

American Transmission Company LLC

To be completed in conjunction with Attachment O - ATCLLC.

| Line No.   | (1)  | (2)<br>Attachment O - ATCLLC<br>Page, Line, Col.      | (3)<br>Transmission | (4)<br>Allocator |
|--|--|---|---------------------|------------------|
| 1  | Gross Transmission Plant - Total                               | Attach O - ATCLLC, p 2, line 2 col 5 (Note A)         | 6,583,569,300       |                  |
| 2  | Net Transmission Plant - Total                                 | Attach O - ATCLLC, p 2, line 14 col 5 (Note B)        | 4,848,582,707       |                  |
| <b>O&amp;M EXPENSE</b>                                   |  |   |                     |                  |
| 3  | Total O&M Allocated to Transmission                            | Attach O - ATCLLC, p 3, line 8 col 5                  | 135,749,840         |                  |
| 3a   | Less: Preliminary Survey and Investigation Adjustment (Note I) | Included in Attach O - ATCLLC, P 3, line 1 col 5      | 1,000,500           |                  |
| 3b   | Adjusted O&M Allocated to Transmission                         | (line 3 minus line 3a col 3)                          | 134,749,340         |                  |
| 4  | Annual Allocation Factor for O&M                               | (line 3b divided by line 1 col 3)                     | 2.05%               | 2.05%            |
| <b>GENERAL AND COMMON (G&amp;C) DEPRECIATION EXPENSE</b> |  |   |                     |                  |
| 5  | Total G&C Depreciation Expense                                 | Attach O - ATCLLC, p 3, lines 10 & 11, col 5 (Note H) | 17,523,860          |                  |
| 6  | Annual Allocation Factor for G&C Depreciation Expense          | (line 5 divided by line 1 col 3)                      | 0.27%               | 0.27%            |
| <b>TAXES OTHER THAN INCOME TAXES</b>                     |  |   |                     |                  |
| 7  | Total Other Taxes  | Attach O - ATCLLC, p 3, line 20 col 5                 | 28,947,317          |                  |
| 8  | Annual Allocation Factor for Other Taxes                       | (line 7 divided by line 1 col 3)                      | 0.44%               | 0.44%            |
| 9  | <b>Annual Allocation Factor for Expense</b>                    | <b>Sum of line 4, 6, and 8</b>                        |                     | <b>2.75%</b>     |
| <b>INCOME TAXES</b>                                      |  |   |                     |                  |
| 10   | Total Income Taxes   | Attach O - ATCLLC, p 3, line 27 col 5                 | 71,698,573          |                  |
| 11   | Annual Allocation Factor for Income Taxes                      | (line 10 divided by line 2 col 3)                     | 1.48%               | 1.48%            |
| <b>RETURN</b>  |  |   |                     |                  |
| 12   | Return on Rate Base  | Attach O - ATCLLC, p 3, line 28 col 5                 | 299,849,825         |                  |
| 13   | Annual Allocation Factor for Return on Rate Base               | (line 12 divided by line 2 col 3)                     | 6.18%               | 6.18%            |
| 14   | <b>Annual Allocation Factor for Return</b>                     | <b>Sum of line 11 and 13</b>                          |                     | <b>7.66%</b>     |

