

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)	2,556,995,860	
1a	Transmission Accumulated Depreciation	Attach O, p 2, line 8 col 5 (Note J)	687,735,281	
2	Net Transmission Plant - Total	Line 1 minus Line 1a (Note B)	1,869,260,579	
3	O&M TRANSMISSION EXPENSE			
	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	54,314,060	
3a	Transmission O&M	Attach O, p 3, line 1 col 5	52,048,810	
3b	Less: LSE Expenses included in above, if any	Attach O, p 3, line 1a col 5, if any	33,573,142	
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	18,475,668	
4	Annual Allocation Factor for Transmission O&M	(Line 3d divided by line 1a, col 3) (Note I)	2.69%	2.69%
	OTHER O&M EXPENSE			
4a	Other O&M Allocated to Transmission	Line 3 minus Line 3d	35,838,392	
4b	Annual Allocation Factor for Other O&M	Line 4a divided by Line 1, col 3	1.40%	1.40%
5	GENERAL AND COMMON (G&C) DEPRECIATION EXPENSE			
	Total G&C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note H)	6,525,933	
6	Annual Allocation Factor for G&C Depreciation Expense	(line 5 divided by line 1 col 3)	0.26%	0.26%
7	TAXES OTHER THAN INCOME TAXES			
	Total Other Taxes	Attach O, p 3, line 20 col 5	8,056,398	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.32%	0.32%
9	Annual Allocation Factor for Other Expense	Sum of line 4b, 6, and 8	1.97%	1.97%
	INCOME TAXES			
10	Total Income Taxes	Attach O, p 3, line 27 col 5	25,643,050	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	1.37%	1.37%
12	RETURN			
	Return on Rate Base	Attach O, p 3, line 28 col 5	128,943,379	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	6.90%	6.90%
14	Annual Allocation Factor for Return	Sum of line 11 and 13		8.27%

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Multi-Value Project (MVP) Revenue Requirement Calculation

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
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
			(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)
Multi-Value Projects (MVP)															
1a	MTEP11	2202	\$ 174,691,014	\$ 23,628,331	2.69%	\$ 634,763	1.97%	\$3,444,686.00	\$4,079,449.00	\$ 151,062,683	8.27%	\$ 12,492,769	\$ 2,847,684	\$ 19,419,902	\$ 1,993,260
1b	MTEP11	3203	\$ 387,240,498	\$ 71,700,876	2.69%	\$ 1,926,209	1.97%	\$7,635,893.00	\$9,562,102.00	\$ 315,539,622	8.27%	\$ 26,094,887	\$ 7,246,720	\$ 42,903,709	\$ 4,311,680
1c	MTEP21	23417	\$ 3,506,132	\$ -	2.69%	\$ -	1.97%	\$69,136.00	\$69,136.00	\$ 3,506,132	8.27%	\$ 289,954	\$ -	\$ 359,090	\$ -
1d	MTEP21	23418	\$ 44,618,544	\$ -	2.69%	\$ -	1.97%	\$879,821.00	\$879,821.00	\$ 44,618,544	8.27%	\$ 3,689,920	\$ -	\$ 4,569,741	\$ -
2	MVP Total Annual Revenue Requirement		\$610,056,188	\$95,329,207						\$67,252,442 \$6,304,940					
3	Rev. Req. Adj For Attachment O													\$67,252,442	
4	MISO Midwest MVP Cost Allocation Subregion Total MVP Annual Revenue Requirement (Note L)												\$ 67,252,442 \$ 6,304,940		
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. Referen
- 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.

- Generic Company
months ended 12/31/25

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(16)	
MVP Annual Adjusted Revenue Requirement	
Sum Col. 14 & 15 (Note G)	
\$	21,413,162
\$	47,215,389
\$	359,090
\$	4,569,741
\$73,557,382	

