

**NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC**  
**Attachment GG True-Up Adjustment - Network**  
**For the Year Ended December 31, 2022**

<b>Attachment GG</b>		<b>Projected</b>		<b>Proportion</b>	<b>Actual</b>		<b>Interest allocated</b>	<b>True Up</b>
<b>Project</b>	<b>Requirement</b>	<b>% of total</b>	<b>of Revenues</b>	<b>Revenue</b>	<b>Requirement</b>	<b>True Up</b>	<b>to projects</b>	<b>Net of</b>
			<b>Distributed</b>					<b>Interest</b>
1a	MTEP07 - 612	\$ 571,461	26.48%	\$ 583,285	\$ 601,010	\$ 17,725	\$ 1,169	\$ 18,894
1b	MTEP08 - 1551	\$ 441,746	20.47%	450,886	\$ 463,994	13,108	865	13,973
1c	MTEP07 - 1615 GIP	\$ 150,076	6.96%	153,181	\$ 155,135	1,954	129	2,083
1d	MTEP10 - 2322	\$ 956,393	44.32%	976,181	\$ 1,004,704	28,523	1,882	30,405
1e	MTEP20 - 18484	\$ 38,071	1.76%	38,859	\$ 42,809	3,950	261	4,211
2	Subtotal	\$ 2,157,747		\$ 2,202,391	\$ 2,267,652			
3	Under/(Over) Recovery					\$ 65,261	\$ 4,306	\$ 69,566
4	Applicable interest rate per month (expressed to four decimal places)						0.2749%	

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC  
Attachment GG True-Up Adjustment - TMEP  
For the Year Ended December 31, 2022

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	MTEP17 - 14267	\$ 6,337	0.26%	\$ 6,333	\$ 6,630	297	20	317
1b	MTEP17 - 14264	822,747	34.09%	822,176	860,959	38,783	2,559	41,342
1c	MTEP17 - 14266	725,329	30.06%	724,826	779,458	54,632	3,604	58,236
1d	MTEP17 - 14268	858,720	35.59%	858,124	901,178	43,054	2,841	45,895
2	Subtotal	\$ 2,413,133		\$ 2,411,459	\$ 2,548,225			
3	Under/(Over) Recovery					\$ 136,766	\$ 9,024	\$ 145,790
4	Applicable interest rate per month (expressed to four decimal places)						0.2749%	

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC  
Attachment GG True-Up Adjustment - IMEP  
For the Year Ended December 31, 2022

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	Project							
1a	MTEP19 - 18585	\$ 306,532	100.00%	\$ 306,112	\$ 322,289	16,177	1,067	17,244
1b			0.00%	-		-	-	-
1c			0.00%	-		-	-	-
1d			0.00%	-		-	-	-
2	Subtotal	\$ 306,532		\$ 306,112	\$ 322,289			
3	Under/(Over) Recovery					\$ 16,177	\$ 1,067	\$ 17,244
4	Applicable interest rate per month (expressed to four decimal places)						0.2749%	

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)	2,059,992,859	
2	Net Transmission Plant - Total	Attach O, p 2, line 14 and 23b col 5 (Note B)	1,416,706,864	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	47,528,515	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	2.31%	2.31%
	GENERAL AND COMMON (G&C) DEPRECIATION EXPENSE			
5	Total G&C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note H)	3,976,134	
6	Annual Allocation Factor for G&C Depreciation Expense	(line 5 divided by line 1 col 3)	0.19%	0.19%
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach O, p 3, line 20 col 5	6,767,349	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.33%	0.33%
9	<b>Annual Allocation Factor for Expense</b>	<b>Sum of line 4, 6, and 8</b>		<b>2.83%</b>
	INCOME TAXES			
10	Total Income Taxes	Attach O, p 3, line 27 col 5	15,656,982	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	1.11%	1.11%
	RETURN			
12	Return on Rate Base	Attach O, p 3, line 28 col 5	91,305,842	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	6.44%	6.44%
14	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 11 and 13</b>		<b>7.55%</b>

