

Northe		/4\ FT A. C. !!	/////	Report Year		*
	rn Indiana Public Service Company	(1) □ An Original (2)区 A Resubmission	(Mo, Da, 04/18/20	· · · · · · · · · · · · · · · · · · ·	End	of 2010/Q4
	COMPARATIV	E BALANCE SHEET (ASSE		R DEBITS		<u> </u>
Lina				Curren	·	Prior Year
Line No.			Ref.	End of Qua		End Balance
	Title of Account		Page No.	Bala		12/31
1	(a) UTILITY PLA	NT	(b)	(c		(d)
2	Utility Plant (101-106, 114)	un I	200-201		4,421,405	The second secon
3	Construction Work in Progress (107)		200-201	<del></del>	3,783,614	
4	TOTAL Utility Plant (Enter Total of lines 2 and	3)	255 257	<del></del>	8,205,019	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (10		200-201		3,832,814	
6	Net Utility Plant (Enter Total of line 4 less 5)			+	4,372,205	2,939,435,332
7	Nuclear Fuel in Process of Ref., Conv., Enrich.,	and Fab. (120.1)	202-203		0	(
8	Nuclear Fuel Materials and Assemblies-Stock	Account (120.2)			0	
9	Nuclear Fuel Assemblies in Reactor (120.3)				0	
10	Spent Nuclear Fuel (120.4)			ļ	0	
11	Nuclear Fuel Under Capital Leases (120.6)			ļ	0	
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel A		202-203	ļ	0	(
13	Net Nuclear Fuel (Enter Total of lines 7-11 less	12)		2.01	4 272 205	2,020,425,220
14 15	Net Utility Plant (Enter Total of lines 6 and 13) Utility Plant Adjustments (116)			2,91	4,372,205	2,939,435,332
16	Gas Stored Underground - Noncurrent (117)				6,609,273	6,609,273
17	OTHER PROPERTY AND	INVESTMENTS		-		0,003,270
18	Nonutility Property (121)	REVESTINENTS			396,930	
19	(Less) Accum. Prov. for Depr. and Amort. (122	)			163,450	155,507
20	Investments in Associated Companies (123)	<u> </u>			0	
21	Investment in Subsidiary Companies (123.1)		224-225	3	1,877,068	30,454,536
22	(For Cost of Account 123.1, See Footnote Pag-	e 224, line 42)		9. 27.5	STATE	Control of the Control
23	Noncurrent Portion of Allowances		228-229		0	
24	Other Investments (124)				51,816	50,000
25	Sinking Funds (125)			ļ	0	(
26	Depreciation Fund (126)			ļ	0	
27	Amortization Fund - Federal (127)			ļ	0	(
28	Other Special Funds (128)			<u> </u>	21,622	21,622
29 30	Special Funds (Non Major Only) (129) Long-Term Portion of Derivative Assets (175)			ļ	0	(
31	Long-Term Portion of Derivative Assets (175)	nes (176)		ļ	0	(
32	TOTAL Other Property and Investments (Lines		- <del>- </del>	3	2,183,986	
33	CURRENT AND ACCR			<del></del>		alor (
34	Cash and Working Funds (Non-major Only) (13				0	
35	Cash (131)				-11,580	55,224
36	Special Deposits (132-134)				0	(
37	Working Fund (135)				16,883	13,080
38	Temporary Cash Investments (136)			1	1,437,135	5,316,273
39	Notes Receivable (141)			<u> </u>	59,000	59,000
40	Customer Accounts Receivable (142)				6,917,005	1,360,707
41	Other Accounts Receivable (143)	-dis (4.4.4)			2,518,158	35,710,042
	(Less) Accum. Prov. for Uncollectible AcctCre Notes Receivable from Associated Companies			+	1,315,420 7,149,668	1,363,237 93,131,631
43	Accounts Receivable from Associated Companies  Accounts Receivable from Assoc. Companies	<del>`````</del>			4,051,954	98,523,741
45	Fuel Stock (151)	(170)	227	<del></del>	3,187,824	57,823,431
46	Fuel Stock (151) Fuel Stock Expenses Undistributed (152)		227		2,370,774	2,098,436
47	Residuals (Elec) and Extracted Products (153)		227		11,134	11,134
48	Plant Materials and Operating Supplies (154)		227	5	6,295,968	66,241,709
49	Merchandise (155)		227		4,260	10,677
50	Other Materials and Supplies (156)		227		52,059	312,727
51	Nuclear Materials Held for Sale (157)		202-203/227		0	(
52	Allowances (158.1 and 158.2)		228-229		2,125,400	2,125,400

ine	em Indiana Public Service Company	(1)	☐ An	Original	(Mo, Da,	77)		
	COMPARATIV	diana Public Service Company (1) All Original (2) X A Resubmission 04/18/2011 End of		End o	f 2010/Q4			
	OCIVII AI VATTV	E BALA	ANCE S	HEET (ASSET:	S AND OTHE	R DEBITS	S)Continued	
	· Title of Accour	ıt			Ref. Page No. (b)	End of Qu Bala	nt Year uarter/Year ance c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances					<u> </u>	0	
54	Stores Expense Undistributed (163)				227		1,005,669	1,147,00
55	Gas Stored Underground - Current (164.1)				ļ	-	51,858,999	89,814,0
56	Liquefied Natural Gas Stored and Held for Pro	cessing (	(164.2-16	4.3)			9,619,185	7,845,2
57 58	Prepayments (165) Advances for Gas (166-167)				<del> </del>		17,623,947	11,640,7
59	Interest and Dividends Receivable (171)					<del> </del>	196,795	167,1
60	Rents Receivable (172)				<del> </del>	<del> </del>	240,033	190,2
61	Accrued Utility Revenues (173)						0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
62	Miscellaneous Current and Accrued Assets (1)	74)			<del> </del>	<del> </del>	463,680	463,6
63	Derivative Instrument Assets (175)						273,478	2,055,02
64	(Less) Long-Term Portion of Derivative Instrum	nent Asse	ets (175)				0	
65	Derivative Instrument Assets - Hedges (176)	-					0	
66	(Less) Long-Term Portion of Derivative Instrum	nent Asse	ets - Hed	ges (176			0	
67	Total Current and Accrued Assets (Lines 34 th	rough 66	5)			41	02,317,998	474,753,1
68	DEFERRED D	EBITS					en marky.	14
69	Unamortized Debt Expenses (181)						993,921	1,192,0
70	Extraordinary Property Losses (182.1)				230a		0	
71	Unrecovered Plant and Regulatory Study Cost	s (182.2)	)		230b		0	
72	Other Regulatory Assets (182.3)				232	8:	22,050,746	777,031,2
73	Prelim. Survey and Investigation Charges (Ele			,			0	
74 75	Preliminary Natural Gas Survey and Investigation Character Survey			)		ļ	0	
76	Other Preliminary Survey and Investigation Ch Clearing Accounts (184)	larges (10	03.2)			<del> </del>	320,755	610,1
77	Temporary Facilities (185)						320,733	010,1
78	Miscellaneous Deferred Debits (186)				233	<del>                                     </del>	6,336,705	6,003,0
79	Def. Losses from Disposition of Utility Plt. (187	7)					0	
80	Research, Devel. and Demonstration Expend.	<u> </u>			352-353	1	0	
81	Unamortized Loss on Reaquired Debt (189)						12,444,784	14,798,0
82	Accumulated Deferred Income Taxes (190)				234	4	89,913,165	490,953,1
83	Unrecovered Purchased Gas Costs (191)						0	
84 85	Total Deferred Debits (lines 69 through 83) TOTAL ASSETS (lines 14-16, 32, 67, and 84)						32,060,076 87,543,538	1,290,587,6 4,742,346,9

