

**NORTHERN INDIANA PUBLIC SERVICE COMPANY**  
**Attachment O Revenue Requirement True-Up**  
**For the Year Ended December 31, 2013**

**Attachment - O**

Actual Revenue Requirement (Attachment O, Pg. 3, Col. 5, Line 29)	\$	131,126,893	
<b>Less:</b> Actual Attachment GG Revenue Requirement		(4,492,176)	
<b>Less:</b> Actual Attachment MM Revenue Requirement		(2,566,859)	
<b>Less:</b> Revenue Credits		(1,782,773)	
<b>NET REVENUE REQUIREMENT</b>			\$ 122,285,085

Projected Revenue Requirement (Attachment O, Pg. 3, Col. 5, Line 29)	\$	127,260,194	
<b>Less:</b> Projected Attachment GG Revenue Requirement		(4,316,001)	
<b>Less:</b> Projected Attachment MM Revenue Requirement		(3,301,257)	
<b>Less:</b> Revenue Credits		(2,202,092)	
<b>NET REVENUE REQUIREMENT</b>			\$ 117,440,844

<b>Under/(Over) Recovery of the Revenue Requirement</b>			\$ 4,844,241
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Historic Year Actual Divisor (Attachment O, Pg. 1, Line 15)		2,930,833	
Projected Year Divisor (Attachment O, Pg. 1, Line 15)		2,837,590	
Difference between Historic & Projected Year Divisor		93,243	
Projected Annual Cost (\$ per kw per yr) (Attachment O, Pg. 1, Line 16)	\$	41.388	

<b>Under/(Over) Recovery due to Volume</b>			\$ (3,859,141)
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<b>Under/(Over) Recovery</b>			\$ 985,100
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Monthly Interest Rate		0.0635%	
Interest Per Month	\$	626	
		x 24 months	
	\$	15,013	

<b>Under/(Over) Recovery including interest</b>			\$ 1,000,113
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