

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data  
GridLiance Heartland LLC

For the 12 months ended 12/31/2022

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	(Page 3, Line 31)			\$ 8,602,444
	REVENUE CREDITS	(Note S)	Total	Allocator	
2	Account No. 454	(Page 4, Line 34)	-	DA 1.00	0
2a	Account No. 456	(Page 4, Line 34a)	-	DA 1.00	0
3	Account No. 456.1	(Page 4, Line 37)	75,000	DA 1.00	75,000
4	Revenues from Grandfathered Interzonal Transactions	(Note R)	-	DA 1.00	0
5	Revenues from service provided by the ISO at a discount	MISO invoices	-	DA 1.00	0
6	TOTAL REVENUE CREDITS	(Sum of Lines 2 through 5)			75,000
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)			\$ 8,527,444
6c	Attachment O-GLH True-up Adjustment with Interest	Attachment 3, Page 1, Line 3, Col. (G)	932,714	DA 1.00	932,714
7	NET REVENUE REQUIREMENT	(Line 6b plus Line 6c)			\$ 9,460,158
	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 12/31/2022

		(1)	(2)	(3)	(4)	(5)
			Source	Company Total	Allocator (Note JJ)	Transmission (Col 3 times Col 4)
Line No.	RATE BASE: (Notes Y & BB)					
	GROSS PLANT IN SERVICE					
1	Production		Attachment 4, Line 14, Col. (b)	-	NA	-
2	Transmission		Attachment 4, Line 14, Col. (c)	39,837,102	TP	0.83
3	Distribution		Attachment 4, Line 14, Col. (d)	-	NA	-
4	General & Intangible		Attachment 4, Line 14, Col. (e)	-	W/S	0.83
5	Common		Attachment 4, Line 14, Col. (f)	-	CE	0.83
6	TOTAL GROSS PLANT		(Sum of Lines 1 through 5)	39,837,102	GP=	0.83
	ACCUMULATED DEPRECIATION					
7	Production		Attachment 4, Line 14, Col. (k)	-	NA	-
8	Transmission		Attachment 4, Line 14, Col. (l)	13,188,157	TP	0.83
9	Distribution		Attachment 4, Line 14, Col. (m)	-	NA	-
10	General & Intangible		Attachment 4, Line 14, Col. (n)	-	W/S	0.83
11	Common		Attachment 4, Line 14, Col. (o)	-	CE	0.83
12	TOTAL ACCUM. DEPRECIATION		(Sum of Lines 7 through 11)	13,188,157		
	NET PLANT IN SERVICE					
13	Production		(Line 1 - Line 7)	-		-
14	Transmission		(Line 2 - Line 8)	26,648,945		22,162,832
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)	26,648,945	NP=	0.83
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)	(308,724)	NP	0.83
23	Account No. 255 (enter negative)		Attachment 4, Line 28, Col. (b) (Note F)	-	NP	0.83
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)	(308,724)		
25	LAND HELD FOR FUTURE USE		Attachment 4, Line 14, Col. (h) (Note G)	-	TP	0.83
	WORKING CAPITAL		(Note H)			
26	CWC		1/8*(Page 3, Line 8 minus Page 3, Line 7b)	1,295,895		1,077,743
27	Materials & Supplies		Attachment 4, Line 14, Col. (i) (Note G)	356,264	TP	0.83
28	Prepayments (Account 165)		Attachment 4, Line 14, Col. (j)	167,978	GP	0.83
29	TOTAL WORKING CAPITAL		(Sum of Lines 26 through 28)	1,820,137		
30	RATE BASE		(Sum of Lines 18, 18a, 24, 25 & 29)	28,160,359		

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data  
GridLiance Heartland LLC