Name	e of Respondent	This Report is:		Date of F	•	Year/F	eriod of Report
Northe	rn Indiana Public Service Company	(1) An Original	_!	(mo, da,			2010/Q4
	COMPARATIVE	(2) 🛛 A Resubmis BALANCE SHEET (LIA		1		end of	
	COMPARATIVE	DALANCE SHEET (LIAI	DILITIES	ANDOTHE		nt Year	Prior Year
Line No.				Ref.		arter/Year	End Balance
140.	Title of Accour	t	- 1	Page No.	1	ince	12/31
	(a)			(b)	(0	;)	(d)
2	PROPRIETARY CAPITAL  Common Stock Issued (201)			250 251		50 497 017	950 497 017
3	Preferred Stock issued (204)			250-251 250-251	0:	59,487.917	859,487,917 0
4	Capital Stock Subscribed (202, 205)			250-251	l	0	0
5	Stock Liability for Conversion (203, 206)				<u> </u>	0	0
6	Premium on Capital Stock (207)				1	0	0
7	Other Paid-In Capital (208-211)			253	(	90,680,185	90,332,270
8	Installments Received on Capital Stock (212)			252		0	0
9	(Less) Discount on Capital Stock (213)			254		0	0
10	(Less) Capital Stock Expense (214)			254b		469,622	469,622
11	Retained Earnings (215, 215.1, 216)	(046 4)		118-119	-	57,993,132	498,830,183
12 13	Unappropriated Undistributed Subsidiary Earn	ngs (216.1)		118-119 250-251	<u> </u>	15,737,734	14,315,202
14	(Less) Reaquired Capital Stock (217)  Noncorporate Proprietorship (Non-major only)	(218)		200-201	-	0	0
15	Accumulated Other Comprehensive Income (2	<del></del>	<del> </del>	122(a)(b)	<del> </del>	-16,101	-30,700
16	Total Proprietary Capital (lines 2 through 15)	110/		122(0)(0)	1.53	23,413,245	1,462,465,250
17	LONG-TERM DEBT				1,0		1,102,100,200
18	Bonds (221)			256-257		o	0
19	(Less) Reaquired Bonds (222)			256-257		0	0
20	Advances from Associated Companies (223)			256-257		0	0
21	Other Long-Term Debt (224)			256-257	1,04	11,348,763	1,052,209,734
22	Unamortized Premium on Long-Term Debt (22					0	0
23	(Less) Unamortized Discount on Long-Term D	ebt-Debit (226)				727,993	810,289
24	Total Long-Term Debt (lines 18 through 23)				1,04	10,620,770	1,051,399,445
25	OTHER NONCURRENT LIABILITIES	1000			ļ		
26 27	Obligations Under Capital Leases - Noncurren	<del></del>			-	0	0
28	Accumulated Provision for Property Insurance Accumulated Provision for Injuries and Damag				<u> </u>	569,562	567,263
29	Accumulated Provision for Pensions and Bene				25	58,508,658	318,326,023
30	Accumulated Miscellaneous Operating Provisi				+	13,147,928	6,222,871
31	Accumulated Provision for Rate Refunds (229					0	0
32	Long-Term Portion of Derivative Instrument Lis	bilities				0	0
33	Long-Term Portion of Derivative Instrument Li	abilities - Hedges				0	0
34	Asset Retirement Obligations (230)					2,820,980	0
35	Total Other Noncurrent Liabilities (lines 26 thro	ugh 34)			27	75,047,128	325,116,157
36	CURRENT AND ACCRUED LIABILITIES						
37	Notes Payable (231)				ļ	0	0
38	Accounts Payable (232)				14	14,013,914	109,253,853
40	Notes Payable to Associated Companies (233 Accounts Payable to Associated Companies (				<del>                                     </del>	22,234,440	24,587,037
41	Customer Deposits (235)				-	74,060,519	74,315,638
42	Taxes Accrued (236)			262-263		14,111,517	26,533,363
43	Interest Accrued (237)	<del></del>				16,389,933	15,309,040
44	Dividends Declared (238)					0	0
45	Matured Long-Term Debt (239)					0	0
FER	C FORM NO. 1 (rev. 12-03)	Page 112					

