FILED October 25, 2023 INDIANA UTILITY REGULATORY COMMISSION

Northern Indiana Public Service Company LLC

Cause No. 45967

## Petitioner's Exhibit No. 19-S1 Page 1 of 79

Workpaper DEPR 1-S1 Page [.1]

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

This pro forma adjusts the twelve months ended December 31, 2022, gas depreciation expenses for gas plant assets to reflect normalization adjustment(s), forecasted changes for the twelve months ending December 31, 2023, and June 30, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

| Line |  |               |                   |                |
|------|--|---------------|-------------------|----------------|
| No.  | Description  | Adjustment    | <br>Amount        | Page Reference |
|      | Α  | В             | С                 | D              |
| 1    | Actual Expense - December 31, 2022   |               | \$<br>73,963,938  | [.3]           |
| 2    | Normalization adjustment to Increase / (Decrease) expense to reclassify depreciation expense related to 44988 & 45621 regulatory asset amortization expense - AMTZ 5 | DEPR 1-22     | (485,698)         | [.3]           |
| 3    | Normalized expense for the twelve months ended December 31, 2022   |               | \$<br>73,478,240  |                |
| 4    | Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2023   | DEPR 1-23     | <br>6,505,694     | -              |
| 5    | Forecasted expense for the twelve months ending December 31, 2023  |               | \$<br>79,983,934  | [.2]           |
| 6    | Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending June 30, 2024   | DEPR 1-24-S1  | <br>8,477,661     |                |
| 7    | Forecasted expense for the twelve months ending June 30, 2024  |               | \$<br>88,461,595  | [.2]           |
| 8    | Pro Forma adjustment to Increase/(Decrease) depreciation expense for Ratemaking to reflect the implementation of the new depreciation accrual rates                  | DEPR 1-24R-S1 | 21,302,561        |                |
| 9    | Ratemaking expense for the twelve months ending June 30, 2024  |               | \$<br>109,764,157 | [.2]           |

Northern Indiana Public Service Company LLC Gas Plant Depreciation Expense Summary December 31, 2022, 2023 and 2024 Workpaper DEPR 1-S1 Page [.2]

|          |                        |               |           |                 |           |     |              |           |      |             |      | Increase due  |      |
|----------|------------------------|---------------|-----------|-----------------|-----------|-----|--------------|-----------|------|-------------|------|---------------|------|
| Line No. | Description            | 2022 Actuals  |           | 2023 Forecasted | _         | 202 | 4 Forecasted | _         | 2024 | Ratemaking  |      | to New Rates  |      |
|          | A                      | В             | _         | С               | _         |     | D            | -         |      | E           |      | F = E - D     | _    |
| 1        | Gas Asset Depreciation | \$ 73,963,938 | [.1] [.3] | \$ 79,983,934   | [.1] [.4] | \$  | 88,461,595   | [.1] [.5] | \$   | 109,764,157 | [.6] | \$ 21,302,561 | [.1] |

Northern Indiana Public Service Company LLC Gas Plant Depreciation Expense Account 4300000 - Power Plant, TDSIC and FMCA Twelve Months Ended December 31, 2022

|      |         |          |           |                                   | 2022 Actuals |                 |           |              |              |   |                 |           |              |              |              |              |       |                      |
|------|---------|----------|-----------|-----------------------------------|--------------|-----------------|-----------|--------------|--------------|---|-----------------|-----------|--------------|--------------|--------------|--------------|-------|----------------------|
| Line |         |          |           |                                   |              |                 |           |              |              |   |                 |           |              |              |              |              |       | Ionths Ended         |
| No.  | Segment | Account  | Activity  | Description                       | 01/31/22     | 02/28/22        | 03/31/22  | 04/30/22     | 05/31/22     | 06/30/22                                | 07/31/22        | 08/31/22  | 09/30/22     | 10/31/22     | 11/30/22     | 12/31/22     |       | per 31, 2022         |
|      | Α       | в        |           | C                                 | D            | E               | F         | G            | н            | 1 I I I I I I I I I I I I I I I I I I I | J               | ĸ         | L            | M            | N            | 0            | P = D | through O            |
| 1    | G       | 40300000 | All Other | Gas Asset Depreciation            | \$ 5,829,683 | \$ 5,837,474 \$ | 5,883,503 | \$ 5,901,947 | \$ 5,919,407 | \$ 5,930,594                            | \$ 5,952,096 \$ | 5,964,707 | \$ 6,033,800 | \$ 6,049,354 | \$ 6,104,716 | \$ 6,111,105 | \$    | 71,518,386           |
| 2    | G       | 40300000 | 26406     | TDSIC Tracker                     | 175,330      | 119,141         | 127,790   | 66,920       | 36,291       | 19,735                                  | 71,702          | 75,273    | 14,099       | 21,177       | 38,967       | 167,264      |       | 933,688              |
| 3    | G       | 40300000 | 26405     | FMCA Tracker                      | 199,757      | 168,015         | 136,321   | 455,033      | 285,968      | 154,802                                 | 123,235         | 124,125   | (79,020)     | (27,639)     | (11,384)     | (17,348)     |       | 1,511,865            |
| 4    |         |          |           | Depreciation Expense - Gas Assets | \$ 6,204,769 | \$ 6,124,630 \$ | 6,147,614 | \$ 6,423,899 | \$ 6,241,667 | \$ 6,105,131                            | \$ 6,147,033 \$ | 6,164,104 | \$ 5,968,879 | \$ 6,042,892 | \$ 6,132,299 | \$ 6,261,021 | \$    | 73,963,938 [.1] [.2] |

| Line<br>No. | Seament | Account  |               | Description                                | 1  | /31/2022    | 2/28/2022 | 3/31/2022      | 4/30/2022   | 5/31/2022  | 6/30/2022       | 7/31/2022     | 8/31/2022      | 9/30/2022     | 10/31/2022  | 11/30/2022     | 12/31/2022 |       | Months Ended<br>nber 31, 2022 |
|-------------|---------|----------|---------------|--|----|-------------|-----------|----------------|-------------|------------|-----------------|---------------|----------------|---------------|-------------|----------------|------------|-------|-------------------------------|
|             | A       | В        |               | С  |    | D           | E         | F              | G           | н          | 1               | J             | к              | L             | м           | N              | 0          | P = [ | D through O                   |
| 5           | G       | 40300000 | AMR18         | TDSIC Regulatory Asset- Depreciation       | \$ | (26,231)    | (26,231)  | (26,231)       | (26,231)    | (26,231)   | (26,231)        | (26,231)      | (26,231)       | (26,231)      | (26,231)    | (26,231)       | (26,231)   | \$    | (314,778)                     |
| 6           | G       | 40300000 | AMR22         | TDSIC Regulatory Asset- Depreciation       | \$ | -           | -         | -              | -           | -          | -               | -             | -              | (16,851)      | (16,851)    | (48,867)       | (27,523)   | \$    | (110,092)                     |
| 7           | G       | 40300000 | AMR22         | FMCA Regulatory Asset- Depreciation        | \$ | -           | -         | -              | -           | -          | -               | -             | -              | (15,207)      | (15,207)    | (15,207)       | (15,207)   | \$    | (60,828)                      |
| 8           |         |          | Removal of Ca | use No. 44988 &45621- Tracker Amortization | \$ | (26,231) \$ | (26,231)  | \$ (26,231) \$ | (26,231) \$ | 6 (26,231) | <b>(26,231)</b> | 5 (26,231) \$ | \$ (26,231) \$ | 5 (58,290) \$ | \$ (58,290) | \$ (90,306) \$ | 68,962)    | \$    | (485,698) [.1]                |

### Workpaper DEPR 1-S1 Page [.3]

Calculation of 2023 Depreciation Expense - 2023 Original Cost Gross Plant at 2022 Depreciation Rates Twelve Months Ending December 31, 2023 Workpaper DEPR 1-S1 Page [.4]

| Line<br>No. | FERC<br>Account | ACCOUNT   | ACCRUAL<br>RATE<br>2022 |    | DEC. 31, 2023<br>ORIGINAL<br>COST | 2022 ANNUAL<br>ACCRUAL \$<br>@<br>2022 RATES |
|-------------|-----------------|---|-------------------------|----|-----------------------------------|--|
|             | Α               | В   | С                       |    | D                                 | E = C X D                                    |
| 1           |                 | DEPRECIABLE PLANT                                     |                         |    |                                   |  |
| 2           |                 | UNDERGROUND STORAGE PLANT                             |                         |    |                                   |  |
| 3           | 350.20          | LEASEHOLDS  | 0.32%                   | \$ | 377,042 \$                        |  |
| 4           | 350.40          | RIGHTS OF WAY   | 5.52%                   |    | 187,343                           | 10,341                                       |
| 5           | 351.10          | WELL STRUCTURES                                       | 1.80%                   |    | 18,849                            | 339  |
| 6           | 351.20          | COMPRESSOR STATION STRUCTURES                         | 3.26%                   |    | 402,897                           | 13,134                                       |
| 7           | 351.30          | MEASURING AND REGULATING STATION STRUCTURES           | 0.40%                   |    | 108,989                           | 436  |
| 8           | 351.40          | OTHER STRUCTURES                                      | 3.24%                   |    | 6,392,614                         | 207,121                                      |
| 9           | 352.00          | WELLS   | 1.07%                   |    | 22,815,019                        | 244,121                                      |
| 10          | 352.30          | NONRECOVERABLE NATURAL GAS                            | 1.30%                   |    | 5,414,970                         | 70,395                                       |
| 11          | 353.00          | LINES   | 3.15%                   |    | 25,379,144                        | 799,443                                      |
| 12          | 354.00          | COMPRESSOR STATION EQUIPMENT                          | 3.14%                   |    | 3,623,125                         | 113,766                                      |
| 13          | 355.00          | MEASURING AND REGULATING STATION EQUIPMENT            | 3.58%                   |    | 3,534,546                         | 126,537                                      |
| 14          | 356.00          |   | 3.20%                   |    | 12,961,509                        | 414,768                                      |
| 15          | 357.00          | OTHER EQUIPMENT                                       | 0.65%                   |    | 1,014,216                         | 6,592  |
| 16          |                 | TOTAL UNDERGROUND STORAGE PLANT                       |                         | \$ | 82,230,263 \$                     | 2,008,200                                    |
| 17          |                 | OTHER STORAGE PLANT                                   |                         |    |                                   |  |
| 18          | 361.00          | STRUCTURES AND IMPROVEMENTS                           | 2.09%                   | \$ | 10.321.899 \$                     | 215.728                                      |
| 19          | 362.10          | GAS HOLDERS   | 0.46%                   | Ŷ  | 18,160,971                        | 83,540                                       |
| 20          | 363.00          | PURIFICATION EQUIPMENT                                | 2.23%                   |    | 2,088,231                         | 46,568                                       |
| 21          | 363.10          | LIQUEFACTION EQUIPMENT                                | 1.50%                   |    | 8,531,493                         | 127,972                                      |
| 22          | 363.20          | VAPORIZING EQUIPMENT                                  | 0.49%                   |    | 5,268,987                         | 25.818                                       |
| 23          | 363.30          | COMPRESSOR EQUIPMENT                                  | 4.75%                   |    | 3,066,103                         | 145,640                                      |
| 24          | 363.40          | MEASURING AND REGULATING EQUIPMENT                    | 3.40%                   |    | 1,730,865                         | 58,849                                       |
| 25          | 363.50          | OTHER EQUIPMENT                                       | 3.98%                   |    | 3,199,735                         | 127,349                                      |
| 26          |                 | TOTAL OTHER STORAGE PLANT                             |                         | \$ | 52,368,284 \$                     |  |
| 07          |                 |   |                         |    |                                   |  |
| 27          |                 | TRANSMISSION PLANT                                    | 4 0004                  |    | 17 500 510                        | 005 100                                      |
| 28          | 365.20          |   | 1.68%                   |    | 17,583,518                        | 295,403                                      |
| 29          | 366.20          | MEASURING AND REGULATING STATION STRUCTURES           | 1.76%                   |    | 9,232,082                         | 162,485                                      |
| 30          | 366.30          | OTHER STRUCTURES                                      | 1.98%                   |    | 1,857,555                         | 36,780                                       |
| 31          | 367.00          |   | 1.34%                   |    | 618,743,535                       | 8,291,163                                    |
| 32          | 369.00          | MEASURING AND REGULATING STATION EQUIPMENT            | 2.29%                   |    | 234,902,222                       | 5,379,261                                    |
| 33<br>34    | 371.00          | OTHER EQUIPMENT<br>TOTAL TRANSMISSION PLANT           | 3.35%                   | *  | 39,256<br>882.358.168 \$          | 1,315  |
| 34          |                 | TOTAL TRANSMISSION PLANT                              |                         | \$ | 882,358,168 \$                    | 14,166,407                                   |
| 35          |                 | DISTRIBUTION PLANT                                    |                         |    |                                   |  |
| 36          | 374.20          | LAND RIGHTS   | 1.33%                   | \$ | 3,328,277 \$                      | 44,266                                       |
| 37          | 375.00          | STRUCTURES AND IMPROVEMENTS                           | 1.34%                   |    | 11,875,343                        | 159,130                                      |
| 38          | 376.10          | MAINS - STEEL   | 1.54%                   |    | 361,097,056                       | 5,560,895                                    |
| 39          | 376.20          | MAINS - PLASTIC                                       | 1.46%                   |    | 1,025,465,893                     | 14,971,802                                   |
| 40          | 378.00          | MEASURING AND REGULATING STATION EQUIPMENT - GENERAL  | 2.17%                   |    | 73,926,435                        | 1,604,204                                    |
| 41          | 380.10          | SERVICES - STEEL                                      | 4.08%                   |    | 68,743,020                        | 2,804,715                                    |
| 42          | 380.20          | SERVICES - PLASTIC                                    | 2.85%                   |    | 805,601,688                       | 22,959,648                                   |
| 43          | 381.00          | METERS  | 3.69%                   |    | 181,050,063                       | 6,680,747                                    |
| 44          | 382.00          | METER INSTALLATIONS                                   | 1.19%                   |    | 210,888,550                       | 2,509,574                                    |
| 45          | 383.00          | HOUSE REGULATORS                                      | 1.40%                   |    | 129,916,596                       | 1,818,832                                    |
| 46          | 384.00          | HOUSE REGULATOR INSTALLATIONS                         | 0.65%                   |    | 3,553,075                         | 23,095                                       |
| 47          | 385.00          | INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT | 1.63%                   |    | 69,845,364                        | 1,138,479                                    |
| 48          | 386.00          | OTHER PROPERTY ON CUSTOMER PREMISES                   | 1.79%                   |    | 37,474                            | 671  |
| 49          |                 | TOTAL DISTRIBUTION PLANT                              |                         | \$ | 2,945,328,834 \$                  | 60,276,058                                   |

Calculation of 2023 Depreciation Expense - 2023 Original Cost Gross Plant at 2022 Depreciation Rates Twelve Months Ending December 31, 2023 Workpaper DEPR 1-S1 Page [.4]

| Line FERC<br>No. Account |        | ACCOUNT                            | ACCRUAL<br>RATE<br>2022 |    | EC. 31, 2023<br>ORIGINAL<br>COST | 2022 ANNUAL<br>ACCRUAL \$<br>@<br>2022 RATES |
|--------------------------|--------|------------------------------------|-------------------------|----|----------------------------------|--|
|                          | A      | В                                  | C                       |    | D                                | E = C X D                                    |
|                          |        |                                    |                         |    |                                  |  |
| 50                       |        | GENERAL PLANT                      |                         |    |                                  |  |
| 51                       | 389.20 | LAND RIGHTS                        | 1.99%                   | \$ | 2,166,283 \$                     | 43,109                                       |
| 52                       | 390.00 | STRUCTURES AND IMPROVEMENTS        |                         |    |                                  |  |
| 53                       |        | GAS OPERATIONS CENTER              | 3.83%                   |    | -                                | -  |
| 54                       |        | SOUTH BEND OPERATIONS HEADQUARTERS | 4.25%                   |    | -                                | -  |
| 55                       |        | CENTRAL GAS METER SHOP             | 8.80%                   |    | -                                | -  |
| 56                       |        | PERU OPERATIONS HEADQUARTERS       | 12.07%                  |    |                                  | -  |
| 57                       |        | FORT WAYNE OPERATIONS HEADQUARTERS | 5.83%                   |    | _                                | _  |
|                          |        |                                    |                         |    |                                  |  |
| 58                       |        | OTHER MISCELLANEOUS STRUCTURES     | 2.29%                   | _  |                                  | -  |
| 59                       |        | TOTAL STRUCTURES AND IMPROVEMENTS  | 4.84%                   | \$ | 27,718,248 \$                    | 1,340,556                                    |
| 60                       | 391.10 | OFFICE FURNITURE AND EQUIPMENT     |                         |    |                                  |  |
| 61                       |        | AMORTIZED                          | 5.00%                   |    | 979,259                          | 48,963                                       |
| 62                       |        |                                    |                         |    | ,                                | -,   |
| 63                       | 391.20 | COMPUTER EQUIPMENT                 |                         |    |                                  |  |
| 64                       | 001.20 | AMORTIZED                          | 14.29%                  |    | 808,167                          | 115,487                                      |
| 65                       |        | TOTAL ACCOUNT 391                  | 14.2978                 | *  |                                  |  |
| 60                       |        | TOTAL ACCOUNT 391                  |                         | \$ | 1,787,426 \$                     | 164,450                                      |
| 66                       |        | TRANSPORTATION EQUIPMENT           |                         |    |                                  |  |
| 67                       | 392.10 | AUTOS                              | 0.00%                   |    | -                                | -  |
| 68                       | 392.20 | TRAILERS                           | 0.00%                   |    | -                                | -  |
| 69                       | 392.30 | TRUCKS < 13,000 #                  | 0.00%                   |    | -                                | -  |
| 70                       | 392.40 | TRUCKS > 13,000 #                  | 0.00%                   |    | 229,771                          | _  |
| 70                       | 552.40 |                                    | 0.00%                   | \$ | 229,771 \$                       |  |
| / 1                      |        | TOTAL TRANSPORTATION EQUIPMENT     | 0.00 /8                 | φ  | 225,111 q                        |  |
| 72                       | 393.00 | STORES EQUIPMENT                   |                         |    |                                  |  |
| 73                       |        | AMORTIZED                          | 3.33%                   |    | 120,013                          | 3,996  |
| 74                       | 394.00 | TOOLS, SHOP AND GARAGE EQUIPMENT   |                         |    |                                  |  |
| 75                       |        | AMORTIZED                          | 4.00%                   |    | 18,843,756                       | 753,750                                      |
| 76                       | 395.00 | LABORATORY EQUIPMENT               |                         |    |                                  |  |
|                          | 355.00 |                                    | E 0001                  |    | 4 000 570                        | 01.800                                       |
| 77                       |        | AMORTIZED                          | 5.00%                   |    | 1,836,573                        | 91,829                                       |
| 78                       | 396.00 | POWER OPERATED EQUIPMENT           | 0.00%                   |    | 869,210                          | -  |
| 79                       | 397.00 | COMMUNICATION EQUIPMENT            |                         |    |                                  |  |
| 80                       | 001.00 | AMORTIZED                          | 6.67%                   |    | 4,298,395                        | 286,703                                      |
| 81                       | 398.00 | MISCELLANEOUS EQUIPMENT            |                         |    |                                  |  |
| 82                       |        | AMORTIZED                          | 5.00%                   |    | 348,226                          | 17,411                                       |
| 83                       |        | TOTAL GENERAL PLANT                |                         | \$ | 58,217,902 \$                    | 2,701,804                                    |
| 84                       |        | TOTAL DEPRECIABLE PLANT            |                         | \$ | 4,020,503,451 \$                 | 79,983,934 [.2                               |
| 0-1                      |        |                                    |                         | ¥  | .,σ±0,000,401 ψ                  | 10,000,004                                   |

Calculation of 2024 Depreciation Expense - 2024 Original Cost Gross Plant at 2022 Depreciation Rates Twelve Months Ending June 30, 2024 Workpaper DEPR 1-S1 Page [.5]

| Line | FERC    |   | ANNUAL<br>ACCRUAL<br>RATE |    | June 30, 2024<br>ORIGINAL |    | 2022 ANNUAL<br>ACCRUAL \$<br>@ |
|------|---------|---|---------------------------|----|---------------------------|----|--------------------------------|
| No.  | Account | ACCOUNT   | 2022                      |    | COST                      |    | 2022 RATES                     |
|      | Α       | В   | С                         |    | D                         |    | E = C X D                      |
| 1    |         | DEPRECIABLE PLANT                                     |                           |    |                           |    |                                |
| 2    |         | UNDERGROUND STORAGE PLANT                             |                           |    |                           |    |                                |
| 3    | 350.20  | LEASEHOLDS  | 0.32%                     | \$ | 377,042                   | \$ | 1,207                          |
| 4    | 350.40  | RIGHTS OF WAY   | 5.52%                     |    | 187,343                   |    | 10,341                         |
| 5    | 351.10  | WELL STRUCTURES                                       | 1.80%                     |    | 18,849                    |    | 339                            |
| 6    | 351.20  | COMPRESSOR STATION STRUCTURES                         | 3.26%                     |    | 402,897                   |    | 13,134                         |
| 7    | 351.30  | MEASURING AND REGULATING STATION STRUCTURES           | 0.40%                     |    | 108,989                   |    | 436                            |
| 8    | 351.40  | OTHER STRUCTURES                                      | 3.24%                     |    | 6,392,614                 |    | 207,121                        |
| 9    | 352.00  | WELLS   | 1.07%                     |    | 25,842,065                |    | 276,510                        |
| 10   | 352.30  | NONRECOVERABLE NATURAL GAS                            | 1.30%                     |    | 5,414,970                 |    | 70,395                         |
| 11   | 353.00  | LINES   | 3.15%                     |    | 28,622,990                |    | 901,624                        |
| 12   | 354.00  | COMPRESSOR STATION EQUIPMENT                          | 3.14%                     |    | 4,232,234                 |    | 132,892                        |
| 13   | 355.00  | MEASURING AND REGULATING STATION EQUIPMENT            | 3.58%                     |    | 3,534,546                 |    | 126,537                        |
| 14   | 356.00  | PURIFICATION EQUIPMENT                                | 3.20%                     |    | 13,672,556                |    | 437,522                        |
| 15   | 357.00  | OTHER EQUIPMENT                                       | 0.65%                     |    | 1,014,216                 |    | 6,592                          |
| 16   |         | TOTAL UNDERGROUND STORAGE PLANT                       |                           | \$ | 89,821,310                | \$ | 2,184,650                      |
| 17   |         | OTHER STORAGE PLANT                                   |                           |    |                           |    |                                |
| 18   | 361.00  | STRUCTURES AND IMPROVEMENTS                           | 2.09%                     | \$ | 10,321,899                | \$ | 215,728                        |
| 19   | 362.10  | GAS HOLDERS   | 0.46%                     | Ψ  | 18,160,971                | Ψ  | 83,540                         |
| 20   | 363.00  | PURIFICATION EQUIPMENT                                | 2.23%                     |    | 2.088.231                 |    | 46,568                         |
| 20   | 363.10  |   | 1.50%                     |    | 8,531,493                 |    | 127,972                        |
| 22   | 363.20  | VAPORIZING EQUIPMENT                                  | 0.49%                     |    | 5,268,987                 |    | 25,818                         |
| 23   | 363.30  | COMPRESSOR EQUIPMENT                                  | 4.75%                     |    | 3,066,103                 |    | 145,640                        |
| 23   | 363.40  | MEASURING AND REGULATING EQUIPMENT                    | 3.40%                     |    | 1,730,865                 |    | 58,849                         |
| 24   | 363.40  | OTHER EQUIPMENT                                       | 3.98%                     |    | 3.199.735                 |    | 127.349                        |
| 26   | 505.50  | TOTAL OTHER STORAGE PLANT                             | 3.3070                    | \$ | 52,368,284                | \$ | 831,465                        |
| 27   |         | TRANSMISSION PLANT                                    |                           |    |                           |    |                                |
|      | 205 20  | LAND RIGHTS   | 4 000/                    | ¢  | 40.070.000                | ¢  | 240.027                        |
| 28   | 365.20  |   | 1.68%                     | \$ | 18,978,368                | Ф  | 318,837                        |
| 29   | 366.20  | MEASURING AND REGULATING STATION STRUCTURES           | 1.76%                     |    | 9,964,437                 |    | 175,374                        |
| 30   | 366.30  | OTHER STRUCTURES                                      | 1.98%                     |    | 2,004,909                 |    | 39,697                         |
| 31   | 367.00  | MAINS   | 1.34%                     |    | 938,586,128               |    | 12,577,054                     |
| 32   | 369.00  | MEASURING AND REGULATING STATION EQUIPMENT            | 2.29%                     |    | 318,175,544               |    | 7,286,220                      |
| 33   | 371.00  | OTHER EQUIPMENT                                       | 3.35%                     | -  | 42,370                    |    | 1,419                          |
| 34   |         | TOTAL TRANSMISSION PLANT                              |                           | \$ | 1,287,751,756             | \$ | 20,398,601                     |
| 35   | 074.05  | DISTRIBUTION PLANT                                    | 4.0004                    | •  | 0.440                     | •  |                                |
| 36   | 374.20  | LAND RIGHTS   | 1.33%                     | \$ | 3,443,720                 | \$ | 45,801                         |
| 37   | 375.00  | STRUCTURES AND IMPROVEMENTS                           | 1.34%                     |    | 12,287,247                |    | 164,649                        |
| 38   | 376.10  | MAINS - STEEL   | 1.54%                     |    | 373,548,328               |    | 5,752,644                      |
| 39   | 376.20  | MAINS - PLASTIC                                       | 1.46%                     |    | 1,063,542,694             |    | 15,527,723                     |
| 40   | 378.00  | MEASURING AND REGULATING STATION EQUIPMENT - GENERAL  | 2.17%                     |    | 76,490,620                |    | 1,659,846                      |
| 41   | 380.10  | SERVICES - STEEL                                      | 4.08%                     |    | 71,127,415                |    | 2,901,999                      |
| 42   | 380.20  | SERVICES - PLASTIC                                    | 2.85%                     |    | 833,544,489               |    | 23,756,018                     |
| 43   | 381.00  | METERS  | 3.69%                     |    | 184,628,792               |    | 6,812,802                      |
| 44   | 382.00  | METER INSTALLATIONS                                   | 1.19%                     |    | 216,631,304               |    | 2,577,913                      |
| 45   | 383.00  | HOUSE REGULATORS                                      | 1.40%                     |    | 134,422,835               |    | 1,881,920                      |
| 46   | 384.00  | HOUSE REGULATOR INSTALLATIONS                         | 0.65%                     |    | 3,676,316                 |    | 23,896                         |
| 47   | 385.00  | INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT | 1.63%                     |    | 72,267,994                |    | 1,177,968                      |
| 48   | 386.00  | OTHER PROPERTY ON CUSTOMER PREMISES                   | 1.79%                     | _  | 38,774                    |    | 694                            |
| 49   |         | TOTAL DISTRIBUTION PLANT                              |                           | \$ | 3,045,650,527             | \$ | 62,283,874                     |

## Petitioner's Exhibit No. 19-S1 Page 7 of 79

Northern Indiana Public Service Company LLC

Calculation of 2024 Depreciation Expense - 2024 Original Cost Gross Plant at 2022 Depreciation Rates Twelve Months Ending June 30, 2024 Workpaper DEPR 1-S1 Page [.5]

| Line<br>No. | FERC<br>Account | ACCOUNT                            | ANNUAL<br>ACCRUAL<br>RATE<br>2022 | J  | une 30, 2024<br>ORIGINAL<br>COST | 2022 ANNUAL<br>ACCRUAL \$<br>@<br>2022 RATES |
|-------------|-----------------|------------------------------------|-----------------------------------|----|----------------------------------|--|
|             | Α               | В                                  | C                                 |    | D                                | E = C X D                                    |
| 50          |                 | GENERAL PLANT                      |                                   |    |                                  |  |
| 51          | 389.20          | LAND RIGHTS                        | 1.99%                             | \$ | 2,166,283                        | 43,109                                       |
|             |                 |                                    |                                   |    |                                  |  |
| 52          | 390.00          | STRUCTURES AND IMPROVEMENTS        |                                   |    |                                  |  |
| 53          |                 | GAS OPERATIONS CENTER              | 3.83%                             |    | -                                | -  |
| 54          |                 | SOUTH BEND OPERATIONS HEADQUARTERS | 4.25%                             |    | -                                | -  |
| 55          |                 | CENTRAL GAS METER SHOP             | 8.80%                             |    | -                                | -  |
| 56          |                 | PERU OPERATIONS HEADQUARTERS       | 12.07%                            |    | -                                | -  |
| 57          |                 | FORT WAYNE OPERATIONS HEADQUARTERS | 5.83%                             |    | -                                | -  |
| 58          |                 | OTHER MISCELLANEOUS STRUCTURES     | 2.29%                             |    | -                                | -  |
| 59          |                 | TOTAL STRUCTURES AND IMPROVEMENTS  | 4.84%                             | \$ | 27,780,266                       | 5 1,343,555                                  |
| 60          | 391.10          | OFFICE FURNITURE AND EQUIPMENT     |                                   |    |                                  |  |
| 61          |                 | AMORTIZED                          | 5.00%                             |    | 979,259                          | 48,963                                       |
| 62          |                 | AMORTHEED                          | 0.0070                            |    | 010,200                          | 40,000                                       |
| 63          | 391.20          | COMPUTER EQUIPMENT                 |                                   |    |                                  |  |
| 64          | 391.20          | AMORTIZED                          | 14.29%                            |    | 804,674                          | 114,988                                      |
| 65          |                 | TOTAL ACCOUNT 391                  | 14.29%                            | \$ | 1,783,933                        |  |
| 60          |                 | TOTAL ACCOUNT 391                  |                                   | ð  | 1,763,933                        | 163,951                                      |
| 66          |                 | TRANSPORTATION EQUIPMENT           |                                   |    |                                  |  |
| 67          | 392.10          | AUTOS                              | 0.00%                             |    | -                                | -  |
| 68          | 392.20          | TRAILERS                           | 0.00%                             |    | -                                | -  |
| 69          | 392.30          | TRUCKS < 13,000 #                  | 0.00%                             |    | -                                | -  |
| 70          | 392.40          | TRUCKS > 13,000 #                  | 0.00%                             |    | 229,771                          | -  |
| 71          |                 | TOTAL TRANSPORTATION EQUIPMENT     | 0.00%                             | \$ | 229,771                          | ; -  |
| 72          | 393.00          | STORES EQUIPMENT                   |                                   |    |                                  |  |
| 73          | 555.00          | AMORTIZED                          | 3.33%                             |    | 120,013                          | 3,996  |
| 75          |                 | AWORTZED                           | 5.55 /6                           |    | 120,013                          | 5,990  |
| 74          | 394.00          | TOOLS, SHOP AND GARAGE EQUIPMENT   |                                   |    |                                  |  |
| 75          |                 | AMORTIZED                          | 4.00%                             |    | 17,800,567                       | 712,023                                      |
| 76          | 395.00          | LABORATORY EQUIPMENT               |                                   |    |                                  |  |
| 77          |                 | AMORTIZED                          | 5.00%                             |    | 1,781,042                        | 89,052                                       |
|             |                 | AMORTIZED                          | 0.0070                            |    | 1,701,042                        | 00,002                                       |
| 78          | 396.00          | POWER OPERATED EQUIPMENT           | 0.00%                             |    | 869,210                          | -  |
| 79          | 397.00          | COMMUNICATION EQUIPMENT            |                                   |    |                                  |  |
| 80          | 557.00          | AMORTIZED                          | 6.67%                             |    | 5,854,692                        | 390,508                                      |
| 00          |                 | AMORTIZED                          | 0.01 /0                           |    | 0,004,002                        | 000,000                                      |
| 81          | 398.00          | MISCELLANEOUS EQUIPMENT            |                                   |    |                                  |  |
| 82          |                 | AMORTIZED                          | 5.00%                             |    | 336,212                          | 16,811                                       |
| 83          |                 | TOTAL GENERAL PLANT                |                                   | \$ | 58,721,989                       | 2,763,005                                    |
|             |                 |                                    |                                   |    | , ,                              |  |
| 84          |                 | TOTAL DEPRECIABLE PLANT            |                                   | \$ | 4,534,313,866                    | 88,461,595 [.2]                              |

Calculation of 2024 Depreciation Expense - 2024 Original Cost Gross Plant at 2024 Depreciation Rates Twelve Months Ending June 30, 2024 Workpaper DEPR 1-S1 Page [.6]

| Line | FERC    |   | ANNUAL<br>ACCRUAL<br>RATE |    | June 30, 2024<br>ORIGINAL |    | 2024 ANNUAL<br>ACCRUAL \$<br>@ |
|------|---------|---|---------------------------|----|---------------------------|----|--------------------------------|
| No.  | Account | ACCOUNT   | 2024                      |    | COST                      |    | 2024 RATES                     |
|      | Α       | В   | С                         |    | D                         |    | E = C X D                      |
| 1    |         | DEPRECIABLE PLANT                                     |                           |    |                           |    |                                |
| 2    |         | UNDERGROUND STORAGE PLANT                             |                           |    |                           |    |                                |
| 3    | 350.20  | LEASEHOLDS  | 0.00%                     | \$ | 377,042                   | \$ | -                              |
| 4    | 350.40  | RIGHTS OF WAY   | 2.35%                     |    | 187,343                   |    | 4,397                          |
| 5    | 351.10  | WELL STRUCTURES                                       | 0.96%                     |    | 18,849                    |    | 181                            |
| 6    | 351.20  | COMPRESSOR STATION STRUCTURES                         | 1.82%                     |    | 402,897                   |    | 7,324                          |
| 7    | 351.30  | MEASURING AND REGULATING STATION STRUCTURES           | 0.00%                     |    | 108,989                   |    | -                              |
| 8    | 351.40  | OTHER STRUCTURES                                      | 3.58%                     |    | 6,392,614                 |    | 229,031                        |
| 9    | 352.00  | WELLS   | 3.33%                     |    | 25,842,065                |    | 859,804                        |
| 10   | 352.30  | NONRECOVERABLE NATURAL GAS                            | 0.43%                     |    | 5,414,970                 |    | 23,193                         |
| 11   | 353.00  | LINES   | 3.44%                     |    | 28,622,990                |    | 983,552                        |
| 12   | 354.00  | COMPRESSOR STATION EQUIPMENT                          | 2.77%                     |    | 4,232,234                 |    | 117,344                        |
| 13   | 355.00  | MEASURING AND REGULATING STATION EQUIPMENT            | 2.73%                     |    | 3,534,546                 |    | 96,607                         |
| 14   | 356.00  | PURIFICATION EQUIPMENT                                | 2.26%                     |    | 13,672,556                |    | 309,341                        |
| 15   | 357.00  | OTHER EQUIPMENT                                       | 0.10%                     |    | 1,014,216                 |    | 1,022                          |
| 16   |         | TOTAL UNDERGROUND STORAGE PLANT                       |                           | \$ | 89,821,310                | \$ | 2,631,796                      |
| 17   |         | OTHER STORAGE PLANT                                   |                           |    |                           |    |                                |
| 18   | 361.00  | STRUCTURES AND IMPROVEMENTS                           | 3.08%                     | \$ | 10,321,899                | \$ | 317,401                        |
| 19   | 362.10  | GAS HOLDERS   | 0.82%                     | •  | 18,160,971                | •  | 148,491                        |
| 20   | 363.00  | PURIFICATION EQUIPMENT                                | 5.32%                     |    | 2,088,231                 |    | 111,192                        |
| 21   | 363.10  | LIQUEFACTION EQUIPMENT                                | 3.24%                     |    | 8,531,493                 |    | 276,275                        |
| 22   | 363.20  | VAPORIZING EQUIPMENT                                  | 2.01%                     |    | 5,268,987                 |    | 105,785                        |
| 23   | 363.30  | COMPRESSOR EQUIPMENT                                  | 5.84%                     |    | 3,066,103                 |    | 179,155                        |
| 24   | 363.40  | MEASURING AND REGULATING EQUIPMENT                    | 5.45%                     |    | 1.730.865                 |    | 94,404                         |
| 25   | 363.50  | OTHER EQUIPMENT                                       | 7.52%                     |    | 3,199,735                 |    | 240,776                        |
| 26   |         | TOTAL OTHER STORAGE PLANT                             |                           | \$ | 52,368,284                | \$ | 1,473,479                      |
| 27   |         | TRANSMISSION PLANT                                    |                           |    |                           |    |                                |
| 28   | 365.20  | LAND RIGHTS   | 1.55%                     | \$ | 18,978,368                |    | 294,001                        |
| 29   | 366.20  | MEASURING AND REGULATING STATION STRUCTURES           | 1.72%                     |    | 9,964,437                 |    | 171,769                        |
| 30   | 366.30  | OTHER STRUCTURES                                      | 1.97%                     |    | 2.004.909                 |    | 39,408                         |
| 31   | 367.00  | MAINS   | 1.38%                     |    | 938,586,128               |    | 12,973,912                     |
| 32   | 369.00  | MEASURING AND REGULATING STATION EQUIPMENT            | 2.24%                     |    | 318,175,544               |    | 7,126,548                      |
| 33   | 371.00  | OTHER EQUIPMENT                                       | 0.00%                     |    | 42,370                    |    | -                              |
| 34   |         | TOTAL TRANSMISSION PLANT                              |                           | \$ | 1,287,751,756             | \$ | 20,605,638                     |
| 35   |         | DISTRIBUTION PLANT                                    |                           |    |                           |    |                                |
| 36   | 374.20  | LAND RIGHTS   | 1.33%                     | \$ | 3.443.720                 | \$ | 45.727                         |
| 37   | 375.00  | STRUCTURES AND IMPROVEMENTS                           | 1.69%                     | Ŷ  | 12,287,247                | Ŷ  | 207,147                        |
| 38   | 376.10  | MAINS - STEEL   | 1.43%                     |    | 373.548.328               |    | 5.345.957                      |
| 39   | 376.20  | MAINS - PLASTIC                                       | 1.40%                     |    | 1,063,542,694             |    | 14,864,406                     |
| 40   | 378.00  | MEASURING AND REGULATING STATION EQUIPMENT - GENERAL  | 2.22%                     |    | 76,490,620                |    | 1,696,812                      |
| 41   | 380.10  | SERVICES - STEEL                                      | 4.83%                     |    | 71,127,415                |    | 3,434,145                      |
| 42   | 380.20  | SERVICES - PLASTIC                                    | 3.20%                     |    | 833,544,489               |    | 26,677,207                     |
| 43   | 381.00  | METERS  | 8.31%                     |    | 184,628,792               |    | 15,347,315                     |
| 44   | 382.00  | METER INSTALLATIONS                                   | 5.06%                     |    | 216,631,304               |    | 10,968,142                     |
| 45   | 383.00  | HOUSE REGULATORS                                      | 1.56%                     |    | 134,422,835               |    | 2,095,044                      |
| 46   | 384.00  | HOUSE REGULATOR INSTALLATIONS                         | 0.63%                     |    | 3,676,316                 |    | 23,102                         |
| 47   | 385.00  | INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT | 1.71%                     |    | 72,267,994                |    | 1,238,846                      |
| 48   | 386.00  | OTHER PROPERTY ON CUSTOMER PREMISES                   | 0.94%                     |    | 38,774                    |    | 365                            |
| 49   | 000.00  | TOTAL DISTRIBUTION PLANT                              | 0.0470                    | \$ | 3,045,650,527             | \$ | 81,944,213                     |
|      |         |   |                           | Ψ  | 0,0.0,000,021             | Ψ. | 0.,077,210                     |

## Petitioner's Exhibit No. 19-S1 Page 9 of 79

Northern Indiana Public Service Company LLC

Calculation of 2024 Depreciation Expense - 2024 Original Cost Gross Plant at 2024 Depreciation Rates Twelve Months Ending June 30, 2024 Workpaper DEPR 1-S1 Page [.6]

| Line<br>No. | FERC<br>Account | ACCOUNT   | ANNUAL<br>ACCRUAL<br>RATE<br>2024 | ſ        | une 30, 2024<br>ORIGINAL<br>COST | 2024 ANNUAL<br>ACCRUAL \$<br>@<br>2024 RATES |
|-------------|-----------------|---|-----------------------------------|----------|----------------------------------|--|
|             | Α               | В   | С                                 |          | D                                | E = C X D                                    |
| 50          |                 | GENERAL PLANT                                   |                                   |          |                                  |  |
| 51          | 389.20          | LAND RIGHTS                                     | 1.97%                             | \$       | 2,166,283                        | \$ 42,653                                    |
| 52          | 390.00          | STRUCTURES AND IMPROVEMENTS                     |                                   |          |                                  |  |
| 53          |                 | GAS OPERATIONS CENTER                           |                                   |          | -                                | -  |
| 54          |                 | SOUTH BEND OPERATIONS HEADQUARTERS              |                                   |          | -                                | -  |
| 55          |                 | CENTRAL GAS METER SHOP                          |                                   |          | -                                | -  |
| 56          |                 | PERU OPERATIONS HEADQUARTERS                    |                                   |          | -                                | -  |
| 57          |                 | FORT WAYNE OPERATIONS HEADQUARTERS              |                                   |          | -                                | -  |
| 58          |                 | OTHER MISCELLANEOUS STRUCTURES                  |                                   |          | -                                | -  |
| 59          |                 | TOTAL STRUCTURES AND IMPROVEMENTS               | 4.18%                             | \$       | 27,780,266                       | \$ 1,161,043                                 |
| 60          | 391.10          | OFFICE FURNITURE AND EQUIPMENT                  |                                   |          |                                  |  |
| 61          |                 | AMORTIZED                                       | 5.00%                             |          | 979,259                          | 48,961                                       |
| 62          |                 |   |                                   |          | ,                                | -,   |
| 63          | 391.20          | COMPUTER EQUIPMENT                              |                                   |          |                                  |  |
| 64          |                 | AMORTIZED                                       | 14.29%                            |          | 804,674                          | 114,953                                      |
| 65          |                 | TOTAL ACCOUNT 391                               | 1112070                           | \$       |                                  | \$ 163,914                                   |
|             |                 |   |                                   |          |                                  | · ,  |
| 66          |                 | TRANSPORTATION EQUIPMENT                        |                                   |          |                                  |  |
| 67          | 392.10          | AUTOS   |                                   |          | -                                | -  |
| 68          | 392.20          | TRAILERS  |                                   |          | -                                | -  |
| 69          | 392.30          | TRUCKS < 13,000 #                               |                                   |          | -                                | -  |
| 70          | 392.40          | TRUCKS > 13,000 #                               |                                   |          | 229,771                          | -  |
| 71          |                 | TOTAL TRANSPORTATION EQUIPMENT                  |                                   | \$       | 229,771                          | \$-  |
| 72          | 393.00          | STORES EQUIPMENT                                |                                   |          |                                  |  |
| 73          |                 | AMORTIZED                                       | 3.33%                             |          | 120,013                          | 3,995  |
| 74          | 394.00          | TOOLS, SHOP AND GARAGE EQUIPMENT                |                                   |          |                                  |  |
| 75          |                 | AMORTIZED                                       | 4.00%                             |          | 17,800,567                       | 712,046                                      |
| 76          | 395.00          | LABORATORY EQUIPMENT                            |                                   |          |                                  |  |
| 77          |                 | AMORTIZED                                       | 5.00%                             |          | 1,781,042                        | 89,090                                       |
| 78          | 396.00          | POWER OPERATED EQUIPMENT                        | 0.00%                             |          | 869,210                          | -  |
| 79          | 397.00          | COMMUNICATION EQUIPMENT                         |                                   |          |                                  |  |
| 80          |                 | AMORTIZED                                       | 6.67%                             |          | 5,854,692                        | 390,499                                      |
| 81          | 398.00          | MISCELLANEOUS EQUIPMENT                         |                                   |          |                                  |  |
| 82          |                 | AMORTIZED                                       | 5.00%                             |          | 336,212                          | 16,804                                       |
| 83          |                 | TOTAL GENERAL PLANT                             |                                   | \$       | 58,721,989                       | \$ 2,580,044                                 |
| 84          |                 | UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION |                                   |          |                                  | \$ 528,987                                   |
| 05          |                 | TOTAL DEPRECIABLE PLANT                         |                                   | <u> </u> | 4 524 242 000                    | \$ 109.764.157                               |
| 85          |                 | I UI AL DEFREGIADLE PLANT                       |                                   | \$       | 4,534,313,866                    | \$ 109,764,157                               |

