

Electric Utilities & Power Generators			
Topic	SASB Code	Accounting Metric	2022 Response
Greenhouse Gas Emissions & Energy Resource Planning	IF-EU-110a.1	(1) Gross global Scope 1 emissions	6,350,413 metric tons carbon dioxide equivalent (CO ₂ e), which represents an approximately 67% reduction from 2005 levels. See the 'Environmental Data' sheet in our 2022 Supplemental Sustainability Data for detailed information.
		(2) Percentage covered under emissions-limiting regulations	0%
		(3) Percentage covered under emissions-reporting regulations	86%
	IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	7,510,354 metric tons CO ₂ e
	IF-EU-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	<p>On November 7, 2022, we announced a goal of net-zero greenhouse gas emissions by 2040 covering both Scope 1 and Scope 2 emissions ("Net-Zero Goal"). Our Net-Zero Goal builds on greenhouse gas emission reductions achieved to-date and demonstrates that continued execution of our long-term business plan will drive further greenhouse gas emission reductions. We remain on track to achieve previously announced interim greenhouse gas emission reduction targets by reducing fugitive methane emissions from main and service lines by 50 percent from 2005 levels by 2025 and reducing Scope 1 greenhouse gas emissions from company-wide operations by 90 percent from 2005 levels by 2030. We plan to achieve our Net-Zero Goal primarily through continuation and enhancement of existing programs, such as retiring and replacing coal-fired electric generation with low- or zero-emission electric generation, ongoing pipe replacement and modernization programs, and deployment of advanced leak-detection technologies. In addition, we plan to advance other low- or zero-emission energy resources and technologies, such as hydrogen, renewable natural gas, and/or deployment of carbon capture and utilization technologies, if and when these become technologically and economically feasible. Carbon offsets and renewable energy credits may also be used to support achievement of our Net-Zero Goal. As of the end of 2022, we had reduced Scope 1 GHG emissions by approximately 67% from 2005 levels.</p> <p>Our greenhouse gas emissions projections, including achieving a Net-Zero Goal, are subject to various assumptions that involve risks and uncertainties. Achievement of our Net-Zero Goal by 2040 will require supportive regulatory and legislative policies, favorable stakeholder environments and advancement of technologies that are not currently economical to deploy. Should such regulatory and legislative policies, stakeholder environments or technologies fail to materialize, our actual results or ability to achieve our Net-Zero Goal, including by 2040, may differ materially.</p>

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	IF-EU-110a.4	(1) Number of customers served in markets subject to renewable portfolio standards (RPS)	We generate, transmit and distribute electricity to approximately 486,000 customers in Indiana, which has established a voluntary clean energy portfolio standard, also known as the Comprehensive Hoosier Option to Incentivize Clean Energy (CHOICE) Program.
		(2) percentage fulfillment of RPS target by market	0%, as we do not participate in the CHOICE program. However, we are implementing a plan to retire of all of our coal-fired electric generation no later than 2028. After our coal plants are retired, renewable energy will make up nearly two-thirds of the energy we generate. NIPSCO, has sold, and may in the future sell, renewable energy credits from electric generation to third parties because this helps keep our energy more affordable for our customers.
Air Quality	IF-EU-120a.1	Air emissions of the following pollutants and percentage of each in or near areas of dense population:	100% of the following pollutants are emitted near areas defined by the U.S. Census Bureau as urbanized.
		(1) NOx (excluding N2O)	2,840 metric tons NOx
		(2) SOx	1,133 metric tons SOx
		(3) particulate matter (PM10)	82 metric tons filterable PM10
		(4) lead (Pb)	0.0645 metric tons Pb
(5) mercury (Hg)	0.0157 metric tons Hg		
Water Management	IF-EU-140a.1*	(1) Total water withdrawn and percentage of each in regions with High or Extremely High Baseline Water Stress (2) Total water consumed and percentage in regions with High or Extremely High Baseline Water Stress	Total water withdrawn was 38,277 thousand cubic meters (89% of which is in a High Baseline Water Stress area and 0% in an Extremely High Baseline Water Stress area). Total water consumed was 13,905 thousand cubic meters (81% of which is in a High Baseline Water Stress area, and 0% in an Extremely High Baseline Water Stress area). The water stress classifications are from the World Resource Institute's (WRI) Water Risk Atlas tool, Aqueduct. All of our water withdrawal and consumption in High Baseline Stress areas occurred at two coal-fired units at our R.M. Schahfer Generating Station and one coal-fired unit at our Michigan City Generating Station, all of which are scheduled to retire by the end of 2028. Thus, by the end of 2028 we will have no water withdrawal or consumption in High Baseline Stress areas.
	IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Zero