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)ntinued)   COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)ntinued)   Comparison		e of Respondent	This Report is:	Date of F		Year/P	eriod of Repor
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)ntinued)   Comparison	Northe	rn Indiana Public Service Company	(1) An Original	1 '		and of	2010/Q4
Ref.   Page No.   Ref.   Page No.   Balance   12/31 (d)		COMPARATIVE					
Title of Account (a)  Ref. Page No. (b)  Ref. Page No. (c)  Ref. Page No. (d)  Ref. Sel. Sol. Sol. Sol. Sol. Sol. Sol. Sol. So		CONFARATIVE	DALANCE SHEET (LIABILITIE	S AND OTHE			Prior Vear
Ray No.   Balance   12/31   (a)   (b)   (c)   (d)	Line			Ref.			
46       Matured Interest (240)       0         47       Tax Collections Payable (241)       10.567.501       7.256.86         48       Miscellaneous Current and Accrued Liabilities (242)       62.553.038       66.305,46         49       Obligations Under Capital Leases-Current (243)       0         50       Derivative Instrument Liabilities (244)       10,759.220       4,130,51         51       (Less) Long-Term Portion of Derivative Instrument Liabilities       0         52       Derivative Instrument Liabilities - Hedges (245)       0         53       (Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges       0         54       Total Current and Accrued Liabilities (lines 37 through 53)       384,690,082       327,691,77         55       DEFERRED CREDITS       384,690,082       327,691,77         56       Customer Advances for Construction (252)       18,173,944       15,708,90         57       Accumulated Deferred Investment Tax Credits (255)       266-267       15,524,165       19,886,43         58       Deferred Gains from Disposition of Utility Plant (256)       0       0         59       Other Deferred Credits (253)       269       372,156,749       347,743,89         50       Other Regulatory Liabilities (254)       0       0 <td>NO.</td> <td></td> <td>t</td> <td>Page No.</td> <td>Bala</td> <td>ince</td> <td></td>	NO.		t	Page No.	Bala	ince	
47         Tax Collections Payable (241)         10,567,501         7,256,86           48         Miscellaneous Current and Accrued Liabilities (242)         62,553,038         66,305,46           49         Obligations Under Capital Leases-Current (243)         0         10,759,220         4,130,51           50         Derivative Instrument Liabilities (244)         10,759,220         4,130,51           51         (Less) Long-Term Portion of Derivative Instrument Liabilities         0           52         Derivative Instrument Liabilities - Hedges (245)         0           53         (Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges         0           54         Total Current and Accrued Liabilities (lines 37 through 53)         384,690,082         327,691,77           55         DEFERRED CREDITS         18,173,944         15,708,90           56         Customer Advances for Construction (252)         18,173,944         15,708,90           57         Accumulated Deferred Investment Tax Credits (255)         266-267         15,524,165         19,886,43           58         Deferred Gradits (253)         269         372,156,749         347,743,89           59         Other Deferred Credits (253)         278         46,056,903         212,587,59           50         Other Regul		(a)		(b)	(0	c)	(d)
Miscellaneous Current and Accrued Liabilities (242)   62,553,038   66,305,4649	46					0	
Deligations Under Capital Leases-Current (243)   0   10,759,220   4,130,51	47					10,567,501	7,256,86
Derivative Instrument Liabilities (244)   10,759,220   4,130,51	48		`		1 6	52,553,038	66,305,46
Class   Long-Term Portion of Derivative Instrument Liabilities   0   0   0   0   0   0   0   0   0	49		3)			0	
Derivative Instrument Liabilities - Hedges (245)   0	50					10,759,220	4,130,5
Class   Long-Term Portion of Derivative Instrument Liabilities-Hedges   0   327,691,77	51					0	
54       Total Current and Accrued Liabilities (lines 37 through 53)       384,690,082       327,691,77         55       DEFERRED CREDITS       18,173,944       15,708,90         56       Customer Advances for Construction (252)       18,173,944       15,708,90         57       Accumulated Deferred Investment Tax Credits (255)       266-267       15,524,165       19,886,45         58       Deferred Gains from Disposition of Utility Plant (256)       0         59       Other Deferred Credits (253)       269       372,156,749       347,743,85         50       Other Regulatory Liabilities (254)       278       46,056,903       212,587,55         51       Unamortized Gain on Reaquired Debt (257)       0         52       Accum. Deferred Income Taxes-Accel. Amort.(281)       272-277       0         53       Accum. Deferred Income Taxes-Other Property (282)       872,977,318       867,651,50         54       Accum. Deferred Income Taxes-Other (283)       138,883,234       112,095,92         55       Total Deferred Credits (lines 56 through 64)       1,463,772,313       1,575,674,31	52						
DEFERRED CREDITS   18,173,944   15,708,905   16,173,944   15,708,905   16,272,165   19,886,455	53						
56         Customer Advances for Construction (252)         18,173,944         15,708,90           57         Accumulated Deferred Investment Tax Credits (255)         266-267         15,524,165         19,886,48           58         Deferred Gains from Disposition of Utility Plant (256)         0         0           59         Other Deferred Credits (253)         269         372,156,749         347,743,88           60         Other Regulatory Liabilities (254)         278         46,056,903         212,587,56           61         Unamortized Gain on Reaquired Debt (257)         0           62         Accum. Deferred Income Taxes-Accel. Amort.(281)         272-277         0           63         Accum. Deferred Income Taxes-Other Property (282)         872,977,318         867,651,50           64         Accum. Deferred Income Taxes-Other (283)         138,883,234         112,095,92           65         Total Deferred Credits (lines 56 through 64)         1,463,772,313         1,575,674,31	54		through 53)		38	34,690,082	327,691,77
57         Accumulated Deferred Investment Tax Credits (255)         266-267         15,524,165         19,886,48           58         Deferred Gains from Disposition of Utility Plant (256)         0         0           59         Other Deferred Credits (253)         269         372,156,749         347,743,88           30         Other Regulatory Liabilities (254)         278         46,056,903         212,587,58           51         Unamortized Gain on Reaquired Debt (257)         0           52         Accum. Deferred Income Taxes-Accel. Amort.(281)         272-277         0           33         Accum. Deferred Income Taxes-Other Property (282)         872,977,318         867,651,50           34         Accum. Deferred Income Taxes-Other (283)         138,883,234         112,095,92           35         Total Deferred Credits (lines 56 through 64)         1,463,772,313         1,575,674,31	55				<u> </u>		
58         Deferred Gains from Disposition of Utility Plant (256)         0           59         Other Deferred Credits (253)         269         372,156,749         347,743,85           60         Other Regulatory Liabilities (254)         278         46,056,903         212,587,55           61         Unamortized Gain on Reaquired Debt (257)         0           62         Accum. Deferred Income Taxes-Accel. Amort.(281)         272-277         0           63         Accum. Deferred Income Taxes-Other Property (282)         872,977,318         867,651,50           64         Accum. Deferred Income Taxes-Other (283)         138,883,234         112,095,92           55         Total Deferred Credits (lines 56 through 64)         1,463,772,313         1,575,674,31	56	Customer Advances for Construction (252)			1	18,173,944	15,708,90
59         Other Deferred Credits (253)         269         372,156,749         347,743,85           50         Other Regulatory Liabilities (254)         278         46,056,903         212,587,55           51         Unamortized Gain on Reaquired Debt (257)         0           62         Accum. Deferred Income Taxes-Accel. Amort.(281)         272-277         0           63         Accum. Deferred Income Taxes-Other Property (282)         872,977,318         867,651,50           64         Accum. Deferred Income Taxes-Other (283)         138,883,234         112,095,92           55         Total Deferred Credits (lines 56 through 64)         1,463,772,313         1,575,674,33	57		· / · · · · · · · · · · · · · · · · · ·	266-267	1	15,524,165	19,886,49
30         Other Regulatory Liabilities (254)         278         46,056,903         212,587,56           51         Unamortized Gain on Reaquired Debt (257)         0           62         Accum. Deferred Income Taxes-Accel. Amort.(281)         272-277         0           63         Accum. Deferred Income Taxes-Other Property (282)         872,977,318         867,651,50           64         Accum. Deferred Income Taxes-Other (283)         138,883,234         112,095,93           55         Total Deferred Credits (lines 56 through 64)         1,463,772,313         1,575,674,3	58		(256)			0	
51         Unamortized Gain on Reaguired Debt (257)         0           52         Accum. Deferred Income Taxes-Accel. Amort.(281)         272-277         0           63         Accum. Deferred Income Taxes-Other Property (282)         872,977,318         867,651,50           64         Accum. Deferred Income Taxes-Other (283)         138,883,234         112,095,93           55         Total Deferred Credits (lines 56 through 64)         1,463,772,313         1,575,674,33	59			<del></del>			
62         Accum. Deferred Income Taxes-Accel. Amort.(281)         272-277         0           63         Accum. Deferred Income Taxes-Other Property (282)         872,977,318         867,651,50           64         Accum. Deferred Income Taxes-Other (283)         138,883,234         112,095,93           55         Total Deferred Credits (lines 56 through 64)         1,463,772,313         1,575,674,33	60			278	4	6,056,903	212,587,59
63         Accum. Deferred Income Taxes-Other Property (282)         872,977,318         867,651,50           64         Accum. Deferred Income Taxes-Other (283)         138,883,234         112,095,92           65         Total Deferred Credits (lines 56 through 64)         1,463,772,313         1,575,674,31	61	Unamortized Gain on Reaquired Debt (257)				0	
54         Accum. Deferred Income Taxes-Other (283)         138,883,234         112,095,92           55         Total Deferred Credits (lines 56 through 64)         1,463,772,313         1,575,674,31	62	Accum. Deferred Income Taxes-Accel. Amort.(	281)	272-277		0	
55 Total Deferred Credits (lines 56 through 64) 1,463,772,313 1,575,674,31	63	Accum. Deferred Income Taxes-Other Property	y (282)		87	2,977,318	867,651,50
	64	Accum. Deferred Income Taxes-Other (283)			13	88,883,234	112,095,92
TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)  4,687,543,538  4,742,346,93	65	Total Deferred Credits (lines 56 through 64)			1,46	3,772,313	1,575,674,31
	66	TOTAL LIABILITIES AND STOCKHOLDER EC	QUITY (lines 16, 24, 35, 54 and 65)		4,68	37,543,538	4,742,346,93

lorthem Indiana Public Service Co		This Report is:		e of Report o, <i>Da, Yr)</i>	1 1	
	ompany	(1) 🛛 An Origina (2) 🗌 A Resubn	- I .	1/18/2013	End o	f 2012/Q4
	COMPARATIV	E BALANCE SHEET	(ASSETS AND C	THER DEBIT	S)	
ine lo.	Title of Accour	nt	Ret Page (b)	. End of C	ent Year Quarter/Year alance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PL	ANT				
2 Utility Plant (101-106, 114)			200-:	201 8,	416,700,657	8,144,984,93
3 Construction Work in Progr			200-		466,511,410	211,622,3
4 TOTAL Utility Plant (Enter					883,212,067	8,356,607,2
5 (Less) Accum, Prov. for De		08, 110, 111, 115)	200-		313,797,401	5,183,385,4
6 Net Utility Plant (Enter Tota			200		569,414,666	3,173,221,8
7 Nuclear Fuel in Process of 8 Nuclear Fuel Materials and			202-	203	0	
		Account (120.2)			0	
<ul> <li>Nuclear Fuel Assemblies in</li> <li>Spent Nuclear Fuel (120,4)</li> </ul>					0	
11 Nuclear Fuel Under Capital					0	
12 (Less) Accum, Prov. for An		Assemblies (120.5)	202-	203	0	
13 Net Nuclear Fuel (Enter To			202-		0	
14 Net Utility Plant (Enter Total				3	,569,414,666	3,173,221,8
15 Utility Plant Adjustments (1				<u>-</u>	0	0,770,221,0
16 Gas Stored Underground -					7,574,058	8,732,1
	R PROPERTY ANI	DINVESTMENTS		STATE OF		
18 Nonutility Property (121)				BU-MP-1044	396,983	396,9
19 (Less) Accum. Prov. for De	pr. and Amort. (12	2)			183,450	163,4
20 Investments in Associated					0	
21 Investment in Subsidiary C			224-	225	37,026,501	43,629,1
22 (For Cost of Account 123.1	, See Footnote Pa	ge 224, line 42)				all and the first
23 Noncurrent Portion of Alloy	vances		228-		0	EVALUATION OF THE PARTY OF THE
24 Other Investments (124)					51,657	51,6
25 Sinking Funds (125)					0	
26 Depreciation Fund (126)					0	
27 Amortization Fund - Feder	al (127)	•			. 0	
28 Other Special Funds (128)					0	21,6
29 Special Funds (Non Major					0	
30 Long-Term Portion of Deri					225,630	
31 Long-Term Portion of Deri					0	
32 TOTAL Other Property and				CONTROL OF THE PARTY OF THE PAR	37,537,321	43,935,9
	RRENT AND ACC					4.60
34 Cash and Working Funds	(Non-major Only) (	130)			2,039	
35 Cash (131)					5 200 000	0.440
<ul> <li>36 Special Deposits (132-134</li> <li>37 Working Fund (135)</li> </ul>	"				5,380,688	9,119,4
<del>`````````</del>	nte (136)				0	0,0
<ul> <li>Temporary Cash Investme</li> <li>Notes Receivable (141)</li> </ul>	ans (130)				59,000	59,0
40 Customer Accounts Recei	vahle (142)				24,936,853	38,523,4
41 Other Accounts Receivable					82,537,771	29,459,
42 (Less) Accum. Prov. for U		redit (144)			1,924,747	1,481,
43 Notes Receivable from As					77,392,435	79,557,
44 Accounts Receivable from					1,058,096	1,336,
45 Fuel Stock (151)	201111201110	/	7	27	67,315,315	48,394,
46 Fuel Stock Expenses Und	Istributed (152)			27	4,287,083	2,394,
47 Residuals (Elec) and Extra		3)		27	0	<u>~,,</u>
48 Plant Materials and Opera				27	65,880,188	57,580,
49 Merchandise (155)		·		27	6,450	5,
1	lles (156)			27	0	
50 Other Materials and Supp					0	
<ul><li>50 Other Materials and Supp</li><li>51 Nuclear Materials Held for</li></ul>	Sale (157)		202-2	03/22/ }	U	1
				-229	830,000	1,155

