

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

True-Up Year: 2024

Northern Indiana Public Service Company LLC
2024

² Rounded to whole dollars.

Northern Indiana Public Service Company LLC

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

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)	2,400,219,359	
1a	Transmission Accumulated Depreciation	Attach O, p 2, line 8 col 5 (Note J)	676,391,024	
2	Net Transmission Plant - Total	Line 1 minus Line 1a (Note B)	1,723,828,335	
	O&M TRANSMISSION EXPENSE			
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	52,131,342	
3a	Transmission O&M	Attach O, p 3, line 1 col 5	55,042,592	
3b	Less: LSE Expenses included in above, if any	Attach O, p 3, line 1a col 5, if any	32,917,376	
3c	Less: Account 565 included in above, if any	Attach O, p 3, line 2 col 5, if any	4,435,751	
3d	Adjusted Transmission O&M	Line 3a minus Line 3b minus Line 3c	17,689,465	
4	Annual Allocation Factor for Transmission O&M	(Line 3d divided by line 1a, col 3) (Note I)	2.62%	2.62%
	OTHER O&M EXPENSE			
4a	Other O&M Allocated to Transmission	Line 3 minus Line 3d	34,441,877	
4b	Annual Allocation Factor for Other O&M	Line 4a divided by Line 1, col 3	1.43%	1.43%
	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	7,833,255	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.33%	0.33%
9	Annual Allocation Factor for Other Expense	Sum of line 4b, 6, and 8	2.03%	2.03%
	INCOME TAXES			
10	Total Income Taxes	Attach O, p 3, line 27 col 5	18,286,206	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	1.06%	1.06%
	RETURN			
12	Return on Rate Base	Attach O, p 3, line 28 col 5	119,435,440	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	6.93%	6.93%
14	Annual Allocation Factor for Return	Sum of line 11 and 13		7.99%

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 No.	Project 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 (MVP)																	
1a	MTEP11	2202	\$ 174,363,281	\$ 20,500,723	2.62%	\$ 536,150	2.03%	\$ 3,541,164	\$ 4,077,314	\$ 153,862,558	7.99%	\$ 12,292,526	\$ 2,842,738	\$ 19,212,578	\$ 2,579,103	\$ 21,791,681	
1b	MTEP11	3203	\$ 387,228,263	\$ 64,055,375	2.62%	\$ 1,675,222	2.03%	\$ 7,864,262	\$ 9,539,484	\$ 323,172,888	7.99%	\$ 25,819,219	\$ 7,246,505	\$ 42,605,208	\$ 4,784,037	\$ 47,389,245	
1c	MTEP21	23417	\$ 308,041	\$ -	2.62%	\$ -	2.03%	\$ 6,256	\$ 6,256	\$ 308,041	7.99%	\$ 24,610	\$ -	\$ 30,866	\$ -	\$ 30,866	
1d	MTEP21	23418	\$ 5,165,872	\$ -	2.62%	\$ -	2.03%	\$ 104,914	\$ 104,914	\$ 5,165,872	7.99%	\$ 412,716	\$ -	\$ 517,630	\$ -	\$ 517,630	
2	MVP Total Annual Reven		\$567,065,457	\$84,556,098													
3	Rev. Req. Adj For Attachment O														\$62,366,282	\$7,363,140	\$69,729,422
4	MISO Midwest MVP Cost Allocation Subregion Total MVP Annual Revenue Requirement (Note L)														\$ 62,366,282	\$ 7,363,140	\$ 69,729,422
5	MISO South MVP Cost Allocation Subregion Total MVP Annual Revenue Requirement (Note L)														\$ -	\$ -	\$ -
6	MISO System-Wide Total MVP Annual Revenue Requirement (Note L)														\$ -	\$ -	\$ -

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 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.

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.

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 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.

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, less any prefunded AFUDC amortization, if applicable, related to the project.

F True-Up Adjustment is included pursuant to a FERC approved methodology, if applicable.

G The MVP Annual Revenue Requirement is the value to be used in Schedules 26-A and 39.

H The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 13.

I 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.

