

THIS FILING IS	
Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission	OR <input type="checkbox"/> Resubmission No. ____

Form 2 Approved
OMB No.1902-0028
(Expires 12/31/2020)

Form 3-Q Approved
OMB No.1902-0205
(Expires 11/30/2022)



FERC FINANCIAL REPORT

FERC FORM No. 2: Annual Report of Major Natural Gas Companies and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR Parts 260.1 and 260.300. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of a confidential nature.

Exact Legal Name of Respondent (Company)	Year/Period of Report
Northern Indiana Public Service Company LLC	End of 2022/Q4

FERC FORM NO. 2:
ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

IDENTIFICATION		
01 Exact Legal Name of Respondent Northern Indiana Public Service Company LLC	02 Year/Period of Report End of 2022/Q4	
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Office at End of Year (street, City, State, Zip Code) 290 W. Nationwide Blvd., Columbus OH 43215		
05 Name of Contact Person Craig Berberich	06 Title of Contact Person Accounting Manager	
07 Address of Contact Person (Street, City, State, Zip Code) 290 W. Nationwide Blvd., Columbus OH 43215		
08 Telephone of Contact Person, Including Area Code 614-460-4851	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04/28/2023
ANNUAL CORPORATE OFFICER CERTIFICATION		
<p>The undersigned officer certifies that:</p> <p>I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.</p>		
11 Name Gunnar J. Gode	12 Title Chief Accounting Officer	
13 Signature Gunnar J. Gode	14 Date Signed 4/28/2022	
<p>Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.</p>		

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List of Schedules (Natural Gas Company)				
Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."				
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12	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
13	Gas Plant in Service	204-209		
14	Gas Property and Capacity Leased from Others	212		None
15	Gas Property and Capacity Leased to Others	213		None
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17	Construction Work in Progress-Gas	216		
18	Non-Traditional Rate Treatment Afforded New Projects	217		None
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21	Gas Stored	220		
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25	Extraordinary Property Losses	230		None
26	Unrecovered Plant and Regulatory Study Costs	230		None
27	Other Regulatory Assets	232		
28	Miscellaneous Deferred Debits	233		
29	Accumulated Deferred Income Taxes	234-235		
	BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
30	Capital Stock	250-251		
31	Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252		None
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33	Discount on Capital Stock	254		
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36	Long-Term Debt	256-257		
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List of Schedules (Natural Gas Company) (continued)				
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Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
38	Unamortized Loss and Gain on Reacquired Debt	260		
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49	Revenues from Transportation of Gas of Others Through Transmission Facilities	304-305		
50	Revenues from Storage Gas of Others	306-307		None
51	Other Gas Revenues	308		
52	Discounted Rate Services and Negotiated Rate Services	313		
53	Gas Operation and Maintenance Expenses	317-325		
54	Exchange and Imbalance Transactions	328		
55	Gas Used in Utility Operations	331		
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57	Other Gas Supply Expenses	334		
58	Miscellaneous General Expenses-Gas	335		
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60	Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340		
	COMMON SECTION			
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67	Gas Storage Projects	512-513		
68	Transmission Lines	514		
69	Transmission System Peak Deliveries	518		
70	Auxiliary Peaking Facilities	519		
71	Gas Account-Natural Gas	520		
72	Shipper Supplied Gas for the Current Quarter	521		None
73	System Map	522		
74	Footnote Reference	551		
75	Footnote Text	552		
76	Stockholder's Reports (check appropriate box)			
	<input type="checkbox"/> Four copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared			

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General Information	
1.	Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept. Gunnar J. Gode 801 E. 86th Avenue, Merrillville, IN 46410
2.	Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized. Incorporated under the laws of the State of Indiana on August 2, 1912. Filed Articles of Conversion/Organization with the State of Indiana converting the corporation to a limited liability company on February 16, 2018.
3.	If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased. N/A
4.	State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated. Electric and Gas Utility Services in the state of Indiana.
Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements? (1) <input type="checkbox"/> Yes...Enter the date when such independent accountant was initially engaged: (2) <input checked="" type="checkbox"/> No	

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Control Over Respondent				
<p>1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.</p> <p>2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.</p> <p>3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.</p>				
Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	NiSource Inc.	M	DE	100.00
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Corporations Controlled by Respondent

- Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (detail
- If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any
- If control was held jointly with one or more other interests, state the fact in a footnote and name
- In column (b) designate type of control of the respondent as "D" for direct, an "I" for indirect, or a "J" for joint control

DEFINITIONS

- See the Uniform System of Accounts for a definition of control
- Direct control is that which is exercised without interposition of an intermediary
- Indirect control is that which is exercised by the interposition of an intermediary that exercises direct control
- Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Type of Control (b)	Kind of Business (c)	Percent Voting Stock Owned (d)	Footnote Reference (e)
1	NIPSCO Accounts Receivable Corp.	D	Financing	100%	
2	Rosewater Wind Generation, LLC (1)	J	Wind Generation		see Note (1)
3	Indiana Crossroads Wind Generation, LLC (2)	J	Wind Generation		see Note (2)
4	Indiana Crossroads Solar Generation, LLC (3)		Solar Generation		see Note (3)
5					
6	(1) Rosewater Wind Generation, LLC is a joint venture, which includes NIPSCO as a managing partner, Wells Fargo as the tax equity partner and EDPR as the developer. As the managing partner, NIPSCO controls decisions that are significant to the ongoing operations and economic results of Rosewater Wind Generation, LLC.				
7	(2) Indiana Crossroads Wind Generation, LLC is a joint venture, which includes NIPSCO as a managing partner, JPM Capital Corporation as the tax equity partner and EDPR as the developer. As the managing partner, NIPSCO controls decisions that are significant to the ongoing operations and economic results of Indiana Crossroads Wind Generation,				
8	(3) Indiana Crossroads Solar Generation, LLC is a joint venture, which includes NIPSCO as a managing partner, U.S. Bancorp Community Development Corporation as the tax equity partner and EDPR as the developer. As the managing partner, NIPSCO controls decisions that are significant to the ongoing operations and economic results of Indiana Crossroads Solar Generation, LLC.				
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Security Holders and Voting Powers					
<p>1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants,</p>					
<p>1. Give date of the latest closing of the stock book prior to end of year, and, in a footnote, state the purpose of such closing:</p> <p style="text-align: center;">7/1/2022</p>		<p>2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy.</p> <p>Total: 1</p> <p>By Proxy:</p>		<p>3. Give the date and place of such meeting:</p> <p>July 1, 2022 by written consent of the sole member</p>	
Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		4. Number of votes as of (date): 08/09/21			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	TOTAL votes of all voting securities	1			1
6	TOTAL number of security holders	1			1
7	TOTAL votes of security holders listed below	1			1
8					
9	NiSource Inc.				
10	801 East 86th Ave., Merrillville, IN 46410				
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FOOTNOTE DATA

Schedule Page: 107 Line No.: 1 Column: 1

Northern Indiana Public Service Company converted into a limited liability company on February 16, 2018. All of the issued and outstanding common shares were cancelled and one (1) membership unit was issued. The company's name is Northern Indiana Public Service Company LLC.

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Important Changes During the Quarter/Year

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

- Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
- Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
- Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
- Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
- Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.
Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
- Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
- Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
- State the estimated annual effect and nature of any important wage scale changes during the year.
- State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
- Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
- Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.
- Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
- In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

- None
- NIPSCO entered into a joint venture agreement with U.S. Bancorp Community Development Corporation (tax equity partner) and EDPR (developer) to form Indiana Crossroads Wind Generation, LLC. The formation was approved by the IURC in Order 45524 dated July 28, 2021. The order approved NIPSCO treating its investments in the Joint Venture as a Regulatory Asset. This regulatory treatment was applied within for FERC reporting.
- None
- None
- None
- Refer to page 122 - Notes to Financial Statements.
- None
- In April of 2022, NIPSCO and the United Steelworker's Union agreed on a new four-year contract that runs through March 2026, with expected effect of annual increases of 3% to 3.5%.

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9. In April 2022, we were notified that the FERC Office of Enforcement ("OE") is conducting an investigation of an industrial customer for allegedly manipulating the MISO Demand Response ("DR") market. The customer, along with us, are both cooperating with the investigation. If the OE ultimately were to seek to require the customer to repay any portion of the DR revenue received from MISO, it is reasonably possible that the OE would also seek to require us to disgorge administrative fees and foregone margin charges that we collected pursuant to our own IURC-approved tariff. We currently estimate the maximum amount of our disgorgement exposure to be \$9.7 million, and the investigation is still ongoing. We intend to seek indemnification under our agreements with the customer for any liability we incur related to this matter.

10. None

11. N/A

12. Name	Title
Michael W. Hooper (1)	President, Chief Operating & Chief Executive Officer
Donald E. Brown (1)	EVP & Chief Financial Officer
James E. Zucal (2)	SVP, Projects
Ronald E. Talbot (1)	SVP, Electric Operations
Shawn Anderson (1)	SVP, Strategy and Chief Risk Officer
Kimberly S. Cuccia (3)	SVP and Corporate Secretary
Gunnar J. Gode (1)	VP, Chief Accounting Officer & Controller
Sandra E. Brummitt (4)	VP and Chief Tax and Procurement Officer
Erin E. Whitehead (1)	VP, Regulatory & Major Accounts
Steven W. Sylvester (1)	VP, Gas Operations
Randy G. Hulen (1)	VP & Treasurer

(1) Effective all of 2022

(2) Previously SVP, Transformation and major projects

(3) Previously VP and Interim Corporate Secretary

(4) Was not an officer and/or director at 12/31/2022

13. N/A

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Comparative Balance Sheet (Assets and Other Debits)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	12,575,093,545	11,876,060,505
3	Construction Work in Progress (107)	200-201	765,644,494	545,209,733
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)	200-201	13,340,738,039	12,421,270,238
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)		5,319,479,667	5,142,603,941
6	Net Utility Plant (Enter Total of line 4 less 5)		8,021,258,372	7,278,666,297
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		0	0
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)		0	0
9	Nuclear Fuel (Total of line 7 less 8)		0	0
10	Net Utility Plant (Total of lines 6 and 9)		8,021,258,372	7,278,666,297
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored-Base Gas (117.1)	220	4,949,422	4,949,422
13	System Balancing Gas (117.2)	220	0	0
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	0	0
15	Gas Owed to System Gas (117.4)	220	0	0
16	OTHER PROPERTY AND INVESTMENTS			
17	Nonutility Property (121)		396,983	396,983
18	(Less) Accum. Prov. for Depr. and Amort. (122)		243,667	243,667
19	Investments in Associated Companies (123)	222-223	0	0
20	Investment in Subsidiary Companies (123.1)	224-225	49,956,675	48,867,904
21	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
22	Noncurrent Portion of Allowances		0	0
23	Other Investments (124)	222-223	41,396	41,396
24	Sinking Funds (125)		0	0
25	Depreciation Fund (126)		0	0
26	Amortization Fund - Federal (127)		0	0
27	Other Special Funds (128)		0	0
28	Long-Term Portion of Derivative Assets (175)		66,029,605	13,829,797
29	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)		116,180,992	62,892,413
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)		0	12,554,920
33	Special Deposits (132-134)		23,977,409	7,787,924
34	Working Fund (135)		0	0
35	Temporary Cash Investments (136)	222-223	0	0
36	Notes Receivable (141)		0	0
37	Customer Accounts Receivable (142)		26,896,681	31,197,318
38	Other Accounts Receivable (143)		33,815,770	40,242,699
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		1,126,786	937,975
40	Notes Receivable from Associated Companies (145)		129,207,130	58,890,734
41	Accounts Receivable from Assoc. Companies (146)		11,128,433	10,043,101
42	Fuel Stock (151)		61,903,572	28,039,767
43	Fuel Stock Expenses Undistributed (152)		6,908,319	4,150,620

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Northern Indiana Public Service Company LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2023	End of 2022/Q4

Statement of Income						
<p>Quarterly</p> <ol style="list-style-type: none"> Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year. Report in column (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) the quarter to date amounts for other utility function for the current year quarter. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the prior year quarter. If additional columns are needed place them in a footnote. <p>Annual or Quarterly, if applicable</p> <ol style="list-style-type: none"> Do not report fourth quarter data in columns (e) and (f) Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2. Use page 122 for important notes regarding the statement of income for any account thereof. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule. 						
Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)	300-301	2,887,394,530	2,535,473,509	0	0
3	Operating Expenses					
4	Operating Expenses (401)	317-325	1,676,753,143	1,331,301,725	0	0
5	Maintenance Expenses (402)	317-325	200,325,719	192,417,238	0	0
6	Depreciation Expense (403)	336-338	327,933,397	372,469,944	0	0
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	0	0	0	0
8	Amort. & Depl. Of Utility Plant (404-405)	336-338	32,767,455	25,609,988	0	0
9	Amort. of Utility Plant Acq. Adj. (406)	336-338	0	0	0	0
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		0	0	0	0
11	Amortization of Conversion Expenses (407.2)		0	0	0	0
12	Regulatory Debits (407.3)		53,918,434	9,125,338	0	0
13	(Less) Regulatory Credits (407.4)		0	0	0	0
14	Taxes Other Than Income Taxes (408.1)	262-263	69,441,133	90,454,229	0	0
15	Income Taxes - Federal (409.1)	262-263	80,642,777	29,936,681	0	0
16	Income Taxes-Other (409.1)	262-263	16,140,241	212,457	0	0
17	Provision for Deferred Income Taxes (410.1)	234-235	94,764,117	145,446,892	0	0
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234-235	124,274,301	98,767,146	0	0
19	Investment Tax Credit Adj. - Net (411.4)		(348,688)	(368,712)	0	0
20	(Less) Gains from Disp. Of Utility Plant (411.6)		0	0	0	0
21	Losses from Disp. Of Utility Plant (411.7)		0	0	0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0	0	0
23	Losses from Disposition of Allowances (411.9)		0	0	0	0
24	Accretion Expense (411.10)		0	0	0	0
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		2,428,063,427	2,097,838,634	0	0
26	Net Util Oper Inc (Enter Tot Line 2 less 25), Carry to Pg117, line 27		459,331,103	437,634,875	0	0

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Statement of Income						
Line No.	Elec. Utility Current Year to Date (in dollars) (g)	Elec. Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1						
2	1,831,876,933	1,700,765,680	1,055,517,597	834,707,829	0	0
3						
4	925,356,420	762,434,926	751,396,723	568,866,799	0	0
5	146,144,204	147,567,487	54,181,515	44,849,751	0	0
6	252,822,535	300,041,895	75,110,862	72,428,049	0	0
7		0		0	0	0
8	22,528,227	18,924,328	10,239,228	6,685,660	0	0
9		0		0	0	0
10		0		0	0	0
11		0		0	0	0
12	53,918,434	9,125,338		0	0	0
13		0		0	0	0
14	41,666,125	56,893,980	27,775,008	33,560,249	0	0
15	79,204,768	24,185,890	1,438,009	5,750,791	0	0
16	10,420,434	(1,493,409)	5,719,807	1,705,866	0	0
17	28,304,129	94,581,875	66,459,988	50,865,017	0	0
18	68,533,878	61,674,107	55,740,423	37,093,039	0	0
19	(32,680)	(4,188)	(316,008)	(364,524)	0	0
20		0		0	0	0
21		0		0	0	0
22		0		0	0	0
23		0		0	0	0
24		0		0	0	0
25	1,491,798,718	1,350,584,015	936,264,709	747,254,619	0	0
26	340,078,215	350,181,665	119,252,888	87,453,210	0	0

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Statement of Income(continued)						
Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
27	Net Utility Operating Income (Carried forward from page 114)		459,331,103	437,634,875	0	0
28	OTHER INCOME AND DEDUCTIONS					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues form Merchandising, Jobbing and Contract Work (415)			0	0	0
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)			45,474	0	0
33	Revenues from Nonutility Operations (417)			0	0	0
34	(Less) Expenses of Nonutility Operations (417.1)			0	0	0
35	Nonoperating Rental Income (418)			0	0	0
36	Equity in Earnings of Subsidiary Companies (418.1)	119	1,088,771	2,327,872	0	0
37	Interest and Dividend Income (419)		1,045,357	26,446	0	0
38	Allowance for Other Funds Used During Construction (419.1)		13,005,191	10,277,032	0	0
39	Miscellaneous Nonoperating Income (421)		10,285,603	(905,640)	0	0
40	Gain on Disposition of Property (421.1)		0	785,099	0	0
41	TOTAL Other Income (Total of lines 31 thru 40)		25,424,922	12,465,335	0	0
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		0	414,703	0	0
44	Miscellaneous Amortization (425)		2,540,513	2,540,514	0	0
45	Donations (426.1)	340	854,879	789,429	0	0
46	Life Insurance (426.2)			0	0	0
47	Penalties (426.3)		405,240	223,807	0	0
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		18,463	112,239	0	0
49	Other Deductions (426.5)		6,740,094	3,887,873	0	0
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	10,559,189	7,968,565	0	0
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)	262-263		0	0	0
53	Income Taxes-Federal (409.2)	262-263	(1,301,511)	(1,122,757)	0	0
54	Income Taxes-Other (409.2)	262-263	(360,008)	(249,810)	0	0
55	Provision for Deferred Income Taxes (410.2)	234-235	2,181,281	517,698	0	0
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	2,076,606	3,009,534	0	0
57	Investment Tax Credit Adjustments-Net (411.5)			0	0	0
58	(Less) Investment Tax Credits (420)			0	0	0
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		(1,556,844)	(3,864,403)	0	0
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		16,422,577	8,361,173	0	0
61	INTEREST CHARGES					
62	Interest on Long-Term Debt (427)		4,924,978	5,173,700	0	0
63	Amortization of Debt Disc. and Expense (428)	258-259	16,466	17,508	0	0
64	Amortization of Loss on Reacquired Debt (428.1)			0	0	0
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259		0	0	0
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)			0	0	0
67	Interest on Debt to Associated Companies (430)	340	121,561,727	107,311,849	0	0
68	Other Interest Expense (431)	340	27,016,459	10,538,493	0	0
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		4,998,529	2,749,638	0	0
70	Net Interest Charges (Total of lines 62 thru 69)		148,521,101	120,291,912	0	0
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		327,232,579	325,704,136	0	0
72	EXTRAORDINARY ITEMS					
73	Extraordinary Income (434)			0	0	0
74	(Less) Extraordinary Deductions (435)			0	0	0
75	Net Extraordinary Items (Total of line 73 less line 74)		0	0	0	0
76	Income Taxes-Federal and Other (409.3)	262-263		0	0	0
77	Extraordinary Items after Taxes (Total of line 75 less line 76)		0	0	0	0
78	Net Income (Total of lines 71 and 77)		327,232,579	325,704,136	0	0

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Northern Indiana Public Service Company LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2023	End of 2022/Q4

Statement of Retained Earnings				
1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year. 2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b). 3. State the purpose and amount for each reservation or appropriation of retained earnings. 4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order. 5. Show dividends for each class and series of capital stock.				
Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter Year to Date Balance (c)	Previous Quarter Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance-Beginning of Period		2,430,092,728	2,106,716,465
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	TOTAL Credits to Retained Earnings (Account 439) (footnote details)		—	—
5	TOTAL Debits to Retained Earnings (Account 439) (footnote details)		—	—
6	Balance Transferred from Income (Acct 433 less Acct 418.1) 400-403		326,143,808	323,376,263
7	Appropriations of Retained Earnings (Account 436)			
8	TOTAL Appropriations of Retained Earnings (Account 436) (footnote details)		—	—
9	Dividends Declared-Preferred Stock (Account 437)			
10	TOTAL Dividends Declared-Preferred Stock (Account 437) (footnote details)		—	—
11	Dividends Declared-Common Stock (Account 438)			
12	TOTAL Dividends Declared-Common Stock (Account 438) (footnote details)		—	—
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings			—
14	Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		2,756,236,536	2,430,092,728
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)		—	—
17	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
18	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)			—
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 16, 18)		—	—
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 19)		2,756,236,536	2,430,092,728
21	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
	Report only on an Annual Basis no Quarterly			
22	Balance-Beginning of Year (Debit or Credit)		40,274,853	37,946,981
23	Equity in Earnings for Year (Credit) (Account 418.1)		1,088,771	2,327,872
24	(Less) Dividends Received (Debit)			—
25	Other Changes (Explain)			—
26	Balance-End of Year		41,363,624	40,274,853

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Statement of Cash Flows			
<p>(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.</p> <p>(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.</p> <p>(4) Investing Activities: Include at Other (line 25) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.</p>			
Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 114)	327,232,579	325,704,136
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	327,933,397	372,469,944
5	Amortization of (Specify) (footnote details)	86,685,889	34,735,326
6	Deferred Income Taxes (Net)	(29,405,509)	44,187,910
7	Investment Tax Credit Adjustments (Net)	(348,688)	(368,712)
8	Net (Increase) Decrease in Receivables	(60,683,554)	3,433,770
9	Net (Increase) Decrease in Inventory	(108,704,677)	(39,791,247)
10	Net (Increase) Decrease in Allowances Inventory	—	—
11	Net Increase (Decrease) in Payables and Accrued Expenses	146,540,578	73,809,766
12	Net (Increase) Decrease in Other Regulatory Assets	(363,943,683)	70,816,552
13	Net Increase (Decrease) in Other Regulatory Liabilities	37,300,142	(17,386,318)
14	(Less) Allowance for Other Funds Used During Construction	13,005,191	10,277,032
15	(Less) Undistributed Earnings from Subsidiary Companies	1,088,771	2,327,872
16	Other (footnote details):	(19,410,312)	(145,443,819)
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of Lines 2 thru 16)	329,102,200	709,562,404
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	(1,075,445,018)	(890,676,584)
23	Gross Additions to Nuclear Fuel	—	—
24	Gross Additions to Common Utility Plant	(38,597,773)	(37,453,935)
25	Gross Additions to Nonutility Plant	—	—
26	(Less) Allowance for Other Funds Used During Construction	(13,005,191)	(10,277,032)
27	Other (footnote details):	—	—
28	Cash Outflows for Plant (Total of lines 22 thru 27)	(1,101,037,600)	(917,853,487)
29			
30	Acquisition of Other Noncurrent Assets (d)	—	—
31	Proceeds from Disposal of Noncurrent Assets (d)	—	—
32			
33	Investments in and Advances to Associated and Subsidiary Companies	—	—
34	Contributions and Advances from Associated and Subsidiary Companies	—	—
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies	—	—
37		—	—
38	Purchase of Investment Securities (a)	—	—
39	Proceeds from Sales of Investment Securities (a)	—	—

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Statement of Cash Flows (continued)			
Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
40	Loan Made or Purchased	—	—
41	Collections on Loans	—	—
42		—	—
43	Net (Increase) Decrease in Receivables	—	—
44	Net (Increase) Decrease in Inventory	—	—
45	Net (Increase) Decrease in Allowances Held for Speculation	—	—
46	Net Increase (Decrease) in Payables and Accrued Expenses	23,274,994	67,475,773
47	Other (footnote details):	11,887,565	(2,576,482)
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47)	(1,065,875,041)	(852,954,196)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)	435,000,000	175,000,000
54	Preferred Stock	—	—
55	Common Stock	—	—
56	Other (footnote details):		
57	Net Increase in Short-term Debt (c)	299,201,455	—
58	Other (footnote details): Tax Savings		
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	734,201,455	175,000,000
60			
61	Payments for Retirement		
62	Long-Term Debt (b)	(10,000,000)	—
63	Preferred Stock	—	—
64	Common Stock	—	—
65	Other (footnote details):	16,466	17,508
66	Net Decrease in Short-Term Debt (c)	—	(19,070,796)
67		—	—
68	Dividends on Preferred Stock	—	—
69	Dividends on Common Stock	—	—
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	724,217,921	155,946,712
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of line 18, 49 and 71)	(12,554,920)	12,554,920
75			
76	Cash and Cash Equivalents at Beginning of Period	12,554,920	—
77			
78	Cash and Cash Equivalents at End of Period	—	12,554,920

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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FOOTNOTE DATA

Schedule Page: 120 Line No.: 16 Column: a
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2022

Item 1. Reconciliation of "Other Cash Flows from (used for) Operating Activities.

	<u>2022</u>
Asset Retirement Obligations	(7,772,544)
Deferred Income Taxes	33,685,238
Pensions and Benefits	(50,848,229)
Derivative Instrument Assets/Liabilities	(65,867,190)
Prepayments	(485,638)
Miscellaneous	71,878,051
Other - CF Page 120 Line 20	(19,410,312)

Item 2. Amounts of Interest Paid (net of amounts capitalized) and Income Taxes Paid.

	<u>2022</u>
Income Taxes	30,193,762
Interest, net of amounts capitalized	121,033,672

Item 3. Reconciliation between "Cash and Cash Equivalents at End of Year".

	<u>2022</u>
Cash - BS Page 110 Line 35	—
Working Fund - BS Page 110 Line 37	—
Other Special Funds - BS Page 110 Line 28	—
Cash and Cash Equivalents at End of Year - CF Page 121 Line 90	—

2021

Item 1. Reconciliation of "Other Cash Flows from (used for) Operating Activities.

	<u>2021</u>
Asset Retirement Obligations	(37,936,260)
Deferred Income Taxes	32,745,651
Pensions and Benefits	(20,415,423)
Derivative Instrument Assets/Liabilities	(48,920,199)
Prepayments	(7,566,119)
Miscellaneous	(63,351,469)
Other - CF Page 120 Line 20	(145,443,819)

Item 2. Amounts of Interest Paid (net of amounts capitalized) and Income Taxes Paid.

	<u>2021</u>
Income Taxes	(12,014,697)
Interest, net of amounts capitalized	114,937,293

Item 3. Reconciliation between "Cash and Cash Equivalents at End of Year".

	<u>2021</u>
Cash - BS Page 110 Line 35	12,554,920
Working Fund - BS Page 110 Line 37	—
Other Special Funds - BS Page 110 Line 28	—
Cash and Cash Equivalents at End of Year - CF Page 121 Line 90	12,554,920

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Northern Indiana Public Service Company LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2023	End of 2022/Q4

Notes to Financial Statements

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets. Entities that participate in multiemployer postretirement benefit plans (e.g. parent company sponsored pension plans) disclose in addition to the required disclosures for the consolidated plan, (1) the amount of cost recognized in the respondent's financial statements for each plan for the period presented, and (2) the basis for determining the respondent's share of the total plan costs.
4. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify any mechanism or account in which recovered funds are being placed (i.e. trust funds, insurance policies, surety bonds). Furnish details on the accounting for the asset retirement obligations and any changes in the measurement or method of accounting for the obligations. Include details on the accounting for settlement of the obligations and any gains or losses expected or incurred on the settlement.
5. Provide a list of all environmental credits received during the reporting period.
6. Provide a summary of revenues and expenses for each tracked cost and special surcharge.
7. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.
8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
9. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.
10. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
11. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.
12. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.
13. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
14. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
15. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

This Federal Energy Regulatory Commission (FERC) Form 1 has been prepared in conformity with the requirements of the FERC as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than Generally Accepted Accounting Principles in the United States of America (GAAP). The following areas represent the significant differences between the Uniform System of Accounts and GAAP:

- GAAP requires that public business enterprises report certain information about operating segments in complete sets of financial statements of the enterprise and certain information about their products and services, which are not required for FERC reporting purposes.

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- GAAP requires that public business enterprises report certain information about operating segments in complete sets of financial statements of the enterprise and certain information about their products and services, which are not required for FERC reporting purposes.
- GAAP requires that majority-owned subsidiaries be consolidated for financial reporting purposes. FERC requires that majority-owned subsidiaries be separately reported as Investment in Subsidiary Companies, unless an appropriate waiver has been granted by the FERC or authority has been granted for alternative accounting treatment.
- FERC requires that income or losses of an unusual nature and infrequent occurrence, which would significantly distort the current year's income, be recorded as extraordinary income or deductions, respectively.
- GAAP requires the regulatory assets and liabilities resulting from the implementation of ASC 740-10 (formerly SFAS No. 109) be presented as a net amount on the Balance Sheet. For FERC reporting purposes, these assets and liabilities are presented separately and are included in the Other Regulatory Assets within Deferred Debits and Regulatory Liabilities within Deferred Credits, respectively.
- GAAP requires that the current portion of regulatory assets and regulatory liabilities be reported as current assets and current liabilities, respectively, on the Balance Sheet. FERC requires that the current portion of regulatory assets and liabilities be reported as Regulatory Assets within Deferred Debits and Regulatory Liabilities within Deferred Credits, respectively.
- GAAP requires that the current portion of long-term debt and preferred stock be reported as a current liability on the Balance Sheet. FERC requires that the current portion of long-term debt and preferred stock be reported as Long-Term Debt and Proprietary Capital.
- GAAP requires any deferred costs associated with a debt issuance be presented as a reduction to debt on the Consolidated Balance Sheets. FERC requires any Unamortized Debt Expense to be separately states as a Deferred Debit on the Balance Sheet.
- GAAP requires the current portion of deferred income taxes be reported as a current asset or liability on the balance sheet. For FERC reporting purposes, the current portion of deferred income taxes is included in Accumulated Deferred Income Taxes, which is non-current.
- GAAP requires that certain account balances within financial statement line items which are not in the natural position for that line item (e.g. an account within Accounts Receivable with a credit balance) be reclassified to the appropriate side of the Balance Sheet. FERC does not require certain accounts which are not in a natural position for their respective line item to be reclassified, as long as the line item in total is in its natural position.
- GAAP requires any consolidated income or losses from utilizing HLBV accounting that is decoupled from its regulatory return to be reported as a regulatory asset or liability. For FERC reporting, HLBV accounting is not utilized.

