	175,586	36,497	7.93	4,602
1974	174,639.28	123,886	150,214	33,157	8.11	4,088
1975	156,497.38	109,767	133,094	31,228	8.30	3,762
1976	219,582.91	152,171	184,510	46,052	8.50	5,418
1977	285,277.46	195,421	236,951	62,590	8.69	7,203
1978	273,647.25	185,155	224,503	62,827	8.89	7,067
1979	233,635.03	156,120	189,298	56,019	9.09	6,163
1980	200,047.98	131,912	159,945	50,105	9.30	5,388
1981	279,244.30	181,788	220,421	72,786	9.50	7,662
1982	175,810.73	112,828	136,806	47,795	9.72	4,917
1983	249,984.99	158,225	191,850	70,634	9.93	7,113
1984	299,415.00	186,745	226,431	87,955	10.15	8,666
1985	208,594.89	128,173	155,412	63,613	10.37	6,134
1986	463,833.56	280,527	340,143	146,882	10.60	13,857
1987	567,991.66	338,035	409,873	186,518	10.83	17,222
1988	473,962.15	277,495	336,467	161,193	11.06	14,574
1989	518,724.14	298,474	361,904	182,756	11.30	16,173
1990	471,634.64	266,624	323,286	171,930	11.54	14,899
1991	444,206.64	246,641	299,056	167,361	11.78	14,207
1992	760,194.35	413,789	501,726	296,478	12.04	24,624
1993	801,665.37	427,945	518,890	322,859	12.29	26,270
1994	907,212.47	474,381	575,195	377,378	12.55	30,070
1995	871,669.58	446,277	541,118	374,135	12.81	29,206
1996	968,156.69	484,698	587,704	428,861	13.08	32,788
1997	1,031,377.79	504,220	611,375	471,572	13.36	35,297
1998	710,743.52	339,110	411,176	335,105	13.64	24,568
1999	656,974.02	305,729	370,701	319,122	13.92	22,925
2000	1,043,437.09	472,865	573,356	522,253	14.21	36,752
2001	852,217.61	375,470	455,263	439,565	14.51	30,294
2002	518,537.71	221,924	269,086	275,379	14.81	18,594
2003	538,973.59	223,652	271,182	294,740	15.12	19,493

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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 25-L0						
NET SALVAGE PERCENT.. -5						
2004	748,403.77	300,813	364,741	421,083	15.43	27,290
2005	305,099.01	118,531	143,721	176,633	15.75	11,215
2006	773,808.25	289,900	351,508	460,991	16.08	28,669
2007	1,645,456.54	593,648	719,808	1,007,921	16.41	61,421
2008	189,767.10	65,754	79,728	119,527	16.75	7,136
2009	1,584,413.84	525,709	637,431	1,026,204	17.10	60,012
2010	69,541.43	22,052	26,738	46,281	17.45	2,652
2011	285,059.55	86,082	104,376	194,937	17.81	10,945
2012	98,555.45	28,230	34,229	69,254	18.18	3,809
2013	26,515,026.65	7,171,784	8,695,903	19,144,875	18.56	1,031,513
2014	25,882.25	6,588	7,988	19,188	18.94	1,013
2015	613,094.57	146,002	177,030	466,719	19.33	24,145
2016	467,299.06	103,236	125,175	365,489	19.74	18,515
2017	1,513,272.31	307,618	372,992	1,215,944	20.16	60,315
2018	1,579,110.21	291,820	353,836	1,304,230	20.60	63,312
2019	1,378,942.64	227,608	275,978	1,171,912	21.07	55,620
2020	1,223,759.78	177,323	215,007	1,069,941	21.55	49,649
2021	1,763,880.91	217,804	264,091	1,587,984	22.06	71,985
2022	1,421,747.75	142,715	173,044	1,319,791	22.61	58,372
2023	1,621,863.11	122,613	148,670	1,554,286	23.20	66,995
2024	31,747,225.40	1,533,391	1,859,261	31,475,326	23.85	1,319,720
2025	35,957,342.26	634,288	769,085	36,986,124	24.58	1,504,724
	129,340,994.65	23,289,072	28,225,729	107,582,315		5,066,122
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.2 3.92

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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 20-01						
NET SALVAGE PERCENT.. -30						
1965	958.56	1,246	1,246			
1966	831.58	1,081	1,081			
1967	324.56	422	422			
1968	585.97	762	762			
1970	1,648.17	2,143	2,143			
1971	3,930.33	5,109	5,109			
1972	9,832.96	12,783	12,783			
1973	6,735.53	8,756	8,756			
1974	15,397.87	20,017	20,017			
1975	21,851.87	28,407	28,407			
1976	27,028.40	35,137	35,137			
1977	35,482.84	46,128	46,128			
1978	36,830.07	47,879	47,879			
1979	49,279.40	64,063	64,063			
1980	44,496.16	57,845	57,845			
1981	84,347.86	109,652	109,652			
1982	44,983.36	58,478	58,478			
1983	37,330.97	48,530	48,530			
1984	39,599.16	51,479	51,479			
1985	16,874.71	21,937	21,937			
1986	24,168.41	31,026	31,419			
1987	51,135.62	63,983	66,476			
1988	35,393.30	43,136	46,011			
1989	21,581.86	25,601	28,056			
1990	20,950.60	24,172	27,236			
1991	19,303.09	21,644	25,094			
1992	242,371.57	263,882	315,083			
1993	428,966.41	453,096	557,656			
1994	121,199.64	124,078	157,560			
1995	161,518.23	160,105	209,974			
1996	202,954.28	194,582	263,841			
1997	182,233.71	168,794	234,520	2,384	5.75	415
1998	218,475.06	195,262	271,294	12,724	6.25	2,036
1999	212,101.62	182,673	253,803	21,929	6.75	3,249
2000	181,960.67	150,800	209,519	27,030	7.25	3,728
2001	182,949.30	145,673	202,396	35,438	7.75	4,573
2002	246,315.79	188,124	261,377	58,834	8.25	7,131
2003	208,299.75	152,319	211,630	59,160	8.75	6,761
2004	209,414.70	146,329	203,307	68,932	9.25	7,452
2005	254,960.21	169,867	236,011	95,437	9.75	9,788
2006	255,772.72	162,096	225,214	107,291	10.25	10,467

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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 20-01						
NET SALVAGE PERCENT.. -30						
2007	260,049.59	156,355	217,237	120,827	10.75	11,240
2008	156,971.15	89,277	124,040	80,022	11.25	7,113
2009	221,853.01	118,969	165,294	123,115	11.75	10,478
2010	188,477.54	94,946	131,917	113,104	12.25	9,233
2011	288,382.17	135,900	188,817	186,080	12.75	14,595
2012	312,735.79	137,213	190,642	215,915	13.25	16,295
2013	331,610.50	134,717	187,174	243,920	13.75	17,740
2014	214,873.29	80,309	111,580	167,755	14.25	11,772
2015	284,626.09	97,129	134,950	235,064	14.75	15,937
2016	447,345.50	138,118	191,899	389,650	15.25	25,551
2017	352,799.31	97,461	135,411	323,228	15.75	20,522
2018	233,174.17	56,836	78,967	224,159	16.25	13,794
2019	370,968.72	78,367	108,882	373,377	16.75	22,291
2020	400,786.53	71,641	99,537	421,485	17.25	24,434
2021	318,957.54	46,648	64,812	349,833	17.75	19,709
2022	341,890.79	38,890	54,033	390,425	18.25	21,393
2023	2,048,336.45	166,427	231,231	2,431,606	18.75	129,686
2024	1,301,294.24	63,438	88,139	1,603,544	19.25	83,301
2025	1,135,222.46	18,447	25,630	1,450,159	19.75	73,426
	13,170,731.71	5,510,184	7,189,523	9,932,428		604,110
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.4 4.59

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-L0						
NET SALVAGE PERCENT.. -40						
1916	817.41	1,043	995	149	2.66	56
1917	625.88	795	759	117	2.78	42
1918	7.12	9	9	1	2.90	
1919	359.11	452	431	72	3.03	24
1920	438.62	550	525	89	3.15	28
1921	209.95	262	250	44	3.27	13
1922	338.57	420	401	73	3.40	21
1923	542.76	671	640	120	3.52	34
1924	429.32	528	504	97	3.65	27
1925	923.16	1,130	1,079	213	3.78	56
1926	82.00	100	95	20	3.90	5
1927	1,114.09	1,350	1,289	271	4.03	67
1928	1,966.89	2,372	2,264	490	4.16	118
1929	1,723.92	2,068	1,974	439	4.29	102
1930	4,469.32	5,333	5,090	1,167	4.43	263
1931	395.97	470	449	105	4.56	23
1932	3,785.03	4,469	4,265	1,034	4.70	220
1933	1,472.14	1,729	1,650	411	4.83	85
1934	2,138.84	2,498	2,384	610	4.97	123
1935	4,475.47	5,198	4,961	1,305	5.11	255
1936	4,208.49	4,861	4,640	1,252	5.25	238
1937	2,726.07	3,131	2,988	828	5.39	154
1938	6,144.43	7,017	6,697	1,905	5.53	344
1939	1,215.03	1,380	1,317	384	5.67	68
1940	3,952.71	4,460	4,257	1,277	5.82	219
1941	1,298.07	1,456	1,390	427	5.97	72
1942	2,232.46	2,489	2,376	749	6.11	123
1944	658.74	725	692	230	6.41	36
1945	3,076.81	3,364	3,211	1,097	6.57	167
1946	2,991.91	3,250	3,102	1,087	6.72	162
1947	8,930.76	9,640	9,201	3,302	6.87	481
1948	6,571.10	7,044	6,723	2,477	7.03	352
1949	46,471.17	49,467	47,214	17,846	7.19	2,482
1950	34,440.17	36,403	34,745	13,471	7.35	1,833
1951	51,693.77	54,255	51,784	20,587	7.51	2,741
1952	77,058.53	80,264	76,609	31,273	7.68	4,072
1953	35,856.54	37,081	35,392	14,807	7.84	1,889
1954	56,314.17	57,790	55,158	23,682	8.01	2,957
1955	102,855.96	104,734	99,964	44,034	8.18	5,383
1956	133,709.84	135,092	128,940	58,254	8.35	6,977
1957	112,885.17	113,156	108,003	50,036	8.52	5,873