* Updated data as of August 31, 2023

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	IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	<p>As of the end of 2022 we have already reduced our withdrawal by 92% and our water discharge by 94% from 2005 levels. We have water reduction targets for 2030 to reduce our water withdrawal and discharge by 99% (from 2005 levels). These reductions will occur from the planned retirement of all of our coal-fired generation. We also note that all of our remaining coal-fired units have cooling towers, which greatly reduce the demand for water withdrawal.</p> <p>For a further description of our water management risks and discussion of strategies and practices to mitigate those risks, please see our CDP Water Security Response.</p>
Coal Ash Management	IF-EU-150a.1	Amount of coal combustion residuals (CCR) generated, percentage recycled	<p>There was 134,455 metric tons of ash and 151,755 metric tons of gypsum generated, for a total of 286,210 metric tons. 74% of the total amount was recycled. For further detail see the 'Environmental Data' sheet in our Supplemental Sustainability Data.</p> <p>We have a coal ash reduction target to reduce our coal ash generation by 100% by 2030 (from 2005 levels). This reduction will occur from the planned retirement of all of our coal-fired generation.</p>
	IF-EU-150a.2	Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	<p>We have 10 CCR surface impoundments regulated by the CCR Rule. For additional information see our CCR Rule Compliance Data and Information page: https://www.nipsco.com/our-company/about-us/our-environment/ccr-rule-compliance</p>

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Energy Affordability	IF-EU-240a.1	Average retail electric rate for residential customers	The average retail electric residential rate, including charges and taxes, was \$0.1874 per kWh. See our Electric Rates for detailed information, including our electric service tariff book.
		Average retail electric rate for commercial customers	The average retail electric rate for commercial customers was \$0.1551 per kWh.
		Average retail electric rate for industrial customers	The average retail electric rate for industrial customers was \$0.0709 per kWh.
	IF-EU-240a.2	Typical monthly electric bill for residential customers for 500 kWh of electricity delivered per month	A typical monthly residential electric bill for 500 kWh was \$96.57.
		Typical monthly electric bill for residential customers for 1,000 kWh of electricity delivered per month	A typical monthly residential electric bill for 1,000 kWh was \$178.58.
	IF-EU-240a.3	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	There were 7,276 disconnections for non-payment, with 45% reconnected within 30 days
	IF-EU-240a.4	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	<p>2022 was a challenging year for our customers, who experienced higher than usual commodity prices for natural gas, and electricity costs, due to many factors outside of our control. We took a number of steps in 2022 to mitigate the impact of commodity price increases for our customers, including committing to strictly controlling our operating expenses and focusing on efficiency for the ultimate benefit of our valued customers.</p> <p>Customers have options to consider to help them pay their bills – from budget plans to allow more predictability in monthly bills, to payment plans including three and six month options for all customers, and 12 month payment plans for those who are income eligible, to energy efficient programs to resources to help those who need financial assistance.</p> <p>Our Your Energy, Your Future electric generation transition plan is adding wind, solar and battery technology to our electric generation portfolio. This points to lower-cost energy options and continuing reliability for our customers to meet their future energy needs.</p>
Workforce Health & Safety	IF-EU-320a.1	Total recordable incident rate (TRIR)	The total recordable incident rate (TRIR) for NiSource was 1.22.
		Fatality rate	0. There were zero employee fatalities in 2022.
		Near miss frequency rate (NMFR)	NiSource started documenting Near Miss reports in our safety management system starting in 2022. While the company has a long history of reporting and tracking Near Misses with SIF potential, our overall Near Miss Reporting program is maturing and do not have plans to use NMFR as a business driver until fully mature.