The Notes to Consolidated Financial Statements below are as published for the year ended December 31, 2022 and include Northern Indiana Public Service Company LLC, NIPSCO Accounts Receivable Corporation, Rosewater Wind Generation LLC, Indiana Crossroads Wind Generation LLC, and Indiana Crossroads Solar Generation LLC, and as discussed above, these entities are not consolidated for FERC reporting purposes.

Defined Terms

The following is a list of frequently used abbreviations or acronyms that are found in this report:

Subsidiaries and Affiliates

Indiana Crossroads Wind	Indiana Crossroads Wind Generation LLC and its wholly owned subsidiary, Indiana Crossroads Wind Farm LLC
Indiana Crossroads Solar	Indiana Crossroads Solar Generation LLC and its wholly owned subsidiary, Meadow Lake Solar Park LLC
NARC	NIPSCO Accounts Receivable Corporation
NIPSCO ("we," "us" or "our")	Northern Indiana Public Service Company LLC
NiSource	NiSource Inc.
Rosewater	Rosewater Wind Generation LLC and its wholly owned subsidiary, Rosewater Wind Farm LLC

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Abbreviations

AFUDC	Allowance for funds used during construction
ASC	Accounting Standards Codification
ASU	Accounting Standards Update
BTAs	Build-transfer agreement
CAP	Compliance Assurance Process
CCRs	Coal Combustion Residuals
COVID-19 ("the COVID-19 pandemic" or "the pandemic")	Novel Coronavirus 2019
EPA	United States Environmental Protection Agency
FAC	Fuel adjustment clause
FASB	Financial Accounting Standards Board
FERC	Federal Energy Regulatory Commission
GAAP	Generally Accepted Accounting Principles
GCA	Gas cost adjustment
HLBV	Hypothetical Liquidation at Book Value
IRS	Internal Revenue Service
IURC	Indiana Utility Regulatory Commission
JV	Joint Venture
LIBOR	London InterBank Offered Rate
MGP	Manufactured Gas Plant
MISO	Midcontinent Independent System Operator
MW	Megawatts
MWh	Megawatt hours
NYMEX	New York Mercantile Exchange
OPEB	Other Postretirement and Postemployment Benefits
PCB	Polychlorinated biphenyls
PPA	Purchase power agreement
ROU	Right of Use
TCJA	Tax Cuts and Jobs Act of 2017
TDSIC	Transmission, Distribution and Storage System Improvement Charge
VIE	Variable Interest Entity

1. Nature of Operations and Summary of Significant Accounting Policies

A. Company Structure and Basis of Accounting Presentation. NIPSCO, a single member limited liability company with NiSource as its sole member, is a public utility operating company that supplies natural gas and electric energy to the public. It operates in 31 counties in the northern part of Indiana, serving an area of about 12,000 square miles.

NiSource, a Delaware corporation, is an energy holding company whose subsidiaries are fully regulated natural gas and electric utility companies serving approximately 3.7 million customers in six states.

Our primary business segments are: Gas Distribution Operations and Electric Operations. Our natural gas distribution operations serve approximately 859,000 customers in the northern part of Indiana. Our electric operations generate, transmit and distribute electricity to approximately 486,000 customers in 20 counties in the northern part of Indiana and engage in

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wholesale and transmission transactions. The consolidated financial statements include the accounts of NIPSCO, its subsidiary, NARC, and its variable interest entities, Rosewater, Indiana Crossroads Wind and Indiana Crossroads Solar joint ventures, after the elimination of all intercompany items.

Our accompanying Consolidated Financial Statements reflect all normal recurring adjustments that are necessary, in the opinion of management, to present fairly the results of our operations in accordance with GAAP in the United States of America.

Our management has performed an evaluation of subsequent events through March 23, 2022, which is the date that our consolidated financial statements were available to be issued.

B. Use of Estimates. The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

C. Cash, Cash Equivalents and Restricted Cash. We consider all highly liquid investments with original maturities of three months or less to be cash equivalents. We report amounts deposited in brokerage accounts for margin requirements as restricted cash.

D. Accounts Receivable and Unbilled Revenue. Accounts receivable on the Consolidated Balance Sheets includes both billed and unbilled amounts. Unbilled amounts of accounts receivable relate to a portion of a customer's consumption of gas or electricity from the last cycle billing date through the last day of the month (balance sheet date). Factors taken into consideration when estimating unbilled revenue include historical usage, customer rates, weather and reasonable and supportable forecasts. Accounts receivable fluctuates from year to year depending in large part on weather impacts and price volatility. The reserve for uncollectible receivables is our best estimate of the amount of probable credit losses in the existing accounts receivable. We determined the reserve based on historical collection experience, current market conditions and reasonable and supportable forecasts. Account balances are charged against the allowance when it is anticipated the receivable will not be recovered. Refer to Note 3, "Revenue Recognition," for additional information on customer-related accounts receivable.

E. Basis of Accounting for Rate-Regulated Operations. Rate-regulated operations account for and report assets and liabilities consistent with the economic effect of the way in which regulators establish rates, if the rates established are designed to recover the costs of providing the regulated service and it is probable that such rates can be charged and collected. Certain expenses and credits subject to utility regulation or rate determination normally reflected in income are deferred on the Consolidated Balance Sheets and later recognized in income as the related amounts are included in customer rates and recovered from or refunded to customers.

We continually evaluate whether or not our operations are within the scope of ASC 980 and rate regulations. As part of that analysis, we evaluate probability of recovery for our regulatory assets. In management's opinion, we will be subject to regulatory accounting for the foreseeable future. Refer to Note 8, "Regulatory Matters," for additional information.

F. Plant and Other Property and Related Depreciation and Maintenance. Property, plant and equipment (principally utility plant) is stated at cost. We record depreciation using composite rates on a straight-line basis over the remaining service lives of the electric, gas and common properties as approved by the IURC.

Non-utility property includes renewable generation assets owned by JVs of which we are the primary beneficiary and is generally depreciated on a straight-line basis over the life of the associated asset. Refer to Note 5, "Property, Plant and Equipment," for additional information related to depreciation expense.

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We capitalized AFUDC on all classes of property except organization costs, land, autos, office equipment, tools and other general property purchases. The allowance is applied to construction costs for that period of time between the date of the expenditure and the date on which such project is placed in service. Our pre-tax rate for AFUDC was 6.2% in 2022, 5.8% in 2021 and 5.5% in 2020.

Generally, we follow the practice of charging maintenance and repairs, including the cost of removal of minor items of property, to expense as incurred. When we retire regulated property, plant and equipment, original cost plus the cost of retirement, less salvage value, is charged to accumulated depreciation. However, when it becomes probable a regulated asset will be retired substantially in advance of its original expected useful life or is abandoned, the cost of the asset and the corresponding accumulated depreciation is recognized as a separate asset. If the asset is still in operation, the net amount is classified as "Other property, at cost, less accumulated depreciation" on the Consolidated Balance Sheets. If the asset is no longer operating, the net amount is classified in "Regulatory assets" on the Consolidated Balance Sheets. If we are able to recover a full return of and on investment, the carrying value of the asset is based on historical cost. If we are not able to recover the full return on investment, a loss on impairment is recognized to the extent the net book value of the asset exceeds the present value of future revenues discounted at the incremental borrowing rate.

External and internal costs associated with on-premise computer software developed for internal use are capitalized. Capitalization of such costs commences upon the completion of the preliminary stage of each project. Once the installed software is ready for its intended use, such capitalized costs are amortized on a straight-line basis generally over a period of five years. External and internal up-front implementation costs associated with cloud computing arrangements that are service contracts are deferred on the Consolidated Balance Sheets. Once the installed software is ready for its intended use, such deferred costs are amortized on a straight-line basis to "Operation and maintenance," generally over the minimum term of the contract plus contractually-provided renewal periods that are reasonable and expected to be exercised.

G. Goodwill. Substantially all of our goodwill relates to the excess of cost over the fair value of the net assets related to the acquisition of Northern Indiana Fuel and Light and Kokomo Gas. We test our goodwill for impairment annually as of May 1st or more frequently if events and circumstances indicate that goodwill might be impaired. Our fair value is determined using a combination of income and market approaches. Refer to Note 6, "Goodwill," for additional information.

H. Accounts Receivable Transfer Program. We have an agreement with a third party to sell certain accounts receivable without recourse. These transfers of accounts receivable are accounted for as secure borrowings. The entire gross receivables balance remains on the December 31, 2022 and 2021 Consolidated Balance Sheets and short-term debt is recorded in the amount of proceeds received from the purchasers involved in the transactions. Refer to Note 14, "Short-Term Borrowings," for further information.

I. Gas Cost and Fuel Adjustment Clause. We defer most differences between gas and fuel purchase costs and the recovery of such costs in revenue, and adjust future billings for such deferrals on a basis consistent with applicable IURC tariff provisions. These deferred balances are recorded as "Regulatory assets" or "Regulatory liabilities", as appropriate, on the Consolidated Balance Sheets. Refer to Note 8, "Regulatory Matters," for additional information.

J. Inventory. Our natural gas in storage, electric production fuel and materials and supplies are valued using the weighted average cost inventory methodology as approved by the IURC.

K. Affiliated Company Transactions. We receive executive, financial, information technology and administrative and general services from an affiliate, NiSource Corporate Services, a wholly-owned subsidiary of NiSource. The costs of these services are charged to us based on various approved allocations and consist primarily of employee compensation and benefits and outside services. Operation and maintenance costs totaled \$171.2 million, \$171.0 million and \$148.0 million for 2022, 2021 and 2020, respectively. Additionally, capitalized costs, which are included in "Utility plant" on the Consolidated

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Balance Sheets, totaled \$65.1 million and \$59.4 million for 2022 and 2021, respectively. Additionally, regulatory-related costs, which are included in “Regulatory Assets” on the Consolidated Balance Sheets, totaled \$0.9 million and zero for 2022 and 2021, respectively.

The amount of federal and state taxes payable to NiSource included in “Taxes accrued” on our Consolidated Balance Sheets was \$36.2 million and \$29.4 million as of December 31, 2022 and 2021, respectively. The amount of federal and state taxes receivable from NiSource included in “Income tax receivable” on our Consolidated Balance Sheets was zero and \$6.3 million as of December 31, 2022 and 2021, respectively.

L. Accounting for Exchange and Balancing Arrangements of Natural Gas. Our Gas Distribution Operations segment enters into balancing and exchange arrangements of natural gas as part of its operations and off-system sales programs. We record a receivable or payable for any of our respective cumulative gas imbalances, as well as for any gas inventory borrowed or lent under a Gas Distribution Operations exchange agreement. Exchange gas is valued based on our regulatory jurisdiction requirements (for example, historical spot rate, spot at the beginning of the month). These receivables and payables are recorded as “Exchange gas receivable” or “Other accruals” on our Consolidated Balance Sheets, as appropriate.

M. Accounting for Risk Management Activities. We account for our derivatives and hedging activities in accordance with ASC 815. We recognize all derivatives as either assets or liabilities on our Consolidated Balance Sheets at fair value, unless such contracts are exempted as a normal purchase normal sale under the provisions of the standard. The accounting for changes in the fair value of the derivative depends on the intended use of the derivative and resulting designation.

We do not offset the fair value amounts recognized for any of our derivative instruments against the fair value amounts recognized for the right to reclaim cash collateral or obligation to return cash collateral for derivative instruments executed with the same counterparty under a master netting arrangement. See Note 9, “Risk Management Activities” for further information.

N. Income Taxes and Investment Tax Credits. We record income taxes to recognize full interperiod tax allocations. Under the asset and liability method, deferred income taxes are provided for the tax consequences of temporary differences by applying enacted statutory tax rates applicable to future years to differences between the financial statement carrying amount and the tax basis of existing assets and liabilities. Investment tax credits associated with regulated operations are deferred and amortized as a reduction to income tax expense over the estimated lives of the related properties.

To the extent certain of our deferred income taxes are recoverable or payable through future rates, regulatory assets and liabilities have been established. Regulatory assets for income taxes are primarily attributable to property-related tax timing differences for which deferred taxes had not been provided in the past, when regulators did not recognize such taxes as costs in the rate-making process. Regulatory liabilities for income taxes are primarily attributable to our obligation to refund to ratepayers deferred income taxes provided at rates higher than the current Federal income tax rate. Such property-related amounts are credited to ratepayers consistent with the IURC’s direction.

Pursuant to the Internal Revenue Code and the Indiana Department of Revenue, we join in the filing of consolidated federal and state income tax returns with our parent company, NiSource. We are party to an agreement, the “Intercompany Income Tax Allocation Agreement,” that provides for the allocation of consolidated tax liabilities. The Intercompany Tax Allocation Agreement generally provides that each party is allocated an amount of tax similar to that which would be owed had the party been separately subject to tax.

O. Pension Remeasurement. We utilize a third-party actuary for the purpose of performing actuarial valuations of our defined benefit plans. Annually, as of December 31, we perform a remeasurement for our pension plans. Quarterly, we monitor for significant events, and if a significant event is identified, we perform a qualitative and quantitative assessment to

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determine if the resulting remeasurement would materially impact the financial statements. If material, an interim remeasurement is performed. We had one such interim remeasurement in the second quarter of 2022. See Note 11, "Pension and Other Postretirement Benefits," for additional information.

P. Environmental Expenditures. We accrue for costs associated with environmental remediation obligations, including expenditures related to asset retirement obligations and cost of removal, when the incurrence of such costs is probable and the amounts can be reasonably estimated, regardless of when expenditures are actually made. The undiscounted estimated future expenditures are based on currently enacted laws and regulations, existing technology and estimated site-specific costs where assumptions may be made about the nature and extent of site contaminations, the extent of cleanup efforts, costs of alternative cleanup methods and other variables. The liability is adjusted as further information is discovered or circumstances change. The accruals for estimated environmental expenditures are recorded on the Consolidated Balance Sheets in "Legal and environmental" for short-term portions of these liabilities and "Other noncurrent liabilities" for the respective long-term portion of these liabilities. Refer to Note 7, "Asset Retirement Obligations," and Note 17, "Other Commitments and Contingencies," for further information.

Q. Excise Taxes. As an agent for some state and local governments, we invoice and collect certain excise taxes levied by state and local governments on customers and record these amounts as liabilities payable to applicable taxing jurisdiction. Such balances are presented within "Other accruals" on the Consolidated Balance Sheets. These types of taxes collected from customers, comprised largely of sales taxes, are presented on a net basis affecting neither revenues nor cost of sales. We account for excise taxes for which we are liable by recording a liability for the expected tax with a corresponding charge to "Other taxes" expense on the Statements of Consolidated Operations.

R. Accrued Insurance Liabilities. We accrue for insurance costs related to workers compensation, automobile, property, general and employment practices liabilities based on the most probable value of each claim. In general, claim values are determined by professional, licensed loss adjusters who consider the facts of the claim, anticipated indemnification and legal expenses and respective state rules. Claims are reviewed by us at least quarterly and an adjustment is made to the accrual based on the most current information. Our actual exposure to liability is minimal due to coverage from NiSource's wholly-owned captive insurer who transfers risk to third party insurance providers for the majority of costs paid to claimants above our deductible.

S. VIEs and Allocation of Earnings. We fund a significant portion of our renewable generation assets through JVs with tax equity partners. We consolidate these JVs in accordance with ASC 810 as they are VIEs in which we hold a variable interest, and we control decisions that are significant to the JVs' ongoing operations and economic results (i.e., we are the primary beneficiary).

These JVs are subject to profit sharing arrangements in which the allocation of the JV' cash distributions and tax benefits to members is based on factors other than member's relative ownership percentages. As such, we utilize the HLBV method to allocate proceeds to each partner at the balance sheet date based on the liquidation provisions of the related JV's operating agreement and adjusts the amount of the VIE's net income attributable to us and the noncontrolling tax equity member during that period.

In each reporting period, the application of HLBV to our consolidated VIEs results in a difference between the amount of profit from the consolidated JVs and the amount included in regulated rates. As discussed above in "E. Basis of Accounting for Rate-Regulated Subsidiaries," we are subject to the accounting and reporting requirements of ASC 980. In accordance with these principles, we have recognized a regulatory liability or asset for amounts representing timing difference between the profit earned from the JVs and the amount included in regulated rates to recover our approved investments in consolidated JVs. The amounts recorded in income will ultimately reflect the amount allowed in regulated rates to recover our investments over the useful life of the projects. The offset to the regulatory liability or asset associated with our renewable investments included in regulated rates is recorded in "Depreciation expense" on the Statements of Consolidated Operations.

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2. Recent Accounting Pronouncements

Recently Issued Accounting Pronouncements

We have evaluated recently issued accounting pronouncements and do not believe any pronouncements will have a significant impact on our Consolidated Financial Statements or Notes to Consolidated Financial Statements.

Recently Adopted Accounting Pronouncements

In March 2020, the FASB issued ASU 2020-04, *Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting* and in January 2021, the FASB issued ASU 2021-01, *Reference Rate Reform (Topic 848): Scope*. These pronouncements provide temporary optional expedients and exceptions for applying GAAP principles to contract modifications and hedging relationships to ease the financial reporting burdens of the expected market transition from LIBOR and other interbank offered rates to alternative reference rates. These pronouncements were effective upon issuance on March 12, 2020 through December 31, 2022. In December 2022, the FASB issued ASU 2022-06, *Reference Rate Reform (Topic 848): Deferral of the Sunset Date of Topic 848*, to extend the temporary accounting rules under Topic 848 from December 31, 2022 to December 31, 2024, after which we will no longer be permitted to apply the relief in Topic 848. During the third quarter of 2022, we applied the practical expedient under Topic 848 which allowed for the continuation of cash flow hedge accounting for interest rate derivative contracts upon the transition from LIBOR to alternative reference rates. The application of this expedient had no material impact on the Consolidated Financial Statements.

In November 2021, the FASB issued ASU 2021-10, *Government Assistance (Topic 832): Disclosures by Business Entities about Government Assistance*. This pronouncement requires certain annual disclosures for transactions with a government that are accounted for by applying a grant or contribution accounting model by analogy to other accounting guidance. This pronouncement is effective for financial statements issued for annual periods beginning after December 15, 2021. We adopted this pronouncement in the fourth quarter of 2022. The adoption of this pronouncement did not have an impact on the Notes to the Consolidated Financials Statements.

In September 2022, the FASB issued ASU 2022-04, *Liabilities-Supplier Finance Programs (Topic 405-50) - Disclosure of Supplier Finance Program Obligations*. This pronouncement requires that a buyer in a supplier finance program disclose sufficient information to allow a user of financial statements to understand the program's nature, activity during the period, changes from period to period, and potential magnitude. This pronouncement is expected to improve financial reporting by requiring new disclosures about supplier finance programs, thereby allowing financial statement users to better consider the effect of such programs on an entity's working capital, liquidity, and cash flows. This pronouncement is effective for fiscal years beginning after December 15, 2022. We adopted this pronouncement as of January 1, 2023. We had no active supplier finance programs as of December 31, 2022.

3. Revenue Recognition

Customer Revenues. Substantially all of our revenues are tariff-based. Under ASC 606, the recipients of our utility service meet the definition of a customer, while the operating company tariffs represent an agreement that meets the definition of a contract, which creates enforceable rights and obligations. Our customers may participate in a program that allows for a fixed payment each month regardless of usage. Payments received that exceed the value of gas or electricity actually delivered are recorded as a liability and presented in "Customer Deposits and Credits" on the Consolidated Balance Sheets. Amounts in this account are reduced and revenue is recorded when customer usage exceeds payments received.

We have identified our performance obligations created under tariff-based sales as 1) the commodity (natural gas or electricity, which includes generation and capacity) and 2) delivery. These commodities are sold and/or delivered to and

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generally consumed by customers simultaneously, leading to satisfaction of our performance obligations over time as gas or electricity is delivered to customers. Due to the at-will nature of utility customers, performance obligations are limited to the services requested and received to date. Once complete, we generally maintain no additional performance obligations.

Transaction prices for each performance obligation are generally prescribed by our respective tariff. Rates include provisions to adjust billings for fluctuations in fuel and purchased power costs and cost of natural gas. Revenues are adjusted for differences between actual costs, subject to reconciliation, and the amounts billed in current rates. Under or over recovered revenues related to these cost recovery mechanisms are included in "Regulatory Assets" or "Regulatory Liabilities" on the Consolidated Balance Sheets and are recovered from or returned to customers through adjustments to tariff rates. As we provide and deliver service to customers, revenue is recognized based on the transaction price allocated to each performance obligation. Distribution revenues are generally considered daily or "at-will" contracts as customers may cancel their service at any time (subject to notification requirements), and revenue generally represents the amount we are entitled to bill customers.

In addition to tariff-based sales, our Gas Distribution Operations segment enters into balancing and exchange arrangements of natural gas as part of our operations and off-system sales programs. Performance obligations for these types of sales include transportation and storage of natural gas and can be satisfied at a point in time or over a period of time, depending on the specific transaction. For those transactions that span a period of time, we record a receivable or payable for any cumulative gas imbalances, as well as for any gas inventory borrowed or lent under a Gas Distributions Operations exchange agreement.

Revenue Disaggregation and Reconciliation. We disaggregate revenue from contracts with customers based upon reportable segment as well as by customer class.

The tables below reconcile revenue disaggregation by customer class to segment revenue, as well as to revenues reflected on the Statements of Consolidated Operations.

Year Ended December 31, 2022 <i>(in millions)</i>	Gas Distribution Operations	Electric Operations	Total
Customer Revenues			
Residential	\$ 691.50	592.40	1,283.90
Commercial	267.50	571.00	838.50
Industrial	85.10	560.60	645.70
Miscellaneous	10.70	12.50	23.20
Total Customer Revenues	\$ 1,054.80	1,736.50	2,791.30
Other Revenues	0.30	95.40	95.70
Total Operating Revenues	\$ 1,055.10	1,831.90	2,887.00

Year Ended December 31, 2021 <i>(in millions)</i>	Gas Distribution Operations	Electric Operations	Total
Customer Revenues			
Residential	\$ 542.90	567.90	1,110.80
Commercial	204.90	534.90	739.80
Industrial	76.80	493.40	570.20
Miscellaneous	8.40	9.00	17.40
Total Customer Revenues	\$ 833.00	1,605.20	2,438.20
Other Revenues	1.40	91.90	93.30
Total Operating Revenues	\$ 834.40	1,697.10	2,531.50

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Year Ended December 31, 2020 (<i>in millions</i>)	Gas Distribution Operations	Electric Operations	Total
Customer Revenues			
Residential	\$ 465.90	527.80	993.70
Commercial	169.70	480.30	650.00
Industrial	67.20	412.10	479.30
Miscellaneous	7.60	20.90	28.50
Total Customer Revenues	\$ 710.40	1441.10	2151.50
Other Revenues	1.00	95.50	96.50
Total Operating Revenues	\$ 711.00	1536.60	2248.00

Other Revenues. As permitted by accounting principles generally accepted in the United States, regulated utilities have the ability to earn certain types of revenue that are outside the scope of ASC 606. These revenues primarily represent revenue earned under alternative revenue programs. Alternative revenue programs represent regulator-approved mechanisms that allow for the adjustment of billings and revenue for certain approved programs. We maintain a variety of these programs, including demand side management initiatives that recover costs associated with the implementation of energy efficiency programs, as well as normalization programs that adjust revenues for the effects of weather or other external factors. Additionally, we maintain certain programs with future test periods that operate similarly to FERC formula rate programs and allow for recovery of costs incurred to replace aging infrastructure. When the criteria to recognize alternative revenue have been met, we establish a regulatory asset and present revenue from alternative revenue programs on the Statements of Consolidated Operations "Other revenues." When amounts previously recognized under alternative revenue accounting guidance are billed, we reduce the regulatory asset and record a customer account receivable.

Customer Accounts Receivable. Accounts receivable on our Consolidated Balance Sheets includes both billed and unbilled amounts, as well as certain amounts that are not related to customer revenues. Unbilled amounts of accounts receivable relate to a portion of a customer's consumption of gas or electricity from the date of the last cycle billing through the last day of the month (balance sheet date). Factors taken into consideration when estimating unbilled revenue include historical usage, customer rates and weather. A significant portion of our operations are subject to seasonal fluctuations in sales. During the heating season, primarily from November through March, revenues and receivables from gas sales are more significant than in other months. The opening and closing balances of customer receivables for the year ended December 31, 2022 are presented in the table below. We had no significant contract assets or liabilities during the period. Additionally, we have not incurred any significant costs to obtain or fulfill contracts.

<i>(in millions)</i>	Customer Accounts Receivable, Billed (less reserve)	Customer Accounts Receivable, Unbilled (less reserve)
Balance as of December 31, 2021	\$ 168.80	\$ 137.90
Balance as of December 31, 2022	193.80	186.50

Utility revenues are billed to customers monthly on a cycle basis. We expect that substantially all customer accounts receivable will be collected following customer billing, as this revenue consists primarily of periodic tariff-based billings for service and usage. We maintain common utility credit risk mitigation practices, including requiring deposits and actively pursuing collection of past due amounts. We also utilize certain regulatory mechanisms that facilitate recovery of bad debt costs within tariff-based rates, which provides further evidence of collectibility. It is probable that substantially all of the consideration to which we are entitled from customers will be collected upon satisfaction of performance obligations.

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Allowance for Credit Losses. To evaluate for expected credit losses, customer account receivables are pooled based on similar risk characteristics, such as customer type, geography, payment terms and related macro-economic risks. Expected credit losses are established using a model that considers historical collection experience, current information and reasonable and supportable forecasts. Internal and external inputs are used in our credit model including, but are not limited to, energy consumption trends, revenue projections, actual charge-off data, recoveries data, shut-offs customer delinquencies, final bill data, and inflation. We continuously evaluate available information relevant to assessing collectability of current and future receivables. We evaluate creditworthiness of specific customers periodically or following changes in facts and circumstances. When we become aware of a specific commercial or industrial customer's inability to pay, an allowance for expected credit losses is recorded for the relevant amount. We also monitor other circumstances that could affect our overall expected credit losses including, but not limited to creditworthiness of overall population in service territories, adverse conditions impacting an industry sector, and current economic conditions.

At each reporting period, we record expected credit losses to an allowance for credit losses account. When deemed to be uncollectible, customer accounts are written off. A rollforward of our allowance for credit losses as of December 31, 2022 and December 31, 2021 are presented in the tables below.

<i>(in millions)</i>	Gas Distribution Operations	Electric Operations	Total
Balance as of January 1, 2022	\$ 5.70	\$ 3.80	\$ 9.50
Current period provisions	4.80	6.90	11.70
Write-offs charged against allowance	(4.70)	(5.30)	(10.00)
Recoveries of amounts previously written off	0.30	0.50	0.80
Balance as of December 31, 2022	\$ 6.10	\$ 5.90	\$ 12.00
<i>(in millions)</i>	Gas Distribution Operations	Electric Operations	Total
Balance as of January 1, 2021	\$ 8.30	9.70	18.00
Current period provisions	2.00	1.40	3.40
Write-offs charged against allowance	(5.00)	(7.70)	(12.70)
Recoveries of amounts previously written off	0.40	0.40	0.80
Balance as of December 31, 2021	\$ 5.70	\$ 3.80	\$ 9.50

In connection with the COVID-19 pandemic, the IURC instituted a regulatory moratorium that impacted our ability to pursue our standard credit risk mitigation practices. Following the issuance of these moratoriums, we have been authorized to recognize a regulatory asset for bad debt costs above levels currently in rates. At the balance sheet date, in addition to our evaluation of the allowance for credit losses discussed above, we considered benefits available under governmental COVID-19 relief programs, the impact of unemployment benefits initiatives, and flexible payment plans being offered to customers affected by or experiencing hardship as a result of the pandemic, which could help to mitigate the potential for increasing customer account delinquencies. We also considered the on-time bill payment promotion and robust customer marketing strategy for energy assistance programs that we have implemented. Based upon this evaluation, we have concluded that the allowance for credit losses as of December 31, 2022 adequately reflected the collection risk and net realizable value of our receivables. See Note 8, "Regulatory Matters," for additional information on regulatory moratoriums and regulatory assets.

4. Variable Interest Entities

A VIE is an entity in which the controlling interest is determined through means other than a majority voting interest. Refer to Note 1, "Nature of Operations and Summary of Significant Accounting Policies - S. VIEs and Allocation of Earnings," for information on our accounting policy for the VIEs.

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We own and operating two wind facilities, Rosewater and Indiana Crossroads Wind, which have 102 MW and 302 MW of nameplate capacity, respectively. We also own one solar facility, Indiana Crossroads Solar, which is expected to go into service in 2023, and has 200 MW of nameplate capacity. We control decisions that are significant to these entities' ongoing operations and economic results. Therefore, we have concluded that we are the primary beneficiary and have consolidated all three entities.

Members of the respective JVs are NIPSCO (who is the managing member) and tax equity partners. Earnings, tax attributes and cash flows are allocated to both NIPSCO and the tax equity partners in varying percentages by category and over the life of the partnership. We and each tax equity partner contributed cash, and we also assumed an obligation to the developers of the wind facilities representing the remaining economic interest. The developers of the wind facilities are not a partner in the JV for federal income tax purposes and do not receive any share of earnings, tax attributes, or cash flows of each JV. Once the tax equity partner has earned their negotiated rate of return and we have reached the agreed upon contractual date, we have the option to purchase at fair market value from the tax equity partner the remaining interest in the respective JV. We have an obligation to purchase, through a PPA at established market rates, 100% of the electricity generated by the JVs.

The following table displays the total contributions paid and obligations incurred in the periods presented:

Year Ended December 31, <i>(in millions)</i>	2022	2021	2020
NIPSCO Cash Contributions	\$ 151.80	\$ 2.80	\$ 0.70
Tax Equity Partner Cash Contributions	21.20	245.10	86.10
NIPSCO's Obligation to Developers ⁽¹⁾	—	277.50	69.70
Total Contributions	\$ 173.00	\$ 525.40	\$ 156.50

⁽¹⁾ Outstanding amounts in "Obligations to renewable generation asset developer" in the Consolidated Balance Sheets.

