

Formula Rate - Non-Levelized		Non-MISO Rate Formula Template Utilizing FERC Form 1 Data GridLiance Heartland LLC			
Line No.	(1)	(2) Source	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	(Page 3, Line 31)			\$ 1,922,744
	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)			\$ 1,922,744
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)			\$ 1,922,744
	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 12/31/2020	
(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)	21,966,737	TP	0.24
3	Distribution	Attachment 4, Line 14, Col. (d)	-	NA	-
4	General & Intangible	Attachment 4, Line 14, Col. (e)	-	W/S	0.24
5	Common	Attachment 4, Line 14, Col. (f)	-	CE	0.24
6	TOTAL GROSS PLANT	(Sum of Lines 1 through 5)	21,966,737	GP=	0.24
ACCUMULATED DEPRECIATION					
7	Production	Attachment 4, Line 14, Col. (k)	-	NA	-
8	Transmission	Attachment 4, Line 14, Col. (l)	10,672,015	TP	0.24
9	Distribution	Attachment 4, Line 14, Col. (m)	-	NA	-
10	General & Intangible	Attachment 4, Line 14, Col. (n)	-	W/S	0.24
11	Common	Attachment 4, Line 14, Col. (o)	-	CE	0.24
12	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 7 through 11)	10,672,015		
NET PLANT IN SERVICE					
13	Production	(Line 1 - Line 7)	-		-
14	Transmission	(Line 2 - Line 8)	11,294,722		2,665,394
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)	11,294,722	NP=	0.24
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 8c, line 8, Col (e)	88,525	NP	0.24
23	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Note F)	-	NP	0.2360
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)	88,525		
25	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (h) (Note G)	10,710	TP	0.24
WORKING CAPITAL					
26	CWC	1/8*(Page 3, Line 8 minus Page 3, Line 7b)	823,440		
27	Materials & Supplies	Attachment 4, Line 14, Col. (i) (Note G)	276,094	TP	0.24
28	Prepayments (Account 165)	Attachment 4, Line 14, Col. (j)	1,369,365	GP	0.24
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 through 28)	2,468,899		
30	RATE BASE	(Sum of Lines 18, 18a, 24, 25 & 29)	13,862,855		

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)
	O&M	(Note CC)			
1	Transmission	Attachment 5, Line 13, Col. (a)	4,571,071	TP	0.23599
1a	Less Ancillary Service Expenses included in	Attachment 5, Line 13, Col. (l)	1,102,459	TP	0.24
1b	Less Account 566	Attachment 5, Line 13, Col. (b)	-	TP	0.24
2	Less Account 565	Attachment 5, Line 13, Col. (c)	-	TP	0.24
3	A&G	Attachment 5, Line 13, Col. (d)	3,118,904	W/S	0.24
4	Less FERC Annual Fees	Attachment 5, Line 13, Col. (e)	-	W/S	0.24
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad.	(Note I) Attachment 5, Line 13, Col. (f)	-	W/S	0.24
5a	Plus Transmission Related Reg. Comm. Exp.	(Note I) Attachment 5, Line 13, Col. (g)	-	TP	0.24
5b	Less PBOP Expense in Year	Attachment 7, Line 6	-	W/S	0.24
5c	Plus PBOP Expense Allowed Amount	Attachment 7, Line 8	-	W/S	0.24
6	Common	356.1	-	CE	0.24
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	Attachment 5, Line 13, Col. (j)	-	TP	0.24
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)	6,587,516		1,554,560
	DEPRECIATION EXPENSE	(Note BB)			
9	Transmission	Attachment 5, Line 13, Col. (k)	416,169	TP	0.24
10	General & Intangible	Attachment 5, Line 26, Col. (a)	-	W/S	0.24
11	Common	Attachment 5, Line 26, Col (l)	-	CE	0.24
11a	Amortization of Abandoned Plant	(Notes X & FF) Attachment 5, Line 26, Col. (b)	-	NA	-
12	TOTAL DEPRECIATION	(Sum of Lines 9 through 11a)	416,169		98,210
	TAXES OTHER THAN INCOME TAXES	(Note J)			
	LABOR RELATED				
13	Payroll	Attachment 5, Line 26, Col. (c)	-	W/S	0.24
14	Highway and vehicle	Attachment 5, Line 26, Col. (d)	-	W/S	0.24
15	PLANT RELATED				
16	Property	Attachment 5, Line 26, Col. (e)	-	GP	0.24
17	Gross Receipts	Attachment 5, Line 26, Col. (f)	-	NA	zero
18	Other	Attachment 5, Line 26, Col. (g)	2,894	GP	0.24
19	Payments in lieu of taxes	Attachment 5, Line 26, Col. (h)	-	GP	0.24
20	TOTAL OTHER TAXES	(Sum of Lines 13 through 19)	2,894		683
	INCOME TAXES	(Note K)			
21	T=SIT * (1-FIT) + FIT - (p*FIT)	(Note K) (Attachment 10, Col. 12, Line 12)	0.1885		
22	CTI=(T/1-T) * (1-(WCLTD/R)) = FIT, SIT & p	WCLTD = Page 4, Line 27; R = Page 4, Line 30 (Note K)	0.1993		
23	1 / (1 - T) = (from Line 21)	1 / (1 - T) (T from Line 21)	1.2323		
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)	1,302		
25	Income Tax Calculation	(Line 22) times (Page 4, Line 30) times (Page 2, Line 3)	189,339		44,681
26	ITC adjustment	(Line 23 times Line 24)	-	NP	0.24
26a	Excess Deferred Income Tax Adjustment	(Line 23 times Line 24a)	-	NP	0.24
26b	Permanent Differences Tax Adjustment	(Line 23 times Line 24b)	1,604	NP	0.24
27	Total Income Taxes	(Sum of Lines 25 through 26b)	190,944		45,060
	RETURN				
28	Rate Base times Return	(Page 2, Line 30 times Page 4, Line 30, Col. (5))	950,187	NA	224,231
29	REV. REQUIREMENT	(Sum of Lines 8, 12, 20, 27 & 28)	8,147,709		1,922,744
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 t 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)		8,147,709		1,922,744