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	2.83%	\$ 163,126	\$ 3,701,131	7.55%	\$ 279,439	\$ 158,444	\$ 601,010	\$ 14,816	\$ 615,826
1b	MTEP08	1551	\$ 4,409,126	2.83%	\$ 124,723	\$ 2,685,207	7.55%	\$ 202,736	\$ 136,535	\$ 463,994	\$ 12,996	\$ 476,990
1c	MTEP07	1615 GIP	\$ 764,305	2.83%	\$ 21,620	\$ 1,571,403	7.55%	\$ 118,643	\$ 14,872	\$ 155,135	\$ (8,717)	\$ 146,418
1d	MTEP10	2322	\$ 9,263,742	2.83%	\$ 262,048	\$ 6,462,123	7.55%	\$ 487,897	\$ 254,759	\$ 1,004,704	\$ 25,892	\$ 1,030,596
1e	MTEP20	18484	\$ 331,207	2.83%	\$ 9,369	\$ 328,551	7.55%	\$ 24,806	\$ 8,634	\$ 42,809	\$ -	\$ 42,809
2	Annual Totals		\$20,535,118							\$2,267,652	\$44,987	\$2,312,639

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)

\$5,138,166

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.

Utilizing Attachment O Data

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	\$ 52,297	2.83%	\$ 1,479	\$ 49,182	7.55%	\$ 3,713	\$ 1,438	\$ 6,630	\$ (5,584)	\$ 1,046
1b	MTEP17	14264	\$ 6,827,856	2.83%	\$ 193,143	\$ 6,358,192	7.55%	\$ 480,050	\$ 187,766	\$ 860,959	\$ 413,015	\$ 1,273,974
1c	MTEP17	14266	\$ 6,317,089	2.83%	\$ 178,695	\$ 6,022,559	7.55%	\$ 454,709	\$ 146,054	\$ 779,458	\$ (5,284)	\$ 774,174
1d	MTEP17	14268	\$ 7,476,312	2.83%	\$ 211,486	\$ 7,184,832	7.55%	\$ 542,462	\$ 147,230	\$ 901,178	\$ 211	\$ 901,389
2	Annual Totals		\$20,673,554							\$2,548,225	\$402,358	\$2,950,583

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
- 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)
1a	MTEP19	18585	\$ 2,568,281	2.83%	\$ 72,650	\$ 2,428,102	7.55%	\$ 183,324	\$ 66,315	\$ 322,289	\$ -	\$ 322,289
2	Annual Totals		\$2,568,281							\$322,289	\$0	\$322,289

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 Interregional 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 2022

Reporting Company Northern Indiana Public Service Company LLC

MTEP Project ID Pricing Zone Allocation Type Per Attachment FF	612	1551	1615 GIP	2322	14267	14264	14266	14268	18585	18484	
	NIPS Reliability	NIPS Reliability	NIPS GIP	NIPS Reliability	NIPS TMEP	NIPS TMEP	NIPS TMEP	NIPS TMEP	NIPS IMEP	NIPS GIP	
Gross Plant Column (3)	December 2021	\$ 5,766,738	\$ 4,410,237	\$ 771,335	\$ 9,263,742	\$ 52,297	\$ 6,827,856	\$ 6,317,418	\$ 7,476,535	\$ -	\$ -
	January 2022	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,317,962	7,476,535	-	-
	February	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,317,969	7,476,235	-	-
	March	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,317,969	7,476,235	-	-
	April	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,317,969	7,476,235	-	-
	May	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,317,969	7,476,235	-	538,212
	June	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,316,384	7,476,235	-	538,212
	July	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,316,384	7,476,235	-	538,212
	August	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,316,384	7,476,235	-	538,212
	September	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,316,384	7,476,235	-	538,212
	October	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,316,384	7,476,368	-	538,212
	November	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,316,384	7,476,368	-	538,212
	December 2022	5,766,738	4,395,793	679,942	9,263,742	52,297	6,827,856	6,316,596	7,476,368	33,387,653	538,212
	<b>13 Month Average</b>	<b>\$ 5,766,738</b>	<b>\$ 4,409,126</b>	<b>\$ 764,305</b>	<b>\$ 9,263,742</b>	<b>\$ 52,297</b>	<b>\$ 6,827,856</b>	<b>\$ 6,317,089</b>	<b>\$ 7,476,312</b>	<b>\$ 2,568,281</b>	<b>\$ 331,207</b>