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-L0						
NET SALVAGE PERCENT.. -40						
1958	143,505.74	142,645	136,149	64,759	8.70	7,444
1959	264,625.16	260,937	249,053	121,422	8.87	13,689
1960	414,558.61	405,298	386,840	193,542	9.05	21,386
1961	261,403.72	253,369	241,830	124,135	9.23	13,449
1962	251,332.56	241,380	230,387	121,479	9.42	12,896
1963	201,417.11	191,749	183,016	98,968	9.60	10,309
1964	255,831.10	241,284	230,295	127,869	9.79	13,061
1965	173,459.36	162,056	154,676	88,167	9.98	8,834
1966	216,300.93	200,165	191,049	111,772	10.17	10,990
1967	345,473.46	316,475	302,062	181,601	10.37	17,512
1968	352,199.15	319,352	304,808	188,271	10.57	17,812
1969	399,694.10	358,685	342,350	217,222	10.77	20,169
1970	312,101.25	277,165	264,542	172,400	10.97	15,716
1971	437,755.45	384,464	366,955	245,903	11.18	21,995
1972	263,154.22	228,665	218,251	150,165	11.38	13,196
1973	372,995.65	320,455	305,861	216,333	11.59	18,665
1974	376,434.08	319,541	304,989	222,019	11.81	18,799
1975	582,249.36	488,543	466,294	348,855	12.02	29,023
1976	510,655.05	423,231	403,956	310,961	12.24	25,405
1977	551,721.12	451,342	430,787	341,623	12.47	27,396
1978	634,968.27	512,927	489,567	399,389	12.69	31,473
1979	678,770.08	541,022	516,383	433,895	12.92	33,583
1980	726,039.27	570,912	544,912	471,543	13.15	35,859
1981	541,325.28	419,602	400,493	357,362	13.39	26,689
1982	733,579.47	560,409	534,887	492,124	13.63	36,106
1983	869,238.15	654,309	624,511	592,422	13.87	42,712
1984	454,783.87	337,023	321,674	315,023	14.12	22,310
1985	804,540.41	586,832	560,107	566,250	14.37	39,405
1986	491,035.67	352,435	336,384	351,066	14.62	24,013
1987	339,158.61	239,310	228,411	246,411	14.88	16,560
1988	643,496.54	446,240	425,917	474,978	15.14	31,372
1989	507,903.65	346,054	330,294	380,771	15.40	24,725
1990	132,693.19	88,737	84,696	101,074	15.67	6,450
1991	237,213.79	155,532	148,449	183,650	15.95	11,514
1992	330,007.64	212,215	202,550	259,461	16.22	15,996
1993	224,861.58	141,559	135,112	179,694	16.51	10,884
1994	302,829.58	186,683	178,181	245,780	16.79	14,638
1995	395,986.91	238,756	227,883	326,499	17.08	19,116
1996	342,677.24	201,816	192,625	287,123	17.38	16,520
1997	403,994.03	232,272	221,694	343,898	17.68	19,451
1998	450,299.22	252,376	240,882	389,537	17.99	21,653

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-L0						
NET SALVAGE PERCENT.. -40						
1999	233,148.52	127,299	121,502	204,906	18.30	11,197
2000	448,113.91	238,190	227,342	400,017	18.61	21,495
2001	605,850.33	312,982	298,728	549,462	18.93	29,026
2002	397,514.41	199,234	190,161	366,359	19.26	19,022
2003	513,134.69	249,281	237,928	480,461	19.59	24,526
2004	414,045.48	194,576	185,715	393,949	19.93	19,767
2005	2,105,113.17	955,852	912,321	2,034,837	20.27	100,387
2006	847,347.55	370,916	354,024	832,263	20.62	40,362
2007	848,767.05	357,278	341,007	847,267	20.98	40,385
2008	727,038.67	293,824	280,443	737,411	21.34	34,555
2009	368,698.02	142,811	136,307	379,870	21.70	17,506
2010	327,182.25	120,927	115,420	342,635	22.08	15,518
2011	315,043.41	110,852	105,804	335,257	22.46	14,927
2012	449,950.77	150,131	143,294	486,637	22.85	21,297
2013	578,458.61	182,482	174,171	635,671	23.24	27,352
2014	500,903.43	148,437	141,677	559,588	23.65	23,661
2015	948,167.83	262,394	250,444	1,076,991	24.07	44,744
2016	1,022,001.35	262,309	250,363	1,180,439	24.50	48,181
2017	3,338,328.51	786,717	750,888	3,922,772	24.95	157,225
2018	1,466,522.87	313,452	299,177	1,753,955	25.42	68,999
2019	10,589,760.97	2,021,183	1,929,135	12,896,530	25.91	497,743
2020	2,694,264.42	448,864	428,422	3,343,548	26.43	126,506
2021	4,260,755.95	602,471	575,033	5,390,025	26.97	199,853
2022	5,454,966.19	626,230	597,710	7,039,243	27.54	255,601
2023	4,896,413.84	420,416	401,270	6,453,709	28.16	229,180
2024	7,516,826.30	410,419	391,727	10,131,830	28.83	351,434
2025	6,557,525.44	128,527	122,674	9,057,862	29.58	306,216
	76,079,721.04	24,450,382	23,336,866	83,174,743		3,623,625
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.0 4.76

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -10						
1929	1,430.65	1,396	1,574			
1933	173.83	166	191			
1935	2,182.87	2,066	2,394	7	8.38	1
1936	273.62	258	299	2	8.66	
1938	19,986.16	18,603	21,555	430	9.23	47
1941	103.64	95	110	4	10.12	
1943	20.10	18	21	1	10.73	
1948	5,057.50	4,420	5,121	442	12.33	36
1949	169.62	147	170	17	12.67	1
1950	1,985.64	1,711	1,982	202	13.01	16
1951	744.16	636	737	82	13.36	6
1952	7,434.15	6,308	7,309	869	13.72	63
1954	36,188.09	30,220	35,015	4,792	14.45	332
1955	59,364.11	49,160	56,960	8,341	14.83	562
1956	11,807.09	9,695	11,233	1,755	15.21	115
1957	5,002.75	4,071	4,717	786	15.61	50
1958	2,563.26	2,067	2,395	425	16.01	27
1959	2,503.10	2,000	2,317	436	16.42	27
1961	876.97	687	796	169	17.26	10
1962	43,608.85	33,819	39,185	8,785	17.70	496
1963	2,115.10	1,623	1,881	446	18.14	25
1964	829.46	630	730	182	18.59	10
1965	149,442.55	112,194	129,996	34,391	19.05	1,805
1967	45,954.58	33,700	39,047	11,503	20.00	575
1968	17,488.45	12,668	14,678	4,559	20.49	222
1969	904.98	647	750	245	20.99	12
1970	993.08	701	812	280	21.49	13
1971	623.00	434	503	182	22.00	8
1972	12,242.51	8,412	9,747	3,720	22.52	165
1974	6,096.22	4,069	4,715	1,991	23.59	84
1975	4,365.30	2,870	3,325	1,477	24.14	61
1976	608.14	394	457	212	24.70	9
1977	1,380.20	879	1,018	500	25.26	20
1978	961,110.92	602,088	697,622	359,600	25.83	13,922
1979	61,542.23	37,899	43,913	23,783	26.41	901
1980	15,147.53	9,164	10,618	6,044	27.00	224
1981	1,357,010.06	806,064	933,964	558,747	27.60	20,244
1982	14,366.37	8,376	9,705	6,098	28.20	216
1983	82,277.84	47,048	54,513	35,993	28.81	1,249
1984	41,404.72	23,205	26,887	18,658	29.43	634
1985	2,770,704.20	1,520,840	1,762,154	1,285,621	30.06	42,768

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -10						
1986	398,865.77	214,331	248,339	190,413	30.69	6,204
1987	272,916.71	143,449	166,210	133,998	31.33	4,277
1988	142,526.63	73,216	84,833	71,946	31.98	2,250
1989	342,256.26	171,740	198,990	177,492	32.63	5,440
1990	22,533.38	11,034	12,785	12,002	33.29	361
1991	158,563.77	75,698	87,709	86,711	33.96	2,553
1992	197,263.66	91,750	106,308	110,682	34.63	3,196
1993	10,700.57	4,844	5,613	6,158	35.31	174
1994	6,689.65	2,943	3,410	3,949	36.00	110
1995	48,866.35	20,883	24,197	29,556	36.69	806
1996	210,391.94	87,210	101,048	130,383	37.39	3,487
1997	3,644.73	1,464	1,696	2,313	38.09	61
1998	163,105.79	63,393	73,452	105,964	38.80	2,731
1999	1,045,156.44	392,613	454,910	694,762	39.51	17,584
2000	178,307.85	64,628	74,883	121,256	40.23	3,014
2001	55,078.52	19,226	22,277	38,309	40.96	935
2002	258,331.30	86,764	100,531	183,633	41.68	4,406
2003	72,700.26	23,431	27,149	52,821	42.42	1,245
2004	121,571.26	37,534	43,490	90,238	43.16	2,091
2005	157,991.16	46,633	54,032	119,758	43.90	2,728
2006	134,508.92	37,853	43,859	104,101	44.65	2,331
2007	733,256.06	196,266	227,408	579,174	45.40	12,757
2008	223,351.15	56,712	65,711	179,975	46.15	3,900
2009	592,759.43	142,255	164,827	487,208	46.91	10,386
2010	767,213.22	173,429	200,947	642,988	47.67	13,488
2011	364,455.83	77,242	89,498	311,403	48.44	6,429
2012	879,355.18	173,948	201,548	765,743	49.21	15,561
2013	54,918.84	10,078	11,677	48,734	49.99	975
2014	144,929.73	24,551	28,447	130,976	50.76	2,580
2015	363,037.00	56,239	65,162	334,179	51.55	6,483
2016	176,323.08	24,793	28,727	165,228	52.33	3,157
2017	268,808.75	33,907	39,287	256,403	53.12	4,827
2018	1,253,153.15	139,680	161,843	1,216,625	53.92	22,564
2019	401,355.76	38,851	45,016	396,475	54.72	7,246
2020	266,647.05	21,902	25,377	267,935	55.52	4,826
2021	27,505.62	1,851	2,145	28,111	56.33	499
2022	658,632.61	34,537	40,017	684,479	57.14	11,979

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -10						
2023	540,906.18	20,331	23,557	571,440	57.95	9,861
2024	23,039,530.66	519,541	601,977	24,741,507	58.77	420,989
2025	39,701,393.56	298,277	345,605	43,325,928	59.59	727,067
	80,207,587.38	7,116,475	8,245,613	79,982,733		1,436,514
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.7 1.79

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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	187,959.15	183,260	182,455	5,504	0.50	5,504
2007	406,076.01	375,620	373,970	32,106	1.50	21,404
2008	1,203,960.29	1,053,465	1,048,838	155,122	2.50	62,049
2009	179,803.01	148,337	147,686	32,117	3.50	9,176
2010	225,487.40	174,753	173,986	51,501	4.50	11,445
2011	4,518.70	3,276	3,262	1,257	5.50	229
2012	588,212.16	397,043	395,299	192,913	6.50	29,679
2013	149,840.14	93,650	93,239	56,601	7.50	7,547
2014	214,523.36	123,351	122,809	91,714	8.50	10,790
2015	33,060.31	17,357	17,281	15,779	9.50	1,661
2016	1,981.17	941	937	1,044	10.50	99
2017	39,448.77	16,766	16,692	22,757	11.50	1,979
2018	146,388.68	54,896	54,655	91,734	12.50	7,339
2019	187,116.88	60,813	60,546	126,571	13.50	9,376
2020	4,460.83	1,227	1,222	3,239	14.50	223
2021	54,845.17	12,340	12,286	42,559	15.50	2,746
2022	241,048.71	42,184	41,998	199,051	16.50	12,064
2023	634,746.90	79,343	78,994	555,753	17.50	31,757
	4,503,477.64	2,838,622	2,826,155	1,677,323		225,067
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.5 5.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 391.20 COMPUTERS AND PERIPHERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	5,895,328.20	5,474,225	5,145,728	749,600	0.50	749,600
2020	2,320,164.50	1,822,976	1,713,583	606,582	1.50	404,388
2021	709,044.30	455,816	428,463	280,581	2.50	112,232
2022	769,608.78	384,804	361,713	407,896	3.50	116,542
2023	531,255.43	189,733	178,347	352,908	4.50	78,424
	10,225,401.21	8,327,554	7,827,834	2,397,567		1,461,186
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.6 14.29

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	107,794.87	105,998	104,937	2,858	0.50	2,858
1997	18,367.12	17,449	17,274	1,093	1.50	729
1998	2,708.53	2,483	2,458	251	2.50	100
1999	196,557.36	173,625	171,888	24,669	3.50	7,048
2000	9,636.36	8,191	8,109	1,527	4.50	339
2008	138,912.79	81,032	80,222	58,691	12.50	4,695
2009	9,793.75	5,387	5,333	4,461	13.50	330
2011	60,169.99	29,082	28,791	31,379	15.50	2,024
2013	22,961.97	9,568	9,472	13,490	17.50	771
2015	2,866.48	1,003	993	1,873	19.50	96
2021	151,879.01	22,782	22,554	129,325	25.50	5,072
2023	119,335.71	9,944	9,845	109,491	27.50	3,981
	840,983.94	466,544	461,876	379,108		28,043
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 3.33

