

Formula Rate calculation

Rate Formula Template
Utilizing Attachment O Data

Attachment GG - Generic Company
For the 12 months ended 12/31/25

Northern Indiana Public Service Company LLC

Page 1 of 4

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, lines 2 & 3a, col 5 less Note I (Note A)	2,646,599,996	
2	Net Transmission Plant - Total	Attach O, p 2, line 14, 15a & 23b, col 5 less Note I (Note B)	1,962,340,052	
3	O&M EXPENSE			
4	Total O&M Allocated to Transmission	Attach O, p 3, line 8, col 5	54,599,055	
	Annual Allocation Factor for O&M	(line 3 divided by line 1, col 3)	2.06%	2.06%
5	GENERAL AND COMMON (G&C) DEPRECIATION EXPENSE			
6	Total G&C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 plus Note I (Note H)	14,824,569	
	Annual Allocation Factor for G&C Depreciation Expense	(line 5 divided by line 1, col 3)	0.56%	0.56%
7	TAXES OTHER THAN INCOME TAXES			
8	Total Other Taxes	Attach O, p 3, line 20, col 5	8,486,210	
	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col 3)	0.32%	0.32%
9	Annual Allocation Factor for Expense	Sum of line 4, 6, and 8		2.94%
10	INCOME TAXES			
11	Total Income Taxes	Attach O, p 3, line 27, col 5	29,065,090	
	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col 3)	1.48%	1.48%
12	RETURN			
13	Return on Rate Base	Attach O, p 3, line 28, col 5	150,103,433	
	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col 3)	7.65%	7.65%
14	Annual Allocation Factor for Return	Sum of line 11 and 13		9.13%

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	\$	5,759,557	2.94%	\$ 169,548	\$ 3,319,211	9.13%	\$ 303,056	\$ 105,976	\$ 578,580	\$ (12,670)	\$ 565,910
1b	MTEP08	1551	\$	4,395,793	2.94%	\$ 129,402	\$ 2,242,813	9.13%	\$ 204,777	\$ 146,721	\$ 480,900	\$ 18,374	\$ 499,274
1c	MTEP07	1615 GIP	\$	653,777	2.94%	\$ 19,246	\$ 1,423,341	9.13%	\$ 129,956	\$ 12,137	\$ 161,339	\$ (15,549)	\$ 145,790
1d	MTEP10	2322	\$	9,263,742	2.94%	\$ 272,703	\$ 5,859,353	9.13%	\$ 534,979	\$ 170,495	\$ 978,177	\$ (18,302)	\$ 959,875
1e	MTEP20	18484	\$	538,212	2.94%	\$ 15,844	\$ 501,963	9.13%	\$ 45,831	\$ 9,903	\$ 71,578	\$ (969)	\$ 70,609
1f	MTEP20	22649	\$	192,482	2.94%	\$ 5,666	\$ 190,527	9.13%	\$ 17,396	\$ 3,910	\$ 26,972	\$ -	\$ 26,972
2	Annual Totals		\$20,803,563								\$2,297,546	-\$29,116	\$2,268,430
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)													
3											\$9,242,395 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. Also includes Gross Energy Storage Plant identified as a transmission asset on page 2 line 3a of Attachment O less Note I, line 1 adjustment.
- 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. Also includes Net Energy Storage Plant identified as a transmission asset on page 2 line 15a of Attachment O less Note I, line 3 adjustment.
- 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, but does not exclude project-specific amounts in Accounts 351.1, 351.2, or 351.3 (if applicable), 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. Also includes Note I adjustment line 4.
- I
- Gross plant, net plant and general and common depreciation expense adjustments related to Accounts 351.1, 351.2 and 351.3.

1. Gross plant in Accounts 351.1, 351.2 and 351.3 (included in Attachment O, p 2, line 2).
2. Accumulated depreciation related to Accounts 351.1, 351.2 and 351.3 (included in Attachment O, p 2, line 8).
3. Net plant for Accounts 351.1, 351.2 and 351.3.
4. Depreciation & amortization related to Accounts 351.1, 351.2 and 351.3 (included in Attachment O, p 3, line 9).

