

KATHRYN L. PATTON VP - Associate GC - Regulatory

February 19, 2020

VIA ELECTRONIC FILING

Kimberly D. Bose Secretary Federal Energy Regulatory Commission 888 First Street, NE Washington, DC 20426

> Re: GridLiance Heartland LLC

Docket No. ER20-____

GridLiance Heartland LLC Docket No. ER19-2092

GridLiance Heartland LLC GridLiance High Plains LLC **GridLiance West LLC**

Docket Nos. ER18-2342-000, ER18-2342-001, ER18-2342-002

EL19-29-000

ER19-2488-000 – Compliance Filing

Dear Secretary Bose:

In its January 31, 2020 order in Docket No. ER19-2092, the Federal Energy Regulatory Commission (Commission) approved GridLiance Heartland LLC's Annual Transmission Revenue Requirement (ATRR), ¹ subject to the submission of the tariff changes required by the Commission's December 19, 2019 Letter Order in the above referenced dockets approving the Unopposed Offer of Settlement and Settlement Agreement ("Settlement") filed by GridLiance Heartland LLC (GridLiance Heartland), GridLiance High Plains LLC and GridLiance West LLC (collectively GridLiance Transcos) on July 31, 2019. The Settlement resolves the sole issue set for hearing and settlement procedures in the consolidated dockets, Docket No. ER18-2342 and EL19-29. As part of its approval of the Settlement, the Commission's Letter Order directed GridLiance Transcos to file within 30 days revised tariff records in eTariff format that reflect the Commission's approval of the Settlement.² On January 23, 2020, the Commission granted GridLiance Transcos an extension of time until February 20, 2020 to submit their compliance filings.

In compliance with both the January 31 Order and the Letter Order, GridLiance Heartland hereby files revised tariff records in eTariff format. This filing modifies GridLiance Heartland's ATRR formula rate template, as required by the Settlement. In addition, in the interest of administrative efficiency, GridLiance

² GridLiance Heartland LLC, GridLiance High Plains LLC, and GridLiance West LLC, 169 FERC ¶ 61,206, at P 7 (2019) (Letter Order).



¹ GridLiance Heartland LLC, 170 FERC ¶ 61,074 (2020) (January 31 Order).

Heartland has included a number ministerial corrections to the formula, which are described below. Because GridLiance Heartland's Open Access Transmission Tariff and formula rate template do not go into effect until the first day of the month following GridLiance Heartland's acquisition of transmission facilities from Electric Energy Inc. (EEI), the tariff sheets reflect an effective date of 12/31/9998.³ GridLiance Heartland requests that the Commission issue an order approving the proposed Tariff revisions, permitting them to become effective the first day of the month following GridLiance Heartland's acquisition of transmission facilities from EEI, which was approved by the Commission on January 31 in Docket No. EC20-13.4 GridLiance Heartland expects to close the Transaction on February 29, 2020, with the tariff sheets becoming effective on March 1, 2020. As required by ordering paragraph B in the January 31 Order in Docket No. ER19-2092, GridLiance Heartland will notify the Commission within ten days of the date that the transaction is consummated, and the tariff sheets become effective.

Documents Submitted I.

GridLiance Heartland encloses the following documents.

- 1. This transmittal letter;
- 2. Clean version of GridLiance Heartland's Attachment R, transmission formula rate template, reflecting the revisions discussed herein (Attachment 1);
- 3. Redlined version of GridLiance Heartland's Attachment R, transmission formula rate template, reflecting the revisions discussed herein (Attachment 2); and
- 4. A clean Attachment R, transmission formula rate template, in native Excel file format (Attachment 3).

II. Correspondence

Copies of correspondence regarding this filing should be served to the following persons:

William D. DeGrandis Carlos Clemente Paul Hastings LLP 875 15th Street, N.W. Washington, D.C. 20005 Telephone: (202) 551-1720 billdegrandis@paulhastings.com carlosclemente@paulhastings.com

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III. Service List

GridLiance Heartland will electronically serve a copy of this filing on all persons on the official service list in these proceedings.

³ January 31 Order.

⁴ Electric Energy, Inc. and GridLiance Heartland LLC, 170 FERC ¶ 61,072 (2020)

IV. Description of Proposed Tariff Changes

Section 2.2 of the Settlement provides that the Income Tax Allowance (ITA) in each of GridLiance Transco's transmission formula rate template be changed to 72.13% effective through June 30, 2020. In accordance with the Settlement, GridLiance Heartland has modified its transmission formula rate template to use a fixed ITA component of 72.13%. No later than May 1, 2020, GridLiance Heartland will submit a compliance filing, consistent with its obligation in Sections 2.2 and 6.8 of the Settlement, to change its ITA to 53.29% effective July 1, 2020.

Section 2.5 of the Settlement requires GridLiance Transcos to "make available for customers in their formula rate templates data and information in an Income Tax Allowance Support worksheet that is in the same format as the recently added worksheet to GridLiance High Plain's formula rate template in Docket No. ER15-2594 (Attachment 13), which includes the ownership structure by category of GridLiance's upstream owners and the applicable tax rate per category." In accordance with this Settlement and as discussed below, GridLiance Heartland has added Attachments 10 and 10a (renumbered from Attachment 13) to its Attachment R transmission formula rate template.

Attachment 10 fixes the ITA (as noted above) and the corresponding effective tax rate based on certain fixed ownership assumptions and has been updated with state tax rate assumptions previously listed, which is now obsolete. Attachment 10a (Actual Ownership) is for illustrative purposes and calculates an ITA and corresponding effective tax rate based on *actual* ownership. This worksheet will be updated for each projection and true-up to allow stakeholders to see the difference between the fixed ITA and what would be the actual ITA calculation.

In addition, to incorporate these changes into the formula rate template, certain other changes to the formula rate template were required for proper operation of the formula.⁵ In addition, we have made a number of ministerial corrections to the formula, which we describe below.

- The calculation of the ITA based on the percentage of ownership with actual or potential income tax liability in Lines 38-40 on page 4 of Attachments O and 9A has been removed.
- The income tax calculations and sources in Lines 21, 22, and 25 on page 3 of Attachments
 O and 9A have been updated to refer to and calculate using the effective Composite
 Income Tax Rate as calculated on Attachment 9, which utilizes the fixed ITA included in
 the Settlement.
- Note K on Attachments O and 9A has also been updated to include a reference to
 Attachment 10 for tax rates and calculation of the effective Composite Income Tax Rate,
 modify Attachment O line references, and clarify that the tax rate is a weighted average.
 Note K has also restored the following language on excess deferred Income tax that was
 inadvertently deleted in a prior revision.

Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by (T/1-T).

⁵ See September 26, 2019 filing in Docket No. ER 19-2092 for a description of the mechanics of Attachment O and Attachment 9A.

- Line 9, Column C on Attachment 2 (Incentive ROE) now refers directly to Attachment O, page 3, Line 21 (the effective Composite Income Tax Rate based on the fixed ITA) in order to align the tax calculation of incentive ROE with the terms of the Settlement.
- The calculation of the ITA based on the percentage of ownership with actual or potential income tax liability on page 4 of Attachments O and 9Ahas been removed.
- The tax calculations on page 3 of Attachments O and 9A are now calculated using the Composite Income Tax Rate as calculated on Attachment 10, which utilizes the fixed ITA included in the Settlement.
- Finally, GridLiance Heartland has also included a number of ministerial clean-up items in the blank formula template that do not impact the formula calculations. Almost all of these revisions are related to inadvertent values in shaded cells that should be blank. For example, Attachment O, page 4 of 5, line 29 includes a hard-coded total ROE of 10.82%. This cell should appear blank in the eTariff template, as it is properly populated with the input to Attachment 5, Line 36, where the formula incorporates the appropriate Commission-approved ROE. Most are year values (e.g., 2019 in header date) in shaded input cells that should be blank to allow correct labelling with each annual update. Similarly, text labels (e.g., project names) inadvertently left in shaded cells of tables have also been cleared to allow for proper updating. Two deletions are for stray zero vales that are spreadsheet artefacts. These revisions are included in the redline changes.

V. Effective Date

The Settlement provides for an effective date of December 19, 2019, which is the date of the Commission Letter Order approving the Settlement. However, because GridLiance Heartland's Attachment R formula rate template does not go into effect until the first day of the month following GridLiance Heartland's acquisition of transmission facilities from EEI, the tariff sheets reflect an effective date of 12/31/998. As noted above, GridLiance Heartland expects to close the Transaction on February 29, 2020, with the tariff sheets becoming effective on March 1, 2020. As required by ordering paragraph B in the January 31 Order in Docket No. ER19-2092, GridLiance Heartland will notify the Commission within ten days of the date that the transaction is consummated, and the tariff sheets become effective.⁶

⁶ Id. The Commission approved GridLiance Heartland's Attachment R formula rate template to become effective March 1, 2020.

VI. Conclusion

Wherefore, for the foregoing reasons, GridLiance Heartland respectfully requests that the Commission accept the amended tariff records filed herein.

Respectfully submitted,

_lsl_Kathryn L Patton_

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Counsel for GridLiance Heartland LLC

Dated: February 19, 2020

CERTIFICATE OF SERVICE

Pursuant to Rule 2010 of the Commission's Rule of Practice and Procedure, I hereby certify that I have this day served a copy of this filing on all persons designated on the official service list compiled by the Secretary in this proceeding.

Dated at Irving, TX, this 19th day of February 2020.

<u>/s/ Kathryn L Patton</u> GridLiance Heartland LLC 200219 3130 Take 121 (OHOTTICIAI) 2/19/2020 1-22-13 1

Summary of Redline Changes

Sheet Name	Cell	Change Type	*Direct/Indirect	Original	Modified
Attachment O	D279	Number	Direct		
Attachment O	D280	Number	Direct	<u>-</u>	
Attachment O	D281	Number	Direct		
Attachment O	G230	Number	Indirect	10.32%	0.00%
Attachment O	B159	Text	Direct	T= 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	T=SIT * <u>(</u> 1-FIT) <u>+</u> FIT - (p <u>*FIT)</u>
Attachment O	B217	Text	Direct	Total (sum lines 12-15) [If there are no labor dollars, input \$1 on line 13 which is then multiplied by the TP allocator on line 13]	Total (sum lines 12-15) [If there are no labor dollars, input \$1 on line 13 which is then multiplied by the TP allocator on line 13)
				taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by	The currently effective income tax rate, where FIT is the <u>weighted</u> <u>average</u> Federal income tax rate; SIT is the weighted average State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26). <u>Excess Deferred Income Taxes reduce income</u>
		Text	Direct	(1/1-T) (Page 3, Line 26).	tax expense by the amount of the expense multiplied by (T/1-T).
		Text	Direct	WCLTD = Page 4, Line 27	(Note K) (Attachment 10, Col. 12, Line 12)
		Text	Direct	R = Page 4, Line 30	WCLTD_= Page 4, Line 27; R = Page 4, Line 30
		Text	Direct	Page 4, line 40, Column (d)	(Line 22) times (Page 4, <u>Line 30) times (Page 2, Line 30)</u>
		Text	Direct		See Attachment 10
		Text	Direct		See Attachment 10
Attachment O	D281	Text	Direct		See Attachment 10
		Text	Direct	Page 4, line 40, Column (e)	
	K3	Text	Direct	For the 12 months ended 12/31/ 2019	For the 12 months ended 12/31/
	K56	Text	Indirect	For the 12 months ended 12/31/ 2019	For the 12 months ended 12/31/
		Text	Indirect	For the 12 months ended 12/31/ 2019	For the 12 months ended 12/31/
		Text	Indirect	For the 12 months ended 12/31/ 2019	For the 12 months ended 12/31/
	K259		Indirect	For the 12 months ended 12/31/ 2019	For the 12 months ended 12/31/
			Direct	38	
		Number	Direct	39	
			Direct	40	
		Number	Direct	0.00%	
		Number	Direct		
9A-Non-MISO ATRR	C255	Number	Direct	4	
9A-Non-MISO ATRR	D279	Number	Direct		
9A-Non-MISO ATRR	D280	Number	Direct	<u></u>	
9A-Non-MISO ATRR	D281	Number	Direct		
9A-Non-MISO ATRR	F255	Number	Direct		
9A-Non-MISO ATRR	1254	Number	Direct		
9A-Non-MISO ATRR	1255	Number	Direct		

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Summary of Redline Changes

Sheet Name	Cell	Change Type	*Direct/Indirect	Original	Modified
9A-Non-MISO ATRR	B159	Text	Direct	T= 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	T=SIT * <u>(</u> 1 <u>-</u> FIT) <u>+</u> FIT - (p <u>*FIT)</u>
9A-Non-MISO ATRR	B251	Text	Direct	(a)	
9A-Non-MISO ATRR	B252	Text	Direct	Income Taxes	
				Ownership (input in Col. (b) the % ownership with Income Tax-	
9A-Non-MISO ATRR	B253	Text	Direct	Liability)	
9A-Non-MISO ATRR	B254	Text	Direct	Return from Page 3, Line 28, Col 5 times % in Line 38	
				Income Tax Page 3, line 22 [CIT=(T/1-T) * (1-(WCLTD/R))] x Line	
9A-Non-MISO ATRR	B255	Text	Direct	39	
				work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the	The currently effective income tax rate, where FIT is the <u>weighted</u> <u>average</u> Federal income tax rate; SIT is the weighted average State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-
OA NICE MICO ATOD	D070	T 1	D'anal	Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by	T) (Page 3, Line 26). Excess Deferred Income Taxes reduce income
9A-Non-MISO ATRR	B278		Direct	(1/1-T) (Page 3, Line 26).	tax expense by the amount of the expense multiplied by (T/1-T).
9A-Non-MISO ATRR	C159		Direct	WCLTD = Page 4, Line 27	(Note K) (Attachment 10, Col. 12, Line 12)
9A-Non-MISO ATRR 9A-Non-MISO ATRR	C160 C167	Text	Direct Direct	R = Page 4, Line 30 Page 4, line 40, Column (d)	WCLTD_= Page 4, Line 27; R = Page 4, Line 30 (Line 22) times (Page 4, Line 30) times (Page 2, Line 30)
9A-Non-MISO ATRR		Text	Direct	rage 4, line 40, Column (d)	(Line 22) times (Page 4, <u>Line 30) times (Page 2, Line 30)</u>
				(U)	
9A-Non-MISO ATRR		Text	Direct	% Ownership that has Actual or Potential Income Tax Liability	
9A-Non-MISO ATRR		Text	Direct	(c)	
9A-Non-MISO ATRR		Text	Direct		See Attachment 10
9A-Non-MISO ATRR		Text	Direct		See Attachment 10
9A-Non-MISO ATRR	D281	Text	Direct		See Attachment 10
9A-Non-MISO ATRR	F167	Text	Direct	Page 4, line 40, Column (e)	
9A-Non-MISO ATRR	F251	Text	Direct	(d)	
9A-Non-MISO ATRR	F252	Text	Direct	Total Income Taxes	
9A-Non-MISO ATRR	H251	Text	Direct	(e)	
9A-Non-MISO ATRR	H252	Text	Direct	Total Income Taxes Allocated	
9A-Non-MISO ATRR	K3	Text	Direct	For the 12 months ended 12/31/ 2019	For the 12 months ended 12/31/
9A-Non-MISO ATRR	K56	Text	Indirect	For the 12 months ended 12/31/ 2019	For the 12 months ended 12/31/
9A-Non-MISO ATRR	K114	Text	Indirect	For the 12 months ended 12/31/ 2019	For the 12 months ended 12/31/
9A-Non-MISO ATRR	K195	Text	Indirect	For the 12 months ended 12/31/ 2019	For the 12 months ended 12/31/
9A-Non-MISO ATRR	K259	Text	Indirect	For the 12 months ended 12/31/ 2019	For the 12 months ended 12/31/
8f-ADIT True-up Prorati	(D9	Number	Indirect	2018	
8f-ADIT True-up Prorati	D10	Number	Indirect	2019	
8f-ADIT True-up Prorati		Number	Indirect	2019	
8f-ADIT True-up Prorati	(D12	Number	Indirect	2019	
8f-ADIT True-up Prorati	(D13	Number	Indirect	2019	

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Summary of Redline Changes

Sheet Name Cell	Change Type	*Direct/Indirect	Original	Modified
8f-ADIT True-up Proratic D14	Number	Indirect	2019	
8f-ADIT True-up Proratic D15	Number	Indirect	2019	
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8f-ADIT True-up Proratic D17	Number	Indirect	2019	
8f-ADIT True-up Proratic D18	Number	Indirect	2019	
8f-ADIT True-up Proration D19	Number	Indirect	2019	
8f-ADIT True-up Proratic D20	Number	Indirect	2019	
8f-ADIT True-up Proratic D21	Number	Indirect	2019	
8f-ADIT True-up Proration D25	Number	Indirect	2018	
8f-ADIT True-up Proration D26	Number	Indirect	2019	
8f-ADIT True-up Proration D27	Number	Indirect	2019	
8f-ADIT True-up Proration D28	Number	Indirect	2019	
8f-ADIT True-up Proration D29	Number	Indirect	2019	
8f-ADIT True-up Proration D30	Number	Indirect	2019	
8f-ADIT True-up Proration D31	Number	Indirect	2019	
8f-ADIT True-up Proration D32	Number	Indirect	2019	
8f-ADIT True-up Proration D33	Number	Indirect	2019	
8f-ADIT True-up Proration D34	Number	Indirect	2019	
8f-ADIT True-up Proration D35	Number	Indirect	2019	
8f-ADIT True-up Proration D36	Number	Indirect	2019	
8f-ADIT True-up Proration D37	Number	Indirect	2019	
8f-ADIT True-up Proratic D41	Number	Indirect	2018	
8f-ADIT True-up Proratic D42	Number	Indirect	2019	
8f-ADIT True-up Proratic D43	Number	Indirect	2019	
8f-ADIT True-up Proratic D44	Number	Indirect	2019	
8f-ADIT True-up Proration D45	Number	Indirect	2019	
8f-ADIT True-up Proration D46	Number	Indirect	2019	
8f-ADIT True-up Proration D47	Number	Indirect	2019	
8f-ADIT True-up Proration D48	Number	Indirect	2019	
8f-ADIT True-up Proration D49	Number	Indirect	2019	
8f-ADIT True-up Proration D50	Number	Indirect	2019	
8f-ADIT True-up Proration D51	Number	Indirect	2019	
8f-ADIT True-up Proration D52	Number	Indirect	2019	
8f-ADIT True-up Proration D53	Number	Indirect	2019	
8f-ADIT True-up Proratic 162	Number	Direct	0	
8f-ADIT True-up Proration A3	Text	Indirect	For the 12 months ended 12/31/ 2019	For the 12 months ended 12/31/
8f-ADIT True-up Proration D9	Text	Indirect		=
8f-ADIT True-up Proration D10	Text	Indirect		=
8f-ADIT True-up Proration D11	Text	Indirect		=
8f-ADIT True-up Proration D12	Text	Indirect		=
8f-ADIT True-up Proration D13	Text	Indirect		Ξ
8f-ADIT True-up Proration D14	Text	Indirect		Ξ

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Summary of Redline Changes

Sheet Name	Cell	Change Type	*Direct/Indirect	Original	Modified
8f-ADIT True-up Proratio		Text	Indirect		-
8f-ADIT True-up Proratio		Text	Indirect		-
8f-ADIT True-up Proratio		Text	Indirect		-
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8f-ADIT True-up Proratio		Text	Indirect		-
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8f-ADIT True-up Proratio		Text	Indirect		-
8f-ADIT True-up Proratio		Text	Indirect		
8f-ADIT True-up Proratio		Text	Indirect		
8f-ADIT True-up Proratio	D29	Text	Indirect		-
8f-ADIT True-up Proratio	D30	Text	Indirect		-
8f-ADIT True-up Proratio		Text	Indirect		
8f-ADIT True-up Proratio	D32	Text	Indirect		
8f-ADIT True-up Proratio		Text	Indirect		Ξ
8f-ADIT True-up Proratio	D34	Text	Indirect		Ξ
8f-ADIT True-up Proratio	D35	Text	Indirect		Ξ
8f-ADIT True-up Proratio	D36	Text	Indirect		_
8f-ADIT True-up Proratio	D37	Text	Indirect		
8f-ADIT True-up Proratio	D41	Text	Indirect		Ξ
8f-ADIT True-up Proratio	D42	Text	Indirect		Ξ
8f-ADIT True-up Proratio	D43	Text	Indirect		_
8f-ADIT True-up Proratic	D44	Text	Indirect		_
8f-ADIT True-up Proratio	D45	Text	Indirect		_
8f-ADIT True-up Proratio	D46	Text	Indirect		_
8f-ADIT True-up Proratio	D47	Text	Indirect		_
8f-ADIT True-up Proratio	D48	Text	Indirect		_
8f-ADIT True-up Proratio	D49	Text	Indirect		_
8f-ADIT True-up Proratio	D50	Text	Indirect		_
8f-ADIT True-up Proratio	D51	Text	Indirect		_
8f-ADIT True-up Proratio	D52	Text	Indirect		Ξ.
8f-ADIT True-up Proratio		Text	Indirect		_
8f-ADIT True-up Proratio		Text	Indirect	For the 12 months ended 12/31/ 2019	For the 12 months ended 12/31/
8f-ADIT True-up Proratio		Text	Indirect	For the 12 months ended 12/31/ 2019	For the 12 months ended 12/31/
	D22	Number	Indirect	2018	
		Number	Indirect	2019	
		Number	Indirect	2019	
		Number	Indirect	2018	
		Number	Indirect	2019	
•		Number	Indirect	2019	
	D34	Number	Indirect	2018	
8e-ADIT True-up	D35	Number	Indirect	2019	

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Summary of Redline Changes

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		Change Type		Original	Modified
	D36	Number	Indirect	2019 For the 40 results and 40/04/0040	For the 40 secrets and 40/04/
	A3	Text	Indirect	For the 12 months ended 12/31/ 2019	For the 12 months ended 12/31/
	D22	Text	Indirect		<u>-</u>
	D23	Text	Indirect		=
	D24	Text	Indirect		
	D28	Text	Indirect		<u></u>
	D29	Text	Indirect		<u>-</u>
	D30	Text	Indirect		
	D34	Text	Indirect		
8e-ADIT True-up	D35	Text	Indirect		<u>-</u>
8e-ADIT True-up	D36	Text	Indirect		<u>-</u>
8d- ADIT EOY	164	Number	Direct	Θ	
	A42	Text	Indirect	For the 12 months ended 12/31/ 2019	For the 12 months ended 12/31/
	B2	Text	Indirect	For the 12 months ended 12/31/ 2019	For the 12 months ended 12/31/
	A39	Text	Indirect	For the 12 months ended 12/31/ 2019	For the 12 months ended 12/31/
8c- ADIT BOY	B2	Text	Indirect	For the 12 months ended 12/31/ 2019	For the 12 months ended 12/31/
8c- ADIT BOY	B43	Text	Direct	Depreciation	
				Property basis difference resulting from accelerated tax	
8c- ADIT BOY	H43	Text	Direct	depreciation.	
8b-ADIT Projection Pror	D9	Number	Direct	2018	
8b-ADIT Projection Pror	D10	Number	Direct	2019	
8b-ADIT Projection Pror	D11	Number	Direct	2019	
8b-ADIT Projection Pror	D12	Number	Direct	2019	
8b-ADIT Projection Pror	D13	Number	Direct	2019	
8b-ADIT Projection Pror	D14	Number	Direct	2019	
8b-ADIT Projection Pror	D15	Number	Direct	2019	
8b-ADIT Projection Pror	D16	Number	Direct	2019	
8b-ADIT Projection Pror	D17	Number	Direct	2019	
8b-ADIT Projection Pror	D18	Number	Direct	2019	
8b-ADIT Projection Pror	D19	Number	Direct	2019	
8b-ADIT Projection Pror	D20	Number	Direct	2019	
8b-ADIT Projection Pror	D21	Number	Direct	2019	
8b-ADIT Projection Pror		Text	Indirect	Projection For the 12 months ended 12/31/ 2019	Projection For the 12 months ended 12/31/
8b-ADIT Projection Pror		Text	Direct		<u>-</u>
8b-ADIT Projection Pror	D10	Text	Direct		<u>-</u>
8b-ADIT Projection Pror	D11	Text	Direct		<u>-</u>
8b-ADIT Projection Pror		Text	Direct		_
8b-ADIT Projection Pror		Text	Direct		_
8b-ADIT Projection Pror		Text	Direct		<u>-</u>
8b-ADIT Projection Pror		Text	Direct		-
8b-ADIT Projection Pror		Text	Direct		-
8b-ADIT Projection Pror		Text	Direct		-
8b-ADIT Projection Pror		Text	Direct		-
55 / 15 / 1 Tojoodon 1 Tol		1.5/1	1=001		-

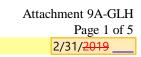
20200219 3130 TERE IDI (OHOTTICICI) 2/19/2020 1-22-13

Summary of Redline Changes

Sheet Name	Cell	Change Type	*Direct/Indirect	Original	Modified
8b-ADIT Projection Pror	D19	Text	Direct		<u></u>
8b-ADIT Projection Pror	D20	Text	Direct		<u>-</u>
8b-ADIT Projection Pror	D21	Text	Direct		<u>-</u>
8a-ADIT Projection	D22	Number	Indirect	2018	
8a-ADIT Projection	D23	Number	Indirect	2019	
8a-ADIT Projection	D24	Number	Indirect	2019	
8a-ADIT Projection	D28	Number	Indirect	2018	
8a-ADIT Projection	D29	Number	Indirect	2019	
8a-ADIT Projection	D30	Number	Indirect	2019	
8a-ADIT Projection	D34	Number	Indirect	2018	
8a-ADIT Projection	D35	Number	Indirect	2019	
8a-ADIT Projection	D36	Number	Indirect	2019	
	А3	Text	Indirect	Projection For the 12 months ended 12/31/ 2019	Projection For the 12 months ended 12/31/
8a-ADIT Projection	D22	Text	Indirect		Ξ
,	D23	Text	Direct		Ξ
,	D24	Text	Direct		
,	D28	Text	Indirect		Ε
8a-ADIT Projection	D29	Text	Indirect		<u>=</u>
8a-ADIT Projection	D30	Text	Indirect		
8a-ADIT Projection	D34	Text	Indirect		
8a-ADIT Projection	D35	Text	Indirect		
8a-ADIT Projection	D36	Text	Indirect		
5-P3 Support	164	Number	Direct	10.32%	0.00%
4- Rate Base	162	Number	Direct	\$0.00	
2-Incentive ROE	H14	Number	Indirect	11.32%	<u>1.00%</u>
	B19	Text	Direct	T= 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	T=SIT * <u>(1-FIT)</u> + FIT - (p <u>*FIT)</u>
2-Incentive ROE	D19	Text	Indirect		Attachment O-GLH, Page 3, Line 21
, ,	C76	Number	Direct		<u>-</u>
•	D76	Number	Direct		-
1-Project Rev Req	C76	Text	Direct	The Ohio River Crossing	
10a - Actual ownership			Direct		Entire Sheet is New
10 - Income Tax Allowar	nce		Direct		Entire Sheet is New

Formula Rate - Non-Levelized

Non-MISO Rate Formula Template Utilizing FERC Form 1 Data GridLiance Heartland LLC



Line No.	(1)	(2) Source	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT REVENUE CREDITS	(Page 3, Line 31) (Note S)	Total	Allocator	\$-
2 2a 3 4 5	Account No. 454 Account No. 456 Account No. 456.1 Revenues from Grandfathered Interzonal Transactions Revenues from service provided by the ISO at a discount TOTAL REVENUE CREDITS	(Page 4, Line 34) (Page 4, Line 34a) (Page 4, Line 37) (Note R) MISO invoices		DA 1 DA 1 DA 1 DA 1 DA 1	.000000000000 -
6 6a	Adjustment to make Line 6b equal to zero if there is no revenue required.	(Sum of Lines 2 through 5) rement associated with Schedules 7, 8 & 9.			
6b	NET REVENUE REQUIREMENT	(Line 1 minus Lines 6 & 6a) (Note KK)			<u> </u>
6c	Attachment 9A-GLH True-up Adjustment with Interest	Attachment 9C, Page 1, Line 3, Col. (G)	-	DA 1	- 00.
7	NET REVENUE REQUIREMENT	(Line 6b plus Line 6c)			<u> </u>
	DIVISOR				
8	Average of 12 coincident system peaks for requirements (RQ) service			(Note A)	
9	Plus 12 CP of firm bundled sales over one year not in Line 8			(Note B)	
10	Plus 12 CP of Network Load not in Line 8 Less 12 CP of firm P-T-P over one year (enter negative)			(Note C) (Note D)	
12	Plus Contract Demand of firm P-T-P over one year	15 DM			
∠Ψ3.0 14	O 2Less Contract Demand From Orandiathiered Inter20nat Pransactions: Contract Demands from service over one year provided by ISO	_		(Note R)	
15	Divisor (sum Lines 8-14)	at a discount (enter negative)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)			
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19 20	Point-To-Point Rate (\$/kW/Day) Point-To-Point Rate (\$/MWh)	(Line 16 / 260; Line 16 / 365) (Line 16 / 4,160; Line 16 / 8,760 times 1,000)	- -	Capped at weekly rate Capped at weekly and daily rates	- -
21 22	FERC Annual Charge(\$/MWh)	(Note E)		Short Term Long Term	Short TermLong Term
					Attachment 9A-GLH Page 2 of 5
	Formula Rate - Non-Levelized		Non-MISO Rate Formula Te Utilizing FERC Form 1 L GridLiance Heartland Ll	Data	For the 12 months ended 1 <mark>2/31/2019</mark>
	(1)	(2)	(3)	(4)	(5)
Line		Source	Company Total	Allocator (Note JJ	Transmission (Col 3 times Col 4)
No.	RATE BASE: (Notes Y & BB) GROSS PLANT IN SERVICE				
1	Production	Attachment 4, Line 14, Col. (b)	-	NA	_
2 3	Transmission Distribution	Attachment 4, Line 14, Col. (c)	-	TP NA	-
3 4	General & Intangible	Attachment 4, Line 14, Col. (d) Attachment 4, Line 14, Col. (e)	- -	W/S	- -
5	Common	Attachment 4, Line 14, Col. (f)	<u> </u>	CE	<u> </u>
6	TOTAL GROSS PLANT	(Sum of Lines 1 through 5)	-	GP=	-
7	ACCUMULATED DEPRECIATION Production	Attachment 4 Line 14 Cel (1)		NT A	
8	Production Transmission	Attachment 4, Line 14, Col. (k) Attachment 4, Line 14, Col. (l)	-	NA TP	
9	Distribution	Attachment 4, Line 14, Col. (m)	-	NA	-
10 11	General & Intangible Common	Attachment 4, Line 14, Col. (n) Attachment 4, Line 14, Col. (o)	- -	W/S CE	- -
12	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 7 through 11)	-	•	-
	NET PLANT IN SERVICE				
13	Production Transmission	(Line 1 - Line 7) (Line 2 - Line 8)	-		-
14 15	Distribution	(Line 2 - Line 8) (Line 3 - Line 9)	- -		

16 17	General & Intangible Common	(Line 4 - Line 10) (Line 5 - Line 11)	- -			-
18	TOTAL NET PLANT	(Sum of Lines 13 through 17)	-	NP=	-	-
18a	CWIP Approved by FERC Order	Attachment 4, Line 14, Col. (g) (Note LL)	-	NA	-	-
	ADJUSTMENTS TO RATE BASE					
19	Reserved		-	NA	zero	-
20	Reserved		-	NA	zero	-
21	Reserved		-	NA	zero	-
22	ADIT	Attachment 8a or 8e, line 8, Col (e)	-	NP	-	-
23	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Note F)	-	NP	-	-
23a	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note GG)	-	NA	-	-
23b	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Notes X & FF)	-	NA	-	-
23c	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. h)		NA	<u> </u>	-
24	TOTAL ADJUSTMENTS	(Sum of Lines 19 through 23c)	-			-
25	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (h) (Note G)	-	TP	-	-
	WORKING CAPITAL	(Note H)				
26	CWC	1/8*(Page 3, Line 8 minus Page 3, Line 7b)	-			-
27	Materials & Supplies	Attachment 4, Line 14, Col. (i) (Note G)	-	TP	-	-
28	Prepayments (Account 165)	Attachment 4, Line 14, Col. (j)		GP	<u> </u>	-
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 through 28)	-			-
30	RATE BASE	(Sum of Lines 18, 18a, 24, 25 & 29)	-			-

Attachment 9A-GLH
Page 3 of 5
For the 12 months ended 12/31/2019

Utilizing FERC Form 1 Data

Formula Rate - Non-Levelized

Non-MISO Rate Formula Template Utilizing FERC Form 1 Data GridLiance Heartland LLC

Line	(1)	(2)	(3)		(4)	(5) Transmission
	0219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 O&M	PM Source (Note CC)	Company Total	Allocator (Note JJ)	(Col 3 times Col 4)
1 1a	Transmission Less Ancillary Service Expenses included in Transmission O&M	Attachment 5, Line 13, Col. (a) Attachment 5, Line 13, Col. (l)	<u>-</u> -	TP TP	- -	- -
1b 2	Less Account 566 Less Account 565	Attachment 5, Line 13, Col. (b) Attachment 5, Line 13, Col. (c)	- -	TP TP	-	-
3	A&G	Attachment 5, Line 13, Col. (d)	-	W/S	-	-
4 5	Less FERC Annual Fees Less EPRI & Reg. Comm. Exp. & Non-safety Ad.	Attachment 5, Line 13, Col. (e) (Note I) Attachment 5, Line 13, Col. (f)	-	W/S W/S	-	-
5a 5b	Plus Transmission Related Reg. Comm. Exp. Less PBOP Expense in Year	(Note I) Attachment 5, Line 13, Col. (g) Attachment 7, Line 6	- -	TP W/S	-	-
5c	Plus PBOP Expense Allowed Amount	Attachment 7, Line 8 356.1	-	W/S CE	-	-
6 7	Common Transmission Lease Payments	Attachment 5, Line 13, Col (h)	-	NA	-	-
7a 7b	Account 566 Amortization of Regulatory Asset	(Note GG) Attachment 5, Line 13, Col. (i)	-	NA	-	-
7c 7d	Miscellaneous Transmission Expense (less Amortization of Regulatory Total Account 566	(Line 7b plus Line 7c) Ties to 321.97.b	- 	TP	-	<u>-</u>
8	TOTAL O&M	(Sum of Lines 1, 3, 5a, 5c, 6, 7, & 7d less Lines 1a, 1b, 2, 4, 5,	-			-
9	DEPRECIATION EXPENSE Transmission	(Note BB) Attachment 5, Line 13, Col. (k)	_	TP	_	_
10	General & Intangible	Attachment 5, Line 26, Col. (a)	-	W/S	-	-
11 11a	Common Amortization of Abandoned Plant	Attachment 5, Line 26, Col (l) (Notes X & FF) Attachment 5, Line 26, Col. (b)	- -	CE NA	-	<u>-</u>
12	TOTAL DEPRECIATION	(Sum of Lines 9 through 11a)	-			-
	TAXES OTHER THAN INCOME TAXES LABOR RELATED	(Note J)				
13 14	Payroll Highway and vehicle	Attachment 5, Line 26, Col. (c) Attachment 5, Line 26, Col. (d)	-	W/S W/S	-	-
15	PLANT RELATED		-		-	-
16 17	Property Gross Receipts	Attachment 5, Line 26, Col. (e) Attachment 5, Line 26, Col. (f)	-	GP NA	- zero	-
18	Other	Attachment 5, Line 26, Col. (g)	-	GP	-	-
19 20	Payments in lieu of taxes TOTAL OTHER TAXES	Attachment 5, Line 26, Col. (h) (Sum of Lines 13 through 19)		GP	-	
	INCOME TAXES	(Note K)				
21 22	$T = \frac{1 - \{[(1 - SIT) * (1 FIT)] / (1 - SIT * + FIT * - (p)) *FIT\}}{CIT = (T/1-T) * (1 - (WCLTD/R)) =}$	WCLTD = Page 4, (Note K) (Attachment 10, Col. 12, Line 27- 12) WCLTD = Page 4, Line 27; R = Page 4, Line 30	-			
22	FIT, SIT & p	(Note K)				
23	1 / (1 - T) = (from Line 21) Amortized Investment Tax Credit	1/(1-T) (T from Line 21)	-			
24 24a	Excess Deferred Income Taxes	(enter negative) Attachment 5, Line 26, Col. (i) (enter negative) Attachment 5, Line 26, Col. (j)	-			
24b	Tax Effect of Permanent Differences	Attachment 5, Line 26, Col. (k) (Note II)	-	Daga 4 Eu	40. Column (s)	
25 26	Income Tax Calculation ITC adjustment	(Line 22) times (Page 4, line 40, Column (d Line 30) times (Page 2) (Line 23 times Line 24)	-	NP	40, Column (e) -	-
26a	Excess Deferred Income Tax Adjustment	(Line 23 times Line 24a)	-	NP	-	-
26b 27	Permanent Differences Tax Adjustment Total Income Taxes	(Line 23 times Line 24b) (Sum of Lines 25 through 26b)	-	NP	-	-

	RETURN						
28	Rate Base times Return	(Page 2, Line 30 times Page 4, Line 30, Col. (5))	-	NA		-	
20	DEV DECLIDEMENT	(C af I : 9 12 20 27 % 29)					
29	REV. REQUIREMENT	(Sum of Lines 8, 12, 20, 27 & 28)		:		-	:
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG-GLH, Pag	e 2, Line 17, Column 14] (Note V)					
	[Revenue Requirement for facilities included on Page 2, Lines 2, 18a, 2	3a, & 23b and					
	also included in Attachment GG]		-	NA	-	-	
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM-GLH, P	age 2. Line 17. Column 14] (Note Z)					
	[Revenue Requirement for facilities included on Page 2, Lines 2, 18a, 2						
	also included in Attachment MM]	,	-	NA	-	-	
20h	DLUC Insentings on Attachment OD for projects other than those include	Attachment OD Line 19					
300	PLUS Incentives on Attachment 9B for projects other than those include Attachment MM-GLH and Attachment GG-GLH.	Attachment 9B, line 18	-			-	
	TARMOMINION THAT CLAY and TARMOMINON CO CLAY.						
31	REV. REQUIREMENT TO BE COLLECTED UNDER THE OATT		-	i		-	•
	(Line 29 - Line 30 - Line 30a + Line 30b)						
						A	attachment 9A-GLH
	From 1. Box. May Let 1' at	1)	L. MICO D. C. F 1. T.	1.4.		F 4h - 12 4h	Page 4 of 5
	Formula Rate - Non-Levelized	N	Von-MISO Rate Formula Te Utilizing FERC Form 1 D			For the 12 months end	ed 1 <u>2/31/2019</u>
			GridLiance Heartland LI				
	40	(2)	(2)		40	(5)	
	(1)	(2)	(3)		(4)	(5)	
		SUPPORTING CALCULATIONS AND NOTE	ES				
Line							
No.	TRANSMISSION PLANT INCLUDED IN ISO RATES Total Transmission plant	(Page 2, Line 2, Column 3)					
2	Total Transmission plant Less Transmission plant included in ISO rates	(Note L)				- -	
3	Less Transmission plant included in OATT Ancillary Services	(Note M)				-	
4	Transmission plant not included in ISO rates	(Line 1 minus Lines 2 & Line 3)				-	
2020 5	0219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:19 Percentage of Transmission plant not included in ISO Rates	5 PM (Line 4 divided by Line 1)			TP=	_	
5	Torontage of Transmission plant not included in 15 o Traces	(Effect at vided by Effect)					
6 - 11	WAGES & SALARY ALLOCATOR (W&S)	F 4.8.6	Φ.	TTD.	A 11		
12	Production	Form 1 Reference 354.20.b	\$ 	TP	Allocation		
13	Transmission (Note MM)	354.21.b	-	-	-		
14	Distribution	354.23.b	-	-	-	GP	
15 16	Other Total (sum lines 12-15) [If there are no labor dollars, input \$1 on line	354.24,25,26.b	-	-	- =	(\$ / Allocation)	= WS
10	Total (sum fines 12-13) [if there are no favor donars, input \$1 on fine	13 which is their multiplied by the 11 anocator on time 13]	-			-	- W5
	COMMON PLANT ALLOCATOR (CE) (Notes N and DD)		\$		% Electric	W&S Allocator	
17 18	Electric Gas	200.3.c 200.3.d	-		(Line 17 / Line 20)	(Line 16)	CE
19	Water	200.3.d 200.3.e	-		- '	-	= -
20	Total	(Sum of Lines 17 through 19)	-	•			
21 27	DETUDN (D)					\$	
21 - 20	5 RETURN (R)				Cost	Φ	ī
			\$	%		Weighted	
27	Long Term Debt	(Note Y, EE) Attachment 5, Line 34	-	0.0%	0.00%		=WCLTD
28 29	Preferred Stock Common Stock	(Note Y, EE) Attachment 5, Line 35 (Notes O, Y and EE) Attachment 5, Line 36	-	0.0% 0.0%	0.00% 0.00%	0.00% 0.00%	
30	Total	(Sum of Lines 27 through 29)	-	0.070	0.0070	0.00%	=R
	DEVENUE ODERVES						
	REVENUE CREDITS					Load	
	ACCOUNT 447 (SALES FOR RESALE)	310 -311				2044	•
31	a. Bundled Non-RQ Sales for Resale	311.x.h				-	
32 33	b. Bundled Sales for Resale included in Divisor on Page 1 Total of (a)-(b)	(Note P)				-	
33	Total of (a)-(b)	(Note 1)				-	
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	(Note Q)					
34a	ACCOUNT 456 (OTHER ELECTRIC REVENUES)	(Note NN)					
J4a	ACCOUNT 450 (OTHER ELECTRIC REVENUES)	(Hote INI)				-	
	ACCOUNT 456.1 (REVENUES FROM TRANSMISSION OF ELECTR	330.x.n (Note T)					
35 36	a. Transmission charges for all transmission transactions h. Transmission charges for all transmission transactions included in Di	tricor on Page 1				-	
36 36a	b. Transmission charges for all transmission transactions included in Dic. Transmission charges from Schedules associated with Attachment GO						
36b	d. Transmission charges from Schedules associated with Attachment M						
37	Total of (a)-(b)-(c)-(d)					-	-
	(3)	(b)	(6)	(d	(0)		
	(a) Income Taxes	% Ownership that has Actual or Potential Income Tax Liabi	(c) ility			_ - Income Taxes Allocated	
38	Ownership (input in Col. (b) the % ownership with Income Tax Liability)						1
39	Return from Page 3, Line 28, Col 5 times % in Line 38						
40	Income Tax Page 3, line 22 [CIT=(T/1-T) * (1-(WCLTD/R))] x Line 39	-					I

Formula Rate - Non-Levelized

Attachment 9A-GLH
Page 5 of 5

Non-MISO Rate Formula Template

For the 12 months ended 12/31/2019

Utilizing FERC Form 1 Data GridLiance Heartland LLC

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#) References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note

- A Peak as would be reported on Page 401, Column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Non-MISO assets are transmission assets not under MISO functional control. Only Non-MISO related items are included.
- B Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Only Non-MISO related items are included.
- C Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Only Non-MISO related items are included.
- D Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Only Non-MISO related items are included.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this formula rate. Only Non-MISO related items are included.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow through and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5 less Page 3, Line 7a. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 Line 57 in the Form 1.
- Line 5 EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- The currently effective income tax rate, where FIT is the weighted average Federal income tax rate; SIT is the weighted average. State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form

FIT =— <u>See Attachment 1</u> (Federal Income Tax Rate) SIT =See Attachment 1 (State Income Tax Rate or Composite SIT) See Attachment 1 (percent of federal income tax deductible for state purposes)

- Includes transmission plant under MISO functional control and included in Attachment O-GLH
- M Includes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- Enter dollar amounts
- O ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of
- Page 4, Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1.
- Q Includes income related only to transmission facilities, such as pole attachments, rentals and special use, less any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper
- 20200 remizing each Fevenue source in order to interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and services. Non-MISO assets are transmission assets not under
- R Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking the revenues are included in Line 4 Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1. This line will include any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
- The revenues credited on Page 1, Lines 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. These lines will include any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
- T Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, Page 330.x.n., less any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and services. Non-MISO assets are transmission assets not under
- U Includes system control, dispatch and scheduling costs in FERC accounts 561.1 through 561.4 and which are recovered in Schedule 1. Also excludes Account 561.8 MISO-related amounts are excluded from this attachment.
- V Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of the revenue requirements calculated pursuant to Attachment GG. MISO-related amounts are excluded from this attachment.
- W Removes from revenue credits revenue that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements. MISO-related amounts are excluded from this attachment.
- X Page 2 Line 23b includes any unamortized balances related to the recovery of abandoned plant costs approved by FERC under a separate docket. Page 3, Line 11a includes the Amortization expense of abandonment costs. These are shown in the workpapers required pursuant to the Annual Rate Calculation and True-up Procedures.
- Y Calculate using 13 month average balance, reconciling to FERC Form No. 1 by Page, Line, and Column as shown in Attachment 4 for inputs on page 2 of 5 above, except ADIT, page 2, lines 19-22, which is on Attachment 8a or 8e and shown on Attachment 5. Calculate using 13 month average balance, reconciling to FERC Form No. 1 by Page, Line, and Column as shown in Attachment 5 for inputs on lines 27, 28 and 29 of page 4 of 5 above. For the first Rate Year, as defined in the Protocols, GLH will use thirteen months of balances in calculating the 13- month average for the determination of the projected net revenue requirement
- Z Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of the revenue requirements calculated pursuant to Attachment MM. MISO-related amounts are excluded from this attachment.
- AA Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements. MISO-related amounts are excluded from this attachment.
- Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
- CC Schedule 10-FERC charges should not be included in O&M recovered under Attachment O.
- DD Calculate using a simple average of beginning of year and end of year balances reconciling to FERC Form No. 1 by Page, Line and Column as shown in Column 2.
- EE Prior to obtaining long term debt, the cost of debt will be the average 3-month LIBOR for the year plus 2.0%. LIBOR refers to the London Inter Bank Offer Rate from the Federal Reserve Bank of St. Louis's https://fred.stlouisfed.org/. The capital structure and cost of debt will be the weighted for the year if the long term debt is obtained midyear. However, if prior to obtaining long term debt, the company has short term debt, the cost of debt will be calculated pursuant to Attachment 5, note D. The capital structure will be 60% equity and 40% debt until any asset is placed in service, then it will be based on the actual capital structure, provided that during any period where the equity component of the actual capital structure is greater than 60%, company will reduce the equity component to a level not to exceed 60%. If the capital structure is reduced to 60% equity, the reduced ATRR as a result of capping the equity portion of GridLiance's capital structure at 60%, and the difference between these two values shall be provided by the company in its Annual True-up. The amount of debt
- FF Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must submit a Section 205 filing to recover the cost of abandoned
- GG Recovery of regulatory asset permitted only for pre-commercial and formation expenses and are subject to FERC approval before any Regulatory Asset amounts are included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the AFUDC rate will be applied to the regulatory asset prior to the rate year when costs are first recovered.
- HH Reserved
- II The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment O-GLH that are not the result of a timing JJ DA in the allocator Column in this attachment means that the cost is directly assigned to Non-MISO consistent with the attached workpapers.
- KK Round to zero if amount shown is not zero and there is no revenue requirement to recover under Schedules 7, 8, and 9 of the GLH OATT.
- LL AFUDC ceases when CWIP is recovered in rate base. No CWIP will be included in rate base on line 18a absent FERC authorization.
- MM It is possible GLH will not have any salaries and wages to report in the FERC Form No. 1 (that is page 4, lines 12-15 are zero), even if GLH has existing transmission assets in service. If and when this occurs page 4, lines
- NN Includes revenue from electric operations properly credited to Non-MISO customers and not includible in other accounts, such as compensation for minor or incidental services provided for others. GLH commits to provide a workpaper itemizing each revenue source for interested parties to determine which revenues should be reflected herein.

