
VERIFIED REBUTTAL TESTIMONY OF ELIZABETH A. DOUSIAS

1 **Q1. Please state your name, business address and title.**

2 A1. My name is Elizabeth A. Dousias. My business address is 801 East 86th
3 Avenue, Merrillville, Indiana. I am Manager of Regulatory for NiSource
4 Corporate Services Company.

5 **Q2. Are you the same Elizabeth A. Dousias that previously prefiled direct**
6 **testimony on behalf of Northern Indiana Public Service Company LLC**
7 **("NIPSCO") in this Cause?**

8 A2. Yes.

9 **Q3. Are you sponsoring any attachments to your direct testimony?**

10 A3. Yes. I am sponsoring Attachment 2-R-A and Attachment 2-R-B, both of
11 which were prepared by me or under my direction and supervision.

12 **Q4. What is the purpose of your rebuttal testimony in this proceeding?**

13 A4. The purpose of my rebuttal testimony is to respond to the
14 recommendations made by Mark H. Grosskopf on behalf of the Indiana

1 Office of Utility Consumer Counselor ("OUCC"), and Michael P. Gorman
2 on behalf of the NIPSCO Industrial Group (the "Industrial Group").

3 **Q5. Have you modified the calculation of the TDSIC factors in response to**
4 **the testimonies of Messrs. Grosskopf and Gorman?**

5 A5. Yes. NIPSCO modified its proposed TDSIC factors in two ways in response
6 to their testimonies. First, NIPSCO adjusted the calculation of projected
7 depreciation and property tax expenses. Second, NIPSCO excluded
8 depreciation expense related to plant retirements resulting from the new
9 TDSIC investments.

10 **PROJECTED DEPRECIATION AND PROPERTY TAX EXPENSES**

11 **Q6. Have you reviewed the testimony of the OUCC and Industrial Group**
12 **opposing recovery of depreciation and property tax expenses based on**
13 **use of a projection of these expenses for the period of January through**
14 **June 2021?**

15 A6. Yes. Both parties take the position that only "actual" or "known" expenses
16 should be included for recovery in a TDSIC tracker filing. Mr. Grosskopf
17 points to other utilities that base their TDSIC depreciation and property tax
18 expenses on plant that is completed as of the cut-off date for that TDSIC

1 tracker filing. As a result, the depreciation and property tax expenses are
2 based on fixed, known, and measurable utility plant-in-service, thereby
3 supporting an accurate projection of such expenses to be recovered relating
4 to used and useful assets.

5 **Q7. After reviewing this testimony, is NIPSCO accepting a modification of**
6 **its original request for recovery of depreciation and property tax expenses**
7 **in this filing?**

8 A7. Yes. While I continue to believe NIPSCO's original proposal remains a
9 reasonable approach, given that the OUCC believes the approach used by
10 the other identified utilities relying on plant as of the TDSIC cut-off date is
11 a more accurate means of determining the expenses to be recovered for the
12 applicable period, NIPSCO will follow this approved approach to calculate
13 its depreciation and property tax expenses in its TDSIC tracker filings,
14 subject to reconciliation.

15 **Q8. How does NIPSCO propose to calculate depreciation and property tax**
16 **expenses in this and future TDSIC tracker filings?**

17 A8. NIPSCO proposes to calculate depreciation and property tax expense by
18 only including projected depreciation and property tax expenses based on

1 projects completed as of the cut-off date for TDSIC expenditures. Thus, the
2 depreciation and property tax expenses will be based on fixed, known, and
3 measurable utility plant in service balances included in each filing. These
4 amounts are also aligned with the Indiana ratemaking principle of "used
5 and useful" assets and based only on the actual costs incurred. The most
6 recent month of depreciation and property tax expenses prior to the cut-off
7 date will be used and multiplied by the number of months included in the
8 revenue requirement.

9 **Q9. Is this method consistent with what was used and approved in TDSIC**
10 **proceedings for other Indiana utilities?**

11 A9. Yes. As Mr. Grosskopf notes in his testimony (pp. 4 and 5), NIPSCO's
12 methodology is consistent with the methodology approved for
13 Indianapolis Power & Light Company ("IPL") (Cause No. 45264 TDSIC 1)
14 (the "IPL Order") and Southern Indiana Gas and Electric Company d/b/a
15 Vectren Energy Delivery of Indiana, Inc. ("Vectren") (Cause No.44910).

16 **Q10. Has NIPSCO revised the rate schedules in this proceeding to reflect its**
17 **proposal to adjust the methodology for the calculation of projected**
18 **depreciation and property tax expenses?**

1 A10. Yes. Revised schedules reflecting NIPSCO's acceptance of this
2 methodology for the calculation of projected depreciation and property tax
3 expenses are included in Attachment 2-R-A. Specifically, NIPSCO has
4 reduced the projected depreciation and property tax expenses as shown in
5 Attachment 1, Schedule 4. This change will also impact Attachment 1,
6 Schedules 5, 7, 8, 9, and 10, and Attachment 2, Schedule 6 (p. 2), which are
7 described in the Summary section below.

8 **PROPOSED NETTING OF DEPRECIATION EXPENSE**

9 **Q11. Have you reviewed the testimony of the OUCC and Industrial Group in**
10 **this proceeding related to the alleged "double recovery" of depreciation**
11 **expense?**

12 A11. Yes. Both parties argue that the recovery of depreciation expense in base
13 rates associated with assets that are retired when replaced by TDSIC
14 investments constitutes over recovery of depreciation expense because
15 NIPSCO also recovers depreciation expense of the replacement assets as
16 part of its TDSIC cost recovery.

17 **Q12. How does NIPSCO respond?**

1 A12. A few days before these witnesses filed their testimonies, the Commission
2 issued its IPL Order. In that case, similar arguments were made by Mr.
3 Gorman. IPL proposed to net depreciation expense associated with the
4 assets to be retired by the new TDSIC investments, which the Commission
5 approved and commended as appropriate to address these “double
6 recovery” concerns. In response to Messrs. Grosskopf’s and Gorman’s
7 “double recovery” concerns and guided by the IPL Order, NIPSCO is
8 similarly proposing a methodology to reduce the recovery of depreciation
9 expense associated with its TDSIC Plan.

10 **Q13. Please describe NIPSCO’s proposed methodology to reduce the recovery**
11 **of depreciation expense on assets that are retired due to TDSIC**
12 **investments.**

13 A13. NIPSCO is proposing to include a reduction to depreciation expense
14 representing the depreciation expense associated with the retirement assets
15 replaced by TDSIC investments that addresses the argument that NIPSCO
16 would otherwise unfairly recover depreciation expense on new and retired
17 assets.