Company Total		TP	Transmission	
\$	78,563,804	1.00000	\$	78,563,804
\$	13,107,097	1.00000	\$	13,107,097
\$	65,456,707		\$	65,456,707
\$	8,778,484	1.00000	\$	8,778,484

- Exclude from page 1, line 1

- Exclude from page 1, line 2

- Include with page 1, line 5

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	2.94%	\$ 1,540	\$ 45,779	9.13%	\$ 4,180	\$ 962	\$ 6,682	\$ (7)	\$ 6,675											
1b	MTEP17	14264	\$ 6,827,856	2.94%	\$ 200,996	\$ 5,913,983	9.13%	\$ 539,967	\$ 125,633	\$ 866,596	\$ (870)	\$ 865,726											
1c	MTEP17	14266	\$ 6,337,591	2.94%	\$ 186,564	\$ 5,663,523	9.13%	\$ 517,099	\$ 116,811	\$ 820,474	\$ 4,638	\$ 825,112											
1d	MTEP17	14268	\$ 7,476,368	2.94%	\$ 220,087	\$ 6,796,275	9.13%	\$ 620,524	\$ 119,537	\$ 960,148	\$ 4,963	\$ 965,111											
</																							

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. Also includes Gross Energy Storage Plant identified as a transmission asset on page 2 line 3a of Attachment O less Note I, line 1 adjustment.
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. Also includes Net Energy Storage Plant identified as a transmission asset on page 2 line 15a of Attachment O less Note I, line 3 adjustment.
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, but does not exclude project-specific amounts in Accounts 351.1, 351.2, or 351.3 (if applicable), 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-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. Also includes Note I adjustment line 4.
I	Gross plant, net plant and general and common depreciation expense adjustments related to Accounts 351.1, 351.2 and 351.3.
1.	Gross plant in Accounts 351.1, 351.2 and 351.3 (included in Attachment O, p 2, line 2).
2.	Accumulated depreciation related to Accounts 351.1, 351.2 and 351.3 (included in Attachment O, p 2, line 8).
3.	Net plant for Accounts 351.1, 351.2 and 351.3.
4.	Depreciation & amortization related to Accounts 351.1, 351.2 and 351.3 (included in Attachment O, p 3, line 9).

Company Total		TP	Transmission	
\$	78,563,804	1.00000	\$	78,563,804 - Exclude from page 1, line 1
\$	13,107,097	1.00000	\$	13,107,097
\$	65,456,707		\$	65,456,707 - Exclude from page 1, line 2
\$	8,778,484	1.00000	\$	8,778,484 - Include with page 1, line 5

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	\$ 33,434,152	2.94%	\$ 984,225	\$ 30,056,186	9.13%	\$ 2,744,235	\$ 562,489	\$ 4,290,949	\$ 28,861	\$ 4,319,810											
2	Annual Totals	\$33,434,152								\$4,290,949	\$28,861	\$4,319,810											

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. Also includes Gross Energy Storage Plant identified as a transmission asset on page 2 line 3a of Attachment O and Note I, line 1 adjustment.				
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. Also includes Net Energy Storage Plant identified as a transmission asset on page 2 line 15a of Attachment O and Note I, line 3 adjustment.				
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, but does not exclude project-specific amounts in Accounts 351.1, 351.2, or 351.3 (if applicable), 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. Also includes Note I adjustment line 4.				
I	Gross plant, net plant and general and common depreciation expense adjustments related to Accounts 351.1, 351.2 and 351.3.				

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Attachment GG True-Up Adjustment - Network
For the Year Ended December 31, 2025

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	\$ 536,971	26.13%	\$ 539,733	\$ 578,580	\$ 38,847	\$ 3,372	\$ 42,219
1b	MTEP08 - 1551	398,451	19.39%	400,501	480,900	80,399	6,979	87,378
1c	MTEP07 - 1615 GIP	149,385	7.27%	150,154	161,339	11,185	971	12,156
1d	MTEP10 - 2322	904,664	44.01%	909,318	978,177	68,859	5,977	74,836
1e	MTEP20 - 18484	65,917	3.21%	66,256	71,578	5,322	462	5,784
1f	MTEP20- 22649	-	0.00%	-	26,972	26,972	2,341	29,313
2	Subtotal	\$ 2,055,388		\$ 2,065,962	\$ 2,297,546			
3	Under/(Over) Recovery					\$ 231,584	\$ 20,102	\$ 251,686
4	Applicable interest rate per month (expressed to four decimal places)						0.3617%	

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Attachment GG True-Up Adjustment - TMEP
For the Year Ended December 31, 2025

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	\$ 6,157	0.25%	\$ 6,160	\$ 6,682	522	45	567
1b	MTEP17 - 14264	798,687	32.74%	799,046	866,596	67,550	5,864	73,414
1c	MTEP17 - 14266	751,926	30.82%	752,264	820,474	68,210	5,921	74,131
1d	MTEP17 - 14268	883,029	36.19%	883,426	960,148	76,722	6,660	83,382
2	Subtotal	\$ 2,439,799		\$ 2,440,897	\$ 2,653,900			
3	Under/(Over) Recovery					\$ 213,003	\$ 18,490	\$ 231,494
4	Applicable interest rate per month (expressed to four decimal places)						0.3617%	

