## Attachment MM True-Up Adjustment - Aggregate

To be completed after the Attachment MM using actual data is completed for the True-Up Year

Company Name:
True-Up Year:
Note:

Northern Indiana Public Service Company LLC
2024

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
					Actual					
				Projected	Attachment MM	Actual	True-Up	Applicable	True-Up	
		MTEP	Actual	Annual	Revenues	Annual	Adjustment	Interest	Adjustment	Total
Line	Project	Project	Attachment MM	Revenue	Allocated	Revenue	Principal	Rate on	Interest	True-Up
No.	Name	Number	Revenues	Requirement <sup>1</sup>	to Projects <sup>1</sup>	Requirement <sup>1</sup>	Under/(Over)	Under/(Over)	Under/(Over)	Adjustment
				Projected	[Col. (d), line 1	Actual				
				Attachment MM	x (Col. (e), line 2x /	Attachment MM			Col. (h) x Col. (i)	
				p 2 of 2, Col. 14 <sup>2</sup>	Col. (e), line 3)] <sup>2</sup>	p 2 of 2, Col. 14 <sup>2</sup>	Col. (g) - Col. (f)	Line 5	x 24 months <sup>2</sup>	Col. (h) + Col. (j)
	Actual Attachment MM reve	nues for True-								
1	Up Year <sup>1</sup>	ides for frue	55,534,868							
	Op real		33,334,808							
2a	MTEP11	2202		18,910,135	16,754,158	19,420,598	2,666,440	0.4365%	279,325	2,945,765
2b	MTEP11	3203		41,848,211	37,077,024	43,030,792	5,953,768	0.4365%	623,692	6,577,460
2c	MTEP21	23417		96,146	85,184	31,306	(53 <i>,</i> 878)	0.4365%	(5,644)	(59,522)
2d	MTEP21	23418		1,826,776	1,618,502	525,101	(1,093,401)	0.4365%	(114,540)	(1,207,941)
3	Subtotal			\$ 62,681,268	\$ 55,534,868	\$ 63,007,797				
4	Under/(Over) Recovery						\$ 7,472,929		\$ 782,833	\$ 8,255,762

0.4365%

5 Applicable Interest rate per month (expressed to four decimal places)

<sup>&</sup>lt;sup>1</sup> Amount excludes True-Up Adjustment, as reported in True-Up Year projected Attachment MM, page 2, column 15.

<sup>&</sup>lt;sup>2</sup> Rounded to whole dollars.

Rate Formula Template Utilizing Attachment O Data Attachment MM - Generic Company For the 12 months ended 12/31/24

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### Northern Indiana Public Service Company LLC

To be completed in conjunction with Attachment O. (inputs from Attachment O are rounded to whole dollars)

	(1)	(2)	(3)	(4)
Line No.		Attachment O Page, Line, Col.	Transmission	Allocator
1 1a 2	Gross Transmission Plant - Total Transmission Accumulated Depreciation Net Transmission Plant - Total	Attach O, p 2, line 2 col 5 (Note A) Attach O, p 2, line 8 col 5 (Note J) Line 1 minus Line 1a (Note B)	2,400,220,492 676,391,024 1,723,829,468	
3 3a 3b 3c 3d	O&M TRANSMISSION EXPENSE Total O&M Allocated to Transmission Transmission O&M Less: LSE Expenses included in above, if any Less: Account 565 included in above, if any Adjusted Transmission O&M	Attach O, p 3, line 8 col 5 Attach O, p 3, line 1 col 5 Attach O, p 3, line 1a col 5, if any Attach O, p 3, line 2 col 5, if any Line 3a minus Line 3b minus Line 3c	51,701,641 50,259,210 32,917,376 - 17,341,834	
4	Annual Allocation Factor for Transmission O&M	(Line 3d divided by line 1a, col 3) (Note I)	2.56%	2.56%
4a 4b	OTHER O&M EXPENSE Other O&M Allocated to Transmission Annual Allocation Factor for Other O&M GENERAL AND COMMON (G&C) DEPRECIATION EXPENSE		34,359,807 1.43%	1.43%
5 6	Total G&C Depreciation Expense Annual Allocation Factor for G&C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note H) (line 5 divided by line 1 col 3)	6,471,193 0.27%	0.27%
7	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach O, p 3, line 20 col 5 (line 7 divided by line 1 col 3)	7,852,128 0.33%	0.33%
9	Annual Allocation Factor for Other Expense	Sum of line 4b, 6, and 8	2.03%	2.03%
10 11	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach O, p 3, line 27 col 5 (line 10 divided by line 2 col 3)	21,396,250 1.24%	1.24%
12 13	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach O, p 3, line 28 col 5 (line 12 divided by line 2 col 3)	118,825,586 6.89%	6.89%
14	Annual Allocation Factor for Return	Sum of line 11 and 13		8.13%