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End-Use Efficiency & Demand	IF-EU-420a.1	Percentage of electric utility revenues from rate structures that (1) are decoupled and (2) contain a lost revenue adjustment mechanism (LRAM)	0% of our electric utility revenues come from decoupled rates, as we do not have any decoupled electric utility rates. 1.55% of our electric utility revenues come from a lost revenue adjustment mechanism.
	IF-EU-420a.2	Percentage of electric load served by smart grid technology	<p>We are in the process of deploying an AMI system – also referred to as "smart grid" – across the NIPSCO electric service territory. This work includes the replacements of existing meters that currently utilize the remote, drive-by automated meter reading (AMR) system.</p> <p>Deployment of AMI involves installing integrated meters, establishing communication networks, and utilizing information technology systems to record customer meter interval data and deliver that data to the utility. Use of AMI allows for the transmission of alerts, alarms and meter health data to the utility, and it enables two-way communications between the utility and customer's meter. All of these features enhance control room situational awareness.</p>
	IF-EU-420a.3	Customer electricity savings from efficiency measures, by market	Residential energy efficiency savings were 39,924 MWh, and commercial and industrial energy efficiency savings were 63,207 MWh.
Nuclear Safety & Emergency Management	IF-EU-540a.1	Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column	Zero nuclear power units. NiSource does not own or operate any nuclear power units.
	IF-EU-540a.2	Description of efforts to manage nuclear safety and emergency preparedness	Not applicable. NiSource does not own or operate any nuclear power units.
Grid Resiliency	IF-EU-550a.1	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	In the interest of cybersecurity, this information is not disclosed.
	IF-EU-550a.2	System Average Interruption Duration Index (SAIDI)	Including major event days: 370 minutes Excluding major event days: 143 minutes
		System Average Interruption Frequency Index (SAIFI)	Including major event days: 1.438 Excluding major event days: 0.953
		Customer Average Interruption Duration Index (CAIDI)	Including major event days: 257 minutes Excluding major event days: 150 minutes

Table 2. Activity Metrics

ACTIVITY METRICS		
SASB Code	Activity Metric	2022 Response
IF-EU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	<p>For the year ended December 31, 2022, we had a total of 485,952 electric customers, categorized as follows on page 42 of our 2022 Form 10-K:</p> <ul style="list-style-type: none"> (1) 424,735 residential customers (2) 58,374 commercial customers (3) 2,130 industrial customers (4) 710 wholesale customers (5) 3 other customers
IF-EU-000.B	Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	<p>For the year ended December 31, 2022 we delivered 15,220,100 MWh, categorized as follows on page 42 of our 2022 Form 10-K:</p> <ul style="list-style-type: none"> (1) Residential customer sales of 3,482,900 MWh (3,482.9 GWh) (2) Commercial customer sales of 3,682,400 MWh (3,682.4 GWh) (3) Industrial customer sales of 7,915,300 MWh (7,915.3 GWh) (4) Other customer sales of 89,500 MWh (89.5 GWh) (5) Wholesale customer sales of 50,000 MWh (50.0 GWh)
IF-EU-000.C	Length of transmission and distribution lines	We have approximately 4,690 km (2,914 miles) of transmission lines and 17,557 km (10,909 miles) of distribution lines.
IF-EU-000.D	Total electricity generated, percentage by major energy source, percentage in regulated markets	<p>Our owned generation assets are entirely in Indiana, which is a regulated electricity market. Therefore, 100% of our owned electricity generated in 2022 was in regulated markets. Figures are net generation and may not exactly sum to 100% due to rounding.</p> <ul style="list-style-type: none"> Coal: 3,551,616 MWh (43.41%) Natural gas: 3,407,960 MWh (41.65%) Hydropower: 44,286 MWh (0.54%) Wind: 1,178,370 MWh (14.40%)
IF-EU-000.E	Total wholesale electricity purchased	<p>In 2022 we purchased a total of 5,673,132 MWh of electricity.</p> <ul style="list-style-type: none"> 3,992,988 MWh from the Midcontinent Independent System Operator (MISO), 1,573,125 MWh from wind purchase power agreements (PPAs), 124 MWh from our wind feed-in tariff (FIT) customers, 77,892 MWh from our biomass FIT customers, and 29,003 MWh from our solar FIT customers <p>For further detail see the 'EEI Metrics' sheet in our 2021 EEI and AGA Quantitative Data.</p>

