

Northern Indiana Public Service Company LLC

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)	3,270,638,426	
2	Net Transmission Plant - Total	Attach O, p 2, line 14, 15a & 23b, col 5, less Note I (Note B)	2,533,733,115	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8, col 5	66,995,959	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col 3)	2.05%	2.05%
	GENERAL AND COMMON (G&C) DEPRECIATION EXPENSE			
5	Total G&C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5, plus Note I (Note H)	16,761,587	
6	Annual Allocation Factor for G&C Depreciation Expense	(line 5 divided by line 1, col 3)	0.51%	0.51%
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach O, p 3, line 20, col 5	10,465,201	
8	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		2.88%
	INCOME TAXES			
10	Total Income Taxes	Attach O, p 3, line 27, col 5	42,433,349	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col 3)	1.67%	1.67%
	RETURN			
12	Return on Rate Base	Attach O, p 3, line 28, col 5	199,968,611	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col 3)	7.89%	7.89%
14	Annual Allocation Factor for Return	Sum of line 11 and 13		9.57%

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	2.88%	\$ 165,925	\$ 3,094,204	9.57%	\$ 296,022	\$ 115,767	\$ 577,714	\$ 42,219	\$ 619,933
1b	MTEP08	1551	\$ 4,395,793	2.88%	\$ 126,637	\$ 2,027,445	9.57%	\$ 193,965	\$ 88,165	\$ 408,767	\$ 87,378	\$ 496,145
1c	MTEP07	1615 GIP	\$ 653,777	2.88%	\$ 18,834	\$ 1,400,898	9.57%	\$ 134,024	\$ 10,763	\$ 163,621	\$ 12,156	\$ 175,777
1d	MTEP10	2322	\$ 9,263,742	2.88%	\$ 266,876	\$ 5,497,449	9.57%	\$ 525,940	\$ 186,180	\$ 978,996	\$ 74,836	\$ 1,053,832
1e	MTEP20	18484	\$ 538,212	2.88%	\$ 15,505	\$ 480,937	9.57%	\$ 46,011	\$ 10,818	\$ 72,334	\$ 5,784	\$ 78,118
1f	MTEP20	22649	\$ 208,522	2.88%	\$ 6,007	\$ 198,553	9.57%	\$ 18,996	\$ 4,056	\$ 29,059	\$ 29,313	\$ 58,372
2	Annual Totals		\$20,819,603							\$2,230,491	\$251,686	\$2,482,177

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)

\$9,178,980
Attach O pg 3.30Note
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.

	Company Total	TP	Transmission	
1. Gross plant in Accounts 351.1, 351.2 and 351.3 (included in Attachment O, p 2, line 2).	\$ 102,267,275	1.00000	\$ 102,267,275	- Exclude from page 1, line 1
2. Accumulated depreciation related to Accounts 351.1, 351.2 and 351.3 (included in Attachment O, p 2, line 8).	\$ 27,864,008	1.00000	\$ 27,864,008	
3. Net plant for Accounts 351.1, 351.2 and 351.3.	\$ 74,403,267		\$ 74,403,267	- Exclude from page 1, line 2
4. Depreciation & amortization related to Accounts 351.1, 351.2 and 351.3 (included in Attachment O, p 3, line 9).	\$ 7,046,263	1.00000	\$ 7,046,263	- 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.		MTEP Project				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							
Charge	Project Name	Number	Project Gross Plant																				
				(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			2.88%		\$ 1,507	\$ 43,854	9.57%		\$ 4,196	\$ 962	\$ 6,665	\$ 567	\$ 7,232							
1b	MTEP17	14264	\$ 6,827,856			2.88%		\$ 196,701	\$ 5,662,718	9.57%		\$ 541,752	\$ 125,633	\$ 864,086	\$ 73,414	\$ 937,500							
1c	MTEP17	14266	\$ 6,337,591			2.88%		\$ 182,578	\$ 5,429,901	9.57%		\$ 519,478	\$ 116,811	\$ 818,867	\$ 74,131	\$ 892,998							
1d	MTEP17	14268	\$ 7,476,368			2.88%		\$ 215,384	\$ 6,557,200	9.57%		\$ 627,327	\$ 119,537	\$ 962,248	\$ 83,382	\$ 1,045,630							

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 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.