18 **Q14. How is the amount of the reduction to depreciation expense determined?**

1 A14. Given that the retirements will lag the placement in service of the new asset,
2 it is necessary to estimate the amount of the retirements. NIPSCO is
3 proposing to use a representative and historical method that relies on a
4 three year average retirement rate by FERC account (the “retirement rate”)
5 to determine the depreciation reduction adjustment to be applied to its
6 recovery of depreciation expense in its TDSIC tracker proceedings. The
7 source of this information is NIPSCO’s FERC Form 2.¹ The retirement rate
8 is then applied to the amount of the TDSIC investments included in
9 Attachment 1, Schedule 1, Column N, resulting in a value determined for
10 retirement assets by FERC account. NIPSCO then applies the depreciation
11 rates (as approved in NIPSCO’s most recent gas rate case in Cause No.
12 44988) to the retirement values by FERC account to determine depreciation
13 expense. The amount of depreciation expense represents the values to
14 reduce the recovery of depreciation expense associated with NIPSCO’s
15 TDSIC Plan. This use of a three-year average is reasonable and sustainable,

¹ NIPSCO submits its FERC Form 2 to the Commission by April 30, each year. NIPSCO also provides its most recent FERC Form 2 in its audit package that is provided to both the OUCC and Industrial Group at the same time it files its case-in-chief. NIPSCO’s next tracker filing (TDSIC-2) will use the FERC Form 2 submitted April 30, 2020. In its following two tracker filings (TDSIC-3 and TDSIC-4), NIPSCO will use the FERC Form 2 that will be submitted to the IURC on April 30, 2021.

1 and also addresses the difficulty of identifying the precise assets retired (as
2 a result of the lag previously mentioned). The effect of this reduction to
3 depreciation expense is a decrease in the revenue that would otherwise
4 have been recovered through the TDSIC tracker. This approach nets
5 depreciation expense to reflect the retirement of certain assets as a result of
6 the TDSIC Plan. See Attachment 2-R-B for NIPSCO's calculation for this
7 tracker filing, including two supporting workpapers.

8 **Q15. Why is NIPSCO's proposed methodology to reduce the recovery of**
9 **depreciation expense on assets that are retired due to TDSIC investments**
10 **reasonable?**

11 A15. NIPSCO's methodology represents an approach grounded in NIPSCO's
12 actual historical experience to determine a reasonable retirement rate. The
13 historical amounts are available in public forms submitted to the
14 Commission. NIPSCO may make an adjustment to the historical
15 information if needed to address significant or unusual items that skew the
16 calculation. If NIPSCO makes an adjustment, an explanation will be
17 included in the supporting workpaper that will be provided to all parties.
18 No adjustments were made to the historical information used in the

1 calculation of the retirement rate for this filing. Periodic volatility will be
2 dampened by using the average historical data. NIPSCO proposes to
3 calculate the retirement depreciation expense reduction amount on both
4 new and replacement asset values and using the capital amounts at the end
5 of the test period. This approach benefits customers because the highest
6 capital amounts during the test period are used in the calculation. This is in
7 lieu of using only replacement assets, ratably placed in service, for the
8 revenue requirement months. These calculations increase the depreciation
9 expense associated with retirement assets and therefore are likely to
10 provide a larger reduction to the TDSIC revenue requirement compared to
11 trying to estimate the depreciation expense associated with specific retired
12 assets.

13 The proposed methodology is reliable and auditable because it relies on
14 data submitted annually to the Commission. NIPSCO follows the FERC
15 method of accounting for fixed asset additions, retirements, and associated
16 depreciation expense by FERC account asset group. The proposed
17 methodology aligns with the FERC method by reflecting actual history and
18 reducing variabilities over time by using a three year average to be

1 representative of NIPSCO's retirement experience for each FERC account.
2 NIPSCO follows the FERC method of retirements and reduces the
3 appropriate FERC accounts. The timing of when these items are completed
4 introduces estimates throughout the process from the initiation of the work
5 order and evolves over time until final unitization. NIPSCO's proposed
6 methodology will mitigate these effects while also representing a simplified
7 method that includes information that is easily accessible and auditable for
8 the OUCC and Industrial Group.

9 **Q16. Has NIPSCO revised the rate schedules in this proceeding to reflect its**
10 **proposed methodology to reduce the recovery of depreciation expense on**
11 **assets that are retired due to TDSIC investments?**

12 A16. Yes. Revised schedules reflecting NIPSCO's proposal to adjust depreciation
13 expense to reflect plant retirements due to new TDSIC investments are
14 included in Attachment 2-R-A. Specifically, NIPSCO has reduced the
15 actual and projected depreciation expense as shown in Attachment 1,
16 Schedule 4 to reflect the reduced depreciation expense. This change will
17 also impact Attachment 1, Schedules 5, 7, 8, 9, and 10, and Attachment 2,
18 Schedule 6 (p. 2), which are described in the Summary section.

1 **Q17. Does the netting of the retirement asset depreciation expense address the**
2 **concerns that have been expressed regarding alleged double recovery?**

3 A17. Yes.

4 **Q18. How will NIPSCO maintain the retirement depreciation expense**
5 **methodology?**

6 A18. Using its FERC Form 2, NIPSCO will update the retirement assumption rate
7 annually after providing the FERC Form 2 to the Commission on April 30.
8 The sources may include adjustments for significant and/or unusual
9 activities.

10 **Q19. Does Mr. Gorman propose any additional adjustments to TDSIC costs**
11 **that go beyond netting of depreciation expense to reflect plant**
12 **retirements due to new TDSIC investments?**

13 A19. Yes. Mr. Gorman contends that netting depreciation expense to reflect
14 retirement does not go far enough and proposes a second adjustment that
15 entails determining all changes to net plant in the FERC accounts in which
16 TDSIC investments are recorded. Ultimately, he seeks a determination of
17 gross plant additions, by account, offset by a roll-forward of accumulated
18 depreciation reserves in order to arrive at "net plant" changes.

1 **Q20. Does Mr. Gorman's net plant proposal require consideration of annual**
2 **non-TDSIC related plant investment made by NIPSCO in its system?**

3 A20. Yes.

4 **Q21. Does the TDSIC Statute provide for the review of non-TDSIC**
5 **investments in determining TDSIC costs?**

6 A21. It does not. Section 7 of the TDSIC Statute defines TDSIC costs as costs
7 incurred with respect to eligible transmission, distribution, and storage
8 system improvements, as defined in Section 2 of the TDSIC Statute. Mr.
9 Gorman never explains how consideration of all net plant placed in service
10 is appropriate to determine recoverable TDSIC costs incurred with respect
11 to eligible transmission, distribution, and storage system investments. In
12 effect, his proposal requires a rate base adjustment in a TDSIC proceeding
13 which is not contemplated by the TDSIC Statute.

14 **Q22. Has the Commission previously rejected Mr. Gorman's net plant**
15 **adjustment proposal?**

16 A22. Yes. In IPL's TDSIC proceeding, the Commission found that this proposal
17 "effectively adjust[s] the assets that were included in rate base in IPL's most

1 recent base rate case. The TDSIC Statute addresses TDSIC costs, not rate-
2 based asset costs." IPL Order, p. 10.

3 **SUMMARY**

4 **Q23. What schedule changes are included on Attachment 2-R-A?**

5 A23. The depreciation expense included in Attachment 1, Schedule 4 includes
6 adjustments to both the projected depreciation expense amounts and a
7 reduction to both actual and projected depreciation expense to reflect the
8 impact of retired assets. These amounts have reduced the total amount of
9 depreciation expense included in this filing and will also change the
10 expense revenue requirement calculations in Schedules 5, 7, 8, 9, and 10.
11 The revised total revenue requirement included on Attachment 1, Schedule
12 8, Column P, is \$3,346,124 and the appropriate expense revenue changes
13 have also been reduced in Attachment 1, Schedule 10 for the 20% deferred
14 revenue requirement. The revenue requirement change in this filing also
15 updated the estimated revenues for years 2021 and 2022.