Attachment 9B (Note J) Non-MISO Project Revenue Requirement Worksheet

To be completed in conjunction with Attachment 9A-GLH. (inputs from Attachment 9A-GLH are rounded to whole dollars)

GridLiance Heartland LLC

	(1)	(2)	(3)	(4)
Line No.		Source Page, Line, Col.	Transmission	Allocator
1 1a	Gross Transmission Plant - Total Transmission Accumulated Depreciation	Attach 9A, p 2, line 2 col 5 (Note A) Attach 9A, p 2, line 8 col 5	<u>-</u>	
1b 2	CWIP, Regulatory Asset, Abandoned Plant Net Transmission Plant - Total	Attach 9A, p 2, lines 18a, 23a & 23b (Note B) Line 1 minus Line 1a plus Line 1b	-	
2	O&M TRANSMISSION EXPENSE Total O&M Allocated to Transmission	Attach QA n 3 line 8 cal 5		
3 3a	Transmission O&M Less: Ancillary Service expenses	Attach 9A, p 3, line 8 col 5 Attach 9A, p 3, line 1 col 5	-	
3b 3c	included in above Less: Account 565 included in above, if any	Attach 9A, p 3, line 1a col 5 Attach 9A, p 3, line 2 col 5, if any	- -	
3d 3e	Less: Account 566 Amort of Reg Asset included in 3a, if any Adjusted Transmission O&M	Attach 9A, p 3, line 7b col 5, if any Line 3a minus Lines 3b thru 3d	-	
4 202002	Annual Allocation Factor for Transmission O&M 219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM	(Line 3e divided by line 1, col 3)	-	-
	OTHER O&M EXPENSE			
4a 4b	Other O&M Allocated to Transmission Annual Allocation Factor for Other O&M	Line 3 minus Line 3e Line 4a divided by Line 1, col 3	- -	-
5	GENERAL, INTANGIBLE AND COMMON (G, I & C) DEPRECIATION EXPENSE Total G, I & C Depreciation Expense	Attach 9A, p 3, lines 10 & 11, col 5 (Note G)	-	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	-	-
7 8	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach 9A, p 3, line 20 col 5 (line 7 divided by line 1 col 3)	- -	-
9	Annual Allocation Factor for Other Expense	Sum of line 4b, 6, and 8	-	-
10 11	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach 9A, p 3, line 27 col 5 (line 10 divided by line 2 col 3)	- -	-
12 13	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach 9A, p 3, line 28 col 5 (line 12 divided by line 2 col 3)	- -	-
14	Annual Allocation Factor for Return	Sum of line 11 and 13 col 4		-

Attachment 9B (Note J)
Non-MISO Project Revenue Requirement Worksheet
GridLiance Heartland LLC

Page 2 of 3

Attachment 9B (Note J)

Non-MISO Project Revenue Requirement Worksheet

GridLiance Heartland LLC

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(16a)	(17)	(18)	(19)	(20)
				Project		Annual	Annual				Annual		Project								
		MTEP # or		Accumulated	Transmission		Allocation Facto		Annual		Allocation	1	Depreciation/Am						Total Annual		
Line		Other	Project Gross	Depreciation/A		Transmission	for Other	Allocation for	Expense	Project Net	Factor for	Return	ortization		Incentive Return		Ceiling		Revenue	_	Net Revenue
No.	Project Name	Designation	Plant	mortization	Allocation Factor	O&M Expense	Expense	Other Expense	Charge	Plant	Return	Charge	Expense	Requirement	in basis Points	Return	Rate	Discounts	Requirement	Adjustment	Requirement
																(Attach 2, Line					Sum Col. 18
												(Col. 10 *		(Sum Col. 9, 12	Per FERC order	28 * (Col.	,	(Note H) (Enter	(Sum Col. 16a		& 19
15	_		(Note C)	_	Page 1 line 4	Col. 3 * Col. 5	Page 1 line 9	Col. 3 * Col. 7	Col. 6 + Col. 8)	(Note D)	Page 1 line 14	Col. 11)	(Note E)	& 13)	(Note I)	15/100)* Col.	14 & 16)	Negative)	& 17)	(Note F)	
_																					_
15a			_	_	_	_	_	_	_		_	l _	_	_	_	_	_	_	_	_	_

Page 1 of 3

15b		-	-		-		-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
15c		-	-				-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
15d		-	-				-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
15e		-	-				-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
15f		-	-				-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
15g		_	-				_		-	_	-	-	-	-	-	-	-	_	-	-	_	-
15h		_	-				_		-	_	-	-	-	-	-	-	-	_	-	-	-	-
15i		_	-				_		_	_	-	-	-	-	-	-	-	_	_	_	-	-
15i		_	-				_		_	_	_	_	-	_	_	-	_	_	_	_	_	_
15k		_	-				_		_	_	_	_	-	_	_	-	_	_	_	_	_	_
151		_	-				_		_	_	_	_	-	_	_	-	_	_	_	_	_	_
15m		_	-				_		_	_	_	_	_	_	_	_	_	_	_	_	_	_
15n		_	-				_		_	_	_	_	_	_	_	_	_	_	_	_	_	_
15o		_	_				_		_	_	_	_	_	_	_	_	_	_	_	_	_	_
1		_	_				_		_	_	_	_	_	_	_	_	_	_	_	_	_	_
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										1		-	- 1		· ·		·	1		- I		_
16	Annual Totals		-			_						=	0 -			ī						
10	Ainual Totals			-	-		-		-	_	_		0 -	_	-		-	-	-	-	-	-

Rev. Req. Adj For Attachment 9A

Incentives from Projects other than those in Attachment GG- GLH and Attachment MM_GLH. This includes only amounts related to Non-MISO assets

Gross Transmission Plant that is included on page 2 line 2 of Attachment 9A-GLH (see line 1 col (3)).

- Inclusive of any CWIP, unamortized abandoned plant and unamortized project-related regulatory asset included in rate base when authorized by FERC order. Excludes start-up regulatory asset (see
- Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to
- maintain the facilities to their original capabilities. Gross plant does not include any CWIP, unamortized abandoned plant or any regulatory asset (see line 15, col. (3)). Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation in col (4). Net Plant includes any CWIP in rate base, any project related regulatory asset and any
- Unamortized Abandoned Plant approved by the Commission (see line 15, col. (10)). Net plant does not include start-up regulatory asset.

 E Project Depreciation Expense is the actual value booked in Attachment 9A-GLH, Page 3, line 9 that is associated with the specified project. Project Depreciation Expense includes the amortization of
 - Abandoned Plant. However, if FERC grants accelerated depreciation for a project the depreciation rate authorized by FERC will be used instead of the rates shown on Attachment 6 for all other Project True-Up Adjustment is calculated on the Attachment GG - GLH and Attachment MM - GLH True-Up Template (see col. K). For Non-MISO projects other than Attachment GG or MM, the
 - Project True-up Adjustment is calculated on Attachment 9C. MISO-related amounts will be excluded from this attachment.
- The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in Line 15, col. 13.
- Any discounts related to Non-MISO specific project(s) will be included in this column. The amount in Column 17 above equals the amount by which the annual revenue requirement is reduced from
- Requires approval by FERC of incentive return applicable to the specified project(s) (see line 15, col. (15)).
- This Attachment 9B is a reconciliation of the total calculated GridLiance Heartland Non-MISO ATRR and each of the related projects/assets.

	Year				Annual True-Up Calculation		
1							
	A	В	С	D	E	F	G
			_		Net		
	MTEP		Adjusted		Under/(Over)	Interest	Total True-Up
	Project		Net Revenue		Collection	Income	Adjustment
	Number	Project Name	Requirement1	Revenue Received2	(C-D)	(Expense)	(E + F)
2			-	-	-	1	-
2a			-	-	-	-	-
2b			-	-	-	-	-
2c			-	-	-	-	-
2d			-	-	-	-	-
			-	-	-	-	-
3	Total		-	-	-	-	-

- 1) From Attachment 9A-GLH and Attachment 9B
- 2) The 'revenue received' is the total amount of revenue received by GLH in the True-Up Year from Attachment 9A, Line 36, page 4 of 5 of Attachment 9A-GLH. This includes only Non-MISO amounts.
- 3) The Attachment 9C-Non-MISO Project True-Up is the actual True-Up calculation for Non-MISO amounts.

For each Non-MISO project or Attachment 9A-GLH, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment 9A-GLH and Attachment 9B will then be entered in Col. (C) above. Column (D) contains the actual revenues received associated with Attachment 9A-GLH not paid by MISO to the utility during the True-Up Year. Col. (E) is the Net Under/(Over) Collection where Col. (D) is subtracted from Col. (C). Column (F), lines 2x contain the interest amounts calculated in column (J) of the Annual Attachment GG True-Up Calculation and the Annual Attachment MM True-Up Calculation. Col. (G) is the sum of the Net Under/(Over) Collection in Col. (E) and the interest in Col. (D). This includes a large National Attachment Col. (D) are not at the column (D) of the Annual Attachment Col. (E) and the interest in Col. (E). This includes a large National Attachment Col. (E) and the interest column (E)

FERC Refund Interest Rate

	(a)	(b)	(c)	(d)
				Quarterly Interest Rate under
4	Interest Rate:	Quarter	Year	Section 35.19(a)
5		1st Qtr.	-	-
6		2nd Qtr	-	-
7		3rd Qtr	-	-
8		4th Qtr	-	-
9		1st Qtr	-	-
10		2nd Qtr	-	-
11		3rd Qtr	-	-
12		Sum lines 5-11		-
13	Avg. Monthly FERC Rate	Line 12 divided by 7		-

Page 1 of 5
Formula Rate - Non-Levelized

Rate Formula Template

Utilizing FERC Form 1 Data

Attachment O-GLH

GridLiance Heartland LLC (1) (2) (3) (4) (5) Allocated Line Source Amount 1 GROSS REVENUE REQUIREMENT (Page 3, Line 31) REVENUE CREDITS (Note S) Total Allocator DA Account No. 454 (Page 4, Line 34) 1.00 Account No. 456 (Page 4, Line 34a) 1.00 DA (Page 4, Line 37) 1.00 Account No. 456.1 DA Revenues from Grandfathered Interzonal Transactions 1.00 (Note R) DA Revenues from service provided by the ISO at a discount MISO invoices DA 1.00 6 TOTAL REVENUE CREDITS (Sum of Lines 2 through 5) 6a Adjustment to make Line 6b equal to zero if there is no revenue requirement associated with Schedules 7, 8 & 9 6b NET REVENUE REQUIREMENT (Line 1 minus Lines 6 & 6a) (Note KK) 6c Attachment O-GLH True-up Adjustment with Interest Attachment 3, Page 1, Line 3, Col. (G) 1.00 DA 7 NET REVENUE REQUIREMENT (Line 6b plus Line 6c) DIVISOR Average of 12 coincident system peaks for requirements (RQ) service (Note A) Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B) 10 Plus 12 CP of Network Load not in Line 8 (Note C) 11 Less 12 CP of firm P-T-P over one year (enter negative) (Note D) 12 Plus Contract Demand of firm P-T-P over one year 2930021es Ebarract Bemand from Granditatiered Intertonal Transactions over one year (enter negative) (Note R) Less Contract Demands from service over one year provided by ISO at a discount (enter negative) 15 Divisor (sum Lines 8-14) 16 Annual Cost (\$/kW/Yr) (Line 7 / Line 15) 17 Network & P-to-P Rate (\$/kW/Mo) (Line 16 / 12) Off-Peak Rate Peak Rate 18 Point-To-Point Rate (\$/kW/Wk) (Line 16 / 52; Line 16 / 52) 19 Point-To-Point Rate (\$/kW/Day) (Line 16 / 260; Line 16 / 365) - Capped at weekly rate 20 Point-To-Point Rate (\$/MWh) (Line 16 / 4,160; Line 16 / 8,760 Capped at weekly times 1,000) and daily rates 21 FERC Annual Charge(\$/MWh) (Note E) Short Term - Short Term 22 Long Term Long Term Attachment O-GLH Page 2 of 5 For the 12 months ended 12/31/2019 Formula Rate - Non-Levelized Rate Formula Template Utilizing FERC Form 1 Data GridLiance Heartland LLC (1) (2) (3) (4) (5) **Transmission** Allocator (Note JJ) (Col 3 times Col 4) Source **Company Total** No. RATE BASE: (Notes Y & BB) GROSS PLANT IN SERVICE 1 Production Attachment 4, Line 14, Col. (b) NA 2 Transmission Attachment 4, Line 14, Col. (c) TP 3 Distribution Attachment 4, Line 14, Col. (d) NA Attachment 4, Line 14, Col. (e) 4 General & Intangible W/S 5 Common Attachment 4, Line 14, Col. (f) CE 6 TOTAL GROSS PLANT (Sum of Lines 1 through 5) GP= ACCUMULATED DEPRECIATION Attachment 4, Line 14, Col. (k) NA 7 Production Transmission Attachment 4, Line 14, Col. (1) TP Distribution Attachment 4, Line 14, Col. (m) NA W/S 10 General & Intangible Attachment 4, Line 14, Col. (n) CE 11 Common Attachment 4, Line 14, Col. (o) 12 TOTAL ACCUM. DEPRECIATION (Sum of Lines 7 through 11) NET PLANT IN SERVICE 13 Production (Line 1 - Line 7) (Line 2 - Line 8) 14 Transmission

(Line 3 - Line 9)

15 Distribution

16 17 18	General & Intangible Common TOTAL NET PLANT	(Line 4 - Line 10) (Line 5 - Line 11) (Sum of Lines 13 through 17)	- - -	NP=		- - -
18a	CWIP Approved by FERC Order	Attachment 4, Line 14, Col. (g) (Note LL)	-	DA	1.00	-
	ADJUSTMENTS TO RATE BASE					
19	Reserved		-	NA	zero	_
20	Reserved		-	NA	zero	-
21	Reserved		-	NA	zero	-
22	ADIT	Attachment 8a or 8e, line 8, Col (e)	-	NP	-	-
23	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Note F)	-	NP	-	-
23a	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note GG)	-	DA	1.00	-
23b	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Notes X & FF)	-	DA	1.00	-
23c	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. h)	-	DA	1.00	-
24	TOTAL ADJUSTMENTS	(Sum of Lines 19 through 23c)	-			-
25	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (h) (Note G)	-	TP	-	-
	WORKING CAPITAL	(Note H)				
26	CWC	1/8*(Page 3, Line 8 minus Page 3, Line 7b)	-			-
27	Materials & Supplies	Attachment 4, Line 14, Col. (i) (Note G)	-	TP	-	-
28	Prepayments (Account 165)	Attachment 4, Line 14, Col. (j)	-	GP	-	-
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 through 28)	-			-
30	RATE BASE	(Sum of Lines 18, 18a, 24, 25 & 29)	-		<u> </u>	

Formula Rate - Non-Levelized

Rate Formula Template Utilizing FERC Form 1 Data GridLiance Heartland LLC Attachment O-GLH
Page 3 of 5
For the 12 months ended 12/31/2019

Name	Line	(1)	(2)	(3)		(4)	(5) Transmission
Transmission		0219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15	Source (Note CC)	Company Total	Allocato	or (Note JJ)	
Less Ascollars Scriptic Expenses included in Transmission O&M Antocharen S, Line 13, Ced. (t) TP	1	Transmission		_	TP	_	_
Leas Account 566	1a			_		_	_
Less FERC Annual Fees		· · · · · · · · · · · · · · · · · · ·		_		_	_
ARSC ARCENTROL FROM STATE ARCENTRIC				_		_	_
Less PERC Annual Focs				_		_	_
Loss EPRIA & Reg. Comm. Exp. & Non-sacrety Ad. (Now D. Antachment S. Line 13, Col. (t) W.S S.	4			_		_	_
Pin Transmission Related Reg. Comm. Exp. (Note D. Attachment 5, Line 13, Col. (g)	5			_		_	_
1	5a			_		_	_
Plas PROP Expense Allowed Amount				_		_	_
Common S66. Common S66. Common Commo		•		_		_	_
Transmission Larse Payments	6	<u> •</u>		_			_
Account 566	7						_
Amerization of Regulatory Asset (Note GG) Attachment 5, Line 13, Col. (i)	72	· · · · · · · · · · · · · · · · · · ·	Attachment 3, Ellie 13, Col (II)	-	DA	1.00	-
Miscellaneous Transmission Expense (less Amortization of Regulatory & Attachment 5, Line 13, Col. (d) Total Account S66			(Note GG) Attachment 5 Line 13 Col. (i)		DΑ	1 00	
Total Account 566				-			-
DEPRECIATION EXPENSE				-	11	-	-
DEPRECIATION EXPENSE (Note BB)			· ·				
Transmission	0	TOTAL OWN	(Suiii of Lines 1, 5, 5a, 5c, 0, 7, & 7d less Lines 1a, 10, 2, 4, 5,	-			-
Transmission		DEDDECIATION EVDENCE	(Note DD)				
General & Intangible	0		· · · · · · · · · · · · · · · · · · ·		TD		
Common						-	-
11a	10	ě .		-			-
TAXES OTHER THAN INCOME TAXES (Note J)	11			-			-
TAXES OTHER THAN INCOME TAXES (Note J)				-	DA	1.00	-
LABOR RELATED Attachment 5, Line 26, Col. (c) - W/S -	12	TOTAL DEPRECIATION	(Sum of Lines 9 through 11a)	-			-
LABOR RELATED Attachment 5, Line 26, Col. (c) - W/S -		TAVES OTHER THAN INCOME TAVES	(Note I)				
Attachment 5, Line 26, Col. (c)			(Note J)				
Highway and vehicle	12		Aug 1		XX/C		
PLANT RELATED		•				-	-
Attachment 5, Line 26, Col. (e)			Attachment 5, Line 26, Col. (d)	-	W/S	-	-
Attachment 5, Line 26, Col. (f) NA zero - NP zero - NP zero - NP zero - NP zero - NP zero - NP zero - NP zero - NP zero - NP zero - NP zero - NP zero - NP zero - NP zero - NP zero - NP zero - NP zero - NP zero - NP zero - NP zero - NP zero - NP zero - NP zero - NP zero - NP zero -			Au 1 (5 I) 06 C1 ()		C.P.		
Attachment 5, Line 26, Col. (g)	16			-			-
Payments in lieu of taxes	17	•		-		zero	-
NCOME TAXES (Note K)				-		-	-
INCOME TAXES (Note K) T=1{{\frac{1}{2}} - {\frac{1}{2}} - {\frac{1}{2}	19	·		-	GP	-	_
T=1-\(\(\begin{array}{cccccccccccccccccccccccccccccccccccc	20	TOTAL OTHER TAXES	(Sum of Lines 13 through 19)	-			-
T=1-[[(1- SIT) * (1- SIT) * (1- SIT * ± FIT * _ (p)) *FIT)							
WCLTD = Page 4, Line 27; R = Page 4, Line 30 FIT, SIT & p (Note K)				1			
FIT, SIT & p (Note K) 23 1/(1-T) = (from Line 21)				-			
1 / (1 - T) = (from Line 21) 24 Amortized Investment Tax Credit (enter negative) Attachment 5, Line 26, Col. (i) 24a Excess Deferred Income Taxes (enter negative) Attachment 5, Line 26, Col. (j) 24b Tax Effect of Permanent Differences Attachment 5, Line 26, Col. (k) (Note II) 25 Income Tax Calculation (Line 22) times (Page 4, line 40, Column (d Line 30) times (Page 2) 17C adjustment (Line 23 times Line 24) 26a Excess Deferred Income Tax Adjustment (Line 23 times Line 24a) Permanent Differences Tax Adjustment (Line 23 times Line 24b) - NP - Permanent Differences Tax Adjustment (Line 23 times Line 24b) - NP	22	CIT=(T/1-T)*(1-(WCLTD/R)) =	WCLTD = Page 4, Line 27; R = Page 4, Line 30	-			
Amortized Investment Tax Credit (enter negative) Attachment 5, Line 26, Col. (i)		FIT, SIT & p	(Note K)				
Amortized Investment Tax Credit Excess Deferred Income Taxes (enter negative) Attachment 5, Line 26, Col. (i) Tax Effect of Permanent Differences Attachment 5, Line 26, Col. (k) (Note II) Income Tax Calculation (Line 22) times (Page 4, line 40, Column (d Line 30) times (Page 2) Excess Deferred Income Tax Adjustment (Line 23 times Line 24) Excess Deferred Income Tax Adjustment (Line 23 times Line 24a) Permanent Differences Tax Adjustment (Line 23 times Line 24b) Permanent Differences Tax Adjustment (Line 23 times Line 24b) Attachment 5, Line 26, Col. (i)							
Excess Deferred Income Taxes (enter negative) Attachment 5, Line 26, Col. (j) Tax Effect of Permanent Differences Attachment 5, Line 26, Col. (k) (Note II) Income Tax Calculation [Line 22) times (Page 4, line 40, Column (d Line 30) times (Page) ITC adjustment (Line 23 times Line 24) Excess Deferred Income Tax Adjustment (Line 23 times Line 24a) Permanent Differences Tax Adjustment (Line 23 times Line 24b) - NP - NP	23	1/(1-T) = (from Line 21)	1 / (1 - T) (T from Line 21)	-			
Excess Deferred Income Taxes (enter negative) Attachment 5, Line 26, Col. (j) Attachment 5, Line 26, Col. (k) (Note II) Income Tax Calculation ITC adjustment (Line 23 times Line 24) Excess Deferred Income Tax Adjustment (Line 23 times Line 24a) Permanent Differences Tax Adjustment (Line 23 times Line 24b) Excess Deferred Income Tax Adjustment (Line 23 times Line 24b) Excess Deferred Income Tax Adjustment (Line 23 times Line 24b) Excess Deferred Income Tax Adjustment (Line 23 times Line 24b) Excess Deferred Income Tax Adjustment (Line 23 times Line 24b) Excess Deferred Income Tax Adjustment Excess Deferred Income Tax	24	Amortized Investment Tax Credit	(enter negative) Attachment 5, Line 26, Col. (i)	-			
24bTax Effect of Permanent DifferencesAttachment 5, Line 26, Col. (k) (Note II)-25Income Tax Calculation(Line 22) times (Page 4, line 40, Column (d Line 30) times (Page 2)-Page 4, line 40, Column (e)-26ITC adjustment(Line 23 times Line 24)-NP26aExcess Deferred Income Tax Adjustment(Line 23 times Line 24a)-NP26bPermanent Differences Tax Adjustment(Line 23 times Line 24b)-NP	24a	Excess Deferred Income Taxes		-			
25Income Tax Calculation(Line 22) times (Page 4, line 40, Column (d Line 30) times (Page 2)-Page 4, line 40, Column (e)-26ITC adjustment-NP26aExcess Deferred Income Tax Adjustment-NP26bPermanent Differences Tax Adjustment-NP	24b	Tax Effect of Permanent Differences		-			
26ITC adjustment(Line 23 times Line 24)-NP26aExcess Deferred Income Tax Adjustment(Line 23 times Line 24a)-NP26bPermanent Differences Tax Adjustment(Line 23 times Line 24b)-NP	25			-	Page 4, lir	ne 40, Column (e)	-
26a Excess Deferred Income Tax Adjustment (Line 23 times Line 24a) - NP 26b Permanent Differences Tax Adjustment (Line 23 times Line 24b) - NP	26	ITC adjustment		•	NP	<u> </u>	-
26b Permanent Differences Tax Adjustment (Line 23 times Line 24b) - NP		·		-	NP	-	-
·				-		-	-
(Sum of Lines 25 through 200)		· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·				-
	2,		(2 01 02 03				

28	RETURN Rate Base times Return	(Page 2, Line 30 times Page 4, Line 30, Col. (5))	-	NA		-	
29	REV. REQUIREMENT	(Sum of Lines 8, 12, 20, 27 & 28)				_	
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG-GLH, Page [Revenue Requirement for facilities included on Page 2, Lines 2, 18a, 23a also included in Attachment GG]		-	DA	1.00	-	
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM-GLH, Page [Revenue Requirement for facilities included on Page 2, Lines 2, 18a, 23a also included in Attachment MM]			DA	1.00	-	
30b	PLUS Incentives on Attachment 1 for projects other than those included in Attachment MM-GLH and Attachment GG-GLH.	n Attachment 1, line 18	-			-	
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT (Line 29 - Line 30 - Line 30a + Line 30b)	O					
	Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Da GridLiance Heartland LL	ata		For the 12 months ende	Page 4 of 5 d 12/31/ 2019
	(1)	(2)	(3)		(4)	(5)	
		SUPPORTING CALCULATIONS AND NOTE	\mathbf{S}				
	TRANSMISSION PLANT INCLUDED IN ISO RATES Total Transmission plant Less Transmission plant excluded from ISO rates Less Transmission plant included in OATT Ancillary Services Transmission plant included in ISO rates 00219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 Percentage of Transmission plant included in ISO Rates	(Page 2, Line 2, Column 3) (Note L) (Note M) (Line 1 minus Lines 2 & 3) PM (Line 4 divided by Line 1)			TP=	- - - -	
	WAGES & SALARY ALLOCATOR (W&S)		•	-			
12 13 14 15	Production Transmission (Note MM) Distribution Other	Form 1 Reference 354.20.b 354.21.b 354.23.b 354.24,25,26.b	\$ - - -	TP	Allocation	GP (\$ / Allocation)	
16	Total (sum lines 12-15) [If there are no labor dollars, input \$1 on line 1	3 which is then multiplied by the TP allocator on line 13])	-		- =	-	= WS
17	COMMON PLANT ALLOCATOR (CE) (Notes N and DD) Electric	200.3.c	\$		% Electric (Line 17 / Line 20)	W&S Allocator (Line 16)	CE
18 19	Gas Water	200.3.d 200.3.e	-		_ *	-	= -
20	Total	(Sum of Lines 17 through 19)	-				
21 - 2	6 RETURN (R)				Cost	\$	
27	I T D 1	(N) 4 V FF A44 1 4 4 5 1 4 4 2 4	\$	%		Weighted	WOLTD
27 28	Long Term Debt Preferred Stock	(Note Y, EE) Attachment 5, Line 34 (Note Y, EE) Attachment 5, Line 35	-	0% 0%	0.00%	0.00%	=WCLTD
29	Common Stock	(Notes O, Y and EE) Attachment 5, Line 36	-	0%	10.32 0.00%	0.00%	D.
30	Total	(Sum of Lines 27 through 29)	-			0.00%	=K
	REVENUE CREDITS					Load	
	ACCOUNT 447 (SALES FOR RESALE)	310 -311					
31 32	a. Bundled Non-RQ Sales for Resaleb. Bundled Sales for Resale included in Divisor on Page 1	311.x.h				-	
33	Total of (a)-(b)	(Note P)				-	
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	(Note Q)				-	
34	ACCOUNT 456 (OTHER ELECTRIC REVENUES)	(Note NN)					
34	·	(Note NN) C 330.x.n (Note T) sor on Page 1 (Note W)				- - - - - -	
34 34a 35 36 36a 36b	ACCOUNT 456 (OTHER ELECTRIC REVENUES) ACCOUNT 456.1 (REVENUES FROM TRANSMISSION OF ELECTRIC a. Transmission charges for all transmission transactions b. Transmission charges for all transmission transactions included in Divic. Transmission charges from Schedules associated with Attachment GG d. Transmission charges from Schedules associated with Attachment MM	(Note NN) C 330.x.n (Note T) sor on Page 1 (Note W)	(c)	(d			

Formula Rate - Non-Levelized Rate Formula Template Utilizing FERC Form 1 Data GridLiance Heartland LLC

Attachment O-GLH Page 5 of 5 For the 12 months ended 12/31/2019

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#) References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Letter

A Peak as would be reported on Page 401, Column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.

- B Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this formula rate.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow through and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5 less Page 3, Line 7a. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 Line 57 in the Form 1.
- Line 5 EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- The currently effective income tax rate, where FIT is the weighted average. Federal income tax rate; SIT is the weighted average. State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1,

See Attachment 1 (Federal Income Tax Rate) Inputs Required: SIT =— <u>See Attachment 1</u> (State Income Tax Rate or Composite SIT) — <u>See Attachment 1</u> (percent of federal income tax deductible for state purposes)

- L Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test) or removes transmission plant that is not under MISO functional control.
- M Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.

20200219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM Enter dollar amounts

- O ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of
- P Page 4, Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1.
- Q Includes income related only to transmission facilities, such as pole attachments, rentals and special use, less any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and services. Non-MISO assets are transmission assets not under
- R Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking the revenues are included in Line 4 Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1. This line will exclude any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and
- The revenues credited on Page 1, Lines 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
- T Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, Page 330.x.n., less any amounts related to Non-MISO assets or services. For clarification, GLH commits to provided a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and services. Non-MISO assets are transmission assets not under
- Includes scheduling, system control and dispatch costs recorded in Accounts 561.1 through 561.3 and which are recovered in Schedule 1 or Schedule 24 rates. Also excludes Account 561.4 and Account 561.8.
- V Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of the revenue requirements calculated pursuant to Attachment GG.
- W Removes from revenue credits revenue that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
- X Page 2 Line 23b includes any unamortized balances related to the recovery of abandoned plant costs approved by FERC under a separate docket. Page 3, Line 11a includes the Amortization expense of abandonment costs. These are shown in the workpapers required pursuant to the Annual Rate Calculation and True-up Procedures.
- Calculate using 13 month average balance, reconciling to FERC Form No. 1 by Page, Line, and Column as shown in Attachment 4 for inputs on page 2 of 5 above, except ADIT, page 2, lines 19-22, which is on Attachment 8a or 8e and shown on Attachment 5. Calculate using 13 month average balance, reconciling to FERC Form No. 1 by Page, Line, and Column as shown in Attachment 5 for inputs on lines 27, 28 and 29 of page 4 of 5 above. For the first Rate Year, as defined in the Protocols, GLH will use thirteen months of balances in calculating the 13- month average for the determination of the projected net revenue requirement
- Z Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of the revenue requirements calculated pursuant to Attachment MM.
- AA Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
- BB Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
- CC Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.
- DD Calculate using a simple average of beginning of year and end of year balances reconciling to FERC Form No. 1 by Page, Line and Column as shown in Column 2.
- EE Prior to obtaining long term debt, the cost of debt will be the average 3-month LIBOR for the year plus 2.0%. LIBOR refers to the London Inter Bank Offer Rate from the Federal Reserve Bank of St. Louis's https://fred.stlouisfed.org/. The capital structure and cost of debt will be the weighted for the year if the long term debt is obtained midyear. However, if prior to obtaining long term debt, the company has short term debt, the cost of debt will be calculated pursuant to Attachment 5, note D. The capital structure will be 60% equity and 40% debt until any asset is placed in service, then it will be based on the actual capital structure, provided that during any period where the equity component of the actual capital structure is greater than 60%, company will reduce the equity component to a level not to exceed 60%. If the capital structure is reduced to 60% equity, the reduced ATRR as a result of capping the equity portion of GridLiance's capital structure at 60%, and the difference between these two values shall be provided by the company in its Annual True-up. The amount of debt in the
- FF Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.
- GG Recovery of regulatory asset permitted only for pre-commercial and formation expenses and are subject to FERC approval before any Regulatory Asset amounts are included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the AFUDC rate will be applied to the regulatory asset prior to the rate year when costs are first recovered.
- HH Reserved
- II The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment O-GLH that are not the result of a timing
- JJ DA in the allocator Column means that the cost is directly assigned to transmission consistent with the attached workpapers.
- KK Round to zero if amount shown is not zero and there is no revenue requirement to recover under Schedules 7, 8, and 9 of the MISO OATT.
- LL AFUDC ceases when CWIP is recovered in rate base. No CWIP will be included in rate base on line 18a absent FERC authorization.
- MM It is possible GLH will not have any salaries and wages to report in the FERC Form No. 1 (that is page 4, lines 12-15 are zero), even if GLH has existing transmission assets in service. If and when this occurs page 4, line 13,
- NN Includes revenue from electric operations properly credited to MISO customers and not includible in other accounts, such as compensation for minor or incidental services provided for others. GLH commits to provide a workpaper itemizing each revenue source for interested parties to determine which revenues should be reflected herein.

End

Attachment 1 (Note J) Project Revenue Requirement Worksheet

To be completed in conjunction with Attachment O - GLH.

GridLiance Heartland LLC

(inputs from Attachment O - GLH are rounded to whole dollars)

1a Tra	ross Transmission Plant - Total ransmission Accumulated Depreciation WIP, Regulatory Asset, Abandoned Plant et Transmission Plant - Total	Source Page, Line, Col. Attach O, p 2, line 2 col 5 (Note A) Attach O, p 2, line 8 col 5 Attach O, p 2, lines 18a, 23a & 23b (Note B)	Transmission	Allocator
1 Gro 1a Tra	ransmission Accumulated Depreciation WIP, Regulatory Asset, Abandoned Plant	Attach O, p 2, line 8 col 5 Attach O, p 2, lines 18a, 23a & 23b (Note B)	- -	
1a Tra	ransmission Accumulated Depreciation WIP, Regulatory Asset, Abandoned Plant	Attach O, p 2, line 8 col 5 Attach O, p 2, lines 18a, 23a & 23b (Note B)	- -	
	WIP, Regulatory Asset, Abandoned Plant	Attach O, p 2, lines 18a, 23a & 23b (Note B)	-	
	et Transmission Plant - Total		-	
2 Ne		Line 1 minus Line 1a plus Line 1b	-	
08	&M TRANSMISSION EXPENSE			
3 Tot	otal O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	-	
3a Tra	ransmission O&M	Attach O, p 3, line 1 col 5	-	
3b Les	ess: Ancillary Service Expenses included in above	Attach O, p 3, line 1a col 5	-	
	ess: Account 565 included in above, if any	Attach O, p 3, line 2 col 5, if any	-	
	ess: Account 566 Amort of Reg Asset included in 3a, if any	Attach O, p 3, line 7b col 5, if any		
3e Ad	djusted Transmission O&M	Line 3a minus Lines 3b thru 3d	-	
4 An	nnual Allocation Factor for Transmission O&M	(Line 3e divided by line 1, col 3)	-	-
20200219	9-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM			
ΓO	THER O&M EXPENSE			
4a Oth	ther O&M Allocated to Transmission	Line 3 minus Line 3e	-	
4b An	nnual Allocation Factor for Other O&M	Line 4a divided by Line 1, col 3	-	-
GF	ENERAL, INTANGIBLE AND COMMON (G, I & C) DEPRECIATION EXPENSE			
	otal G, I & C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note G)	-	
	nnual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	-	_
		,		
	AXES OTHER THAN INCOME TAXES			
	otal Other Taxes	Attach O, p 3, line 20 col 5	-	
8 An	nnual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	-	-
9 An	nnual Allocation Factor for Other Expense	Sum of line 4b, 6, and 8	-	-
IN	NCOME TAXES			
10 Tot	otal Income Taxes	Attach O, p 3, line 27 col 5	-	
11 An	nnual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	-	-
RF	ETURN			
	eturn on Rate Base	Attach O, p 3, line 28 col 5	-	
	nnual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	-	-
14 An	nnual Allocation Factor for Return	Sum of line 11 and 13 col 4		-

Attachment 1 (Note J)

Project Revenue Requirement Worksheet GridLiance Heartland LLC

Page 2 of 3

Page 1 of 3

Page 3 of 3 Attachment 1 (Note J)

Project Revenue Requirement Worksheet

GridLiance Heartland LLC

_		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(16a)	(17)	(18)	(19)	(20)
			MTEP#or		Project Accumulated	Transmission	Annual Allocation for	Annual Allocation Factor	Annual	Annual		Annual Allocation	Annual	Project Depreciation/Am	Annual				Competitive	Total Annual		
	Line		Other	Project Gross	Depreciation/A	O&M Annual	Transmission	for Other	Allocation for	Expense	Project Net	Factor for	Return	ortization	Revenue	Incentive Return	Incentive	Ceiling	Bid	Revenue	True-Up	Net Revenue
	No.	Project Name	Designation	Plant	mortization	Allocation Factor	O&M Expense	Expense	Other Expense	Charge	Plant	Return	Charge	Expense	Requirement	in basis Points	Return	Rate	Concession	Requirement		
																	(Attach 2, Line					Sum Col. 18
													(Col. 10 *	I I	(Sum Col. 9, 12	Per FERC order	,	*	(Note H) (Enter	(Sum Col. 16a		& 19
1:	5			(Note C)	_	Page 1 line 4	Col. 3 * Col. 5	Page 1 line 9	Col. 3 * Col. 7	Col. 6 + Col. 8)	(Note D)	Page 1 line 14	Col. 11)	(Note E)	& 13)	(Note I)	15/100)* Col.	14 & 16)	Negative)	& 17)	(Note F)	
1: 1:	5a 5b	The Ohio River Crossing -	<u>-</u>	<u> </u>	- -	- -	-	-	- -	- -	- -	- -	- -	- -	-	-	- -	- -	- -		- -	- -

15c		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15d		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15e		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15f		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15g		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15h		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15i		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15j		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15k		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
151		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15m		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15n		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15o		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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									•	•		•	•		•		•	•			•	-
16	Annual Totals			-	-		-		-	-	-	_	0	-	-		-	-	-	-	-	-

- 17 Rev. Req. Adj For Attachment O
- 8 Incentives from Projects other than those in Attachment GG- GLH and Attachment MM_GLH

Note Letter

- A Gross Transmission Plant that is included on page 2 line 2 of Attachment O-GLH (see line 1 col (3)).
- Inclusive of any CWIP, unamortized abandoned plant and unamortized project-related regulatory asset included in rate base when authorized by FERC order. Excludes start-up regulatory asset (see
- Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities. Gross plant does not include any CWIP, unamortized abandoned plant or any regulatory asset (see line 15, col. (3)).
- D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation in col (4). Net Plant includes any CWIP in rate base, any project related regulatory asset and any Unamortized Abandoned Plant approved by the Commission (see line 15, col. (10)). Net plant does not include start-up regulatory asset.
- For Project Depreciation Expense is the actual value booked in Attachment Q-GLH, Page 3, line 9 that is associated with the specified project. Project Depreciation Expense includes the amortization of Abandoned Plant. However, if FERC grants accelerated depreciation for a project the depreciation rate authorized by FERC will be used instead of the rates shown on Attachment 6 for all other Project True-Up Adjustment is calculated on the Attachment GG GLH and Attachment MM GLH True-Up Template (see col. K). For projects other than Attachment GG or MM, the Project True-up Adjustment is calculated on Attachment 3.
- G The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in Line 15, col. 13.
- A Competitive Bid Concession reflects any commitment by GLH to MISO to charge less than GLH's Ceiling Rate, regardless of how that Competitive Bid Concession is calculated. For each project, the amount of the Competitive Bid Concession will be zero or a reduction to the annual transmission revenue requirement in one or more years. GLH will include, as part of its Annual Update, (i) an explanation of the basis for any Competitive Bid Concession, (ii) a calculation of the Competitive Bid Concession, and (iii) any documentation needed to support the calculation of the Competitive Bid Concession. The amount in Column 17 above equals the amount by which the annual revenue requirement is reduced from the ceiling rate (see line 15 col. (17)).
- Requires approval by FERC of incentive return applicable to the specified project(s) (see line 15, col. (15)).

 This Attachment 1 is a reconciliation or summary of Attachment GG GLH and Attachment MM GLH. The actual calculations for Attachment GG and MM projects used in developing rates will be those calculated in Attachment GG GLH and Attachment MM GLH. Attachment 1 may also consist of other projects, such as those which have received FERC approval for an incentive adder but are not Attachment GG or MM projects. The incentives associated with those projects will be added to the Attachment O-GLH revenue requirement on Attachment O, page 3, line 30b.

Attachment 2

Incentive Return GridLiance Heartland LLC

	Α	В	C C	D	E F	G	Н	I	J
1	Rate Base		Attachment O-GLH, page 2, line 30, Col.5						-
2	100 Basis Point Incentive Retur	m		Ф	0/	Cost	_	\$	
2	Lana Tama Daha		Attachment O CI II Notes V and EE	\$	0%	0.00%	-	Weighted 0.0000	
3	Long Term Debt Preferred Stock		Attachment O-GLH, Notes Y and EE Attachment O-GLH, Notes Y and EE	-	0%	0.00%		0.0000	
5	Common Stock (Note A)	Cost = Attachment O, Line 29, Cost plus .01	Attachment O-GLH, Notes O, Y and EE	_	0%	11.32 <u>1.00</u> %	1	0.0000	
-	Total	Cost Trademinent S, Esne 25, Cost plus 101	Sum Lines 3 to 5	_	070	11.32 1.00	' -	0.0000	
	100 Basis Point Incentive Retur	n multiplied by Rate Base	Line 1 * Line 6, Col. I					0.0000	_
,	100 Busis I omit meentive Retur	in manaphed by Rate Base	Zine i Zine o, con i						
8	INCOME TAXES								
9		/(1 - SIT * + FIT * <u>- (p)}- *FIT)</u>	Attachment O-GLH, Page 3, Line 21	-					
10		-		-					
11	WCLTD = Line 3								
12	and FIT, SIT & p are as giv	ven in footnote K.							
13	1/(1 - T) = (from line 9)			-					
14	Amortized Investment Tax Cred	dit (266.8f) (enter negative)	Attachment O-GLH, Page 3, Line 24	-					
15	Excess Deferred Income Taxes	(enter negative)	Attachment O-GLH, Page 3, Line 24a	-					
16	Tax Effect of Permanent Difference	ences (Note B)	Attachment O-GLH, Page 3, Line 24b	-					
17	Income Tax Calculation		Line 10 * Line 7	-	NA			-	
	ITC adjustment		Line 13 * Line 14	-	NP	-		-	
	Excess Deferred Income Tax A	•	Line 13 * Line 15	-	NP	-		-	
	Permanent Differences Tax Adj	justment	Line 13 * Line 16	-	NP	-		-	
21	Total Income Taxes		Sum Lines 17 - 20	-				-	=
22	Return and Income Taxes with	100 basis point increase in ROE							-
23	Return		Attach. O, Page 3, Line 28, Col. 5						-
24	Income Tax		Attach. O, Page 3, Line 27, Col. 5						-
25	Return and Income Taxes without	out 100 basis point increase in ROE	Sum Lines 23 and 24						
26	Incremental Return and Income	Taxes for 100 basis point increase in ROE	Line 22 less Line 25						-
27	Rate Base		Line 1						-
28	Incremental Return and Income	Taxes for 100 basis point increase in ROE divide	d Line 26 / Line 27						-

Notes:

- A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any ROE incentive must be approved by the Commission.