Formula Rate - Non-Levelized		Non-MISO Rate Formula Template Utilizing FERC Form 1 Data GridLiance Heartland LLC			
(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)		21,966,737	
2	Less Transmission plant included in ISO rates	(Note L)		16,782,898	
3	Less Transmission plant included in OATT Ancillary Servi (Note M)			-	
4	Transmission plant not included in ISO rates	(Line 1 minus Lines 2 & Line 3)		5,183,838	
5	Percentage of Transmission plant not included in ISO Rates (Line 4 divided by Line 1)		TP=	23.6%	
6 - 11	WAGES & SALARY ALLOCATOR (W&S)				
12	Production	Form 1 Reference 354.20.b	\$ -	TP -	Allocation -
13	Transmission (Note MM)	354.21.b	1	0.24	0
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 alloc		1		0 = 0.24 = WS
	COMMON PLANT ALLOCATOR (CE) (Notes N and DD)				
17	Electric	200.3.c	26,511,471		% Electric (Line 17 / Line 20)
18	Gas	200.3.d	-		1.00000
19	Water	200.3.e	-		*
20	Total	(Sum of Lines 17 through 19)	26,511,471		W&S Allocator (Line 16) 0.23599 = CE 0.23599
21 - 26	RETURN (R)				
27	Long Term Debt	(Note Y, EE) Attachment 5, Line 34	0.4	40.0%	2.44%
28	Preferred Stock	(Note Y, EE) Attachment 5, Line 35	-	0.0%	0.00%
29	Common Stock	(Notes O, Y and EE) Attachment 5, Line 36	0.6	60.0%	9.80%
30	Total	(Sum of Lines 27 through 29)	1.0		6.85% =R
	REVENUE CREDITS				
	ACCOUNT 447 (SALES FOR RESALE)	310 -311			\$
31	a. Bundled Non-RQ Sales for Resale	311.x.h			Weighted
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	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 At (Note W)				
36b	d. Transmission charges from Schedules associated with At (Note AA)				
37	Total of (a)-(b)-(c)-(d)				-

Formula Rate - Non-Levelized

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

For the 12 months ended 12/31/2020

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
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
	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
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
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
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
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
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,
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)	5,183,838	
1a	Transmission Accumulated Depreciation	Attach 9A, p 2, line 8 col 5	2,518,444	
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	2,665,394	
	O&M TRANSMISSION EXPENSE			
3	Total O&M Allocated to Transmission	Attach 9A, p 3, line 8 col 5	1,554,560	
3a	Transmission O&M	Attach 9A, p 3, line 1 col 5	1,078,708	
3b	Less: Ancillary Service expenses included in above	Attach 9A, p 3, line 1a col 5	260,165	
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	818,543	
4	<b>Annual Allocation Factor for Transmission O&amp;M</b>	(Line 3e divided by line 1, col 3)	<b>0.16</b>	<b>0.16</b>
	OTHER O&M EXPENSE			
4a	Other O&M Allocated to Transmission	Line 3 minus Line 3e	736,017.19	
4b	Annual Allocation Factor for Other O&M	Line 4a divided by Line 1, col 3	0.14	0.14
	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	682.85	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.00	0.00
9	<b>Annual Allocation Factor for Other Expense</b>	<b>Sum of line 4b, 6, and 8</b>	<b>0.14</b>	<b>0.14</b>
	INCOME TAXES			
10	Total Income Taxes	Attach 9A, p 3, line 27 col 5	45,060.05	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	0.02	0.02
	RETURN			
12	Return on Rate Base	Attach 9A, p 3, line 28 col 5	224,230.66	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	0.08	0.08
14	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 11 and 13 col 4</b>		<b>0.10</b>

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

Page 2 of 3

(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)	
						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	
Line No.	Project Name	MTEP # or Other Designation	Project Gross Plant																
15	(Note C)										Page 1 line 4	Col. 3 * Col. 5	Page 1 line 9	Col. 3 * Col. 7	Col. 6 + Col. 8		(Note D)		
15a	EEI Non-MISO Assets	-	5,183,838	2,518,444			0.16	818,543	0.14	736,700	1,555,243	2,665,394							
15b		-	-	-	-		0.16	-	0.14	-	-	-							
15c		-	-	-	-		0.16	-	0.14	-	-	-							
15d		-	-	-	-		0.16	-	0.14	-	-	-							
15e		-	-	-	-		0.16	-	0.14	-	-	-							
15f		-	-	-	-		0.16	-	0.14	-	-	-							
15g		-	-	-	-		0.16	-	0.14	-	-	-							
15h		-	-	-	-		0.16	-	0.14	-	-	-							
15i		-	-	-	-		0.16	-	0.14	-	-	-							
15j		-	-	-	-		0.16	-	0.14	-	-	-							
15k		-	-	-	-		0.16	-	0.14	-	-	-							
15l		-	-	-	-		0.16	-	0.14	-	-	-							
15m		-	-	-	-		0.16	-	0.14	-	-	-							
15n		-	-	-	-		0.16	-	0.14	-	-	-							
15o		-	-	-	-		0.16	-	0.14	-	-	-							
		-	-	-	-		0.16	-	0.14	-	-	-							
		-	-	-	-		0.16	-	0.14	-	-	-							
		-	-	-	-		0.16	-	0.14	-	-	-							
		-	-	-	-		0.16	-	0.14	-	-	-							
16	Annual Totals		5,183,838	2,518,444				818,543		736,700	1,555,243	2,665,394							

- 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.