## Petitioner's Exhibit No. 19-S1 Page 10 of 79

Workpaper DEPR 2-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro forma Adjustment to Depreciation and Amortization Expense Twelve Months Ending June 30, 2024

This pro forma adjusts the twelve months ended December 31, 2022, gas depreciation expenses for gas common depreciation to reflect normalization adjustment(s), forecasted changes for the twelve months ending December 31, 2023, and June 30, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

| Line<br>No. | Description  | Adjustment   | <br>Amount      | Page<br>Reference |
|-------------|--|--------------|-----------------|-------------------|
|             | Α  | В            | С               | D                 |
| 1           | Actual Expense - December 31, 2022   |              | \$<br>1,146,923 | [.3]              |
| 2           | Normalization adjustment N/A   |              | <br>-           |                   |
| 3           | Normalized expense for the twelve months ended December 31, 2022                                   |              | \$<br>1,146,923 |                   |
| 4           | Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2023 | DEPR 2-23    | <br>1,581,518   |                   |
| 5           | Forecasted expense for the twelve months ending December 31, 2023                                  |              | \$<br>2,728,442 | [.2]              |
| 6           | Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending June 30, 2024     | DEPR 2-24-S1 | <br>504,571     |                   |
| 7           | Forecasted expense for the twelve months ending June 30, 2024                                      |              | \$<br>3,233,013 | [.2]              |
| 8           | Pro Forma adjustment N/A   |              | <br>-           |                   |
| 9           | Ratemaking expense for the twelve months ending June 30, 2024                                      |              | \$<br>3,233,013 | [.2]              |

Northern Indiana Public Service Company LLC Gas Common Depreciation Expense Summary December 31, 2022, 2023 and 2024 Workpaper DEPR 2-S1 Page [.2]

| Line<br>No. |                        |    | 2022 Actuals |           |    | 2023 Forecasted |           |    | 24 Forecasted       |
|-------------|------------------------|----|--------------|-----------|----|-----------------|-----------|----|---------------------|
|             | А                      |    | В            |           |    | С               |           |    | D                   |
| 1           | Gas Asset Depreciation | \$ | 1,146,923    | [.1] [.3] | \$ | 2,728,442       | [.1] [.4] | \$ | 3,233,013 [.1] [.5] |

Workpaper DEPR 2-S1 Page [.3]

Northern Indiana Public Service Company LLC Gas Common Depreciation Expense Account 40300000 Twelve Months Ended December 31, 2022

|             |         |            |                                      |            |            |            |            |            | 2022 A     | ctuals     |            |            |            |            |            |  |
|-------------|---------|------------|--------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|
| Line<br>No. | Segment | Account    | Description                          | 1/31/2022  | 2/28/2022  | 3/31/2022  | 4/30/2022  | 5/31/2022  | 6/30/2022  | 7/31/2022  | 8/31/2022  | 9/30/2022  | 10/31/2022 | 11/30/2022 | 12/31/2022 | Twelve Months Ended<br>December 31, 2022 |
|             | Α       | в          | C                                    | D          | E          | F          | G          | н          |            | J          | ĸ          | L          | M          | N          | 0          | P = SUM (D:O)                            |
| 1           | С       | 40300000 C | ommon Asset Depreciation             | \$ 303,580 | \$ 304,390 | \$ 304,965 | \$ 305,076 | \$ 305,074 | \$ 305,198 | \$ 305,208 | \$ 305,289 | \$ 305,873 | \$ 305,947 | \$ 306,075 | \$ 306,617 | \$ 3,663,292                             |
| 2           |         |            | Depreciation Expense - Common Assets | \$ 303,580 | \$ 304,390 | \$ 304,965 | \$ 305,076 | \$ 305,074 | \$ 305,198 | \$ 305,208 | \$ 305,289 | \$ 305,873 | \$ 305,947 | \$ 306,075 | \$ 306,617 | \$ 3,663,292                             |
| 3           |         | G          | as Allocation %                      | 27.50%     | 31.68%     | 6 31.68%   | 31.68%     | 31.68%     | 31.68%     | 31.68%     | 31.62%     | 31.62%     | 31.62%     | 31.62%     | 31.62%     |  |
| 4           | G       |            | Gas Depreciation Expense             | \$ 83,485  | \$ 96,431  | \$ 96,613  | \$ 96,648  | \$ 96,647  | \$ 96,687  | \$ 96,690  | \$ 96,532  | \$ 96,717  | \$ 96,741  | \$ 96,781  | \$ 96,952  | \$ 1,146,923 [.1] [.2]                   |

Calculation of 2023 Common Electric Depreciation Expense at 2023 Depreciation Rates

Workpaper DEPR 2-S1 Page [.4]

Twelve Months Ending December 31, 2023

| Line | FERC    |                               | CURRENT<br>ANNUAL<br>ACCRUAL<br>RATE <sup>[1]</sup> | Gas Allocation of<br>Dec. 31, 2023<br>ORIGINAL |    | 2023 ANNUAL<br>ACCRUAL \$<br>@ |
|------|---------|-------------------------------|---|--|----|--------------------------------|
| No.  | Account | ACCOUNT                       |   | COST   | CL | JRRENT RATES                   |
|      | Α       | В                             | С   | D  |    | E = C X D                      |
| 1    |         | Total Common Plant            |   |  |    |                                |
| 2    | 30100   | Organization, Common          | 0.00%   | \$<br>40,109                                   | \$ | -                              |
| 3    | 38910   | Land, Common                  | 0.00%   | 692,888  |    | -                              |
| 4    | 38920   | Land Rights, Common           | 0.00%   | 33,152   |    | -                              |
| 5    | 38930   | Indiana Rights Of Way, Common | 0.00%   | 2,057,325                                      |    | -                              |
| 6    | 39000   | Structures & Improvement, Com | 2.10%   | 36,691,657                                     |    | 770,525                        |
| 7    | 39110   | Office Furniture & Equip, Com | 6.13%   | 1,770,004                                      |    | 108,501                        |
| 8    | 39120   | Computer Equipment, Common    | 33.86%  | 2,638,284                                      |    | 893,323                        |
| 9    | 39220   | Trns Eq - Trailers, Common    | 6.89%   | 245,803  |    | 16,936                         |
| 10   | 39240   | Trns Eq - Truck > 13000, Com  | 0.00%   | 31,715   |    | -                              |
| 11   | 39300   | Stores Equipment, Common      | 4.31%   | 841,122  |    | 36,252                         |
| 12   | 39400   | Tools, Shop, Garage Eq, Com   | 1.32%   | 2,765,516                                      |    | 36,505                         |
| 13   | 39500   | Laboratory Equipment, Common  | 5.87%   | 630,285  |    | 36,998                         |
| 14   | 39600   | Power Operated Equip, Common  | 0.00%   | 108,581  |    | -                              |
| 15   | 39610   | Pwr Opr Eqp RC2020, Common    | 0.00%   | 1,690,226                                      |    | -                              |
| 16   | 39700   | Communication Equip, Common   | 14.56%  | 679,447  |    | 98,927                         |
| 17   | 39710   | Communication Equip, Common   | 14.56%  | 1,244,699                                      |    | 181,228                        |
| 18   | 39720   | Microwave Equipment, Common   | 14.56%  | 3,571,066                                      |    | 519,947                        |
| 19   | 39800   | Com Miscellaneous Equip       | 2.92%   | 1,003,404                                      |    | 29,299                         |
| 20   |         | Total Common                  | Plant   | \$<br>56,735,282                               | \$ | 2,728,442 [.2]                 |

[1] Common plant annual accrual rates set forth in NIPSCO Electric General Rate Case in Cause No. 45772

## Calculation of 2024 Common Electric Depreciation Expense at 2023 Depreciation Rates

Workpaper DEPR 2-S1 Page [.5]

Twelve Months Ending June 30, 2024

| Line<br>No. | FERC<br>Account | ACCOUNT                       | CURRENT<br>ANNUAL<br>ACCRUAL<br>RATE <sup>[1]</sup> | (  | Gas Allocation of<br>30-Jun-24<br>ORIGINAL<br>COST |    | 2024 ANNUAL<br>ACCRUAL \$<br>@<br>URRENT RATES |
|-------------|-----------------|-------------------------------|---|----|--|----|--|
|             | Α               | В                             | C   |    | D  |    | E = C X D                                      |
| 1           |                 | Total Common Plant            |   |    |  |    |  |
| 2           | 30100           | Organization, Common          | 0.00%   | \$ | 40,109   | \$ | -  |
| 3           | 38910           | Land, Common                  | 0.00%   | ·  | 822,103  | -  | -  |
| 4           | 38920           | Land Rights, Common           | 0.00%   |    | 39,334   |    | -  |
| 5           | 38930           | Indiana Rights Of Way, Common | 0.00%   |    | 2,440,990  |    | -  |
| 6           | 39000           | Structures & Improvement, Com | 2.10%   |    | 43,534,194   |    | 914,218  |
| 7           | 39110           | Office Furniture & Equip, Com | 6.13%   |    | 2,100,088  |    | 128,735  |
| 8           | 39120           | Computer Equipment, Common    | 33.86%  |    | 3,130,291  |    | 1,059,916                                      |
| 9           | 39220           | Trns Eq - Trailers, Common    | 6.89%   |    | 291,642  |    | 20,094   |
| 10          | 39240           | Trns Eq - Truck > 13000, Com  | 0.00%   |    | 37,629   |    | -  |
| 11          | 39300           | Stores Equipment, Common      | 4.31%   |    | 997,981  |    | 43,013   |
| 12          | 39400           | Tools, Shop, Garage Eq, Com   | 1.32%   |    | 3,281,250  |    | 43,312   |
| 13          | 39500           | Laboratory Equipment, Common  | 5.87%   |    | 747,826  |    | 43,897   |
| 14          | 39600           | Power Operated Equip, Common  | 0.00%   |    | 128,829  |    | -  |
| 15          | 39601           | Power Operated Equip, Common  | 0.00%   |    | 2,005,355  |    | -  |
| 16          | 39700           | Communication Equip, Common   | 14.56%  |    | 776,969  |    | 113,127  |
| 17          | 39710           | Communication Equip, Common   | 14.56%  |    | 1,476,820  |    | 215,025  |
| 18          | 39720           | Microwave Equipment, Common   | 14.56%  |    | 4,237,026  |    | 616,911  |
| 19          | 39800           | Com Miscellaneous Equip       | 2.92%   |    | 1,190,526  |    | 34,763   |
| 20          |                 | Total Common                  | Plant   | \$ | 67,278,963   | \$ | 3,233,013 [.2                                  |

[1] Common plant annual accrual rates set forth in NIPSCO Electric General Rate Case in Cause No. 45772

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> Workpaper AMTZ 1-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro forma Adjustment to Depreciation and Amortization Expense Twelve Months Ending June 30, 2024

This pro forma adjusts the twelve months ended December 31, 2022, gas amortization expenses for gas plant assets to reflect normalization adjustment(s), forecasted changes for the twelve months ending December 31, 2023, and June 30, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

| Line |   |               |                 | Page      |
|------|---|---------------|-----------------|-----------|
| No.  | Description   | Adjustment    | <br>Amount      | Reference |
|      | Α   | В             | С               | D         |
| 1    | Actual Expense - December 31, 2022  |               | \$<br>2,389,175 | [.2]      |
| 2    | Normalization adjustment N/A  |               | <br>-           |           |
| 3    | Normalized expense for the twelve months ended December 31, 2022  |               | \$<br>2,389,175 |           |
| 4    | Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2023                  | AMTZ 1-23-S1  | <br>503,717     |           |
| 5    | Forecasted expense for the twelve months ending December 31, 2023   |               | \$<br>2,892,892 | [.3]      |
| 6    | Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending June 30, 2024                      | AMTZ 1-24-S1  | <br>346,389     |           |
| 7    | Forecasted expense for the twelve months ending June 30, 2024   |               | \$<br>3,239,281 | [.3]      |
| 8    | Pro Forma adjustment to Increase / (Decrease) amortization expense for Ratemaking to annualize amortization expense | AMTZ 1-24R-S1 | <br>118,537     | [.3]      |
| 9    | Ratemaking expense for the twelve months ending June 30, 2024   |               | \$<br>3,357,818 |           |

Northern Indiana Public Service Company LLC 2022 Gas Plant Amortization Expense Actuals Twelve Months Ended December 31, 2022 Workpaper AMTZ 1-S1 Page [.2]

| Line |          |                                | _  |          |          |          |      |            |    |          |    | 2022 A   | ctua | ls      |          |       |            |          |      |        |            |      | Twelve Months Ended |
|------|----------|--------------------------------|----|----------|----------|----------|------|------------|----|----------|----|----------|------|---------|----------|-------|------------|----------|------|--------|------------|------|---------------------|
| No.  | Account  | Description                    |    | )1/31/22 | 02/28/22 | 03/31    | 22   | 04/30/22   | 0  | 05/31/22 | 0  | 06/30/22 | 0    | 7/31/22 | 08/31/22 |       | 09/30/22   | 10/31/22 | 11/3 | 0/22   | 12/31/22   |      | Dec. 31, 2022       |
|      | Α        | В                              |    | С        | D        | E        |      | F          |    | G        |    | н        |      |         | J        |       | ĸ          | L        | N    |        | N          |      | O = C through N     |
| 1    | 40420000 | Underground Storage Rights     | \$ | 1,517    | \$1,5    | 17       | ,517 | \$ 1,517   | \$ | 1,517    | \$ | 1,517    | \$   | 1,517   | \$1,5    | 17 \$ | 1,577 \$   | 1,577    | \$   | 1,577  | \$ 1,57    | 7 \$ | 18,446              |
| 2    | 40430000 | Amortization Exp-Other         |    | 152,124  | 153,5    | 48 15    | ,919 | 152,965    |    | 157,707  |    | 178,053  |      | 164,166 | 167,1    | 39    | 256,059    | 162,321  | 1    | 68,974 | 245,274    | 4    | 2,111,249           |
| 3    | 40434000 | Amortization of Cloud          |    | 15,982   | 15,9     | 90 1     | ,990 | 15,990     |    | 15,990   |    | 15,990   |      | 15,990  | 15,9     | 90    | 15,990     | 15,990   |      | 19,677 | 19,79      | 7    | 199,362             |
| 4    | 40500000 | Amortization of Oth Plant      |    | 4,590    | 4,5      | 90       | ,590 | 4,590      | )  | 4,590    |    | 4,590    |      | 4,590   | 4,5      | 90    | 5,850      | 5,850    |      | 5,850  | 5,850      | 0    | 60,118              |
| 5    |          | TOTAL Gas Amortization Expense | \$ | 174,213  | 5 175,6  | 45 \$ 17 | ,016 | \$ 175,061 | \$ | 179,803  | \$ | 200,150  | \$   | 186,263 | \$ 189,2 | 35 \$ | 279,476 \$ | 185,738  | \$1  | 96,078 | \$ 272,498 | B \$ | 2,389,175 [.1]      |

Workpaper AMTZ 1-S1 Page [.3]

Northern Indiana Public Service Company LLC Rate Base - Gas Plant Account Amortization Expense December 31, 2023 and June 30, 2024

|      |         |                                       |       |            |            |            |            |            | 2023 Foreca | sted       |            |            |            |            |            |                   |
|------|---------|---------------------------------------|-------|------------|------------|------------|------------|------------|-------------|------------|------------|------------|------------|------------|------------|-------------------|
| Line | FERC    |                                       |       |            |            |            |            |            |             |            |            |            |            |            |            | Total 2023        |
| No.  | Accourt | t Account Description                 | 1/31/ | 2023       | 2/28/2023  | 3/31/2023  | 4/30/2023  | 5/31/2023  | 6/30/2023   | 7/31/2023  | 8/31/2023  | 9/30/2023  | 10/31/2023 | 11/30/2023 | 12/31/2023 | Amortization      |
|      | Α       | В                                     | 0     | 0          | D          | E          | F          | G          | н           | 1          | J          | к          | L          | М          | N          | O = C through N   |
| 1    | 303G    | GAS ASSET - INTANGIBLES               | \$    | 190,423 \$ | 198,175 \$ | 203,607 \$ | 206,807 \$ | 208,964 \$ | 214,032 \$  | 217,014 \$ | 221,115 \$ | 224,831 \$ | 233,488 \$ | 244,187 \$ | 263,895    | \$ 2,626,539      |
| 2    | 303.99G | GAS ASSET - CLOUD SOFTWARE            |       | 20,164     | 20,574     | 20,862     | 21,053     | 21,167     | 21,435      | 21,593     | 21,810     | 22,007     | 22,466     | 23,089     | 24,133     | 260,354           |
| 3    | 390.2G  | GAS ASSET - LEASEHOLDS                |       | 500        | 500        | 500        | 500        | 500        | 500         | 500        | 500        | 500        | 500        | 500        | 500        | 5,999             |
| 4    |         | TOTAL INTANGIBLE AMORTIZATION EXPENSE | \$    | 211,087 \$ | 219,250 \$ | 224,968 \$ | 228,360 \$ | 230,631 \$ | 235,967 \$  | 239,107 \$ | 243,425 \$ | 247,339 \$ | 256,454 \$ | 267,777 \$ | 288,528    | \$ 2,892,892 [.1] |

|         |         |                                       |                  |           |        |           |            |            | 2024 Fore |   |        |          |                           |
|---------|---------|---------------------------------------|------------------|-----------|--------|-----------|------------|------------|-----------|---|--------|----------|---------------------------|
| Line    | FERC    |                                       |                  |           |        |           |            |            |           | Total 2024  |        |          | ense based on             |
| No.     | Account | t Account Description                 | <br>1/31/2024    | 2/29/2024 | 3/31/2 | 024 4     | 4/30/2024  | 5/31/2024  | 6/30/2024 | Amortization  |        | 6/30     | 24 Gross Plant            |
|         |         |                                       |                  |           |        |           |            |            |           | I = C through H   |        |          |                           |
|         | A       | В                                     | С                | D         | E      |           | F          | G          | н         | 2023 I through I  | 1      |          | J = H                     |
| 5       | 303G    | GAS ASSET - INTANGIBLES               | \$<br>263,895 \$ | 263,895   | \$ 26  | 63,895 \$ | 263,570 \$ | 263,570 \$ | 263,570   | \$ 2,986,92   | 4      | \$       | 263,570                   |
| 6       | 303.99G | GAS ASSET - CLOUD SOFTWARE            | 24,133           | 24,133    |        | 15,748    | 15,748     | 15,748     | 15,748    | 246,35  | 8      |          | 15,748                    |
| 7       | 390.2G  | GAS ASSET - LEASEHOLDS                | <br>500          | 500       |        | 500       | 500        | 500        | 500       | 5,99  | 9      |          | 500                       |
| 8       |         | TOTAL INTANGIBLE AMORTIZATION EXPENSE | \$<br>288,528 \$ | 288,528   | \$ 28  | 80,142 \$ | 279,818 \$ | 279,818 \$ | 279,818   | \$ 3,239,28   | 1_[.1] | \$       | 279,818                   |
| 9<br>10 |         |                                       |                  |           |        |           |            |            |           | Total June 2024 Expense multiplied by 12 mont<br>Ratemaking Adjustment (Column J Line 9 - Column I Line |        | \$<br>\$ | 3,357,818<br>118,537 [.1] |

## Petitioner's Exhibit No. 19-S1 Page 18 of 79

Workpaper AMTZ 2-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro forma Adjustment to Depreciation and Amortization Expense Twelve Months Ending June 30, 2024

This pro forma adjusts the twelve months ended December 31, 2022, gas amortization expenses for gas common amortization to reflect normalization adjustment(s), forecasted changes for the twelve months ending June 30, 2023, and December 31, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

| Line |   |               |                  | Page      |
|------|---|---------------|------------------|-----------|
| No.  | Description   | Adjustment    | Amount           | Reference |
|      | A   | В             | <br>С            | D         |
| 1    | Actual Expense - December 31, 2022  |               | \$<br>7,850,053  | [.2]      |
| 2    | Normalization adjustment N/A  |               | <br>             |           |
| 3    | Normalized expense for the twelve months ended December 31, 2022  |               | \$<br>7,850,053  |           |
| 4    | Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2023                | AMTZ 2-23-S1  | <br>3,373,394    |           |
| 5    | Forecasted expense for the twelve months ending December 31, 2023   |               | \$<br>11,223,447 | [.3]      |
| 6    | Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending June 30, 2024                    | AMTZ 2-24-S1  | <br>2,307,834    |           |
| 7    | Forecasted expense for the twelve months ending June 30, 2024   |               | \$<br>13,531,281 | [.3]      |
| 8    | Pro Forma adjustment to Increase/(Decrease) amortization expense for Ratemaking to annualize amortization expense | AMTZ 2-24R-S1 | 1,712,553        | [.3]      |
| 9    | Ratemaking expense for the twelve months ending June 30, 2024   |               | \$<br>15,243,834 |           |

Northern Indiana Public Service Company LLC 2022 Gas Allocated Common Assets Amortization Twelve Months Ended December 31, 2022

Workpaper AMTZ 2-S1 Page [.2]

| Line |          |                                   |    |         |    |         |    |         |    |         |    |         |    | 2022 Ad  | ctua | als     |    |         |    |         |    |         |    |         |    |         | Ти | elve Months Ended |
|------|----------|-----------------------------------|----|---------|----|---------|----|---------|----|---------|----|---------|----|----------|------|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|-------------------|
| No.  | Account  | Description                       | 0  | 1/31/22 | 0  | 2/28/22 | 0  | 3/31/22 | 0  | 4/30/22 | 05 | 5/31/22 | 0  | 06/30/22 | 0    | 7/31/22 | 08 | 8/31/22 | 0  | 9/30/22 | 1  | 0/31/22 | 11 | /30/22  | 1  | 2/31/22 |    | Dec. 31, 2022     |
|      | Α        | В                                 |    | С       |    | D       |    | E       |    | F       |    | G       |    | н        |      | 1       |    | J       |    | ĸ       |    | L       |    | Μ       |    | N       |    | O = C through N   |
| 1    | 40400000 | COMMON ASSET - INTANGIBLES        | \$ | 314,544 | \$ | 372,147 | \$ | 384,682 | \$ | 379,907 | \$ | 425,266 | \$ | 370,841  | \$   | 424,550 | \$ | 516,851 | \$ | 555,944 | \$ | 435,632 | \$ | 435,005 | \$ | 447,759 | \$ | 5,063,128         |
| 2    | 40410000 | COMMON ASSET - GL SOFTWARE        |    | 108,861 |    | 113,999 |    | 113,999 |    | 113,999 |    | 113,999 |    | 113,999  |      | 113,999 |    | 114,099 |    | 114,099 |    | 114,100 |    | 114,100 |    | 114,100 |    | 1,363,351         |
| 3    | 40434000 | COMMON ASSET - CLOUD SOFTWARE     |    | 101,061 |    | 119,372 |    | 117,999 |    | 118,943 |    | 117,826 |    | 118,635  |      | 117,919 |    | 126,178 |    | 118,183 |    | 118,126 |    | 118,190 |    | 131,139 |    | 1,423,573         |
| 4    | 40500000 | COMMON ASSET - LEASEHOLDS         |    |         |    |         |    |         |    |         |    |         |    |          |      | -       |    | -       |    | -       |    | -       |    | -       |    | -       |    |                   |
| 5    |          | TOTAL COMMON AMORTIZATION EXPENSE | \$ | 524,467 | \$ | 605,518 | \$ | 616,679 | \$ | 612,850 | \$ | 657,091 | \$ | 603,475  | \$   | 656,468 | \$ | 757,129 | \$ | 788,227 | \$ | 667,858 | \$ | 667,295 | \$ | 692,997 | \$ | 7,850,053 [.      |

## Petitioner's Exhibit No. 19-S1 Page 20 of 79

# Northern Indiana Public Service Company LLC Rate Base - Gas Allocated Common Account Amortization Expense December 31, 2023 and June 30, 2024

Workpaper AMTZ 2-S1 Page [.3]

|             |   |    |                                  |                               |                                     |                                  |                                  |                                  | 2023 Forecasted                  |                               |                                  |                                  |                                  |                               |  |
|-------------|---|----|----------------------------------|-------------------------------|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-------------------------------|----------------------------------|----------------------------------|----------------------------------|-------------------------------|--|
| Line<br>No  | FERC Account Description A B  | 1/ | 31/2023<br>C                     | 2/28/2023<br>D                | 3/31/2023<br>E                      | 4/30/2023<br>F                   | 5/31/2023<br>G                   | 6/30/2023<br>H                   | 7/31/2023                        | 8/31/2023<br>J                | 9/30/2023<br>K                   | 10/31/2023<br>L                  | 11/30/2023<br>M                  | 12/31/2023<br>N               | Total 2023 Common<br>Amortization<br>O = C through N |
| 1<br>2<br>3 | 303 COMMON ASSET - INTANGIBLES<br>303NIFIL COMMON ASSET - GL SOFTWARE<br>303.99 COMMON ASSET - CLOUD SOFTWARE | s  | 457,728 \$<br>114,112<br>121,040 | 602,272<br>114,112<br>121,372 | \$ 630,786 \$<br>114,112<br>120,445 | 649.706 \$<br>114.112<br>119.715 | 661,030 \$<br>114,112<br>119,136 | 687,636 \$<br>114,112<br>120,300 | 703,290 \$<br>114,112<br>119,466 | 723,853<br>114,112<br>119,913 | 742,512 \$<br>114,112<br>117,077 | 784.003 \$<br>114.112<br>119.051 | 841,798 \$<br>114,112<br>117,790 | 933,228<br>114,112<br>120,959 | \$ 8,417,842<br>1,369,341<br>1,436,263               |
| 5           | TOTAL INTANGIBLE AMORTIZATION EXPENSE   | \$ | 692,880 \$                       | 837,756                       | \$ 865,343 \$                       | 883,532 \$                       | 894,279 \$                       | 922,047 \$                       | 936,867 \$                       | 957,879                       | 973,700 \$                       | 1,017,166 \$                     | 1,073,699 \$                     | 1,168,299                     | \$ 11,223,447 [.1]                                   |
|             |   |    |                                  |                               |                                     |                                  |                                  |                                  | 2024 Forecasted                  |                               |                                  |                                  |                                  |                               |  |
|             |   |    |                                  |                               |                                     |                                  |                                  |                                  |                                  |                               |                                  |                                  |                                  |                               |  |

| A B                                   |                    |           | 3/31/2024       | 4/30/2024      | 5/31/2024 | 6/30/2024    |
|---------------------------------------|--------------------|-----------|-----------------|----------------|-----------|--------------|
|                                       | С                  | D         | E               | F              | G         | н            |
| 303 COMMON ASSET - INTANGIBLES        | \$<br>944,366 \$   | 979,984   | \$ 1,004,691 \$ | 5 1,017,321 \$ | 1,026,404 | \$ 1,039,393 |
| 303NIFIt COMMON ASSET - GL SOFTWARE   | 114,112            | 114,112   | 114,112         | 114,112        | 114,112   | 114,112      |
| 303.99 COMMON ASSET - CLOUD SOFTWARE  | 118,541            | 117,874   | 117,874         | 117,874        | 117,863   | 116,814      |
|                                       |                    |           |                 |                |           |              |
| TOTAL INTANGIBLE AMORTIZATION EXPENSE | \$<br>1,177,019 \$ | 1,211,970 | \$ 1,236,677 \$ | 1,249,307 \$   | 1,258,379 | \$ 1,270,320 |
|                                       | <br>-              |           |                 |                |           |              |
|                                       |                    |           |                 |                |           |              |
|                                       |                    |           |                 |                |           |              |

Total June 2024 Expense multiplied by 12 months Ratemaking Adjustment (Column P Line 9 - Column O Line 8)

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> Workpaper AMTZ 3-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro forma Adjustment to Depreciation and Amortization Expense Twelve Months Ending June 30, 2024

This pro forma adjusts the twelve months ended December 31, 2022, gas amortization expenses for the TDSIC Regulatory Asset to reflect normalization adjustment(s), forecasted changes for the twelve months ending December 31, 2023, and June 30, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

| Line |   |               |              | Page      |
|------|---|---------------|--------------|-----------|
| No.  | Description   | Adjustment    | Amount       | Reference |
|      | Α   | В             | С            | D         |
| 1    | Actual Expense - December 31, 2022  |               | \$ -         |           |
| 2    | Normalization adjustment N/A  |               | -            | <u>.</u>  |
| 3    | Normalized expense for the twelve months ended December 31, 2022  |               | \$-          |           |
| 4    | Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2023  | AMTZ 3-23     |              | -         |
| 5    | Forecasted expense for the twelve months ending December 31, 2023   |               | \$-          |           |
| 6    | Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending June 30, 2024  | AMTZ 3-24-S1  |              | -         |
| 7    | Forecasted expense for the twelve months ending June 30, 2024   |               | \$-          | •         |
| 8    | Pro Forma adjustment to Increase/(Decrease) amortization expense for Ratemaking to recover the 20 percent deferred TDSIC Regulatory Asset balance | AMTZ 3-24R-S1 | 2,976,099    |           |
| 9    | Ratemaking expense for the twelve months ending June 30, 2024   |               | \$ 2,976,099 | [.2]      |

### Northern Indiana Public Service Company LLC Gas TDSIC Plan (Cause No. 45330) Regulatory Asset Summary December 31, 2022, 2023, and June 30, 2024

Workpaper AMTZ 3-S1 Page [.2]

| Line |   |                  |      |
|------|---|------------------|------|
| No.  | Description A   | Amount<br>B      |      |
| 1    | Gas TDSIC Plan Regulatory Asset Balance as of the Twelve Months Ended December 31, 2022               | \$<br>-          | [.3] |
| 2    | 2023 Gas TDSIC Plan Deferrals   | \$<br>3,537,339  | [.4] |
| 3    | 2024 Gas TDSIC Plan Deferrals   | \$<br>6,782,077  | [.4] |
| 4    | 2024 Equity Tax Gross-up  | \$<br>1,584,979  | [.5] |
| 5    | Increase/(Decrease) in Gas TDSIC Plan Regulatory Asset  | \$<br>11,904,396 |      |
| 6    | Gas TDSIC Plan Regulatory Asset as of the Twelve Months Ending June 30, 2024                          | \$<br>11,904,396 |      |
| 7    | Gas TDSIC Plan Regulatory Asset amortization period (in years)  | \$<br>4          |      |
| 8    | Pro forma Increase for Gas TDSIC Plan Amortization Expense for the Twelve Months Ending June 30, 2024 | \$<br>2,976,099  | [.1] |

Northern Indiana Public Service Company LLC Gas TDSIC Plan (Cause No. 45330) Regulatory Asset As of December 31, 2022

Workpaper AMTZ 3-S1 Page [.3]

| Line |          |                     | As of      | F       |           |
|------|----------|---------------------|------------|---------|-----------|
| No.  | Account  | Description         | December 3 | 1, 2022 | _         |
|      | Α        | В                   | С          |         | _         |
| 1    | 18235625 | TDSIC Gas 20% - New | \$         | -       | [.2] [.4] |

### Northern Indiana Public Service Company LLC Gas TDSIC Plan (Cause No. 45330) Regulatory Asset Rollforward December 31, 2022, 2023 and June 30, 2024

Workpaper AMTZ 3-S1 Page [.4]

| Line<br>No. | Gas TDSIC Plan Reg Asset | 1  | 2/31/2022 | _        | F  | orecasted | 1  | 2/31/2023      | F  | orecasted | 6/30/2024             | 2024 Equity<br>ax Gross-up | 6/30/2024        |
|-------------|--------------------------|----|-----------|----------|----|-----------|----|----------------|----|-----------|-----------------------|----------------------------|------------------|
|             | Α                        |    | В         |          |    | С         |    | D = B + C      |    | E         | F = D + E             | G                          | H = F + G        |
| 1           | Debt + Expense           | \$ | -         | [.6]     | \$ | 1,543,588 | \$ | 1,543,588 [.6] | \$ | 4,094,723 | \$<br>5,638,312 [.6]  | \$<br>-                    | \$<br>5,638,312  |
| 2           | Equity                   |    | -         | 1 01     |    | 1,993,751 |    | 1,993,751 [.6] |    | 2,687,354 | 4,681,105 [.6]        | 1,584,979                  | 6,266,084        |
| 3           | Total                    | \$ | -         | [.3][.6] | \$ | 3,537,339 | \$ | 3,537,339 [.6] | \$ | 6,782,077 | \$<br>10,319,416 [.6] | <br>1,584,979              | \$<br>11,904,396 |
|             |                          |    |           |          |    | [.2], A   |    |                |    | [.2], A   |                       | [.2], [.5], A              | [.2]             |
|             |                          | •  |           |          |    |           |    |                |    |           |                       |                            |                  |

4 Sum of A \$ 11,904,396 [.2]

### Northern Indiana Public Service Company LLC Gas TDSIC Plan (Cause No. 45330) Regulatory Asset Equity Tax Gross-up December 31, 2022, 2023 and June 30, 2024

Workpaper AMTZ 3-S1 Page [.5]

| No. | Description                             | 12/31/2022 |      | 12/31/2023      |      | 6  | /30/2024  |           |    |
|-----|---|------------|------|-----------------|------|----|-----------|-----------|----|
|     | А                                       | В          |      | с               |      |    | D         |           |    |
| 1   | TDSIC Equity Reg Asset                  | \$<br>-    | [.6] | \$<br>1,993,751 | [.6] | \$ | 4,681,105 | [.6], A   |    |
| 2   | Revenue Requirement Conversion Factor * |            |      |                 |      |    | 1.338591  |           |    |
| 3   | TDSIC Equity Reg Asset Tax Gross-up     |            |      |                 |      | \$ | 6,266,084 | В         |    |
| 4   | Change                                  |            |      |                 |      | \$ | 1,584,979 | [.2] [.4] | =E |

\* Revenue Conversion Factor is from Verified Direct Testimony of Richard D. Weatherford (Petitioner's Exhibit No. 3), Attachment 3-C-S2, PF Adjustment, Row 2, Column B

Northern Indiana Public Service Company LLC Gas TDSIC Plan (Cause No. 45330) Regulatory Asset Model Excerpt December 31, 2022, 2023 and June 30, 2024 Workpaper AMTZ 3-S1 Page [.6]

|                           |   |  | _   |  | 2023 Forecasted 2/28/2023 3/31/2023 4/30/2023 5/31/2023 6/30/2023 7/31/2023 8/31/2023 9/30/2023 10/31/2023 11/30/2023 12/31/2023 |  |  |  |  |  |  |  |   |   |   |   |  |  |  |
|---------------------------|---|--|---|--|--|--|--|--|--|--|--|--|---|---|---|---|--|--|--|
|                           |   |  |   |  |  |  |  |  |  |  |  |  |   |   |   | _   |  |  |  |
| as TDSIC Plan             |   | 12/31/2022   |   | 1/31/2023  | 2/28/2023  | 3/31/2023  | 4/30/2023  | 5/31/2023  | 6/30/2023  | 7/31/2023  | 8/31/2023  | 9/30/2023  | 10/31/2023  | 11/30/2023  | 12/31/2023  |   |  |  |  |
| Α                         |   | В  |   | С  | D  | E  | F  | G  | н  | 1  | J  | ĸ  | L   | М   | N   |   |  |  |  |
| eg Asset - Debt + Expense | \$  | - [.4]   | \$  | 83,252 \$  | 145,352  | \$ 212,098   | \$ 245,834   | \$ 280,232   | \$ 315,382   | \$ 351,457   | \$ 388,577   | \$ 773,813   | \$ 1,030,404  | \$ 1,286,996  | \$ 1,543,588  | i [.4]  |  |  |  |
| eg Asset - Equity         |   | - [.4] [.  | 5]  | 253,528  | 445,656  | 647,932  | 751,322  | 856,659  | 964,218  | 1,074,576  | 1,188,165  | 1,682,913  | 1,786,526   | 1,890,138   | 1,993,751   | [.4] [.5]   |  |  |  |
| otal 20% Reg Asset        | \$  | - [.4]   | s   | 336,780 \$   | 591.008  | \$ 860,030   | \$ 997,156   | \$ 1.136.892   | \$ 1.279.601   | \$ 1.426.033   | \$ 1.576.742   | \$ 2,456,726   | \$ 2,816,930  | \$ 3,177,135  | \$ 3,537,339  | <b>[.4</b> ]  |  |  |  |
| •                         | A<br>eg Asset - Debt + Expense<br>eg Asset - Equity | A<br>eg Asset - Debt + Expense \$<br>eg Asset - Equity | A B<br>eg Asset - Debt + Expense \$ - [.4]<br>eg Asset - Equity [.4] [. | A B<br>eg Asset - Debt + Expense \$ - [.4] \$<br>eg Asset - Equity [.4] [.5] | A B C C S S S S S S S S S S S S S S S S S  | A B C D<br>ga Asset - Debt + Expense \$ - [.4] \$ 83,252 \$ 145,352<br>ga Asset - Equity - [.4] [.5] 255,528 445,656 | A B C D E E<br>g Asset - Debt + Expense \$ - [.4] \$ 82,52 \$ 145,552 \$ 212,098<br>g Asset - Equity - [.4] [.5] 253,528 445,656 647,932 | A         B         C         D         E         F           gg Asset - Debt + Expense         \$         -         [.4]         \$\$3,252         \$         145,352         \$         212,098         \$         245,634           gg Asset - Debt + Expense         -         [.4]         [.5]         253,528         445,656         647,932         751,322 | A         B         C         C         E         F         G           gg Asset - Debt + Expense         \$         -         [.4]         \$         8,252         \$         145,352         \$         212,098         \$         245,834         \$         280,232         \$           gg Asset - Equity         -         [.4]         [.5]         253,528         445,656         647,932         751,322         856,6569 | A         B         C         D         E         F         G         H           ag Asset - Debt + Expense         \$         -         [.4]         \$ 83,252         \$ 145,352         \$ 212,098         \$ 245,834         \$ 280,232         \$ 315,382           ag Asset - Equity         -         [.4]         [.5]         253,528         445,656         647,932         751,322         856,659         964,218 | A         B         C         D         E         F         G         H         I           ag Asset - Debt + Expense         \$         -         [.4]         \$         83,252         \$         145,352         \$         245,834         \$         280,232         \$         315,382         \$         351,457           ag Asset - Equity         -         [.4]         [.5]         253,528         445,656         647,932         751,322         856,659         964,218         1,074,576 | A         B         C         D         E         F         G         H         I         J           ag Asset - Debt + Expense         \$         -         [4]         \$         83,252         \$         145,352         \$         245,656         647,932         751,322         866,659         964,218         1,074,576         1,188,165 | A         B         C         D         E         F         G         H         I         J         K           ag Asset - Debt + Expense         \$         -         [4]         \$         83,252         \$         142,056         647,932         751,2023         6/30/2023         7/31/2023         8/31/2023         9/30/2023           ag Asset - Debt + Expense         \$         -         [4]         \$         83,252         \$         145,352         \$         212,098         \$         245,834         \$         280,232         \$         351,457         \$         388,577         \$         77,3,813           ig Asset - Equity         -         [4]         [5]         253,528         445,656         647,932         751,322         856,659         964,218         1,074,576         1,188,165         1,682,913 | A         B         C         D         E         F         G         H         I         J         K         L           ag Asset - Debt + Expense         \$         -         [4]         \$         83.252         \$         145,352         \$         242,023         242,023         3/31/2023         5/31/2023         6/30/2023         7/31/2023         8/31/2023         9/30/2023         10/31/2023           ag Asset - Debt + Expense         \$         -         [4]         \$         83.252         \$         145,352         \$         245,834         280,232         \$         351,457         \$         388,577         \$         773,813         1,030,404           ag Asset - Equity         -         [4]         [5]         253,528         445,656         647,932         751,322         856,659         964,218         1,074,576         1,188,165         1,682,913         1,786,526 | A         B         C         D         E         F         G         H         I         J         K         L         M           ag Asset - Debt + Expense         \$         -         [4]         \$         83,252         \$         145,352         \$         212,098         \$         245,834         \$         280,232         315,457         \$         388,577         \$         7,73,813         \$         1,030,404         \$         1,286,996         \$         1,286,996         \$         1,286,996         \$         1,88,165         1,682,913         1,786,526         1,890,138         \$         351,457         \$         1,188,165         1,682,913         1,786,526         1,890,138         \$         351,457         \$         31,682,913         1,786,526         1,890,138         \$         351,457         \$         31,682,913         1,786,526         1,890,138         \$         351,457         \$         31,682,913         1,786,526         1,890,138         \$         351,457         \$         31,682,913         1,786,526         1,890,138         \$         351,457         \$         31,682,913         1,786,526         1,890,138         \$         351,457         \$         31,682,913         1,786,526 <t< th=""><th>A         B         C         D         E         F         G         H         I         J         K         L         M         N           sg Asset - Debt + Expense         \$         -         [4]         \$ 83,252         \$ 145,352         \$ 212,098         \$ 245,834         \$ 209,232         \$ 315,382         \$ 351,457         \$ 388,577         \$ 773,813         \$ 1,030,404         \$ 1,286,996         \$ 1,543,588         \$ 964,293         \$ 315,382         \$ 351,457         \$ 388,577         \$ 773,813         \$ 1,030,404         \$ 1,286,996         \$ 1,543,588         \$ 964,218         1,074,767         \$ 1,88,165         1,786,526         \$ 1,543,588         \$ 209,232         \$ 315,382         \$ 351,457         \$ 388,577         \$ 773,813         \$ 1,030,404         \$ 1,286,996         \$ 1,543,588         \$ 964,218         1,074,767         \$ 1,88,165         1,786,526         \$ 1,543,588         \$ 998,218         1,074,767         \$ 1,88,165         1,786,526         \$ 1,543,588         \$ 964,218         1,074,767         \$ 1,88,165         1,786,526         \$ 1,543,588         \$ 964,218         1,074,576         1,88,165         \$ 1,786,526         \$ 1,890,761         \$ 1,88,165         \$ 1,786,526         1,890,138         1,993,761         \$ 1,890,156         1,786,526         \$ 1,89</th></t<> | A         B         C         D         E         F         G         H         I         J         K         L         M         N           sg Asset - Debt + Expense         \$         -         [4]         \$ 83,252         \$ 145,352         \$ 212,098         \$ 245,834         \$ 209,232         \$ 315,382         \$ 351,457         \$ 388,577         \$ 773,813         \$ 1,030,404         \$ 1,286,996         \$ 1,543,588         \$ 964,293         \$ 315,382         \$ 351,457         \$ 388,577         \$ 773,813         \$ 1,030,404         \$ 1,286,996         \$ 1,543,588         \$ 964,218         1,074,767         \$ 1,88,165         1,786,526         \$ 1,543,588         \$ 209,232         \$ 315,382         \$ 351,457         \$ 388,577         \$ 773,813         \$ 1,030,404         \$ 1,286,996         \$ 1,543,588         \$ 964,218         1,074,767         \$ 1,88,165         1,786,526         \$ 1,543,588         \$ 998,218         1,074,767         \$ 1,88,165         1,786,526         \$ 1,543,588         \$ 964,218         1,074,767         \$ 1,88,165         1,786,526         \$ 1,543,588         \$ 964,218         1,074,576         1,88,165         \$ 1,786,526         \$ 1,890,761         \$ 1,88,165         \$ 1,786,526         1,890,138         1,993,761         \$ 1,890,156         1,786,526         \$ 1,89 |  |  |  |

|      |                            |   |                 |                 | 2024 Fo         | reca | asted     |    |           |                  |           |
|------|----------------------------|---|-----------------|-----------------|-----------------|------|-----------|----|-----------|------------------|-----------|
| Line |                            |   |                 |                 |                 |      |           |    |           |                  |           |
| No.  | Gas TDSIC Plan             |   | 1/31/2024       | 2/29/2024       | 3/31/2024       |      | 4/30/2024 | }  | 5/31/2024 | 6/30/2024        |           |
|      | Α                          | В | С               | D               | E               |      | F         |    | G         | н                |           |
| 4    | Reg Asset - Debt + Expense |   | \$<br>1,800,180 | \$<br>2,056,772 | \$<br>3,209,831 | \$   | 4,019,325 | \$ | 4,828,818 | \$<br>5,638,312  | [.4]      |
| 5    | Reg Asset - Equity         |   | 2,097,363       | 2,200,975       | 3,540,576       |      | 3,920,752 |    | 4,300,928 | 4,681,105        | [.4] [.5] |
| 6    | Total 20% Reg Asset        |   | \$<br>3,897,543 | \$<br>4,257,748 | \$<br>6,750,407 | \$   | 7,940,077 | \$ | 9,129,746 | \$<br>10,319,416 | [.4]      |