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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						
2001	567,143.89	555,801	552,857	14,287	0.50	14,287
2002	923,447.98	868,041	863,443	60,005	1.50	40,003
2003	641,433.83	577,290	574,232	67,202	2.50	26,881
2004	295,522.98	254,150	252,804	42,719	3.50	12,205
2005	545,865.76	447,610	445,239	100,627	4.50	22,362
2006	447,226.33	348,837	346,989	100,237	5.50	18,225
2007	1,130,645.73	836,678	832,246	298,400	6.50	45,908
2008	863,950.21	604,765	601,561	262,389	7.50	34,985
2009	418,814.26	276,417	274,953	143,861	8.50	16,925
2010	466,610.78	289,299	287,766	178,845	9.50	18,826
2011	418,290.15	242,608	241,323	176,967	10.50	16,854
2012	758,283.62	409,473	407,304	350,980	11.50	30,520
2013	3,010,020.49	1,505,010	1,497,037	1,512,983	12.50	121,039
2014	1,333,295.91	613,316	610,067	723,229	13.50	53,573
2015	942,791.47	395,972	393,874	548,917	14.50	37,856
2016	1,361,071.93	517,207	514,467	846,605	15.50	54,620
2017	627,806.21	213,454	212,323	415,483	16.50	25,181
2018	2,902,089.18	870,627	866,015	2,036,074	17.50	116,347
2019	2,322,291.54	603,796	600,597	1,721,695	18.50	93,065
2020	1,232,351.77	271,117	269,681	962,671	19.50	49,368
2021	1,620,201.49	291,636	290,091	1,330,110	20.50	64,883
2022	1,059,711.03	148,360	147,574	912,137	21.50	42,425
2023	7,330,466.53	733,047	729,164	6,601,303	22.50	293,391
	31,219,333.07	11,874,511	11,811,607	19,407,726		1,249,729

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.5 4.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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	531,209.83	517,930	512,361	18,849	0.50	18,849
2007	355,265.84	328,621	325,087	30,179	1.50	20,119
2008	366,165.39	320,395	316,950	49,215	2.50	19,686
2009	170,560.37	140,712	139,199	31,361	3.50	8,960
2010	536,214.27	415,566	411,098	125,116	4.50	27,804
2011	617,902.76	447,980	443,163	174,740	5.50	31,771
2012	422,219.39	284,998	281,933	140,286	6.50	21,582
2013	301,518.74	188,449	186,423	115,096	7.50	15,346
2014	485,377.78	279,092	276,091	209,287	8.50	24,622
2015	166,566.06	87,447	86,507	80,059	9.50	8,427
2016	423,314.65	201,074	198,912	224,403	10.50	21,372
2017	5,293.47	2,250	2,226	3,067	11.50	267
2018	80,500.66	30,188	29,863	50,638	12.50	4,051
2019	94,855.05	30,828	30,496	64,359	13.50	4,767
2020	17,618.80	4,845	4,793	12,826	14.50	885
2021	8,323.85	1,873	1,853	6,471	15.50	417
2022	37,544.57	6,570	6,499	31,046	16.50	1,882
2023	765,989.44	95,749	94,720	671,269	17.50	38,358
	5,386,440.92	3,384,567	3,348,174	2,038,267		269,165
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 5.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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						
2011	1,438,284.10	1,390,346	1,374,053	64,231	0.50	64,231
2012	90,992.44	81,893	80,933	10,059	1.50	6,706
2013	87,778.08	73,148	72,291	15,487	2.50	6,195
2014	558,706.21	428,343	423,323	135,383	3.50	38,681
2015	438,960.07	307,272	303,671	135,289	4.50	30,064
2016	728,202.52	461,193	455,789	272,414	5.50	49,530
2017	862,138.20	488,548	482,823	379,315	6.50	58,356
2018	22,429,861.36	11,214,931	11,083,509	11,346,352	7.50	1,512,847
2019	927,420.81	401,879	397,170	530,251	8.50	62,382
2020	3,249,295.53	1,191,419	1,177,457	2,071,839	9.50	218,088
2021	877,289.81	263,187	260,103	617,187	10.50	58,780
2022	4,661,214.18	1,087,601	1,074,856	3,586,358	11.50	311,857
2023	49,562,655.83	8,260,608	8,163,806	41,398,850	12.50	3,311,908
2024	5,938,905.96	593,891	586,931	5,351,975	13.50	396,443
2025	4,274,408.72	142,466	140,797	4,133,612	14.50	285,077
	96,126,113.82	26,386,725	26,077,512	70,048,602		6,411,145
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9						6.67

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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	27,491.51	26,804	26,762	730	0.50	730
2007	81,010.32	74,935	74,817	6,193	1.50	4,129
2008	56,180.30	49,158	49,081	7,099	2.50	2,840
2009	440,669.84	363,553	362,982	77,688	3.50	22,197
2010	255,140.02	197,734	197,423	57,717	4.50	12,826
2011	338,769.02	245,608	245,222	93,547	5.50	17,009
2012	276,908.31	186,913	186,620	90,288	6.50	13,890
2013	257.34	161	161	96	7.50	13
2014	60,981.37	35,064	35,009	25,972	8.50	3,056
2015	141,044.37	74,048	73,932	67,112	9.50	7,064
2017	54,098.12	22,992	22,956	31,142	11.50	2,708
2018	24,385.60	9,145	9,131	15,255	12.50	1,220
2020	1,017,541.47	279,824	279,384	738,157	14.50	50,907
2021	1,005,587.53	226,257	225,901	779,687	15.50	50,302
2022	784,707.88	137,324	137,108	647,600	16.50	39,248
2023	583,555.91	72,944	72,830	510,726	17.50	29,184
	5,148,328.91	2,002,464	1,999,319	3,149,010		257,323

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.2 5.00

COMMON PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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						
NET SALVAGE PERCENT.. -10						
1914	110.23	121	121			
1928	38,036.41	38,325	41,840			
1929	7,324.22	7,324	8,057			
1931	31,291.36	30,822	34,420			
1934	292.99	282	322			
1936	1,592.89	1,508	1,752			
1937	48.02	45	53			
1941	172.40	157	187	3	9.60	
1942	35.62	32	38	1	9.99	
1943	340.11	304	362	12	10.38	1
1946	87.10	76	91	5	11.57	
1948	940.36	802	955	79	12.37	6
1949	1,488.52	1,257	1,497	140	12.77	11
1950	22,040.11	18,434	21,961	2,283	13.18	173
1951	220,187.29	182,403	217,301	24,905	13.58	1,834
1952	2,118.46	1,738	2,071	259	13.99	19
1953	63,438.92	51,512	61,367	8,416	14.40	584
1954	1,473,246.78	1,184,200	1,410,763	209,808	14.81	14,167
1955	518,548.96	412,556	491,487	78,917	15.22	5,185
1956	846,504.64	666,539	794,062	137,093	15.63	8,771
1957	22,836.41	17,790	21,194	3,926	16.05	245
1958	125,558.71	96,756	115,267	22,848	16.47	1,387
1959	72,668.49	55,402	66,002	13,933	16.88	825
1960	151,906.85	114,507	136,415	30,683	17.31	1,773
1961	10,435.61	7,779	9,267	2,212	17.73	125
1962	28,901.10	21,294	25,368	6,423	18.16	354
1963	106,001.44	77,211	91,983	24,619	18.58	1,325
1964	573,800.87	413,020	492,040	139,141	19.01	7,319
1965	55,303.26	39,320	46,843	13,991	19.45	719
1966	1,588,451.48	1,115,736	1,329,200	418,097	19.88	21,031
1967	592,094.76	410,680	489,252	162,052	20.32	7,975
1968	649,539.51	444,808	529,909	184,584	20.76	8,891
1969	103,194.74	69,760	83,107	30,407	21.20	1,434
1970	40,978.93	27,341	32,572	12,505	21.64	578
1971	95,524.78	62,874	74,903	30,174	22.09	1,366
1972	572,800.76	371,861	443,006	187,075	22.54	8,300
1973	1,005,855.46	643,949	767,150	339,291	22.99	14,758
1974	117,682.20	74,258	88,465	40,985	23.45	1,748
1975	252,901.53	157,253	187,339	90,853	23.91	3,800
1976	44,106.50	27,020	32,189	16,328	24.37	670
1977	233,315.59	140,784	167,719	88,928	24.83	3,581

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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						
NET SALVAGE PERCENT.. -10						
1978	509,604.88	302,705	360,619	199,946	25.30	7,903
1979	568,628.72	332,418	396,017	229,475	25.77	8,905
1980	2,182,861.50	1,255,152	1,495,289	905,859	26.25	34,509
1981	4,348,372.55	2,458,570	2,928,947	1,854,263	26.73	69,370
1982	1,425,468.50	792,271	943,849	624,166	27.21	22,939
1983	3,027,471.06	1,653,620	1,969,993	1,360,225	27.69	49,123
1984	1,526,875.19	819,022	975,718	703,845	28.18	24,977
1985	8,077,535.36	4,253,654	5,067,468	3,817,821	28.67	133,164
1986	13,999,064.29	7,231,973	8,615,603	6,783,368	29.17	232,546
1987	671,216.47	340,042	405,099	333,239	29.67	11,232
1988	1,762,555.81	874,927	1,042,319	896,492	30.18	29,705
1989	288,268.84	140,156	166,971	150,125	30.69	4,892
1990	2,372,085.13	1,129,120	1,345,145	1,264,149	31.20	40,518
1991	1,323,441.44	616,190	734,080	721,706	31.72	22,752
1992	3,289,389.59	1,496,685	1,783,033	1,835,296	32.25	56,908
1993	1,185,566.72	526,866	627,667	676,456	32.78	20,636
1994	792,824.24	343,924	409,724	462,383	33.31	13,881
1995	1,123,612.96	475,294	566,228	669,746	33.85	19,786
1996	1,091,766.67	449,813	535,872	665,071	34.40	19,333
1997	1,440,114.52	577,493	687,980	896,146	34.95	25,641
1998	717,578.85	279,709	333,223	456,114	35.51	12,845
1999	1,104,883.22	418,307	498,338	717,034	36.07	19,879
2000	213,226.72	78,255	93,227	141,322	36.65	3,856
2001	776,332.82	276,062	328,878	525,088	37.22	14,108
2002	2,475,844.31	851,208	1,014,062	1,709,367	37.81	45,209
2003	374,953.71	124,485	148,302	264,147	38.40	6,879
2004	892,329.74	285,546	340,177	641,386	39.00	16,446
2005	605,120.40	186,257	221,892	443,740	39.61	11,203
2006	470,761.07	139,065	165,671	352,166	40.23	8,754
2007	825,487.57	233,447	278,110	629,926	40.86	15,417
2008	5,725,868.18	1,545,956	1,841,730	4,456,725	41.50	107,391
2009	454,966.88	117,018	139,406	361,058	42.14	8,568
2010	661,506.71	161,409	192,290	535,367	42.80	12,509
2011	2,799,594.89	645,598	769,115	2,310,439	43.47	53,150
2012	1,117,549.00	242,505	288,901	940,403	44.15	21,300
2013	1,109,605.92	225,475	268,613	951,954	44.84	21,230
2014	1,280,653.92	242,046	288,355	1,120,364	45.55	24,596
2015	1,060,727.06	185,206	220,640	946,160	46.27	20,449
2016	1,853,161.71	296,497	353,223	1,685,255	47.00	35,856
2017	5,391,821.29	781,825	931,405	4,999,598	47.75	104,704
2018	2,695,686.09	349,366	416,207	2,549,048	48.52	52,536