Formula Rate calculation Rate Formula Template Attachment MM - Generic Company Utilizing Attachment O Data For the 12 months ended 12/31/24

#### Northern Indiana Public Service Company LLC

#### Multi-Value Project (MVP) Revenue Requirement Calculation

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line Project No. Name	MTEP Project Number	Project Gross Plant	Project Accumulated Depreciation	Transmission O&M Annual Allocation Factor	Annual Allocation for Transmission O&M Expense	Other 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)	(Note K)	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 (I 1a MTEP11 1b MTEP11 1c MTEP21 1d MTEP21 1d MTEP21	2202 3203 23417 23418	\$ 174,363,281 \$ 387,228,263 \$ 308,050 \$ 5,166,996	\$ 64,055,375 \$ - \$ -	2.56% 2.56% 2.56% 2.56%	\$ 1,642,301 \$ -	2.03% 2.03% 2.03% 2.03%	\$ 7,854,063 \$ 6,248	\$ 9,496,364 \$ 6,248	\$ 323,172,888 \$ 308,050	8.13% 8.13%		\$ 7,246,505 \$ -		\$ 4,784,037 \$ - \$ -	\$ 21,999,701 \$ 47,814,829 \$ 31,306 \$ 525,101 \$ 770,370,937

Rev. Reg. Adj For Attachment O

MISO Midwest MVP Cost Allocation Subregion Total MVP Annual Revenue Requirement (Note L)

MISO South MVP Cost Allocation Subregion Total MVP Annual Revenue Requirement (Note L)

MISO System-Wide Total MVP Annual Revenue Requirement (Note L)

#### Note Letter

- 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.
- 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. В
- 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.
- 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. Ε
- True-Up Adjustment is included pursuant to a FERC approved methodology, if applicable.
- The MVP Annual Revenue Requirement is the value to be used in Schedules 26-A and 39.
- The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 13.
- For Transmission Owners using an Attachment O based on either EIA Form 412 Cash Flow or RUS Form 12 Cash Flow, the Annual Allocation Factor for Transmission O&M shall be line 3 divided by line 1, col 3 of the Attachment MM template.

\$63,007,797 Attach O pg 3.30a

63,007,797 \$ 7,363,140 \$ 70,370,937

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- 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.
- L Line 4 is only applicable to the MISO Midwest MVP Cost Allocation Subregion projects or MVPs approved prior to May 19, 2022 and located in the MISO Midwest MVP Cost Allocation Subregion. Line 5 is only applicable to the MISO System-wide footprint that terminates in either the MISO Midwest MVP Cost Allocation Subregion projects.

