

Northern Indiana Public Service Company LLC

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)	1,723,145,352	
1a	Transmission Accumulated Depreciation	Attach O, p 2, line 8 col 5 (Note J)	541,416,969	
2	Net Transmission Plant - Total	Line 1 minus Line 1a (Note B)	1,181,728,383	
O&M TRANSMISSION EXPENSE				
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	40,789,630	
3a	Transmission O&M	Attach O, p 3, line 1 col 5	53,283,550	
3b	Less: LSE Expenses included in above, if any	Attach O, p 3, line 1a col 5, if any	38,497,900	
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	14,785,650	
4	Annual Allocation Factor for Transmission O&M	(Line 3d divided by line 1a, col 3)	2.73%	2.73%
OTHER O&M EXPENSE				
4a	Other O&M Allocated to Transmission	Line 3 minus Line 3d	26,003,980	
4b	Annual Allocation Factor for Other O&M	Line 4a divided by Line 1, col 3	1.51%	1.51%
GENERAL AND COMMON (G&C) DEPRECIATION EXPENSE				
5	Total G&C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note H)	2,209,840	
6	Annual Allocation Factor for G&C Depreciation Expense	(line 5 divided by line 1 col 3)	0.13%	0.13%
TAXES OTHER THAN INCOME TAXES				
7	Total Other Taxes	Attach O, p 3, line 20 col 5	7,381,659	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.43%	0.43%
9	Annual Allocation Factor for Other Expense	Sum of line 4b, 6, and 8	2.07%	2.07%
INCOME TAXES				
10	Total Income Taxes	Attach O, p 3, line 27 col 5	19,795,109	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	1.6751%	1.68%
RETURN				
12	Return on Rate Base	Attach O, p 3, line 28 col 5	79,642,765	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	6.74%	6.74%
14	Annual Allocation Factor for Return	Sum of line 11 and 13		8.41%

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	\$ 173,319,992	\$ 3,073,172	2.73%	\$ 83,926	2.07%	\$ 3,580,318	\$ 3,664,244	\$ 170,246,820	8.41%	\$ 14,325,612	\$ 3,085,096	\$ 21,074,951	\$ (349,204)	\$ 20,725,747
1b	MTEP11	3203	\$ 395,918,249	\$ 10,666,503	2.73%	\$ 291,293	2.07%	\$ 8,178,590	\$ 8,469,884	\$ 385,251,746	8.41%	\$ 32,417,445	\$ 9,304,079	\$ 50,191,407	\$ 1,259,490	\$ 51,450,897
2	MVP Total Annual Revenue Requirements													\$ 71,266,358	\$ 910,286	\$ 72,176,644
3	Rev. Req. Adj For Attachment O													\$ 71,266,358		

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 2019

Reporting Company Northern Indiana Public Service Company LLC

	MTEP Project ID	2202 - CWIP		3203 - CWIP		2202 - In Service		3203 - In Service	
	Pricing Zone	Central		East		Central		East	
	Allocation Type Per Attachment FF	MVP		MVP		MVP		MVP	
Gross Plant Column (3)	December 2018	\$	-	\$	-	\$	173,319,992	\$	395,918,249
	January 2019		-		-		173,319,992		395,918,249
	February		-		-		173,319,992		395,918,249
	March		-		-		173,319,992		395,918,249
	April		-		-		173,319,992		395,918,249
	May		-		-		173,319,992		395,918,249
	June		-		-		173,319,992		395,918,249
	July		-		-		173,319,992		395,918,249
	August		-		-		173,319,992		395,918,249
	September		-		-		173,319,992		395,918,249
	October		-		-		173,319,992		395,918,249
	November		-		-		173,319,992		395,918,249
	December 2019		-		-		173,319,992		395,918,249
	13 Month Average	\$	-	\$	-	\$	173,319,992	\$	395,918,249

Accumulated Depreciation Column (4)	December 2018	\$	-	\$	-	\$	1,530,624	\$	6,014,463
	January 2019		-		-		1,787,715		6,789,803
	February		-		-		2,044,806		7,565,143
	March		-		-		2,301,898		8,340,483
	April		-		-		2,558,989		9,115,823
	May		-		-		2,816,080		9,891,163
	June		-		-		3,073,172		10,666,503
	July		-		-		3,330,263		11,441,843
	August		-		-		3,587,354		12,217,183
	September		-		-		3,844,446		12,992,523
	October		-		-		4,101,537		13,767,862
	November		-		-		4,358,628		14,543,202
	December 2019		-		-		4,615,720		15,318,542
	13 Month Average	\$	-	\$	-	\$	3,073,172	\$	10,666,503

Net Plant Column (10)	December 2018	\$	-	\$	-	\$	171,789,368	\$	389,903,785
	January 2019		-		-		171,532,277		389,128,445
	February		-		-		171,275,186		388,353,105
	March		-		-		171,018,094		387,577,765
	April		-		-		170,761,003		386,802,426
	May		-		-		170,503,912		386,027,086
	June		-		-		170,246,820		385,251,746
	July		-		-		169,989,729		384,476,406
	August		-		-		169,732,638		383,701,066
	September		-		-		169,475,546		382,925,726
	October		-		-		169,218,455		382,150,386
	November		-		-		168,961,364		381,375,046
	December 2019		-		-		168,704,272		380,599,706
	13 Month Average	\$	-	\$	-	\$	170,246,820	\$	385,251,746

Depreciation Expense Column (13)	Project Depreciation Expense	\$	-	\$	-	\$	2,857,933	\$	9,050,599
	Project Amortization Expense		-		-		227,163		253,480
	Depreciation Expense Total	\$	-	\$	-	\$	3,085,096	\$	9,304,079