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Attachment GG True-Up Adjustment - IMEP
For the Year Ended December 31, 2025

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	\$ 3,948,840	100.00%	\$ 3,949,437	\$ 4,290,949	\$ 341,512	\$ 29,646	\$ 371,158
1b			0.00%	-		-	-	-
1c			0.00%	-		-	-	-
1d			0.00%	-		-	-	-
2	Subtotal	\$ 3,948,840		\$ 3,949,437	\$ 4,290,949			
3	Under/(Over) Recovery					\$ 341,512	\$ 29,646	\$ 371,158
4	Applicable interest rate per month (expressed to four decimal places)						0.3617%	

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

Rate Year 2025
Reporting Company Northern Indiana Public Service Company LLC

	MTEP Project ID Pricing Zone Allocation Type Per Attachment FF	612 NIPS Reliability	1551 NIPS Reliability	1615 GIP NIPS GIP	2322 NIPS Reliability	14267 NIPS TMEP	14264 NIPS TMEP	14266 NIPS TMEP	14268 NIPS TMEP	18585 NIPS IMEP	18484 NIPS GIP	22649 NIPS GIP
Gross Plant Column (3)	December 2024	\$ 5,759,557	\$ 4,395,793	\$ 653,777	\$ 9,263,742	\$ 52,297	\$ 6,827,856	\$ 6,337,591	\$ 7,476,368	\$ 33,434,174	\$ 538,212	\$ -
	January 2025	5,759,557	4,395,793	653,777	9,263,742	52,297	6,827,856	6,337,591	7,476,368	33,434,174	538,212	208,522
	February	5,759,557	4,395,793	653,777	9,263,742	52,297	6,827,856	6,337,591	7,476,368	33,434,174	538,212	208,522
	March	5,759,557	4,395,793	653,777	9,263,742	52,297	6,827,856	6,337,591	7,476,368	33,434,174	538,212	208,522
	April	5,759,557	4,395,793	653,777	9,263,742	52,297	6,827,856	6,337,591	7,476,368	33,434,174	538,212	208,522
	May	5,759,557	4,395,793	653,777	9,263,742	52,297	6,827,856	6,337,591	7,476,368	33,434,142	538,212	208,522
	June	5,759,557	4,395,793	653,777	9,263,742	52,297	6,827,856	6,337,591	7,476,368	33,434,139	538,212	208,522
	July	5,759,557	4,395,793	653,777	9,263,742	52,297	6,827,856	6,337,591	7,476,368	33,434,139	538,212	208,522
	August	5,759,557	4,395,793	653,777	9,263,742	52,297	6,827,856	6,337,591	7,476,368	33,434,139	538,212	208,522
	September	5,759,557	4,395,793	653,777	9,263,742	52,297	6,827,856	6,337,591	7,476,368	33,434,139	538,212	208,522
	October	5,759,557	4,395,793	653,777	9,263,742	52,297	6,827,856	6,337,591	7,476,368	33,434,139	538,212	208,522
	November	5,759,557	4,395,793	653,777	9,263,742	52,297	6,827,856	6,337,591	7,476,368	33,434,139	538,212	208,522
	December 2025	5,759,557	4,395,793	653,777	9,263,742	52,297	6,827,856	6,337,591	7,476,368	33,434,139	538,212	208,522
13 Month Average		\$ 5,759,557	\$ 4,395,793	\$ 653,777	\$ 9,263,742	\$ 52,297	\$ 6,827,856	\$ 6,337,591	\$ 7,476,368	\$ 33,434,152	\$ 538,212	\$ 192,482

