



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),<sup>1</sup> 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.<sup>2</sup> 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

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<sup>1</sup> *GridLiance Heartland LLC*, 170 FERC ¶ 61,074 (2020) (January 31 Order).

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

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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.<sup>3</sup> 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.<sup>4</sup> 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.

## I. Documents Submitted

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:

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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.

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<sup>3</sup> January 31 Order.

<sup>4</sup> *Electric Energy, Inc. and GridLiance Heartland LLC*, 170 FERC ¶ 61,072 (2020)

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#### 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.<sup>5</sup> 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).*

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

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- 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 9A has 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 values 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 12/31/9998. 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.<sup>6</sup>

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

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## VI. Conclusion

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

Respectfully submitted,

/s/ Kathryn L Patton

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Counsel for GridLiance Heartland LLC

Dated: February 19, 2020

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**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.

/s/ Kathryn L Patton  
GridLiance Heartland LLC

## Summary of Redline Changes

\*Direct = Change was made to cell

Indirect = Change flowed via formula from another cell

Sheet Name	Cell	Change Type	*Direct/Indirect	Original	Modified
Attachment O	D279	Number	Direct	<del>---</del>	
Attachment O	D280	Number	Direct	<del>---</del>	
Attachment O	D281	Number	Direct	<del>---</del>	
Attachment O	G230	Number	Indirect	<del>10.32%</del>	<u>0.00%</u>
Attachment O	B159	Text	Direct	<del><math>T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}</math></del>	<u><math>T = SIT * (1 - FIT) \pm FIT - (p * FIT)</math></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)
Attachment O	B278	Text	Direct	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the 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).	The currently effective income tax rate, where FIT is the <u>weighted 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 tax expense by the amount of the expense multiplied by (T/1-T).</u>
Attachment O	C159	Text	Direct	WCLTD = Page 4, Line <del>27</del>	(Note K) (Attachment 10, Col. 12, Line <u>12</u> )
Attachment O	C160	Text	Direct	R = Page 4, Line 30	WCLTD = Page 4, Line 27; R = Page 4, Line 30
Attachment O	C167	Text	Direct	Page 4, <del>line 40, Column (d)</del>	(Line 22) times (Page 4, <u>Line 30</u> ) times (Page 2, Line 30)
Attachment O	D279	Text	Direct		<u>See Attachment 10</u>
Attachment O	D280	Text	Direct		<u>See Attachment 10</u>
Attachment O	D281	Text	Direct		<u>See Attachment 10</u>
Attachment O	F167	Text	Direct	<del>Page 4, line 40, Column (e)</del>	
Attachment O	K3	Text	Direct	For the 12 months ended 12/31/ <del>2019</del>	For the 12 months ended 12/31/ <u>      </u>
Attachment O	K56	Text	Indirect	For the 12 months ended 12/31/ <del>2019</del>	For the 12 months ended 12/31/ <u>      </u>
Attachment O	K114	Text	Indirect	For the 12 months ended 12/31/ <del>2019</del>	For the 12 months ended 12/31/ <u>      </u>
Attachment O	K195	Text	Indirect	For the 12 months ended 12/31/ <del>2019</del>	For the 12 months ended 12/31/ <u>      </u>
Attachment O	K259	Text	Indirect	For the 12 months ended 12/31/ <del>2019</del>	For the 12 months ended 12/31/ <u>      </u>
9A-Non-MISO ATRR	A253	Number	Direct	<del>38</del>	
9A-Non-MISO ATRR	A254	Number	Direct	<del>39</del>	
9A-Non-MISO ATRR	A255	Number	Direct	<del>40</del>	
9A-Non-MISO ATRR	C253	Number	Direct	<del>0.00%</del>	
9A-Non-MISO ATRR	C254	Number	Direct	<del>---</del>	
9A-Non-MISO ATRR	C255	Number	Direct	<del>---</del>	
9A-Non-MISO ATRR	D279	Number	Direct	<del>---</del>	
9A-Non-MISO ATRR	D280	Number	Direct	<del>---</del>	
9A-Non-MISO ATRR	D281	Number	Direct	<del>---</del>	
9A-Non-MISO ATRR	F255	Number	Direct	<del>---</del>	
9A-Non-MISO ATRR	I254	Number	Direct	<del>---</del>	
9A-Non-MISO ATRR	I255	Number	Direct	<del>---</del>	

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Sheet Name	Cell	Change Type	*Direct/Indirect	Original	Modified
9A-Non-MISO ATRR	B159	Text	Direct	$T = 1 - \frac{((1 - SIT) \pm (1 - FIT))}{(1 - SIT * FIT * p)}$	$T = SIT * (1 - FIT) \pm FIT - (p * FIT)$
9A-Non-MISO ATRR	B251	Text	Direct	(a)	
9A-Non-MISO ATRR	B252	Text	Direct	Income Taxes	
9A-Non-MISO ATRR	B253	Text	Direct	Ownership (input in Col. (b) the % ownership with Income Tax Liability)	
9A-Non-MISO ATRR	B254	Text	Direct	Return from Page 3, Line 28, Col 5 times % in Line 38	
9A-Non-MISO ATRR	B255	Text	Direct	Income Tax — Page 3, line 22 $[CIT = (T/1 - T) * (1 - (WCLTD/R))]$ x Line 39	
9A-Non-MISO ATRR	B278	Text	Direct	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the 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).	The currently effective income tax rate, where FIT is the <u>weighted 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 tax expense by the amount of the expense multiplied by (T/1-T).</u>
9A-Non-MISO ATRR	C159	Text	Direct	WCLTD = Page 4, Line 27	(Note K) (Attachment 10, Col. 12, Line 12)
9A-Non-MISO ATRR	C160	Text	Direct	R = Page 4, Line 30	WCLTD = Page 4, Line 27; R = Page 4, Line 30
9A-Non-MISO ATRR	C167	Text	Direct	Page 4, <del>line 40, Column (d)</del>	(Line 22) times (Page 4, <u>Line 30</u> ) times (Page 2, Line 30)
9A-Non-MISO ATRR	C251	Text	Direct	(b)	
9A-Non-MISO ATRR	C252	Text	Direct	% Ownership that has Actual or Potential Income Tax Liability	
9A-Non-MISO ATRR	D251	Text	Direct	(c)	
9A-Non-MISO ATRR	D279	Text	Direct		<u>See Attachment 10</u>
9A-Non-MISO ATRR	D280	Text	Direct		<u>See Attachment 10</u>
9A-Non-MISO ATRR	D281	Text	Direct		<u>See Attachment 10</u>
9A-Non-MISO ATRR	F167	Text	Direct	<del>Page 4, line 40, Column (e)</del>	
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/____
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8f-ADIT True-up Proratio	D12	Number	Indirect	2019	
8f-ADIT True-up Proratio	D13	Number	Indirect	2019	



## Summary of Redline Changes

\*Direct = Change was made to cell

Indirect = Change flowed via formula from another cell

Sheet Name	Cell	Change Type	*Direct/Indirect	Original	Modified
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8f-ADIT True-up Proratio	D48	Number	Indirect	2019	
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8f-ADIT True-up Proratio	D11	Text	Indirect		=
8f-ADIT True-up Proratio	D12	Text	Indirect		=
8f-ADIT True-up Proratio	D13	Text	Indirect		=
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Sheet Name	Cell	Change Type	*Direct/Indirect	Original	Modified
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8f-ADIT True-up Proratio	D20	Text	Indirect		-
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8f-ADIT True-up Proratio	D46	Text	Indirect		-
8f-ADIT True-up Proratio	D47	Text	Indirect		-
8f-ADIT True-up Proratio	D48	Text	Indirect		-
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8f-ADIT True-up Proratio	D50	Text	Indirect		-
8f-ADIT True-up Proratio	D51	Text	Indirect		-
8f-ADIT True-up Proratio	D52	Text	Indirect		-
8f-ADIT True-up Proratio	D53	Text	Indirect		-
8f-ADIT True-up Proratio	O3	Text	Indirect	For the 12 months ended 12/31/ <del>2019</del>	For the 12 months ended 12/31/____
8f-ADIT True-up Proratio	X3	Text	Indirect	For the 12 months ended 12/31/ <del>2019</del>	For the 12 months ended 12/31/____
8e-ADIT True-up	D22	Number	Indirect	<del>2018</del>	
8e-ADIT True-up	D23	Number	Indirect	<del>2019</del>	
8e-ADIT True-up	D24	Number	Indirect	<del>2019</del>	
8e-ADIT True-up	D28	Number	Indirect	<del>2018</del>	
8e-ADIT True-up	D29	Number	Indirect	<del>2019</del>	
8e-ADIT True-up	D30	Number	Indirect	<del>2019</del>	
8e-ADIT True-up	D34	Number	Indirect	<del>2018</del>	
8e-ADIT True-up	D35	Number	Indirect	<del>2019</del>	

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\*Direct = Change was made to cell

Indirect = Change flowed via formula from another cell

Sheet Name	Cell	Change Type	*Direct/Indirect	Original	Modified
8e-ADIT True-up	D36	Number	Indirect	2019	
8e-ADIT True-up	A3	Text	Indirect	For the 12 months ended 12/31/2019	For the 12 months ended 12/31/
8e-ADIT True-up	D22	Text	Indirect		-
8e-ADIT True-up	D23	Text	Indirect		-
8e-ADIT True-up	D24	Text	Indirect		-
8e-ADIT True-up	D28	Text	Indirect		-
8e-ADIT True-up	D29	Text	Indirect		-
8e-ADIT True-up	D30	Text	Indirect		-
8e-ADIT True-up	D34	Text	Indirect		-
8e-ADIT True-up	D35	Text	Indirect		-
8e-ADIT True-up	D36	Text	Indirect		-
8d- ADIT EOY	I64	Number	Direct	0	
8d- ADIT EOY	A42	Text	Indirect	For the 12 months ended 12/31/2019	For the 12 months ended 12/31/
8d- ADIT EOY	B2	Text	Indirect	For the 12 months ended 12/31/2019	For the 12 months ended 12/31/
8c- ADIT BOY	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	
8c- ADIT BOY	H43	Text	Direct	Property basis difference resulting from accelerated tax-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	A3	Text	Indirect	Projection For the 12 months ended 12/31/2019	Projection For the 12 months ended 12/31/
8b-ADIT Projection Pror	D9	Text	Direct		-
8b-ADIT Projection Pror	D10	Text	Direct		-
8b-ADIT Projection Pror	D11	Text	Direct		-
8b-ADIT Projection Pror	D12	Text	Direct		-
8b-ADIT Projection Pror	D13	Text	Direct		-
8b-ADIT Projection Pror	D14	Text	Direct		-
8b-ADIT Projection Pror	D15	Text	Direct		-
8b-ADIT Projection Pror	D16	Text	Direct		-
8b-ADIT Projection Pror	D17	Text	Direct		-
8b-ADIT Projection Pror	D18	Text	Direct		-