	e of Respondent ern Indiana Public Service Company	This Report Is: (1) [X] An Original	Date of F (Mo, Da,		Year/F	eriod of Report
NOIGIE	III indiana Public Service Company	(2) A Resubmission	04/18/20	113	End of	2012/Q4
	COMPARATIV	E BALANCE SHEET (ASSETS	AND OTHE	R DEBITS	(Continued	
Line No,	Title of Accoun	ıt	Ref. Page No. (b)			Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		· · · · · · · · · · · · · · · · · · ·	,	0	0
54	Stores Expense Undistributed (163)		227		1,310,817	1,594,566
55	Gas Stored Underground - Current (164.1)				78,984,725	88,015,135
56	Liquefied Natural Gas Stored and Held for Pro	cessing (164.2-164.3)			6,829,477	9,821,835
57	Prepayments (165)			2	27,976,476	27,997,346
58	Advances for Gas (166-167)				0	0
59	Interest and Dividends Receivable (171)				1,736,569	829,621
60	Rents Receivable (172)				35,661	153,628
61	Accrued Utility Revenues (173)			<del> </del>	0	0
62	Miscellaneous Current and Accrued Assets (1	/4)	<del> </del>	-	463,681	463,680
63	Derivative Instrument Assets (175)	nest Appoin (475)	<b> </b>	+	628,173	310,146
64	(Less) Long-Term Portion of Derivative Instrum	ment Assets (175)	<del> </del>	+	225,630	0
65 66	Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instrum	nont Assats Hadesa (478	<del> </del>	+	0	0
67	Total Current and Accrued Assets (Lines 34 th		<del></del>	1	45,501,120	395,297,471
68	DEFERRED D		<u> </u>			
69	Unamortized Debt Expenses (181)	EBIIS			635,895	812,539
70	Extraordinary Property Losses (182.1)		230a	<del> </del>	030,090	0 (2,035
71	Unrecovered Plant and Regulatory Study Cost	ts (182.2)	230b	<del>                                     </del>	0	0
72	Other Regulatory Assets (182.3)		232	9	17,396,045	961,646,563
73	Prelim. Survey and Investigation Charges (Ele	ectric) (183)	1	<del>                                     </del>	0	0
74	Preliminary Natural Gas Survey and Investiga			<del> </del>	0	0
75	Other Preliminary Survey and Investigation Ch		1	1	0	0
76	Clearing Accounts (184)				529,323	349,448
77	Temporary Facilities (185)				0	0
78	Miscellaneous Deferred Debits (186)		233		21,951,267	23,697,154
79	Def. Losses from Disposition of Utility Pit. (18	7)			0.	0
80	Research, Devel. and Demonstration Expend.	. (188)	352-353		0	0
81	Unamortized Loss on Reaquired Debt (189)				8,034,305	10,221,390
82	Accumulated Deferred Income Taxes (190)		234	5	70,715,839	570,344,348
83	Unrecovered Purchased Gas Costs (191)				0	0
84	Total Deferred Debits (lines 69 through 83)		ļ		19,262,674	1,567,071,442
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)	)	ļ	5,5	79,289,839	5,188,258,871
FE	RC FORM NO. 1 (REV. 12-03)	Page 111	-			

lame of Respondent	This Report is:	Date of F (mo, da,	: :	ear/Period of Repor
lorthern Indiana Public Service Company	(1) ☑ An Original (2) ☐ A Resubmission			nd of 2012/Q4
COMPARAT	IVE BALANCE SHEET (LIABILIT			10 01
	THE BRIDGE OF TEET (EN IDIE!	1120711207112	Current Year	Prior Year
line		Ref.	End of Quarter/Ye	ear End Balance
Tille of A	ecount	Page No.	Balance	12/31
(a	)	(b)	(c)	(d)
1 PROPRIETARY CAPITAL				
2 Common Stock Issued (201)		250-251	859,487,9	917 859,487,9
3 Preferred Stock Issued (204)		250-251		0
4 Capital Stock Subscribed (202, 205)				0
5 Stock Liability for Conversion (203, 206)	·			0
6 Premium on Capital Stock (207)				0
7 Other Paid-In Capital (208-211)		253	174,828,	273 172,891,2
8 Installments Received on Capital Stock	(212)	252		0
9 (Less) Discount on Capital Stock (213)		254		0
10 (Less) Capital Stock Expense (214)		254b	469,	
11 Retained Earnings (215, 215.1, 216)		118-119	584,342,	
12 Unappropriated Undistributed Subsidiar	y Earnings (216.1)	118-119	29,204,	373 26,825,6
13 (Less) Reaquired Capital Stock (217)		250-251	ļ	0
14 Noncorporate Proprietorship (Non-majo				0
15 Accumulated Other Comprehensive Inc		122(a)(b)		819 -21,0
16 Total Proprietary Capital (lines 2 through	n 15)		1,647,386,	620 1,563,996,3
17 LONG-TERM DEBT				
18 Bonds (221)		256-257	244,000,	000
19 (Less) Reaquired Bonds (222)		256-257		0
20 Advances from Associated Companies	(223)	256-257	780,000,	
21 Other Long-Term Debt (224)		256-257	147,221,	
22 Unamortized Premlum on Long-Term D				0 0 0 0
23 (Less) Unamortized Discount on Long-			573,	
24 Total Long-Term Debt (lines 18 through	23)		1,170,648,	111 1,021,433,8
25 OTHER NONCURRENT LIABILITIES	1 (007)			4 = = =
26 Obligations Under Capital Leases - Nor			66,449,	455
27 Accumulated Provision for Property Inst			202	250 270 4
28 Accumulated Provision for Injuries and 29 Accumulated Provision for Pensions an			303, 698,301,	
			2,804	
<ul> <li>30 Accumulated Miscellaneous Operating</li> <li>31 Accumulated Provision for Rate Refund</li> </ul>			2,004,	,602 13,952,3
32 Long-Term Portion of Derivative Instrum			813	,780 2,660,9
33 Long-Term Portion of Derivative Instrum			013,	,760 2,000,8
34 Asset Retirement Obligations (230)	Heart Franklines - Hendles		96,271,	,832 81,055,9
35 Total Other Noncurrent Liabilities (lines	26 through 34)		864,944,	
36 CURRENT AND ACCRUED LIABILITIE			001,511,	120 120,022,0
37 Notes Payable (231)			+	0
38 Accounts Payable (232)	·		185,948	,343 160,542,9
39 Notes Payable to Associated Companie	es (233)		100,0 10	0
40 Accounts Payable to Associated Comp			113,099	,968 158,172,4
41 Customer Deposits (235)			65,771	
42 Taxes Accrued (236)		262-263	59,863	
43 Interest Accrued (237)			17,065	
44 Dividends Declared (238)				0
45 Matured Long-Term Debt (239)			1	0
			1	
			1	
\		1	1	
		1		
FERC FORM NO. 1 (rev. 12-03)	Page 112			