We did not provide any financial or other support during the year that was not previously contractually required, nor do we expect to provide such support in the future.

Our Consolidated Balance Sheets included the following assets and liabilities associated with VIEs.

at December 31, <i>(in millions)</i>	2022	2021
Net property, plant and equipment	\$ 978.50	\$ 695.90
Current assets	25.70	14.30
Total Assets ⁽¹⁾	\$ 1,004.20	\$ 710.20
Current liabilities	\$ 128.20	\$ 10.00
Asset retirement obligations	30.60	20.50
Total Liabilities	\$ 158.80	\$ 30.50

⁽¹⁾ The assets of each VIE represent assets of a consolidated VIE that can be used only to settle obligations of the respective consolidated VIE. The creditors of the liabilities of the VIEs do not have recourse to the general credit of the primary beneficiary.

5. Property, Plant and Equipment

Our property, plant and equipment on the Consolidated Balance Sheets were classified as follows.

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At December 31, <i>(in millions)</i>	2022	2021
Property Plant and Equipment		
Gas Distribution Utility ⁽¹⁾	\$ 3,980.80	\$ 3683.70
Electric Utility ⁽¹⁾	7,162.40	6,754.90
Construction Work in Process	1,065.50	544.20
Renewable Generation Assets ⁽²⁾	702.20	702.40
Non-Utility and Other	1,397.30	1,406.30
Total Property Plant and Equipment	\$ 14,308.20	\$ 13,091.50
Accumulated Depreciation and Amortization		
Gas Distribution Utility ⁽¹⁾	(1,274.20)	(1,215.30)
Electric Utility ⁽¹⁾	(2,557.40)	(2,433.10)
Renewable Generation Assets ⁽²⁾	(29.70)	(6.50)
Non-Utility and Other	(1,259.40)	(1,204.40)
Total Accumulated Depreciation and Amortization	\$ (5,120.70)	\$ (4,859.30)
Net Property, Plant and Equipment	\$ 9,187.50	\$ 8,232.20

⁽¹⁾ Our common utility plant and associated accumulated depreciation and amortization are allocated between Gas Distribution Utility and Electric Utility Property, Plant and Equipment.

⁽²⁾ Our renewable generation assets are part of our electric segment and represent Non-Utility Property owned and operated by JVs between us and unrelated tax equity partners and depreciated straight-line over 30 years. Refer to Note 4, "Variable Interest Entities," for additional information.

On October 1, 2021, we retired R.M. Schahfer Generating Station Units 14 and 15. The net book value of the retired units was reclassified from "Net Property, Plant and Equipment," to current and long-term "Regulatory Assets." The estimated net book value of R.M. Schahfer Generating Station's coal Units 14 and 15 and other associated plant retired was approximately \$600 million. See Note 8, "Regulatory Matters" for additional details regarding the recovery of the regulatory assets associated with retired generating stations.

The weighted average depreciation provisions for utility plant, as a percentage of the original cost, for the periods ended December 31, 2022, 2021 and 2020 were as follows.

	2022	2021	2020
Electric Operations	3.1%	3.6%	3.4%
Gas Distribution Operations	2.0%	2.0%	2.1%

We recognized depreciation expense of \$353.6 million, \$376.1 million and \$372.3 million for the years ended 2022, 2021 and 2020, respectively. The 2022 and 2021 depreciation expense amounts include an \$11.0 million and \$5.3 million increase related to the regulatory deferral of income (loss) associated with our JVs, which is not included in current rates. See Note 8, "Regulatory Matters," for additional information.

Amortization of on-premise Software Costs. We amortized \$27.7 million, \$22.1 million and \$22.1 million in 2022, 2021 and 2020, respectively, related to software recorded as intangible assets. Our unamortized software balance was \$86.5 million and \$88.6 million at December 31, 2022 and 2021, respectively.

Amortization of Cloud Computing Costs. We amortized \$4.8 million, \$3.2 million and \$1.6 million in 2022, 2021 and 2020, respectively, related to cloud computing costs to "Operation and maintenance" expense. Our unamortized cloud computing balance was \$14.4 million and \$17.5 million at December 31, 2022 and 2021, respectively.

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6. Goodwill

Our goodwill assets as of December 31, 2022 and 2021 were \$17.8 million and relate to the purchase of Kokomo Gas in February 1992 and Northern Indiana Fuel and Light in March 1993.

For our annual goodwill impairment analysis performed as of May 1, 2022, we completed a qualitative "step 0" assessment and determined that it was more likely than not that our estimated fair value substantially exceeded our carrying value. For this test, we assessed various assumptions, events and circumstances that would have affected our estimated fair value as compared to our baseline "step 1" fair value measurement performed May 1, 2020.

7. Asset Retirement Obligations

We have recognized asset retirement obligations associated with various legal obligations, including costs to remove and dispose of certain construction materials located within many of our facilities (including our JV facilities), certain costs to retire pipeline, removal costs for certain underground storage tanks, removal of certain pipelines known to contain PCB contamination, closure costs for certain sites including ash ponds, solid waste management units and a landfill, as well as some other nominal asset retirement obligations. We have a significant obligation associated with the decommissioning of two hydro facilities located in Indiana. These hydro facilities have an indeterminate life, and as such, no asset retirement obligation has been recorded.

Changes in our liability for asset retirement obligations for the years 2022 and 2021 are presented in the table below.

<i>(in millions)</i>	2022	2021
Beginning Balance	\$ 391.30	\$ 414.30
Accretion recorded as a regulatory liability	12.90	12.60
Additions	9.50	23.20
Settlements	(22.30)	(11.20)
Change in estimated cash flows	2.20	(47.60) ⁽¹⁾
Ending Balance	\$ 393.60	\$ 391.30

⁽¹⁾ The change in estimated cash flows for 2021 is primarily related to changes in cost estimates for electric generating stations.

Certain non-legal costs of removal that have been, and continue to be included in depreciation rates and collected in our customer rates are classified as "Regulatory liabilities" on the Consolidated Balance Sheets.

8. Regulatory Matters

Regulatory Assets and Liabilities

We follow the accounting and reporting requirements of ASC Topic 980, which provides that regulated entities account for and report assets and liabilities consistent with the economic effect of regulatory rate-making procedures if the rates established are designed to recover the costs of providing the regulated service and it is probable that such rates can be charged and collected from customers. Certain expenses and credits subject to utility regulation or rate determination normally reflected in income or expense are deferred on the Consolidated Balance Sheets and are recognized in the income statement as the related amounts are included in customer rates and recovered from or refunded to customers. We assess the probability of collection for all our regulatory assets each period.

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Regulatory assets were comprised of the following items.

At December 31, <i>(in millions)</i>	2022	2021
Regulatory Assets		
Unrecognized pension and other postretirement benefit costs (see Note 11)	\$ 445.20	\$ 396.90
Retired coal generating stations	744.00	803.90
Losses on commodity price risk programs (see Note 9)	10.00	9.60
Depreciation	20.10	17.90
Post-in-service carrying charges	13.00	12.00
Under-recovered gas and fuel costs (see Note 1-I)	27.60	20.90
Renewable energy investments (See Note 1-S and Note 4)	37.70	18.50
Other	34.20	34.40
Total Regulatory Assets	\$ 1,331.80	\$ 1,314.10
Less: Current Portion	114.70	100.50
Total Noncurrent Regulatory Assets	\$ 1,217.10	\$ 1,213.60

Regulatory liabilities were comprised of the following items.

At December 31, <i>(in millions)</i>	2022	2021
Regulatory Liabilities		
Regulatory effects of accounting for income taxes (see Note 1-N and Note 10)	\$ 470.60	\$ 510.10
Cost of removal (see Note 7)	312.50	385.80
Gains on commodity price risk programs (see Note 9)	90.00	34.20
Other	50.50	25.20
Total Regulatory Liabilities	\$ 923.60	\$ 955.30
Less: Current Portion	91.50	68.30
Total Noncurrent Regulatory Liabilities	\$ 832.10	\$ 887.00

Regulatory assets, including under-recovered gas costs and depreciation, of approximately \$503.3 million and \$445.6 million as of December 31, 2022 and 2021, respectively, are not earning a return on investment. These costs are recovered over a remaining life, the longest of which is 50 years.

Assets:

Unrecognized pension and other postretirement benefit costs. Represents the deferred other comprehensive income or loss of the actuarial gains or losses and the prior service costs or credits that arise during the period but that are not immediately recognized as components of net periodic benefit costs. We defer these gains or losses as a regulatory asset in accordance with regulatory orders or as a result of regulatory precedent, to be recovered through base rates.

Retired coal generating stations. Represents the net book value of Units 7 and 8 of Bailly Generating Station that was retired during 2018 and the net book value of Units 14 and 15 of R.M. Schahfer Generating Station retired in 2021. These amounts are currently being amortized at a rate consistent with their inclusion in customer rates. Our December 2019 electric rate case order allows for the recovery of, and on, the net book value of the stations by the end of 2032 and implements a revenue credit for the retired units. The credit is based on the difference between the net book value of Units 14 and 15 upon retirement and the last base rate case proceeding. The credit will be reset when new base rates are determined. See Note 5, "Property, Plant and Equipment," for further details.

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Losses on Commodity Price Risk Programs. Represents the unrealized losses related to our commodity price risk programs. These programs help to protect against the volatility of commodity prices and these amounts are collected from customers through their inclusion in customer rates.

Depreciation. Represents differences between depreciation expense incurred on a GAAP basis and that prescribed through regulatory order. Significant components of this balance include:

- **TDSIC.** We obtained approval from the IURC to recover costs for certain system modernization projects outside of a base rate proceeding. Eighty percent of the related costs, including depreciation, property taxes and debt and equity based carrying charges (see *Post-in-service carrying charges* below) are recovered through a semi-annual recovery mechanism. Recovery of these costs will continue through the TDSIC tracker until such assets are included in rate base through a gas or electric base rate case, respectively. The remaining twenty percent of the costs are deferred until the next base rate case. As of December 31, 2022 and 2021, depreciation of \$19.7 million and \$16.9 million, respectively, was deferred as a regulatory asset.

Post-in-service carrying charges. Represents deferred debt-based carrying charges incurred on certain assets placed into service but not yet included in customer rates. Deferral of equity-based carrying charges for the TDSIC program is allowed, however, such amounts are not reflected in regulatory asset balances for financial reporting as equity-based returns do not meet the definition of incurred costs under ASC 980. See description of TDSIC program above under the heading "*Depreciation.*"

Under-recovered gas and fuel costs. Represents the difference between the costs of gas and fuel and the recovery of such costs in revenue and is used to adjust future billings for such deferrals on a basis consistent with applicable IURC tariff provisions. Recovery of these costs is achieved through tracking mechanisms.

Renewable energy investments. Represents the regulatory deferral of certain amounts representing the timing difference between the profit earned from the JVs and the amount included in regulated rates to recover our approved investments in consolidated JVs. These amounts will be collected through base rates over the life of the renewable generating assets to which they relate. Refer to Note 1-S, "VIEs and Allocation of Earnings," for additional information. Renewable energy formation and developer costs are also included in this regulatory asset.

Liabilities:

Regulatory effects of accounting for income taxes. Represents amounts owed to customers for deferred taxes collected at a higher rate than the current statutory rates and liabilities associated with accelerated tax deductions owed to customers that are established during the rate making process. Balance includes excess deferred taxes recorded upon implementation of the TCJA in December 2017, net of amounts amortized through 2022.

Cost of removal. Represents anticipated costs of removal that have been, and continue to be, included in depreciation rates and collected in customer rates for future costs to be incurred.

Gains on commodity price risk programs. Represents the unrealized gains related to our commodity price risk programs. These programs help to protect against the volatility of commodity prices, and these amounts are passed back to customers through their inclusion in customer rates.

Change in Accounting Estimate

As part of the NIPSCO Gas Settlement and Stipulation Agreement filed on March 2, 2022, we agreed to change the depreciation methodology for the calculation of depreciation rates, which reduces depreciation expense and subsequent

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revenues and cash flows. An order was received on July 27, 2022 approving the rate case and rates were effective as of September 1, 2022. We have proposed a similar change in depreciation methodology in our pending electric base rate case.

Regulatory deferral related to renewable energy investments

The offset to the regulatory liability or asset associated with our renewable investments included in regulated rates is recorded in "Depreciation expense" on the Statements of Consolidated Operations. Refer to Note 4, "Variable Interest Entities," and Note 5, "Property, Plant and Equipment," for additional information.

FAC Adjustment

As ordered by the IURC on June 15, 2022, we are required to refund to customers \$8.0 million of over-collected fuel costs. The remaining refund is recorded as a regulatory liability on the Consolidated Balance Sheets and is expected to be refunded in 2023.

COVID-19 Regulatory Filings

In response to the COVID-19 pandemic, we received approval from the IURC to defer incremental bad debt expense and the costs to implement the requirements of the COVID-19 related order. Our regulatory asset balance is \$2.1 million as of December, 2022 and was \$2.2 million as of December 31, 2021. All pandemic-related regulatory actions have expired or have been lifted.

Rate Case Settlement

On March 10, 2023, we, and certain parties to the rate case, filed a settlement agreement that, if approved, will resolve all issues in the rate case. If approved by the IURC, we will be authorized to increase annual revenues by \$291.8 million. We anticipate receipt of an order on the settlement agreement by August 23, 2023 with implementation of new rates effective September 1, 2023. At this time, there may be parties that oppose the settlement. Opposing parties have until March 31, 2023 to file any opposition to the proposed settlement.

9. Risk Management Activities

We are exposed to certain risks relating to our ongoing business operations, namely commodity price risk. We recognize that the prudent and selective use of derivatives may help to limit volatility in the price of natural gas.

Risk management assets and liabilities associated with our derivatives are presented on the Consolidated Balance Sheets as shown below.

(in millions)	December 31, 2022		December 31, 2021	
	Assets	Liabilities	Assets	Liabilities
Current Derivatives not designated as hedging instruments ⁽¹⁾	\$ 18.80	\$ 1.10	\$ 10.60	\$ 0.40
Noncurrent Derivatives not designated as hedging instruments ⁽²⁾	\$ 66.00	\$ 1.90	\$ 13.80	\$ 7.40

⁽¹⁾ Presented in "Prepayments and other" and "Other accruals", respectively, on the Consolidated Balance Sheets.

⁽²⁾ Presented in "Deferred charges and other" and "Other noncurrent liabilities" on the Consolidated Balance Sheets.

Commodity Price Risk Management. We, along with our utility customers, are exposed to variability in cash flows associated with natural gas purchases and volatility in natural gas prices. We purchase natural gas for sale and delivery to our retail, commercial and industrial customers, and for most customers the variability in the market price of gas is passed through in their rates. We offer programs to certain customers whereby we assume the variability in the market price of gas. The objective of our commodity price risk programs is to mitigate the gas cost variability, for us or on behalf of our customers, associated with natural gas purchases or sales by economically hedging the various gas cost components using a combination of futures, options, forwards or other derivative contracts.

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We received IURC approval to lock in a fixed price for our natural gas customers using long-term forward purchase instruments and is limited to 20% of our average annual GCA purchase volume. As of December 31, 2022, the remaining terms of these instruments range from one to five years.

All gains and losses on these derivative contracts are deferred as regulatory liabilities or assets and are remitted to or collected from customers through our quarterly GCA mechanism. These instruments are not designated as hedging instruments. Refer to Note 8, "Regulatory Matters," for additional information.

There were no amounts excluded from effectiveness testing for derivatives in cash flow hedging relationships at December 31, 2021 and 2020.

Our derivative instruments measured at fair value as of December 31, 2022 and 2021 do not contain any credit-risk-related contingent features. Cash flows for derivative financial instruments are generally classified in cash flows from operating activities.

10. Income Taxes

Income Tax Expense. The components of income tax expense (benefit) were as follows.

Year Ended December 31, (<i>in millions</i>)	2022	2021	2020
Income Taxes			
Current			
Federal	\$ 35.90	\$ 29.50	\$ 35.30
State	8.00	—	—
Total Current	43.90	29.50	35.30
Deferred			
Federal	19.2	26.20	22.80
State	6.00	21.1	11.50
Total Deferred	25.20	47.30	34.30
Deferred Investment Credits	(0.30)	(0.40)	(0.40)
Income Taxes	\$ 68.80	\$ 76.40	\$ 69.20

Statutory Rate Reconciliation. The following table represents a reconciliation of income tax expense at the statutory federal income tax rate to the actual income tax expense from continuing operations.

Year Ended December 31, (<i>in millions</i>)	2022	2021	2020
Book income before income taxes	\$ 397.30	\$ 410.00	\$ 358.80
Tax expense at statutory federal income tax rate	83.40 21.0%	86.1 21.0%	75.40 21.0%
Increases (reductions) in taxes resulting from:			
State income taxes, net of federal income tax benefit	12.20 3.1	16.60 4.0	9.10 2.5
Regulatory treatment of depreciation differences	(25.40) (6.4)	(24.40) (5.9)	(21.50) (6.0)
Nondeductible expenses	(2.50) (0.6)	(1.90) (0.5)	(2.00) (0.5)
Other adjustments	1.10 0.2	— —	8.20 2.3
Income Taxes	\$ 68.80 17.3%	\$ 76.40 18.6%	\$ 69.20 19.3%

The effective income tax rates were 17.3%, 18.6% and 19.3% in 2022, 2021 and 2020, respectively. There was no material change in the effective tax rate from 2022 versus 2021 or from 2021 versus 2020.

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Net Deferred Income Tax Liability Components. Deferred income taxes result from temporary differences between the financial statement carrying amounts and the tax basis of existing assets and liabilities. The principal components of our net deferred tax liability were as follows.

At December 31, (<i>in millions</i>)	2022	2021
Deferred Tax Liabilities		
Accelerated depreciation and other property differences	\$ 1,181.20	\$ 1,132.20
Other regulatory assets	138.50	120.10
Total Deferred Tax Liabilities	1,319.70	1,252.30
Deferred Tax Asset		
Other regulatory liabilities and deferred investment tax credits (including TCJA)	145.60	135.30
Net operating loss carryforward	127.60	126.50
Pensions and other postretirement/postemployment benefits	68.00	60.30
Other, net	19.00	29.20
Total Deferred Tax Assets	360.20	351.30
Net Deferred Tax Liabilities	\$ 959.50	\$ 901.00

At December 31, 2022, we have federal net operating loss carryforwards of \$119.5 million (tax effected). The federal net operating loss carryforwards are available to offset taxable income that will begin to expire in 2036. We believe it is more likely than not that we will realize the benefit from the federal net operating loss carryforwards.

We also have \$8.1 million (tax effected net of federal benefit) of state net operating loss carryforwards that will begin to expire in 2028. We believe it is more likely than not that we will realize the benefit from state net operating loss carryforwards.

We are subject to income taxation in the United States, the state of Indiana and several other state jurisdictions.

We participate in the IRS CAP which provides the opportunity to resolve tax matters with the IRS before filing each year's consolidated federal income tax return. As of December 31, 2022, tax years through 2021 have been audited and are effectively closed to further assessment. The audit of tax year 2022 under the CAP program is expected to be completed in 2023.

The statute of limitation period in Indiana and each of the state jurisdictions in which we operate remains open until the respective limitation period ends, which is generally within 3-4 years from the filing date. As of December 31, 2022, there were no open state income tax audits.

11. Pension and Other Postretirement Benefits

NiSource provides defined contribution plans and noncontributory defined benefit retirement plans that cover our employees. Benefits under the defined benefit retirement plan reflect the employees' compensation, years of service and age at retirement. Additionally, NiSource provides health care and life insurance benefits for certain of our retired employees. The majority of employees may become eligible for these benefits if they reach retirement age while working for us. The expected cost of such benefits is accrued during the employees' years of service. Cash contributions are remitted to grantor trusts.

We are a participant in the consolidated NiSource defined benefit retirement plans which cover our employees, and, therefore, we are allocated a ratable portion of NiSource's grantor trusts and investment activity for the Plans in which its employees and retirees participate. As a result, we follow multiple employer accounting under the provision of accounting principles generally accepted in the United States of America. The allocation of fair value of assets is based upon the ratable

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share of plan funding and participant benefit payments. Investment activity within the trust occurs at the trust level, and we are allocated a portion of investment gains and losses based on our percentage of the total NiSource projected benefit obligation.

NiSource Pension and Other Postretirement Benefit Plans' Asset Management. NiSource's Board of Director's have delegated oversight of the pension and other postretirement benefit plans' assets to the NiSource Benefits Committee ("the Committee"). The Committee has adopted investment policy statements for the pension and other postretirement benefit plans' assets. For the pension plans, NiSource employs a liability-driven investing strategy. A total return approach is utilized for the other postretirement benefit plans' assets. A mix of diversified investments are used to maximize the long-term return of plan assets and hedge the liabilities at a prudent level of risk. The investment portfolio includes U.S. and non-U.S. equities, real estate, long-term and intermediate-term fixed income and alternative investments. Risk tolerance is established through careful consideration of plan liabilities, funded status and asset class volatility. Investment risk is measured and monitored on an ongoing basis through quarterly investment portfolio reviews, annual liability measurements and periodic asset/liability studies.

In determining the expected long-term rate of return on plan assets, historical markets are studied, relationships between equities and fixed income are analyzed and current market factors, such as inflation and interest rates are evaluated with consideration of diversification and rebalancing. Our expected long-term rate of return on assets is based on assumptions regarding target asset allocations and corresponding long-term capital market assumptions for each asset class. The pension plans' investment policy calls for a gradual reduction in the allocation of return-seeking assets (fixed income) as the funded status of the plans' increase.

As of December 31, 2022 and December 31, 2021, the acceptable minimum and maximum ranges established by the policy for the pension and other postretirement benefit plans are as follows.

December 31, 2022	Defined Benefit Pension Plan		Postretirement Benefit Plan	
	Minimum	Maximum	Minimum	Maximum
Asset Category				
Domestic Equities	7%	27%	0%	55%
International Equities	3%	13%	0%	25%
Fixed Income	69%	81%	20%	100%
Real Estate	0%	3%	0%	0%
Private Equity	0%	3%	0%	0%
Short-Term Investments	0%	10%	0%	10%
December 31, 2021	Defined Benefit Pension Plan		Postretirement Benefit Plan	
	Minimum	Maximum	Minimum	Maximum
Asset Category				
Domestic Equities	7%	27%	0%	55%
International Equities	3%	13%	0%	25%
Fixed Income	69%	81%	20%	100%
Real Estate	0%	3%	0%	0%
Private Equity	0%	3%	0%	0%
Short-Term Investments/Other	0%	10%	0%	10%

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The actual Pension Plan and Postretirement Plan Asset Mix at December 31, 2022 and December 31, 2021 are as follows.

	Defined Benefit Pension Assets ⁽¹⁾	December 31, 2022	Postretirement Benefit Plan Assets	December 31, 2022
Asset Class (in millions)	Asset Value	% of Total Assets	Asset Value	% of Total Assets
Domestic Equities	\$ 156.90	16.2%	\$ 6.30	51.7%
International Equities	80.80	8.4%	0.70	5.6%
Fixed Income	681.80	70.6%	4.90	39.9%
Real Estate	3.40	0.3%	—	0%
Cash/Other	43.00	4.5%	0.30	2.8%
Total	\$ 965.90	100%	\$ 12.20	100%

(1) Total includes accrued dividends and pending trades with brokers.

	Defined Benefit Pension Assets ⁽¹⁾	December 31, 2021	Postretirement Benefit Plan Assets	December 31, 2021
Asset Class (in millions)	Asset Value	% of Total Assets	Asset Value	% of Total Assets
Domestic Equities	\$ 218.60	16.4%	\$ 7.70	53.1%
International Equities	101.70	7.6%	0.80	5.5%
Fixed Income	932.00	69.7%	5.80	39.5%
Real Estate	25.10	1.9%	—	0%
Cash/Other	58.70	4.4%	0.30	1.9%
Total	\$ 1,336.10	100%	\$ 14.60	100%

(1) Total includes accrued dividends and pending trades with brokers.

The categorization of investments into the asset classes in the tables above are based on definitions established by the NiSource Benefits Committee.

Fair Value Measurements. The following table sets forth, by level within the fair value hierarchy, our allocation within the Master Trust and other postretirement benefits investment assets at fair value as of December 31, 2022 and 2021. Assets are classified in their entirety based on the observability of inputs used in determining the fair value measurement. We are allocated a portion of the investment assets at fair value classified within Level 3 of the Master Trust for disclosure purposes based upon our ownership percentage of the total Master Trust. Our allocation of investment assets at fair value classified within Level 3 were zero as of both December 31, 2022 and 2021, respectively. Such amounts were zero of our total investment in the Master Trust and other postretirement benefits' total investments as reported on the statements of net assets available for benefits at fair value as of both December 31, 2022 and 2021.

We use the following valuation techniques to determine fair value. For the year ended December 31, 2022, there were no significant changes to valuation techniques to determine the fair value of our pension and other postretirement benefits' assets.

Level 1 Measurements

Most common and preferred stocks are traded in active markets on national and international securities exchanges and are valued at closing prices on the last business day of each period presented. Cash is stated at cost which approximates fair value, with the exception of cash held in foreign currencies which fluctuates with changes in the exchange rates. Short-term bills and notes are priced based on quoted market values.

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Level 2 Measurements

Most U.S. Government Agency obligations, mortgage/asset-backed securities, and corporate fixed income securities are generally valued by benchmarking model-derived prices to quoted market prices and trade data for identical or comparable securities. To the extent that quoted prices are not available, fair value is determined based on a valuation model that includes inputs such as interest rate yield curves and credit spreads. Securities traded in markets that are not considered active are valued based on quoted market prices, broker or dealer quotations, or alternative pricing sources with reasonable levels of price transparency. Other fixed income includes futures and options which are priced on bid valuation or settlement pricing.

Level 3 Measurements

Investments with unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities are classified as level 3 investments.

Not Classified

Commingled funds, private equity limited partnerships and real estate partnerships hold underlying investments that have prices derived from quoted prices in active markets and are not classified within the fair value hierarchy. Instead, these assets are measured at estimated fair value using the net asset value per share of the investments. Commingled funds' underlying assets are principally marketable equity and fixed income securities. Units held in commingled funds are valued at the unit value as reported by the investment managers. Private equity funds invest capital in non-public companies and real estate funds invest in commercial and distressed real estate directly or through related debt instruments. The fair value of these investments is determined by reference to the funds' underlying assets.

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Fair Value Measurements at December 31, 2022:

<i>(in millions)</i>	December 31, 2022	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Pension plan assets:				
Cash	\$ 1.70	\$ 1.40	\$ 0.30	\$ —
Equity securities				
International equities	0.30	0.30	—	—
Fixed income securities				
Government	214.70	—	214.70	—
Corporate	276.80	—	276.80	—
Mortgages / Asset-backed securities	1.60	—	1.60	—
Other	1.30	1.30	—	—
Mutual funds				
U.S. multi-strategy	66.10	66.10	—	—
International equities	19.70	19.70	—	—
Fixed income	0.10	0.10	—	—
Private equity limited partnerships				
U.S. multi-strategy ⁽¹⁾	4.30	—	—	—
International multi-strategy ⁽²⁾	1.50	—	—	—
Distressed opportunities	0.10	—	—	—
Real estate	3.40	—	—	—
Commingled funds ⁽³⁾				
Short-term money markets	31.40	—	—	—
U.S. equities	90.80	—	—	—
International equities	60.80	—	—	—
Fixed income	187.20	—	—	—
Pension plan assets subtotal	\$ 961.80	\$ 88.90	\$ 493.40	\$ —
Other postretirement benefit plan assets:				
Mutual funds				
U.S. equities	\$ 6.30	\$ 6.30	\$ —	\$ —
International equities	0.70	0.70	—	—
Fixed income	4.90	4.90	—	—
Other postretirement benefit plan assets subtotal	\$ 11.90	\$ 11.90	\$ —	\$ —
Due to brokers, net ⁽⁴⁾	(1.10)	—	—	—
Receivables/payables	0.30	—	—	—
Accrued investment income/dividends	5.20	—	—	—
Total pension and other postretirement benefit plan assets	\$ 978.10	\$ 100.80	\$ 493.40	\$ —

⁽¹⁾ This class includes limited partnerships/fund of funds that invest in a diverse portfolio of private equity strategies, including buy-outs, growth capital, special situations and secondary markets, primarily in the United States.

⁽²⁾ This class includes limited partnerships/fund of funds that invest in a diverse portfolio of private equity strategies, including buy-outs, growth capital, special situations and secondary markets, primarily outside the United States.

⁽³⁾ This class of investments is measured at fair value using the net asset value per share and has not been classified in the fair value hierarchy.

⁽⁴⁾ This category represents pending trades with brokers.

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The table below sets forth a summary of unfunded commitments, redemption frequency and redemption notice periods for certain investments that are measured at fair value using the net asset value per share for the year ended December 31, 2022.

(in millions)

	Fair Value	Redemption Frequency	Redemption Notice Period
Commingled Funds			
Short-term money markets	\$ 31.40	Daily	1 day
U.S. equities	90.80	Daily	1-5 days
International equities	60.80	Monthly	10-30 days
Fixed income	187.20	Daily	3 days
Private Equity and Real Estate Limited Partnerships ⁽¹⁾	9.30	N/A	N/A
Total	\$ 379.50		

⁽¹⁾ Private equity and real estate limited partnerships typically call capital over a 3-5 year period and pay out distributions as the underlying investments are liquidated. The typical expected life of these limited partnerships is 0-15 years, and these investments typically cannot be redeemed prior to liquidation.

