

Northern Indiana Public Service Company

To be completed in conjunction with Attachment O.
(inputs from Attachment O are rounded to whole dollars)

Line No.	(1)	(2) Attachment O Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach O, p 2, line 2 col 5 (Note A)	1,172,721,156	
1a	Transmission Accumulated Depreciation	Attach O, p 2, line 8 col 5 (Note J)	470,754,403	
2	Net Transmission Plant - Total	Line 1 minus Line 1a (Note B)	701,966,753	
O&M TRANSMISSION EXPENSE				
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	45,707,324	
3a	Transmission O&M	Attach O, p 3, line 1 col 5	40,468,710	
3b	Less: LSE Expenses included in above, if any	Attach O, p 3, line 1a col 5, if any	22,985,231	
3c	Less: Account 565 included in above, if any	Attach O, p 3, line 2 col 5, if any	-	
3d	Adjusted Transmission O&M	Line 3a minus Line 3b minus Line 3c	17,483,479	
4	Annual Allocation Factor for Transmission O&M	(Line 3d divided by line 1a, col 3)	3.71%	3.71%
OTHER O&M EXPENSE				
4a	Other O&M Allocated to Transmission	Line 3 minus Line 3d	28,223,845	
4b	Annual Allocation Factor for Other O&M	Line 4a divided by Line 1, col 3	2.41%	2.41%
GENERAL AND COMMON (G&C) DEPRECIATION EXPENSE				
5	Total G&C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note H)	6,345,743	
6	Annual Allocation Factor for G&C Depreciation Expense	(line 5 divided by line 1 col 3)	0.54%	0.54%
TAXES OTHER THAN INCOME TAXES				
7	Total Other Taxes	Attach O, p 3, line 20 col 5	4,800,958	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.41%	0.41%
9	Annual Allocation Factor for Other Expense	Sum of line 4b, 6, and 8	3.36%	3.36%
INCOME TAXES				
10	Total Income Taxes	Attach O, p 3, line 27 col 5	29,580,463	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	4.21%	4.21%
RETURN				
12	Return on Rate Base	Attach O, p 3, line 28 col 5	60,613,717	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	8.63%	8.63%
14	Annual Allocation Factor for Return	Sum of line 11 and 13		12.85%

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Multi-Value Project (MVP) Revenue Requirement Calculation

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Project Name	MTEP Project Number	Project Gross Plant	Project Accumulated Depreciation	Transmission O&M Annual Allocation Factor	Annual Allocation for Transmission O&M Expense	Other Expense Annual Allocation Factor	Annual Allocation for Other Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	True-Up Adjustment	MVP Annual Adjusted Revenue Requirement
		(Note C)	(Note K)	Page 1 line 4	(Col 4 * Col 5)	Page 1 line 9	(Col 3 * Col 7)	(Col 6 + Col 8)	(Col 3 - Col 4)	(Page 1 line 14)	(Col 10 * Col 11)	(Note E)	(Sum Col. 9, 12 & 13)	(Note F)	Sum Col. 14 & 15 (Note G)	
Multi-Value Projects (MVP)																
1a	MTEP11	2202	\$ 82,652,978	\$ -	3.71%	\$ -	3.36%	\$ 2,774,822	\$ 2,774,822	\$ 82,652,978	12.85%	\$ 10,619,901	\$ -	\$ 13,394,723	\$ (375,098)	\$ 13,019,625
1b	MTEP11	3203	\$ 151,643,376	\$ 625,004	3.71%	\$ 23,212	3.36%	\$ 5,090,965	\$ 5,114,177	\$ 151,018,372	12.85%	\$ 19,404,022	\$ 282,760	\$ 24,800,959	\$ 1,343,396	\$ 26,144,355
2	MVP Total Annual Revenue Requirements												\$ 38,195,683	\$ 968,298	\$ 39,163,981	
3	Rev. Req. Adj For Attachment O												\$ 38,195,683			

Note Letter

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment O and includes any sub lines 2a or 2b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order less any prefunded AFUDC associated with gross plant and CWIP, if applicable. References to Attachment O "Column 5" throughout this template is an illustrative column designation intended to reference the appropriate right-most column in Attachment O which position may vary by company.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment O and includes any sub lines 14a or 14b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order.
- C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 and includes CWIP in rate base when authorized by FERC order less any prefunded AFUDC, if applicable. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- D Note deliberately left blank.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment O page 3 line 12, less any prefunded AFUDC amortization, if applicable, related to the project.
- F True-Up Adjustment is included pursuant to a FERC approved methodology, if applicable.
- G The MVP Annual Revenue Requirement is the value to be used in Schedules 26-A and 39.
- H The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 13.
- J Transmission Accumulated Depreciation that is identified on page 2 line 8 of Attachment O less any amortized prefunded AFUDC balance, if applicable.
- K Project Accumulated Depreciation for the project is calculated in the same method as the Transmission Accumulated Depreciation value in line 1a.