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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						
NET SALVAGE PERCENT.. -10						
2019	12,236,222.70	1,394,978	1,661,867	11,797,978	49.30	239,310
2020	3,042,166.77	297,527	354,450	2,991,933	50.11	59,707
2021	3,258,199.80	265,217	315,959	3,268,061	50.93	64,168
2022	1,811,849.70	116,692	139,017	1,854,018	51.78	35,806
2023	1,627,363.62	76,169	90,742	1,699,358	52.66	32,270
2024	1,331,435.24	38,079	45,364	1,419,215	53.57	26,493
2025	2,592,843.18	25,412	30,274	2,821,853	54.51	51,768
	119,186,169.88	42,937,051	51,144,956	79,959,831		2,094,082
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.2 1.76

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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	559,762.83	545,769	537,716	22,047	0.50	22,047
2007	3,912.30	3,619	3,566	346	1.50	231
2009	120,749.27	99,618	98,148	22,601	3.50	6,457
2010	559,817.53	433,859	427,457	132,361	4.50	29,414
2011	480,471.26	348,342	343,202	137,269	5.50	24,958
2012	18,731.75	12,644	12,457	6,275	6.50	965
2013	1,083,028.65	676,893	666,906	416,123	7.50	55,483
2014	308,193.50	177,211	174,596	133,598	8.50	15,717
2015	933,354.41	490,011	482,781	450,573	9.50	47,429
2016	145,731.84	69,223	68,202	77,530	10.50	7,384
2017	281,273.19	119,541	117,777	163,496	11.50	14,217
2018	274,929.80	103,099	101,578	173,352	12.50	13,868
2019	389,336.61	126,534	124,667	264,670	13.50	19,605
2020	58,401.69	16,060	15,823	42,579	14.50	2,936
2021	100,981.90	22,721	22,386	78,596	15.50	5,071
2022	510,841.30	89,397	88,078	422,763	16.50	25,622
2023	360,111.56	45,014	44,349	315,763	17.50	18,044
2024	71,412.89	5,356	5,277	66,136	18.50	3,575
2025	139,069.79	3,477	3,426	135,644	19.50	6,956
	6,400,112.07	3,388,388	3,338,392	3,061,720		319,979
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.6 5.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 391.20 COMPUTERS AND PERIPHERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	370,760.99	344,278	333,305	37,456	0.50	37,456
2020	183,262.56	143,991	139,402	43,861	1.50	29,241
2021	271,928.69	174,812	169,240	102,689	2.50	41,076
2022	2,042,657.73	1,021,329	988,778	1,053,880	3.50	301,109
2023	353,068.67	126,095	122,076	230,993	4.50	51,332
2024	72,668.07	15,572	15,076	57,592	5.50	10,471
2025	141,514.14	10,108	9,786	131,728	6.50	20,266
	3,435,860.85	1,836,185	1,777,663	1,658,198		490,951
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 14.29

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	84,523.05	83,114	82,805	1,718	0.50	1,718
1997	47,733.27	45,347	45,178	2,555	1.50	1,703
1998	66,132.19	60,621	60,395	5,737	2.50	2,295
1999	282,891.88	249,887	248,957	33,935	3.50	9,696
2000	197,701.27	168,046	167,421	30,280	4.50	6,729
2001	114,098.73	93,181	92,834	21,265	5.50	3,866
2002	427,322.89	334,735	333,490	93,833	6.50	14,436
2003	189,234.65	141,926	141,398	47,837	7.50	6,378
2004	187,624.71	134,465	133,965	53,660	8.50	6,313
2005	36,507.70	24,947	24,854	11,654	9.50	1,227
2006	17,483.29	11,364	11,322	6,161	10.50	587
2011	292,114.52	141,188	140,662	151,453	15.50	9,771
2014	234,200.02	89,776	89,442	144,758	18.50	7,825
2015	65,197.21	22,819	22,734	42,463	19.50	2,178
2016	46,273.01	14,653	14,599	31,674	20.50	1,545
2019	38,768.98	8,400	8,369	30,400	23.50	1,294
2021	98,072.79	14,711	14,656	83,417	25.50	3,271
2023	222,611.57	18,550	18,481	204,131	27.50	7,423
2024	31,231.73	1,562	1,556	29,676	28.50	1,041
2025	60,820.82	1,014	1,010	59,811	29.50	2,027
	2,740,544.28	1,660,306	1,654,128	1,086,416		91,323

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.9 3.33

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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						
2001	421,767.80	413,332	409,865	11,903	0.50	11,903
2002	515,026.09	484,125	480,064	34,962	1.50	23,308
2003	277,547.69	249,793	247,698	29,850	2.50	11,940
2004	36,379.01	31,286	31,024	5,355	3.50	1,530
2005	6,658.05	5,460	5,414	1,244	4.50	276
2006	67,182.01	52,402	51,962	15,220	5.50	2,767
2007	217,310.10	160,809	159,460	57,850	6.50	8,900
2008	75,641.35	52,949	52,505	23,136	7.50	3,085
2009	40,890.93	26,988	26,762	14,129	8.50	1,662
2011	153,934.63	89,282	88,533	65,402	10.50	6,229
2012	78,420.35	42,347	41,992	36,428	11.50	3,168
2013	77,567.93	38,784	38,459	39,109	12.50	3,129
2015	223,531.81	93,883	93,096	130,436	14.50	8,996
2016	469,315.56	178,340	176,844	292,472	15.50	18,869
2017	927,389.28	315,312	312,667	614,722	16.50	37,256
2018	257,238.58	77,172	76,525	180,714	17.50	10,327
2019	1,467,570.41	381,568	378,367	1,089,203	18.50	58,876
2020	896,707.37	197,276	195,621	701,086	19.50	35,953
2021	432,660.09	77,879	77,226	355,434	20.50	17,338
2022	1,699,720.72	237,961	235,965	1,463,756	21.50	68,082
2023	489,075.61	48,908	48,498	440,578	22.50	19,581
2024	105,740.51	6,344	6,291	99,450	23.50	4,232
2025	205,919.57	4,118	4,083	201,837	24.50	8,238
	9,143,195.45	3,266,318	3,238,921	5,904,274		365,645

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.1 4.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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	16,781.58	16,362	16,314	468	0.50	468
2007	99,687.87	92,211	91,940	7,748	1.50	5,165
2009	4,279.64	3,531	3,521	759	3.50	217
2012	19,104.27	12,895	12,857	6,247	6.50	961
2015	69,848.87	36,671	36,563	33,286	9.50	3,504
2017	150,436.89	63,936	63,748	86,689	11.50	7,538
2018	159,971.30	59,989	59,813	100,158	12.50	8,013
2019	385,621.43	125,327	124,959	260,662	13.50	19,308
2020	349,423.14	96,091	95,809	253,614	14.50	17,491
2021	347,902.68	78,278	78,049	269,854	15.50	17,410
2022	296,099.24	51,817	51,665	244,434	16.50	14,814
2023	323,762.46	40,470	40,351	283,411	17.50	16,195
2024	25,766.00	1,932	1,927	23,839	18.50	1,289
2025	50,176.83	1,254	1,250	48,927	19.50	2,509
	2,298,862.20	680,764	678,766	1,620,096		114,882
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.1 5.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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						
2011	1,170,354.64	1,131,347	1,114,925	55,430	0.50	55,430
2012	257,841.98	232,058	228,690	29,152	1.50	19,435
2013	1,920,142.24	1,600,112	1,576,886	343,256	2.50	137,302
2014	1,709,231.44	1,310,416	1,291,395	417,836	3.50	119,382
2015	1,213,871.14	849,710	837,376	376,495	4.50	83,666
2016	59,250.73	37,525	36,980	22,271	5.50	4,049
2017	949,997.64	538,335	530,521	419,477	6.50	64,535
2018	381,644.58	190,822	188,052	193,593	7.50	25,812
2019	657,996.77	285,130	280,991	377,006	8.50	44,354
2020	631,572.40	231,579	228,217	403,355	9.50	42,458
2022	784,450.57	183,036	180,379	604,072	11.50	52,528
2023	356,635.47	59,440	58,578	298,057	12.50	23,845
2024	142,298.22	14,230	14,023	128,275	13.50	9,502
2025	277,112.19	9,236	9,102	268,010	14.50	18,483
	10,512,400.01	6,672,976	6,576,115	3,936,285		700,781
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.6 6.67

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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	18,364.29	17,905	17,896	468	0.50	468
2007	934,308.86	864,236	863,797	70,512	1.50	47,008
2009	12,589.55	10,386	10,381	2,209	3.50	631
2010	101,638.01	78,769	78,729	22,909	4.50	5,091
2011	9,440.21	6,844	6,841	2,599	5.50	473
2013	93,930.15	58,706	58,676	35,254	7.50	4,701
2014	237,133.14	136,352	136,283	100,850	8.50	11,865
2015	911,511.78	478,544	478,301	433,211	9.50	45,601
2017	268,941.92	114,300	114,242	154,700	11.50	13,452
2019	144,820.87	47,067	47,043	97,778	13.50	7,243
2020	113,044.02	31,087	31,071	81,973	14.50	5,653
2021	142,573.22	32,079	32,063	110,510	15.50	7,130
2022	166,754.28	29,182	29,167	137,587	16.50	8,339
2023	449,797.03	56,225	56,197	393,600	17.50	22,491
2024	41,526.13	3,114	3,112	38,414	18.50	2,076
2025	80,868.17	2,022	2,021	78,847	19.50	4,043
	3,727,241.63	1,966,818	1,965,820	1,761,422		186,265

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5 5.00



Merrillville, Indiana

DECOMMISSIONING COST STUDY

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | F 717.763.8150

gannettfleming.com

September 12, 2024

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

Attention Angela Camp
Senior Director NIPSCO Rates & Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have conducted a decommissioning study related to the electric and common plant of Northern Indiana Public Service Company as of December 31, 2023. The attached report presents a description of the methods used in the estimation of decommissioning costs, the results of the analysis, and the statistical support for the calculations.

Respectfully submitted,

GANNETT FLEMING VALUATION AND RATE
CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink that reads "Bryan P. Berry".

BRYAN P. BERRY
Vice President, Energy

JJS:mle

079363.200

EXECUTIVE SUMMARY**Introduction**

Northern Indiana Public Service NIPSCO ("NIPSCO") retained Gannett Fleming Valuation and Rates Consultants (hereinafter called "Gannett Fleming"), to develop estimates of the future cost to decommission generation assets wholly owned by NIPSCO. This Decommissioning Study ("Study") included solar, hydroelectric, natural gas-fired, and coal-fired generating facilities.

Gannett Fleming's approach incorporated the expertise of Gannett Fleming's team of engineers, cost estimators, environmental scientists and other subject-matter experts; the expertise of NIPSCO's subject matter experts; as well as our extensive history with NIPSCO's depreciation studies and similar studies across the country. Studies for other utilities have often included the results of decommissioning studies, which have been incorporated into our recommended depreciation rates.

The Gannett Fleming team's approach for the 2024 Decommissioning Study consisted of reviewing engineering drawings and other details for each unit, conducting site visits, reviewing prior estimates for NIPSCO, and using these sources as well as industry experience and expertise to develop quantity and cost information for each generating unit. For each type of generating unit (e.g., fossil combined cycle, solar), Gannett Fleming also reviewed industry data related to cost estimates for similar facilities for other utilities.

The output of this study is to provide a cost estimate to NIPSCO regarding the total cost to decommission the facilities at the end of their useful lives, net of salvage value. In turn, these cost estimates will be included as part of the future net salvage included in NIPSCO's depreciation study, which was also performed by Gannett Fleming.

Results

Gannett Fleming's analysis provides cost estimates in 2024 dollars for decommissioning of the generation assets and are summarized below.