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Fair Value Measurements at December 31, 2021:

<i>(in millions)</i>	December 31, 2021	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Pension plan assets:				
Cash	\$ 6.90	\$ 6.50	\$ 0.40	\$ —
Equity securities				
International equities	0.30	0.30	—	—
Fixed income securities				
Government	261.10	—	261.10	—
Corporate	435.40	—	435.40	—
Mutual funds				
U.S. multi-strategy	86.60	86.60	—	—
International equities	26.10	26.10	—	—
Private equity limited partnerships				
U.S. multi-strategy ⁽¹⁾	7.40	—	—	—
International multi-strategy ⁽²⁾	3.00	—	—	—
Distressed opportunities	0.10	—	—	—
Real estate	25.10	—	—	—
Commingled funds ⁽³⁾				
Short-term money markets	37.10	—	—	—
U.S. equities	132.00	—	—	—
International equities	75.30	—	—	—
Fixed income	235.50	—	—	—
Pension plan assets subtotal	\$ 1,331.90	\$ 119.50	\$ 696.90	\$ —
Other postretirement benefit plan assets:				
Mutual funds				
U.S. equities	\$ 7.70	\$ 7.70	\$ —	\$ —
International equities	0.80	0.80	—	—
Fixed income	5.70	5.70	—	—
Other postretirement benefit plan assets subtotal	\$ 14.20	\$ 14.20	\$ —	\$ —
Due to brokers, net ⁽⁴⁾	(1.10)	—	—	—
Receivables/payables	0.30	—	—	—
Accrued investment income/dividends	5.30	—	—	—
Total pension and other postretirement benefit plan assets	\$ 1,350.60	\$ 133.70	\$ 696.90	\$ —

⁽¹⁾ This class includes limited partnerships/fund of funds that invest in a diverse portfolio of private equity strategies, including buy-outs, venture capital, growth capital, special situations and secondary markets, primarily in the United States.

⁽²⁾ This class includes limited partnerships/fund of funds that invest in a diverse portfolio of private equity strategies, including buy-outs, venture capital, growth capital, special situations and secondary markets, primarily outside the United States.

⁽³⁾ This class of investments is measured at fair value using the net asset value per share and has not been classified in the fair value hierarchy.

⁽⁴⁾ This category represents pending trades with brokers.

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The table below sets forth a summary of unfunded commitments, redemption frequency and redemption notice periods for certain investments that are measured at fair value using the net asset value per share for the year ended December 31, 2021.

<i>(in millions)</i>	Fair Value	Redemption Frequency	Redemption Notice Period
Commingled Funds			
Short-term money markets	\$ 37.10	Daily	1 day
U.S. equities	132.00	Daily	1-5 days
International equities	75.30	Monthly	10-30 days
Fixed income	235.40	Daily	3 days
Private Equity and Real Estate Limited Partnerships ⁽¹⁾	13.80	N/A	N/A
Total	\$ 493.60		

⁽¹⁾ Private equity and real estate limited partnerships typically call capital over a 3-5 year period and pay out distributions as the underlying investments are liquidated. The typical expected life of these limited partnerships is 0-15 years, and these investments typically cannot be redeemed prior to liquidation.

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Our Pension and Other Postretirement Benefit Plans' Funded Status and Related Disclosure. The following table provides a reconciliation of the plans' funded status and amounts reflected in our Consolidated Balance Sheets at December 31, based on a December 31 measurement date.

<i>(in millions)</i>	Pension Benefits		Other Postretirement Benefits	
	2022	2021	2022	2021
Change in projected benefit obligation ⁽¹⁾				
Benefit obligation at beginning of year	\$ 1,236.70	\$ 1,361.40	\$ 291.00	\$ 309.60
Service cost	18.50	19.60	3.70	3.40
Interest cost	26.00	21.70	6.30	5.20
Plan participants' contributions	—	—	1.60	1.70
Plan amendments	0.20	—	1.50	—
Actuarial gain ⁽²⁾	(230.30)	(60.30)	(45.60)	(9.00)
Benefits paid	(101.10)	(105.70)	(20.10)	(19.90)
Projected benefit obligation at end of year	\$ 950.00	\$ 1,236.70	\$ 238.40	\$ 291.00
Change in plan assets				
Fair value of plan assets at beginning of year	\$ 1,336.	\$ 1,408.	\$ 14.	\$ 12.
Actual return on plan assets	(269.10)	33.60	(2.40)	1.80
Employer contributions	—	—	18.50	18.30
Plan participants' contributions	—	—	1.60	1.70
Benefits paid	(101.10)	(105.70)	(20.10)	(19.90)
Fair value of plan assets at end of year	\$ 965.90	\$ 1,336.10	\$ 12.20	\$ 14.60
Funded status at end of year	\$ 15.00	\$ 99.00	\$ (226.20)	\$ (276.40)
Amounts recognized on the Consolidated Balance Sheets consist of:				
Noncurrent assets	\$ 15.90	\$ 99.40	\$ —	\$ —
Current liabilities	—	—	(7.00)	(4.40)
Noncurrent liabilities	—	—	(219.20)	(272.00)
Net amount recognized at end of year ⁽³⁾	\$ 15.90	\$ 99.40	\$ (226.20)	\$ (276.40)
Amounts recognized in accumulated other comprehensive income or regulatory asset/liability ⁽⁴⁾				
Unrecognized prior service cost/(credit)	\$ 0.40	\$ 0.30	\$ (10.40)	\$ (14.90)
Unrecognized actuarial loss	\$ 421.70	\$ 334.00	\$ 33.30	\$ 77.40
Net amount recognized at end of year	\$ 422.10	\$ 334.30	\$ 22.90	\$ 62.50

⁽¹⁾ The change in benefit obligation for Pension Benefits represents the change in Projected Benefit Obligation while the change in benefit obligation for Other Postretirement Benefits represents the change in Accumulated Postretirement Benefit Obligation.

⁽²⁾ The pension actuarial gain was primarily driven by an increase in discount rates. The postretirement benefit gain was also primarily driven by an increase in discount rates.

⁽³⁾ We recognize on our Consolidated Balance Sheets the underfunded and overfunded status of our defined benefit postretirement plans measured as the difference between the fair value of the plan assets and the benefit obligation.

⁽⁴⁾ We determined that the future recovery of pension and other postretirement benefits costs is probable. We recorded regulatory assets of \$445.2 million as of December 31, 2022 and \$396.9 million as of December 31 2021 that would otherwise have been recorded to accumulated other comprehensive income (loss).

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Our accumulated benefit obligation for our pension plan was \$939.4 million and \$1,218.6 million as of December 31, 2022 and 2021, respectively. The accumulated benefit obligation as of a date is the actuarial present value of benefits attributed by the pension benefit formula to employee service rendered prior to that date and based on current and past compensation levels. The accumulated benefit obligation differs from the projected benefit obligation disclosed in the table above in that it includes no assumptions about future compensation levels.

Our pension plan was overfunded by \$15.9 million at December 31, 2022 compared to being overfunded by \$99.4 million at December 31, 2021. The decline in funded status was due primarily to unfavorable asset returns. We did not contribute to our pension plan in either 2022 or 2021.

Our other postretirement benefit plans were underfunded by \$226.2 million at December 31, 2022 compared to being underfunded by \$276.4 million at December 31, 2021. The improvement in funded status was primarily due to increased discount rates offset by unfavorable asset returns. We contributed \$18.5 million and \$18.3 million to our other postretirement benefits plans in 2022 and 2021, respectively.

The following table provides the key assumptions that were used to calculate the pension and other postretirement benefits obligations for our various plans as of December 31.

	Pension Benefits		Other Postretirement Benefits	
	2022	2021	2022	2021
Weighted-average assumptions to determine benefit obligation				
Discount rate	5.15%	2.81%	5.17%	2.87%
Rate of compensation increases	4.00%	4.00%	N/A	N/A
Interest crediting rates	4.00%	4.00%	N/A	N/A
Health care trend rates				
Trend for new year	N/A	N/A	6.69%	6.22%
Ultimate trend	N/A	N/A	4.75%	4.50%
Year ultimate trend reached	N/A	N/A	2032	2030

We expect to make no contributions to our pension plan and expect to make contributions of approximately \$19.2 million to our postretirement medical and life plans in 2023.

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The following table provides benefits expected to be paid in each of the next five fiscal years and in the aggregate for the five fiscal years thereafter. The expected benefits are estimated based on the same assumptions used to measure our benefit obligation at the end of the year and include benefits attributable to the estimated future service of employees.

(in millions)

Year(s)	Pension Benefits	Other Postretirement Benefits
2023	\$ 91.40	\$ 19.20
2024	88.70	18.90
2025	85.50	18.40
2026	81.60	18.20
2027	80.00	18.20
2028-2032	369.60	90.50

The following table provides the components of the plans' net periodic benefits costs for each of the three years ended December 31, 2022, 2021 and 2020.

(in millions)	Pension Benefits			Other Postretirement Benefits		
	2022	2021	2020	2022	2021	2020
Components of Net Periodic Benefit Cost (Income) ⁽¹⁾						
Service cost	\$ 18.50	\$ 19.60	\$ 18.30	\$ 3.70	\$ 3.40	\$ 3.30
Interest cost	26.00	21.70	34.10	6.30	5.20	8.10
Expected return on assets	(61.90)	(70.10)	(70.40)	(1.00)	(0.80)	(0.80)
Amortization of prior service cost/(credit)	0.10	0.10	0.20	(2.90)	(2.90)	(3.00)
Recognized actuarial loss	12.90	15.30	20.90	1.80	3.20	3.00
Total Net Periodic Benefit Cost (Income)	\$ (4.40)	\$ (13.40)	\$ 3.10	\$ 7.90	\$ 8.10	\$ 10.60

⁽¹⁾ Service cost is presented in "Operation and maintenance" and non-service cost components are presented within "Other, net", on the Statements of Consolidated Operations.

The following table provides the key assumptions that were used to calculate the net period benefits costs for our various plans.

	Pension Benefits			Other Postretirement Benefits		
	2022	2021	2020	2022	2021	2020
Weighted-Average Assumptions to Determine Net Periodic Benefit Cost						
Discount rate - service cost	3.14%	2.89%	3.47%	3.26%	3.08%	3.59%
Discount rate - interest cost	2.18%	1.67%	2.71%	2.24%	1.74%	2.77%
Expected long-term rate of return on plan assets	4.80%	5.20%	5.70%	6.94%	6.85%	6.88%
Rate of compensation increases	4.00%	4.00%	4.00%	N/A	N/A	N/A
Interest crediting rates	4.00%	4.00%	4.00%	N/A	N/A	N/A

We assumed a 4.80% and 6.94% rate of return on pension and other postretirement plan assets, respectively, for our calculation of 2022 pension benefits and other postretirement benefits costs. These rates are primarily based on asset mix and historical rates of return and were adjusted in the current year due to anticipated changes in asset allocation and projected market returns.

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The following table provides other changes in plan assets and projected benefit obligations recognized in regulatory assets or

<i>(in millions)</i>	Pension Benefits		Other Postretirement Benefits	
	2022	2021	2022	2021
Other Changes in Plan Assets and Projected Benefit Obligations Recognized in Regulatory Asset or Liability				
Net prior service cost	\$ 0.20	\$ —	\$ 1.50	\$ —
Net actuarial loss (gain)	100.70	(23.80)	(42.20)	(10.00)
Less: amortization of prior service (credit)/cos	(0.10)	(0.10)	2.90	2.90
Less: amortization of net actuarial gai	(12.90)	(15.30)	(1.80)	(3.20)
Total Recognized in Regulatory Asset or Liability	\$ 87.90	\$ (39.20)	\$ (39.60)	\$ (10.30)
Amount Recognized in Net Periodic Benefits Cost and Regulatory Asset or Liability	\$ 83.50	\$ (52.60)	\$ (31.70)	\$ (2.20)

liabilities.

12. Equity

Noncontrolling Interest in Consolidated Subsidiaries. As of December 31, 2022 and 2021, NIPSCO and tax equity partners have completed their cash contributions into the Indiana Crossroads Wind and Rosewater joint ventures and made initial cash contributions into the Indiana Crossroads Solar joint venture. Earnings, tax attributes and cash flows are allocated to both NIPSCO and the respective tax equity partners in varying percentages by category and over the life of the partnership. The tax equity partner's contributions, net of these allocations, is represented as a noncontrolling interest within total equity on the Consolidated Balance Sheets. Refer to Note 4, "Variable Interest Entities," for more information.

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13. Long-Term Debt

Our long-term debt as of December 31, 2022 and 2021 is as follows.

<i>As of December 31, (in millions)</i>	2022	2021
Medium-Term Notes —		
7.40% due August 30, 2022	\$ —	\$ 10.00
7.69% due June 6, 2027	20.00	20.00
7.69% due June 27, 2027	33.00	33.00
7.16% due August 4, 2027	5.00	5.00
Total Medium-Term Notes	58.00	68.00
Intercompany Notes —		
6.53% due June 6, 2023	80.00	80.00
5.99% due September 18, 2025	75.00	75.00
6.41% due December 4, 2029	120.00	120.00
4.55% due June 26, 2035	93.80	93.80
4.53% due December 21, 2037	55.00	55.00
5.17% due July 26, 2038	89.00	89.00
4.83% due December 19, 2042	95.00	95.00
5.43% due July 24, 2043	95.00	95.00
4.99% due February 15, 2044	66.00	66.00
4.35% due December 16, 2044	82.00	82.00
4.99% due June 26, 2045	93.70	93.70
4.701% due December 30, 2045	91.00	91.00
4.364% due December 30, 2046	210.00	210.00
4.161% due June 30, 2047	40.00	40.00
4.112% due September 29, 2047	162.50	162.50
4.53% due June 29, 2048	450.00	450.00
3.568% due September 30, 2049	150.00	150.00
3.174% due June 30, 2050	208.00	208.00
3.272% due June 30, 2051	175.00	175.00
5.081% due June 30, 2052	225.00	—
5.650% due December 30, 2052	210.00	—
Total Intercompany Notes	2,866.00	2,431.00
Total Finance Leases	16.60	18.70
Unamortized Discounts	(0.10)	(0.10)
Total Long-Term Debt	\$ 2,940.50	\$ 2,517.60

Details of our 2022 long-term debt related activity are summarized below.

- On June 30, 2022 we issued \$225.0 million of 5.081% intercompany notes.
- On December 31, 2022, we issued \$210.0 million of 5.650% intercompany notes.

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Details of our 2021 long-term debt related activity are summarized below.

- On June 30, 2021, we issued \$175.0 million of 3.272% intercompany notes

See Note 17-A, "Contractual Obligations," for the outstanding long-term debt maturities at December 31, 2022.

Unamortized debt expense and discount on long-term debt applicable to outstanding bonds are being amortized over the lives of such bonds.

14. Short-Term Borrowings

We satisfy our liquidity requirements primarily through internally generated funds and through intercompany borrowings from the NiSource Money Pool. We may borrow a maximum of \$1.0 billion through the NiSource Money Pool as approved by the FERC. As of December 31, 2022, we had \$530.7 million of short-term NiSource Money Pool borrowings outstanding at an interest rate of 2.60%. As of December 31, 2021, we had \$414.4 million of short-term NiSource Money Pool borrowings outstanding at an interest rate of 0.19%. Amounts received from the NiSource Money Pool are reflected in "Short-term borrowings - affiliated" on the Consolidated Balance Sheets.

We may also deposit funds into the NiSource Money Pool. As of December 31, 2022 and December 31, 2021, we had \$28.3 million and zero, respectively, of short-term NiSource Money Pool deposits due. Amounts invested in the NiSource Money Pool are reflected in "Accounts receivable - affiliated" on the Consolidated Balance Sheets.

Accounts Receivable Transfer Program. We maintain a receivables agreement whereby we transfer customer accounts receivables to a third party financial institution through our wholly-owned and consolidated special purpose entity, NARC. The current agreement expires on August 16, 2023 and may be further extended if mutually agreed to by the parties thereto.

All receivables transferred to a third party are valued at face value, which approximates fair value due to their short-term nature. The amount of the undivided percentage ownership interest in the accounts receivables transferred is determined in part by required loss reserves under the agreement.

Transfers of accounts receivable are accounted for as secured borrowings resulting in the recognition of short-term borrowings on the Consolidated Balance Sheets. As of December 31, 2022, the maximum amount of debt that could be recognized related to our accounts receivable program is \$225.0 million.

We had short-term borrowings of \$207.2 million and zero related to the securitization transactions as of December 31, 2022 and December 31, 2021, respectively.

For the years ended December 31, 2022 and 2021, \$207.2 million and zero, respectively, were recorded as cash flows from financing activities related to the change in short-term borrowings due to securitization transactions. For the accounts receivable transfer program, we pay used facility fees for amounts borrowed, unused commitment fees for amounts not borrowed and upfront renewal fees. Fees associated with the securitization transactions were \$4.1 million, \$0.6 million and \$2.3 million for the years ended December 31, 2022, 2021 and 2020, respectively. We remain responsible for collecting on the receivables securitized, and the receivables cannot be transferred to another party.

Items listed above are presented net in the Statements of Consolidated Cash Flows as their maturities are less than 90 days.

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15. Leases.

Lease Descriptions. We are the lessee for substantially all of our leasing activity, which includes operating and finance leases for corporate and field offices, railcars and fleet vehicles. Our corporate and field office leases have remaining lease terms between 1 and 21 years with options to renew the leases for up to 25 years. We lease railcars to transport coal to and from our electric generation facilities. Our railcars are specifically identified in the lease agreements and have lease terms between 1 and 2 years with options to renew for 1 year. Our fleet vehicles include trucks, trailers and equipment that have been customized specifically for use in the utility industry. We lease fleet vehicles on 1-year terms, after which we have the option to extend on a month-to-month basis or terminate with written notice. ROU assets and liabilities on our Consolidated Balance Sheets do not include obligations for possible fleet vehicle renewals beyond the initial lease term. While we have the ability to renew these leases beyond the initial term, we are not reasonably certain to do so.

We have not provided material residual value guarantees for our leases, nor do our leases contain material restrictions or covenants. Lease contracts containing renewal and termination options are mostly exercisable at our sole discretion. Certain of our real estate and railcar leases include renewal periods in the measurement of the lease obligation if we have deemed the renewals reasonably certain to be exercised.

With respect to service contracts involving the use of assets, if we have the right to direct the use of the asset and obtain substantially all economic benefits from the use of an asset, we account for the service contract as a lease. Unless specifically provided to us by the lessor, we utilize NiSource's collateralized incremental borrowing rate commensurate to the lease term as the discount rate for all of our leases. ASC 842 permits a lessee, by class of underlying asset, not to separate non-lease components from lease components. Our policy is to apply this expedient for our leases of fleet vehicles and railcars when calculating their respective lease liabilities.

Lease costs for the years ended December 31, 2022 and December 31, 2021 are presented in the table below. These costs include both amounts recognized in expense and amounts capitalized as part of the cost of another asset. Income statement presentation for these costs, when ultimately recognized on the income statement, is also included.

Year Ended December 31, (<i>in millions</i>)	Income Statement Classification	2022	2021
Finance lease cost			
Amortization of right-of-use assets	Depreciation and amortization	\$ 1.80	\$ 1.80
Interest on lease liabilities	Other, net	0.50	1.10
Total finance lease cost		2.30	2.90
Operating lease cost	Operating and maintenance	3.30	4.10
Total lease cost		\$ 5.60	\$ 7.00

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Our right-of-use assets and liabilities are presented in the following lines on the Consolidated Balance Sheets.

As of December 31, (in millions)	Classification on Consolidated Balance Sheets	2022	2021
Assets			
Finance leases	Net Property, Plant and Equipment	\$ 21.90	\$ 23.60
Operating leases	Deferred charges and other	10.60	7.00
Total leased assets		\$ 32.50	\$ 30.60
Liabilities			
Current			
Finance leases	Current portion of long-term debt	\$ 2.30	\$ 2.20
Operating leases	Other accruals	1.30	1.80
Noncurrent			
Finance leases	Long-term debt, excluding amounts due within one year	14.30	16.50
Operating leases	Other noncurrent liabilities	9.40	5.40
Total lease liabilities		\$ 27.30	\$ 25.90

Other pertinent information related to leases was as follows.

Year Ended December 31, (in millions)	2022	2021
Cash paid for amounts included in the measurement of lease liabilities		
Operating cash flows used for finance leases	\$ 0.50	\$ 0.60
Operating cash flows used for operating leases	3.30	3.90
Financing cash flows used for finance leases	2.20	2.20
Right-of-use assets obtained in exchange for lease obligations		
Finance leases	\$ —	\$ 4.90
Operating leases	6.90	5.10

at December 31, (in millions)	2022	2021
Weighted-average remaining lease term (years)		
Finance leases	12.2	13.3
Operating leases	5.9	7.2
Weighted-average discount rate		
Finance leases	1.80 %	1.80 %
Operating leases	3.50 %	3.00 %

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Maturities of our lease liabilities as of December 31, 2022 were as follows:

As of December 31, 2022 (<i>in millions</i>)	Total	Finance Leases	Operating Leases
2023 \$	5.50 \$	2.70 \$	2.80
2024	4.90	2.70	2.20
2025	4.80	2.70	2.10
2026	4.50	2.80	1.70
2027	4.10	2.80	1.30
Thereafter	6.60	4.70	1.90
Total lease payments	30.40	18.40	12.00
Less: Imputed interest	(3.10)	(1.80)	(1.30)
Total	\$ 27.30 \$	16.60 \$	10.70
Reported as of December 31, 2022			
Short-term lease liabilities	3.60	2.30	1.30
Long-term lease liabilities	23.70	14.30	9.40
Total lease liabilities	\$ 27.30 \$	16.60 \$	10.70

16. Fair Value

A. Fair Value Measurements.

Recurring Fair Value Measurements

The following tables present financial assets and liabilities measured and recorded at fair value on our Consolidated Balance Sheets on a recurring basis and their level within the fair value hierarchy as of December 31, 2022 and December 31, 2021.

Recurring Fair Value Measurements December 31, 2022 (<i>in millions</i>)	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Balance as of December 31, 2022
Risk Management Assets	\$ —	\$ 84.80	\$ —	\$ 84.80
Risk Management Liabilities	\$ —	\$ 3.00	\$ —	\$ 3.00

Recurring Fair Value Measurements December 31, 2021 (<i>in millions</i>)	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Balance as of December 31, 2021
Risk Management Assets	\$ —	\$ 24.40	\$ —	\$ 24.40
Risk Management Liabilities	\$ —	\$ 7.80	\$ —	\$ 7.80

Risk Management Assets and Liabilities. Risk management assets and liabilities include commodity exchange-traded and non-exchange-based derivative contracts.

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Level 1 - When utilized, exchange-traded derivative contracts are based on unadjusted quoted prices in active markets and are classified within Level 1. These financial assets and liabilities are secured with cash on deposit with the exchange; therefore, nonperformance risk has not been incorporated into these valuations. These financial assets and liabilities are deemed to be cleared and settled daily by NYMEX as the related cash collateral is posted with the exchange. As a result of this exchange rule, NYMEX derivatives are considered to have no fair value at the balance sheet date for financial reporting purposes, and are presented in Level 1 net of posted cash; however, the derivatives remain outstanding and subject to future commodity price fluctuations until they are settled in accordance with their contractual terms.

Level 2 - Certain non-exchange-traded derivatives are valued using broker or over-the-counter, on-line exchanges. In such cases, these non-exchange-traded derivatives are classified within Level 2. Non-exchange-based derivative instruments include forwards and options. In certain instances, these instruments may utilize models to measure fair value. We use a similar model to value similar instruments. Valuation models utilize various inputs that include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, other observable inputs for the asset or liability and market-corroborated inputs, (i.e. inputs derived principally from or corroborated by observable market data by correlation or other means). Where observable inputs are available for substantially the full term of the asset or liability, the instruments are categorized within Level 2.

Level 3 - Certain derivatives trade in less active markets with a lower availability of pricing information and models may be utilized in the valuation. When such inputs have a significant impact on the measurement of fair value, the instrument is categorized within Level 3.

Credit risk is considered in the fair value calculation of derivative instruments that are not exchange-traded. Credit exposures are adjusted to reflect collateral agreements which reduce exposures. As of December 31, 2021 and 2020, there were no material transfers between fair value hierarchies. Additionally, there were no changes in the method or significant assumptions used to estimate the fair value of our financial instruments.

We have entered into long-term forward natural gas purchase instruments to lock in a fixed price for our natural gas customers. We value these contracts using a pricing model that incorporates market-based information when available, as these instruments trade less frequently and are classified within Level 2 of the fair value hierarchy. For additional information see Note 9, "Risk Management Activities."

There were no material items in the fair value reconciliation of Level 3 assets and liabilities measured at fair value on a recurring basis as of December 31, 2022 and 2021.

Non-recurring Fair Value Measurements

We measure the fair value of certain assets on a non-recurring basis, typically annually or when events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable.

B. Other Fair Value Disclosures for Financial Instruments. The carrying amount of cash and cash equivalents, restricted cash, customer deposits and short-term borrowings is a reasonable estimate of fair value due to their liquid or short-term nature. Our long-term borrowings are recorded at historical amounts.

The following methods and assumptions were used to estimate the fair value of each class of financial instruments.

Long-term Debt. The fair value of outstanding long-term debt is estimated based on the quoted market prices for the same or similar securities. Certain premium costs associated with the early settlement of long-term debt are not taken into consideration in determining fair value. These fair value measurements are classified within Level 2 of the fair value

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hierarchy. As of December 31, 2022 and 2021, there was no change in the method or significant assumptions used to estimate the fair value of long-term debt.

The carrying amount and estimated fair values of financial instruments were as follows.

	Carrying Amount	Estimated Fair Value	Carrying Amount	Estimated Fair Value
As of December 31, (<i>in millions</i>)	2022	2022	2021	2021
Long-term debt (including current portion)	\$ 2,940.50	\$ 2,547.20	\$ 2,517.60	\$ 2,931.50

17. Other Commitments and Contingencies

A. Contractual Obligations. We have contractual obligations requiring payments at specified periods. The obligations include long-term debt, lease obligations, energy commodity contracts and obligations for various services including pipeline capacity. The total contractual obligations in existence at December 31, 2022 and their maturities were as follows

(<i>in millions</i>)	Total	2023	2024	2025	2026	2027	After
Long-term debt	\$ 2,924.00	\$ 80.00	\$ —	\$ 75.00	\$ —	\$ 58.00	\$ 2,711.00
Interest payments on long-term debt	2,931.80	135.10	132.40	131.50	127.90	126.70	2,278.20
Finance leases ⁽¹⁾	16.60	2.70	2.60	2.50	2.50	2.50	3.80
Operating leases ⁽²⁾	30.00	6.00	5.90	5.80	5.40	5.00	1.90
Energy commodity contracts	233.60	121.60	76.00	36.00	—	—	—
Pipeline service obligations	216.00	98.90	70.70	24.40	9.60	9.50	2.90
Other service obligations	5.80	3.50	1.30	1.00	—	—	—
Other liabilities ⁽³⁾	576.50	535.50	5.60	5.20	5.50	5.50	19.20
Total Contractual Obligations	\$ 6,934.30	\$ 983.30	\$ 294.50	\$ 281.40	\$ 150.90	\$ 207.20	\$ 5,017.00

⁽¹⁾ Finance lease payments shown above are inclusive of interest totaling \$1.8 million.

⁽²⁾ Operating lease payments shown above are inclusive of interest totaling \$1.3 million. Operating lease balances do not include amounts for fleet leases that can be renewed beyond the initial lease term. While we have the ability to renew these leases beyond the initial term we are not reasonably certain (as that term is defined in ASC 842) to do so as they are renewed month-to-month after the first year.

⁽³⁾ Other liabilities shown above are inclusive of Rosewater, Indiana Crossroads Wind and Indiana Crossroads Solar Developer payments due in 2023.

Purchase and Service Obligations. We have entered into various purchase and service agreements whereby we are contractually obligated to make certain minimum payments in future periods. Our purchase obligations are for the purchase of physical quantities of natural gas, electricity and coal. Our service agreements encompass a broad range of business support and maintenance functions which are generally described below.

We have entered into various energy commodity contracts to purchase physical quantities of natural gas, electricity and coal. These amounts represent the minimum quantity of these commodities we are obligated to purchase at both fixed and variable prices. To the extent contractual purchase prices are variable, obligations disclosed in the table above are valued at market prices as of December 31, 2022.

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We have power purchase arrangements representing a total of 500 MW of wind power, with contracts expiring between 2024 and 2040. No minimum quantities are specified within these agreements due to the variability of electricity generation from wind, so no amounts related to these contracts are included in the table above. Upon early termination of one of these agreements for any reason (other than material breach by the counterparties), we may be required to pay a termination charge that could be material depending on the events giving rise to termination and the timing of the termination.

We have pipeline service agreements that provide for pipeline capacity, transportation and storage services. These agreements, which have expiration dates from 2023 to 2038, require us to pay fixed monthly charges.

We have contracts with three major rail operators providing for coal transportation services for which there are certain minimum payments. These service contracts extend for various periods through 2028.

B. Guarantees and Indemnities. NiSource has provided guarantees related to its future performance under BTAs for our renewable generation projects. At December 31, 2022 and 2021, their guarantees for multiple BTAs totaled \$841.6 million and \$288.9 million, respectively. The amount of each guaranty will decrease upon the completion of the construction of the facilities. See “-E. Other Matters – Generation Transition,” below for more information.

C. Legal Proceedings. Due to the inherent uncertainty of litigation, there can be no assurance that the resolution of any particular claim or proceeding would not have a material adverse effect on our results of operations, financial position or liquidity. If one or more matters were decided against us, the effects could be material to our results of operations in the period in which we would be required to record or adjust the related liability and could also be material to our cash flows in the periods that we would be required to pay such liability.