16 **Q24. Will the revised TDSIC Factors result in an average aggregate increase in**
17 **NIPSCO's total retail revenue of more than 2% in a twelve month period?**

1 A24. No. As shown on Attachment 1, Schedule 9, there is no amount in excess
2 of 2% of retail revenues for the past 12 months. NIPSCO has calculated the
3 2% cap by comparing the increase in TDSIC revenues in a given year with
4 the total retail revenues for the past 12 months. The retail revenues used in
5 this calculation represent the revenues related to the 12 months ending June
6 30, 2020.

7 **Q25. Please explain Revised Attachment 3.**

8 A25. Revised Attachment 3 is a clean and redlined version of NIPSCO's revised
9 Appendix F – Transmission, Distribution and Storage System Improvement
10 Charge (Sixth Revised Sheet No. 137) showing the TDSIC factors proposed
11 to be applicable for bills rendered during the months of January through
12 June 2021, or until replaced by different factors that are approved in a
13 subsequent proceeding.

14 **Q26. What effect will the revised TDSIC Factors have on an average residential**
15 **customer?**

1 A26. The estimated average monthly bill impact for a typical residential
2 customer using 69 therms per month² is a charge of \$0.32. This represents
3 an increase of \$0.85 from the factor currently in effect. This represents a
4 decrease of \$0.07 from the factor proposed in NIPSCO's case-in-chief.

5 **Q27. Does this conclude your prefiled rebuttal testimony?**

6 A27. Yes.

² The average therm per month usage level in Cause No. 44988.

VERIFICATION

I, Elizabeth A. Dousias, Manager of Regulatory of NiSource Corporate Services Company, affirm under penalties of perjury that the foregoing representations are true and correct to the best of my knowledge, information and belief.



Elizabeth A. Dousias

Date: November 13, 2020

CAUSE NO. 45330-TDSIC-1
ATTACHMENT 1
REVISED SCHEDULE 4
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NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC

Schedule of Total Depreciation and Property Tax Expense - Transmission
For the 6 Month Billing Period of:
January - June 2021

Line No.	(A) Period	(B) Depreciation Expense	(C) Property Tax Expense	(D) Total Expense (Col.B + Col.C)
1	Actual Expense			
2	January - June 2020	\$ 29,368	\$ -	\$ 29,368
3	Retirement Expense Reduction	(120)	-	(120)
4	Adjusted Actual Expense (Line 2 +Line 3)	\$ 29,248	\$ -	\$ 29,248
5	Projected Expense			
6	January - June 2021	\$ 20,886	\$ -	\$ 20,886
7	Retirement Expense Reduction	(120)	-	(120)
8	Adjusted Projected Expense (Line 6 + Line 7)	\$ 20,766	\$ -	\$ 20,766
9	Under/(Over) of Projected Expenses from TDSIC-XX (Att. 1, Sch. 4, Pg. 5, Line 4)			
10	Month - Month 202X	\$ -	\$ -	\$ -
11	Total Expense (Line 4 + Line 8 + Line 10)	\$ 50,014	\$ -	\$ 50,014
12	Less Deferred Revenue Requirement - Expense (Line 11 x 20%)			\$ 10,003
13	Adjusted Revenue Requirement - Expense (Line 11 - Line 12)			\$ 40,011
14	URT Rate ^[1]			1.014969
15	Revenue Requirement Adjusted for Taxes (Line 13 x Line 14)			\$ 40,610

[1] Adjustment for Utility Receipts Tax on Retail Sales (URTRS) of 1.4% grossed up for Adjusted Gross Income Tax

CAUSE NO. 45330-TDSIC-1
ATTACHMENT 1
REVISED SCHEDULE 4
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NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC

Schedule of Total Depreciation and Property Tax Expense - Distribution
For the 6 Month Billing Period of:
January - June 2021

Line No.	(A) Period	(B) Depreciation Expense	(C) Property Tax Expense	(D) Total Expense (Col.B + Col.C)
1	Actual Expense			
2	January - June 2020	\$ 472,337	\$ 23,864	\$ 496,201
3	Retirement Expense Reduction	(24,564)	-	(24,564)
4	Adjusted Actual Expense (Line 2 +Line 3)	\$ 447,773	\$ 23,864	\$ 471,637
5	Projected Expense			
6	January - June 2021	\$ 528,000	\$ 23,864	\$ 551,864
7	Retirement Expense Reduction	(24,564)	-	(24,564)
8	Adjusted Projected Expense (Line 6 + Line 7)	\$ 503,436	\$ 23,864	\$ 527,300
9	Under/(Over) of Projected Expenses from TDSIC-XX (Sch 4, Pg 5,Line 8)			
10	Month - Month 202X	\$ -	\$ -	\$ -
11	Total Expense (Line 4 + Line 8 + Line 10)	<u>\$ 951,209</u>	<u>\$ 47,728</u>	100% <u>\$ 998,937</u>
12	Less Deferred Revenue Requirement - Expense (Line 11 x 20%)			20% <u>\$ 199,787</u>
13	Adjusted Revenue Requirement - Expense (Line 11 - Line 12)			80% <u>\$ 799,150</u>
14	URT Rate ^[1]			<u>1.014969</u>
15	Revenue Requirement Adjusted for Taxes (Line 13 x Line 14)			<u>\$ 811,112</u>

[1] Adjustment for Utility Receipts Tax on Retail Sales (URTRS) of 1.4% grossed up for Adjusted Gross Income Tax

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ATTACHMENT 1
REVISED SCHEDULE 4
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NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC

Schedule of Total Depreciation and Property Tax Expense - Storage
For the 6 Month Billing Period of:
January - June 2021

Line No.	(A) Period	(B) Depreciation Expense	(C) Property Tax Expense	(D) Total Expense (Col.B + Col.C)
1	Actual Expense			
2	January - June 2020	\$ 4,503	\$ 1,027	\$ 5,531
3	Retirement Expense Reduction	(2,534)	-	(2,534)
4	Adjusted Actual Expense (Line 2 +Line 3)	\$ 1,969	\$ 1,027	\$ 2,997
5	Projected Expense			
6	January - June 2021	\$ 4,503	\$ 1,027	\$ 5,531
7	Retirement Expense Reduction	(2,534)	-	(2,534)
8	Adjusted Projected Expense (Line 6 + Line 7)	\$ 1,969	\$ 1,027	\$ 2,997
9	Under/(Over) of Projected Expenses from TDSIC-XX (Sch 4, Pg 5, Line 12)			
10	Month - Month 202X	\$ -	\$ -	\$ -
11	Total Expense (Line 4 + Line 8 + Line 10)	<u>\$ 3,938</u>	<u>\$ 2,055</u>	100% <u>\$ 5,993</u>
12	Less Deferred Revenue Requirement - Expense (Line 11 x 20%)			20% <u>\$ 1,199</u>
13	Adjusted Revenue Requirement - Expense (Line 11 - Line 12)			80% <u>\$ 4,795</u>
14	URT Rate ^[1]			<u>1.014969</u>
15	Revenue Requirement Adjusted for Taxes (Line 13 x Line 14)			<u>\$ 4,866</u>

[1] Adjustment for Utility Receipts Tax on Retail Sales (URTRS) of 1.4% grossed up for Adjusted Gross Income Tax

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ATTACHMENT 1
REVISED SCHEDULE 4
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NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC

Schedule of Total Depreciation and Property Tax Expense - Consolidation
For the 6 Month Billing Period of:
January - June 2021