Plant	Function	Decommissioning Cost	Salvage Credit	Net Decommissioning Cost
Michigan City	Steam Coal	\$153,742,359	\$ (8,146,398)	\$145,595,961
R. M. Schahfer	Steam Coal & Natural Gas Combustion	307,447,401	(14,166,020)	293,281,381
Norway	Hydroelectric	3,544,143	(291,739)	3,252,404
Oakdale	Hydroelectric	2,625,990	(353,311)	2,272,679
Sugar Creek	Natural Gas Combined Cycle	16,624,910	(2,433,383)	14,191,527
Cavalry Solar	Solar PV	<u>30,198,604</u>	<u>(3,754,929)</u>	<u>26,443,674</u>
TOTAL DECOMMISSIONING		<u>\$514,183,407</u>	<u>\$(29,145,780)</u>	<u>\$485,037,626</u>

INTRODUCTION

Background

Northern Indiana Public Service NIPSCO ("NIPSCO") retained Gannett Fleming to estimate the cost of decommissioning generation assets wholly owned by NIPSCO. This Decommissioning Study ("Study") included solar, hydroelectric, natural gas-fired, and coal-fired generating facilities across six sites. The output of this study is to provide a cost estimate to NIPSCO, stated in 2024 dollars, of the total cost to decommission the facilities at the end of their useful lives, i.e., at the final retirement of each facility. As part of the study, Gannett Fleming analyzed the decommissioning costs for each category of plant equipment as well as labor. Salvage value was also analyzed, and a primary output of the study was a net cost of decommissioning (Gross Decommissioning – Salvage value = Net Decommissioning).

These cost estimates were based on information provided by NIPSCO, which included prior decommissioning studies, engineering and as-built drawings, and meetings with NIPSCO staff. Additionally, Gannett Fleming staff performed detailed site visits to every location included in this report. These visits were critical to understanding site layouts and what the overall scope of decommissioning will be upon retirement of these assets.

Methodology

The decommissioning costs provided in this report represent estimates of decommissioning activities and costs that will occur years in the future for the purpose of including these costs in the service value of the Company's assets to be recovered through depreciation expense over their service lives. Accordingly, the cost estimates were developed at a level of detail appropriate for this purpose and, therefore, do not include the same detail as if the jobs were being put to bid in the near-term. In part to reflect the level of detail, a contingency factor was included in each estimate. The contingency factor incorporates expected costs that are not yet known, such as weather or schedule delays, environmental costs, and other factors not directly contemplated in the development of the decommissioning cost estimates.

As stated above, the decommissioning costs were determined using several information sources. To determine the final costs, each category of generation and balance of plant equipment (along with associated labor) was a focus of the study. This includes items such as Cooling Towers, Steam Turbines, Heat Recovery Steam Generators, Condensate Tanks, Combustion Turbine and Generators, Steam Turbine and Generator, Ammonia Storage, Hydrogen Storage, Transformers, and additional equipment. This list of plant assets will vary based on the fuel type, configuration and design of each facility (for example, partial list above is for a typical 2 on 1 Natural Gas plant). Balance of Plant ("Common") costs were also analyzed including assets such as buildings, settling ponds, concrete vaults and manholes, buildings, seeding and grading, and earthwork. In cases where any of the "Plant"

or "Common" assets are to remain beyond a decommissioning effort, Gannett Fleming determined an allocation of costs.

Current market pricing for labor rates, equipment, and disposal were applied to the total quantity of each plant asset to determine the total cost of decommissioning.

The approach included reviewing various data provided by the NIPSCO, performing field reviews of NIPSCO generating facilities, and incorporating industry knowledge and experience, prior depreciation study experience and field reviews, and the analyses of these data to develop decommissioning cost estimates for each facility or group of facilities to use for the development of decommissioning accruals.

The initial effort began with reviewing prior analyses for NIPSCO's generating fleet. NIPSCO has performed several prior decommissioning studies of most of the assets included in this study and, additionally, has decommissioned several generating units. In the course of developing the decommissioning cost estimates, the Gannett Fleming team reviewed the most recent studies, prior experienced decommissioning costs, as well as data used in those studies, additional data such as engineering drawings, performed site visits, and incorporated these data as well as estimates of similar facilities for other utilities. Each of these data were incorporated into estimates consistent with the approach set forth below.

For each generating technology (coal steam, gas/oil steam, combined cycle, simple cycle, solar and battery storage), the Gannett Fleming team performed a detailed review of drawings and other materials, performed site visits and developed detailed cost estimates for each site. These estimates included quantity information for significant components of decommissioning (e.g., tons of structural steel), cost factors for each quantity, and additional cost estimates such as scrap value, environmental costs, and indirect costs and contingency.

For all production units, Gannett Fleming then incorporated these results, review of data and results from prior NIPSCO studies, a review of decommissioning studies Gannett Fleming has either performed or used as inputs to future terminal net salvage calculations in other jurisdictions, and the major components and aspects of each site to estimate quantity information for the other sites of similar technology (e.g., other combined cycles).

Site Visits

Gannett Fleming staff, along with representatives from multiple NIPSCO teams, performed detailed inspections of the six locations across two days, June 11th and 12th, 2024.

PLANT DESCRIPTIONS**Michigan City**

The Michigan City Generation Station, located along the shore of Lake Michigan, originally included three coal-fired units. As of 2021, Units 2 and 3 have been decommissioned, leaving Unit 12 as the sole operational unit. This remaining unit is equipped with a 540 MW steam turbine generator and features several pollution control technologies, including a flue gas desulfurization system. The facility's cooling system relies on a natural draft cooling tower, drawing makeup water from Trail Creek, with treated discharge directed into Lake Michigan. The site also includes infrastructure for handling coal ash, including a fly ash silo and associated storage and unloading facilities. NIPSCO has announced plans to retire Unit 12 by 2028 as part of a broader initiative to shift from coal to renewable energy sources, including wind, solar, and battery storage. This transition will address environmental concerns, particularly the management of coal ash waste, while ensuring a stable energy supply during the phase-out of coal generation.

Unit	Generation Type	Fuel Type	Nameplate Capacity (MW)	In-Service Date
2	Steam Turbine	Coal	70	1950
3	Steam Turbine	Coal	70	1951
12	Steam Turbine	Coal	540	1974

R.M. Schahfer

The R.M. Schahfer Generating Station is a major power generation facility that operates primarily as a coal-fired plant but also includes natural gas-fired capabilities. The plant features four coal-fired boilers and steam turbine generators with varying capacities. Unit 14 was rated at 540 MW and was equipped with an Electrostatic Precipitator (ESP) and a Selective Catalytic Reduction (SCR) system.. Unit 15, had a capacity of 556.4 MW, and Units 17 and 18, each rated at 423.5 MW, are all equipped with ESPs. To address the high sulfur content of the coal burned in Units 17 and 18, these units are fitted with flue gas sulfur dioxide removal scrubber systems. These scrubber systems include components such as scrubber modules, a slurry pump building, concrete storage silos for powdered limestone, a hydrated lime powder storage tank, slurry pumps and tanks, a lime truck unloading area, and a gypsum belt conveyor that transports gypsum to an offsite wallboard plant. Open pile storage is used on-site to ensure a continuous supply of gypsum during unit outages. Additionally, Flue Gas Desulfurization (FGD) systems were installed for Units 14 and 15 in 2013 and 2014, and the plant also has a remote ash handling facility.

In addition to its coal-fired units, the R.M. Schahfer Generating Station includes two natural gas-fired combustion turbine generators, Units 16A and 16B, with capacities of approximately 78 MW and 77 MW, respectively. Each

natural gas unit is equipped with a concrete stack, a flue liner, and an emission monitoring system.

Unit	Generation Type	Fuel Type	Nameplate Capacity (MW)	In-Service Date
14	Steam Turbine	Coal	540	1976
15	Steam Turbine	Coal	556.4	1979
16A	Gas Turbine	Natural Gas	129	1979
16B	Gas Turbine	Natural Gas	129	1979
17	Steam Turbine	Coal	423.5	1983
18	Steam Turbine	Coal	423.5	1986

Norway

The Norway Hydroelectric Generating Station, located on Lake Shafer in White County, Indiana, has been operational since 1923. It consists of four generating units, with three units rated at 2.0 MW each and one at 1.3 MW. As part of the Norway-Oakdale project, the facility includes a 915-foot dam that helps regulate water levels upstream. NIPSCO has implemented operational adjustments to address low flow conditions in the Tippecanoe River, aimed at protecting endangered mussel species downstream.

Unit	Generation Type	Nameplate Capacity (MW)	In-Service Date
1	Conventional Hydroelectric	2.0	1923
2	Conventional Hydroelectric	2.0	1923
3	Conventional Hydroelectric	2.0	1923
4	Conventional Hydroelectric	1.3	1923

Oakdale

The Oakdale Generating Station is a hydroelectric power facility located along Lake Freeman in Carroll County, Indiana. It was established in 1925 and has been operational since then. It is equipped with three conventional hydroelectric units: two with a capacity of 4.3 megawatts (MW) and one with a capacity of 3.2 MW that work together to generate electricity.

Unit	Generation Type	Nameplate Capacity (MW)	In-Service Date
1	Conventional Hydroelectric	4.3	1925
2	Conventional Hydroelectric	3.2	1925
3	Conventional Hydroelectric	4.3	1925

Sugar Creek

The Sugar Creek Generation Station is a combined cycle power plant that operates on a 2-on-1 configuration. The facility is equipped with two General Electric (GE) 7FA combustion turbines, two Vogt triple-pressure heat recovery

steam generators (HRSG), and a GE D11 condensing steam turbine generator. Additionally, the plant includes an administration and control building, a warehouse, a water treatment building, two plant switchyards, and a water tank.

Unit	Generation Type	Fuel Type	Nameplate Capacity (MW)	In-Service Date
CT01	Natural gas Fired Combined Cycle	Natural Gas	203.2	2002
CT02	Natural gas Fired Combined Cycle	Natural Gas	203.2	2002
ST1	Steam Turbine	Natural Gas	213	2002

Cavalry

Cavalry Solar is located in White County, Indiana, about 25 miles north of Lafayette. The project boasts a capacity of 200 MW of solar power, supplemented by 60 MW of battery storage.

Generation Type	Nameplate Capacity (MW)	Number of Panels	In-Service Date
Photovoltaic	200	567,747	2024
Battery Energy Storage	60		2024

DECOMMISSIONING COSTS

Decommissioning costs determined by Gannett Fleming are inclusive of all costs associated with fully decommissioning each site and returning it to a “brown field” site, i.e., suitable for redevelopment for an industrial facility. The costs presented in this study reflect the general and site-specific assumptions identified below.

Decommissioning costs for each site are net of salvage value, although in all cases, the total gross decommissioning cost exceeded that expected salvage value per site.

General Assumptions

- All estimates stated in 2024 dollars.
- The amount applied in previous studies for asbestos abatement has been escalated accordingly and carried as an allowance.
- Lead painted coated materials will be handled by certified personnel as necessary, however, lead paint will not be removed prior to demolition.
- An allowance was carried to remove nuclear devices.
- An allowance was carried to remove below grade fuel lines.
- An allowance was carried for the closure of the deep wells onsite.
- Power station will be decommissioned after all the units are taken out of service to allow decommissioning of entire site all at once.