FERC Investigation. In April 2022, we were notified that the FERC Office of Enforcement (“OE”) is conducting an investigation of an industrial customer for allegedly manipulating the MISO Demand Response (“DR”) market. The customer, along with us, are both cooperating with the investigation. If the OE ultimately were to seek to require the customer to repay any portion of the DR revenue received from MISO, it is reasonably possible that the OE would also seek to require us to disgorge administrative fees and foregone margin charges that we collected pursuant to our own IURC-approved tariff. We currently estimate the maximum amount of our disgorgement exposure to be \$9.7 million, and the investigation is still ongoing. We intend to seek indemnification under our agreements with the customer for any liability we incur related to this matter.

Other Legal Proceedings. We are party to certain claims and legal proceedings arising in the ordinary course of business, none of which are deemed to be individually material at this time.

D. Environmental Matters. Our operations are subject to environmental statutes and regulations related to air quality, water quality, hazardous waste and solid waste. We believe we are, in all material respects, in compliance with the environmental regulations currently applicable to our operations.

It is management’s continued intent to address environmental issues in cooperation with regulatory authorities in such a manner as to achieve mutually acceptable compliance plans. However, there can be no assurance that fines and penalties will not be incurred. Management expects a majority of environmental assessment and remediation costs and asset retirement costs, further described below, to be recoverable through customer rates. See Note 8, "Regulatory Matters," for additional details.

As of December 31, 2022 and 2021, we had recorded a liability of approximately \$38.7 million and \$40.0 million, respectively, to cover environmental remediation at various sites. This liability is included in “Legal and environmental” and “Other noncurrent liabilities” on the Consolidated Balance Sheets. We recognize costs associated with environmental remediation obligations when the incurrence of such costs is probable and the amounts can be reasonably estimated. The

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original estimates for remediation activities may differ materially from the amount ultimately expended. The actual future expenditures depend on many factors, including laws and regulations, the nature and extent of impact and the method of remediation. These expenditures are not currently estimable at some sites. We periodically adjust our liability as information is collected and estimates become more refined. See Note 7, "Asset Retirement Obligations," for a discussion of all obligations, including those discussed below.

CERCLA. We are a potentially responsible party at waste disposal sites under the CERCLA and similar state laws. Under CERCLA, each potentially responsible party can be held jointly, severally and strictly liable for the remediation costs as the EPA, or state, can allow the parties to pay for remedial action themselves and request reimbursement from the potentially responsible parties. We have retained CERCLA environmental liabilities, including remediation liabilities, associated with certain current and former operations. At this time, we cannot estimate the full cost of remediating properties that have not yet been investigated, but it is possible that the future costs be material to the Condensed Consolidated Financial Statements.

MGP. We maintain a program to identify and investigate former MGP sites where we may have liability. The program has identified 25 such sites where liability is probable. Remedial actions at many of these sites are being overseen by state or federal environmental agencies through consent agreements or voluntary remediation agreements.

We utilize a probabilistic model to estimate our future remediation costs related to our MGP sites. The model was prepared with the assistance of a third party and incorporates our experience and general industry experience with remediating MGP sites. We complete an annual refresh of the model in the second quarter of each fiscal year. No material changes to the estimated future remediation costs were noted as a result of the refresh completed as of June 30, 2022. Our total estimated liability related to the facilities subject to remediation was \$33.2 million and \$34.2 million at December 31, 2022 and 2021, respectively. The liability represents our best estimate of the probable cost to remediate the MGP sites. We believe that it is reasonably possible that remediation costs could vary by as much as \$6.5 million in addition to the costs noted above. Remediation costs are estimated based on the best available information, applicable remediation standards at the balance sheet date and experience with similar facilities.

CCRs. We continue to meet the compliance requirements established in the EPA's final rule for the regulation of CCRs. The CCR rule also resulted in revisions to previously recorded legal obligations associated with the retirement of certain of our facilities. The actual asset retirement costs related to the CCR rule may vary substantially from the estimates used to record the increased asset retirement obligation due to the uncertainty about the requirements that will be established by environmental authorities, compliance strategies that will be used, and the preliminary nature of available data used to estimate costs. As allowed by the rule, we will continue to collect data over time to determine the specific compliance solutions and associated costs and, as a result, the actual costs may vary.

E. Other Matters.

Generation Transition. We have executed several PPAs to purchase 100% of the output from renewable generation facilities at a fixed price per MWh. Each facility supplying the energy will have an associated nameplate capacity, and payments under the PPAs will not begin until the associated generation facility is constructed by the owner/seller. We have also executed several BTAs with developers to construct renewable generation facilities. Our purchase requirement under each respective BTA is dependent on satisfactory approval of the BTA by the IURC, successful execution of an agreement with a tax equity partner and timely completion of construction. We have either received IURC approval for all of our BTAs and PPAs. We, and the tax equity partner, for each respective BTA, are both obligated to make cash contributions to the JV that acquires the project at the date construction is substantially complete. Certain agreements require us to make partial payments upon the developer's completion of significant construction milestones. Once the tax equity partner has earned their negotiated rate of return and we have reached the agreed upon contractual date, we have the option to purchase at fair market value the remaining interest in the JV from the tax equity partner.

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18. Other, Net

Year Ended December 31, (<i>in millions</i>)	2021	2020	2019
Interest expense on short-term debt	\$(1.10)	\$(4.00)	\$(9.10)
Interest income	—	0.10	0.50
AFUDC equity	10.30	8.10	6.50
Pension and other postretirement non-service costs ⁽¹⁾	28.40	7.90	(9.70)
Sale of emission reduction credits	—	4.40	—
Miscellaneous	(3.00)	(0.10)	1.30
Total Other, Net	\$34.60	\$16.40	\$(10.50)

⁽¹⁾ See Note 11, "Pension and Other Postretirement Benefits" for additional information.

19. Supplemental Disclosures of Cash Flow Information

The following table provides additional information regarding our Consolidated Statements of Cash Flows for the years ended December 31, 2022, 2021 and 2020.

Year Ended December 31, (<i>in millions</i>)	2022	2021	2020
Non-cash transactions:			
Capital expenditures included in current liabilities	\$ 164.10	\$ 150.50	\$ 100.20
Assets acquired under a finance lease	—	4.90	20.60
Assets acquired under an operating lease	6.90	5.10	2.70
Reclassification of other property to regulatory assets ⁽¹⁾	—	607.60	—
Assets recorded for asset retirement obligations ⁽²⁾	4.50	33.30	96.80
Obligations to developer at formation of joint venture ⁽³⁾	—	277.50	69.70
Schedule of interest and income taxes paid (refunded):			
Cash paid for interest on long-term debt, net of interest capitalized - affiliated	\$ 119.10	\$ 107.00	\$ 106.70
Cash paid for interest on long-term debt, net of interest capitalized - unaffiliated	6.00	8.50	8.50
Cash paid for interest on finance leases	0.50	1.10	—
Cash paid/(refunded) to NiSource for income taxes	30.80	(12.00)	—

⁽¹⁾ See Note 8, "Regulatory Matters," for additional information.

⁽²⁾ See Note 7, "Asset Retirement Obligations," for additional information.

⁽³⁾ Represents investing non-cash activity. See Note 4, "Variable Interest Entities," for additional information.

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Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion		
Line No.	Item (a)	Total Company For the Current Quarter/Year
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	10,068,479,561
4	Property Under Capital Leases	36,004,311
5	Plant Purchased or Sold	—
6	Completed Construction not Classified	2,430,904,693
7	Experimental Plant Unclassified	—
8	TOTAL Utility Plant (Total of lines 3 thru 7)	12,535,388,565
9	Leased to Others	—
10	Held for Future Use	4,561,212
11	Construction Work in Progress	765,644,494
12	Acquisition Adjustments	35,143,768
13	TOTAL Utility Plant (Total of lines 8 thru 12)	13,340,738,039
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	5,319,479,667
15	Net Utility Plant (Total of lines 13 and 14)	8,021,258,372
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	4,965,315,856
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights	—
20	Amortization of Underground Storage Land and Land Rights	—
21	Amortization of Other Utility Plant	354,163,811
22	TOTAL In Service (Total of lines 18 thru 21)	5,319,479,667
23	Leased to Others	
24	Depreciation	—
25	Amortization and Depletion	—
26	TOTAL Leased to Others (Total of lines 24 and 25)	—
27	Held for Future Use	
28	Depreciation	—
29	Amortization	—
30	TOTAL Held for Future Use (Total of lines 28 and 29)	—
31	Abandonment of Leases (Natural Gas)	—
32	Amortization of Plant Acquisition Adjustment	—
33	TOTAL Accum. Provisions (Should agree with line 14 above)(Total of lines 22, 26, 30, 31, and 32)	5,319,479,667

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued)				
Line No.	Electric (c)	Gas (d)	Other (specify) (e)	Common (f)
1				
2				
3	6,839,043,005	2,773,698,558	—	455,737,998
4	4,909,233	26,971,965	—	4,123,113
5			—	
6	1,386,809,449	1,004,927,101	—	39,168,143
7			—	
8	8,230,761,687	3,805,597,624	—	499,029,254
9			—	
10	4,492,410	45,793	—	23,009
11	418,536,930	307,224,755	—	39,882,809
12	35,143,768		—	
13	8,688,934,795	4,112,868,172	—	538,935,072
14	3,540,815,387	1,443,421,053	—	335,243,227
15	5,148,119,408	2,669,447,119	—	203,691,845
16				
17				
18	3,480,972,254	1,400,629,216	—	83,714,386
19				
20				
21	59,843,133	42,791,837	—	251,528,841
22	3,540,815,387	1,443,421,053	—	335,243,227
23				
24	—	—	—	
25	—	—	—	
26	—	—	—	—
27				
28	—	—	—	
29	—	—	—	
30	—	—	—	—
31				
32	—	—	—	
33	3,540,815,387	1,443,421,053	—	335,243,227

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106)

- Report below the original cost of gas plant in service according to the prescribed accounts.
- In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.
- Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.
- Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 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) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization	7,148	
3	302 Franchises and Consents	56,860	
4	303 Miscellaneous Intangible Plant	42,184,975	5,459,695
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	42,248,983	5,459,695
6	PRODUCTION PLANT		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands	—	
9	325.2 Producing Leaseholds	—	
10	325.3 Gas Rights	—	
11	325.4 Rights-of-Way	—	
12	325.5 Other Land and Land Rights	—	
13	326 Gas Well Structures	—	
14	327 Field Compressor Station Structures	—	
15	328 Field Measuring and Regulating Station Equipment	—	
16	329 Other Structures	—	
17	330 Producing Gas Wells-Well Construction	—	
18	331 Producing Gas Wells-Well Equipment	—	
19	332 Field Lines	—	
20	333 Field Compressor Station Equipment	—	
21	334 Field Measuring and Regulating Station Equipment	—	
22	335 Drilling and Cleaning Equipment	—	
23	336 Purification Equipment	—	
24	337 Other Equipment	—	
25	338 Unsuccessful Exploration and Development Costs	—	
26	339 Asset Retirement Costs for Natural Gas Production and	—	
27	TOTAL Production and Gathering Plant (Enter Total of lines 8	—	—
28	PRODUCTS EXTRACTION PLANT		
29	340 Land and Land Rights	—	
30	341 Structures and Improvements	—	
31	342 Extraction and Refining Equipment	—	
32	343 Pipe Lines	—	
33	344 Extracted Products Storage Equipment	—	

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)				
<p>including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.</p> <p>6. 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. In showing the clearance of 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 to primary account classifications.</p> <p>7. 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 requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.</p>				
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1				
2				7,148
3				56,860
4				47,644,670
5	—	—	—	47,708,678
6				
7				
8				
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27	—	—	—	—
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32				
33				

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)			
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
34	345 Compressor Equipment	—	
35	346 Gas Measuring and Regulating Equipment	—	
36	347 Other Equipment	—	
37	348 Asset Retirement Costs for Products Extraction Plant	—	
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)	—	—
39	TOTAL Natural Gas Production Plant (Enter Total of lines 27 and	—	—
40	Manufactured Gas Production Plant (Submit Supplementary	—	
41	TOTAL Production Plant (Enter Total of lines 39 and 40)	—	—
42	NATURAL GAS STORAGE AND PROCESSING PLANT		
43	Underground Storage Plant		
44	350.1 Land	83,105	
45	350.2 Rights-of-Way	562,804	
46	351 Structures and Improvements	4,382,221	2,532,996
47	352 Wells	15,086,944	5,275,211
48	352.1 Storage Leaseholds and Rights	—	
49	352.2 Reservoirs	—	
50	352.3 Non-recoverable Natural Gas	5,399,799	
51	353 Lines	22,111,688	768,505
52	354 Compressor Station Equipment	3,673,361	(58,469)
53	355 Other Equipment	3,515,337	16,071
54	356 Purification Equipment	12,078,459	275,456
55	357 Other Equipment	1,011,375	
56	358 Asset Retirement Costs for Underground Storage Plant	—	
57	TOTAL Underground Storage Plant (Enter Total of lines 44 thru	67,905,093	8,809,770
58	Other Storage Plant		
59	360 Land and Land Rights	1,242,474	—
60	361 Structures and Improvements	10,155,207	137,775
61	362 Gas Holders	17,987,570	869,358
62	363 Purification Equipment	1,945,379	137,001
63	363.1 Liquefaction Equipment	8,133,665	412,810
64	363.2 Vaporizing Equipment	5,018,134	238,091
65	363.3 Compressor Equipment	3,059,251	11
66	363.4 Measuring and Regulating Equipment	1,578,176	170,488
67	363.5 Other Equipment	3,190,769	—
68	363.6 Asset Retirement Costs for Other Storage Plant	—	—
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)	52,310,625	1,965,534
70	Base Load Liquefied Natural Gas Terminaling and Processing Plant		
71	364.1 Land and Land Rights	—	
72	364.2 Structures and Improvements	—	
73	364.3 LNG Processing Terminal Equipment	—	
74	364.4 LNG Transportation Equipment	—	
75	364.5 Measuring and Regulating Equipment	—	
76	364.6 Compressor Station Equipment	—	
77	364.7 Communications Equipment	—	
78	364.8 Other Equipment	—	
79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas	—	
80	TOTAL Base Load Liquefied Nat'l Gas, Terminaling and	—	—

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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)				
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
34				
35				
36				
37				
38	—	—	—	—
39	—	—	—	—
40				
41	—	—	—	—
42				
43				
44				83,105
45				562,804
46	11,266			6,903,951
47	82,987			20,279,168
48				—
49				—
50				5,399,799
51	44,087			22,836,106
52	1,919			3,612,973
53	6,765			3,524,643
54	14,663			12,339,252
55				1,011,375
56				—
57	161,687	—	—	76,553,176
58				
59				1,242,474
60				10,292,982
61	746,838			18,110,090
62	—			2,082,380
63	38,886			8,507,589
64	2,000			5,254,225
65	1,751			3,057,511
66	22,650			1,726,014
67				3,190,769
68				
69	812,125	—	—	53,464,034
70				
71				
72				
73				
74				
75				
76				
77				
78				
79				
80	—	—	—	—

Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)			
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
81	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57,	120,215,718	10,775,304
82	TRANSMISSION PLAN		
83	365.1 Land and Land Rights	9,677,004	11,784,149
84	365.2 Rights-of-Way	10,978,029	545,299
85	366 Structures and Improvements	7,037,535	217,425
86	367 Mains	548,069,708	20,015,487
87	368 Compressor Station Equipment	—	—
88	369 Measuring and Regulating Station Equipment	178,692,973	6,445,296
89	370 Communication Equipment	—	—
90	371 Other Equipment	300,066	(274,383)
91	372 Asset Retirement Costs for Transmission Plant	—	—
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	754,755,315	38,733,273
93	DISTRIBUTION PLANT		
94	374 Land and Land Rights	4,583,789	1,302,737
95	375 Structures and Improvements	4,660,270	6,293,463
96	376 Mains	1,158,476,454	121,939,610
97	377 Compressor Station Equipment	—	—
98	378 Measuring and Regulating Station Equipment-General	53,893,662	14,609,937
99	379 Measuring and Regulating Station Equipment-City Gate	—	—
100	380 Services	747,510,632	61,489,754
101	381 Meters	162,298,123	6,896,551
102	382 Meter Installations	182,157,365	13,655,333
103	383 House Regulators	114,993,506	5,339,126
104	384 House Regulator Installations	3,276,881	—
105	385 Industrial Measuring and Regulating Station Equipment	64,033,452	466,590
106	386 Other Property on Customers' Premises	34,561	—
107	387 Other Equipment	—	—
108	388 Asset Retirement Costs for Distribution Plant	28,374,695	—
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)	2,524,293,390	231,993,101
110	GENERAL PLANT		
111	389 Land and Land Rights	2,715,748	70,368
112	390 Structures and Improvements	27,632,455	216,949
113	391 Office Furniture and Equipment	1,892,528	—
114	392 Transportation Equipment	229,773	—
115	393 Stores Equipment	149,618	—
116	394 Tools, Shop, and Garage Equipment	18,949,035	1,334,251
117	395 Laboratory Equipment	1,922,619	1
118	396 Power Operated Equipment	869,206	—
119	397 Communication Equipment	2,859,972	1,593,596
120	398 Miscellaneous Equipment	387,493	—
121	Subtotal (Enter Total of lines 111 thru 120)	57,608,447	3,215,165
122	399 Other Tangible Property	—	1,057,720
123	399.1 Asset Retirement Costs for General Plant	—	—
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)	57,608,447	4,272,885
125	TOTAL (Accounts 101 and 106)	3,499,121,853	291,234,258
126	Gas Plant Purchased (See Instruction 8)	—	—
127	(Less) Gas Plant Sold (See Instruction 8)	—	—
128	Experimental Gas Plant Unclassified	—	—
129	TOTAL Gas Plant In Service (Enter Total of lines 125 thru 128)	3,499,121,853	291,234,258

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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)				
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
81	973,812	—	—	130,017,210
82				
83	—			21,461,153
84	20,000			11,503,328
85	—			7,254,960
86	113,502			567,971,693
87	—			
88	44,925			185,093,344
89	—			
90	—			25,683
91				
92	178,427	—	—	793,310,161
93				
94	2			5,886,524
95	1,500			10,952,233
96	1,635,344			1,278,780,720
97	—			
98	323,716			68,179,883
99	—			
100	2,621,450			806,378,936
101	2,218,244			166,976,430
102	1,317,229			194,495,469
103	514,894			119,817,738
104	—			3,276,881
105	83,994			64,416,048
106				34,561
107				
108				28,374,695
109	8,716,373	—	—	2,747,570,118
110				
111	—			2,786,116
112	7,117			27,842,287
113	105,100			1,787,428
114	—			229,773
115	29,605			120,013
116	1,439,531			18,843,755
117	86,044			1,836,576
118	—			869,206
119	155,172			4,298,396
120	39,270			348,223
121	1,861,839	—	—	58,961,773
122				1,057,720
123				
124	1,861,839	—	—	60,019,493
125	11,730,451	—	—	3,778,625,660
126				
127		—	—	
128	—	—	—	
129	11,730,451	—	—	3,778,625,660

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of <u>2022/Q4</u>
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Gas Property and Capacity Leased from Others				
1. Report below the information called for concerning gas property and capacity leased from others for gas operations. 2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).				
Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
1				
2				
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44				
45	TOTAL			0

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Gas Property and Capacity Leased to Others				
1. For all leases in which the average lease income over the initial term of the lease exceeds \$500,000 provide in column (c), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations. 2. In column (d) provide the lease payments received from others. 3. Designate associated companies with an asterisk in column (b).				
Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
1				
2				
3				
4				
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6				
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43				
44				
45	TOTAL			0

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Gas Plant Held for Future Use (Account 105)				
1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use. 2. For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.				
Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Minor Items			45,793
2				
3				
4				
5				
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45	Total			45,793

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Construction Work in Progress-Gas (Account 107)			
1. Report below descriptions and balances at end of year of projects in process of construction (Account 107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts). 3. Minor projects (less than \$1,000,000) may be grouped.			
Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	2022 Gas Operations Capital Tools	2,422,402	
2	FMCA - ILI SR1 to Bluffton Rd	1,059,136	
3	NBG - Bio-Town Ag RNG Station	2,397,823	
4	FMCA - ILI RCUGS to Eel River	1,513,638	
5	FMCA - ILI Elder Rd to Cleveland Rd	2,356,545	
6	Station 8603 1 SMS CAP 154	1,166,847	
7	TDSIC-Aetna to Tassinong 24" Tr Pi	97,270,637	
8	TDSIC- Trans Comm Inst Rplcment 19	2,321,966	
9	FMCA - ILI Mayflower to Grandview	1,361,851	
10	FMCA-ILI Cleveland Rd to Adamsville	1,247,696	
11	TDSIC - Aetna to 483 Loop	102,749,889	
12	TDSIC - Aetna to Tassinong Phase 2	19,608,491	
13	PIG SR 5 Shipshewana RW	1,571,965	
14	TDSIC- Inst Gas Main Res Poly Flow	2,943,848	
15	FMCA - ILI Tassinong to RCUGS	2,917,576	
16	3165 Grant St, Gary (Water Main)	1,075,400	
17	FMCA - ILI NGPL Lansing to 20-30	1,765,670	
18	FMCA - ILI New Haven to Stelhorn	1,865,973	
19	502 S Oakland Ave, Nappanee	1,217,807	
20	FMCA - Replace Reg Station 8538	2,247,789	
21	FMCA - ILI Kern Rd to Warsaw	4,117,608	
22	TDSIC - Installation of Gas Service	1,094,014	
23	TDSIC - Installation of Gas Service	1,782,135	
24			
25	Minor Projects	48,887,884	
26			
27			
28			
29			
30			
31			
32			
33			
34			
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44			
45	TOTAL	306,964,590	—

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Non-Traditional Rate Treatment Afforded New Projects				
<p>1. The Commission's Certificate Policy Statement provides a threshold requirement for existing pipelines proposing new projects is that the pipeline must be prepared to financially support the project without relying on subsidization from its existing customers. See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order clarifying policy, 90 FERC P61,128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement). In column a, list the name of the facility granted non-traditional rate treatment.</p> <p>2. In column b, list the CP Docket Number where the Commission authorized the facility.</p> <p>3. In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)</p> <p>4. In column d, list the amount in Account 101, Gas Plant in Service, associated with the facility.</p> <p>5. In column e, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.</p>				
Line No.	Name of Facility (a)	CP Docket No. (b)	Type of Rate Treatment (c)	Gas Plant in Service (d)
1				
2				
3				
4				
5				
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9				
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11				
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35				
36				
	Total			0

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Non-Traditional Rate Treatment Afforded New Projects (continued)							
<p>6. In column f, list the amount in Account 190, Accumulated Deferred Income Tax; Account 281, Accumulated Deferred Income Taxes – Accelerated Amortization Property; Account 282, Accumulated Deferred Income Taxes – Other Property; Account 283, Accumulated Deferred Income Taxes – Other, associated with the facility.</p> <p>7. In column g, report the total amount included in the gas operations expense accounts during the year related to the facility (Account 401, Operation Expense).</p> <p>8. In column h, report the total amount included in the gas maintenance expense accounts during the year related to the facility.</p> <p>9. In column i, report the amount of depreciation expense accrued on the facility during the year.</p> <p>10. In column j, list any other expenses(including taxes) allocated to the facility.</p> <p>11. In column k, report the incremental revenues associated with the facility.</p> <p>12. Identify the volumes received and used for any incremental project that has a separate fuel rate for that project.</p> <p>13. Provide the total amounts for each column.</p>							
Line No.	Accumulated Depreciation (e)	Accumulated Deferred Income Taxes (f)	Operating Expense (g)	Maintenance Expense (h)	Depreciation Expense (i)	Other Expenses (including taxes) (j)	Incremental Revenues (k)
1							
2							
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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Northern Indiana Public Service Company LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2023	End of 2022/Q4

General Description of Construction Overhead Procedure

- | |
|--|
| <ol style="list-style-type: none"> For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects. |
|--|

1(a) Overhead charges cover applicable salaries and expenses of (i) supervisors and office employees and corresponding non-productive labor allocated (ii) officers and employees of applicable administration departments and corresponding non-productive labor allocated and (iii) corporate support services with a definite relation to capital activities, such as source to pay and hire to retire activities and services. Certain applicable portions of construction, engineering, supervision, and administration by others than company personnel, other outside services, rents, and employee-based benefits such as pensions, medical, and other such employee welfare expenses such as vacation and holiday pay are capitalized.

1(b) Costs are directly charged into construction overhead.

1(c) Overhead charges are distributed to work orders using a variable overhead rate.

1(d) No

1(e) Construction projects performed by The Company or contracted labor are eligible to receive overhead. Certain other projects and/or assets are not eligible to receive overhead.

1(f) Overhead is indirectly assigned.

Short-term debt cannot exceed the average CWIP balance for AFUDC calculations.

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General Description of Construction Overhead Procedure (continued)

- For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
- Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.
- Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

- For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.
- Identify, in a footnote, the specific entity used as the source for the capital structure figures.
- Indicate, in a footnote, if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Entity Name (c)	Capitalization Ratio (percent) (d)	Cost Rate Percentage (e)	Rate Indicator (f)
(1)	Average Short-Term Debt	S 134,970,434				
(2)	Short-Term Interest				s 0.16 %	
(3)	Long-Term Debt	D 2,498,998,042		41.63 %	d 4.60 %	
(4)	Preferred Stock	P —		— %	p — %	
(5)	Common Equity	C 3,504,122,043		58.37 %	c 9.78 %	
(6)	Total Capitalization	6,003,120,085		100.00 %		
(7)	Average Construction Work In Progress	W 570,615,203				

2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$ 1.50

3. Rate for Other Funds $[1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]$ 4.36

4. Weighted Average Rate Actually Used for the Year:

- Rate for Borrowed Funds - 1.50
- Rate for Other Funds - 4.36

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Accumulated Provision for Depreciation of Gas Utility Plant (Account 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 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable 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. 5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.					
Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (b)	Gas Plant Held for Future Use (c)	Gas Plant Leased to Others (d)
	Section A. BALANCES AND CHANGES DURING YEAR				
1	Balance Beginning of Year	1,384,302,810	1,384,302,810		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	73,516,281	73,516,281		
4	(403.1) Depreciation Expense for Asset Retirement Costs	—			
5	(413) Expense of Gas Plant Leased to Others	—			
6	Transportation Expenses - Clearing	—	—		
7	Other Clearing Accounts	—			
8	Other Clearing (Specify) (footnote details):	—			
9					
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	73,516,281	73,516,281	—	—
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	11,730,449	11,730,449		
13	Cost of Removal	25,151,570	25,151,570		
14	Salvage (Credit)	61,377	61,377		
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	36,820,642	36,820,642	—	—
16	Other Debit or Credit Items (Describe) (footnote details):	—			
17		—			
18	Book Cost of Asset Retirement Costs	24,017,190	24,017,190		
19	Balance End of Year (Total of lines 1,10,15,16 and 18)	1,396,981,259	1,396,981,259	—	—
	Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS				
21	Productions-Manufactured Gas	—			
22	Production and Gathering-Natural Gas	—			
23	Products Extraction-Natural Gas	—			
24	Underground Gas Storage	55,882,338	55,882,338		
25	Other Storage Plant	46,700,114	46,700,114		
26	Base Load LNG Terminating and Processing Plant	—			
27	Transmission	178,570,081	178,570,081		
28	Distribution	1,238,790,471	1,238,790,471		
29	General	(122,961,745)	(122,961,745)		
30	TOTAL (Total of lines 21 thru 29)	1,396,981,259	1,396,981,259	—	—

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Gas Stored (Accounts 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, and 164.3)

1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.
2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts.
3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).

Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of Year	4,949,422				107,163,045	15,919,914		128,032,381
2	Gas Delivered to Storage					217,488,986	8,983,761		
3	Gas Withdrawn from Storage					(169,304,254)	(2,932,755)		(172,237,009)
4	Other Debits and Credits								
5	Balance at End of Year	4,949,422				155,347,777	21,970,920		182,268,119
6	Dth	3,139,072				22,940,271	3,244,455		29,323,798
7	Amount Per Dth	1.5767				6.7718	6.7718		6.2157

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Investments (Account 123, 124, and 136)				
<p>1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.</p> <p>2. Provide a subheading for each account and list thereunder the information called for:</p> <p>(a) Investment in Securities-List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, Other Investments) state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.</p> <p>(b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account.</p>				
Line No.	Description of Investment (a)	*	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (c)	Purchases or Additions During the Year (d)
1	Account 124:			
2	LaPorte Community		41,396	
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Investments (Account 123, 124, and 136) (continued)

List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.

3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.
4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.
5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.
6. In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (h).