Line No.	(1)	(2)	(3)	(4)	(5)
	O&M	Source	Company Total	Allocator (Note JJ)	Transmission (Col 3 times Col 4)
1	Transmission	(Note CC)	6,037,259	TP	0.83
1a	Less Ancillary Service Expenses included in Transmission O&M Accounts (Note U)	Attachment 5, Line 13, Col. (l)	2,978,700	TP	0.83
1b	Less Account 566	Attachment 5, Line 13, Col. (b)	-	TP	0.83
2	Less Account 565	Attachment 5, Line 13, Col. (c)	-	TP	0.83
3	A&G	Attachment 5, Line 13, Col. (d)	7,308,603	W/S	0.83
4	Less FERC Annual Fees	Attachment 5, Line 13, Col. (e)	-	W/S	0.83
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad.	(Note I) Attachment 5, Line 13, Col. (f)	-	W/S	0.83
5a	Plus Transmission Related Reg. Comm. Exp.	(Note I) Attachment 5, Line 13, Col. (g)	-	TP	0.83
5b	Less PBOP Expense in Year	Attachment 7, Line 6	-	W/S	0.83
5c	Plus PBOP Expense Allowed Amount	Attachment 7, Line 8	-	W/S	0.83
6	Common	356.1	-	CE	0.83
7	Transmission Lease Payments	Attachment 5, Line 13, Col (h)	-	DA	1.00
7a	Account 566	-	-	DA	1.00
7b	Amortization of Regulatory Asset	(Note GG) Attachment 5, Line 13, Col. (i)	-	DA	1.00
7c	Miscellaneous Transmission Expense (less Amortization of Regulatory Asset)	Attachment 5, Line 13, Col. (j)	-	TP	0.83
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)	10,367,162	-	8,621,943
	DEPRECIATION EXPENSE	(Note BB)	-	-	-
9	Transmission	Attachment 5, Line 13, Col. (k)	802,943	TP	0.83
10	General & Intangible	Attachment 5, Line 26, Col. (a)	-	W/S	0.83
11	Common	Attachment 5, Line 26, Col. (l)	-	CE	0.83
11a	Amortization of Abandoned Plant	(Notes X & FF) Attachment 5, Line 26, Col. (b)	-	DA	1.00
12	TOTAL DEPRECIATION	(Sum of Lines 9 through 11a)	802,943	-	667,774
	TAXES OTHER THAN INCOME TAXES	(Note J)	-	-	-
	LABOR RELATED	-	-	-	-
13	Payroll	Attachment 5, Line 26, Col. (c)	-	W/S	0.83
14	Highway and vehicle	Attachment 5, Line 26, Col. (d)	-	W/S	0.83
15	PLANT RELATED	-	-	-	-
16	Property	Attachment 5, Line 26, Col. (e)	140,554	GP	0.83
17	Gross Receipts	Attachment 5, Line 26, Col. (f)	-	NA	zero
18	Other	Attachment 5, Line 26, Col. (g)	-	GP	0.83
19	Payments in lieu of taxes	Attachment 5, Line 26, Col. (h)	-	GP	0.83
20	TOTAL OTHER TAXES	(Sum of Lines 13 through 19)	140,554	-	116,893
	INCOME TAXES	(Note K)	-	-	-
21	T=1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)	(Note K)	0.2570	-	-
22	CTI=(T(1-T) * (1-(WCLTD/R))) = FIT, SIT & p	WCLTD = Page 4, Line 27, R = Page 4, Line 30 (Note K)	0.3038	-	-
23	1 / (1 - T) = (from Line 21)	1 / (1 - T) (T from Line 21)	1.3459	-	-
24	Amortized Investment Tax Credit	(enter negative) Attachment 5, Line 26, Col. (i)	-	-	-
24a	(Excess)/Deficient Deferred Income Taxes	Attachment 8g, Line 4, Col. (K)	-	-	-
24b	Tax Effect of Permanent Differences	Attachment 5, Line 26, Col. (k) (Note II)	(311,440)	-	-
25	Income Tax Calculation	(Line 22) times (Page 4, Line 30) times (Page 2, Line 30)	614,838	-	511,336
26	ITC adjustment	(Line 23 times Line 24)	-	NP	0.83
26a	(Excess)/Deficient Deferred Income Tax Adjustment	(Line 23 times Line 24a)	-	NP	0.83
26b	Permanent Differences Tax Adjustment	(Line 23 times Line 24b)	(419,168)	NP	0.83
27	Total Income Taxes	(Sum of Lines 25 through 26b)	195,670	-	162,731
	RETURN	-	-	-	-
28	Rate Base times Return	(Page 2, Line 30 times Page 4, Line 30, Col. (5))	2,023,790	NA	1,683,103
29	REV. REQUIREMENT	(Sum of Lines 8, 12, 20, 27 & 28)	13,530,119	-	11,252,444
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG-GLH, Page 2, Line 17, Column 14] [Revenue Requirement for facilities included on Page 2, Lines 2, 18a, 23a, & 23b and also included in Attachment GG]	(Note V)	-	DA	1.00
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM-GLH, Page 2, Line 17, Column 14] (Note Z) [Revenue Requirement for facilities included on Page 2, Lines 2, 18a, 23a, & 23b and also included in Attachment MM]	-	-	DA	1.00
30b	Plus Incentives on Attachment 1 for projects other than those included in Attachment MM-GLH and Attachment GG-GLH.	Attachment 1, line 18	-	-	-
30c	Plus: Regulatory Adjustment	(Note OO)	(2,650,000)	DA	1.00
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 - Line 30 - Line 30a + Line 30b + Line 30c)	-	10,880,119	-	8,602,444

