

Northern Indiana Public Service Company

To be completed in conjunction with Attachment O.

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)	1,606,213,613	
2	Net Transmission Plant - Total	Attach O, p 2, line 14 and 23b col 5 (Note B)	1,099,115,116	
O&M EXPENSE				
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	45,748,868	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	2.85%	2.85%
GENERAL AND COMMON (G&C) DEPRECIATION EXPENSE				
5	Total G&C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note H)	5,629,936	
6	Annual Allocation Factor for G&C Depreciation Expense	(line 5 divided by line 1 col 3)	0.35%	0.35%
TAXES OTHER THAN INCOME TAXES				
7	Total Other Taxes	Attach O, p 3, line 20 col 5	5,805,809	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.36%	0.36%
9	Annual Allocation Factor for Expense	Sum of line 4, 6, and 8		3.56%
INCOME TAXES				
10	Total Income Taxes	Attach O, p 3, line 27 col 5	20,136,923	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	1.83%	1.83%
RETURN				
12	Return on Rate Base	Attach O, p 3, line 28 col 5	78,672,288	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	7.16%	7.16%
14	Annual Allocation Factor for Return	Sum of line 11 and 13	8.99%	8.99%

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Network Upgrade Charge Calculation By Project

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Project Name	MTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	True-Up Adjustment	Network Upgrade Charge
		(Note C)	(Page 1 line 9)	(Col. 3 * Col. 4)	(Note D)	(Page 1 line 14)	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8 & 9)	(Note F)	Sum Col. 10 & 11 (Note G)	
1a	MTEP07	612	\$ 5,786,830	3.56%	\$ 206,023	\$ 4,342,705	8.99%	\$ 390,404	\$ 150,463	\$ 746,891	\$ (28,129)	\$ 718,762
1b	MTEP08	1551	\$ 4,422,573	3.56%	\$ 157,453	\$ 3,213,638	8.99%	\$ 288,902	\$ 116,404	\$ 562,760	\$ (19,584)	\$ 543,176
1c	MTEP07	1615 GIP	\$ 2,075,151	3.56%	\$ 73,880	\$ 1,504,780	8.99%	\$ 135,278	\$ 54,539	\$ 263,697	\$ (9,950)	\$ 253,747
1d	MTEP11	2322	\$ 9,263,742	3.56%	\$ 329,809	\$ 7,458,836	8.99%	\$ 670,541	\$ 239,877	\$ 1,240,227	\$ (47,008)	\$ 1,193,219
2	Annual Totals									\$ 2,813,575	\$ (104,671)	\$ 2,708,904
3	Rev. Req. Adj For Attachment O									\$ 2,813,575		

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, if applicable.
- 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 less any prefunded AFUDC, if applicable.
- 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 less any prefunded AFUDC, if applicable. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- 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.
- F True-Up Adjustment is included pursuant to a FERC approved methodology if applicable.
- G The Network Upgrade Charge is the value to be used in Schedules 26, 37 and 38.
- H The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.

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

Rate Year 2018

Reporting Company Northern Indiana Public Service Company

MTEP Project ID Pricing Zone	Allocation Type Per Attachment FF	612 - In Service East - NIPS	1551 - In Service East	1615 GIP - In Service East - NIPS	2322 - In Service East
		Reliability	Reliability	GIP	Reliability
Gross Plant Column (3)	December 2017	\$ 5,786,830	\$ 4,422,573	\$ 2,075,151	\$ 9,263,742
	January 2018	5,786,830	4,422,573	2,075,151	9,263,742
	February	5,786,830	4,422,573	2,075,151	9,263,742
	March	5,786,830	4,422,573	2,075,151	9,263,742
	April	5,786,830	4,422,573	2,075,151	9,263,742
	May	5,786,830	4,422,573	2,075,151	9,263,742
	June	5,786,830	4,422,573	2,075,151	9,263,742
	July	5,786,830	4,422,573	2,075,151	9,263,742
	August	5,786,830	4,422,573	2,075,151	9,263,742
	September	5,786,830	4,422,573	2,075,151	9,263,742
	October	5,786,830	4,422,573	2,075,151	9,263,742
	November	5,786,830	4,422,573	2,075,151	9,263,742
	December 2018	5,786,830	4,422,573	2,075,151	9,263,742
	13 Month Average	\$ 5,786,830	\$ 4,422,573	\$ 2,075,151	\$ 9,263,742
Accumulated Depreciation	December 2017	\$ 1,368,893	\$ 1,150,733	\$ 543,102	\$ 1,684,968
	January 2018	1,381,432	1,160,433	547,647	1,704,957
	February	1,393,970	1,170,133	552,192	1,724,947
	March	1,406,509	1,179,834	556,737	1,744,937
	April	1,419,048	1,189,534	561,282	1,764,927
	May	1,431,586	1,199,234	565,827	1,784,916
	June	1,444,125	1,208,935	570,371	1,804,906
	July	1,456,664	1,218,635	574,916	1,824,896
	August	1,469,202	1,228,336	579,461	1,844,886
	September	1,481,741	1,238,036	584,006	1,864,876
	October	1,494,279	1,247,736	588,551	1,884,865
	November	1,506,818	1,257,437	593,096	1,904,855
	December 2018	1,519,357	1,267,137	597,641	1,924,845
	13 Month Average	\$ 1,444,125	\$ 1,208,935	\$ 570,371	\$ 1,804,906
Net Plant Column (6)	December 2017	\$ 4,417,937	\$ 3,271,840	\$ 1,532,049	\$ 7,578,774
	January 2018	4,405,398	3,262,140	1,527,504	7,558,785
	February	4,392,859	3,252,439	1,522,959	7,538,795
	March	4,380,321	3,242,739	1,518,414	7,518,805
	April	4,367,782	3,233,039	1,513,869	7,498,815
	May	4,355,243	3,223,338	1,509,324	7,478,826
	June	4,342,705	3,213,638	1,504,780	7,458,836
	July	4,330,166	3,203,938	1,500,235	7,438,846
	August	4,317,628	3,194,237	1,495,690	7,418,856
	September	4,305,089	3,184,537	1,491,145	7,398,867
	October	4,292,550	3,174,837	1,486,600	7,378,877
	November	4,280,012	3,165,136	1,482,055	7,358,887
	December 2018	4,267,473	3,155,436	1,477,510	7,338,897
	13 Month Average	\$ 4,342,705	\$ 3,213,638	\$ 1,504,780	\$ 7,458,836
Depreciation Expense Column (9)	Project Depreciation Expense	\$ 150,463	\$ 116,404	\$ 54,539	\$ 239,877
	Project Amortization Expense	-	-	-	-
	Depreciation Expense Total	\$ 150,463	\$ 116,404	\$ 54,539	\$ 239,877