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

Company Total	TP	Transmission	
\$ 102,267,275	1.00000	\$ 102,267,275	- Exclude from page 1, line 1
\$ 27,864,008	1.00000	\$ 27,864,008	
\$ 74,403,267		\$ 74,403,267	- Exclude from page 1, line 2
\$ 7,046,263	1.00000	\$ 7,046,263	- Include with page 1, line 5

Interregional Market Efficiency Project Charge Calculation by Project

Line Efficiency No. Charge	(1) Project Name	(2) MTEP Project Number	(3) Project Gross Plant	(4) Annual Allocation Factor for Expense	(5) Annual Expense Charge	(6) Project Net Plant	(7) Annual Allocation Factor for Return	(8) Annual Return Charge	(9) Project Depreciation Expense	(10) Annual Revenue Requirement	(11) True-Up Adjustment	(12) 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	\$ 33,456,081	2.88%	\$ 963,825	\$ 28,952,750	9.57%	\$ 2,769,906	\$ 562,892	\$ 4,296,623	\$ 371,158	\$ 4,667,781
2	Annual Totals		\$33,456,081							\$4,296,623	\$371,158	\$4,667,781

Note
Letter

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- 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-E.
- 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.

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

Company Total	TP	Transmission	
\$ 102,267,275	1.00000	\$ 102,267,275	- Exclude from page 1, line 1
\$ 27,864,008	1.00000	\$ 27,864,008	
\$ 74,403,267		\$ 74,403,267	- Exclude from page 1, line 2
\$ 7,046,263	1.00000	\$ 7,046,263	- Include with page 1, line 5

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

Rate Year 2027

Reporting Company Northern Indiana Public Service Company LLC

MTEP Project ID Pricing Zone	Allocation Type Per Attachment FF	612 NIPS	1551 NIPS	1615 GIP NIPS	2322 NIPS	14267 NIPS	14264 NIPS	14266 NIPS	14268 NIPS	18585 NIPS	18484 NIPS	22649 NIPS
		Reliability	Reliability	GIP	Reliability	TMEP	TMEP	TMEP	TMEP	IMEP	GIP	GIP
Gross Plant Column (3)	December 2026	\$ 5,759,557	\$ 4,395,793	\$ 653,777	\$ 9,263,742	\$ 52,297	\$ 6,827,856	\$ 6,337,591	\$ 7,476,368	\$ 33,456,081	\$ 538,212	\$ 208,522
	January 2027	5,759,557	4,395,793	653,777	9,263,742	52,297	6,827,856	6,337,591	7,476,368	33,456,081	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	33,456,081	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	33,456,081	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	33,456,081	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	33,456,081	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	33,456,081	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	33,456,081	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	33,456,081	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	33,456,081	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	33,456,081	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	33,456,081	538,212	208,522
	December 2027	5,759,557	4,395,793	653,777	9,263,742	52,297	6,827,856	6,337,591	7,476,368	33,456,081	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	\$ 33,456,081	\$ 538,212	\$ 208,522

Accumulated Depreciation	December 2026	\$ 2,607,470	\$ 2,324,265	\$ (752,503)	\$ 3,673,203	\$ 7,961	\$ 1,102,322	\$ 849,284	\$ 859,399	\$ 4,221,884	\$ 51,866	\$ 7,941
	January 2027	2,617,117	2,331,612	(751,606)	3,688,718	8,041	1,112,792	859,018	869,361	4,268,792	52,767	8,279
	February	2,626,764	2,338,959	(750,709)	3,704,233	8,122	1,123,261	868,752	879,322	4,315,700	53,669	8,617
	March	2,636,411	2,346,307	(749,812)	3,719,748	8,202	1,133,730	878,486	889,284	4,362,607	54,570	8,955
	April	2,646,059	2,353,654	(748,915)	3,735,263	8,282	1,144,200	888,221	899,245	4,409,515	55,472	9,293
	May	2,655,706	2,361,001	(748,018)	3,750,778	8,362	1,154,669	897,955	909,207	4,456,423	56,373	9,631
	June	2,665,353	2,368,348	(747,122)	3,766,293	8,442	1,165,138	907,689	919,168	4,503,330	57,275	9,969
	July	2,675,000	2,375,695	(746,225)	3,781,808	8,522	1,175,608	917,423	929,130	4,550,238	58,176	10,307
	August	2,684,648	2,383,042	(745,328)	3,797,323	8,603	1,186,077	927,158	939,091	4,597,146	59,078	10,645
	September	2,694,295	2,390,389	(744,431)	3,812,838	8,683	1,196,547	936,892	949,052	4,644,053	59,979	10,983
	October	2,703,942	2,397,736	(743,534)	3,828,353	8,763	1,207,016	946,626	959,014	4,690,961	60,881	11,321
	November	2,713,589	2,405,083	(742,637)	3,843,868	8,843	1,217,485	956,360	968,975	4,737,869	61,782	11,659
	December 2027	2,723,237	2,412,431	(741,740)	3,859,383	8,923	1,227,955	966,094	978,937	4,784,777	62,684	11,997
13 Month Average		\$ 2,665,353	\$ 2,368,348	\$ (747,122)	\$ 3,766,293	\$ 8,442	\$ 1,165,138	\$ 907,689	\$ 919,168	\$ 4,503,330	\$ 57,275	\$ 9,969