Line No.	Sales or Other Dispositions During Year (e)	Principal Amount or No. of Shares at End of Year (f)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (g)	Revenues for Year (h)	Gain or Loss from Investment Disposed of (i)
1					
2			41,396		
3					
4					
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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
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Investments in Subsidiary Companies (Account 123.1)				
1. Report below investments in Account 123.1, Investments in Subsidiary Companies. 2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h). (a) Investment in Securities-List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal. 3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.				
Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1				—
2	Common Stock	10/29/2009		1,000
3	Additional Paid-In Capital	10/23/2009		29,999,000
4	Undistributed Earnings			17,800,521
5	Tax Savings Allocation			1,067,383
6				—
7				—
8				—
9				—
10				—
11				—
12				—
13				—
14				—
15				—
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31				—
32				—
33				—
34				—
35				—
36				—
37				—
38				—
39				—
40	Total Cost of Account 123.1		TOTAL	48,867,904

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Investments in Subsidiary Companies (Account 123.1) (continued)				
4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge. 5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number. 6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year. 7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost), and the selling price thereof, not including interest adjustments includible in column (f). 8. Report on Line 40, column (a) the total cost of Account 123.1.				
Line No.	Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1				
2			1,000	
3			29,999,000	
4	1,088,771		18,889,292	
5			1,067,383	
6				
7				
8				
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40	1,088,771	—	49,956,675	—

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of <u>2022/Q4</u>
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)
(continued)

EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182.1)

Line No.	Description of Extraordinary Loss [include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. (a)	Balance at Beginning of Year (b)	Total Amount of Loss (c)	Losses Recognized During Year (d)	Written off During Year Account Charged (e)	Written off During Year Amount (f)	Balance at End of Year (g)
7		—					
8		—					
9		—					
10		—					
11		—					
12		—					
13		—					
14		—					
15 TOTAL		—	—	—		—	—

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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)
(continued)

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. Number rows in sequence beginning with the next row number after the last row number used for extraordinary property losses. (a)	Balance at Beginning of Year (b)	Total Amount of Charges (c)	Costs Recognized During Year (d)	Written off During Year Account Charged (e)	Written off During Year Amount (f)	Balance at End of Year (g)
16		—					
17		—					
18		—					
19		—					
20		—					
21		—					
22		—					
23		—					
24		—					
25		—					
26	TOTAL	—	—	—		—	—

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Northern Indiana Public Service Company LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2023	End of 2022/Q4

Other Regulatory Assets (Account 182.3)							
1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts). 2. For regulatory assets being amortized, show period of amortization in column (b). 3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes. 4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses. 5. Provide in column (c), for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).							
Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning Current Quarter/Year (b)	Debits (c)	Written off During Quarter/Year Account Charged (d)	Written off During Period Amount Recovered (e)	Written off During Period Amount Deemed Unrecoverable (f)	Balance at End of Current Quarter/Year (g)
1	GAS	—					
2	TDSIC Gas Tracker 80 - Order 45330	2,101,835	5,032,897	403/408/421/431/880	6,667,943		466,789
3	TDSIC Gas Deferred 20 - Order	12,969,332	3,108,317	403/408/421/431/880	2,788,296		13,289,353
4	Gas Rate Case Costs - Order 44988/45621	1,452,686	508,697	923	274,192		1,687,191
5	FMCA Rider Deferred 80 - Order 45007/45660	4,851,227	8,292,102	107/108/403	6,952,610		6,190,719
6	FMCA Rider Deferred 20 - Order 45007/45660	11,747,480	4,376,708	107/108	1,146,994		14,977,194
7	Demand Side Management - Order 44001	598,439		456	434,266		164,173
8	Underrecovered Gas Costs - Order 43629	20,889,935		805	18,007,621		2,882,314
9	Other Miscellaneous - Order 44988	(901,907)		923	1,000,716		(1,902,623)
10	ELECTRIC	—					—
11	EERM O&M Deferral - Order 45159	6		548	6		—
12	EERM Depreciation Deferral - Order 45159	(16)	16				—
13	Electric Rate Case Costs - Order 44688/45159	1,905,418	1,371,251	923	580,821		2,695,848
14	Electric Vehicle Deferral - Order 44688	42,354		923	21,177		21,177
15	Sugar Creek - Order 44688	3,472,388		403/431	1,984,236		1,488,152
16	Sugar Creek Stub - Order 44688	894,842		403/431	511,344		383,498
17	FMCA Rider Deferred 80	170,039					170,039
18	FMCA Rider Deferred 20 - Order 44688	4,491,355		403/408/421/431/548	895,981		3,595,374
19	TDSIC Deferred - Order 45557	28,702,354	12,180,438	403/408/421/431	13,806,361		27,076,431
20	TDSIC Deferred 20 - Order 44688/44733	17,230,106	9,268,563	403/408/421/431	2,340,312		24,158,357
21	Mercury Air Toxins Deferred 20 - Order 44688	307,953		403/421/431/548	86,508		221,445
22	RA Rider Deferral - Order 44155	1,290,260		456	1,290,260		—
23	CIS Rider 677 - Order 44688/45159	5,812,117		442	443,376		5,368,741
24	Fuel Surcharge Litigation - Order 38706-FAC-125	1,634,236	2,181,707				3,815,943
25	Rosewater Wind Joint Venture - Order 45194	5,369,263	449,767				5,819,030
26	Indiana Crossroads Wind Joint Venture - Order	11,533,407	812,259				12,345,666
27	Dunns I Solar Joint Venture - Order 45462	—	149,493,294				149,493,294
28	Schahfer Generation - Order 45159	695,272,917		407	50,054,650		645,218,267
29	Renewable Projects Costs - Order	3,934,851	1,177,286				5,112,137
30	Environmental Current	28,500		923	28,500		—
31	Underrecovered Fuel Costs - Order 38706	—	24,734,851				24,734,851
32	Indiana Crossroads Solar Joint Venture - Order	—	153,765,675				153,765,675
33	OTHER	—					—
34	FAS 133 Current - Order 38706/43629	1,906,511	3,639,242				5,545,753
35	FAS 133 Non-Current - Order 38706/43629	7,711,560		175,232	3,259,230		4,452,330
36	FAS 158-OPEB - Order 45159/45621	62,494,381		228	39,596,637		22,897,744
37	FAS 158-Pension - Order 45159/45621	334,380,753	87,910,233				422,290,986
38	Federal Income Tax - Order 45159/45621	6,074,462					6,074,462
39	COVID Costs - Order 45377	5,105,084		144	112,448		4,992,636
40	TOTAL	1,253,474,128	468,303,303		152,284,485	—	1,569,492,946

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of <u>2022/Q4</u>
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Accumulated Deferred Income Taxes (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.
3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited to Account 411.1 (d)
1	Account 190			
2	Electric	177,527,744	27,067,808	14,946,417
3	Gas	165,091,370	8,355,231	19,015,121
4	Other (Define) (footnote details)	(292,771)		
5	Total (Total of lines 2 thru 4)	342,326,343	35,423,039	33,961,538
6	Other (Specify) (footnote details)	—		
7	TOTAL Account 190 (Total of lines 5 thru 6)	342,326,343	35,423,039	33,961,538
8	Classification of TOTAL			
9	Federal Income Tax	291,225,813	31,912,406	22,921,551
10	State Income Tax	51,100,530	3,510,633	11,039,987
11	Local Income Tax	—		

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of <u>2022/Q4</u>
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Accumulated Deferred Income Taxes (Account 190) (continued)
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Line No.	Changes During Year Amounts Debited to Account 410.2 (e)	Changes During Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Account No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2		(211,335)	254	72,867	182/282		165,122,151
3		105,763	254	104,982	182/282/219	9,303	175,761,344
4			190				(292,771)
5	—	(105,572)		177,849		9,303	340,590,724
6							
7	—	(105,572)		177,849		9,303	340,590,724
8							
9		(105,572)		152,068		7,543	281,984,861
10				25,781		1,760	58,605,863
11							

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Capital Stock (Accounts 201 and 204)				
1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. 2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year. 3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.				
Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)
1	Common Stock (Account 201)			
2	Common Stock	—		
3	Total Common	—		
4	Common Stock - NIPSCO Converted from a Corporation to a Limited			
5	Liability Company on 2/16/2018.			
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Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Capital Stock (Accounts 201 and 204)						
<p>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.</p> <p>5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.</p> <p>6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.</p>						
Line No.	Outstanding per Bal. Sheet (total amt outstanding without reduction for amts held by respondent) Shares (e)	Outstanding per Bal. Sheet Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1						
2	—	859,487,917				
3	—	859,487,917				
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Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Received on (Accts 202, 203, 205, 206, 207, and 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year.
4. For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)
1	Not Applicable			
2				
3				
4				
5			—	—
6				
7				
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10			—	—
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40	Total		0	0

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Northern Indiana Public Service Company LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2023	End of 2022/Q4

Other Paid-In Capital (Accounts 208-211)		
<p>1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.</p> <p>(b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.</p>		
Line No.	Item (a)	Amount (b)
1	ACCOUNT 210:	
2	4-1/4% Cumulative Preferred	109,927
3	4-1/2% Cumulative Preferred	196
4	4.22% Cumulative Preferred	758,587
5	7.44% Cumulative Preferred	4,302,615
6	7.50% Cumulative Preferred	3,793,807
7	SERIES A CUMULATIVE PREFERRED	4,312,593
8	8.36% Cumulative Preferred	1,285,226
9	11.64% Cumulative Preferred	(124,000)
10	11-3/4% Cumulative Preferred	(450,000)
11	12.55% Cumulative Preferred	(1,463,717)
12	APIC TAX SAVINGS ALLOCATION	20,000
13		
14	ACCOUNT 211:	
15	1400 APIC TAX SAVINGS ALLOCATION	117,351,852
16	1500 APIC ISSUANCES	76,844,073
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40	TOTAL	206,741,159

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)		
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the account charged.		
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Not Applicable	
2		
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14		
TOTAL		—
CAPITAL STOCK EXPENSE (ACCOUNT 214)		
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.		
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
16	NIPSCO converted from a corporation to a limited liability company on 2/16/2018.	469,622
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TOTAL		469,622

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Northern Indiana Public Service Company LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2023	End of 2022/Q4

Securities Issued or Assumed and Securities Refunded or Retired During the Year

1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.
2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gain or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.
3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.
4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, cite the Commission authorization for the different accounting and state the accounting method.
5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

Account 204 - Preferred Stock

None

Account 221 - Bonds

None

Account 222 - Reacquired Bonds

None

Account 223 - Intercompany Notes

INTERCOMPANY NOTE

\$225,000,000 principal amount received from NiSource Inc

Interest Rate -.5.081%

Issued - June 2022

Due - June 2052

Debit 234 - \$225,000,000

Credit 223 - \$225,000,000

INTERCOMPANY NOTE

\$210,000,000 principal amount received from NiSource Inc

Interest Rate - 5.650%

Issued - December 2022

Due - December 2052

Debit 234 - \$210,000,000

Credit 223 - \$210,000,000

INTERCOMPANY NOTE

\$80,000,000 principal amount was retired on June 6, 2022

Debit 223 - \$80,000,000

Credit 234 - \$80,000,000

Account 234 - Other Long-term Debt

None

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Long-Term Debt (Accounts 221, 222, 223, and 224)				
1. Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. 2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds. 3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received. 4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.				
Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amts held by respondent) (d)
1	Account 223 - INTERCOMPANY NOTES			
2	Long Term Note, 5.985%	09/19/2005	09/18/2025	75,000,000
3	Long Term Note, 6.525%	06/06/2008	06/06/2023	80,000,000
4	Long Term Note, 6.410%	12/04/2009	12/04/2029	120,000,000
5	Long Term Note, 4.530%	12/19/2012	12/21/2037	55,000,000
6	Long Term Note, 4.830%	12/19/2012	12/19/2042	95,000,000
7	Long Term Note, 5.170%	07/24/2013	07/26/2038	89,000,000
8	Long Term Note, 5.430%	07/24/2013	07/24/2043	95,000,000
9	Long Term Note, 4.990%	02/13/2014	02/15/2044	66,000,000
10	Long Term Note, 4.350%	12/18/2014	12/16/2044	82,000,000
11	Long Term Note, 4.55%	06/26/2015	06/06/2035	93,750,000
12	Long Term Note, 4.99%	06/26/2015	06/26/2045	93,750,000
13	Long Term Note, 4.7006%	12/30/2015	12/30/2045	91,000,000
14	Long Term Note, 4.3640%	12/30/2016	12/30/2046	210,000,000
15	Long Term Note, 4.1611%	06/30/2017	06/30/2047	40,000,000
16	Long Term Note, 4.1123%	09/29/2017	09/29/2047	162,500,000
17	Long Term Note. 4.530%	06/29/2018	06/29/2048	450,000,000
18	Long Term Note. 3.568%	09/30/2019	09/30/2019	150,000,000
19	Long Term Note, 3.174%	06/30/2020	06/30/2050	208,000,000
20	Long Term Note 3.272%	06/30/2021	06/30/2051	175,000,000
21	Long Term Note 5.081%	06/30/2022	06/30/2052	225,000,000
21	Long Term Note 5.650%	12/30/2022	12/30/2052	210,000,000
21				
24	Account 224 - OTHER LONG TERM DEBT			
25	Medium Term Notes, Series E, Variable %	06/06/1997	08/04/2027	58,000,000
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40	TOTAL			2,924,000,000

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Long-Term Debt (Accounts 221, 222, 223, and 224)					
<p>5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.</p> <p>7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.</p> <p>8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.</p> <p>9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.</p>					
Line No.	Interest for Year Rate (in %) (e)	Interest for Year Amount (f)	Held by Respondent Reacquired Bonds (Acct 222) (g)	Held by Respondent Sinking and Other Funds (h)	Redemption Price per \$100 at End of Year (i)
1					
2	5.985%	4,488,750			
3	6.525%	5,220,000			
4	6.410%	7,692,000			
5	4.530%	2,491,500			
6	4.830%	4,588,500			
7	5.170%	4,601,300			
8	5.430%	5,158,500			
9	4.990%	3,293,400			
10	4.350%	3,567,000			
11	4.55%	4,265,625			
12	4.99%	4,678,125			
13	4.7006%	4,277,546			
14	4.3640%	9,164,400			
15	4.1611%	1,664,440			
16	4.1123%	6,682,488			
17	4.530%	20,375,550			
18	3.568%	5,351,850			
19	3.174%	6,602,336			
20	3.272%	5,726,000			
21	5.081%	5,794,200			
22	5.650%	—			
23					
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25		4,924,978			
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40		120,608,488			

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of <u>2022/Q4</u>
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Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)					
1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt. 2. Show premium amounts by enclosing the figures in parentheses. 3. In column (b) show the principal amount of bonds or other long-term debt originally issued. 4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.					
Line No.	Designation of Long-Term Debt (a)	Principal Amount of Debt Issued (b)	Total Expense Premium or Discount (c)	Amortization Period Date From (d)	Amortization Period Date To (e)
1	Account 226				
2	Unamortized Discount				
3	Medium-Term Notes, Series E	95,500,000	716,250	06/06/1997	08/04/2027
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Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of <u>2022/Q4</u>
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Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)				
5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts. 6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years. 7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt-Credit.				
Line No.	Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)
1				
2				
3	80,706	42	16,508	64,240
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Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Unamortized Loss and Gain on Recquired Debt (Accounts 189, 257)							
1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Recquired Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue. 2. In column (c) show the principal amount of bonds or other long-term debt reacquired. 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts. 4. Show loss amounts by enclosing the figures in parentheses. 5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Recquired Debt, or credited to Account 429.1, Amortization of Gain on Recquired Debt-Credit.							
Line No.	Designation of Long-Term Debt (a)	Date of Maturity (b)	Date Reacquired (c)	Principal of Debt Reacquired (d)	Net Gain or Loss (e)	Balance at Beginning of Year (f)	Balance at End of Year (g)
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2						—	
3						—	—
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36						—	
37						—	
38						—	
39						—	
40						—	

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Reconciliation of Reported Net Income with Taxable Income for Feder Income Taxes		
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.</p>		
Line No.	Details (a)	Amount (b)
1	Net Income for the Year (Page 116)	327,232,579
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	See footnote for details	(80,579,167)
6		
7		
8	TOTAL	(80,579,167)
9	Deductions Recorded on Books Not Deducted for Return	
10	See footnote for details	116,883,003
11		
12		
13	TOTAL	116,883,003
14	Income Recorded on Books Not Included in Return	
15	Equity in Subsidiary	13,949,716
16		
17		
18	TOTAL	13,949,716
19	Deductions on Return Not Charged Against Book Income	
20	See footnote for details	186,611,329
21		
22		
23		
24		
25		
26	TOTAL	186,611,329
27	Federal Tax Net Income	162,975,370
28	Show Computation of Tax:	
29	See footnote for details	79,341,266
30		
31		
32		
33		
34		
35		

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Northern Indiana Public Service Company LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2023	End of <u>2022/Q4</u>

FOOTNOTE DATA

Schedule Page: 261 Line No.: 8 Column: b

Taxable Income Not Reported on Books.

SFAS133 - Book Hedging Income/Loss	(60,430,891)
Federal Net Operating Loss Carryforward	(20,148,276)
Total	(80,579,167)

Schedule Page: 261 Line No.: 13 Column: b

Deductions Recorded on Books Not Deducted for Return.

Federal Current Income Tax Expense	35,701,832
Federal Deferred Income Tax Expense	18,802,735
State Current Income Tax Expense	7,933,287
State Deferred Income Tax Expense	6,164,870
Permanent Item Allocation - NCS	4,087
Parking	13,761
NCS Allocation - Parking	3,280
Business Meals & Entertainment	17,500
Fines & Penalties	405,241
Employee Stock Purchase Plan	284,487
NCS Allocation - Employee Stock Purchase Plan	46,133
Partnership K-1 Perm	12,790,417
AFUDC Equity	(13,005,190)
Pension Expense	82,761,594
SFAS 106/112 Retirement Benefit Expense	(4,577,676)
Environmental Remediation	(1,260,954)
Taxes Other Than Income Taxes	(2,072,148)
Lobbying Expenses	57,790
NCS Allocation: Lobbying Expenses	188,467
Accrued Liabilities	(6,365,041)
Other Accrued Liabilities	25,284,094
Bad Debt Expense	188,811
Expenses Accrued on Regulatory Assets	(73,649,858)
Expenses Accrued on Regulatory Liabilities	74,425,273
Post Employment Benefits	(47,259,789)
Total	116,883,003

Schedule Page: 261 Line No.: 26 Column: b

Deductions on Return Not Charged Against Book Income:

Property	179,966,820
Partnership K-1 Temp	12,670,452
Property Plant Equipment	37,314
PISCC Equity	(935,622)
Joint Ventures	(2,299,801)
NARC Sub Income Adj	(33,569)
Other	(2,794,265)
Total	186,611,329

Schedule Page: 261 Line No.: 29 Column: b

Computation of Tax:

Federal Net Taxable Income @ 21.0%	34,224,828
Provision Normal - BTR & Reserve Study	1,477,004
Provision Normal - Renewables	43,639,434
Federal Income Taxes - Current Provision	79,341,266

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)						
<p>1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (g) and (h). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (g) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.</p> <p>5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (d).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (i) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. Show in columns (l) thru (s) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p> <p>10. Items under \$250,000 may be grouped.</p>						
Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	Tax Jurisdiction (c)	Tax Year (d)	Balance at Beg. of Year Taxes Accrued (e)	Balance at Beg. of Year Prepaid Taxes (f)
1	LOCAL TAXES:					
2	Real Estate and Personal Property	Real Estate Tax	Indiana	2022	38,833,125	—
3	SUBTOTAL				38,833,125	—
4						
5	STATE TAXES:					
6	Utility Receipts	Other Taxes and Fees	Indiana	2022	2,999,315	—
7	Unemployment Compensation	Unemployment Tax	Indiana	2022	2,897	—
8	Corporate Net Income	Income Tax	Indiana	2022	—	—
9	Sales and Use	Sales And Use Tax	Indiana	2022	3,591,441	—
10	Diesel Fuel	Fuel Tax	Indiana	2022	—	—
11	Special Fuels	Fuel Tax	Indiana	2022	—	—
12	Public Utility Fee	Other Taxes and Fees	Indiana	2022	—	2,379,632
13	SUBTOTAL				6,593,653	2,379,632
14						
15	FEDERAL TAXES:					
16	FICA/Medicare/Unemployment	Payroll Tax	Indiana	2022	9,688,268	—
17	Diesel Fuel	Fuel Tax	Indiana	2022		
18	Federal Excise Tax	Excise Tax	Indiana	2022		
19	Income	Income Tax	Indiana	2022	28,716,500	—
20	SUBTOTAL				38,404,768	—
21						
22						
23						
24						
25						
26						
27						
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36						
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39						
	TOTAL				83,831,546	2,379,632

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)				
1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts. 2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes. 3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts. 4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.				
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)				
Line No.	Electric (Account 408.1, 409.1) (l)	Gas (Account 408.1, 409.1) (m)	Other Utility Dept. (Account 408.1, 409.1) (n)	Other Income and Deductions (Account 408.2, 409.2) (o)
1				
2	21,313,517	14,332,832		
3	21,313,517	14,332,832		
4				
5				
6	11,811,348	8,464,076		
7	32,386	19,219		
8	10,420,434	5,719,807		(360,008)
9	(1,070,394)	(413,154)		
10				
11				
12	1,847,398	922,813		
13	23,041,172	14,712,761		(360,008)
14				
15				
16	7,731,870	4,449,222		
17				
18				
19	79,204,768	1,438,009		(1,301,511)
20	86,936,638	5,887,231	—	(1,301,511)
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
Total	131,291,327	34,932,824	—	(1,661,519)

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged) (continued)					
5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). 6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses. 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority. 8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount. 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax. 10. Items under \$250,000 may be grouped. 11. Report in column (q) the applicable effective state income tax rate.					
Line No.	Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	Balance at End of Year Taxes Accrued (Account 236) (j)	Balance at End of Year Prepaid Taxes (Included in Acct 165) (k)
1					
2	36,093,399	38,165,541		36,760,983	
3	36,093,399	38,165,541		36,760,983	
4					
5					
6	20,275,424	23,592,715	679,004	361,028	
7	88,136	91,058	1	(24)	
8	15,780,233	(8,755)	(6,301,591)	9,487,397	
9	14,828,493	16,177,616	(758,770)	1,483,548	
10					
11					
12	2,770,211	12,397,629		(693,991)	11,313,059
13	53,742,497	52,250,263	(6,381,356)	10,637,958	11,313,059
14					
15					
16	23,804,277	31,433,806		2,058,739	
17					
18					
19	79,341,266	30,202,517		77,855,249	
20	103,145,543	61,636,323	—	79,913,988	—
21					
22					
23					
24					
25					
26					
27					
28					
29					
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31					
32					
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39					
Total	192,981,439	152,052,127	(6,381,356)	127,312,929	11,313,059

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged) (continued)					
5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). 6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses. 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority. 8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount. 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax. 10. Items under \$250,000 may be grouped. 11. Report in column (q) the applicable effective state income tax rate.					
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)					
Line No.	Extraordinary Items (Account 409.3) (p)	Other Utility Opn. Income (Account 408.1, 409.1) (q)	Adjustment to Ret. Earnings (Account 439) (r)	Other (s)	State/Local Income Tax Rate (t)
1					
2				447,050	
3				447,050	
4					
5					
6					
7				36,531	
8				—	
9				16,312,041	
10					
11					
12					
13	—	—		16,348,572	
14					
15					
16				11,623,185	
17					
18					
19					
20				11,623,185	
21					
22					
23					
24					
25					
26					
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28					
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TOTA	—	—	—	28,418,807	

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Miscellaneous Current and Accrued Liabilities (Account 242)		
1. Describe and report the amount of other current and accrued liabilities at the end of year. 2. Minor items (less than \$250,000) may be grouped under appropriate title.		
Line No.	Item (a)	Balance at End of Year (b)
1	Misc	263,702
2	Deferred Compensation	1,397,280
3	Severance	150,000
4	Profit Sharing	978,678
5	Incentive Compensation	25,103,799
6	Vacation Pay	25,797,930
7	Gross Payroll	7,791,892
8	Payroll Deduction Union Dues	177,189
9	Payroll Deduction HSA Benefits	496,018
10	Payroll Deduction Employee Stock	636,532
11	Audit Fees	498,872
12	Benefit Administration Fees	235,484
13	Insurance	11,130,317
14	Health Benefits	2,754,888
15	Medical Prescription Drug	521,094
16	Dental	180,014
17	Environmental	7,419,545
18	Asset Retirement Obligation	35,523,322
19	Legal	2,377,807
20	Customer Accounts Receivable Credit Balance	40,982,631
21	Common Stock	(73,143)
22	Shipper Gas	4,117,299
23	Deferred Revenue Current	8,142,186
24	Minor Items (Under \$200K)	177,974
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
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44		
45	Total	176,781,310

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Other Deferred Credits (Account 253)						
1. Report below the details called for concerning other deferred credits. 2. For any deferred credit being amortized, show the period of amortization. 3. Minor items (less than \$250,000) may be grouped by classes.						
Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debit Contra Account (c)	Debit Amount (d)	Credits (e)	Balance at End of Year (f)
1	Investigation and cleanup	31,308,314	242/930	19,511,835	19,510,535	31,307,014
2	Deferred Revenue	380,572	555	2,548,916	2,388,555	220,211
3	Wind Farm Development	75,739,179		—	—	75,739,179
4		—				—
5		—				—
6		—				—
7		—				—
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40		—				—
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42		—				—
43		—				—
44		—				—
45	TOTAL	107,428,065		22,060,751	21,899,090	107,266,404

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Accumulated Deferred Income Taxes-Other Property (Account 282)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization. 2. At Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account Subdivisions	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	874,186,905	(31,134,453)	22,521,228
3	Gas	258,369,379	28,179,317	10,903,202
4	Other (Define) (footnote details)	—		
5	Total (Enter Total of lines 2 thru 4)	1,132,556,284	(2,955,136)	33,424,430
6	Other (Specify) (footnote details)	—		
7	TOTAL Account 282 (Enter Total of lines 5 thru 6)	1,132,556,284	(2,955,136)	33,424,430
8	Classification of TOTAL			
9	Federal Income Tax	940,972,049	(8,583,979)	32,348,359
10	State Income Tax	191,584,235	5,628,843	1,076,071
11	Local Income Tax	—		

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Accumulated Deferred Income Taxes-Other Property (Account 282) (continued)

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Acct. No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2		2,182,178	254/282	1,126,074	254/190	24,796,656	842,019,628
3			254/282	130,473	254/182/190	9,627,896	285,142,917
4							
5	—	2,182,178	—	1,256,547	—	34,424,552	1,127,162,545
6							
7	—	2,182,178	—	1,256,547	—	34,424,552	1,127,162,545
8							
9		1,752,253		1,256,547		32,918,556	929,949,467
10		429,925		—		1,505,996	197,213,078
11							

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Accumulated Deferred Income Taxes-Other (Account 283)

- Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
- At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric	87,567,125	32,370,770	31,066,231
3	Gas	35,256,031	29,925,444	25,822,103
4	Other (Define) (footnote details)	—		
5	TOTAL (Total of lines 2 thru 4)	122,823,156	62,296,214	56,888,334
6	Other (Specify) (footnote details)	—		
7	TOTAL Acct 283 (Total of lines 5 thru 6)	122,823,156	62,296,214	56,888,334
8	Classification of TOTAL			
9	Federal Income Tax	99,773,845	50,428,407	46,641,601
10	State Income Tax	23,049,311	11,867,807	10,246,733
11	Local Income Tax	—		

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Accumulated Deferred Income Taxes-Other (Account 283) (continued)

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Acct. No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2	1,562,978						90,434,642
3	618,303						39,977,675
4							
5	2,181,281	—		—		—	130,412,317
6							
7	2,181,281	—		—		—	130,412,317
8							
9	1,751,532						105,312,183
10	429,749						25,100,134
11							

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Other Regulatory Liabilities (Account 254)							
1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts). 2. For regulatory liabilities being amortized, show period of amortization in column (a). 3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes. 4. Provide in a footnote, for each line item, the regulatory citation where the respondent was directed to refund the regulatory liability (e.g. Commission Order, state commission order, court decision).							
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	Written off during Quarter/Period Account Credited (c)	Written off During Period Amount Refunded (d)	Written off During Period Amount Deemed Non-Refundable (e)	Credits (f)	Balance at End of Current Quarter/Year (g)
1	GAS						—
2	Overrecovered Gas Costs - Order 43629		805				—
3	NIPSCO Care Program - Order 44094	1,183,506	142/426	210,070		—	973,436
4	Demand Side Management Gas - Order	594,221		—		934,580	1,528,801
5	45159/45621	116,508,106	409,411	9,497,425		—	107,010,681
5	MFGlobal Funds - Order 43629						—
6	TDSIC Gas - Order 45330/44403						—
7	FMCA Rider Tracker 80 - Order		182				—
8	ELECTRIC						—
9	RTO Rider Deferral - Order 44156	3,863,454		—		2,155,933	6,019,387
10	Green Power - Order 44198	118,055		—		588,605	706,660
11	Overrecovered Fuel Costs - Order 38706	8,842	501/555	8,842		—	—
12	Bailly Unit 7&8 Retirement						—
13	Schahfer Revenue Credit - Order 45159	1,907,486		—		2,669,370	4,576,856
14	FMCA Rider Tracker 80	645		—		—	645
15	Demand Side Management Elec - Order	14,509,966		—		5,381,256	19,891,222
17	Federal Income Tax - Elec - Order	392,307,714	409,411	23,670,580		—	368,637,134
16	COMBINED						—
17	FAS133 - Order 38706/43629	34,210,307		—		55,771,058	89,981,365
19	ITC Federal Income Tax - Order	1,246,021	255	177,479		—	1,068,542
20	Tax Reform - Revenue Refund						—
21	RA Rider Deferral 44155		456	—		3,363,736	3,363,736
22							—
23							—
24							—
26							—
27							—
28							—
29							—
30							—
31							—
32							—
33							—
34							—
35							—
36							—
37							—
38							—
39							—
40							—
41							—
42							—
43							—
44							—
45	TOTAL	566,458,323		33,564,396	—	70,864,538	603,758,465