 For example, if the Commission were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 1.37 on Attachment 1, column 16.
- B The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment O-GLH that are not the result of a timing difference.

	Year				Annual True-Up Calculation	_	
1			_				
	A	В	С	D	E	F	G
					Net		
	MTEP		Adjusted		Under/(Over)	Interest	Total True-Up
	Project		Net Revenue		Collection	Income	Adjustment
	Number	Project Name	Requirement1	Revenue Received2	(C-D)	(Expense)	(E + F)
2			-	-	-	1	-
2a			-	-	-	-	-
2b			-	-	-	-	-
2c			-	-	-	-	-
2d			-	-	-	-	-
			-	-	-	-	-
3	Total		-	-	-	-	-

- 1) From Attachment GG GLH True-Up Calculation, Column G and Attachment MM GLH True-Up Calculation, Column G, and Attachment O-GLH.
- 2) The "revenue received" is the total amount of revenue distributed to GLH in the True-Up Year. Attachment O, Lines 36a -37, page 4 of 5 of Attachment O GLH
- 3) This Attachment 3 is a summary of the Attachment GG -GLH True-Up Calculation and the Attachment MM GLH True-Up Calculation. The Attachment O GLH True-Up is the actual True-Up calculation.

For each project or Attachment O-GLH, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment O-GLH will then be entered in Col. (C) above. Column (D) contains the actual revenues received associated with Attachment GG-GLH, Attachment MM-GLH and Attachment O-GLH paid by MISO to the utility during the True-Up Year. Col. (E) is the Net Under/(Over) Collection where Col. (D) is subtracted from Col. (C). Column (F), line 2 is the interest calculated in accordance with Attachment O-GLH Annual True-Up, Information Exchange and Challenge Procedures. Column (F), lines 2x contain the interest amounts calculated in column (J) of the Annual Attachment GG True-Up Calculation and the Annual Attachment MM True-Up Calculation. Col. (G) is the sum of the Net Under/(Over) Collection in Col. (E) and

FERC Refund Interest Rate

	(a)	(b)	(c)	(d)
				Quarterly Interest Rate under
4	Interest Rate:	Quarter	Year	Section 35.19(a)
5		1st Qtr.	-	-
6		2nd Qtr	-	-
7		3rd Qtr	-	-
8		4th Qtr	-	-
9		1st Qtr	-	-
10		2nd Qtr	-	-
11		3rd Qtr	-	-
12		Sum lines 5-11		-
13	Avg. Monthly FERC Rate	Line 12 divided by 7		-

Attachment 4 Rate Base Worksheet (Page 2 of Attachment O - GLH) GridLiance Heartland LLC

& le Common (0) & 356.1
_

								Account No. 255 Accumulated
		Unamortized						Deferred
		Regulatory	Unamortized					Investment
Line No	Month	Asset	Abandoned Plant	Reserved	Reserved	Reserved	Reserved	Credit (Note D)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

Adjustments to Rate Base (Attachment O, Note Y)

	FN1 Reference for Dec	Notes A & E	Notes B & F	Consistent with 266.8.b & 267.8.h
15	December Prior Year	-	-	-
16	January	-	-	-
17	February	-	-	-
18	March	-	-	-
19	April	-	-	-
20	May	-	-	-
21	June	-	-	-
22	July	-	-	-
23	August	-	-	-
24	September	-	-	-
25	October	-	-	-
26	November	-	-	-
27	December	-	-	-
28	Average of the 13 Monthly Balances -			-

	Unfunded Reserves	(Note G)						
Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
29 Lis	st of all reserves:		Amount	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account		Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)	Amount Allocated, col. (c) x col. (d) x col. (e) x col. (f) x col. (g)
30a		Reserve 1	-	-	_	-	-	-
30b		Reserve 2	-	-	-	-	-	-
30c		Reserve 3						-
30d		Reserve 4						-
30e								-
30f			-	-				-
2 ³ 0 ¹ 20021	19-5130 FERC PDE	Unoffici EAt3 2/19/2	2020 4:22:15 PM					-

Notes:

- A Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- Includes only CWIP authorized by the Commission for inclusion in rate base. The Annual Update will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The Annual Update will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1
- D Accumulated Deferred Income Tax Credits are computed on Attachments 8a and 8b
- Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the AFUDC rate will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance sheet account). Each unfunded reserve will be included on lines 30 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Reserves can be created by capital contributions from customers, by debiting the reserve and crediting a liability, or a combination of customer capital contribution and offsetting liability. Only the portion of a reserve that was created by customer contributions should be a reduction to rate base. For reserves that be created partially through customer contributions and partially by an offsetting liability, enter in column (f) the percentage of the reserve that was contributed by customers.

Attachment 5 Attachment O - GLH, Page 3 Worksheet GridLiance Heartland LLC

Line No.	. Month	Transmission O&M Expenses	Account No. 566 (Misc. Trans. Expense)	Account No. 565	A&G Expenses	FERC Annual Fees	EPRI & Reg. Comm. Exp. & Non-safety Ad.	Transmission Related Reg. Comm. Exp.	Transmission Lease Payments	Amortization of Regulatory Asset	Miscellaneous Transmission Expense (less Amortization of Regulatory Asset)	Depreciation Expense - Transmission (Attachment O - GLH, Note BB)	Less Ancillary Service Expenses included in Transmission O&M Accounts
	Attachment O - GLH, Page 3, Line Number	1 (a)	1b (b)	2 (c)	3 (d)	4 (e)	5 (f)	5a (g)	7 (h)	7b (i)	7c (j)	9 (k)	1a (1)
	FERC Form 1 Reference	321.112.b	321.97.b	321.96.b	323.197.b	Attachment O - GLH, Note I	Attachment O - GLH, Note I	Attachment O - GLH, Note I		321.97.b	321.97.b	336.7.f	Attachment O - GLH, Note U
1 2 3 20 2 00 5 6 7 8 9 10 11 12 13	January February March 21/20pril 130 FERC PDF (Un May June July August September October November December Total	- nofficial) 2/19-/20 - - - - - - - - - - - - -	- - - 020 4:22:15 PM - - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - -	- - - - - - - - - - - - - -	- - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - -
		Depreciation Expense - General & Intangible (Attachment O - GLH, Note BB)	Amortization of Abandoned Plant	Payroll Taxes	Highway & Vehicle Taxes	Property Taxes	Gross Receipts Taxes	Other Taxes	Payments in lieu of Taxes	Amortized Investment Tax Credit (266.8f)	Excess Deferred Income Taxes	Tax Effect of Permanent Differences	Depreciation Expense - Common (Attachment O - GLH, Note BB)
	Attachment O, Page 3, Line Number	10 (a)	11a (b)	13 (c)	14 (d)	16 (e)	17 (f)	18 (g)	19 (h)	24 (i)	24a (j)	24b (k)	11 (1)
	FERC Form 1 Reference	336.10.f & 336.1.f	Attachment O - GLH, Note X & FF	263.i	263.i	263.i	263.i	263.i		266.8.f			336.11.f
14 15 16 17 18 19 20 21 22 23 24 25 26	January February March April May June July August September October November December Total	- - - - - - - - - - - - - - -	- - - - - - - - - - - - - - -	- - - - - - - - - - - - - - -	- - - - - - - - - - - - - - -	- - - - - - - - - -	- - - - - - - - - - - - -	- - - - - - - - - - - - - - -	- - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - -
27	RETURN (R) (Attachment	O-GLH, Notes O, Y, and	EE)										
28 29			(b) Long Term Interest (117, Preferred Dividends (118.	_	(d)	(e)	(f)	(g)	(h) -	(i)	(j)	(k)	
30 31 32			Proprietary Capital (112.1 Less Preferred Stock (line Less Account 216.1 (112.	35, col. (d))	enter negative)				- - -				

33 Common Stock (sum lines 30 - 32)

Note A and Note D Long Term Debt

35 Preferred Stock (112.3.c) Note B 0.00% 0.00%36 Common Stock Note C 10.32 <u>0.00</u>% 0.00%0.00% = R

Cost Rates

0.00%

Weighted

0.00% =WCLTD

(Sum of Lines 34 through 36) 37 Total

Note:

34

Long Term debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c to 21.c in the Form No. 1, the cost is calculated by dividing line 28 by the Long Tern Debt balance in line 34.

- Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c in the Form No. 1, the cost is calculated by dividing line 29 by the Preferred Stock balance in line 35.
- \mathbf{C} Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c 12.c, 16.c in the Form No. 1 as shown on lines 30-33 above
- If the company has short-term debt prior to issuing long-term debt, line 34 will reflect the outstanding short-term debt and cost rates only unitl long term debt is issued, as calculated below:

The 13 month average of the balances consistent with "S", the average short-term debt balance pursuant to Part 101 of the Commission's Regulations, Electric Plant Instruction 17 Short-term debt outstanding Short-term debt cost The interest "s", the short-term debt interest rate pursuant to Part 101 of the Commission's Regulations, Electric Plant Instruction 17

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Attachment 6

Depreciation Rates

GridLiance Heartland LLC

FERC ACCOUNT	DESCRIPTION	<u>RATE PERCENT</u>
TD A NEMICCIONI		
<u>TRANSMISSION</u> 350	Land Rights	N/A
352	Structures and Improvements	1.5397%
353	Station Equipment	2.0285%
354	Towers and Fixtures	1.8847%
	Poles and Fixtures	
355		2.1496%
356 357	Overhead Conductors & Devices	2.0973%
357	Underground Conduit	1.3665%
358	Underground Conductors & Device	
359	Roads and Trails	0.0000%
GENERAL AND INTANGIBLE		
302	Even shipse and Consents (Note 1)	N/A
	Franchises and Consents (Note 1)	20.0000%
303	Intangible Plant - 5 Year	
390	Structures and Improvements	2.1194%
391	Office Furniture and Equipment	5.0671%
391	Network Equipment	25.0000%
392	Transportation Equipment - Auto	10.9667%
392	Transportation Equipment - Light	Γ 8.4139%
392	Transportation Equipment - Trailer	s 6.9486%
392	Transportation Equipment - Heavy	7.2364%
393	Stores Equipment	5.0000%
394	Tools, Shop and Garage Equipmen	t 6.6672%
395	Laboratory Equipment	10.0000%
396	Power Operated Equipment	8.4139%
397	Communication Equipment	11.1110%
398	Miscellaneous Equipment	6.6672%
	÷ ÷	

Note 1:

Electric Intangible Franchises and Transmission Land Rights are amortized over the life of the franchise agreement or land right.

Note 2:

GLH's depreciation and amortization rates may not be changed absent a section 205 or 206 filing

Attachment 7

PBOPs

GridLiance Heartland LLC

Calculation of PBOP Expenses

Line No.

1		_	Year Ended December 31,
2	Total PBOP expenses	Note A	-
3	Labor dollars	Note A	-
4	Cost per labor dollar	Line 2 divided by line	-
5	labor (labor not capitalized) current year	(Note B)	-
6	PBOP Expense for current year	Line 4 times line 5	-
7	Lines 2 and 3 cannot change absent approval or acc	ceptance by FERC in a separate p	proceeding.
8	PBOP amount included in Company's O&M and A	&G expenses in Form No. 1	

Note

Letter

- A Amounts will be zero until changed pursuant to a FERC order.
- B The sum of all labor included in accounts 560 to 579 and 920 to 935

Attachment 8a - Accumulated Deferred Income Taxes (ADIT) Average Worksheet (Projection)

GridLiance Heartland LLC

		Projection For t	the 12 months ende	1 12/31/ <mark>2019</mark>			
		170jection 1011	TE HORITIS CHUCK		•		
А			В	С	D (0)	E COLD O	0. D)
Ln Item	_	_	Related	Plant Related	Labor Related	m Col. B, C Total	ر D کے ا -
1 ADIT-282 (enter negative)			-	-	-		Line 12
2 ADIT-283 (enter negative)			-	-	-		Line 16
3 ADIT-190			-	-	-		Line 21
4 Subtotal			-	-	-		Sum of Lines 1-3
5 Wages & Salary Allocator					-		Attachment-O Page 4 line 16
6 Net Plant Allocator				-			Attachment-O Page 2 line 6
7 Total Plant Allocator			1.00				100%
8 Projected ADIT Total			-	-	-	-	Enter as negative Attachment-O, page 2, line 2
(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission Related	(f) Plant Related	(g) Labor Related	I
ADIT-282							_
9 Balance-BOY (Attach 8c, Line 30)	December	2018 <u>-</u>	-	-	-	-	
10 EOY (Attach 8d, Line 30 less Line 26)	December	2019 <u>-</u>	-	-	-	-	
11 Balance-EOY Prorated (Attach 8b, Line 14)	December	2019 <u>-</u>	-	-	-	-	
12 ADIT 282-Total (Lines 10+11)			-	-	-	-	
ADIT-283							
13 Balance-BOY (Attach 8c, Line 44)	December	2018 <u>-</u>	-	-	-	-	
14 EOY (Attach 8d, Line 44 less Line 40)	December	2019 <u>-</u>	-	-	-	-	
15 EOY Prorated (Attach 8b, Line 28)	December	2019 <u>-</u>	-	-	-	-	
16 ADIT 283-Total (Lines 14+15)			-	-	-	-	

ADIT-190

17 Balance-BOY (Attach 8c, Line 18)	December	2018 <u>-</u>	-	-	-	-
18 EOY (Attach 8d, Line 18 less Line 14)	December	2019 <u>-</u>	-	-	-	-
19 EOY Prorated (Attach 8b, Line 42)	December	2019 <u>-</u>	-	-	-	-
20 ADIT 190-Total (Lines 18+19)			-	-		

Attachment 8b - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (Projection)

GridLiance Heartland LLC

Projection For the 12 months ended 12/31/2019

(a) Beginning Balance & Monthly Changes ADIT-282-Proration-Note A	(b) Month	(c) Year	(d) Weighting for Projection	(e) Beginning Balance/ Monthly	(f) Transmission	(g) Transmission Proration (d) x (f)	(h) Plant Related	(i) Plant Proration (d) x (h)	(j) Labor Related	(k) Labor Proration (d) x (j)
	December	2010	100.000/							
1 Balance (Attach 8c, Line 30)		2018 <u>-</u>	100.00%	-	-	· ·	-	-	-	-
2 Increment	January	2019 <u>-</u>	91.78%	-	-	-	-	-	-	-
3 Increment	February	2019 <u>-</u>	84.11%	-	-	-	-	-	-	-
4 Increment	March	2019 <u>-</u>	75.62%	-	-	-	-	-	-	-
5 Increment	April	2019 <u>-</u>	67.40%	-	-	-	-	-	-	-
6 Increment	May	2019 <u>-</u>	58.90%	-	-	-	-	-	-	-
7 Increment	June	2019 <u>-</u>	50.68%	-	-	-	-	-	-	-
8 Increment	July	2019 <u>-</u>	42.19%	-	-	-	-	-	-	-
9 Increment	August	2019 <u>-</u>	33.70%	-	-	-	-	-	-	-
10 Increment	September	2019 <u>-</u>	25.48%	-	-	-	-	-	-	-
11 Increment	October	2019 <u>-</u>	16.99%	-	-	-	-	-	-	-
12 Increment	November	2019 <u>-</u>	8.77%	-	-	-	-	-	-	-
13 Increment	December	2019 <u>-</u>	0.27%	-	-	-	-	-	-	-
14 ADIT 282-Prorated EOY Balance			_	-	-	-	-	-	-	-
ADIT-283-Proration-Note B										
15 Balance (Attach 8c, Line 44)	December	-	100.00%	-	-	-	-	-	-	-
16 Increment	January	_	91.78%	<u>-</u>	_	_	_	_	_	_
17 Increment	February	-	84.11%	<u>-</u>	_	<u>-</u>	_	_	_	_
18 Increment	March	-	75.62%		_	_	_	_	_	_
19 Increment				-				_		_
	April		67.40%	-	-	-	-	-	-	-
20 Increment	May	-	58.90%	-	-	-	-	-	-	-

21 Increment	June	-	50.68%	-	-	-	-	-	-	-
22 Increment	July	-	42.19%	-	-	-	-	-	-	-
23 Increment	August	-	33.70%	-	-	-	-	-	-	-
24 Increment	September	-	25.48%	-	-	-	-	-	-	-
25 Increment	October	-	16.99%	-	-	-	-	-	-	-
26 Increment	November	-	8.77%	-	-	-	-	-	-	-
27 Increment	December	-	0.27%	-	-	-	-	-	-	-
28 ADIT 283-Prorated EOY Balance				-	-	-	-	-	-	-
ADIT-190-Proration-Note C										
29 Balance (Attach 8c, Line 18)	December	-	100.00%	-	-	-	-	-	_	-
30 Increment	January	-	91.78%	-	-	-	-	-	-	-
31 Increment	February	-	84.11%	-	-	-	-	-	-	-
32 Increment	March	-	75.62%	-	-	-	-	-	-	-
33 Increment	April	-	67.40%	-	-	-	-	-	-	-
34 Increment	May	-	58.90%	-	-	-	-	-	-	-
35 Increment	June	-	50.68%	-	-	-	-	-	-	-
36 Increment	July	-	42.19%	-	-	-	-	-	-	-
37 Increment	August	-	33.70%	-	-	-	-	-	-	-
38 Increment	September	-	25.48%	-	-	-	-	-	-	-
39 Increment	October	-	16.99%	-	-	-	-	-	-	-
40 Increment	November	-	8.77%	-	-	-	-	-	-	-
41 Increment	December	-	0.27%	-	-	-	-	-	-	-
42 ADIT 190-Prorated EOY Balance				-	-	-	-	-	-	-

Note 1 Uses a 365 day calendar year.

Note 2 Projected end of year ADIT must be based solely on enacted tax law. No assumptions for future estimated changes in tax law may be forecasted.

- A Substantial portion, if not all, of the ADIT-282 balance is subject to proration. Explanation must be provided for any portion of balance not subject to proration.
- **B** Only amounts in ADIT-283 relating to Depreciation, if applicable, are subject to proration. See Line 44 in Attach 8c and 8d.
- C Only amounts in ADIT-190 related to net operating loss NOL carryforwards, if applicable, are subject to proration. See Line 18 in Attach 8c and 8d.

For the 12 months ended 12/31/2019 _____

	Transmission			
Ln Item	Related	Plant Related	Labor Related	_
20 2002 拍9 ₂ 5 130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM	-	-	-	Line 30
2 ADIT-283	-	-	-	Line 44
3 ADIT-190	-	-	-	Line 18
4 Subtotal	-	-	-	Sum of Lines 1-4

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance will be shown in a separate row for each project.

	A	В	С	D	E	F	G
			Gas, Prod or Other	Transmission			
	ADIT-190	Total	Related	Related	Plant Related	Labor Related	Justification
5							
6							
7							
1							
8							
Ŭ							
9							
10							
11							
10							
12							
13							
13							
14	NOL Carryforward						Amount subject to Proration
15	Subtotal - p234.b	-	-	-	1	-	
	Less FASB 109 Above if not separately removed						
17	Less FASB 106 Above if not separately removed						
	Total	-	-	-	1	-	

Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F

the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items

the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

	For the 12 months ended 12/31/ 2019											
02	00219-5130 FERC PDF (Unofficial) 2/19/2020 4:22	:15 PM										
	A	В	С	D	E	F	G					
	ADIT and		Gas, Prod or Other				L WG W					
ĺ	ADIT- 282	Total	Related	Related	Plant Related	Labor Related	Justification					
19	Depreciation						Property basis difference resulting from accelerated tax depreciation.					
.,	Depreciation						Property Basis difference resulting from accelerated tax depreciation.					
20												
01												
21												
22												
23												
24												
۷ ۱												
25												
27	Diant Itama						Amount publicat to Draration					
	Plant Items	-		-	-		Amount subject to Proration					
	Subtotal - p274.b	-	-	-	-	-						
	Less FASB 109 Above if not separately removed											
29	Less FASB 106 Above if not separately removed											
30	Total	-	-	-	-	-						
	Instructions for Account 282:											
	1. ADIT items related only to Non-Electric Operations (e.g., Gas	s, Water, Sewer) or Production	on are directly assigr	ned to Column (С							
	2. ADIT items related only to Transmission are directly assigned	d to Column D										
	3. ADIT items related to Plant and not in Columns C & D are inc	cluded in Column E										
	4. ADIT items related to labor and not in Columns C & D are inc	cluded in Column F										
	the ADIT is not included in the formula, the associated ADIT amo	· - · · · · · · · · · · · · · · · ·	includes but is not l									
	and the related ADIT.											
	A	В	C	D	E	F	G					
	ADIT 202		Gas, Prod or Other		Dlant Dalatad	Labor Dalatad	highligation					
	ADIT- 283	Total	Related	Related	Plant Related	Lavui Keläled	Justification					
31												
32												
33												
55												
34												

Attachment 8c - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)

Page 2 of 2

_							
35							
36							
37							
2 38	00219-5130 FERC PDF (Unofficial) 2/19/2020 4:22	:15 PM					
39							
	Depreciation Items						Amount subject to Proration
	Subtotal - p276.b	-	-	-	-	-	A minority coupled to 1 10 auton
42	Less FASB 109 Above if not separately removed						
	Less FASB 106 Above if not separately removed						
	Total	-	_	-	-	-	

Instructions for Account 283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F

the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

For the 12 months ended 12/31/2019

Ln	Item		n Related		Labor Related	_
20200219-5130 FERC PDF ((Unofficial) 2/19/2020 4:22	2:15 PM	-	-	-	Line 30
2 ADIT-283			-	-	-	Line 44
3 ADIT-190			-	-	-	Line 18
4 Subtotal			-	-	-	Sum of Lines 1-4
3 ADIT-190			-	- -	-	Line 18

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance will be shown in a separate row for each project.

	A	В	С	D	Е	F	G
			Gas, Prod or	Transmission			
	ADIT-190	Total	Other Related	Related	Plant Related	Labor Related	Justification
5							
6							
7							
8							
9							
10							
11							
10							
12							
12							
13							
1/	NOL Carryforward						Amount subject to Proration
							Amount subject to Profation
15	Subtotal - p234.c	-	-	-	-	-	
16	Less FASB 109 Above if not separately removed						
17	Less FASB 106 Above if not separately removed						
	Total	-	-	-	-	-	

Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

Attachment 8d - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)											
For the 12 months ended 12/31/ 2019											
A 0200219-5130 FERC PDF (Unofficial) 2/19/2020 4: ADIT-282	B :22:15 PM Total	C Gas, Prod or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification					
19											
20											
20											
21											
22											
23											
24											
25											
26 Plant Items			-			Amount subject to Proration					
7 Subtotal - p275.k	-	-	-	-	-						
8 Less FASB 109 Above if not separately removed											
9 Less FASB 106 Above if not separately removed											
0 Total	<u> </u>	-	-	-	-						
Instructions for Account 282:	0 W + 0 \ D +	. P. O		0							
ADIT items related only to Non-Electric Operations (e.g., ADIT items related only to Transmission are directly assistance.)		ction are directly as	ssigned to Colum	nn C							
2. ADIT items related only to Transmission are directly assigned.3. ADIT items related to Plant and not in Columns C & D are											
4. ADIT items related to labor and not in Columns C & D are											
the ADIT is not included in the formula, the associated ADIT items and the related ADIT.	1	his includes but is i	not limited to SF	AS 109 & 158 b	alance sheet						
items and the related ADIT.											
A	В	Coo Drad or	D	E	F	G					
ADIT-283	Total	Gas, Prod or Other Related	Transmission Related		Labor Related	Justification					
1											
2											
33											
34											

35							
33							
36							
37							
38							
39	0219-5130 FERC PDF (Unofficial) 2/19/2020 4:2						
		2:15 PM					
40	Depreciation Items						Amount subject to Proration
41	Subtotal - p277.k	-	-	-	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	-	-	-	-	-	

Instructions for Account 283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

Attachment 8e - Accumulated Deferred Income Taxes (ADIT) Average Worksheet (True-Up)

GridLiance Heartland LLC

		For ·	the 12 months ended	d 12/31/ 2019			
А			В	С	D	Е	
						um Col. B, C &	& D)
Ln Item		_	Related	Plant Related	•	Labor Related	,
	_						-
1 ADIT-282			-	-	-		Line 12
2 ADIT-283			-	-	-		Line 16
3 ADIT-190			-	-	-		Line 20
4 Subtotal			-	-	-		Sum of Lines 1-3
5 Wages & Salary Allocator					-		Attachment-O Page 4 line 16
6 Net Plant Allocator				-			Attachment-O Page 2 line 6
7 Total Plant Allocator			1.00				100%
8 ADIT True-Up Total			-	-	-	-	Enter as negative Attachment-O, page 2, line
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Beginning Balance & Monthly Changes	Month	Year	Balance		Plant Related	(9) Labor Related	
ADIT-282							_
9 Balance-BOY (Attach 8c, Line 30)	December	2018 <u>-</u>	-	-	-	-	
10 Balance-EOY (Attach 8d, Line 30 less Line		2019 <u>-</u>	-	-	-	-	
11 Balance-EOY-Prorated (Attach 8f, Line 14)		2019 -	-	-	-	-	
12 Balance-EOY-Total (Lines 10+11)			-	-	-	-	
,							
ADIT-283							
13 Balance-BOY (Attach 8c, Line 44)	December	2018 <u>-</u>	-	-	-	-	
14 Balance-EOY (Attach 8d, Line 44 less Line	4 December	2019 <u>-</u>	-	-	-	-	
15 Balance-EOY-Prorated (Attach 8f, Line 28)	December	2019 <u>-</u>	-	-	-	-	
16 Balance-EOY-Total (Lines 14+15)			-	-	-	-	

17 Balance-BOY (Attach 8c, Line 18) December	2018 <u>-</u>	-	-	-	-
18 Balance-EOY (Attach 8d, Line 18 less Line 1 December	2019 <u>-</u>	-	-	-	-
19 Balance-EOY-Prorated (Attach 8f, Line 42) December	2019 <u>-</u>	-	-	-	-
20 Balance-EOY-Total (Lines 18+19)		-	-	-	-

Attachment 8f - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (True-up) Page 1 of 3 Attachment 8f - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (True-up) Page 2 of 3 Attachment 8f - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (True-up) Page 3 of 3 GridLiance Heartland LLC GridLiance Heartland LLC GridLiance Heartland LLC

Part						ance Heartland L					GridLiance Heartland LLC GridLiance Heartland LLC																			
Hand State of the Control of the Con				F	or the 12 mon	ths ended 12/3	1/ 2019										For the 12 m	onths ended 12	/31/ 2019						For the 12 mo	nths ended 12/31	/ 2019			
Hand State of the Control of the Con																														
Hand State of the Control of the Con									Transmission									Plant Related								Labor Related				
September 1949	(a)	(h)	(c)	(4)	(e)	(f)	(a)	(h)	(i)	(i)	(k)	(1)	(m)	(a)	(f)	(a)	(h)	(i)	(i)	(k)	(l) (m)	(A)	(f)	(a)	(h)	(i)	(i)	(k)	(1)	(m)
Part	Paginning Palanca & Monthly Changes	(b) Month			(C) Monthly	(i) Droration	(y) Drorated	Actual Monthly	(i) Difforance	y/ Dortiolly	(K) Dortiolly	(i) Dortiolly		(C) Monthly	(i) Droration	(9) Drorated	Actual Monthly	(I) (Difference	V/ Nortially Day	(K)		(C) Monthly	(') Droration	(y) Drorated	Actual Monthly	Difference	y/ Dartially	Dortiolly	(I) Dortiolly	
Property of the property of	beginning balance a Monthly Changes	IVIOLITI	real	0 0	,			,		, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	,	,	,			,		,	,	,	,			,			,	•	•
Property of the property of				Projection	Increment	(d) x (e)		Activity		•	•	•	•	Increment	(d) x (e)	•	Activity				•	Increment	(d) x (e)	•	,	•				
Part							Balance		projected and	activity above	activity below	activity below	balance			Balance		projected and	activity above activity	ty below a	ctivity below balance			Balance		projected and ac	tivity above	activity below	activity below	balance
### State St							(Cumulative	9	actual activity	Monthly	Monthly	Monthly				(Cumulative		actual activity	Monthly Mo	onthly	Monthly			(Cumulative		actual activity	Monthly	Monthly	Monthly	
							Sum of f)		(h)-(e)	projection	projection but	projection and				Sum of f)		(h)-(e)	projection projec	ction but pr	rojection and			Sum of f)		(h)-(e)	projection	projection but	projection and	
Larrische Larsian Larrische Larrische Larsian Larrische Larr	ADIT-282-Proration-Note A									• •	•					•				•				•					•	
2 Doorset		December	2018 -	100.00%	J		-						-	I		_					-			_						_
All Control Service						_	_							_		_		_		_			_			_	_			
A control According Acco				-		_						_		_	_				-								-	-	_	-
Second Mg		•		-	-	-	-	-	-	-	-	-	-	·	-	-	-	-	-	-		·	-	-	-	-	-	-	-	-
A remove				-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
1						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
### Street ### ### ### ### ### ### ### ### ###		May				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
\$ Referred Again	7 Increment	June	2019 <u>-</u>	50.68%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$ Referred Again	8 Increment	July	2019 -	42.19%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
O December Septe - Nove Septe - Sept - Se		August		_		-	-	_	-	-	-	-	-		-	-	_	-	-	-			-	-	-	-	-	-	-	-
1		September		_		-	-		_	-	-	-	-		-	-		_	-	-			-	-		-	-	-	-	-
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1 April 20 Proposed Of Oblance 2 April 20 Proposed Of Oblance				_																										
State Company Compan				_		-	-	-	-	-	-	-	-		-	-	-	-	-	-		·	-	-	-	-	-	-	-	-
### Common Commo		December	2019 <u>-</u>	0.27%	-	-		-	-	-	-	-	-	-	-	-	-	-	•	-		-	-	-	-	-	-	-	-	-
10 10 10 10 10 10 10 10	14 ADIT 282-Prorated EOY Balance				-	-		-	-	-	-	-		· ·	-		-	-	-	-	-		-		-	-	-	-	-	
10 10 10 10 10 10 10 10																														
16 Increment	ADIT-283-Proration-Note B			_	_																									
16 Increment	15 Balance (Attach 8c, Line 44)	December	2018 <u>-</u>	100.00%	,		-									-								-						
Filtered February	16 Increment		2019 -	91.78%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Streament March April 2409 75 C/25 .		•		_	-	_	-	_	_	-	-	_	-	_	-	-	_			-			-	-	_	-	-	-	_	-
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28 (Informeria May 240-99 18 (1976)				-			_		_	_	_		_	_		_		_	_	_		_	_	_			_	_		_
2 Incernet June 2018 30 08						_	_		_		_								_				_		_	_	_			
22 Informeria Aulys 2019 42.198		-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-		_	-	-	-	-	-	-	-	-
23 Increment August 2019 33.70%				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
24 Incoment Cicke 2019 25.48%		July			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 Incernent					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
2019 2019	24 Increment	September	2019 <u>-</u>	_		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
27 Increment December 2019 0.27%	25 Increment	October	2019 <u>-</u>	16.99%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
27 Increment December 2019 0.27%	26 Increment	November	2019 <u>-</u>	8.77%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
ADIT 190 Proration Note C 29 Banne (Attach 8c, Line 18)		December	2019 -	0.27%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
ADIT-190-Proration-Note C 29 Balance (Altach Bc, Line 18)			_	-		-		-	-	-	-	-		-	-		-	-	-	-	-	-	-		-	-	-	-	-	
29 Balance (Attach &c, Line 18)					•									•								•								
29 Balance (Attach &c, Line 18)	ADIT-190-Proration-Note C																													
30 Increment January 2019 91,78% 31 Increment February 2019 94,11% 32 Increment March 2019 95,62% 33 Increment April 2019 95,62% 34 Increment May 2019 95,66% 35 Increment May 2019 95,66% 35 Increment June 2019 95,66% 35 Increment July 2019 95,66% 37 Increment July 2019 95,66% 37 Increment July 2019 95,66% 37 Increment July 2019 95,66% 38 Increment July 2019 95,66% 38 Increment July 2019 95,66% 38 Increment July 2019 95,66% 39 Increment July 2019 95,66% 39 Increment July 2019 95,66% 39 Increment August 2019 95,66% 39 Increment August 2019 95,66% 39 Increment September 2019 95,66% 30 Increment July 20		December	2019	100 00%												_								_						
31 Increment February 2019 84,11%							-							1		-						1		-						
32 Increment March April 2019 2 75.62%				_	1	-	-	-	-	-	-	-	-	· ·	-	-	-	-	-	-		1	-	-		-	-	-	-	-
33 Increment April 2019 67.40%		•		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
34 Increment May 2019				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
35 Increment June 2019 50.68%		April		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
35 Increment June 2019 50.68%	34 Increment	May		58.90%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
36 Increment July 2019 42.19%	35 Increment		2019 <u>-</u>	50.68%	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
37 Increment August 2019 _ 33.70%				-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
38 Increment September 2019 _ 25.48%		August		_		-	-		-	-	-	-	-		_	-	_			-			_	-		-	-	_	-	-
39 Increment October 2019 _ 16.99%						_	_		_	_	_	_	_		_	-		_		-			_	_		-	_	_	_	
40 Increment November 2019 _ 8.77%				-		-	-		_	-	-	-	-	1	_	-		_	_			1	-	-		- -	-	-	-	-
41 Increment December 2019 - 0.27%				_		-	-		-	-	-	-	-	· ·	-	-		-	-	-		1	-	-	-	-	-	-	-	-
				-		-	-	-	-	-	-	-	-	· ·	-	-	-	-	-	-		1	-	-		-	-	-	-	-
42 ADIT 190-Prorated EUY Balance		December	2019 <u>-</u>	0.27%	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-		<u> </u>	-	-	-	-	-	-	-	-
	42 ADIT 190-Prorated EOY Balance				-	-	_	-	-	-	-	-		-	-	_	_	-	-	-	-	-	-		-	-	-	-	-	

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Note 1 Uses a 365 day calendar year.

Note 2 Actual end of year ADIT must be based solely on enacted tax law. No assumptions for future estimated changes in tax law may be forecasted.

A Substantial portion, if not all, of the ADIT-282 balance is subject to proration. Explanation must be provided for any portion of balance not subject to proration.

B Only amounts in ADIT-283 relating to Depreciation, if applicable, are subject to proration. See Line 44 in Attach 8c and 8d.

C Only amounts in ADIT-190 related to net operating loss carryforwards, if applicable, are subject to proration. See Line 18 in Attach 8c and 8d.

Attachment 10 me Tax Allow ance Heartlar on of Effective

	(1)	<u>(2)</u>	(3)	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>	(7) Individuals (including	<u>(8)</u>	<u>(9)</u>	(10) UBTI entities	(11)	(12) weignted Average	(13)
					Corporation		foreign),			- pension		Income Tax	<u>Total</u>
					s - Including	S Corps,	estates &				Tax Exempt		(Sum Cols. 5-
	<u>Description</u> 30219-5130 FERC PDF (Unofficial) 2/19/2020	<u>Note</u> 4:22:15 1	Source PM		<u>C Corps</u>	<u>PTEs</u>	<u>trusts</u>	Mutual funds	<u>Trusts</u>	Keogh Plans	<u>Entities</u>	(Sum Cols. 5-	<u>11)</u>
	<u>(a)</u>				<u>(b)</u>		<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(h)</u>	<u>(i)</u>	
4	FIT Weighted Manning Federal Income Tex Bate	Note A			0.000/	0.000/	0.000/	0.000/	0.000/	0.000/	0.000/		
<u></u>	FIT = Weighted Marginal Federal Income Tax Rate Partners with Actual or Potential Income Tax Liability	Note A	Col. 13, Lines 25 - 31)		<u>0.00%</u> 49.21%	<u>0.00%</u> <u>13.67%</u>	0.00% 0.02%	<u>0.00%</u> <u>0.00%</u>	<u>0.00%</u> <u>0.07%</u>	<u>0.00%</u> <u>9.13%</u>	<u>0.00%</u> 27.89%		
<u>∠</u>	Weighted Average Federal Income Tax Rate	Note C 1	(Line 1 * Line 2)		<u>49.21%</u> <u>0.00%</u>	0.00%	0.00%	<u>0.00%</u> <u>0.00%</u>	<u>0.07%</u> <u>0.00%</u>	<u>9.13%</u> <u>0.00%</u>	<u>27.89%</u> <u>0.00%</u>	0.00%	
<u>3</u>	weighted Average rederal income Tax Rate		(Line i Line 2)		<u>0.0076</u>	<u>0.00 /6</u>	0.0078	<u>0.00 %</u>	0.0078	0.0076	0.0078	0.0078	
<u>4</u>	SIT = Weighted Marginal State Income Tax Rate	Note A (P	age 2, Col. (5), Line 6)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
<u>5</u>	Partners with Actual or Potential Income Tax Liability	Note C (Col. 13, Lines 25 - 31)		<u>49.21%</u>	<u>13.67%</u>	<u>0.02%</u>	<u>0.00%</u>	0.07%	<u>9.13%</u>	<u>27.89%</u>		
<u>6</u>	Weighted Average State Income Tax Rate		(Line 4 * Line 5)		0.00%	0.00%	<u>0.00%</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>	0.00%	0.00%	
<u>7</u>	p = Weighted Average State Income Tax Rate Value of Federal 1	ax Note B (P	<u>age 2, Col. 56, Line 6)</u>		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
<u>8</u>	Partners with Actual or Potential Income Tax Liability	Note C (Col. 13, Lines 25 - 31)		<u>49.21%</u>	<u>13.67%</u>	<u>0.02%</u>	<u>0.00%</u>	0.07%	<u>9.13%</u>	<u>27.89%</u>		
<u>9</u>	Weighted Average X		(Line 7 * Line 8)		0.00%	<u>0.00%</u>	<u>0.00%</u>	0.00%	0.00%	0.00%	0.00%	0.00%	
<u>10</u>	Projected Distributive Share of Income from Transmission Inves	tm _: Note C(Col. 10, Lines 37 - 43)		<u>49.18%</u>	<u>13.66%</u>	<u>0.09%</u>	<u>0.00%</u>	<u>0.07%</u>	<u>9.13%</u>	<u>27.87%</u>		<u>100.00%</u>
<u>11</u>	Income Tax Allowance (ITA)	Note Dine	e 10, Col. (13) - Col. (11										<u>72.13%</u>
<u>12</u>	Composite Income Tax Rate [T=SIT * (1-FIT) + FIT - (p * FIT)]		@ ITA = 72.13%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	<u>0.00%</u>	
13	Private Equity (PE) Investment Ownership of GridLiance Heartlar	id Note F			49.60%	46.20%	0.40%	1.90%	1.90%				100.00%
<u></u>	Ownership of Funds by FERC Categories of Investors	Note F			BCP VI	BEP II/II.F	BCP VI SBS		BTAS	_			100.0070
<u>14</u>	Corporations - Including C Corps	Note F			<u>50.32%</u>	52.49%	0.00%	0.00%	0.00%				20.56%
<u>15</u>	S Corps, PTEs	Note F			9.91%	9.86%	100.00%	100.00%	100.00%				63.95%
<u>16</u>	Individuals (including foreign), estates & trusts	Note F			<u>0.05%</u>	0.00%	<u>0.00%</u>	0.00%	0.00%				<u>0.01%</u>
<u>17</u>	Mutual funds	Note F			0.00%	0.00%	<u>0.00%</u>	0.00%	0.00%				0.00%
<u>18</u>	<u>Trusts</u>	Note F			<u>0.04%</u>	0.11%	0.00%	0.00%	0.00%				0.03%
<u>19</u>	UBTI entities - pension funds, IRA, Keogh Plans	Note F			<u>8.29%</u>	10.87%	0.00%	0.00%	0.00%				<u>3.83%</u>
<u>20</u>	Tax Exempt Entities	Note F			<u>31.39%</u>	<u>26.67%</u>	<u>0.00%</u>	<u>0.00%</u>	0.00%				<u>11.61%</u>
<u>21</u>					100.00%	<u>100.00%</u>	100.00%	100.00%	100.00%				100.00%
<u>22</u>													
<u>23</u>					<u>Weighted</u>					_			
<u>24</u>	Weighted Average PE Ownership of GLH by FERC Categories of	<u>Inv</u>			BCP VI	BEP II/II.F	BCP VI SBS		<u>BTAS</u>				
<u>25</u>	Corporations - Including C Corps		(Line 13 * Line 14)		<u>24.96%</u>	24.25%	<u>0.00%</u>	0.00%	0.00%				<u>49.21%</u>
<u>26</u>	S Corps, PTEs		(Line 13 * Line 15)		<u>4.92%</u>	<u>4.56%</u>	0.40%	<u>1.90%</u>	<u>1.90%</u>				<u>13.67%</u>
<u>27</u>	Individuals (including foreign), estates & trusts		(Line 13 * Line 16)		0.02%	0.00%	0.00%	0.00%	0.00%				<u>0.02%</u>
<u>28</u>	Mutual funds		(Line 13 * Line 17)		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
<u>29</u>	Trusts		(Line 13 * Line 18)		<u>0.02%</u>	<u>0.05%</u>	0.00%	<u>0.00%</u>	0.00%				<u>0.07%</u>
<u>30</u>	UBTI entities - pension funds, IRA, Keogh Plans		(Line 13 * Line 19)		<u>4.11%</u>	<u>5.02%</u>	0.00%	<u>0.00%</u>	0.00%				<u>9.13%</u>
<u>31</u>	Tax Exempt Entities		(Line 13 * Line 20)		<u>15.57%</u>	12.32%	0.00%	<u>0.00%</u>	0.00%				<u>27.89%</u>
<u>32</u>					<u>49.60%</u>	<u>46.20%</u>	<u>0.40%</u>	<u>1.90%</u>	<u>1.90%</u>				<u>100.00%</u>
<u>33</u>													
<u>34</u>													

		<u>Weighted</u>			
		<u>Average</u>			<u>Total</u>
		Private		<u>Total</u>	<u>Ownership</u>
<u>35</u>		Equity		<u>Ownership</u>	<u>Adjusted</u>
<u>36</u>					
<u>37</u>	uding C Corps	<u>49.21%</u>	ons (feeder LP)	<u>49.18%</u>	49.18%
<u>38</u>	S Corps, PTEs	<u>13.67%</u>	S Corps, PTEs	<u>13.66%</u>	<u>13.66%</u>
<u>39</u>	states & trusts	<u>0.02%</u>	<u>Individuals</u>	0.02%	0.09%
<u>40</u>	Mutual funds	0.00%	Mutual Funds	0.00%	0.00%
<u>41</u>	<u>Trusts</u>	0.07%	<u>Trusts</u>	0.07%	0.07%
<u>42</u>	4, Keogh Plans	9.13%	<u>UBTI Entities</u>	<u>9.13%</u>	<u>9.13%</u>
<u>43</u>	xempt Entities	27.89%	<u>paying Entities</u>	<u>27.87%</u>	<u>27.87%</u>
44 20200219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM		<u>100.00%</u>	ership (Note E)	<u>99.93%</u>	100.00%
45			ership (Note F)	<u>0.07%</u>	-
<u>46</u>				100.00%	

Notes:

- A Represents the weighted average federal or state tax rate for each applicable presumptive marginal federal income tax rates that have
- <u>B</u> <u>From Page 2 below.</u>
- <u>C</u> <u>Calculation of ownership by category of investor.</u>
- D Income Tax Allowance (ITA) equals one less the ownership percent
- E One (1) minus Separate Individual Ownership (Line 45).
- <u>F</u> <u>Based on GLH records.</u>

<u>Page 2 of 2</u>

Attachment 1(me Tax Allow ance Heartlar

	<u>(1)</u>	(2)	<u>(3)</u>	(4)	<u>(5)</u>	weighted
				<u>Percent</u>		Rate for
		Apportionment	<u>State</u>	<u>Federal</u>	<u>Weighted</u>	Impact of
<u>Line</u>		based on situs gross	Income Tax	<u>Taxes</u>	Rate (Col. 2	Federal Tax
<u>No.</u>	<u>State</u>	<u>plant</u>	<u>Rate</u>	<u>Deductible</u>	<u>* Col. 3)</u>	<u>Deductibilit</u>
<u>1</u>	State 1	<u>0.00%</u>	0.00%	0.00%	<u>0.00%</u>	0.00%
<u>2</u>	State 2	0.00%	0.00%	0.00%	<u>0.00%</u>	0.00%
<u>3</u>	State 3	0.00%	0.00%	0.00%	<u>0.00%</u>	0.00%
<u>4</u>	State 4	0.00%	0.00%	0.00%	<u>0.00%</u>	0.00%
<u>5</u>	State 5	<u>0.00%</u>	0.00%	0.00%	<u>0.00%</u>	0.00%
<u>6</u>	Total Weighted Average				<u>0.00%</u>	<u>0.00%</u>

ttachment 10 ctual ownersh ance Heartlar mational Purpo

	(1)	(2)	(3)	<u>(4)</u>	(5) Corporation	<u>(6)</u>	(7) Individuals (including foreign),	(8)	<u>(9)</u>	(10) UBTI entities - pension	(11)	weighted Average Income Tax	(13) Total
					s - Including	S Corps,	estates &			funds, IRA,	Tax Exempt		(Sum Cols. 5-
Line No	o. Description	Note	Source		C Corps	PTEs	trusts	Mutual funds	Trusts	Keogh Plans	Entities	(Sum Cols. 5-	<u>11)</u>
	00219-5130 FERC PDF (Unofficial) 2/19/2020 (a)				<u>(b)</u>		<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(h)</u>	<u>(i)</u>	
					121		151	121	127	<u></u>	122		
1	FIT = Weighted Marginal Federal Income Tax Rate	Note A			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
<u>2</u>	Partners with Actual or Potential Income Tax Liability		ol. 13, Lines 25 - 31)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
<u>3</u>	Weighted Average Federal Income Tax Rate		(Line 1 * Line 2)		0.00%	0.00%	<u>0.00%</u>	0.00%	0.00%	0.00%	0.00%	0.00%	
<u>4</u>	SIT = Weighted Marginal State Income Tax Rate	Note A (Pa	ge 2, Col. (5), Line 6)		<u>0.00%</u>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
<u>5</u>	Partners with Actual or Potential Income Tax Liability	Note C (C	ol. 13, Lines 25 - 31)		0.00%	<u>0.00%</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>		
<u>6</u>	Weighted Average State Income Tax Rate		(Line 4 * Line 5)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
<u>7</u>	p = Weighted Average State Income Tax Rate Value of Federal				<u>0.00%</u>	0.00%	<u>0.00%</u>	0.00%	<u>0.00%</u>	<u>0.00%</u>	0.00%		
<u>8</u>	Partners with Actual or Potential Income Tax Liability	Note C (C	ol. 13, Lines 25 - 31)		<u>0.00%</u>	0.00%	<u>0.00%</u>	0.00%	0.00%	<u>0.00%</u>	0.00%		
<u>9</u>	Weighted Average X		(Line 7 * Line 8)		<u>0.00%</u>	0.00%	<u>0.00%</u>	0.00%	0.00%	<u>0.00%</u>	0.00%	0.00%	
10	Paris and Bird its of a Character and the art Town with the Land	Los Nieta C. (C	-1 40 11 27 - 42)		0.000/	0.000/	0.000/	0.000/	0.000/	0.000/	0.000/		0.000/
<u>10</u>	Projected Distributive Share of Income from Transmission Inves	tminote C (C	01. 10, Lines 37 - 43)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%
11	Income Tax Allowance (ITA)	Note Dine	10, Col. (13) - Col. (11										<u>0.00%</u>
111	interne Tux Anowaries (TTA)	Note Bille	10, Col. (13) Col. (11										0.0070
<u>12</u>	Composite Income Tax Rate [T=SIT * (1-FIT) + FIT - (p * FIT)]		@ ITA = 0%		<u>0.00%</u>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
13	Private Equity (PE) Investment Ownership of GridLiance Heartla	nd Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
<u>13</u>	Ownership of Funds by FERC Categories of Investors	Note F			BCP VI	BEP II/II.F	BCP VI SBS	BEP II SBS	<u>BTAS</u>				0.0070
<u>14</u>	Corporations - Including C Corps	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
<u>15</u>	S Corps, PTEs	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
<u>16</u>	Individuals (including foreign), estates & trusts	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
<u>17</u>	Mutual funds	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
<u>18</u>	<u>Trusts</u>	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
<u>19</u>	<u>UBTI entities - pension funds, IRA, Keogh Plans</u>	Note F			0.00%	0.00%	<u>0.00%</u>	0.00%	0.00%				0.00%
<u>20</u>	Tax Exempt Entities	Note F			<u>0.00%</u>	0.00%	0.00%	<u>0.00%</u>	0.00%				0.00%
<u>21</u>					0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
<u>22</u>													
<u>23</u>					<u>Weighted</u>					_			
<u>24</u>	Weighted Average PE Ownership of GLH by FERC Categories of				BCP VI	BEP II/II.F	BCP VI SBS		<u>BTAS</u>				
<u>25</u>	Corporations - Including C Corps		<u>(Line 13 * Line 14)</u>		<u>0.00%</u>	0.00%	<u>0.00%</u>	0.00%	<u>0.00%</u>				0.00%
<u>26</u>	S Corps, PTEs		<u>(Line 13 * Line 15)</u>		<u>0.00%</u>	0.00%	<u>0.00%</u>	0.00%	0.00%				0.00%
<u>27</u>	Individuals (including foreign), estates & trusts		<u>(Line 13 * Line 16)</u>		<u>0.00%</u>	0.00%	0.00%	0.00%	0.00%				0.00%
<u>28</u>	Mutual funds		<u>(Line 13 * Line 17)</u>		<u>0.00%</u>	0.00%	0.00%	<u>0.00%</u>	<u>0.00%</u>				<u>0.00%</u>
<u>29</u>	Trusts		(Line 13 * Line 18)		<u>0.00%</u>	0.00%	0.00%	<u>0.00%</u>	0.00%				<u>0.00%</u>
<u>30</u>	<u>UBTI entities - pension funds, IRA, Keogh Plans</u>		<u>(Line 13 * Line 19)</u>		<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>				<u>0.00%</u>
<u>31</u>	Tax Exempt Entities		<u>(Line 13 * Line 20)</u>		0.00%	0.00%	0.00%	0.00% 0.00%	<u>0.00%</u> <u>0.00%</u>				0.00%
<u>32</u> <u>33</u>					0.00%	0.00%	<u>0.00%</u>	<u>U.UU%</u>	<u>0.00%</u>				0.00%
<u>33</u>													

		Weighted	-		
		<u>Average</u>			<u>Total</u>
		Private		<u>Total</u>	<u>Ownershi</u>
<u>35</u>		Equity		Ownership	Adjusted
<u>36</u>					
<u>37</u>	uding C Corps	0.00%	ons (feeder LP)	0.00%	0.00%
<u>38</u>	S Corps, PTEs	0.00%	S Corps, PTEs	0.00%	0.00%
<u>39</u>	states & trusts	0.00%	<u>Individuals</u>	0.00%	0.00%
<u>40</u>	Mutual funds	0.00%	<u>Mutual Funds</u>	0.00%	0.00%
<u>41</u>	<u>Trusts</u>	0.00%	<u>Trusts</u>	0.00%	0.00%
<u>42</u>	١, Keogh Plans	0.00%	<u>UBTI Entities</u>	0.00%	0.00%
<u>43</u>	xempt Entities	0.00%	<u>paying Entities</u>	0.00%	0.00%
44 20200219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM		0.00%	ership (Note E)	0.00%	0.00%
45			ership (Note F)	0.00%	
<u>46</u>				0.00%	

Notes:

- A Represents the weighted average federal or state tax rate for each applicable presumptive marginal federal income tax rates that have
- B From Page 2 below.
- <u>C</u> <u>Calculation of ownership by category of investor.</u>
- <u>D</u> <u>Upon request, GridLiance Heartland will provide any relevant owne</u>
- <u>E</u> <u>Upon request, GridLiance Heartland will provide supporting docun</u>
- <u>F</u> <u>Based on GLH records.</u>

<u>Page 2 of 2</u>

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	<u>(1)</u>		(2)	<u>(3)</u>	(4)	<u>(5)</u>	<u>(6)</u> weighted
					<u>Percent</u>		Rate for
			Apportionment	<u>State</u>	<u>Federal</u>	<u>Weighted</u>	Impact of
<u>Line</u>			based on situs gross	Income Tax	<u>Taxes</u>	Rate (Col. 2	Federal Tax
No.	<u>State</u>		<u>plant</u>	<u>Rate</u>	<u>Deductible</u>	<u>* Col. 3)</u>	<u>Deductibilit</u>
<u>1</u>	State 1		<u>0.00%</u>	0.00%	0.00%	<u>0.00%</u>	0.00%
<u>2</u>	State 2		0.00%	0.00%	0.00%	<u>0.00%</u>	0.00%
<u>3</u>	State 3		<u>0.00%</u>	0.00%	0.00%	<u>0.00%</u>	0.00%
<u>4</u>	State 4		<u>0.00%</u>	0.00%	0.00%	<u>0.00%</u>	0.00%
<u>5</u>	State 5		<u>0.00%</u>	0.00%	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
6	Total Weighted Average	•				0.00%	0.00%

Attachment 9A-GLH Page 1 of 5 Formula Rate - Non-Levelized Non-MISO Rate Formula Template Utilizing FERC Form 1 Data GridLiance Heartland LLC

Line	(1)	(2)	(3)		(4)	(5) Allocated	
No.	CDOSS DEVENUE DEOLUDEMENT	Source	_			Amount	_
1	GROSS REVENUE REQUIREMENT	(Page 3, Line 31)				\$ -	-
	REVENUE CREDITS	(Note S)	Total		Allocator		
2	Account No. 454	(Page 4, Line 34)	-	DA	1.00	-	
2a	Account No. 456	(Page 4, Line 34a)	-	DA	1.00	-	
3	Account No. 456.1	(Page 4, Line 37)	-	DA	1.00	-	
4	Revenues from Grandfathered Interzonal Transactions	(Note R) MISO invoices	-	DA	1.00	-	
5	Revenues from service provided by the ISO at a discount TOTAL REVENUE CREDITS	(Sum of Lines 2 through 5)	-	DA	1.00	-	_
6	TOTAL REVENUE CREDITS	(Sum of Lines 2 through 3)				-	
6a	Adjustment to make Line 6b equal to zero if there is no revenue requirement associate	d with Schedules 7, 8 & 9.				-	
6b	NET REVENUE REQUIREMENT	(Line 1 minus Lines 6 & 6a) (Note KK)				\$ -	- =
6c	Attachment 9A-GLH True-up Adjustment with Interest	Attachment 9C, Page 1, Line 3, Col. (G)	-	DA	1.00	-	
7	NET REVENUE REQUIREMENT	(Line 6b plus Line 6c)				\$ -	=
	DIVISOR						
8	Average of 12 coincident system peaks for requirements (RQ) service				(Note A)	-	
9					(Note B)	_	
2020 10	Plus 12 CP of firm bundled sales over one year not in Line 8 0219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM Plus 12 CP of Network Load not in Line 8				(Note C)	_	
11	Less 12 CP of firm P-T-P over one year (enter negative)				(Note D)	_	
12	Plus Contract Demand of firm P-T-P over one year				,	<u>-</u>	
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (er	nter negative)			(Note R)	_	
14	Less Contract Demands from service over one year provided by ISO at a discount (er				,	_	
15	Divisor (sum Lines 8-14)						_
13	Divisor (sum Emes o 11)						
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-				
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-				
			Peak Rate			Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-			-	
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly ra	nte	-	
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4,160; Line 16 / 8,760	-	Capped at weekly		-	
		times 1,000)		and daily rates			
21	FERC Annual Charge(\$/MWh)	(Note E)	_	Short Term		_	Short Term
	1 Live Annual Charge (4/19) will)	(Hote E)				-	
22			-	Long Term		-	Long Term

Formula Rate - Non-Levelized Non-MISO Rate Formula Template Utilizing FERC Form 1 Data GridLiance Heartland LLC

(1)

Page 2 of 5

Interpolate Formula Template For the 12 months ended 12/31/____
ERC Form 1 Data
The Heartland LLC

(3) (4) (5)
Transmission

Attachment 9A-GLH

					Transmission
Line		Source	Company Total	Allocator (Note JJ)	(Col 3 times Col 4)
No.	RATE BASE: (Notes Y & BB)				
	GROSS PLANT IN SERVICE				
1	Production	Attachment 4, Line 14, Col. (b)	-	NA -	-
2	Transmission	Attachment 4, Line 14, Col. (c)	-	TP -	-
3	Distribution	Attachment 4, Line 14, Col. (d)	-	NA -	-
4	General & Intangible	Attachment 4, Line 14, Col. (e)	-	W/S -	_
5	Common	Attachment 4, Line 14, Col. (f)	<u>-</u>	CE -	_
6	TOTAL GROSS PLANT	(Sum of Lines 1 through 5)		GP= -	
O	TOTAL GROUD LEAVI	(Sum of Emes 1 unough 3)		31 –	
	ACCUMULATED DEPRECIATION				
7	Production	Attachment 4, Line 14, Col. (k)	_	NA -	_
8	Transmission	Attachment 4, Line 14, Col. (I)	_	TP -	_
9	Distribution	Attachment 4, Line 14, Col. (n)	_	NA -	_
10	General & Intangible	Attachment 4, Line 14, Col. (n)	-	W/S	-
10	Common	Attachment 4, Line 14, Col. (n) Attachment 4, Line 14, Col. (o)	-	CE -	-
	TOTAL ACCUM. DEPRECIATION			CE -	
12	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 7 through 11)	-		-
	NICT DI ANT IN GEDVICE				
12	NET PLANT IN SERVICE	(I to 1 I to 7)			
13	Production	(Line 1 - Line 7)	-		-
14	Transmission	(Line 2 - Line 8)	-		-
15	Distribution	(Line 3 - Line 9)	-		-
16	General & Intangible	(Line 4 - Line 10)	-		-
17 2020	Common 0219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM TOTAL NET PLANT	(Line 5 - Line 11)	-		_
2020 18	TOTAL NET PLANT	(Sum of Lines 13 through 17)	-	NP= -	-
18a	CWIP Approved by FERC Order	Attachment 4, Line 14, Col. (g) (Note LL)	-	NA -	-
	ADJUSTMENTS TO RATE BASE				
19	Reserved		-	NA zero	-
20	Reserved		-	NA zero	-
21	Reserved		-	NA zero	-
22	ADIT	Attachment 8a or 8e, line 8, Col (e)	-	NP -	-
23	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Note F)	-	NP -	-
23a	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note GG)	-	NA -	-
23b	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Notes X & FF)	-	NA -	-
23c	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. h)	-	NA -	-
24	TOTAL ADJUSTMENTS	(Sum of Lines 19 through 23c)	-		
		, , , , , , , , , , , , , , , , , , ,			
25	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (h) (Note G)	-	TP -	-
		, , , , , , , , , , , , , , , , , , , ,			
	WORKING CAPITAL	(Note H)			
26	CWC	1/8*(Page 3, Line 8 minus Page 3, Line 7b)	-		_
27	Materials & Supplies	Attachment 4, Line 14, Col. (i) (Note G)	-	TP -	_
28	Prepayments (Account 165)	Attachment 4, Line 14, Col. (j)	-	GP -	_
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 through 28)			
2)	TOTAL HOMMING CHITTAL	(Built of Ellics 20 through 20)	-		-
30	RATE BASE	(Sum of Lines 18, 18a, 24, 25 & 29)			
50	MIL DINL	(Juni of Lines 10, 10a, 27, 23 & 23)	-		

(2)

Attachment 9A-GLH Non-MISO Rate Formula Template Utilizing FERC Form 1 Data For the 12 months ended 12/31/____ Formula Rate - Non-Levelized GridLiance Heartland LLC

Page 3 of 5

	(1)	(2)	(3)	(4)	(5)
Line No.		Source	Company Total	Allocator (Note JJ)	Transmission (Col 3 times Col 4)
	O&M	(Note CC)	• •	` ,	,
1	Transmission	Attachment 5, Line 13, Col. (a)	-	TP -	-
1a	Less Ancillary Service Expenses included in Transmission O&M Accounts (Note U)		-	TP - TP -	-
1b 2	Less Account 566 Less Account 565	Attachment 5, Line 13, Col. (b) Attachment 5, Line 13, Col. (c)	-	TP -	-
3	A&G	Attachment 5, Line 13, Col. (d)	- -	W/S	
4	Less FERC Annual Fees	Attachment 5, Line 13, Col. (e)	_	W/S -	-
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad.	(Note I) Attachment 5, Line 13, Col. (f)	-	W/S -	-
5a	Plus Transmission Related Reg. Comm. Exp.	(Note I) Attachment 5, Line 13, Col. (g)	-	TP -	-
5b	Less PBOP Expense in Year	Attachment 7, Line 6	-	W/S -	-
5c	Plus PBOP Expense Allowed Amount	Attachment 7, Line 8	-	W/S -	-
6	Common Transprincian Lange Parameter	356.1	-	CE - NA -	-
7 7a	Transmission Lease Payments Account 566	Attachment 5, Line 13, Col (h)	-	NA -	-
7a 7b	Amortization of Regulatory Asset	(Note GG) Attachment 5, Line 13, Col. (i)	-	NA -	_
7c	Miscellaneous Transmission Expense (less Amortization of Regulatory Asset)	Attachment 5, Line 13, Col .(j)	-	TP -	-
7d	Total Account 566	(Line 7b plus Line 7c) Ties to 321.97.b	<u> </u>		<u> </u>
8	TOTAL O&M	(Sum of Lines 1, 3, 5a, 5c, 6, 7, & 7d less Lines 1a, 1b, 2, 4, 5, & 5b)	-		
0	DEPRECIATION EXPENSE	(Note BB) Attackment 5 Line 12 Col. (b)		TD	
9 10	Transmission General & Intangible	Attachment 5, Line 13, Col. (k) Attachment 5, Line 26, Col. (a)	-	TP - W/S -	-
10	Common	Attachment 5, Line 26, Col. (a) Attachment 5, Line 26, Col (l)	-	CE -	-
2020	0219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM	(Notes X & FF) Attachment 5, Line 26, Col. (b)	-	NA -	-
12	TOTAL DEPRECIATION	(Sum of Lines 9 through 11a)	-		
	TAXES OTHER THAN INCOME TAXES	(Note J)			
10	LABOR RELATED	Au 1 (5 L' 26 C L ()		XX / G	
13	Payroll Highway and vahiala	Attachment 5, Line 26, Col. (c) Attachment 5, Line 26, Col. (d)	-	W/S - W/S -	-
14 15	Highway and vehicle PLANT RELATED	Attachment 3, Line 26, Col. (d)	-	W/S -	-
16	Property	Attachment 5, Line 26, Col. (e)	_	GP -	_
17	Gross Receipts	Attachment 5, Line 26, Col. (f)	-	NA zero	-
18	Other	Attachment 5, Line 26, Col. (g)	-	GP -	-
19	Payments in lieu of taxes	Attachment 5, Line 26, Col. (h)		GP -	
20	TOTAL OTHER TAXES	(Sum of Lines 13 through 19)	-		-
	INCOME TAXES	(Note K)			
21	T=SIT * $(1-FIT) + FIT - (p*FIT)$	(Note K) (Note K) (Attachment 10, Col. 12, Line 12)	_		
22	CIT=(T/1-T)*(1-(WCLTD/R))=	WCLTD = Page 4, Line 27; R = Page 4, Line 30	<u>-</u>		
	FIT, SIT & p	(Note K)			
23	1/(1 - T) = (from Line 21)	1 / (1 - T) (T from Line 21)	-		
24	Amortized Investment Tax Credit	(enter negative) Attachment 5, Line 26, Col. (i)	-		
24a	Excess Deferred Income Taxes Tax Effect of Permanent Differences	(enter negative) Attachment 5, Line 26, Col. (j) Attachment 5, Line 26, Col. (k) (Note II)	-		
24b 25	Income Tax Calculation	(Line 22) times (Page 4, Line 30) times (Page 2, Line 30)	-		_
26	ITC adjustment	(Line 23 times (1 age 4, Line 30) times (1 age 2, Line 30)	_	NP -	_
26a	Excess Deferred Income Tax Adjustment	(Line 23 times Line 24a)	-	NP -	-
26b	Permanent Differences Tax Adjustment	(Line 23 times Line 24b)	<u> </u>	NP -	
27	Total Income Taxes	(Sum of Lines 25 through 26b)	-		-
	DETUDN				
20	RETURN Pata Pasa times Paturn	(Page 2 Line 20 times Page 4 Line 20 C-1 (5))		NA	
28	Rate Base times Return	(Page 2, Line 30 times Page 4, Line 30, Col. (5))	-	NA	-
29	REV. REQUIREMENT	(Sum of Lines 8, 12, 20, 27 & 28)	-		
		(4			
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG-GLH, Page 2, Line 17, Co	olumn 14] (Note V)			
	[Revenue Requirement for facilities included on Page 2, Lines 2, 18a, 23a, & 23b and				
	also included in Attachment GG]		-	NA -	-
20	LEGG ATTACHMENTAMA ADMICTIATION IN A SACRAMA ADMICTICATION IN A SACRAMA ADMICTICATION IN A SACRAMA ADMICTICATION IN A SACRAMA ADMICTICATION IN A SAC	S. L 141 (A) (4.7)			
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM-GLH, Page 2, Line 17, C	Column 14] (Note Z)			
	[Revenue Requirement for facilities included on Page 2, Lines 2, 18a, 23a, & 23b and			NIA	
	also included in Attachment MM]			NA -	-
30b	PLUS Incentives on Attachment 9B for projects other than those included in	Attachment 9B, line 18	_		-
500	Attachment MM-GLH and Attachment GG-GLH.				
31	REV. REQUIREMENT TO BE COLLECTED UNDER THE OATT				<u> </u>
	(Line 29 - Line 30 - Line 30a + Line 30h)				

(Line 29 - Line 30 - Line 30a + Line 30b)

Attachment 9A-GLH Page 4 of 5 Formula Rate - Non-Levelized For the 12 months ended 12/31/____ Utilizing FERC Form 1 Data GridLiance Heartland LLC

(1) (3)

(5)

		SUPPORTING CALCULATIONS AND NOTES				
Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES					
1	Total Transmission plant	(Page 2, Line 2, Column 3)				_
2	Less Transmission plant included in ISO rates	(Note L)				
3	Less Transmission plant included in OATT Ancillary Services	(Note M)				
4	Transmission plant not included in ISO rates	(Line 1 minus Lines 2 & Line 3)			•	<u>-</u>
•	Transmission plant not included in 150 rates	(Ellie 1 lillings Ellies 2 & Ellie 3)				
5	Percentage of Transmission plant not included in ISO Rates	(Line 4 divided by Line 1)			TP=	-
6 - 11	WAGES & SALARY ALLOCATOR (W&S)					
		Form 1 Reference	\$	TP	Allocation	
12	Production	354.20.b	-	-	 -	
13	Transmission (Note MM)	354.21.b	<u>-</u>	-	-	
14	Distribution	354.23.b	<u>-</u>	-	-	GP
15	Other	354.24,25,26.b	<u>-</u>	-	-	(\$ / Allocation)
16	Total (sum lines 12-15) [If there are no labor dollars, input \$1 on line 13 which is ther		-	_		- = WS
	GOLD GOLD AND AND GOLD OF GOLD AND AND ADDRESS					****
	COMMON PLANT ALLOCATOR (CE) (Notes N and DD)		\$		% Electric	W&S Allocator
17	Electric	200.3.c	-		(Line 17 / Line 20)	(Line 16) CE
18	Gas	200.3.d	-		- *	- = -
19	Water	200.3.e	-			
2020	02 ^{Total} 02 ^{T9-5} 130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM	(Sum of Lines 17 through 19)	-			
21 - 26	RETURN (R)				-	\$
					Cost	
			\$	%	-	Weighted
27	Long Term Debt	(Note Y, EE) Attachment 5, Line 34	-	0.0%	0.00%	0.00% = WCLTD
28	Preferred Stock	(Note Y, EE) Attachment 5, Line 35	-	0.0%	0.00%	0.00%
29	Common Stock	(Notes O, Y and EE) Attachment 5, Line 36		0.0%	0.00%	0.00%
30	Total	(Sum of Lines 27 through 29)	-			0.00% = R
	REVENUE CREDITS					
						Load
	ACCOUNT 447 (SALES FOR RESALE)	310 -311			•	
31	a. Bundled Non-RQ Sales for Resale	311.x.h				- -
32	b. Bundled Sales for Resale included in Divisor on Page 1					
33	Total of (a)-(b)	(Note P)			•	-
24	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	(N-4- 0)				
34	ACCOUNT 454 (KENT FROM ELECTRIC PROPERTY)	(Note Q)				
34a	ACCOUNT 456 (OTHER ELECTRIC REVENUES)	(Note NN)				
	ACCOUNT 456.1 (REVENUES FROM TRANSMISSION OF ELECTRICTY OF OTH	F 330.x.n (Note T)				
35	a. Transmission charges for all transmission transactions					
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1					
36a	c. Transmission charges from Schedules associated with Attachment GG	(Note W)				
36b	d. Transmission charges from Schedules associated with Attachment MM	(Note AA)				
37	Total of (a)-(b)-(c)-(d)	()				
31	1 Old O1 (a) (0)-(0)-(a)					-

Page 5 of 5

Non-MISO Rate Formula Template

Villizing FERC Form 1 Data

GridLiance Heartland LLC

Attachment 9A-GLH

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)

References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note

A Peak as would be reported on Page 401, Column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Non-MISO assets are transmission assets not under MISO functional control. Only Non-MISO related items are included.

- B Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Only Non-MISO related items are included.
- C Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Only Non-MISO related items are included.
- D Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Only Non-MISO related items are included.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this formula rate. Only Non-MISO related items are included.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow through and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5 less Page 3, Line 7a. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 Line 57 in the Form 1.
- I Line 5 EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- The currently effective income tax rate, where FIT is the weighted average Federal income tax rate; SIT is the weighted average State income tax rate, and p = "the percentage of federal income tax deductible for state income tax rate; SIT is the weighted average State income tax rate, and p = "the percentage of federal income tax deductible for state income tax rate; SIT is the weighted average State income tax rate, and p = "the percentage of federal income tax deductible for state income tax expense". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by

Inputs Required:

See Attachment 10

See Attachment 10

SIT=

See Attachment 10

State Income Tax Rate or Composite SIT)

2 \$ 200 Includes transprincion plant under MISO functional broader hand included invattachment O-GLH

M Includes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.

See Attachment 10

(percent of federal income tax deductible for state purposes)

N Enter dollar amounts

- O ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
- P Page 4, Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1.
- Q Includes income related only to transmission facilities, such as pole attachments, rentals and special use, less any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets are transmission assets not under MISO functional control and are included here.
- R Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking the revenues are included in Line 4 Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1. This line will include any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
- The revenues credited on Page 1, Lines 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. These lines will include any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets are transmission assets not under MISO functional control.
- Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, Page 330.x.n., less any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets are transmission assets not under MISO functional control.
- Includes system control, dispatch and scheduling costs in FERC accounts 561.1 through 561.4 and which are recovered in Schedule 1. Also excludes Account 561.4 and Account 561.8. MISO-related amounts are excluded from this attachment.
- V Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of the revenue requirements calculated pursuant to Attachment GG. MISO-related amounts are excluded from this attachment.
- W Removes from revenue credits revenue that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements. MISO-related amounts are excluded from this attachment.
- X Page 2 Line 23b includes any unamortized balances related to the recovery of abandoned plant costs approved by FERC under a separate docket. Page 3, Line 11a includes the Amortization expense of abandonment costs. These are shown in the workpapers required pursuant to the Annual Rate Calculation and True-up Procedures.
- Y Calculate using 13 month average balance, reconciling to FERC Form No. 1 by Page, Line, and Column as shown in Attachment 4 for inputs on page 2 of 5 above, except ADIT, page 2, lines 19-22, which is on Attachment 8a or 8e and shown on Attachment 5. Calculate using 13 month average balance, reconciling to FERC Form No. 1 by Page, Line, and Column as shown in Attachment 5 for inputs on lines 27, 28 and 29 of page 4 of 5 above. For the first Rate Year, as defined in the Protocols, GLH will use thirteen months of balances in calculating the 13- month average for the determination of the projected net revenue requirement
- Z Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of the revenue requirements calculated pursuant to Attachment MM. MISO-related amounts are excluded from this attachment.
- AA Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements. MISO-related amounts are excluded from this attachment.
- BB Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
- CC Schedule 10-FERC charges should not be included in O&M recovered under Attachment O.
- DD Calculate using a simple average of beginning of year and end of year balances reconciling to FERC Form No. 1 by Page, Line and Column as shown in Column 2.
- Prior to obtaining long term debt, the cost of debt will be the average 3-month LIBOR for the year plus 2.0%. LIBOR refers to the London Inter Bank Offer Rate from the Federal Reserve Bank of St. Louis's https://fred.stlouisfed.org/. The capital structure and cost of debt will be the weighted for the year if the long term debt is obtained midyear. However, if prior to obtaining long term debt, the cost of debt will be calculated pursuant to Attachment 5, note D. The capital structure will be 60% equity and 40% debt until any asset is placed in service, then it will be based on the actual capital structure, provided that during any period where the equity component of the actual capital structure is greater than 60%, company will reduce the equity component to a level not to exceed 60%. If the capital structure is reduced to 60% equity, the reduced ATRR as a result of capping the equity portion of GridLiance's capital structure at 60%, and the difference between these two values shall be provided by the company in its Annual True-up. The amount of debt in the capital structure will be equal to 1 minus the equity percentage.
- FF Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.
- Recovery of regulatory asset permitted only for pre-commercial and formation expenses and are subject to FERC approval before any Regulatory Asset amounts are included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the AFUDC rate will be applied to the regulatory asset prior to the rate year when costs are first recovered.
- HH Reserved
 - The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment O-GLH that are not the result of a timing difference.
- JJ DA in the allocator Column in this attachment means that the cost is directly assigned to Non-MISO consistent with the attached workpapers.
- KK Round to zero if amount shown is not zero and there is no revenue requirement to recover under Schedules 7, 8, and 9 of the GLH OATT.
- LL AFUDC ceases when CWIP is recovered in rate base. No CWIP will be included in rate base on line 18a absent FERC authorization.
- MM It is possible GLH will not have any salaries and wages to report in the FERC Form No. 1 (that is page 4, lines 12-15 are zero), even if GLH has existing transmission assets in service. If and when this occurs page 4, line 13, column 3 will be input as 1.
- NN Includes revenue from electric operations properly credited to Non-MISO customers and not includible in other accounts, such as compensation for minor or incidental services provided for others. GLH commits to provide a workpaper itemizing each revenue source for interested parties to determine which revenues should be reflected herein.

End

Page 1 of 3

Attachment 9B (Note J) Non-MISO Project Revenue Requirement Worksheet GridLiance Heartland LLC

To be completed in conjunction with Attachment 9A-GLH. (inputs from Attachment 9A-GLH are rounded to whole dollars)

	(1)	(2)	(3)	(4)
T *		Source Programme Call	The second set of	A 11 4
Line No.		Page, Line, Col.	Transmission	Allocator
NO.				
1	Gross Transmission Plant - Total	Attach 9A, p 2, line 2 col 5 (Note A)	-	
1a	Transmission Accumulated Depreciation	Attach 9A, p 2, line 8 col 5	-	
1b	CWIP, Regulatory Asset, Abandoned Plant	Attach 9A, p 2, lines 18a, 23a & 23b (Note B)	-	
2	Net Transmission Plant - Total	Line 1 minus Line 1a plus Line 1b	-	
202002	219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM O&M TRANSMISSION EXPENSE			
3	Total O&M Allocated to Transmission	Attach 9A, p 3, line 8 col 5	-	
3a	Transmission O&M	Attach 9A, p 3, line 1 col 5	-	
	Less: Ancillary Service expenses included	•		
3b	in above	Attach 9A, p 3, line 1a col 5	-	
3c	Less: Account 565 included in above, if any	Attach 9A, p 3, line 2 col 5, if any	-	
3d	Less: Account 566 Amort of Reg Asset included in 3a, if any	Attach 9A, p 3, line 7b col 5, if any	-	
3e	Adjusted Transmission O&M	Line 3a minus Lines 3b thru 3d	-	
	Tagastee Tallonassion Count	Ente ou minus Entes ou unu ou		
4	Annual Allocation Factor for Transmission O&M	(Line 3e divided by line 1, col 3)	•	-
	OTHER O&M EXPENSE			
4a	Other O&M Allocated to Transmission	Line 3 minus Line 3e	-	
4b	Annual Allocation Factor for Other O&M	Line 4a divided by Line 1, col 3	-	-
		• ,		
	GENERAL, INTANGIBLE AND COMMON (G, I & C) DEPRECIATION EXPENSE			
5	Total G, I & C Depreciation Expense	Attach 9A, p 3, lines 10 & 11, col 5 (Note G)	-	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	-	-
		•		
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach 9A, p 3, line 20 col 5	-	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	-	-
9	Annual Allocation Factor for Other Expense	Sum of line 4b, 6, and 8	-	-
	INCOME TAXES			
10	Total Income Taxes	Attach 9A, p 3, line 27 col 5	-	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	-	_
	RETURN			
12	Return on Rate Base	Attach 9A, p 3, line 28 col 5	-	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	-	-
14	Annual Allocation Factor for Return	Sum of line 11 and 13 col 4		-

Attachment 9B (Note J) Non-MISO Project Revenue Requirement Worksheet GridLiance Heartland LLC

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Project Name	MTEP# or Other Designation	Project Gross Plant	Project Accumulated Depreciation/Amor tization	Transmission O&M Annual Allocation Factor	Annual Allocation for Transmission O&M Expense	Annual Allocation Factor for Other Expense	Annual Allocation for Other Expense	Annual Expense Charge	Project Net Plant
1 3 02002	219-5130 FERC PDF (Unofficial)) 2/19/2020 4:2	22:15 (RMte C)		Page 1 line 4	Col. 3 * Col. 5	Page 1 line 9	Col. 3 * Col. 7	Col. 6 + Col. 8)	(Note D)
15a										
15a 15b					-	_	-	-	-	
15c	_	-		_	_	-	-	_	_	_
15d	-	-	-	-	-	-	-	-	-	-
15e	-	-	-	-	-	-	-	-	-	-
15f	-	-	-	-	-	-	-	-	-	-
15g	-	-	-	-	-	-	-	-	-	-
15h	-	-	-	-	-	-	-	-	-	-
15i 15j	-	-	-	-	-	-	-	-	-	-
15j 15k		-	-	-	-	-	-	-	-	
151		_	_	_	_	_	_	_	_	_
15m	_	-	-	-	-	-	-	-	-	-
15n	-	-	-	-	-	-	-	-	-	-
15o	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
16	Annual Totals		_	-		_		-	_	_

- 17 Rev. Req. Adj For Attachment 9A
- Incentives from Projects other than those in Attachment GG- GLH and Attachment MM_GLH. This includes only amounts related to Non-MISO assets

Note Letter

- Gross Transmission Plant that is included on page 2 line 2 of Attachment 9A-GLH (see line 1 col (3)).
- B Inclusive of any CWIP, unamortized abandoned plant and unamortized project-related regulatory asset included in rate base when authorized by FERC order. Excludes start-up regulatory asset (see line 1b, col. (3)).
- Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities. Gross plant does not include any CWIP, unamortized abandoned plant or any regulatory asset (see line 15, col. (3)).
- Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation in col (4). Net Plant includes any CWIP in rate base, any project related regulatory asset and any Unamortized Abandoned Plant approved by the Commission (see line 15, col. (10)). Net plant does not include start-up regulatory asset.
- Project Depreciation Expense is the actual value booked in Attachment 9A-GLH, Page 3, line 9 that is associated with the specified project. Project Depreciation Expense includes the amortization of Abandoned Plant. However, if FERC grants accelerated depreciation for a project the depreciation rate authorized by FERC will be used instead of the rates shown on Attachment 6 for all other projects. Line 15, Col. (13). Does not includes project related regulatory assets.
- Project True-Up Adjustment is calculated on the Attachment GG GLH and Attachment MM GLH True-Up Template (see col. K). For Non-MISO projects other than Attachment GG or MM, the Project True-up Adjustment is calculated on Attachment 9C. MISO-related amounts will be excluded from this attachment.
- G The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in Line 15, col. 13.
- H Any discounts related to Non-MISO specific project(s) will be included in this column. The amount in Column 17 above equals the amount by which the annual revenue requirement is reduced from the ceiling rate (see line 15 col. (17)).
- I Requires approval by FERC of incentive return applicable to the specified project(s) (see line 15, col. (15)).
- J This Attachment 9B is a reconciliation of the total calculated GridLiance Heartland Non-MISO ATRR and each of the related projects/assets.

Page 3 of 3

Attachment 9B (Note J) Non-MISO Project Revenue Requirement Worksheet GridLiance Heartland LLC

(11)	(12)	(13)	(14)	(15)	(16)	(16a)	(17)	(18)	(19)	(20)
		.								
A 1 A 11 45	Annual	Project	A 1 D	To a continue Determination				Total Annual	T II	Nat Damana
Annual Allocation Factor for Return		Depreciation/Amortiz ation Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Coiling Data	Discounts	Revenue	True-Up Adjustment	Net Revenue
ractor for Keturn	Charge	ation Expense	Requirement	Dasis Points	(Attach 2, Line 28	Ceiling Rate	Discounts	Requirement	Aujustment	Requirement Sum Col. 18 &
	(Col. 10 *		(Sum Col. 9, 12 &	Per FFRC order (Note	* (Col. 15/100)*	(Sum Col. 14	(Note H) (Enter	(Sum Col. 16a &		19
2 0 220921127513	EFRG 18DF	(Unofficial) 2/	$19/202\rho_{3}$ 4:22:1	Per FERC order (Note 5 PM I)	Col. 10)	& 16)	Negative)	17)	(Note F)	17
r age 1 line 14	Col. 11)	(Note E)	13)	1)	Col. 10)	α 10)	r (egative)	17)	(Note 1)	
_	_	_	-	-	-	_	-	_	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
_	-	_	_	-	-	-	-	_	-	_
_	_		_		_	_	_	_		_
_	_	_	_	_	_	_	_	_	_	_
-	_	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
										-

-

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Attachment 9C (Note 3) Non-MISO Project True-Up GridLiance Heartland LLC

	Year				Annual True-Up Calculation			
1	A	В	С	D	E	F	G	
	MTEP Project		Adjusted Net Revenue		Net Under/(Over) Collection	Interest Income	Total True-Up Adjustment	
	Number	Project Name	Requirement ¹	Revenue Received ²	(C-D)	(Expense)	(E+F)	
2 2a 2b			- - -				- -	
2c 2d			- - -	- - -	- - -	- - -	- - -	

- 1) From Attachment 9A-GLH and Attachment 9B
- 2) The 'revenue received' is the total amount of revenue received by GLH in the True-Up Year from Attachment 9A, Line 36, page 4 of 5 of Attachment 9A-GLH. This includes only Non-MISO amounts.
- 3) The Attachment 9C-Non-MISO Project True-Up is the actual True-Up calculation for Non-MISO amounts.

For each Non-MISO project or Attachment 9A-GLH, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment 9A-GLH and Attachment 9B will then be entered in Col. (C) above. Column (D) contains the actual revenues received associated with Attachment 9A-GLH not paid by MISO to the utility during the True-Up Year. Col. (E) is the Net Under/(Over) Collection where Col. (D) is subtracted from Col. (C). Column (F), line 2 is the interest calculated in accordance with Attachment O-GLH Annual True-Up, Information Exchange and Challenge Procedures. Column (F), lines 2x contain the interest amounts calculated in column (J) of the Annual Attachment GG True-Up Calculation and the Annual Attachment MM True-Up Calculation. Col. (G) is the sum of the Net Under/(Over) Collection in Col. (F). This includes only Non-MISO amounts.