Line No.	(A) Period	(B) Depreciation Expense	(C) Property Tax Expense	(D) Total Expense (Col.B + Col.C)
1	Actual Expense			
2	January - June 2020	\$ 506,209	\$ 24,892	\$ 531,100
3	Retirement Expense Reduction	(27,219)	-	(27,219)
4	Adjusted Actual Expense (Line 2 +Line 3)	\$ 478,990	\$ 24,892	\$ 503,882
5	Projected Expense			
6	January - June 2021	\$ 553,389	\$ 24,892	\$ 578,281
7	Retirement Expense Reduction	(27,219)	-	(27,219)
8	Adjusted Projected Expense (Line 6 + Line 7)	\$ 526,171	\$ 24,892	\$ 551,062
9	Under/(Over) of Projected Expenses from TDSIC-XX			
10	Month - Month 202X	\$ -	\$ -	\$ -
11	Total Expense (Line 4 + Line 8 + Line 10)	<u>\$ 1,005,161</u>	<u>\$ 49,783</u>	<u>\$ 1,054,944</u>
12	Less Deferred Revenue Requirement - Expense (Line 11 x 20%)			<u>\$ 210,989</u>
13	Adjusted Revenue Requirement - Expense (Line 11 - Line 12)			\$ 843,955
14	URT Rate ^[1]			1.014969
15	Revenue Requirement Adjusted for Taxes (Line 13 x Line 14)			<u>\$ 856,588</u>

[1] Adjustment for Utility Receipts Tax on Retail Sales (URTRS) of 1.4% grossed up for Adjusted Gross Income Tax

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ATTACHMENT 1
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NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC

Reconciliation of Prior Period Projected Expenses (100%)
Month - Month 202X
For the 6 Month Billing Period of:
January - June 2021

Line No.	(A) Actual and Forecasted Expenses Relating to TDSIC-X ^[1]	(B) Depreciation	(C) Property Tax	(D) Total Expense (Col B + Col C)
1	Transmission			
2	Actual	\$ -	\$ -	\$ -
3	Forecast	-	-	-
4	Prior Period Variance (Line 2 - Line 3)	\$ -	\$ -	\$ -
5	Distribution			
6	Actual	\$ -	\$ -	\$ -
7	Forecast	-	-	-
8	Prior Period Variance (Line 6 - Line 7)	\$ -	\$ -	\$ -
9	Storage			
10	Actual	\$ -	\$ -	\$ -
11	Forecast	-	-	-
12	Prior Period Variance (Line 10 - Line 11)	\$ -	\$ -	\$ -
13	Total			
14	Actual	\$ -	\$ -	\$ -
15	Forecast	-	-	-
16	Prior Period Variance (Line 14 - Line 15)	\$ -	\$ -	\$ -

[1] TDSIC-1 (Cause No. 45330) is the first filing with projected depreciation and property tax expense. Therefore, there are no prior period projected expense in this filing.

CAUSE NO. 45330-TDSIC-1
ATTACHMENT 1
REVISED SCHEDULE 5

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC					
Schedule of Total Revenue Requirement (80%)					
For the 6 Month Billing Period of:					
January - June 2021					
Line No.	(A)	(B)	(C)	(D)	(E)
	Type	Transmission	Distribution	Storage	Total (Col.B + Col.C + Col.D)
1	Return on Capital (Att.1, Sch.2, Line 8)	\$ 1,235,544	\$ 1,715,921	\$ 20,711	\$ 2,972,177
2	Post In-Service Carrying Costs (Att.1, Sch.3, Col.D)	76,735	59,776	(90)	136,421
3	Subtotal Capital Revenue Requirement (Line 1 + Line 2)	\$ 1,312,279	\$ 1,775,697	\$ 20,621	\$ 3,108,598
4	Return of Expense Revenue Requirement (Att.1, Sch.4, Col.D, Line 15)	40,610	811,112	4,866	856,588
5	Subtotal Revenue Requirement (Line 3 + Line 4)	\$ 1,352,889	\$ 2,586,810	\$ 25,487	\$ 3,965,186
6	Less: Rural Extension Margin Credit (Att. 2, Sch. 5, Pg. 3, Col. J, Line 12)	-	771,719	-	771,719
7	Total Revenue Requirement - Prior to Assessment of 2% Retail Revenue Cap (Line 5 - Line 6)	\$ 1,352,889	\$ 1,815,091	\$ 25,487	\$ 3,193,468
8	Amount in Excess of 2% Retail Revenue Cap (Att.1 Sch 9, Line 13)	-	-	-	-
9	Total Revenue Requirement after Assessment of 2% Retail Revenue Cap (Line 7 - Line 8)	\$ 1,352,889	\$ 1,815,091	\$ 25,487	\$ 3,193,468

CAUSE NO. 45330-TDSIC-1
ATTACHMENT 1
REVISED SCHEDULE 7

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC

Allocation of Revenue Requirement
For the 6 Month Billing Period of:
January - June 2021

	(A)	(B)	(C)	(D)	(E)
Transmission					
Line No.	Rate Code	Revenue Requirement Allocation Factor ^[1] (Att.2, Sch.4, Col.E)	Capital Revenue Requirement (Att.1, Sch.5, Col.B, Line 3) * Col.B	Expense Revenue Requirement (Att.1, Sch.5, Col.B, Line 4) * Col.B	Total Revenue Requirement (Col.C + Col. D)
1	111	64.69%	\$ 848,896	\$ 26,270	\$ 875,166
2	115	0.67%	8,728	270	8,998
3	121	23.75%	311,622	9,643	321,265
4	125	4.78%	62,701	1,940	64,642
5	128	5.45%	71,460	2,211	73,671
6	138	0.68%	8,872	275	9,147
7	Total (Sum of Lines 1-6)	100.00%	\$ 1,312,279	\$ 40,610	\$ 1,352,889
Distribution					
Line No.	Rate Code	Revenue Requirement Allocation Factor ^[1] (Att.2, Sch.4, Col.E)	Capital Revenue Requirement (Att.1, Sch.5, Col.C, Line 3 - Line 6) * Col.G	Expense Revenue Requirement (Att.1, Sch.5, Col.C, Line 4) * Col.G	Total Revenue Requirement (Col. H + Col. I)
8	111	64.69%	\$ 649,460	\$ 524,698	\$ 1,174,158
9	115	0.67%	6,677	5,395	12,072
10	121	23.75%	238,411	192,612	431,023
11	125	4.78%	47,971	38,755	86,726
12	128	5.45%	54,671	44,169	98,840
13	138	0.68%	6,788	5,484	12,272
14	Total (Sum of Lines 8-13)	100.00%	\$ 1,003,979	\$ 811,112	\$ 1,815,091
Storage					
Line No.	Rate Code	Revenue Requirement Allocation Factor ^[1] (Att.2, Sch.4, Col.E)	Capital Revenue Requirement (Att.1, Sch.5, Col.D, Line 3) * Col.L	Expense Revenue Requirement (Att.1, Sch.5, Col.D, Line 4) * Col.L	Total Revenue Requirement (Col.M + Col. N)
15	111	64.69%	\$ 13,339	\$ 3,148	\$ 16,487
16	115	0.67%	137	32	170
17	121	23.75%	4,897	1,156	6,052
18	125	4.78%	985	233	1,218
19	128	5.45%	1,123	265	1,388
20	138	0.68%	139	33	172
21	Total (Sum of Lines 15-20)	100.00%	\$ 20,621	\$ 4,866	\$ 25,487
Total					
Line No.	Rate Code		Capital Revenue Requirement (Col.C + Col.H + Col.M)	Expense Revenue Requirement (Col.D + Col.I + Col.N)	Total Revenue Requirement (Col.R + Col. S)
22	111		\$ 1,511,696	\$ 554,116	\$ 2,065,812
23	115		15,542	5,697	21,240
24	121		554,930	203,411	758,340
25	125		111,657	40,928	152,585
26	128		127,254	46,645	173,900
27	138		15,800	5,791	21,591
28	Total (Sum of Lines 22-27)		\$ 2,336,879	\$ 856,588	\$ 3,193,468