Accumulated Depreciation	December 2021	\$ 1,986,385	\$ 1,655,652	\$ (814,534)	\$ 2,674,240	\$ 2,396	\$ 375,781	\$ 221,499	\$ 217,865	\$ -	\$ -
	January 2022	1,999,588	1,667,030	(813,295)	2,695,470	2,516	391,429	233,671	230,134	-	-
	February	2,012,792	1,678,408	(812,055)	2,716,700	2,636	407,076	245,844	242,404	-	-
	March	2,025,996	1,689,786	(810,816)	2,737,930	2,756	422,723	258,016	254,673	-	-
	April	2,039,199	1,701,164	(809,577)	2,759,159	2,876	438,370	270,189	266,942	-	-
	May	2,052,403	1,712,541	(808,337)	2,780,389	2,995	454,017	282,362	279,211	-	-
	June	2,065,607	1,723,919	(807,098)	2,801,619	3,115	469,664	294,534	291,480	-	1,233
	July	2,078,810	1,735,297	(805,859)	2,822,849	3,235	485,312	306,704	303,749	-	2,467
	August	2,092,014	1,746,675	(804,619)	2,844,079	3,355	500,959	318,874	316,018	-	3,700
	September	2,105,218	1,758,053	(803,380)	2,865,309	3,475	516,606	331,044	328,287	-	4,934
	October	2,118,421	1,769,431	(802,141)	2,886,539	3,595	532,253	343,213	340,556	-	6,167
	November	2,131,625	1,780,809	(800,901)	2,907,769	3,715	547,900	355,383	352,826	-	7,400
	December 2022	2,144,829	1,792,187	(799,662)	2,928,999	3,834	563,547	367,553	365,095	1,822,332	8,634
	<b>13 Month Average</b>	<b>\$ 2,065,607</b>	<b>\$ 1,723,919</b>	<b>\$ (807,098)</b>	<b>\$ 2,801,619</b>	<b>\$ 3,115</b>	<b>\$ 469,664</b>	<b>\$ 294,530</b>	<b>\$ 291,480</b>	<b>\$ 140,179</b>	<b>\$ 2,657</b>

Net Plant Column (6)	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	\$ -	\$ -
	January 2022	3,767,150	2,743,207	1,584,630	6,568,272	49,781	6,436,427	6,084,291	7,246,401	-	-
	February	3,753,946	2,731,829	1,583,390	6,547,042	49,661	6,420,780	6,072,125	7,233,831	-	-
	March	3,740,742	2,720,451	1,582,151	6,525,812	49,541	6,405,133	6,059,953	7,221,562	-	-
	April	3,727,539	2,709,073	1,580,912	6,504,583	49,421	6,389,486	6,047,780	7,209,293	-	-
	May	3,714,335	2,697,696	1,579,672	6,483,353	49,302	6,373,839	6,035,607	7,197,024	-	538,212
	June	3,701,131	2,686,318	1,578,433	6,462,123	49,182	6,358,192	6,021,850	7,184,755	-	536,979
	July	3,687,928	2,674,940	1,577,194	6,440,893	49,062	6,342,544	6,009,680	7,172,486	-	535,745
	August	3,674,724	2,663,562	1,575,954	6,419,663	48,942	6,326,897	5,997,510	7,160,217	-	534,512
	September	3,661,520	2,652,184	1,574,715	6,398,433	48,822	6,311,250	5,985,340	7,147,948	-	533,278
	October	3,648,317	2,640,806	1,573,476	6,377,203	48,702	6,295,603	5,973,171	7,135,812	-	532,045
	November	3,635,113	2,629,428	1,572,236	6,355,973	48,582	6,279,956	5,961,001	7,123,542	-	530,812
	December 2022	3,621,909	2,603,606	1,479,604	6,334,743	48,463	6,264,309	5,949,043	7,111,273	31,565,321	529,578
	<b>13 Month Average</b>	<b>\$ 3,701,131</b>	<b>\$ 2,685,207</b>	<b>\$ 1,571,403</b>	<b>\$ 6,462,123</b>	<b>\$ 49,182</b>	<b>\$ 6,358,192</b>	<b>\$ 6,022,559</b>	<b>\$ 7,184,832</b>	<b>\$ 2,428,102</b>	<b>\$ 328,551</b>

Depreciation Expense Column (9)	Project Depreciation Expense	\$ 158,444	\$ 136,535	\$ 14,872	\$ 254,759	\$ 1,438	\$ 187,766	\$ 146,054	\$ 147,230	\$ 66,315	\$ 8,634
	Project Amortization Expense	-	-	-	-	-	-	-	-	-	-
	<b>Depreciation Expense Total</b>	<b>\$ 158,444</b>	<b>\$ 136,535</b>	<b>\$ 14,872</b>	<b>\$ 254,759</b>	<b>\$ 1,438</b>	<b>\$ 187,766</b>	<b>\$ 146,054</b>	<b>\$ 147,230</b>	<b>\$ 66,315</b>	<b>\$ 8,634</b>