### Summary of Redline Changes

\*Direct = Change was made to cell

Indirect = Change flowed via formula from another cell

Sheet Name	Cell	Change Type	*Direct/Indirect	Original	Modified
8b-ADIT Projection Pror	D19	Text	Direct		-
8b-ADIT Projection Pror	D20	Text	Direct		-
8b-ADIT Projection Pror	D21	Text	Direct		-
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	
8a-ADIT Projection	A3	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		-
8a-ADIT Projection	D23	Text	Direct		-
8a-ADIT Projection	D24	Text	Direct		-
8a-ADIT Projection	D28	Text	Indirect		-
8a-ADIT Projection	D29	Text	Indirect		-
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	I64	Number	Direct	10.32%	0.00%
4- Rate Base	I62	Number	Direct	\$0.00	
2-Incentive ROE	H14	Number	Indirect	11.32%	1.00%
2-Incentive ROE	B19	Text	Direct	$T = 1 - \frac{(1 - SIT) * (1 - FIT)}{(1 - SIT * FIT * p)}$	$T = SIT * (1 - FIT) + FIT - (p * FIT)$
2-Incentive ROE	D19	Text	Indirect		Attachment O-GLH, Page 3, Line 21
1-Project Rev Req	C76	Number	Direct		-
1-Project Rev Req	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 Allowance			Direct		Entire Sheet is New

Formula Rate - Non-Levelized

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

Attachment 9A-GLH

Page 1 of 5

2/31/2019

Line No.	(1)	(2) Source	(3)	(4)	(5) Allocated 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 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	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 (enter negative)			(Note R)	-
14	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)	-		
		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 times 1,000)	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)	(Note E)	-	Short Term	- Short Term
22			-	Long Term	- Long Term

Attachment 9A-GLH

Page 2 of 5

For the 12 months ended 12/31/2019

Formula Rate - Non-Levelized

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

Line No.	(1)	(2) Source	(3) Company Total	(4) Allocator (Note JJ)	(5) Transmission (Col 3 times Col 4)
	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)	-	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					
26	CWC	(Note H) 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)	-		-

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

Formula Rate - Non-Levelized

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

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator (Note JJ)	Transmission (Col 3 times Col 4)
1	Transmission	Attachment 5, Line 13, Col. (a)	-	TP	-
1a	Less Ancillary Service Expenses included in Transmission O&M	Attachment 5, Line 13, Col. (l)	-	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	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	356.1	-	CE	-
7	Transmission Lease Payments	Attachment 5, Line 13, Col (h)	-	NA	-
7a	Account 566				
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	-		-
8	TOTAL O&M	(Sum of Lines 1, 3, 5a, 5c, 6, 7, & 7d less Lines 1a, 1b, 2, 4, 5,	-		-
DEPRECIATION EXPENSE					
9	Transmission	(Note BB) Attachment 5, Line 13, Col. (k)	-	TP	-
10	General & Intangible	Attachment 5, Line 26, Col. (a)	-	W/S	-
11	Common	Attachment 5, Line 26, Col (l)	-	CE	-
11a	Amortization of Abandoned Plant	(Notes X & FF) Attachment 5, Line 26, Col. (b)	-	NA	-
12	TOTAL DEPRECIATION	(Sum of Lines 9 through 11a)	-		-
TAXES OTHER THAN INCOME TAXES					
LABOR RELATED					
13	Payroll	Attachment 5, Line 26, Col. (c)	-	W/S	-
14	Highway and vehicle	Attachment 5, Line 26, Col. (d)	-	W/S	-
PLANT RELATED					
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					
21	$T = 1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT + FIT + (p) * FIT)$	(Note K) WCLTD = Page 4, (Note K) (Attachment 10, Col. 12, Line 27-12)	-		
22	$CTT = (T / (1 - T)) * (1 - (WCLTD / R)) = FIT, SIT \& p$	(Note K) WCLTD = Page 4, Line 27; R = Page 4, Line 30	-		
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 40, Column (e) Line 30) times (Page 4, line 40, Column (e))	-		-
26	ITC adjustment	(Line 23 times Line 24)	-	NP	-
26a	Excess Deferred Income Tax Adjustment	(Line 23 times Line 24a)	-	NP	-
26b	Permanent Differences Tax Adjustment	(Line 23 times Line 24b)	-	NP	-
27	Total Income Taxes	(Sum of Lines 25 through 26b)	-		-



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 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	-
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 also included in Attachment MM]		-	NA	-
30b	PLUS Incentives on Attachment 9B for projects other than those included in Attachment 9B, line 18 Attachment MM-GLH and Attachment GG-GLH.		-		-
31	REV. REQUIREMENT TO BE COLLECTED UNDER THE OATT (Line 29 - Line 30 - Line 30a + Line 30b)		-		-

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)			-
2020219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM	5	Percentage of Transmission plant not included in ISO Rates	(Line 4 divided by Line 1)	TP=	-
6 - 11	WAGES & SALARY ALLOCATOR (W&S)				
12	Production	Form 1 Reference 354.20.b	\$ -	TP -	Allocation -
13	Transmission (Note MM)	354.21.b	-	-	-
14	Distribution	354.23.b	-	-	-
15	Other	354.24,25,26.b	-	-	-
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]		-	-	= GP (\$ / Allocation) - = WS
17	COMMON PLANT ALLOCATOR (CE) (Notes N and DD)				
17	Electric	200.3.c	-	% Electric (Line 17 / Line 20)	W&S Allocator (Line 16)
18	Gas	200.3.d	-	- *	- = CE -
19	Water	200.3.e	-		
20	Total	(Sum of Lines 17 through 19)	-		
21 - 26	RETURN (R)				
27	Long Term Debt	(Note Y, EE) Attachment 5, Line 34	\$ -	Cost 0.00%	Weighted 0.00% =WCLTD
28	Preferred Stock	(Note Y, EE) Attachment 5, Line 35	-	0.00%	0.00%
29	Common Stock	(Notes O, Y and EE) Attachment 5, Line 36	-	0.00%	0.00%
30	Total	(Sum of Lines 27 through 29)	-		0.00% =R
REVENUE CREDITS					
31	ACCOUNT 447 (SALES FOR RESALE)	310 -311			Load
32	a. Bundled Non-RQ Sales for Resale	311.x.h			-
33	b. Bundled Sales for Resale included in Divisor on Page 1				-
33	Total of (a)-(b)	(Note P)			-
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	(Note Q)			
34a	ACCOUNT 456 (OTHER ELECTRIC REVENUES)	(Note NN)			-
35	ACCOUNT 456.1 (REVENUES FROM TRANSMISSION OF ELECTRICITY) (Note T)				
36	a. Transmission charges for all transmission transactions				-
36a	b. Transmission charges for all transmission transactions included in Divisor on Page 1				
36b	c. Transmission charges from Schedules associated with Attachment GG (Note W)				
37	d. Transmission charges from Schedules associated with Attachment MM (Note AA)				
37	Total of (a)-(b)-(c)-(d)				-
38	Ownership (input in Col. (b) the % ownership with Income Tax Liability)	% Ownership that has Actual or Potential Income Tax Liability		Total Income Taxes	Total Income Taxes Allocated
39	Return from Page 3, Line 28, Col 5 times % in Line 38				
40	Income Tax Page 3, line 22 [(T/(1-T)) * (1-(WCLTD/R))]				

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.
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.
K	The currently effective income tax rate, where FIT is the <a href="#">weighted average</a> Federal income tax rate; SIT is the <a href="#">weighted average</a> 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
	Inputs Required: FIT = <a href="#">See Attachment 1</a> (Federal Income Tax Rate) SIT= <a href="#">See Attachment 1</a> (State Income Tax Rate or Composite SIT) p = <a href="#">See Attachment 1</a> (percent of federal income tax deductible for state purposes)
L	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.
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
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 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.
S	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 561.4 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 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.
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 <a href="https://fred.stlouisfed.org/">https://fred.stlouisfed.org/</a> . 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, line
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	





Note Letter	
A	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
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
2020022	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
F	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
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.

	Year	Annual True-Up Calculation					
1							
	A	B	C	D	E	F	G
	MTEP Project Number	Project Name	Adjusted Net Revenue Requirement1	Revenue Received2	Net Under/(Over) Collection (C-D)	Interest Income (Expense)	Total True-Up Adjustment (E + F)
2			-	-	-	-	-
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), 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). This includes only Non-MISO amounts.