Network Upgrade Charge Calculation By Project

| (1)      | (2)   | (3)                     | (4)                 | (5)                                  | (6)                   | (7)               | (8)                                 | (9)                  | (9a)                         | (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 | Preliminary Survey and Investigation 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)             | (Note J)                     | (Sum Col. 5, 8, 9 & 9a)                      | (Note F)                   | (Sum Col. 10 & 11) | (Note G)               |
| 1a       | Werner West-Morgan  | 345 (MTEP06)            | \$ 141,574,630      | 2.75%                                | \$ 3,897,009          | \$ 106,178,868    | 7.66%                               | \$ 8,136,520         | \$ 3,525,800                 | \$ -   | \$ 15,559,328              | \$ (1,378,491)     | \$ 14,180,838          |
| 1b       | Pleasant Valley - St. Lawrence                                      | 1453 (MTEP06)           | \$ 8,751,972        | 2.75%                                | \$ 240,908            | \$ 5,794,377      | 7.66%                               | \$ 444,025           | \$ 253,987                   | \$ -   | \$ 938,920                 | \$ (59,059)        | \$ 879,861             |
| 1c       | Cranberry-Conover-Iron River-Plains                                 | 352 (MTEP06)            | \$ 88,215,724       | 2.75%                                | \$ 2,428,242          | \$ 63,093,367     | 7.66%                               | \$ 4,834,864         | \$ 2,214,656                 | \$ -   | \$ 9,477,762               | \$ (603,955)       | \$ 8,873,807           |
| 1d       | Rockdale-W, Middleton 345kV   | 356 (MTEP08)            | \$ 141,117,812      | 2.75%                                | \$ 3,884,434          | \$ 116,048,675    | 7.66%                               | \$ 8,892,846         | \$ 3,274,017                 | \$ -   | \$ 16,051,297              | \$ (1,023,495)     | \$ 15,027,803          |
| 1g       | G507-Cedar Ridge Wind Farm  | 1616 (MTEP07)           | \$ 1,345,005        | 2.75%                                | \$ 37,023             | \$ 998,725        | 7.66%                               | \$ 76,533            | \$ 37,377                    | \$ -   | \$ 150,932                 | \$ (11,035)        | \$ 139,898             |
| 1h       | GIC706-H012 Glacier Hills Wind Park                                 | 2452 / 3160 (MTEP09/11) | \$ 2,141,427        | 2.75%                                | \$ 58,945             | \$ 1,662,673      | 7.66%                               | \$ 127,411           | \$ 61,276                    | \$ -   | \$ 247,632                 | \$ (15,242)        | \$ 232,391             |
| 1i       | G834 Interim Upgrades   | 2837 (MTEP10)           | \$ 520,818          | 2.75%                                | \$ 14,336             | \$ 482,463        | 7.66%                               | \$ 36,971            | \$ 15,785                    | \$ -   | \$ 67,092                  | \$ (10,679)        | \$ 56,413              |
| 1j       | G833 Interim Upgrades   | 2793 (MTEP10)           | \$ 8,871            | 2.75%                                | \$ 244                | \$ 368,587        | 7.66%                               | \$ 28,245            | \$ 440                       | \$ -   | \$ 28,929                  | \$ (28,174)        | \$ 755                 |
| 1k       | 2nd Kewaunee Xlr  | 1950 (MTEP11)           | \$ 14,923,757       | 2.75%                                | \$ 410,794            | \$ 11,302,944     | 7.66%                               | \$ 866,148           | \$ 462,465                   | \$ -   | \$ 1,739,407               | \$ (108,965)       | \$ 1,630,442           |
| 1l       | G833/4 Long Term Solution   | 3206 (MTEP11)           | \$ 26,092,237       | 2.75%                                | \$ 718,220            | \$ 24,442,170     | 7.66%                               | \$ 1,873,011         | \$ 724,842                   | \$ -   | \$ 3,316,073               | \$ (356,420)       | \$ 2,959,653           |
| 1m       | Straits Power Flow Controller                                       | 2846 (MTEP11)           | \$ 121,302,137      | 2.75%                                | \$ 3,338,985          | \$ 97,172,058     | 7.66%                               | \$ 7,446,325         | \$ 4,420,132                 | \$ -   | \$ 15,205,441              | \$ (1,445,771)     | \$ 13,759,670          |
| 1n       | Rebuild Arcadian - Waukesha 138kV lines                             | 1270 (MTEP12)           | \$ -                | 2.75%                                | \$ -                  | \$ -              | 7.66%                               | \$ -                 | \$ -                         | \$ -   | \$ -                       | \$ (75)            | \$ (75)                |