Accumulated Depreciation	December 2024	\$ 2,387,359	\$ 2,079,620	\$ (775,633)	\$ 3,319,142	\$ 6,037	\$ 851,057	\$ 615,663	\$ 620,325	\$ 3,096,722	\$ 31,297	\$ -
	January 2025	2,396,190	2,091,847	(774,621)	3,333,350	6,117	861,526	625,397	630,286	3,143,596	32,122	326
	February	2,405,021	2,104,074	(773,610)	3,347,558	6,197	871,996	635,131	640,247	3,190,470	32,948	652
	March	2,413,853	2,116,300	(772,598)	3,361,766	6,277	882,465	644,865	650,209	3,237,344	33,773	977
	April	2,422,684	2,128,527	(771,587)	3,375,974	6,357	892,935	654,600	660,170	3,284,218	34,598	1,303
	May	2,431,515	2,140,754	(770,576)	3,390,182	6,438	903,404	664,334	670,132	3,331,092	35,423	1,629
	June	2,440,347	2,152,980	(769,564)	3,404,389	6,518	913,873	674,068	680,093	3,377,966	36,249	1,955
	July	2,449,178	2,165,207	(768,553)	3,418,597	6,598	924,343	683,802	690,055	3,424,840	37,074	2,281
	August	2,458,009	2,177,434	(767,541)	3,432,805	6,678	934,812	693,537	700,016	3,471,714	37,899	2,607
	September	2,466,840	2,189,661	(766,530)	3,447,013	6,758	945,281	703,271	709,978	3,518,588	38,724	2,932
	October	2,475,672	2,201,887	(765,518)	3,461,221	6,838	955,751	713,005	719,939	3,565,462	39,550	3,258
	November	2,484,503	2,214,114	(764,507)	3,475,429	6,919	966,220	722,739	729,901	3,612,336	40,375	3,584
	December 2025	2,493,334	2,226,341	(763,495)	3,489,637	6,999	976,690	732,473	739,862	3,659,210	41,200	3,910
13 Month Average		\$ 2,440,346	\$ 2,152,980	\$ (769,564)	\$ 3,404,389	\$ 6,518	\$ 913,873	\$ 674,068	\$ 680,093	\$ 3,377,966	\$ 36,249	\$ 1,955

Net Plant Column (6)	December 2024	\$ 3,372,199	\$ 2,316,173	\$ 1,429,410	\$ 5,944,600	\$ 46,260	\$ 5,976,799	\$ 5,721,928	\$ 6,856,044	\$ 30,337,452	\$ 506,915	\$ -
	January 2025	3,363,367	2,303,946	1,428,398	5,930,392	46,180	5,966,330	5,712,194	6,846,082	30,290,578	506,090	208,197
	February	3,354,536	2,291,720	1,427,387	5,916,184	46,100	5,955,860	5,702,459	6,836,121	30,243,704	505,264	207,871
	March	3,345,705	2,279,493	1,426,375	5,901,976	46,019	5,945,391	5,692,725	6,826,159	30,196,830	504,439	207,545
	April	3,336,873	2,267,266	1,425,364	5,887,768	45,939	5,934,922	5,682,991	6,816,198	30,149,956	503,614	207,219
	May	3,328,042	2,255,039	1,424,353	5,873,561	45,859	5,924,452	5,673,257	6,806,237	30,103,050	502,789	206,893
	June	3,319,211	2,242,813	1,423,341	5,859,353	45,779	5,913,983	5,663,523	6,796,275	30,056,172	501,963	206,567
	July	3,310,379	2,230,586	1,422,330	5,845,145	45,699	5,903,514	5,653,788	6,786,314	30,009,298	501,138	206,242
	August	3,301,548	2,218,359	1,421,318	5,830,937	45,619	5,893,044	5,644,054	6,776,352	29,962,424	500,313	205,916
	September	3,292,717	2,206,133	1,420,307	5,816,729	45,538	5,882,575	5,634,320	6,766,391	29,915,550	499,488	205,590
	October	3,283,886	2,193,906	1,419,295	5,802,521	45,458	5,872,105	5,624,586	6,756,429	29,868,676	498,662	205,264
	November	3,275,054	2,181,679	1,418,284	5,788,313	45,378	5,861,636	5,614,851	6,746,468	29,821,802	497,837	204,938
	December 2025	3,266,223	2,169,452	1,417,272	5,774,105	45,298	5,851,167	5,605,117	6,736,506	29,774,928	497,012	204,613
13 Month Average		\$ 3,319,211	\$ 2,242,813	\$ 1,423,341	\$ 5,859,353	\$ 45,779	\$ 5,913,983	\$ 5,663,523	\$ 6,796,275	\$ 30,056,186	\$ 501,963	\$ 190,527

Depreciation Expense Column (9)	Project Depreciation Expense	\$ 105,976	\$ 146,721	\$ 12,137	\$ 170,495	\$ 962	\$ 125,633	\$ 116,811	\$ 119,537	\$ 562,489	\$ 9,903	\$ 3,910
	Project Amortization Expense											
Depreciation Expense Total		\$ 105,976	\$ 146,721	\$ 12,137	\$ 170,495	\$ 962	\$ 125,633	\$ 116,811	\$ 119,537	\$ 562,489	\$ 9,903	\$ 3,910

Attachment GG - Description of Facilities Included in Network Upgrade Charge

[illegible]