## Petitioner's Exhibit No. 19-S1 Page 27 of 79

Workpaper AMTZ 4 Page [.1]

### Northern Indiana Public Service Company LLC Pro forma Adjustment to Depreciation and Amortization Expense Twelve Months Ending June 30, 2024

This pro forma adjusts the twelve months ended December 31, 2022, gas amortization expenses for the FMCA Regulatory Asset to reflect normalization adjustment(s), forecasted changes for the twelve months ending December 31, 2023, and June 30, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

| Line |  |            |                 | Page      |
|------|--|------------|-----------------|-----------|
| No.  | Description  | Adjustment | <br>Amount      | Reference |
|      | Α  | В          | С               | D         |
| 1    | Actual Expense - December 31, 2022   |            | \$<br>-         |           |
| 2    | Normalization adjustment N/A   |            | <br>-           |           |
| 3    | Normalized expense for the twelve months ended December 31, 2022                                   |            | \$<br>-         |           |
| 4    | Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2023 | AMTZ 4-23  | <br>-           |           |
| 5    | Forecasted expense for the twelve months ending December 31, 2023                                  |            | \$<br>-         |           |
| 6    | Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending June 30, 2024     | AMTZ 4-24  | <br>_           |           |
| 7    | Forecasted expense for the twelve months ending June 30, 2024                                      |            | \$<br>          |           |
|      | Pro Forma adjustment to Increase/(Decrease) amortization expense for Ratemaking to                 |            |                 |           |
| 8    | recover the 20 percent deferred FMCA Regulatory Asset balance                                      | AMTZ 4-24R | <br>1,523,207   |           |
| 9    | Ratemaking expense for the twelve months ending June 30, 2024                                      |            | \$<br>1,523,207 | [.2]      |

Northern Indiana Public Service Company LLC FMCA Regulatory Asset Summary December 31, 2022, 2023, and June 30, 2024 Workpaper AMTZ 4 Page [.2]

| Line<br>No. | Description   | Amount                         |
|-------------|---|--------------------------------|
| <u> </u>    | Description<br>A  | <br>B                          |
| 1           | Gas FMCA Regulatory Asset Balance as of the Twelve Months Ended December 31, 2022               | \$<br>- [.3], [.4], [.6]       |
| 2           | 2023 FMCA Deferrals   | \$<br>3,627,286 [.4]           |
| 3           | 2024 FMCA Deferrals   | \$<br>2,250,674 <b>[.4]</b>    |
| 4           | 2024 Equity Tax Gross-up  | \$<br>214,868 <b>[.4],[.5]</b> |
| 5           | Increase/(Decrease) in FMCA Regulatory Asset  | \$<br>6,092,829 [.4]           |
| 6           | Gas FMCA Regulatory Asset as of the Twelve Months Ending<br>June 30, 2024                       | \$<br>6,092,829 [.4]           |
| 7           | FMCA Regulatory Asset amortization period (in years)  | <br>4                          |
| 8           | Pro forma Increase for Gas FMCA Amortization Expense for the Twelve Months Ending June 30, 2024 | \$<br>1,523,207 [.1]           |

### Northern Indiana Public Service Company LLC FMCA Regulatory Asset As of December 31, 2022

Workpaper AMTZ 4 Page [.3]

| No.         Account         Description         December 31, 2022           A         B         C           1         18235624         FMCA Gas 20%         \$         - | Line |          |              |             | Α      | s of        |                  |
|--|------|----------|--------------|-------------|--------|-------------|------------------|
|  | No.  | Account  |              | Description | Decemb | er 31, 2022 |                  |
|  |      | Α        |              | В           |        | C           | _                |
|  | 1    | 18235624 | FMCA Gas 20% |             | \$     | -           |                  |
| Total <u>\$ - [.2], [.4], [.6]</u>   |      |          | Total        |             | \$     | -           | [.2], [.4], [.6] |

### Northern Indiana Public Service Company LLC FMCA Regulatory Asset Rollforward December 31, 2022, 2023 and June 30, 2024

Workpaper AMTZ 4

| Line<br>No. | FMCA<br>Reg Asset | 12/31/ | 2022 |           | Deferral        | orecasted<br>12/31/2023 |           | Deferral        | Forecasted<br>6/30/2024 |          | 2024 Equity<br>Tax<br>Gross-up | 6/30/2024       |
|-------------|-------------------|--------|------|-----------|-----------------|-------------------------|-----------|-----------------|-------------------------|----------|--------------------------------|-----------------|
|             | Α                 | В      | •    |           | <br>С           | D = B + C               |           | E               | F = D + E               |          | G                              | H = F + G       |
| 1           | Debt + Expense    | \$     | -    | [.6]      | \$<br>3,049,627 | \$<br>3,049,627         | [.6]      | \$<br>2,193,738 | \$<br>5,243,365         | [.6]     |                                | \$<br>5,243,365 |
| 2           | Equity            |        | -    | [.5],[.6] | 577,659         | 577,659                 | [.5],[.6] | 56,936          | 634,595 [               | .5],[.6] | 214,868                        | \$<br>849,463   |
| 3           | Total             | \$     | -    | [.3][.6]  | \$<br>3,627,286 | \$<br>3,627,286         | [.6]      | \$<br>2,250,674 | \$<br>5,877,960         | .6]      | 214,868                        | \$<br>6,092,829 |
|             |                   |        |      |           | [.2], A         |                         |           | [.2], A         |                         |          | [.2], [.5], A                  | [.2]            |

6,092,829 **[.2]** 4 Sum of A \$

Page [.4]

Northern Indiana Public Service Company LLC FMCA Regulatory Asset Equity Tax Gross-up December 31, 2022, 2023 and June 30, 2024 Workpaper AMTZ 4 Page [.5]

| Line<br>No. | Description                             | 12/31/2 | 022 |      | 12 | 2/31/2023 |      | 6/3 | 0/2024  |           |      |
|-------------|---|---------|-----|------|----|-----------|------|-----|---------|-----------|------|
| 1           | FMCA Equity Reg Asset                   | \$      | -   | [.6] | \$ | 577,659   | [.6] | \$  | 634,595 | [.6], A   |      |
| 2           | Revenue Requirement Conversion Factor * |         |     |      |    |           |      |     | 1.339   |           |      |
| 3           | FMCA Equity Reg Asset Tax Gross-up      |         |     |      |    |           | -    | \$  | 849,463 | В         |      |
| 4           | Change                                  |         |     |      |    |           |      | \$  | 214,868 | [.2],[.4] | =B-A |

\* Revenue Conversion Factor is from Verified Direct Testimony of Richard D. Weatherford (Petitioner's Exhibit No. 3), Attachment 3-C-S2, PF Adjustment, Row 2, Column B

Northern Indiana Public Service Company LLC FMCA Regulatory Asset Model Excerpt December 31, 2022, 2023 and June 30, 2024

|      |                            |    |           |                  |                  |            |            |            |              | 2023 Projec  | cted         |              |              |              |              |            |           |
|------|----------------------------|----|-----------|------------------|------------------|------------|------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|-----------|
| Line |                            |    |           |                  |                  |            |            |            |              |              |              |              |              |              |              |            |           |
| No.  | FMCA Gas                   | 12 | 2/31/2022 | 2                | 1/31/2023        | 2/28/2023  | 3/31/2023  | 4/30/2023  | 5/31/2023    | 6/30/2023    | 7/31/2023    | 8/31/2023    | 9/30/2023    | 10/31/2023   | 11/30/2023   | 12/31/2023 |           |
|      | Α                          |    | в         |                  | С                | D          | E          | F          | G            | н            | 1            | J            | ĸ            | L            | Μ            | N          |           |
| 1    | Reg Asset - Debt + Expense | \$ | -         | [.4]             | \$<br>219,812 \$ | 364,361 \$ | 469,297 \$ | 724,167 \$ | 1,026,707 \$ | 1,210,289 \$ | 1,427,695 \$ | 1,912,713 \$ | 2,351,323 \$ | 2,352,853 \$ | 2,676,993 \$ | 3,049,627  | [.4]      |
| 2    | Reg Asset - Equity         |    | -         | [.4] [.5]        | <br>51,536       | 109,349    | 174,130    | 199,691    | 228,565      | 230,523      | 249,990      | 249,990      | 249,990      | 597,887      | 612,021      | 577,659    | [.4] [.5] |
| 3    | Total 20% Reg Asset        | \$ | -         | [.2], [.3], [.4] | \$<br>271,348 \$ | 473,711 \$ | 643,427 \$ | 923,858 \$ | 1,255,272 \$ | 1,440,812 \$ | 1,677,686 \$ | 2,162,704 \$ | 2,601,313 \$ | 2,950,740 \$ | 3,289,013 \$ | 3,627,286  | [.4]      |

|      |                            | 2024 Projected  |    |           |    |           |    |              |           |    |           |
|------|----------------------------|-----------------|----|-----------|----|-----------|----|--------------|-----------|----|-----------|
| Line |                            |                 |    |           |    |           |    |              |           |    |           |
| No.  | FMCA Gas                   | 1/31/2024       |    | 2/29/2024 |    | 3/31/2024 |    | 4/30/2024    | 5/31/2024 |    | 6/30/2024 |
| 4    | Reg Asset - Debt + Expense | \$<br>3,370,600 | \$ | 3,692,622 | \$ | 4,028,350 | \$ | 4,434,217 \$ | 4,839,319 | \$ | 5,243,365 |
| 5    | Reg Asset - Equity         | <br>594,959     |    | 611,211   |    | 613,756   |    | 633,539      | 633,539   |    | 634,595   |
| 6    | Total 20% Reg Asset        | \$<br>3,965,560 | \$ | 4,303,833 | \$ | 4,642,106 | \$ | 5,067,756 \$ | 5,472,858 | \$ | 5,877,960 |

Workpaper AMTZ 4 Page [.6]

Workpaper RB 1-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Rate Base As of June 30, 2024

This pro forma adjusts the December 31, 2022 Rate Base balance to reflect Gas Utility Plant as of December 31, 2023 and June 30, 2024.

| Line |   |            |    |               | Page      |
|------|---|------------|----|---------------|-----------|
| No.  | Description Adjustment  |            |    | Amount        | Reference |
|      | Α   | в          |    | С             | D         |
| 1    | Actual Balance - December 31, 2022  |            | \$ | 3,749,193,245 | [.5]      |
| 2    | Normalization adjustment to Increase/(Decrease) balance as of December 31, 2022 |            | ·  | -             |           |
| 3    | Normalized balance as of December 31, 2022                                      |            | \$ | 3,749,193,245 |           |
| 4    | Forecasted adjustment to Increase/(Decrease) balance as of December 31, 2023    | RB 1-23    |    | 554,620,182   |           |
| 5    | Forecasted balance as of December 31, 2023                                      |            | \$ | 4,303,813,426 | [.5]      |
| 6    | Forecasted adjustment to Increase/(Decrease) balance as of June 30, 2024        | RB 1-24-S1 |    | 323,803,651   |           |
| 7    | Forecasted balance as of June 30, 2024  |            | \$ | 4,627,617,077 | [.6]      |
| 8    | Forecasted adjustment to Increase / (Decrease) balance for Ratemaking           |            |    | -             |           |
| 9    | Ratemaking balance as of June 30, 2024  |            | \$ | 4,627,617,077 |           |

Workpaper RB 2-S1 Page [.2]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Rate Base As of June 30, 2024

This pro forma adjusts the December 31, 2022 Rate Base balance to reflect Common Allocated to gas as of December 31, 2023 and June 30, 2024.

| Line |   |            |    |             | Page      |
|------|---|------------|----|-------------|-----------|
| No.  | Description Adjustment  |            |    | Amount      | Reference |
|      | Α   | в          |    | С           | D         |
| 1    | Actual Balance - December 31, 2022  |            | \$ | 179,789,081 | [.7]      |
| 2    | Normalization adjustment to Increase/(Decrease) balance as of December 31, 2022 |            |    | -           |           |
| 3    | Normalized balance as of December 31, 2022                                      |            | \$ | 179,789,081 |           |
| 4    | Forecasted adjustment to Increase/(Decrease) balance as of December 31, 2023    | RB 2-23    |    | 28,938,958  |           |
| 5    | Forecasted balance as of December 31, 2023                                      |            | \$ | 208,728,038 | [.7]      |
| 6    | Forecasted adjustment to Increase/(Decrease) balance as of June 30, 2024        | RB 2-24-S1 |    | 21,244,555  |           |
| 7    | Forecasted balance as of June 30, 2024  |            | \$ | 229,972,593 | [.7]      |
| 8    | Forecasted adjustment to Increase / (Decrease) balance for Ratemaking           |            |    | -           |           |
| 9    | Ratemaking balance as of June 30, 2024  |            | \$ | 229,972,593 |           |

Workpaper RB 3-S1 Page [.3]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Rate Base As of June 30, 2024

This pro forma adjusts the December 31, 2022 Rate Base balance to reflect Gas Plant Accumulated Depreciation and Amortization as of December 31, 2023 and June 30.

| Line |   |            |        |                 | Page      |
|------|---|------------|--------|-----------------|-----------|
| No.  | Description Adjustm   |            | Amount |                 | Reference |
|      | Α   | в          |        | С               | D         |
| 1    | Actual Balance - December 31, 2022  |            | \$     | (1,608,074,492) | [.8]      |
| 2    | Normalization adjustment to Increase/(Decrease) balance as of December 31, 2022 |            |        | -               |           |
| 3    | Normalized balance as of December 31, 2022                                      |            | \$     | (1,608,074,492) |           |
| 4    | Forecasted adjustment to Increase/(Decrease) balance as of December 31, 2023    | RB 3-23    |        | (47,227,741)    |           |
| 5    | Forecasted balance as of December 31, 2023                                      |            | \$     | (1,655,302,233) | [.8]      |
| 6    | Forecasted adjustment to Increase/(Decrease) balance as of June 30, 2024        | RB 3-24-S1 |        | (25,609,438)    |           |
| 7    | Forecasted balance as of June 30, 2024  |            | \$     | (1,680,911,671) | [.9]      |
| 8    | Forecasted adjustment to Increase / (Decrease) balance for Ratemaking           |            |        | -               |           |
| 9    | Ratemaking balance as of June 30, 2024  |            | \$     | (1,680,911,671) |           |

Workpaper RB 4-S1 Page [.4]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Rate Base As of June 30, 2024

This pro forma adjusts the December 31, 2022 Rate Base balance to reflect Gas Common Accumulated Depreciation and Amortization as of December 31, 2023 and June 30, 2024.

| Line |   |            |            |               | Page      |
|------|---|------------|------------|---------------|-----------|
| No.  | Description   | Adjustment |            | Amount        | Reference |
|      | Α   | В          |            | С             | D         |
| 1    | Actual Balance - December 31, 2022  |            | \$         | (131,905,882) | [.10]     |
| 2    | Normalization adjustment to Increase/(Decrease) balance as of December 31, 2022 |            | . <u> </u> | -             |           |
| 3    | Normalized balance as of December 31, 2022                                      |            | \$         | (131,905,882) |           |
| 4    | Forecasted adjustment to Increase/(Decrease) balance as of December 31, 2023    | RB 4-22    |            | (12,588,579)  |           |
| 5    | Forecasted balance as of December 31, 2023                                      |            | \$         | (144,494,461) | [.10]     |
| 6    | Forecasted adjustment to Increase/(Decrease) balance as of June 30, 2024        | RB 4-23-S1 |            | (7,925,894)   |           |
| 7    | Forecasted balance as of June 30, 2024  |            | \$         | (152,420,355) | [.10]     |
| 8    | Forecasted adjustment to Increase / (Decrease) balance for Ratemaking           |            |            | -             |           |
| 9    | Ratemaking balance as of June 30, 2024  |            | \$         | (152,420,355) |           |

# Petitioner's Exhibit No. 19-S1 Page 37 of 79

#### Northern Indiana Public Service Company LLC Rate Base: Gas Utility Plant

Workpaper RB 1+ Page [.5]

| Line         |                |        |  | Actuals                    |                            |                            |                            |                            |                            | 2023 Forecas               |                            |                            |                            |                            |                              |                              |
|--------------|----------------|--------|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|
| No. Segme    | nt Account     |        | Description  | 12/31/22                   | 01/31/23                   | 02/28/23                   | 03/31/23                   | 04/30/23                   | 05/31/23                   | 06/30/23                   | 07/31/23                   | 08/31/23                   | 09/30/23                   | 10/31/23                   | 11/30/23                     | 12/31/23                     |
| 1 6          | 30100          | 2010   | 30100 Organization Costs, Gas  | \$ 7,147 \$                | 5 7.147 \$                 | F<br>7,147 \$              | 7,147 \$                   | H<br>7,147 \$              | 7.147 \$                   | J<br>7,147 \$              | 7,147 \$                   | L<br>7.147 \$              | 7,147 \$                   | N<br>7,147 \$              | 7,147 \$                     | 7 147                        |
| 2 G          | 30200          |        | 30200 Franchises & Consents. Gas   | 56.861                     | 56.861                     | 56.861                     | 56.861                     | 56,861                     | 56.861                     | 56.861                     | 56.861                     | 56.861                     | 56.861                     | 56.861                     | 56.861                       | 56.861                       |
| 3 G          | 30300          | 303g   | 30300 Intangible Property, Gas   | 46,535,074                 | 46,932,739                 | 47,378,234                 | 47,690,356                 | 47,897,448                 | 48,021,407                 | 48,312,634                 | 48,483,980                 | 48,719,656                 | 48,933,241                 | 49,430,740                 | 50,107,444                   | 51,239,974                   |
| 4 G          | 30399          |        | 30399 Cloud Software   | 1,109,595                  | 1,130,657                  | 1,154,252                  | 1,170,782                  | 1,181,751                  | 1,188,316                  | 1,203,740                  | 1,212,815                  | 1,225,297                  | 1,236,609                  | 1,262,958                  | 1,298,798                    | 1,358,781                    |
| 5 G          | 35010<br>35020 |        | 35010 Land   | 83,105<br>375 985          | 83,124<br>376 075          | 83,146<br>376 175          | 83,162<br>376,245          | 83,172                     | 83,178<br>376 319          | 83,193<br>376,385          | 83,201<br>376 423          | 83,213<br>376 476          | 83,224<br>376 524          | 83,248<br>376 636          | 83,282<br>376 788            | 83,338<br>377 042            |
| 6 G<br>7 G   | 35020          |        | 35020 Leaseholds<br>35040 Rights of Way                                    | 3/5,985                    | 376,075                    | 3/6,1/5                    | 376,245                    | 376,291                    | 376,319                    | 3/6,385                    | 376,423                    | 3/6,4/6                    | 376,524                    | 376,636                    | 3/6,/88                      | 377,042                      |
| 8 G          | 35110          |        | 35110 Well Structures  | 18,796                     | 18.800                     | 18,805                     | 18.809                     | 18.811                     | 18.812                     | 18,816                     | 18,818                     | 18.820                     | 18.823                     | 18.828                     | 18.836                       | 18.849                       |
| 9 G          | 35120          | 351.20 | 35120 Compressor Station Structures  | 401,768                    | 401,864                    | 401,971                    | 402,045                    | 402,095                    | 402,125                    | 402,195                    | 402,236                    | 402,292                    | 402,344                    | 402,463                    | 402,625                      | 402,897                      |
| 10 G         | 35130          |        | 35130 Mea & Reg Station Structures   | 108,684                    | 108,710                    | 108,738                    | 108,759                    | 108,772                    | 108,780                    | 108,799                    | 108,810                    | 108,826                    | 108,839                    | 108,872                    | 108,916                      | 108,989                      |
| 11 G         | 35140<br>35200 |        | 35140 Other Structures   | 6,374,704                  | 6,376,218                  | 6,377,913                  | 6,379,102                  | 6,379,890                  | 6,380,362                  | 6,381,471                  | 6,382,123                  | 6,383,020                  | 6,383,833                  | 6,385,727                  | 6,388,303                    | 6,392,614                    |
| 12 G<br>13 G | 35200          |        | 35200 Wells<br>35230 Nonrecoverable Natural Gas                            | 20,279,167<br>5,399,799    | 20,493,500<br>5,401,081    | 20,733,614<br>5,402,518    | 20,901,842<br>5,403,524    | 21,013,460<br>5,404,192    | 21,080,272<br>5,404,592    | 21,237,238<br>5,405,531    | 21,329,590<br>5,406,083    | 21,456,615<br>5,406,843    | 21,571,733<br>5,407,532    | 21,839,875<br>5,409,136    | 22,204,606<br>5,411,318      | 22,815,019<br>5,414,970      |
| 14 G         | 35300          |        | 35300 Lines  | 22,836,108                 | 23 051 049                 | 23,291,842                 | 23 460 547                 | 23,572,482                 | 23 639 483                 | 23 796 893                 | 23 889 507                 | 24,016,892                 | 24,132,336                 | 24 401 238                 | 24 767 002                   | 25,379,144                   |
| 15 G         | 35400          |        | 35400 Compressor Station Equip   | 3,612,973                  | 3,613,831                  | 3,614,793                  | 3,615,466                  | 3,615,913                  | 3,616,180                  | 3,616,809                  | 3,617,178                  | 3,617,687                  | 3,618,148                  | 3,619,221                  | 3,620,681                    | 3,623,125                    |
| 16 G         | 35500          |        | 35500 Measuring & Regulating Eq  | 3,524,643                  | 3,525,480                  | 3,526,418                  | 3,527,075                  | 3,527,511                  | 3,527,772                  | 3,528,385                  | 3,528,745                  | 3,529,242                  | 3,529,691                  | 3,530,738                  | 3,532,163                    | 3,534,546                    |
| 17 G         | 35600<br>35700 | 356.00 | 35600 Purification Equipment   | 12,339,252                 | 12,391,846                 | 12,450,766                 | 12,492,046                 | 12,519,436                 | 12,535,830                 | 12,574,347                 | 12,597,009                 | 12,628,179                 | 12,656,427                 | 12,722,225                 | 12,811,724                   | 12,961,509                   |
| 18 G         | 35700          |        | 35700 Other Equipment<br>36010 Land  | 1,011,375 1,242,473        | 1,011,615<br>1,242,768     | 1,011,884<br>1,243,099     | 1,012,072 1,243,330        | 1,012,198 1,243,484        | 1,012,272<br>1,243,576     | 1,012,448<br>1,243,792     | 1,012,552<br>1,243,919     | 1,012,694<br>1,244,094     | 1,012,823<br>1,244,253     | 1,013,124 1,244,622        | 1,013,532 1,245,124          | 1,014,216<br>1,245,964       |
| 19 G<br>20 G | 36010          | 360.10 |  | 1,242,473                  | 1,242,768                  | 1,243,099                  | 1,243,330                  | 1,243,484                  | 1,243,576                  | 1,243,792                  | 1,243,919                  | 1,244,094                  | 1,244,253                  | 1,244,622                  | 1,245,124                    | 1,245,964                    |
| 21 G         | 36100          |        | 36100 Structures & Improvements  | 10,292,980                 | 10,295,424                 | 10,298,162                 | 10.300.081                 | 10.301.354                 | 10.302.116                 | 10,303,906                 | 10,304,959                 | 10.306.408                 | 10,307,721                 | 10,310,778                 | 10.314.938                   | 10,321,899                   |
| 22 G         | 36210          | 362.10 | 36210 LNG Gas Tank Holders   | 18,110,089                 | 18,114,389                 | 18,119,207                 | 18,122,583                 | 18,124,822                 | 18,126,163                 | 18,129,313                 | 18,131,166                 | 18,133,714                 | 18,136,024                 | 18,141,405                 | 18,148,723                   | 18,160,971                   |
| 23 G         | 36300          |        | 36300 Purification Equipment   | 2,082,381                  | 2,082,875                  | 2,083,429                  | 2,083,817                  | 2,084,075                  | 2,084,229                  | 2,084,591                  | 2,084,804                  | 2,085,097                  | 2,085,363                  | 2,085,981                  | 2,086,823                    | 2,088,231                    |
| 24 G         | 36310          |        | 36310 Liquefaction Equipment   | 8,507,589                  | 8,509,610                  | 8,511,873                  | 8,513,459                  | 8,514,511                  | 8,515,141                  | 8,516,620                  | 8,517,491                  | 8,518,688                  | 8,519,773                  | 8,522,301                  | 8,525,739                    | 8,531,493                    |
| 25 G<br>26 G | 36320          |        | 36320 Vaporizing Equipment<br>36330 Compressor Equipment                   | 5,254,224<br>3,057,513     | 5,255,472<br>3,058,239     | 5,256,870                  | 5,257,849<br>3,059,622     | 5,258,499<br>3.060.000     | 5,258,888<br>3,060,226     | 5,259,802                  | 5,260,339                  | 5,261,079<br>3,061,501     | 5,261,749                  | 5,263,310<br>3,062,800     | 5.265.433<br>3.064.035       | 5,268,987<br>3,066,103       |
| 26 G         | 36340          |        | 36340 Measuring & Regulating Eq  | 1,726,015                  | 1,726,425                  | 1,726,884                  | 1,727,206                  | 1,727,419                  | 1,727,547                  | 1,727,847                  | 1,728,024                  | 1,728,267                  | 1,728,487                  | 1,729,000                  | 1,729,697                    | 1,730,865                    |
| 28 G         | 36350          |        | 36350 Other Equipment  | 3,190,770                  | 3,191,528                  | 3,192,377                  | 3,192,972                  | 3,193,366                  | 3,193,602                  | 3,194,157                  | 3,194,484                  | 3,194,933                  | 3,195,340                  | 3,196,288                  | 3,197,577                    | 3,199,735                    |
| 29 G         | 36510          |        | 36510 Land   | 21,461,154                 | 22,419,922                 | 23,494,007                 | 24,246,534                 | 24,745,830                 | 25,044,696                 | 25,746,842                 | 26,159,956                 | 26,728,170                 | 27,243,121                 | 28,442,589                 | 30,074,118                   | 32,804,644                   |
| 30 G         | 36520          |        | 36520 Land Rights  | 11,503,328                 | 12,017,235                 | 12,592,952                 | 12,996,311                 | 13,263,937                 | 13,424,132                 | 13,800,487                 | 14,021,919                 | 14,326,486                 | 14,602,503                 | 15,245,426                 | 16,119,937                   | 17,583,518                   |
| 31 G         | 36620          |        | 36620 Mea & Reg Station Structures   | 6,039,728                  | 6,309,551                  | 6,611,826                  | 6,823,607                  | 6,964,122                  | 7,048,231                  | 7,245,833                  | 7,362,094                  | 7,522,004                  | 7,666,925                  | 8,004,486                  | 8,463,641                    | 9,232,082                    |
| 32 G<br>33 G | 36630          |        | 36630 Other Structures<br>36700 Mains                                      | 1,215,232<br>567,971,692   | 1,269,522<br>572,263,000   | 1,330,342<br>577,070,453   | 1,372,954<br>580,438,656   | 1,401,226<br>582,673,432   | 1,418,150<br>584,011,114   | 1,457,908<br>587,153,819   | 1,481,301<br>589,002,860   | 1,513,476<br>591,546,105   | 1,542,635<br>593,850,953   | 1,610,554<br>599,219,598   | 1,702,939<br>606,522,091     | 1,857,555<br>618,743,535     |
| 34 G         | 36900          |        | 36900 Measure & Regulat Sta Eq   | 185,093,345                | 189,303,261                | 194,019,534                | 197,323,853                | 199,516,244                | 200,828,554                | 203,911,653                | 205,725,624                | 208,220,633                | 210,481,766                | 215,748,586                | 222,912,576                  | 234,902,222                  |
| 35 G         | 37100          |        | 37100 Other Equipment  | 25.682                     | 26.829                     | 28,114                     | 29.015                     | 29.612                     | 29.970                     | 30.810                     | 31.305                     | 31,985                     | 32,601                     | 34.036                     | 35,989                       | 39,256                       |
| 36 G         | 37410          | 374.10 | 37410 Land   | 2,816,965                  | 2,837,033                  | 2,859,514                  | 2,875,265                  | 2,885,716                  | 2,891,971                  | 2,906,668                  | 2,915,315                  | 2,927,208                  | 2,937,986                  | 2,963,092                  | 2,997,241                    | 3,054,393                    |
| 37 G         | 37420          |        | 37420 Land Rights  | 3,069,559                  | 3,091,426                  | 3,115,923                  | 3,133,087                  | 3,144,474                  | 3,151,291                  | 3,167,305                  | 3,176,727                  | 3,189,687                  | 3,201,432                  | 3,228,789                  | 3,266,000                    | 3,328,277                    |
| 38 G         | 37500          |        | 37500 Structures and Improvements  | 10,952,232                 | 11,030,255                 | 11,117,662                 | 11,178,901                 | 11,219,533                 | 11,243,854                 | 11,300,993                 | 11,334,611                 | 11,380,852                 | 11,422,757                 | 11,520,367                 | 11,653,138                   | 11,875,343                   |
| 39 G<br>40 G | 37610<br>37620 |        | 37610 Mains - Steel<br>37620 Mains - Plastic                               | 333,027,760<br>945,752,960 | 335,400,216<br>952,490,409 | 338,058,025<br>960,038,219 | 339,920,141<br>965,326,373 | 341,155,641<br>968,835,023 | 341,895,180<br>970,935,213 | 343,632,630<br>975,869,329 | 344,654,875<br>978,772,365 | 346,060,912<br>982,765,318 | 347,335,152<br>986,383,981 | 350,303,215<br>994,812,874 | 354,340,410<br>1,006,277,951 | 361,097,056<br>1,025,465,893 |
| 40 G         | 37800          |        | 37800 Mea & Reg Sta Eo. General  | 68 179 883                 | 68.665.590                 | 69.209.716                 | 69.590.942                 | 69.843.882                 | 69.995.286                 | 70.350.990                 | 70.560.271                 | 70.848.125                 | 71.108.997                 | 71.716.641                 | 72.543.165                   | 73.926.435                   |
| 42 G         | 38010          |        | 38010 Services - Steel   | 63,399,393                 | 63.851.044                 | 64,357,018                 | 64,711,514                 | 64,946,720                 | 65,087,508                 | 65,418,271                 | 65,612,878                 | 65.880.549                 | 66,123,130                 | 66.688.168                 | 67,456,740                   | 68,743,020                   |
| 43 G         | 38020          |        | 38020 Services - Plastic   | 742,979,543                | 748,272,455                | 754,201,982                | 758,356,334                | 761,112,714                | 762,762,614                | 766,638,836                | 768,919,449                | 772,056,295                | 774,899,102                | 781,520,805                | 790,527,721                  | 805,601,688                  |
| 44 G         | 38100          |        | 38100 Meters   | 166,976,429                | 168,165,953                | 169,498,548                | 170,432,193                | 171,051,659                | 171,422,456                | 172,293,594                | 172,806,136                | 173,511,108                | 174,149,997                | 175,638,151                | 177,662,356                  | 181,050,063                  |
| 45 G         | 38200<br>38300 | 382.00 | 38200 Meter Installations  | 194,495,470                | 195,881,036                | 197,433,254                | 198,520,771                | 199,242,329                | 199,674,236                | 200,688,945                | 201,285,958                | 202,107,115                | 202,851,298                | 204,584,712                | 206,942,522                  | 210,888,550                  |
| 46 G<br>47 G | 38300          | 383.00 | 38300 House Regulators<br>38400 House Regulatory Installation              | 119,817,739<br>3,276,883   | 120,671,309<br>3,300,227   | 121,627,543<br>3.326,379   | 122,297,501<br>3.344,702   | 122,742,013<br>3.356,859   | 123,008,087<br>3,364,135   | 123,633,192<br>3,381,231   | 124,000,978<br>3.391,290   | 124,506,847<br>3,405,125   | 124,965,296<br>3,417,663   | 126,033,155<br>3,446,868   | 127,485,669<br>3,486,592     | 129,916,596<br>3,553,075     |
| 48 G         | 38500          | 385.00 | 38500 Industrial Mea & Reg Sta Eq  | 64,416,047                 | 64,874,941                 | 65,389,028                 | 65,749,209                 | 65,988,186                 | 66,131,232                 | 66,467,299                 | 66,665,027                 | 66,936,991                 | 67,183,461                 | 67,757,560                 | 68,538,456                   | 69,845,364                   |
| 49 G         | 38600          | 386.00 | 38600 Other Prop on Cust Premises  | 34,561                     | 34,807                     | 35,083                     | 35,276                     | 35,405                     | 35,481                     | 35,662                     | 35,768                     | 35,914                     | 36,046                     | 36,354                     | 36,773                       | 37,474                       |
| 50 G         | 38910          |        | 38910 Land, Gas  | 619,832                    | 619,832                    | 619,832                    | 619,832                    | 619,832                    | 619,832                    | 619,832                    | 619,832                    | 619,832                    | 619,832                    | 619,832                    | 619,832                      | 619,832                      |
| 51 G         | 38920          |        | 38920 Land Rights, Gas   | 2,166,283                  | 2,166,283                  | 2,166,283                  | 2,166,283                  | 2,166,283                  | 2,166,283                  | 2,166,283                  | 2,166,283                  | 2,166,283                  | 2,166,283                  | 2,166,283                  | 2,166,283                    | 2,166,283                    |
| 52 G         | 39000<br>39020 |        | 39000 Structures & Improvements, Gas<br>39020 Leasehold Improvements       | 27,718,248                 | 27,718,248                 | 27,718,248<br>124 036      | 27,718,248                 | 27,718,248                 | 27,718,248                 | 27,718,248                 | 27,718,248                 | 27,718,248                 | 27,718,248                 | 27,718,248<br>124,036      | 27,718,248                   | 27,718,248                   |
| 53 G         | 39020          |        | 39020 Leasenoid Improvements<br>39110 Office Furniture & Equip Gas         | 124,036                    | 979.259                    | 124,036                    | 124,036                    | 124,036                    | 124,036                    | 124,036                    | 124,036                    | 124,036                    | 124,036                    | 124,036                    | 124,036                      | 124,036                      |
| 54 G         | 39120          |        | 3910 Computer Equipment, Gas   | 808,167                    | 808,167                    | 808,167                    | 808,167                    | 808,167                    | 808,167                    | 808,167                    | 808,167                    | 808,167                    | 808,167                    | 808,167                    | 808,167                      | 808,167                      |
| 56 G         | 39210          | 392.1g | 39210 Trns Eq - Autos, Gas   | -                          |                            |                            |                            | -                          |                            |                            |                            |                            |                            |                            | -                            |                              |
| 57 G         | 39220          | 392.2g | 39220 Trns Eq - Trailers, Gas  |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                              |                              |
| 58 G         | 39230          |        | 39230 Trns Eq - Truck < 13000, Gas   | -                          |                            |                            |                            | -                          |                            |                            | -                          |                            |                            | -                          | -                            |                              |
| 59 G<br>60 G | 39240<br>39300 |        | 39240 Trns Eq - Truck > 13000, Gas   | 229,771<br>120,013         | 229,771<br>120 013         | 229,771<br>120 013         | 229,771                    | 229,771<br>120 013         | 229,771<br>120,013         | 229,771 120,013            | 229,771<br>120,013         | 229,771<br>120,013         | 229,771<br>120.013         | 229,771<br>120,013         | 229,771<br>120,013           | 229,771<br>120.013           |
| 60 G<br>61 G | 39300          |        | 39300 Stores Equipment, Gas<br>39400 Tools, Shop & Garage Equip, G         | 120,013<br>18,843,756      | 120,013<br>18 843 756      | 120,013<br>18,843,756      | 120,013<br>18,843,756      | 120,013<br>18 843 756        | 120,013<br>18 843 756        |
| 62 G         | 39500          |        | 39500 Laboratory Equipment, Gas  | 1,836,573                  | 1,836,573                  | 1,836,573                  | 1,836,573                  | 1,836,573                  | 1,836,573                  | 1,836,573                  | 1,836,573                  | 1,836,573                  | 1,836,573                  | 1,836,573                  | 1,836,573                    | 1,836,573                    |
| 63 G         | 39600          | 396g   | 39600 Power Operated Equipment, Gas  | 869,210                    | 869,210                    | 869,210                    | 869,210                    | 869,210                    | 869,210                    | 869,210                    | 869,210                    | 869,210                    | 869,210                    | 869,210                    | 869,210                      | 869,210                      |
| 64 G         | 39700          | 397g   | 39700 Communication Equipment, Gas   | 4,298,395                  | 4,298,395                  | 4,298,395                  | 4,298,395                  | 4,298,395                  | 4,298,395                  | 4,298,395                  | 4,298,395                  | 4,298,395                  | 4,298,395                  | 4,298,395                  | 4,298,395                    | 4,298,395                    |
| 65 G         | 39800          | 398g   | 39800 Miscellaneous Equipment, Gas   | 348,226                    | 348,226                    | 348,226                    | 348,226                    | 348,226                    | 348,226                    | 348,226                    | 348,226                    | 348,226                    | 348,226                    | 348,226                    | 348,226                      | 348,226                      |
| 66 G<br>67 G | 36700          |        | Mains - FMCA Mains ILI Project   | -                          | -                          | -                          |                            |                            |                            | -                          |                            | -                          | -                          | -                          | -                            |                              |
| 67 G<br>68 G | 36700<br>37620 |        | Mains - FMCA Transmission Crossing<br>Mains - FMCA Bare Steele Replacement |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                              |                              |
| 69 G         | 37620          |        | Mains - TDSIC Rural Extensions   | -                          |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                              |                              |
| 70 G         | 36700          |        | Mains - TDSIC Aetna to 483 Loop  | -                          | -                          | -                          |                            | -                          | -                          | -                          | -                          | -                          | -                          | 124,109,427                | 124,109,427                  | 124,109,427                  |
| 71 G         | 36700          |        | Mains - TDSIC Aetna to Tassinong   | -                          |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                              | -                            |
| 72 G         | 36900          | 369.KO | Measure & Regulator Station Eqp - TDSIC Kokomo Star Energy Fusion          | -                          | -                          | -                          |                            |                            | -                          | -                          |                            | -                          | 68,605,577                 | 68,605,577                 | 68,605,577                   | 68,605,577                   |
| 73 G         | 38100          |        | 51 - AMI - Gas Meters  | -                          |                            |                            |                            |                            | -                          | -                          |                            |                            |                            |                            |                              |                              |
| 74 G<br>75 G | 38200<br>39700 |        | 51 - AMI - Gas Meter Installs<br>51 - AMI - Gas Comm                       | -                          | -                          | -                          |                            |                            | -                          | -                          |                            | -                          |                            | -                          | -                            | -                            |
| 75 G<br>76   | 39/00          | 281.WW | 51 - AMI - Gas Comm<br>Total Gas Utility Plant                             | \$ 3.749.193.245 [.1]      | 3.779.781.978 \$           | 3.814.049.836 \$           | 3.838.058.617 \$           | 3.853.988.257 \$           | 3.863.523.342 \$           | 3.885.924.757 \$           | 3.899.104.848 \$           | 3.917.233.275 \$           | 4.002.267.970 \$           | 4.164.645.464 \$           | 4.216.698.130 \$             | 4.303.813.426 [.1]           |
|              |                |        | · · · · · · · · · · · · · · · · · · ·                                      |                            |                            | 2,014,040,000 0            | -100010001011 \$           | 2,300,000,201 0            | 2,000,020,042 0            |                            | 2,555,104,040 \$           |                            | .,002,207,070 \$           |                            | .,210,000,100 \$             | .,000,010,420 [.1]           |