FERC Refund Interest Rate

20200	(a) 219-5130 FERC PDF Interest Rate:	(Unofficial)	(b) 2/19/2020 4:22:15 Quarter	(c) PM Year	(d) Quarterly Interest Rate under Section 35.19(a)
5			1st Qtr.	-	· · · · · · · ·
6			2nd Qtr	-	-
7			3rd Qtr	-	-
8			4th Qtr	-	-
9			1st Qtr	-	-
10			2nd Qtr	-	-
11			3rd Qtr	-	<u> </u>
12			Sum lines 5-11		-
13	Avg. Monthly FERC Rat	e	Line 12 divided by 7		-

T	(1)	(2)	(3)		(4)	(5)	
Line No.		Source				Allocated Amount	
1	GROSS REVENUE REQUIREMENT	(Page 3, Line 31)	_			\$	-
2	REVENUE CREDITS Account No. 454	(Note S) (Page 4, Line 34)	Total -	DA	locator 1.00	-	
2a	Account No. 456 Account No. 456.1	(Page 4, Line 34a) (Page 4, Line 37)	-	DA DA	1.00 1.00	-	
3 4	Revenues from Grandfathered Interzonal Transactions	(Note R)	-	DA DA	1.00	-	
5	Revenues from service provided by the ISO at a discount	MISO invoices	-	DA	1.00		
6	TOTAL REVENUE CREDITS	(Sum of Lines 2 through 5)				-	
6a	Adjustment to make Line 6b equal to zero if there is no revenue requirement associated	with Schedules 7, 8 & 9				-	
6b	NET REVENUE REQUIREMENT	(Line 1 minus Lines 6 & 6a) (Note KK)				\$	_
6c	Attachment O-GLH True-up Adjustment with Interest	Attachment 3, Page 1, Line 3, Col. (G)	-	DA	1.00	-	
7	NET REVENUE REQUIREMENT	(Line 6b plus Line 6c)				\$	<u>-</u>
	DIVISOR						
8	Average of 12 coincident system peaks for requirements (RQ) service				(Note A)	_	
9	Plus 12 CP of firm bundled sales over one year not in Line 8				(Note B)	_	
10	Plus 12 CP of Network Load not in Line 8				(Note C)	-	
11	Less 12 CP of firm P-T-P over one year (enter negative)				(Note D)	-	
12	Plus Contract Demand of firm P-T-P over one year					-	
29300	2 12ess & Amrace Bemaner from Confiderinated Intel 20 hat Pransaction's to ver the year (ente				(Note R)	-	
14	Less Contract Demands from service over one year provided by ISO at a discount (enter	r negative)				-	
15	Divisor (sum Lines 8-14)					-	
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-				
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-				
			Peak Rate			Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-			-	
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	;	-	
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4,160; Line 16 / 8,760	-	Capped at weekly		-	
		times 1,000)		and daily rates			
21	FERC Annual Charge(\$/MWh)	(Note E)	-	Short Term		-	Short Term
22			-	Long Term		-	Long Term

Formula Rate - Non-Levelized

(1)

Rate Formula Template Utilizing FERC Form 1 Data GridLiance Heartland LLC

						Transmission
Line		Source	Company Total	Allocator	(Note JJ)	(Col 3 times Col 4)
No.	RATE BASE: (Notes Y & BB)					
	GROSS PLANT IN SERVICE					
1	Production	Attachment 4, Line 14, Col. (b)	-	NA	-	-
2	Transmission	Attachment 4, Line 14, Col. (c)	-	TP	-	-
3	Distribution	Attachment 4, Line 14, Col. (d)	-	NA	-	-
4	General & Intangible	Attachment 4, Line 14, Col. (e)	-	W/S	-	-
5	Common	Attachment 4, Line 14, Col. (f)		CE	-	
6	TOTAL GROSS PLANT	(Sum of Lines 1 through 5)	-	GP=	-	-
	ACCUMULATED DEPRECIATION					
7	Production	Attachment 4, Line 14, Col. (k)	-	NA	-	-
8	Transmission	Attachment 4, Line 14, Col. (1)	-	TP	-	-
9	Distribution	Attachment 4, Line 14, Col. (m)	-	NA	-	-
10	General & Intangible	Attachment 4, Line 14, Col. (n)	-	W/S	-	-
11	Common	Attachment 4, Line 14, Col. (o)		CE	-	
12	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 7 through 11)	-			-
	NET PLANT IN SERVICE					
13	Production	(Line 1 - Line 7)	-			-
14	Transmission	(Line 2 - Line 8)	-			-
15	Distribution	(Line 3 - Line 9)	-			-
16	General & Intangible	(Line 4 - Line 10)	-			-
17	Common	(Line 5 - Line 11)				
18	TOTAL NET PLANT	(Sum of Lines 13 through 17)	-	NP=	-	-
18a	CWIP Approved by FERC Order	Attachment 4, Line 14, Col. (g) (Note LL)	-	DA	1.00	-
	⁰² ABJUSTMENTSCTBRATEBASSEcial) 2/19/2020 4:22	::15 PM				
19	Reserved		-	NA	zero	-
20	Reserved		-	NA	zero	-
21	Reserved		-	NA	zero	-
22	ADIT	Attachment 8a or 8e, line 8, Col (e)	-	NP	-	-
23	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Note F)	-	NP	-	-
23a	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note GG)	-	DA	1.00	-
23b	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Notes X & FF)	-	DA	1.00	-
23c	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. h)		DA	1.00	
24	TOTAL ADJUSTMENTS	(Sum of Lines 19 through 23c)	-			-
25	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (h) (Note G)	-	TP	-	-
	WORKING CAPITAL	(Note H)				
26	CWC	1/8*(Page 3, Line 8 minus Page 3, Line 7b)	-			-
27	Materials & Supplies	Attachment 4, Line 14, Col. (i) (Note G)	-	TP	-	-
28	Prepayments (Account 165)	Attachment 4, Line 14, Col. (j)	<u> </u>	GP	-	
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 through 28)	-			-
30	RATE BASE	(Sum of Lines 18, 18a, 24, 25 & 29)	-			

(2)

(3)

Attachment O-GLH Page 2 of 5

For the 12 months ended 12/31/____

(5)

(4)

		Utilizing FERC Form GridLiance Heartlan
(1)	(2)	(3)

Line	(1)	(2)	(3)	(4)	(5) Transmission
No.	_	Source	Company Total	Allocator (Note JJ)	(Col 3 times Col 4)
	O&M	(Note CC)		TTD.	
1 1a	Transmission Less Ancillary Service Expenses included in Transmission O&M Accounts (Note U)	Attachment 5, Line 13, Col. (a) Attachment 5, Line 13, Col. (l)	-	TP - TP -	-
1b	Less Account 566	Attachment 5, Line 13, Col. (b)	-	TP -	-
2	Less Account 565	Attachment 5, Line 13, Col. (c)	-	TP -	-
3	A&G	Attachment 5, Line 13, Col. (d)	-	W/S -	-
4	Less FERC Annual Fees	Attachment 5, Line 13, Col. (e)	-	W/S -	-
5 5a	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. Plus Transmission Related Reg. Comm. Exp.	(Note I) Attachment 5, Line 13, Col. (f) (Note I) Attachment 5, Line 13, Col. (g)	-	W/S - TP -	-
5b	Less PBOP Expense in Year	Attachment 7, Line 6	-	W/S -	- -
5c	Plus PBOP Expense Allowed Amount	Attachment 7, Line 8	-	W/S -	-
6	Common	356.1	-	CE -	-
7	Transmission Lease Payments	Attachment 5, Line 13, Col (h)	-	DA 1.00	-
7a 7b	Account 566 Amortization of Regulatory Asset	(Note GG) Attachment 5, Line 13, Col. (i)		DA 1.00	
76 7c	Miscellaneous Transmission Expense (less Amortization of Regulatory Asset)	Attachment 5, Line 13, Col. (i)	- -	TP -	- -
7d	Total Account 566	(Line 7b plus Line 7c) Ties to 321.97.b	-		-
8	TOTAL O&M	(Sum of Lines 1, 3, 5a, 5c, 6, 7, & 7d less Lines 1a, 1b, 2, 4, 5, & 5b)	-		-
0	DEPRECIATION EXPENSE	(Note BB)		mp.	
9 10	Transmission General & Intangible	Attachment 5, Line 13, Col. (k) Attachment 5, Line 26, Col. (a)	-	TP - W/S -	-
11	Common	Attachment 5, Line 26, Col. (a) Attachment 5, Line 26, Col (l)	- -	CE -	- -
11a	Amortization of Abandoned Plant	(Notes X & FF) Attachment 5, Line 26, Col. (b)	-	DA 1.00	-
12	TOTAL DEPRECIATION	(Sum of Lines 9 through 11a)	-		-
	TAXES OTHER THAN INCOME TAXES	(Note J)			
20200	LABOR RELATED 0219-5payrolFerC PDF (Unofficial) 2/19/2020 4:22:15 PM	Attachment 5, Line 26, Col. (c)	_	W/S -	_
14	Highway and vehicle	Attachment 5, Line 26, Col. (d)	- -	W/S -	- -
15	PLANT RELATED	, , , , , , , , , , , , , , , , , , , ,			
16	Property	Attachment 5, Line 26, Col. (e)	-	GP -	-
17	Gross Receipts	Attachment 5, Line 26, Col. (f)	-	NA zero	-
18 19	Other Payments in lieu of taxes	Attachment 5, Line 26, Col. (g) Attachment 5, Line 26, Col. (h)	-	GP - GP -	- -
20	TOTAL OTHER TAXES	(Sum of Lines 13 through 19)		-	
20		(outlier Enter to unough 17)			
	INCOME TAXES	(Note K)			
21	T=SIT*(1-FIT)+FIT-(p*FIT)	(Note K) (Attachment 10, Col. 12, Line 12)	-		
22	CIT=(T/1-T) * (1-(WCLTD/R)) =	WCLTD = Page 4, Line 27; R = Page 4, Line 30	-		
	FIT, SIT & p	(Note K)			
23	1/(1 - T) = (from Line 21)	1 / (1 - T) (T from Line 21)	_		
24	Amortized Investment Tax Credit	(enter negative) Attachment 5, Line 26, Col. (i)	-		
24a	Excess Deferred Income Taxes	(enter negative) Attachment 5, Line 26, Col. (j)	-		
24b	Tax Effect of Permanent Differences	Attachment 5, Line 26, Col. (k) (Note II)	-		
25	Income Tax Calculation	(Line 22) times (Page 4, Line 30) times (Page 2, Line 30)	-	ND	-
26 26a	ITC adjustment Excess Deferred Income Tax Adjustment	(Line 23 times Line 24) (Line 23 times Line 24a)	-	NP - NP -	-
26b	Permanent Differences Tax Adjustment	(Line 23 times Line 24a) (Line 23 times Line 24b)	- -	NP -	- -
27	Total Income Taxes	(Sum of Lines 25 through 26b)	-		-
		-			
• •	RETURN				
28	Rate Base times Return	(Page 2, Line 30 times Page 4, Line 30, Col. (5))	-	NA	-
29	REV. REQUIREMENT	(Sum of Lines 8, 12, 20, 27 & 28)			
2)	NEV. NEGOREMENT	(built of Elites 6, 12, 26, 27 & 26)			
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG-GLH, Page 2, Line 17, Col	lumn 14] (Note V)			
	[Revenue Requirement for facilities included on Page 2, Lines 2, 18a, 23a, & 23b and				
	also included in Attachment GG]		-	DA 1.00	-
20	LECC ATTACHMENT MM ADDICTMENT LAWS LOSS AND CHARLES AT 17	Column 141 (Note 7)			
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM-GLH, Page 2, Line 17, C	COLUMN 14] (NOTE Z)			
	[Revenue Requirement for facilities included on Page 2, Lines 2, 18a, 23a, & 23b and also included in Attachment MM]			DA 1.00	
	aiso metuded in Attachment Wivij		-	DA 1.00	
30b	PLUS Incentives on Attachment 1 for projects other than those included in	Attachment 1, line 18	-		-
	Attachment MM-GLH and Attachment GG-GLH.				
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O				-
	(Line 29 - Line 30 - Line 30a + Line 30b)				

Attachment O-GLH Page 4 of 5 For the 12 months ended 12/31/____ Formula Rate - Non-Levelized

(2)

(1)

Rate Formula Template Utilizing FERC Form 1 Data GridLiance Heartland LLC

(3)

(4)

(5)

		SUPPORTING CALCULATIONS AND NOTES				
Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES					
1	Total Transmission plant	(Page 2, Line 2, Column 3)				-
2	Less Transmission plant excluded from ISO rates	(Note L)				
3	Less Transmission plant included in OATT Ancillary Services	(Note M)	_			
4	Transmission plant included in ISO rates	(Line 1 minus Lines 2 & 3)				-
5	Percentage of Transmission plant included in ISO Rates	(Line 4 divided by Line 1)			Т	P= -
6 - 11	WAGES & SALARY ALLOCATOR (W&S)					
		Form 1 Reference	\$	TP	Allocation	
12	Production Transmission (Note MM)	354.20.b 354.21.b			-	
13 14	Distribution	354.23.b			-	GP
15	Other	354.24,25,26.b			-	(\$ / Allocation)
16	Total (sum lines 12-15) [If there are no labor dollars, input \$1 on line 13 which is then	multiplied by the TP allocator on line 13)		-	-	= - = WS
	COMMON PLANT ALLOCATOR (CE) (Notes N and DD)		\$		% Electric	W&S Allocator
17	Electric	200.3.c		-	(Line 17 / Line 20)	(Line 16) CE
18	Gas Water	200.3.d 200.3.e		-	-	* - = -
19 20	Total	(Sum of Lines 17 through 19)		-		
21 - 26	RETURN (R)				Cost	<u> </u>
			\$	%	Cost	Weighted
27	Long Term Debt	(Note Y, EE) Attachment 5, Line 34	,	- 0%	0.00%	0.00% = WCLTD
2 <i>8</i> 200	21Preferred Street PDF (Unofficial) 2/19/2020 4:22:15 PM	(Note Y, EE) Attachment 5, Line 35		- 0%	0.00%	0.00%
29	Common Stock	(Notes O, Y and EE) Attachment 5, Line 36		- 0%	0.00%	0.00%
30	Total	(Sum of Lines 27 through 29)		-		0.00% = R
	REVENUE CREDITS					
						Load
	ACCOUNT 447 (SALES FOR RESALE)	310 -311				
31	a. Bundled Non-RQ Sales for Resale	311.x.h				-
32	b. Bundled Sales for Resale included in Divisor on Page 1	OLA D				
33	Total of (a)-(b)	(Note P)				-
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	(Note Q)				-
34a	ACCOUNT 456 (OTHER ELECTRIC REVENUES)	(Note NN)				
	ACCOUNT 456.1 (REVENUES FROM TRANSMISSION OF ELECTRICTY OF OTH	E 330.x.n (Note T)				
35	a. Transmission charges for all transmission transactions					
36 36a	b. Transmission charges for all transmission transactions included in Divisor on Page 1c. Transmission charges from Schedules associated with Attachment GG	(Note W)				-
36b	d. Transmission charges from Schedules associated with Attachment MM	(Note AA)				- -
37	Total of (a)-(b)-(c)-(d)					-
	(a)	(b)	(c)		(d)	(e)
	Income Taxes	% Ownership that has Actual or Potential Income Tax Liability	(0)		I Income Taxes	Total Income Taxes Allocated
38	Ownership (input in Col. (b) the % ownership with Income Tax Liability)	0.00%				
39	39(b) = return from Page 3, Line 28, Col 3 times % in Line 38, Col b					
40	39(e) = return from Page 3, Line 28, Col 5 times % in Line 38, Col b Income Tax Page 3, line 22 [CIT=(T/1-T) * (1-(WCLTD/R))] x Line 39	- -			-	- -
. •						

Formula Rate - Non-Levelized

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)

References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note

- Peak as would be reported on Page 401, Column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this formula rate.
- The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow through and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.
- Identified in Form 1 as being only transmission related.
- Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5 less Page 3, Line 7a. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 Line 57 in the Form 1
- Line 5 EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- The currently effective income tax rate, where FIT is the weighted average Federal income tax rate; SIT is the weighted average State income tax rate, and p = "the percentage of federal income tax rate income tax rate income tax rate income tax rate." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and

reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by Inputs Required: FIT =See Attachment 10 (Federal Income Tax Rate) (State Income Tax Rate or Composite SIT)

SIT= See Attachment 10 See Attachment 10 (percent of federal income tax deductible for state purposes)

- Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test) or removes transmission plant that is not under MISO functional control.
- Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.

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- O ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
- Page 4, Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1.
- Includes income related only to transmission facilities, such as pole attachments, rentals and special use, less any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
- Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking the revenues are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1. This line will exclude any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control
- The revenues credited on Page 1, Lines 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
- Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, Page 330.x.n., less any amounts related to Non-MISO assets or services. For clarification, GLH commits to provided a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control
- U Includes scheduling, system control and dispatch costs recorded in Accounts 561.1 through 561.3 and which are recovered in Schedule 1 or Schedule 24 rates. Also excludes Account 561.4 and Account 561.8.
- Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of the revenue requirements calculated pursuant to Attachment GG.
- Removes from revenue credits revenue that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue
- Page 2 Line 23b includes any unamortized balances related to the recovery of abandoned plant costs approved by FERC under a separate docket. Page 3, Line 11a includes the Amortization expense of abandonment costs. These are shown in the workpapers required pursuant to the Annual Rate Calculation and True-up Procedures.
- Calculate using 13 month average balance, reconciling to FERC Form No. 1 by Page, Line, and Column as shown in Attachment 4 for inputs on page 2 of 5 above, except ADIT, page 2, lines 19-22, which is on Attachment 8a or 8e and shown on Attachment 5. Calculate using 13 month average balance, reconciling to FERC Form No. 1 by Page, Line, and Column as shown in Attachment 5 for inputs on lines 27, 28 and 29 of page 4 of 5 above. For the first Rate Year, as defined in the Protocols, GLH will use thirteen months of balances in calculating the 13- month average for the determination of the projected net revenue requirement
- Z Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of the revenue requirements calculated pursuant to Attachment MM.
- AA Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue
- BB Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC
- CC Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.
- DD Calculate using a simple average of beginning of year and end of year balances reconciling to FERC Form No. 1 by Page, Line and Column as shown in Column 2.
- EE Prior to obtaining long term debt, the cost of debt will be the average 3-month LIBOR for the year plus 2.0%. LIBOR refers to the London Inter Bank Offer Rate from the Federal Reserve Bank of St. Louis's https://fred.stlouisfed.org/. The capital structure and cost of debt will be the weighted for the year if the long term debt is obtained midyear. However, if prior to obtaining long term debt, the company has short term debt, the cost of debt will be calculated pursuant to Attachment 5, note D. The capital structure will be 60% equity and 40% debt until any asset is placed in service, then it will be based on the actual capital structure, provided that during any period where the equity component of the actual capital structure is greater than 60%, company will reduce the equity component to a level not to exceed 60%. If the capital structure is reduced to 60% equity, the reduced ATRR as a result of capping the equity portion of GridLiance's capital structure at 60%, and the difference between these two values shall be provided by the company in its Annual True-up. The amount of debt in the capital structure will be equal to 1 minus the equity percentage.
- Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.
- GG Recovery of regulatory asset permitted only for pre-commercial and formation expenses and are subject to FERC approval before any Regulatory Asset amounts are included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the AFUDC rate will be applied to the regulatory asset prior to the rate year when costs are first recovered.

- The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment O-GLH that are not the result of a timing difference.
- JJ DA in the allocator Column means that the cost is directly assigned to transmission consistent with the attached workpapers.
- KK Round to zero if amount shown is not zero and there is no revenue requirement to recover under Schedules 7, 8, and 9 of the MISO OATT.
- LL AFUDC ceases when CWIP is recovered in rate base. No CWIP will be included in rate base on line 18a absent FERC authorization.
- MM It is possible GLH will not have any salaries and wages to report in the FERC Form No. 1 (that is page 4, lines 12-15 are zero), even if GLH has existing transmission assets in service. If and when this occurs page 4, line 13, column 3 will be input as 1.
- NN Includes revenue from electric operations properly credited to MISO customers and not includible in other accounts, such as compensation for minor or incidental services provided for others. GLH commits to provide a workpaper itemizing each revenue source for interested parties to determine which revenues should be reflected herein.

Page 1 of 3

Attachment 1 (Note J) Project Revenue Requirement Worksheet GridLiance Heartland LLC

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

	(1)	(2)	(3)	(4)
Line		Source Page, Line, Col.	Transmission	Allocator
No.				
1	Gross Transmission Plant - Total	Attach O, p 2, line 2 col 5 (Note A)	-	
1a	Transmission Accumulated Depreciation	Attach O, p 2, line 8 col 5 Attach O, p 2, lines 18a, 23a & 23b (Note B)	-	
2 02 002 2	21 SWF3 Regulatory Asset, Abandoned Plant 2/19/2020 4:22:15 PM Net Transmission Plant - Total	Line 1 minus Line 1a plus Line 1b		
	O&M TRANSMISSION EXPENSE			
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	_	
3a	Transmission O&M	Attach O, p 3, line 1 col 5	-	
3b	Less: Ancillary Service Expenses included in above	Attach O, p 3, line 1a col 5	-	
3c	Less: Account 565 included in above, if any	Attach O, p 3, line 2 col 5, if any	-	
3d	Less: Account 566 Amort of Reg Asset included in 3a, if any	Attach O, p 3, line 7b col 5, if any	<u> </u>	
3e	Adjusted Transmission O&M	Line 3a minus Lines 3b thru 3d	-	
4	Annual Allocation Factor for Transmission O&M	(Line 3e divided by line 1, col 3)	-	-
	OTHER O&M EXPENSE			
4a	Other O&M Allocated to Transmission	Line 3 minus Line 3e		
4a 4b	Annual Allocation Factor for Other O&M	Line 4a divided by Line 1, col 3	<u>-</u>	_
10	7 Illinuar 7 Infocution 7 decen for Outer Occivi	Ente it divided by Ente 1, cors		
	GENERAL, INTANGIBLE AND COMMON (G, I & C) DEPRECIATION EXPENSE			
5	Total G, I & C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note G)	-	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	-	-
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach O, p 3, line 20 col 5	-	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	-	-
9	Annual Allocation Factor for Other Expense	Sum of line 4b, 6, and 8	-	-
	INCOME TAXES			
10	Total Income Taxes	Attach O, p 3, line 27 col 5	-	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	-	-
	DETUDY			
10	RETURN Return on Pote Pose	Augah O = 2 lina 20 a 15		
12	Return on Rate Base	Attach O, p 3, line 28 col 5	-	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	-	-
14	Annual Allocation Factor for Return	Sum of line 11 and 13 col 4		-

Attachment 1 (Note J) Project Revenue Requirement Worksheet GridLiance Heartland LLC

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Project Name	MTEP# or Other Designation	Project Gross Plant	Project Accumulated Depreciation/Amor tization	Transmission O&M Annual Allocation Factor	Annual Allocation for Transmission O&M Expense	Annual Allocation Factor for Other Expense	Annual Allocation for Other Expense	_	Project Net Plant
202002	219-5130 FERC PDF (Unoffici	ial) 2/19/2020 4:2	22:15 PM							
5			(Note C)		Page 1 line 4	Col. 3 * Col. 5	Page 1 line 9	Col. 3 * Col. 7	Col. 6 + Col. 8)	(Note D)
5a					_	_	_	_	_	_
.5b				_	_	_	_	_	_	
5c		_	_	_	<u>-</u>	_	-	_	_	_
5d		_	_	_	-	_	-	_	-	_
5e			-	-	-	-	-	-	-	-
5f			-	-	-	-	-	-	-	-
5g			-	-	-	-	-	-	-	-
5h			-	-	-	-	-	-	-	-
5i			-	-	-	-	-	-	-	-
5j		-	-	-	-	-	-	-	-	-
5k		-	-	-	-	-	-	-	-	-
51		-	-	-	-	-	-	-	-	-
5m		-	-	-	-	-	-	-	-	-
5n		-	-	-	-	-	-	-	-	-
5o		-	-	-	-	-	-	-	=	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	_
		-		-	-	-	-	-	-	-

17 Rev. Req. Adj For Attachment O

Annual Totals

Incentives from Projects other than those in Attachment GG- GLH and Attachment MM_GLH

Note Letter

- A Gross Transmission Plant that is included on page 2 line 2 of Attachment O-GLH (see line 1 col (3)).
- B Inclusive of any CWIP, unamortized abandoned plant and unamortized project-related regulatory asset included in rate base when authorized by FERC order. Excludes start-up regulatory asset (see line 1b, col. (3)).
- 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. This value includes subsequent capital investments required to maintain the facilities to their original capabilities. Gross plant does not include any CWIP, unamortized abandoned plant or any regulatory asset (see line 15, col. (3)).
- Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation in col (4). Net Plant includes any CWIP in rate base, any project related regulatory asset and any Unamortized Abandoned Plant approved by the Commission (see line 15, col. (10)). Net plant does not include start-up regulatory asset.
- Project Depreciation Expense is the actual value booked in Attachment O-GLH, Page 3, line 9 that is associated with the specified project. Project Depreciation Expense includes the amortization of Abandoned Plant. However, if FERC grants accelerated depreciation for a project the depreciation rate authorized by FERC will be used instead of the rates shown on Attachment 6 for all other projects. Line 15, Col. (13). Includes project related regulatory assets.
 - Project True-Up Adjustment is calculated on the Attachment GG GLH and Attachment MM GLH True-Up Template (see col. K). For projects other than Attachment GG or MM, the Project True-up Adjustment is calculated on Attachment 3.
- G The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in Line 15, col. 13.
- A Competitive Bid Concession reflects any commitment by GLH to MISO to charge less than GLH's Ceiling Rate, regardless of how that Competitive Bid Concession is calculated. For each project, the amount of the Competitive Bid Concession will be zero or a reduction to the annual transmission revenue requirement in one or more years. GLH will include, as part of its Annual Update, (i) an explanation of the basis for any Competitive Bid Concession, (ii) a calculation of the Competitive Bid Concession, and (iii) any documentation needed to support the calculation of the Competitive Bid Concession. The amount in Column 17 above equals the amount by which the annual revenue requirement is reduced from the ceiling rate (see line 15 col. (17)).
- Requires approval by FERC of incentive return applicable to the specified project(s) (see line 15, col. (15)).

 This Attachment 1 is a reconciliation or summary of Attachment GG GLH and Attachment MM GLH. The actual calculations for Attachment GG and MM projects used in developing rates will be those calculated in Attachment GG GLH and Attachment MM GLH. Attachment 1 may also consist of other projects, such as those which have received FERC approval for an incentive adder but are not Attachment GG or MM projects. The incentives associated with those projects will be added to the Attachment O-GLH revenue requirement on Attachment O, page 3, line 30b.

Attachment 1 (Note J) Project Revenue Requirement Worksheet GridLiance Heartland LLC

(11)	(12)	(13)	(14)	(15)	(16)	(16a)	(17)	(18)	(19)	(20)
Annual Allocation Factor for Return	Charge	Project Depreciation/Amortiz ation Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Ceiling Rate	Competitive Bid Concession	Total Annual Revenue Requirement	True-Up Adjustment	Net Revenue Requirement
20200219-513) FERC PDF	(Unofficial) 2/			(Attach 2, Line 28			_	-	Sum Col. 18 &
	(Col. 10 *			Per FERC order (Note		(Sum Col. 14	(Note H) (Enter	(Sum Col. 16a &		19
Page 1 line 14	Col. 11)	(Note E)	13)	I)	Col. 10)	& 16)	Negative)	17)	(Note F)	
- -	- -	- -	- -	-	-	-	- -	- -	-	- -
-	-	_	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
	0									-

Attachment 2 Incentive Return GridLiance Heartland LLC

Α	В	C C	D	E F	G H	1	J
1 Rate Base		Attachment O-GLH, page 2, line 30, Col.5					-
2 100 Basis Point Incentive Return						\$	
2 Too Busis Folia meetative Return					Cost	Ψ	
			\$	%		Weighted	
3 Long Term Debt		Attachment O-GLH, Notes Y and EE	-	0%	0.00%	0.0000	
4 Preferred Stock		Attachment O-GLH, Notes Y and EE	-	0%	-	-	
5 Common Stock (Note A)	Cost = Attachment O, Line 29, Cost plus .01	Attachment O-GLH, Notes O, Y and EE	-	0%	1.00%	0.0000	
6 Total		Sum Lines 3 to 5	-			0.0000	
7 100 Basis Point Incentive Return mult	tiplied by Rate Base	Line 1 * Line 6, Col. I					-
8 INCOME TAXES							
9 T=SIT * (1-FIT) + FIT - (p*FIT)		Attachment O-GLH, Page 3, Line 21	_				
10 $CIT=(T/1-T)*(1-(WCLTD/R)) =$			_				
11 WCLTD = Line 3							
and FIT, SIT & p are as given in	footnote K.						
13 $1/(1-T) = (\text{from line } 9)$			-				
14 Amortized Investment Tax Credit (26)	6.8f) (enter negative)	Attachment O-GLH, Page 3, Line 24	-				
15 Excess Deferred Income Taxes (enter	negative)	Attachment O-GLH, Page 3, Line 24a	-				
16 Tax Effect of Permanent Differences	(Note B)	Attachment O-GLH, Page 3, Line 24b	-				
17 Income Tax Calculation		Line 10 * Line 7	-	NA		-	
18 ITC adjustment		Line 13 * Line 14	-	NP	-	-	
19 Excess Deferred Income Tax Adjustm	nent	Line 13 * Line 15	-	NP	-	-	
20 Permanent Differences Tax Adjustmen	nt	Line 13 * Line 16		NP	-		
21 Total Income Taxes		Sum Lines 17 - 20	-			-	-
22 Return and Income Taxes with 100 ba	asis point increase in ROE						-
23 Return		Attach. O, Page 3, Line 28, Col. 5					-
24 Income Tax		Attach. O, Page 3, Line 27, Col. 5					-
25 Return and Income Taxes without 100) basis point increase in ROE	Sum Lines 23 and 24					<u> </u>
26 Incremental Return and Income Taxes	s for 100 basis point increase in ROE	Line 22 less Line 25					-
27 Rate Base		Line 1					-
28 Incremental Return and Income Taxes	s for 100 basis point increase in ROE divided by Rate Base	Line 26 / Line 27					-

Notes:

- A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any ROE incentive must be approved by the Commission.

 For example, if the Commission were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point
 - For example, if the Commission were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 1.37 on Attachment 1, column 16.
- B The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment O-GLH that are not the result of a timing difference.

Attachment 3 (Note 3) Project True-Up GridLiance Heartland LLC

	Year	_			Annual True-Up Calculation		
1	Δ	В	C	D	F	F	G
	MTEP Project	D	Adjusted Net Revenue	D	Net Under/(Over) Collection	Interest Income	Total True-Up Adjustment
20200	219-5130 FERC NAMB er(Unofficial)	2/19/ 2 m03-0ct Name:15 PM	Requirement ¹	Revenue Received ²	(C-D)	(Expense)	(E + F)
2			-	-	-	-	-
2a 2b			-	-	-	-	-
2c			-	-	-	-	-
2d			-	-	-	-	-
3	Total		-	-	-	-	-

- 1) From Attachment GG GLH True-Up Calculation, Column G and Attachment MM GLH True-Up Calculation, Column G, and Attachment O-GLH.
- 2) The "revenue received" is the total amount of revenue distributed to GLH in the True-Up Year. Attachment O, Lines 36a -37, page 4 of 5 of Attachment O GLH
- 3) This Attachment 3 is a summary of the Attachment GG -GLH True-Up Calculation and the Attachment MM GLH True-Up Calculation. The Attachment O GLH True-Up is the actual True-Up calculation.

For each project or Attachment O-GLH, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment O-GLH will then be entered in Col. (C) above. Column (D) contains the actual revenues received associated with Attachment GG-GLH, Attachment MM-GLH and Attachment O-GLH paid by MISO to the utility during the True-Up Year. Col. (E) is the Net Under/(Over) Collection where Col. (D) is subtracted from Col. (C). Column (F), line 2 is the interest calculated in accordance with Attachment O-GLH Annual True-Up, Information Exchange and Challenge Procedures. Column (F), lines 2x contain the interest amounts calculated in column (J) of the Annual Attachment GG True-Up Calculation and the Annual Attachment MM True-Up Calculation. Col. (G) is the sum of the Net Under/(Over) Collection in Col. (F).

FERC Refund Interest Rate

	(a)	(b)	(c)	(d) Quarterly Interest Rate under Section
4	Interest Rate:	Quarter	Year	35.19(a)
5		1st Qtr.	-	-
6		2nd Qtr	-	-
7		3rd Qtr	-	-
8		4th Qtr	-	-
9		1st Qtr	-	-
10		2nd Qtr	-	-
11		3rd Qtr	-	
12		Sum lines 5-11		-
13	Avg. Monthly FERC Rate	Line 12 divided by 7		-

Attachment 4 Rate Base Worksheet (Page 2 of Attachment O - GLH) GridLiance Heartland LLC

Rate Base Worksheet (Page 2 of Attachment O - GLH)

			Gross Plan	nt In Service (Attachme	nt O, Note Y and BB)		CWIP	LHFFU	Workin	Working Capital		Accumulated Depreciat	ion (Attachment O, N	Note Y and BB)	
Line No	(a)	Production (b)	Transmission (c)	Distribution (d)	General & Intangible (e) 205.5.g & 207.99.g	Common (f)	CWIP (Note C) (g)	Land Held for Future Use (h)	Materials & Supplies (i) 227.8.c & 227.16.c	Prepayments (j)	Production (k)	Transmission (l)	Distribution (m)	General & Intangible (n) 219.28.c & 200.21.c	Common (o)
	FN1 Reference for Dec	205.46.g	207.58.g	207.75.g	203.3.g & 207.99.g	356.1	216.x.b	214.x.d	227.10.0	111.57.c	219.20-24.c	219.25.c	219.26.с	200.21.0	356.1
1	December Prior Year	-	-		-	-			-	-	-	-	-	-	-
2	January	-	-		-	-		-	-	-	-	-	-	-	-
	February	-	-		-	-		-	-	-	-	-	-	-	-
	March	-	-		-	-		-	-	-	-	-	-	-	-
5	April	-	-		-	-		-	-	-	-	-	-	-	-
6	May	-	-		-	-		-	-	-	-	-	-	-	-
7	June	-	-		-	-		-	-	-	-	-	-	-	-
8	July	-	-			-		-	-	-	-	-	-	-	-
9	August	-	-			-		-	-	-	-	-	-	-	-
10	September		-			-		-	-	-	-	-	-	-	-
11	October	-	-		-	-			-	-	-	-	-	-	-
12	November	-	-			-			-	-	-	-	-	-	-
13	December	-	-			-			-	-	-	-	-	-	-
14	Average of the 13 Monthly Balances	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-														

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								Account No. 255
								Accumulated
		Unamortized	Unamortized					Deferred Investment
Line No	Month	Regulatory Asset	Abandoned Plant	Reserved	Reserved	Reserved	Reserved	Credit (Note D)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

Adjustments to Rate Base (Attachment O, Note Y)

	FN1 Reference for Dec	Notes A & E	Notes B & F	Consistent with 266.8.b & 267.8.h
15	December Prior Year	-	-	-
16	January	-	-	-
17	February	-	-	-
18	March	-	-	-
19	April	-	-	-
20	May	-	-	-
21	June	-	-	-
22	July	-	-	-
23	August	-	-	-
24	September	-	-	-
25	October	-	-	-
26	November	-	-	-
27	December	-	-	-
28	Average of the 13 Monthly Balances -	-	-	-

Attachment 4 Page 2 of 2

Rate Base Worksheet (Page 2 of Attachment O - GLH) GridLiance Heartland LLC

	Unfunded Reserves (Note G)							
Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
				or reserved account, enter zero (0) if included in a	if the accrual account is NOT included in the	for by customers, 1 less the percent associated with an offsetting liability on the	Allocation (Plant or Labor	Amount Allocated, col. (c) x col. (d) x col. (e) x col. (f) x
29 Li	ist of all reserves:		Amount	trust or reserved account	formula rate	balance sheet	Allocator)	col. (g)
30a		Reserve 1	-	-	-	-	-	-
30b		Reserve 2	-	-	-	-	-	-
30c		Reserve 3						-
30d		Reserve 4						-
30e								-
30f			-	-				-
31		Total	-					-

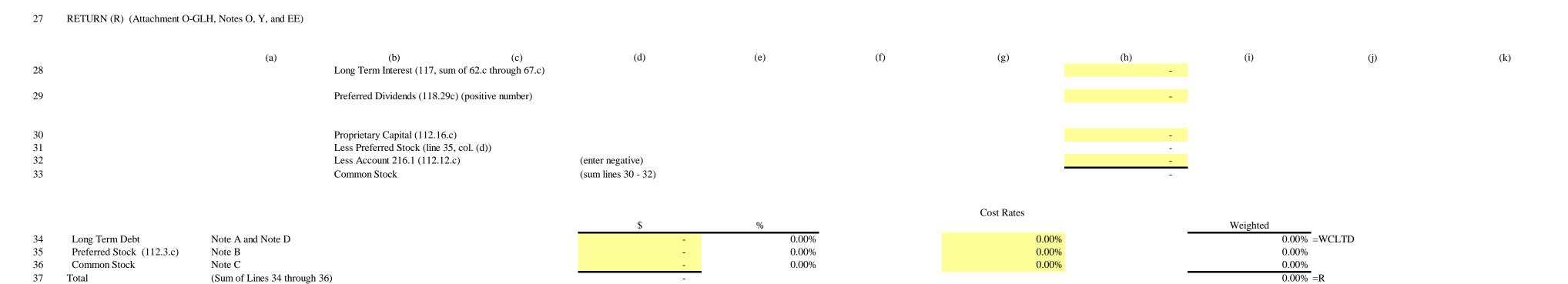
Notes:

- Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.
- Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- Includes only CWIP authorized by the Commission for inclusion in rate base; (ii) the CWIP balance eligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The Annual Update will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1 D Accumulated Deferred Income Tax Credits are computed on Attachments 8a and 8b
- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization from the Commission. A carrying charge equal to the AFUDC rate will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- G The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers that (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines 30 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Reserves can be created by capital contributions from customers, by debiting the reserve and crediting a liability, or a combination of customer capital contribution and offsetting liability. Only the portion of a reserve that was created by customer contributions should be a reduction to rate base. For reserves that be created partially through customer contributions and partially by an offsetting liability, enter in column (f) the percentage of the reserve that was contributed by customers.

Attachment 5 Attachment O - GLH, Page 3 Worksheet GridLiance Heartland LLC

Line No.	Month	Transmission O&M Expenses	Account No. 566 (Misc. Trans. Expense)	Account No. 565	A&G Expenses	FERC Annual Fees	EPRI & Reg. Comm. Exp. & Non-safety Ad.	Transmission Related Reg. Comm. Exp.	Transmission Lease Payments	Amortization of Regulatory Asset	Miscellaneous Transmission Expense (less Amortization of Regulatory Asset)	Depreciation Expense - Transmission (Attachment O - GLH, Note BB)	Less Ancillary Service Expenses included in Transmission O&M Accounts
	Attachment O - GLH, Page 3,			_	_			_	_	_	_		
	Line Number	1	1b	2	3	4	5	5a	7	7b	7c	9	1a
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
						Attachment O - GLH, Note	2						Attachment O - GLH, Note
	FERC Form 1 Reference	321.112.b	321.97.b	321.96.b	323.197.b	I		Attachment O - GLH, Note I		321.97.b	321.97.b	336.7.f	II
1	January	521.112.0	321.77.0	321.70.0	323.171.0	-	- Control of GE11, Note 1	- GEH, Note I	_		321.77.0	330.7.1	<u>-</u>
2	February	- -	-		_				_		_		
2	March	- -	-		_				_		-	-	
3 1	April	- -	-	-	-	-	-	-	-	-	-	-	-
4	±		-	-	-	-	-	-	-	-	-	-	-
3	May	-	-	-	-	-	-	-	-	-	-	-	-
0	June	-	-	-	-	-	-	-	-	-	-	-	-
/	July	-	-	-	-	-	-	-	-	-	-	-	-
8	August	-	-	-	-	-	-	-	-	-	-	-	-
9	September	-	-	-	-	-	-	-	-	-	-	-	-
10	October	-	-	-	-			-	-	-	-	-	-
11	November	-	-	-	-	-	-	-	-	-	- <u>-</u>	-	-
12	December	-	-	-	-	-	-	-	-	-	-	-	-
13	Total	\$ -	\$ -	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$

	Depreciation Expense - General & Intangible (Attachment O - GLH, Note BB)	Amortization of Abandoned Plant	Payroll Taxes	Highway & Vehicle Taxes	Property Taxes	Gross Receipts Taxes	Other Taxes	Payments in lieu of Taxes	Amortized Investment Tax Credit (266.8f)	Excess Deferred Income Taxes	Tax Effect of Permanent Differences	Depreciation Expense - Common (Attachment O - GLH, Note BB)
Attachment O, Page 3, Li Number	ne 10	11a	13	14	16	17	18	19	24	24a	24b	11
ramoor	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
			(0)	(5)	(0)	(-)	(8)	()	(-)	0/	(11)	
20200219-5130 FERC PDF (U												
FERC Form 1 Reference	336.10.f & 336.1.f	X & FF	263.i	263.i	263.i	263.i	263.i		266.8.f			336.11.f
14 January	-	-	-	-	-	-	-	-	-	-	-	-
15 February	-	-	-	-	-	-	-	-	-	-	-	-
16 March	-	-	-	-	-	-	-	-	-	-	-	-
17 April	-	-	-	-	-	-	-	-	-	-	-	-
18 May	-	-	-	-	-	-	-	-	-	-	-	-
19 June	-	-	-	-	-	-	-	-	-	-	-	-
20 July	-	-	-	-	-	-	-	-	-	-	-	-
21 August	-	-	-	-	-	-	-	-	-	-	-	
September	-	-	-	-	-	-	-	-	-	-	-	-
23 October	-	-	-	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-	-	-	
25 December	<u>-</u>	<u>-</u>	-	<u>-</u>	-	<u>-</u>	<u>-</u>	·	<u>-</u>	<u>-</u>	<u>-</u>	Φ.
26 Total	\$ -	\$ - \$	-	\$ -	-	\$ -	> -	- \$	\$ -	\$ -	>	\$ -



Note:

- Long Term debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c to 21.c in the Form No. 1, the cost is calculated by dividing line 28 by the Long Tern Debt balance in line 34.
- Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c in the Form No. 1, the cost is calculated by dividing line 29 by the Preferred Stock balance in line 35.
- Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c 12.c, 16.c in the Form No. 1 as shown on lines 30-33 above If the company has short-term debt prior to issuing long-term debt, line 34 will reflect the outstanding short-term debt and cost rates only unitl long term debt is issued, as calculated below:

Short-term debt outstanding Short-term debt cost

The 13 month average of the balances consistent with "S", the average short-term debt balance pursuant to Part 101 of the Commission's Regulations, Electric Plant Instruction 17 The interest "s", the short-term debt interest rate pursuant to Part 101 of the Commission's Regulations, Electric Plant Instruction 17

Attachment 6 Depreciation Rates GridLiance Heartland LLC

FERC ACCOUNT	DESCRIPTION	RATE PERCENT
TID AND GOOD I		
TRANSMISSION	I In'l.	N T / A
350	Land Rights	N/A
352	Structures and Improvements	1.5397%
353	Station Equipment	2.0285%
354	Towers and Fixtures	1.8847%
355	Poles and Fixtures	2.1496%
356	Overhead Conductors & Devices	2.0973%
357	Underground Conduit	1.3665%
358	Underground Conductors & Devices	1.8416%
359	Roads and Trails	0.0000%
GENERAL AND INTANGIBLE		
302	Franchises and Consents (Note 1)	N/A
303	Intangible Plant - 5 Year	20.0000%
390	Structures and Improvements	2.1194%
391	Office Furniture and Equipment	5.0671%
391	Network Equipment	25.0000%
392	Transportation Equipment - Auto	10.9667%
392	Transportation Equipment - Light Truck	8.4139%
392	Transportation Equipment - Trailers	6.9486%
392	Transportation Equipment - Heavy Trucks	7.2364%
393	Stores Equipment	5.0000%
394	Tools, Shop and Garage Equipment	6.6672%
395	Laboratory Equipment	10.0000%
396	Power Operated Equipment	8.4139%
397	Communication Equipment	11.1110%
398	Miscellaneous Equipment	6.6672%

Note 1:

Electric Intangible Franchises and Transmission Land Rights are amortized over the life of the franchise agreement or land right.

Note 2:

GLH's depreciation and amortization rates may not be changed absent a section 205 or 206 filing

Attachment 7 PBOPs

GridLiance Heartland LLC

Calculation of PBOP Expenses

Line No.

1			Year Ended December 31,
2	Total PBOP expenses	Note A	-
3	Labor dollars	Note A	-
4	Cost per labor dollar	Line 2 divided by line 3	
5	labor (labor not capitalized) current year	(Note B)	-
6	PBOP Expense for current year	Line 4 times line 5	-
7	Lines 2 and 3 cannot change absent approval or acceptance	e by FERC in a separate proceeding.	
8	PBOP amount included in Company's O&M and A&G exp	penses in Form No. 1	

Note Letter

B The sum of all labor included in accounts 560 to 579 and 920 to 935

A Amounts will be zero until changed pursuant to a FERC order.

