

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Attachment GG True-Up Adjustment - Network
For the Year Ended December 31, 2024

	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	MTEP07 - 612	\$ 528,549	26.14%	\$ 515,486	\$ 544,384	\$ 28,898	\$ 3,027	\$ 31,925
1b	MTEP08 - 1551	\$ 392,708	19.43%	383,003	\$ 404,615	21,612	2,264	23,876
1c	MTEP07 - 1615 GIP	\$ 145,836	7.21%	142,232	\$ 148,720	6,488	680	7,168
1d	MTEP10 - 2322	\$ 889,870	44.02%	867,878	\$ 915,808	47,930	5,021	52,951
1e	MTEP20 - 18484	\$ 64,682	3.20%	63,083	\$ 66,345	3,262	342	3,604
1f	MTEP20- 22649	\$ -	0.00%	\$ -	\$ 1,746	\$ 1,746	\$ 183	\$ 1,929
2	Subtotal	\$ 2,021,645		\$ 1,971,682	\$ 2,081,618			
3	Under/(Over) Recovery					\$ 109,936	\$ 11,517	\$ 121,453
4	Applicable interest rate per month (expressed to four decimal places)						0.4365%	

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Attachment GG True-Up Adjustment - TMEP
For the Year Ended December 31, 2024

Attachment GG		Projected		Proportion	Actual		Interest allocated	True Up
Project		Revenue	% of total	of Revenues	Revenue	True Up	to projects	Net of
		Requirement		Distributed	Requirement			Interest
1a	MTEP17 - 14267	\$ 6,045	0.25%	\$ 6,046	\$ 6,203	157	16	173
1b	MTEP17 - 14264	784,077	32.77%	784,143	801,353	17,210	1,803	19,013
1c	MTEP17 - 14266	737,911	30.84%	737,973	760,568	22,595	2,367	24,962
1d	MTEP17 - 14268	864,840	36.14%	864,913	887,750	22,837	2,392	25,229
2 Subtotal		\$ 2,392,873		\$ 2,393,074	\$ 2,455,874			
3 Under/(Over) Recovery						\$ 62,800	\$ 6,578	\$ 69,377
4 Applicable interest rate per month (expressed to four decimal places)							0.4365%	

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Attachment GG True-Up Adjustment - IMEP
For the Year Ended December 31, 2024

	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	MTEP19 - 18585	\$ 3,862,981	100.00%	\$ 3,880,415	\$ 3,969,632	89,217	9,346	98,563
1b			0.00%	-		-	-	-
1c			0.00%	-		-	-	-
1d			0.00%	-		-	-	-
2	Subtotal	\$ 3,862,981		\$ 3,880,415	\$ 3,969,632			
3	Under/(Over) Recovery					\$ 89,217	\$ 9,346	\$ 98,563
4	Applicable interest rate per month (expressed to four decimal places)						0.4365%	

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)	2,400,220,492	
2	Net Transmission Plant - Total	Attach O, p 2, line 14 and 23b col 5 (Note B)	1,723,829,468	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	51,701,641	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	2.15%	2.15%
	GENERAL AND COMMON (G&C) DEPRECIATION EXPENSE			
5	Total G&C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note H)	6,471,193	
6	Annual Allocation Factor for G&C Depreciation Expense	(line 5 divided by line 1 col 3)	0.27%	0.27%
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach O, p 3, line 20 col 5	7,852,128	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.33%	0.33%
9	Annual Allocation Factor for Expense	Sum of line 4, 6, and 8		2.75%
	INCOME TAXES			
10	Total Income Taxes	Attach O, p 3, line 27 col 5	21,396,250	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	1.24%	1.24%
	RETURN			
12	Return on Rate Base	Attach O, p 3, line 28 col 5	118,825,586	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	6.89%	6.89%
14	Annual Allocation Factor for Return	Sum of line 11 and 13		8.13%

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	2.75%	\$ 158,631	\$ 3,431,766	8.13%	\$ 279,151	\$ 106,602	\$ 544,384	\$ 18,894	\$ 563,278
1b	MTEP08	1551	\$ 4,395,793	2.75%	\$ 120,919	\$ 2,446,386	8.13%	\$ 198,997	\$ 84,699	\$ 404,615	\$ 13,973	\$ 418,588
1c	MTEP07	1615 GIP	\$ 678,942	2.75%	\$ 18,676	\$ 1,460,010	8.13%	\$ 118,762	\$ 11,282	\$ 148,720	\$ 2,083	\$ 150,803
1d	MTEP10	2322	\$ 9,263,742	2.75%	\$ 254,826	\$ 6,029,847	8.13%	\$ 490,487	\$ 170,495	\$ 915,808	\$ 30,405	\$ 946,213
1e	MTEP20	18484	\$ 538,212	2.75%	\$ 14,805	\$ 511,867	8.13%	\$ 41,637	\$ 9,903	\$ 66,345	\$ 4,211	\$ 70,556
1f	MTEP20	22649	\$ 16,040	2.75%	\$ 441	\$ 16,040	8.13%	\$ 1,305	\$ -	\$ 1,746	\$ -	\$ 1,746