FERC Refund Interest Rate

	(a)	(b)	(c)	(d)
4	Interest Rate:	Quarter	Year	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	-	-
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

Attachment O-GLH

Page 1 of 5

2/31/2019

Line No.	(1)	(2) Source	(3)	(4)	(5) Allocated 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 (enter negative)			(Note R)	-
14	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)	-		
			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 times 1,000)	-	Capped at weekly 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

Line No.	(1)	(2) Source	(3) Company Total	(4) Allocator (Note JJ)	(5) Transmission (Col 3 times Col 4)
	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					
26	CWC	(Note H) 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)	-		-

Attachment O-GLH  
Page 3 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			
Line No.	(1)	(2)	(3)	(4)	(5)
219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM	Source	Company Total	Allocator (Note JJ)	Transmission (Col 3 times Col 4)	
20000 O&M	(Note CC)				
1 Transmission	Attachment 5, Line 13, Col. (a)	-	TP	-	-
1a Less Ancillary Service Expenses included in Transmission O&M	Attachment 5, Line 13, Col. (l)	-	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 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	356.1	-	CE	-	-
7 Transmission Lease Payments	Attachment 5, Line 13, Col (h)	-	DA	1.00	-
7a Account 566					
7b Amortization of Regulatory Asset	(Note GG) Attachment 5, Line 13, Col. (i)	-	DA	1.00	-
7c Miscellaneous Transmission Expense (less Amortization of Regulatory	Attachment 5, Line 13, Col .(j)	-	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,	-			-
DEPRECIATION EXPENSE					
	(Note BB)				
9 Transmission	Attachment 5, Line 13, Col. (k)	-	TP	-	-
10 General & Intangible	Attachment 5, Line 26, Col. (a)	-	W/S	-	-
11 Common	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)				
LABOR RELATED					
13 Payroll	Attachment 5, Line 26, Col. (c)	-	W/S	-	-
14 Highway and vehicle	Attachment 5, Line 26, Col. (d)	-	W/S	-	-
PLANT RELATED					
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 $T = 1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT + FIT + (p) * FIT)$	WCLTD = Page 4, (Note K) (Attachment 10, Col. 12, Line 27- 12)	-			
22 $CTT = (T / 1 - T) * (1 - (WCLTD / R)) = FIT, SIT \& p$	WCLTD = Page 4, Line 27; R = Page 4, Line 30	-			
	(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 40, Column (d Line 30) times (Page 4,	-	Page 4, line 40, Column (e)	-	-
26 ITC adjustment	(Line 23 times Line 24)	-	NP	-	-
26a Excess Deferred Income Tax Adjustment	(Line 23 times Line 24a)	-	NP	-	-
26b Permanent Differences Tax Adjustment	(Line 23 times Line 24b)	-	NP	-	-
27 Total Income Taxes	(Sum of Lines 25 through 26b)	-			-



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 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]		-	DA 1.00	-
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 also included in Attachment MM]		-	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)		-		-
Formula Rate - Non-Levelized			Rate Formula Template Utilizing FERC Form 1 Data GridLiance Heartland LLC		
(1)			(3)	(4)	(5)

Attachment O-GLH  
Page 4 of 5  
For the 12 months ended 12/31/2019

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)			-
2020219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM	Percentage of Transmission plant included in ISO Rates	(Line 4 divided by Line 1)		TP=	-
6 - 11	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$	TP	
12	Production	354.20.b	-	-	
13	Transmission (Note MM)	354.21.b	-	-	
14	Distribution	354.23.b	-	-	
15	Other	354.24,25,26.b	-	-	
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)				
			\$		
17	Electric	200.3.c	-	% Electric (Line 17 / Line 20)	W&S Allocator (Line 16)
18	Gas	200.3.d	-	- *	- = CE
19	Water	200.3.e	-		
20	Total	(Sum of Lines 17 through 19)	-		
21 - 26	RETURN (R)				
			\$		
				Cost	
					Weighted
27	Long Term Debt	(Note Y, EE) Attachment 5, Line 34	-	0.00%	0.00% =WCLTD
28	Preferred Stock	(Note Y, EE) Attachment 5, Line 35	-	0.00%	0.00%
29	Common Stock	(Notes O, Y and EE) Attachment 5, Line 36	-	10.32 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)			-
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	(Note Q)			-
34a	ACCOUNT 456 (OTHER ELECTRIC REVENUES)	(Note NN)			-
	ACCOUNT 456.1 (REVENUES FROM TRANSMISSION OF ELECTRIC 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)				-
	(a)	(b)	(c)	(d)	(e)
	Income Taxes	% Ownership that has Actual or Potential Income Tax Liability		Total 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				
	39(e) = return from Page 3, Line 28, Col 5 times % in Line 38, Col b	-			-
40	Income Tax Page 3, line 22 [CIT=(T/1-T) * (1-(WCLTD/R))] x Line 39	-		-	-

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.
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.
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.
K	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, Inputs Required: FIT = See Attachment 1 (Federal Income Tax Rate) SIT= See Attachment 1 (State Income Tax Rate or Composite SIT) p = See Attachment 1 (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.
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
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
S	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
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.
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.
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.
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	

	(1)	(2)	(3)	(4)
Line No.	Source	Page, Line, Col.	Transmission	Allocator
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)	-	
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	<b>Annual Allocation Factor for Transmission O&amp;M</b>	(Line 3e divided by line 1, col 3)	-	
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	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	-	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	-	
9	<b>Annual Allocation Factor for Other Expense</b>	<b>Sum of line 4b, 6, and 8</b>	-	
	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	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 11 and 13 col 4</b>		

[illegible]



**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

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.

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. 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**

F **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.

H 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)).

I 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.

J

Attachment 2  
Incentive Return  
GridLiance Heartland LLC

A	B	C	D	E	F	G	H	I	J
1 Rate Base		Attachment O-GLH, page 2, line 30, Col.5							-
2 100 Basis Point Incentive Return								\$	
						Cost			
			\$	%				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%		11.32 1.00%		0.0000	
6 Total		Sum Lines 3 to 5	-					0.0000	
7 100 Basis Point Incentive Return multiplied by Rate Base		Line 1 * Line 6, Col. I							-
8 INCOME TAXES									
9 $T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * \pm FIT - (p)) * FIT}$		Attachment O-GLH, Page 3, Line 21	-						
10 CIT=(T/1-T) * (1-(WCLTD/R)) =			-						
11 WCLTD = Line 3									
12 and FIT, SIT & p are as given in footnote K.									
13 1 / (1 - T) = (from line 9)			-						
14 Amortized Investment Tax Credit (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 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 Adjustment		Line 13 * Line 15	-		NP	-		-	
20 Permanent Differences Tax Adjustment		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 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 divided		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.

1	Year				Annual True-Up Calculation		
	A	B	C	D	E	F	G
	MTEP Project Number	Project Name	Adjusted Net Revenue Requirement1	Revenue Received2	Net Under/(Over) Collection (C-D)	Interest Income (Expense)	Total True-Up Adjustment (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)
4	Interest Rate:	Quarter	Year	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	-	-
12		Sum lines 5-11		-
13	Avg. Monthly FERC Rate	Line 12 divided by 7		-

		Gross Plant In Service (Attachment O, Note Y and BB)					CWIP	LHFFU	Working Capital	Accumulated Depreciation (Attachment O, Note Y and BB)					
Line No	Month	Production	Transmission	Distribution	General & Intangible	Common	CWIP (Note C)	Land Held for Future Use	Materials & Supplies	Prepayments	Production	Transmission	Distribution	General & Intangible	Common
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(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
1	December Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	January	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	February	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Adjustments to Rate Base (Attachment O, Note Y)								
Line No	Month	Unamortized Regulatory Asset	Unamortized Abandoned Plant	Reserved	Reserved	Reserved	Reserved	Account No. 255 Accumulated Deferred Investment Credit (Note D)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	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)
				Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter zero (0) if the accrual account is NOT included in the formula rate	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)
29	List of all reserves:	Amount						
30a		Reserve 1	-	-	-	-	-	-
30b		Reserve 2	-	-	-	-	-	-
30c		Reserve 3						-
30d		Reserve 4						-
30e		...						-
30f		...	-	-				-
Total								-

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Notes:

- ARecovery of regulatory asset is limited to any regulatory assets authorized by FERC.
- BRecovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- CIncludes 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
- DAccumulated Deferred Income Tax Credits are computed on Attachments 8a and 8b
- ERecovery 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.
- FUnamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- GThe 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 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 (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	January	-	-	-	-	-	-	-	-	-	-	-	-
2	February	-	-	-	-	-	-	-	-	-	-	-	-
3	March	-	-	-	-	-	-	-	-	-	-	-	-
4	April	-	-	-	-	-	-	-	-	-	-	-	-
5	May	-	-	-	-	-	-	-	-	-	-	-	-
6	June	-	-	-	-	-	-	-	-	-	-	-	-
7	July	-	-	-	-	-	-	-	-	-	-	-	-
8	August	-	-	-	-	-	-	-	-	-	-	-	-
9	September	-	-	-	-	-	-	-	-	-	-	-	-
10	October	-	-	-	-	-	-	-	-	-	-	-	-
11	November	-	-	-	-	-	-	-	-	-	-	-	-
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, 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	January	-	-	-	-	-	-	-	-	-	-	-	-
15	February	-	-	-	-	-	-	-	-	-	-	-	-
16	March	-	-	-	-	-	-	-	-	-	-	-	-
17	April	-	-	-	-	-	-	-	-	-	-	-	-
18	May	-	-	-	-	-	-	-	-	-	-	-	-
19	June	-	-	-	-	-	-	-	-	-	-	-	-
20	July	-	-	-	-	-	-	-	-	-	-	-	-
21	August	-	-	-	-	-	-	-	-	-	-	-	-
22	September	-	-	-	-	-	-	-	-	-	-	-	-
23	October	-	-	-	-	-	-	-	-	-	-	-	-
24	November	-	-	-	-	-	-	-	-	-	-	-	-
25	December	-	-	-	-	-	-	-	-	-	-	-	-
26	Total	\$-	\$-	\$-	\$-	-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

27 RETURN (R) (Attachment O-GLH, Notes O, Y, and EE)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
28		Long Term Interest (117, sum of 62.c through 67.c)						-			
29		Preferred Dividends (118.29c) (positive number)						-			
30		Proprietary Capital (112.16.c)						-			
31		Less Preferred Stock (line 35, col. (d))						-			
32		Less Account 216.1 (112.12.c)	(enter negative)					-			

33	Common Stock		(sum lines 30 - 32)		-	
					Cost Rates	
			\$	%	Weighted	
34	Long Term Debt	Note A and Note D	-	<del>0.00%</del>	0.00%	=WCLTD
35	Preferred Stock (112.3.c)	Note B	-	<del>0.00%</del>	0.00%	
36	Common Stock	Note C	-	<del>0.00%</del>	0.00%	
37	Total	(Sum of Lines 34 through 36)	-		0.00%	=R

Note:

A

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.

B

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.

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

D

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

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 cost

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

<u>FERC ACCOUNT</u>	<u>DESCRIPTION</u>	<u>RATE PERCENT</u>
<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%
<u>GENERAL AND INTANGIBLE</u>		
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 T	8.4139%
392	Transportation Equipment - Trailers	6.9486%
392	Transportation Equipment - Heavy T	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.