	(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)			39,837,102
2	Less Transmission plant excluded from ISO rates	(Note L)			6,706,222
3	Less Transmission plant included in OATT Ancillary Services	(Note M)			-
4	Transmission plant included in ISO rates	(Line 1 minus Lines 2 & 3)			33,130,880
5	Percentage of Transmission plant included in ISO Rates	(Line 4 divided by Line 1)		TP=	0.8317
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	0.83	1
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		1 = 0.83 = WS
			\$		% Electric (Line 17 / Line 20) * W&S Allocator (Line 16) = CE
17	Electric	200.3.c	43,552,096		
18	Gas	200.3.d	-		
19	Water	200.3.e	-		
20	Total	(Sum of Lines 17 through 19)	43,552,096		1.00000 * 0.83166 = 0.83166
21 - 26	RETURN (R)				
			\$	%	Cost
27	Long Term Debt	(Note Y, EE) Attachment 5, Line 34	0	40%	2.19%
28	Preferred Stock	(Note Y, EE) Attachment 5, Line 35	-	0%	0.00%
29	Common Stock	(Notes O, Y and EE) Attachment 5, Line 36	1	60%	10.52%
30	Total	(Sum of Lines 27 through 29)	1		7.19% =R
	REVENUE CREDITS				
					\$
					Load
	ACCOUNT 447 (SALES FOR RESALE)	310 -311			
31	a. Bundled Non-RQ Sales for Resale	311.x.h			-
32	b. Bundled Sales for Resale included in Divisor on Page 1				-
33	Total of (a)-(b)	(Note P)			-
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	(Note Q)			-
34a	ACCOUNT 456 (OTHER ELECTRIC REVENUES)	(Note NN)			-
	ACCOUNT 456.1 (REVENUES FROM TRANSMISSION OF ELECTRICITY OF OTHERS)	330.x.n (Note T)			
35	a. Transmission charges for all transmission transactions				75,000
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)				75,000

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data  
GridLiance Heartland LLC

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

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

Note  
Letter

- 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. Only MISO-related items are included.
- B Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Only 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 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 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 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  $p = \frac{\text{the percentage of federal income tax deductible for state income taxes}}{\text{the percentage of federal income tax deductible for state income taxes}}$ . 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 and Deficient Deferred Income Taxes reduce or increase income tax expense by the amount of the excess or deficient expense multiplied by (T/(1-T)) (page 3, line 26a).
- | Inputs Required: | FIT = | 0.21000 | (Federal Income Tax Rate)                                     |
|------------------|-------|---------|---|
|                  | SIT=  | 0.05950 | (State Income Tax Rate or Composite SIT)                      |
|                  | p =   | -       | (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 8c 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.
- OO Per Commission Order dated January 31, 2020 in Docket No. EC20-13, reflects a \$2,650,000 fixed annual credit amount for the four transmission lines to be transferred over to MISO's functional control, starting on the day after the closing date of the transaction in Docket No. EC20-13 and continuing for 60 months (Rate Mitigation Period). Also reflects an additional \$950,000 fixed annual credit amount for the remaining two transmission lines, once transferred over to MISO's functional control (expected to be on or about June 1, 2022) from the date of transfer of functional control to MISO through the end of the Rate Mitigation Period. Amount to be entered as negative.