Line No. 46 47 48 49 50 51 52 53 54	m Indiana Public Service Company	(1) 🛛 An Original		yr)	1	
46 47 48 49 50 51 52		(2) A Resubmission	04/18/20	113	end of	2012/Q4
46 47 48 49 50 51 52	COMPARATIVE	BALANCE SHEET (LIABILITIES	S AND OTHE	R CREDI	T(S)ntinued)	
47 48 49 50 51 52 53	Title of Accour	nt	Ref. Page No.	Curren End of Qu Bala	arter/Year ince	Prior Year End Balance 12/31
47 48 49 50 51 52 53	(a)		(b)	(0		(d)
48 49 50 51 52 53	Matured Interest (240)				0	
49 50 51 52 53	Tax Collections Payable (241) Miscellaneous Current and Accrued Liabilities	(0.40)		4/	8,943,824	10,891,57
50 51 52 53	Obligations Under Capital Leases-Current (24	<u> </u>		10	6,452,361	97,107,54
51 52 53	Derivative Instrument Liabilities (244)	3)		<del> </del>	4,599,498	7,505,97
52 53	(Less) Long-Term Portion of Derivative Instrur	nent I labilities		+	813,780	2,660,94
53	Derivative instrument Liabilities - Hedges (245				0	2,000,01
54	(Less) Long-Term Portion of Derivative Instrur	·		<del></del>	0	
	Total Current and Accrued Liabilities (lines 37			56	61,582,579	590,990,32
55	DEFERRED CREDITS					
56	Customer Advances for Construction (252)				27,516,746	18,646,73
57	Accumulated Deferred Investment Tax Credits	(255)	266-267		9,669,377	12,403,02
58	Deferred Gains from Disposition of Utility Plan	t (256)			0	
59	Other Deferred Credits (253)		269		51,346,059	70,071,73
60	Other Regulatory Liabilities (254)		278		39,431,748	47,174,05
61	Unamortized Gain on Reaquired Debt (257)				0	
62	Accum. Deferred Income Taxes-Accel. Amort.	(281)	272-277		0	
63	Accum. Deferred Income Taxes-Other Proper	ty (282)		1,0	14,481,208	936,009,12
64	Accum. Deferred Income Taxes-Other (283)			1	92,283,265	197,711,22
65 66	Total Deferred Credits (lines 56 through 64) TOTAL LIABILITIES AND STOCKHOLDER E				34,728,403 79,289,839	1,282,015,88 5,188,258,87

se	No.	. 4	43	7	1
Pa	ane	9	of	1	c

Name of Respondent Northern Indiana Public Service Company	This Report Is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4
ELECTRI	C PLANT IN SERVICE (Account 101. 1	02, 103 and 106)	

- 1. Report below the original cost of electric plant in service according to the prescribed accounts.
- 2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
- 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- 4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
- 5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)

	ments, on an estimated basis, with appropriate contra entry to the account to		
No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT	AND 18 18 18 18 18 18 18 18 18 18 18 18 18	
2	(301) Organization		
	(302) Franchises and Consents	1,389	
-	(303) Miscellaneous Intangible Plant	31,910,230	2,571,397
	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	31,911,619	
	2. PRODUCTION PLANT		
	A. Steam Production Plant		5 ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (
	(310) Land and Land Rights	4,984.996	170
	(311) Structures and Improvements	497.468,813	3,309,744
	(312) Boiler Plant Equipment	1,763,110,521	74,003,679
	(313) Engines and Engine-Driven Generators	1,703,110,321	74,005,679
	(314) Turbogenerator Units	503,903,905	46,604,876
	(315) Accessory Electric Equipment	278,749,587	2,005,302
$\overline{}$	(316) Misc. Power Plant Equipment		
	· · · · · · · · · · · · · · · · · · ·	41,559,744	1,033,442
	(317) Asset Retirement Costs for Steam Production	0.000 777 500	400.057.040
	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	3,089,777,566	126,957,213
	B. Nuclear Production Plant		
	(320) Land and Land Rights		
	(321) Structures and Improvements		
	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
	(324) Accessory Electric Equipment		
_	(325) Misc. Power Plant Equipment		
$\overline{}$	(326) Asset Retirement Costs for Nuclear Production		
_	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
	C. Hydraulic Production Plant		
	(330) Land and Land Rights	23,137	
28	(331) Structures and Improvements	3,007,891	450,420
29	(332) Reservoirs, Dams, and Waterways	6,139,609	
30	(333) Water Wheels, Turbines, and Generators	4,741,205	
31	(334) Accessory Electric Equipment	1,774,984	12,035
32	(335) Misc. Power PLant Equipment	79,710	
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	15,766,536	462,455
36	D. Other Production Plant		Security of the second
37	(340) Land and Land Rights	1,095,678	
38	(341) Structures and Improvements	15,934,642	
39	(342) Fuel Holders, Products, and Accessories	16,723,591	
40	(343) Prime Movers	95,638,573	12,675
41	(344) Generators	30,573,549	
42	(345) Accessory Electric Equipment	32,825,189	115,989
43	(346) Misc. Power Plant Equipment	7,138.667	151,807
44	(347) Asset Retirement Costs for Other Production		
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	199,929,889	280,471
	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	3,305,473,991	127,700,139
			L

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Name of Respondent Northern Indiana Public Service Company	This Report Is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4		
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

- 7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.
- 8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.
- 9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date

Retirements	ed journal entries have been filed with Adjustments	Transfers	Balance at	Line
	*		End of Year (g)	No.
(d)	(e)	(f)	(g)	
		#		1
				2
			1,389	3
			34,481,627	4
			34,483,016	5
		Section 18 Section 18 Section 18	Control of the Contro	6
	And the transfer of the state of the state of the	Control of the second of the second	the state of the s	7
		14	4,985,180	8
28,963,594		-142,398	471,672,565	9
114,323,361			1,722,790,839	10
				11
37,544.301			512,964,480	12
24,248,521			256,506,368	13
3,067,834			39,525,352	14
				15
208,147,611		-142,384	3,008,444,784	16
				17
				18
				19
				20
				21
				22
	<del></del>			23
				24
And the state of the contribution of the contr	Name of the Control o			25
				26
			23,137	27
		-12,696	3,445,615	28
			6,139,609	29
			4,741,205	30
2,213			1,784,806	31
			79,710	32
				33
				34
2,213		-12,696	16,214,082	35
STATE OF THE STATE OF			The extract section with	36
			1,095,678	37
			15,934,642	38
			16,723,591	39
			95,651,248	40
4,758			30,568,791	41
4,730			32,941,178	42
			7,290,474	43
			7,230,474	44
4,758			200,205,602	45
208,154,582		-155,080	3,224,864,468	46
==-,10,100		100,000		
			ı	