(11)	(12)	(13)	(14)	(15)	(16)	(16a)	(17)	(18)	(19)	(20)
Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amortization Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Ceiling Rate	Discounts	Total Annual Revenue Requirement	True-Up Adjustment	Net Revenue Requirement
	(Col. 10 * Col. 11)	(Note E)	(Sum Col. 9, 12 & 13)	Per FERC order (Note I)	(Attach 2, Line 28 * (Col. 15/100)* Col. 10)	(Sum Col. 14 & 16)	(Note H) (Enter Negative)	(Sum Col. 16a & 17)	(Note F)	Sum Col. 18 & 19
Page 1 line 14										
0.10	269,291	98,210	1,922,744	-	-	1,922,744	(839,411)	1,083,333	-	1,083,333
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-						



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)
						Total True-Up Adjustment (E + F)
2		EEI Non-MISO Assets	-	-	-	-
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				
5		1st Qtr.	2019	0.0043
6		2nd Qtr	2019	0.0045
7		3rd Qtr	2019	0.0046
8		4th Qtr	2019	0.0045
9		1st Qtr	2020	0.0041
10		2nd Qtr	2020	0.0040
11		3rd Qtr	2020	0.0029
12		Sum lines 5-11		0.03
13	Avg. Monthly FERC Rate	Line 12 divided by 7		0.0041

Line No.	(1)	(2)	(3)	(4)	(5)
		Source			Allocated Amount
1	GROSS REVENUE REQUIREMENT	(Page 3, Line 31)			\$ 1,922,744
	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)			\$ 1,922,744
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)			\$ 1,922,744
	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 12/31/2020

(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)	21,966,737	TP	0.24	5,183,838	
3	Distribution	Attachment 4, Line 14, Col. (d)	-	NA	-	-	
4	General & Intangible	Attachment 4, Line 14, Col. (e)	-	W/S	0.24	-	
5	Common	Attachment 4, Line 14, Col. (f)	-	CE	0.24	-	
6	TOTAL GROSS PLANT	(Sum of Lines 1 through 5)	21,966,737	GP=	0.24	5,183,838	
ACCUMULATED DEPRECIATION							
7	Production	Attachment 4, Line 14, Col. (k)	-	NA	-	-	
8	Transmission	Attachment 4, Line 14, Col. (l)	10,672,015	TP	0.24	2,518,444	
9	Distribution	Attachment 4, Line 14, Col. (m)	-	NA	-	-	
10	General & Intangible	Attachment 4, Line 14, Col. (n)	-	W/S	0.24	-	
11	Common	Attachment 4, Line 14, Col. (o)	-	CE	0.24	-	
12	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 7 through 11)	10,672,015			2,518,444	
NET PLANT IN SERVICE							
13	Production	(Line 1 - Line 7)	-			-	
14	Transmission	(Line 2 - Line 8)	11,294,722			2,665,394	
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)	11,294,722	NP=	0.24	2,665,394	
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)	88,525	NP	0.24	20,891	
23	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Note F)	-	NP	0.24	-	
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)	88,525			20,891	
25	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (h) (Note G)	10,710	TP	0.24	2,527	
WORKING CAPITAL							
26	CWC	(Note H) 1/8*(Page 3, Line 8 minus Page 3, Line 7b)	823,440			194,320	
27	Materials & Supplies	Attachment 4, Line 14, Col. (i) (Note G)	276,094	TP	0.24	65,154	
28	Prepayments (Account 165)	Attachment 4, Line 14, Col. (j)	1,369,365	GP	0.24	323,151	
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 through 28)	2,468,899			582,625	
30	RATE BASE	(Sum of Lines 18, 18a, 24, 25 & 29)	13,862,855			3,271,437	

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)	4,571,071	TP	1,078,708
1a	Less Ancillary Service Expenses included in Transmission O&M Accounts (Note U)	Attachment 5, Line 13, Col. (l)	1,102,459	TP	260,165
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)	3,118,904	W/S	736,017
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	-
7a	Account 566				
7b	Amortization of Regulatory Asset	(Note GG) Attachment 5, Line 13, Col. (i)	-	DA	-
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)	6,587,516		1,554,560
	DEPRECIATION EXPENSE	(Note BB)			
9	Transmission	Attachment 5, Line 13, Col. (k)	416,169	TP	98,210
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	-
12	TOTAL DEPRECIATION	(Sum of Lines 9 through 11a)	416,169		98,210
	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)	2,894	GP	683
19	Payments in lieu of taxes	Attachment 5, Line 26, Col. (h)	-	GP	-
20	TOTAL OTHER TAXES	(Sum of Lines 13 through 19)	2,894		683
	INCOME TAXES	(Note K)			
21	T-SIT * (1-FIT) + FIT - (p*FIT)	(Note K) (Attachment 10, Col. 12, Line 12)	0.1885		
22	CIT=(T/1-T) * (1-(WCLTD/R)) = FIT, SIT & p	WCLTD = Page 4, Line 27; R = Page 4, Line 30 (Note K)	0.1993		
23	1 / (1 - T) = (from Line 21)	1 / (1 - T) (T from Line 21)	1.2323		
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)	1,302		
25	Income Tax Calculation	(Line 22) times (Page 4, Line 30) times (Page 2, Line 30)	189,339		44,681
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)	1,604	NP	379
27	Total Income Taxes	(Sum of Lines 25 through 26b)	190,944		45,060
	RETURN				
28	Rate Base times Return	(Page 2, Line 30 times Page 4, Line 30, Col. (5))	950,187	NA	224,231
29	REV. REQUIREMENT	(Sum of Lines 8, 12, 20, 27 & 28)	8,147,709		1,922,744
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	-
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	-
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)		8,147,709		1,922,744

