

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)	1,606,213,613	
1a	Transmission Accumulated Depreciation	Attach O, p 2, line 8 col 5 (Note J)	507,098,497	
2	Net Transmission Plant - Total	Line 1 minus Line 1a (Note B)	1,099,115,116	
O&M TRANSMISSION EXPENSE				
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	45,748,868	
3a	Transmission O&M	Attach O, p 3, line 1 col 5	54,096,363	
3b	Less: LSE Expenses included in above, if any	Attach O, p 3, line 1a col 5, if any	36,481,924	
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	17,614,439	
4	Annual Allocation Factor for Transmission O&M	(Line 3d divided by line 1a, col 3)	3.47%	3.47%
OTHER O&M EXPENSE				
4a	Other O&M Allocated to Transmission	Line 3 minus Line 3d	28,134,429	
4b	Annual Allocation Factor for Other O&M	Line 4a divided by Line 1, col 3	1.75%	1.75%
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 Other Expense	Sum of line 4b, 6, and 8	2.46%	2.46%
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)	1.8321%	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%

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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	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)			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	\$ 170,192,117	\$ 426,893	3.47%	\$ 14,828	2.46%	\$ 4,192,800	\$ 4,207,628	\$ 169,765,224	8.99%	\$ 15,261,702	\$ 1,588,421	\$ 21,057,752	\$ 293,520	\$ 21,351,272
1b	MTEP11	3203	\$ 384,518,452	\$ 2,444,817	3.47%	\$ 84,922	2.46%	\$ 9,472,876	\$ 9,557,798	\$ 382,073,635	8.99%	\$ 34,347,990	\$ 2,700,019	\$ 46,605,807	\$ 3,233,472	\$ 49,839,279
2	MVP Total Annual Revenue Requirements													\$ 67,663,559	\$ 3,526,992	\$ 71,190,551
3	Rev. Req. Adj For Attachment O													\$ 67,663,559		

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 2018

Reporting Company Northern Indiana Public Service Company

Allocation Type Per Attachment FF	MTEP Project ID	2202 - CWIP	3203 - CWIP	2202 - In Service	3203 - In Service
	Pricing Zone	Central	East	Central	East
		MVP	MVP	MVP	MVP
Gross Plant Column (3)	December 2017	\$ 159,556,605	\$ 302,981,415	\$ -	\$ 60,422,940
	January 2018	162,454,712	311,483,542	-	60,422,940
	February	165,328,631	319,241,597	-	60,422,940
	March	167,906,562	323,430,857	-	60,422,940
	April	169,848,278	326,679,454	-	60,422,940
	May	171,370,583	327,217,500	-	60,422,940
	June	-	-	172,448,525	388,722,396
	July	-	-	173,223,507	389,107,235
	August	-	-	173,351,725	389,464,277
	September	-	-	174,059,771	389,468,490
	October	-	-	174,187,989	389,468,490
	November	-	-	174,316,206	389,468,490
	December 2018	-	-	174,444,424	389,468,490
13 Month Average	\$ 76,651,182	\$ 147,002,643	\$ 93,540,934	\$ 237,515,808	

Accumulated Depreciation Column (4)	December 2017	\$ -	\$ -	\$ -	\$ 1,379,211
	January 2018	-	-	-	1,501,567
	February	-	-	-	1,623,924
	March	-	-	-	1,746,280
	April	-	-	-	1,868,637
	May	-	-	-	1,990,993
	June	-	-	-	2,113,350
	July	-	-	262,984	2,440,524
	August	-	-	527,150	2,768,023
	September	-	-	791,511	3,095,822
	October	-	-	1,056,952	3,423,625
	November	-	-	1,322,589	3,751,427
	December 2018	-	-	1,588,421	4,079,230
13 Month Average	\$ -	\$ -	\$ 426,893	\$ 2,444,817	

Net Plant Column (10)	December 2017	\$ 159,556,605	\$ 302,981,415	\$ -	\$ 59,043,729
	January 2018	162,454,712	311,483,542	-	58,921,373
	February	165,328,631	319,241,597	-	58,799,016
	March	167,906,562	323,430,857	-	58,676,660
	April	169,848,278	326,679,454	-	58,554,303
	May	171,370,583	327,217,500	-	58,431,947
	June	-	-	172,448,525	386,609,046
	July	-	-	172,960,523	386,666,710
	August	-	-	172,824,575	386,696,254
	September	-	-	173,268,260	386,372,668
	October	-	-	173,131,036	386,044,865
	November	-	-	172,993,617	385,717,062
	December 2018	-	-	172,856,002	385,389,260
13 Month Average	\$ 76,651,182	\$ 147,002,643	\$ 93,114,041	\$ 235,070,992	

Depreciation Expense Column (13)	Project Depreciation Expense	\$ -	\$ -	\$ 1,396,985	\$ 2,542,484
	Project Amortization Expense	-	-	191,436	157,535
	Depreciation Expense Total	\$ -	\$ -	\$ 1,588,421	\$ 2,700,019