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

Rate Year	2024	_												
Reporting Company	Northern Indiana Public Service Comp	anv L	LC											
.,			765	34	45					765		345		
	MTED Project ID	2000	CWID	2202	CIMID	22447 CV	MD	22440 CMID	220	00 In Comico	20	02 In Comico	22447 In Comice	00440 In Comice
	MTEP Project ID Pricing Zone		IPS		PS	NIPS	VIP	NIPS	220	NIPS	32	NIPS	NIPS	23418 - In Service NIPS
	Allocation Type Per Attachment FF		MVP		VP	LRTP		LRTP		MVP		MVP	LRTP	LRTP
Gross Plant	December 2023	\$	VI V I	\$	V F	\$ -		\$ -	\$	174,709,560	\$	387,204,152	\$ -	\$ -
Column (3)	January 2024	Ψ	_	Ψ	_	Ψ -		Ψ -	Ψ	174,709,560	Ψ	387,204,152	Ψ -	
- Co.u (c)	February		_		_	_		_		174,708,588		387,204,152	_	_
	March		_		_	_		_		174,691,014		387,267,381	_	_
	April		_		-	_		-		174,691,014		387,267,381	-	-
	May		-		-	13,8	88	357,903		174,691,014		387,240,498	-	-
	June		-		-	28,1	67	871,880		174,691,014		387,240,498	-	-
	July		-		-	500,0	19	5,598,488		174,691,014		387,240,498	-	-
	August		-		-	541,5	25	6,531,374		174,691,014		387,240,498	-	-
	September		-		-	592,1		7,784,894		173,612,214		387,214,554	-	-
	October		-		-	648,8		9,292,434		173,612,214		387,214,554	-	-
	November		-		-	703,4		10,874,426		173,612,214		387,214,554	-	-
	December 2024		-		-	976,6		25,859,542		173,612,214		387,214,554	-	-
	13 Month Average	\$	-	\$	-	\$ 308,0	50	\$ 5,166,996	\$	174,363,281	\$	387,228,263	-	\$ -
Accumulated	December 2023	\$	-	\$		\$ -		\$ -	\$	19,356,721	\$	60,830,878	\$ -	\$ -
Depreciation	January 2024	Ψ		Ψ	_	Ψ		Ψ -	Ψ	19,594,056	Ψ	61,434,717	Ψ -	-
Column (4)	February		_		_			_		19,831,392		62,038,555		_
Column (4)	March		_		_			_		20,068,726		62,642,394	_	_
	April		_		_	_		_		20,306,033		63,246,328	_	_
	May		_		_	_		_		20,543,340		63,850,262	_	_
	June		_		_	_		_		20,780,647		64,454,156	_	_
	July		_		-	_		-		21,017,954		65,058,049	-	-
	August		_		-	_		-		21,255,261		65,661,942	-	-
	September		_		-	-		-		21,492,568		66,265,836	-	-
	October		-		-	-		-		21,728,198		66,869,689	-	-
	November		-		-	-		-		21,963,828		67,473,536	-	-
	December 2024		-		-			-		18,570,674		62,893,529	-	-
	13 Month Average	\$	-	\$	-	\$ -		\$ -	\$	20,500,723	\$	64,055,375	\$ -	\$ -
Not Diggs	Danambar 2022	•		œ.		Φ		Φ.	rt.	455 252 040	ı.	200 272 274	r.	Φ.
Net Plant Column (10)	December 2023 January 2024	\$	-	\$	-	\$ -		\$ -	\$	155,352,840 155,115,504	\$	326,373,274 325,769,435	\$ -	\$ -
Column (10)	February		-		-	_		-		154,877,196		325,165,597	-	-
	March				-			-		154,622,288		324,624,988		_
	April		- [		- [			_		154,384,981		324,021,053		
	May		_		_	13,8	88	357,903		154,147,674		323,390,235	_	_
	June		_		_	28,1		871,880		153,910,367		322,786,342	_	_
	July		_		_	500,0		5,598,488		153,673,060		322,182,449	_	_
	August		_		_	541,5		6,531,374		153,435,753		321,578,555	_	_
	September		_		-	592,1		7,784,894		152,119,646		320,948,718	-	-
	October		-		-	648,8		9,292,434		151,884,016		320,344,865	_	-
	November		-		-	703,4		10,874,426		151,648,386		319,741,018	-	-
	December 2024		-	<u></u>		976,6	49	25,859,542		155,041,541		324,321,025	_	
<del></del>	13 Month Average	\$	-	\$	-	\$ 308,0	50	\$ 5,166,996	\$	153,862,558	\$	323,172,889	\$ -	\$ -
Depreciation Expense	Project Depreciation Expense	\$	_	\$		\$ -		\$ -	\$	2,517,835	\$	6,910,877	\$ -	\$ -
Column (13)	Project Amortization Expense	Ť		Ľ_	-	· .		<u> </u>	Ť	324,903	Ĺ	335,628		
	Depreciation Expense Total	\$	-	\$	-	\$ -		\$ -	\$	2,842,738	\$	7,246,505	\$ -	\$ -
		_		_	_		_							·

