

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Attachment GG True-Up Adjustment - Network
For the Year Ended December 31, 2021

	Attachment GG	Projected Revenue Requirement	% of total	Proportion of Revenues Distributed	Actual Revenue Requirement	True Up	Interest allocated to projects	True Up Net of Interest
1a	MTEP07 - 612	\$ 618,242	27.00%	\$ 622,090	\$ 622,224	\$ 134	\$ 1	\$ 135
1b	MTEP08 - 1551	\$ 478,168	20.88%	481,144	\$ 481,090	(54)	-	(54)
1c	MTEP07 - 1615 GIP	\$ 159,946	6.98%	160,941	\$ 161,591	650	5	655
1d	MTEP10 - 2322	\$ 1,033,516	45.13%	1,039,948	\$ 1,040,415	467	3	470
2	Subtotal	\$ 2,289,872		\$ 2,304,123	\$ 2,305,320			
3	Under/(Over) Recovery					\$ 1,197	\$ 9	\$ 1,206
4	Applicable interest rate per month (expressed to four decimal places)						0.0303%	

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Attachment GG True-Up Adjustment - TMEP
For the Year Ended December 31, 2021

Attachment GG		Projected Revenue Requirement	% of total	Proportion of Revenues Distributed	Actual Revenue Requirement	True Up	Interest allocated to projects	True Up Net of Interest
	Project							
1a	MTEP17 - 14267	\$ 6,827	0.26%	\$ 6,827	\$ 6,866	39	3	42
1b	MTEP17 - 14264	885,591	33.86%	885,530	892,257	6,727	438	7,165
1c	MTEP17 - 14266	811,760	31.04%	811,704	782,255	(29,449)	(1,920)	(31,369)
1d	MTEP17 - 14268	910,973	34.83%	910,910	929,598	18,688	1,218	19,906
2	Subtotal	\$ 2,615,151		\$ 2,614,971	\$ 2,610,976			
3	Under/(Over) Recovery					\$ (3,995)	\$ (261)	\$ (4,256)
4	Applicable interest rate per month (expressed to four decimal places)						0.2716%	

Northern Indiana Public Service Company LLC

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)	1,930,416,307	
2	Net Transmission Plant - Total	Attach O, p 2, line 14 and 23b col 5 (Note B)	1,307,005,961	
O&M EXPENSE				
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	43,559,349	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	2.26%	2.26%
GENERAL AND COMMON (G&C) DEPRECIATION EXPENSE				
5	Total G&C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note H)	3,432,596	
6	Annual Allocation Factor for G&C Depreciation Expense	(line 5 divided by line 1 col 3)	0.18%	0.18%
TAXES OTHER THAN INCOME TAXES				
7	Total Other Taxes	Attach O, p 3, line 20 col 5	6,673,924	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.35%	0.35%
9	Annual Allocation Factor for Expense	Sum of line 4, 6, and 8		2.78%
INCOME TAXES				
10	Total Income Taxes	Attach O, p 3, line 27 col 5	15,843,088	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	1.21%	1.21%
RETURN				
12	Return on Rate Base	Attach O, p 3, line 28 col 5	86,921,788	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	6.65%	6.65%
14	Annual Allocation Factor for Return	Sum of line 11 and 13		7.86%

Northern Indiana Public Service Company LLC

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	\$ 5,766,738	2.78%	\$ 160,316	\$ 3,859,575	7.86%	\$ 303,464	\$158,444	\$622,224.00	\$ 17,342	639,566
1b	MTEP08	1551	\$ 4,410,237	2.78%	\$ 122,605	\$ 2,822,852	7.86%	\$ 221,950	\$136,535	\$481,090.00	\$ 13,549	494,639
1c	MTEP07	1615 GIP	\$ 771,335	2.78%	\$ 21,443	\$ 1,593,305	7.86%	\$ 125,275	\$14,872	\$161,591.00	\$ 12,185	173,776
1d	MTEP10	2322	\$ 9,263,742	2.78%	\$ 257,533	\$ 6,716,882	7.86%	\$ 528,123	\$254,759	\$1,040,415.00	\$ 31,025	1,071,440
2	Annual Totals		\$20,212,052							\$2,305,320	\$74,101	\$2,379,421
3	NUC, TMEPC and IMEPC Rev. Req. Adj For Attachment O (Attachment GG page 2, line 2, Column 10 plus Attachment GG, page 3, line 2, Column 10 plus Attachment GG, page 4, line 2, Column 10)									\$4,916,296		

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.