#### Northern Indiana Public Service Company LLC Rate Base: Gas Utility Plant

#### Workpaper RB 1-S1 Page [.6]

| ine<br>Io Seament | Assourt        |                  | Description   | 01/31/24               | 02/29/24               | 2024 Forec<br>03/31/24 | asted<br>04/30/24      | 05/31/24               | 06/30/24               |
|-------------------|----------------|------------------|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| lo. Segment<br>A  | Account        |                  | C   | 01/31/24<br>Q          | 02/29/24<br>R          | 03/31/24<br>S          | 04/30/24<br>T          | U5/31/24               | 06/30/24<br>V          |
| 1 G               | 30100          | 301g             | 30100 Organization Costs, Gas                                       | \$ 7,147 \$            | 7,147 \$               |                        |                        | 7,147 \$               | 7,147                  |
| 2 G               | 30200          | 302.00           | 30200 Franchises & Consents, Gas                                    | 56,861                 | 56,861                 | 56,861                 | 56,861                 | 56,861                 | 56,861                 |
| 3 G               | 30300          | 303g             | 30300 Intangible Property, Gas                                      | 51,239,974             | 51,239,974             | 51,239,974             | 51,239,974             | 51,239,974             | 51,239,974             |
| 4 G               | 30301          | 303.99g          | 30399 Cloud Software  | 1,358,781              | 1,358,781              | 1,358,781              | 1,358,781              | 1,358,781              | 1,358,781              |
| 5 G<br>6 G        | 35010<br>35020 | 350.10<br>350.20 | 35010 Land<br>35020 Leaseholds                                      | 83,338<br>377,042      | 83,338<br>377,042      | 83,338<br>377.042      | 83,338<br>377,042      | 83,338                 | 83,338<br>377,042      |
| 7 G               | 35020          | 350.20           | 35040 Rights of Way   | 187,343                | 187,343                | 187,343                | 187,343                | 377,042<br>187,343     | 187,343                |
| , G               | 35110          | 350.40           | 35110 Well Structures   | 18,849                 | 18,849                 | 18,849                 | 18,849                 | 18,849                 | 18,849                 |
| a G               | 35120          | 351.20           | 35120 Compressor Station Structures                                 | 402,897                | 402,897                | 402,897                | 402,897                | 402,897                | 402,897                |
| 10 G              | 35130          | 351.30           | 35130 Mea & Reg Station Structures                                  | 108,989                | 108,989                | 108,989                | 108,989                | 108,989                | 108,989                |
| 1 G               | 35140          | 351.40           | 35140 Other Structures  | 6,392,614              | 6.392.614              | 6,392,614              | 6.392.614              | 6.392.614              | 6.392.614              |
| 2 G               | 35200          | 352.00           | 35200 Wells   | 23,492,211             | 24,250,854             | 24,782,375             | 25,135,035             | 25,346,128             | 25,842,065             |
| 3 G               | 35230          | 352.30           | 35230 Nonrecoverable Natural Gas                                    | 5,414,970              | 5,414,970              | 5,414,970              | 5,414,970              | 5,414,970              | 5,414,970              |
| 4 G               | 35300          | 353.00           | 35300 Lines   | 26,104,837             | 26,917,815             | 27,487,404             | 27,865,322             | 28,091,534             | 28,622,990             |
| 5 G               | 35400          | 354.00           | 35400 Compressor Station Equip                                      | 3,759,391              | 3,912,046              | 4,019,000              | 4,089,963              | 4,132,440              | 4,232,234              |
| 6 G               | 35500          | 355.00           | 35500 Measuring & Regulating Eq                                     | 3,534,546              | 3,534,546              | 3,534,546              | 3,534,546              | 3,534,546              | 3,534,546              |
| 7 G               | 35600          | 356.00           | 35600 Purification Equipment  | 13,120,580             | 13,298,784             | 13,423,637             | 13,506,476             | 13,556,062             | 13,672,556             |
| 8 G               | 35700          | 357.00           | 35700 Other Equipment   | 1,014,216              | 1,014,216              | 1,014,216              | 1,014,216              | 1,014,216              | 1,014,216              |
| 9 G               | 36010          | 360.10           | 36010 Land  | 1,245,964              | 1,245,964              | 1,245,964              | 1,245,964              | 1,245,964              | 1,245,964              |
| 0 G               | 36020          | 360.20           | 36020 Land Rights   | -                      | -                      | -                      | -                      | -                      | -                      |
| 1 G               | 36100          | 361.00           | 36100 Structures & Improvements                                     | 10,321,899             | 10,321,899             | 10,321,899             | 10,321,899             | 10,321,899             | 10,321,899             |
| 2 G               | 36210          | 362.10           | 36210 LNG Gas Tank Holders  | 18,160,971             | 18,160,971             | 18,160,971             | 18,160,971             | 18,160,971             | 18,160,971             |
| 3 G               | 36300          | 363.00           | 36300 Purification Equipment  | 2,088,231              | 2,088,231              | 2,088,231              | 2,088,231              | 2,088,231              | 2,088,231              |
| 4 G<br>5 G        | 36310<br>36320 | 363.10<br>363.20 | 36310 Liquefaction Equipment  | 8,531,493<br>5,268,987 | 8,531,493              | 8,531,493              | 8,531,493              | 8,531,493<br>5,268,987 | 8,531,493              |
| 5 G<br>6 G        | 36320          | 363.20           | 36320 Vaporizing Equipment<br>36330 Compressor Equipment            | 3,066,103              | 5,268,987<br>3,066,103 | 5,268,987<br>3,066,103 | 5,268,987<br>3,066,103 | 3,066,103              | 5,268,987<br>3,066,103 |
| 7 G               | 36340          | 363.40           | 36340 Measuring & Regulating Eq                                     | 1,730,865              | 1,730,865              | 1,730,865              | 1,730,865              | 1,730,865              | 1,730,865              |
| 7 G<br>8 G        | 36350          | 363.50           | 36350 Other Equipment   | 3,199,735              | 3,199,735              | 3,199,735              | 3,199,735              | 3,199,735              | 3,199,735              |
| 9 G               | 36510          | 365.10           | 36510 Land  | 33,386,814             | 34,039,006             | 34,495,945             | 34,799,121             | 34,980,594             | 35,406,942             |
| 0 G               | 36520          | 365.20           | 36520 Land Rights   | 17,895,565             | 18,245,145             | 18,490,067             | 18,652,571             | 18,749,842             | 18,978,368             |
| 1 G               | 36620          | 366.20           | 36620 Mea & Reg Station Structures                                  | 9,395,920              | 9,579,464              | 9,708,058              | 9,793,380              | 9,844,451              | 9,964,437              |
| 2 G               | 36630          | 366.30           | 36630 Other Structures  | 1,890,520              | 1,927,450              | 1,953,324              | 1,970,491              | 1,980,767              | 2,004,909              |
| 3 G               | 36700          | 367.00           | 36700 Mains   | 629,960,771            | 642,527,183            | 651,331,475            | 657,173,055            | 660,669,679            | 668,884,532            |
| 4 G               | 36900          | 369.00           | 36900 Measure & Regulat Sta Eq                                      | 238,183,600            | 241,859,652            | 244,435,172            | 246,144,009            | 247,166,876            | 249,569,967            |
| 5 G               | 37100          | 371.00           | 37100 Other Equipment   | 39,953                 | 40,733                 | 41,280                 | 41,643                 | 41,860                 | 42,370                 |
| 6 G               | 37410          | 374.10           | 37410 Land  | 3,078,094              | 3,104,646              | 3,123,249              | 3,135,592              | 3,142,980              | 3,160,337              |
| 7 G               | 37420          | 374.20           | 37420 Land Rights   | 3,354,103              | 3,383,036              | 3,403,306              | 3,416,756              | 3,424,807              | 3,443,720              |
| 8 G               | 37500          | 375.00           | 37500 Structures and Improvements                                   | 11,967,491             | 12,070,723             | 12,143,050             | 12,191,038             | 12,219,762             | 12,287,247             |
| 19 G              | 37610          | 376.10           | 37610 Mains - Steel   | 363,886,777            | 367,013,513            | 369,200,497            | 370,647,416            | 371,508,581            | 373,548,328            |
| 0 G               | 37620          | 376.20           | 37620 Mains - Plastic   | 1,029,481,312          | 1,033,978,217          | 1,037,132,517          | 1,039,229,498          | 1,040,489,623          | 1,043,433,566          |
| 1 G               | 37800          | 378.00           | 37800 Mea & Reg Sta Eq, General                                     | 74,500,079             | 75,142,718             | 75,592,965             | 75,891,701             | 76,070,516             | 76,490,620             |
| 12 G              | 38010          | 380.10           | 38010 Services - Steel  | 69,276,443             | 69,874,023             | 70,292,701             | 70,570,490             | 70,736,768             | 71,127,415             |
| 3 G               | 38020          | 380.20           | 38020 Services - Plastic  | 811,852,879            | 818,855,946            | 823,762,442            | 827,017,864            | 828,966,478            | 833,544,489            |
| 4 G               | 38100          | 381.00           | 38100 Meters  | 181,205,065            | 181,378,710            | 181,500,370            | 181,581,090            | 181,629,407            | 181,742,921            |
| 5 G               | 38200          | 382.00           | 38200 Meter Installations   | 211,797,538            | 212,815,857            | 213,529,312            | 214,002,684            | 214,286,033            | 214,951,723            |
| 6 G               | 38300          | 383.00           | 38300 House Regulators  | 130,924,704            | 132,054,064            | 132,845,318            | 133,370,309            | 133,684,555            | 134,422,835            |
| 7 G               | 38400          | 384.00           | 38400 House Regulatory Installation                                 | 3,580,646              | 3,611,533              | 3,633,173              | 3,647,531              | 3,656,125              | 3,676,316              |
| 8 G<br>9 G        | 38500          | 385.00           | 38500 Industrial Mea & Reg Sta Eq                                   | 70,387,339             | 70,994,503             | 71,419,894             | 71,702,138             | 71,871,082             | 72,267,994             |
| 9 G<br>0 G        | 38600<br>38910 | 386.00<br>389.1g | 38600 Other Prop on Cust Premises<br>38910 Land, Gas                | 37,765<br>619,832      | 38,091<br>619.832      | 38,319<br>619,832      | 38,470<br>619,832      | 38,561<br>619,832      | 38,774                 |
| 1 G               | 38910          | 389.1g<br>389.2g | 38910 Land, Gas<br>38920 Land Rights, Gas                           | 2,166,283              |                        | 2,166,283              |                        | 2,166,283              | 619,832                |
|                   |                |                  |   |                        | 2,166,283              |                        | 2,166,283              |                        | 2,166,283              |
| 2 G<br>3 G        | 39000<br>39020 | 390g<br>390.2g   | 39000 Structures & Improvemnts, Gas<br>39020 Leasehold Improvements | 27,728,585<br>124.036  | 27,738,921<br>124,036  | 27,749,257<br>124,036  | 27,759,593<br>124.036  | 27,769,930<br>124,036  | 27,780,266<br>124,036  |
| 3 G<br>4 G        | 39020          | 390.2g<br>391.1g | 39020 Leasenoid Improvements<br>39110 Office Furniture & Equip, Gas | 979,259                | 979,259                | 979,259                | 979,259                | 979,259                | 979,259                |
| 4 G<br>5 G        | 39120          | 391.1g           | 39120 Computer Equipment, Gas                                       | 807,585                | 807,003                | 806,421                | 805,838                | 805,256                | 804,674                |
| 6 G               | 39210          | 392.1g           | 39210 Trns Eq - Autos, Gas  | -                      | -                      |                        | -                      | -                      |                        |
| 7 G               | 39220          | 392.1g           | 39220 Trns Eq - Trailers, Gas                                       | -                      |                        |                        |                        |                        |                        |
| 8 G               | 39230          | 392.2g           | 39230 Trns Eq - Truck < 13000, Gas                                  | -                      | -                      | -                      | -                      | -                      | -                      |
| 9 G               | 39240          | 392.4g           | 39240 Trns Eq - Truck > 13000, Gas                                  | 229,771                | 229,771                | 229,771                | 229,771                | 229,771                | 229,771                |
| 0 G               | 39300          | 393a             | 39300 Stores Equipment, Gas   | 120,013                | 120,013                | 120,013                | 120.013                | 120,013                | 120,013                |
| 1 G               | 39400          | 394g             | 39400 Tools, Shop & Garage Equip, G                                 | 18,669,891             | 18,496,026             | 18,322,161             | 18,148,297             | 17,974,432             | 17,800,567             |
| 2 G               | 39500          | 395g             | 39500 Laboratory Equipment, Gas                                     | 1,827,318              | 1,818,063              | 1,808,807              | 1,799,552              | 1,790,297              | 1,781,042              |
| 3 G               | 39600          | 396g             | 39600 Power Operated Equipment, Gas                                 | 869,210                | 869,210                | 869,210                | 869,210                | 869,210                | 869,210                |
| G                 | 39700          | 397g             | 39700 Communication Equipment, Gas                                  | 4,319,669              | 4,340,942              | 4,362,215              | 4,383,489              | 4,404,762              | 4,426,035              |
| 5 G               | 39800          | 398g             | 39800 Miscellaneous Equipment, Gas                                  | 346,224                | 344,221                | 342,219                | 340,217                | 338,214                | 336,212                |
| 6 G               | 36700          | 367.ILI          | Mains - FMCA Mains ILI Project                                      | -                      | -                      | -                      | -                      | -                      | -                      |
| 7 G               | 36700          | 367.TC           | Mains - FMCA Transmission Crossing                                  | -                      |                        | -                      |                        |                        | -                      |
| 8 G               | 37620          | 376.2BS          | Mains - FMCA Bare Steele Replacement                                | -                      |                        | -                      |                        |                        | -                      |
| 9 G               | 37620          | 376.2RE          | Mains - TDSIC Rural Extensions                                      | 3,997,644              | 7,159,295              | 10,556,654             | 14,261,046             | 17,009,038             | 20,109,128             |
| 0 G               | 36700          | 367.AL           | Mains - TDSIC Aetna to 483 Loop                                     | 124,109,427            | 124,109,427            | 124,109,427            | 124,109,427            | 124,109,427            | 124,109,427            |
| 1 G               | 36700          | 367.AT           | Mains - TDSIC Aetna to Tassinong                                    | -                      | -                      | -                      | -                      | -                      | 145,592,169            |
| 2 G               | 36900          | 369.KO           | Measure & Regulator Station Eqp - TDSIC Kokomo Star Energy Fusion   | 68,605,577             | 68,605,577             | 68,605,577             | 68,605,577             | 68,605,577             | 68,605,577             |
| 3 G               | 38100          | 381.AMI          | 51 - AMI - Gas Meters   | 433,780                | 867,560                | 1,312,223              | 1,956,895              | 2,611,510              | 2,885,871              |
| 4 G               | 38200          | 382.AMI          | 51 - AMI - Gas Meter Installs                                       | 252,461                | 504,921                | 763,716                | 1,138,916              | 1,519,903              | 1,679,581              |
| '5 G              | 39700          | 397.AMI          | 51 - AMI - Gas Comm   | 214.744                | 429,488                | 649.619                | 968,765                | 1,292,834              | 1,428,657              |

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#### Northern Indiana Public Service Company LLC Rate Base: Common Allocated

| Lin | Ð      |             |                                |                 | Actuals      |         |                   |                |                |                |                | 2023 Forec     | asted          |                |                |                |                |                  |
|-----|--------|-------------|--------------------------------|-----------------|--------------|---------|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| No  | Segmen | t Account   | Descr                          | iption          | 12/31/22     |         | 01/31/23          | 02/28/23       | 03/31/23       | 04/30/23       | 05/31/23       | 06/30/23       | 07/31/23       | 08/31/23       | 09/30/23       | 10/31/23       | 11/30/23       | 12/31/23         |
|     | Α      | В           | c                              |                 | D            |         | E                 | F              | G              | н              | 1              | J              | K              | L              | M              | N              | 0              | P                |
| 1   | С      | 30100       | 301.00 30100 Organization, 0   | Common          | \$ 40,       |         | \$ 40,109 \$      | 40,109 \$      | 40,109 \$      | 40,109 \$      | 40,109 \$      | 40,109 \$      | 40,109 \$      | 40,109 \$      | 40,109 \$      | 40,109 \$      | 40,109 \$      | 40,109           |
| 2   | С      | 30300       | 303.00 30300 Intangible Plan   | nt, Common      | 59,503,1     |         | 61,591,581        | 63,930,476     | 65,569,155     | 66,656,405     | 67,307,207     | 68,836,177     | 69,735,762     | 70,973,087     | 72,094,429     | 74,706,351     | 78,259,118     | 84,205,026       |
| 3   | С      | 30300 NiFit | 303NiFit 30300 Intangible Plan |                 | 13,693,4     |         | 13,693,413        | 13,693,413     | 13,693,413     | 13,693,413     | 13,693,413     | 13,693,413     | 13,693,413     | 13,693,413     | 13,693,413     | 13,693,413     | 13,693,413     | 13,693,413       |
| 4   | С      | 30300 Other | 303Other 30300 Intangible Plan |                 | 44,566,9     |         | 44,566,915        | 44,566,915     | 44,566,915     | 44,566,915     | 44,566,915     | 44,566,915     | 44,566,915     | 44,566,915     | 44,566,915     | 44,566,915     | 44,566,915     | 44,566,915       |
| 5   | С      | 30399       | 303.99 30399 Cloud Softwar     |                 | 7,080,       |         | 7,239,077         | 7,417,106      | 7,541,836      | 7,624,594      | 7,674,131      | 7,790,511      | 7,858,984      | 7,953,165      | 8,038,517      | 8,237,328      | 8,507,752      | 8,960,334        |
| 6   | С      | 38910       | 389.10 38910 Land, Commo       |                 | 666,         |         | 668,444           | 670,972        | 672,743        | 673,919        | 674,622        | 676,275        | 677,247        | 678,585        | 679,797        | 682,621        | 686,461        | 692,888          |
| 7   | С      | 38920       | 389.20 38920 Land Rights, C    |                 | 31,8         |         | 31,982            | 32,103         | 32,188         | 32,244         | 32,278         | 32,357         | 32,403         | 32,467         | 32,525         | 32,661         | 32,844         | 33,152           |
| 8   | С      | 38930       | 389.30 38930 Indiana Rights    |                 | 1,978,0      |         | 1,984,744         | 1,992,251      | 1,997,510      | 2,001,000      | 2,003,089      | 2,007,996      | 2,010,884      | 2,014,855      | 2,018,454      | 2,026,838      | 2,038,241      | 2,057,325        |
| 9   | С      | 39000       | 390.00 39000 Structures & Ir   |                 | 35,277,6     | 87      | 35,397,198        | 35,531,083     | 35,624,885     | 35,687,123     | 35,724,377     | 35,811,899     | 35,863,394     | 35,934,222     | 35,998,411     | 36,147,925     | 36,351,296     | 36,691,657       |
| 10  | С      | 39010       | 390.10 39010 Struct Leased     |                 |              |         |                   | -              |                | -              | -              | -              | -              | -              |                | -              | -              | -                |
| 11  | С      | 39020       |                                | provements, Com | 545,2        |         | 547,062           | 549,131        | 550,581        | 551,543        | 552,119        | 553,471        | 554,267        | 555,362        | 556,354        | 558,665        | 561,808        | 567,068          |
| 12  | С      | 39110       | 391.10 39110 Office Furnitur   |                 | 1,701,3      |         | 1,707,559         | 1,714,018      | 1,718,543      | 1,721,545      | 1,723,343      | 1,727,565      | 1,730,049      | 1,733,466      | 1,736,562      | 1,743,775      | 1,753,585      | 1,770,004        |
| 13  | С      | 39120       | 391.20 39120 Computer Equ      |                 | 2,536,6      | 13      | 2,545,207         | 2,554,834      | 2,561,578      | 2,566,053      | 2,568,732      | 2,575,025      | 2,578,728      | 2,583,821      | 2,588,436      | 2,599,187      | 2,613,810      | 2,638,284        |
| 14  | С      | 39210       | 392.10 39210 Trns Eq - Auto    |                 |              |         |                   | -              |                | -              | -              | -              | -              | -              |                | -              | -              | -                |
| 15  | С      | 39220       | 392.20 39220 Trns Eq - Trail   |                 | 236,3        | 30      | 237,131           | 238,028        | 238,656        | 239,073        | 239,323        | 239,909        | 240,254        | 240,729        | 241,159        | 242,160        | 243,523        | 245,803          |
| 16  | С      | 39230       | 392.30 39230 Trns Eq - Truc    |                 |              |         |                   | -              |                | -              | -              | -              | -              | -              |                | -              | -              | -                |
| 17  | С      | 39240       | 392.40 39240 Tms Eq - Truc     |                 | 30,4         | 92      | 30,596            | 30,711         | 30,792         | 30,846         | 30,878         | 30,954         | 30,999         | 31,060         | 31,115         | 31,245         | 31,420         | 31,715           |
| 18  | С      | 39280       | 392.80 39280 Trns Eq - Helio   |                 |              |         | -                 | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                |
| 19  | С      | 39300       | 393.00 39300 Stores Equipm     |                 | 808,         |         | 811,448           | 814,517        | 816,668        | 818,094        | 818,948        | 820,955        | 822,135        | 823,759        | 825,230        | 828,658        | 833,320        | 841,122          |
| 20  | c      | 39400       | 394.00 39400 Tools, Shop, C    |                 | 2,658,9      |         | 2,667,950         | 2,678,041      | 2,685,111      | 2,689,802      | 2,692,610      | 2,699,207      | 2,703,088      | 2,708,426      | 2,713,264      | 2,724,534      | 2,739,862      | 2,765,516        |
| 21  | C      | 39500       | 395.00 39500 Laboratory Eq     |                 | 605,9        |         | 608,049           | 610,349        | 611,960        | 613,030        | 613,670        | 615,173        | 616,058        | 617,274        | 618,377        | 620,945        | 624,439        | 630,285          |
| 22  | C      | 39600       | 396.00 39600 Power Operate     |                 | 104,3        |         | 104,750           | 105,146        | 105,424        | 105,608        | 105,718        | 105,977        | 106,129        | 106,339        | 106,529        | 106,972        | 107,573        | 108,581          |
| 23  | С      | 39601       | 396.10 39601 Pwr Opr Eqp F     |                 | 1,624,6      |         | 1,630,233         | 1,636,438      | 1,640,786      | 1,643,670      | 1,645,397      | 1,649,453      | 1,651,840      | 1,655,122      | 1,658,097      | 1,665,026      | 1,674,452      | 1,690,226        |
| 24  | c      | 39700       | 397.00 39700 Communicatio      |                 | 502,         |         | 517,721           | 534,448        | 546,168        | 553,943        | 558,598        | 569,533        | 575,966        | 584,815        | 592,835        | 611,515        | 636,923        | 679,447          |
| 25  | C      | 39710       | 397.10 39710 Communicatio      |                 | 1,196,       |         | 1,200,787         | 1,205,329      | 1,208,511      | 1,210,622      | 1,211,886      | 1,214,855      | 1,216,602      | 1,219,004      | 1,221,182      | 1,226,254      | 1,233,153      | 1,244,699        |
| 26  | C      | 39720       | 397.20 39720 Microwave Eq      |                 | 3,433,4      |         | 3,445,081         | 3,458,112      | 3,467,241      | 3,473,299      | 3,476,924      | 3,485,443      | 3,490,455      | 3,497,348      | 3,503,595      | 3,518,147      | 3,537,940      | 3,571,066        |
| 27  | c      | 39800       | 398.00 39800 Com Miscellar     |                 | 964,         |         | 968,004           | 971,666        | 974,231        | 975,933        | 976,952        | 979,345        | 980,753        | 982,690        | 984,446        | 988,534        | 994,096        | 1,003,404        |
| 28  | С      |             | Total Common Allo              | cated           | \$ 179,789,0 | 81 [.2] | \$ 182,235,042 \$ | 184,975,196 \$ | 186,895,006 \$ | 188,168,785 \$ | 188,931,237 \$ | 190,722,518 \$ | 191,776,435 \$ | 193,226,035 \$ | 194,539,754 \$ | 197,599,776 \$ | 201,762,054 \$ | 208,728,038 [.2] |

| Line |         |             |          |                                     |    |                |                |                |                |                | 2024 Fore             |
|------|---------|-------------|----------|-------------------------------------|----|----------------|----------------|----------------|----------------|----------------|-----------------------|
| No.  | Seament | Account     |          | Description                         |    | 01/31/24       | 02/29/24       | 03/31/24       | 04/30/24       | 05/31/24       | 2024 Fore<br>06/30/24 |
|      | A       | B           |          | C                                   |    | E              | F              | G              | H              |                | J                     |
| 29   | С       | 30100       | 301.00   | 30100 Organization. Common          | s  | 40.109 \$      | 40.109 \$      | 40,109 \$      | 40.109 \$      | 40.109 \$      | 40,109                |
| 30   | ċ       | 30300       | 303.00   | 30300 Intangible Plant, Common      |    | 86.575.302     | 89.230.668     | 91.091.073     | 92.325.437     | 93.064.297     | 94,800,150            |
| 31   | ċ       | 30300 NiFit | 303NiFit | 30300 Intangible Plant MS. Common   |    | 13.693.413     | 13.693.413     | 13.693.413     | 13.693.413     | 13.693.413     | 13.693.413            |
| 32   | Ċ       | 30300 Other | 303Other | 30300 Intangible Plant CIS, Common  |    | 44,566,915     | 44,566,915     | 44,566,915     | 44,566,915     | 44,566,915     | 44,566,915            |
| 33   | С       | 30399       | 303.99   | 30399 Cloud Software Common         |    | 8,960,334      | 8,960,334      | 8,960,334      | 8,960,334      | 8,960,334      | 8,960,334             |
| 34   | С       | 38910       | 389.10   | 38910 Land, Common                  |    | 721,796        | 754,180        | 776,869        | 791,923        | 800,933        | 822,103               |
| 35   | С       | 38920       | 389.20   | 38920 Land Rights, Common           |    | 34,535         | 36,084         | 37,170         | 37,890         | 38,321         | 39,334                |
| 36   | С       | 38930       | 389.30   | 38930 Indiana Rights of Way, Common |    | 2,143,156      | 2,239,311      | 2,306,679      | 2,351,377      | 2,378,133      | 2,440,990             |
| 37   | С       | 39000       | 390.00   | 39000 Structures & Improvement, Com |    | 38,222,428     | 39,937,315     | 41,138,800     | 41,935,977     | 42,413,147     | 43,534,194            |
| 38   | С       | 39010       | 390.10   | 39010 Struct Leased To Others, Com  |    | -              | -              |                | -              |                | -                     |
| 39   | С       | 39020       | 390.20   | 39020 Leasehold Improvements, Com   |    | 590,726        | 617,229        | 635,798        | 648,119        | 655,493        | 672,819               |
| 40   | С       | 39110       | 391.10   | 39110 Office Furniture & Equip, Com |    | 1,843,848      | 1,926,575      | 1,984,534      | 2,022,990      | 2,046,009      | 2,100,088             |
| 41   | С       | 39120       | 391.20   | 39120 Computer Equipment, Common    |    | 2,748,352      | 2,871,660      | 2,958,052      | 3,015,372      | 3,049,683      | 3,130,291             |
| 42   | С       | 39210       | 392.10   | 39210 Trns Eq - Autos, Common       |    | -              |                | -              | -              |                |                       |
| 43   | С       | 39220       | 392.20   | 39220 Trns Eq - Trailers, Common    |    | 256,058        | 267,546        | 275,595        | 280,935        | 284,132        | 291,642               |
| 44   | С       | 39230       | 392.30   | 39230 Tms Eq - Truck < 13000, Com   |    | -              |                | -              | -              |                |                       |
| 45   | С       | 39240       | 392.40   | 39240 Tms Eq - Truck > 13000, Com   |    | 33,038         | 34,520         | 35,558         | 36,248         | 36,660         | 37,629                |
| 46   | С       | 39280       | 392.80   | 39280 Tms Eq - Helicopter, Common   |    | -              |                | -              | -              |                | -                     |
| 47   | С       | 39300       | 393.00   | 39300 Stores Equipment, Common      |    | 876,214        | 915,526        | 943,069        | 961,344        | 972,282        | 997,981               |
| 48   | С       | 39400       | 394.00   | 39400 Tools, Shop, Garage Eq, Com   |    | 2,880,892      | 3,010,147      | 3,100,705      | 3,160,789      | 3,196,754      | 3,281,250             |
| 49   | С       | 39500       | 395.00   | 39500 Laboratory Equipment, Common  |    | 656,581        | 686,039        | 706,678        | 720,372        | 728,568        | 747,826               |
| 50   | С       | 39600       | 396.00   | 39600 Power Operated Equip, Common  |    | 113,111        | 118,185        | 121,741        | 124,100        | 125,512        | 128,829               |
| 51   | С       | 39601       | 396.10   | 39601 Pwr Opr Eqp RateCase 2020     |    | 1,760,724      | 1,839,703      | 1,895,036      | 1,931,750      | 1,953,726      | 2,005,355             |
| 52   | С       | 39700       | 397.00   | 39700 Communication Equip, Common   |    | 701,264        | 725,705        | 742,829        | 754,190        | 760,991        | 776,969               |
| 53   | С       | 39710       | 397.10   | 39710 Communication Equip, Common   |    | 1,296,628      | 1,354,802      | 1,395,560      | 1,422,603      | 1,438,790      | 1,476,820             |
| 54   | С       | 39720       | 397.20   | 39720 Microwave Equipment, Common   |    | 3,720,051      | 3,886,954      | 4,003,891      | 4,081,477      | 4,127,918      | 4,237,026             |
| 55   | С       | 39800       | 398.00   | 39800 Com Miscellaneous Equip       |    | 1,045,266      | 1,092,162      | 1,125,019      | 1,146,820      | 1,159,869      | 1,190,526             |
| 56   | С       |             |          | Total Common Allocated              | \$ | 213,480,740 \$ | 218,805,082 \$ | 222,535,428 \$ | 225,010,484 \$ | 226,491,991 \$ | 229,972,593           |

#### Workpaper RB 2-S1 Page [.7]

# Petitioner's Exhibit No. 19-S1 Page 40 of 79

#### Northern Indiana Public Service Company LLC Rate Base: Gas Accumulated Depreciation and Amortization

Workpaper RB 3-S1 Page [.8]