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)	33,130,880	
1a	Transmission Accumulated Depreciation	Attach O, p 2, line 8 col 5	10,968,048	
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	22,162,832	
	<b>O&amp;M TRANSMISSION EXPENSE</b>			
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	8,621,943	
3a	Transmission O&M	Attach O, p 3, line 1 col 5	5,020,940	
3b	Less: Ancillary Service Expenses included in above	Attach O, p 3, line 1a col 5	2,477,262	
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	2,543,678	
4	<b>Annual Allocation Factor for Transmission O&amp;M</b>	(Line 3e divided by line 1, col 3)	<b>0.08</b>	<b>0.08</b>
	<b>OTHER O&amp;M EXPENSE</b>			
4a	Other O&M Allocated to Transmission	Line 3 minus Line 3e	6,078,265	
4b	Annual Allocation Factor for Other O&M	Line 4a divided by Line 1, col 3	0.18	0.18
	<b>GENERAL, INTANGIBLE AND COMMON (G, I &amp; C) DEPRECIATION EXPENSE</b>			
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)	-	-
	<b>TAXES OTHER THAN INCOME TAXES</b>			
7	Total Other Taxes	Attach O, p 3, line 20 col 5	116,893	
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>0.19</b>	<b>0.19</b>
	<b>INCOME TAXES</b>			
10	Total Income Taxes	Attach O, p 3, line 27 col 5	162,731	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	0.01	0.01
	<b>RETURN</b>			
12	Return on Rate Base	Attach O, p 3, line 28 col 5	1,683,103	
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>0.08</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	The Ohio River Crossing-MISO Assets	N/A	33,130,880	10,968,048	0.08	2,543,678	0.19	6,195,158	8,738,836	22,162,832
15b	-	-	-	-	0.08	-	0.19	-	-	-
15c	-	-	-	-	0.08	-	0.19	-	-	-
15d	-	-	-	-	0.08	-	0.19	-	-	-
15e	-	-	-	-	0.08	-	0.19	-	-	-
15f	-	-	-	-	0.08	-	0.19	-	-	-
15g	-	-	-	-	0.08	-	0.19	-	-	-
15h	-	-	-	-	0.08	-	0.19	-	-	-
15i	-	-	-	-	0.08	-	0.19	-	-	-
15j	-	-	-	-	0.08	-	0.19	-	-	-
15k	-	-	-	-	0.08	-	0.19	-	-	-
15l	-	-	-	-	0.08	-	0.19	-	-	-
15m	-	-	-	-	0.08	-	0.19	-	-	-
15n	-	-	-	-	0.08	-	0.19	-	-	-
15o	-	-	-	-	0.08	-	0.19	-	-	-
	-	-	-	-	0.08	-	0.19	-	-	-
	-	-	-	-	0.08	-	0.19	-	-	-
	-	-	-	-	0.08	-	0.19	-	-	-
	-	-	-	-	0.08	-	0.19	-	-	-
	-	-	-	-	0.08	-	0.19	-	-	-
16	Annual Totals		33,130,880	10,968,048		2,543,678		6,195,158	8,738,836	22,162,832
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
- 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							23,419,813
2	100 Basis Point Incentive Return							\$	
			\$	%		Cost		Weighted	
3	Long Term Debt	Attachment O-GLH, Notes Y and EE	-	40%		2.19%		0.0087	
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%		11.52%		0.0691	
6	Total	Sum Lines 3 to 5	-					0.0779	
7	100 Basis Point Incentive Return multiplied by Rate Base	Line 1 * Line 6, Col. I							1,823,622
8	INCOME TAXES								
9	$T = SIT * (1 - FIT) + FIT - (p * FIT)$	Attachment O-GLH, Page 3, Line 21	0.2570						
10	$CIT = (T / (1 - T)) * (1 - (WCLTD / R)) =$		0.3070						
11	WCLTD = Line 3								
12	and FIT, SIT & p are as given in footnote K.								
13	$1 / (1 - T) =$ (from line 9)		1.3459						
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	(311,439.84)						
17	Income Tax Calculation	Line 10 * Line 7	559,942		NA			559,942	
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	(419,168.14)		NP	-		-	
21	Total Income Taxes	Sum Lines 17 - 20	140,774					559,942	559,942
22	Return and Income Taxes with 100 basis point increase in ROE								2,383,564
23	Return	Attach. O, Page 3, Line 28, Col. 5							1,683,103
24	Income Tax	Attach. O, Page 3, Line 27, Col. 5							162,731
25	Return and Income Taxes without 100 basis point increase in ROE	Sum Lines 23 and 24							1,845,834
26	Incremental Return and Income Taxes for 100 basis point increase in ROE	Line 22 less Line 25							537,730
27	Rate Base	Line 1							23,419,813
28	Incremental Return and Income Taxes for 100 basis point increase in ROE divided by Rate Base	Line 26 / Line 27							0.0230

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					
	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)
2020		The Ohio River Crossing-MISO Assets	4,022,215	3,154,367	867,848	64,865
2a			-	-	-	-
2b			-	-	-	-
2c			-	-	-	-
2d			-	-	-	-
Total			4,022,215	3,154,367	867,848	64,865