Targeted Market Efficiency Project Charge Calculation By Project

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line Efficiency No. Charge	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	Targeted Market Project
			(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	MTEP17	14267	\$ 52,249	2.78%	\$ 1,453	\$ 50,571	7.86%	\$ 3,976	\$ 1,437	\$ 6,866.00	\$ -	6,866
1b	MTEP17	14264	\$ 6,827,798	2.78%	\$ 189,814	\$ 6,545,899	7.86%	\$ 514,679	\$ 187,764	\$ 892,257.00	\$ 60,818	953,075
1c	MTEP17	14266	\$ 6,138,333	2.78%	\$ 170,647	\$ 5,987,451	7.86%	\$ 470,770	\$ 140,838	\$ 782,255.00	\$ -	782,255
1d	MTEP17	14268	\$ 7,461,840	2.78%	\$ 207,440	\$ 7,317,549	7.86%	\$ 575,351	\$ 146,807	\$ 929,598.00	\$ -	929,598
2	Annual Totals		\$20,480,220							\$2,610,976	\$60,818	\$2,671,794

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
- 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 Targeted Market Efficiency Project Charge is the value to be used in Schedule 26-C.
- H The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 3 column 9.

Northern Indiana Public Service Company LLC

Interregional Market Efficiency Project Charge Calculation by Project

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line Efficiency No. Charge	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	Targeted Market Project
		(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))	
		\$ -	2.78%	\$ -	\$ -	7.86%	\$ -	\$0	\$0.00	\$ -	0	
		\$ -	2.78%	\$ -	\$ -	7.86%	\$ -	\$0	\$0.00	\$ -	0	
		\$ -	2.78%	\$ -	\$ -	7.86%	\$ -	\$0	\$0.00	\$ -	0	
2	Annual Totals		\$0						\$0	\$0	\$0	

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 Targeted Market Efficiency Project Charge is the value to be used in Schedule 26-E.
- H The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 4 column 9.

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

Rate Year 2021

Reporting Company Northern Indiana Public Service Company LLC

MTEP Project ID	612	1551	1615 GIP	2322	14267	14264	14266	14268	
Pricing Zone	NIPS	NIPS	NIPS	NIPS	NIPS	NIPS	NIPS	NIPS	
Allocation Type Per Attachment FF	Reliability	Reliability	GIP	Reliability	TMEP	TMEP	TMEP	TMEP	
Gross Plant Column (3)	December 2020	\$ 5,766,738	\$ 4,410,237	\$ 771,335	\$ 9,263,742	\$ 52,207	\$ 6,827,479	\$ 6,100,493	\$ 7,342,664
	January 2021	5,766,738	4,410,237	771,335	9,263,742	52,207	6,827,479	6,099,347	7,397,467
	February	5,766,738	4,410,237	771,335	9,263,742	52,207	6,827,856	6,099,347	7,486,161
	March	5,766,738	4,410,237	771,335	9,263,742	52,207	6,827,856	6,099,347	7,486,287
	April	5,766,738	4,410,237	771,335	9,263,742	52,207	6,827,856	6,099,347	7,487,872
	May	5,766,738	4,410,237	771,335	9,263,742	52,207	6,827,856	6,098,550	7,477,908
	June	5,766,738	4,410,237	771,335	9,263,742	52,207	6,827,856	6,098,550	7,473,553
	July	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,168,989	7,474,130
	August	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,114,676	7,474,378
	September	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,093,314	7,474,564
	October	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,093,314	7,476,047
	November	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,315,636	7,476,358
	December 2021	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,317,418	7,476,535
	13 Month Average	\$ 5,766,738	\$ 4,410,237	\$ 771,335	\$ 9,263,742	\$ 52,249	\$ 6,827,798	\$ 6,138,333	\$ 7,461,840