			<b><u>Year Ended December 31,</u></b>
1			
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 acceptance by FERC in a separate 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

\$0.00

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

## GridLiance Heartland LLC

Projection For the 12 months ended 12/31/2019

Ln	A Item	B Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) 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
ADIT-282							
9	Balance-BOY (Attach 8c, Line 30)	December	2018 -	-	-	-	-
10	EOY (Attach 8d, Line 30 less Line 26)	December	2019 -	-	-	-	-
11	Balance-EOY Prorated (Attach 8b, Line 14)	December	2019 -	-	-	-	-
12	ADIT 282-Total (Lines 10+11)			-	-	-	-
ADIT-283							
13	Balance-BOY (Attach 8c, Line 44)	December	2018 -	-	-	-	-
14	EOY (Attach 8d, Line 44 less Line 40)	December	2019 -	-	-	-	-
15	EOY Prorated (Attach 8b, Line 28)	December	2019 -	-	-	-	-
16	ADIT 283-Total (Lines 14+15)			-	-	-	-

ADIT-190

17 Balance-BOY (Attach 8c, Line 18)	December	2018	-	-	-	-
18 EOY (Attach 8d, Line 18 less Line 14)	December	2019	-	-	-	-
19 EOY Prorated (Attach 8b, Line 42)	December	2019	-	-	-	-
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	(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)
ADIT-282-Proration-Note A										
1 Balance (Attach 8c, Line 30)	December	2018 -	100.00%	-	-	-	-	-	-	-
2 Increment	January	2019 -	91.78%	-	-	-	-	-	-	-
3 Increment	February	2019 -	84.11%	-	-	-	-	-	-	-
4 Increment	March	2019 -	75.62%	-	-	-	-	-	-	-
5 Increment	April	2019 -	67.40%	-	-	-	-	-	-	-
6 Increment	May	2019 -	58.90%	-	-	-	-	-	-	-
7 Increment	June	2019 -	50.68%	-	-	-	-	-	-	-
8 Increment	July	2019 -	42.19%	-	-	-	-	-	-	-
9 Increment	August	2019 -	33.70%	-	-	-	-	-	-	-
10 Increment	September	2019 -	25.48%	-	-	-	-	-	-	-
11 Increment	October	2019 -	16.99%	-	-	-	-	-	-	-
12 Increment	November	2019 -	8.77%	-	-	-	-	-	-	-
13 Increment	December	2019 -	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%	-	-	-	-	-	-	-
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

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	-	-	-	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		B	C	D	E	F	G
ADIT-190		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
5							
6							
7							
8							
9							
10							
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

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

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For the 12 months ended 12/31/2019

A		B	C	D	E	F	G
ADIT- 282		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
19	Depreciation						Property basis difference resulting from accelerated tax depreciation.
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						
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

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		B	C	D	E	F	G
ADIT- 283		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31							
32							
33							
34							

35

36

37

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39

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Depreciation Items						Amount subject to Proration
Subtotal - p276.b	-	-	-	-	-	
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	Transmission Related	Plant Related	Labor Related	
20200219-5130	FERC PDF (Unofficial) 2/19/2020 4:22:15 PM				
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	B	C	D	E	F	G
	ADIT-190	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
5							
6							
7							
8							
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  
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.

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	A	B	C	D	E	F	G
	ADIT-282	Total	Gas, Prod or Other Related	Transmission 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						
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  
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	B	C	D	E	F	G
	ADIT-283	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31							
32							
33							
34							

35

36

37

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Depreciation Items						Amount subject to Proration
Subtotal - p277.k	-	-	-	-	-	
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.

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

## GridLiance Heartland LLC

For the 12 months ended 12/31/2019

Ln	A Item	B Related	C Plant Related	D Labor Related	E Labor Related	(Sum Col. B, C & D)
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

(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	2018	-	-	-	-
10	Balance-EOY (Attach 8d, Line 30 less Line 2)	December	2019	-	-	-	-
11	Balance-EOY-Prorated (Attach 8f, Line 14)	December	2019	-	-	-	-
12	Balance-EOY-Total (Lines 10+11)			-	-	-	-
ADIT-283							
13	Balance-BOY (Attach 8c, Line 44)	December	2018	-	-	-	-
14	Balance-EOY (Attach 8d, Line 44 less Line 4)	December	2019	-	-	-	-
15	Balance-EOY-Prorated (Attach 8f, Line 28)	December	2019	-	-	-	-
16	Balance-EOY-Total (Lines 14+15)			-	-	-	-

ADIT-190

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



For the 12 months ended 12/31/2019													For the 12 months ended 12/31/2019													For the 12 months ended 12/31/2019												
(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	Transmission									Plant Related									Labor 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	(l) Partially prorate actual activity below Monthly projection and	(m) Partially prorated actual balance	(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	(l) Partially prorate actual activity below Monthly projection and	(m) Partially prorated actual balance	(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	(l) Partially prorate actual activity below Monthly projection and	(m) Partially prorated actual balance								
ADIT-282-Proration-Note A																																						
1 Balance (Attach 8c, Line 30)	December	2018	100.00%																																			
2 Increment	January	2019	91.78%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
3 Increment	February	2019	84.11%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
4 Increment	March	2019	75.62%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
5 Increment	April	2019	67.40%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
6 Increment	May	2019	58.90%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
7 Increment	June	2019	50.68%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
8 Increment	July	2019	42.19%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
9 Increment	August	2019	33.70%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
10 Increment	September	2019	25.46%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
11 Increment	October	2019	16.99%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
12 Increment	November	2019	8.77%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
13 Increment	December	2019	0.27%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
14 ADIT 282-Prorated EOY Balance				-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
ADIT-283-Proration-Note B																																						
15 Balance (Attach 8c, Line 44)	December	2018	100.00%																																			
16 Increment	January	2019	91.78%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
17 Increment	February	2019	84.11%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
18 Increment	March	2019	75.62%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
19 Increment	April	2019	67.40%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
20 Increment	May	2019	58.90%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
21 Increment	June	2019	50.68%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
22 Increment	July	2019	42.19%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
23 Increment	August	2019	33.70%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
24 Increment	September	2019	25.46%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
25 Increment	October	2019	16.99%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
26 Increment	November	2019	8.77%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
27 Increment	December	2019	0.27%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
28 ADIT 283-Prorated EOY Balance				-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
ADIT-190-Proration-Note C																																						
29 Balance (Attach 8c, Line 18)	December	2018	100.00%																																			
30 Increment	January	2019	91.78%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
31 Increment	February	2019	84.11%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
32 Increment	March	2019	75.62%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
33 Increment	April	2019	67.40%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
34 Increment	May	2019	58.90%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
35 Increment	June	2019	50.68%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
36 Increment	July	2019	42.19%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
37 Increment	August	2019	33.70%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
38 Increment	September	2019	25.46%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
39 Increment	October	2019	16.99%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
40 Increment	November	2019	8.77%	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
41 Increment	December	2019	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.

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Attachment 1  
Income Tax Allowance  
Liance Heartland  
on of Effective

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
						Corporations - Including C Corps	S Corps, PTEs	Individuals (including foreign), estates & trusts	Mutual funds	Trusts	UBTI entities - pension funds, IRA, Keogh Plans	Tax Exempt Entities	Weighted Average Income Tax Rate (Sum Cols. 5-11)	Total (Sum Cols. 5-11)
Line No	Description	Note	Source			(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	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 Investments	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	Note F				49.60%	46.20%	0.40%	1.90%	1.90%				100.00%
	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				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	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														
23						Weighted								
24	Weighted Average PE Ownership of GLH by FERC Categories of Inv					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	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%
32						49.60%	46.20%	0.40%	1.90%	1.90%				100.00%
33														
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	<u>Weighted Average Private Equity</u>		<u>Total Ownership</u>	<u>Total Ownership Adjusted</u>
uding C Corps	49.21%	ns (feeder LP)	49.18%	49.18%
S Corps, PTEs	13.67%	S Corps, PTEs	13.66%	13.66%
states & trusts	0.02%	Individuals	0.02%	0.09%
Mutual funds	0.00%	Mutual Funds	0.00%	0.00%
Trusts	0.07%	Trusts	0.07%	0.07%
\, Keogh Plans	9.13%	UBTI Entities	9.13%	9.13%
xempt Entities	27.89%	paying Entities	27.87%	27.87%
	100.00%	rship (Note E)	99.93%	100.00%
		rship (Note F)	0.07%	
			100.00%	

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.
- C Calculation of ownership by category of investor.
- D Income Tax Allowance (ITA) equals one less the ownership percent
- E One (1) minus Separate Individual Ownership (Line 45).
- F Based on GLH records.

Attachment 1(  
me Tax Allow  
ance Heartlar

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

Attachment 10  
Actual ownership  
Liance Heartland  
National Purpose

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No	Description	Note	Source	Corporation	S Corps.	Individuals			UBTI entities		weighted	
				s - Including	PTEs	(including			- pension	Tax Exempt	Average	Total
				C Corps		foreign),	Mutual funds	Trusts	funds, IRA,	Entities	Income Tax	(Sum Cols. 5-
				(b)		estates &			Keogh Plans		Rate	11)
						trusts		(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%	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%	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%	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%	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	Note B	(Page 2, Col. 56, Line 6)	0.00%	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%	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%	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	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				0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
22												
23												
24	Weighted Average PE Ownership of GLH by FERC Categories of Inv			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				0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
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	<u>Weighted Average Private Equity</u>		<u>Total Ownership</u>	<u>Total Ownership Adjusted</u>
uding C Corps	0.00%	ns (feeder LP)	0.00%	0.00%
S Corps, PTEs	0.00%	S Corps, PTEs	0.00%	0.00%
states & 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%
\, Keogh Plans	0.00%	UBTI Entities	0.00%	0.00%
xempt Entities	0.00%	paying Entities	0.00%	0.00%
	0.00%	rship (Note E)	0.00%	0.00%
		rship (Note F)	0.00%	
			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.
- C Calculation of ownership by category of investor.
- D Upon request, GridLiance Heartland will provide any relevant ownership
- E Upon request, GridLiance Heartland will provide supporting documentation
- F Based on GLH records.