| ine                      |  | Actuals                     |                             |                             |                             |                             |                             | 2023 Forecas                |                             |                             |                             |                             |                            |                             |
|--------------------------|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------|-----------------------------|
| lo. Segment Account      | t Description  | 12/31/22                    | 01/31/23                    | 02/28/23                    | 03/31/23                    | 04/30/23                    | 05/31/23                    | 06/30/23                    | 07/31/23                    | 08/31/23                    | 09/30/23                    | 10/31/23                    | 11/30/23                   | 12/31/23                    |
| 1 G 30100                | 301g 30100 Organization Costs. Gas   | \$ 36,462                   | \$ 36.462 \$                | 36.462 \$                   | 36.462 \$                   | 36.462 \$                   | 36.462 \$                   | 36.462 \$                   | 36.462 \$                   | 36.462 \$                   | 36.462 \$                   | 36.462 S                    | 36.462 \$                  | 36.462                      |
| 2 G 30200                | 302 30200 Franchises & Consents, Gas   | (41.766)                    | (41.766)                    | (41.766)                    | (41,766)                    | (41,766)                    | (41.766)                    | (41.766)                    | (41,766)                    | (41,766)                    | (41,766)                    | (41.766)                    | (41,766)                   | (41.766)                    |
| 3 G 30300                | 303g 30300 Intangible Property, Gas  | (36,911,131)                | (37,084,033)                | (37,262,578)                | (37,452,432)                | (37,650,115)                | (37,853,617)                | (38,054,817)                | (38,264,281)                | (38,475,011)                | (38,690,432)                | (38,901,999)                | (39,116,369)               | (39,330,362)                |
| 4 G 30399                | 303.99g 30399 Cloud Software   | (466.698)                   | (485,934)                   | (505,469)                   | (525,602)                   | (546,171)                   | (567,049)                   | (587,805)                   | (608,998)                   | (630,259)                   | (651,768)                   | (673,072)                   | (694,583)                  | (716,073)                   |
| 5 G 35010                | 350 35010 Land   | -                           | 1                           | 2                           | 3                           | 3                           | 3                           | 4                           | 4                           | 5                           | 5                           | 6                           | 8                          | 10                          |
| 6 G 35020                | 350 35020 Leaseholds   | (376.227)                   | (376.323)                   | (376.419)                   | (376.516)                   | (376.615)                   | (376,714)                   | (376.811)                   | (376.910)                   | (377.008)                   | (377,106)                   | (377,202)                   | (377,295)                  | (377.385)                   |
| 7 G 35040                | 350 35040 Rights of Way  | (89,191)                    | (90,049)                    | (90,906)                    | (91,764)                    | (92,623)                    | (93,483)                    | (94,341)                    | (95,201)                    | (96,060)                    | (96,919)                    | (97,777)                    | (98,635)                   | (99,491)                    |
| B G 35110                | 351 35110 Well Structures  | (17,066)                    | (17,094)                    | (17,122)                    | (17,150)                    | (17,178)                    | (17,206)                    | (17,234)                    | (17,262)                    | (17,290)                    | (17,318)                    | (17,346)                    | (17,374)                   | (17,402)                    |
| 9 G 35120                | 351 35120 Compressor Station Structures  | (289,397)                   | (290,484)                   | (291,571)                   | (292,660)                   | (293,749)                   | (294,840)                   | (295,930)                   | (297,020)                   | (298,111)                   | (299,201)                   | (300,289)                   | (301,374)                  | (302,456)                   |
| 10 G 35130               | 351 35130 Mea & Reg Station Structures   | (121,535)                   | (121,570)                   | (121,605)                   | (121,640)                   | (121,676)                   | (121,711)                   | (121,747)                   | (121,783)                   | (121,818)                   | (121,854)                   | (121,889)                   | (121,923)                  | (121,956)                   |
| I1 G 35140               | 351 35140 Other Structures   | (2,714,892)                 | (2,732,033)                 | (2,749,171)                 | (2,766,336)                 | (2,783,523)                 | (2,800,727)                 | (2,817,903)                 | (2,835,102)                 | (2,852,293)                 | (2,869,489)                 | (2,886,638)                 | (2,903,760)                | (2,920,809)                 |
| 2 G 35200                | 352 35200 Wells  | (16,070,974)                | (16,078,196)                | (16,084,302)                | (16,094,265)                | (16,107,247)                | (16,122,598)                | (16,133,441)                | (16,147,698)                | (16,160,280)                | (16,173,579)                | (16,179,227)                | (16,180,219)               | (16,169,088)                |
| 3 G 35230                | 352 35230 Nonrecoverable Natural Gas   | (4,869,097)                 | (4,874,890)                 | (4,880,678)                 | (4,886,487)                 | (4,892,311)                 | (4,898,148)                 | (4,903,962)                 | (4,909,793)                 | (4,915,616)                 | (4,921,443)                 | (4,927,231)                 | (4,932,995)                | (4,938,696)                 |
| 4 G 35300                | 353 35300 Lines  | (21,471,091)                | (21,519,197)                | (21,566,444)                | (21,618,293)                | (21,673,712)                | (21,731,899)                | (21,785,283)                | (21,842,649)                | (21,898,343)                | (21,955,029)                | (22,003,565)                | (22,047,473)               | (22,078,771)                |
| 5 G 35400                | 354 35400 Compressor Station Equip   | (3,087,856)                 | (3,097,268)                 | (3,106,678)                 | (3,116,104)                 | (3,125,543)                 | (3,134,992)                 | (3,144,424)                 | (3,153,870)                 | (3,163,310)                 | (3,172,754)                 | (3,182,169)                 | (3,191,569)                | (3,200,924)                 |
| 6 G 35500                | 355 35500 Measuring & Regulating Eq  | (2.033,604)                 | (2,044,078)                 | (2,054,551)                 | (2,065,039)                 | (2,075,541)                 | (2,086,052)                 | (2,096,546)                 | (2,107,055)                 | (2,117,559)                 | (2,128,066)                 | (2,138,545)                 | (2,149,010)                | (2,159,432)                 |
| 7 G 35600                | 356 35600 Purification Equipment   | (9,001,349)                 | (9,031,821)                 | (9,062,140)                 | (9,093,432)                 | (9,125,477)                 | (9,158,103)                 | (9,189,750)                 | (9,222,233)                 | (9,254,383)                 | (9,286,752)                 | (9,317,458)                 | (9,347,243)                | (9,374,478)                 |
| 18 G 35700<br>19 G 36010 | 357 35700 Other Equipment<br>360 36010 Land                                      | (985,383)                   | (985,921)                   | (986,457)                   | (986,996)                   | (987,539)                   | (988,084)                   | (988,625)                   | (989,169)                   | (989,711)                   | (990,254)                   | (990,789)                   | (991,320)                  | (991,839)<br>154            |
| 19 G 36010<br>20 G 36020 | 360 36010 Land<br>360 36020 Land Rights  | -                           | 13                          | 28                          | 38                          | 45                          | 49                          | 58                          | 64                          | 71                          | 78                          | 95                          | 117                        | 154                         |
|                          |  |                             | -                           | -                           | (8 931 528)                 | -                           |                             | -                           |                             | -                           | -                           | -                           | (9.074.387)                | -                           |
| 21 G 36100<br>22 G 36210 | 361 36100 Structures & Improvements<br>362 36210 LNG Gas Tank Holders            | (8,878,078)                 | (8,895,887)                 | (8,913,685)                 |                             | (8,949,406)                 | (8,967,311)                 | (8,985,167)<br>(18,893,070) | (9,003,062)<br>(18,899,930) | (9,020,939)                 | (9,038,826)<br>(18,913,596) | (9,056,630)                 | (18.926.887)               | (9,092,014)                 |
| 2 G 36210<br>3 G 36300   | 363 36300 Purification Equipment   | (18,852,327)<br>(1.521,759) | (18,859,061)<br>(1,525,606) | (18,865,771)<br>(1,529,451) | (18,872,553)<br>(1.533,305) | (18,879,392)<br>(1.537,165) | (18,886,274)<br>(1.541.031) | (1544 887)                  | (1548,751)                  | (18,906,757)<br>(1.552.612) | (1.556.475)                 | (18,920,287)<br>(1,560,321) | (1564 159)                 | (18,933,250)<br>(1.567,972) |
| G 36300                  | 363 36300 Purification Equipment<br>363 36310 Liguefaction Equipment             | (7,426,200)                 | (1,525,606)<br>(7,436,741)  | (7,447,273)                 | (1,533,305)<br>(7,457,840)  | (7,468,433)                 | (1,541,031)<br>(7,479,047)  | (1,544,887)<br>(7,489,622)  | (1,548,751)<br>(7,500,228)  | (7,510,819)                 | (7,521,418)                 | (1,560,321)<br>(7,531,950)  | (1,564,159)<br>(7,542,444) | (1,567,972)<br>(7,552,835)  |
| 24 G 36310<br>25 G 36320 | 363 36310 Equipación Equipment   | (7,426,200)<br>(5,078,248)  | (5,080,336)                 | (5,082,417)                 | (5,084,518)                 | (5,086,635)                 | (5,088,764)                 | (5,090,869)                 | (5,092,992)                 | (5,095,106)                 | (5,097,223)                 | (5,099,300)                 | (5,101,351)                | (5,103,336)                 |
| 26 G 36330               | 363 36320 Vaporizing Equipment   | (1.965.575)                 | (1 977 644)                 | (1.989.711)                 | (2.001.794)                 | (2 013 887)                 | (2.025.989)                 | (2 038 078)                 | (2,050,179)                 | (2,062,276)                 | (2.074.376)                 | (2 086 454)                 | (2 098 521)                | (2,110,554)                 |
| 7 G 36340                | 363 36340 Measuring & Regulating Eg  | (1,191,571)                 | (1,196,443)                 | (1,201,313)                 | (1.206.191)                 | (1.211.075)                 | (1.215.963)                 | (1.220.844)                 | (1.225.732)                 | (1.230.616)                 | (1.235.503)                 | (1.240.377)                 | (1.245.243)                | (1.250.090)                 |
| 28 G 36350               | 364 36350 Other Equipment  | (1,786,355)                 | (1,796,903)                 | (1,807,449)                 | (1,818,010)                 | (1,828,581)                 | (1,839,162)                 | (1,849,728)                 | (1,860,307)                 | (1,870,881)                 | (1,881,459)                 | (1,892,013)                 | (1,902,554)                | (1,913,060)                 |
| 29 G 36510               | 365 36510 Land   | (1,700,000)                 | 42 246                      | 89.572                      | 122,730                     | 144 731                     | 157 899                     | 188 838                     | 207.040                     | 232.077                     | 254 767                     | 307 619                     | 379 508                    | 499,821                     |
| 30 G 36520               | 365 36520 Land Rights  | (3.074.561)                 | (3,068,022)                 | (3,059,478)                 | (3,059,335)                 | (3,065,738)                 | (3,077,249)                 | (3,079,460)                 | (3,089,023)                 | (3,095,234)                 | (3,103,129)                 | (3 095 244)                 | (3 078 055)                | (3,036,134)                 |
| 1 G 36620                | 366 36620 Mea & Reg Station Structures   | (1,616,383)                 | (1,612,757)                 | (1,608,026)                 | (1,607,926)                 | (1,611,433)                 | (1,617,755)                 | (1,618,951)                 | (1,624,199)                 | (1,627,598)                 | (1,631,926)                 | (1,627,553)                 | (1,618,050)                | (1,594,911)                 |
| 32 G 36630               | 366 36630 Other Structures   | (230,229)                   | (229.723)                   | (229.004)                   | (229,227)                   | (230,185)                   | (231,714)                   | (232.214)                   | (233.537)                   | (234,493)                   | (235.641)                   | (235.044)                   | (233.427)                  | (229,084)                   |
| G 36700                  | 367 36700 Mains  | (138.837.914)               | (139,226,338)               | (139,589,989)               | (140.041.450)               | (140,561,596)               | (141,135,624)               | (141.607.752)               | (142.157.492)               | (142.669.532)               | (143, 198, 068)             | (143,553,680)               | (143,804,514)              | (143,781,739)               |
| 4 G 36900                | 369 36900 Measure & Regulat Sta Eq   | (34,762,336)                | (34,865,132)                | (34,945,843)                | (35,119,542)                | (35,365,689)                | (35,668,370)                | (35,868,223)                | (36,149,451)                | (36,393,631)                | (36,656,484)                | (36,744,860)                | (36,730,436)               | (36,442,633)                |
| 5 G 37100                | 371 37100 Other Equipment  | (48,658)                    | (48,679)                    | (48,698)                    | (48,736)                    | (48,791)                    | (48,858)                    | (48,905)                    | (48,969)                    | (49,026)                    | (49,088)                    | (49,116)                    | (49,125)                   | (49,082)                    |
| G 37410                  | 374 37410 Land   | -                           | 884                         | 1,875                       | 2,569                       | 3,029                       | 3,305                       | 3,953                       | 4,334                       | 4,858                       | 5,332                       | 6,439                       | 7,943                      | 10,462                      |
| 37 G 37420               | 374 37420 Land Rights  | (459,045)                   | (461,483)                   | (463,830)                   | (466,527)                   | (469,498)                   | (472,683)                   | (475,470)                   | (478,565)                   | (481,515)                   | (484,533)                   | (486,875)                   | (488,814)                  | (489,690)                   |
| 38 G 37500               | 375 37500 Structures and Improvements  | (2,177,461)                 | (2,185,909)                 | (2,193,990)                 | (2,203,436)                 | (2,213,950)                 | (2,225,300)                 | (2,235,086)                 | (2,246,076)                 | (2,256,492)                 | (2,267,169)                 | (2,275,194)                 | (2,281,623)                | (2,283,865)                 |
| 39 G 37610               | 376 37610 Mains - Steel  | (146,259,023)               | (146,540,058)               | (146,806,535)               | (147,125,507)               | (147,485,523)               | (147,877,719)               | (148,209,306)               | (148,587,242)               | (148,942,814)               | (149,308,322)               | (149,570,976)               | (149,771,488)              | (149,809,426)               |
| 40 G 37620               | 376 37620 Mains - Plastic  | (293,274,330)               | (294,009,381)               | (294,702,640)               | (295,544,475)               | (296,502,516)               | (297,551,710)               | (298,428,642)               | (299,436,870)               | (300,381,395)               | (301,353,867)               | (302,034,012)               | (302,537,117)              | (302,577,770)               |
| 41 G 37800               | 378 37800 Mea & Reg Sta Eq, General  | (23,751,961)                | (23,846,361)                | (23,938,164)                | (24,040,641)                | (24,151,439)                | (24,268,734)                | (24,374,150)                | (24,488,919)                | (24,599,393)                | (24,711,992)                | (24,804,436)                | (24,884,958)               | (24,933,858)                |
| 42 G 38010               | 380 38010 Services - Steel   | (51,457,420)                | (51,629,196)                | (51,797,242)                | (51,981,692)                | (52,178,911)                | (52,386,082)                | (52,575,317)                | (52,778,874)                | (52,976,011)                | (53, 176, 489)              | (53,346,535)                | (53,498,771)               | (53,603,436)                |
| 43 G 38020               | 380 38020 Services - Plastic   | (470,139,333)               | (471,390,830)               | (472,593,185)               | (473,981,703)               | (475,515,604)               | (477,163,310)               | (478,599,121)               | (480,198,812)               | (481,720,918)               | (483,278,978)               | (484,477,474)               | (485,460,481)              | (485,876,756)               |
| 14 G 38100               | 381 38100 Meters   | (32,635,848)                | (33,094,267)                | (33,549,724)                | (34,027,737)                | (34,523,156)                | (35,031,984)                | (35,518,805)                | (36,024,895)                | (36,523,658)                | (37,027,646)                | (37,494,307)                | (37,940,743)               | (38,330,321)                |
| 15 G 38200               | 382 38200 Meter Installations  | (134,860,476)               | (134,973,984)               | (135,079,320)               | (135,212,813)               | (135,368,348)               | (135,541,190)               | (135,681,077)               | (135,845,896)               | (135,998,468)               | (136,156,263)               | (136,258,132)               | (136,325,954)              | (136,305,139)               |
| 6 G 38300                | 383 38300 House Regulators   | (79,310,038)                | (79,400,932)                | (79,486,941)                | (79,590,464)                | (79,707,682)                | (79,835,640)                | (79,943,343)                | (80,066,515)                | (80, 182, 206)              | (80,301,203)                | (80,385,828)                | (80,449,665)               | (80,459,152)                |
| 17 G 38400               | 384 38400 House Regulatory Installation  | (3,183,766)                 | (3,184,409)                 | (3,184,929)                 | (3,185,843)                 | (3,187,066)                 | (3,188,531)                 | (3,189,525)                 | (3,190,869)                 | (3, 192, 035)               | (3,193,272)                 | (3,193,708)                 | (3,193,649)                | (3,192,316)                 |
| 18 G 38500<br>19 G 38600 | 385 38500 Industrial Mea & Reg Sta Eq  | (27,112,946)                | (27,178,202)                | (27,241,407)                | (27,312,770)                | (27,390,496)                | (27,473,197)                | (27,546,736)                | (27,627,438)                | (27,704,809)                | (27,783,786)                | (27,847,218)                | (27,901,406)               | (27,931,160)                |
| 9 G 38600<br>0 G 38910   | 386 38600 Other Prop on Cust Premises  | (36,779)                    | (36,820)                    | (36,859)                    | (36,903)                    | (36,950)                    | (37,000)                    | (37,045)                    | (37,093)                    | (37,140)                    | (37,188)                    | (37,228)                    | (37,264)                   | (37,288)                    |
| 50 G 38910<br>51 G 38920 | 389.1g 38910 Land, Gas<br>389.2g 38920 Land Rights, Gas                          | (191.217)                   | (194.810)                   | (198.402)                   | (201.995)                   | (205,587)                   | (209.180)                   | (212.772)                   | (216.364)                   | (219.957)                   | (223.549)                   | (227,142)                   | (230,734)                  | (234.327)                   |
| 51 G 38920<br>52 G 39000 | 390g 39000 Structures & Improvemnts, Gas   | (191,217)<br>(9.687.431)    | (194,810)<br>(9,799,144)    | (9.910.857)                 | (10 022 570)                | (10,134,283)                | (10,245,996)                | (10.357.709)                | (10,469,422)                | (10,581,135)                | (10,692,848)                | (10,804,561)                | (10,916,274)               | (11,027,987)                |
| 2 G 39000<br>3 G 39020   | 390g 39000 Structures & Improvements, Gas<br>390.2g 39020 Leasehold Improvements | (9,687,431)<br>(106,316)    | (9,799,144)<br>(106,816)    | (9,910,857)<br>(107,316)    | (10,022,570)<br>(107,816)   | (10,134,283)<br>(108,316)   | (10,245,996)<br>(108,816)   | (10,357,709)<br>(109,316)   | (10,469,422)<br>(109,815)   | (10,581,135)<br>(110,315)   | (10,692,848)<br>(110,815)   | (10,804,561)<br>(111,315)   | (10,916,274)<br>(111,815)  | (11,027,987)<br>(112,315)   |
| 4 G 39110                | 391.1g 39110 Office Furniture & Equip. Gas                                       | (389.826)                   | (393,906)                   | (397,986)                   | (402.067)                   | (406 147)                   | (410.227)                   | (414.307)                   | (418.388)                   | (422,468)                   | (426.548)                   | (430 628)                   | (434 709)                  | (438 789)                   |
| 5 G 39120                | 391.2g 39120 Computer Equipment, Gas   | 548,782                     | 539,159                     | 529,535                     | 519,911                     | 510,287                     | 500.663                     | 491.039                     | 481,415                     | 471,791                     | 462.167                     | 452.543                     | 442.919                    | 433,295                     |
| 56 G 39210               | 392.1g 39210 Trns Eq - Autos, Gas  | 540,702                     | 338,138                     | 328,333                     | 518,811                     | 510,207                     | 300,003                     | 491,039                     | 401,415                     | 4/1,/01                     | 402,107                     | 452,545                     | 442,010                    | 433,283                     |
| 57 G 39220               | 392.2g 39220 Trns Eq - Trailers, Gas   | 0                           | 0                           | 0                           | 0                           | 0                           | 0                           | 0                           | 0                           | 0                           | 0                           | 0                           | 0                          | 0                           |
| 58 G 39230               | 392.3g 39230 Trns Eq - Truck < 13000, Gas  | (14,708)                    | (14,708)                    | (14,708)                    | (14,708)                    | (14,708)                    | (14,708)                    | (14,708)                    | (14,708)                    | (14,708)                    | (14,708)                    | (14,708)                    | (14,708)                   | (14,708)                    |
| 59 G 39240               | 392.4g 39240 Trns Eq - Truck > 13000, Gas  | (258,222)                   | (258,222)                   | (258,222)                   | (258,222)                   | (258,222)                   | (258,222)                   | (258,222)                   | (258,222)                   | (258,222)                   | (258,222)                   | (258,222)                   | (258,222)                  | (258,222)                   |
| 0 G 39300                | 393g 39300 Stores Equipment, Gas   | (41.364)                    | (41.697)                    | (42.030)                    | (42.363)                    | (42 696)                    | (43.029)                    | (43 362)                    | (43,696)                    | (44.029)                    | (44,362)                    | (44 695)                    | (45.028)                   | (45.361)                    |
| 1 G 39400                | 394g 39400 Tools, Shop & Garage Equip, G   | (6.783.623)                 | (6.846.435)                 | (6.909.248)                 | (6,972,060)                 | (7.034.873)                 | (7.097.685)                 | (7.160.498)                 | (7,223,310)                 | (7,286,123)                 | (7.348.935)                 | (7.411.748)                 | (7.474.560)                | (7.537.373)                 |
| 2 G 39500                | 395g 39500 Laboratory Equipment, Gas   | (788,863)                   | (796,515)                   | (804,167)                   | (811,820)                   | (819,472)                   | (827,125)                   | (834,777)                   | (842,429)                   | (850,082)                   | (857,734)                   | (865,387)                   | (873,039)                  | (880,691)                   |
| 3 G 39600                | 396g 39600 Power Operated Equipment, Gas   | (843,824)                   | (843,824)                   | (843,824)                   | (843,824)                   | (843,824)                   | (843,824)                   | (843,824)                   | (843,824)                   | (843,824)                   | (843,824)                   | (843,824)                   | (843,824)                  | (843,824)                   |
| 4 G 39700                | 397g 39700 Communication Equipment, Gas  | (875,871)                   | (899,763)                   | (923,655)                   | (947,547)                   | (971,439)                   | (995.331)                   | (1,019,223)                 | (1,043,115)                 | (1,067,006)                 | (1,090,898)                 | (1,114,790)                 | (1.138.682)                | (1,162,574)                 |
| G 39800                  | 398g 39800 Miscellaneous Equipment, Gas  | (202,596)                   | (204,047)                   | (205,498)                   | (206,949)                   | (208,399)                   | (209,850)                   | (211,301)                   | (212,752)                   | (214,203)                   | (215,654)                   | (217,105)                   | (218,556)                  | (220,007)                   |
| 6 G 36700                | 367.ILI Mains - FMCA Mains ILI Project   |                             |                             | -                           | -                           |                             | -                           |                             |                             | -                           |                             | -                           | -                          | ,,                          |
| G 36700                  | 367.TC Mains - FMCA Transmission Crossing  | -                           | -                           |                             |                             |                             | -                           |                             | -                           |                             |                             |                             |                            |                             |
| 8 G 37620                | 376.2BS Mains - FMCA Bare Steele Replacement                                     | -                           | -                           |                             |                             |                             |                             |                             |                             |                             |                             |                             | -                          |                             |
| 9 G 37620                | 376.2RE Mains - TDSIC Rural Extensions   | -                           | -                           |                             |                             |                             | -                           |                             | -                           |                             |                             |                             |                            | -                           |
| 0 G 36700                | 367.AL Mains - TDSIC Aetna to 483 Loop   | -                           | -                           |                             |                             |                             |                             |                             |                             |                             |                             | 5,468,555                   | 5,329,966                  | 5,191,378                   |
| 1 G 36700                | 367.AT Mains - TDSIC Aetna to Tassinong  | -                           | -                           |                             | -                           |                             | -                           | -                           | -                           |                             |                             | -                           | -                          | -                           |
| 2 G 36900                | 369.KO Measure & Regulator Station Eqp - TDSIC Kokor                             | -                           | -                           |                             |                             |                             |                             |                             |                             |                             | 3,022,924                   | 2,892,002                   | 2,761,080                  | 2,630,157                   |
| 73 G 38100               | 381.AMI 51 - AMI - Gas Meters  | -                           | -                           |                             | -                           |                             | -                           | -                           | -                           |                             | -                           | -                           | -                          | -                           |
| 4 G 38200                | 382.AMI 51 - AMI - Gas Meter Installs  | -                           | -                           |                             |                             |                             |                             |                             |                             |                             |                             |                             |                            |                             |
| G 39700                  | 397.AMI 51 - AMI - Gas Comm  | -                           | -                           |                             |                             |                             |                             |                             |                             |                             |                             |                             | -                          |                             |
| 6 G                      | Total Gas Accumulated Depreciation   | \$ (1,608,074,492) [.3]     | E (4 C40 400 004) E         | (1,616,549,169) \$          | (4 604 440 476) 6           | (1.626.853.338) \$          | (4 COO TOO TOO) E           | (1.637.791.442) \$          | (1.643.489.431) \$          | (1.648.891.999) \$          | (1.651.414.009) \$          | (1.650.242.117) \$          | (1.653.856.142) \$         | (1.655.302.233)             |

### Northern Indiana Public Service Company LLC Rate Base: Gas Accumulated Depreciation and Amortization

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|      |       |                |              |  |                          |                          |                          | 4 Forecasted  |                        |                        |
|------|-------|----------------|--------------|--|--------------------------|--------------------------|--------------------------|---------------|------------------------|------------------------|
| o. S | gment | Account        |              | Description  | 01/31/24                 | 02/29/24                 | 03/31/24                 | 04/30/24      | 05/31/24               | 06/30/24               |
|      | Α     | в              |              | c  | D                        | E                        | F                        | G             | н                      | 1                      |
|      | G     | 30100          | 301g         | 30100 Organization Costs, Gas \$                                       |                          | 36,462 \$                | 36,462 \$                | 36,462 \$     | 36,462 \$              | 36,462                 |
|      | G     | 30200          | 302.00       | 30200 Franchises & Consents, Gas                                       | (41,766)                 | (41,766)                 | (41,766)                 | (41,766)      | (41,766)               | (41,766)               |
|      | G     | 30300          | 303g         | 30300 Intangible Property, Gas   | (39,594,256)             | (39,858,151)             | (40, 122, 045)           | (40,385,615)  | (40,649,186)           | (40,912,756)           |
|      | G     | 30399          | 303.99g      | 30399 Cloud Software   | (740,206)                | (764,339)                | (780,087)                | (795,835)     | (811,583)              | (827,331)              |
|      | G     | 35010          | 350          | 35010 Land   | 10                       | 10                       | 10                       | 10            | 10                     | 10                     |
|      | G     | 35020          | 350          | 35020 Leaseholds   | (377,485)                | (377,586)                | (377,686)                | (377,787)     | (377,887)              | (377,988)              |
|      | G     | 35040          | 350          | 35040 Rights of Way  | (100,352)                | (101,214)                | (102,076)                | (102,938)     | (103,799)              | (104,661)              |
|      | G     | 35110          | 351          | 35110 Well Structures  | (17,430)                 | (17,458)                 | (17,487)                 | (17,515)      | (17,543)               | (17,572)               |
|      | G     | 35120          | 351          | 35120 Compressor Station Structures                                    | (303.550)                | (304,645)                | (305,739)                | (306.834)     | (307,928)              | (309.023)              |
|      | Ğ     | 35130          | 351          | 35130 Mea & Reg Station Structures                                     | (121,992)                | (122,028)                | (122,065)                | (122,101)     | (122,137)              | (122,174)              |
|      |       | 35140          | 351          | 35140 Other Structures   | (2,938,069)              | (2,955,329)              | (2,972,589)              | (2,989,849)   | (3,007,109)            | (3,024,370)            |
|      | Ğ     | 35200          | 352          | 35200 Wells  | (16,155,117)             | (16,137,622)             | (16.132.313)             | (16,136,540)  | (16,148,256)           | (16,145,726)           |
|      | Ğ     | 35230          | 352          | 35230 Nonrecoverable Natural Gas                                       | (4,944,562)              | (4,950,428)              | (4,956,295)              | (4,962,161)   | (4,968,027)            | (4,973,893)            |
|      | G     | 35300          | 353          | 35300 Lines  | (22,105,422)             | (22,129,170)             | (22,168,457)             | (22,219,797)  | (22,280,484)           | (22,324,952)           |
|      | G     | 35400          | 354          | 35400 Compressor Station Equin   | (3 203 800)              | (3 206 238)              | (3 211 291)              | (3 218 368)   | (3 227 011)            | (3.232.988)            |
|      | G     | 35500          | 355          | 35500 Measuring & Regulating Eq  | (2,169,976)              | (2,180,521)              | (2,191,066)              | (2,201,611)   | (2,212,155)            | (2,222,700)            |
|      | G     | 35600          | 356          | 35600 Purification Equipment   | (9,401,682)              | (9,428,426)              | (9,458,113)              | (9,490,077)   | (9,523,800)            | (9,554,560)            |
|      | G     | 35700          | 357          | 35700 Other Equipment  | (9,401,082)<br>(992,388) | (9,428,426)<br>(992,937) | (9,458,115)<br>(993,487) | (994,036)     |                        |                        |
|      |       | 36010          | 360          | 36010 Land   | (992,300)                |                          | (993,467)<br>154         | (994,030)     | (994,585)<br>154       | (995,135)<br>154       |
|      | G     |                |              |  | 154                      | 154                      | 154                      | 104           | 104                    | 154                    |
|      | G     | 36020          | 360<br>361   | 36020 Land Rights  | -                        | -                        | -                        | -             | -                      | -                      |
|      |       | 36100          |              | 36100 Structures & Improvements  | (9,109,992)              | (9,127,969)              | (9,145,946)              | (9,163,924)   | (9,181,901)            | (9,199,878)            |
|      | G     | 36210          | 362          | 36210 LNG Gas Tank Holders   | (18,940,212)             | (18,947,174)             | (18,954,135)             | (18,961,097)  | (18,968,059)           | (18,975,020)           |
|      | G     | 36300          | 363          | 36300 Purification Equipment   | (1,571,852)              | (1,575,733)              | (1,579,614)              | (1,583,494)   | (1,587,375)            | (1,591,255)            |
|      | G     | 36310          | 363          | 36310 Liquefaction Equipment   | (7,563,499)              | (7,574,164)              | (7,584,828)              | (7,595,493)   | (7,606,157)            | (7,616,821)            |
|      | G     | 36320          | 363          | 36320 Vaporizing Equipment   | (5,105,488)              | (5,107,639)              | (5,109,791)              | (5,111,942)   | (5,114,094)            | (5,116,245)            |
|      | G     | 36330          | 363          | 36330 Compressor Equipment   | (2,122,690)              | (2,134,827)              | (2,146,964)              | (2,159,100)   | (2,171,237)            | (2,183,374)            |
|      | G     | 36340          | 363          | 36340 Measuring & Regulating Eq  | (1,254,994)              | (1,259,898)              | (1,264,802)              | (1,269,706)   | (1,274,611)            | (1,279,515)            |
|      | G     | 36350          | 364          | 36350 Other Equipment  | (1,923,672)              | (1,934,285)              | (1,944,897)              | (1,955,510)   | (1,966,122)            | (1,976,735)            |
|      | G     | 36510          | 365          | 36510 Land   | 525,473                  | 554,210                  | 574,344                  | 587,702       | 595,699                | 614,484                |
|      | G     | 36520          | 365          | 36520 Land Rights  | (3,047,001)              | (3,056,652)              | (3,071,403)              | (3,090,129)   | (3,111,956)            | (3, 128, 137)          |
|      | G     | 36620          | 366          | 36620 Mea & Reg Station Structures                                     | (1,600,871)              | (1,606,160)              | (1,614,261)              | (1,624,552)   | (1,636,553)            | (1,645,440)            |
|      | G     | 36630          | 366          | 36630 Other Structures   | (230,624)                | (232,035)                | (234,018)                | (236,446)     | (239,222)              | (241,374)              |
|      | G     | 36700          | 367          | 36700 Mains  | (143.830.134)            | (143.813.773)            | (144.026.942)            | (144,419,650) | (144,953,203)          | (145,220,395)          |
|      | Ğ     | 36900          | 369          | 36900 Measure & Regulat Sta Eg   | (36.695.715)             | (36.931.582)             | (37.239.928)             | (37.604.743)  | (38.013.623)           | (38.342.354)           |
|      | Ğ     | 37100          | 371          | 37100 Other Equipment  | (49,161)                 | (49,238)                 | (49,327)                 | (49,427)      | (49,533)               | (49,628)               |
|      |       | 37410          | 374          | 37410 Land   | 11.506                   | 12.676                   | 13.496                   | 14.039        | 14.365                 | 15.130                 |
|      | Ğ     | 37420          | 374          | 37420 Land Rights  | (492,241)                | (494,684)                | (497,540)                | (500,719)     | (504,152)              | (507,114)              |
|      | G     | 37500          | 375          | 37500 Structures and Improvements                                      | (2,292,660)              | (2,301,020)              | (2,310,994)              | (2,322,227)   | (2,334,448)            | (2,344,823)            |
|      | G     | 37610          | 376          | 37610 Mains - Steel  | (150.082.812)            | (150.338.988)            | (150.657.148)            | (151,023,767) | (151,428,377)          | (151,761,388)          |
|      | G     | 37620          | 376          | 37620 Mains - Plastic  | (303.595.651)            | (304.588.716)            | (305.670.074)            | (306.820.494) | (308.025.087)          | (309.127.344)          |
|      |       |                |              |  |                          |                          |                          |               |                        | (25.597.112)           |
|      | G     | 37800<br>38010 | 378<br>380   | 37800 Mea & Reg Sta Eq, General<br>38010 Services - Steel              | (25,033,419)             | (25,129,913)             | (25,239,013)             | (25,357,940)  | (25,484,541)           |                        |
|      |       | 38010          | 380          |  | (53,785,454)             | (53,963,066)             | (54,160,052)             | (54,372,119)  | (54,595,940)           | (54,798,577)           |
|      | G     |                |              | 38020 Services - Plastic   | (487,184,087)            | (488,433,380)            | (489,902,540)            | (491,543,405) | (493,318,679)          | (494,843,695)          |
|      | G     | 38100          | 381          | 38100 Meters   | (38,879,879)             | (39,429,051)             | (39,981,162)             | (40,535,541)  | (41,091,667)           | (41,644,926)           |
|      | G     | 38200          | 382          | 38200 Meter Installations  | (136,462,202)            | (136,613,905)            | (136,784,079)            | (136,968,714) | (137,164,703)          | (137,339,072)          |
|      | G     | 38300          | 383          | 38300 House Regulators   | (80,552,976)             | (80,641,031)             | (80,749,770)             | (80,874,684)  | (81,012,282)           | (81,125,958)           |
|      | G     | 38400          | 384          | 38400 House Regulatory Installation                                    | (3,192,904)              | (3,193,346)              | (3,194,254)              | (3,195,526)   | (3,197,085)            | (3,198,087)            |
|      | G     | 38500          | 385          | 38500 Industrial Mea & Reg Sta Eq                                      | (27,999,765)             | (28,065,946)             | (28,141,762)             | (28,225,094)  | (28,314,301)           | (28,392,688)           |
|      | G     | 38600          | 386          | 38600 Other Prop on Cust Premises                                      | (37,331)                 | (37,373)                 | (37,420)                 | (37,470)      | (37,523)               | (37,572)               |
|      | G     | 38910          | 389.1g       | 38910 Land, Gas  | -                        | -                        | -                        | -             | -                      | -                      |
|      | G     | 38920          | 389.2g       | 38920 Land Rights, Gas   | (237,919)                | (241,511)                | (245,104)                | (248,696)     | (252,289)              | (255,881)              |
|      | G     | 39000          | 390g         | 39000 Structures & Improvemnts, Gas                                    | (11,150,036)             | (11,272,127)             | (11,394,260)             | (11,516,434)  | (11,638,650)           | (11,760,907)           |
|      | G     | 39020          | 390.2g       | 39020 Leasehold Improvements   | (112,815)                | (113,315)                | (113,815)                | (114,315)     | (114,814)              | (115,314)              |
|      | Ğ     | 39110          | 391.1g       | 39110 Office Furniture & Equip, Gas                                    | (442,869)                | (446,949)                | (451,030)                | (455,110)     | (459,190)              | (463,270)              |
|      | Ğ     | 39120          | 391.2g       | 39120 Computer Equipment, Gas  | 424,254                  | 415,219                  | 406,191                  | 397,170       | 388,156                | 379,149                |
|      | Ğ     | 39210          | 392.1g       | 39210 Trns Eq - Autos, Gas   | 0                        | 0                        | 0                        | 0             | 0                      | 0                      |
|      | Ğ     | 39220          | 392.2g       | 39220 Trns Eq - Trailers, Gas  | ō                        | ō                        | ō                        | ō             | ō                      | ō                      |
|      | Ğ     | 39230          | 392.3g       | 39230 Tros Eq - Truck < 13000 Gas                                      | (14,708)                 | (14,708)                 | (14,708)                 | (14,708)      | (14,708)               | (14 708)               |
|      | G     | 39240          | 392.4g       | 39240 Trns Eq - Truck > 13000, Gas                                     | (258.222)                | (258,222)                | (258,222)                | (258,222)     | (258,222)              | (258,222)              |
|      | G     | 39300          | 393a         | 39300 Stores Equipment, Gas  | (45,694)                 | (46,027)                 | (46,360)                 | (46,693)      | (47,026)               | (47,359)               |
|      | G     | 39400          | 394a         | 39400 Tools, Shop & Garage Equip, G                                    | (7.426.320)              | (7.314.688)              | (7.202.477)              | (7.089.686)   | (6.976.315)            | (6.862.365)            |
|      | G     | 39400          | 394g<br>395g | 39500 Laboratory Equipment, Gas  | (7,420,320)<br>(879,089) | (7,314,000)<br>(877,447) | (7,202,477)<br>(875,768) | (874,049)     | (872,292)              | (870,497)              |
|      | G     | 39500          | 395g<br>396g | 39500 Laboratory Equipment, Gas<br>39600 Power Operated Equipment, Gas | (843,824)                | (843,824)                |                          | (843,824)     | (872,292)<br>(843,824) | (870,497)<br>(843,824) |
|      |       |                |              |  |                          |                          | (843,824)                |               |                        |                        |
|      | G     | 39700          | 397g         | 39700 Communication Equipment, Gas                                     | (1,207,740)              | (1,253,023)              | (1,298,425)              | (1,343,944)   | (1,389,582)            | (1,435,339)            |
|      | G     | 39800          | 398g         | 39800 Miscellaneous Equipment, Gas                                     | (219,456)                | (218,896)                | (218,328)                | (217,751)     | (217,167)              | (216,573)              |
|      | G     | 36700          | 367.ILI      | Mains - FMCA Mains ILI Project   | -                        | -                        | •                        | -             | -                      | -                      |
|      | G     | 36700          | 367.TC       | Mains - FMCA Transmission Crossing                                     | -                        |                          | -                        |               | -                      |                        |
|      | G     | 37620          | 376.2BS      | Mains - FMCA Bare Steele Replacement                                   | -                        | -                        | -                        | -             | -                      | -                      |
|      | G     | 37620          | 376.2RE      | Mains - TDSIC Rural Extensions   | 176,146                  | 310,592                  | 451,577                  | 601,957       | 705,689                | 821,592                |
|      | G     | 36700          | 367.AL       | Mains - TDSIC Aetna to 483 Loop  | 5,052,789                | 4,914,200                | 4,775,611                | 4,637,022     | 4,498,433              | 4,359,844              |
|      | G     | 36700          | 367.AT       | Mains - TDSIC Aetna to Tassinong                                       | -                        | -                        | -                        | -             | -                      | 6,415,136              |
|      |       | 36900          | 369.KO       | Measure & Regulator Station Eqp - TDSIC Kokomo Star Energy             | 2,499,235                | 2,368,313                | 2,237,390                | 2,106,468     | 1,975,546              | 1,844,623              |
|      | Ğ     | 38100          | 381.AMI      | 51 - AMI - Gas Meters  | 19,113                   | 36,893                   | 53,818                   | 78,189        | 101,015                | 105,074                |
|      | Ğ     | 38200          | 382.AMI      | 51 - AMI - Gas Meter Installs  | 11,124                   | 21,998                   | 32.900                   | 48.675        | 64,333                 | 69.861                 |
|      |       |                |              |  |                          |                          |                          |               |                        |                        |
|      | G     | 39700          | 397 AMI      | 51 - AMI - Gas Comm  | 9 462                    | 17 731                   | 25 043                   | 35 494        | 44.389                 | 43 188                 |

#### Northern Indiana Public Service Company LLC Rate Base: Common Allocated - Accumulated Depreciation and Amortization

| $ \begin{array}{ c c c c c c c c c c c c c c c c c c c$  | Line      |            |  | Actuals                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |
|--|-----------|------------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| 2         2         30300         Nime         1000         1102,2507         (44,217,830)         (44,217,830)         (44,217,810)         (44,217,810)         (44,217,810)         (44,217,810)         (44,217,810)         (11,017,23,151) <t< th=""><th>No. Segme</th><th>nt Account</th><th>Description</th><th>12/31/22</th><th>01/31/23</th><th>02/28/23</th><th>03/31/23</th><th>04/30/23</th><th>05/31/23</th><th>06/30/23</th><th>07/31/23</th><th>08/31/23</th><th>09/30/23</th><th>10/31/23</th><th>11/30/23</th><th>12/31/23</th></t<> | No. Segme | nt Account | Description                                      | 12/31/22                   | 01/31/23         | 02/28/23         | 03/31/23         | 04/30/23         | 05/31/23         | 06/30/23         | 07/31/23         | 08/31/23         | 09/30/23         | 10/31/23         | 11/30/23         | 12/31/23           |
| 2         C         30300         Nime Jobe Plant Common         (44,217,830)         (44,253,428)         (44,228,248)         (44,228,248)         (4  | A         | В          | C  | D                          | E                | F                | G                | н                | 1                | J                | ĸ                | L                | M                | N                | 0                | P                  |
| 3       C       30300 Hrlt       3030 Hrlt       3030 Hrlt       3030 Hrlt       3030 Hrlt       3030 Hrlt       111,827,843       (11,827,843)       (11,827,843)       (11,827,843)       (11,827,843)       (11,827,843)       (11,827,843)       (11,827,843)       (11,827,843)       (14,523,428)       (44,523,428   | 1 C       |            |  | \$ - \$                    | - \$             | - \$             | - \$             | - \$             | - \$             | - \$             | - \$             | - \$             | - \$             | - \$             | - \$             | -                  |
| 4       C       30300 httm:       30300 httm:       30300 httm:       30300 httm:       (44,523,428)       <   | 2 C       |            |  |                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | (51,547,284)       |
| 5         C         30399         3039 (303 (2) (33 dothare Common         (2,2) (9, 5) (7)         (3,02,46)         (3,44,44)         (3,26,27)         (3,612,076)         (3,27,240)         (3,841,55)         (3,841,46)         (4,68,32)           7         C         38901         38910 (1,0,100,10,10,10,10,10,10,10,10,10,10,10   | 3 C       |            |  |                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | (12,095,848)       |
| 6       C       389:0       389:10       39:10       39:10       39:1  | 4 C       |            |  |                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | (44,523,428)       |
| 7       C       38202 </td <td>5 C</td> <td></td> <td></td> <td>(2,804,919)</td> <td>(2,918,957)</td> <td></td> <td>(4,158,338)</td>   | 5 C       |            |  | (2,804,919)                | (2,918,957)      |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | (4,158,338)        |
| 8       C       38830       39830 index Reints of Way. Common       -       265       26       868       1.012       1.144       1.320       1.447       1.622       1.781       2.150       2.652         9       C       39000       390.00       443.978.885       (458,768)       (458,768)       (458,768)       (458,768)       (458,768)       (458,768)       (458,768)       (458,768)       (458,768)       (43.20,308)       (43.20  | 6 C       |            | 389.10 38910 Land, Common                        | -                          | 99               | 211              | 289              | 341              | 372              | 445              | 487              | 546              |                  | 724              | 893              | 1,177              |
| 9         C         3900         3900         39000         39000 structures & improvement, Com         (14,460,124)         (14,460,124)         (14,461,440)         (14,4702,086)         (14,2702,86)         (14,280,27)         (14,280,28) </td <td>7 C</td> <td></td> <td></td> <td>-</td> <td>5</td> <td>10</td> <td>14</td> <td>16</td> <td>18</td> <td>21</td> <td>23</td> <td>26</td> <td></td> <td>35</td> <td>43</td> <td>56</td>   | 7 C       |            |  | -                          | 5                | 10               | 14               | 16               | 18               | 21               | 23               | 26               |                  | 35               | 43               | 56                 |
| 10         C         39010<  | 8 C       |            |  | -                          |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | 3,493              |
| 11       C       3920       392.0       392.02       392  | 9 C       |            |  | (14,413,080)               | (14,469,024)     | (14,524,480)     | (14,582,113)     | (14,641,440)     | (14,702,086)     | (14,760,362)     | (14,820,537)     | (14,879,865)     | (14,939,639)     | (14,995,389)     | (15,048,791)     | (15,095,909)       |
| 12       C       3910       39110       1910 0/flo pumlure & Equip, Com       (4,27,15)       (4,286,962)       (4,320,96)       (4,320,306)       (4,320,306)       (4,320,3764)       (4,346,320)       (4,365,047)       (4,363,607)       (4,363,607)       (4,370,776)       (2,471,776)       (4,471,776)       (4,4   | 10 C      |            |  | 0                          | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
| 13       C       39120<  | 11 C      |            |  |                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | (458,072)          |
| 14       C       3920       39210       39210       39220       39240<   | 12 C      |            |  |                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | (4,380,310)        |
| 15       C       3920       392.0       392.0       392.0       392.0       392.0       392.0       392.0       392.0       392.0       112       89.8.1       88.41         16       C       392.0       392.0       392.0       392.0       392.0       116       89.8.1       88.41         17       C       392.0       392.0       392.00       392.00       116.2       91.12       89.8.1       88.41         18       C       392.0       392.0       392.00       392.00       392.00       116.2       (11.223)       (11.222)       (11.222)       (11.222)       (11.222)       (11.223)       (11.224)       (11.221)       (11.221)       (11.221)       (11.221)       (11.221)       (11.221)       (11.221)  | 13 C      |            |  |                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | (2,259,747)        |
| 16       C       392.0       392.0       392.0       392.0       392.0       392.0       17.221       (17.22)  | 14 C      |            |  |                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | 243,768            |
| 17       C       39240       392800       392800       39280       3928  | 15 C      |            |  |                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | 87,193             |
| 18       C       39200       3920       39200 </td <td>16 C</td> <td></td> <td>(17,222)</td>   | 16 C      |            |  |                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | (17,222)           |
| 19       C       393000       393000       39300       3930  | 17 C      |            |  |                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | (919,262)          |
| 20         C         39400         394.00   | 18 C      |            |  |                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | 476,020            |
| 21         C         33500         33500         39501         Laboratory Equipment. Common         (107,45)         (103,36)         (113,316)         (116,226)         (122,122)         (122,152)         (121,133)         (133,316)           22         C         33600         39501 Laboratory Equipment. Common         (245,022)         (245,013)         (107,455)         (110,366)         (113,216)         (114,222)         (122,152)         (122,152)         (124,193)         (244,967)           23         C         39601         39601 Pword Denated Equip. Common         (245,026)         (225,035)         (258,013)         (258,637)         (258,637)         (224,953)         (224,957)         (244,961) <td>19 C</td> <td></td> <td>(476,818)</td>  | 19 C      |            |  |                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | (476,818)          |
| 22         C         39600         39600 Power Operated Equip. Common         (24, 607)         (24, 986)         (24, 986)         (24, 977)         (24, 497)         (24, 497)         (24, 497)         (24, 496)         (24, 496)         (24, 497)         (24, 497)         (24, 497)         (24, 497)         (24, 497)         (24, 497)         (24, 497)         (24, 497)         (24, 497)         (24, 496)         (24, 496)         (24, 496)         (24, 496)         (24, 496)         (24, 497)  | 20 C      |            |  |                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | (1,941,738)        |
| 23         C         39610         39610 Part Opt Exp Ratio:Saio 2020         (259,345)         (259,305)         (250,305)         (2,30,501)         (2,31,507)         (1,11,11)         (1,10,48,37)         (1,10,37,77)         (2,234,363)         (2,34  | 21 C      |            |  |                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | (136,715)          |
| 24         C         39700<  | 22 C      |            |  |                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | (244,870)          |
| 25         C         39710         39710         Communication Equip. Common         (2.203,378)         (2.217,719)         (2.226,573)         (2.261,143)         (2.275,777)         (2.203,501)         (2.319,669)         (2.343,683)         (2.348,657)         (2.363,531)         (1.331,669)           26         C         39720 <t< td=""><td>23 C</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>(256,662)</td></t<>   | 23 C      |            |  |                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | (256,662)          |
| 26         C         39720         39720         Microwave Equipment, Common         (4,378,718)         (4,419,864)         (4,450,09)         (4,548,449)         (4,588,432)         (4,628,243)         (4,712,359)         (4,754,519)         (4,796,388)         (4,838,202)         (4           27         C         39800         398.00         39800 Com Miscellaneous Equip         (608,408)         (610,611)         (612,805)         (617,052)         (619,682)         (621,954)         (628,576)         (628,890)         (631,105)         (633,266)   | 24 C      |            |  |                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | 1,098,983          |
| 27 C 39800 398.00 398.00 398.00 com Miscellaneous Equip (608.408) (610.611) (612.805) (615.057) (617.352) (619.892) (621.954) (624.275) (628.890) (631,105) (633.286)  | 25 C      |            |  |                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | (2,377,985)        |
|  | 26 C      |            |  |                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | (4,879,670)        |
| 28 C Total Common Allocated - Accumulated Depreciation \$ (131,905,882) [.4] \$ (132,707,246) \$ (133,641,355) \$ (134,640,375) \$ (135,686,891) \$ (136,767,259) \$ (137,830,122) \$ (138,941,109) \$ (140,055,972) \$ (141,193,204) \$ (142,297,062) \$ (143,409,769) \$ (14   | 27 C      | 39800      |  |                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | (635,275)          |
|  | 28 C      |            | Total Common Allocated - Accumulated Depreciatio | n \$ (131,905,882) [.4] \$ | (132,707,246) \$ | (133,641,355) \$ | (134,640,375) \$ | (135,686,891) \$ | (136,767,259) \$ | (137,830,122) \$ | (138,941,109) \$ | (140,055,972) \$ | (141,193,204) \$ | (142,297,062) \$ | (143,409,769) \$ | (144,494,461) [.4] |

| Line |         |             |          |   |                        |                  |                  |                  |                  | 2024 Forecasted    |
|------|---------|-------------|----------|---|------------------------|------------------|------------------|------------------|------------------|--------------------|
| No.  | Segment | Account     |          | Description                                       | <br>01/31/24           | 02/29/24         | 03/31/24         | 04/30/24         | 05/31/24         | 06/30/24           |
|      | Α       | в           |          | C   | <br>E                  | F                | G                | н                |                  | J                  |
| 29   | С       | 30100       | 301.00   | 30100 Organization, Common                        | \$<br>- \$             | - \$             | - \$             | - \$             | - \$             | -                  |
| 30   | С       | 30300       | 303.00   | 30300 Intangible Plant, Common                    | (52,387,210)           | (53,250,192)     | (54,172,910)     | (55,135,842)     | (56,129,690)     | (57,092,598)       |
| 31   | С       | 30300 NiFit | 303NiFit | 30300 Intangible Plant MS, Common                 | (12,209,960)           | (12,324,072)     | (12,438,184)     | (12,552,295)     | (12,666,407)     | (12,780,519)       |
| 32   | С       | 30300 Other | 303Other | 30300 Intangible Plant CIS, Common                | (44,523,428)           | (44,523,428)     | (44,523,428)     | (44,523,428)     | (44,523,428)     | (44,523,428)       |
| 33   | С       | 30399       | 303.99   | 30399 Cloud Software Common                       | (4,276,879)            | (4,394,753)      | (4,512,627)      | (4,630,500)      | (4,748,363)      | (4,865,178)        |
| 34   | С       | 38910       | 389.10   | 38910 Land, Common                                | 2,450                  | 3,877            | 4,877            | 5,540            | 5,937            | 6,870              |
| 35   | С       | 38920       | 389.20   | 38920 Land Rights, Common                         | 117                    | 186              | 233              | 265              | 284              | 329                |
| 36   | С       | 38930       | 389.30   | 38930 Indiana Rights of Way, Common               | 7,275                  | 11,512           | 14,480           | 16,450           | 17,629           | 20,399             |
| 37   | С       | 39000       | 390.00   | 39000 Structures & Improvement, Com               | (15,085,925)           | (15,069,696)     | (15,081,352)     | (15,114,707)     | (15,164,967)     | (15,184,854)       |
| 38   | С       | 39010       | 390.10   | 39010 Struct Leased To Others, Com                | 0                      | 0                | 0                | 0                | 0                | 0                  |
| 39   | С       | 39020       | 390.20   | 39020 Leasehold Improvements, Com                 | (457,029)              | (455,861)        | (455,043)        | (454,500)        | (454,175)        | (453,412)          |
| 40   | С       | 39110       | 391.10   | 39110 Office Furniture & Equip, Com               | (4,386,098)            | (4,391,872)      | (4,399,159)      | (4,407,603)      | (4,416,923)      | (4,424,991)        |
| 41   | С       | 39120       | 391.20   | 39120 Computer Equipment, Common                  | (2,329,340)            | (2,401,456)      | (2,478,678)      | (2,559,619)      | (2,643,191)      | (2,725,691)        |
| 42   | С       | 39210       | 392.10   | 39210 Trns Eq - Autos, Common                     | 243,768                | 243,768          | 243,768          | 243,768          | 243,768          | 243,768            |
| 43   | С       | 39220       | 392.20   | 39220 Trns Eq - Trailers, Common                  | 86,234                 | 85,270           | 84,088           | 82,741           | 81,269           | 79,968             |
| 44   | С       | 39230       | 392.30   | 39230 Trns Eq - Truck < 13000, Com                | (17,222)               | (17,222)         | (17,222)         | (17,222)         | (17,222)         | (17,222)           |
| 45   | С       | 39240       | 392.40   | 39240 Trns Eq - Truck > 13000, Com                | (919,212)              | (919,157)        | (919,118)        | (919,092)        | (919,077)        | (919,040)          |
| 46   | С       | 39280       | 392.80   | 39280 Trns Eq - Helicopter, Common                | 476,020                | 476,020          | 476,020          | 476,020          | 476,020          | 476,020            |
| 47   | С       | 39300       | 393.00   | 39300 Stores Equipment, Common                    | (478,293)              | (479,708)        | (481,783)        | (484,365)        | (487,336)        | (489,695)          |
| 48   | С       | 39400       | 394.00   | 39400 Tools, Shop, Garage Eq, Com                 | (1,939,697)            | (1,937,170)      | (1,936,491)      | (1,937,255)      | (1,939,147)      | (1,938,940)        |
| 49   | С       | 39500       | 395.00   | 39500 Laboratory Equipment, Common                | (138,640)              | (140,553)        | (143,000)        | (145,853)        | (149,016)        | (151,731)          |
| 50   | С       | 39600       | 396.00   | 39600 Power Operated Equip, Common                | (244,700)              | (244,510)        | (244,377)        | (244,288)        | (244,236)        | (244,111)          |
| 51   | С       | 39601       | 396.10   | 39601 Pwr Opr Eqp RateCase 2020                   | (253,555)              | (250,075)        | (247,637)        | (246,020)        | (245,051)        | (242,776)          |
| 52   | С       | 39700       | 397.00   | 39700 Communication Equip, Common                 | 1,091,700              | 1,084,269        | 1,076,218        | 1,067,706        | 1,058,854        | 1,050,325          |
| 53   | С       | 39710       | 397.10   | 39710 Communication Equip, Common                 | (2,390,799)            | (2,403,968)      | (2,418,611)      | (2,434,352)      | (2,450,900)      | (2,466,681)        |
| 54   | С       | 39720       | 397.20   | 39720 Microwave Equipment, Common                 | (4,916,434)            | (4,954,217)      | (4,996,226)      | (5,041,388)      | (5,088,863)      | (5,134,141)        |
| 55   | С       | 39800       | 398.00   | 39800 Com Miscellaneous Equip                     | <br>(635,872)          | (636,349)        | (637,559)        | (639,336)        | (641,551)        | (643,023)          |
| 56   | С       |             |          | Total Common Allocated - Accumulated Depreciation | \$<br>(145,682,729) \$ | (146,889,359) \$ | (148,203,719) \$ | (149,595,175) \$ | (151,045,781) \$ | (152,420,355) [.4] |