- 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)
2020	1st Qtr.	2020	0.0041
2020	2nd Qtr	2020	0.0040
2020	3rd Qtr	2020	0.0029
2020	4th Qtr	2020	0.0027
2021	1st Qtr	2021	0.0027
2021	2nd Qtr	2021	0.0027
2021	3rd Qtr	2021	0.0027
Sum lines 5-11			0.0218
Avg. Monthly FERC Rate	Line 12 divided by 7		0.0031

		Gross Plant In Service (Attachment O, Note Y and BB)					CWIP	LHFFU	Working Capital		Accumulated Depreciation (Attachment O, Note Y and BB)				
Line No	Month (a)	Production (b)	Transmission (c)	Distribution (d)	General & Intangible (e)	Common (f)	CWIP (Note C) (g)	Land Held for Future Use (h)	Materials & Supplies (i)	Prepayments (j)	Production (k)	Transmission (l)	Distribution (m)	General & Intangible (n)	Common (o)
	FN1 Reference for Dec	205.46.g	207.58.g	207.75.g	205.5.g & 207.99.g	356.1	216.x.b	214.x.d	227.5.c, 227.8.c & 227.16.c	111.57.c	219.20-24.c	219.25.c	219.26.c	219.28.c & 200.21.c	356.1
1	December Prior Year	-	36,116,780	-	-	-	-	-	356,264	320,046	-	12,811,417	-	-	-
2	January	-	36,216,300	-	-	-	-	-	356,264	217,714	-	12,871,778	-	-	-
3	February	-	36,473,862	-	-	-	-	-	356,264	198,715	-	12,932,567	-	-	-
4	March	-	36,473,862	-	-	-	-	-	356,264	179,716	-	12,993,357	-	-	-
5	April	-	36,473,862	-	-	-	-	-	356,264	160,717	-	13,054,147	-	-	-
6	May	-	36,473,862	-	-	-	-	-	356,264	141,718	-	13,114,937	-	-	-
7	June	-	36,673,862	-	-	-	-	-	356,264	122,720	-	13,176,060	-	-	-
8	July	-	36,673,862	-	-	-	-	-	356,264	103,721	-	13,237,183	-	-	-
9	August	-	37,623,862	-	-	-	-	-	356,264	84,722	-	13,299,889	-	-	-
10	September	-	38,623,862	-	-	-	-	-	356,264	141,813	-	13,364,262	-	-	-
11	October	-	49,460,468	-	-	-	-	-	356,264	155,424	-	13,446,697	-	-	-
12	November	-	49,610,468	-	-	-	-	-	356,264	136,425	-	13,529,381	-	-	-
13	December	-	50,987,412	-	-	-	-	-	356,264	220,265	-	13,614,360	-	-	-
14	Average of the 13 Monthly Balances	-	39,837,102	-	-	-	-	-	356,264	167,978	-	13,188,157	-	-	-

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

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

\$0.00

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	Attachment O - GLH, Note I	Attachment O - GLH, Note I	Attachment O - GLH, Note I		321.97.b	321.97.b	336.7.f	Attachment O - GLH, Note U
1	January	503,105	-	-	609,050	-	-	-	-	-	-	66,912	248,225
2	February	503,105	-	-	609,050	-	-	-	-	-	-	66,912	248,225
3	March	503,105	-	-	609,050	-	-	-	-	-	-	66,912	248,225
4	April	503,105	-	-	609,050	-	-	-	-	-	-	66,912	248,225
5	May	503,105	-	-	609,050	-	-	-	-	-	-	66,912	248,225
6	June	503,105	-	-	609,050	-	-	-	-	-	-	66,912	248,225
7	July	503,105	-	-	609,050	-	-	-	-	-	-	66,912	248,225
8	August	503,105	-	-	609,050	-	-	-	-	-	-	66,912	248,225
9	September	503,105	-	-	609,050	-	-	-	-	-	-	66,912	248,225
10	October	503,105	-	-	609,050	-	-	-	-	-	-	66,912	248,225
11	November	503,105	-	-	609,050	-	-	-	-	-	-	66,912	248,225
12	December	503,105	-	-	609,050	-	-	-	-	-	-	66,912	248,225
13	Total	\$ 6,037,259	\$ -	\$ -	\$ 7,308,603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	802,943	\$ 2,978,700