Attachment MM - Supporting Data for Network Upgrade Charge Calculation - Forward Looking Rate Transmission Owner

Rate Year **2016**

Reporting Company Northern Indiana Public Service Company

MTEP Project ID Pricing Zone Allocation Type Per Attachment FF	2202	3203	3203								
	Central	East	Plant in Svc.								
	MVP	MVP	MVP								
Gross Plant Column (3)	December 2015	\$ 52,587,255	\$ 98,151,114	\$ -	\$ 11,914,548	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	January 2016	63,567,404	104,009,824	-	11,914,548	0.00	0.00	0.00	0.00	0.00	0.00
	February	65,669,955	111,565,650	-	11,914,548	0.00	0.00	0.00	0.00	0.00	0.00
	March	71,745,665	115,200,545	-	11,914,548	0.00	0.00	0.00	0.00	0.00	0.00
	April	75,716,667	119,208,230	-	11,914,548	0.00	0.00	0.00	0.00	0.00	0.00
	May	80,276,553	124,648,359	-	11,914,548	0.00	0.00	0.00	0.00	0.00	0.00
	June	84,895,565	131,878,083	-	11,914,548	0.00	0.00	0.00	0.00	0.00	0.00
	July	87,130,137	141,383,738	-	11,914,548	0.00	0.00	0.00	0.00	0.00	0.00
	August	91,855,193	152,972,647	-	11,914,548	0.00	0.00	0.00	0.00	0.00	0.00
	September	96,283,739	164,954,037	-	11,914,548	0.00	0.00	0.00	0.00	0.00	0.00
	October	98,255,189	175,498,926	-	11,914,548	0.00	0.00	0.00	0.00	0.00	0.00
	November	101,102,075	183,244,427	-	11,914,548	0.00	0.00	0.00	0.00	0.00	0.00
	December 2016	105,403,311	193,759,186	-	11,914,548	0.00	0.00	0.00	0.00	0.00	0.00
	13 Month Average	\$ 82,652,978	\$ 139,728,828	\$ -	\$ 11,914,548	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Accumulated Depreciation Column (4)	December 2015	\$ -	\$ -	\$ -	\$ 477,279	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	January 2016	-	-	-	502,370	0.00	0.00	0.00	0.00	0.00	0.00
	February	-	-	-	527,461	0.00	0.00	0.00	0.00	0.00	0.00
	March	-	-	-	552,552	0.00	0.00	0.00	0.00	0.00	0.00
	April	-	-	-	577,642	0.00	0.00	0.00	0.00	0.00	0.00
	May	-	-	-	602,733	0.00	0.00	0.00	0.00	0.00	0.00
	June	-	-	-	627,824	0.00	0.00	0.00	0.00	0.00	0.00
	July	-	-	-	652,915	0.00	0.00	0.00	0.00	0.00	0.00
	August	-	-	-	678,006	0.00	0.00	0.00	0.00	0.00	0.00
	September	-	-	-	703,097	0.00	0.00	0.00	0.00	0.00	0.00
	October	-	-	-	722,077	0.00	0.00	0.00	0.00	0.00	0.00
	November	-	-	-	741,058	0.00	0.00	0.00	0.00	0.00	0.00
	December 2016	-	-	-	760,039	0.00	0.00	0.00	0.00	0.00	0.00
	13 Month Average	\$ -	\$ -	\$ -	\$ 625,004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Net Plant Column (10)	December 2015	\$ 52,587,255	\$ 98,151,114	\$ -	\$ 11,437,269	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	January 2016	63,567,404	104,009,824	-	11,412,178	0.00	0.00	0.00	0.00	0.00	0.00
	February	65,669,955	111,565,650	-	11,387,087	0.00	0.00	0.00	0.00	0.00	0.00
	March	71,745,665	115,200,545	-	11,361,996	0.00	0.00	0.00	0.00	0.00	0.00
	April	75,716,667	119,208,230	-	11,336,905	0.00	0.00	0.00	0.00	0.00	0.00
	May	80,276,553	124,648,359	-	11,311,814	0.00	0.00	0.00	0.00	0.00	0.00
	June	84,895,565	131,878,083	-	11,286,724	0.00	0.00	0.00	0.00	0.00	0.00
	July	87,130,137	141,383,738	-	11,261,633	0.00	0.00	0.00	0.00	0.00	0.00
	August	91,855,193	152,972,647	-	11,236,542	0.00	0.00	0.00	0.00	0.00	0.00
	September	96,283,739	164,954,037	-	11,211,451	0.00	0.00	0.00	0.00	0.00	0.00
	October	98,255,189	175,498,926	-	11,192,470	0.00	0.00	0.00	0.00	0.00	0.00
	November	101,102,075	183,244,427	-	11,173,489	0.00	0.00	0.00	0.00	0.00	0.00
	December 2016	105,403,311	193,759,186	-	11,154,508	0.00	0.00	0.00	0.00	0.00	0.00
	13 Month Average	\$ 82,652,978	\$ 139,728,828	\$ -	\$ 11,289,544	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Depreciation Expense Column (13)	Project Depreciation Expense	\$0.00	\$0.00	\$0.00	\$282,760	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Project Amortization Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation Expense Total	\$0.00	\$0.00	\$0.00	\$282,760	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Attachment MM - Description of Facilities Included in Network Upgrade Charge

MTEP Project ID	Facility ID	Project Record Date	Description of Facilities Included in Network Upgrade Charge as of Record Date
3203	5949	MTEP11	Reynolds to Burr Oak to Hiple 345 kV line and tie in second AEP 345 kV circuits at Reynolds and Hiple
2202	4073	MTEP11	new line
2202	4074	MTEP11	new transformer