Net Plant Column (6)	December 2026	\$ 3,152,088	\$ 2,071,528	\$ 1,406,280	\$ 5,590,539	\$ 44,335	\$ 5,725,534	\$ 5,488,307	\$ 6,616,969	\$ 29,234,196	\$ 486,346	\$ 200,581
	January 2027	3,142,440	2,064,181	1,405,383	5,575,024	44,255	5,715,065	5,478,573	6,607,008	29,187,289	485,445	200,243
	February	3,132,793	2,056,834	1,404,486	5,559,509	44,175	5,704,595	5,468,838	6,597,046	29,140,381	484,543	199,905
	March	3,123,146	2,049,487	1,403,589	5,543,994	44,095	5,694,126	5,459,104	6,587,085	29,093,473	483,642	199,567
	April	3,113,499	2,042,139	1,402,692	5,528,479	44,015	5,683,657	5,449,370	6,577,123	29,046,566	482,740	199,229
	May	3,103,851	2,034,792	1,401,795	5,512,964	43,935	5,673,187	5,439,636	6,567,162	28,999,658	481,839	198,891
	June	3,094,204	2,027,445	1,400,898	5,497,449	43,854	5,662,718	5,429,901	6,557,200	28,952,750	480,937	198,553
	July	3,084,557	2,020,098	1,400,002	5,481,934	43,774	5,652,248	5,420,167	6,547,239	28,905,842	480,036	198,215
	August	3,074,910	2,012,751	1,399,105	5,466,419	43,694	5,641,779	5,410,433	6,537,277	28,858,935	479,134	197,877
	September	3,065,262	2,005,404	1,398,208	5,450,904	43,614	5,631,310	5,400,699	6,527,316	28,812,027	478,233	197,539
	October	3,055,615	1,998,057	1,397,311	5,435,389	43,534	5,620,840	5,390,965	6,517,355	28,765,119	477,331	197,201
	November	3,045,968	1,990,710	1,396,414	5,419,874	43,453	5,610,371	5,381,230	6,507,393	28,718,212	476,430	196,863
	December 2027	3,036,321	1,983,363	1,395,517	5,404,359	43,373	5,599,901	5,371,496	6,497,432	28,671,304	475,528	196,525
13 Month Average		\$ 3,094,204	\$ 2,027,445	\$ 1,400,898	\$ 5,497,449	\$ 43,854	\$ 5,662,718	\$ 5,429,901	\$ 6,557,200	\$ 28,952,750	\$ 480,937	\$ 198,553

Depreciation Expense Column (9)	Project Depreciation Expense	\$ 115,767	\$ 88,165	\$ 10,763	\$ 186,180	\$ 962	\$ 125,633	\$ 116,811	\$ 119,537	\$ 562,892	\$ 10,818	\$ 4,056
	Project Amortization Expense											
Depreciation Expense Total		\$ 115,767	\$ 88,165	\$ 10,763	\$ 186,180	\$ 962	\$ 125,633	\$ 116,811	\$ 119,537	\$ 562,892	\$ 10,818	\$ 4,056

Attachment GG - Description of Facilities Included in Network Upgrade Charge

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