

American Transmission Company LLC
Estimated Attachment GG Revenue Requirement True-up
For the Year Ended December 31, 2012

Total Regional Cost-sharing Revenue Requirement per Attachment GG	\$ 66,865,477
Schedule 26 Amounts Received	\$ (68,327,030)
True-up to be refunded in 2014	<u>\$ (1,461,553)</u>

American Transmission 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, line 2 col 5 (Note A)	3,896,438,933	
2	Net Transmission Plant - Total	Attach O, p 2, line 14 and 23b col 5 (Note B)	2,990,829,820	
O&M EXPENSE				
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	145,464,371	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	3.73%	3.73%
GENERAL AND COMMON (G&C) DEPRECIATION EXPENSE				
5	Total G&C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note H)	6,446,501	
6	Annual Allocation Factor for G&C Depreciation Expense	(line 5 divided by line 1 col 3)	0.17%	0.17%
TAXES OTHER THAN INCOME TAXES				
7	Total Other Taxes	Attach O, p 3, line 20 col 5	15,723,823	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.40%	0.40%
9	Annual Allocation Factor for Expense	Sum of line 4, 6, and 8		4.30%
INCOME TAXES				
10	Total Income Taxes	Attach O, p 3, line 27 col 5	94,959,848	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	3.18%	3.18%
RETURN				
12	Return on Rate Base	Attach O, p 3, line 28 col 5	229,361,872	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	7.67%	7.67%
14	Annual Allocation Factor for Return	Sum of line 11 and 13		10.84%

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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	Werner West-Morgan	345	\$ 148,597,383	4.30%	\$ 6,393,037	\$ 135,594,913	10.84%	\$ 14,703,737	\$ 3,776,269	\$ 24,873,043	\$ (2,471,006)	\$ 22,402,036
1b	Pleasant Valley - St. Lawrence	1453	\$ 8,762,893	4.30%	\$ 377,002	\$ 7,816,858	10.84%	\$ 847,650	\$ 251,927	\$ 1,476,579	\$ (145,910)	\$ 1,330,669
1c	Cranberry-Conover-Iron River-Plains	352	\$ 92,882,269	4.30%	\$ 3,996,031	\$ 85,211,590	10.84%	\$ 9,240,235	\$ 2,407,646	\$ 15,643,912	\$ (1,648,617)	\$ 13,995,295
1d	Rockdale-W.Middleton 345kV	356	\$ 116,179,144	4.30%	\$ 4,998,322	\$ 116,063,929	10.84%	\$ 12,585,822	\$ 277,388	\$ 17,861,532	\$ (945,579)	\$ 16,915,952
1e	G507-Cedar Ridge Wind Farm	1616	\$ 1,381,839	4.30%	\$ 59,450	\$ 1,238,868	10.84%	\$ 134,341	\$ 76,539	\$ 270,330	\$ (265,343)	\$ 4,988
1f	GIC706-H012 Glacier Hills Wind Park	2452 /3160	\$ 1,819,379	4.30%	\$ 78,274	\$ 1,797,910	10.84%	\$ 194,963	\$ 101,365	\$ 374,602	\$ -	\$ 374,602
1g	G834 Interim Upgrades	2837	\$ 579,346	4.30%	\$ 24,925	\$ 571,540	10.84%	\$ 61,977	\$ 33,762	\$ 120,664	\$ -	\$ 120,664
1h	G833 Interim Upgrades	2793	\$ 374,705	4.30%	\$ 16,121	\$ 367,217	10.84%	\$ 39,821	\$ 32,447	\$ 88,389	\$ -	\$ 88,389
1i	2nd Kewaunee Xfr	1950	\$ 15,393,643	4.30%	\$ 662,274	\$ 14,957,326	10.84%	\$ 1,621,953	\$ 452,903	\$ 2,737,129	\$ -	\$ 2,737,129
1j	Straits Power Flow Controller	2846	\$ 22,441,976	4.30%	\$ 965,511	\$ 22,441,976	10.84%	\$ 2,433,579	\$ -	\$ 3,399,090	\$ -	\$ 3,399,090
1k	Rebuild Arcadian - Waukesha 138kV lines	1270	\$ 19,744	4.30%	\$ 849	\$ 19,744	10.84%	\$ 2,141	\$ -	\$ 2,990	\$ -	\$ 2,990
1l	Arnold Transformer	3125	\$ 113,674	4.30%	\$ 4,891	\$ 113,674	10.84%	\$ 12,327	\$ -	\$ 17,217	\$ -	\$ 17,217
			\$ -	4.30%	\$ -	\$ -	10.84%	\$ -	\$ -	\$ -	\$ -	\$ -
2	Annual Totals									\$66,865,477	(\$5,476,455)	\$61,389,022
3	Rev. Req. Adj For Attachment O									\$66,865,477		

- 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 orders any prefunded AFUDC, if applicable.
 - 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 orders 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 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 Schedule 26.
 - 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.