Attachment 10  
Actual ownership  
GridLiance Heartland

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

Line No.	(1)	(2)	(3)	(4)	(5)
		Source			Allocated 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 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	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 (enter negative)			(Note R)	-
14	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)	-		
			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 times 1,000)	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)	(Note E)	-	Short Term	- Short Term
22			-	Long Term	- Long Term

Formula Rate - Non-Levelized

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

For the 12 months ended 12/31/\_\_\_\_

(1)		(2)	(3)	(4)		(5)
Line No.	RATE BASE: (Notes Y & BB)	Source	Company Total	Allocator (Note JJ)		Transmission (Col 3 times Col 4)
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)	-	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						
26	CWC	(Note H)	-			-
27	Materials & Supplies	1/8*(Page 3, Line 8 minus Page 3, Line 7b)	-			-
28	Prepayments (Account 165)	Attachment 4, Line 14, Col. (i) (Note G)	-	TP	-	-
29	TOTAL WORKING CAPITAL	Attachment 4, Line 14, Col. (j)	-	GP	-	-
		(Sum of Lines 26 through 28)	-			-
30	RATE BASE	(Sum of Lines 18, 18a, 24, 25 & 29)	-			-



Line No.	(1)	(2)	(3)	(4)	(5)
		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)	Attachment 5, Line 13, Col. (l)	-	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	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	356.1	-	CE	-
7	Transmission Lease Payments	Attachment 5, Line 13, Col (h)	-	NA	-
7a	Account 566				
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	-		-
8	TOTAL O&M	(Sum of Lines 1, 3, 5a, 5c, 6, 7, & 7d less Lines 1a, 1b, 2, 4, 5, & 5b)	-		-
	DEPRECIATION EXPENSE	(Note BB)			
9	Transmission	Attachment 5, Line 13, Col. (k)	-	TP	-
10	General & Intangible	Attachment 5, Line 26, Col. (a)	-	W/S	-
11	Common	Attachment 5, Line 26, Col (l)	-	CE	-
12	TOTAL DEPRECIATION	(Notes X & FF) Attachment 5, Line 26, Col. (b)	-	NA	-
	TAXES OTHER THAN INCOME TAXES	(Note J)			
	LABOR RELATED				
13	Payroll	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	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) (Attachment 10, Col. 12, Line 12)	-		
22	CIT=(T/1-T) * (1-(WCLTD/R)) = FIT, SIT & p	WCLTD = Page 4, Line 27; R = Page 4, Line 30 (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)	-		-
26	ITC adjustment	(Line 23 times Line 24)	-	NP	-
26a	Excess Deferred Income Tax Adjustment	(Line 23 times Line 24a)	-	NP	-
26b	Permanent Differences Tax Adjustment	(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)	-		-
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 also included in Attachment GG]		-	NA	-
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 also included in Attachment MM]		-	NA	-
30b	PLUS Incentives on Attachment 9B for projects other than those included in Attachment MM-GLH and Attachment GG-GLH.	Attachment 9B, line 18	-		-
31	REV. REQUIREMENT TO BE COLLECTED UNDER THE OATT (Line 29 - Line 30 - Line 30a + Line 30b)		-		-



(1)

(2)

(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 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)			-
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	
12	Production	354.20.b	-	-	-
13	Transmission (Note MM)	354.21.b	-	-	-
14	Distribution	354.23.b	-	-	-
15	Other	354.24,25,26.b	-	-	-
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]		-		
	COMMON PLANT ALLOCATOR (CE) (Notes N and DD)				
			\$		
17	Electric	200.3.c	-		
18	Gas	200.3.d	-		
19	Water	200.3.e	-		
20	Total	(Sum of Lines 17 through 19)	-		
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21 - 26	RETURN (R)				
			\$	%	
27	Long Term Debt	(Note Y, EE) Attachment 5, Line 34	-	0.0%	
28	Preferred Stock	(Note Y, EE) Attachment 5, Line 35	-	0.0%	
29	Common Stock	(Notes O, Y and EE) Attachment 5, Line 36	-	0.0%	
30	Total	(Sum of Lines 27 through 29)	-		
	REVENUE CREDITS				
	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)			-
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 OTHE 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)				-

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.
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.
K	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: FIT = See Attachment 10 (Federal Income Tax Rate) SIT= See Attachment 10 (State Income Tax Rate or Composite SIT) p = See Attachment 10 (percent of federal income tax deductible for state purposes)
2000	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.
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 and services. 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 versus Non-MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
S	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 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 561.4 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.
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.
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 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	

To be completed in conjunction with Attachment 9A-GLH. (inputs from Attachment 9A-GLH are rounded to whole dollars)				
Line No.	(1)	(2) Source Page, Line, Col.	(3) Transmission	(4) Allocator
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	-	
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	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	-	
3b	Less: Ancillary Service expenses included 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	-	
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	-	-

(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Project Name	MTEP # or Other Designation	Project Gross Plant	Project Accumulated Depreciation/Amortization	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	
15	20200219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM (Note C)								Col. 6 + Col. 8)	(Note D)	
15a		-	-	-	-	-	-	-	-	-	
15b		-	-	-	-	-	-	-	-	-	
15c		-	-	-	-	-	-	-	-	-	
15d		-	-	-	-	-	-	-	-	-	
15e		-	-	-	-	-	-	-	-	-	
15f		-	-	-	-	-	-	-	-	-	
15g		-	-	-	-	-	-	-	-	-	
15h		-	-	-	-	-	-	-	-	-	
15i		-	-	-	-	-	-	-	-	-	
15j		-	-	-	-	-	-	-	-	-	
15k		-	-	-	-	-	-	-	-	-	
15l		-	-	-	-	-	-	-	-	-	
15m		-	-	-	-	-	-	-	-	-	
15n		-	-	-	-	-	-	-	-	-	
15o		-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	
16	Annual Totals		-	-		-		-	-	-	
17	Rev. Req. Adj For Attachment 9A										
18	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

A 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)).

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.

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 projects. Line 15, Col. (13). Does not includes project related regulatory assets.

F 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.

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

[illegible]

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1	Year			Annual True-Up Calculation		
	A	B	C	D	E	F
	MTEP Project Number	Project Name	Adjusted Net Revenue Requirement <sup>1</sup>	Revenue Received <sup>2</sup>	Net Under/(Over) Collection (C-D)	Interest Income (Expense)
2			-	-	-	-
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), 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). This includes only Non-MISO amounts.

FERC Refund Interest Rate

(a)		(b)	(c)	(d)
20200219-5130 FERC PDF (Unofficial) 2/19/2020 4:22:15 PM		Quarter	Year	Quarterly Interest Rate under Section 35.19(a)
4	Interest Rate:			
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		-

Line No.	(1)	(2)	(3)	(4)	(5)
		Source			Allocated 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 (enter negative)			(Note R)	-
14	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)	-		
			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 times 1,000)	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)	(Note E)	-	Short Term	- Short Term
22			-	Long Term	- Long Term

(1)	(2)	(3)	(4)	(5)
Line No.	Source	Company Total	Allocator (Note JJ)	Transmission (Col 3 times Col 4)
<b>RATE BASE: (Notes Y &amp; BB)</b>				
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				
26	CWC	(Note H)		-
27	Materials & Supplies	1/8*(Page 3, Line 8 minus Page 3, Line 7b)		-
28	Prepayments (Account 165)	Attachment 4, Line 14, Col. (i) (Note G)	TP	-
29	TOTAL WORKING CAPITAL	Attachment 4, Line 14, Col. (j)	GP	-
30	RATE BASE	(Sum of Lines 18, 18a, 24, 25 & 29)		-



Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator (Note JJ)	Transmission (Col 3 times Col 4)
1	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)	Attachment 5, Line 13, Col. (l)	-	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	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	356.1	-	CE	-
7	Transmission Lease Payments	Attachment 5, Line 13, Col (h)	-	DA	1.00
7a	Account 566				
7b	Amortization of Regulatory Asset	(Note GG) Attachment 5, Line 13, Col. (i)	-	DA	1.00
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	-		-
8	TOTAL O&M	(Sum of Lines 1, 3, 5a, 5c, 6, 7, & 7d less Lines 1a, 1b, 2, 4, 5, & 5b)	-		-
	DEPRECIATION EXPENSE	(Note BB)			
9	Transmission	Attachment 5, Line 13, Col. (k)	-	TP	-
10	General & Intangible	Attachment 5, Line 26, Col. (a)	-	W/S	-
11	Common	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)			
	LABOR RELATED				
13	Payroll	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	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) (Attachment 10, Col. 12, Line 12)	-		
22	CIT=(T/1-T) * (1-(WCLTD/R)) = FIT, SIT & p	WCLTD = Page 4, Line 27; R = Page 4, Line 30 (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)	-		-
26	ITC adjustment	(Line 23 times Line 24)	-	NP	-
26a	Excess Deferred Income Tax Adjustment	(Line 23 times Line 24a)	-	NP	-
26b	Permanent Differences Tax Adjustment	(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)	-		-
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 also included in Attachment GG]		-	DA	1.00
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 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.	Attachment 1, line 18	-		-
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 - Line 30 - Line 30a + Line 30b)		-		-

	(1)	(2)	(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)		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	-	-	-
14	Distribution	354.23.b	-	-	-
15	Other	354.24,25,26.b	-	-	-
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)		-		-
					=
	COMMON PLANT ALLOCATOR (CE) (Notes N and DD)		\$		
17	Electric	200.3.c	-	% Electric (Line 17 / Line 20)	W&S Allocator (Line 16)
18	Gas	200.3.d	-	-	-
19	Water	200.3.e	-	*	=
20	Total	(Sum of Lines 17 through 19)	-		CE
21 - 26	RETURN (R)				
			\$	%	Cost
27	Long Term Debt	(Note Y, EE) Attachment 5, Line 34	-	0%	0.00%
28	Preferred Stock	(Note Y, EE) Attachment 5, Line 35	-	0%	0.00%
29	Common Stock	(Notes O, Y and EE) Attachment 5, Line 36	-	0%	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)			-
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 OTHE 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)				-
	(a)	(b)	(c)	(d)	(e)
	Income Taxes	% Ownership that has Actual or Potential Income Tax Liability		Total 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				
	39(e) = return from Page 3, Line 28, Col 5 times % in Line 38, Col b		-		-
40	Income Tax Page 3, line 22 [CIT=(T/1-T) * (1-(WCLTD/R))]		-	-	-

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data  
GridLiance Heartland LLC

For the 12 months ended 12/31/ \_\_\_\_

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.
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.
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.
K	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: FIT = See Attachment 10 (Federal Income Tax Rate) SIT= See Attachment 10 (State Income Tax Rate or Composite SIT) p = See Attachment 10 (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.
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 and services. Non-MISO assets are transmission assets not under MISO functional control.
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 services. Non-MISO assets are transmission assets not under MISO functional control.
S	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 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.
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.
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.
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 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.
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 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.