[1] Allocation percentages set forth in the Gas Rate Case 44988 Order

CAUSE NO. 45330-TDSIC-1
ATTACHMENT 1
REVISED SCHEDULE 8

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC

Allocation of Revenue Requirement
For the 6 Month Billing Period of:
January - June 2021

	(A)	(B)	(C)	(D)
Transmission				
Line No.	Rate Code	Revenue Requirement (Att 1, Sch 7, Col E)	Under/(Over) Recovery (Att 1, Sch 6, Pg 1, Col R)	Total Transmission Revenue Requirement (Col B + Col C)
1	111	\$ 875,166	\$ 38,930	\$ 914,096
2	115	8,998	22,523	31,521
3	121	321,265	23,184	344,449
4	125	64,642	(4,273)	60,369
5	128	73,671	(1,830)	71,842
6	138	9,147	108	9,255
7	Total (Sum of Lines 1-6)	\$ 1,352,889	\$ 78,643	\$ 1,431,532

	(E)	(F)	(G)	(H)
Distribution				
Line No.	Rate Code	Revenue Requirement (Att 1, Sch 7, Col J)	Under/(Over) Recovery (Att 1, Sch 6, Pg 2, Col R)	Total Distribution Revenue Requirement (Col F + Col G)
8	111	\$ 1,174,158	\$ 34,653	\$ 1,208,811
9	115	12,072	15,276	27,348
10	121	431,023	17,642	448,665
11	125	86,726	(5,942)	80,783
12	128	98,840	(1,241)	97,599
13	138	12,272	(2,829)	9,442
14	Total (Sum of Lines 8-13)	\$ 1,815,091	\$ 57,558	\$ 1,872,649

	(I)	(J)	(K)	(L)
Storage				
Line No.	Rate Code	Revenue Requirement (Att 1, Sch 7, Col O)	Under/(Over) Recovery (Att 1, Sch 6, Pg 3, Col R)	Total Storage Revenue Requirement (Col J + Col K)
15	111	\$ 16,487	\$ 12,998	\$ 29,485
16	115	170	624	793
17	121	6,052	2,200	8,252
18	125	1,218	(138)	1,080
19	128	1,388	879	2,267
20	138	172	(106)	66
21	Total (Sum of Lines 15-20)	\$ 25,487	\$ 16,455	\$ 41,943

	(M)	(N)	(O)	(P)	(Q)	(R)
Total					TDSIC Factor	
Line No.	Rate Code	Revenue Requirement (Col B + Col F + Col J)	Under/(Over) Recovery (Col C + Col G + Col K)	Total TDSIC Revenue Requirement (Col D + Col H + Col L)	Est. Therm Sales for 6 months January - June 2021	TDSIC Factor per therm (Col P / Col Q)
22	111	\$ 2,065,812	\$ 86,580	\$ 2,152,392	466,552,127	\$ 0.004613
23	115	21,240	38,423	59,663	6,277,654	\$ 0.009504
24	121	758,340	43,026	801,366	231,430,032	\$ 0.003463
25	125	152,585	(10,353)	142,232	68,623,128	\$ 0.002073
26	128	173,900	(2,192)	171,708	1,300,405,471	\$ 0.000132
27	138	21,591	(2,828)	18,763	30,083,265	\$ 0.000624
28	Total (Sum of Lines 22-27)	\$ 3,193,468	\$ 152,656	\$ 3,346,124	2,103,371,677	

**CAUSE NO. 45330-TDSIC-1
ATTACHMENT 1
REVISED SCHEDULE 9**

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC

**2% Retail Revenue Cap Test
For The 12 Months Ended
June 30, 2020**

Line No.	(A) Calculation	(B) Transmission	(C) Distribution	(D) Storage	(E) Total
1	Retail Revenue Cap for 12 months:				
2	Actual Retail Revenue at 6/30/2020				\$ 724,472,222
3	Multplied by 2% Limit				2%
4	Total Retail Revenue Cap				\$ 14,489,444
5	Current TDSIC Annualized Revenue Requirement for 12 months:				
6	TDSIC-1 (Cause No. 45330) Revenue Requirement (6 months) (Att. 1, Sch. 5, Line 9)	\$ 1,352,889	\$ 1,815,091	\$ 25,487	\$ 3,193,468
7	Total TDSIC Annualized Revenue Requirement for 12 months (Line 6 x 2)	\$ 2,705,779	\$ 3,630,182	\$ 50,975	\$ 6,386,935
8	Previous TDSIC Annualized Revenue Requirement for 12 months:				
9	TDSIC-10 (Cause No. 44403) Revenue Requirement (7 months)	\$ 2,988,140	\$ 1,259,648	\$ 31,487	\$ 4,279,275
10	Total TDSIC Annualized Revenue Requirement for 12 months (Line 9 / (7/12))	\$ 5,122,526	\$ 2,159,397	\$ 53,978	\$ 7,335,900
11	Incremental TDSIC Revenue Requirement for 12 months (Line 7 less Line 10)	\$ (2,416,747)	\$ 1,470,786	\$ (3,003)	\$ (948,965)
12	Amount in Excess of 2% Retail Revenue Cap (Line 11 less Line 4)				\$ -
13	Amount in Excess of 2% Retail Revenue Cap (Line 12 / 2)				\$ -