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 South MVP Cost Allocation Subregion projects. Line 6 is only applicable to the MISO system-wide footprint projects approved as part of a Portfolio with benefits spread broadly across the MISO system-wide footprint that terminates in either the MISO Midwest MVP Cost Allocation Subregion or the MISO South MVP Cost Allocation Subregion as identified in Attachment XX.

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

Rate Year

2024

Reporting Company

Northern Indiana Public Service Company LLC

765

345

765

345

	MTEP Project ID	2202 - CWIP	3203 - CWIP	23417 - CWIP	23418 - CWIP	2202 - In Service	3203 - In Service	23417 - In Service	23418 - In Service
	Pricing Zone	NIPS	NIPS	NIPS	NIPS	NIPS	NIPS	NIPS	NIPS
	Allocation Type Per Attachment FF	MVP	MVP	L RTP	L RTP	MVP	MVP	L RTP	L RTP
Gross Plant Column (3)	December 2023	\$ -	\$ -	\$ -	\$ -	\$ 174,709,560	\$ 387,204,152	\$ -	\$ -
	January 2024	-	-	-	-	174,709,560	387,204,152	-	-
	February	-	-	-	-	174,708,588	387,204,152	-	-
	March	-	-	-	-	174,691,014	387,267,381	-	-
	April	-	-	-	-	174,691,014	387,267,381	-	-
	May	-	-	13,888	357,474	174,691,014	387,240,498	-	-
	June	-	-	28,150	869,854	174,691,014	387,240,498	-	-
	July	-	-	500,001	5,596,462	174,691,014	387,240,498	-	-
	August	-	-	541,508	6,529,348	174,691,014	387,240,498	-	-
	September	-	-	592,113	7,782,868	173,612,214	387,214,554	-	-
	October	-	-	648,855	9,290,408	173,612,214	387,214,554	-	-
	November	-	-	703,383	10,872,400	173,612,214	387,214,554	-	-
	December 2024	-	-	976,632	25,857,516	173,612,214	387,214,554	-	-
13 Month Average		\$ -	\$ -	\$ 308,041	\$ 5,165,872	\$ 174,363,281	\$ 387,228,263	\$ -	\$ -

Accumulated Depreciation Column (4)	December 2023	\$ -	\$ -	\$ -	\$ -	\$ 19,356,721	\$ 60,830,878	\$ -	\$ -
	January 2024	-	-	-	-	19,594,056	61,434,717	-	-
	February	-	-	-	-	19,831,392	62,038,555	-	-
	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	\$ -	\$ -

Net Plant Column (10)	December 2023	\$ -	\$ -	\$ -	\$ -	\$ 155,352,840	\$ 326,373,274	\$ -	\$ -
	January 2024	-	-	-	-	155,115,504	325,769,435	-	-
	February	-	-	-	-	154,877,196	325,165,597	-	-
	March	-	-	-	-	154,622,288	324,624,988	-	-
	April	-	-	-	-	154,384,981	324,021,053	-	-
	May	-	-	13,888	357,474	154,147,674	323,390,235	-	-
	June	-	-	28,150	869,854	153,910,367	322,786,342	-	-
	July	-	-	500,001	5,596,462	153,673,060	322,182,449	-	-
	August	-	-	541,508	6,529,348	153,435,753	321,578,555	-	-
	September	-	-	592,113	7,782,868	152,119,646	320,948,718	-	-
	October	-	-	648,855	9,290,408	151,884,016	320,344,865	-	-
	November	-	-	703,383	10,872,400	151,648,386	319,741,018	-	-
	December 2024	-	-	976,632	25,857,516	155,041,541	324,321,025	-	-
13 Month Average		\$ -	\$ -	\$ 308,041	\$ 5,165,872	\$ 153,862,558	\$ 323,172,889	\$ -	\$ -

Depreciation Expense Column (13)	Project Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ 2,517,835	\$ 6,910,877	\$ -	\$ -
	Project Amortization Expense	-	-	-	-	324,903	335,628	-	-
	Depreciation Expense Total	\$ -	\$ -	\$ -	\$ -	\$ 2,842,738	\$ 7,246,505	\$ -	\$ -

Attachment MM - Description of Facilities Included in Network Upgrade Charge

[illegible]