End

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

(1)		(2)	(3)	(4)
Line No.		Source Page, Line, Col.	Transmission	Allocator
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)	-	
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	-	
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)	-	-
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		-

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)).
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.
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. 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.
F	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.
H	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)).
I	Requires approval by FERC of incentive return applicable to the specified project(s) (see line 15, col. (15)).
J	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.



0

Attachment 2  
Incentive Return  
GridLiance Heartland LLC

A	B	C	D	E	F	G	H	I	J
1	Rate Base	Attachment O-GLH, page 2, line 30, Col.5							-
2	100 Basis Point Incentive Return							\$	
						Cost			
			\$	%				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 multiplied 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								
12	and FIT, SIT & p are as given in footnote K.								
13	1 / (1 - T) = (from line 9)		-						
14	Amortized Investment Tax Credit (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 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 Adjustment	Line 13 * Line 15	-		NP	-		-	
20	Permanent Differences Tax Adjustment	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 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 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 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	B	C	D	E	F
	MTEP Project		Adjusted Net Revenue Requirement <sup>1</sup>		Net Under/(Over) Collection (C-D)	Interest Income (Expense)
	20200219-5130 FERC Order (Unofficial)	2/19/2020 2:15 PM	Requirement <sup>1</sup>	Revenue Received <sup>2</sup>		Total True-Up Adjustment (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)
Interest Rate:		Quarter	Year	Quarterly Interest Rate under Section 35.19(a)
4		1st Qtr.	-	-
5		2nd Qtr	-	-
6		3rd Qtr	-	-
7		4th Qtr	-	-
8		1st Qtr	-	-
9		2nd Qtr	-	-
10		3rd Qtr	-	-
11		Sum lines 5-11	-	-
12				-
13	Avg. Monthly FERC Rate	Line 12 divided by 7		-



		Gross Plant In Service (Attachment O, Note Y and BB)					CWIP	LHFFU	Working Capital	Accumulated Depreciation (Attachment O, Note Y and BB)					
Line No	Month	Production	Transmission	Distribution	General & Intangible	Common	CWIP (Note C)	Land Held for Future Use	Materials & Supplies	Prepayments	Production	Transmission	Distribution	General & Intangible	Common
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(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
1	December Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	January	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	February	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Adjustments to Rate Base (Attachment O, Note Y)

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Line No	Month	Unamortized Regulatory Asset	Unamortized Abandoned Plant	Reserved	Reserved	Reserved	Reserved	Account No. 255 Accumulated Deferred Investment Credit (Note D)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	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)	
				Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter zero (0) if the accrual account is NOT included in the formula rate	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)	
29	List of all reserves:	Amount							
30a		Reserve 1	-	-	-	-	-	-	
30b		Reserve 2	-	-	-	-	-	-	
30c		Reserve 3						-	
30d		Reserve 4						-	
30e		...						-	
30f		...	-	-				-	
31		Total	-					-	

Notes:

- ARecovery of regulatory asset is limited to any regulatory assets authorized by FERC.
- BRecovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- CIncludes 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
- DAccumulated Deferred Income Tax Credits are computed on Attachments 8a and 8b
- ERecovery 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.
- FUnamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- GThe 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 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 (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	January	-	-	-	-	-	-	-	-	-	-	-	-
2	February	-	-	-	-	-	-	-	-	-	-	-	-
3	March	-	-	-	-	-	-	-	-	-	-	-	-
4	April	-	-	-	-	-	-	-	-	-	-	-	-
5	May	-	-	-	-	-	-	-	-	-	-	-	-
6	June	-	-	-	-	-	-	-	-	-	-	-	-
7	July	-	-	-	-	-	-	-	-	-	-	-	-
8	August	-	-	-	-	-	-	-	-	-	-	-	-
9	September	-	-	-	-	-	-	-	-	-	-	-	-
10	October	-	-	-	-	-	-	-	-	-	-	-	-
11	November	-	-	-	-	-	-	-	-	-	-	-	-
12	December	-	-	-	-	-	-	-	-	-	-	-	-
13	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	Attachment O, Page 3, Line Number	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)
		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	January	-	-	-	-	-	-	-	-	-	-	-	-
15	February	-	-	-	-	-	-	-	-	-	-	-	-
16	March	-	-	-	-	-	-	-	-	-	-	-	-
17	April	-	-	-	-	-	-	-	-	-	-	-	-
18	May	-	-	-	-	-	-	-	-	-	-	-	-
19	June	-	-	-	-	-	-	-	-	-	-	-	-
20	July	-	-	-	-	-	-	-	-	-	-	-	-
21	August	-	-	-	-	-	-	-	-	-	-	-	-
22	September	-	-	-	-	-	-	-	-	-	-	-	-
23	October	-	-	-	-	-	-	-	-	-	-	-	-
24	November	-	-	-	-	-	-	-	-	-	-	-	-
25	December	-	-	-	-	-	-	-	-	-	-	-	-
26	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

27 RETURN (R) (Attachment O-GLH, Notes O, Y, and EE)

28	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Long Term Interest (117, sum of 62.c through 67.c)						-			
29		Preferred Dividends (118.29c) (positive number)						-			
30		Proprietary Capital (112.16.c)						-			
31		Less Preferred Stock (line 35, col. (d))						-			
32		Less Account 216.1 (112.12.c)	(enter negative)					-			
33		Common Stock	(sum lines 30 - 32)					-			
34	Long Term Debt	Note A and Note D	\$	%			Cost Rates		Weighted		
35	Preferred Stock (112.3.c)	Note B	-	0.00%			0.00%		0.00%	=WCLTD	
36	Common Stock	Note C	-	0.00%			0.00%		0.00%		
37	Total	(Sum of Lines 34 through 36)	-						0.00%	=R	

Note:

- A 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.  
B 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.  
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  
D 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 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 cost 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

<u>FERC ACCOUNT</u>	<u>DESCRIPTION</u>	<u>RATE PERCENT</u>
<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%
<u>GENERAL AND INTANGIBLE</u>		
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.			Year Ended December
			31, ____
1			
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 by FERC in a separate 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 the 12 months ended 12/31/\_\_\_\_

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Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) 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
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)			-	-	-	-

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Attachment 8b - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (Projection)											
GridLiance Heartland LLC											
Projection For the 12 months ended 12/31/____											
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
Beginning Balance & Monthly Changes	Month	Year	Weighting for Projection	Beginning Balance/ Monthly Increment	Transmission	Transmission Proration (d) x (f)	Plant Related	Plant Proration (d) x (h)	Labor Related	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	January	-	91.78%	-	-	-	-	-	-	-	-
17 Increment	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 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.

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.

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	B	C	D	E	F	G
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT- 282							
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						
29	Less FASB 106 Above if not separately removed						
30	Total	-	-	-	-	-	

Instructions for Account 282:

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

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	A	B	C	D	E	F	G
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT- 283							
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:

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

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	-	-	-	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	B	C	D	E	F	G
	ADIT-190	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
5							
6							
7							
8	(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:
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
  - ADIT items related only to Transmission are directly assigned to Column D
  - ADIT items related to Plant and not in Columns C & D are included in Column E
  - ADIT items related to labor and not in Columns C & D are included in Column F
  - 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	B	C	D	E	F	G
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-282							
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						
29	Less FASB 106 Above if not separately removed						
30	Total	-	-	-	-	-	

Instructions for Account 282:

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

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	A	B	C	D	E	F	G
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-283							
31							
32							
33							
34							
35							
36							
37							
38							
39							
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:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- 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  
For the 12 months ended 12/31/\_\_\_\_

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) 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 22

(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)			-	-	-	-

Attachment 8f - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (True-up)  
GridLiance Heartland LLC  
For the 12 months ended 12/31/\_\_\_\_

(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 of f)	(h) Actual Monthly Activity	Transmission (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	(l) Partially prorate actual activity below Monthly projection and is a reduction to ADIT	(m) Partially prorated actual balance
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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				January	-	91.78%	-	-	-	-	-	-	-	-	-
17 Increment				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 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** 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.

For the 12 months ended 12/31/\_\_\_\_

[illegible]

For the 12 months ended 12/31/\_\_\_\_

[illegible]

Attachment 10  
Income Tax Allowance  
GridLiance Heartland LLC  
Calculation of Effective Tax Rate

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					Corporations - Including C Corps	S Corps, PTEs	Individuals (including foreign), estates & trusts	Mutual funds	Trusts	UBTI entities - pension funds, IRA, Keogh Plans	Tax Exempt Entities	Average Income Tax Rate (Sum Cols. 5- 11)	Total (Sum Cols. 5- 11)
Line No.	Description	Note	Source		(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 Deductibility	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%
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)	Note F			49.60%	46.20%	0.40%	1.90%	1.90%				100.00%
	Ownership of Funds by FERC Categories of Investors	Note F			BCP VI	BEP II/ILF	BCP VI SBS	BEP II SBS	BTAS				
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	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													
23													
24	Weighted Average PE Ownership of GLH by FERC Categories of Investors				BCP VI	BEP II/ILF	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	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%
32					49.60%	46.20%	0.40%	1.90%	1.90%				100.00%
33													

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		Weighted Average Private Equity Ownership		Total Ownership		Total Ownership Adjusted
35						
36						
37	Corporations - Including C Corps	49.21%	Corporations (feeder LP)	49.18%	49.18%	
38	S Corps, PTEs	13.67%	S Corps, PTEs	13.66%	13.66%	
39	Individuals (including foreign), estates & trusts	0.02%	Individuals	0.02%	0.09%	
40	Mutual funds	0.00%	Mutual Funds	0.00%	0.00%	
41	Trusts	0.07%	Trusts	0.07%	0.07%	
42	UBTI entities - pension funds, IRA, Keogh Plans	9.13%	UBTI Entities	9.13%	9.13%	
43	Tax Exempt Entities	27.89%	Non-Taxpaying Entities	27.87%	27.87%	
44		100.00%	Private Equity Ownership (Note E)	99.93%	100.00%	
45			Separate Individual Ownership (Note F)	0.07%		
46				100.00%		

Notes:

- ARepresents 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.
- BFrom Page 2 below.
- CCalculation of ownership by category of investor.
- DIncome 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.
- EOne (1) minus Separate Individual Ownership (Line 45).
- FBased on GLH records.