## SUPPORTING CALCULATIONS AND NOTES

Line No.	(1)	(2)	(3)	(4)	(5)
TRANSMISSION PLANT INCLUDED IN ISO RATES					
1	Total Transmission plant	(Page 2, Line 2, Column 3)			21,966,737
2	Less Transmission plant excluded from ISO rates	(Note L)			16,782,898
3	Less Transmission plant included in OATT Ancillary Services	(Note M)			-
4	Transmission plant included in ISO rates	(Line 1 minus Lines 2 & 3)			5,183,838
5	Percentage of Transmission plant included in ISO Rates	(Line 4 divided by Line 1)		TP=	0.24
6 - 11 WAGES & SALARY ALLOCATOR (W&S)					
	Form 1 Reference	\$	TP	Allocation	
12	Production	354.20.b	-	-	
13	Transmission (Note MM)	354.21.b	1	0.24	
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)		1	0	= GP (\$ / Allocation) = WS 0.24
COMMON PLANT ALLOCATOR (CE) (Notes N and DD)					
		\$		% Electric (Line 17 / Line 20)	W&S Allocator (Line 16) CE
17	Electric	200.3.c	13,255,736		
18	Gas	200.3.d	-		
19	Water	200.3.e	-	1.00000 *	0.23599 = 0.23599
20	Total	(Sum of Lines 17 through 19)	13,255,736		
21 - 26 RETURN (R)					
		\$	%	Cost	\$
27	Long Term Debt	(Note Y, EE) Attachment 5, Line 34	0 40%	2.44%	Weighted 0.97% =WCLTD
28	Preferred Stock	(Note Y, EE) Attachment 5, Line 35	- 0%	0.00%	0.00%
29	Common Stock	(Notes O, Y and EE) Attachment 5, Line 36	1 60%	9.80%	5.88%
30	Total	(Sum of Lines 27 through 29)	1		6.85% =R
REVENUE CREDITS					
	ACCOUNT 447 (SALES FOR RESALE)	310 -311			Load
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 ELECTRICITY OF OTHER 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, 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 (T/1-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 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 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)

Line No.	(1)	(2) Source Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach O, p 2, line 2 col 5 (Note A)	5,183,838	
1a	Transmission Accumulated Depreciation	Attach O, p 2, line 8 col 5	2,518,444	
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	2,665,394	
	O&M TRANSMISSION EXPENSE			
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	1,554,560	
3a	Transmission O&M	Attach O, p 3, line 1 col 5	1,078,708	
3b	Less: Ancillary Service Expenses included in above	Attach O, p 3, line 1a col 5	260,165	
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	818,543	
4	<b>Annual Allocation Factor for Transmission O&amp;M</b>	(Line 3e divided by line 1, col 3)	<b>0.16</b>	<b>0.16</b>
	OTHER O&M EXPENSE			
4a	Other O&M Allocated to Transmission	Line 3 minus Line 3e	736,017	
4b	Annual Allocation Factor for Other O&M	Line 4a divided by Line 1, col 3	0.14	0.14
	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	683	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.00	0.00
9	<b>Annual Allocation Factor for Other Expense</b>	<b>Sum of line 4b, 6, and 8</b>	<b>0.14</b>	<b>0.14</b>
	INCOME TAXES			
10	Total Income Taxes	Attach O, p 3, line 27 col 5	45,060	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	0.02	0.02
	RETURN			
12	Return on Rate Base	Attach O, p 3, line 28 col 5	224,231	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	0.08	0.08
14	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 11 and 13 col 4</b>		<b>0.10</b>

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Line No.	Project Name	MTEP # or Other Designation	Project Gross Plant	Project Accumulated Depreciation/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			(Note C)		Page 1 line 4	Col. 3 * Col. 5	Page 1 line 9	Col. 3 * Col. 7	Col. 6 + Col. 8)	(Note D)
15a		-	-	-	2,518,444	0.16	-	0.14	-	(2,518,444)
15b		-	-	-	-	0.16	-	0.14	-	-
15c		-	-	-	-	0.16	-	0.14	-	-
15d		-	-	-	-	0.16	-	0.14	-	-
15e		-	-	-	-	0.16	-	0.14	-	-
15f		-	-	-	-	0.16	-	0.14	-	-
15g		-	-	-	-	0.16	-	0.14	-	-
15h		-	-	-	-	0.16	-	0.14	-	-
15i		-	-	-	-	0.16	-	0.14	-	-
15j		-	-	-	-	0.16	-	0.14	-	-
15k		-	-	-	-	0.16	-	0.14	-	-
15l		-	-	-	-	0.16	-	0.14	-	-
15m		-	-	-	-	0.16	-	0.14	-	-
15n		-	-	-	-	0.16	-	0.14	-	-
15o		-	-	-	-	0.16	-	0.14	-	-
		-	-	-	-	0.16	-	0.14	-	-
		-	-	-	-	0.16	-	0.14	-	-
		-	-	-	-	0.16	-	0.14	-	-
		-	-	-	-	0.16	-	0.14	-	-
		-	-	-	-	0.16	-	0.14	-	-
16	Annual Totals		-	2,518,444		-		-	-	(2,518,444)
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. 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.



[illegible]

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							3,271,437
2	100 Basis Point Incentive Return							\$	
			\$	%		Cost		Weighted	
3	Long Term Debt	Attachment O-GLH, Notes Y and EE	-	40%		2.435%		0.0097	
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	-	60%		10.80%		0.0648	
6	Total	Sum Lines 3 to 5	-					0.0745	
7	100 Basis Point Incentive Return multiplied by Rate Base	Line 1 * Line 6, Col. I							243,859
8	INCOME TAXES								
9	T=SIT * (1-FIT) + FIT - (p*FIT)	Attachment O-GLH, Page 3, Line 21	0.1885						
10	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.2019						
11	WCLTD = Line 3								
12	and FIT, SIT & p are as given in footnote K.								
13	1 / (1 - T) = (from line 9)		1.2323						
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	1,302.00						
17	Income Tax Calculation	Line 10 * Line 7	49,241		NA			49,241	
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	1,604.43		NP	-		-	
21	Total Income Taxes	Sum Lines 17 - 20	50,845					49,241	49,241
22	Return and Income Taxes with 100 basis point increase in ROE								293,100
23	Return	Attach. O, Page 3, Line 28, Col. 5							224,231
24	Income Tax	Attach. O, Page 3, Line 27, Col. 5							45,060
25	Return and Income Taxes without 100 basis point increase in ROE	Sum Lines 23 and 24							269,291
26	Incremental Return and Income Taxes for 100 basis point increase in ROE	Line 22 less Line 25							23,809
27	Rate Base	Line 1							3,271,437
28	Incremental Return and Income Taxes for 100 basis point increase in ROE divided by Rate Base	Line 26 / Line 27							0.0073

