

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

Northern Indiana Public Service Company LLC

| Line No. | (1) | (2) Attachment O Page, Line, Col. | (3) Transmission | (4) Allocator |
|----------|--|---|------------------------------|------------------|
| 1 | Gross Transmission Plant - Total | | | |
| 1a | Transmission Accumulated Depreciation | Attach O, p 2, line 2 col 5 (Note A) | 2,556,995,860 | |
| 2 | Net Transmission Plant - Total | Attach O, p 2, line 8 col 5 (Note J) Line 1 minus Line 1a (Note B) | 687,735,281 1,869,260,579 | |
| 3 | O&M TRANSMISSION EXPENSE | | | |
| 3a | Total O&M Allocated to Transmission | Attach O, p 3, line 8 col 5 | 54,314,060 | |
| 3b | Transmission O&M | Attach O, p 3, line 1 col 5 | 52,048,810 | |
| 3c | Less: LSE Expenses included in above, if any | Attach O, p 3, line 1a col 5, if any | 33,573,142 | |
| 3d | Less: Account 565 included in above, if any | Attach O, p 3, line 2 col 5, if any | - | |
| | 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% |
| 4a | OTHER O&M EXPENSE | | | |
| 4b | Other O&M Allocated to Transmission | Line 3 minus Line 3d | 35,838,392 | |
| | 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 | | | |
| 6 | Total G&C Depreciation Expense | Attach O, p 3, lines 10 & 11, col 5 (Note H) | 6,525,933 | |
| | 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 | | | |
| 8 | Total Other Taxes | Attach O, p 3, line 20 col 5 | 8,056,398 | |
| | 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% |
| 10 | INCOME TAXES | | | |
| 11 | Total Income Taxes | Attach O, p 3, line 27 col 5 | 25,643,050 | |
| | Annual Allocation Factor for Income Taxes | (line 10 divided by line 2 col 3) | 1.37% | 1.37% |
| 12 | RETURN | | | |
| 13 | Return on Rate Base | Attach O, p 3, line 28 col 5 | 128,943,379 | |
| | 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% | |

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) | |
|----------------------------|--|---------------------|----------------------------------|---|--|--|-------------------------------------|-----------------------|-------------------|-------------------------------------|----------------------|------------------------------|----------------------------|--------------------|--------------|
| Line No. | MTEP Project Name | 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 R | | \$ 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. Reference 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
iths 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
\$ -
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ces to Attachment

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

| Reporting Company | 2025 | | | | | | | | | |
|--|---|-------------|--------------|---------------------|----------------------|-----------------------|-----------------------|--------------------|-------------|-------------|
| | Northern Indiana Public Service Company LLC | | | | | | | | | |
| | 765 | | 345 | | 765 | | 345 | | 765 | |
| MTEP Project ID | 2202 - CWIP | 3203 - CWIP | 23417 - CWIP | 23418 - CWIP | 2202 - In Service | 3203 - In Service | 23417 - In Service | 23418 - In Service | NIPS | NIPS |
| Pricing Zone | NIPS | NIPS | NIPS | NIPS | NIPS | NIPS | NIPS | NIPS | MVP | LRTP |
| Allocation Type Per Attachment FF | MVP | MVP | LRTP | LRTP | MVP | MVP | LRTP | LRTP | MVP | 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

| MTEP Project ID | Facility ID | Project Record Date | 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 | 4073 | MTEP11 | Reynolds to Greentown 765 kV line |
| 2202 | 4074 | MTEP11 | Reynolds - New transformer |
| 23417 | 27172 | 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 | 27180 | 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 | 27181 | MTEP21 | Reynolds; Add 1-138/345kV 560 MVA transformer. Replace 1-138/345kV 350 MVA transformer with a 138/345kV 560MVA transformer |
| 23418 | 27182 | MTEP21 | Reynolds; Add 1-138kV transformer position. Replace existing straight bus with a ring (expandable to breaker-and-a-half bus) |
| 23418 | 27183 | MTEP21 | Reynolds to Monticello; Replace 138kV conductor from ACSR conductor to ACSS conductor of same size and replace fiber optic cable |
| 23418 | 27184 | MTEP21 | Monticello; Replace terminal equipment to achieve 3000A |
| 23418 | 27185 | 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 | 27186 | MTEP21 | Burr Oak; Add 2-345kV line positions (breaker-and-a-half bus) |
| 23418 | 27187 | MTEP21 | Burr Oak to Leesburg; Install second 345kV circuit on open spare position on existing structures on existing Burr Oak - Leesburg 345kV line |
| 23418 | 27188 | MTEP21 | Leesburg; Add 2-345kV line positions (replace existing bus with breaker-and-a-half bus) |
| 23418 | 27189 | 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 |