Table 1. Sustainability Disclosure Topics & Accounting Metrics

Gas Utilities & Distributors																											
Topic	SASB Code	Accounting Metric	2022 Response																								
Energy Affordability	IF-GU-240a.1	Average retail gas rate for (1) residential, (2) commercial, (3) industrial customers, and (4) transportation services only	See the following web pages for detailed information, including our gas service tariffs. Columbia Gas of Kentucky Columbia Gas of Maryland Columbia Gas of Ohio Columbia Gas of Pennsylvania Columbia Gas of Virginia NIPSCO																								
	IF-GU-240a.2	Typical monthly gas bill for residential customers for (1) 50 MMBtu and (2) 100 MMBtu of gas delivered per year	<table border="1"> <thead> <tr> <th></th> <th colspan="2">Typical monthly gas bill for:</th> </tr> <tr> <th></th> <th>50 MMBtu delivered per year</th> <th>100 MMBtu delivered per year</th> </tr> </thead> <tbody> <tr> <td>Columbia Gas of Kentucky</td> <td>\$73</td> <td>\$126</td> </tr> <tr> <td>Columbia Gas of Ohio</td> <td>\$74</td> <td>\$109</td> </tr> <tr> <td>Columbia Gas of Maryland</td> <td>\$75</td> <td>\$131</td> </tr> <tr> <td>Columbia Gas of Pennsylvania</td> <td>\$83</td> <td>\$149</td> </tr> <tr> <td>Columbia Gas of Virginia</td> <td>\$79</td> <td>\$137</td> </tr> <tr> <td>NIPSCO</td> <td>\$54</td> <td>\$92</td> </tr> </tbody> </table>		Typical monthly gas bill for:			50 MMBtu delivered per year	100 MMBtu delivered per year	Columbia Gas of Kentucky	\$73	\$126	Columbia Gas of Ohio	\$74	\$109	Columbia Gas of Maryland	\$75	\$131	Columbia Gas of Pennsylvania	\$83	\$149	Columbia Gas of Virginia	\$79	\$137	NIPSCO	\$54	\$92
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NIPSCO	\$54	\$92																									
	IF-GU-240a.3	Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days	There were 39,476 disconnections for non-payment, with 67% reconnected within 30 days.																								

Gas Utilities & Distributors			
Topic	SASB Code	Accounting Metric	2022 Response
	IF-GU-240a.4	Discussion of impact of external factors on customer affordability of gas, including the economic conditions of the service territory	<p>2022 was a challenging year for our customers, who experienced higher than usual commodity prices for natural gas, and electricity costs, due to many factors outside of our control. We took a number of steps in 2022 to mitigate the impact of commodity price increases for our customers, including committing to strictly controlling our operating expenses and focusing on efficiency for the ultimate benefit of our valued customers.</p> <p>Customers have options to consider to help them pay their bills - from budget plans to allow more predictability in monthly bills, to payment plans including three and six month options for all customers, and 12 month payment plans for those who are income eligible, to energy efficient programs to resources to help those who need financial assistance.</p> <p>Many of our companies have a Customer CHOICE® program that allows customers to choose their natural gas supplier. Detailed information is available on our companies' web pages, including a calculator to help customers compare their current bill and a potential bill from a CHOICE® supplier.</p> <p>Columbia Gas of Kentucky CHOICE® program Columbia Gas of Ohio CHOICE® program Columbia Gas of Pennsylvania CHOICE® program Columbia Gas of Virginia CHOICE® program NIPSCO CHOICE® program</p>