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	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 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)
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)
		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	FN1 Reference for Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	December Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	January	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	February	-	25,678,695	-	-	-	-	-	305,894	2,000,000	-	12,566,931	-	-	-
5	March	-	25,727,687	-	-	-	-	-	325,676	1,916,667	-	12,607,698	-	-	-
6	April	-	25,743,575	-	-	-	-	-	325,676	1,833,333	-	12,643,871	-	-	-
7	May	-	25,713,354	-	-	-	-	-	325,676	1,750,000	-	12,679,978	-	-	-
8	June	-	25,775,318	-	-	-	-	-	325,676	1,684,897	-	12,708,979	-	-	-
9	July	-	25,927,881	-	-	-	-	-	328,467	1,619,900	-	12,735,564	-	-	-
10	August	-	25,997,407	-	-	-	-	-	328,467	1,524,892	-	12,754,831	-	-	-
11	September	-	25,999,914	-	-	-	-	-	328,467	1,430,339	-	12,753,071	-	-	-
12	October	-	25,993,788	-	-	-	-	-	328,467	1,417,087	-	12,551,281	-	-	-
13	November	-	26,498,486	-	-	-	-	-	355,880	1,359,386	-	12,466,797	-	-	-
14	December	-	26,511,471	-	-	-	-	139,226	310,880	1,265,247	-	12,267,192	-	-	-
14	Average of the 13 Monthly Balances	-	21,966,737	-	-	-	-	10,710	276,094	1,369,365	-	10,672,015	-	-	-

Adjustments to Rate Base (Attachment O, Note Y)

Line No	Month (a)	Unamortized Regulatory Asset (b)	Unamortized Abandoned Plant (c)	Reserved (d)	Reserved (e)	Reserved (f)	Reserved (g)	Account No. 255 Accumulated Deferred Investment Credit (Note D) (h)
		Notes A & E	Notes B & F					Consistent with 266.8.b & 267.8.h
15	FN1 Reference for Dec	-	-					-
16	December Prior Year	-	-					-
17	January	-	-					-
18	February	-	-					-
19	March	-	-					-
20	April	-	-					-
21	May	-	-					-
22	June	-	-					-
23	July	-	-					-
24	August	-	-					-
25	September	-	-					-
26	October	-	-					-
27	November	-	-					-
28	December	-	-					-
28	Average of the 13 Monthly Balances -	-	-					-

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

Page 2 of 2

Line No	Unfunded Reserves (Note G)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
				Amount	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:								
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.

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	I	Attachment O - GLH, Note 1	Attachment O - GLH, Note 1		321.97.b	321.97.b	336.7.f	Attachment O - GLH, Note U
1	January	0	-	-	0	-	-	-	-	-	-	-	-
2	February	0	-	-	1,032	-	-	-	-	-	-	-	-
3	March	266,673	-	-	213,034	-	-	-	-	-	-	40,767	-
4	April	338,187	-	-	(9,793)	-	-	-	-	-	-	40,822	-
5	May	435,622	-	-	383,491	-	-	-	-	-	-	40,809	-
6	June	396,614	-	-	451,698	-	-	-	-	-	-	40,836	-
7	July	484,576	-	-	610,601	-	-	-	-	-	-	41,018	6,800
8	August	476,526	-	-	140,794	-	-	-	-	-	-	41,205	129,384
9	September	156,131	-	-	321,536	-	-	-	-	-	-	41,266	614,198
10	October	491,883	-	-	315,296	-	-	-	-	-	-	42,700	184,960
11	November	923,062	-	-	304,970	-	-	-	-	-	-	43,140	131,010
12	December	601,797	-	-	386,244	-	-	-	-	-	-	43,606	36,107
13	Total	\$ 4,571,071	\$ -	\$ -	\$ 3,118,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 416,169	\$ 1,102,459

	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	-	-	-	-	-	-	(0)	-	-	-	109	-
15 February	-	-	-	-	-	-	-	-	-	-	109	-
16 March	-	-	-	-	-	-	-	-	-	-	109	-
17 April	-	-	-	-	-	-	2	-	-	-	109	-
18 May	-	-	-	-	-	-	(2)	-	-	-	109	-
19 June	-	-	-	-	-	-	2	-	-	-	109	-
20 July	-	-	-	-	-	-	-	-	-	-	109	-
21 August	-	-	-	-	-	-	-	-	-	-	109	-
22 September	-	-	-	-	-	-	377	-	-	-	109	-
23 October	-	-	-	-	-	-	728	-	-	-	109	-
24 November	-	-	-	-	-	-	1,725	-	-	-	109	-
25 December	-	-	-	-	-	-	62	-	-	-	109	-
26 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,894	\$ -	\$ -	\$ -	\$ 1,302	\$ -

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	0.40	40.00%	2.435%
35	Preferred Stock (112.3.c)	Note B	-	0.00%	0.00%
36	Common Stock	Note C	0.60	60.00%	5.88%
37	Total	(Sum of Lines 34 through 36)	I		6.85% =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 12/31/2020

