

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)	2,076,563,421	
1a	Transmission Accumulated Depreciation	Attach O, p 2, line 8 col 5 (Note J)	663,887,040	
2	Net Transmission Plant - Total	Line 1 minus Line 1a (Note B)	1,412,676,381	
O&M TRANSMISSION EXPENSE				
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	39,547,322	
3a	Transmission O&M	Attach O, p 3, line 1 col 5	47,496,005	
3b	Less: LSE Expenses included in above, if any	Attach O, p 3, line 1a col 5, if any	32,093,271	
3c	Less: Account 565 included in above, if any	Attach O, p 3, line 2 col 5, if any	-	
3d	Adjusted Transmission O&M	Line 3a minus Line 3b minus Line 3c	15,402,734	
4	Annual Allocation Factor for Transmission O&M	(Line 3d divided by line 1a, col 3) (Note I)	2.32%	2.32%
OTHER O&M EXPENSE				
4a	Other O&M Allocated to Transmission	Line 3 minus Line 3d	24,144,588	
4b	Annual Allocation Factor for Other O&M	Line 4a divided by Line 1, col 3	1.16%	1.16%
GENERAL AND COMMON (G&C) DEPRECIATION EXPENSE				
5	Total G&C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note H)	3,382,957	
6	Annual Allocation Factor for G&C Depreciation Expense	(line 5 divided by line 1 col 3)	0.16%	0.16%
TAXES OTHER THAN INCOME TAXES				
7	Total Other Taxes	Attach O, p 3, line 20 col 5	7,345,601	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.35%	0.35%
9	Annual Allocation Factor for Other Expense	Sum of line 4b, 6, and 8	1.68%	1.68%
INCOME TAXES				
10	Total Income Taxes	Attach O, p 3, line 27 col 5	15,440,656	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	1.0930%	1.09%
RETURN				
12	Return on Rate Base	Attach O, p 3, line 28 col 5	88,911,862	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col 3)	6.29%	6.29%
14	Annual Allocation Factor for Return	Sum of line 11 and 13		7.39%

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	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	\$ 171,802,086	\$ 13,971,756	2.32%	\$ 324,156	1.68%	\$ 2,885,190	\$ 3,209,346	\$ 157,830,330	7.39%	\$ 11,658,716	\$ 3,746,745	\$ 18,614,807	\$ 939,068	\$ 19,553,875
1b	MTEP11	3203	\$ 395,846,749	\$ 45,361,722	2.32%	\$ 1,052,430	1.68%	\$ 6,647,724	\$ 7,700,154	\$ 350,485,027	7.39%	\$ 25,889,861	\$ 11,733,609	\$ 45,323,624	\$ 2,508,452	\$ 47,832,076
2	MVP Total Annual Revenue Requirements													\$ 63,938,431	\$ 3,447,520	\$ 67,385,951
3	Rev. Req. Adj For Attachment O													\$ 63,938,431		

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.

Attachment MM - 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	2202 - CWIP NIPS MVP	3203 - CWIP NIPS MVP	765	345	
			2202 - In Service	3203 - In Service	
			NIPS MVP	NIPS MVP	
Gross Plant Column (3)	December 2021	\$ -	\$ -	\$ 171,802,086	\$ 395,846,749
	January 2022	-	-	171,802,086	395,846,749
	February	-	-	171,802,086	395,846,749
	March	-	-	171,802,086	395,846,749
	April	-	-	171,802,086	395,846,749
	May	-	-	171,802,086	395,846,749
	June	-	-	171,802,086	395,846,749
	July	-	-	171,802,086	395,846,749
	August	-	-	171,802,086	395,846,749
	September	-	-	171,802,086	395,846,749
	October	-	-	171,802,086	395,846,749
	November	-	-	171,802,086	395,846,749
	December 2022	-	-	171,802,086	395,846,749
	13 Month Average	\$ -	\$ -	\$ 171,802,086	\$ 395,846,749
Accumulated Depreciation Column (4)	December 2021	\$ -	\$ -	\$ 12,098,384	\$ 39,494,917
	January 2022	-	-	12,410,613	40,472,718
	February	-	-	12,722,841	41,450,519
	March	-	-	13,035,070	42,428,319
	April	-	-	13,347,299	43,406,120
	May	-	-	13,659,528	44,383,921
	June	-	-	13,971,756	45,361,722
	July	-	-	14,283,985	46,339,522
	August	-	-	14,596,214	47,317,323
	September	-	-	14,908,443	48,295,124
	October	-	-	15,220,672	49,272,925
	November	-	-	15,532,900	50,250,725
	December 2022	-	-	15,845,129	51,228,526
	13 Month Average	\$ -	\$ -	\$ 13,971,756	\$ 45,361,722
Net Plant Column (10)	December 2021	\$ -	\$ -	\$ 159,703,702	\$ 356,351,832
	January 2022	-	-	159,391,473	355,374,031
	February	-	-	159,079,245	354,396,230
	March	-	-	158,767,016	353,418,430
	April	-	-	158,454,787	352,440,629
	May	-	-	158,142,558	351,462,828
	June	-	-	157,830,330	350,485,027
	July	-	-	157,518,101	349,507,227
	August	-	-	157,205,872	348,529,426
	September	-	-	156,893,643	347,551,625
	October	-	-	156,581,414	346,573,824
	November	-	-	156,269,186	345,596,024
	December 2022	-	-	155,956,957	344,618,223
	13 Month Average	\$ -	\$ -	\$ 157,830,330	\$ 350,485,027
Depreciation Expense Column (13)	Project Depreciation Expense	\$ -	\$ -	\$ 3,388,584	\$ 11,363,625
	Project Amortization Expense	-	-	358,161	369,984
	Depreciation Expense Total	\$ -	\$ -	\$ 3,746,745	\$ 11,733,609