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Monthly Quantity & Revenue Data by Rate Schedule						
1. Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts. 2. Total Quantities and Revenues in whole numbers 3. Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule. 4. Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495. 5. Enter footnotes as appropriate.						
Line No.	Item (a)	Month 1 Quantity (b)	Month 1 Revenue Costs and Take-or-Pay (c)	Month 1 Revenue (GRI & ACA) (d)	Month 1 Revenue (Other) (e)	Month 1 Revenue (Total) (f)
1	Total Sales (480-488)	5,552,633			67,147,002	67,147,002
2	Transportation of Gas for Others (489.2 and 489.3)					
3		18,643,676			7,934,164	7,934,154
4						
5						
6						
7						
8						
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Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Monthly Quantity & Revenue Data by Rate Schedule (continued)						
Line No.	Item (a)	Month 1 Quantity (b)	Month 1 Revenue Costs and Take-or-Pay (c)	Month 1 Revenue (GRI & ACA) (d)	Month 1 Revenue (Other) (e)	Month 1 Revenue (Total) (f)
48						
49						
50						
51						
52						
53						
54						
55						
56						
57						
58						
59						
60						
61						
62						
63	Total Transportation (Other than Gathering)	18,643,676	—	—	7,934,164	7,934,154
64	Storage (489.4)					
65						
66						
67						
68						
69						
70						
71						
72						
73						
74						
75						
76						
77						
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83						
84						
85						
86						
87						
88						
89						
90	Total Storage	—	—	—	—	—
91	Gathering (489.1)					
92	Gathering-Firm					
93	Gathering-Interruptible					
94	Total Gathering (489.1)	—	—	—	—	—
95	Additional Revenues					
96	Products Sales and Extraction (490-492)					
97	Rents (493-494)				10,019	10,019
98	Other Gas Revenues (495)				565,692	565,692
99	(Less) Provision for Rate Refunds					
100	Total Additional Revenues	—	—	—	575,711	575,711
101	Total Operating Revenues (Total of Lines 1,63,90,94 & 100)	24,196,309	—	—	75,656,877	75,656,867

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Monthly Quantity & Revenue Data by Rate Schedule										
1. Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts. 2. Total Quantities and Revenues in whole numbers 3. Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule. 4. Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495. 5. Enter footnotes as appropriate.										
Line No.	Month 2 Quantity (g)	Month 2 Revenue Costs and Take-or-Pay (h)	Month 2 Revenue (GRI & ACA) (i)	Month 2 Revenue (Other) (j)	Month 2 Revenue (Total) (k)	Month 3 Quantity (l)	Month 3 Revenue Costs and Take-or-Pay (m)	Month 3 Revenue (GRI & ACA) (n)	Month 3 Revenue (Other) (o)	Month 3 Revenue (Total) (p)
1	9,809,098			94,556,446	94,556,446	13,616,243			146,413,027	146,413,027
2										
3	23,069,298			9,982,008	9,982,008	25,342,495			11,417,106	11,417,106
4										
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Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Monthly Quantity & Revenue Data by Rate Schedule (continued)										
Line No.	Month 2 Quantity (g)	Month 2 Revenue Costs and Take-or-Pay (h)	Month 2 Revenue (GRI & ACA) (i)	Month 2 Revenue (Other) (j)	Month 2 Revenue (Total) (k)	Month 3 Quantity (l)	Month 3 Revenue Costs and Take-or-Pay (m)	Month 3 Revenue (GRI & ACA) (n)	Month 3 Revenue (Other) (o)	Month 3 Revenue (Total) (p)
48										
49										
50										
51										
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63	23,069,298	—	—	9,982,008	9,982,008	25,342,495	—	—	11,417,106	11,417,106
64										
65										
66										
67										
68										
69										
70										
71										
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83										
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88										
89										
90	—	—	—	—	—	—	—	—	—	—
91										
92										
93										
94	—	—	—	—	—	—	—	—	—	—
95										
96										
97				3,914	3,914				5,223	5,223
98				646,948	646,948				1,439,464	1,439,464
99										
100	—	—	—	650,862	650,862	—	—	—	1,444,687	1,444,687
101	32,878,396	—	—	105,189,316	105,189,316	38,958,738	—	—	159,274,820	159,274,820

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Gas Operating Revenues					
1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages. 2. Revenues in columns (b) and (c) include transition costs from upstream pipelines. 3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.					
Line No.	Title of Account (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)
1	(480) Residential Sales		—		—
2	(481) Commercial and Industrial Sales		—		—
3	(482) Other Sales to Public Authorities		—		—
4	(483) Sales for Resale		—		—
5	(484) Interdepartmental Sales		—		—
6	(485) Intracompany Transfers		—		—
7	(487) Forfeited Discounts		—		—
8	(488) Miscellaneous Service Revenues		—		—
9	(489.1) Revenues from Transportation of Gas of Others Through Gathering Facilities		—		—
10	(489.2) Revenues from Transportation of Gas of Others Through Transmission Facilities		—		—
11	(489.3) Revenues from Transportation of Gas of Others Through Distribution Facilities		—		—
12	(489.4) Revenues from Storing Gas of Others		—		—
13	(490) Sales of Prod. Ext. from Natural Gas		—		—
14	(491) Revenues from Natural Gas Proc. by Others		—		—
15	(492) Incidental Gasoline and Oil Sales		—		—
16	(493) Rent from Gas Property		—		—
17	(494) Interdepartmental Rents		—		—
18	(495) Other Gas Revenues		—		—
19	Subtotal:	—	—	—	—
20	(496) (Less) Provision for Rate Refunds		—		—
21	TOTAL	—	—	—	—

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Gas Operating Revenues						
4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote. 5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases. 6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.						
Line No.	Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)
1	667,284,264	520,495,123	667,284,264	520,495,123	63,484,226	58,070,744
2	274,139,524	204,816,350	274,139,524	204,816,350	30,909,476	26,981,728
3		—	—	—		—
4		—	—	—		—
5	311,043	372,867	311,043	372,867	55,907	48,494
6		—	—	—		
7	4,837,507	3,836,236	4,837,507	3,836,236		
8	2,161,534	1,718,419	2,161,534	1,718,419		
9		—	—	—		—
10	102,725,708	99,399,406	102,725,708	99,399,406	268,964,022	279,915,522
11		—	—	—		—
12		—	—	—		—
13		—	—	—		
14		—	—	—		
15		—	—	—		
16	83,695	84,306	83,695	84,306		
17		—	—	—		
18	3,974,321	3,985,122	3,974,321	3,985,122		
19	1,055,517,596	834,707,829	1,055,517,596	834,707,829		
20		—		—		
21	1,055,517,596	834,707,829	1,055,517,596	834,707,829		

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Revenues from Transporation of Gas of Others Through Gathering Facilities (Account 489.1)					
1. Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system). 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.					
Line No.	Rate Schedule and Zone of Receipt (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Current Year (d)
1	Not Applicable		—		—
2			—		—
3			—		—
4			—		—
5			—		—
6			—		—
7			—		—
8			—		—
9			—		—
10			—		—
11			—		—
12			—		—
13			—		—
14			—		—
15			—		—
16			—		—
17			—		—
18			—		—
19			—		—
20			—		—
21			—		—
22			—		—
23			—		—
24			—		—
25	TOTAL	—	—	—	—

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Revenues from Transporation of Gas of Others Through Gathering Facilities (Account 489.1)						
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). 4. Delivered Dth of gas must not be adjusted for discounting.						
Line No.	Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)
1		—		—		—
2		—		—		—
3		—		—		—
4		—		—		—
5		—		—		—
6		—		—		—
7		—		—		—
8		—		—		—
9		—		—		—
10		—		—		—
11		—		—		—
12		—		—		—
13		—		—		—
14		—		—		—
15		—		—		—
16		—		—		—
17		—		—		—
18		—		—		—
19		—		—		—
20		—		—		—
21		—		—		—
22		—		—		—
23		—		—		—
24		—		—		—
25	—	—	—	—	—	—

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)					
1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule. 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308. 3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).					
Line No.	Zone of Delivery, Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)
1	Residential Rate:		—		—
2	111/311/411		—		—
3	115/315/415		—		—
4	316/416		—		—
5	TOTAL		—		—
6	Commercial Rate:		—		—
7	315/415		—		—
8	121/321/421		—		—
9	125/325/425		—		—
10	128/328/428		—		—
11	138/338/438		—		—
12	343/443		—		—
13	Total		—		—
14	Public Authorities:		—		—
15	317/417		—		—
16	Total		—		—
17	Industrial Rate:		—		—
18	121/321/421		—		—
19	125/325/425		—		—
20	128/328/428		—		—
21	138/338/438		—		—
22	343/443		—		—
23	338/439		—		—
24	Total		—		—
25	Grand Total	—	—	—	—

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

4. Delivered Dth of gas must not be adjusted for discounting.
5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.
6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

Line No.	Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)
1		—		—		—
2	23,988,981	22,150,213	23,988,981	22,150,213	5,249,923	5,024,032
3	206,980	207,968	206,980	207,968	62,079	63,094
4		—		—		—
5	24,195,961	22,358,181	24,195,961	22,358,181	5,312,002	5,087,126
6		—		—		—
7		—		—		—
8	22,759,090	21,661,555	22,759,090	21,661,555	9,857,073	9,367,135
9	5,556,579	5,202,143	5,556,579	5,202,143	4,128,874	3,962,448
10	2,306,650	2,075,990	2,306,650	2,075,990	5,862,519	5,691,412
11	1,100,863	1,093,587	1,100,863	1,093,587	1,247,782	1,214,001
12		—		—	—	—
13	31,723,182	30,033,275	31,723,182	30,033,275	21,096,248	20,234,996
14		—		—		—
15		—		—		—
16		—		—		—
17		—		—		—
18	2,468,961	2,459,104	2,468,961	2,459,104	1,335,868	1,342,015
19	2,504,725	2,460,353	2,504,725	2,460,353	2,108,660	2,147,751
20	38,312,506	38,696,307	38,312,506	38,696,307	235,226,174	247,265,153
21	3,520,372	3,392,186	3,520,372	3,392,186	3,885,069	3,838,481
22		—		—		—
23		—		—		—
24	46,806,564	47,007,950	46,806,564	47,007,950	242,555,771	254,593,400
25	102,725,707	99,399,406	102,725,707	99,399,406	268,964,021	279,915,522

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Revenues from Storing Gas of Others (Account 489.4)					
1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total. 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308. 3. Other revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).					
Line No.	Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for G RI and ACA Amount for Previous Year (e)
1	Not Applicable		—		—
2			—		—
3			—		—
4			—		—
5			—		—
6			—		—
7			—		—
8			—		—
9			—		—
10			—		—
11			—		—
12			—		—
13			—		—
14			—		—
15			—		—
16			—		—
17			—		—
18			—		—
19			—		—
20			—		—
21			—		—
22			—		—
23			—		—
24			—		—
25	TOTAL	—	—	—	—

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Revenues from Storing Gas of Others (Account 489.4)

4. Dth of gas withdrawn from storage must not be adjusted for discounting.
5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
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Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Other Gas Revenues (Account 495)		
Report below transactions of \$250,000 or more included in Account 495, Other Gas Revenues. Group all transactions below \$250,000 in one amount and provide the number of items.		
Line No.	Description of Transaction (a)	Amount (in dollars) (b)
1	Commissions on Sale or Distribution of Gas of Others	
2	Compensation for Minor or Incidental Services Provided for Others	
3	Profit or Loss on Sale of Material and Supplies not Ordinarily Purchased for Resale	
4	Sales of Stream, Water, or Electricity, including Sales or Transfers to Other Departments	
5	Miscellaneous Royalties	
6	Revenues from Dehydration and Other Processing of Gas of Others except as provided for in the Instructions to Account 495	
7	Revenues for Right and/or Benefits Received from Others which are Realized Through Research, Development, and Demonstration Ventures	
8	Gains on Settlements of Imbalance Receivables and Payables	
9	Revenues from Penalties earned Pursuant to Tariff Provisions, including Penalties Associated with Cash-out Settlements	
10	Revenues from Shipper Supplied Gas	
11	Other revenues (Specify):	
12	Choice	
13	Industrial Balancing	3,851,164
14	Commercial Balancing	1,025,181
15	Supplier Aggregate Balancing	1,966,357
16	FERC 547 Off-System Displacements	2,600
17	Parks and Loans	265,524
18	Other Gas Revenues - Gas TDSIC Rural Margin Credit	(2,740,136)
19	Other Gas Revenues - Gas DSM Lost Margin	(434,266)
20	Other Gas Revenues - Purchased Materials	37,897
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25		
26		
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40	Total	3,974,321

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of <u>2022/Q4</u>
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Discounted Rate Services and Negotiated Rate Services					
1. In column b, report the revenues from discounted rate services. 2. In column c, report the volumes of discounted rate services. 3. In column d, report the revenues from negotiated rate services. 4. In column e, report the volumes of negotiated rate services.					
Line No.	Account (a)	Discounted Rate Services Revenue (b)	Discounted Rate Services Volumes (c)	Negotiated Rate Services Revenue (d)	Negotiated Rate Services Volumes (e)
1	Account 489.1, Revenues from transportation of gas of				
2	Account 489.1, Revenues from transportation of gas of				
3	Account 489.4, Revenues from storing gas of others.				
4	Account 495, Other gas revenues.				
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40	Total	—	—	—	—

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Gas Used in Utility Operations				
1. Report below details of credits during the year to Accounts 810, 811, and 812. 2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in column (d).				
Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas Gas Used Dth (c)	Natural Gas Amount of Credit (in dollars) (d)
1	810 Gas Used for Compressor Station Fuel - Credit	819	(66,604)	(333,143)
2	811 Gas Used for Products Extraction - Credit			
3	Gas Shrinkage and Other Usage in Respondent's Own Processing - Credit	874	(126,698)	(752,733)
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others - Credit			
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)			
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24				
25	Total		(193,302)	(1,085,876)

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Transmission and Compression of Gas by Others (Account 858)				
1. Report below details concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also, include in column (c) amounts paid as transition costs to an upstream pipeline. 2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system. 3. Designate associated companies with an asterisk in column (b).				
Line No.	Name of Company and Description of Service Performed (a)	* (b)	Amount of Payment (in dollars) (c)	Dth of Gas Delivered (d)
1	Transport gas for account of Northern Indiana			
2	Public Service Company from NGPL system to MichCon			
3	for storage. Re-delivery of gas to NIPSCO near Michigan City			
4	and Ft Wayne, Indiana. Also transport gas to/from ANR Pipeline			
5	storage facilities in Michigan.			
6	Gas provided for compressor fuel.		457,838	89,274
7				
8	Transport gas for account of NIPSCO to ANR storage			
9	Gas provided for compressor fuel		396,062	60,150
10				
11	Facility charge for pipeline delivery to NIPSCO			
12	at the Indiana-Illinois state line at North Hayden Station, west of			
13	Lowell, Indiana			
14	Gas provided for compressor fuel		1,468,815	250,575
15				
16	Panhandle Eastern Pipeline Company			
17	Gas provided for compressor fuel		980,996	158,864
18				
19				
20				
21				
22				
23				
24				
25	Total		3,303,711	558,863

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Other Gas Supply Expenses (Account 813)		
1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4, and losses on settlements of imbalances and gas losses not associated with storage separately. Indicate the functional classification and purpose of property to which any expenses relate. List separately items of \$250,000 or more.		
Line No.	Description (a)	Amount (in dollars) (b)
1	Credit interruptible overtake services relating to NIPSCO electric generation	(284,090)
2		
3		
4		
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25	TOTAL	(284,090)

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Miscellaneous General Expenses (Account 930.2)		
1. Provide the information requested below on miscellaneous general expenses. 2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of \$250,000 or more however, amounts less than \$250,000 may be grouped if the number of items of so grouped is shown.		
Line No.	Description (a)	Amount (in dollars) (b)
1	Industry association dues.	162,318
2	Experimental and general research expenses	
	a. Gas Research Institute (GRI)	
	b. Other	
3	Publishing and distributing information and reports to stockholders, trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent	
4	Other expenses	316,759
5	Environmental Issues - Company	
6	Civic Association Dues	122,327
7	Consulting Services	174,413
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25	TOTAL	775,817

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.
2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)
1	Intangible plant	—			
2	Production Plant, manufactured gas	—			
3	Production and gathering plant, natural gas	—			
4	Products Extraction Plant	—			
5	Underground Gas Storage Plant	1,197,162			18,446
6	Other Storage Plant	780,466			
7	Base Load LNG Terminating and Processing Plant	—			
8	Transmission Plant	12,343,171			
9	Distribution Plant	55,292,682			
10	General Plant	4,350,458			
11	Common plant-gas	1,146,923			
12	TOTAL	75,110,862	—	—	18,446

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)

obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Line No.	Amortization of Other Limited-term Gas Plant (Account 404.3) (f)	Amortization of Other Gas Plant (Account 405) (g)	Total (b to g) (h)	Functional Classification (a)
1	3,734,185		3,734,185	Intangible plant
2			—	Production Plant, manufactured gas
3			—	Production and gathering plant, natural gas
4			—	Products Extraction Plant
5		60,118	1,275,726	Underground Gas Storage Plant
6			780,466	Other Storage Plant
7			—	Base Load LNG Terminating and Processing Plant
8			12,343,171	Transmission Plant
9			55,292,682	Distribution Plant
10			4,350,458	General Plant
11	6,426,479		7,573,402	Common plant-gas
12	10,160,664	60,118	85,350,090	TOTAL

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Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)

4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification (a)	Plant Bases (in thousands) (b)	Applied Depreciation or Amortization Rates (percent) (c)
1	Production and Gathering Plant		
2	Offshore (footnote details)		
3	Onshore (footnote details)		
4	Underground Gas Storage Plant (footnote details)		
5	Transmission Plant		
6	Offshore (footnote details)		
7	Onshore (footnote details)		
8	General Plant (footnote details)	3,632,570	3.10
9			
10			
11			
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14			
15			

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
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FOOTNOTE DATA

Schedule Page: 338 Line No.: 8 Column: b

Line No.	Account No. (a)	Depreciable Plant Base (1) (In thousands) (b)	Applied Depr. Rate (s) (Percent) (c)
1	UNDERGROUND STORAGE		
2	350	563	4.98
3	351	6,292	3.23
4	352	17,969	0.11
5	352	5,400	1.30
6	353	22,766	3.15
7	354	3,615	3.14
8	355	3,525	3.58
9	356	12,342	3.20
10	357	1,011	0.65
11		<u>73,483</u>	<u>2.59</u>
12	OTHER STORAGE		
13	361	10,155	2.09
14	362	18,110	0.46
15	363.0	2,082	2.23
16	363.1	8,455	1.50
17	363.2	5,254	0.49
18	363.3	3,058	4.75
19	363.4	1,726	3.40
20	363.5	3,191	3.98
21		<u>52,031</u>	<u>2.36</u>
22	TRANSMISSION		
23	365	11,503	1.68
24	366	7,119	1.80
25	367	565,324	1.34
26	369	185,042	2.29
27	371	26	3.35
28		<u>769,014</u>	<u>2.53</u>
29	DISTRIBUTION		
30	374	3,042	1.33
31	375	10,952	1.34
32	376	1,261,758	1.48
33	378	67,810	2.17
34	380	796,009	2.99
35	381	163,487	3.69
36	382	190,647	1.19
37	383	119,311	1.40
38	384	3,277	0.65
39	385	64,357	1.63
40	386	35	1.79
41		<u>2,680,685</u>	<u>1.89</u>
42	GENERAL		
43	389	2,096	1.99
44	390	27,644	4.84
45	391	1,055	5.00
46	391	838	14.29
47	392 (2)	0	6.30
48	393	150	3.33
49	394	20,279	4.00
50	395	1,923	5.00
51	397	2,985	6.67
52	398	387	5.00
53		<u>57,357</u>	<u>6.05</u>
	Total	\$3,632,570	3.10
	(2) - Only trailers		

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
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Particulars Concerning Certain Income Deductions and Interest Charges Accounts		
Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.		
(a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization. (b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts. (c) Interest on Debt to Associated Companies (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year. (d) Other Interest Expense (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.		
Line No.	Item (a)	Amount (b)
1	SUGAR CREEK AMORTIZATION	2,540,513
2	TOTAL ACCOUNT 425	2,540,513
3		
4	CONTRIBUTIONS - CUSTOMER ASSISTANCE	455,784
5	CONTRIBUTIONS - PUBLIC AFFAIRS	362,119
6	MINOR ITEMS (UNDER \$250K)	36,976
7	TOTAL ACCOUNT 426.1	854,879
8		
9	FINES AND PENALTIES	405,240
10	TOTAL ACCOUNT 426.3	405,240
11		
12	LEGISLATIVE AFFAIRS	18,463
13	TOTAL ACCOUNT 426.4	18,463
14		
15	OTHER INCOME/DEDUCTIONS - COMPLIANCE FINES PENALTIES	—
16	DEPENDABILL INCOME	(68,787)
17	DISCOUNT OF A/R - NIPSCO A/R COMPANY	6,808,882
18	TOTAL ACCOUNT 426.5	6,740,095
19		
20	LONG TERM NOTE, 5.985%	4,488,750
21	LONG TERM NOTE, 6.525%	5,220,000
22	LONG TERM NOTE, 6.410%	7,692,000
23	LONG TERM NOTE, 4.530%	2,491,500
24	LONG TERM NOTE, 4.830%	4,588,500
25	LONG TERM NOTE, 5.170%	4,601,300
26	LONG TERM NOTE, 5.430%	5,158,500
27	LONG TERM NOTE, 4.990%	3,293,400
28	LONG TERM NOTE, 4.350%	3,567,000
29	LONG TERM NOTE, 4.550%	4,265,625
30	LONG TERM NOTE, 4.990%	4,678,125
31	LONG TERM NOTE, 4.701%	4,277,546
32	LONG TERM NOTE, 4.364%	9,164,400
33	LONG TERM NOTE, 4.161%	1,664,440
34	LONG TERM NOTE, 4.112%	6,682,487
35	LONG TERM NOTE, 4.530%	20,375,550

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Particulars Concerning Certain Income Deductions and Interest Charges Accounts

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.

- (a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.
- (b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts.
- (c) Interest on Debt to Associated Companies (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.
- (d) Other Interest Expense (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	LONG TERM NOTE, 3.568%	5,351,850
2	LONG TERM NOTE, 3.174%	6,602,336
3	LONG TERM NOTE, 3.272%	5,726,000
4	LONG TERM NOTE, 5.081%	5,794,200
5	Other Interest	5,878,218
6	TOTAL ACCOUNT 430	121,561,727
7		
8	CUSTOMER DEPOSITS, 4.610%	2,900,887
9	OTHER INTEREST CHARGES - REGULATORY COSTS (VARIOUS RATES)	(1,603,357)
10	OTHER INTEREST CHARGES (VARIOUS RATES)	25,718,929
11	TOTAL ACCOUNT 431	27,016,459
12		
13	GRAND TOTAL	159,137,376
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Regulatory Commission Expenses (Account 928)

- Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.
- In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description (Furnish name of regulatory commission or body, the docket number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Indiana Utility Regulatory Commission (IURC)				—
2	Cause #44688 Gas Rate Case Costs				460,952
3	Cause #45621 Gas Rate Case Costs				826,021
4					—
5					—
6					—
7					—
8					—
9					—
10					—
11					—
12					—
13					—
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15					—
16					—
17					—
18					—
19					—
20					—
21					—
22					—
23					—
24					—
25	TOTAL	—	—	—	1,286,973

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Regulatory Commission Expenses (Account 928)							
3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization. 4. Identify separately all annual charge adjustments (ACA). 5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant, or other accounts. 6. Minor items (less than \$250,000) may be grouped.							
Line No.	Expenses Incurred During Year Charged Currently To Department (f)	Expenses Incurred During Year Charged Currently To Account No. (g)	Expenses Incurred During Year Charged Currently To Amount (h)	Expenses Incurred During Year Deferred to Account 182.3 (i)	Amortized During Year Contra Account (j)	Amortized During Year Amount (k)	Deferred in Account 182.3 End of Year (l)
1							
2		923			923	167,112	293,840
3				508,696		444,290	890,427
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25			—	508,696		611,402	1,184,267

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Northern Indiana Public Service Company LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2023	End of 2022/Q4

Distribution of Salaries and Wages					
<p>Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals and Other Accounts, and enter such amounts in the appropriate lines and columns provided. Salaries and wages billed to the Respondent by an affiliated company must be assigned to the particular operating function(s) relating to the expenses.</p> <p>In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows as necessary numbered sequentially starting with 75.01, 75.02, etc.</p>					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)
1	Electric				
2	Operation				
3	Production	17,291,925		4,595,828	21,887,753
4	Transmission	6,162,195		1,414,450	7,576,645
5	Regional Market	—			
6	Distribution	7,397,404		3,462,764	10,860,168
7	Customer Accounts	6,411,238		1,763,139	8,174,377
8	Customer Service and Informational	143,364		25,648	169,012
9	Sales	—			
10	Administrative and General	21,562,812		3,148,431	24,711,243
11	TOTAL Operation (Total of lines 3 thru 10)	58,968,938	—	14,410,260	73,379,198
12	Maintenance				
13	Production	16,887,501		5,251,157	22,138,658
14	Transmission	4,723,317		1,532,584	6,255,901
15	Regional Market	—			
16	Distribution	14,905,239		8,689,897	23,595,136
17	Administrative and General	187,143		234,716	421,859
18	TOTAL Maintenance (Total of lines 12 thru 15)	36,703,200	—	15,708,354	52,411,554
19	Total Operation and Maintenance				
20	Production (Total of lines 3 and 13)	34,179,426	—	9,846,985	44,026,411
21	Transmission (Total of lines 4 and 14)	10,885,512	—	2,947,034	13,832,546
22	Regional Market (Total of lines 5 and 15)	—	—	—	—
23	Distribution (Total of lines 6 and 16)	22,302,643	—	12,152,661	34,455,304
24	Customer Accounts (line 7)	6,411,238	—	1,763,139	8,174,377
25	Customer Service and Informational (line 8)	143,364	—	25,648	169,012
26	Sales (line 9)	—	—	—	—
27	Administrative and General (Total of lines 10 and 17)	21,749,955	—	3,383,147	25,133,102
28	TOTAL Operation and Maintenance (Total of lines 20 thru 27)	95,672,138	—	30,118,614	125,790,752
29	Gas				
30	Operation				
31	Production - Manufactured Gas	—		—	
32	Production - Natural Gas(Including Exploration and Development)	—		—	
33	Other Gas Supply	—		—	
34	Storage, LNG Terminaling and Processing	2,309,177		567,349	2,876,526
35	Transmission	3,115,819		1,153,076	4,268,895
36	Distribution	8,645,255		6,079,548	14,724,803
37	Customer Accounts	10,647,438		3,528,400	14,175,838
38	Customer Service and Informational	252,512		45,161	297,673
39	Sales	—			
40	Administrative and General	10,810,046		1,473,730	12,283,776
41	TOTAL Operation (Total of lines 28 thru 37)	35,780,247	—	12,847,264	48,627,511
42	Maintenance				
43	Production - Manufactured Gas	—		—	
44	Production - Natural Gas(Including Exploration and Development)	—		—	
45	Other Gas Supply	—		—	
46	Storage, LNG Terminaling and Processing	557,194		176,843	734,037
47	Transmission	1,852,588		884,853	2,737,441

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Distribution of Salaries and Wages (continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)
48	Distribution	9,970,984		6,686,120	16,657,104
49	Administrative and General	—		1,232	1,232
50	TOTAL Maintenance (Total of lines 43 thru 49)	12,380,766	—	7,749,048	20,129,814
51	Gas (Continued)				
52	Total Operation and Maintenance				
53	Production - Manufactured Gas (Total of lines 31 and 43)	—	—	—	—
54	Production - Natural Gas (Including Expl. and Dev.)(Il. 32 and 44)	—	—	—	—
55	Other Gas Supply (Total of lines 33 and 45)	—	—	—	—
56	Storage, LNG Terminating and Processing (Total of Il. 34 and 46)	2,866,371	—	744,192	3,610,563
57	Transmission (Total of lines 35 and 47)	4,968,407	—	2,037,929	7,006,336
58	Distribution (Total of lines 36 and 48)	18,616,239	—	12,765,668	31,381,907
59	Customer Accounts (Total of line 37)	10,647,438	—	3,528,400	14,175,838
60	Customer Service and Informational (Total of line 38)	252,512	—	45,161	297,673
61	Sales (Total of line 39)	—	—	—	—
62	Administrative and General (Total of lines 40 and 49)	10,810,046	—	1,474,962	12,285,008
63	Total Operation and Maintenance (Total of lines 53 thru 62)	48,161,013	—	20,596,312	68,757,325
64	Other Utility Departments				
65	Operation and Maintenance	—		—	
66	TOTAL ALL Utility Dept. (Total of lines 28, 63, and 65)	143,833,151	—	50,714,926	194,548,077
67	Utility Plant				
68	Construction (By Utility Departments)				
69	Electric Plant	48,695,109		19,960,327	68,655,436
70	Gas Plant	26,792,861		13,424,177	40,217,038
71	Other	5,120,265		87,249	5,207,514
72	TOTAL Construction (Total of lines 69 thru 71)	80,608,235	—	33,471,753	114,079,988
73	Plant Removal (By Utility Departments)				
74	Electric Plant	6,285,565		2,528,836	8,814,401
75	Gas Plant	5,576,668		2,511,830	8,088,498
76	Other	—		1,209	1,209
77	TOTAL Plant Removal (Total of lines 74 thru 76)	11,862,233	—	5,041,875	16,904,108
78	Other Accounts (Specify) (footnote details)				
79	A/R from Associated Companies	1,501		32,654	34,155
80	Fuel Stock Expenses - Undistributed	6,057,889		1,295,043	7,352,932
81	Stores Expenses - Undistributed	5,576,493		(5,571,410)	5,083
82	Other Regulatory Assets	464,993		78,733	543,726
83	Preliminary Survey & Investigation Charges	(23,412)		(23,670)	(47,082)
84	Clearing Accounts	62,861,975		(62,341,766)	520,209
85	Misc Deferred Debits	8,090		4,348	12,438
86	A/P to Associated Companies	(18,385)		(87,497)	(105,882)
87	Misc Current & Accrued Liabilities	20,861,839		(23,099,322)	(2,237,483)
88	Other Deferred Credits	184		65	249
89	Other Regulatory Liabilities	279,412		42,043	321,455
90	Donations	365		24,937	25,302
91	TOTAL Other Accounts	96,070,944	—	(89,645,842)	6,425,102
92	TOTAL SALARIES AND WAGES	332,374,563	—	(417,288)	331,957,275