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)

\$8,507,124
Attach O pg 3.30

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	\$ 52,297	2.75%	\$ 1,439	\$ 46,741	8.13%	\$ 3,802	\$ 962	\$ 6,203	\$ 317	\$ 6,520											
1b	MTEP17	14264	\$ 6,796,799	2.75%	\$ 186,965	\$ 6,008,558	8.13%	\$ 488,755	\$ 125,633	\$ 801,353	\$ 41,342	\$ 842,695											
1c	MTEP17	14266	\$ 6,347,857	2.75%	\$ 174,616	\$ 5,789,694	8.13%	\$ 470,952	\$ 115,000	\$ 760,568	\$ 58,236	\$ 818,804											
1d	MTEP17	14268	\$ 7,476,368	2.75%	\$ 205,659	\$ 6,915,813	8.13%	\$ 562,554	\$ 119,537	\$ 887,750	\$ 45,895	\$ 933,645											

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
- 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
- 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
- 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.

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	\$ 33,409,538	2.75%	\$ 919,025	\$ 30,593,928	8.13%	\$ 2,488,609	\$ 561,998	\$ 3,969,632	\$ 17,244	\$ 3,986,876
2	Annual Totals	\$33,409,538								\$3,969,632	\$17,244	\$3,986,876

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
- 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
- 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 2024

Reporting Company Northern Indiana Public Service Company LLC

	MTEP Project ID Pricing Zone	612 NIPS	1551 NIPS	1615 GIP NIPS	2322 NIPS	14267 NIPS	14264 NIPS	14266 NIPS	14268 NIPS	18585 NIPS	18484 NIPS	22649 NIPS
	Allocation Type Per Attachment FF	Reliability	Reliability	GIP	Reliability	TMEP	TMEP	TMEP	TMEP	IMEP	GIP	GIP
Gross Plant Column (3)	December 2023	\$ 5,766,738	\$ 4,395,793	\$ 678,942	\$ 9,263,742	52,297	6,827,856	6,316,799	7,476,368	33,375,225	538,212	-
	January 2024	5,766,738	4,395,793	678,942	9,263,742	52,297	6,827,856	6,316,799	7,476,368	33,382,737	538,212	-
	February	5,766,738	4,395,793	678,942	9,263,742	52,297	6,827,856	6,316,799	7,476,368	33,382,737	538,212	-
	March	5,766,738	4,395,793	678,942	9,263,742	52,297	6,827,856	6,316,799	7,476,368	33,382,840	538,212	-
	April	5,766,738	4,395,793	678,942	9,263,742	52,297	6,827,856	6,316,799	7,476,368	33,382,840	538,212	-
	May	5,766,738	4,395,793	678,942	9,263,742	52,297	6,827,856	6,316,799	7,476,368	33,382,840	538,212	-
	June	5,766,738	4,395,793	678,942	9,263,742	52,297	6,827,856	6,316,799	7,476,368	33,433,054	538,212	-
	July	5,766,738	4,395,793	678,942	9,263,742	52,297	6,827,856	6,316,799	7,476,368	33,433,115	538,212	-
	August	5,766,738	4,395,793	678,942	9,263,742	52,297	6,827,856	6,316,799	7,476,368	33,433,115	538,212	-
	September	5,766,738	4,395,793	678,942	9,263,742	52,297	6,827,856	6,316,799	7,476,368	33,433,115	538,212	-
	October	5,766,738	4,395,793	678,942	9,263,742	52,297	6,827,856	6,316,799	7,476,368	33,434,028	538,212	-
	November	5,766,738	4,395,793	678,942	9,263,742	52,297	6,827,856	6,316,799	7,476,368	33,434,174	538,212	-
	December 2024	5,766,738	4,395,793	678,942	9,263,742	52,297	6,424,114	6,720,542	7,476,368	33,434,174	538,212	208,522
13 Month Average		\$ 5,766,738	\$ 4,395,793	\$ 678,942	\$ 9,263,742	\$ 52,297	\$ 6,796,799	\$ 6,347,857	\$ 7,476,368	\$ 33,409,538	\$ 538,212	\$ 16,040