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Name	e of Respondent	This Report Is:	Date of Report	Year/Period of Report
1	nern Indiana Public Service Company	(1) An Original	(Mo, Da, Yr)	End of 2010/Q4
14010	ierri indiana i dolic Service Company	(2) X A Resubmission	04/18/2011	
	W	ANT IN SERVICE (Account 101	, 102, 103 and 106) (Continued)	
Line	Account		Balance Beginning of Year	Additions
No.	(a)		(b)	(c)
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights		27,907.8	50 8,338
49	(352) Structures and Improvements		14,896,3	94 -520,510
-	(353) Station Equipment		389.983,8	58 25,655,756
-	(354) Towers and Fixtures	· · · · · · · · · · · · · · · · · · ·	88.019.1	
	(355) Poles and Fixtures		107,776.4	<del></del>
	(356) Overhead Conductors and Devices		132,776,3	
	(357) Underground Conduit (358) Underground Conductors and Devices		221,4 954.0	
$\overline{}$	(359) Roads and Trails		70.0	
	(359.1) Asset Retirement Costs for Transmission	n Plant	70.0	21
-	TOTAL Transmission Plant (Enter Total of lines		762,605,4	48 35,391,809
	4. DISTRIBUTION PLANT			
	(360) Land and Land Rights		3,005,9	
61	(361) Structures and Improvements		11,833,7	87 6,455
62	(362) Station Equipment		205,467,9	86 8,269,878
63	(363) Storage Battery Equipment			
64	(364) Poles, Towers, and Fixtures		273,641.3	70 11,475,050
	(365) Overhead Conductors and Devices		178,686,2	
$\vdash$	(366) Underground Conduit		3,777,9	
67	(367) Underground Conductors and Devices	W. M. A. W. D. L.	227,779,4	
68	(368) Line Transformers		211,079,7	
-	(369) Services		182,810.1	
<u> </u>	(370) Meters (371) Installations on Customer Premises		71,569,6	
-	(371) Installations on Customer Premises (372) Leased Property on Customer Premises		7,368.3	41 291,059
	(372) Leased Property on Customer Premises (373) Street Lighting and Signal Systems		36,507.1	62 735,750
	(374) Asset Retirement Costs for Distribution Pla	ant	30,307.1	755,750
	TOTAL Distribution Plant (Enter Total of lines 60		1,413,527,8	24 48,093,257
	5. REGIONAL TRANSMISSION AND MARKET		The state of the s	
$\vdash$	(380) Land and Land Rights			
78	(381) Structures and Improvements			
79	(382) Computer Hardware			
80	(383) Computer Software			
81	(384) Communication Equipment			
	(385) Miscellaneous Regional Transmission and			
	(386) Asset Retirement Costs for Regional Trans			
	TOTAL Transmission and Market Operation Plan	it (Total lines 77 thru 83)		
	6. GENERAL PLANT			20
	(389) Land and Land Rights (390) Structures and Improvements		200,1 15,292,9	
	(391) Office Furniture and Equipment		50,128,6	
	(392) Transportation Equipment		6,225,2	
-	(393) Stores Equipment		2,056,0	
	(394) Tools, Shop and Garage Equipment		20,516,2	
	(395) Laboratory Equipment		18,245,5	
	(396) Power Operated Equipment		22,708,7	
	(397) Communication Equipment		19,295,1	08 1,924,603
	(398) Miscellaneous Equipment		1,397,9	
_	SUBTOTAL (Enter Total of lines 86 thru 95)		156,066,6	28 6,053,678
	(399) Other Tangible Property			
	(399.1) Asset Retirement Costs for General Plan			
	TOTAL General Plant (Enter Total of lines 96, 97	and 98)	156,066,6	
	TOTAL (Accounts 101 and 106)		5,669,585,5	10 219,810,280
	(102) Electric Plant Purchased (See Instr. 8)			
-	(Less) (102) Electric Plant Sold (See Instr. 8) (103) Experimental Plant Unclassified			
	TOTAL Electric Plant in Service (Enter Total of li	nes 100 thru 103\	5,669,585,5	10 219,810,280
104	TO THE CITE OF INTER TOTAL OF INCE (EITHER TOTAL OF I	nes 100 tilu 103/	5,005,505,5	213,010,200

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Name of Respondent		This Report	ls:	Date of R	Report Year/Perio	Page 1
Northern Indiana Public Service C	Company	(1) An	Original	(Mo, Da,	Yr) End of	2010/Q4
			Resubmission	04/18/20		
			CE (Account 101, 102, 10			· · · · · · · · · · · · · · · · · · ·
Retirements	Adjust	tments	Transfers		Balance at End of Year	Line No.
(d)		e)	(f)		End of Year (g)	
	25.24.66.23.23.23.23.23.23.23.23.23.23.23.23.23.		6 7 6 6 6 6 6 7 7 8 8 7		(The Contraction)	4
				-14	27,916,174	
26				12,696	14,388,554	
4,299,089					411,340,525	
100,000	ļ			10.115	88,019,126	
138,082				-43,145	114,228.220 135,979,745	
419,223					213,925	
					954,078	<del></del>
					70,027	
					70,021	5
4,856,420				-30,463	793,110,374	
1,000,120	24.5				, , , , , , , , , , , , , , , , , , , ,	5
	738828444447		And Continued and September 1, July 1999, 7, 199 (B. Waller)	11,489	3,017,477	
-113,291					11,953,533	<del></del>
-873,821					214,611,685	<del></del>
						6
1,572,725				87,957	283,631,652	6
1,276,982	<del></del>			-25,313	184,189,470	6
					3,777,937	6
1,104,883				-6,953	235,557,669	6
1,412,187				-3,148	214,622,698	
442,776				-8,532	185,611,489	
1,218,367		····			73,759,851	
335,169				-865	7,323,366	
						7
294.901		····			36,948,011	
						7
6,670,878	<del> </del>			54,635	1,455,004,838	
				3 (7)	t and the second	7
						7
	<u> </u>					7
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Service of the company of the contract of the		1.00		Service of the L	- Various Vertical States	8
		Control of the second s			200,133	
				142,398	15,892,942	
57,188				9,501	52,112,039	
366,257		,			5,858,965	8
					2,056,048	
829,450				156	20,448,176	9
293,387					18,098,109	
328,093					22,384,130	
69,713	<del></del>				21,149,998	
8,799					2,118,934	
1,952,887				152,055	160,319,474	
	ļ					9
	ļ					9
1,952,887				152,055	160,319,474	
221,634,767				21,147	5,667,782,170	
						10
						10
004 004 707	<del> </del>			04 4 4 7	E 007 700 470	10
221,634,767	<del> </del>			21,147	5,667,782,170	10
				1		
						L

Page 13 of 19

				_
Name of Respondent	This Report Is:	Date of Report	Year/Period of Report	
Northern Indiana Public Service Company	(1) An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2011	End of	
ACCUMULATED PROV	ISION FOR DEPRECIATION OF FLEC	TRIC UTILITY PLANT (AC	count 108)	_

- 1. Explain in a footnote any important adjustments during year.
- 2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
- 3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
- 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

		ection A. Balances and C			
Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	3,260,966,486	3,260,966,486		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	200,504,257	200,504,257		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	37,388	37,388	F1	
7	Other Clearing Accounts	1,442,923	1,442,923		
8	Other Accounts (Specify, details in footnote):				
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	201,984,568	201,984,568		
11	Net Charges for Plant Retired:				7 Car
12	Book Cost of Plant Retired	221,631,764	221,631,764		
13	Cost of Removal	1,993,807	1,993,807		
14	Salvage (Credit)	188,464	188,464		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	223,437,107	223,437,107		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17					
18	Book Cost or Asset Retirement Costs Retired	-28,211,056	-28,211,056		
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	3,211,302,891	3,211,302,891		
	Section E	B. Balances at End of Yea	r According to Function	al Classification	
20	Steam Production	1,897,558,039	1,897,558,039		
21	Nuclear Production				
22	Hydraulic Production-Conventional	5,138,206	5,138,206		
23	Hydraulic Production-Pumped Storage				
24	Other Production	82,133,226	82,133,226		
25	Transmission	378,616,817	378,616,817		
26	Distribution	815,286,174	815.286,174		
27	Regional Transmission and Market Operation				
28	General	32,570,427	32,570,427		
29	TOTAL (Enter Total of lines 20 thru 28)	3,211,302,889	3,211,302,889		