#### Workpaper RB 4-S1 Page [.10]

Workpaper RB 5-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Rate Base As of June 30, 2024

This pro forma adjusts the December 31, 2022 Rate Base balance to reflect the regulatory assets included in gas rate case Cause No. 44988 & 45621 as of December 31, 2023 and June 30, 2024.

| Line |  |            |              | Page      |
|------|--|------------|--------------|-----------|
| No.  | Description  | Adjustment | Amount       | Reference |
|      | A  | В          | С            | D         |
| 1    | Actual Balance - December 31, 2022   | \$         | 28,266,547   | [2]       |
| 2    | Normalization adjustment N/A   | _          | -            |           |
| 3    | Normalized balance as of December 31, 2022                                   |            | 28,266,547   |           |
| 4    | Forecasted adjustment to Increase/(Decrease) balance as of December 31, 2023 | RB 5-23    | (8,148,926)  | [3] + [4] |
| 5    | Forecasted balance as of December 31, 2023                                   |            | 20,117,621   |           |
| 6    | Forecasted adjustment to Increase/(Decrease) balance as of June 30, 2024     | RB 5-24-S1 | (4,159,357)  | [3] + [4] |
| 7    | Forecasted balance as of June 30, 2024                                       |            | 15,958,264   |           |
| 8    | Forecasted adjustment to Increase/(Decrease) balance for Ratemaking          | _          | -            |           |
| 9    | Ratemaking balance as of June 30, 2024                                       |            | 5 15,958,264 |           |

### Northern Indiana Public Service Company LLC Rate Base - Gas Rate Case Cause No. 44988 & 45621 Reg Asset Balances Actuals as of December 31, 2022

Workpaper RB 5-S1 Page [.2]

| Line |          |   |         |                  |
|------|----------|---|---------|------------------|
| No.  | Account  | Description   | As of D | ecember 31, 2022 |
|      | Α        | В   |         | С                |
| 1    | 18235625 | TDSIC 20% Regulatory Asset - NC                             | \$      | 8,185,491        |
| 2    | 18230617 | TDSIC 20% Regulatory Asset - Current                        |         | 5,103,862        |
| 3    |          | Total TDSIC   | \$      | 13,289,353       |
| 4    | 18235624 | FMCA 20% Regulatory Asset - NC                              |         | 11,340,751       |
| 5    | 18230667 | FMCA 20% Regulatory Asset - Current                         |         | 3,636,443        |
| 6    |          | Total FMCA  | \$      | 14,977,194       |
| 7    |          | Post Cause No. 44988 & 45621 - Balance as of 12/31/2022     | \$      | 28,266,547       |
| 8    |          | Gas TDSIC & FMCA Regulatory Asset - Cause No. 44988 & 45621 | \$      | 28,266,547 [1]   |

# Petitioner's Exhibit No. 19-S1 Page 45 of 79

Northern Indiana Public Service Company LLC Rate Base - Gas Rate Case Cause No. 44988 & 45621 Reg Asset Balances

Workpaper RB 5-S1 Page [.3]

|  |    | Actuals   |        |              |              |              |              |              | 2023 Foreca  | sted         |              |              |              |            |            |      |                                    |     |
|--|----|-----------|--------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|------------|------|------------------------------------|-----|
| Line<br>No. GRC Reg Asset              | 1: | 2/31/2022 |        | 1/31/2023    | 2/28/2023    | 3/31/2023    | 4/30/2023    | 5/31/2023    | 6/30/2023    | 7/31/2023    | 8/31/2023    | 9/30/2023    | 10/31/2023   | 11/30/2023 | 12/31/2023 | Chai | nge from 12/31/2022 to<br>12/31/23 |     |
| A                                      |    | В         |        | C            | D            | E            | F            | G            | н            |              | J            | K            | L            | М          | N          |      | O = N - B                          |     |
| 1 44988 TDSIC Reg Asset - O&M          | \$ | 786,823   | \$     | 762,979 \$   | 739,134 \$   | 715,289 \$   | 691,444 \$   | 667,600 \$   | 643,755 \$   | 619,910 \$   | 596,066      | 572,221 \$   | 548,376 \$   | 524,532    | 500,687    | \$   | (286,137)                          |     |
| 2 44988 TDSIC Reg Asset - Depreciation | \$ | 865,581   |        | 839,350      | 813,118      | 786,887      | 760,655      | 734,424      | 708,192      | 681,961      | 655,729      | 629,498      | 603,267      | 577,035    | 550,804    | \$   | (314,778)                          |     |
| 3 44988 TDSIC Reg Asset - Property Tax | \$ | 304,662   |        | 295,429      | 286,196      | 276,964      | 267,731      | 258,498      | 249,265      | 240,032      | 230,800      | 221,567      | 212,334      | 203,101    | 193,868    | \$   | (110,793)                          |     |
| 4 44988 TDSIC Reg Asset - Debt         | s  | 971,988   |        | 942,531      | 913,075      | 883,619      | 854,163      | 824,707      | 795,251      | 765,795      | 736,339      | 706,883      | 677,426      | 647,970    | 618,514    | \$   | (353,473)                          |     |
| 5 44988 TDSIC Reg Asset - Equity       | \$ | 3,266,121 |        | 3,167,141    | 3,068,161    | 2,969,181    | 2,870,201    | 2,771,221    | 2,672,241    | 2,573,261    | 2,474,282    | 2,375,302    | 2,276,322    | 2,177,342  | 2,078,362  | \$   | (1,187,759)                        |     |
| 6 Total                                | \$ | 6,195,175 | [2] \$ | 6,007,430 \$ | 5,819,685 \$ | 5,631,940 \$ | 5,444,195 \$ | 5,256,450 \$ | 5,068,705 \$ | 4,880,960 \$ | 4,693,215 \$ | 4,505,470 \$ | 4,317,725 \$ | 4,129,980  | 3,942,235  | \$   | (2,252,940)                        | [1] |

|      |                                      | - Fe | orecasted | d 2024 Forecasted |    |           |    |           |    |           |    |           |                 |                 |
|------|--------------------------------------|------|-----------|-------------------|----|-----------|----|-----------|----|-----------|----|-----------|-----------------|-----------------|
| Line |                                      |      |           |                   |    |           |    |           |    |           |    |           |                 |                 |
| No.  | GRC Reg Asset                        | 1    | 2/31/2023 |                   |    | 1/31/2024 |    | 2/29/2024 |    | 3/31/2024 |    | 4/30/2024 | 5/31/2024       | 6/30/2024       |
|      | Α                                    |      | В         |                   |    | С         |    | D         |    | E         |    | F         | G               | <br>н           |
| 7    | 44988 TDSIC Reg Asset - O&M          | \$   | 500,687   |                   | \$ | 476,842   | \$ | 452,997   | \$ | 429,153   | \$ | 405,308   | \$<br>381,463   | \$<br>357,619   |
| 8    | 44988 TDSIC Reg Asset - Depreciation |      | 550,804   |                   |    | 524,572   |    | 498,341   |    | 472,109   |    | 445,878   | 419,646         | 393,415         |
| 9    | 44988 TDSIC Reg Asset - Property Tax |      | 193,868   |                   |    | 184,636   |    | 175,403   |    | 166,170   |    | 156,937   | 147,704         | 138,472         |
| 10   | 44988 TDSIC Reg Asset - Debt         |      | 618,514   |                   |    | 589,058   |    | 559,602   |    | 530,146   |    | 500,690   | 471,234         | 441,777         |
| 11   | 44988 TDSIC Reg Asset - Equity       |      | 2,078,362 |                   |    | 1,979,382 |    | 1,880,402 |    | 1,781,422 |    | 1,682,442 | 1,583,462       | 1,484,482       |
| 12   | Total                                | \$   | 3,942,235 | Α                 | \$ | 3,754,490 | \$ | 3,566,745 | \$ | 3,379,000 | \$ | 3,191,255 | \$<br>3,003,510 | \$<br>2,815,765 |

(1,126,470) [1] \$

# Petitioner's Exhibit No. 19-S1 Page 46 of 79

#### Northern Indiana Public Service Company LLC Rate Base - Gas Rate Case Cause No. 44988 & 45621 Reg Asset Balances

Workpaper RB 5-S1 Page [.4]

|  | Actuals  |   |   |   |   |  | 2023 Fore  | casted   |   |  |  |  |   |  |  |
|--|--|---|---|---|---|--|--|--|---|--|--|--|---|--|--|
| GRC Reg Asset - TDSIC<br>A<br>45621 TDSIC Reg Asset - Expense<br>45621 TDSIC Reg Asset - Debt<br>45621 TDSIC Reg Asset - Equity<br>Total | 12/31/2022           B           \$ 1.373.052           \$ 1.494.610           \$ 4.226,517           \$ 7.094.179   | 1/31/2023<br>C<br>1.346,399<br>1.465,112<br>4.148,828<br>[2 \$ 6,960,340  | 2/28/2023<br>D<br>1.319.747<br>1.435.615<br>4.071.140<br>\$ 6.826.501   | 3/31/2023<br>E<br>1.287.379<br>1.403,926<br>3.972,660<br>\$ 6.663,965   | 4/30/2023<br>F<br>1.255.012<br>1.372,238<br>3.874,180<br>\$ 6.501,430   | 5/31/2023<br>G<br>1.222.645<br>1.340,549<br>3.775.700<br>\$ 6.338.894 \$   | 6/30/2023<br>H<br>1,190.277<br>1,308,861<br>3,677,220<br>5 6,176,358   | 7/31/2023<br>I<br>1,157,910<br>1,277,172<br>3,578,740<br>\$ 6,013,822  | 8/31/2023<br>J<br>1,125,543<br>1,245,484<br>3,480,260<br>\$ 5,851,287   | 9/30/2023<br>K<br>1.093.175<br>1.213.795<br>3.381.780<br>\$ 5.688.751  | 10/31/2023<br>L<br>1.060.808<br>1.182,107<br>3.283,300<br>\$ 5.526,215 \$  | 11/30/2023<br>M<br>1.028.441<br>1.150.418<br>3.184.820<br>5.363.680  | N           996,073           1,118,730           3,086,340           \$ 5,201,144  | Change from 12/31/2022           to 12/31/2022           O = N · B           S           Colspan="2">S           S           S           S           S           S           S           Colspa="2"S <td colspa="2" s<="" th=""></td>  |  |
|  | Forecasted   |   |   | 2024 Fore   | casted  |  |  |  |   |  |  |  |   |  |  |
| GRC Reg Asset - TDSIC<br>A<br>45621 TDSIC Reg Asset - Expense<br>45621 TDSIC Reg Asset - Debt<br>45621 TDSIC Reg Asset - Equity<br>Total | 12/31/2023           B         996,073           \$         1,118,730           \$         3,086,340           \$         5,201,144  | 1/31/2024<br>C<br>963,706<br>1,087,042<br>2,987,861<br>A \$ 5,038,608   | 2/29/2024<br>D<br>931,339<br>1,055,353<br>2,889,381<br>\$ 4,876,072   | 3/31/2024<br>E<br>898,971<br>1,023,665<br>2,790,901<br>\$ 4,713,537   | 4/30/2024<br>F<br>866,604<br>991,976<br>2,692,421<br>\$ 4,551,001   | 5/31/2024<br>G<br>834,237<br>960,288<br>2,593,941<br>\$ 4,388,465 \$   | 6/30/2024<br>H<br>801,869<br>928,599<br>2,495,461<br>5 4,225,930   |  |   |  |  |  |   | Change from 12/31/2023           to 6/30/24           I = H - B           \$ (194,204)           \$ (190,131)           \$ (590,880)           \$ (975,214)  |  |
|  | Actuals  |   |   |   |   |  | 2023 Fore  | casted   |   |  |  |  |   |  |  |
| GRC Reg Asset - FMCA<br>A<br>45821 FMCA Reg Asset - Expanse<br>45821 FMCA Reg Asset - Equity<br>Total                                    | 12/31/2022           B           \$ 9.254,908           \$ 1,433,843           \$ 4,288,442           \$ 14,977,193  | 1/31/2023<br>C<br>9,049,091<br>1,414,172<br>4,227,182<br>[2 \$ 14,690,445   | 2/28/2023<br>D<br>8,843,274<br>1,394,501<br>4,165,921<br>\$ 14,403,696  | 3/31/2023<br>E<br>8.633,557<br>1,360,461<br>4,066,733<br>\$ 14,060,751  | 4/30/2023<br>F<br>8.423,840<br>1.326,421<br>3.967,544<br>\$ 13,717,805  | 5/31/2023<br>G<br>8,214,123<br>1,292,382<br>3,868,356<br>\$ 13,374,860 \$  | 6/30/2023<br>H<br>8.004.405<br>1.258,342<br>3.769,167<br>5 13.031,915  | 7/31/2023<br>I<br>7.794,688<br>1.224,303<br>3.669,978<br>\$ 12,688,969   | 8/31/2023<br>J<br>7.584.971<br>1.190.263<br>3.570.790<br>\$ 12.346.024  | 9/30/2023<br>K<br>7.375.254<br>1.156,223<br>3.471,601<br>\$ 12,003,078   | 10/31/2023<br>L<br>7.165,537<br>1,122,184<br>3,372,413<br>\$ 11,660,133 \$   | 11/30/2023<br>M<br>6.955.819<br>1.088,144<br>3.273,224<br>11.317,188   | 12/31/2023<br>N<br>6.746.102<br>1.054.105<br>3.174.035<br>\$ 10.974.242   | Change from 12/31/2022         to 12/31/23           0 = N - B         (2.508.806           \$         (379.738           \$         (1,114.407)           \$         (4.002.951)  |  |
|  | Forecasted   |   |   | 2024 Fore   | casted  |  |  |  |   |  |  |  |   |  |  |
| GRC Reg Asset - FMCA   | 12/31/2023   | 1/31/2024   | 2/29/2024   | 3/31/2024   | 4/30/2024   | 5/31/2024  | 6/30/2024  |  |   |  |  |  |   | Change from 12/31/2023<br>to 6/30/24   |  |
|  | A<br>45621 TDSIC Reg Asset - Expense<br>45621 TDSIC Reg Asset - Debt<br>45621 TDSIC Reg Asset - Equity<br>Total<br>GRC Reg Asset - TDSIC<br>45621 TDSIC Reg Asset - Expense<br>45621 TDSIC Reg Asset - Equity<br>Total<br>GRC Reg Asset - FMCA<br>45621 TDSIC Reg Asset - Equity<br>Total<br>GRC Reg Asset - FMCA<br>45621 FMCA Reg Asset - Debt<br>45621 FMCA Reg Asset - Debt<br>45621 FMCA Reg Asset - Debt | GRC Reg Asset - TDSIC         12/31/2022           45621 TDSIC Reg Asset - Expense         \$ 1,373.052           45621 TDSIC Reg Asset - Debt         \$ 1,494.610           45621 TDSIC Reg Asset - Equity         \$ 1,494.610           5         1,494.610           45621 TDSIC Reg Asset - Equity         \$ 1,494.610           6RC Reg Asset - Equity         \$ 1,494.610           6RC Reg Asset - TDSIC         12/31/2022           45621 TDSIC Reg Asset - Equity         \$ 966.073           45621 TDSIC Reg Asset - Equity         \$ 3066.340           45621 TDSIC Reg Asset - Equity         \$ 3066.340           45621 TDSIC Reg Asset - Equity         \$ 3066.340           7 rotal         \$ 5.201.144           CRC Reg Asset - FMCA           12/31/2022         A           45621 TDSIC Reg Asset - Equity         \$ 3065.340           7 rotal         \$ 5.201.144           CRC Reg Asset - FMCA           12/31/2022         A         \$ 9254.008           45621 FMCA Reg Asset - Debt         \$ 1,433.343         \$ 1,433.343           45621 FMCA Reg Asset - Equity         \$ 1,437.193         \$ 14.977.193 | GRC Reg Asset - TDSIC         12/31/2022         1/31/2023           45621 TDSIC Reg Asset - Debt         8         1.373.052         1.446.393           45621 TDSIC Reg Asset - Debt         \$ 1.373.052         1.446.393         1.446.393           45621 TDSIC Reg Asset - Debt         \$ 1.373.052         1.446.393         1.446.393           45621 TDSIC Reg Asset - Equity         \$ 1.231/2023         1.446.283         1.446.283           Total         \$ 7.094.179         12         \$ 6.960.340         1.231/2023         1.311/2024           46621 TDSIC Reg Asset - Expense         \$ 960.073         963.706         963.706         963.706         963.706           45621 TDSIC Reg Asset - Equity         \$ 1.118.730         1.087.042         2.897.861         1.087.042         2.987.861           7 otal         \$ 5.201.144         \$ \$ 5.038.608         1.047.042         2.987.861         1.047.042           45621 TDSIC Reg Asset - Equity         \$ 3.088.340         \$ 5.201.144         \$ \$ 5.038.608         1.047.042           46521 TDSIC Reg Asset - Equity         \$ 3.048.340         \$ \$ 1.118.730         1.097.042         1.097.042           46521 TDSIC Reg Asset - Equity         \$ 3.048.442         \$ \$ 2.254.908         0.090.091         1.048.702         1.0497.193         1.241.7122 </td <td>GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/29/2023           45621 TDSIC Reg Asset - Excense         \$ 1.373,052         1.344,610         1.4465,112         1.4456,122         1.4456,212         1.4456,212         1.4456,212         1.4456,212         1.4456,212         1.4456,212         1.2456,242         1.2426,244         2.2497,264         2.2497,264         2.2497,264         2.2497,264         2.2497,264         2.2497,264         2.2497,264         2.2497,264         2.4476,072         1.4466,172         1.4466,172         1.4476,172         1.4476,172         1.3456,261         2.4297,264,24         2.4224,4462</td> <td>GRC Reg Asset - TDSIC         12/31/2021         1/31/2023         2/28/2023         3/31/2023           45621 TDSIC Reg Asset - Expense         \$ 1,373,052         1,346,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,297         1,202,7379         1,227,379         1,227,379         1,227,379         1,227,279         1,217,2269         4,226,5171         1,245,112         1,435,815         1,403,322,609         4,168,226         4,071,140         3,972,669         4,168,226         4,071,140         3,972,669         4,168,226         4,071,140         3,972,669         3,971         1,037,269         4,168,226         4,071,140         3,972,669         3,971         4,565         5,068,306         5,068,306         5,068,306         5,068,306         5,068,306         5,068,306         5,068,306         2,229,2024         3,931,2024         2,229,2024         3,931,2024         4,971,933         1,023,702         1,031,2024         2,229,2024         3,931,2023         3,931,2023         4,926,211         5,046,414         3,931,2024         2,299,204</td> <td>GRC Reg Asset - TDSIC         12/31/202         1/31/2023         2/28/2023         3/31/2023         4/30/2023           45621 TDSIC Reg Asset - Expense         \$ 1,373,052         1,346,399         1,319/47         1,287,379         1,225,012           45621 TDSIC Reg Asset - Equity         \$ 1,494,610         1,446,112         1,435,615         1,403,828         1,372,309           45621 TDSIC Reg Asset - Equity         \$ 1,294,610         1,465,112         1,403,828         1,372,328           45621 TDSIC Reg Asset - Equity         \$ 7,094,179         12         \$ 0,900,340         \$ 0,623,655         \$ 0,501,430           GRC Reg Asset - TDSIC         12/31/2023         1/31/2024         229/2024         3/31/2024         4/30/2024           45621 TDSIC Reg Asset - Expense         \$ 996,073         983,706         9 31/339         888,971         866,504         4/30/2024           45621 TDSIC Reg Asset - Equity         \$ 3,086,340         2.997,861         2.898,381         2.790,901         2.692,421           45621 TDSIC Reg Asset - Equity         \$ 3,086,340         2.997,861         2.898,381         2.790,901         2.692,421           7 ctal         \$ 5,201,144         \$ 5,201,144         \$ 5,038,608         \$ 4,876,072         \$ 4,713,537         \$ 4,551,001</td> <td>GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/28/2023         3/31/2023         4/30/2023         5/31/2023           45621 TDSIC Reg Asset - Expense<br/>45621 TDSIC Reg Asset - Debt<br/>45621 TDSIC Reg Asset - Debt<br/>45621 TDSIC Reg Asset - Equity<br/>Total         \$             1.373.052<br/>\$             1.446.5112         1.435.615         1.403.326<br/>1.403.226         1.327.238         1.322.284         1.322.284         1.322.284         1.322.284         1.322.284         1.322.284         1.322.284         1.327.238         1.340.549         1.327.238         1.340.549         1.327.288         1.327.284         1.327.284         1.340.549         1.327.284         1.340.549         1.327.284         1.340.549         1.327.288         1.340.549         1.327.288         1.340.549         1.327.288         1.340.549         1.327.288         1.340.549         1.327.288         1.340.549         5.338.844         5.388.844         5.388.844         5.388.844         5.388.844         5.388.844         5.388.844         5.388.844         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804</td> <td>GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/28/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023           45621 TDSIC Reg Asset - Expense<br/>45621 TDSIC Reg Asset - Debt<br/>43622 TDSIC Reg Asset - Debt<br/>43621 TDSIC Reg Asset - Equity<br/>Total         5         1.373.052         1.340.549         1.319.747         1.287.379         1.222.645         1.190.277           45621 TDSIC Reg Asset - Equity<br/>Total         5         7.094.179         12         5         6.8261.501         5         6.972.20           6RC Reg Asset - TDSIC         12/31/2023         1/31/2024         2/39/2024         5/31/2024         <td< td=""><td>GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/28/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         7/31/2023           45621 TDSIC Reg Asset - Excense<br/>45621 TDSIC Reg Asse</td><td>GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/28/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         7/31/2023         8/31/2023           49621 TDSIC Reg Asset - Equity         \$             1/34/400         1/346/309         1/31/2023         1/39/247         1/35/260         1/37/270         1/37/220         6/30/2023         7/31/2023         8/31/2023           45621 TDSIC Reg Asset - Equity         \$             4/26/3779         1/2         5         6/30/2023         3/31/2023         3/31/2023         3/31/2023         6/30/2023         7/31/2023         8/31/2023         1/34/2023         1/34/2024         1/34/2024         1/34/224         1/34/224         1/34/224         1/34/2024         1/34/2024         3/31/20</td><td>GRC Reg Asset - TDSIC         1231/2022         1/31/2023         2/28/2023         3/31/2023         6/30/2023         7/31/2023         8/31/2023         9/30/2023           45621 TDSIC Reg Asset - Expanse         \$         1/346.610         1/346.610         1/346.610         1/346.610         1/346.610         1/312.524         1/308.661         3/387.720         3/37/20         3/37/20         3/37/20         3/37/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/67/20         3/37/20         3/67/20         3/37/20         3/67/20         3/37/20         3/67/20         3/</td><td>ORC Reg Asset - TDSIC         1231/2023         2282/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         7/31/2023         9/30/2024         9/30/2023         9/30/2024         9/30/2023         9/30/2024         9/30/2023<td>GRC Reg Asset - TOSIC         1201/2022         1/31/2023         228/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         5/31/2023         9/30/2023         1/31/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         3/37/200</td><td>ORC Reg Asset - TDSIC         1231/2022         228/2023         3/31/2023         4/30/2023         6/31/2023         6/30/2023         7/31/2023         8/31/2023         1/30/2023</td></td></td<></td> | GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/29/2023           45621 TDSIC Reg Asset - Excense         \$ 1.373,052         1.344,610         1.4465,112         1.4456,122         1.4456,212         1.4456,212         1.4456,212         1.4456,212         1.4456,212         1.4456,212         1.2456,242         1.2426,244         2.2497,264         2.2497,264         2.2497,264         2.2497,264         2.2497,264         2.2497,264         2.2497,264         2.2497,264         2.4476,072         1.4466,172         1.4466,172         1.4476,172         1.4476,172         1.3456,261         2.4297,264,24         2.4224,4462 | GRC Reg Asset - TDSIC         12/31/2021         1/31/2023         2/28/2023         3/31/2023           45621 TDSIC Reg Asset - Expense         \$ 1,373,052         1,346,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,297         1,202,7379         1,227,379         1,227,379         1,227,379         1,227,279         1,217,2269         4,226,5171         1,245,112         1,435,815         1,403,322,609         4,168,226         4,071,140         3,972,669         4,168,226         4,071,140         3,972,669         4,168,226         4,071,140         3,972,669         3,971         1,037,269         4,168,226         4,071,140         3,972,669         3,971         4,565         5,068,306         5,068,306         5,068,306         5,068,306         5,068,306         5,068,306         5,068,306         2,229,2024         3,931,2024         2,229,2024         3,931,2024         4,971,933         1,023,702         1,031,2024         2,229,2024         3,931,2023         3,931,2023         4,926,211         5,046,414         3,931,2024         2,299,204 | GRC Reg Asset - TDSIC         12/31/202         1/31/2023         2/28/2023         3/31/2023         4/30/2023           45621 TDSIC Reg Asset - Expense         \$ 1,373,052         1,346,399         1,319/47         1,287,379         1,225,012           45621 TDSIC Reg Asset - Equity         \$ 1,494,610         1,446,112         1,435,615         1,403,828         1,372,309           45621 TDSIC Reg Asset - Equity         \$ 1,294,610         1,465,112         1,403,828         1,372,328           45621 TDSIC Reg Asset - Equity         \$ 7,094,179         12         \$ 0,900,340         \$ 0,623,655         \$ 0,501,430           GRC Reg Asset - TDSIC         12/31/2023         1/31/2024         229/2024         3/31/2024         4/30/2024           45621 TDSIC Reg Asset - Expense         \$ 996,073         983,706         9 31/339         888,971         866,504         4/30/2024           45621 TDSIC Reg Asset - Equity         \$ 3,086,340         2.997,861         2.898,381         2.790,901         2.692,421           45621 TDSIC Reg Asset - Equity         \$ 3,086,340         2.997,861         2.898,381         2.790,901         2.692,421           7 ctal         \$ 5,201,144         \$ 5,201,144         \$ 5,038,608         \$ 4,876,072         \$ 4,713,537         \$ 4,551,001 | GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/28/2023         3/31/2023         4/30/2023         5/31/2023           45621 TDSIC Reg Asset - Expense<br>45621 TDSIC Reg Asset - Debt<br>45621 TDSIC Reg Asset - Debt<br>45621 TDSIC Reg Asset - Equity<br>Total         \$             1.373.052<br>\$             1.446.5112         1.435.615         1.403.326<br>1.403.226         1.327.238         1.322.284         1.322.284         1.322.284         1.322.284         1.322.284         1.322.284         1.322.284         1.327.238         1.340.549         1.327.238         1.340.549         1.327.288         1.327.284         1.327.284         1.340.549         1.327.284         1.340.549         1.327.284         1.340.549         1.327.288         1.340.549         1.327.288         1.340.549         1.327.288         1.340.549         1.327.288         1.340.549         1.327.288         1.340.549         5.338.844         5.388.844         5.388.844         5.388.844         5.388.844         5.388.844         5.388.844         5.388.844         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804 | GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/28/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023           45621 TDSIC Reg Asset - Expense<br>45621 TDSIC Reg Asset - Debt<br>43622 TDSIC Reg Asset - Debt<br>43621 TDSIC Reg Asset - Equity<br>Total         5         1.373.052         1.340.549         1.319.747         1.287.379         1.222.645         1.190.277           45621 TDSIC Reg Asset - Equity<br>Total         5         7.094.179         12         5         6.8261.501         5         6.972.20           6RC Reg Asset - TDSIC         12/31/2023         1/31/2024         2/39/2024         5/31/2024 <td< td=""><td>GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/28/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         7/31/2023           45621 TDSIC Reg Asset - Excense<br/>45621 TDSIC Reg Asse</td><td>GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/28/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         7/31/2023         8/31/2023           49621 TDSIC Reg Asset - Equity         \$             1/34/400         1/346/309         1/31/2023         1/39/247         1/35/260         1/37/270         1/37/220         6/30/2023         7/31/2023         8/31/2023           45621 TDSIC Reg Asset - Equity         \$             4/26/3779         1/2         5         6/30/2023         3/31/2023         3/31/2023         3/31/2023         6/30/2023         7/31/2023         8/31/2023         1/34/2023         1/34/2024         1/34/2024         1/34/224         1/34/224         1/34/224         1/34/2024         1/34/2024         3/31/20</td><td>GRC Reg Asset - TDSIC         1231/2022         1/31/2023         2/28/2023         3/31/2023         6/30/2023         7/31/2023         8/31/2023         9/30/2023           45621 TDSIC Reg Asset - Expanse         \$         1/346.610         1/346.610         1/346.610         1/346.610         1/346.610         1/312.524         1/308.661         3/387.720         3/37/20         3/37/20         3/37/20         3/37/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/67/20         3/37/20         3/67/20         3/37/20         3/67/20         3/37/20         3/67/20         3/</td><td>ORC Reg Asset - TDSIC         1231/2023         2282/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         7/31/2023         9/30/2024         9/30/2023         9/30/2024         9/30/2023         9/30/2024         9/30/2023<td>GRC Reg Asset - TOSIC         1201/2022         1/31/2023         228/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         5/31/2023         9/30/2023         1/31/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         3/37/200</td><td>ORC Reg Asset - TDSIC         1231/2022         228/2023         3/31/2023         4/30/2023         6/31/2023         6/30/2023         7/31/2023         8/31/2023         1/30/2023</td></td></td<> | GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/28/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         7/31/2023           45621 TDSIC Reg Asset - Excense<br>45621 TDSIC Reg Asse | GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/28/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         7/31/2023         8/31/2023           49621 TDSIC Reg Asset - Equity         \$             1/34/400         1/346/309         1/31/2023         1/39/247         1/35/260         1/37/270         1/37/220         6/30/2023         7/31/2023         8/31/2023           45621 TDSIC Reg Asset - Equity         \$             4/26/3779         1/2         5         6/30/2023         3/31/2023         3/31/2023         3/31/2023         6/30/2023         7/31/2023         8/31/2023         1/34/2023         1/34/2024         1/34/2024         1/34/224         1/34/224         1/34/224         1/34/2024         1/34/2024         3/31/20 | GRC Reg Asset - TDSIC         1231/2022         1/31/2023         2/28/2023         3/31/2023         6/30/2023         7/31/2023         8/31/2023         9/30/2023           45621 TDSIC Reg Asset - Expanse         \$         1/346.610         1/346.610         1/346.610         1/346.610         1/346.610         1/312.524         1/308.661         3/387.720         3/37/20         3/37/20         3/37/20         3/37/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/67/20         3/37/20         3/67/20         3/37/20         3/67/20         3/37/20         3/67/20         3/ | ORC Reg Asset - TDSIC         1231/2023         2282/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         7/31/2023         9/30/2024         9/30/2023         9/30/2024         9/30/2023         9/30/2024         9/30/2023 <td>GRC Reg Asset - TOSIC         1201/2022         1/31/2023         228/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         5/31/2023         9/30/2023         1/31/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         3/37/200</td> <td>ORC Reg Asset - TDSIC         1231/2022         228/2023         3/31/2023         4/30/2023         6/31/2023         6/30/2023         7/31/2023         8/31/2023         1/30/2023</td> | GRC Reg Asset - TOSIC         1201/2022         1/31/2023         228/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         5/31/2023         9/30/2023         1/31/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         3/37/200 | ORC Reg Asset - TDSIC         1231/2022         228/2023         3/31/2023         4/30/2023         6/31/2023         6/30/2023         7/31/2023         8/31/2023         1/30/2023 |  |

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> Workpaper RB 6-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Rate Base As of June 30, 2024

This pro forma adjusts the December 31, 2022 Rate Base balance to reflect Gas TDSIC regulatory asset as of December 31, 2023 and June 30, 2024.

| Line |   |            |               | Page      |
|------|---|------------|---------------|-----------|
| No.  | Description   | Adjustment | Amount        | Reference |
|      | A   | В          | С             | D         |
| 1    | Actual Balance - December 31, 2022  |            | \$-           |           |
| 2    | Normalization adjustment to Increase/(Decrease) balance as of December 31, 2022 |            |               |           |
| 3    | Normalized balance as of December 31, 2022                                      |            | <u>\$ -</u>   | [2]       |
| 4    | Forecasted adjustment to Increase/(Decrease) balance as of December 31, 2023    | RB 6-23-S1 | 3,537,339     |           |
| 5    | Forecasted balance as of December 31, 2023                                      |            | \$ 3,537,339  | [3]       |
| 6    | Forecasted adjustment to Increase/(Decrease) balance as of June 30, 2024        | RB 6-24-S1 | 6,782,077     |           |
| 7    | Forecasted balance as of June 30, 2024  |            | \$ 10,319,416 | [3]       |
| 8    | Forecasted adjustment to Increase/(Decrease) balance for Ratemaking             |            |               |           |
| 9    | Ratemaking balance as of June 30, 2024  |            | \$ 10,319,416 |           |

Northern Indiana Public Service Company LLC Gas TDSIC Plan Regulatory Asset Actuals as of December 31, 2022 Workpaper RB 6-S1 Page [.2]

| Line |          |   |           |                 |
|------|----------|---|-----------|-----------------|
| No.  | Account  | Description                                     | As of Dec | cember 31, 2022 |
| 1    | 18235625 | TDSIC Non-Trackable Regulatory Asset - NC       | \$        | 8,185,491       |
| 2    | 18230617 | TDSIC Non-Trackable Regulatory Asset - Current  |           | 5,103,862       |
| 3    |          |   | \$        | 13,289,353      |
| 4    |          | Gas TDSIC Regulatory Asset - Cause No. 44988    |           | 13,289,353      |
| 5    |          | Post Cause No. 44988 - Balance as of 12/31/2022 | \$        | - [1],[3]       |

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#### Northern Indiana Public Service Company LLC Rate Base - Gas TDSIC Plan Regulatory Asset Model Excerpt As of December 31, 2022, 2023 and 2024

|             |  | Actual                     | _        |                           |            |                       |                          |                | 2023 Forec      | asted                |                      |                         |                           |                           |                           | _      |  |
|-------------|--|----------------------------|----------|---------------------------|------------|-----------------------|--------------------------|----------------|-----------------|----------------------|----------------------|-------------------------|---------------------------|---------------------------|---------------------------|--------|--|
| Line<br>No. | TDSIC Gas Non-Trackable                          | 12/31/2022<br>B            |          | 1/31/2023                 | 2/28/2023  | 3/31/2023             | 4/30/2023                | 5/31/2023<br>G | 6/30/2023<br>H  | 7/31/2023            | 8/31/2023            | 9/30/2023               | 10/31/2023                | 11/30/2023                | 12/31/2023                | -      | Change from 12/31/22 to<br>12/31/23<br>O = N - B |
| 1<br>2      | Reg Asset - Debt & Expense<br>Reg Asset - Equity | \$ -                       |          | \$ 83,252<br>253,528      |            | \$ 212,098<br>647,932 | \$ 245,834 \$<br>751,322 | -              |                 | 351,457<br>1,074,576 | 388,577<br>1,188,165 | \$ 773,813<br>1,682,913 | \$ 1,030,404<br>1,786,526 | \$ 1,286,996<br>1,890,138 | \$ 1,543,588<br>1,993,751 |        | \$ 1,543,588<br>1,993,751                        |
| 3           | TDSIC 20% Reg Asset                              | \$ -                       | [1], [2] | \$ 336,780                | \$ 591,008 | \$ 860,030            | \$ 997,156 \$            | 1,136,892      | \$ 1,279,601 \$ | \$ 1,426,033 \$      | 1,576,742            | \$ 2,456,726            | \$ 2,816,930              | \$ 3,177,135              | \$ 3,537,339              | A, [1] | \$ 3,537,339                                     |
| Line        |  | Forecasted 2024 Forecasted |          |                           |            |                       |                          |                |                 |                      |                      |                         |                           |                           |                           |        |  |
| No.         | TDSIC Gas Non-Trackable                          | 12/31/2023                 |          | 1/31/2024                 | 2/29/2024  | 3/31/2024             | 4/30/2024                | 5/31/2024      | 6/30/2024       |                      |                      |                         |                           |                           |                           |        | Change from 12/31/23 to<br>12/31/24              |
|             | Α  | В                          |          | С                         | D          | E                     | F                        | G              | н               |                      |                      |                         |                           |                           |                           |        | O = H - B  |
| 4           |  |                            |          |                           |            |                       | ¢ 4.040.005 ¢            | 4 000 040 0    | 5,638,312       |                      |                      |                         |                           |                           |                           |        | \$ 4,094,723                                     |
| -           | Reg Asset - Debt & Expense                       | \$ 1,543,588               |          | \$ 1,800,180              |            |                       | \$ 4,019,325 \$          | 4,828,818      |                 |                      |                      |                         |                           |                           |                           |        |  |
| 5           | Reg Asset - Debt & Expense<br>Reg Asset - Equity | \$ 1,543,588<br>1,993,751  |          | \$ 1,800,180<br>2,097,363 |            |                       | 3,920,752                | 4,300,928      | 4,681,105       |                      |                      |                         |                           |                           |                           |        | 2,687,354  |