Attachment 10  
Income Tax Allowance  
GridLiance Heartland LLC

(1)		(2)	(3)	(4)	(5)	(6)
						Weighted Rate for Impact of Federal Tax Deductibility (Col. 2 * Col. 4)
Line No.	State	Apportionment based on situs gross plant	State Income Tax Rate	Percent Federal Taxes Deductible	Weighted Rate (Col. 2 * Col. 3)	
1	State 1		0.00%	0.00%	0.00%	0.00%
2	State 2		0.00%	0.00%	0.00%	0.00%
3	State 3		0.00%	0.00%	0.00%	0.00%
4	State 4		0.00%	0.00%	0.00%	0.00%
5	State 5		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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No. Description		Note	Source		Corporations - Including C Corps	S Corps, PTEs	Individuals (including foreign), estates & trusts	Mutual funds	Trusts	UBTI entities - pension funds, IRA, Keogh Plans	Tax Exempt Entities	Average Income Tax Rate (Sum Cols. 5-11)	Total (Sum Cols. 5-11)
(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)		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 Deductibility	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/ILF	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					0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
22													
23													
24	Weighted Average PE Ownership of GLH by FERC Categories of Investors				BCP VI	BEP II/ILF	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					0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
33													

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		Weighted Average Private Equity Ownership		Total Ownership		Total Ownership Adjusted
35						
36						
37	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%	
44		0.00%	Private Equity Ownership (Note E)	0.00%	0.00%	
45			Separate Individual Ownership (Note F)	0.00%		
46				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.

Attachment 10a  
Actual ownership  
GridLiance Heartland LLC

(1)		(2)	(3)	(4)	(5)	(6)
Line No. State		Apportionment based on situs gross plant	State Income Tax Rate	Percent Federal Taxes Deductible	Weighted Rate (Col. 2 * Col. 3)	Weighted Rate 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 Narrative 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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Formula Rate - Non-Levelized

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

For the 12 months

Line No.	(1)	(2)	(3)	(4)	(5)
		Source			Allocated 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 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	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 (enter negative)			(Note R)	-
14	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)	-		
			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 times 1,000)	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)	(Note E)	-	Short Term	- Shor
22			-	Long Term	- Lon;

Formula Rate - Non-Levelized

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

For the 12 months

		(1)	(2)	(3)	(4)		(5)
Line No.			Source	Company Total	Allocator (Note JJ)		Transmission (Col 3 times Col 4)
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)	-	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							
26	CWC		(Note H) 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)	-			-

Formula Rate - Non-Levelized

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

For the 12 months

		(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)		Attachment 5, Line 13, Col. (l)	-	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	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		356.1	-	CE	-	-
7	Transmission Lease Payments		Attachment 5, Line 13, Col (h)	-	NA	-	-
7a	Account 566						
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	-			-
8	TOTAL O&M		(Sum of Lines 1, 3, 5a, 5c, 6, 7, & 7d less Lines 1a, 1b, 2, 4, 5, & 5b)	-			-
	DEPRECIATION EXPENSE		(Note BB)				
9	Transmission		Attachment 5, Line 13, Col. (k)	-	TP	-	-
10	General & Intangible		Attachment 5, Line 26, Col. (a)	-	W/S	-	-
11	Common		Attachment 5, Line 26, Col (l)	-	CE	-	-
11a	Amortization of Abandoned Plant		(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)				
	LABOR RELATED						
13	Payroll		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	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) (Attachment 10, Col. 12, Line 12)	-			
22	CIT=(T/1-T) * (1-(WCLTD/R)) = FIT, SIT & p		WCLTD = Page 4, Line 27; R = Page 4, Line 30 (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)	-			-
26	ITC adjustment		(Line 23 times Line 24)	-	NP	-	-
26a	Excess Deferred Income Tax Adjustment		(Line 23 times Line 24a)	-	NP	-	-
26b	Permanent Differences Tax Adjustment		(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)	-			-
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 also included in Attachment GG]			-	NA	-	-
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 also included in Attachment MM]			-	NA	-	-
30b	PLUS Incentives on Attachment 9B for projects other than those included in Attachment MM-GLH and Attachment GG-GLH.		Attachment 9B, line 18	-			-
31	REV. REQUIREMENT TO BE COLLECTED UNDER THE OATT (Line 29 - Line 30 - Line 30a + Line 30b)			-			-





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.
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.
K	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: FIT = See Attachment 10 (Federal Income Tax Rate) SIT = See Attachment 10 (State Income Tax Rate or Composite SIT) p = See Attachment 10 (percent of federal income tax deductible for state purposes)
L	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.
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 and services. 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 versus Non-MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
S	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 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 561.4 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.
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 <a href="https://fred.stlouisfed.org/">https://fred.stlouisfed.org/</a> . 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.
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 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 interest parties to determine which revenues should be reflected here.
20200219	End

rt Term  
g Term







WS

CE

-

CLTD



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

(1)		(2)	(3)	(4)
Line No.		Source Page, Line, Col.	Transmission	Allocator
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	-	
3b	Less: Ancillary Service expenses included 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	-	
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		-

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18 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	
A	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)).
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.
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 projects. Line 15, Col. (13). Does not includes project related regulatory assets.
F	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.

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	Year			Annual True-Up Calculation			
1							
	A	B	C	D	E	F	G
	MTEP Project Number	Project Name	Adjusted Net Revenue Requirement <sup>1</sup>	Revenue Received <sup>2</sup>	Net Under/(Over) Collection (C-D)	Interest Income (Expense)	Total True-Up Adjustment (E + F)
2			-	-	-	-	-
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), 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). This includes only Non-MISO amounts.

FERC Refund Interest Rate

(a)		(b)	(c)	(d)
Interest Rate:		Quarter	Year	Quarterly Interest Rate under Section 35.19(a)
4		1st Qtr.	-	-
5		2nd Qtr	-	-
6		3rd Qtr	-	-
7		4th Qtr	-	-
8		1st Qtr	-	-
9		2nd Qtr	-	-
10		3rd Qtr	-	-
11		Sum lines 5-11	-	-
12				-
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		Attachment O-GLH Page 1 of 5 For the 12 months ended 12/31/_____	
Line No.	(1)	(2) Source	(3)	(4)	(5) Allocated 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 (enter negative)			(Note R)		-
14	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)	-			
			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 times 1,000)	-	Capped at weekly and daily rates		-
21	FERC Annual Charge(\$/MWh)	(Note E)	-	Short Term		- Short Term
22			-	Long Term		- Long Term

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data  
GridLiance Heartland LLC

For the 12 months ended 12/31/\_\_\_\_

(1)		(2)	(3)		(4)		(5)
Line No.	RATE BASE: (Notes Y & BB)	Source	Company Total	Allocator (Note JJ)		Transmission (Col 3 times Col 4)	
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							
26	CWC	(Note H)	-			-	
27	Materials & Supplies	1/8*(Page 3, Line 8 minus Page 3, Line 7b)	-			-	
28	Prepayments (Account 165)	Attachment 4, Line 14, Col. (i) (Note G)	-	TP	-	-	
29	TOTAL WORKING CAPITAL	Attachment 4, Line 14, Col. (j)	-	GP	-	-	
		(Sum of Lines 26 through 28)	-			-	
30	RATE BASE	(Sum of Lines 18, 18a, 24, 25 & 29)	-			-	

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data  
GridLiance Heartland LLC

Line No.	(1)	(2)	(3)	(4)	(5)
		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)	Attachment 5, Line 13, Col. (l)	-	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	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	356.1	-	CE	-
7	Transmission Lease Payments	Attachment 5, Line 13, Col (h)	-	DA	1.00
7a	Account 566				
7b	Amortization of Regulatory Asset	(Note GG) Attachment 5, Line 13, Col. (i)	-	DA	1.00
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	-		-
8	TOTAL O&M	(Sum of Lines 1, 3, 5a, 5c, 6, 7, & 7d less Lines 1a, 1b, 2, 4, 5, & 5b)	-		-
	DEPRECIATION EXPENSE	(Note BB)			
9	Transmission	Attachment 5, Line 13, Col. (k)	-	TP	-
10	General & Intangible	Attachment 5, Line 26, Col. (a)	-	W/S	-
11	Common	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)			
	LABOR RELATED				
13	Payroll	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	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-FTT) + FTT - (p*FTT)	(Note K) (Attachment 10, Col. 12, Line 12)	-		
22	CIT=(T/1-T) * (1-(WCLTD/R)) = FIT, SIT & p	WCLTD = Page 4, Line 27; R = Page 4, Line 30 (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)	-		-
26	ITC adjustment	(Line 23 times Line 24)	-	NP	-
26a	Excess Deferred Income Tax Adjustment	(Line 23 times Line 24a)	-	NP	-
26b	Permanent Differences Tax Adjustment	(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)	-		-
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 also included in Attachment GG]		-	DA	1.00
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 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.	Attachment 1, line 18	-		-
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 - Line 30 - Line 30a + Line 30b)		-		-

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A	Peak as would be reported on Page 101, 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.			
B	The FERC's annual charges for the year assessed the Transmission Owner for service under this formula rate.			
C	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.			
D	Identified in Form 1 as being only transmission related.			
E	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.			
F	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.i. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.			
G	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.			
H	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			
I	Inputs Required:	FIT =	See Attachment 10	(Federal Income Tax Rate)
		SIT=	See Attachment 10	(State Income Tax Rate or Composite SIT)
		p =	See Attachment 10	(percent of federal income tax deductible for state purposes)
J	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.			
K	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.			
L	Enter dollar amounts			
M	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.			
N	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.			
O	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.			
P	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 services. Non-MISO assets are transmission assets not under MISO functional control.			
Q	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.			
R	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.			
S	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.			
T	Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of the revenue requirements calculated pursuant to Attachment GG.			
U	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.			
V	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.			
W	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			
X	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of the revenue requirements calculated pursuant to Attachment MM.			
Y	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.			
Z	FERC PDF (Unofficial) 2/19/2020 4:22:15 PM			
AA	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.			
BB	Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.			
CC	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.			
DD	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 <a href="https://fred.stlouisfed.org/">https://fred.stlouisfed.org/</a> . 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.			
EE	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.			
FF	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.			
GG	Reserved			
HH	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.			
II	DA in the allocator Column means that the cost is directly assigned to transmission consistent with the attached workpapers.			
JJ	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.			
KK	AFUDC ceases when CWIP is recovered in rate base. No CWIP will be included in rate base on line 18a absent FERC authorization.			
LL	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.			
MM	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.			
NN				

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 No.		Source Page, Line, Col.	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)	-
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	-
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)	-
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

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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)).
- 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.
- 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
- F 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 calc  
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.
- H 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 Cor  
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 Concessi  
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 requi  
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)).
- 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 At  
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.