vame	of Respondent	I fils Report is:	Mo Da Vr	Year/Period of Report
North	em Indiana Public Service Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2013	End of
	CI COTON			
	ELECTRIC	C PLANT IN SERVICE (Account	101, 102, 103 and 106)	
2. In a Accou 3. Inc	port below the original cost of electric plant in ser addition to Account 101, Electric Plant in Service int 103, Experimental Electric Plant Unclassified; flude in column (c) or (d), as appropriate, correction revisions to the amount of initial asset retirement	(Classified), this page and the nand Account 106, Completed Coons of additions and retirements	ext include Account 102, Electric to onstruction Not Classified-Electric, for the current or preceding year.	
educt	ions In column (e) adjustments.			
5. En	close in parentheses credit adjustments of plant a	accounts to indicate the negative	e effect of such accounts.	
5. Cla	assify Account 106 according to prescribed accou	nts, on an estimated basis if neo	cessary, and include the entries in	column (c). Also to be included
n colu	ımn (c) are entries for reversals of tentative distrit	outions of prior year reported in o	column (b). Likewise, if the respon	ndent has a significant amount
of plan	nt retirements which have not been classified to p	rimary accounts at the end of the	e year, înclude în column (d) a ten	tative distribution of such
retiren	nents, on an estimated basis, with appropriate co	ntra entry to the account for acc	umulated depreciation provision.	Include also in column (d)
ine	Account		Balance	Additions
No.	· (a)		Beginning of Year (b)	(c)
	1, INTANGIBLE PLANT			STREET, STREET
-	(301) Organization			
$\overline{}$	(302) Franchises and Consents			200
	(303) Miscellaneous Intangible Plant			389
		and 4)	38,351	·
	TOTAL Intangible Plant (Enter Total of lines 2, 3,	and 4)	38,353	,075 4,911,801
	2. PRODUCTION PLANT A. Steam Production Plant			+
<del></del>			5400	545
	(310) Land and Land Rights		5,109	· · · · · · · · · · · · · · · · · · ·
	(311) Structures and Improvements		476,944	
	(312) Boiler Plant Equipment		1,760,576	.768 39,620,842
_	(313) Engines and Engine-Driven Generators			
	(314) Turbogenerator Units		533,518	
	(315) Accessory Electric Equipment		258,357	
	(316) Misc. Power Plant Equipment		40,959	<u> </u>
	(317) Asset Retirement Costs for Steam Product		19,941	
	TOTAL Steam Production Plant (Enter Total of II	nes 8 tnru 15)	3,095,407	,491 72,671,488
	B. Nuclear Production Plant			
18	(320) Land and Land Rights			
19	(321) Structures and Improvements			
20	(322) Reactor Plant Equipment			
21	(323) Turbogenerator Units			
22	(324) Accessory Electric Equipment			
23	(325) Misc. Power Plant Equipment (326) Asset Retirement Costs for Nuclear Produc	olion		
25	TOTAL Nuclear Production Plant (Enter Total of			
	C. Hydraulic Production Plant	lines to title 24)	STORES CONTRACTOR OF THE STORES	
27	(330) Land and Land Rights			,137
	(331) Structures and Improvements		3,574	
	(332) Reservoirs, Dams, and Waterways		6,482	
	(333) Water Wheels, Turbines, and Generators		4,741	
	(334) Accessory Electric Equipment		2,136	
32	(335) Misc. Power PLant Equipment			2,509 511,995
33	(336) Roads, Railroads, and Bridges		1	311,000
<u> </u>	(337) Asset Retirement Costs for Hydraulic Prod	luction		
	TOTAL Hydraulic Production Plant (Enter Total of		17,079	9,167 618,989
	D. Other Production Plant			
	(340) Land and Land Rights		1,095	5.678
	(341) Structures and Improvements		15,934	
	(342) Fuel Holders, Products, and Accessories		16,723	
	(343) Prime Movers		97,234	
	(344) Generators		30,642	
_	(345) Accessory Electric Equipment		32,928	
	(346) Misc. Power Plant Equipment		7,29	
	(347) Asset Retirement Costs for Other Product	ion		
	TOTAL Other Prod. Plant (Enter Total of lines 3		201,850	0,834 8,017,235
46	TOTAL Prod. Plant (Enter Total of lines 16, 25,	35, and 45)	3,314,33	
1	1			
1				
L				