Cause No. 46120

- Each site to be returned to an industrial condition, suitable for reuse for development of an industrial facility, commonly referred to as a brownfield site.
- Labor costs are based on union labor rates for a 40-hour work week.
- Except for Michigan City, the stacks would be imploded, using controlled blasts. Following implosion, the stack liners and concrete would be reduced in size to allow for handling and removal.
- River intake structures will be limited to demolishing to existing grade.
- To the extent possible, concrete will be crushed and disposed of on-site and/or fill material as needed.
- Existing basements will be used to bury non-hazardous debris. Concrete in trenches and basements will be perforated to create drainage.
- Circulating water pipes will be capped, tops broken out, and backfilled with flowable fill.
- Refractory brick on the coal fired boilers is handled and disposed of as hazardous waste due to the likelihood of the presence of arsenic contamination.
- All above grade structures will be demolished. All below grade structures, including foundations, will be removed to two feet below grade. Other structures and foundations greater than two feet below grade will be abandoned in-place.
- No equipment will have a salvage value in excess of the scrap value of the materials in the equipment.
- Labor Costs are based on union labor rates utilizing a blended rate of \$108.00 per hour for all trades based on a 40-hour work week.
- NIPSCO will remove or consume all fuel oil, coal, and chemicals to a reasonable extent possible prior to commencement of demolition activities.
- If any PCB contaminated oil is encountered, it will be removed and disposed of properly. Estimated quantities of PCB contaminated oil were developed for each site based on data provided by NIPSCO.
- Hazardous material abatement is included for all sites as necessary, including asbestos, mercury, and PCBs. Lead paint coated materials will be handled by trained personnel as necessary but will not be removed prior to demolition.
- Soil and concrete around the GSUs and other large transformers will be excavated to a depth of two feet and transported offsite for disposal. It is assumed that the PCB concentrations are below 50 ppm and will not be required to be disposed in a Toxic Substances and Control Act ("TSCA") permitted landfill.
- Soil testing and any other onsite testing has not been conducted for this study. Any environmental clean-up or removal costs are based on previous testing or assumed levels of contamination.
- Costs for remediation of coal pile storage areas are based on information provided by NIPSCO.
- Costs for closure of the pond areas are based on information provided by NIPSCO.
- No environmental costs have been included to address cleanup of contaminated soils, hazardous materials, or other conditions present onsite having a negative environmental impact, other than those listed in the individual site assumptions. No allowances are included for unforeseen environmental remediation activities.
- Site areas will be graded to achieve suitable site drainage to natural drainage patterns. Grading and the import of fill material will be minimized to the extent possible.
- All roads, paving, fences, gates, crushed rock surfacing, and rail lines not needed for continued operation of adjacent facilities will be removed, unless otherwise noted in the individual site assumptions.

- Non-hazardous, inert debris, such as concrete and brick, will be crushed onsite to meet material specification for reuse as fill in basements and/or ponds onsite.
- Major equipment, structural steel, turbines, generators, metal exhaust stacks, transformers, electrical equipment, cabling, wiring, pump skids, above ground piping, and equipment enclosures for the above-ground equipment will be sold for scrap and removed from the Plant site by the demolition contractor. Concrete and brick will be processed onsite to meet a material specification for reuse as fill for basements or former ponds at the site. All other demolished materials that cannot be recycled are considered debris and will be disposed at an offsite landfill.
- Except for the circulating water lines, underground piping more than 2 feet below grade will be capped and abandoned in place. Circulating water system pipes will be capped and flowable filled.
- Prior to abatement and demolition activities, coal will be removed from feeders, conveyors, bunkers, feeders and mills. Equipment will be water washed to remove remaining fine materials. Costs for these activities are included in the project indirect costs in the estimates.
- Prior to abatement and demolition activities, ash hoppers, duct work, boiler, AOCS, air heater, etc. will be cleaned as necessary to remove residuals and ash vacuumed out. Costs for these activities are included in the project indirect costs in the estimates.
- Sewers, catch basins, and ducts will be filled and sealed on the upstream side. Horizontal runs will be abandoned in place after being sealed.
- Costs are included to clean out the fuel oil tank areas and lines. Costs have also been included to remove two feet of soil directly below each of the fuel oil tanks and five feet of soil beneath the fuel oil lines to account for the potential for this soil to be contaminated during normal operations.
- Sites will be surfaced with imported granular material or crushed concrete meeting material specification for onsite reuse unless otherwise noted in the individual site assumptions.
- Scrap Pricing is as follows:
 - Steel - \$150/ton and \$160/ton
 - Stainless Steel - \$650/ton
 - Aluminum - \$1000/ton

Exclusions:

- Networking/controls/system integration rerouting to bypass specific units to maintain operations of other units that may remain.
- All chemicals, oils, solid fuel, and solid waste will be removed by the Owner from above ground structures and operating pits/sumps prior to demolition. Liquidation of miscellaneous pieces and parts such as turbines, generators, rotors to third party Buyers.
- Utility disconnects and relocations.
- Credit and/or removal of remaining inventory balances at the time of retirement
- Below grade piping shall be abandoned in place
- Soil testing and any other on-site testing
- Any environmental clean-up or removal cost related to contaminated soils that are not noted to date.
- Transmission switchyards and substations within the boundaries of the plant are not part of the demolition scope of work.

- Rail cars, dozers, plant vehicles, etc. is assumed to be removed by NIPSCO prior to decommissioning.

Site Specific Assumptions

In addition to the general assumptions listed above, the following site-specific assumptions were also taken into consideration.

Michigan City

- Unit 12 Building is a daylight structure on the north side (facing Lake Michigan). The basement wall on the south side of the building has been left in place to serve as a retaining wall for the existing high side ground. The site will be filled in place sloping from south to north following the existing ground grade on the east and west sides of the building site to provide natural drainage.

Schahfer

- Coal Handling/Storage Yard, Fly Ash Landfill, and Retired Waste Disposal Area site quantities and closure requirements were provided by NIPSCO and estimated as required.

SUMMARY OF RESULTS

Gannett Fleming has analyzed each of the six locations included in this decommissioning study and determined that the total decommissioning cost in 2024 dollars is \$485,037,625.48. This total figure is net of salvage value, expressed below in the summary table below showing decommissioning cost and salvage value for each site.

Plant	Function	Decommissioning Cost	Salvage Credit	Net Decommissioning Cost
Michigan City	Steam Coal	\$153,742,359	\$ (8,146,398)	\$145,595,961
R. M. Schahfer	Steam Coal & Natural Gas Combustion	307,447,401	(14,166,020)	293,281,381
Norway	Hydroelectric	3,544,143	(291,739)	3,252,404
Oakdale	Hydroelectric	2,625,990	(353,311)	2,272,679
Sugar Creek	Natural Gas Combined Cycle	16,624,910	(2,433,383)	14,191,527
Cavalry Solar	Solar PV	<u>30,198,604</u>	<u>(3,754,929)</u>	<u>26,443,674</u>
TOTAL DECOMMISSIONING		<u>\$514,183,407</u>	<u>\$(29,145,780)</u>	<u>\$485,037,626</u>

APPENDIX A – COST ESTIMATE SUMMARIES

TABLE A-1
NORTHERN INDIANA PUBLIC SERVICE COMPANY
MICHIGAN CITY
SUMMARY OF ESTIMATED DECOMMISSIONING COST AS OF 2024

COMPONENT (1)	MATERIAL COST (2)	LABOR AND OTHER COST (3)	EQUIPMENT COST (4)	TOTAL DECOMMISSIONING COST (5)	SCRAP VALUE (6)	NET DECOMMISSIONING COST (7)
UNIT 2						
BUILDINGS	30,003	1,297,256	291,219	1,618,478	(246,210)	1,372,268
FLY ASH SILO	6,573	55,295	17,962	79,831	(16,067)	63,764
BOILERS	8,225	661,134	90,283	759,641	(322,439)	437,202
STEAM TURBINE	21,597	817,219	174,759	1,013,575	(292,735)	720,840
ASBESTOS AND LEAD ABATEMENT	-	3,222,242	-	3,222,242	-	3,222,242
GENERATOR STEP-UP TRANSFORMERS	5,673	102,393	13,778	121,844	(353,345)	(231,501)
ELECTRICAL	53	200,904	1,500	202,457	(1,125)	201,332
GENERAL REQUIREMENTS	83,674	183,440	47,125	314,238	-	314,238
OVERHEAD (15%)				527,976	-	527,976
PROFIT ON SUBCONTRACTS (10%)				381,247	-	381,247
SALES TAX (3%)				4,674	-	4,674
BOND				46,146	-	46,146
UNIT 2 SUBTOTAL				8,292,348	(1,231,921)	7,060,427
PROJECT INDIRECTS (5%)				414,617	-	414,617
CONTINGENCY (20%)				1,658,470	-	1,658,470
TOTAL UNIT 2	155,797	6,539,882	636,627	10,365,435	(1,231,921)	9,133,514
UNIT 3						
BUILDINGS	30,003	1,297,256	291,219	1,618,478	(246,210)	1,372,268
FLY ASH SILO	6,573	55,295	17,962	79,831	(16,067)	63,764
BOILERS	8,225	661,134	90,283	759,641	(322,439)	437,202
STEAM TURBINE	21,597	817,219	174,759	1,013,575	(292,735)	720,840
ASBESTOS AND LEAD ABATEMENT	-	3,222,242	-	3,222,242	-	3,222,242
GENERATOR STEP-UP TRANSFORMERS	5,673	102,393	13,778	121,844	(353,345)	(231,501)
ELECTRICAL	53	200,904	1,500	202,457	(1,125)	201,332
GENERAL REQUIREMENTS	83,674	183,440	47,125	314,238	-	314,238
OVERHEAD (15%)				527,976	-	527,976
PROFIT ON SUBCONTRACTS (10%)				381,247	-	381,247
SALES TAX (3%)				4,674	-	4,674
BOND				46,146	-	46,146
UNIT 3 SUBTOTAL				8,292,348	(1,231,921)	7,060,427
PROJECT INDIRECTS (5%)				414,617	-	414,617
CONTINGENCY (20%)				1,658,470	-	1,658,470
TOTAL UNIT 3	155,797	6,539,882	636,627	10,365,435	(1,231,921)	9,133,514

TABLE A-1 CONTINUED
NORTHERN INDIANA PUBLIC SERVICE COMPANY
MICHIGAN CITY
SUMMARY OF ESTIMATED DECOMMISSIONING COST AS OF 2024