CAUSE NO. 45330-TDSIC-1
ATTACHMENT 1
REVISED SCHEDULE 10

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC									
Deferred Revenue Requirement (20%) as of June 30, 2020 Before Tax Gross-Up									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
Transmission									
Line No.	Deferred Revenue Requirement by TDSIC Filing	Return on Capital (Att.1, Sch.2, Col.D, Line 5)	Return on PISCC (Att.1, Sch.3, Pg 1, Col.D, Line 7)	Return of Expense (Att.1, Sch.4, Pg.1, Col.D, Line 12)	Subtotal Capital and Expense (Col.B + Col.C + Col.D)	Carrying Charges	Amount in Excess of 2% Retail Revenue Cap	Carrying Charges on Amount in Excess of 2% Retail Revenue Cap	Total Deferred Revenue (Col. E + Col. F + Col. G + Col. H)
1	Total Deferred Revenue Requirement as of TDSIC-9 Step 2 Compliance Filing	\$ 4,173,478	\$ 629,166	\$ 645,537	\$ 5,448,181	\$ 222,049	\$ 260,623	\$ 54,845	\$ 5,985,697
2	Less Deferred Revenue Requirement Rolled in to Rate Base	(4,112,046)	(629,166)	(645,537)	(5,386,749)	(222,049)	(260,623)	(54,845)	(5,924,265)
3	Total Adjusted Deferred Revenue Requirement TDSIC-9 Step 2	61,432	-	-	61,432	-	-	-	61,432
4	[1] Less: 2/6 Adjusted Deferred Revenue Requirement TDSIC-9 Step 2	(20,477)	-	-	(20,477)	-	-	-	(20,477)
5	[2] Plus: 2/6 Adjusted Deferred Revenue Requirement TDSIC-9 Step 1	227,680	-	-	227,680	-	-	-	227,680
Cause No. 44403									
6	TDSIC-10	123,083	232,434	292,122	647,639	144,157	-	-	791,796
7	TDSIC-11	196,686	15,268	711	212,665	42,292	-	-	254,957
Cause No. 45330									
8	TDSIC-1	244,006	15,127	10,003	269,136	36,360	-	-	305,496
9	Total	\$ 832,410	\$ 262,829	\$ 302,836	\$ 1,398,075	\$ 222,809	\$ -	\$ -	\$ 1,620,884
(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
Distribution									
Line No.	Deferred Revenue Requirement by TDSIC Filing	Return on Capital (Att.1, Sch.2, Col.G, Line 5)	Return on PISCC (Att.1, Sch.3, Pg 2, Col.D, Line 7)	Return of Expense (Att.1, Sch.4, Pg.2, Col.D, Line 12)	Subtotal Capital and Expense (Col.K + Col.L + Col.M)	Carrying Charges	Amount in Excess of 2% Retail Revenue Cap	Carrying Charges on Amount in Excess of 2% Retail Revenue Cap	Total Deferred Revenue (Col. N + Col. O + Col. P + Col. Q)
10	Total Deferred Revenue Requirement as of TDSIC-9 Step 2 Compliance Filing	\$ 3,546,342	\$ 819,246	\$ 3,024,958	\$ 7,390,546	\$ 587,672	\$ 558,088	\$ 103,210	\$ 8,639,516
11	Less Deferred Revenue Requirement Rolled in to Rate Base	(3,518,576)	(819,246)	(3,024,958)	(7,362,780)	(587,672)	(558,088)	(103,210)	(8,611,750)
12	Total Adjusted Deferred Revenue Requirement TDSIC-9 Step 2	27,766	-	-	27,766	-	-	-	27,766
13	[1] Less: 2/6 Adjusted Deferred Revenue Requirement TDSIC-9 Step 2	(9,255)	-	-	(9,255)	-	-	-	(9,255)
14	[2] Plus: 2/6 Adjusted Deferred Revenue Requirement TDSIC-9 Step 1	(43,144)	-	-	(43,144)	-	-	-	(43,144)
Cause No. 44403									
15	TDSIC-10	84,216	56,325	295,344	435,885	174,073	-	-	609,958
16	TDSIC-11	296,520	9,094	56,352	361,966	24,064	-	-	386,030
Cause No. 45330									
17	TDSIC-1	338,875	11,784	199,787	550,446	23,517	-	-	573,963
18	Total	\$ 694,978	\$ 77,203	\$ 551,483	\$ 1,323,664	\$ 221,654	\$ -	\$ -	\$ 1,545,318
(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	
Storage									
Line No.	Deferred Revenue Requirement by TDSIC Filing	Return on Capital (Att.1, Sch.2, Col.J, Line 5)	Return on PISCC (Att.1, Sch.3, Pg 3, Col.D, Line 3)	Return of Expense (Att.1, Sch.4, Pg.3, Col.D, Line 12)	Subtotal Capital and Expense (Col.T + Col.U + Col.V)	Carrying Charges	Amount in Excess of 2% Retail Revenue Cap	Carrying Charges on Amount in Excess of 2% Retail Revenue Cap	Total Deferred Revenue (Col. W + Col. X + Col. Y + Col. Z)
19	Total Deferred Revenue Requirement as of TDSIC-9 Step 2 Compliance Filing	\$ 188,255	\$ 34,858	\$ 12,785	\$ 235,898	\$ 12,971	\$ 20,890	\$ 22,949	\$ 292,708
20	Less Deferred Revenue Requirement Rolled in to Rate Base	(186,064)	(34,858)	(12,785)	(233,707)	(12,971)	(20,890)	(22,949)	(290,517)
21	Total Adjusted Deferred Revenue Requirement TDSIC-9 Step 2	2,191	-	-	2,191	-	-	-	2,191
22	[1] Less: 2/6 Adjusted Deferred Revenue Requirement TDSIC-9 Step 2	(730)	-	-	(730)	-	-	-	(730)
23	[2] Plus: 2/6 Adjusted Deferred Revenue Requirement TDSIC-9 Step 1	645	-	-	645	-	-	-	645
Cause No. 44403									
24	TDSIC-10	3,020	1,626	1,951	6,597	5,680	-	-	12,277
25	TDSIC-11	2,936	48	775	3,759	545	-	-	4,304
Cause No. 45330									
26	TDSIC-1	4,090	(18)	1,199	5,271	525	-	-	5,796
27	Total	\$ 12,152	\$ 1,656	\$ 3,925	\$ 17,732	\$ 6,750	\$ -	\$ -	\$ 24,483
(AB)	(AC)	(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	
Total									
Line No.	Deferred Revenue Requirement by TDSIC Filing	Return on Capital (Col.B + Col.K + Col.T)	Return on PISCC (Col.C + Col.L + Col.U)	Return of Expense (Col.D + Col.M + Col.V)	Subtotal Capital and Expense (Col.AC + Col.AD + Col.AE)	Carrying Charges (Col.F + Col.O + Col.X)	Amount in Excess of 2% Retail Revenue Cap (Col.G + Col.P + Col.Y)	Carrying Charges on Amount in Excess of 2% Retail Revenue Cap (Col.H + Col.Q + Col.Z)	Total Deferred Revenue (Col. AF + Col. AG + Col. AH + Col. AI)
28	Total Deferred Revenue Requirement as of TDSIC-9 Step 2 Compliance Filing	\$ 7,908,075	\$ 1,483,270	\$ 3,683,280	\$ 13,074,625	\$ 822,692	\$ 839,601	\$ 181,004	\$ 14,917,921
29	Less Deferred Revenue Requirement Rolled in to Rate Base	(7,816,686)	(1,483,270)	(3,683,280)	(12,983,236)	(822,692)	(839,601)	(181,004)	(14,826,532)
30	Total Adjusted Deferred Revenue Requirement TDSIC-9 Step 2	91,389	-	-	91,389	-	-	-	91,389
31	[1] Less: 2/6 Adjusted Deferred Revenue Requirement TDSIC-9 Step 2	(30,463)	-	-	(30,463)	-	-	-	(30,463)
32	[2] Plus: 2/6 Adjusted Deferred Revenue Requirement TDSIC-9 Step 1	185,181	-	-	185,181	-	-	-	185,181
Cause No. 44403									
33	TDSIC-10	210,319	290,385	589,417	1,090,121	323,910	-	-	1,414,031
34	TDSIC-11	496,142	24,410	57,838	578,390	66,901	-	-	645,292
Cause No. 45330									
35	TDSIC-1	586,972	26,893	210,989	824,853	60,402	-	-	885,255
36	Total	\$ 1,539,540	\$ 341,688	\$ 858,244	\$ 2,739,472	\$ 451,213	\$ -	\$ -	\$ 3,190,685

[1] This calculation removes 2 months of the Total Adjusted Deferred Revenue Requirement TDSIC-9 Step 2 since the Step 2 Return on Capital should only represent the months of March through June 2019