Attachment 8a - Accumulated Deferred Income Taxes (ADIT) Average Worksheet (Projection)

GridLiance Heartland LLC

Projection For the 12 months ended 12/31/____

20200219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM

A			В	С	D	Е	
Ln Item			Transmission Related	Plant Related	(S Labor Related	um Col. B, C & Total	& D)
Lii item			Transmission Rolated	Tidili Rolatou	Labor Molatou	rotar	
1 ADIT-282 (enter negative)			-	-	-		Line 12
2 ADIT-283 (enter negative)			-	-	-		Line 16
3 ADIT-190			-	-	-		Line 21
4 Subtotal			-	-	-		Sum of Lines 1-3
5 Wages & Salary Allocator					-		Attachment-O Page 4 line 16
6 Net Plant Allocator				-			Attachment-O Page 2 line 6
7 Total Plant Allocator			1.00				100%
8 Projected ADIT Total			-	-	-	-	Enter as negative Attachment-O, page 2, line 22
(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission Related	(f) Plant Related	(g) Labor Related	
ADIT-282			_				
9 Balance-BOY (Attach 8c, Line 30)	December	-	-	-	-	-	
10 EOY (Attach 8d, Line 30 less Line 26)	December	-	-	-	-	-	
11 Balance-EOY Prorated (Attach 8b, Line 14)	December	-	-	-	-	-	
12 ADIT 282-Total (Lines 10+11)			-	-	-	-	
ADIT-283							
13 Balance-BOY (Attach 8c, Line 44)	December	-	-	-	-	-	
14 EOY (Attach 8d, Line 44 less Line 40)	December	-	-	-	-	-	
15 EOY Prorated (Attach 8b, Line 28)	December	-	-	-	-	-	
16 ADIT 283-Total (Lines 14+15)			-	-	-	-	
ADIT-190							
17 Balance-BOY (Attach 8c, Line 18)	December	-	-	-	-	-	
18 EOY (Attach 8d, Line 18 less Line 14)	December	-	-	-	-	-	
19 EOY Prorated (Attach 8b, Line 42)	December	-	-	-	-	-	
20 ADIT 190-Total (Lines 18+19)			-	-	-	-	

Attachment 8b - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (Projection) GridLiance Heartland LLC

Projection For the 12 months ended 12/31/____

	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year		(e) Beginning Balance/ Monthly Increment	(f) Transmission	(g) Transmission Proration (d) x (f)	(h) Plant Related	(i) Plant Proration (d) x (h)	(j) Labor Related	(k) Labor Proration (d) x (j)
·	ADIT-282-Proration-Note A						(d) / (i)				
	1 Balance (Attach 8c, Line 30)	December	-	100.00%	-	-	-		-	-	-
	2 Increment	January	-	91.78%	-	-	-	-	-	-	-
	3 Increment	February	-	84.11%	-	-	-	-	-	-	-
	4 Increment	March	-	75.62%	-	-	-	-	-	-	-
	5 Increment	April	-	67.40%	-	-	-	-	-	-	-
	6 Increment	May	-	58.90%	-	-	-	-	-	-	-
	7 Increment	June	-	50.68%	-	-	-	-	-	-	-
	8 Increment	July	-	42.19%	-	-	-	-	-	-	-
	9 Increment	August	-	33.70%	-	-	-	-	-	-	-
	10 Increment	September	-	25.48%	-	-	-	-	-	-	-
	11 Increment	October	-	16.99%	-	-	-	-	-	-	-
	12 Increment	November	-	8.77%	-	-	-	-	-	-	-
	13 Increment	December	-	0.27%	-	-	-	-	-	-	-
	14 ADIT 282-Prorated EOY Balance				-	-	-	-	-	-	-
	ADIT-283-Proration- Note B										
	15 Balance (Attach 8c, Line 44)	December	-	100.00%	-	-	-	-	-	-	-
	16 Increment	January	-	91.78%	-	-	-	-	-	-	-
	17 Increment	February	-	84.11%	-	-	-	-	-	-	-
	18 Increment	March	-	75.62%	-	-	-	-	-	-	-
20200219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM	19 Increment	April	-	67.40%	-	-	-	-	-	-	-
	20 Increment	May	-	58.90%	-	-	-	-	-	-	-
	21 Increment	June	-	50.68%	-	-	-	-	-	-	-
	22 Increment	July	-	42.19%	-	-	-	-	-	-	-
	23 Increment	August	-	33.70%	-	-	-	-	-	-	-
	24 Increment	September	-	25.48%	-	-	-	-	-	-	-
	25 Increment	October	-	16.99%	-	-	-	-	-	-	-
	26 Increment	November	-	8.77%	-	-	-	-	-	-	-
	27 Increment	December	-	0.27%	-	-	-	-	-	-	-
	28 ADIT 283-Prorated EOY Balance				-	-	-	-	-	-	-
	ADIT-190-Proration-Note C										
	29 Balance (Attach 8c, Line 18)	December	-	100.00%	-	-	-	-	-	-	-
	30 Increment	January	-	91.78%	-	-	-	-	-	-	-
	31 Increment	February	-	84.11%	-	-	-	-	-	-	-
	32 Increment	March	-	75.62%	-	-	-	-	-	-	-
	33 Increment	April	-	67.40%	-	-	-	-	-	-	-
	34 Increment	May	-	58.90%	-	-	-	-	-	-	-
	35 Increment	June	-	50.68%	-	-	-	-	-	-	-
	36 Increment	July	-	42.19%	-	-	-	-	-	-	-
	37 Increment	August	-	33.70%	-	-	-	-	-	-	-
	38 Increment	September	-	25.48%	-	-	-	-	-	-	-
	39 Increment	October	-	16.99%	-	-	-	-	-	-	-
	40 Increment	November	-	8.77%	-	-	-	-	-	-	-
	41 Increment	December	-	0.27%	-	-	-	-	-	-	-
	42 ADIT 190-Prorated EOY Balance				-	-	-	-	-	-	-

Note 1 Uses a 365 day calendar year.

Note 2 Projected end of year ADIT must be based solely on enacted tax law. No assumptions for future estimated changes in tax law may be forecasted.

A Substantial portion, if not all, of the ADIT-282 balance is subject to proration. Explanation must be provided for any portion of balance not subject to proration.

B Only amounts in ADIT-283 relating to Depreciation, if applicable, are subject to proration. See Line 44 in Attach 8c and 8d.

C Only amounts in ADIT-190 related to net operating loss NOL carryforwards, if applicable, are subject to proration. See Line 18 in Attach 8c and 8d.

_ Ln	Item	Transmission Related	Plant Related	Labor Related
1 ADIT-282		-	-	- Line 30
2 ADIT-283		-	-	- Line 44
3 ADIT-190		-	-	- Line 18
4 Subtotal		<u>-</u>	-	- Sum of Lines 1-4

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance will be shown in a separate row for each project.

	A	В	C Gas, Prod or Other	D Transmission	Е	F	G
	ADIT-190	Total	Related	Related	Plant Related	Labor Related	Justification
5							
6							
7							
8							
9							
20200219-5130 FERC PD	(Unofficial) 2/19/2020 4:22:15 PM						
11							
12							
13							
14	NOL Carryforward						Amount subject to Proration
15	Subtotal - p234.b	-	-	-	-	-	
16	Less FASB 109 Above if not separately removed						
17	Less FASB 106 Above if not separately removed						
18	Total	-	-	-	-	-	

Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

For the 12 months ended 12/31/____

	A	В	C Gas, Prod or Other	D Transmission	E	F	G
	ADIT- 282	Total	Related	Related	Plant Related	Labor Related	Justification
19							
20							
21							
22							
23							
24							
25							
26	Plant Items	-		-	-		Amount subject to Proration
27	Subtotal - p274.b	-	-	-	-	-	
28	Less FASB 109 Above if not separately removed						
	Less FASB 106 Above if not separately removed						
	Total	-	-	_	-	-	

Instructions for Account 282:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 20200219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM 2. ADIT items related only to Transmission are directly assigned to Column D

 - 3. ADIT items related to Plant and not in Columns C & D are included in Column E
 - 4. ADIT items related to labor and not in Columns C & D are included in Column F
 - 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

A	В	C Gas, Prod or Other	D Transmission	Е	F	G
ADIT- 283	Total	Related	Related	Plant Related	Labor Related	Justification
31						
32						
33						
34						
35						
36						
37						
38						
39						
40 Depreciation Items						Amount subject to Proration
41 Subtotal - p276.b	-	-	-	-	-	
42 Less FASB 109 Above if not separately removed						
43 Less FASB 106 Above if not separately removed						
44 Total	-	-	-	-	-	

Instructions for Account 283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

Transmission

Ln	Item	Related	Plant Related	Labor Related
1 ADIT- 282		-	-	- Line 30
2 ADIT-283		-	-	- Line 44
3 ADIT-190		-	-	- Line 18
4 Subtotal		-	-	- Sum of Lines 1-4

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance will be shown in a separate row for each project.

A	В	C Gas, Prod or Other	D Transmission	E	F	G
ADIT-190	Total	Related	Related	Plant Related	Labor Related	Justification
5						
6						
7						
20200219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM						
9						
10						
11						
12						
13						
14 NOL Carryforward						Amount subject to Proration
15 Subtotal - p234.c	-	-	-	-	-	
16 Less FASB 109 Above if not separately removed						
17 Less FASB 106 Above if not separately removed						
18 Total	-	-	-	-	-	

Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

	A	В	C Gas, Prod or Other	D Transmission	E	F	G
	ADIT-282	Total	Related	Related	Plant Related	Labor Related	Justification
19							
20							
21							
22							
23							
24							
25							
26	Plant Items			-			Amount subject to Proration
27	Subtotal - p275.k	-	-	-	-	-	
28	Less FASB 109 Above if not separately removed						
	Less FASB 106 Above if not separately removed						
30	Total	-	-	-	-	-	

Instructions for Account 282:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 20200219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM 2. ADIT items related only to Transmission are directly assigned to Column D

- - 3. ADIT items related to Plant and not in Columns C & D are included in Column E
 - 4. ADIT items related to labor and not in Columns C & D are included in Column F
 - 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

A	В	Cas Drad or Other	D	Е	F	G
ADIT-283	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31						
32						
33						
34						
35						
36						
37						
38						
39						
40 Depreciation Items						Amount subject to Proration
41 Subtotal - p277.k	<u>-</u>	-	-	-	-	
42 Less FASB 109 Above if not separately removed						
43 Less FASB 106 Above if not separately removed						
44 Total	-	-	-	-	-	

Instructions for Account 283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

GridLiance Heartland LLC

А			В	С	D	Е	
Ln Item			Transmission Related	Plant Related	(S Labor Related	Sum Col. B, C & Related	D)
LII IIGIII			Transmission Related	Tiant Holatou	<u>Labor Holatou</u>	rtolatou	
1 ADIT-282			-	-	-		Line 12
2 ADIT-283			-	-	-		Line 16
3 ADIT-190			-	-	-		Line 20
4 Subtotal			-	-	-		Sum of Lines 1-3
5 Wages & Salary Allocator					-		Attachment-O Page 4 line 16
6 Net Plant Allocator				-			Attachment-O Page 2 line 6
7 Total Plant Allocator			1.00				100%
8 ADIT True-Up Total			-	-	-	-	Enter as negative Attachment-O, page 2, line 22
	41.	(-)	/ N	(.)	(6)	4.3	
(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission	(f) Plant Related	(g) Labor Related	
ADIT-282							_
9 Balance-BOY (Attach 8c, Line 30)	December	-	-	-	-	-	
10 Balance-EOY (Attach 8d, Line 30 less Line 26)	December	-	-	-	-	-	
11 Balance-EOY-Prorated (Attach 8f, Line 14)	December	-	-	-	-	-	
12 Balance-EOY-Total (Lines 10+11)			-	-	-	-	
ADIT-283							
13 Balance-BOY (Attach 8c, Line 44)	December	-	-	-	-	-	
14 Balance-EOY (Attach 8d, Line 44 less Line 40)	December	-	-	-	-	-	
15 Balance-EOY-Prorated (Attach 8f, Line 28)	December	-	-	-	-	-	
16 Balance-EOY-Total (Lines 14+15)			-	-	-	-	
ADIT-190							
17 Balance-BOY (Attach 8c, Line 18)	December	-	-	-	-	-	
18 Balance-EOY (Attach 8d, Line 18 less Line 14)	December	-	-	-	-	-	
19 Balance-EOY-Prorated (Attach 8f, Line 42)	December	-	-	-	-	-	
20 Balance-EOY-Total (Lines 18+19)			-	-	-	-	

(a) Beginning Balance & Monthly Changes 20200219-5130 FERC PDF (Unofficial) 2/19/20	(b) Month 020 4:22:15 PM	(c) Year	(d) Weighting for Projection	(e) Monthly Increment	(f) Proration (d) x (e)	(g) Prorated Projected Balance (Cumulative Sum	(h) Actual Monthly Activity	Transmission (i) Difference between projected and actual activity (h)-	(j) Partially prorate actual activity above Monthly projection	(k) Partially prorate actual activity below Monthly projection but	actual activity below Monthly projection and is a	(m) Partially prorated actual balance
ADIT-282-Proration-Note A						of f)		(e)		increases ADIT	reduction to ADIT	
1 Balance (Attach 8c, Line 30)	December	_	100.00%			_						_
2 Increment	January	_	91.78%	_	_	_	-	_	-	-	_	_
3 Increment	February	_	84.11%	_	_	_	_	_	_	_	_	_
4 Increment	March	_	75.62%	_	_	_	_	_	_	_	_	_
5 Increment	April	_	67.40%	_	_	_	_	_	_	_	_	_
6 Increment	May	_	58.90%	_	_	_	_	_	_	_	_	_
7 Increment	June	_	50.68%	_	_	_	_	_	_	_	_	_
8 Increment	July	-	42.19%	_					_	_		_
9 Increment	August	- -	33.70%	_	_	-	-	_	_	_	_	
10 Increment	September	- -	25.48%	-	-	-	-	-	-	-	-	-
11 Increment	October		16.99%	-	-	-	-	-	-	-	-	-
12 Increment	November	-	8.77%	-	-	-	-	-	-	-	-	-
		-		-	-	-	-	-	-	-	-	-
13 Increment14 ADIT 282-Prorated EOY Balance	December	•	0.27%	-	-	-	-	-	-	-	-	-
ADIT-283-Proration- Note B												
15 Balance (Attach 8c, Line 44)	December		100.00%									
16 Increment		-	91.78%			-						
17 Increment	January February	-	84.11%	-	-	-	-	-	-	-	-	-
18 Increment	March	-	75.62%	-	-	-	-	-	-	-	-	-
19 Increment	April	-	67.40%	-	-	-	-	-	-	-	-	-
	•	-		-	-	-	-	-	-	-	-	-
20 Increment	May	-	58.90%	-	-	-	-	-	-	-	-	-
21 Increment	June	-	50.68%	-	-	-	-	-	-	-	-	-
22 Increment	July	-	42.19%	-	-	-	-	-	-	-	-	-
23 Increment	August	-	33.70%	-	-	-	-	-	-	-	-	-
24 Increment	September	-	25.48%	-	-	-	-	-	-	-	-	-
25 Increment	October	-	16.99%	-	-	-	-	-	-	-	-	-
26 Increment	November	-	8.77%	-	-	-	-	-	-	-	-	-
27 Increment28 ADIT 283-Prorated EOY Balance	December	-	0.27%	-	-	-	-	-	-	-	-	-
ADIT-190-Proration-Note C			400.000									
29 Balance (Attach 8c, Line 18)	December	-	100.00%			-						
30 Increment	January	-	91.78%	-	-	-	-	-	-	-	-	-
31 Increment	February	-	84.11%	-	-	-	-	-	-	-	-	-
32 Increment	March	-	75.62%	-	-	-	-	-	-	-	-	-
33 Increment	April	-	67.40%	-	-	-	-	-	-	-	-	-
34 Increment	May	-	58.90%	-	-	-	-	-	-	-	-	-
35 Increment	June	-	50.68%	-	-	-	-	-	-	-	-	-
36 Increment	July	-	42.19%	-	-	-	-	-	-	-	-	-
37 Increment	August	-	33.70%	-	-	-	-	-	-	-	-	-
38 Increment	September	-	25.48%	-	-	-	-	-	-	-	-	-
39 Increment	October	-	16.99%	-	-	-	-	-	-	-	-	-
40 Increment	November	-	8.77%	-	-	-	-	-	-	-	-	-
41 Increment	December	-	0.27%	-	-	-	-	-	-	-	-	-
42 ADIT 190-Prorated EOY Balance			_	-	-		-	-	-	-	-	

Note 1 Uses a 365 day calendar year.

Note 2 Actual end of year ADIT must be based solely on enacted tax law. No assumptions for future estimated changes in tax law may be forecasted.

A Substantial portion, if not all, of the ADIT-282 balance is subject to proration. Explanation must be provided for any portion of balance not subject to proration.

B Only amounts in ADIT-283 relating to Depreciation, if applicable, are subject to proration. See Line 44 in Attach 8c and 8d.

C Only amounts in ADIT-190 related to net operating loss carryforwards, if applicable, are subject to proration. See Line 18 in Attach 8c and 8d.

GridLiance Heartland LLC

20200219-5130 FERC PDF (Unofficial) 2/19/20	(e) Monthly Increment 20 4:22:15 PM	(f) Proration (d) x (e)	(g) Prorated Projected Balance (Cumulative Sum of f)	(h) Actual Monthly Activity	Plant Related (i) Difference between projected and actual activity (h)- (e)	(j) Partially prorate actual activity above Monthly projection	(k) Partially prorate actual activity below Monthly projection but increases ADIT	actual activity below Monthly projection and is a	actual balance
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GridLiance Heartland LLC

					Labor Related				
	(e) Monthly Increment	(f) Proration (d) x (e)	(g) Prorated Projected	(h) Actual Monthly Activity	(i) Difference between	(j) Partially prorate actual activity	(k) Partially prorate actual activity	actual activity	(m) Partially prorated actual balance
20200219-5130 FERC PDF (Unofficial) 2/19/20	20 4:22:15 PM		Balance (Cumulative Sum of f)		projected and actual activity (h)- (e)	above Monthly projection	below Monthly projection but increases ADIT	below Monthly projection and is a reduction to ADIT	
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Attachment 10 **Income Tax Allowance GridLiance Heartland LLC**

Calculation of Effective Tax Rate

I ino N	o. Description	(2)	(3) Source	(4)	(5) Corporations - Including C Corps	(6) S Corps, PTEs	(7) Individuals (including foreign), estates & trusts	(8) Mutual funds	(9)	(10) UBTI entities - pension funds, IRA, Keogh Plans	(11) Tax Exempt Entities	(12) Average Income Tax Rate (Sum Cols. 5- 11)	(13) Total (Sum Cols. 5- 11)
Line IV	(a)	Note	Source		(b)	5 Corps, 1 1Es	(c)	(d)	(e)	(f)	(h)	(i)	11)
					,		` ,	. ,	. ,	``,	, ,	,	
1	FIT = Weighted Marginal Federal Income Tax Rate	Note A			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)		49.21%	13.67%	0.02%	0.00%	0.07%	9.13%	27.89%		
3	Weighted Average Federal Income Tax Rate		(Line 1 * Line 2)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4	SIT = Weighted Marginal State Income Tax Rate	Note A	(Page 2, Col. (5), Line 6)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
5	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)		49.21%	13.67%	0.02%	0.00%	0.07%	9.13%	27.89%		
6	Weighted Average State Income Tax Rate		(Line 4 * Line 5)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
7	p = Weighted Average State Income Tax Rate Value of Federal Tax Deductibilit		(Page 2, Col. 56, Line 6)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
8 9	Partners with Actual or Potential Income Tax Liability Weighted Average X	Note C	(Col. 13, Lines 25 - 31) (Line 7 * Line 8)		<u>49.21%</u> 0.00%	13.67% 0.00%	0.02%	0.00%	0.07%	9.13%	27.89% 0.00%	0.00%	_
9	Weighted Average A		(Line / Line o)		0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	
10	Projected Distributive Share of Income from Transmission Investment	Note C	(Col. 10, Lines 37 - 43)		49.18%	13.66%	0.09%	0.00%	0.07%	9.13%	27.87%		100.00%
11	Income Tax Allowance (ITA)	Note D	Line 10, Col. (13) - Col. (11))										72.13%
12	Composite Income Tax Rate [T=SIT * (1-FIT) + FIT - (p * FIT)]		@ ITA = 72.13%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
13	Private Equity (PE) Investment Ownership of GridLiance Heartland LLC (GLH) Ownership of Funds by FERC Categories of Investors	Note F			49.60% BCP VI	46.20% BEP II/II.F	0.40% BCP VI SBS	1.90% BEP II SBS	1.90% BTAS	_			100.00%
14	Corporations - Including C Corps	Note F			50.32%	52.49%	0.00%	0.00%	0.00%				20.56%
15	S Corps, PTEs	Note F			9.91%	9.86%	100.00%	100.00%	100.00%				63.95%
16	Individuals (including foreign), estates & trusts	Note F			0.05%	0.00%	0.00%	0.00%	0.00%				0.01%
17	Mutual funds	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
18	Trusts	Note F			0.04%	0.11%	0.00%	0.00%	0.00%				0.03%
19 20	UBTI entities - pension funds, IRA, Keogh Plans Tax Exempt Entities	Note F Note F			8.29% 31.39%	10.87% 26.67%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%				3.83% 11.61%
21	Tax Exempt Entities	Note F			100.00%	100.00%	100.00%	100.00%	100.00%				100.00%
22					100.0070	100.0070	10010070	100.0070	100.0070				100.0070
23							Weighted			_			
24	Weighted Average PE Ownership of GLH by FERC Categories of Investors				BCP VI	BEP II/II.F	BCP VI SBS	BEP II SBS	BTAS				
25	Corporations - Including C Corps		(Line 13 * Line 14)		24.96%	24.25%	0.00%	0.00%	0.00%				49.21%
26 27	S Corps, PTEs Individuals (including foreign), estates & trusts		(Line 13 * Line 15) (Line 13 * Line 16)		4.92% 0.02%	4.56% 0.00%	0.40% 0.00%	1.90% 0.00%	1.90% 0.00%				13.67% 0.02%
28	Mutual funds		(Line 13 * Line 17)		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
29	Trusts		(Line 13 * Line 18)		0.02%	0.05%	0.00%	0.00%	0.00%				0.07%
30	UBTI entities - pension funds, IRA, Keogh Plans		(Line 13 * Line 19)		4.11%	5.02%	0.00%	0.00%	0.00%				9.13%
31	Tax Exempt Entities		(Line 13 * Line 20)		15.57%	12.32%	0.00%	0.00%	0.00%				27.89%
32					49.60%	46.20%	0.40%	1.90%	1.90%			*	100.00%
33 20 31 00	0219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM												
∠0°2'U(DZIS-SISO FERC FDF (OHOLLICIAL) Z/19/2020 4:22:15 PM					Weighted							
						Average Private Equity			Total	Total Ownership			
35						Ownership			Ownership	Adjusted			
36 27				Comment	Inchaller C.C.	40.010/	G.	tions (f 1 . I D)	40.100/	40.190/			
37 38				Corporations -	- Including C Corps S Corps, PTEs		Corpora	s Corps, PTEs	49.18% 13.66%	49.18% 13.66%			
39			Individuals (i	ncluding foreig	gn), estates & trusts			Individuals	0.02%	0.09%			
40			(1	201018	Mutual funds			Mutual Funds	0.00%	0.00%			
41					Trusts			Trusts	0.07%	0.07%			
42			UBTI entities -	pension funds	s, IRA, Keogh Plans	9.13%		UBTI Entities	9.13%	9.13%			
43				T	Cax Exempt Entities			expaying Entities	27.87%	27.87%			
44						100.00%	Private Equity Ow	=	99.93%	100.00%			
45 46						Sepa	arate Individual Ow	nership (Note F)	100.00%	_			
46									100.00%				

Notes:

- A Represents the weighted average federal or state tax rate for each category of partners. Support to be provided for the use of any marginal federal income tax rate that differs from any applicable presumptive marginal federal income tax rates that have been adopted by the Commission.
- B From Page 2 below.
- C Calculation of ownership by category of investor.
- Income Tax Allowance (ITA) equals one less the ownership percentage of tax exempt entities and is based upon the Commission's order in Docket Nos. ER18-2342, EL19-29, and ER19-2488.
- One (1) minus Separate Individual Ownership (Line 45). E
- Based on GLH records.

Page 2 of 2

Attachment 10 **Income Tax Allowance GridLiance Heartland LLC**

	(1)	(2)	(3)	(4)	(5)	(6) Weighted Rate for Impact of
			Gr. 4. X	Percent	W	Federal Tax
Line No	State	Apportionment based on situs gross plant	State Income Tax Rate	Federal Taxes Deductible	Weighted Rate (Col. 2 * Col. 3)	Deductibility (Col. 2 * Col. 4)
1	State 1	0.00%	0.00%	0.00%	0.00%	0.00%
2	State 2	0.00%	0.00%	0.00%	0.00%	0.00%
3	State 3	0.00%	0.00%	0.00%	0.00%	0.00%
4	State 4	0.00%	0.00%	0.00%	0.00%	0.00%
5	State 5	0.00%	0.00%	0.00%	0.00%	0.00%
6	Total Weighted Average				0.00%	0.00%

Attachment 10a Actual ownership GridLiance Heartland LLC

For Informational Purposes Only

	(1)	(2)	(3)	(4)	(5) Corporations -	(6)	(7) Individuals (including	(8)	(9)	(10) UBTI entities -	(11)	(12) Average Income Tax	(13) Total
					Including C		foreign), estates			pension funds, IRA, Keogh	Tax Exempt	Rate (Sum Cols. 5-	(Sum Cols. 5-
Line No	o. Description (a)	Note	Source		Corps (b)	S Corps, PTEs	& trusts (c)	Mutual funds (d)	Trusts (e)	Plans (f)	Entities (h)	(i)	11)
					(8)		(6)	(4)	(0)	(1)	(11)	(1)	
1	FIT = Weighted Marginal Federal Income Tax Rate	Note A			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
3	Weighted Average Federal Income Tax Rate		(Line 1 * Line 2)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4	SIT = Weighted Marginal State Income Tax Rate	Note A	(Page 2, Col. (5), Line 6)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
5	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
6	Weighted Average State Income Tax Rate		(Line 4 * Line 5)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
7	p = Weighted Average State Income Tax Rate Value of Federal Tax Deductibili	ty Note B	(Page 2, Col. 56, Line 6)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
8	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
9	Weighted Average X		(Line 7 * Line 8)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
10	Projected Distributive Share of Income from Transmission Investment	Note C	(Col. 10, Lines 37 - 43)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%
11	Income Tax Allowance (ITA)	Note D	(Line 10, Col. (13) - Col. (11))										0.00%
12	Composite Income Tax Rate [T=SIT * (1-FIT) + FIT - (p * FIT)]		@ ITA = 0%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
13	Private Equity (PE) Investment Ownership of GridLiance Heartland LLC (GLH)	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
	Ownership of Funds by FERC Categories of Investors	Note F			BCP VI	BEP II/II.F	BCP VI SBS	BEP II SBS	BTAS				
14	Corporations - Including C Corps	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
15	S Corps, PTEs	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
16	Individuals (including foreign), estates & trusts	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
17	Mutual funds	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
18	Trusts	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
19	UBTI entities - pension funds, IRA, Keogh Plans	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
20	Tax Exempt Entities	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
21 22					0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
23							Weighted			_			
24	Weighted Average PE Ownership of GLH by FERC Categories of Investors				BCP VI	BEP II/II.F	BCP VI SBS	BEP II SBS	BTAS				
25	Corporations - Including C Corps		(Line 13 * Line 14)		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
26	S Corps, PTEs		(Line 13 * Line 15)		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
27	Individuals (including foreign), estates & trusts		(Line 13 * Line 16)		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
28	Mutual funds		(Line 13 * Line 17)		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
29	Trusts		(Line 13 * Line 18)		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
30	UBTI entities - pension funds, IRA, Keogh Plans		(Line 13 * Line 19)		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
31	Tax Exempt Entities		(Line 13 * Line 20)		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
32 33					0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
20 ³² 100	219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM					Weighted							
						Average Private Equity			Total	Total Ownership			
35 36						Ownership			Ownership	Adjusted			
37			Co	orporations -	Including C Corps	0.00%	Corpora	ations (feeder LP)	0.00%	0.00%			
38					S Corps, PTEs	0.00%		S Corps, PTEs	0.00%	0.00%			
39			Individuals (incl	uding foreig	n), estates & trusts			Individuals	0.00%	0.00%			
40					Mutual funds	0.00%		Mutual Funds	0.00%	0.00%			
41					Trusts	0.00%		Trusts	0.00%	0.00%			
42			UBTI entities - pe	ension funds,	, IRA, Keogh Plans	0.00%		UBTI Entities	0.00%	0.00%			
43				Ta	ax Exempt Entities	0.00%	Non-T	axpaying Entities	0.00%	0.00%			
44						0.00%	Private Equity Ow	nership (Note E)	0.00%	0.00%			
						C	arate Individual Ow	manahin (Nota E)	0.000/				
45						Sepa	arate individual Ow	mership (Note F)	0.00%				

Notes:

- A Represents the weighted average federal or state tax rate for each category of partners. Support to be provided for the use of any marginal federal income tax rate that differs from any applicable presumptive marginal federal income tax rates that have been adopted by the Commission.
- B From Page 2 below.
- C Calculation of ownership by category of investor.
- D Upon request, GridLiance Heartland will provide any relevant ownership agreements to support the ownership categories and associated inputs used to calculate GridLiance Heartland's income tax liability
- E Upon request, GridLiance Heartland will provide supporting documents, including tax returns or, where the federal income tax rate is concerned, notice that GridLiance Heartland elected to take the 20 percent deduction available to pass-through entities.

 F Based on GLH records.

Page 2 of 2

Attachment 10a
Actual ownership
GridLiance Heartland LLC

	(1)	(2)	(3)	(4)	(5)	(6) Weighted Rate
Line No	. State	Apportionment based on situs gross plant	State Income Tax Rate	Percent Federal Taxes Deductible	Weighted Rate (Col. 2 * Col. 3)	for Impact of Federal Tax Deductibility (Col. 2 * Col. 4)
1	State 1	0.00%	0.00%	0.00%	0.00%	0.00%
2	State 2	0.00%	0.00%	0.00%	0.00%	0.00%
3	State 3	0.00%	0.00%	0.00%	0.00%	0.00%
4	State 4	0.00%	0.00%	0.00%	0.00%	0.00%
5	State 5	0.00%	0.00%	0.00%	0.00%	0.00%
6	Total Weighted Average		 		0.00%	0.00%

FERC rendition of the electronically filed tariff records in Docket No. ER20-01039-000

Filing Data: CID: C009068

Filing Title: GLH Compliance Filing - 2/19/2020

Company Filing Identifier: 224
Type of Filing Code: 80
Associated Filing Identifier:
Tariff Title: Open Access Transmission Tariff

Tariff ID: 100

Payment Confirmation: Suspension Motion: N

Tariff Record Data:

Record Content Description, Tariff Record Title, Record Version Number, Option Code:

ATTACHMENT R, Formula Rate Template, 2.0.0, A

Record Narative Name: Tariff Record ID: 5190

Tariff Record Collation Value: 5190 Tariff Record Parent Identifier: 100

Proposed Date: 9998-12-31 Priority Order: 500

Record Change Type: Change Record Content Type: 2
Associated Filing Identifier:

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- Lon

For the 12 months

Non-MISO Rate Formula Template Formula Rate - Non-Levelized

Utilizing FERC Form 1 Data GridLiance Heartland LLC

- Long Term

Line	(1)	(2)	(3)		(4)	(5) Allocated	
No.	GROSS REVENUE REQUIREMENT	Source (Page 3, Line 31)	-			Amount -	•
1	GROSS REVENUE REQUIREMENT	(Page 3, Line 31)				5 -	
	REVENUE CREDITS	(Note S)	Total	Alloc			
2	Account No. 454	(Page 4, Line 34)	-	DA	1.00	-	
2a	Account No. 456	(Page 4, Line 34a)	-	DA	1.00	-	
3 1	Account No. 456.1 Revenues from Grandfathered Interzonal Transactions	(Page 4, Line 37) (Note R)	-	DA DA	1.00 1.00	-	
5	Revenues from service provided by the ISO at a discount	MISO invoices	- -	DA DA	1.00	- -	
6	TOTAL REVENUE CREDITS	(Sum of Lines 2 through 5)		211	1.00	-	
6a	Adjustment to make Line 6b equal to zero if there is no revenue requirement associated	l with Schedules 7, 8 & 9.				-	
6b	NET REVENUE REQUIREMENT	(Line 1 minus Lines 6 & 6a) (Note KK)				\$ -	=
6c	Attachment 9A-GLH True-up Adjustment with Interest	Attachment 9C, Page 1, Line 3, Col. (G)	-	DA	1.00	-	
7	NET REVENUE REQUIREMENT	(Line 6b plus Line 6c)				\$ -	Ē
	DIVISOR						
8	Average of 12 coincident system peaks for requirements (RQ) service			(1	lote A)	_	
9	Plus 12 CP of firm bundled sales over one year not in Line 8				Note B)	_	
10	Plus 12 CP of Network Load not in Line 8				lote C)	<u>-</u>	
11	Less 12 CP of firm P-T-P over one year (enter negative)			•	Note D)	<u>-</u>	
12	Plus Contract Demand of firm P-T-P over one year			(-	(0.0 2)	<u>-</u>	
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (en	ter negative)		(N	Note R)	_	
14	Less Contract Demands from service over one year provided by ISO at a discount (en			(1	tote It)	_	
15	Divisor (sum Lines 8-14)					-	
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-				
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-				
			Peak Rate			Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	_			_	
19	Point-To-Point Rate (\$\\$/k\W/Day)	(Line 16 / 260; Line 16 / 365)	_	Capped at weekly rate		_	
20	Point-To-Point Rate (\$\\$/MWh)	(Line 16 / 4,160; Line 16 / 8,760	-	Capped at weekly		-	
20	1 Oint-10-1 Oint Rate (4/191 W II)	times 1,000)	-	and daily rates		-	
		77					
21	FERC Annual Charge(\$/MWh)	(Note E)	-	Short Term		-	Shoı

22

For the 12 months

Formula Rate - Non-Levelized

Non-MISO Rate Formula Template

Utilizing FERC Form 1 Data

GridLiance Heartland LLC

(1) (2) (3) (4) (5) Transmission Line **Company Total** Allocator (Note JJ) (Col 3 times Col 4) Source RATE BASE: (Notes Y & BB) No. GROSS PLANT IN SERVICE Production Attachment 4, Line 14, Col. (b) NA Attachment 4, Line 14, Col. (c) TP 2 Transmission Attachment 4, Line 14, Col. (d) Distribution NA General & Intangible Attachment 4, Line 14, Col. (e) W/SCommon Attachment 4, Line 14, Col. (f) CE TOTAL GROSS PLANT (Sum of Lines 1 through 5) GP= ACCUMULATED DEPRECIATION Production Attachment 4, Line 14, Col. (k) NA Attachment 4, Line 14, Col. (l) TP Transmission Attachment 4, Line 14, Col. (m) Distribution NA General & Intangible Attachment 4, Line 14, Col. (n) 10 W/SAttachment 4, Line 14, Col. (o) CE 11 Common 12 TOTAL ACCUM. DEPRECIATION (Sum of Lines 7 through 11) NET PLANT IN SERVICE Production (Line 1 - Line 7) 13 (Line 2 - Line 8) 14 Transmission Distribution (Line 3 - Line 9) 15 General & Intangible (Line 4 - Line 10) 16 (Line 5 - Line 11) 17 Common TOTAL NET PLANT (Sum of Lines 13 through 17) NP=CWIP Approved by FERC Order Attachment 4, Line 14, Col. (g) (Note LL) NA ADJUSTMENTS TO RATE BASE 19 Reserved NA zero 20 Reserved NA zero 21 NA Reserved zero 22 Attachment 8a or 8e, line 8, Col (e) NP ADIT 23 Account No. 255 (enter negative) Attachment 4, Line 28, Col. (h) (Note F) NP 23a Unamortized Regulatory Asset Attachment 4, Line 28, Col. (b) (Note GG) NA 23b **Unamortized Abandoned Plant** Attachment 4, Line 28, Col. (c) (Notes X & FF) NA 23c Attachment 4, Line 31, Col. h) Unfunded Reserves (enter negative) NA 24 TOTAL ADJUSTMENTS (Sum of Lines 19 through 23c) 25 LAND HELD FOR FUTURE USE Attachment 4, Line 14, Col. (h) (Note G) TP WORKING CAPITAL (Note H) CWC 1/8*(Page 3, Line 8 minus Page 3, Line 7b) 26 27 Materials & Supplies Attachment 4, Line 14, Col. (i) (Note G) TP 28 Prepayments (Account 165) Attachment 4, Line 14, Col. (j) GP

(Sum of Lines 26 through 28)

(Sum of Lines 18, 18a, 24, 25 & 29)

TOTAL WORKING CAPITAL

RATE BASE

29

Formula Rate - Non-Levelized Non-MISO Rate Formula Template For the 12 months Utilizing FERC Form 1 Data

GridLiance Heartland LLC (1) (2) (3) (4) (5) Line Transmission No. Source **Company Total** Allocator (Note JJ) (Col 3 times Col 4) O&M (Note CC) Attachment 5, Line 13, Col. (a) TP Transmission Less Ancillary Service Expenses included in Transmission O&M Accounts (Note U) Attachment 5, Line 13, Col. (1) TP 1a Less Account 566 TP Attachment 5, Line 13, Col. (b) Less Account 565 Attachment 5, Line 13, Col. (c) TP Attachment 5, Line 13, Col. (d) W/SA&G Less FERC Annual Fees Attachment 5, Line 13, Col. (e) W/S(Note I) Attachment 5, Line 13, Col. (f) Less EPRI & Reg. Comm. Exp. & Non-safety Ad. W/S 5a Plus Transmission Related Reg. Comm. Exp. (Note I) Attachment 5, Line 13, Col. (g) TP Less PBOP Expense in Year 5b Attachment 7, Line 6 W/SPlus PBOP Expense Allowed Amount Attachment 7, Line 8 W/SCE 356.1 Transmission Lease Payments Attachment 5, Line 13, Col (h) NA 7a Account 566 (Note GG) Attachment 5, Line 13, Col. (i) NA 7b Amortization of Regulatory Asset TP Miscellaneous Transmission Expense (less Amortization of Regulatory Asset) Attachment 5, Line 13, Col.(j) 7c 7d Total Account 566 (Line 7b plus Line 7c) Ties to 321.97.b (Sum of Lines 1, 3, 5a, 5c, 6, 7, & 7d less Lines 1a, 1b, 2, 4, 5, & 5b) TOTAL O&M DEPRECIATION EXPENSE (Note BB) Attachment 5, Line 13, Col. (k) TP Transmission General & Intangible Attachment 5, Line 26, Col. (a) W/S CE 11 Common Attachment 5, Line 26, Col (l) Amortization of Abandoned Plant (Notes X & FF) Attachment 5, Line 26, Col. (b) NA 11a TOTAL DEPRECIATION (Sum of Lines 9 through 11a) TAXES OTHER THAN INCOME TAXES (Note J) LABOR RELATED W/S13 Attachment 5, Line 26, Col. (c) Payroll Attachment 5, Line 26, Col. (d) W/S14 Highway and vehicle 15 PLANT RELATED Attachment 5, Line 26, Col. (e) GP 16 Property 17 Gross Receipts Attachment 5, Line 26, Col. (f) NA zero Attachment 5, Line 26, Col. (g) GP 18 GP 19 Payments in lieu of taxes Attachment 5, Line 26, Col. (h) TOTAL OTHER TAXES (Sum of Lines 13 through 19) INCOME TAXES (Note K) 21 T=SIT * (1-FIT) + FIT - (p*FIT)(Note K) (Attachment 10, Col. 12, Line 12) 22 CIT=(T/1-T) * (1-(WCLTD/R)) =WCLTD = Page 4, Line 27; R = Page 4, Line 30 FIT, SIT & p (Note K) 23 1/(1 - T) = (from Line 21)1/(1 - T) (T from Line 21) 24 Amortized Investment Tax Credit (enter negative) Attachment 5, Line 26, Col. (i) 24a Excess Deferred Income Taxes (enter negative) Attachment 5, Line 26, Col. (j) Tax Effect of Permanent Differences Attachment 5, Line 26, Col. (k) (Note II) 24b (Line 22) times (Page 4, Line 30) times (Page 2, Line 30) Income Tax Calculation 25 ITC adjustment (Line 23 times Line 24) NP Excess Deferred Income Tax Adjustment (Line 23 times Line 24a) NP Permanent Differences Tax Adjustment (Line 23 times Line 24b) NP 26b 27 **Total Income Taxes** (Sum of Lines 25 through 26b) **RETURN** 28 Rate Base times Return (Page 2, Line 30 times Page 4, Line 30, Col. (5)) NA REV. REQUIREMENT (Sum of Lines 8, 12, 20, 27 & 28) LESS ATTACHMENT GG ADJUSTMENT [Attachment GG-GLH, Page 2, Line 17, Column 14] (Note V) [Revenue Requirement for facilities included on Page 2, Lines 2, 18a, 23a, & 23b and also included in Attachment GG] NA

NA

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Attachment 9B, line 18

LESS ATTACHMENT MM ADJUSTMENT [Attachment MM-GLH, Page 2, Line 17, Column 14] (Note Z)

[Revenue Requirement for facilities included on Page 2, Lines 2, 18a, 23a, & 23b and

PLUS Incentives on Attachment 9B for projects other than those included in

REV. REQUIREMENT TO BE COLLECTED UNDER THE OATT

also included in Attachment MM]

Attachment MM-GLH and Attachment GG-GLH.

(Line 29 - Line 30 - Line 30a + Line 30b)

(5)

Formula Rate - Non-Levelized

Non-MISO Rate Formula Template

For the 12 months

Utilizing FEPC Form 1 Date

(2)

Utilizing FERC Form 1 Data GridLiance Heartland LLC

(3)

(4)

SUPPORTING CALCULATIONS AND NOTES Line TRANSMISSION PLANT INCLUDED IN ISO RATES No. Total Transmission plant (Page 2, Line 2, Column 3) Less Transmission plant included in ISO rates (Note L) Less Transmission plant included in OATT Ancillary Services (Note M) Transmission plant not included in ISO rates (Line 1 minus Lines 2 & Line 3) Percentage of Transmission plant not included in ISO Rates (Line 4 divided by Line 1) TP=6-11 WAGES & SALARY ALLOCATOR (W&S) Form 1 Reference Allocation 354.20.b 12 Production Transmission (Note MM) 354.21.b 13 GP 14 Distribution 354.23.b 15 Other 354.24,25,26.b (\$ / Allocation) Total (sum lines 12-15) [If there are no labor dollars, input \$1 on line 13 which is then multiplied by the TP allocator on line 13] COMMON PLANT ALLOCATOR (CE) (Notes N and DD) % Electric W&S Allocator (Line 17 / Line 20) 200.3.c (Line 16) 17 Electric 200.3.d 18 Gas 200.3.e 19 Water (Sum of Lines 17 through 19) 20 Total 21 - 26 RETURN (R) Cost Weighted 0.0% 0.00% = W(27 Long Term Debt (Note Y, EE) Attachment 5, Line 34 0.00% Preferred Stock (Note Y, EE) Attachment 5, Line 35 0.0% 0.00% 28 0.00% Common Stock (Notes O, Y and EE) Attachment 5, Line 36 0.0% 0.00% 29 0.00% 30 (Sum of Lines 27 through 29) 0.00% = RTotal REVENUE CREDITS Load ACCOUNT 447 (SALES FOR RESALE) 310 -311 31 a. Bundled Non-RQ Sales for Resale 311.x.h b. Bundled Sales for Resale included in Divisor on Page 1 32 33 Total of (a)-(b) (Note P) ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) 34 (Note Q) ACCOUNT 456 (OTHER ELECTRIC REVENUES) (Note NN) ACCOUNT 456.1 (REVENUES FROM TRANSMISSION OF ELECTRICTY OF OTHE 330.x.n (Note T) a. Transmission charges for all transmission transactions 36 b. Transmission charges for all transmission transactions included in Divisor on Page 1 c. Transmission charges from Schedules associated with Attachment GG (Note W) d. Transmission charges from Schedules associated with Attachment MM 36b (Note AA) 37 Total of (a)-(b)-(c)-(d)

(1)

Formula Rate - Non-Levelized

Non-MISO Rate Formula Template

Utilizing FERC Form 1 Data

GridLiance Heartland LLC

MISO Rate Formula Template

For the 12 months

(percent of federal income tax deductible for state purposes)

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)

References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note Letter

A Peak as would be reported on Page 401, Column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Non-MISO assets are transmission assets not under MISO functional control. Only Non-MISO related items are included.

Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Only Non-MISO related items are included.

Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Only Non-MISO related items are included.

Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Only Non-MISO related items are included.

E The FERC's annual charges for the year assessed the Transmission Owner for service under this formula rate. Only Non-MISO related items are included.

- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow through and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5 less Page 3, Line 7a. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 Line 57 in the Form 1.
- Line 5 EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- The currently effective income tax rate, where FIT is the weighted average Federal income tax rate; SIT is the weighted average State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by

Inputs Required: See Attachment 10 (Federal Income Tax Rate)
SIT= See Attachment 10 (State Income Tax Rate or Composite SIT)

 $p = \\ L \qquad \text{Includes transmission plant under MISO functional control and included in Attachment O-GLH}$

Includes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.

See Attachment 10

- Enter dollar amounts

 N Enter dollar amounts
- P Page 4, Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1.
- Includes income related only to transmission facilities, such as pole attachments, rentals and special use, less any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets are transmission assets not under MISO functional control and are included here.
- Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking the revenues are included in Line 4 Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1. This line will include any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
- The revenues credited on Page 1, Lines 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. These lines will include any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets are transmission assets not under MISO functional control.
- Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, Page 330.x.n., less any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and services. Non-MISO assets not under MISO functional control.
- U Includes system control, dispatch and scheduling costs in FERC accounts 561.1 through 561.4 and which are recovered in Schedule 1. Also excludes Account 561.8 MISO-related amounts are excluded from this attachment.
- V Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of the revenue requirements calculated pursuant to Attachment GG. MISO-related amounts are excluded from this attachment.
- Removes from revenue credits revenue that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements. MISO-related amounts are excluded from this attachment.
- Page 2 Line 23b includes any unamortized balances related to the recovery of abandoned plant costs approved by FERC under a separate docket. Page 3, Line 11a includes the Amortization expense of abandonment costs. These are shown in the workpapers required pursuant to the Annual Rate Calculation and True-up Procedures.
- Calculate using 13 month average balance, reconciling to FERC Form No. 1 by Page, Line, and Column as shown in Attachment 4 for inputs on page 2 of 5 above, except ADIT, page 2, lines 19-22, which is on Attachment 8a or 8e and shown on Attachment 5. Calculate using 13 month average balance, reconciling to FERC Form No. 1 by Page, Line, and Column as shown in Attachment 5 for inputs on lines 27, 28 and 29 of page 4 of 5 above. For the first Rate Year, as defined in the Protocols, GLH will use thirteen months of balances in calculating the 13- month average for the determination of the projected net revenue requirement
- Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of the revenue requirements calculated pursuant to Attachment MM. MISO-related amounts are excluded from this attachment.
- AA Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements. MISO-related amounts are excluded from this attachment.
- B Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
- CC Schedule 10-FERC charges should not be included in O&M recovered under Attachment O.
- Calculate using a simple average of beginning of year and end of year balances reconciling to FERC Form No. 1 by Page, Line and Column as shown in Column 2.