Workpaper RB 6 Page [.3]

Workpaper RB 7-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Rate Base As of June 30, 2024

This pro forma adjusts the December 31, 2022 Rate Base balance to reflect the FMCA regulatory asset as of December 31, 2023 and June 30, 2024.

| Line |   |            |              | Page      |
|------|---|------------|--------------|-----------|
| No.  | Description   | Adjustment | Amount       | Reference |
|      | Α   | В          | С            | D         |
| 1    | Actual Balance - December 31, 2022  |            | \$-          | [2]       |
| 2    | Normalization adjustment to Increase/(Decrease) balance as of December 31, 2022 | _          | -            | -         |
| 3    | Normalized balance as of December 31, 2022                                      | -          | \$-          | -         |
| 4    | Forecasted adjustment to Increase/(Decrease) balance as of December 31, 2023    | RB 7-23    | 3,627,286    | [3]       |
| 5    | Forecasted balance as of December 31, 2023                                      | -          | \$ 3,627,286 |           |
| 6    | Forecasted adjustment to Increase/(Decrease) balance as of June 30, 2024        | RB 7-24-S1 | 2,250,674    | [3]       |
| 7    | Forecasted balance as of June 30, 2024  | -          | \$ 5,877,960 |           |
| 8    | Forecasted adjustment to Increase/(Decrease) balance for Ratemaking             | _          | -            | -         |
| 9    | Ratemaking balance as of June 30, 2024  | =          | \$ 5,877,960 | =         |

### Northern Indiana Public Service Company LLC FMCA Regulatory Asset Actuals as of December 31, 2022

Workpaper RB 7 Page [.2]

| Line No. | Account  | Description   | As o | f Dec. 31, 2022 |
|----------|----------|---|------|-----------------|
| 1        | 18235624 | FMCA 20% Regulatory Asset - NC                      | \$   | 11,340,751      |
| 2        | 18230667 | FMCA 20% Regulatory Asset - Current                 |      | 3,636,443       |
| 3        |          |   | \$   | 14,977,194      |
| 4        |          | Gas FMCA Regulatory Asset - Cause No. 44988 & 45621 | \$   | 14,977,194      |
| 5        |          | Post Cause No. 45621 - Balance as of 12/31/2022     | \$   | - [1] [3]       |

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#### Northern Indiana Public Service Company LLC Rate Base - FMCA Regulatory Asset Model Excerpt As of December 31, 2022, 2023 and 2024

Workpaper RB 7 Page [.3]

|             |                            |                      |        | 2023 Forecasted |           |     |           |            |              |     |           |              |              |              |              |         |          |                  |                                   |
|-------------|----------------------------|----------------------|--------|-----------------|-----------|-----|-----------|------------|--------------|-----|-----------|--------------|--------------|--------------|--------------|---------|----------|------------------|-----------------------------------|
| Line<br>No. | FMCA Gas Non-Trackable     | Balance at 2/31/2022 |        | 1/31/2023       | 2/28/2023 | 3   | 3/31/2023 | 4/30/2023  | 5/31/2023    | 6/: | 30/2023   | 7/31/2023    | 8/31/2023    | 9/30/2023    | 10/31/2023   | 11/30/2 | )23      | 12/31/2023       | e from 12/31/2022<br>o 12/31/2023 |
|             | Α                          | В                    |        | С               | D         |     | E         | F          | G            |     | н         | 1            | J            | к            | L            | М       |          | N                | <br>O = N - B                     |
| 1           | Reg Asset - Debt & Expense | \$<br>-              | [2] \$ | 219,812         | \$ 364,36 | 1\$ | 469,297   | \$ 724,167 | \$ 1,026,707 | \$  | 1,210,289 | \$ 1,427,695 | \$ 1,912,713 | \$ 2,351,323 | \$ 2,352,853 | \$ 2,67 | 6,993 3  | \$ 3,049,627 A   | \$<br>3,049,627                   |
| 2           | Reg Asset - Equity         | -                    | [2]    | 51,536          | 109,349   | 9   | 174,130   | 199,691    | 228,565      |     | 230,523   | 249,990      | 249,990      | 249,990      | 597,887      | 61      | 2,021    | 577,659 B        | 577,659                           |
| 3           | FMCA 20% Reg Asset         | \$<br>-              | \$     | 271,348         | \$ 473,71 | 1\$ | 643,427   | \$ 923,858 | \$ 1,255,272 | \$  | 1,440,812 | \$ 1,677,686 | \$ 2,162,704 | \$ 2,601,313 | \$ 2,950,740 | \$ 3,28 | 9,013 \$ | \$ 3,627,286 [1] | \$<br>3,627,286                   |

|                                    | <br>                     |           |           |           |           |           | 2024 Fo   |        |                            |
|------------------------------------|--------------------------|-----------|-----------|-----------|-----------|-----------|-----------|--------|----------------------------|
| Line<br>No. FMCA Gas Non-Trackable | Balance at<br>12/31/2023 | 1/31/2024 | 2/29/2024 | 3/31/2024 | 4/30/2024 | 5/31/2024 | 6/30/2024 |        | ge from 12/<br>to 12/31/20 |
| Α                                  | В                        | С         | D         | E         | F         | G         | н         |        | 0 = H - B                  |
| 4 Reg Asset - Debt & Expense       | \$<br>3,049,627 A        | 3,370,600 | 3,692,622 | 4,028,350 | 4,434,217 | 4,839,319 | 5,243,365 | \$     | 2,                         |
| 5 Reg Asset - Equity               | 577,659 B                | 594,959   | 611,211   | 613,756   | 633,539   | 633,539   | 634,595   |        |                            |
| 6 FMCA 20% Reg Asset               | \$<br>3,627,286          | 3,965,560 | 4,303,833 | 4,642,106 | 5,067,756 | 5,472,858 | 5,877,960 | [1] \$ | 2,2                        |

Workpaper RB 9-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Rate Base As of June 30, 2024

This pro forma adjusts the December 31, 2022 Rate Base balance to reflect Gas Stored Underground - Current Account 164 (13-Month Average) as of December 31, 2023 and June 30, 2024.

| Line | Description Ac  | divetment      | Amount           | Page<br>Reference |
|------|---|----------------|------------------|-------------------|
| No.  | A A   | djustment<br>B | <br>C            | D                 |
| 1    | Actual Balance - December 31, 2022  |                | \$<br>99,718,140 | [.2]              |
| 2    | Normalization adjustment to Increase/(Decrease) balance as of December 31, 2022 |                | <br>-            |                   |
| 3    | Normalized balance as of December 31, 2022                                      |                | \$<br>99,718,140 |                   |
| 4    | Forecasted adjustment to Increase/(Decrease) balance as of December 31, 2023    | RB 9-23        | <br>(2,791,673)  |                   |
| 5    | Forecasted balance as of December 31, 2023                                      |                | \$<br>96,926,467 | [.2]              |
| 6    | Forecasted adjustment to Increase/(Decrease) balance as of June 30, 2024        | B 9-24-S1      | <br>(22,438,961) |                   |
| 7    | Forecasted balance as of June 30, 2024  |                | \$<br>74,487,506 | [.2]              |
| 8    | Forecasted adjustment to Increase/(Decrease) balance for Ratemaking             |                | <br>-            |                   |
| 9    | Ratemaking balance as of June 30, 2024  |                | \$<br>74,487,506 |                   |

Northern Indiana Public Service Company LLC Forecasted Details Rate Base: Gas Stored Underground - Current Account 164 (13-Month Average) As of December 31, 2022, 2023 and June 30, 2024 Workpaper RB 9-S1 Page [.2]

| Line |  | <br>Actuals                  | Fore             | d   | _             |      |
|------|--|------------------------------|------------------|-----|---------------|------|
| No.  | Description  | 12/31/2022                   | 2/31/2023        |     | 6/30/2024     |      |
|      | Α  | В                            | С                | _   | D             | -    |
| 1    | Total NIPSCO Gas Stored Underground - Current Account 164 (13-Month Average) | \$<br>99,718,140 <b>[.3]</b> | \$<br>96,926,467 | .3] | \$ 74,487,506 | [.3] |

Northern Indiana Public Service Company Actuals and Forecasted Monthly Detail Gas in Storage Inventory As of December 31, 2022, 2023 and June 30, 2024

|      |                            |                   |                             |                     |                |                  |                              |                | 2022 A        | ctuals        |                |                   |                |                |                |  |
|------|----------------------------|-------------------|-----------------------------|---------------------|----------------|------------------|------------------------------|----------------|---------------|---------------|----------------|-------------------|----------------|----------------|----------------|--|
| Line |                            |                   | Balance as of               |                     |                |                  |                              |                |               |               |                |                   |                |                |                |  |
| No.  | Journal                    | Description       | 12/31/2021                  | 1/31/2022           | 2/29/2022      | 3/31/2022        | 4/30/2022                    | 5/31/2022      | 6/30/2022     | 7/31/2022     | 8/31/2022      | 9/30/2022         | 10/31/2022     | 11/30/2022     | 12/31/2022     | 13 Month Average                               |
|      | Α                          | В                 | C                           | D                   | E              | F                | G                            | н              | 1             | J             | ĸ              | L                 | M              | N              | 0              | P  |
| 1    | GASSTRGTOT                 | Gas Storage Total | \$ 123,082,959              | \$ 89,466,786 \$    | 58,331,237     | \$ 38,490,710 \$ | 36,640,408                   | \$ 50,920,340  | \$ 69,827,957 | \$ 83,335,025 | \$ 108,633,151 | \$ 132,079,616 \$ | \$ 144,256,949 | \$ 183,951,981 | \$ 177,318,697 | A \$ 99,718,140 [1],[2]                        |
|      |                            |                   |                             |                     |                |                  |                              |                | 2023 For      | ecasted       |                |                   |                |                |                |  |
| Line |                            |                   | Balance as of               |                     |                |                  |                              |                |               |               |                |                   |                |                |                |  |
| No.  | Journal                    | Description       | 12/31/2022                  | 1/31/2023           | 2/28/2023      | 3/31/2023        | 4/30/2023                    | 5/31/2023      | 6/30/2023     | 7/31/2023     | 8/31/2023      | 9/30/2023         | 10/31/2023     | 11/30/2023     | 12/31/2023     | 13 Month Average                               |
|      | Α                          | В                 | С                           | D                   | E              | F                | G                            | н              |               | J             | K              | L                 | Μ              | N              | 0              | P  |
| 2    | GASSTRGTOT                 | Gas Storage Total | \$ 177,318,697              | A \$ 122,851,725 \$ | 78,878,225     | \$ 49,636,974 \$ | 47,163,264                   | \$ 50,920,340  | \$ 69,827,957 | \$ 89,861,219 | \$ 103,192,887 | \$ 116,358,393    | \$ 128,539,246 | \$ 123,998,586 | \$ 101,496,554 | B \$ 96,926,467 [1],[2]                        |
|      |                            |                   |                             |                     |                | 2024 Fore        | casted                       |                |               |               |                |                   |                |                |                |  |
|      |                            |                   |                             |                     |                |                  |                              |                |               |               |                |                   |                |                |                |  |
| Line |                            |                   | Balance as of               |                     |                |                  |                              |                |               |               |                |                   |                |                |                |  |
|      | Journal                    | Description       | Balance as of<br>12/31/2023 | 1/31/2024           | 2/28/2024      | 3/31/2024        | 4/30/2024                    | 5/31/2024      | 6/30/2024     |               |                |                   |                |                |                | 13 Month Average                               |
| No.  | Journal<br>A<br>GASSTRGTOT | Description<br>B  |                             | 1/31/2024<br>D      | 2/28/2024<br>E | 3/31/2024<br>F   | 4/30/2024<br>G<br>25,772,660 | 5/31/2024<br>H | 6/30/2024     |               |                |                   |                |                |                | 13 Month Average<br>P<br>\$ 74,487,506 [1],[2] |

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Workpaper CS 1-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Capital Structure As of June 30, 2024

This pro forma adjusts the balance as of December 31, 2022, capital structure for common equity to reflect normalization adjustment(s), forecast changes for the twelve months ending December 31, 2023 and June 30, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

| Line |   |         |                     | Page      |
|------|---|---------|---------------------|-----------|
| No.  | Description Adju  | ustment | <br>Amount          | Reference |
|      | Α   | В       | С                   | D         |
| 1    | Actual Balance - December 31, 2022                                    |         | \$<br>3,863,393,184 | [.2]      |
| 2    | Normalization Adjustment N/A  |         | <br>-               |           |
| 3    | Normalized balance as of December 31, 2022                            |         | \$<br>3,863,393,184 | [.2]      |
| 4    | Year-Over-Year Increase/(Decrease) balance as of December 31, 2023 CS | 1-23-S1 | <br>1,153,095,492   |           |
| 5    | Forecasted balance as of December 31, 2023                            |         | \$<br>5,016,488,676 | [.2]      |
| 6    | Year-Over-Year Increase/(Decrease) balance as of December 31, 2024 CS | 1-24-S1 | <br>517,136,105     |           |
| 7    | Forecasted balance as of June 30, 2024                                |         | \$<br>5,533,624,781 | [.2]      |
| 8    | Ratemaking Adjustment N/A   |         | <br>-               |           |
| 9    | Ratemaking balance as of June 30, 2024                                |         | \$<br>5,533,624,781 | [.2]      |
|      |   |         |                     |           |

Northern Indiana Public Service Company LLC Weighted Average Cost of Capital Equity Calculation December 31, 2022, December 31, 2023, and June 30, 2024 Workpaper CS 1-S1 Page [.2]

|       |                            | Actual            |      | Fo            | recasted |               |      | Ratemaking                |
|-------|----------------------------|-------------------|------|---------------|----------|---------------|------|---------------------------|
| Line. | Description                | 2022              |      | 2023          |          | 6/30/2024     |      | 6/30/2024                 |
| 1     | Common Stock               | \$<br>872,033,151 | \$   | 872,033,151   | \$       | 872,033,151   | \$   | 872,033,151               |
| 2     | Additional Paid in Capital | 194,195,925       |      | 1,004,195,925 |          | 1,219,195,925 |      | 1,219,195,925             |
| 3     | Retained Earnings          | 2,797,633,730     |      | 3,140,729,221 |          | 3,442,865,326 |      | 3,442,865,326             |
| 4     | Capital Stock Expense      | <br>(469,622)     |      | (469,622)     |          | (469,622)     |      | (469,622)                 |
| 5     | Common Equity - FERC       | 3,863,393,184     | [.1] | 5,016,488,676 | [.1]     | 5,533,624,781 | [.1] | 5,533,624,781 <b>[.1]</b> |

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Workpaper CS 2-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Capital Structure As of June 30, 2024

This pro forma adjusts the balance as of December 31, 2022, capital structure for long term debt to reflect normalization adjustment(s), forecast changes for the twelve months ending December 31, 2023, and June 30, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

| Line No. | Description  | Adjustment | <br>Amount          | Page Reference |
|----------|--|------------|---------------------|----------------|
|          | Α  | В          | С                   | D              |
| 1        | Actual Balance - December 31, 2022                                 |            | \$<br>2,843,935,760 | [.2]           |
| 2        | Normalization adjustment N/A                                       |            | <br>-               |                |
| 3        | Normalized balance as of December 31, 2022                         |            | \$<br>2,843,935,760 | [.2]           |
| 4        | Year-Over-Year Increase/(Decrease) balance as of December 31, 2023 | CS 2-23-S1 | <br>710,014,508     |                |
| 5        | Forecasted balance as of December 31, 2023                         |            | \$<br>3,553,950,268 | [.2]           |
| 6        | Year-Over-Year Increase/(Decrease) balance as of June 30, 2024     | CS 2-24-S1 | <br>370,007,254     |                |
| 7        | Forecasted balance as of June 30, 2024                             |            | \$<br>3,923,957,522 | [.2]           |
| 8        | Pro Forma adjustment N/A   |            | <br>-               |                |
| 9        | Ratemaking balance as of June 30, 2024                             |            | \$<br>3,923,957,522 | [.2]           |

Northern Indiana Public Service Company LLC Weighted Average Cost of Capital Debt Calculation December 31, 2022, December 31,2023, and June 30, 2024 Workpaper CS 2-S1 Page [.2]

|      |   |    | Actual        | Fore                | ecast |               |                     |
|------|---|----|---------------|---------------------|-------|---------------|---------------------|
| Line | Description                                       |    | 2022          | 2023                |       | 2024          | 2024-R              |
| 1    | Long-Term Debt - Medium Term Notes                | \$ | 58,000,000    | \$<br>58,000,000    | \$    | 58,000,000    | \$<br>58,000,000    |
| 2    | Current Portion of Other Long Term Debt Transfers |    | (80,000,000)  | -                   |       | -             | -                   |
| 3    | Current Portion of Long Term Notes                |    | -             | -                   |       | -             | -                   |
| 4    | Current Portion of Long Term Notes - Intercompany |    | 80,000,000    | -                   |       | -             | -                   |
| 5    | Long term Debt - Affiliates                       |    | 2,786,000,000 | 3,496,000,000       |       | 3,866,000,000 | 3,866,000,000       |
| 6    | Total Long Term Debt                              | \$ | 2,844,000,000 | \$<br>3,554,000,000 | \$    | 3,924,000,000 | \$<br>3,924,000,000 |
| 7    | Less Current Portion of Long Term Debt            |    | -             | -                   |       | -             | -                   |
| 8    | Subtotal Long Term Debt                           | \$ | 2,844,000,000 | \$<br>3,554,000,000 | \$    | 3,924,000,000 | \$<br>3,924,000,000 |
| 9    | Unamortized Premium/Discount on Long-term Debt    |    | (64,240)      | (49,732)            |       | (42,478)      | (42,478)            |
| 10   | Long Term Debt included in Capital Structure      | \$ | 2,843,935,760 | \$<br>3,553,950,268 | \$    | 3,923,957,522 | \$<br>3,923,957,522 |
|      |   |    | [.1] [.3]     | <br>[.1] [.3]       |       | [.1] [.3]     | [.1] [.3]           |

Northern Indiana Public Service Company LLC Internal Interest Payment Schedule

|      | Yield                 | Series                           | Date Issued       | Final Maturity | Principal Debt<br>as of 12/31/22 |    | 2022<br>lized <sup>1</sup> Interest<br>quirement | 2022<br>Cost Rate |      | ipal Debt<br>12/31/23 | 2023<br>Normalized <sup>1</sup><br>Interest<br>Requirement | 2023<br>Cost Rate |    | rincipal Debt<br>as of 6/30/24 |    | 2024<br>ormalized <sup>1</sup><br>Interest<br>equirement | 2024<br>Cost Ra |
|------|-----------------------|----------------------------------|-------------------|----------------|----------------------------------|----|--|-------------------|------|-----------------------|--|-------------------|----|--------------------------------|----|--|-----------------|
|      | А                     | В                                | с                 | D              | E                                | F  | -<br>  | G = F / E         |      | н                     | I = A * H  | J = I / H         |    | к                              |    | L = A * K  | M = L /         |
| Me   | edium Term Notes      |                                  |                   |                |                                  |    |  |                   |      |                       |  |                   |    |                                |    |  |                 |
|      | 7.69%                 | Series E                         | 06/06/97          | 06/07/27       | 20,000,000                       |    | 1,538,000  |                   |      | 20,000,000            | 1,538,00   |                   |    | 20,000,000                     |    | 1,538,000  |                 |
|      | 7.69%                 | Series E                         | 06/06/97          | 06/07/27       | 33,000,000                       |    | 2,537,700  |                   |      | 33,000,000            | 2,537,70   |                   |    | 33,000,000                     |    | 2,537,700  |                 |
|      | 7.16%                 | Series E                         | 08/04/97          | 08/04/27       | 5,000,000                        |    |  |                   |      | 5,000,000             | 358,00   |                   | 1  | 5,000,000                      |    | 358,000  |                 |
|      | 7.10%                 | Selles E                         | 08/04/97          | 06/04/27       | 5,000,000                        |    | 358,000  |                   |      | 5,000,000             | 338,000  | )                 |    | 5,000,000                      |    | 338,000  |                 |
| Int  | tercompany Notes from | n NiSource Inc.                  |                   |                |                                  |    |  |                   |      |                       |  |                   |    |                                |    |  |                 |
|      | 5.99%                 | Intercompany Debt                | 09/19/05          | 09/18/25       | 75,000,000                       |    | 4,488,750  |                   |      | 75,000,000            | 4,488,75   | )                 |    | 75,000,000                     |    | 4,488,750  |                 |
|      | 6.53%                 | Intercompany Debt                | 06/06/08          | 06/06/23       | 80,000,000                       |    | 5,220,000  |                   |      |                       |  |                   |    |                                |    |  |                 |
|      | 6.41%                 | Other Debt                       | 12/04/09          | 12/04/29       | 120,000,000                      |    | 7,692,000  |                   |      | 120,000,000           | 7,692,00   | )                 |    | 120,000,000                    |    | 7,692,000  |                 |
|      | 4.53%                 | FGD                              | 12/19/12          | 12/21/37       | 55,000,000                       |    | 2,491,500  |                   |      | 55,000,000            | 2,491,50   |                   |    | 55,000,000                     |    | 2,491,500  |                 |
|      | 4.83%                 | FGD                              | 12/19/12          | 12/19/42       | 95,000,000                       |    | 4,588,500  |                   |      | 95,000,000            | 4,588,50   |                   |    | 95,000,000                     |    | 4,588,500  |                 |
|      | 5.17%                 | FGD                              | 07/24/13          | 07/24/38       | 89,000,000                       |    | 4,601,300  |                   |      | 89,000,000            | 4,601,30   |                   |    | 89,000,000                     |    | 4,601,300  |                 |
|      | 5.43%                 | FGD                              | 07/24/13          | 07/24/43       | 95.000.000                       |    | 5,158,500  |                   |      | 95.000.000            | 5,158,50   |                   | 1  | 95.000.000                     |    | 5,158,500  |                 |
|      | 4.99%                 | FGD                              | 02/13/14          | 02/15/44       |                                  |    | 3,293,400  |                   |      |                       | 3,293,40   |                   |    |                                |    |  |                 |
|      |                       |                                  |                   |                | 66,000,000                       |    |  |                   |      | 66,000,000            |  |                   |    | 66,000,000                     |    | 3,293,400  |                 |
|      | 4.35%                 | FGD                              | 12/18/14          | 12/16/44       | 82,000,000                       |    | 3,567,000  |                   |      | 82,000,000            | 3,567,00   |                   |    | 82,000,000                     |    | 3,567,000  |                 |
|      | 4.55%                 | Intercompany Debt                | 06/26/15          | 06/26/35       | 93,750,000                       |    | 4,265,625  |                   |      | 93,750,000            | 4,265,62   |                   |    | 93,750,000                     |    | 4,265,625  |                 |
|      | 4.99%                 | Intercompany Debt                | 06/26/15          | 06/26/45       | 93,750,000                       |    | 4,678,125  |                   |      | 93,750,000            | 4,678,12   |                   |    | 93,750,000                     |    | 4,678,125  |                 |
|      | 4.70%                 | Additional Capital Projects      | 12/30/15          | 12/30/45       | 91,000,000                       |    | 4,277,546  |                   |      | 91,000,000            | 4,277,54   | 5                 | 1  | 91,000,000                     |    | 4,277,546  |                 |
|      | 4.36%                 | Additional Capital Projects      | 12/30/16          | 12/30/46       | 210,000,000                      |    | 9,164,400  |                   |      | 210,000,000           | 9,164,40   | )                 |    | 210,000,000                    |    | 9,164,400  |                 |
|      | 4.16%                 | Additional Capital Projects      | 06/30/17          | 06/30/47       | 40,000,000                       |    | 1,664,440  |                   |      | 40,000,000            | 1,664,44   | )                 |    | 40,000,000                     |    | 1,664,440  |                 |
|      | 4.11%                 | Additional Capital Projects      | 09/29/17          | 09/29/47       | 162,500,000                      |    | 6,682,488  |                   |      | 162,500,000           | 6,682,48   |                   |    | 162,500,000                    |    | 6,682,488  |                 |
|      |                       |                                  |                   |                |                                  |    |  |                   |      |                       |  |                   |    |                                |    |  |                 |
|      | 4.53%                 | Intercompany Debt                | 06/29/18          | 06/29/48       | 450,000,000                      |    | 20,375,550                                       |                   |      | 450,000,000           | 20,375,55  |                   |    | 450,000,000                    |    | 20,375,550   |                 |
|      | 3.57%                 | Additional Capital Projects      | 09/30/19          | 09/30/49       | 150,000,000                      |    | 5,351,850  |                   |      | 150,000,000           | 5,351,85   |                   | 1  | 150,000,000                    |    | 5,351,850  |                 |
|      | 3.17%                 | Additional Capital Projects      | 06/30/20          | 06/30/50       | 208,000,000                      |    | 6,602,336  |                   |      | 208,000,000           | 6,602,33   | 5                 |    | 208,000,000                    |    | 6,602,336  |                 |
|      | 3.27%                 | Additional Capital Projects      | 06/30/21          | 06/30/51       | 175,000,000                      |    | 5,726,000  |                   |      | 175,000,000           | 5,726,00   | )                 |    | 175,000,000                    |    | 5,726,000  |                 |
|      | 5.08%                 | Additional Capital Projects      | 06/30/22          | 06/30/52       | 225,000,000                      |    | 11,431,800                                       |                   |      | 225,000,000           | 11,431,80  | )                 |    | 225,000,000                    |    | 11,431,800   |                 |
|      | 5.65%                 | Additional Capital Projects      | 12/30/22          | 12/30/52       | 210,000,000                      |    | 11,864,580                                       |                   |      | 210,000,000           | 11,864,58  |                   |    | 210,000,000                    |    | 11,864,580   |                 |
|      | a 5.32%               | Additional Capital Projects      | 03/31/23          | 03/31/53       | 210,000,000                      |    | 11,001,000                                       |                   |      | 250,000,000           | 13,292,00  |                   |    | 250,000,000                    |    | 13,292,000   |                 |
| nces | 8<br>5.30%            | Additional Capital Projects      | 04/28/23          | 04/28/53       |                                  |    |  |                   |      | 315,000,000           | 16,689,96  |                   |    | 315,000,000                    |    | 16,689,960   |                 |
| SUA  | 5.75% [.4]            | Additional Capital Projects      | 12/01/23          | 12/01/53       |                                  |    |  |                   |      | 145,000,000           | 8,337,50   |                   |    | 145,000,000                    |    | 8,337,500  |                 |
| s s  | 5.75% [.4]            | Additional Capital Projects      | 03/31/24          | 03/31/54       |                                  |    |  |                   |      | ,                     | -,,  |                   |    | 225,000,000                    |    | 12,937,500   |                 |
| Ň    | 5.75% [.4]            | Additional Capital Projects      | 06/30/24          | 06/30/53       |                                  |    |  |                   |      |                       |  |                   |    | 145,000,000                    |    | 8,337,500  |                 |
|      | 5.7578 [.4]           | Additional Capital Projects      | 00/30/24          | 00/30/33       |                                  |    |  |                   |      |                       |  |                   |    | 143,000,000                    |    | 0,337,300  |                 |
|      |                       | Medium Term Notes                |                   |                | 58,000,000                       |    | 4,433,700  |                   |      | 58,000,000            | 4,433,70   | )                 |    | 58,000,000                     |    | 4,433,700  |                 |
|      |                       | Intercompany Notes - Affiliates  |                   |                | 2.866.000.000                    |    | 133,185,690                                      |                   | 3    | 496,000,000           | 166,285,15   | )                 |    | 3.866.000.000                  |    | 187,560,150  |                 |
|      |                       | Total Debt                       |                   |                | \$ 2,924,000,000                 | \$ | 137,619,390                                      |                   | \$ 3 | 3,554,000,000         | \$ 170,718,85  |                   | \$ | 3,924,000,000                  | \$ | 191,993,850  |                 |
|      |                       | less Current portion of Long-Ter | m Debt            |                | (80,000,000)                     | ÷  | (5,220,000)                                      |                   |      | -                     | ,  | _                 | Ť  | -                              | +  |  |                 |
|      |                       | Subtotal                         |                   |                | \$ 2,844,000,000                 | \$ | 132,399,390                                      |                   | \$ 3 | ,554,000,000          | \$ 170,718,850   | 1                 | \$ | 3,924,000,000                  | \$ | 191,993,850  |                 |
|      |                       |                                  |                   |                |                                  |    |  |                   |      |                       |  |                   |    |                                |    |  |                 |
|      |                       | Unamortized Premium/Discount     | on Long-term Debt |                | (64,240)                         |    |  |                   | 1    | (49,732)              |  |                   | 1  | (42,478)                       |    |  |                 |
|      |                       | Amortization of Debt Discount an |                   |                | (01,210)                         |    | 14,508   |                   |      | (10,102)              | 14,50  | 3                 |    | (12,110)                       |    | 14,508   |                 |
|      |                       | Total Long Term Daht Used to     |                   | d Coot         | \$ 2,843,935,760                 | s  | 132,413,898                                      | 4.66%             |      | EE2 0E0 260           | \$ 170.733.35  | 4.80%             |    | 2 022 057 520                  |    | 192,008,358  |                 |
|      |                       | Total Long-Term Debt Used to     | calculate weighte |                | \$ 2,843,935,760                 | Ŷ  | 132,413,098                                      | 4.00%             | ;¢ 3 | [.2]                  | \$ 170,733,35  | 9 4.0U%           | Þ  | 3,923,957,522                  | Q  | 192,000,338  | 4.              |
|      |                       |                                  |                   | 1              | [-4]                             |    |  |                   |      | 1000 L                |  |                   |    | [·*]                           |    |  |                 |

39 NOTE: The downward trending Cost Rate is attributable to External Debt (i.e. Medium Term Notes) not being replaced. Planning's assumption is that as Intercompany Debt matures, it is replaced with new issuances.

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# Northern Indiana Public Service Company LLC Cost of Debt

# Workpaper CS 2-S1 Page [.4]

|          |                | Forecasted | Cost of LT |
|----------|----------------|------------|------------|
| Line No. | Description    | De         | bt         |
|          |                | 2023       | 2024       |
| 1        | Treasury Yield | 4.00%      | 4.00%      |
| 2        | Credit Spread  | 1.75%      | 1.75%      |
| 3        | All-In Yield   | 5.75%      | 5.75%      |
|          |                | [.3]       | [.3]       |

Workpaper CS 4-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Capital Structure As of June 30, 2024

This pro forma adjusts the balance as of December 31, 2022, capital structure for deferred income taxes to reflect normalization adjustment(s), forecast changes for the twelve months ending December 31, 2023, and June 30, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

| Line |  |            |                     |                |
|------|--|------------|---------------------|----------------|
| No.  | Description  | Adjustment | <br>Amount          | Page Reference |
|      | Α  | в          | С                   | D              |
| 1    | Actual Balance - December 31, 2022                                       |            | \$<br>1,387,659,850 | [.2]           |
| 2    | Normalization adjustment to Increase / (Decrease) the balance            |            | <br>-               | -              |
| 3    | Normalized balance as of December 31, 2022                               |            | \$<br>1,387,659,850 | -              |
| 4    | Year-Over-Year Increase/(Decrease) balance as of December 31, 2023       | CS 4-23-S1 | <br>33,986,647      | _              |
| 5    | Forecasted balance as of December 31, 2023                               |            | \$<br>1,421,646,497 | [.2]           |
| 6    | Year-Over-Year Increase/(Decrease) balance as of June 30, 2024           | CS 4-24-S1 | <br>41,735,305      | _              |
| 7    | Forecasted balance as of June 30, 2024                                   |            | \$<br>1,463,381,802 | [.2]           |
| 8    | Pro Forma adjustment to Increase / (Decrease) the balance for Ratemaking |            | <br>-               | -              |
| 9    | Ratemaking balance as of June 30, 2024                                   |            | \$<br>1,463,381,802 | [.2]           |

Northern Indiana Public Service Company LLC Weighted Average Cost of Capital Deferred Income Taxes Calculation December 31, 2022 and 2023, and June 30, 2024 Workpaper CS 4-S1 Page [.2]

| Line No. | Description                      | Actuals<br>2022  | Forecast<br>2023 | Forecast<br>6/30/2024 |
|----------|----------------------------------|------------------|------------------|-----------------------|
| 1        | Deferred Income Taxes            | \$ 1,387,659,850 | \$ 1,421,646,497 | \$ 1,463,381,802      |
| 2        | Total FERC Deferred Income Taxes | \$ 1,387,659,850 | \$ 1,421,646,497 | \$ 1,463,381,802      |
|          |                                  | [.1], [.2A]      | [.1], [.3]       | [.1], [.4]            |

Northern Indiana Public Service Company Capital Structure Accumulated Deferred Income Tax As of December 31, 2022 Workpaper CS 4-S1 Page [.2A]

REGULATORY VIEW

| Description                   | PeopleSoft Account # | Amount        | Category                  |
|-------------------------------|----------------------|---------------|---------------------------|
| NC Reg Asset Inc Tax NC Fed   | 18237000             | 6,074,462     | Reg Asset 182 FAS 96 - NC |
| ADIT - Other-Current-Fed      | 19001000             | -             | Deferred Income Taxes     |
| ADIT-Other-Current-State      | 19002000             | -             | Deferred Income Taxes     |
| ADIT -Other-Noncurr-Fed       | 19005000             | 198,221,933   | Deferred Income Taxes     |
| ADIT Reg Liability NC - Fed   | 19005100             | 973,173       | Deferred Income Taxes     |
| ADIT FIT Gross Up             | 19005400             | 82,789,755    | Deferred Income Taxes     |
| ADIT-Other-Noncurr-State      | 19006000             | 28,904,201    | Deferred Income Taxes     |
| ADIT Reg Liability NC - State | 19006100             | 95,367        | Deferred Income Taxes     |
| ADIT SIT Gross Up             | 19006400             | 29,606,295    | Deferred Income Taxes     |
| OCI-SFAS 133 Fed Tax          | 21901030             | (27,155)      | SFAS 133 Fed Tax          |
| OCI-SFAS 133 St Tax           | 21901040             | (6,663)       | SFAS 133 St Tax           |
| Reg Liab Curr-Tax Chng Mthd   | 25400500             | -             | SFAS 109 - Noncurrent     |
| Reg Liab Curr-Inc Tax Fed/St  | 25401000             | (29,656,577)  | SFAS 109 - Noncurrent     |
| Reg Liab NC-Inc Tax Fed-St    | 25405000             | (445,991,238) | SFAS 109 - Noncurrent     |
| Reg Liab NC-Deferred ITC      | 25405050             | (1,068,542)   | SFAS 109 - Noncurrent     |
| Fed ADIT-Property             | 28205000             | (929,949,467) | Deferred Income Taxes     |
| St ADIT-Property              | 28206000             | (197,213,078) | Deferred Income Taxes     |
| Fed ADIT-Other Current        | 28301000             |               | Deferred Income Taxes     |
| ST ADIT-Other Current         | 28302000             |               | Deferred Income Taxes     |
| Fed ADIT-Other NC             | 28305000             | (105,312,184) | Deferred Income Taxes     |
| ST ADIT-NC Other              | 28306000             | (25,100,134)  | Deferred Income Taxes     |
|                               |                      |               |                           |

Total Accumulated Deferred Income Taxes (Liability) Asset

<u>(1,387,659,850)</u> [.2]

Source: PeopleSoft FERC Balance Sheet

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Northern Indiana Public Service Company LLC Weighted Average Cost of Capital Deferred Income Taxes Calculation As of December 31, 2023

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| GL Account           | 12/31/2023<br>Regulatory<br>ADIT |
|----------------------|----------------------------------|
| 190                  | 340.590.724                      |
| 282                  | (1,195,269,633)                  |
| 283                  | (130,412,317)                    |
| 255                  | (608,644) CS 7                   |
| 182/254              | (436,521,453)                    |
| Subtotal             | (1,422,221,323)                  |
| Plus: Account 219    | (33,818)                         |
| Less: ITC            | (608,644) CS 7                   |
| Total Deferred Taxes | (1,421,646,497) [.2]             |

# Petitioner's Exhibit No. 19-S1 Page 66 of 79

Northern Indiana Public Service Company LLC Weighted Average Cost of Capital Deferred Income Taxes Calculation As of June 30, 2024

Workpaper CS 4-S1 Page [.4]

| GL Account           | 6/30/2024<br>Regulatory<br>ADIT |  |  |  |  |  |  |
|----------------------|---------------------------------|--|--|--|--|--|--|
| 190                  | 340,590,724                     |  |  |  |  |  |  |
| 282                  | (1,257,555,634)                 |  |  |  |  |  |  |
| 283                  | (130,412,317)                   |  |  |  |  |  |  |
| 255                  | (500,136) CS 7                  |  |  |  |  |  |  |
| 182/254              | (415,970,757)                   |  |  |  |  |  |  |
| Subtotal             | (1,463,848,120)                 |  |  |  |  |  |  |
| Plus: Account 219    | (33,818)                        |  |  |  |  |  |  |
| Less: ITC            | (500,136) CS 7                  |  |  |  |  |  |  |
| Total Deferred Taxes | (1,463,381,802) [.2]            |  |  |  |  |  |  |

Workpaper CS 5-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Capital Structure As of June 30, 2024

This pro forma adjusts the balance as of December 31, 2022, capital structure for post-retirement liability to reflect normalization adjustment(s), forecasted changes for the twelve months ending December 31, 2023 and June 30, 2024 and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

| Line No. | Description   | Adjustment  | Amount           | Page<br>Reference |
|----------|---|-------------|------------------|-------------------|
|          | Α   | В           | С                | D                 |
| 1        | Actual Balance - December 31, 2022  |             | \$<br>25,277,242 |                   |
| 2        | Normalization adjustment N/A  |             | <br>-            |                   |
| 3        | Normalized balance as of December 31, 2022                                  |             | \$<br>25,277,242 | [.2]              |
| 4        | Year-Over-Year Increase/(Decrease) balance as of December 31, 2023          | CS 5-23-S1  | <br>(10,375,681) |                   |
| 5        | Forecasted balance as of December 31, 2023                                  |             | \$<br>14,901,561 | [.2]              |
| 6        | Year-Over-Year Increase/(Decrease) balance as of December 31, 2024          | CS 5-24-S1  | <br>(5,865,185)  |                   |
| 7        | Forecasted balance as of June 30, 2024                                      |             | \$<br>9,036,376  | [.2]              |
| 8        | Pro Forma adjustment to reflect the current Aon forecast received July 2023 | CS 5-24R-S1 | <br>639,181      |                   |
| 9        | Ratemaking balance as of June 30, 2024                                      |             | \$<br>9,675,556  | [.2]              |

#### Northern Indiana Public Service Company LLC Weighted Average Cost of Capital Other Post Retirement Benefits December 31, 2022, December 31, 2023, and June 30, 2024

### Workpaper CS 5-S1 Page [.2]

| Line<br>No.  | Description   | 1  | Actual<br>12/31/2022 |      | ojected<br>3 Activity | Projected<br>12/31/2023 | Projected<br>124 Activity | Projected<br>6/30/2024 | Ratemaking<br>Adjustment    | atemaking<br>6/30/2024 |
|--------------|---|----|----------------------|------|-----------------------|-------------------------|---------------------------|------------------------|-----------------------------|------------------------|
| 1<br>2       | Cumulative Post Retirement Benefits Exp - FAS 106<br>Annual Expense:                      | \$ | 529,826,351          | \$ 1 | 12,864,602 A          | \$<br>542,690,953       | \$<br>5,641,500 <b>C</b>  | \$<br>548,332,453      | \$<br>657,000 <b>=E-C</b>   | \$<br>548,989,453      |
| 3            | Capitalization Ratio  |    | 24.21%               |      | 36.35% [.2A]          | 24.50%                  | 36.35% [.2A]              | 24.62%                 | 36.35% [.2A]                | 24.64%                 |
| 4            | Post Retirement Benefits, capitalization  |    | 128,293,439          |      | 4,676,283             | 132,969,722             | 2,050,685                 | 135,020,407            | 238,820                     | 135,259,226            |
| 5            | Post Retirement Benefits, net of capitalization, cumulative                               |    | 401,532,912          |      | 8,188,319             | 409,721,231             | 3,590,815                 | 413,312,046            | 418,181                     | 413,730,227            |
| 6            | Amort of Reg Assets/Liab Expense (FAS 106), Cumulative                                    |    | 88.948.004           |      |                       | 88.948.004              |                           | 88.948.004             | -                           | 88,948,004             |
| 7            | Total Cumulative OPEB Expense   |    | 490,480,916          |      |                       | 498,669,235             |                           | 502,260,050            |                             | 502,678,231            |
| 8<br>9<br>10 | LESS<br>Retiree Medical Payments, Cumulative<br>Estimated Annual Retiree Medical Payments |    | 465,203,674          | 1    | 18,564,000 <b>B</b>   | 483,767,674             | 9,456,000 D               | 493,223,674            | \$<br>(221,000) <b>=F-D</b> | 493,002,674            |
| 11           | Post Retirement Liability*  | \$ | 25,277,242           |      |                       | \$<br>14,901,561        |                           | \$<br>9,036,376        |                             | \$<br>9,675,556        |
|              |   |    | [.1], [.2a]          |      |                       | [.1]                    |                           | [.1]                   |                             | [.1]                   |

|    |                                    |    |                  | Percentage |                    | Percentage |    |              |       |
|----|------------------------------------|----|------------------|------------|--------------------|------------|----|--------------|-------|
|    | OPEB Expense                       | 1  | Per CL23-05      | Change     | Projected          | Change     |    | Projected    |       |
| 12 | Retiree Medical (offset OCI)       | \$ | (845,998) [.2B]  |            | \$ (741,989)       |            | \$ | (828,400)    |       |
| 13 | Retiree Life (offset OCI)          |    | 4,072 [.2B]      |            | 3,571              |            |    | 3,987        |       |
| 14 | Retiree Medical (offset liability) |    | 12,167,661 [.2B] |            | 10,671,742         |            |    | 11,914,556   |       |
| 15 | Retiree Life (offset Liability)    |    | 1,538,867 [.2B]  |            | 1,349,675          |            |    | 1,506,856    |       |
| 16 | Net Expense before capitalization  | \$ | 12,864,602 A     | -12.29%    | \$ 11,283,000 C    | 11.65%     | \$ | 12,597,000   | E     |
|    | AonHewitt Forecast                 |    |                  |            | Jul. '22 Fcst      |            | J  | ul. '23 Fcst |       |
| 17 | Pre/Post-65 Retiree Medical        |    |                  |            | \$ 9,826,000 [.2C] |            | \$ | 11,056,000   | [.2D] |
| 18 | Retiree Life Insurance             |    |                  |            | 1,457,000 [.2C]    |            |    | 1,541,000    | [.2D] |
| 19 | Total                              |    |                  |            | \$ 11,283,000 C    |            | \$ | 12,597,000   | E     |
|    |                                    |    |                  |            |                    |            |    |              |       |

|    | Medical Payment Assumption | 2  | 023 Projected      | 20 | 024 Projected      | 202 | 24 Projected       |
|----|----------------------------|----|--------------------|----|--------------------|-----|--------------------|
| 20 | Forecast Estimate          | \$ | 18,564,000 [.2C] B | \$ | 18,912,000 [.2C] D | \$  | 18,470,000 [.2D] F |