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Attachment 2  
Incentive Return  
GridLiance Heartland LLC

A	B	C	D	E	F	G	H	I	J
1	Rate Base	Attachment O-GLH, page 2, line 30, Col.5							-
2	100 Basis Point Incentive Return							\$	
						Cost			
			\$	%				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 multiplied 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								
12	and FIT, SIT & p are as given in footnote K.								
13	1 / (1 - T) = (from line 9)		-						
14	Amortized Investment Tax Credit (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 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 Adjustment	Line 13 * Line 15	-		NP	-		-	
20	Permanent Differences Tax Adjustment	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 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 divided by Rate Base	Line 26 / Line 27							-

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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.

1	Year		Annual True-Up Calculation			
	A	B	C	D	E	G
	MTEP Project Number	Project Name	Adjusted Net Revenue Requirement <sup>1</sup>	Revenue Received <sup>2</sup>	Net Under/(Over) Collection (C-D)	Total True-Up Adjustment (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)
4	Interest Rate:	Quarter	Year	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	-	-
12		Sum lines 5-11		-
13	Avg. Monthly FERC Rate	Line 12 divided by 7		-

		Gross Plant In Service (Attachment O, Note Y and BB)					CWIP	LHFFU	Working Capital		Accumulated Depreciation (Attachment O, Note 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
1	December Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	January	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	February	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments to Rate Base (Attachment O, Note Y)															

		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	-	-					-
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 -	-	-					-

Line No	Unfunded Reserves (Note G)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
				Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter zero (0) if the accrual account is NOT included in the formula rate	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)
29	List of all reserves:		Amount						
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.

C 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

E 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.

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 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 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.

	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 January	-	-	-	-	-	-	-	-	-	-	-	-
15 February	-	-	-	-	-	-	-	-	-	-	-	-
16 March	-	-	-	-	-	-	-	-	-	-	-	-
17 April	-	-	-	-	-	-	-	-	-	-	-	-
18 May	-	-	-	-	-	-	-	-	-	-	-	-
19 June	-	-	-	-	-	-	-	-	-	-	-	-
20 July	-	-	-	-	-	-	-	-	-	-	-	-
21 August	-	-	-	-	-	-	-	-	-	-	-	-
22 September	-	-	-	-	-	-	-	-	-	-	-	-
23 October	-	-	-	-	-	-	-	-	-	-	-	-
24 November	-	-	-	-	-	-	-	-	-	-	-	-
25 December	-	-	-	-	-	-	-	-	-	-	-	-
26 Total	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
28		Long Term Interest (117, sum of 62.c through 67.c)						-			
29		Preferred Dividends (118.29c) (positive number)						-			
30		Proprietary Capital (112.16.c)						-			
31		Less Preferred Stock (line 35, col. (d))						-			
32		Less Account 216.1 (112.12.c)		(enter negative)				-			
33		Common Stock		(sum lines 30 - 32)				-			

			Cost Rates		Weighted	
			\$	%		
34	Long Term Debt	Note A and Note D	-	0.00%	0.00%	=WCLTD
35	Preferred Stock (112.3.c)	Note B	-	0.00%	0.00%	0.00%
36	Common Stock	Note C	-	0.00%	0.00%	0.00%
37	Total	(Sum of Lines 34 through 36)	-			0.00% =R

A	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 Term Debt balance in line 34.
B	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.
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
D	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	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 cost	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

<u>FERC ACCOUNT</u>	<u>DESCRIPTION</u>	<u>RATE PERCENT</u>
<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%
<u>GENERAL AND INTANGIBLE</u>		
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



Calculation of PBOP Expenses

Line No.		Year Ended December 31, ____	
1			
2	Total PBOP expenses	Note A	-
3	Labor dollars (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 Form No. 1		

Note

Letter

- AAmounts will be zero until changed pursuant to a FERC order.
- BThe 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/\_\_\_\_

Ln	A	B	C	D	E	
	Item	Transmission Related	Plant Related	Labor Related	(Sum Col. B, C & D) 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
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	(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- <b>Note A</b>											
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- <b>Note B</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%	-	-	-	-	-	-	-
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- <b>Note C</b>											
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	-	-	-
2	ADIT-283	-	-	-
3	ADIT-190	-	-	-
4	Subtotal	-	-	-

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	B	C	D	E	F
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related
ADIT-190						
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:
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
  - ADIT items related only to Transmission are directly assigned to Column D
  - ADIT items related to Plant and not in Columns C & D are included in Column E
  - ADIT items related to labor and not in Columns C & D are included in Column F
  - 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.

Attachment 8c - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)  
For the 12 months ended 12/31/\_\_\_\_

A		B	C	D	E	F
ADIT- 282		Total	Gas, Prod or Other Related	Transmission 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:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- 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		B	C	D	E	F
ADIT- 283		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related
31						
32						
33						
34						
35						
36						
37						
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:

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

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

G

Justification

Amount subject to Proration

G

Justification

Amount subject to Proration

G

Justification

Amount subject to Proration

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

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 amc balance will be shown in a separate row for each project.

	A	B	C	D	E	F
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related
ADIT-190						
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:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- 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		B	C	D	E	F
ADIT-282		Total	Gas, Prod or Other Related	Transmission 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:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- 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		B	C	D	E	F
ADIT-283		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related
31						
32						
33						
34						
35						
36						
37						
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:

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

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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

G

Justification

Amount subject to Proration

G

Justification

Amount subject to Proration

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

**GridLiance Heartland LLC**

For the 12 months ended 12/31/\_\_\_\_

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) 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 22

(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)				-	-	-	-

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

GridLiance Heartland LLC

For the 12 months ended 12/31/\_\_\_\_

(a) Beginning Balance & Monthly Changes				(d) Weighting for Projection	(e) Monthly Increment	(f) Proration (d) x (e)	(g) Prorated Projected Balance (Cumulative Sum of f)	(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- <b>Note A</b>										
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- <b>Note B</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%	-	-	-	-	-	-
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- <b>Note C</b>										
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.

(k)	(l)	(m)
Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance

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For the 12 months ended 12/31/\_\_\_\_

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Attachment 10  
Income Tax Allowance  
GridLiance Heartland LLC  
Calculation of Effective Tax Rate

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
						Corporations - Including C Corps	S Corps, PTEs	Individuals (including foreign), estates & trusts	Mutual funds	Trusts	UBTI entities - pension funds, IRA, Keogh Plans	Tax Exempt Entities	Average Income Tax Rate (Sum Cols. 5- 11)	Total (Sum Cols. 5- 11)
Line No.	Description	Note	Source			(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 Deductibility	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%
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)	Note F				49.60%	46.20%	0.40%	1.90%	1.90%				100.00%
	Ownership of Funds by FERC Categories of Investors	Note F				BCP VI	BEP II/ILF	BCP VI SBS	BEP II SBS	BTAS				
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	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														
23														
24	Weighted Average PE Ownership of GLH by FERC Categories of Investors					BCP VI	BEP II/ILF	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	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%
32						49.60%	46.20%	0.40%	1.90%	1.90%				100.00%
33														
34														
35														
36														
37						Corporations - Including C Corps	49.21%	Corporations (feeder LP)	49.18%	49.18%				
38						S Corps, PTEs	13.67%	S Corps, PTEs	13.66%	13.66%				
39						Individuals (including foreign), estates & trusts	0.02%	Individuals	0.02%	0.09%				
40						Mutual funds	0.00%	Mutual Funds	0.00%	0.00%				
41						Trusts	0.07%	Trusts	0.07%	0.07%				
42						UBTI entities - pension funds, IRA, Keogh Plans	9.13%	UBTI Entities	9.13%	9.13%				
43						Tax Exempt Entities	27.89%	Non-Taxpaying Entities	27.87%	27.87%				
44							100.00%	Private Equity Ownership (Note E)	99.93%	100.00%				
45								Separate Individual Ownership (Note F)	0.07%					
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.
- D 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.
- E One (1) minus Separate Individual Ownership (Line 45).
- F Based on GLH records.

Attachment 10  
Income Tax Allowance  
GridLiance Heartland LLC

		(1)	(2)	(3)	(4)	(5)	(6)
							Weighted Rate for Impact of Federal Tax Deductibility (Col. 2 * Col. 4)
Line No.	State		Apportionment based on situs gross plant	State Income Tax Rate	Percent Federal Taxes Deductible	Weighted Rate (Col. 2 * Col. 3)	
1	State 1			0.00%	0.00%	0.00%	0.00%
2	State 2			0.00%	0.00%	0.00%	0.00%
3	State 3			0.00%	0.00%	0.00%	0.00%
4	State 4			0.00%	0.00%	0.00%	0.00%
5	State 5			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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No. Description	Note	Source	Corporations - Including C Corps		Individuals (including foreign), estates & trusts		Mutual funds	Trusts	UBTI entities - pension funds, IRA, Keogh Plans	Tax Exempt Entities	Average Income Tax Rate (Sum Cols. 5-11)	Total (Sum Cols. 5-11)
			(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)	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 Deductibility	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/ILF	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				0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
22												
23												
24	Weighted Average PE Ownership of GLH by FERC Categories of Investors			BCP VI	BEP II/ILF	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				0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
33												
34												
35												
36												
37			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%				
44				0.00%	Private Equity Ownership (Note E)		0.00%	0.00%				
45					Separate Individual Ownership (Note F)		0.00%					
46							0.00%					

Notes:

- ARepresents 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.
- BFrom Page 2 below.
- CCalculation of ownership by category of investor.
- DUpon 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
- EUpon 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.
- FBased on GLH records.

Attachment 10a  
Actual ownership  
GridLiance Heartland LLC

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

Document Content(s)

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