COMPONENT	MATERIAL COST	LABOR AND OTHER COST	EQUIPMENT COST	TOTAL DECOMMISSIONING COST	SCRAP VALUE	NET DECOMMISSIONING COST
(1)	(2)	(3)	(4)	(5)	(6)	(7)
UNIT 12						
BUILDINGS	-	2,703	2,250	4,953	(1,050)	3,903
STACKS	21,276	542,379	126,018	689,673	(40,800)	648,873
COOLING TOWER	149,766	5,945,119	1,266,846	7,361,731	(49,500)	7,312,231
FLY ASH SILO	8,568	681,637	380,273	1,070,477	(64,500)	1,005,977
BOILERS	63,765	5,373,407	1,726,183	7,163,355	(2,300,940)	4,862,415
ASBESTOS AND LEAD ABATEMENT	-	19,263,447	-	19,263,447	-	19,263,447
ELECTROSTATIC PRECIPITATORS	36,336	2,673,479	901,322	3,611,137	(396,084)	3,215,053
STEAM TURBINE	69,558	2,364,363	551,583	2,985,504	(570,220)	2,415,284
GENERATOR STEP-UP TRANSFORMERS	23,463	463,314	54,450	541,227	(1,446,510)	(905,283)
ELECTRICAL	105	461,808	3,000	464,913	(2,250)	462,663
GENERAL REQUIREMENTS	514,537	1,128,030	289,788	1,932,355	-	1,932,355
OVERHEAD (15%)				3,572,420	-	3,572,420
PROFIT ON SUBCONTRACTS (10%)				2,127,264	-	2,127,264
SALES TAX (3%)				26,621	-	26,621
BOND				284,365	-	284,365
UNIT 12 SUBTOTAL				51,099,442	(4,871,854)	46,227,588
PROJECT INDIRECTS (5%)				2,554,972	-	2,554,972
CONTINGENCY (20%)				10,219,888	-	10,219,888
TOTAL UNIT 12	887,374	38,899,686	5,301,712	63,874,303	(4,871,854)	59,002,448
COMMON						
FUEL OIL TANKS	96	11,189	3,507	14,792	(1,280)	13,512
ALL OTHER TANKS	9,538	186,199	45,822	241,558	(48,000)	193,558
SITE DEMOLITION	19,857	508,924	194,610	723,391	-	723,391
WATER INTAKE	648	62,305	14,130	77,083	(11,504)	65,579
ASH PIT OVERFLOW STRUCTURE	3,077	8,757	516	12,350	-	12,350
BUILDINGS	220,560	1,079,516	178,448	1,478,523	(12,200)	1,466,323
SITE PIPING	810	59,400	42,750	102,960	(40,900)	62,060
OIL WATER SEPARATORS	144	14,852	4,929	19,926	-	19,926
COAL CONVEYORS	186,271	2,286,856	681,051	3,154,178	(696,819)	2,457,360
SEEDING & GRADING	-	521,086	-	521,086	-	521,086
NON-CCR POND CLOSURE	-	38,860,526	-	38,860,526	-	38,860,526
NUCLEAR DEVICE DISPOSAL	-	9,641	-	9,641	-	9,641
SWMU CONTAMINATION	-	1,159,065	-	1,159,065	-	1,159,065
EARTHWORK	914,288	87,480	49,950	1,051,718	-	1,051,718
GENERAL REQUIREMENTS	565,451	1,239,650	318,462	2,123,564	-	2,123,564
OVERHEAD (15%)				1,316,811	-	1,316,811
PROFIT ON SUBCONTRACTS (10%)				4,077,162	-	4,077,162
SALES TAX (3%)				57,622	-	57,622
BOND				307,795	-	307,795
COMMON SUBTOTAL				55,309,750	(810,703)	54,499,047
PROJECT INDIRECTS (5%)				2,765,487	-	2,765,487
CONTINGENCY (20%)				11,061,950	-	11,061,950
TOTAL COMMON	1,920,739	46,095,446	1,534,174	69,137,187	(810,703)	68,326,484
TOTAL MICHIGAN CITY PLANT	3,119,707	98,074,896	8,109,140	153,742,359	(8,146,398)	145,595,961
TOTAL PROJECT COST				153,742,359	(8,146,398)	145,595,961

TABLE A-2
NORTHERN INDIANA PUBLIC SERVICE COMPANY
R M SCHAFFER
SUMMARY OF ESTIMATED DECOMMISSIONING COST AS OF 2024

COMPONENT (1)	MATERIAL COST (2)	LABOR AND OTHER COST (3)	EQUIPMENT COST (4)	TOTAL DECOMMISSIONING COST (5)	SCRAP VALUE (6)	NET DECOMMISSIONING COST (7)
UNIT 14						
BUILDINGS	766,737	2,568,401	1,266,411	4,601,549	(787,130)	3,814,419
STACKS	206,363	1,255,368	268,983	1,730,714	(25,480)	1,705,234
COOLING TOWER	305,543	417,037	128,623	851,202	(6,252)	844,950
FLY ASH SILO	36,226	431,572	124,774	592,571	(31,176)	561,395
BOILERS	30,140	2,283,532	313,783	2,627,454	(1,200,262)	1,427,192
ELECTROSTATIC PRECIPITATOR	27,189	2,432,726	118,721	2,578,637	(224,432)	2,354,205
STEAM TURBINE	54,559	855,420	94,196	1,004,175	(958,215)	45,959
GENERATOR STEP-UP TRANSFORMERS	6,520	128,738	15,130	150,387	(401,932)	(251,545)
ELECTRICAL	33	212,569	977	213,579	(709)	212,871
ASBESTOS AND LEAD ABATEMENT	-	5,179,769	-	5,179,769	-	5,179,769
GENERAL REQUIREMENTS	139,020	327,540	97,529	564,089	-	564,089
OVERHEAD (15%)				1,756,237	-	1,756,237
PROFIT ON SUBCONTRACTS (10%)				838,588	-	838,588
SALES TAX (3%)				47,170	-	47,170
BOND				149,551	-	149,551
UNIT 14 SUBTOTAL				22,885,674	(3,635,589)	19,250,085
PROJECT INDIRECTS (5%)				1,144,284	-	1,144,284
CONTINGENCY (20%)				4,577,135	-	4,577,135
TOTAL UNIT 14	1,572,330	16,092,671	2,429,127	28,607,092	(3,635,589)	24,971,503
UNIT 15						
BUILDINGS	790,023	2,646,404	1,304,873	4,741,300	(811,036)	3,930,264
STACKS	212,631	1,293,494	277,152	1,783,277	(26,254)	1,757,023
COOLING TOWER	314,822	429,702	132,529	877,054	(6,442)	870,612
FLY ASH SILO	37,326	444,679	128,563	610,568	(32,123)	578,445
BOILERS	31,055	2,352,883	323,313	2,707,251	(1,236,715)	1,470,536
ELECTROSTATIC PRECIPITATOR	28,015	2,506,609	122,327	2,656,951	(231,248)	2,425,703
STEAM TURBINE	56,215	881,400	97,056	1,034,672	(987,317)	47,355
GENERATOR STEP-UP TRANSFORMERS	6,718	132,648	15,589	154,955	(414,139)	(259,185)
ELECTRICAL	34	219,024	1,007	220,066	(730)	219,336
ASBESTOS AND LEAD ABATEMENT	-	5,337,081	-	5,337,081	-	5,337,081
GENERAL REQUIREMENTS	143,242	337,487	100,491	581,221	-	581,221
OVERHEAD (15%)				1,809,574	-	1,809,574
PROFIT ON SUBCONTRACTS (10%)				864,056	-	864,056
SALES TAX (3%)				48,602	-	48,602
BOND				154,093	-	154,093
UNIT 15 SUBTOTAL				23,580,720	(3,746,003)	19,834,717
PROJECT INDIRECTS (5%)				1,179,036	-	1,179,036
CONTINGENCY (20%)				4,716,144	-	4,716,144
TOTAL UNIT 15	1,620,082	16,581,412	2,502,900	29,475,900	(3,746,003)	25,729,897

TABLE A-2 CONTINUED
NORTHERN INDIANA PUBLIC SERVICE COMPANY
R M SCHAFFER
SUMMARY OF ESTIMATED DECOMMISSIONING COST AS OF 2024

COMPONENT (1)	MATERIAL COST (2)	LABOR AND OTHER COST (3)	EQUIPMENT COST (4)	TOTAL DECOMMISSIONING COST (5)	SCRAP VALUE (6)	NET DECOMMISSIONING COST (7)
UNIT 17						
BUILDINGS	601,321	2,014,292	993,195	3,608,808	(617,314)	2,991,493
STACKS	161,842	984,534	210,952	1,357,329	(19,983)	1,337,346
COOLING TOWER	239,625	327,065	100,874	667,563	(4,903)	662,660
FLY ASH SILO	28,410	338,464	97,855	464,730	(24,450)	440,279
BOILERS	23,637	1,790,881	246,087	2,060,605	(941,317)	1,119,289
ELECTROSTATIC PRECIPITATOR	21,323	1,907,888	93,108	2,022,320	(176,013)	1,846,307
STEAM TURBINE	42,788	670,871	73,874	787,533	(751,489)	36,044
GENERATOR STEP-UP TRANSFORMERS	5,113	100,964	11,865	117,943	(315,219)	(197,277)
ELECTRICAL	26	166,709	767	167,502	(556)	166,946
ASBESTOS AND LEAD ABATEMENT	-	4,062,282	-	4,062,282	-	4,062,282
GENERAL REQUIREMENTS	109,028	256,876	76,488	442,392	-	442,392
OVERHEAD (15%)				1,377,345	-	1,377,345
PROFIT ON SUBCONTRACTS (10%)				657,671	-	657,671
SALES TAX (3%)				36,993	-	36,993
BOND				117,287	-	117,287
UNIT 17 SUBTOTAL				17,948,301	(2,851,244)	15,097,057
PROJECT INDIRECTS (5%)				897,415	-	897,415
CONTINGENCY (20%)				3,589,660	-	3,589,660
TOTAL UNIT 17	1,233,114	12,620,827	1,905,065	22,435,377	(2,851,244)	19,584,133
UNIT 18						
BUILDINGS	601,321	2,014,292	993,195	3,608,808	(617,314)	2,991,493
STACKS	161,842	984,534	210,952	1,357,329	(19,983)	1,337,346
COOLING TOWER	239,625	327,065	100,874	667,563	(4,903)	662,660
FLY ASH SILO	28,410	338,464	97,855	464,730	(24,450)	440,279
BOILERS	23,637	1,790,881	246,087	2,060,605	(941,317)	1,119,289
ELECTROSTATIC PRECIPITATOR	21,323	1,907,888	93,108	2,022,320	(176,013)	1,846,307
STEAM TURBINE	42,788	670,871	73,874	787,533	(751,489)	36,044
GENERATOR STEP-UP TRANSFORMERS	5,113	100,964	11,865	117,943	(315,219)	(197,277)
ELECTRICAL	26	166,709	767	167,502	(556)	166,946
ASBESTOS AND LEAD ABATEMENT	-	4,062,282	-	4,062,282	-	4,062,282
GENERAL REQUIREMENTS	109,028	256,876	76,488	442,392	-	442,392
OVERHEAD (15%)				1,377,345	-	1,377,345
PROFIT ON SUBCONTRACTS (10%)				657,671	-	657,671
SALES TAX (3%)				36,993	-	36,993
BOND				117,287	-	117,287
UNIT 18 SUBTOTAL				17,948,301	(2,851,244)	15,097,057
PROJECT INDIRECTS				897,415	-	897,415
CONTINGENCY				3,589,660	-	3,589,660
TOTAL UNIT 18	1,233,114	12,620,827	1,905,065	22,435,377	(2,851,244)	19,584,133

TABLE A-2 CONTINUED
NORTHERN INDIANA PUBLIC SERVICE COMPANY
R M SCHAFFER
SUMMARY OF ESTIMATED DECOMMISSIONING COST AS OF 2024