[2] This represents 2 months of the Total Adjusted Deferred Revenue Requirement TDSIC-9 Step 1 since the Step 1 Return on Capital was only collected for January and February 2019
The source for this calculation agrees to the Attachment 2-S-A, Attachment 1, Second Revised Schedule 10 filed on November 9, 2018 sponsored by James F. Racher in Consolidated Cause Nos. 44403-TDSIC-4 and 44403-TDSIC-9

CAUSE NO. 45330-TDSIC-1
ATTACHMENT 2
REVISED SCHEDULE 6
Page 2 of 2

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC

Estimated Revenue Requirement Based on Cause No. 45330 TDSIC-1 Proposed 6-Year Gas TDSIC Plan
(in millions)

Line No.	Rate Code	Estimated Revenues						
		2020	2021	2022	2023	2024	2025	Total
1	111	\$ 4.0	\$ 7.6	\$ 15.0	\$ 24.0	\$ 33.5	\$ 43.2	\$ 127.3
2	115	0.0	0.1	0.2	0.2	0.3	0.4	1.3
3	121	1.4	2.8	5.5	8.8	12.3	15.8	46.7
4	125	0.3	0.6	1.1	1.8	2.5	3.2	9.4
5	128	0.3	0.6	1.3	2.0	2.8	3.6	10.7
6	138	0.0	0.1	0.2	0.3	0.4	0.5	1.3
7	Total	\$ 6.1	\$ 11.8	\$ 23.1	\$ 37.1	\$ 51.8	\$ 66.7	\$ 196.7

Projected Impact on Retail Revenue from TDSIC Rate Schedule (in millions)

			2020	2021	2022	2023	2024	2025	
8	Prior Year TDSIC Revenue		-	\$ 6.1	\$ 11.8	\$ 23.1	\$ 37.1	\$ 51.8	
9	Incremental TDSIC Revenue		6.1	5.7	11.3	14.0	14.7	14.9	
10	Total TDSIC Revenue		\$ 6.1	\$ 11.8	\$ 23.1	\$ 37.1	\$ 51.8	\$ 66.7	
11	Total Retail Revenue [1]	[2]	\$ 724.5	\$ 724.5	\$ 730.1	\$ 741.5	\$ 755.5	\$ 770.2	\$ 785.1
12	Annual % Increase (Current line 9 ÷ prior line 11)	[3]	0.84%	0.78%	1.55%	1.89%	1.95%	1.93%	
13	Average Annual % Increase (Average of Line 12)							1.49%	

[1] Assumes the revenues from base rates and charges and all trackers is constant prior to and as of 6/30/2020

[2] Operating revenue of \$724,472,222 for the twelve months ended 6/30/2020

[3] See Att. 1, Sch. 9 for 2% Retail Revenue Cap test calculation performed at each filing

Attachment 2-R-B
Northern Indiana Public Service Company LLC
Cause No. 45330-TDSIC-1

2017 - 2019 FERC Form 2 Pg. 204-209					TDSIC-1 Asset Balance			
		A	B	C	D	E	F	G
		Additions	Retirements	% Retirements	Total Schedule 1 In Service (Incl. Indirect & AFUDC)	Additions Deemed Retirement C * D	FERC Group Depreciation Rate	6 Month Depreciation Expense E * F * 50%
365 - Land & Land Rights	T	\$ 3,839,008	\$ 31,796	0.8%	\$ 5	\$ 0	0.0228	\$ 0
366 - Structures and Improvements	T	3,174,755	112,643	3.5%	-	-	0.0281	-
367 - Mains	T	264,410,386	1,483,223	0.6%	2,882,411	16,169	0.0149	120
369 - Meas. & Reg Station Equipment	T	46,954,233	1,703,232	3.6%	-	-	0.0247	-
370 - Communication Equipment	T	-	-	0.0%	-	-	-	-
Subtotal Transmission					[1] \$ 2,882,416	\$ 16,169		\$ 120
374 - Land & Land Rights	D	1,211,575	574	0.0%	-	-	0.0157	-
375 - Structures and Improvements	D	773,353	44,370	5.7%	-	-	0.0150	-
376 - Mains	D	183,175,225	3,282,231	1.8%	30,943,731	554,466	0.0193	5,351
378 - Meas. & Reg Station Equipment	D	9,989,983	2,281,276	22.8%	53,441	12,204	0.0260	159
380 - Services	D	111,129,271	8,454,376	7.6%	13,934,165	1,060,069	0.0310	16,431
382 - Meter Installations	D	28,573,621	2,688,641	9.4%	-	-	0.0051	-
383 - House Regulators	D	16,478,099	1,390,249	8.4%	4,641,601	391,610	0.0134	2,624
384 - House Regulator Installations	D	35,475	-	0.0%	-	-	0.0043	-
385 - Industrial Measuring and Regulating Station Equip	D	5,065,235	1,135,477	22.4%	-	-	0.0219	-
397 - Communication Equipment	D	967,049	2,359,596	244.0%	-	-	0.0667	-
Subtotal Distribution					[2] \$ 49,572,938	\$ 2,018,348		\$ 24,564
351 - Structures and Improvements	S	341,116	37,109	10.9%	-	-	0.0465	-
* 353 - Lines	S	332,778	476,170	143.1%	-	-	0.0205	-
* 354 - Compressor Station Equipment - Storage	S	543,566	1,036,222	190.6%	39,786	75,846	0.0411	1,559
* 355 - Meas. & Reg Station Equipment	S	561,522	73,634	13.1%	-	-	0.0128	-
* 356 - Purification Equipment	S	1,183,832	69,440	5.9%	40,992	2,404	0.0188	23
* 357 - Other Equipment	S	(927)	-	0.0%	-	-	0.0020	-
* 361- Structures & Improvement	S	(197,767)	24,291	-12.3%	39,786	(4,887)	0.0282	(69)
* 362 - Gas Holders - Storage	S	53,185	17,924	33.7%	-	-	0.0007	-
* 363 - Equipment	S	1,814,095	296,752	16.4%	270,965	44,325	0.0461	1,022
Subtotal Storage					[3] \$ 391,530	\$ 117,689		\$ 2,534
Grand Total		\$ 680,408,668	\$ 26,999,226	4.0%	[4] \$ 52,846,884	\$ 2,152,206		\$ 27,219

* FERC Form 2 line items are incorrect (off by one line) in filings for 2017, 2018 and 2019

- [1] See Summary of TDSIC Capital Expenditures - Transmission Capital Projects in Service on Line 8, Column B
 [2] See Summary of TDSIC Capital Expenditures - Distribution Capital Projects in Service on Line 16, Column F
 [3] See Summary of TDSIC Capital Expenditures - Storage Capital Projects in Service on Line 24, Column J
 [4] See Summary of TDSIC Capital Expenditures - Total Capital Projects in Service on Line 28, Column N

Att. 1, Sch. 4, Pg. 1, Col. B, Ln. 3 & 7	\$ 120	Transmission
Att. 1, Sch. 4, Pg. 2, Col. B, Ln. 3 & 7	24,564	Distribution
Att. 1, Sch. 4, Pg. 3, Col. B, Ln. 3 & 7	2,534	Storage
Att. 1, Sch. 4, Pg. 4, Col. B, Ln. 3 & 7	\$ 27,219	Total

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
SUMMARY OF TDSIC CAPITAL EXPENDITURES