Accumulated Depreciation	December 2023	\$ 2,281,671	\$ 1,907,058	\$ (786,709)	\$ 3,148,647	5,074	725,425	500,663	500,787	2,534,724	21,394	-
	January 2024	2,290,555	1,914,116	(785,769)	3,162,855	5,155	735,894	510,247	510,749	2,581,508	22,219	-
	February	2,299,438	1,921,174	(784,829)	3,177,063	5,235	746,363	519,830	520,710	2,628,303	23,044	-
	March	2,308,322	1,928,232	(783,889)	3,191,271	5,315	756,833	529,413	530,672	2,675,098	23,870	-
	April	2,317,205	1,935,291	(782,949)	3,205,479	5,395	767,302	538,996	540,633	2,721,893	24,695	-
	May	2,326,089	1,942,349	(782,008)	3,219,687	5,475	777,771	548,580	550,594	2,768,689	25,520	-
	June	2,334,972	1,949,407	(781,068)	3,233,895	5,555	788,241	558,163	560,556	2,815,484	26,345	-
	July	2,343,855	1,956,466	(780,128)	3,248,103	5,636	798,710	567,746	570,517	2,862,356	27,171	-
	August	2,352,739	1,963,524	(779,188)	3,262,311	5,716	809,180	577,330	580,479	2,909,229	27,996	-
	September	2,361,622	1,970,582	(778,248)	3,276,518	5,796	819,649	586,913	590,440	2,956,101	28,821	-
	October	2,370,506	1,977,641	(777,308)	3,290,726	5,876	830,118	596,496	600,402	3,002,974	29,647	-
	November	2,379,389	1,984,699	(776,367)	3,304,934	5,956	840,588	606,080	610,363	3,049,848	30,472	-
	December 2024	2,388,273	1,991,757	(775,427)	3,319,142	6,037	851,057	615,663	620,325	3,096,722	31,297	-
13 Month Average		\$ 2,334,972	\$ 1,949,407	\$ (781,068)	\$ 3,233,895	\$ 5,555	\$ 788,241	\$ 558,163	\$ 560,556	\$ 2,815,610	\$ 26,345	\$ -

Net Plant Column (6)	December 2023	\$ 3,485,067	\$ 2,488,735	\$ 1,465,651	\$ 6,115,095	\$ 47,222	\$ 6,102,432	\$ 5,816,136	\$ 6,975,581	\$ 30,840,501	\$ 516,818	-
	January 2024	3,476,183	2,481,677	1,464,711	6,100,887	47,142	6,091,962	5,806,553	6,965,620	30,801,230	515,993	-
	February	3,467,300	2,474,619	1,463,771	6,086,679	47,062	6,081,493	5,796,970	6,955,658	30,754,434	515,168	-
	March	3,458,416	2,467,561	1,462,831	6,072,471	46,982	6,071,024	5,787,386	6,945,697	30,707,742	514,342	-
	April	3,449,533	2,460,502	1,461,891	6,058,263	46,902	6,060,554	5,777,803	6,935,735	30,660,946	513,517	-
	May	3,440,649	2,453,444	1,460,950	6,044,055	46,821	6,050,085	5,768,220	6,925,774	30,614,151	512,692	-
	June	3,431,766	2,446,386	1,460,010	6,029,847	46,741	6,039,615	5,758,636	6,915,813	30,617,570	511,867	-
	July	3,422,883	2,439,327	1,459,070	6,015,639	46,661	6,029,146	5,749,053	6,905,851	30,570,758	511,041	-
	August	3,413,999	2,432,269	1,458,130	6,001,431	46,581	6,018,677	5,739,470	6,895,890	30,523,886	510,216	-
	September	3,405,116	2,425,211	1,457,190	5,987,224	46,501	6,008,207	5,729,887	6,885,928	30,477,013	509,391	-
	October	3,396,232	2,418,152	1,456,250	5,973,016	46,420	5,997,738	5,720,303	6,875,967	30,431,054	508,565	-
	November	3,387,349	2,411,094	1,455,309	5,958,808	46,340	5,987,269	5,710,720	6,866,005	30,384,326	507,740	-
	December 2024	3,378,465	2,404,036	1,454,369	5,944,600	46,260	5,573,057	6,104,879	6,856,044	30,337,452	506,915	208,522
13 Month Average		\$ 3,431,766	\$ 2,446,386	\$ 1,460,010	\$ 6,029,847	\$ 46,741	\$ 6,008,558	\$ 5,789,694	\$ 6,915,813	\$ 30,593,928	\$ 511,867	\$ 16,040

Depreciation Expense Column (9)	Project Depreciation Expense	\$ 106,602	\$ 84,699	\$ 11,282	\$ 170,495	\$ 962	\$ 125,633	\$ 115,000	\$ 119,537	\$ 561,998	\$ 9,903	-
	Project Amortization Expense											
Depreciation Expense Total		\$ 106,602	\$ 84,699	\$ 11,282	\$ 170,495	\$ 962	\$ 125,633	\$ 115,000	\$ 119,537	\$ 561,998	\$ 9,903	-

Attachment GG - Description of Facilities Included in Network Upgrade Charge

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