## Attachment MM - Description of Facilities Included in Network Upgrade Charge

MTEP Project		Project	
ID	Facility ID		Description of Facilities Included in Network Upgrade Charge as of Record Date
3203	5949	MTEP11	Reynolds to Burr Oak to Hiple 345 kV line and tie in second AEP 345 kV circuits at Reynolds and Hiple
2202		MTEP11	Reynolds to Greentown 765 kV line
2202		MTEP11	Reynolds - New transformer
23417		MTEP21	Gilman South to Morrison Ditch - Replace existing NIPSCO single circuit 138kV structures with double circuit structures capable of supporting 1 circuit operated at 345kV and 1 circuit operated at 138kV for approximately 30 miles; Construct new 345kV single circuit transmission line for approximately 7 miles
23417	27173	MTEP21	Morrison Ditch - Add 3-345kV positions ring bus (expandable to breaker-and-a-half bus) 1. New Transmission line from Gilman South 2. New Transmission line to Reynolds 3. New 138/345kV 560MVA transformer
23417	27174	MTEP21	Morrison Ditch - Add 1-138/345kV 560MVA transformer
23417	27175	MTEP21	Morrison Ditch - Add 1-138kV transformer position (ring bus); Replace substation bus for 3000A
23418	27178	MTEP21	Morrison Ditch to Reynolds; Replace existing NIPSCO single circuit 138kV structures with double circuit structures capable of supporting 1 circuit operated at 345kV and 1 circuit operated at 138kV for approximately 30 miles. Construct new 345kV single circuit transmission line for approximately 7 miles.
23418	27179	MTEP21	Goodland; Replace terminal equipment to achieve 3000A
23418		MTEP21	Reynolds; Add 3-345kV line positions (breaker-and-a-half bus) 1. New transmission line to Morrison Ditch 2. New transmission line to Burr Oak 3. New 138/345kV 560MVA transformer
23418		MTEP21	Reynolds; Add 1-138/345kV 560 MVA transformer. Replace 1-138/345kV 350 MVA transformer with a 138/345kV 560MVA transformer
23418		MTEP21	Reynolds; Add 1-138kV transformer position. Replace existing straight bus with a ring (expandable to breaker-and-a-half) bus
23418		MTEP21	Reynolds to Monticello; Replace 138kV conductor from ACSR conductor to ACSS conductor of same size and replace fiber optic cable
23418		MTEP21	Monticello; Replace terminal equipment to achieve 3000A
23418		MTEP21	Reynolds to Burr Oak; Install second 345kV circuit on open spare position on existing structures on existing Reynolds - Burr Oak 345kV transmission line
23418		MTEP21	Burr Oak; Add 2-345kV line positions (breaker-and-a-half bus)
23418		MTEP21	Burr Oak to Leesburg; Install second 345kV circuit on open spare position on existing structures on existing Burr Oak - Leesburg 345kV line
23418		MTEP21	Leesburg; Add 2-345kV line positions (replace existing bus with breaker-and-a-half bus)
23418		MTEP21	Leesburg to Hiple; Add 345kV circuit to spare position on existing transmission line structure
23418	27190	MTEP21	Hiple Sub; Add 3-345kV line positions (breaker-and-a-half bus) 1. New transmission line to Leesburg 2. New transmission line to Duck Lake 3. New transmission line to Duck Lake