| 1o       | Arnold Transformer  | 3125 (MTEP12)           | \$ 26,690,398       | 2.75%                                | \$ 734,685            | \$ 22,925,847     | 7.66%                               | \$ 1,756,815         | \$ 821,166                   | \$ -   | \$ 3,312,665               | \$ (128,951)       | \$ 3,183,715           |
| 1p       | Green Bay to Morgan 345 kV / Memominee Co to Delta Co 138 kV        | 3679 (MTEP12)           | \$ 225,619,126      | 2.75%                                | \$ 6,210,433          | \$ 210,305,200    | 7.66%                               | \$ 16,115,753        | \$ 6,049,095                 | \$ -   | \$ 28,375,281              | \$ (4,352,273)     | \$ 24,023,008          |
| 1q       | Lafayette County Wind GIC-J395 Falcon Substation & Network Upgrades | 12284 (MTEP17)          | \$ 7,421,549        | 2.75%                                | \$ 204,287            | \$ 7,075,734      | 7.66%                               | \$ 542,216           | \$ 206,043                   | \$ -   | \$ 952,546                 | \$ (17,654)        | \$ 934,891             |
| 1r       | West Riverside GIC J390 Kittyhawk Substation                        | 13103 (MTEP17)          | \$ 20,191,506       | 2.75%                                | \$ 555,795            | \$ 19,817,565     | 7.66%                               | \$ 1,518,626         | \$ 560,920                   | \$ -   | \$ 2,635,341               | \$ -               | \$ 2,635,341           |
| 1s       | J703 WeEnergies GIC-NetworkUpgrades                                 | 13784 (MTEP18)          | \$ 6,684,836        | 2.75%                                | \$ 184,008            | \$ 6,483,102      | 7.66%                               | \$ 496,802           | \$ 185,705                   | \$ -   | \$ 866,515                 | \$ -               | \$ 866,515             |
| 1t       | J704 WeEnergies GIC-NetworkUpgrades                                 | 13769 (MTEP18)          | \$ 8,297,708        | 2.75%                                | \$ 228,404            | \$ 8,047,265      | 7.66%                               | \$ 616,664           | \$ 230,510                   | \$ -   | \$ 1,075,579               | \$ -               | \$ 1,075,579           |
| 1v       | Garden Corners SS GIC Network Upgrades                              | 16494 (MTEP19)          | \$ 28,247           | 2.75%                                | \$ 778                | \$ 28,247         | 7.66%                               | \$ 2,165             | \$ -                         | \$ -   | \$ 2,942                   | \$ -               | \$ 2,942               |
| 1w       | J928/J849 Indian Lake Common Use Upgrades                           | 17064 (MTEP19)          | \$ 129,891          | 2.75%                                | \$ 3,575              | \$ 129,891        | 7.66%                               | \$ 9,954             | \$ -                         | \$ -   | \$ 13,529                  | \$ -               | \$ 13,529              |
| 2        | Annual Totals   |                         |                     |                                      |                       |                   |                                     |                      |                              | \$0  | \$100,017,214              | (\$9,540,239)      | \$90,476,975           |
| 3        | Rev. Req. Adj For Attachment O - ATCLLC                             |                         |                     |                                      |                       |                   |                                     |                      |                              |  | \$100,017,214              |                    |                        |

- Note Letter
- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment O - ATCLLC 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.
  - B Net Transmission Plant is that identified on page 2 line 14 of Attachment O - ATCLLC 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.
  - 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 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 - ATCLLC 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 associated with Attachment GG - ATCLLC.
  - 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.
  - I Preliminary Survey and Investigation expense (pre-certification costs) equals the actual value booked, or projected to be booked for forward-looking rate periods, for all of the MISO approved projects and included in Attachment O - ATCLLC, Page 3, Line 1, Column 5.
  - J Preliminary Survey and Investigation expense (pre-certification costs) equals the actual value booked, or projected to be booked for forward-looking rate periods, for each of the MISO approved RECB Projects and included in Attachment O - ATCLLC, Page 3, Line 1, Column 5.