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Charges for Outside Professional and Other Consultative Services

- Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities.
 - Name of person or organization rendering services.
 - Total charges for the year.
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Line No.	Description (a)	Amount (in dollars) (b)
1	NPL CONSTRUCTION	52,830,082
2	MINNESOTA LIMITED, LLC	47,045,974
3	INFRA SOURCE CONSTRUCTION LLC	44,187,734
4	ROBERT HENRY CORPORATION	27,124,152
5	ARC AMERICAN, INC	23,883,556
6	MICHELS POWER, INC.	23,799,081
7	MEADE INC.	21,968,583
8	SARGENT & LUNDY L.L.C.	21,491,132
9	MILLER PIPELINE, LLC	20,414,301
10	SIEMENS ENERGY INC	17,533,767
11	K2 INDUSTRIAL SERVICES, INC.	16,527,486
12	ORBITAL ENGINEERING INC	16,419,928
13	MERIDIAN SERVICES GROUP, LLC	15,680,553
14	TRAFFIC CONTROL SPECIALISTS, INC.	15,643,611
15	CHARAH, LLC	15,385,188
16	MEADE INDUSTRIES INC	13,167,046
17	GRAYCOR INDUSTRIAL CONSTRUCTORS INC.	13,013,542
18	MICHELS UTILITY SERVICES, INC.	9,855,605
19	OSMOSE UTILITIES SERVICE INC	9,600,895
20	MESA ASSOCIATES INC	9,549,682
21	SOLID PLATFORMS, INC.	7,998,422
22	EN ENGINEERING, LLC	7,894,205
23	INDIANA SIGN & BARRICADE, INC.	7,841,544
24	CREST INDUSTRIES LLC	7,480,590
25	GENERAL ELECTRIC INTERNATIONAL, INC.	6,657,676
26	QUALITY INTEGRATED SERVICES, INC.	6,546,387
27	BADGER DAYLIGHTING CORP	5,676,018
28	BMWC CONSTRUCTORS INC	5,551,310
29	TRAFFIC MANAGEMENT COMPANY INC.	5,383,400
30	THE L.E. MYERS CO.	5,218,690
31	WELLSITE FISHING & RENTAL SERVICES, LLC.	4,928,715
32	TULSA INSPECTION RESOURCES LLC	4,507,012
33	HYDRO EXC INC	4,447,770
34	SUPERIOR CONSTRUCTION CO., INC.	4,220,242
35	CAMPOS EPC LLC	4,171,580

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Charges for Outside Professional and Other Consultative Services

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Line No.	Description (a)	Amount (in dollars) (b)
1	STERLING SITE ACCESS SOLUTIONS LLC	4,151,977
2	RYAN CONSTRUCTION, INC	4,132,855
3	KOKOSING INDUSTRIAL, INC.	3,843,057
4	ETHOSENENERGY POWER PLANT SERVICES, LLC	3,782,648
5	NORTHERN INDIANA MECHANICAL, INC	3,738,503
6	ALDRIDGE ELECTRIC, INC.	3,683,414
7	NORTHSTAR I&E, INC.	3,418,390
8	TDW (US), INC.	3,290,167
9	BURNS & MCDONNELL ENGINEERING CO INC	3,206,979
10	WORK MANAGEMENT INC	3,199,045
11	C J HUGHES CONSTRUCTION CO., INC.	3,159,091
12	RYAN INCORPORATED CENTRAL	3,087,377
13	EQUIPSOLUTIONS LLC	3,057,716
14	US ECOLOGY	2,985,183
15	HALEY & ALDRICH INC	2,959,561
16	UNITED CONSTRUCTION COMPANY INC.	2,854,300
17	SET ENVIRONMENTAL INC	2,805,734
18	Q3 CONTRACTING INC	2,705,326
19	ALLEGIS GROUP HOLDINGS, INC.	2,682,635
20	EXECUTIVE CONSTRUCTION, INC.	2,573,195
21	THAYER POWER AND COMMUNICATION LINE CONS	2,546,199
22	AGILE 1	2,510,814
23	CAVERN SOLUTIONS, INC.	2,495,210
24	CHAMPION CLEANING SPECIALISTS	2,450,174
25	KERAMIDA INC	2,433,689
26	KENT POWER INC	2,429,354
27	ASPLUNDH CONSTRUCTION LLC	2,370,691
28	QUALITECH ENGINEERING,LLC	2,347,799
29	PRIME NDT SERVICES INC	2,334,404
30	THOMPSON HINE LLP	2,163,111
31	BROCK HOLDINGS III INC	2,079,474
32	RPM SOLUTIONS LLC	2,065,000
33	BOWLIN ENERGY, LLC	2,058,339
34	CARLISLE UTILITY CONTRACTORS, INC.	2,053,234
35	DELOITTE & TOUCHE LLP	2,024,903

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Charges for Outside Professional and Other Consultative Services		
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Line No.	Description (a)	Amount (in dollars) (b)
1	JOBTEC INC	1,972,911
2	WEST MONROE PARTNERS, LLC	1,923,100
3	ROBERT E. LAMB, INC.	1,834,783
4	ADVANCED CONTROL PANELS INC	1,819,184
5	ROLAND MACHINERY CO	1,784,113
6	PIPELINE CONDITIONING LLC	1,746,758
7	WELLSAND LANDSCAPING AND HARDSCAPES INC	1,586,272
8	METRO CONSULTING ASSOCIATES LLC	1,527,901
9	K & S ENGINEERS INC	1,486,813
10	KEYSTONE CONSULTANTS INC	1,432,794
11	BORE-IT CORPORATION	1,399,913
12	HAYES MECHANICAL	1,339,143
13	GRIDHAWK LLC	1,324,778
14	STANTEC CONSULTING SERVICES INC	1,288,524
15	BECKER CONSULTING GROUP LLC	1,272,919
16	SECURITY DOOR INC	1,245,441
17	BELL LUMBER & POLE CO	1,244,835
18	PRINCE PIPELINE INTEGRITY LLC	1,215,602
19	EPIK INDUSTRIAL LLC	1,215,274
20	DUNELAND CHAMBER OF COMMERCE	1,211,317
21	BARNES AND THORNBURG LLP	1,110,521
22	DLZ INDIANA LLC	1,099,624
23	ILLUME ADVISING, LLC	1,097,320
24	ALIGHT SOLUTIONS LLC	1,065,324
25	TURBINEPROS LLC	1,057,160
26	S L FEUQUAY & COMPANY INC	1,055,839
27	MCDERMOTT WILL & EMERY LLP	1,035,671
28	DLZ INDUSTRIAL LLC	1,011,067
29	CHARLES K ALBRECHT	1,005,155
30	TOTAL FOUNDATIONS, LLC	956,680
31	PRIME RESOURCE SERVICES INC	949,147
32	LINDENSCHMIDT, INC.	948,948
33	POWER GRID ENGINEERING LLC	944,322
34	GLEAVE CONSTRUCTION	923,616
35	SEL ENGINEERING SERVICES, INC.	918,798

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Charges for Outside Professional and Other Consultative Services

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Line No.	Description (a)	Amount (in dollars) (b)
1	PATRICK ENGINEERING INC.	918,046
2	PREMIUM CONCRETE SERVICES, INC.	905,814
3	ARCTIC ENGINEERING CO INC	903,483
4	AECOM TECHNICAL SERVICES INC	886,932
5	BAKER HUGHES OILFIELD OPERATIONS, LLC	865,025
6	GOLDER ASSOCIATES INC	840,375
7	TRC COMPANIES INC	825,526
8	ACCENTURE LLP	816,881
9	ACMS GROUP INC	808,780
10	SURVEYING AND MAPPING, LLC	786,215
11	ARVOS LJUNGSTROM LLC	748,096
12	M. J. ELECTRIC, LLC	744,545
13	3S INCORPORATED	727,735
14	LRC INC LLC	718,980
15	HELIOS RISING, INC.	710,601
16	CROWN ERAM LLC	698,556
17	WOOD ENVIRONMENT & INFRASTRUCTURE SOLUTIONS	678,585
18	ONTRAXSYS	677,602
19	AON CONSULTING INC	675,287
20	FREITAG-WEINHARDT, INC.	659,316
21	COUNTRYMAN LAWN & LANDSCAPING	639,693
22	TOWER COMMUNICATIONS EXPERT, LLC.	635,343
23	ABOVE THE TRACKS DBA JOB-SITE SAFETY	630,141
24	CHARLES RIVER ASSOCIATES	629,604
25	HOOSIERVAC LLC	600,268
26	AMERICAN ELECTRIC POWER	587,863
27	WEAVER HOLDINGS LLC	585,077
28	RUDD ASSET MANAGEMENT LLC	580,206
29	RECONN HOLDINGS LLC	576,805
30	TOPPERT JETTING SERVICE INC	571,450
31	JOHNSON CONTROLS	554,873
32	NORTHERN STAR INDUSTRIES, INC.	554,846
33	MIDWEST SERVICE CENTER	537,777
34	CHESTER, INC.	528,497
35	APPLIED GEOLOGY & ENVIRONMENTAL	527,530

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Charges for Outside Professional and Other Consultative Services

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1	NORTHERN INDIANA COMMUTER TRANSPORTATION	522,691
2	STERLING MACHINE CO. INC	480,775
3	CARDNO INC	479,561
4	MRC GLOBAL (US) INC	479,411
5	LARSON DANIELSON CONSTRUCTION COMPANY	466,145
6	CONTRACT LAND STAFF LLC	458,720
7	BORSHOFF INC	450,000
8	PATRIOT PIPELINE SAFETY CORP.	423,596
9	PACO COMMUNICATIONS	420,000
10	CONSTRUCTION TECHNOLOGIES LLC	415,404
11	CASE CONSTRUCTION INC	409,647
12	WIGHTMAN & ASSOCIATES INC	406,256
13	NOVITEX ENTERPRISE SOLUTIONS INC	399,732
14	GEI CONSULTANTS INC	396,700
15	TTX AGENT FOR UNION PACIFIC	392,037
16	MACALLISTER RENTAL LLC	391,486
17	HEPACO, LLC	389,416
18	ATC GROUP SERVICES LLC	389,315
19	SPRING CREEK ACQUISITIONS LLC	383,238
20	COMMUNICATIONS INFRASTRUCTURE, INC.	376,997
21	ALLIED UNIVERSAL SECURITY SERVICES	376,800
22	METAL BUILDING ERECTORS INC	365,740
23	MCGUIREWOODS LLP	362,732
24	ALAMON INC	356,398
25	POWER ENGINEERS INCORPORATED	350,408
26	PACE ANALYTICAL SERVICES LLC	337,286
27	GERARD J ALONZO	332,500
28	ALLIED VALVE	329,461
29	CHRISTOPHER B BURKE ENGINEERING LLC	326,894
30	PEKRON CONSULTING	320,827
31	E & B LANDSCAPING INC	318,432
32	LINDAHL MARINE CONTRACTORS INC	315,761
33	THERMON INC.	300,065
34	ARS NEBRASKA LLC	295,196
35	HEPACO, INC.	292,292

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Charges for Outside Professional and Other Consultative Services		
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1	DASHIELL CORPORATION	292,009
2	JSS SAFETY & RESCUE	279,423
3	HYDAKER-WHEATLAKE COMPANY	276,298
4	AREA WIDE PROTECTIVE	271,218
5	FIDELITY INVESTMENTS INSTITUTIONAL	268,985
6	TRANCO INDUSTRIAL SERVICES	260,824
7	LS TRAFFIC CONTROL INC	258,582
8	THE TIMES OF NW INDIANA	256,413
9	PEERLESS MIDWEST INC	251,306
10	ENVIRONMENTAL RESOURCES MGT INC	250,618
11	OTHER	23,395,194
12		
13	TOTAL	732,285,718
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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Northern Indiana Public Service Company LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2023	End of 2022/Q4

Transactions with Associated (Affiliated) Companies				
1. Report below the information called for concerning all goods or services received from or provided to associated (affiliated) companies amounting to more than \$250,000. 2. Sum under a description "Other", all of the aforementioned goods and services amounting to \$250,000 or less. 3. Total under a description "Total", the total of all of the aforementioned goods and services. 4. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote the basis of the allocation.				
Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	Outside services employed (1)	NiSource Corporate Services Company	923	72,739,736
3	Administrative and general salaries (2)	NiSource Corporate Services Company	920	68,752,189
4	Construction work in progress (3)	NiSource Corporate Services Company	107	65,117,052
5	Maintenance of general plant	NiSource Corporate Services Company	932	18,064,369
6	Rent expenses	NiSource Corporate Services Company	931	5,120,600
7	Office supplies and expenses	NiSource Corporate Services Company	921	2,759,460
8	Customer records and collection expenses	NiSource Corporate Services Company	903	2,041,127
9	Other regulatory assets	NiSource Corporate Services Company	182	935,782
10	Injuries and damages	NiSource Corporate Services Company	925	678,289
11	Misc cust serv and information	NiSource Corporate Services Company	910	387,405
12	Miscellaneous general expenses	NiSource Corporate Services Company	930	363,163
13	General advertising expenses	NiSource Corporate Services Company	930	183,017
14	Advertising expenses	NiSource Corporate Services Company	913	65,011
15	Property insurance	NiSource Corporate Services Company	924	27,135
16	Demonstrating and selling expenses	NiSource Corporate Services Company	912	1,511
17	Regulatory commission expenses	NiSource Corporate Services Company	928	876
18	Customer account supervision expenses	NiSource Corporate Services Company	901	516
19	Preliminary survey and investigation charges	NiSource Corporate Services Company	183	(4,350)
20			Total	237,232,888
21				
22	Interest expense	NiSource	430	121,561,727
23	Employee pensions and benefits	NiSource	926	1,509,219
24	Interest income	NiSource	419	—
25			Total	123,070,946
26				
27	Injuries and damages	NiSource Insurance Corporation	925	5,956,053
28	Prepaid property insurance	NiSource Insurance Corporation	165	3,535,593
29	Employee pensions and benefits	NiSource Insurance Corporation	926	2,905,886
30	Property insurance	NiSource Insurance Corporation	924	550,961
31			Total	12,948,493
32				
33	Rent expense	NiSource Development Company	931	3,430,962
34			Total	3,430,962
35				
36				
37				
38	Non-power Goods or Services Provided for Affiliate			
39	Financing services	NIPSCO Accounts Receivable Corp.	426	6,808,882
40	Interest income	NIPSCO Accounts Receivable Corp.	419	(995,521)
41			Total	5,813,361

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FOOTNOTE DATA

Schedule Page: 358 Line No.: 2 Column: a

- (1) Amounts recorded by NiSource Corporate Services Company related to depreciation and amortization, taxes, miscellaneous income/losses, affiliated interest on debt, allowance for borrowed AFUDC, distribution and maintenance are reflected in account 923, outside services employed above.
- (2) Amounts recorded by NiSource Corporate Services Company related to employee pension and benefits are reflected in account 920, administrative and general salaries above.
- (3) Amounts recorded by NiSource Corporate Services Company related to plant materials and operating supplies are reflected in account 107, construction work in progress above.

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Compressor Stations					
<p>1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.</p> <p>2. For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. Identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership if jointly owned.</p>					
Line No.	Name of Station and Location (a)	Compressor Type (b)	Number of Units at Station (c)	Certificated Horsepower for Each Station (d)	Plant Cost (e)
1	Underground Storage				
2	Compressor Station		2	4,000	4,014,742
3					
4	Other Storage				
5	Compressor Station		2	1,900	3,057,513
6					
7					
8					
9					
10					
11					
12					
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21					
22					
23					
24					
25	Total				

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of <u>2022/Q4</u>
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Compressor Stations								
<p>Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's size and the date the unit was placed in operation.</p> <p>3. For column (e), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.</p>								
Line No.	Expenses (except depreciation and taxes) Fuel (f)	Expenses (except depreciation and taxes) Power (g)	Expenses (except depreciation and taxes) Other (h)	Gas for Compressor Fuel in Dth (i)	Electricity for Compressor Station in kWh (j)	Operational Data Total Compressor Hours of Operation During Year (k)	Operational Data Number of Compressors Operated at Time Station Peak (l)	Date of Station Peak (m)
1								
2						1,596	1	12/25/2022
3								
4								
5						See footnote	See footnote	5/3/2022
6								
7								
8								
9								
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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Northern Indiana Public Service Company LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2023	End of <u>2022/Q4</u>

FOOTNOTE DATA

Schedule Page: 508 Line No.: 5 Column: k

The reported compressor usage at the LNG Plant is for boil-off compressors returning LNG vapors back to the pipeline. There are no compressors used in returning vaporized LNG to the system.

Schedule Page: 508 Line No.: 5 Column: l

LNG Plant station peak occurred as a result of LNG storage tank boil-off gas flow to system.

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Transmission Lines					
1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year. 2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned. 3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated. 4. Report the number of miles of pipe to one decimal point.					
Line No.	Designation (Identification) of Line or Group of Lines (a)	State (b)	Operation Type (c)	* (d)	Total Miles of Pipe (c)
1	Indiana				1,676
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
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Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Transmission System Peak Deliveries				
1. Report below the total transmission system deliveries of gas (in Dth), excluding deliveries to storage, for the period of system peak deliveries indicated below, during the 12 months embracing the heating season overlapping the year's end for which this report is submitted. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page. Add rows as necessary to report all data. Number additional rows 6.01, 6.02, etc.				
Line No.	Description	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
SECTION A: SINGLE DAY PEAK DELIVERIES				
1	Date:			
2	Volumes of Gas Transported			
3	No-Notice Transportation		69,484	69,484
4	Other Firm Transportation		1,583,704	1,583,704
5	Interruptible Transportation			—
6	Other (Describe) (footnote details)			—
7	TOTAL	—	1,653,188	1,653,188
8	Volumes of gas Withdrawn form Storage under Storage Contract			
9	No-Notice Storage		108,795	108,795
10	Other Firm Storage			—
11	Interruptible Storage			—
12	Other (Describe) (footnote details)			—
13	TOTAL	—	108,795	108,795
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations		230,698	230,698
16	Reduction in Line Pack		(8,375)	(8,375)
17	Other (Describe) (footnote details)			—
18	TOTAL	—	222,323	222,323
SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES				
20	Dates:			
21	Volumes of Gas Transported			
22	No-Notice Transportation		59,094	59,094
23	Other Firm Transportation		4,703,997	4,703,997
24	Interruptible Transportation			—
25	Other (Describe) (footnote details)			—
26	TOTAL	—	4,763,091	4,763,091
27	Volumes of Gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage		212,970	212,970
29	Other Firm Storage			—
30	Interruptible Storage			—
31	Other (Describe) (footnote details)			—
32	TOTAL	—	212,970	212,970
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations		313,457	313,457
35	Reduction in Line Pack		5,893	5,893
36	Other (Describe) (footnote details)			—
37	TOTAL	—	319,350	319,350

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Auxiliary Peaking Facilities					
<p>1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.</p> <p>2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the rated maximum daily delivery capacities.</p> <p>3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.</p>					
Line No.	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery? (e)
1	Near LaPorte, IN	LNG #1	100,000	23,445,515	No
2	Near LaPorte, IN	LNG #2	300,000	27,206,094	No
3	Near Royal Center, IN	Underground Storage	72,000	73,553,176	Yes
4					
5					
6					
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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Northern Indiana Public Service Company LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2023	End of 2022/Q4

Gas Account - Natural Gas				
<p>1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.</p> <p>4. Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.</p> <p>5. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.</p> <p>6. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.</p> <p>7. Indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.</p> <p>8. Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.</p> <p>9. Indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.</p> <p>10. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional information as necessary to the footnotes.</p>				
Line No.	Item (a)	Ref. Page No. of (FERC Form Nos. 2/2-A) (b)	Total Amount of Dth Year to Date (c)	Current Three Months Ended Amount of Dth Quarterly Only (d)
01	Name of System:			
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)	301	96,008,522	
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305	272,427,165	
6	Gas of Others Received for Distribution (Account 489.3)	301		
7	Gas of Others Received for Contract Storage (Account 489.4)	307		
8	Gas of Others Received for Production/Extraction/Processing (Account 490 and 491)			
9	Exchanged Gas Received from Others (Account 806)	328		
10	Gas Received as Imbalances (Account 806)	328	108,055	
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332		
12	Other Gas Withdrawn from Storage (Explain)	512	32,678,205	
13	Gas Received from Shippers as Compressor Station Fuel			
14	Gas Received from Shippers as Lost and Unaccounted for			
15	Other Receipts (Specify) (footnote details)		504,610	
16	Total Receipts (Total of lines 3 thru 15)		401,726,557	—
17	GAS DELIVERED			
18	Gas Sales (Accounts 480-484)	301	94,337,795	
19	Deliveries of Gas Gathered for Others (Account 489.1)	303		
20	Deliveries of Gas Transported for Others (Account 489.2)	305	268,964,022	
21	Deliveries of Gas Distributed for Others (Account 489.3)	301		
22	Deliveries of Contract Storage Gas (Account 489.4)	307		
23	Gas of Others Delivered for Production/Extraction/Processing (Account 490 and 491)			
24	Exchange Gas Delivered to Others (Account 806)	328		
25	Gas Delivered as Imbalances (Account 806)	328		
26	Deliveries of Gas to Others for Transportation (Account 858)	332	558,864	
27	Other Gas Delivered to Storage (Explain)		31,255,786	
28	Gas Used for Compressor Station Fuel	509	68,474	
29	Other Deliveries and Gas Used for Other Operations		683,606	
30	Total Deliveries (Total of lines 18 thru 29)		395,868,547	—
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		5,858,010	
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		401,726,557	—

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FOOTNOTE DATA

Schedule Page: 520 Line No.: 12 Column: c
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Other Gas Withdrawn from Storage - Gas belonging to respondent page 512

Schedule Page: 520 Line No.: 15 Column: c
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Other Receipts - LNG Plant Boil-off Commodity plus Line Pack

Schedule Page: 520 Line No.: 32 Column: c
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Other Losses - Total Receipts minus Total Delivered

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Shipper Supplied Gas for the Current Quarter					
1.	Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.				
2.	On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering , production/ extraction/ processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).				
3.	On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/ processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).				
4.	Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).				
5.	Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.				
6.	On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.				
7.	On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).				
8.	On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).				
9.	On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.				
10.	Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.				
Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission				
5	Distribution				
6	Storage				
7	Total Shipper Supplied Gas	—	—	—	—
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission				
12	Distribution				
13	Storage				
14	Total gas used in compressors	—	—	—	—
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission				
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	—	—	—	—
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission				
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For	—	—	—	—

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Shipper Supplied Gas for the Current Quarter (continued)					
Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
	NET EXCESS OR (DEFICIENCY)				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission				
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)	—	—	—	—
38	DISPOSITION OF EXCESS GAS:				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas				
42	Gas returned to shippers				
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas	—	—	—	—
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency	—	—	—	—
SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT					
66	Forwardhaul Volume in Dths for the Quarter				
67	Backhaul Volume in Dths for the Quarter				
68	TOTAL (Lines 66 and 67)	—			

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Shipper Supplied Gas for the Current Quarter					
<p>1. Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.</p> <p>2. On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering , production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).</p> <p>3. On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).</p> <p>4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).</p> <p>5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.</p> <p>6. On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.</p> <p>7. On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).</p> <p>8. On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).</p> <p>9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.</p> <p>10. Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.</p>					
Line No.	Item (a)	Month 2 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission				
5	Distribution				
6	Storage				
7	Total Shipper Supplied Gas	—	—	—	—
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission				
12	Distribution				
13	Storage				
14	Total gas used in compressors	—	—	—	—
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission				
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	—	—	—	—
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission				
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For	—	—	—	—

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Shipper Supplied Gas for the Current Quarter (continued)					
Line No.	Item (a)	Month 2 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
	NET EXCESS OR (DEFICIENCY)				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission				
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)	—	—	—	—
38	DISPOSITION OF EXCESS GAS:				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas				
42	Gas returned to shippers				
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas	—	—	—	—
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency	—	—	—	—

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Northern Indiana Public Service Company LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2023	End of 2022/Q4

Shipper Supplied Gas for the Current Quarter					
1.	Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.				
2.	On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering , production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).				
3.	On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).				
4.	Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).				
5.	Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.				
6.	On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.				
7.	On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).				
8.	On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).				
9.	On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.				
10.	Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.				
Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission				
5	Distribution				
6	Storage				
7	Total Shipper Supplied Gas	—	—	—	—
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission				
12	Distribution				
13	Storage				
14	Total gas used in compressors	—	—	—	—
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission				
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	—	—	—	—
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission				
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For	—	—	—	—

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Shipper Supplied Gas for the Current Quarter (continued)					
Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
	NET EXCESS OR (DEFICIENCY)				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission				
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)	—	—	—	—
38	DISPOSITION OF EXCESS GAS:				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas				
42	Gas returned to shippers				
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas	—	—	—	—
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency	—	—	—	—

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of <u>2022/Q4</u>
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Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)		
1										
2										
3										
4										
5										
6										
7	\$ —	\$ —	\$ —	\$ —	—	—	—	—		
8										
9										
10										
11										
12										
13										
14	\$ —	\$ —	\$ —	\$ —	—	—	—	—		
15										
16										
17										
18										
19										
20										
21										
22	\$ —	\$ —	\$ —	\$ —	—	—	—	—		
23										
24										
25										
26										
27										
28										
29										
30	\$ —	\$ —	\$ —	\$ —	—	—	—	—		

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Shipper Supplied Gas for the Current Quarter (continued)										
Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate	Month 1 Negotiated Rate	Month 1 Recourse rate	Month 1 Total	Month 1 Waived	Month 1 Discounted	Month 1 Negotiated	Month 1 Total		
	Amount (f)	Amount (g)	Amount (h)	Amount (i)	Dth (j)	Dth (k)	Dth (l)	Dth (m)		
31										
32										
33										
34										
35										
36										
37	\$ —	\$ —	\$ —	\$ —	—	—	—	—		
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51	\$ —	\$ —	\$ —	\$ —	—	—	—	—		
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65	\$ —	\$ —	\$ —	\$ —	—	—	—	—		

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of <u>2022/Q4</u>
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Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 2 Account(s) Debited (bb)	Month 2 Account(s) Credited (cc)
	Month 2 Discounted Rate Amount (t)	Month 2 Negotiated Rate Amount (u)	Month 2 Recourse rate Amount (v)	Month 2 Total Amount (w)	Month 2 Waived Dth (x)	Month 2 Discounted Dth (y)	Month 2 Negotiated Dth (z)	Month 2 Total Dth (aa)		
1										
2										
3										
4										
5										
6										
7	\$ —	\$ —	\$ —	\$ —	—	—	—	—		
8										
9										
10										
11										
12										
13										
14	\$ —	\$ —	\$ —	\$ —	—	—	—	—		
15										
16										
17										
18										
19										
20										
21										
22	\$ —	\$ —	\$ —	\$ —	—	—	—	—		
23										
24										
25										
26										
27										
28										
29										
30	\$ —	\$ —	\$ —	\$ —	—	—	—	—		

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Shipper Supplied Gas for the Current Quarter (continued)										
Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 2 Account(s) Debited (bb)	Month 2 Account(s) Credited (cc)
	Month 2 Discounted Rate Amount (t)	Month 2 Negotiated Rate Amount (u)	Month 2 Recourse rate Amount (v)	Month 2 Total Amount (w)	Month 2 Waived Dth (x)	Month 2 Discounted Dth (y)	Month 2 Negotiated Dth (z)	Month 2 Total Dth (aa)		
31										
32										
33										
34										
35										
36										
37	—	—	—	—	—	—	—	—		
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51	—	—	—	—	—	—	—	—		
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65	—	—	—	—	—	—	—	—		

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of <u>2022/Q4</u>
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Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (bb)	Month 3 Account(s) Credited (cc)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
1										
2										
3										
4										
5										
6										
7	\$ —	\$ —	\$ —	\$ —	—	—	—	—		
8										
9										
10										
11										
12										
13										
14	\$ —	\$ —	\$ —	\$ —	—	—	—	—		
15										
16										
17										
18										
19										
20										
21										
22	\$ —	\$ —	\$ —	\$ —	—	—	—	—		
23										
24										
25										
26										
27										
28										
29										
30	\$ —	\$ —	\$ —	\$ —	—	—	—	—		

Name of Respondent Northern Indiana Public Service Company LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year/Period of Report End of 2022/Q4
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Shipper Supplied Gas for the Current Quarter (continued)										
Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
31										
32										
33										
34										
35										
36										
37	\$ —	\$ —	\$ —	\$ —	—	—	—	—		
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51	\$ —	\$ —	\$ —	\$ —	—	—	—	—		
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65	\$ —	\$ —	\$ —	\$ —	—	—	—	—		

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Northern Indiana Public Service Company LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2023	End of <u>2022/Q4</u>

System Maps

1. Furnish five copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.
2. Indicate the following information on the maps:
 - (a) Transmission lines.
 - (b) Incremental facilities.
 - (c) Location of gathering areas.
 - (d) Location of zones and rate areas.
 - (e) Location of storage fields.
 - (f) Location of natural gas fields.
 - (g) Location of compressor stations.
 - (h) Normal direction of gas flow (indicated by arrows).
 - (i) Size of pipe.
 - (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.
 - (k) Principal communities receiving service through the respondent's pipeline.
3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.
4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