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) Total
1	ADIT-282 (enter negative)	(30,706)	-	-	Line 12
2	ADIT-283 (enter negative)	-	-	-	Line 16
3	ADIT-190	-	-	-	Line 20
4	Subtotal	(30,706)	-	-	Sum of Lines 1-3
5	Wages & Salary Allocator			0.24	Attachment-O Page 4 line 16
6	Net Plant Allocator		0.24		Attachment-O Page 2 line 6
7	Total Plant Allocator	1.00			100%
8	Projected ADIT Total	(30,706)	-	-	(30,706) 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	2019	-	-	-	-
10	EOY (Attach 8d, Line 30 less Line 26)	December	2020	-	-	-	-
11	Balance-EOY Prorated (Attach 8b, Line 14)	December	2020	(30,706)	(30,706)	-	-
12	ADIT 282-Total (Lines 10+11)			(30,706)	(30,706)	-	-
ADIT-283							
13	Balance-BOY (Attach 8c, Line 44)	December	2019	-	-	-	-
14	EOY (Attach 8d, Line 44 less Line 40)	December	2020	-	-	-	-
15	EOY Prorated (Attach 8b, Line 28)	December	2020	-	-	-	-
16	ADIT 283-Total (Lines 14+15)			-	-	-	-
ADIT-190							
17	Balance-BOY (Attach 8c, Line 18)	December	2019	-	-	-	-
18	EOY (Attach 8d, Line 18 less Line 14)	December	2020	-	-	-	-
19	EOY Prorated (Attach 8b, Line 42)	December	2020	-	-	-	-
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 12/31/2020

(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)
<b>ADIT-282-Proration-Note A</b>										
1 Balance (Attach 8c, Line 30)	December	2019	100.00%	-	-	-	-	-	-	-
2 Increment	January	2020	91.78%	-	-	-	-	-	-	-
3 Increment	February	2020	84.11%	-	-	-	-	-	-	-
4 Increment	March	2020	75.62%	-	-	-	-	-	-	-
5 Increment	April	2020	67.40%	-	-	-	-	-	-	-
6 Increment	May	2020	58.90%	-	-	-	-	-	-	-
7 Increment	June	2020	50.68%	-	-	-	-	-	-	-
8 Increment	July	2020	42.19%	-	-	-	-	-	-	-
9 Increment	August	2020	33.70%	-	-	-	-	-	-	-
10 Increment	September	2020	25.48%	(59,615)	(59,615)	(15,190)	-	-	-	-
11 Increment	October	2020	16.99%	(59,615)	(59,615)	(10,126)	-	-	-	-
12 Increment	November	2020	8.77%	(59,615)	(59,615)	(5,227)	-	-	-	-
13 Increment	December	2020	0.27%	(59,615)	(59,615)	(163)	-	-	-	-
14 ADIT 282-Prorated EOY Balance				(238,461)	(238,461)	(30,706)	-	-	-	-
<b>ADIT-283-Proration-Note B</b>										
15 Balance (Attach 8c, Line 44)	December	2019	100.00%	-	-	-	-	-	-	-
16 Increment	January	2020	91.78%	-	-	-	-	-	-	-
17 Increment	February	2020	84.11%	-	-	-	-	-	-	-
18 Increment	March	2020	75.62%	-	-	-	-	-	-	-
19 Increment	April	2020	67.40%	-	-	-	-	-	-	-
20 Increment	May	2020	58.90%	-	-	-	-	-	-	-
21 Increment	June	2020	50.68%	-	-	-	-	-	-	-
22 Increment	July	2020	42.19%	-	-	-	-	-	-	-
23 Increment	August	2020	33.70%	-	-	-	-	-	-	-
24 Increment	September	2020	25.48%	-	-	-	-	-	-	-
25 Increment	October	2020	16.99%	-	-	-	-	-	-	-
26 Increment	November	2020	8.77%	-	-	-	-	-	-	-
27 Increment	December	2020	0.27%	-	-	-	-	-	-	-
28 ADIT 283-Prorated EOY Balance				-	-	-	-	-	-	-
<b>ADIT-190-Proration-Note C</b>										
29 Balance (Attach 8c, Line 18)	December	2019	100.00%	-	-	-	-	-	-	-
30 Increment	January	2020	91.78%	-	-	-	-	-	-	-
31 Increment	February	2020	84.11%	-	-	-	-	-	-	-
32 Increment	March	2020	75.62%	-	-	-	-	-	-	-
33 Increment	April	2020	67.40%	-	-	-	-	-	-	-
34 Increment	May	2020	58.90%	-	-	-	-	-	-	-
35 Increment	June	2020	50.68%	-	-	-	-	-	-	-
36 Increment	July	2020	42.19%	-	-	-	-	-	-	-
37 Increment	August	2020	33.70%	-	-	-	-	-	-	-
38 Increment	September	2020	25.48%	-	-	-	-	-	-	-
39 Increment	October	2020	16.99%	-	-	-	-	-	-	-
40 Increment	November	2020	8.77%	-	-	-	-	-	-	-
41 Increment	December	2020	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 ~~and~~ carryforwards, if applicable, are subject to proration. See Line 18 in Attach 8c and 8d.

Attachment 8c - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)  
For the 12 months ended 12/31/2020

Page 1 of 2

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
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-190							
5	Plant related						
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
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.