 Prior to obtaining long term debt, the cost of debt will be the average 3-month LIBOR for the year plus 2.0%. LIBOR refers to the London Inter Bank Offer Rate for
- Prior to obtaining long term debt, the cost of debt will be the average 3-month LIBOR for the year plus 2.0%. LIBOR refers to the London Inter Bank Offer Rate from the Federal Reserve Bank of St. Louis's https://fred.stlouisfed.org/. The capital structure and cost of debt will be the weighted for the year if the long term debt is obtained midyear. However, if prior to obtaining long term debt, the cost of debt will be calculated pursuant to Attachment 5, note D. The capital structure will be 60% equity and 40% debt until any asset is placed in service, then it will be based on the actual capital structure, provided that during any period where the equity component of the actual capital structure is greater than 60%, company will reduce the equity component to a level not to exceed 60%. If the capital structure is reduced to 60% equity, the reduced ATRR as a result of capping the equity portion of GridLiance's capital structure at 60%, and the difference between these two values shall be provided by the company in its Annual True-up. The amount of debt in the capital structure will be equal to 1 minus the equity percentage.
- Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.

 Recovery of regulatory asset permitted only for pre-commercial and formation expenses and are subject to FERC approval before any Regulatory Asset amounts are included in rates. Recovery of any other regulatory assets requires authorization
- Recovery of regulatory asset permitted only for pre-commercial and formation expenses and are subject to FERC approval before any Regulatory Asset amounts are included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the AFUDC rate will be applied to the regulatory asset prior to the rate year when costs are first recovered.

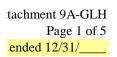
HH Reserved

- The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment O-GLH that are not the result of a timing difference.

 If DA in the allocator Column in this attachment means that the cost is directly assigned to Non-MISO consistent with the attached workpapers.
- JJ DA in the allocator Column in this attachment means that the cost is directly assigned to Non-MISO consistent with the attached workpapers. KK Round to zero if amount shown is not zero and there is no revenue requirement to recover under Schedules 7, 8, and 9 of the GLH OATT.
- Round to zero if amount shown is not zero and there is no revenue requirement to recover under Schedules 7, 8, and 9 of the GLH OAT LL AFUDC ceases when CWIP is recovered in rate base. No CWIP will be included in rate base on line 18a absent FERC authorization.
- M It is possible GLH will not have any salaries and wages to report in the FERC Form No. 1 (that is page 4, lines 12-15 are zero), even if GLH has existing transmission assets in service. If and when this occurs page 4, line 13, column 3 will be input as 1.

 N Includes revenue from electric operations properly credited to Non-MISO customers and not includible in other accounts, such as compensation for minor or incidental services provided for others. GLH commits to provide a workpaper itemizing each revenue source for
- NN Includes revenue from electric operations properly credited to Non-MISO customers and not includible in other accounts, such as compensation for minor or incidental services provided for others. GLH commits to provide a workpaper itemizing each revenue source for 20200219 infelighter Brities Provided Fraction For Minor or incidental services provided for others. GLH commits to provide a workpaper itemizing each revenue source for 20200219 infelighter Brities Provided Fraction Fraction Fractions and not includible in other accounts, such as compensation for minor or incidental services provided for others. GLH commits to provide a workpaper itemizing each revenue source for 20200219 infelighter Brities Fraction Fraction

End



rt Term g Term

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tachment 9A-GLH Page 2 of 5

ended 12/31/____

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tachment 9A-GLH Page 3 of 5 ended 12/31/____ tachment 9A-GLH Page 4 of 5 ended 12/31/____

WS

CE -

CLTD

Attachment 9B (Note J) Non-MISO Project Revenue Requirement Worksheet GridLiance Heartland LLC

To be completed in conjunction with Attachment 9A-GLH. (inputs from Attachment 9A-GLH are rounded to whole dollars)

	(1)	(2)	(3)	(4)
T :		Source	Tuonenission	Allogoton
Line No.		Page, Line, Col.	Transmission	Allocator
110.				
1	Gross Transmission Plant - Total	Attach 9A, p 2, line 2 col 5 (Note A)	-	
1a	Transmission Accumulated Depreciation	Attach 9A, p 2, line 8 col 5	-	
1b	CWIP, Regulatory Asset, Abandoned Plant	Attach 9A, p 2, lines 18a, 23a & 23b (Note B)	-	
2	Net Transmission Plant - Total	Line 1 minus Line 1a plus Line 1b		
	O&M TRANSMISSION EXPENSE			
3	Total O&M Allocated to Transmission	Attach 9A, p 3, line 8 col 5	-	
3a	Transmission O&M	Attach 9A, p 3, line 1 col 5	-	
	Less: Ancillary Service expenses included			
3b	in above	Attach 9A, p 3, line 1a col 5	-	
3c	Less: Account 565 included in above, if any	Attach 9A, p 3, line 2 col 5, if any	-	
3d	Less: Account 566 Amort of Reg Asset included in 3a, if any	Attach 9A, p 3, line 7b col 5, if any	-	
3e	Adjusted Transmission O&M	Line 3a minus Lines 3b thru 3d		
4	Annual Allocation Factor for Transmission O&M	(Line 3e divided by line 1, col 3)	-	
	OTHER O&M EXPENSE			
4a	Other O&M Allocated to Transmission	Line 3 minus Line 3e		
4a 4b	Annual Allocation Factor for Other O&M	Line 4a divided by Line 1, col 3	-	
40	Allitual Allocation Factor for Other Oxivi	Line 4a divided by Line 1, coi 3	-	-
	GENERAL, INTANGIBLE AND COMMON (G, I & C) DEPRECIATION EXPENSE			
5	Total G, I & C Depreciation Expense	Attach 9A, p 3, lines 10 & 11, col 5 (Note G)	-	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	-	-
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach 9A, p 3, line 20 col 5	-	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	-	-
20200 3 19-	5130 m Fir Glocation Factor to Other Expense 2020 4:22:15 PM	Sum of line 4b, 6, and 8	-	-
	INCOME TAXES			
10	Total Income Taxes	Attach 9A, p 3, line 27 col 5	-	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	-	-
	RETURN			
12	Return on Rate Base	Attach 9A, p 3, line 28 col 5	-	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	-	-
14	Annual Allocation Factor for Return	Sum of line 11 and 13 col 4		-

Attachment 9B (Note J) Non-MISO Project Revenue Requirement Worksheet GridLiance Heartland LLC

Note C Page 1 line 4 Col. 3 * Col. 5 Page 1 line 9 Col. 3 * Col. 7 Col. 6 + Col. 8 (Note D)		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
15a	Line No.	Project Name			Accumulated Depreciation/Amor	Annual Allocation	for Transmission	Factor for Other	Annual Allocation	_	Project Net Plant
15b	15			(Note C)		Page 1 line 4	Col. 3 * Col. 5	Page 1 line 9	Col. 3 * Col. 7	Col. 6 + Col. 8)	(Note D)
	15b 15c 15d 15e 15f 15g 15h 15i 15j 15k 15l 15m 15n	- - - - - - - - - - - - - - - -	- - - - - - - - - - - - - -	- - - - - - - - - - - - - -		- - - - - - - - - - - - - -		- - - - - - - - - - - - - - - - - - -		- - - - - - - - - - - -	- - - - - - - - - - - - - -

20200219-5136v. Reg. Adj. For Attachment 9A 2/19/2020 4:22:15 PM Incentives from Projects other than those in Attachment GG- GLH and Attachment MM_GLH. This includes only amounts related to Non-MISO assets

Note Letter

16

Annual Totals

- Gross Transmission Plant that is included on page 2 line 2 of Attachment 9A-GLH (see line 1 col (3)).
- A В Inclusive of any CWIP, unamortized abandoned plant and unamortized project-related regulatory asset included in rate base when authorized by FERC order. Excludes start-up regulatory asset (see line 1b, col. (3)).
- 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. This value includes subsequent capital investments required to
- maintain the facilities to their original capabilities. Gross plant does not include any CWIP, unamortized abandoned plant or any regulatory asset (see line 15, col. (3)).
- D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation in col (4). Net Plant includes any CWIP in rate base, any project related regulatory asset and any Unamortized Abandoned Plant approved by the Commission (see line 15, col. (10)). Net plant does not include start-up regulatory asset.
- Ε Project Depreciation Expense is the actual value booked in Attachment 9A-GLH, Page 3, line 9 that is associated with the specified project. Project Depreciation Expense includes the amortization of Abandoned Plant. However, if FERC grants accelerated depreciation for a project the depreciation rate authorized by FERC will be used instead of the rates shown on Attachment 6 for all other projects. Line 15, Col. (13). Does not includes project related regulatory assets.
- Project True-Up Adjustment is calculated on the Attachment GG GLH and Attachment MM GLH True-Up Template (see col. K). For Non-MISO projects other than Attachment GG or MM, the Project True-up Adjustment is calculated on Attachment 9C. MISO-related amounts will be excluded from this attachment.
- G The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in Line 15, col. 13.
- Any discounts related to Non-MISO specific project(s) will be included in this column. The amount in Column 17 above equals the amount by which the annual revenue requirement is reduced from the ceiling rate (see line 15 col. (17)).
- Requires approval by FERC of incentive return applicable to the specified project(s) (see line 15, col. (15)).
- This Attachment 9B is a reconciliation of the total calculated GridLiance Heartland Non-MISO ATRR and each of the related projects/assets.

Attachment 9B (Note J) Non-MISO Project Revenue Requirement Worksheet GridLiance Heartland LLC

(11)	(12)	(13)	(14)	(15)	(16)	(16a)	(17)	(18)	(19)	(20)
	Annual	Project						Total Annual		
Annual Allocation	Return	Depreciation/Amortiz		Incentive Return in				Revenue	True-Up	Net Revenue
Factor for Return	Charge	ation Expense	Requirement	basis Points	Incentive Return		Discounts	Requirement	Adjustment	Requirement
					(Attach 2, Line 28					Sum Col. 18 &
	(Col. 10 *			Per FERC order (Note		(Sum Col. 14	(Note H) (Enter	(Sum Col. 16a &		19
Page 1 line 14	Col. 11)	(Note E)	13)	I)	Col. 10)	& 16)	Negative)	17)	(Note F)	
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
=	-	-	-	-	-	-	-	-	-	-
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Attachment 9C (Note 3) Non-MISO Project True-Up GridLiance Heartland LLC

	Year				Annual True-Up Calculation		
1	A	D	C	D	T.	Е	C
	A	В	C	D	Net	Г	G
	MTEP		Adjusted		Under/(Over)	Interest	Total True-Up
	Project		Net Revenue		Collection	Income	Adjustment
	Number	Project Name	Requirement ¹	Revenue Received ²	(C-D)	(Expense)	(E+F)
2 2a			-	-	-	-	-
2a 2b			-	- -	- -	- -	- -
2c			-	-	-	-	-
2d			-	-	-	-	-
			-	-	-	-	-

1) From Attachment 9A-GLH and Attachment 9B

2) The 'revenue received' is the total amount of revenue received by GLH in the True-Up Year from Attachment 9A, Line 36, page 4 of 5 of Attachment 9A-GLH. This includes only Non-MISO amounts.

3) The Attachment 9C-Non-MISO Project True-Up is the actual True-Up calculation for Non-MISO amounts.

For each Non-MISO project or Attachment 9A-GLH, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment 9A-GLH and Attachment 9B will then be entered in Col. (C) above. Column (D) contains the actual revenues received associated with Attachment 9A-GLH not paid by MISO to the utility during the True-Up Year. Col. (E) is the Net Under/(Over) Collection where Col. (D) is subtracted from Col. (C). Column (F), line 2 is the interest calculated in accordance with Attachment O-GLH Annual True-Up, Information Exchange and Challenge Procedures. Column (F), lines 2x contain the interest amounts calculated in column (J) of the Annual Attachment GG True-Up Calculation and the Annual Attachment MM True-Up Calculation. Col. (G) is the sum of the Net Under/(Over) Collection in Col. (F). This includes only Non-MISO amounts.

FERC Refund Interest Rate

3

4	(a) Interest Rate:	(b) Quarter	(c) Year	(d) Quarterly Interest Rate under Section 35.19(a)
5		1st Qtr.	_	-
6		2nd Qtr	_	-
7		3rd Qtr	-	<u>-</u>
8		4th Qtr	-	-
9		1st Qtr	-	-
10		2nd Qtr	-	-
11		3rd Qtr	-	-
12		Sum lines 5-11		-
13	Avg. Monthly FERC Rate	Line 12 divided by 7		-

Formula Rate - Non-Levelized

Rate Formula Template Utilizing FERC Form 1 Data GridLiance Heartland LLC

Line	(1)	(2)	(3)		(4)	(5) Allocated
No.		Source				Amount
1	GROSS REVENUE REQUIREMENT	(Page 3, Line 31)	_			\$ -
	REVENUE CREDITS	(Note S)	Total		Allocator	
2	Account No. 454	(Page 4, Line 34)	-	DA	1.00	-
2a	Account No. 456	(Page 4, Line 34a)	-	DA	1.00	-
3	Account No. 456.1	(Page 4, Line 37)	-	DA	1.00	-
4	Revenues from Grandfathered Interzonal Transactions	(Note R)	-	DA	1.00	-
5	Revenues from service provided by the ISO at a discount	MISO invoices	-	DA	1.00	-
6	TOTAL REVENUE CREDITS	(Sum of Lines 2 through 5)				-
6a	Adjustment to make Line 6b equal to zero if there is no revenue requirement associated	with Schedules 7, 8 & 9				
6b	NET REVENUE REQUIREMENT	(Line 1 minus Lines 6 & 6a) (Note KK)				\$ -
6c	Attachment O-GLH True-up Adjustment with Interest	Attachment 3, Page 1, Line 3, Col. (G)	-	DA	1.00	-
7	NET REVENUE REQUIREMENT	(Line 6b plus Line 6c)				\$ -
	DIVISOR					
8	Average of 12 coincident system peaks for requirements (RQ) service				(Note A)	
9	Plus 12 CP of firm bundled sales over one year not in Line 8					
	•				(Note B)	-
10	Plus 12 CP of Network Load not in Line 8				(Note C)	
11	Less 12 CP of firm P-T-P over one year (enter negative)				(Note D)	-
12	Plus Contract Demand of firm P-T-P over one year					-
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (ent	er negative)			(Note R)	-
14	Less Contract Demands from service over one year provided by ISO at a discount (enter	er negative)				<u>-</u>
15	Divisor (sum Lines 8-14)					-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-			
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-			
			De els Desse			Off Peal Pete
			Peak Rate			Off-Peak Rate
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-			-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly ra	ite	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4,160; Line 16 / 8,760	-	Capped at weekly		-
		times 1,000)		and daily rates		
21	FERC Annual Charge(\$/MWh)	(Note E)	-	Short Term		- Short Term
22			_	Long Term		- Long Term
						2018 101111

For the 12 months ended 12/31/____

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
GridLiance Heartland LLC

	(1)	(2)	(3)	(4)	(5) Transmission
Line		Source	Company Total	Allocator (Note JJ)	(Col 3 times Col 4)
No.	RATE BASE: (Notes Y & BB)				
	GROSS PLANT IN SERVICE				
1	Production	Attachment 4, Line 14, Col. (b)	-	NA -	-
2	Transmission	Attachment 4, Line 14, Col. (c)	-	TP -	-
3	Distribution	Attachment 4, Line 14, Col. (d)	-	NA -	-
4	General & Intangible	Attachment 4, Line 14, Col. (e)	-	W/S -	-
5	Common	Attachment 4, Line 14, Col. (f)	-	CE -	
6	TOTAL GROSS PLANT	(Sum of Lines 1 through 5)	-	GP= -	-
	ACCUMULATED DEPRECIATION				
7	Production	Attachment 4, Line 14, Col. (k)	-	NA -	-
8	Transmission	Attachment 4, Line 14, Col. (l)	-	TP -	-
9	Distribution	Attachment 4, Line 14, Col. (m)	-	NA -	-
10	General & Intangible	Attachment 4, Line 14, Col. (n)	-	W/S -	-
11	Common	Attachment 4, Line 14, Col. (o)	-	CE -	
12	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 7 through 11)	-		-
	NET PLANT IN SERVICE				
13	Production	(Line 1 - Line 7)	-		-
14	Transmission	(Line 2 - Line 8)	-		-
15	Distribution	(Line 3 - Line 9)	-		-
16	General & Intangible	(Line 4 - Line 10)	-		-
17	Common	(Line 5 - Line 11)			
18	TOTAL NET PLANT	(Sum of Lines 13 through 17)	-	NP= -	-
18a	CWIP Approved by FERC Order	Attachment 4, Line 14, Col. (g) (Note LL)	-	DA 1.00	-
	ADJUSTMENTS TO RATE BASE				
19	Reserved		-	NA zero	-
20	Reserved		-	NA zero	-
21	Reserved		-	NA zero	-
22	ADIT	Attachment 8a or 8e, line 8, Col (e)	-	NP -	-
23	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Note F)	-	NP -	-
23a	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note GG)	-	DA 1.00	-
23b	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Notes X & FF)	-	DA 1.00	-
23c	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. h)	-	DA 1.00	
24	TOTAL ADJUSTMENTS	(Sum of Lines 19 through 23c)	-		-
25	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (h) (Note G)	-	TP -	-
	WORKING CAPITAL	(Note H)			
26	CWC	1/8*(Page 3, Line 8 minus Page 3, Line 7b)	-		-
27	Materials & Supplies	Attachment 4, Line 14, Col. (i) (Note G)	-	TP -	-
28	Prepayments (Account 165)	Attachment 4, Line 14, Col. (j)	<u> </u>	GP -	
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 through 28)	-		-

(Sum of Lines 18, 18a, 24, 25 & 29)

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30 RATE BASE

Formula Rate - Non-Levelized

Rate Formula Template

Utilizing FERC Form 1 Data

GridLiance Heartland LLC

(Line 29 - Line 30 - Line 30a + Line 30b)

(1) (3) (5) (2) (4) Line Transmission No. Source **Company Total** Allocator (Note JJ) (Col 3 times Col 4) O&M (Note CC) Attachment 5, Line 13, Col. (a) TP Transmission Less Ancillary Service Expenses included in Transmission O&M Accounts (Note U) Attachment 5, Line 13, Col. (1) TP 1a 1b Less Account 566 Attachment 5, Line 13, Col. (b) TP 2 Less Account 565 Attachment 5, Line 13, Col. (c) TP 3 A&G Attachment 5, Line 13, Col. (d) W/S 4 W/S Less FERC Annual Fees Attachment 5, Line 13, Col. (e) Less EPRI & Reg. Comm. Exp. & Non-safety Ad. W/S5 (Note I) Attachment 5, Line 13, Col. (f) Plus Transmission Related Reg. Comm. Exp. 5a (Note I) Attachment 5, Line 13, Col. (g) TP 5b Less PBOP Expense in Year Attachment 7, Line 6 W/S Plus PBOP Expense Allowed Amount Attachment 7, Line 8 W/S5c 356.1 CE 6 Common Transmission Lease Payments 1.00 7 Attachment 5, Line 13, Col (h) DA 7a Account 566 Amortization of Regulatory Asset (Note GG) Attachment 5, Line 13, Col. (i) DA 1.00 7b Miscellaneous Transmission Expense (less Amortization of Regulatory Asset) Attachment 5, Line 13, Col.(j) TP 7c Total Account 566 (Line 7b plus Line 7c) Ties to 321.97.b 7d (Sum of Lines 1, 3, 5a, 5c, 6, 7, & 7d less Lines 1a, 1b, 2, 4, 5, & 5b) TOTAL O&M 8 DEPRECIATION EXPENSE (Note BB) Attachment 5, Line 13, Col. (k) TP Transmission W/S10 General & Intangible Attachment 5, Line 26, Col. (a) Attachment 5, Line 26, Col (l) CE 11 Common 1.00 Amortization of Abandoned Plant (Notes X & FF) Attachment 5, Line 26, Col. (b) DA 11a 12 TOTAL DEPRECIATION (Sum of Lines 9 through 11a) TAXES OTHER THAN INCOME TAXES (Note J) LABOR RELATED Attachment 5, Line 26, Col. (c) W/S 13 Payroll Highway and vehicle 14 Attachment 5, Line 26, Col. (d) W/S 15 PLANT RELATED GP Attachment 5, Line 26, Col. (e) 16 Property 17 Gross Receipts Attachment 5, Line 26, Col. (f) NA zero 18 Attachment 5, Line 26, Col. (g) GP Payments in lieu of taxes GP 19 Attachment 5, Line 26, Col. (h) 20 TOTAL OTHER TAXES (Sum of Lines 13 through 19) INCOME TAXES (Note K) 21 T=SIT * (1-FIT) + FIT - (p*FIT)(Note K) (Attachment 10, Col. 12, Line 12) CIT=(T/1-T) * (1-(WCLTD/R)) =WCLTD = Page 4, Line 27; R = Page 4, Line 30 FIT, SIT & p (Note K) 1/(1 - T) = (from Line 21)23 1 / (1 - T) (T from Line 21) 24 Amortized Investment Tax Credit (enter negative) Attachment 5, Line 26, Col. (i) 24a Excess Deferred Income Taxes (enter negative) Attachment 5, Line 26, Col. (j) Tax Effect of Permanent Differences 24b Attachment 5, Line 26, Col. (k) (Note II) 25 Income Tax Calculation (Line 22) times (Page 4, Line 30) times (Page 2, Line 30) NP ITC adjustment (Line 23 times Line 24) Excess Deferred Income Tax Adjustment (Line 23 times Line 24a) NP Permanent Differences Tax Adjustment (Line 23 times Line 24b) NP **Total Income Taxes** (Sum of Lines 25 through 26b) 27 **RETURN** Rate Base times Return (Page 2, Line 30 times Page 4, Line 30, Col. (5)) NA REV. REQUIREMENT (Sum of Lines 8, 12, 20, 27 & 28) 29 20200219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM 30 LESS ATTACHMENT GG ADJUSTMENT [Attachment GG-GLH, Page 2, Line 17, Column 14] (Note V) [Revenue Requirement for facilities included on Page 2, Lines 2, 18a, 23a, & 23b and DA 1.00 also included in Attachment GG] 30a LESS ATTACHMENT MM ADJUSTMENT [Attachment MM-GLH, Page 2, Line 17, Column 14] (Note Z) [Revenue Requirement for facilities included on Page 2, Lines 2, 18a, 23a, & 23b and 1.00 also included in Attachment MM] DA PLUS Incentives on Attachment 1 for projects other than those included in Attachment 1, line 18 Attachment MM-GLH and Attachment GG-GLH. 31 REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O

Formula Rate - Non-Levelized

d. Transmission charges from Schedules associated with Attachment MM

Ownership (input in Col. (b) the % ownership with Income Tax Liability) 39(b) = return from Page 3, Line 28, Col 3 times % in Line 38, Col b 39(e) = return from Page 3, Line 28, Col 5 times % in Line 38, Col b

20200219-5130 FERC PDF 3 line 22 [CIT=(T/1-T) * (1-(WCLTD/R))] x Line 39

(a)

(Note AA)

36b

37

Total of (a)-(b)-(c)-(d)

Income Taxes

Rate Formula Template Utilizing FERC Form 1 Data GridLiance Heartland LLC

(c)

(d)

Total Income Taxes

(e)

Total Income Taxes Allocated

(1) (2) (3) (4) (5) SUPPORTING CALCULATIONS AND NOTES No. TRANSMISSION PLANT INCLUDED IN ISO RATES Total Transmission plant (Page 2, Line 2, Column 3) Less Transmission plant excluded from ISO rates (Note L) Less Transmission plant included in OATT Ancillary Services (Note M) Transmission plant included in ISO rates (Line 1 minus Lines 2 & 3) Percentage of Transmission plant included in ISO Rates (Line 4 divided by Line 1) 6-11 WAGES & SALARY ALLOCATOR (W&S) Form 1 Reference Allocation 354.20.b Production 13 Transmission (Note MM) 354.21.b Distribution 354.23.b GP 14 354.24,25,26.b (\$ / Allocation) 15 Other Total (sum lines 12-15) [If there are no labor dollars, input \$1 on line 13 which is then multiplied by the TP allocator on line 13) 16 COMMON PLANT ALLOCATOR (CE) (Notes N and DD) % Electric **W&S** Allocator 17 Electric 200.3.c (Line 17 / Line 20) (Line 16) CE 200.3.d 18 Gas 200.3.e 19 Water (Sum of Lines 17 through 19) 20 Total 21 - 26 RETURN (R) Cost Weighted (Note Y, EE) Attachment 5, Line 34 0.00% 0.00% =WCLTD Long Term Debt 27 28 Preferred Stock (Note Y, EE) Attachment 5, Line 35 0% 0.00% 0.00% 29 (Notes O, Y and EE) Attachment 5, Line 36 0.00% Common Stock 0.00% 0.00% = R30 (Sum of Lines 27 through 29) Total REVENUE CREDITS Load ACCOUNT 447 (SALES FOR RESALE) 310 - 311 a. Bundled Non-RQ Sales for Resale 311.x.h b. Bundled Sales for Resale included in Divisor on Page 1 32 33 Total of (a)-(b) (Note P) ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note Q) ACCOUNT 456 (OTHER ELECTRIC REVENUES) (Note NN) ACCOUNT 456.1 (REVENUES FROM TRANSMISSION OF ELECTRICTY OF OTHE 330.x.n (Note T) a. Transmission charges for all transmission transactions 36 b. Transmission charges for all transmission transactions included in Divisor on Page 1 c. Transmission charges from Schedules associated with Attachment GG (Note W) 36a

% Ownership that has Actual or Potential Income Tax Liability

Attachment O-GLH Page 5 of 5 Formula Rate - Non-Levelized Rate Formula Template For the 12 months ended 12/31/____ Utilizing FERC Form 1 Data

GridLiance Heartland LLC

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)

References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note Letter

Peak as would be reported on Page 401, Column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.

- Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- The FERC's annual charges for the year assessed the Transmission Owner for service under this formula rate. Ε
- The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow through and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.
- Identified in Form 1 as being only transmission related.
- Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5 less Page 3, Line 7a. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 Line 57 in the Form 1
- Line 5 EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- The currently effective income tax rate, where FIT is the weighted average Federal income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by

Inputs Required: FIT = See Attachment 10 (Federal Income Tax Rate)

SIT= (State Income Tax Rate or Composite SIT) See Attachment 10

- See Attachment 10 (percent of federal income tax deductible for state purposes) Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test) or removes transmission plant that is not under MISO functional control.
- Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- Enter dollar amounts
- ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
- Page 4, Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1.
- Includes income related only to transmission facilities, such as pole attachments, rentals and special use, less any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
- Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking the revenues are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1. This line will exclude any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
- The revenues credited on Page 1, Lines 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
- Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, Page 330.x.n., less any amounts related to Non-MISO assets or services. For clarification, GLH commits to provided a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
- Includes scheduling, system control and dispatch costs recorded in Accounts 561.1 through 561.3 and which are recovered in Schedule 1 or Schedule 24 rates. Also excludes Account 561.4 and Account 561.8.
- Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of the revenue requirements calculated pursuant to Attachment GG.
- Removes from revenue credits revenue that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue
- Page 2 Line 23b includes any unamortized balances related to the recovery of abandoned plant costs approved by FERC under a separate docket. Page 3, Line 11a includes the Amortization expense of abandonment costs. These are shown in the workpapers required pursuant to the Annual Rate Calculation and True-up Procedures.
- Calculate using 13 month average balance, reconciling to FERC Form No. 1 by Page, Line, and Column as shown in Attachment 4 for inputs on page 2 of 5 above, except ADIT, page 2, lines 19-22, which is on Attachment 8a or 8e and shown on Attachment 5. Calculate using 13 month average balance, reconciling to FERC Form No. 1 by Page, Line, and Column as shown in Attachment 5 for inputs on lines 27, 28 and 29 of page 4 of 5 above. For the first Rate Year, as defined in the Protocols, GLH will use thirteen months of balances in calculating the 13- month average for the determination of the projected net revenue requirement
- Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of the revenue requirements calculated pursuant to Attachment MM.
- Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue
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 - BB Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
 - CC Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.
 - Calculate using a simple average of beginning of year and end of year balances reconciling to FERC Form No. 1 by Page, Line and Column as shown in Column 2.
 - Prior to obtaining long term debt, the cost of debt will be the average 3-month LIBOR for the year plus 2.0%. LIBOR refers to the London Inter Bank Offer Rate from the Federal Reserve Bank of St. Louis's https://fred.stlouisfed.org/. The capital structure and cost of debt will be the weighted for the year if the long term debt is obtained midyear. However, if prior to obtaining long term debt, the cost of debt will be calculated pursuant to Attachment 5, note D. The capital structure will be 60% equity and 40% debt until any asset is placed in service, then it will be based on the actual capital structure, provided that during any period where the equity component of the actual capital structure is greater than 60%, company will reduce the equity component to a level not to exceed 60%. If the capital structure is reduced to 60% equity, the reduced ATRR as a result of capping the equity portion of GridLiance's capital structure at 60%, and the difference between these two values shall be provided by the company in its Annual True-up. The amount of debt in the capital structure will be equal to 1 minus the equity percentage.
 - Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.
 - Recovery of regulatory asset permitted only for pre-commercial and formation expenses and are subject to FERC approval before any Regulatory Asset amounts are included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the AFUDC rate will be applied to the regulatory asset prior to the rate year when costs are first recovered.

Π

- The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment O-GLH that are not the result of a timing difference.
- DA in the allocator Column means that the cost is directly assigned to transmission consistent with the attached workpapers. JJ
- KK Round to zero if amount shown is not zero and there is no revenue requirement to recover under Schedules 7, 8, and 9 of the MISO OATT.
- AFUDC ceases when CWIP is recovered in rate base. No CWIP will be included in rate base on line 18a absent FERC authorization.
- MM It is possible GLH will not have any salaries and wages to report in the FERC Form No. 1 (that is page 4, lines 12-15 are zero), even if GLH has existing transmission assets in service. If and when this occurs page 4, line 13, column 3 will be input as 1. Includes revenue from electric operations properly credited to MISO customers and not includible in other accounts, such as compensation for minor or incidental services provided for others. GLH commits to provide a workpaper itemizing each revenue source for
- interested parties to determine which revenues should be reflected herein.

End

Attachment 1 (Note J) Project Revenue Requirement Worksheet GridLiance Heartland LLC

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

	(1)	(2)	(3)
Line		Source Page, Line, Col.	Transmission
No.		rage, Line, Coi.	Transmission
1	Gross Transmission Plant - Total	Attach O, p 2, line 2 col 5 (Note A)	-
1a	Transmission Accumulated Depreciation	Attach O, p 2, line 8 col 5	-
1b	CWIP, Regulatory Asset, Abandoned Plant	Attach O, p 2, lines 18a, 23a & 23b (Note B)	<u> </u>
2	Net Transmission Plant - Total	Line 1 minus Line 1a plus Line 1b	-
	O&M TRANSMISSION EXPENSE		
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	-
3a	Transmission O&M	Attach O, p 3, line 1 col 5	-
3b	Less: Ancillary Service Expenses included in above	Attach O, p 3, line 1a col 5	-
3c	Less: Account 565 included in above, if any	Attach O, p 3, line 2 col 5, if any	-
3d	Less: Account 566 Amort of Reg Asset included in 3a, if any	Attach O, p 3, line 7b col 5, if any	
3e	Adjusted Transmission O&M	Line 3a minus Lines 3b thru 3d	-
4	Annual Allocation Factor for Transmission O&M	(Line 3e divided by line 1, col 3)	-
	OTHER O&M EXPENSE		
4a	Other O&M Allocated to Transmission	Line 3 minus Line 3e	-
4b	Annual Allocation Factor for Other O&M	Line 4a divided by Line 1, col 3	-
	GENERAL, INTANGIBLE AND COMMON (G, I & C) DEPRECIATION EXPENSE		
5	Total G, I & C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note G)	-
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	-
	TAXES OTHER THAN INCOME TAXES		
7	Total Other Taxes	Attach O, p 3, line 20 col 5	-
20200219-	Total Other Taxes 15130 FERG PDF (Unofficial) 2/19/2020 4:22:15 PM Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	-
9	Annual Allocation Factor for Other Expense	Sum of line 4b, 6, and 8	-
	INCOME TAXES		
10	Total Income Taxes	Attach O, p 3, line 27 col 5	-
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	-
	RETURN		
12	Return on Rate Base	Attach O, p 3, line 28 col 5	-
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	-
14	Annual Allocation Factor for Return	Sum of line 11 and 13 col 4	

(4)

Allocator

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Attachment 1 (Note J) Project Revenue Requirement Worksheet GridLiance Heartland LLC

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Project Name		MTEP# or Other Designation	r Project Gross Plant	Project Accumulated Depreciation/Amor tization	Transmission O&M Annual Allocation Factor	Annual Allocation for Transmission O&M Expense	Annual Allocation Factor for Other Expense	Annual Allocation for Other Expense	
15			(Note C)		Page 1 line 4	Col. 3 * Col. 5	Page 1 line 9	Col. 3 * Col. 7	Col. 6 + Col. 8)
15a		<u> </u>	-	<u>-</u>	_	_	_	_	<u>-</u>
15b	-	<u>-</u>	<u>-</u>	<u>-</u>	_	_	_	-	-
15c	-		-	-	-	-	-	-	-
15d	-	<u>-</u>	-	-	-	-	-	-	-
15e	-	<u>-</u>	-	-	-	-	-	-	-
15f	-	<u>-</u>	-	-	-	-	-	-	-
15g	-	. <u>-</u>	-	-	-	-	-	-	-
15h	-	-	-	-	-	-	-	-	-
15i	-	-	-	-	-	-	-	-	-
15j	-	-	-	-	-	-	-	-	-
15k	-	-	-	-	-	-	-	-	-
151	-	-	-	-	-	-	-	-	-
15m	-	-	-	-	-	-	-	=	-
15n	-	-	-	-	-	-	-	-	-
150	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
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	- -	-	-	-	-	-	-	-	-
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16 Annual Totals			-	-		-		-	-

17 Rev. Req. Adj For Attachment O

18 Incentives from Projects other than those in Attachment GG- GLH and Attachment MM_GLH

Note Letter

- A Gross Transmission Plant that is included on page 2 line 2 of Attachment O-GLH (see line 1 col (3)).
- B Inclusive of any CWIP, unamortized abandoned plant and unamortized project-related regulatory asset included in rate base when authorized by FERC order. Excludes start-up regulatory asset (see line 1b, col. (3)).
- Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities. Gross plant does not include any CWIP, unamortized abandoned plant or any regulatory asset (see line 15, col. (3)).
- Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation in col (4). Net Plant includes any CWIP in rate base, any project related regulatory asset and any Unamortized Abandoned Plant approved by the Commission (see line 15, col. (10)). Net plant does not include start-up regulatory asset.
- E Project Depreciation Expense is the actual value booked in Attachment O-GLH, Page 3, line 9 that is associated with the specified project. Project Depreciation Expense includes the amortization of Abandoned Plant. How grants accelerated depreciation for a project the depreciation rate authorized by FERC will be used instead of the rates shown on Attachment 6 for all other projects. Line 15, Col. (13). Includes project related regulatory ass
- Project True-Up Adjustment is calculated on the Attachment GG GLH and Attachment MM GLH True-Up Template (see col. K). For projects other than Attachment GG or MM, the Project True-up Adjustment is calculated on the Attachment 3.
- G The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in Line 15, col. 13.
- A Competitive Bid Concession reflects any commitment by GLH to MISO to charge less than GLH's Ceiling Rate, regardless of how that Competitive Bid Concession is calculated. For each project, the amount of the Concession will be zero or a reduction to the annual transmission revenue requirement in one or more years. GLH will include, as part of its Annual Update, (i) an explanation of the basis for any Competitive Bid Concession of the Competitive Bid Concession, and (iii) any documentation needed to support the calculation of the Competitive Bid Concession. The amount in Column 17 above equals the amount by which the annual revenue requirement from the ceiling rate (see line 15 col. (17)).
- Requires approval by FERC of incentive return applicable to the specified project(s) (see line 15, col. (15)).

 This Attachment 1 is a reconciliation or summary of Attachment GG GLH and Attachment MM GLH. The actual calculations for Attachment GG and MM projects used in developing rates will be those calculated in Al GLH and Attachment MM GLH. Attachment 1 may also consist of other projects, such as those which have received FERC approval for an incentive adder but are not Attachment GG or MM projects. The incentives as projects will be added to the Attachment O-GLH revenue requirement on Attachment O, page 3, line 30b.

(10)

Project Net Plant

(Note D)

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Attachment 1 (Note J) Project Revenue Requirement Worksheet GridLiance Heartland LLC

(11)	(12)	(13)	(14)	(15)	(16)	(16a)	(17)	(18)	(19)	(20)
Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amortiz ation Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Ceiling Rate	Competitive Bid Concession	Total Annual Revenue Requirement	True-Up Adjustment	Net Revenue Requirement
	(Col. 10 *		(Sum Col. 9, 12 &	Per FERC order (Note	(Attach 2, Line 28 * (Col. 15/100)*	(Sum Col. 14	(Note H) (Enter	(Sum Col. 16a &		Sum Col. 18 & 19
Page 1 line 14	Col. 11)	(Note E)	13)	I)	Col. 10)	& 16)	Negative)	17)	(Note F)	19
-	-	-	-	-	-	-	-	-	-	-
-	-	-	- -	-	-	- -	- -	- -	-	-
-	-	-	-	-	-	-	-	-	-	-
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Attachment 2
Incentive Return
GridLiance Heartland LLC

	Α	В	C C	D	E F	G H	1	J
1 Rate Base			Attachment O-GLH, page 2, line 30, Col.5					-
2 100 Basis Po	int Incentive Return						\$	
						Cost		
				\$	%		Weighted	
3 Long Term	Debt		Attachment O-GLH, Notes Y and EE	-	0%	0.00%	0.0000	
4 Preferred St	ock		Attachment O-GLH, Notes Y and EE	-	0%	-	-	
5 Common Sto	ock (Note A) Cos	st = Attachment O, Line 29, Cost plus .01	Attachment O-GLH, Notes O, Y and EE	-	0%	1.00%	0.0000	
6 Total			Sum Lines 3 to 5	-			0.0000	
7 100 Basis Po	int Incentive Return multiplied	by Rate Base	Line 1 * Line 6, Col. I					-
8 INCOME TA	AXES							
	1-FIT) + FIT - (p*FIT)		Attachment O-GLH, Page 3, Line 21	-				
	-T) * (1-(WCLTD/R)) =			-				
11 WCLTD	= Line 3							
and FIT,	SIT & p are as given in footnot	te K.						
13 1/(1-T)	= (from line 9)			-				
14 Amortized In	vestment Tax Credit (266.8f) (e	enter negative)	Attachment O-GLH, Page 3, Line 24	-				
15 Excess Defer	red Income Taxes (enter negati	ve)	Attachment O-GLH, Page 3, Line 24a	-				
16 Tax Effect of	Permanent Differences (Note	B)	Attachment O-GLH, Page 3, Line 24b	-				
17 Income Tax C	Calculation		Line 10 * Line 7	-	NA		-	
18 ITC adjustme	ent		Line 13 * Line 14	-	NP	-	-	
19 Excess Defer	red Income Tax Adjustment		Line 13 * Line 15	-	NP	-	-	
20 Permanent Di	ifferences Tax Adjustment		Line 13 * Line 16		NP	-		
21 Total Income	Taxes		Sum Lines 17 - 20	-			-	-
22 Return and In	acome Taxes with 100 basis poi	int increase in ROE						-
23 Return			Attach. O, Page 3, Line 28, Col. 5					-
24 Income Tax			Attach. O, Page 3, Line 27, Col. 5					-
25 Return and In	come Taxes without 100 basis	point increase in ROE	Sum Lines 23 and 24					
26 Incremental F	Return and Income Taxes for 10	00 basis point increase in ROE	Line 22 less Line 25					-
27 Rate Base			Line 1					-
28 Incremental F	Return and Income Taxes for 10	00 basis point increase in ROE divided by Rate Base	Line 26 / Line 27					-

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- A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any ROE incentive must be approved by the Commission.

 For example, if the Commission were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 1.37 on Attachment 1, column 16.
- B The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment O-GLH that are not the result of a timing difference.

Attachment 3 (Note 3) Project True-Up GridLiance Heartland LLC

	Year				Annual True-Up Calculation		
1	A	В	С	D	Е	F	G
	MTEP Project		Adjusted Net Revenue		Net Under/(Over) Collection	Interest Income	Total True-Up Adjustment
	Number	Project Name	Requirement ¹	Revenue Received ²	(C-D)	(Expense)	(E+F)
2 2a 2b 2c			- - -	- - -	- - -	- - -	- - -
2d			- -	-	-	- -	
3	Total		-	-	-	-	-

- 1) From Attachment GG GLH True-Up Calculation, Column G and Attachment MM GLH True-Up Calculation, Column G, and Attachment O-GLH.
- 2) The "revenue received" is the total amount of revenue distributed to GLH in the True-Up Year. Attachment O, Lines 36a -37, page 4 of 5 of Attachment O GLH
- 3) This Attachment 3 is a summary of the Attachment GG -GLH True-Up Calculation and the Attachment MM GLH True-Up Calculation. The Attachment O GLH True-Up is the actual True-Up calculation.

For each project or Attachment O-GLH, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment O-GLH will then be entered in Col. (C) above. Column (D) contains the actual revenues received associated with Attachment GG-GLH, Attachment MM-GLH and Attachment O-GLH paid by MISO to the utility during the True-Up Year. Col. (E) is the Net Under/(Over) Collection where Col. (D) is subtracted from Col. (C). Column (F), line 2 is the interest calculated in accordance with Attachment O-GLH Annual True-Up, Information Exchange and Challenge Procedures. Column (F), lines 2x contain the interest amounts calculated in column (J) of the Annual Attachment GG True-Up Calculation and the Annual Attachment MM True-Up Calculation. Col. (G) is the sum of the Net Under/(Over) Collection in Col. (E) and the interest in Col. (F).