COMPONENT (1)	MATERIAL COST (2)	LABOR AND OTHER COST (3)	EQUIPMENT COST (4)	TOTAL DECOMMISSIONING COST (5)	SCRAP VALUE (6)	NET DECOMMISSIONING COST (7)
UNITS 16A AND 16B						
STACK AND SILENCER DUCT	12,462	104,010	23,145	139,616	-	139,616
COOLING TOWER	5,958	53,913	28,681	88,552	(24,993)	63,559
GAS TURBINE AND GENERATOR	18,207	771,410	141,750	931,367	(6,300)	925,067
GENERATOR STEP-UP TRANSFORMERS	969	68,966	1,050	70,985	(45,600)	25,385
ELECTRICAL	204	143,892	2,466	146,562	-	146,562
GENERAL REQUIREMENTS	16,306	38,417	11,439	66,162	-	66,162
OVERHEAD (15%)				184,042	-	184,042
PROFIT ON SUBCONTRACTS (10%)				21,630	-	21,630
SALES TAX (3%)				1,623	-	1,623
BOND				17,541	-	17,541
UNITS 16A AND 16B SUBTOTAL				1,668,080	(76,893)	1,591,187
PROJECT INDIRECTS (5%)				83,404	-	83,404
CONTINGENCY (20%)				333,616	-	333,616
TOTAL UNITS 16A AND 16B	54,106	1,180,608	208,531	2,085,101	(76,893)	2,008,208
COMMON						
FUEL OIL TANKS	81,583	495,876	115,764	693,223	(30,026)	663,197
ALL OTHER TANKS	25,402	899,058	257,098	1,181,559	(123,085)	1,058,473
SITE DEMOLITION	25,096	994,557	341,168	1,360,821	-	1,360,821
WATER INTAKE	124,572	187,305	55,560	367,437	(8,800)	358,637
BUILDINGS	70,700	668,192	245,823	984,715	24,480	1,009,195
COAL CONVEYORS	235,032	3,828,223	1,216,045	5,279,300	(867,617)	4,411,683
SEEDING AND GRADING	-	2,126,880	-	2,126,880	-	2,126,880
DEEP WELL CLOSURE	-	46,000	-	46,000	-	46,000
NUCLEAR DEVICE DISPOSAL	-	85,000	-	85,000	-	85,000
FUEL LINE REMOVAL	-	882,000	-	882,000	-	882,000
UNIVERSAL WASTE DISPOSAL	-	1,431,000	-	1,431,000	-	1,431,000
CCR POND CLOSURE	-	72,995,717	-	72,995,717	-	72,995,717
NON-CCR POND CLOSURE	-	1,919,060	-	1,919,060	-	1,919,060
POST CLOSURE CCR	-	14,891,831	-	14,891,831	-	14,891,831
EARTHWORK	17,816,643	18,429,626	949,386	37,195,656	-	37,195,656
GENERAL REQUIREMENTS	744,874	1,754,964	522,564	3,022,402	-	3,022,402
OVERHEAD (15%)				4,928,907	-	4,928,907
PROFIT ON SUBCONTRACTS (10%)				11,160,322	-	11,160,322
SALES TAX (3%)				573,717	-	573,717
BOND				801,297	-	801,297
COMMON SUBTOTAL				161,926,844	(1,005,048)	160,921,796
PROJECT INDIRECTS (5%)				8,096,342	-	8,096,342
CONTINGENCY (20%)				32,385,369	-	32,385,369
TOTAL COMMON	19,123,902	121,635,290	3,703,409	202,408,555	(1,005,048)	201,403,507
TOTAL R M SCHAFFER PLANT	24,836,648	180,731,634	12,654,097	307,447,401	(14,166,020)	293,281,381
TOTAL PROJECT COST				307,447,401	(14,166,020)	293,281,381

TABLE A-3
NORTHERN INDIANA PUBLIC SERVICE COMPANY
NORWAY
SUMMARY OF ESTIMATED DECOMMISSIONING COST AS OF 2024

COMPONENT (1)	MATERIAL COST (2)	LABOR AND OTHER COST (3)	EQUIPMENT COST (4)	TOTAL DECOMMISSIONING COST (5)	SCRAP VALUE (6)	NET DECOMMISSIONING COST (7)
DEMOLISH, REMOVE PAVEMENT & CURB	-	58,912	48,440	107,352	-	107,352
BUILDING DEMOLITION	-	1,094,080	899,600	1,993,680	(291,739)	1,701,941
ROUGH GRADING SITE	-	3,545	4,193	7,737	-	7,737
SEEDING	1,378	29,182	25,990	56,549	-	56,549
NORWAY SUBTOTAL	1,378	1,185,718	978,222	2,165,318	(291,739)	1,873,579
INDIRECT COSTS (6.5%)				140,746	-	140,746
CONTINGENCY (30%)				691,819	-	691,819
OVERHEAD AND PROFIT (15%)				449,683	-	449,683
ASBESTOS REMOVAL				91,715	-	91,715
UNIVERSAL WASTE DISPOSAL				1,216	-	1,216
TRANSFORMER OIL DISPOSAL				3,315	-	3,315
TRANSFORMER PAD AND SOIL REMOVAL				332	-	332
TOTAL PROJECT COST				3,544,143	(291,739)	3,252,404

TABLE A-4
NORTHERN INDIANA PUBLIC SERVICE COMPANY
OAKDALE
SUMMARY OF ESTIMATED DECOMMISSIONING COST AS OF 2024

COMPONENT (1)	MATERIAL COST (2)	LABOR AND OTHER COST (3)	EQUIPMENT COST (4)	TOTAL DECOMMISSIONING COST (5)	SCRAP VALUE (6)	NET DECOMMISSIONING COST (7)
DEMOLISH, REMOVE PAVEMENT AND CURB	-	42,080	34,600	76,680	-	76,680
BUILDING DEMOLITION	-	740,608	608,960	1,349,568	(353,311)	996,257
ROUGH GRADING SITE	-	3,545	4,193	7,737	-	7,737
SEEDING	3,032	64,200	57,177	124,408	-	124,408
OAKDALE SUBTOTAL	3,032	850,432	704,930	1,558,393	(353,311)	1,205,082
INDIRECT COSTS (6.5%)				101,296	-	101,296
CONTINGENCY (30%)				497,907	-	497,907
OVERHEAD AND PROFIT (15%)				323,639	-	323,639
ASBESTOS REMOVAL				129,285	-	129,285
UNIVERSAL WASTE DISPOSAL				12,155	-	12,155
TRANSFORMER OIL DISPOSAL				3,315	-	3,315
TOTAL PROJECT COST				2,625,990	(353,311)	2,272,679

TABLE A-5
NORTHERN INDIANA PUBLIC SERVICE COMPANY
SUGAR CREEK
SUMMARY OF ESTIMATED DECOMMISSIONING COST AS OF 2024

COMPONENT	MATERIAL COST	LABOR AND OTHER COST	EQUIPMENT COST	TOTAL DECOMMISSIONING COST	SCRAP VALUE	NET DECOMMISSIONING COST
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2-ON-1						
COOLING TOWER	368,825	82,901	-	451,726	-	451,726
STEAM TURBINE	273,800	68,239	-	342,039	-	342,039
HEAT RECOVERY STEAM GENERATOR	25,369	1,696,909	294,710	2,016,989	(1,272,449)	744,540
CONDENSATE TANKS	4,416	38,623	9,237	52,276	(7,040)	45,236
COMBUSTION TURBINE AND GENERATOR	210,109	1,010,635	66,075	1,286,819	(502,128)	784,691
STEAM TURBINE AND GENERATOR	9,792	1,150,981	248,843	1,409,616	(408,662)	1,000,954
AMMONIA STORAGE ISLAND	6,354	38,307	10,684	55,345	(1,048)	54,297
HYDROGEN STORAGE ISLAND	4,242	45,020	4,471	53,732	(6,335)	47,397
GENERATOR STEP-UP TRANSFORMERS	17,265	292,178	38,681	348,124	(118,250)	229,874
ELECTRICAL	-	350,000	-	350,000	-	350,000
STANDBY GENERATOR	2,034	73,530	4,937	80,501	(31,010)	49,491
GENERAL REQUIREMENTS	242,213	424,376	174,465	841,053	-	841,053
OVERHEAD (15%)				952,528	-	952,528
PROFIT ON SUBCONTRACTS (10%)				93,803	-	93,803
SALES TAX (3%)				34,933	-	34,933
BOND				53,170	-	53,170
2-ON-1 SUBTOTAL				8,422,654	(2,346,922)	6,075,732
PROJECT INDIRECTS (5%)				421,133	-	421,133
CONTINGENCY (20%)				1,263,398	-	1,263,398
TOTAL 2-ON-1	1,164,419	5,271,699	852,102	10,107,185	(2,346,922)	7,760,263
COMMON						
SITE DEMOLITION	8,218	150,739	54,862	213,818	-	213,818
WATER INTAKE	-	50,000	-	50,000	-	50,000
SETTLING PONDS	261,376	205,658	82,090	549,125	-	549,125
OIL WATER SEPARATORS	2,985	52,283	17,301	72,569	(110)	72,459
CONCRETE VAULTS AND MANHOLES	44,844	134,986	24,067	203,897	-	203,897
ALL OTHER TANKS	6,675	269,965	68,330	344,971	(75,709)	269,261
BUILDINGS	11,463	558,946	195,281	765,690	(6,692)	758,998
GAS YARD	3,546	36,502	5,664	45,712	(690)	45,022
FUEL GAS SYSTEM	3,561	41,476	7,914	52,951	(3,259)	49,692
SEEDING AND GRADING	8,700	130,500	-	139,200	-	139,200
COOLING TOWER	-	745,512	253,112	998,624	-	998,624
DEEP WELL CLOSURE	-	75,000	-	75,000	-	75,000
EARTHWORK	56,800	314,993	275,287	647,080	-	647,080
GENERAL REQUIREMENTS	156,235	273,736	112,535	542,507	-	542,507
OVERHEAD (15%)				626,852	-	626,852
PROFIT ON SUBCONTRACTS (10%)				52,213	-	52,213
SALES TAX (3%)				16,932	-	16,932
BOND				34,296	-	34,296
COMMON SUBTOTAL				5,431,437	(86,461)	5,344,977
PROJECT INDIRECTS (5%)				271,572	-	271,572
CONTINGENCY (20%)				814,716	-	814,716
TOTAL COMMON	564,403	3,040,298	1,096,443	6,517,725	(86,461)	6,431,264
TOTAL SUGAR CREEK PLANT	1,728,822	8,311,998	1,948,545	16,624,910	(2,433,383)	14,191,527
TOTAL PROJECT COST				16,624,910	(2,433,383)	14,191,527

TABLE A-6
NORTHERN INDIANA PUBLIC SERVICE COMPANY
CAVALRY SOLAR
SUMMARY OF ESTIMATED DECOMMISSIONING COST AS OF 2024

COMPONENT (1)	MATERIAL COST (2)	LABOR AND OTHER COST (3)	EQUIPMENT COST (4)	TOTAL DECOMMISSIONING COST (5)	SCRAP VALUE (6)	NET DECOMMISSIONING COST (7)
ELECTRICAL AND WIRING	12,041	1,367,054	259,894	1,638,989	(1,338,568)	300,421
PANEL SUPPORTS AND RACKING	-	5,155,869	814,273	5,970,142	(1,548,022)	4,422,121
SITE DEMOLITION	-	782,557	235,079	1,017,636	(54,050)	963,586
SEEDING AND GRADING	-	3,927,000	-	3,927,000	-	3,927,000
SITE RESTORATION	36,977	192,042	-	229,019	-	229,019
SOLAR PANEL REMOVAL	919,755	5,807,904	164,647	6,892,306	(170,325)	6,721,981
BATTERY STORAGE	13,066	451,980	87,548	552,593	(643,965)	(91,372)
GENERAL REQUIREMENTS	275,688	565,920	-	841,608	-	841,608
OVERHEAD (15%)				2,403,304	-	2,403,304
PROFIT ON SUBCONTRACTS (10%)				504,727	-	504,727
SALES TAX (3%)				37,726	-	37,726
CAVALRY SUBTOTAL	1,257,526	18,250,327	1,561,441	24,015,050	(3,754,929)	20,260,121
BOND				143,833	-	143,833
PROJECT INDIRECTS (5%)				1,207,944	-	1,207,944
CONTINGENCY (20%)				4,831,777	-	4,831,777
TOTAL PROJECT COST				30,198,604	(3,754,929)	26,443,674

APPENDIX B – AERIAL SITE VIEWS

NORTHERN INDIANA PUBLIC SERVICE COMPANY
MICHIGAN CITY
SITE AERIAL



NORTHERN INDIANA PUBLIC SERVICE COMPANY
R M SCHAFFER
SITE AERIAL



NORTHERN INDIANA PUBLIC SERVICE COMPANY
NORWAY
SITE AERIAL



NORTHERN INDIANA PUBLIC SERVICE COMPANY
OAKDALE
SITE AERIAL



NORTHERN INDIANA PUBLIC SERVICE COMPANY
SUGAR CREEK
SITE AERIAL



NORTHERN INDIANA PUBLIC SERVICE COMPANY
CAVALRY SOLAR
SITE AERIAL





Prepared for:
Northern Indiana Public Service Company