Attachment 8c - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)  
For the 12 months ended 12/31/2020

Page 2 of 2

	A	B	C	D	E	F	G
	ADIT- 282	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
19	Plant related						
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
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
	ADIT- 283	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31	Plant related						
32							
33							
34							
35							
36							
37							
38							
39							
40	Depreciation Items	-	-	-	-		Amount subject to Proration
41	Subtotal - p276.b	-	-	-	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	-	-	-	-	-	

Instructions for Account 283:

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

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT- 282	(137,939)	-	-	Line 30
2	ADIT-283	(238,494)	-	-	Line 44
3	ADIT-190	376,433	-	-	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
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-190							
5	Plant related						
6							
7							
8							
9							
10							
11							
12							
13							
14	NOL Carryforward	376,433		376,433			Amount subject to Proration
15	Subtotal - p234.c	376,433	-	376,433	-	-	
16	Less FASB 109 Above if not separately removed						
17	Less FASB 106 Above if not separately removed						
18	Total	376,433	-	376,433	-	-	

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 8d - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)  
For the 12 months ended 12/31/2020

Page 2 of 2

	A	B	C	D	E	F	G
	ADIT-282	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
19	Plant related						
20							
21							
22							
23							
24							
25							
26	Plant Items	(137,939)		(137,939)			Amount subject to Proration
27	Subtotal - p275.k	(137,939)	-	(137,939)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	(137,939)	-	(137,939)	-	-	

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	G
	ADIT-283	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31	Plant related						
32							
33							
34							
35							
36							
37							
38							
39							
40	Depreciation Items	(238,494)		(238,494)			Amount subject to Proration
41	Subtotal - p277.k	(238,494)	-	(238,494)	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	(238,494)	-	(238,494)	-	-	

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.

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

## GridLiance Heartland LLC

For the 12 months ended 12/31/2020

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) Related
1	ADIT-282	19,555	-	-	Line 12
2	ADIT-283	(119,247)	-	-	Line 16
3	ADIT-190	188,217	-	-	Line 20
4	Subtotal	88,525	-	-	Sum of Lines 1-3
5	Wages & Salary Allocator			0.24	Attachment-O Page 4 line 16
6	Net Plant Allocator		0.24		Attachment-O Page 2 line 6
7	Total Plant Allocator	1.00			100%
8	ADIT True-Up Total	88,525	-	-	88,525 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	2019	-	-	-	-
10	Balance-EOY (Attach 8d, Line 30 less Line 26)	December	2020	-	-	-	-
11	Balance-EOY-Prorated (Attach 8f, Line 14)	December	2020	19,555.06	19,555.06	-	-
12	Balance-EOY-Total (Lines 10+11)			19,555.06	19,555.06	-	-
ADIT-283							
13	Balance-BOY (Attach 8c, Line 44)	December	2019	-	-	-	-
14	Balance-EOY (Attach 8d, Line 44 less Line 40)	December	2020	-	-	-	-
15	Balance-EOY-Prorated (Attach 8f, Line 28)	December	2020	(119,247)	(119,247)	-	-
16	Balance-EOY-Total (Lines 14+15)			(119,247)	(119,247)	-	-
ADIT-190							
17	Balance-BOY (Attach 8c, Line 18)	December	2019	-	-	-	-
18	Balance-EOY (Attach 8d, Line 18 less Line 14)	December	2020	-	-	-	-
19	Balance-EOY-Prorated (Attach 8f, Line 42)	December	2020	188,217	188,217	-	-
20	Balance-EOY-Total (Lines 18+19)			188,217	188,217	-	-

GridLiance Heartland LLC

For the 12 months ended 12/31/2020

(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
<b>ADIT-282-Proration-Note A</b>												
1 Balance (Attach 8c, Line 30)	December	2019	100.00%			-						-
2 Increment	January	2020	91.78%	-	-	-	-	-	-	-	-	-
3 Increment	February	2020	84.11%	-	-	-	-	-	-	-	-	-
4 Increment	March	2020	75.62%	-	-	-	(13,793)	(13,793)	-	-	6,897	(6,897)
5 Increment	April	2020	67.40%	-	-	-	(13,794)	(13,794)	-	-	6,897	(13,794)
6 Increment	May	2020	58.90%	-	-	-	(13,794)	(13,794)	-	-	6,897	(20,691)
7 Increment	June	2020	50.68%	-	-	-	(13,794)	(13,794)	-	-	6,897	(27,588)
8 Increment	July	2020	42.19%	-	-	-	(13,794)	(13,794)	-	-	6,897	(34,485)
9 Increment	August	2020	33.70%	-	-	-	(13,794)	(13,794)	-	-	6,897	(41,382)
10 Increment	September	2020	25.48%	(59,615)	(15,190)	(15,190)	(13,794)	45,821	22,911	-	-	(33,661)
11 Increment	October	2020	16.99%	(59,615)	(10,126)	(25,316)	(13,794)	45,821	22,911	-	-	(20,876)
12 Increment	November	2020	8.77%	(59,615)	(5,227)	(30,543)	(13,794)	45,821	22,911	-	-	(3,192)
13 Increment	December	2020	0.27%	(59,615)	(163)	(30,706)	(13,794)	45,821	22,911	-	-	19,555
14 ADIT 282-Prorated EOY Balance				(238,461)	(30,706)		(137,939)	100,522	91,643	-	41,382	19,555
<b>ADIT-283-Proration-Note B</b>												
15 Balance (Attach 8c, Line 44)	December	2019	100.00%			-						-
16 Increment	January	2020	91.78%	-	-	-	-	-	-	-	-	-
17 Increment	February	2020	84.11%	-	-	-	-	-	-	-	-	-
18 Increment	March	2020	75.62%	-	-	-	(23,850)	(23,850)	-	-	11,925	(11,925)
19 Increment	April	2020	67.40%	-	-	-	(23,850)	(23,850)	-	-	11,925	(23,850)
20 Increment	May	2020	58.90%	-	-	-	(23,850)	(23,850)	-	-	11,925	(35,775)
21 Increment	June	2020	50.68%	-	-	-	(23,850)	(23,850)	-	-	11,925	(47,700)
22 Increment	July	2020	42.19%	-	-	-	(23,849)	(23,849)	-	-	11,925	(59,625)
23 Increment	August	2020	33.70%	-	-	-	(23,849)	(23,849)	-	-	11,925	(71,549)
24 Increment	September	2020	25.48%	-	-	-	(23,849)	(23,849)	-	-	11,925	(83,474)
25 Increment	October	2020	16.99%	-	-	-	(23,849)	(23,849)	-	-	11,925	(95,398)
26 Increment	November	2020	8.77%	-	-	-	(23,849)	(23,849)	-	-	11,925	(107,323)
27 Increment	December	2020	0.27%	-	-	-	(23,849)	(23,849)	-	-	11,925	(119,247)
28 ADIT 283-Prorated EOY Balance				-	-		(238,494)	(238,494)	-	-	119,247	(119,247)
<b>ADIT-190-Proration-Note C</b>												
29 Balance (Attach 8c, Line 18)	December	2019	100.00%			-						-
30 Increment	January	2020	91.78%	-	-	-	-	-	-	-	-	-
31 Increment	February	2020	84.11%	-	-	-	-	-	-	-	-	-
32 Increment	March	2020	75.62%	-	-	-	37,644	37,644	18,822	-	-	18,822
33 Increment	April	2020	67.40%	-	-	-	37,644	37,644	18,822	-	-	37,644
34 Increment	May	2020	58.90%	-	-	-	37,644	37,644	18,822	-	-	56,466
35 Increment	June	2020	50.68%	-	-	-	37,643	37,643	18,822	-	-	75,288
36 Increment	July	2020	42.19%	-	-	-	37,643	37,643	18,822	-	-	94,109
37 Increment	August	2020	33.70%	-	-	-	37,643	37,643	18,822	-	-	112,931
38 Increment	September	2020	25.48%	-	-	-	37,643	37,643	18,822	-	-	131,752
39 Increment	October	2020	16.99%	-	-	-	37,643	37,643	18,822	-	-	150,574
40 Increment	November	2020	8.77%	-	-	-	37,643	37,643	18,822	-	-	169,395
41 Increment	December	2020	0.27%	-	-	-	37,643	37,643	18,822	-	-	188,217
42 ADIT 190-Prorated EOY Balance				-	-		376,433	376,433	188,217	-	-	188,217