FERC Refund Interest Rate

	(a)	(b)	(c)	(d) Quarterly Interest Rate under
4	Interest Rate:	Quarter	Year	Section 35.19(a)
5		1st Qtr.	-	-
6		2nd Qtr	-	-
7		3rd Qtr	-	-
8		4th Qtr	-	-
9		1st Qtr	-	-
10		2nd Qtr	-	-
11		3rd Qtr	-	
12		Sum lines 5-11		-
13	Avg. Monthly FERC Rate	Line 12 divided by 7		-

Rate Base Worksheet (Page 2 of Attachment O - GLH)
GridLiance Heartland LLC

			Gross Plan	nt In Service (Attachme	nt O, Note Y and BB)		CWIP	LHFFU	Workin	ng Capital		Accumulated Deprecia	tion (Attachment O, N	ote Y and BB)	
Line No	Month (a)	Production (b)	Transmission (c)	Distribution (d)	General & Intangible (e)	Common (f)	CWIP (Note C) (g)	Land Held for Future Use (h)	Materials & Supplies (i)	Prepayments (j)	Production (k)	Transmission (l)	Distribution (m)	General & Intangible (n)	Common (o)
	FN1 Reference for Dec	205.46.g	207.58.g	207.75.g	205.5.g & 207.99.g	356.1	216.x.b	214.x.d	227.8.c & 227.16.c	111.57.c	219.20-24.c	219.25.c	219.26.c	219.28.c & 200.21.c	356.1
						350.1			227.10.0	111.57.0	219.20-24.0	219.25.0	219.20.0	200.21.0	350.1
1	December Prior Year	-	-		-	-		-	-	-	-	-	-	-	-
2	January	-	-		-	-		-	-	-	-	-	-	-	-
3	February	-	-		-	-		-	-	-	-	-	-	-	-
4	March	-	-		_	-		-	-	-	-	-	-	-	-
5	April	-	-		_	-		-	_	-	-	-	-	-	-
6	May	_	_		_	_		_	_	_	_	_	_	_	_
7	June	_	<u>-</u>		_	_		_	_	-	_	_	_	_	_
8	July	_	_		_	_		_	_	_	_	_	_	_	
9	August	_			_	_		_	_			_		_	
	September														
			-		-	-		-	-	-	-	-	-	-	-
	October	-	-		-	-		-	-	-	-	-	-	-	-
	November	-	-		-	-		-	-	-	-	-	-	-	-
13	December	-	-			-	-	-	-	-	-	-	-	-	-
14	Average of the 13 Monthly Balances	-	-	-	-	-	-	-	-	-	-	-	-	-	-

				Adjustn	nents to Rate Base (Attachn	nent O, Note Y)		
Line No	Month (a)	Unamortized Regulatory Asset (b)	Unamortized Abandoned Plant (c)	Reserved (d)	Reserved (e)	Reserved (f)	Reserved (g)	Account No. 255 Accumulated Deferred Investment Credit (Note D) (h)
	FN1 Reference for Dec	Notes A & E	Notes B & F					Consistent with 266.8.b & 267.8.h
15	December Prior Year	Titles A & E						200.5.0 & 207.5.11
16	January		-					_
17	February	_	-					_
18	March	_	_					_
19	April	_	-					_
20	May	-	-					-
21	June	-	-					-
22	July	-	-					-
23	August	-	-					-
24	September	-	-					-
25	October	-	-					-
26	November	-	-					-
27	December	_	_					-

28 Average of the 13 Monthly Balances -

Attachment 4 Rate Base Worksheet (Page 2 of Attachment O - GLH) GridLiance Heartland LLC

Unfunded Reserves (Note G)

Line No (a) (b) (c) (d) (e) (f) (g) (h

29	List of all reserves:		Amount	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	formula rate, enter zero (0)	Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)	Amount Allocated, col. (c) x col. (d) x col. (e) x col. (f) x col. (g)
30a		Reserve 1	-	-	-	-	-	-
30b		Reserve 2	-	-	-	-	-	-
30c		Reserve 3						-
30d		Reserve 4						-
30e								-
30f			-	-				
31		Total	-					-

Notes:

- A Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- Includes only CWIP authorized by the Commission for inclusion in rate base. The Annual Update will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The Annual Update will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1
- D Accumulated Deferred Income Tax Credits are computed on Attachments 8a and 8b
- Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the AFUDC rate will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines 30 above. The allocator in Col. (g) will be the same allocator used in the formula Rate. Reserves can be created by capital contributions from customers, by debiting the reserve and crediting a liability, or a combination of customer capital contribution and offsetting liability. Only the portion of a reserve that was created by customer contributions and partially by an offsetting liability, enter in column (f) the percentage of the reserve that was contributed by customers.

Attachment 5 Attachment O - GLH, Page 3 Worksheet GridLiance Heartland LLC

Line No.	Month	Transmission O&M Expenses	Account No. 566 (Misc. Trans. Expense)	Account No. 565	A&G Expenses	FERC Annual Fees	EPRI & Reg. Comm. Exp. & Non-safety Ad.	Transmission Related Reg. Comm. Exp.	Transmission Lease Payments	Amortization of Regulatory Asset	Miscellaneous Transmission Expense (less Amortization of Regulatory Asset)	Depreciation Expense - Transmission (Attachment O - GLH, Note BB)	Less Ancillary Service Expenses included in Transmission O&M Accounts
	Attachment O - GLH, Page 3, Line Number	1 (a)	1b (b)	2 (c)	3 (d)	4 (e)	5 (f)	5a (g)	7 (h)	7b (i)	7c (j)	9 (k)	1a (l)
	FERC Form 1 Reference	321.112.b	321.97.b	321.96.b	323.197.b	Attachment O - GLH, Note I	Attachment O - GLH, Note I	Attachment O - GLH, Note I		321.97.b	321.97.b	336.7.f	Attachment O - GLH, Note U
1 2	January February	-	-	-	-	-	-	-	-	-	- -	-	-
3 4	March April	- -	- -	-	- -	- -	- -	- -	-	- -	-	- -	- -
5 6 7	May June	-	- -	-	- -	-	- -	-	-	-	-	- -	- -
8	July August September	- - -	- - -	- -	- - -	- -	- - -	- - -	- -	- - -	- -	- - -	- - -
10 11	October November	-		-	- - -	-	-	-	-	-	-		
12 13	December Total	<u>-</u> \$ -	<u>-</u> \$ - \$	<u>-</u>	Φ.	<u>-</u> \$ -		<u>-</u> \$ -	- \$ -	<u>-</u> \$ -	- \$ -	<u>-</u> \$ -	<u>-</u> \$ -
		Depreciation Expense - General & Intangible (Attachment O - GLH, Note BB)	Amortization of Abandoned Plant	Payroll Taxes	Highway & Vehicle Taxes	Property Taxes	Gross Receipts Taxes	Other Taxes	Payments in lieu of Taxes	Amortized Investment Tax Credit (266.8f)	Excess Deferred Income Taxes	Tax Effect of Permanent Differences	Depreciation Expense - Common (Attachment O - GLH, Note BB)
	Attachment O, Page 3, Line Number	10 (a)	11a (b)	13 (c)	14 (d)	16 (e)	17 (f)	18 (g)	19 (h)	24 (i)	24a (j)	24b (k)	11 (l)
	FERC Form 1 Reference	336.10.f & 336.1.f	Attachment O - GLH, Note X & FF	263.i	263.i	263.i	263.i	263.i		266.8.f			336.11.f
14 15	January February	- -	- -	-	- -	-	-	- -	- -	- -	- -	- -	- -
16 17	March April	-	-	-	-	-	-	-	-	-	- -	- -	- -
18 19	May June	- -	- -	-	- -	-	-	- -	-	- -	-	- -	- -
20 21 22	July August September	- -	-	-	- -	-	- -	-	-	-	-	-	-
23 24	October November	-		-		-	-		-		- -		
25 26	December Total		<u>-</u> \$ - \$	<u>-</u>	<u>-</u> \$ -	-		<u>-</u> \$ -	- \$ -	<u>-</u> \$ -	- \$ -	<u>-</u> \$ -	<u>-</u> \$ -
27 28 29	RETURN (R) (Attachment O-Gl	LH, Notes O, Y, and EE) (a)	(b) Long Term Interest (117, sum o Preferred Dividends (118.29c) ((d)	(e)	(f)	(g)	(h) -	(i)	(j)	(k)	
23			Treferred Dividends (110.270) (positive number)									
30 31 32 33			Proprietary Capital (112.16.c) Less Preferred Stock (line 35, co Less Account 216.1 (112.12.c) Common Stock	ol. (d))	(enter negative) (sum lines 30 - 32)				- - -				
34 35 36 37	Long Term Debt Preferred Stock (112.3.c) Common Stock Total	Note A and Note D Note B Note C (Sum of Lines 34 through 36	5)		\$ - - -	% 0.00% 0.00% 0.00%)	Cost Rates 0.00% 0.00% 0.00%		Weighted 0.00% 0.00% 0.00% 0.00%			

Long Term debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c to 21.c in the Form No. 1, the cost is calculated by dividing line 28 by the Long Tern Debt balance in line 34. Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c in the Form No. 1, the cost is calculated by dividing line 29 by the Preferred Stock balance in line 35. Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c 12.c, 16.c in the Form No. 1 as shown on lines 30-33 above If the company has short-term debt prior to issuing long-term debt, line 34 will reflect the outstanding short-term debt and cost rates only until long term debt is issued, as calculated below:

Short-term debt outstanding

Short-term debt cost

The 13 month average of the balances consistent with "S", the average short-term debt balance pursuant to Part 101 of the Commission's Regulations, Electric Plant Instruction 17 The interest "s", the short-term debt interest rate pursuant to Part 101 of the Commission's Regulations, Electric Plant Instruction 17

Attachment 6 Depreciation Rates GridLiance Heartland LLC

FERC ACCOUNT	DESCRIPTION	RATE PERCENT
<u>TRANSMISSION</u>		
350	Land Rights	N/A
352	Structures and Improvements	1.5397%
353	Station Equipment	2.0285%
354	Towers and Fixtures	1.8847%
355	Poles and Fixtures	2.1496%
356	Overhead Conductors & Devices	2.0973%
357	Underground Conduit	1.3665%
358	Underground Conductors & Devices	1.8416%
359	Roads and Trails	0.0000%
GENERAL AND INTANGIBLE		
302	Franchises and Consents (Note 1)	N/A
303	Intangible Plant - 5 Year	20.0000%
390	Structures and Improvements	2.1194%
391	Office Furniture and Equipment	5.0671%
391	Network Equipment	25.0000%
392	Transportation Equipment - Auto	10.9667%
392	Transportation Equipment - Light Truck	8.4139%
392	Transportation Equipment - Trailers	6.9486%
392	Transportation Equipment - Heavy Trucks	7.2364%
393	Stores Equipment	5.0000%
394	Tools, Shop and Garage Equipment	6.6672%
395	Laboratory Equipment	10.0000%
396	Power Operated Equipment	8.4139%
397	Communication Equipment	11.1110%
398	Miscellaneous Equipment	6.6672%

Note 1:

Electric Intangible Franchises and Transmission Land Rights are amortized over the life of the franchise agreement or land right.

Note 2

GLH's depreciation and amortization rates may not be changed absent a section 205 or 206 filing

Attachment 7 PBOPs GridLiance Heartland LLC

Calculation of PBOP Expenses

Line No.

1			Year Ended December 31,
2	Total PBOP expenses	Note A	-
20200219 <i>-</i> 3513	OLEGG Collar (Unofficial) 2/19/2020 4:22:15 PM	Note A	-
4	Cost per labor dollar	Line 2 divided by line 3	-
5	labor (labor not capitalized) current year	(Note B)	-
6	PBOP Expense for current year	Line 4 times line 5	-
7	Lines 2 and 3 cannot change absent approval or acceptance by FERC	in a separate proceeding.	
8	PBOP amount included in Company's O&M and A&G expenses in Fo	orm No. 1	
Note			

Letter

A Amounts will be zero until changed pursuant to a FERC order.

B The sum of all labor included in accounts 560 to 579 and 920 to 935

Attachment 8a - Accumulated Deferred Income Taxes (ADIT) Average Worksheet (Projection)

GridLiance Heartland LLC

Projection For the 12 months ended 12/31/____

	A			В	С	D	Е	
					.		um Col. B, C 8	k D)
L	n Item			Transmission Related	Plant Related	Labor Related	Total	
	1 ADIT-282 (enter negative)			-	-	-		Line 12
	2 ADIT-283 (enter negative)			-	-	-		Line 16
	3 ADIT-190			-	-	-		Line 21
	4 Subtotal			-	-	-		Sum of Lines 1-3
	5 Wages & Salary Allocator					-		Attachment-O Page 4 line 16
	6 Net Plant Allocator				-			Attachment-O Page 2 line 6
	7 Total Plant Allocator			1.00				100%
	8 Projected ADIT Total			-	-	-	-	Enter as negative Attachment-O, page 2, line 22
	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission Related	(f) Plant Related	(g) Labor Related	
ADI	T-282							_
	9 Balance-BOY (Attach 8c, Line 30)	December	-	-	-	-	-	
	10 EOY (Attach 8d, Line 30 less Line 26)	December	-	-	-	-	-	
	11 Balance-EOY Prorated (Attach 8b, Line 14)	December	-	-	-	-	-	
	12 ADIT 282-Total (Lines 10+11)			-	-	-	-	
ADI [*]	T-283							
	13 Balance-BOY (Attach 8c, Line 44)	December	-	-	-	-	-	
0200219	14 EOY (Attach 8d, Line 44 less Line 40)	[™] December	-	-	-	-	-	
	15 EOY Prorated (Attach 8b, Line 28)	December	-	-	-	-	-	
	16 ADIT 283-Total (Lines 14+15)			-	-	-	-	
ADI [*]	T-190							
	17 Balance-BOY (Attach 8c, Line 18)	December	-	-	-	-	-	
	18 EOY (Attach 8d, Line 18 less Line 14)	December	-	-	-	-	-	
	19 EOY Prorated (Attach 8b, Line 42)	December	-	-	-	-	-	
	20 ADIT 190-Total (Lines 18+19)			-	-	-	-	

Attachment 8b - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (Projection)

GridLiance Heartland LLC

Projection For the 12 months ended 12/31/____

(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	(e) Beginning Balance/ Monthly Increment	(f) Transmission	(g) Transmission Proration (d) x (f)	(h) Plant Related	(i) Plant Proration (d) x (h)	(j) Labor Related	(k) Labor Proration (d) x (j)
ADIT-282-Proration-Note A						() ()				
1 Balance (Attach 8c, Line 30)	December	-	100.00%	-	-	-	-	-	-	-
2 Increment	January	-	91.78%	-	-	-	-	-	-	-
3 Increment	February	-	84.11%	-	-	-	-	-	-	-
4 Increment	March	-	75.62%	-	-	-	-	-	-	-
5 Increment	April	-	67.40%	-	-	-	-	-	-	-
6 Increment	May	-	58.90%	-	-	-	-	-	-	-
7 Increment	June	-	50.68%	-	-	-	-	-	-	-
8 Increment	July	-	42.19%	-	-	-	-	-	-	-
9 Increment	August	-	33.70%	-	-	-	-	-	-	-
10 Increment	September	-	25.48%	-	-	-	-	-	-	-
11 Increment	October	-	16.99%	-	-	-	-	-	-	-
12 Increment	November	-	8.77%	-	-	-	-	-	-	-
13 Increment	December	-	0.27%	-	-	-	-	-	-	-
14 ADIT 282-Prorated EOY Balance				-	-	-	-	-	-	-
ADIT-283-Proration- Note B										
15 Balance (Attach 8c, Line 44)	December		100.00%							
16 Increment		-	91.78%	-	-	-	-	-		
	January	-	84.11%	-	-	-	-	-	-	-
17 Increment 18 Increment	February March	-	75.62%	-	-	-	-	-	-	-
19 Increment	April	-	67.40%	-	-	-	_	-	_	_
20 Increment	May	-	58.90%	-		-	-	-		-
21 Increment			50.68%	-	-	-	-	-		-
20200219-5330cFERCtPDF (Unofficial) 2/19/2020	June July 2:15 PM	-	42.19%	-	-	-	-	-		_
23 Increment	-	-	33.70%	-	-	_	_	-		_
24 Increment	August September	-	25.48%		_	_	_	_	_	_
25 Increment	October	- -	16.99%	-	- -	_		_		
26 Increment	November	_	8.77%	_	- -	_		_		_
27 Increment	December	_	0.27%		- -	_	_	_	_	_
28 ADIT 283-Prorated EOY Balance	December		0.21 /0	_	_	_	_	_	_	<u>.</u>
20 ADTI 2004 Totaled LOT Balance				-	-	_	_	_	_	_
ADIT-190-Proration- Note C										
29 Balance (Attach 8c, Line 18)	December	-	100.00%	-	-	_	-	-	-	-
30 Increment	January	-	91.78%	-	-	-	-	-	-	-
31 Increment	February	-	84.11%	-	-	-	-	-	-	-
32 Increment	March	-	75.62%	-	-	-	-	-	-	-
33 Increment	April	-	67.40%	-	-	-	-	-	-	-
34 Increment	May	-	58.90%	-	-	-	-	-	-	-
35 Increment	June	-	50.68%	-	-	-	-	-	-	-
36 Increment	July	-	42.19%	-	-	-	-	-	-	-
37 Increment	August	-	33.70%	-	-	-	-	-	-	-
38 Increment	September	-	25.48%	-	-	-	-	-	-	-
39 Increment	October	-	16.99%	-	-	-	-	-	-	-
40 Increment	November	-	8.77%	-	-	-	-	-	-	-
41 Increment	December	-	0.27%	-	-	-	-	-	-	-
42 ADIT 190-Prorated EOY Balance				-	-	-	-	-	-	-

Note 1 Uses a 365 day calendar year.

Note 2 Projected end of year ADIT must be based solely on enacted tax law. No assumptions for future estimated changes in tax law may be forecasted.

A Substantial portion, if not all, of the ADIT-282 balance is subject to proration. Explanation must be provided for any portion of balance not subject to proration.

B Only amounts in ADIT-283 relating to Depreciation, if applicable, are subject to proration. See Line 44 in Attach 8c and 8d.

C Only amounts in ADIT-190 related to net operating loss NOL carryforwards, if applicable, are subject to proration. See Line 18 in Attach 8c and 8d.

		Transmission		
Ln	Item	Related	Plant Related	Labor Related
1 ADIT-282		-	-	-
2 ADIT-283		-	-	-
3 ADIT-190		-	-	-
4 Subtotal		<u>-</u>	-	-

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed. Dissimilar items with amounts will be shown in a separate row for each project.

A	В	C Gas, Prod or Other	D Transmission	Е	F
ADIT-190	Total	Related	Related	Plant Related	Labor Related
5					
6					
7					
8					
9					
10					
11					
12					
13					
14 NOL Carryforward					
15 Subtotal - p234.b	-	-	-	-	-
16 Less FASB 109 Above if not separately removed					
17 Less FASB 106 Above if not separately removed					
18 Total	-	-	-	-	-

Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

	A	В	C Gas, Prod or Other	D Transmission	Е	F
	ADIT- 282	Total	Related	Related	Plant Related	Labor Related
19						
20						
21						
22						
23						
24						
25						
26	Plant Items	-		-	-	
27	Subtotal - p274.b	-	-	-	-	-
28	Less FASB 109 Above if not separately removed					
29	Less FASB 106 Above if not separately removed					
30	Total	-	-	-	-	-

Instructions for Account 282:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

	A DUT. COO	В	C Gas, Prod or Other	D Transmission	E Disast District	F
	ADIT- 283	Total	Related	Related	Plant Related	Labor Related
31						
32						
33						
34						
35						
36						
37 20200219-5130 FERC PDF (Unofficial) 2	/19/2020 4:22:15 PM					
38						
39						
40	Depreciation Items					
41	Subtotal - p276.b	-	-	-	-	-
42	Less FASB 109 Above if not separately removed					
43	Less FASB 106 Above if not separately removed					
44	Total	-	-	-	-	-

Instructions for Account 283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

G
Justification
Amount subject to Proration

exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance

Line 30 Line 44 Line 18

Sum of Lines 1-4

G

Justification
Amount subject to Proration

G

Justification	
Amount subject to Proration	

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		Transmission		
Ln	Item	Related	Plant Related	Labor Related
1 ADIT- 282		-	-	-
2 ADIT-283		-	-	-
3 ADIT-190		<u>-</u>	-	-
4 Subtotal		<u>-</u>	-	-

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed. Dissimilar items with amount of the allocation in the control of the control balance will be shown in a separate row for each project.

Α	В	C Gas, Prod or Other	D Transmission	E	F
ADIT-190	Total	Related	Related	Plant Related	Labor Related
5					
6					
7					
8					
9					
10					
11					
12					
13					
14 NOL Carryforward					
15 Subtotal - p234.c	-	-	-	-	-
16 Less FASB 109 Above if not separately removed					
17 Less FASB 106 Above if not separately removed					
18 Total	-	-	-	-	-

Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F

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 4. ADIT items related to labor and not in Columns C & D are included in Column F

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 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

	A	В	C Gas, Prod or Other	D Transmission	E	F
	ADIT-282	Total	Related	Related	Plant Related	Labor Related
19						
20						
21						
22						
23						
24						
25						
26	Plant Items			_		
27	Subtotal - p275.k	-	-	-	-	-
28	Less FASB 109 Above if not separately removed					
29	Less FASB 106 Above if not separately removed					
30	Total	-	-	-	-	-

Instructions for Account 282:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

	A	В	C Gas, Prod or Other	D Transmission	Е	F
	ADIT-283	Total	Related	Related	Plant Related	Labor Related
31						
32						
33						
34						
35						
36						
37	19/2020 4:22:15 PM					
38						
39						
40	Depreciation Items					
41	Subtotal - p277.k	-	-	-	-	-
42	Less FASB 109 Above if not separately removed					
43	Less FASB 106 Above if not separately removed					
44	Total	-	-	-	-	-

Instructions for Account 283:

20200219-5130 FERC PDF (Unofficial)

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

Line 30			
Line 44			
Line 18			
Sum of Lines 1-4			

ounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the

G

Justification									
Amount subject to Proration									
Amount subject to Proration									

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Justification	
nount subject to Proration	

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Justification
Amount subject to Proration

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Attachment 8e - Accumulated Deferred Income Taxes (ADIT) Average Worksheet (True-Up)

GridLiance Heartland LLC

	А			В	С	D	Е	
							Sum Col. B, C &	D)
<u>Ln</u>	Item			Transmission Related	Plant Related	Labor Related	Related	
1 ADIT-282				-	-	-		Line 12
2 ADIT-283				-	-	-		Line 16
3 ADIT-190				-	-	-		Line 20
4 Subtotal				-	-	-		Sum of Lines 1-3
5 Wages & S	Salary Allocator					-		Attachment-O Page 4 line 16
6 Net Plant A	•				-			Attachment-O Page 2 line 6
7 Total Plant	t Allocator			1.00				100%
8 ADIT True	e-Up Total			-	-	-	-	Enter as negative Attachment-O, page 2, line 22
Be	(a) eginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission	(f) Plant Related	(g) Labor Related	
ADIT-282								
9 Balance-B	BOY (Attach 8c, Line 30)	December	-	_	-	-	-	
	EOY (Attach 8d, Line 30 less Line 26)	December	-	-	-	-	-	
	EOY-Prorated (Attach 8f, Line 14)	December	-	-	-	-	-	
	EOY-Total (Lines 10+11)			-	-	-	-	
ADIT-283								
13 Balance-B	BOY (Attach 8c, Line 44)	December	-	-	-	-	-	
	QY (Attach&d.Line.44 less Line.40) 20	4: 2Degember	-	-	-	-	-	
	EOY-Prorated (Attach 8f, Line 28)	December	-	-	-	-	-	
	EOY-Total (Lines 14+15)			-	-	-	-	
ADIT-190								
17 Balance-B	BOY (Attach 8c, Line 18)	December	-	-	-	-	-	
	EOY (Attach 8d, Line 18 less Line 14)	December	-	-	-	-	-	
19 Balance-E	EOY-Prorated (Attach 8f, Line 42)	December	-	-	-	-	-	
	•							

Attachment 8f - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (True-up) GridLiance Heartland LLC

(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	(e) Monthly Increment	(f) Proration (d) x (e)	(g) Prorated Projected Balance (Cumulative Sum	(h) Actual Monthly Activity	Transmission (i) Difference between projected and actual activity (h)- (e)	(j) Partially prorate actual activity above Monthly projection
ADIT-282-Proration-Note A						OLL		(6)	
1 Balance (Attach 8c, Line 30)	December	-	100.00%			-			
2 Increment	January	-	91.78%	-	-	-	-	-	-
3 Increment	February	-	84.11%	-	_	-	-	-	-
4 Increment	March	-	75.62%	-	-	-	-	-	-
5 Increment	April	-	67.40%	-	_	-	-	-	-
6 Increment	May	-	58.90%	-	_	-	-	-	-
7 Increment	June	_	50.68%	-	-	_	_	_	-
8 Increment	July	_	42.19%	-	-	_	_	-	-
9 Increment	August	_	33.70%	-	-	_	_	_	-
10 Increment	September	_	25.48%	-	-	_	_	_	-
11 Increment	October	<u>-</u>	16.99%	_	_	_	-	<u>-</u>	-
12 Increment	November	<u>-</u>	8.77%	-	_	_	<u>-</u>	<u>-</u>	-
13 Increment	December	_	0.27%	_	_	_	_	_	_
14 ADIT 282-Prorated EOY Balance	2000111201		0.21 70	-	-		-	-	-
ADIT-283-Proration- Note B									
15 Balance (Attach 8c, Line 44)	December	<u>_</u>	100.00%			_			
		_	91.78%	_	_	_	<u>_</u>	_	_
202002136 Increment PDF (Unofficial) 2/19/2 17 Increment	020"4"22:15 PM February	I -	84.11%	_	_	_	_	_	_
18 Increment	March	<u>-</u>	75.62%	-	_	_	<u>-</u>	<u>-</u>	-
19 Increment	April	_	67.40%	_	_	_	_	_	_
20 Increment	May	<u>-</u>	58.90%	-	_	_	<u>-</u>	<u>-</u>	-
21 Increment	June	_	50.68%	_	_	_	_	_	_
22 Increment	July	<u>-</u>	42.19%	-	_	_	<u>-</u>	<u>-</u>	-
23 Increment	August	_	33.70%	_	_	_	_	_	_
24 Increment	September	<u>-</u>	25.48%	-	_	_	<u>-</u>	<u>-</u>	-
25 Increment	October	_	16.99%	_	_	_	_	_	_
26 Increment	November	_	8.77%	_	_	_	_	_	_
27 Increment	December	<u>-</u>	0.27%	_	_	_	<u>_</u>	_	_
28 ADIT 283-Prorated EOY Balance	Boomboi		0.21 70	-	-		-	-	_
ADIT-190-Proration- Note C									
29 Balance (Attach 8c, Line 18)	December	_	100.00%			_			
30 Increment	January	<u>-</u>	91.78%	_	_	_	<u>-</u>	_	_
31 Increment	February	<u>-</u>	84.11%	_	_	_	<u>_</u>	_	_
32 Increment	March	<u>-</u>	75.62%	_	_	_	<u>_</u>	_	_
33 Increment	April	<u>-</u>	67.40%	_	_	_	<u>_</u>	_	_
34 Increment	May	<u>-</u>	58.90%	_	_	_	<u>_</u>	_	_
35 Increment	June	_	50.68%	_	_	_	_	_	_
36 Increment	July	_	42.19%	_	_	_		<u>_</u>	_
37 Increment	August	_	33.70%	_	_				_
38 Increment	September	_	25.48%	<u>-</u>	<u>-</u>	_		<u>-</u>	<u>-</u>
39 Increment	October		16.99%	-	-	-	-	-	-
40 Increment	November	-	8.77%	-	-	-	_	-	-
40 Increment	December	-	0.77%	-	-	-	-	-	-
42 ADIT 190-Prorated EOY Balance	กอดอบเทอเ		0.21 /0	-	-	-	-	-	
42 ADIT 130-FIDIALGU EOT DAIAING			ļ		-			<u>-</u>	

Note 1 Uses a 365 day calendar year.

Note 2 Actual end of year ADIT must be based solely on enacted tax law. No assumptions for future estimated changes in tax law may be forecasted.

A Substantial portion, if not all, of the ADIT-282 balance is subject to proration. Explanation must be provided for any portion of balance not subject to proration.

B Only amounts in ADIT-283 relating to Depreciation, if applicable, are subject to proration. See Line 44 in Attach 8c and 8d.

C Only amounts in ADIT-190 related to net operating loss carryforwards, if applicable, are subject to proration. See Line 18 in Attach 8c and 8d.

	(k) Partially prorate actual activity below Monthly projection but increases ADIT	(I) Partially prorate actual activity below Monthly projection and is a reduction to ADIT	(m) Partially prorated actual balance
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Г					Plant Related						
	(e) Monthly Increment	(f) Proration (d) x (e)	(g) Prorated Projected Balance (Cumulative Sum of f)	(h) Actual Monthly Activity	(i) Difference between projected and actual activity (h)- (e)	(j) Partially prorate actual activity above Monthly projection	(k) Partially prorate actual activity below Monthly projection but increases ADIT	(I) Partially prorate actual activity below Monthly projection and is a reduction to ADIT	(m) Partially prorated actual balance		
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	(e) Monthly Increment	(f) Proration (d) x (e)	(g) Prorated Projected Balance (Cumulative Sum of f)	(h) Actual Monthly Activity	Labor Related (i) Difference between projected and actual activity (h)- (e)	(j) Partially prorate actual activity above Monthly projection	(k) Partially prorate actual activity below Monthly projection but increases ADIT	(I) Partially prorate actual activity below Monthly projection and is a reduction to ADIT	(m) Partially prorated actual balance
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Attachment 10 **Income Tax Allowance** GridLiance Heartland LLC

Calculation of Effective Tax Rate

	(1)	(2)	(3)	(4)	(5) Corporations - Including C	(6)	(7) Individuals (including foreign), estates	(8)	(9)	(10) UBTI entities - pension funds, IRA, Keogh	(11) Tax Exempt	(12) Average Income Tax Rate (Sum Cols. 5-	(13) Total (Sum Cols. 5-
Line No.	Description	Note	Source			S Corps, PTEs		Mutual funds	Trusts	Plans	Entities	11)	11)
	(a)				(b)		(c)	(d)	(e)	(f)	(h)	(i)	
1	FIT = Weighted Marginal Federal Income Tax Rate	Note A			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)		49.21%	13.67%	0.02%	0.00%	0.07%	9.13%	27.89%		
3	Weighted Average Federal Income Tax Rate		(Line 1 * Line 2)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4	SIT = Weighted Marginal State Income Tax Rate	Note A	(Page 2, Col. (5), Line 6)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
5	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)		49.21%	13.67%	0.02%	0.00%	0.07%	9.13%	27.89%		
6	Weighted Average State Income Tax Rate		(Line 4 * Line 5)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
7	p = Weighted Average State Income Tax Rate Value of Federal Tax Deductibilit	Note B	(Page 2, Col. 56, Line 6)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
8	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)		49.21%	13.67%	0.02%	0.00%	0.07%	9.13%	27.89%		
9	Weighted Average X		(Line 7 * Line 8)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
10	Projected Distributive Share of Income from Transmission Investment	Note C	(Col. 10, Lines 37 - 43)		49.18%	13.66%	0.09%	0.00%	0.07%	9.13%	27.87%		100.00%
4.4	To All (TDA)		Y. 40 G I (40) G I (41)										 120/
11	Income Tax Allowance (ITA)	Note D (Line 10, Col. (13) - Col. (11))										72.13%
12	Composite Income Tax Rate [T=SIT * (1-FIT) + FIT - (p * FIT)]		@ ITA = 72.13%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
12	Composite 200000 200 2000 [1 811 (1111) 1111 (P 111)]		C 1111 /2.13/0		0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	
10					40.5004	4.5.2004	0.4007	1.000/	4.000/				100.000
13	Private Equity (PE) Investment Ownership of GridLiance Heartland LLC (GLH)				49.60%	46.20%	0.40%	1.90%	1.90%	_			100.00%
14	Ownership of Funds by FERC Categories of Investors Corporations - Including C Corps	Note F Note F			BCP VI 50.32%	BEP II/II.F 52.49%	BCP VI SBS 0.00%	BEP II SBS 0.00%	BTAS 0.00%				20.56%
15	S Corps, PTEs	Note F			9.91%	9.86%	100.00%	100.00%	100.00%				63.95%
16	Individuals (including foreign), estates & trusts	Note F			0.05%	0.00%	0.00%	0.00%	0.00%				0.01%
17	Mutual funds	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
18	Trusts	Note F			0.04%	0.11%	0.00%	0.00%	0.00%				0.03%
19	UBTI entities - pension funds, IRA, Keogh Plans	Note F			8.29%	10.87%	0.00%	0.00%	0.00%				3.83%
20	Tax Exempt Entities	Note F			31.39%	26.67%	0.00%	0.00%	0.00%				11.61%
21					100.00%	100.00%	100.00%	100.00%	100.00%				100.00%
22							337 • 1 4 1						
23	Weighted Avenue of DE Orymoushin of CLIII by EEDC Cotagonies of Investors				BCP VI	BEP II/II.F	Weighted BCP VI SBS	BEP II SBS	BTAS	_			
24 25	Weighted Average PE Ownership of GLH by FERC Categories of Investors Corporations - Including C Corps		(Line 13 * Line 14)		24.96%	24.25%	0.00%	0.00%	0.00%				49.21%
26	S Corps, PTEs		(Line 13 * Line 15)		4.92%	4.56%	0.40%	1.90%	1.90%				13.67%
27	Individuals (including foreign), estates & trusts		(Line 13 * Line 16)		0.02%	0.00%	0.00%	0.00%	0.00%				0.02%
28	Mutual funds		(Line 13 * Line 17)		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
29	Trusts		(Line 13 * Line 18)		0.02%	0.05%	0.00%	0.00%	0.00%				0.07%
30	UBTI entities - pension funds, IRA, Keogh Plans		(Line 13 * Line 19)		4.11%	5.02%	0.00%	0.00%	0.00%				9.13%
31	Tax Exempt Entities		(Line 13 * Line 20)		15.57%	12.32%	0.00%	0.00%	0.00%				27.89%
202002 <u>1</u> 9-5	5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM				49.60%	46.20%	0.40%	1.90%	1.90%				100.00%
33 34													
34						Weighted							
						Average				Total			
25						Private Equity	•		Total	Ownership			
35 36						Ownership			Ownership	Adjusted			
37			C	Corporations	- Including C Corps	49.21%	Corpora	ations (feeder LP)	49.18%	49.18%			
38					S Corps, PTEs		r 310	S Corps, PTEs	13.66%	13.66%			
39			Individuals (inc	luding forei	gn), estates & trusts			Individuals	0.02%	0.09%			
40					Mutual funds	0.00%		Mutual Funds	0.00%	0.00%			
41					Trusts			Trusts	0.07%	0.07%			
42			UBTI entities - pe		s, IRA, Keogh Plans			UBTI Entities	9.13%	9.13%			
43				7	Γax Exempt Entities			axpaying Entities_		27.87%			
44							Private Equity Ow	•	99.93%	100.00%			
45 46						Sep	arate Individual Ov	vnership (Note F)		_			
46									100.00%				

Notes:

- Represents the weighted average federal or state tax rate for each category of partners. Support to be provided for the use of any marginal federal income tax rate that differs from any A applicable presumptive marginal federal income tax rates that have been adopted by the Commission.
- B From Page 2 below.
- C Calculation of ownership by category of investor.
- Income Tax Allowance (ITA) equals one less the ownership percentage of tax exempt entities and is based upon the Commission's order in Docket Nos. ER18-2342, EL19-29, and ER19-2488.
- One (1) minus Separate Individual Ownership (Line 45). E
- Based on GLH records.

Page 2 of 2

Attachment 10 **Income Tax Allowance** GridLiance Heartland LLC

	(1)	(2)	(3)	(4)	(5)	(6) Weighted Rate for Impact of
Line No	State	Apportionment based on situs gross plant	State Income Tax Rate	Percent Federal Taxes Deductible	Weighted Rate (Col. 2 * Col. 3)	Federal Tax Deductibility (Col. 2 * Col. 4)
1	State 1	0.00%	0.00%	0.00%	0.00%	0.00%
2	State 2	0.00%	0.00%	0.00%	0.00%	0.00%
3	State 3	0.00%	0.00%	0.00%	0.00%	0.00%
4	State 4	0.00%	0.00%	0.00%	0.00%	0.00%
5	State 5	0.00%	0.00%	0.00%	0.00%	0.00%
6	Total Weighted Average				0.00%	0.00%

Attachment 10a Actual ownership GridLiance Heartland LLC

For Informational Purposes Only

1		(1)	(2)	(3)	(4)	(5) Corporations - Including C	(6)	(7) Individuals (including foreign), estates	(8)	(9)	(10) UBTI entities - pension funds, IRA, Keogh	(11) Tax Exempt	(12) Average Income Tax Rate (Sum Cols. 5-	(13) Total (Sum Cols. 5-
THE Workload Manginal Federal from the fields No. C. (\$\frac{1}{2}\) \$ Prime work from the Nation From Trial Fields No. C. (\$\frac{1}{2}\) \$ Prime work from the Nation From Trial Fields No. C. (\$\frac{1}{2}\) \$ Prime work from the Nation From Trial Fields No. C. (\$\frac{1}{2}\) \$ Prime work from the Nation From Trial Fields No. C. (\$\frac{1}{2}\) \$ Prime work from the Nation From Trial Fields No. C. (\$\frac{1}{2}\) \$ Prime work from the Nation From Trial Fields No. C. (\$\frac{1}{2}\) \$ Prime work from the Nation From Trial Fields No. C. (\$\frac{1}{2}\) \$ Prime work from Trial Fields No. C. (\$\frac{1}{2}\) \$ Prime work from Trial Fields No. C. (\$\frac{1}{2}\) \$ Prime work from the Nation From Trial Fields No. C. (\$\frac{1}{2}\) \$ Prime work from Trial Fields No. C. (\$\frac{1}{2}		-	Note	Source			S Corps, PTEs						· · · · · · · · · · · · · · · · · · ·	11)
Particle and Annual Process of Annual Process	((a)				(b)		(c)	(d)	(e)	(f)	(h)	(1)	
1	1 J	FIT = Weighted Marginal Federal Income Tax Rate	Note A			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
1	2 I	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Part	3 V	Weighted Average Federal Income Tax Rate		(Line 1 * Line 2)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	4 5	SIT = Weighted Marginal State Income Tax Rate	Note A	(Page 2, Col. (5), Line 6)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Property Control Property Co	5 J	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)	_	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Process Security Assemble Process the Assemble Process theory of Process Security Proc	6 V	Weighted Average State Income Tax Rate		(Line 4 * Line 5)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Process of Account Account Proceed become True Liquid by Sept. Sep	7 1	p = Weighted Average State Income Tax Rate Value of Federal Tax Deductibil	ity Note B	(Page 2, Col. 56, Line 6)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
10 Projected Destrictive Share of home from Transmission frevenues Note C (Col. 10, Line 37 - 4) 0.00% 0.0	-		•	· · ·					0.00%					
1	9 1	Weighted Average X		(Line 7 * Line 8)	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Private Facility (PF) Investment Ownership of Grid Face Hearth of LC (GH) Note For Ownership o	10 J	Projected Distributive Share of Income from Transmission Investment	Note C	(Col. 10, Lines 37 - 43)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%
Private Equity (PE) Investment Ownership of Crail Lincoc Hearthard LLC (GLI) Note 0.00%	11 J	Income Tax Allowance (ITA)	Note D (l	Line 10, Col. (13) - Col. (11))										0.00%
Describing of Funds by FERC Categories of Inventors	12	Composite Income Tax Rate [T=SIT * (1-FIT) + FIT - (p * FIT)]		@ ITA = 0%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Companies in a feating of Corporations a floating float														
Description of Processing of Processing Corporations - Including Corp	13 J	Private Equity (PE) Investment Ownership of GridLiance Heartland LLC (GLF	I) Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
1						BCP VI	BEP II/II.F	BCP VI SBS	BEP II SBS	BTAS				
Individuals (anchding forciga), certars & trusts	14	Corporations - Including C Corps	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
Martial funds	15	S Corps, PTEs	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
18	16	Individuals (including foreign), estates & trusts	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
19 UlFIT entities - pension funds, IRA, Keugh Plans Note F 0.00% 0.0	17	Mutual funds	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
Park Exempt Entities	18	Trusts	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
	19	UBTI entities - pension funds, IRA, Keogh Plans	Note F			0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
Properties Pro		Tax Exempt Entities	Note F		_									0.00%
Part Weighted Average PE Ownership of GLH by FERC Categories of Investors BCP VI BP BEP UILF BCP VI SB BEP II SB BETA SC Curporations - Including C Curps (Line 13 ° Line 15) 0.00% 0.						0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
Corporations - Including C Curps	23				_			Weighted			_			
Comparison Com	24 V	Weighted Average PE Ownership of GLH by FERC Categories of Investors				BCP VI	BEP II/II.F	BCP VI SBS	BEP II SBS	BTAS				
	25	Corporations - Including C Corps		(Line 13 * Line 14)		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
Mutual funds Cline 13 * Line 17) 0.00%	26	S Corps, PTEs		(Line 13 * Line 15)		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
Trusts	27	Individuals (including foreign), estates & trusts		(Line 13 * Line 16)		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
30 UBTI entities - pension funds, IRA, Keogh Plans CLine 13 * Line 19 0.00%														0.00%
Table				· · · · · · · · · · · · · · · · · · ·										0.00%
1				· · · · · · · · · · · · · · · · · · ·										0.00%
Very		•		(Line 13 * Line 20)	-									0.00%
Weighted Average Private Equity Private Equity Total Ownership	33	130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM												7
Average Private Equity Total Ownership Owner	34						Weighted							
Ownership Ownership Ownership Ownership Adjusted							_				Total			
36 Corporations - Including C Corps 0.00% Corporations (feeder LP) 0.00% 0.00% 38 S Corps, PTEs 0.00% S Corps, PTEs 0.00% 0.00% 39 Individuals (including foreign), estates & trusts 0.00% Individuals 0.00% 0.00% 40 Mutual funds 0.00% Mutual Funds 0.00% 0.00% 41 Trusts 0.00% Trusts 0.00% 0.00% 42 UBTI entities - pension funds, IRA, Keogh Plans 0.00% UBTI Entities 0.00% 0.00% 43 Tax Exempt Entities 0.00% Non-Taxpaying Entities 0.00% 0.00%											_ /			
Corporations - Including C Corps 0.00% Corporations (feeder LP) 0.00% 0.00%							Ownership			Ownership	Adjusted			
S Corps, PTEs 0.00% S Corps, PTEs 0.00% 0.00% Individuals (including foreign), estates & trusts 0.00% Individuals 0.00% 0.00% Mutual funds 0.00% Mutual Funds 0.00% 0.00% Trusts 0.00% Trusts 0.00% 0.00% UBTI entities - pension funds, IRA, Keogh Plans 0.00% Non-Taxpaying Entities 0.00% 0.00%					Corporations L	ncluding C Come	0.0004	Come	ations (feeder I D)	0.00%	0.00%			
Individuals (including foreign), estates & trusts				(Corporations - If	• •		Corpora						
Mutual funds 0.00% Mutual Funds 0.00% 0.00% Trusts 0.00% Trusts 0.00% 0.00% 42 UBTI entities - pension funds, IRA, Keogh Plans 0.00% UBTI Entities 0.00% 0.00% Tax Exempt Entities 0.00% Non-Taxpaying Entities 0.00% 0.00%				Individuals (inc	cluding foreign)	=								
Trusts 0.00% Trusts 0.00% 0.00% 42 UBTI entities - pension funds, IRA, Keogh Plans 0.00% UBTI Entities 0.00% 0.00% Tax Exempt Entities 0.00% Non-Taxpaying Entities 0.00% 0.00%				marviduais (IIIC	cruanig ioreigh)									
UBTI entities - pension funds, IRA, Keogh Plans Tax Exempt Entities 0.00% UBTI Entities 0.00% Non-Taxpaying Entities 0.00% 0.00%														
Tax Exempt Entities 0.00% Non-Taxpaying Entities 0.00% 0.00%				URTI entities - n	nension funds II									
				ODITORIUG - p	=	=		Non-T						
44 0.00% Private Equity Ownership (Note E) 0.00% 0.00%	44				1 47				•	0.00%	0.00%			
45 Separate Individual Ownership (Note F) 0.00%									• '		2.2070			
46							~		1 (/ _		=			

Notes:

- A Represents the weighted average federal or state tax rate for each category of partners. Support to be provided for the use of any marginal federal income tax rate that differs from any applicable presumptive marginal federal income tax rates that have been adopted by the Commission.
- B From Page 2 below.
- C Calculation of ownership by category of investor.
- D Upon request, GridLiance Heartland will provide any relevant ownership agreements to support the ownership categories and associated inputs used to calculate GridLiance Heartland's income tax liability
- E Upon request, GridLiance Heartland will provide supporting documents, including tax returns or, where the federal income tax rate is concerned, notice that GridLiance Heartland elected to take the 20 percent deduction available to pass-through entities.

 F Based on GLH records.

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Attachment 10a Actual ownership GridLiance Heartland LLC

	(1)	(2)	(3)	(4)	(5)	(6) Weighted Rate for Impact of
Line No	• State	Apportionment based on situs gross plant	State Income Tax Rate	Percent Federal Taxes Deductible	Weighted Rate (Col. 2 * Col. 3)	Federal Tax Deductibility (Col. 2 * Col. 4)
1	State 1	0.00%	0.00%	0.00%	0.00%	0.00%
2	State 2	0.00%	0.00%	0.00%	0.00%	0.00%
3	State 3	0.00%	0.00%	0.00%	0.00%	0.00%
4	State 4	0.00%	0.00%	0.00%	0.00%	0.00%
5	State 5	0.00%	0.00%	0.00%	0.00%	0.00%
6	Total Weighted Average		·	·	0.00%	0.00%

Document Content(s)	
ER18-2342Transmittal_Letter_GLH_Compliance_Filing.PDF	1-6
AttachmentRITAComplianceFilingMarkedTariff.PDF	7-53
AttachmentRITAComplianceFilingClean.PDF	54-89
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CleanTariffExcelFormat.XLSX	91-138

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