Name of Respondent		This Report Is:	icioni	Date of F		Year/Perloc		: 1
Northern Indiana Public Service Co	ompany	(1) X An Or (2) A Res	iginal submission	(Mo, Da, Yr) 04/18/2013		End of	2012/Q4	
	ELECTRIC PLA	NT IN SERVICE	(Account 101, 102, 10	03 and 106) (	Continued)			
distributions of these tentative class amounts. Careful observance of the respondent's plant actually in servic 7. Show in column (f) reclassifications arising from distribut provision for depreciation, acquisitic account classifications.	e above instructions se at end of year. ons or transfers with ion of amounts initia on adjustments, etc.	and the texts of and the texts of and utility plant accorded in And show in col	Accounts 101 and 106 counts. Include also in count 102, include in lumn (f) only the offset	will avoid sent to column (f) it column (e) the to the debits	rious omissior ne additions o ne amounts wi or credits disi	ns of the reporte r reductions of p th respect to ac- tributed in colum	d amount or dimary acc cumulated in (f) to pri	of count mary
8. For Account 399, state the natur				al in amount :	submit a supp	lementary state	ment show	/ing
subaccount classification of such p. 9. For each amount comprising the	•	•	, •	moeth nurd	hased or sold	name of vendo	or nurcha	isa
and date of transaction. If propose	•	-						
Retirements	Adjustr	ments	Transfers	s		nce at		Line
(d)	(e	)	(f)		End (	of Year g)		No.
								1
						3.58.38.36.36.36.36.36.36.36.36.36.36.36.36.36.		2
						1,389		3
	~~~					43,263,487		4
						43,264,876		5
								6
			<u>kaning tanggan dalah da</u>		Na Carlo	F 470 047		7
43.020						5,170,217		8
12,238 14,455,504						485,635,988 1,785,742,106		9 10
14,455,504						1,700,742,100		11
1,109,806						544,188,493		12
1,915,783						266,626,936		13
332,525						42,947,473		14
						19,941,910		15
17,825,856						3,150,253,123		16
						200		17
								18
								19
								20
								21
								22
							ļ	23
								24
	WITH MICH STREET							25
						23,137	-	26 27
1,302				-28,066		3,810,884		28
1,002				-20,000		6,575,274		29
						4,488,981		30
-94,769						2,230,777		31
						634,504		32
								33
								34
-93,467				-28,066		17,763,557		35
								36
						1,095,678		37
2,475						15,938,597		38
0.051.000						16,723,591		39
6,254,288						95,384,899	-	40
45 007			-			33,186,348 33,787,980		41
15,637 29,490			1		_	7,449,086		42
29,490						1,449,000	ή	44
6,301,890			<u> </u>	***************************************		203,566,179	1	45
24,034,279				-28,066		3,371,582,859		46
2.123.1127				,				† · · ·

North	em Indiana Public Service Company  (1) X An Original (2) A Resubmission	(Mo, Da, Yr) E 04/18/2013	nd of
	ELECTRIC PLANT IN SERVICE (Account 101,		
ne lo.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	27,968,628	183,16
49	(352) Structures and Improvements	14,927,781	-156,70
	(353) Station Equipment	424,071,987	8,664,51
	(354) Towers and Fixtures	87,984,863	
$\rightarrow$	(355) Poles and Fixtures	122,389,173	7,724,36
-	(356) Overhead Conductors and Devices	132,586,940	-1,535,47
-	(357) Underground Conduit (358) Underground Conductors and Devices	424,812 1,178,428	-178,37 490,36
_	(359) Roads and Trails	70,029	490,30
	(359,1) Asset Retirement Costs for Transmission Plant	70,025	
	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	811,602,641	15,191,86
	4. DISTRIBUTION PLANT	TRICK II	Self-Self-Self-Self-Self-Self-Self-Self-
60	(360) Land and Land Rights	3,017,347	30,39
61	(361) Structures and Improvements	12,082,751	19,73
	(362) Station Equipment	221,211,116	4,945,65
	(363) Storage Battery Equipment		
_	(364) Poles, Towers, and Fixtures	296,563,120	18,469,64
	(365) Overhead Conductors and Devices	183,345,903	10,751,58
_	(366) Underground Conduit	3,762,790	-3,54
	(367) Underground Conductors and Devices (368) Line Transformers	241,396,411	8,765,28 8,170,3°
	(369) Services	218,775,709 189,806,497	4,838,3
	(370) Meters	74,834,236	2,517,49
	(371) Installations on Customer Premises	7,459,908	442,4
	(372) Leased Property on Customer Premises	1,100,000	7 (-1)
	(373) Street Lighting and Signal Systems	37,913,162	1,053,16
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,490,168,950	60,000,5
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT		
	(380) Land and Land Rights		
78	(381) Structures and Improvements		
79	(382) Computer Hardware		
80 81	(383) Computer Software		
82	(384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant		
	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)		
	6. GENERAL PLANT		
	(389) Land and Land Rights	200,133	
87	(390) Structures and Improvements	16,145,721	803,9
88	(391) Office Furniture and Equipment	54,578,486	2,454,2
89		5,200,368	
	(393) Stores Equipment	2,068,871	10,8
	(394) Tools, Shop and Garage Equipment	20,092,926	53,6
	(395) Laboratory Equipment	18,112,264	906,4
	(396) Power Operated Equipment	21,820,041	13,6
94 95		19,912,991	555,2
96	ł) /	1,637,622 159,769,423	794,3 5,592,3
97		109,709,423	0,082,0
98			.,
	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	159,769,423	5,592,3
	TOTAL (Accounts 101 and 106)	5,814,231,581	167,004,2
	(102) Electric Plant Purchased (See Instr. 8)	-11,1,001	1-2-0-
	(Less) (102) Electric Plant Sold (See Instr. 8)		
	(103) Experimental Plant Unclassified		
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	5,814,231,581	167,004,2

Northern Indiana Public Service C	отрапу	This Report is (1) X An C (2) A Re	s: Original esubmission	Date of R (Mo, Da, 04/18/201		2012/Q4
	ELECTRIC PU	ANT IN SERVIC	E (Account 101, 102,	103 and 106) (0	Continued)	
Retirements	Adjust		Transfo		Balance at	Line
(d)	(e	١,	(1)	:	End of Year (g)	No
					(97	
The second secon	ASSESSMENT OF THE PARTY OF THE		A STATE OF THE PARTY OF THE PAR	Carried State of the	28,151,793	-   -
					14.771,074	- 4
2,123,244					430,613,260	
			1		87,984,863	
567,517					129,546,025	
268,303					130,783,160	
					246,442	
					1,668,791	
					70,029	
2,959,064					823,835,437	
		ruger to the	3. 3. 4.4.5	2.00		
38,848					3,008,894	- (
20,710					12,081,778	
989,705					225,167,062	
1,399,678					313,633,089	
564,089					193,533,394	
					3,759,242	
817,350					249,344,348	
74,182					226,871,846	
403,843					194,240,972	
2,248,269					75,103,460	
329,757					7,572,626	
295,100					38,671,227	
7,181,531					1,542,987,938	
			<u> </u>			
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The second secon		Mary and the Mary and the Company of				
	200					
	ļ				200,133	
709,169			1		16,240,518	
242,887			<del> </del>		56,789,806	
247,340					4,953,028	
1,338			<b>_</b>		2,078,354	
590,487					19,556,134	
227,253					18,791,497	
3,152,592					18,681,063	
593,029			-		19,875,203	
2,876			-		2,429,084	
5,766,971	1		+		159,594,820	
F 700 07			-		450 504 500	
5,766,971			-	00.000	159,594,820	
39,941,845	7			-28,066	5,941,265,930	
	<del></del>					
	+					
			1		}	
20.044.044	7			00.000	E 044 005 000	
39,941,84	5			-28,066	5,941,265,930	

Year/Period of Report

Name	of Respondent			(Mo Da Vr)		Year/	ear/Period of Report	
North	nern Indiana Public Service Company			04/18/20			of 2012/Q4	
	ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)							
2. Ex electr 3. Th such	Explain in a footnote any important adjustments during year.  Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for lectric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.  The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when uch plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book							
			-	-		•		
	of the plant retired. In addition, include all o ifications.	osts included in retirem	ent work in p	orogress at	year end in	ше аррго	phate idiretional	
	now separately interest credits under a sink	ing fund or similar meth	od of depred	lation acco	unting.			
_ine	Se Item I	ction A. Balances and Cl	hanges Durir	ig Year	Flecing Plan	n Held 1	Flectric Plant	
No.	(a)	Total (c+d+e) (b)	Electric F Servi (c)	ce	Electric Plai for Future (d)	Use	Electric Plant Leased to Others (e)	
1	Balance Beginning of Year	3,322,611,856	· · · · · ·	22,611,856				
2	Depreciation Provisions for Year, Charged to		V. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		***			
3	(403) Depredation Expense	176,202,710	est combates	76,202,710				
4	(403.1) Depreciation Expense for Asset Retirement Costs						1 × 1.	
5	(413) Exp. of Elec. Plt. Leas. to Others				77			
6	Transportation Expenses-Clearing	9,342		9,342				
7	Other Clearing Accounts	1,793,391		1,793,391	100000000000000000000000000000000000000		A10.91===================================	
. 8	Other Accounts (Specify, details in footnote):	92,799		92,799				
9								
10	TOTAL Deprec, Prov for Year (Enter Total of lines 3 thru 9)	178,098,242	•	178,098,242				
11	Net Charges for Plant Retired:							
12	Book Cost of Plant Retired	40,325,716		40,325,716				
13	Cost of Removal	23,998,880		23,998,880				
14	Salvage (Credit)	1,273,609		1,273,609				
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	63,050,987		63,050,987				
16	Other Debit or Cr. Items (Describe, details in footnote):	9,006,197		9,006,197				
17								
18	Book Cost or Asset Retirement Costs Retired							
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	3,446,665,308	3,	446,665,308				
		. Balances at End of Yea	<u> </u>		al Classificati	on		
	Steam Production	1,985,140,688	1,	985,140,688				
21								
<u> </u>	Hydraulic Production-Conventional	6,405,852		6,405,852				
<del></del>	Hydraulic Production-Pumped Storage					<u> </u>		
24		87,464,122		87,464,122				
├──	Transmission	411,959,486		411,959,486	<del> </del>			
<u> </u>	Distribution	891,676,845		891,676,845	<del> </del>			
-	Regional Transmission and Market Operation	64,018,315		64,018,315			-	
	General	0.110.000.00	<u> </u>	140.005.00				
29	TOTAL (Enter Total of lines 20 thru 28)	3,446,665,308	3,	446,665,308			<b> </b>	
			<u> </u>		<u> </u>			

Name of Respondent

	NIPSCO's 201	0 FERC Form 1	
	ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106), Page 207	ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108), Page 219	Net Book Value
	(A) Line 58, Col. (g) - Total	(B) Line 25, Col. (b) -	(C) = (A) - (B)
	Transmission Plant \$793,110,374	Transmission \$378,616,817	\$414,493,557
	Line 75, Col. (g) - Total Distribution Plan \$1,455,004,838	Line 26 , Col. (b) - Distribution \$815,286,174	\$639,718,664
2010 Total	\$2,248,115,212	\$1,193,902,991	\$1,054,212,221

2012 Total	\$2,366,823,375	\$1,303,636,331	\$1,063,187,044
	\$1,542,987,938	\$891,676,845	\$651,311,093
	Line 75, Col. (g) - Total Distribution Plan	Line 26, Col. (b) - Distribution	
	I : 75 C-1 (-) T-4-1		
	\$823,835,437	\$411,959,486	\$411,875,951
	Transmission Plant	Transmission	
	Line 58, Col. (g) - Total	Line 25, Col. (b) -	(3) (3) (2)
	(A)	(B)	(C) = (A) - (B)
	Page 207	(Account 108), Page 219	Net Book Value
	SERVICE (Account 101, 102, 103 and 106),	DEPRECIATION OF ELECTRIC UTILITY PLANT	
	ELECTRIC PLANT IN	PROVISION FOR	
		ACCUMULATED	
	NIPSCO's 201	2 FERC Form 1	