Accumulated Depreciation	December 2020	\$ 1,827,941	\$ 1,519,117	\$ (829,406)	\$ 2,419,481	\$ 959	\$ 188,017	\$ 80,661	\$ 71,058
	January 2021	1,841,145	1,530,495	(828,167)	2,440,711	1,079	203,663	92,354	83,051
	February	1,854,348	1,541,873	(826,927)	2,461,941	1,199	219,310	104,044	95,134
	March	1,867,552	1,553,251	(825,688)	2,483,171	1,318	234,957	115,735	107,419
	April	1,880,755	1,564,629	(824,449)	2,504,401	1,438	250,604	127,425	119,704
	May	1,893,959	1,576,007	(823,209)	2,525,630	1,558	266,251	139,116	131,992
	June	1,907,163	1,587,385	(821,970)	2,546,860	1,677	281,898	150,805	144,264
	July	1,920,366	1,598,763	(820,731)	2,568,090	1,797	297,546	162,493	156,529
	August	1,933,570	1,610,140	(819,491)	2,589,320	1,917	313,193	174,317	168,794
	September	1,946,774	1,621,518	(818,252)	2,610,550	2,037	328,840	186,016	181,060
	October	1,959,977	1,632,896	(817,013)	2,631,780	2,157	344,487	197,674	193,327
	November	1,973,181	1,644,274	(815,773)	2,653,010	2,276	360,134	209,332	205,596
	December 2021	1,986,385	1,655,652	(814,534)	2,674,240	2,396	375,781	221,499	217,865
	13 Month Average	\$ 1,907,163	\$ 1,587,385	\$ (821,970)	\$ 2,546,860	\$ 1,678	\$ 281,899	\$ 150,882	\$ 144,292

Net Plant Column (6)	December 2020	\$ 3,938,797	\$ 2,891,120	\$ 1,600,741	\$ 6,844,261	\$ 51,248	\$ 6,639,462	\$ 6,019,832	\$ 7,271,606
	January 2021	3,925,593	2,879,742	1,599,502	6,823,031	51,128	6,623,816	6,006,993	7,314,416
	February	3,912,390	2,868,364	1,598,262	6,801,801	51,008	6,608,546	5,995,303	7,391,027
	March	3,899,186	2,856,986	1,597,023	6,780,571	50,889	6,592,899	5,983,612	7,378,868
	April	3,885,983	2,845,608	1,595,784	6,759,341	50,769	6,577,252	5,971,922	7,368,168
	May	3,872,779	2,834,230	1,594,544	6,738,112	50,649	6,561,605	5,959,434	7,345,916
	June	3,859,575	2,822,852	1,593,305	6,716,882	50,530	6,545,958	5,947,745	7,329,289
	July	3,846,372	2,811,474	1,592,066	6,695,652	50,500	6,530,310	6,006,496	7,317,601
	August	3,833,168	2,800,097	1,590,826	6,674,422	50,380	6,514,663	5,940,359	7,305,584
	September	3,819,964	2,788,719	1,589,587	6,653,192	50,260	6,499,016	5,907,298	7,293,504
	October	3,806,761	2,777,341	1,588,348	6,631,962	50,140	6,483,369	5,895,640	7,282,720
	November	3,793,557	2,765,963	1,587,108	6,610,732	50,021	6,467,722	6,106,304	7,270,762
	December 2021	3,780,353	2,754,585	1,585,869	6,589,502	49,901	6,452,075	6,095,919	7,258,670
	13 Month Average	\$ 3,859,575	\$ 2,822,852	\$ 1,593,305	\$ 6,716,882	\$ 50,571	\$ 6,545,899	\$ 5,987,451	\$ 7,317,549

Depreciation Expense Column (9)	Project Depreciation Expense	\$ 158,444	\$ 136,535	\$ 14,872	\$ 254,759	\$ 1,437	\$ 187,764	\$ 140,838	\$ 146,807
	Project Amortization Expense	-	-	-	-	-	-	-	-
	Depreciation Expense Total	\$ 158,444	\$ 136,535	\$ 14,872	\$ 254,759	\$ 1,437	\$ 187,764	\$ 140,838	\$ 146,807