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Northern Indiana Public Service Company LLC Summary of Post Retirement Liability - SFAS 106 February 28, 1997 - December 31, 2021

Workpaper CS 5-S1 Page [.2A]

| ne | Period            | Ur | PEB Expense | Cap. Ratio | <br>Cap. Amount   | Net Exp |         | SFAS 106 | Trans.    | Less | Benefits Paid |          | Total       |
|----|-------------------|----|-------------|------------|-------------------|---------|---------|----------|-----------|------|---------------|----------|-------------|
|    | А                 |    | В           | с          | D = (B*C)         | E = (B  | D)      | F        |           |      | G             |          | H = (E+F-G) |
|    | YTD (1997 - 2018) | \$ | 494,640,928 | 23.58%     | \$<br>116,651,550 | \$ 377. | 989,378 | \$ 88    | 3,948,004 | \$   | 387,777,077   | \$       | 79,160,305  |
| 2  | Jan 2019          |    | 676,456     | 28.04%     | 189,678           |         | 186,777 |          | · ·       |      | 1,580,569     |          | (1,093,791  |
| 3  | Feb 2019          |    | 676,456     | 28.72%     | 194,252           |         | 182,204 |          | -         |      | 1,733,179     |          | (1,250,975  |
| 1  | Mar 2019          |    | 821,704     | 28.29%     | 232,460           |         | 589,244 |          | -         |      | 1,623,446     |          | (1,034,202  |
| 5  | Apr 2019          |    | 724,872     | 28.34%     | 205,429           |         | 519,443 |          | -         |      | 1,714,157     |          | (1,194,714  |
| 5  | May 2019          |    | 724,872     | 29.16%     | 211,384           |         | 513,488 |          | -         |      | 1,414,052     |          | (900,564    |
|    | Jun 2019          |    | 724,872     | 28.55%     | 206,951           |         | 517,921 |          | -         |      | 1,948,107     |          | (1,430,186  |
| 3  | Jul 2019          |    | 724,872     | 27.31%     | 197,962           |         | 526,909 |          | -         |      | 1,438,634     |          | (911,725    |
| •  | Aug 2019          |    | 724,872     | 30.55%     | 221,448           |         | 503,423 |          | -         |      | 2,105,527     |          | (1,602,104  |
| 0  | Sep 2019          |    | 724,872     | 31.32%     | 227,030           |         | 197,842 |          | -         |      | 1,726,747     |          | (1,228,905  |
| 1  | Oct 2019          |    | 724,872     | 31.50%     | 228,335           |         | 196,537 |          | -         |      | 1,578,209     |          | (1,081,672  |
| 2  | Nov 2019          |    | 724,872     | 35.47%     | 257,112           |         | 167,760 |          | -         |      | 1,529,714     |          | (1,061,955  |
| 3  | Dec 2019          |    | 724,872     | 32.47%     | 235,366           |         | 189,506 |          | -         |      | 1,801,952     |          | (1,312,446  |
| 4  | Jan 2020          |    | 879,170     | 32.02%     | 281,510           |         | 597,660 |          | -         |      | 1,812,908     |          | (1,215,248  |
| 5  | Feb 2020          |    | 879,170     | 31.95%     | 280,895           |         | 598,276 |          | -         |      | 2,186,864     |          | (1,588,588  |
| 6  | Mar 2020          |    | 879,170     | 30.85%     | 271,224           |         | 507,946 |          | -         |      | 1,582,323     |          | (974,377    |
| 7  | Apr 2020          |    | 879,170     | 30.15%     | 265,070           |         | 514,101 |          | -         |      | 1,594,250     |          | (980,149    |
| 8  | May 2020          |    | 879,170     | 31.34%     | 275,532           |         | 603,638 |          | -         |      | 1,274,405     |          | (670,766    |
| 9  | Jun 2020          |    | 879,170     | 31.73%     | 278,961           |         | 500,210 |          | -         |      | 1,531,217     |          | (931,008    |
| 0  | Jul 2020          |    | 879,170     | 31.53%     | 277,202           |         | 601,968 |          | -         |      | 1,304,809     |          | (702,841    |
| 1  | Aug 2020          |    | 879,170     | 33.86%     | 297,687           |         | 581,483 |          | -         |      | 1,740,701     |          | (1,159,218  |
| 2  | Sep 2020          |    | 879,170     | 33.48%     | 294,346           |         | 584,824 |          | -         |      | 1,403,368     |          | (818,543    |
| 3  | Oct 2020          |    | 879,170     | 33.96%     | 298,566           |         | 580,604 |          |           |      | 1,769,454     |          | (1,188,850  |
| 4  | Nov 2020          |    | 879,170     | 33.18%     | 291,709           |         | 587,462 |          | -         |      | 1,610,757     |          | (1,023,296  |
| 5  | Dec 2020          |    | 879,170     | 31.61%     | 277,906           |         | 601,265 |          | -         |      | 1,147,081     |          | (545,816    |
| 6  | Jan 2021          |    | 672,957     | 33.30%     | 224,095           |         | 148,862 |          | -         |      | 1,536,060     |          | (1,087,197  |
| 7  | Feb 2021          |    | 672,957     | 31.44%     | 211,578           |         | 161,379 |          | -         |      | 1,709,132     |          | (1,247,752  |
| 8  | Mar 2021          |    | 672,957     | 35.46%     | 238,631           |         | 134,326 |          | -         |      | 1,485,093     |          | (1,050,767  |
| 9  | Apr 2021          |    | 672,957     | 34.17%     | 229,949           |         | 443,008 |          | -         |      | 1,855,491     |          | (1,412,483  |
| 0  | May 2021          |    | 672,957     | 33.84%     | 227,729           |         | 145,228 |          | -         |      | 1,343,361     |          | (898,133    |
| 1  | Jun 2021          |    | 672,957     | 32.96%     | 221,807           |         | 151,150 |          | -         |      | 1,558,371     |          | (1,107,220  |
| 2  | Jul 2021          |    | 672,957     | 31.79%     | 213,933           |         | 159,024 |          | -         |      | 1,668,513     |          | (1,209,490  |
| 3  | Aug 2021          |    | 672,957     | 32.84%     | 220,999           |         | 151,958 |          | -         |      | 1,272,449     |          | (820,492    |
| 4  | Sep 2021          |    | 672,957     | 33.73%     | 226,988           |         | 445,969 |          | -         |      | 1,592,398     |          | (1,146,429  |
| 5  | Oct 2021          |    | 672,957     | 40.50%     | 272,548           |         | 400,409 |          | -         |      | 1,859,037     |          | (1,458,627  |
| 6  | Nov 2021          |    | 672,957     | 35.04%     | 235,804           |         | 137,153 |          | -         |      | 2,095,996     |          | (1,658,843  |
| 7  | Dec 2021          |    | 672,957     | 38.95%     | 262,117           |         | 10,840  |          | -         |      | 1,099,105     |          | (688,265    |
| 8  | Jan 2022          |    | 655,120     | 32.94%     | 215,796           |         | 139,323 |          | -         |      | 1,935,699     |          | (1,496,376  |
| 9  | Feb 2022          |    | 655,120     | 32.35%     | 211,931           |         | 443,188 |          | -         |      | 1,334,249     |          | (891,061    |
| 0  | Mar 2022          |    | 655,120     | 33.94%     | 222,348           |         | 132,772 |          | -         |      | 1,268,299     |          | (835,527    |
| 1  | Apr 2022          |    | 655,120     | 34.58%     | 226,540           |         | 128,579 |          | -         |      | 2,088,587     |          | (1,660,008  |
| 2  | May 2022          |    | 655,120     | 36.14%     | 236,760           |         | 18,359  |          | -         |      | 1,288,251     |          | (869,892    |
| 3  | Jun 2022          |    | 655,120     | 34.25%     | 224,378           |         | 430,741 |          | -         |      | 1,397,297     |          | (966,556    |
| 4  | Jul 2022          |    | 655,120     | 32.75%     | 214,552           |         | 140,568 |          | -         |      | 1,938,762     |          | (1,498,194  |
| 5  | Aug 2022          |    | 655,120     | 36.54%     | 239,381           |         | 15,739  |          |           |      | 1,396,735     |          | (980,99€    |
| 6  | Sep 2022          |    | 655,120     | 38.18%     | 250,125           |         | 404,995 |          | -         |      | 1,396,276     |          | (991,281    |
| 7  | Oct 2022          |    | 655,120     | 50.00%     | 327,560           |         | 327,560 |          | -         |      | 1,639,680     |          | (1,312,120  |
| 8  | Nov 2022          |    | 655,120     | 35.93%     | 235,384           |         | 19,735  |          |           |      | 1,593,507     |          | (1,173,772  |
| 9  | Dec 2022          |    | 655,120     | 38.61%     | 252,942           |         | 102,178 |          | -         |      | 1,921,820     |          | (1,519,642  |
| )  | Totals            | \$ | 529,826,351 |            | \$<br>128,293,439 | \$ 401, | 532,912 | \$ 88    | 3,948,004 | \$   | 465,203,674   | \$       | 25,277,242  |
|    |                   |    |             |            | <br>              |         |         |          |           | -    | 7.11          | <u> </u> | [3          |

B) OPEB Expense as per SFAS 106 Postretirement Benefit Expense.
 C) Capitalization Ratio is a percentage of labor being capitalized.
 D) Capitalization Amount is the soment of OPEB being capitalized by applying the Capitalization Ratio.
 E) Tatal OPEB less the Capitalized Portion of OPEB Expense.
 F) SFAS 106
 G) OPEB paid out.

51 52 53 54 55 56

 2019 Expense
 Avg. Rate
 Capitalization

 57
 Avg. 2019 Rate
 \$ 8,698,459
 29,98%
 2,607,406

 2020 Expense
 Avg. Rate
 Capitalization

 58
 Avg. 2020 Rate
 \$ 10,550,046
 32.14%
 \$ 3,390,609

 2021 Expense
 Avg. Rate
 Capitalization

 59
 Avg. 2021 Rate
 \$ 8,075,483
 34.50%
 \$ 2,786,176

2022 Expense Avg. Rate Capitalization

60 Avg. 2022 Rate \$ 7,861,435 36.35% \$ 2,857,697

#### NiSource Inc. Annual 2023 Expense With 12/31/2022 Measurement Date

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| Service Cost                                       |                      |  |                          |   | Non-Service Co       | ost   |                      |               |      |
|--|----------------------|--|--------------------------|---|----------------------|---|----------------------|---------------|------|
| DR (CR) PENSION EXPENSE (1)                        |                      | DR (CR) PENSION EXPENSE (1)              |                          |   |                      | DR (CR) PENSION EXPENSE (1)                         |                      |               |      |
| Pension Expense acct #:                            | 92600000 *           | Pension Expense acct #:                  |                          |   | 92601000 *           | Pension Expense acct #:                             | 92601000 *           |               |      |
| Qualified Pension                                  | 9005                 | Qualified Pension                        |                          |   | 9005                 | Qualified Pension                                   | 9005                 |               |      |
| Nonqualified Pension                               | 9033                 | Nonqualified Pension                     |                          |   | 9033                 | Nonqualified Pension                                | 9033                 |               |      |
| OFFSET - PENSION ASSET OR LIABILITY (2)            |                      | OFFSET - PENSION LIABILITY OR AS         | SSET (2)                 |   |                      | OFFSET - ACCUM OCI OR OCI REG ASSET (3)             |                      |               |      |
| Pension Liability - Qualified acct #:              | 22838000             | Pension Liability - Qualified acct #:    |                          |   | 22838000             | Accumulated OCI Transfer - Pension acct #:          | 21905010             |               |      |
| Pension Liability - Nonqualified acct #:           | 22838020             | Pension Liability - Nonqualified acct #: |                          |   | 22838020             | FAS 158 Pension OCI Regulatory Asset - Qual acct #: | 18235115             |               |      |
|  |                      |  |                          |   |                      | FAS 158 Pension OCI Regulatory Asset - NQ acct #:   | 18235450             |               |      |
| Pension Asset acct #:                              | 12800000             | Pension Asset acct #:                    |                          |   | 12800000             | FAS 158 Pension OCI Regulatory Liability acct #:    | 25405970             |               |      |
| Qualified Pension - Asset Qualified Pension - Liab | Nonqualified Pension | Qualified Pension - Asset                | Qualified Pension - Liab |   | Nonqualified Pension | Qualified Pension - Asset                           | Nonqualified Pension | Pension Total |      |
| 12,986,015 0                                       | 502                  | (18,640,920)                             |                          | 0 | 10,940               | 22,883,356  | 0                    |               | 17,2 |
| A A  | B                    | A  |                          | Α | E                    | 8   |                      |               |      |

NIPSCO

NIPSCO

| Service 0                  | Cost                   |                            |                        | Non-Service Cost                                 |                        | ]          |                 |
|----------------------------|------------------------|----------------------------|------------------------|--|------------------------|------------|-----------------|
| DR (CR) OPEB EXPENSE (1)   |                        | DR (CR) OPEB EXPENSE (1)   |                        | DR (CR) OPEB EXPENSE (1)                         |                        | Sum of A   | (5,654,905)     |
| OPEB Expense acct #        | 92600000 *             | OPEB Expense acct #        | 92601000 *             | OPEB Expense acct #                              | 92601000 *             | Sum of B   | 11,442          |
| Retiree Medical            | 9011                   | Retiree Medical            | 9011                   | Retiree Medical                                  | 9011                   |            |                 |
| Retiree Life Insurance     | 9025                   | Retiree Life Insurance     | 9025                   | Retiree Life Insurance                           | 9025                   | Sum of C   | 12,167,661 [.2] |
| OFFSET - OPEB LIABILITY OR | ASSET (4)              | OFFSET - OPEB LIABILITY OR | ASSET (4)              | OFFSET - ACCUM OCI OR OCI REG ASSET (5)          |                        | Sum of D   | 1,538,867 [.2]  |
| OPEB Liability acct #:     | 22834010               | OPEB Liability acct #:     | 22834010               | Accumulated OCI Transfer - OPEB acct #:          | 21905220               |            |                 |
|                            |                        |                            |                        | FAS 158 OPEB OCI Regulatory Asset acct #:        | 18235114               |            | 17,239,893      |
|                            |                        |                            |                        |  |                        |            |                 |
|                            |                        |                            |                        | FAS 158 Pension OCI Regulatory Liability acct #: | 25405300               |            |                 |
| Retiree Medical            | Retiree Life Insurance | Retiree Medical            | Retiree Life Insurance | Retiree Medical                                  | Retiree Life Insurance | OPEB Total |                 |
|                            |                        |                            |                        |  |                        |            |                 |
| 2,987,457                  | 142,197                | 9,180,204                  | 1,396,670              | (845,998)  | 4,072                  | 12,864,602 |                 |
| C                          | D                      | C                          | D                      | [.2]   | [.2]                   |            |                 |
|                            |                        |                            |                        |  |                        |            |                 |

\* Some companies may be able to collect these charges and therefore will charge the expense to a regulatory asset account.

(1) If the below amount is positive it will be a debit to expense, if the below amount is negative it will be a credit to expense
 (2) If the entity's balance sheet contains a pension liability balance use the pension liability account for the offset,
 (3) If the entity's balance sheet contains a OCI regulatory asset does not be SFAS 158 entries, use the FAS 158 Pension OCI Regulatory Asset / Liability account for the offset,
 (4) If the entity's balance sheet contains an OPEB liability balance use the OPEB liability balance use the OPEB asset balance.
 (5) If the entity's has an AOCI balance on it's balance sheet due to the SFAS 158 entries, use the FAS 158 entries, use the FAS 158 OPEB OCI Regulatory Asset/Liability account for the offset.
 (5) If the entity's has an AOCI balance on it's balance sheet due to the SFAS 158 entries, use the FAS 158 entries, use the FAS 158 OPEB OCI Regulatory Asset/Liability account for the offset.
 (5) If the entity has an AOCI balance on it's balance sheet due to the SFAS 158 entries, use the FAS 158 OPEB OCI Regulatory Asset/Liability account for the offset.

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NiSource Inc. Benefit Plans for the Period 2023 through 2024 (\$000) Northern Indiana Energy (NIPSCO)

|  | 20     | 22                     |    | 20     | 24      |      |
|--|--------|------------------------|----|--------|---------|------|
|  | 20     | 23                     |    | 20.    | 24      |      |
| Cash Estimates by Plan:  | Prior  | Current                |    | Prior  | Current |      |
| Retirement   | 11101  | ouncil                 |    | 11101  | Ouncil  |      |
| P.C.   |        |                        |    |        |         |      |
| Medical Active*  |        |                        |    |        |         |      |
| Medical Active HSA   |        |                        |    |        |         |      |
| Medical Retiree  | 16,757 | 17,317 [.2             | 2] | 16,537 | 17,119  | [.2] |
| Dental   |        |                        | -  |        |         |      |
| Group Life Active  |        |                        |    |        |         |      |
| Group Life Retiree   | 1,807  | 1,871 [.2              | 2] | 1,834  | 1,793   | [.2] |
| Long Term Disability   |        |                        |    |        |         |      |
| Value Options**  |        |                        |    |        |         |      |
| Opt Out Credits  |        |                        |    |        |         |      |
| Vision   |        |                        |    |        |         |      |
| Total  |        |                        |    |        |         |      |
|  |        |                        |    |        |         |      |
|  |        |                        |    |        |         |      |
|  |        |                        |    |        |         |      |
|  |        |                        | ſ  |        |         |      |
|  | 20     | 23                     |    | 20     | 24      |      |
|  | 10     |                        |    | 20.    |         |      |
| Expense Estimates by Plan:   | Prior  | Current                |    | Prior  | Current |      |
| Retirement   |        |                        |    |        |         |      |
| Qualified  |        |                        |    |        |         |      |
| Settlements  |        |                        |    |        |         |      |
|  |        |                        |    |        |         |      |
| SERP   |        |                        |    |        |         |      |
| SERP<br>D.C.   |        |                        |    |        |         |      |
|  |        |                        |    |        |         |      |
| D.C.<br>Savings Plan Match<br>Profit Sharing   |        |                        |    |        |         |      |
| D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical  |        |                        |    |        |         |      |
| D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*   |        |                        |    |        |         |      |
| D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*<br>Active HSA   |        |                        |    |        |         |      |
| D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*<br>Active HSA<br>Retiree  | 4,870  | 9,895 [.2              | 2] | 6,245  | 9,826   | [.2] |
| D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*<br>Active HSA<br>Retiree<br>Dental  | 4,870  | 9,895 [.4              | 2] | 6,245  | 9,826   | [.2] |
| D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*<br>Active HSA<br>Retiree<br>Dental<br>Group Life  | 4,870  | 9,895 [.2              | 2] | 6,245  | 9,826   | [.2] |
| D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*<br>Active HSA<br>Retiree<br>Dental<br>Group Life<br>Active  |        |                        |    |        |         |      |
| D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*<br>Active HSA<br>Retiree<br>Dental<br>Group Life<br>Active<br>Retiree   | 4,870  | 9,895 [.4<br>1,487 [.4 |    | 6,245  | 9,826   |      |
| D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*<br>Active HSA<br>Retiree<br>Dental<br>Group Life<br>Active<br>Retiree<br>Long Term Disability   |        |                        |    |        |         |      |
| D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*<br>Active HSA<br>Retiree<br>Dental<br>Group Life<br>Active<br>Retiree<br>Long Term Disability<br>Value Options**                              |        |                        |    |        |         |      |
| D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*<br>Active HSA<br>Retiree<br>Dental<br>Group Life<br>Active<br>Retiree<br>Long Term Disability<br>Value Options**<br>Opt Out Credits           |        |                        |    |        |         |      |
| D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*<br>Active HSA<br>Retiree<br>Dental<br>Group Life<br>Active<br>Retiree<br>Long Term Disability<br>Value Options**                              |        |                        |    |        |         |      |
| D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*<br>Active HSA<br>Retiree<br>Dental<br>Group Life<br>Active<br>Retiree<br>Long Term Disability<br>Value Options**<br>Opt Out Credits<br>Vision |        |                        |    |        |         |      |

Workpaper CS 5-S1 Page [.2D] NiSource Inc. Benefit Plans for the Period 2023 through 2024 (\$000) Northern Indiana Energy (NIPSCO)

|  | 202                   | 23                       | 20                    | 24             |
|--|-----------------------|--------------------------|-----------------------|----------------|
|  |                       |                          |                       |                |
| Cash Estimates by Plan:<br>Retirement  | Prior                 | Current                  | Prior                 | Current        |
| D.C.   |                       |                          |                       |                |
| Medical Active*  |                       |                          |                       |                |
| Medical Active HSA   |                       |                          |                       |                |
| Medical Retiree  | 17,317                | 17,363 [.2]              | 17,119                | 16,644 [.2     |
| Dental   |                       |                          | ,                     |                |
| Group Life Active  |                       |                          |                       |                |
| Group Life Retiree   | 1,871                 | 1,864 [.2]               | 1,793                 | 1,826          |
| Long Term Disability   |                       |                          |                       |                |
| Value Options**  |                       |                          |                       |                |
| Opt Out Credits  |                       |                          |                       |                |
| Vision   |                       |                          |                       |                |
| Total  |                       |                          |                       |                |
|  |                       |                          |                       |                |
|  | 202                   | 3                        | 20                    | 24             |
|  |                       | .0                       |                       |                |
| Expense Estimates by Plan:   | Prior                 | Current                  | Prior                 | Current        |
| Expense Estimates by Plan:<br>Retirement   |                       |                          | Prior                 |                |
| Retirement<br>Qualified  |                       |                          | Prior                 |                |
| Retirement<br>Qualified<br>Settlements   |                       |                          | <u>Prior</u>          |                |
| Retirement<br>Qualified<br>Settlements<br>SERP   |                       |                          | <u>Prior</u>          |                |
| Retirement<br>Qualified<br>Settlements<br>SERP<br>D.C.   |                       |                          | Prior                 |                |
| Retirement<br>Qualified<br>Settlements<br>SERP<br>D.C.<br>Savings Plan Match   |                       |                          | <u>Prior</u>          |                |
| Retirement<br>Qualified<br>Settlements<br>SERP<br>D.C.<br>Savings Plan Match<br>Profit Sharing   |                       |                          | Prior                 |                |
| Retirement<br>Qualified<br>Settlements<br>SERP<br>D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical  |                       |                          | Prior                 |                |
| Retirement<br>Qualified<br>Settlements<br>SERP<br>D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*   |                       |                          | Prior                 |                |
| Retirement<br>Qualified<br>Settlements<br>SERP<br>D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*<br>Active HSA   | Prior                 | Current                  |                       | Current        |
| Retirement<br>Qualified<br>Settlements<br>SERP<br>D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active *<br>Active HSA<br>Retiree   |                       |                          | <u>Prior</u><br>9,826 |                |
| Retirement<br>Qualified<br>Settlements<br>SERP<br>D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*<br>Active HSA<br>Retiree<br>Dental  | Prior                 | Current                  |                       | Current        |
| Retirement<br>Qualified<br>Settlements<br>SERP<br>D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*<br>Active HSA<br>Retiree<br>Dental<br>Group Life  | Prior                 | Current                  |                       | Current        |
| Retirement<br>Qualified<br>Settlements<br>SERP<br>D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*<br>Active HSA<br>Retiree<br>Dental<br>Group Life<br>Active  | <u>Prior</u><br>9,895 | <u>Current</u><br>11,322 | 9,826                 | <u>Current</u> |
| Retirement<br>Qualified<br>Settlements<br>SERP<br>D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*<br>Active HSA<br>Retiree<br>Dental<br>Group Life<br>Active<br>Retiree   | Prior                 | Current                  |                       | Current        |
| Retirement<br>Qualified<br>Settlements<br>SERP<br>D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*<br>Active HSA<br>Retiree<br>Dental<br>Group Life<br>Active<br>Retiree<br>Long Terr Disability                                       | <u>Prior</u><br>9,895 | <u>Current</u><br>11,322 | 9,826                 | <u>Current</u> |
| Retirement<br>Qualified<br>Settlements<br>SERP<br>D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*<br>Active HSA<br>Retiree<br>Dental<br>Group Life<br>Active<br>Retiree<br>Long Term Disability<br>Value Options**                    | <u>Prior</u><br>9,895 | <u>Current</u><br>11,322 | 9,826                 | <u>Current</u> |
| Retirement<br>Qualified<br>Settlements<br>SERP<br>D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active*<br>Active HSA<br>Retiree<br>Dental<br>Group Life<br>Active<br>Retiree<br>Long Terr Disability                                       | <u>Prior</u><br>9,895 | <u>Current</u><br>11,322 | 9,826                 | <u>Current</u> |
| Retirement<br>Qualified<br>Settlements<br>SERP<br>D.C.<br>Savings Plan Match<br>Profit Sharing<br>Medical<br>Active'<br>Active HSA<br>Retiree<br>Dental<br>Group Life<br>Active<br>Retiree<br>Long Term Disability<br>Value Options**<br>Opt Out Credits | <u>Prior</u><br>9,895 | <u>Current</u><br>11,322 | 9,826                 | <u>Current</u> |

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### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Capital Structure As of June 30, 2024

This pro forma adjusts the balance as of December 31, 2022, capital structure for prepaid pension asset to reflect normalization adjustment(s), forecast changes for the twelve months ending December 31, 2023 and June 30, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

| Line No. | Description  | Adjustment  | Amount              | Page<br>Reference |
|----------|--|-------------|---------------------|-------------------|
| 2        | Description A  | B           | <br>C               | D                 |
| 1        | Actual Balance - December 31, 2022   |             | \$<br>(437,959,675) | [.2]              |
| 2        | Normalization Adjustment N/A   |             | <br>                |                   |
| 3        | Normalized balance as of December 31, 2022   |             | \$<br>(437,959,675) | [.2]              |
| 4        | Year-Over-Year Increase/(Decrease) balance as of December 31, 2023                 | CS 6-23-S1  | <br>17,239,893      |                   |
| 5        | Forecasted balance as of December 31, 2023   |             | \$<br>(420,719,782) | [.2]              |
| 6        | Year-Over-Year Increase/(Decrease) balance as of June 30, 2024                     | CS 6-24-S1  | <br>6,299,500       |                   |
| 7        | Forecasted balance as of June 30, 2024   |             | \$<br>(414,420,282) | [.2]              |
| 8        | Pro Forma adjustment to reflect the current Aon Hewitt forecast received July 2023 | CS 6-24R-S1 | <br>2,159,500       |                   |
| 9        | Ratemaking balance as of June 30, 2024   |             | \$<br>(412,260,782) | [.2]              |

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### Northern Indiana Public Service Company LLC Weighted Average Cost of Capital Prepaid Pension Asset December 31, 2022, December 31, 2023, and June 30, 2024

|      | Description   | 12/31/2022        | Forecast<br>23 Activity |   | 12/31/2023           | Forecast<br>2024 Activity |                    | 6/30/2024         | emaking<br>ustment    |    | Ratemaking<br>6/30/2024 |
|------|---|-------------------|-------------------------|---|----------------------|---------------------------|--------------------|-------------------|-----------------------|----|-------------------------|
|      | SFAS 158 Pension OCI Reg Asset<br>2018 AOCI amortization  | \$<br>438,185,518 | (22,883,356)            | A | \$<br>415,302,162    | (8,361,6                  | 35) <b>D</b>       | \$<br>406,940,527 | (2,866,410) <b>=D</b> | -н | \$<br>404,074,116       |
|      | SFAS 158 Pension OCI Reg Asset  | \$<br>438,185,518 | \$<br>(22,883,356)      |   | \$<br>415,302,162 \$ | 6 (8,361,6                | 35)                | \$<br>406,940,527 | \$<br>(2,866,410)     |    | \$<br>404,074,116       |
| ADD: | Pension Asset/(Liability)<br>Accrued LT pension cost - qualified<br>Pension expense recognition | \$<br>-           | 5,654,905               | в | \$<br>5,654,905      | 2,066,3                   | 16 E               | \$<br>7,721,221   | 708,344 <b>=E</b> -   | -1 | \$<br>8,429,565         |
|      | Accrued LT Pension Cost - Nonqualified  | (224,243)         | (11,442)                | С | (235,685)            | (4,1                      | 81) <b>F</b>       | (239,866)         | (1,433) <b>=F</b> -   | J  | (241,299)               |
|      | Accrued ST Pension Costs - Nonqualified   | <br>(1,600)       | -                       |   | (1,600)              | -                         |                    | <br>(1,600)       | -                     |    | (1,600)                 |
|      | Pension Liability   | \$<br>(225,843)   | \$<br>5,643,463         |   | \$<br>5,417,620 \$   | 2,062,1                   | 35                 | \$<br>7,479,755   | \$<br>706,910         |    | \$<br>8,186,666         |
|      | Net Prepaid Pension Asset:  | \$<br>437,959,675 | \$<br>(17,239,893)      |   | \$<br>420,719,782 \$ | 6,299,5                   | 00) <mark>G</mark> | \$<br>414,420,282 | \$<br>(2,159,500) =K  | -G | \$<br>412,260,782       |
|      |   | <br>[.1]          |                         |   | [.1]                 |                           |                    | <br>[.1]          |                       |    |                         |

| Pension Expense  | Per CL23-05  | Percentage<br>Change | Annual<br>Forecast      | Percentage<br>Change | Annual<br>Ratemaking       |
|--|--|----------------------|-------------------------|----------------------|----------------------------|
| Qualified Pension (offset liability)<br>Non-Qualified Pension (offset liability)           | \$ (5,654,905) <b>B,[.</b> 2<br>11,442 <b>C,[.</b> 2 |                      | \$ (4,132,633)<br>8,362 | E<br>F               | \$ (5,549,320)<br>11,228 J |
|  | \$ (5,643,463)                                       |                      | \$ (4,124,271)          |                      | \$ (5,538,092)             |
| Qualified Pension (offset OCI/Reg. Asset)<br>Non-Qualified Pension (offset OCI/Reg. Asset) | \$ 22,883,356 <b>[.2A</b><br>- <b>[.2A</b>           | •                    | \$ 16,723,271<br>-      |                      | \$ 22,456,092<br>-         |
|  | \$ 22,883,356 A                                      | · _                  | \$ 16,723,271           | D                    | \$ 22,456,092 <b>H</b>     |
| Net Expense before capitalization  | \$ 17,239,893 <b>[.2A</b>                            | -26.92%              | \$ 12,599,000           | G 34.28%             | 5 \$ 16,918,000 K          |

| Aon Forecast          | July '22 Report         | July '23 Report         |  |  |  |
|-----------------------|-------------------------|-------------------------|--|--|--|
| Qualified Pension     | 12,583,000 <b>[.2B]</b> | 16,907,000 <b>[.2C]</b> |  |  |  |
| Non-Qualified Pension | 10,000 <b>[.2B]</b>     | 11,000 <b>[.2C]</b>     |  |  |  |
| Settlements           | 6,000 <b>[.2B]</b>      | - [.2C]                 |  |  |  |
| Total                 | \$ 12,599,000 G         | \$ 16,918,000 K         |  |  |  |

#### NiSource Inc. Annual 2023 Expense With 12/31/2022 Measurement Date

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| Service Cost                                       |                      | Non-Service Cost                         |                          |                      |   |                      |               |
|--|----------------------|--|--------------------------|----------------------|---|----------------------|---------------|
| DR (CR) PENSION EXPENSE (1)                        |                      | DR (CR) PENSION EXPENSE (1)              |                          |                      | DR (CR) PENSION EXPENSE (1)                         |                      |               |
| Pension Expense acct #:                            | 92600000 *           | Pension Expense acct #:                  |                          | 92601000 *           | Pension Expense acct #:                             | 92601000 *           |               |
| Qualified Pension                                  | 9005                 | Qualified Pension                        |                          | 9005                 | Qualified Pension                                   | 9005                 |               |
| Nonqualified Pension                               | 9033                 | Nonqualified Pension                     |                          | 9033                 | Nonqualified Pension                                | 9033                 |               |
| OFFSET - PENSION ASSET OR LIABILITY (2)            |                      | OFFSET - PENSION LIABILITY OR            | ASSET (2)                |                      | OFFSET - ACCUM OCI OR OCI REG ASSET (3)             |                      |               |
| Pension Liability - Qualified acct #:              | 22838000             | Pension Liability - Qualified acct #:    |                          | 22838000             | Accumulated OCI Transfer - Pension acct #:          | 21905010             |               |
| Pension Liability - Nonqualified acct #:           | 22838020             | Pension Liability - Nonqualified acct #: |                          | 22838020             | FAS 158 Pension OCI Regulatory Asset - Qual acct #: | 18235115             |               |
|  |                      |  |                          |                      | FAS 158 Pension OCI Regulatory Asset - NQ acct #:   | 18235450             |               |
| Pension Asset acct #:                              | 12800000             | Pension Asset acct #:                    |                          | 12800000             | FAS 158 Pension OCI Regulatory Liability acct #:    | 25405970             |               |
| Qualified Pension - Asset Qualified Pension - Liab | Nonqualified Pension | Qualified Pension - Asset                | Qualified Pension - Liab | Nonqualified Pension | Qualified Pension - Asset                           | Nonqualified Pension | Pension Total |
| 12,986,015 0                                       | 502                  | (18,640,920)                             | 0                        | 10,940               | 22,883,356  | 0                    | 17,239,893    |
| A A  | В                    | A  | A                        | А В                  | [.2]  | [.2]                 | [.2           |

NIPSCO

NIPSCO

| Service Co                      | ost                    |                            | Non-Servie             | ce Cost                       |                        | )          |            |                  |
|---------------------------------|------------------------|----------------------------|------------------------|-------------------------------|------------------------|------------|------------|------------------|
| DR (CR) OPEB EXPENSE (1)        |                        | DR (CR) OPEB EXPENSE (1)   |                        | DR (CR) OPEB EXPENSE (1)      |                        |            | Sum of A   | (5,654,905) [.2] |
| OPEB Expense acct #             | 92600000 *             | OPEB Expense acct #        | 92601000 *             | OPEB Expense acct #           | 92601000 *             |            | Sum of B   | 11,442 [.2]      |
| Retiree Medical                 | 9011                   | Retiree Medical            | 9011                   | Retiree Medical               | 9011                   |            |            |                  |
| Retiree Life Insurance          | 9025                   | Retiree Life Insurance     | 9025                   | Retiree Life Insurance        | 9025                   |            | Sum of C   | 12,167,661       |
| OFFSET - OPEB LIABILITY OR ASSE | T (4)                  | OFFSET - OPEB LIABILITY OR | ASSET (4)              | OFFSET - ACCUM OCI OR OCI F   | REG ASSET (5)          |            | Sum of D   | 1,538,867        |
| OPEB Liability acct #:          | 22834010               | OPEB Liability acct #:     | 22834010               | Accumulated OCI Transfer - OP | 21905220               |            |            |                  |
|                                 |                        | -                          |                        | FAS 158 OPEB OCI Regulatory   | 18235114               |            |            | 17,239,893       |
|                                 |                        |                            |                        |                               |                        |            |            |                  |
|                                 |                        |                            |                        | FAS 158 Pension OCI Regulator | 25405300               |            |            |                  |
| Retiree Medical                 | Retiree Life Insurance | Retiree Medical            | Retiree Life Insurance | Retiree Medical               | Retiree Life Insurance | OPEB Total |            |                  |
|                                 |                        |                            |                        |                               |                        |            |            |                  |
| 2,987,457                       | 142,197                | 9,180,204                  | 1,396,670              | (845,998)                     | 4,072                  |            | 12,864,602 |                  |
| C                               | D                      | C                          | D                      |                               |                        |            |            |                  |
|                                 |                        |                            |                        |                               |                        | ·          |            |                  |

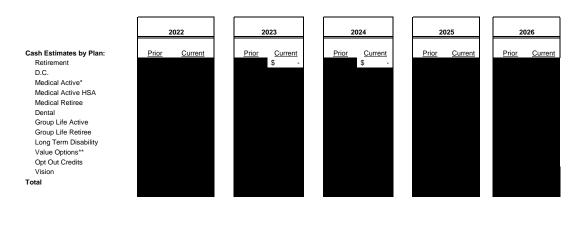
\* Some companies may be able to collect these charges and therefore will charge the expense to a regulatory asset account.

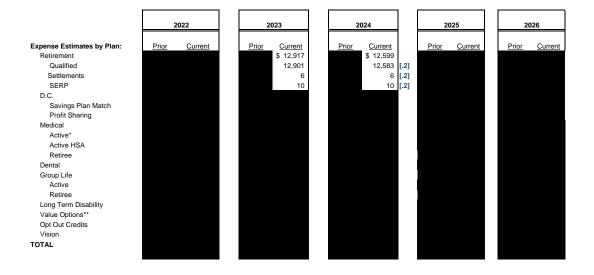
(1) If the below amount is positive it will be a debit to expense, if the below amount is negative it will be a credit to expense (2) If the entity's balance sheet contains a pension lability balance use the pension lability balance sheet contains approximation asset account for the offset. (3) If the entity has an ACD balance on its balance sheet due to the SPA5 158 entries, use the Accum. OCI Transfers -Pension account for the offset.

(4) If the entity's balance sheet contains an OPEB lability balance use the OPEB lability account for the offset, if the entity's balance sheet contains an OPEB asset balance use the OPEB asset account for the offset. (5) If the entity's has an AOCI balance on it's balance sheet due to the SFAS 158 entries, use the Accum. OCI Transfers -OPEB account for the offset, if the entity has a OCI regulatory asset/liability on it's balance sheet due to the SFAS 158 entries, use the Accum. OCI Transfers -OPEB account for the offset.

### NiSource Inc. Benefit Plans for the Period 2022 through 2026 (\$000) Northern Indiana Energy (NIPSCO)

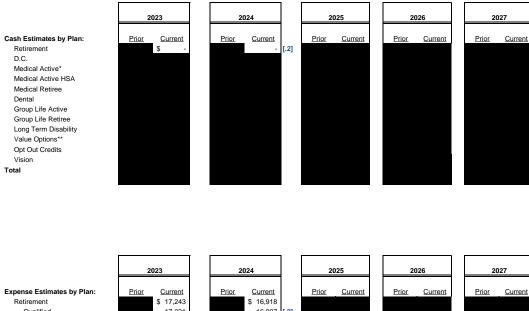
Workpaper CS 6 Page [.2B]



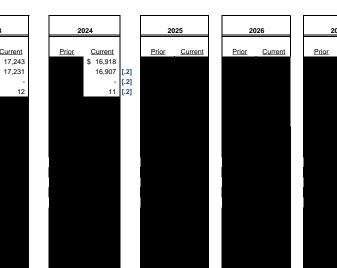


### NiSource Inc. Benefit Plans for the Period 2023 through 2027 (\$000) Northern Indiana Energy (NIPSCO)

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Qualified Settlements SERP D.C. Savings Plan Match Profit Sharing Medical Active\* Active HSA Retiree Dental Group Life Active Retiree Long Term Disability Value Options\*\* Opt Out Credits Vision TOTAL



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### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Capital Structure As of June 30, 2024

This pro forma adjusts the balance as of December 31, 2022, capital structure for Post-1970 ITC to reflect normalization adjustment(s), forecast changes for the twelve months ending December 31, 2023, and June 30, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

| Line No. | Description  | Adjustment | Amount        | Page<br>Reference |
|----------|--|------------|---------------|-------------------|
|          | Α  | В          | с             | D                 |
| 1        | Actual Balance - December 31, 2022                                 |            | \$<br>877,732 | [.2]              |
| 2        | Normalization adjustment N/A                                       |            | <br>-         |                   |
| 3        | Normalized balance as of December 31, 2022                         |            | \$<br>877,732 | [.2]              |
| 4        | Year-Over-Year Increase/(Decrease) balance as of December 31, 2023 | CS 7-23-S1 | <br>(269,088) |                   |
| 5        | Forecasted balance as of December 31, 2023                         |            | \$<br>608,644 | [.2]              |
| 6        | Year-Over-Year Increase/(Decrease) balance as of June 30, 2024     | CS 7-24-S1 | <br>(108,508) |                   |
| 7        | Forecasted balance as of June 30, 2024                             |            | \$<br>500,136 | [.2]              |
| 8        | Pro Forma adjustment N/A   |            | <br>-         |                   |
| 9        | Ratemaking balance as of June 30, 2024                             |            | \$<br>500,136 | [.2]              |

Northern Indiana Public Service Company LLC Weighted Average Cost of Capital Investment Tax Credits December 31, 2022, December 31, 2023, and June 30, 2024 Workpaper CS 7 Page [.2]

| Line |                                 | Actual        |    | Forecast |        | Forecast |  |
|------|---------------------------------|---------------|----|----------|--------|----------|--|
| No.  | Description                     | 2022 2023     |    | 2023     | Jun-24 |          |  |
| 1    | Deferred Investment Tax Credits | \$<br>877,732 | \$ | 608,644  | \$     | 500,136  |  |
|      |                                 | [.1]          |    | [.1]     |        | [.1]     |  |