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End-Use Efficiency	IF-GU-420a.1	Percentage of gas utility revenues from rate structures that (1) are decoupled or (2) contain a lost revenue adjustment mechanism (LRAM)	<p>Two of our companies have decoupled rate structures, specifically a revenue normalization adjustment (RNA). Columbia Gas of Maryland obtained approximately 58% of its 2022 revenue from residential customers for which this structure applies, and Columbia Gas of Virginia approximately 71% of its 2022 revenue. These two companies do not have a lost revenue adjustment mechanism (LRAM) mechanism.</p> <p>NIPSCO has a rate structure with an LRAM related to demand side management. In 2022 approximately 0.13% of NIPSCO's gas revenue came from this LRAM.</p> <p>The remainder of our companies (Columbia Gas of Kentucky, Columbia Gas of Ohio and Columbia Gas of Pennsylvania) do not have any impacted revenue from decoupled or LRAM rate structures.</p> <p>The above figures exclude any revenues from weather normalization adjustment (WNA) and straight fixed-variable rates.</p>
	IF-GU-420a.2	Customer gas savings from efficiency measures by market	<p>Our gas savings from energy efficiency for 2022 are as follows:</p> <p>Columbia Gas of Kentucky: 0 MMBtu Columbia Gas of Maryland: 47 MMBtu Columbia Gas of Ohio: 948,881 MMBtu Columbia Gas of Pennsylvania: 22,421 MMBtu Columbia Gas of Virginia: 56,053 MMBtu NIPSCO: 516,624 MMBtu</p> <p>NiSource total: 1,544,026 MMBtu</p>
Integrity of Gas Delivery Infrastructure	IF-GU-540a.1	Number of (1) reportable pipeline incidents, (2) Corrective Action Orders (CAO), and (3) Notices of Probable Violation (NOPV)	<p>For the year ended December 31, 2022:</p> <p>(1) 1 DOT reportable pipeline incidents (2) 0 Corrective Action Orders (3) 14 Notices of Probable Violation</p>

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Topic	SASB Code	Accounting Metric	2022 Response
	IF-GU-540a.2	Percentage of distribution pipeline that is (1) cast and/or wrought iron and (2) unprotected steel	<p>For the year ended December 31, 2022:</p> <p>(1) 0.21% cast iron (2) 5.31% unprotected steel</p> <p>We continued to execute on our safety and asset modernization programs in 2022, including retirement of 265.7 miles of priority gas pipeline.</p>

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	IF-GU-540a.3	Percentage of gas (1) transmission and (2) distribution pipelines inspected	<p>(1) We assessed 25% of our gas transmission pipelines in 2022. In-line inspection of gas transmission pipelines is a safety investment priority. These inspections, using devices known as “smart pigs,” can detect damage and corrosion from inside the pipeline.</p> <p>(2) Additionally, we have developed and implemented a gas distribution integrity management program (DIMP) that includes a written integrity management plan to enhance safety by identifying and reducing gas distribution pipeline integrity risks. The program identifies risks to our pipelines where an incident could cause serious consequences and focuses priority attention in those areas to provide greater assurance of the integrity of the pipeline. The DIMP approach was designed to promote continuous improvement in pipeline safety by identifying and implementing appropriate risk control measures. The DIMP plan develops and implements the following elements:</p> <ul style="list-style-type: none"> • Knowledge of Distribution System • Threat Identification • Risk Evaluation and Ranking • Implementation of Measures to Address Risk • Measurement of Performance, Monitoring Results, and Evaluating Effectiveness • Periodic Evaluation and Improvement • Reporting Results <p>Managing the integrity and reliability of gas distribution pipelines has always been a primary goal for us, with design, construction, operations and maintenance activities performed in compliance with 49 CFR 192 requirements.</p>