Line No.	(A) Details by FERC Account Transmission Capital Projects	(B) (C) (D) ¹ Actual Project Expenditures for period ended 6/30/20		
		Capital Expenditures In Service As of 6/30/20	Capital Expenditures CWIP As of 6/30/20	Net Balance
1	365 Land & Land Rights - Transmission	\$ 5	\$ -	\$ 5
2	366 Structures and Improvements - Transmission	\$ -	\$ 14,057	\$ 14,057
3	367 Mains - Transmission	\$ 2,501,014	\$ 22,744,621	\$ 25,245,635
4	369 Meas. & Reg Station Equipment - Transmission	\$ -	\$ 8,070,726	\$ 8,070,726
5	370 Communication Equipment - Transmission	\$ -	\$ 160,385	\$ 160,385
6	Indirect	\$ 362,562	\$ 2,925,376	\$ 3,287,939
7	AFUDC	\$ 18,835	\$ 1,154,323	\$ 1,173,157
8	Total Transmission	\$ 2,882,416	\$ 35,069,487	\$ 37,951,903

Line No.	(E) Details by FERC Account Distribution Capital Projects	(F) (G) (H) ¹ Actual Project Expenditures for period ended 6/30/20		
		Capital Expenditures In Service As of 6/30/20	Capital Expenditures CWIP As of 6/30/20	Net Balance
9	376 Mains - Distribution	\$ 26,732,029	\$ 2,865,792	\$ 29,597,821
10	378 Meas. & Reg Station Equipment - Distribution	\$ 46,168	\$ 247	\$ 46,415
11	380 Services - Distribution	\$ 12,037,608	\$ 246,815	\$ 12,284,423
12	383 House Regulators - Distribution	\$ 4,009,840	\$ 82,272	\$ 4,092,112
13	385 Industrial Measuring and Regulating Station Equip - Distribution	\$ -	\$ 13	\$ 13
14	Indirect	\$ 6,616,732	\$ 614,159	\$ 7,230,890
15	AFUDC	\$ 130,562	\$ 57,813	\$ 188,374
16	Total Distribution	\$ 49,572,938	\$ 3,867,111	\$ 53,440,049

Line No.	(I) Details by FERC Account Storage Capital Projects	(J) (K) (L) ¹ Actual Project Expenditures for period ended 6/30/20		
		Capital Expenditures In Service As of 6/30/20	Capital Expenditures CWIP As of 6/30/20	Net Balance
17	353 Lines - Storage	\$ -	\$ 4,066	\$ 4,066
18	354 Compressor Station Equipment - Storage	\$ 35,069	\$ 211,852	\$ 246,922
19	356 Purification Equipment - Storage	\$ 36,132	\$ 321	\$ 36,453
20	361 Structures and Improvement - Storage	\$ 35,069	\$ 311	\$ 35,381
21	363 Equipment - Storage	\$ 238,840	\$ -	\$ 238,840
22	Indirect	\$ 36,168	\$ 34,381	\$ 70,549
23	AFUDC	\$ 10,251	\$ 1,773	\$ 12,024
24	Total Storage	\$ 391,530	\$ 252,705	\$ 644,235

Line No.	(M) Details by FERC Account Transmission/Distribution/Storage Capital Projects	(N) (O) (P) ¹ Actual Project Expenditures for period ended 6/30/20		
		Total In Service As of 6/30/20	Total CWIP As of 6/30/20	Net Balance
25	Direct	\$ 45,671,774	\$ 34,401,478	\$ 80,073,253
26	Indirect	\$ 7,015,462	\$ 3,573,916	\$ 10,589,378
27	AFUDC	\$ 159,647	\$ 1,213,909	\$ 1,373,556
28	Grand Total	\$ 52,846,884	\$ 39,189,303	\$ 92,036,187

In Service	(Multiple Items)
Row Labels	Sum of Monetary Amount
GAS TRANSMISSION	
G365	4.68
G367	2,501,014.43
Grand Total	2,501,019.11

In Service	(Multiple Items)
Row Labels	Sum of Monetary Amount
GAS DISTRIBUTION	
G376	26,732,029.38
G378	46,167.64
G380	12,037,607.69
G382	0.00
G383	4,009,839.68
G385	0.00
Grand Total	42,825,644.39

In Service	(Multiple Items)
Row Labels	Sum of Monetary Amount
GAS STORAGE	
G354	35,069.41
G356	36,132.16
G361	35,069.44
G363	238,839.97
Grand Total	345,110.98

In Service	(blank)
Row Labels	Sum of Monetary Amount
GAS TRANSMISSION	
G366	14,057.08
G367	22,744,622.74
G369	8,070,725.00
G370	160,384.13
Grand Total	30,989,788.95

In Service	(blank)
Row Labels	Sum of Monetary Amount
GAS DISTRIBUTION	
G376	2,865,793.11
G378	247.12
G380	246,814.66
G383	82,270.80
G385	13.41
Grand Total	3,195,139.10

In Service	(blank)
Row Labels	Sum of Monetary Amount
GAS STORAGE	
G353	4,065.86
G354	211,852.33
G356	320.87
G361	311.40
Grand Total	216,550.46

*Construction Work in Progress totals may vary slightly due to rounding.

APPENDIX F
TRANSMISSION, DISTRIBUTION AND STORAGE SYSTEM
IMPROVEMENT CHARGE (TDSIC)

The TDSIC in Rates 111, 115, 121, 125, 128 and 138, shall be computed as set forth in Rider 188. The TDSIC set forth below are effective for bills rendered for the billing month of January 2021, and will remain in place until a new TDSIC is approved by the Commission in a subsequent proceeding:

Rate Schedule	TDSIC per Therm per Month
Rate 111 (with associated Rate 151, Rider 180 and Rider 181)	A charge of \$0.004613
Rate 115 (with associated Rate 151, Rider 180 and Rider 181)	A charge of \$0.009504
Rate 121 (with associated Rate 151, Rider 180 and Rider 181)	A charge of \$0.003463
Rate 125 (with associated Rate 151, Rider 180 and Rider 181)	A charge of \$0.002073
Rate 128	A charge of \$0.000132
Rate 138	A charge of \$0.000624

Issued Date
12/__/2020

Effective Date
01/01/2021



NORTHERN INDIANA PUBLIC SERVICE COMPANY
IURC Gas Service Tariff
Original Volume No. 8

~~Sixth Fifth~~ Revised Sheet No. 137
Superseding
~~Fifth Fourth~~ Revised Sheet No. 137

APPENDIX F
TRANSMISSION, DISTRIBUTION AND STORAGE SYSTEM
IMPROVEMENT CHARGE (TDSIC)

The TDSIC in Rates 111, 115, 121, 125, 128 and 138, shall be computed as set forth in Rider 188. The TDSIC set forth below are effective for bills rendered for the billing month of ~~January 2021~~ ~~July 2020~~, and will remain in place until a new TDSIC is approved by the Commission in a subsequent proceeding:

Rate Schedule	TDSIC per Therm per Month
Rate 111 (with associated Rate 151, Rider 180 and Rider 181)	A charge credit of \$0. 004613007672
Rate 115 (with associated Rate 151, Rider 180 and Rider 181)	A charge of \$0. 009504023515
Rate 121 (with associated Rate 151, Rider 180 and Rider 181)	A charge credit of \$0. 003463002167
Rate 125 (with associated Rate 151, Rider 180 and Rider 181)	A charge credit of \$0. 002073000456
Rate 128	A charge of \$0. 000132000091
Rate 138	A charge credit of \$0. 000624000011

Issued Date
~~12/~~ ~~06/24/2020~~

Effective Date
~~01/07/01/2021~~ ~~10~~