**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 12/31/2020

[illegible]

[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)
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	Weighted Average Income Tax Rate (Sum Cols. 5-11)	Total (Sum Cols. 5-11)
(a)				(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	FTT = Weighted Marginal Federal Income Tax Rate	Note A		21.00%	29.60%	29.60%	15.00%	21.00%	21.00%	0.00%		
2	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)	63.95%	0.00%	0.00%	0.00%	0.00%	1.73%	39.23%		
3	Weighted Average Federal Income Tax Rate		(Line 1 * Line 2)	13.43%	0.00%	0.00%	0.00%	0.00%	0.36%	0.00%	13.79%	
4	SIT = Weighted Marginal State Income Tax Rate	Note A	(Page 2, Col. (5), Line 6)	8.86%	8.86%	8.86%	8.86%	8.86%	8.86%	0.00%		
5	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)	63.95%	0.00%	0.00%	0.00%	0.00%	1.73%	39.23%		
6	Weighted Average State Income Tax Rate		(Line 4 * Line 5)	5.66%	0.00%	0.00%	0.00%	0.00%	0.15%	0.00%	5.82%	
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)	63.95%	0.00%	0.00%	0.00%	0.00%	1.73%	39.23%		
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)	63.90%	0.00%	0.07%	0.00%	0.00%	1.73%	39.20%		104.91%
11	Income Tax Allowance (ITA)	Note D	Line 10, Col. (13) - Col. (11))									65.71%
12	Composite Income Tax Rate [T-SIT * (1-FTT) + FTT - (p * FTT)]		@ ITA = 65.71%	18.33%	0.00%	0.00%	0.00%	0.00%	0.52%	0.00%	18.85%	
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%
14	Ownership of Funds by FERC Categories of Investors	Note F		BCP VI	BEP II/ILF	BCP VI SBS	BEP II SBS	BTAS				
15	Corporations - Including C Corps	Note F		61.44%	63.37%	100.00%	100.00%	100.00%				84.96%
16	S Corps, PTEs	Note F		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
17	Individuals (including foreign), estates & trusts	Note F		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
18	Mutual funds	Note F		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
19	Trusts	Note F		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
20	UBTI entities - pension funds, IRA, Keogh Plans	Note F		2.01%	1.60%	0.00%	0.00%	0.00%				0.72%
21	Tax Exempt Entities	Note F		41.68%	40.16%	0.00%	0.00%	0.00%				16.37%
22				105.12%	105.12%	100.00%	100.00%	100.00%				102.05%
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)	30.47%	29.28%	0.40%	1.90%	1.90%				63.95%
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)	1.00%	0.74%	0.00%	0.00%	0.00%				1.73%
31	Tax Exempt Entities		(Line 13 * Line 20)	20.67%	18.55%	0.00%	0.00%	0.00%				39.23%
32				52.14%	48.57%	0.40%	1.90%	1.90%				104.91%
33												
34												
35												
36												
37												
38												
39												
40												
41												
42												
43												
44												
45												
46												

## 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)
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	Illinois	74.27%	9.50%	0.00%	0.00%
2	Kentucky	25.73%	7.00%	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			8.86%	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	Weighted Average Income Tax Rate (Sum Cols. 5-11)	Total (Sum Cols. 5-11)
(a)				(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	FTT = 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-FTT) + FTT - (p * FTT)]		@ 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%
14	Ownership of Funds by FERC Categories of Investors	Note F		BCP VI	BEP II/ILF	BCP VI SBS	BEP II SBS	BTAS				
15	Corporations - Including C Corps	Note F		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
16	S Corps, PTEs	Note F		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
17	Individuals (including foreign), estates & trusts	Note F		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
18	Mutual funds	Note F		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
19	Trusts	Note F		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
20	UBTI entities - pension funds, IRA, Keogh Plans	Note F		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
21	Tax Exempt Entities	Note F		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
22				0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
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												
38												
39												
40												
41												
42												
43												
44												
45												
46												

## 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 for Impact of Federal Tax Deductibility (Col. 2 * Col. 4)
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%