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Topic	SASB Code	Accounting Metric	2022 Response
	IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	<p>To fulfill our vision of being a trusted energy provider, we follow safety practices recommended by leading industry organizations. These practices help us identify and address potential risks, resulting in improvements to our operational and environmental safety.</p> <p>Using the American Petroleum Institute's Recommended Practice 1173 (API RP 1173) for Pipeline Safety Management Systems (SMS) as our guide, we have made significant progress in our safety journey.</p> <p>We began our SMS implementation in 2015, and in September 2022, we were recognized by LRQA – a leading global provider of professional engineering and technology services – and achieved certification of conformance in API RP 1173. NiSource is only the second energy provider in the world to achieve this distinction.</p> <p>In our journey to continually reduce risk, NiSource continued our partnership with Picarro, an industry leader in analytics-driven methane detection. The Picarro-equipped vehicles we're using are designed to sniff the air and identify potential leaks in the natural gas delivery system using cutting-edge technology that's 1,000 times more sensitive than traditional leak detection equipment.</p> <p>In 2022, Picarro vehicles were able to survey 15,230 miles of distribution pipe (or 28.3 percent of NiSource's total distribution system) and mitigate 3,400 SCFH of emissions. Advanced mobile methane detection vehicles were deployed to Kentucky and Virginia in addition to the ones that were deployed in 2021 in Indiana, Maryland, Ohio and Pennsylvania, bringing the fleet of Picarro-enabled vehicles to 10 by the close of 2022.</p> <p>Picarro technology has proven its value by identifying large leaks quickly and precisely. For example, NIPSCO's Picarro-equipped vehicle identified a leak at a home in Michigan City, Ind., during a routine survey over the summer. Because of the elevated methane readings, survey technicians were dispatched for further examination. NIPSCO gas service workers investigated 12 homes, and one of those homes had a significant (Grade 1) leak that required immediate repair.</p> <p>Resources like the Picarro-equipped vehicles are critical to meet NiSource's commitment to safety and our goal of reaching net zero greenhouse gas emissions from our operations by 2040 – assuming supportive regulatory and legislative policies, favorable stakeholder environments and the continued advancement of existing technologies.</p>

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SASB Code	Activity Metric	2022 Response
IF-GU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	<p>For the year ended December 31, 2022 we had a total of 3,251,222 gas distribution customers, categorized as follows on page 39 of our 2022 Form 10-K:</p> <ul style="list-style-type: none"> (1) 2,991,913 residential customers (2) 254,436 commercial customers (3) 4,870 industrial customers (4) 3 other customers
IF-GU-000.B	Amount of natural gas delivered to: (1) residential customers, (2) commercial customers, (3) industrial customers, and (4) transferred to a third party	<p>For the year ended December 31, 2022 we had total sales and transportation of 953,600,000 MMBtu (953.6 MMDth) of gas, categorized as follows on page 39 of our 2022 Form 10-K:</p> <ul style="list-style-type: none"> (1) Residential customer deliveries of 249,000,000 MMBtu (249 MMDth) (2) Commercial customer deliveries of 181,300,000 MMBtu (181.3 MMDth) (3) Industrial customer deliveries of 490,700,000 MMBtu (490.7 MMDth) (4) Off-System customer deliveries of 32,300,000 MMBtu (32.3 MMDth) (5) Other customer deliveries of 300,000 MMBtu (0.3 MMDth)
IF-GU-000.C	Length of gas (1) transmission and (2) distribution pipelines	<p>For the year ended December 31, 2022 our gas pipeline lengths were reported to the U.S. Department of Transportation (DOT) Pipeline and Hazardous Materials Safety Administration (PHMSA) as follows:</p> <ul style="list-style-type: none"> (1) 987 miles (1,588 km) of transmission pipeline (2) 54,795 miles (88,184 km) of distribution pipeline