\$	73,557,382
\$	-
\$	-

References to Attachment

Attachment MM - 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	765		345		765		345			
	2202 - CWIP	3203 - CWIP	23417 - CWIP	23418 - CWIP	2202 - In Service	3203 - In Service	23417 - In Service	23418 - In Service		
	NIPS MVP	NIPS MVP	NIPS LRTP	NIPS LRTP	NIPS MVP	NIPS MVP	NIPS LRTP	NIPS LRTP		
Gross Plant Column (3)	December 2024	\$ -	\$ -	\$ 1,347,723	\$ 21,028,998	\$ 174,691,014	\$ 387,240,498	\$ -	\$ -	
	January 2025	-	-	1,453,369	23,287,881	174,691,014	387,240,498	-	-	
	February	-	-	1,570,042	25,523,956	174,691,014	387,240,498	-	-	
	March	-	-	1,703,438	27,897,141	174,691,014	387,240,498	-	-	
	April	-	-	2,300,175	31,601,083	174,691,014	387,240,498	-	-	
	May	-	-	2,440,095	33,614,575	174,691,014	387,240,498	-	-	
	June	-	-	2,574,524	38,278,275	174,691,014	387,240,498	-	-	
	July	-	-	2,900,902	44,243,142	174,691,014	387,240,498	-	-	
	August	-	-	3,688,612	52,815,985	174,691,014	387,240,498	-	-	
	September	-	-	5,498,550	58,764,612	174,691,014	387,240,498	-	-	
	October	-	-	5,799,397	65,509,706	174,691,014	387,240,498	-	-	
	November	-	-	6,059,175	71,525,706	174,691,014	387,240,498	-	-	
	December 2025	-	-	8,243,710	85,950,011	174,691,014	387,240,498	-	-	
13 Month Average		\$ -	\$ -	\$ 3,506,132	\$ 44,618,544	\$ 174,691,014	\$ 387,240,498	\$ -	\$ -	

Accumulated Depreciation Column (4)	December 2024	\$ -	\$ -	\$ -	\$ -	\$ 22,204,489	\$ 68,077,516	\$ -	\$ -	
	January 2025	-	-	-	-	22,441,796	68,681,409	-	-	
	February	-	-	-	-	22,679,103	69,285,302	-	-	
	March	-	-	-	-	22,916,410	69,889,196	-	-	
	April	-	-	-	-	23,153,717	70,493,089	-	-	
	May	-	-	-	-	23,391,024	71,096,982	-	-	
	June	-	-	-	-	23,628,331	71,700,876	-	-	
	July	-	-	-	-	23,865,638	72,304,769	-	-	
	August	-	-	-	-	24,102,945	72,908,662	-	-	
	September	-	-	-	-	24,340,252	73,512,556	-	-	
	October	-	-	-	-	24,577,559	74,116,449	-	-	
	November	-	-	-	-	24,814,866	74,720,342	-	-	
	December 2025	-	-	-	-	25,052,173	75,324,236	-	-	
13 Month Average		\$ -	\$ -	\$ -	\$ -	\$ 23,628,331	\$ 71,700,876	\$ -	\$ -	

Net Plant Column (10)	December 2024	\$ -	\$ -	\$ 1,347,723	\$ 21,028,998	\$ 152,486,525	\$ 319,162,982	\$ -	\$ -	
	January 2025	-	-	1,453,369	23,287,881	152,249,218	318,559,089	-	-	
	February	-	-	1,570,042	25,523,956	152,011,911	317,955,195	-	-	
	March	-	-	1,703,438	27,897,141	151,774,604	317,351,302	-	-	
	April	-	-	2,300,175	31,601,083	151,537,297	316,747,409	-	-	
	May	-	-	2,440,095	33,614,575	151,299,990	316,143,515	-	-	
	June	-	-	2,574,524	38,278,275	151,062,683	315,539,622	-	-	
	July	-	-	2,900,902	44,243,142	150,825,376	314,935,729	-	-	
	August	-	-	3,688,612	52,815,985	150,588,069	314,331,835	-	-	
	September	-	-	5,498,550	58,764,612	150,350,762	313,727,942	-	-	
	October	-	-	5,799,397	65,509,706	150,113,455	313,124,049	-	-	
	November	-	-	6,059,175	71,525,706	149,876,148	312,520,155	-	-	
	December 2025	-	-	8,243,710	85,950,011	149,638,841	311,916,262	-	-	
13 Month Average		\$ -	\$ -	\$ 3,506,132	\$ 44,618,544	\$ 151,062,683	\$ 315,539,622	\$ -	\$ -	

Depreciation Expense Column (13)	Project Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ 2,522,781	\$ 6,911,092	\$ -	\$ -	
	Project Amortization Expense	-	-	-	-	324,903	335,628	-	-	
	Depreciation Expense Total	\$ -	\$ -	\$ -	\$ -	\$ 2,847,684	\$ 7,246,720	\$ -	\$ -	

Attachment MM - Description of Facilities Included in Network Upgrade Charge

[illegible]