Attachment O, Page 3, Line Number	10 (a)	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)	Reserved	Tax Effect of Permanent Differences	Depreciation Expense - Common (Attachment O - GLH, Note BB)
Attachment O - GLH, Note	11a (b)												
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	263.i	266.8.f				336.11.f
14	January	-	-	-	-	11,713	-	-	-	-	-	(25,953)	-
15	February	-	-	-	-	11,713	-	-	-	-	-	(25,953)	-
16	March	-	-	-	-	11,713	-	-	-	-	-	(25,953)	-
17	April	-	-	-	-	11,713	-	-	-	-	-	(25,953)	-
18	May	-	-	-	-	11,713	-	-	-	-	-	(25,953)	-
19	June	-	-	-	-	11,713	-	-	-	-	-	(25,953)	-
20	July	-	-	-	-	11,713	-	-	-	-	-	(25,953)	-
21	August	-	-	-	-	11,713	-	-	-	-	-	(25,953)	-
22	September	-	-	-	-	11,713	-	-	-	-	-	(25,953)	-
23	October	-	-	-	-	11,713	-	-	-	-	-	(25,953)	-
24	November	-	-	-	-	11,713	-	-	-	-	-	(25,953)	-
25	December	-	-	-	-	11,713	-	-	-	-	-	(25,953)	-
26	Total	\$ -	\$ -	\$ -	\$ -	\$ 140,554	\$ -	\$ -	\$ -	\$ -	\$ -	(311,440)	\$ -

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	0.40	2.19%
35	Preferred Stock (112.3.c)	Note B			0.00% =WCLTD
36	Common Stock	Note C	0.60	0.60	6.31%
37	Total	(Sum of Lines 34 through 36)	1		7.19% =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 Term Debt balance in line 34.
- B Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c in the Form No. 1, the cost is calculated by dividing line 29 by the Preferred Stock balance in line 35.
- C Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c 12.c, 16.c in the Form No. 1 as shown on lines 30-33 above
- D If the company has short-term debt prior to issuing long-term debt, line 34 will reflect the outstanding short-term debt and cost rates only until long term debt is issued, as calculated below:

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

Short-term debt cost The interest "s", the short-term debt interest rate pursuant to Part 101 of the Commission's Regulations, Electric Plant Instruction 17

Attachment 6  
Depreciation Rates  
GridLiance Heartland LLC

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

Note 1:

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

Note 2:

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

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 12/31/2022

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) Total
1	ADIT-282 (enter negative)	(308,724)	-	-	Line 12
2	ADIT-283 (enter negative)	-	-	-	Line 16
3	ADIT-190	-	-	-	Line 21
4	Subtotal	(308,724)	-	-	Sum of Lines 1-3
5	Wages & Salary Allocator			0.83	Attachment-O Page 4 line 16
6	Net Plant Allocator		0.83		Attachment-O Page 2 line 6
7	Total Plant Allocator	1.00			100%
8	Projected ADIT Total	(308,724)	-	-	(308,724) 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	2021	(127,026.21)	-	-	-
10	EOY (Attach 8d, Line 30 less Line 26)	December	2022	-	-	-	-
11	Balance-EOY Prorated (Attach 8b, Line 14)	December	2022	(519,256.31)	(308,723.67)	-	-
12	ADIT 282-Total (Lines 10+11)			(519,256.31)	(308,723.67)	-	-
ADIT-283							
13	Balance-BOY (Attach 8c, Line 44)	December	2021	-	-	-	-
14	EOY (Attach 8d, Line 44 less Line 40)	December	2022	-	-	-	-
15	EOY Prorated (Attach 8b, Line 28)	December	2022	-	-	-	-
16	ADIT 283-Total (Lines 14+15)			-	-	-	-
ADIT-190							
17	Balance-BOY (Attach 8c, Line 18)	December	2021	-	-	-	-
18	EOY (Attach 8d, Line 18 less Line 14)	December	2022	-	-	-	-
19	EOY Prorated (Attach 8b, Line 42)	December	2022	-	-	-	-
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 12/31/2022

	(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	2021	100.00%	(127,026)	(127,026)	(127,026)	-	-	-	-
2	Increment	January	2022	91.78%	(32,686)	(32,686)	(29,999)	-	-	-	-
3	Increment	February	2022	84.11%	(32,686)	(32,686)	(27,492)	-	-	-	-
4	Increment	March	2022	75.62%	(32,686)	(32,686)	(24,716)	-	-	-	-
5	Increment	April	2022	67.40%	(32,686)	(32,686)	(22,029)	-	-	-	-
6	Increment	May	2022	58.90%	(32,686)	(32,686)	(19,253)	-	-	-	-
7	Increment	June	2022	50.68%	(32,686)	(32,686)	(16,567)	-	-	-	-
8	Increment	July	2022	42.19%	(32,686)	(32,686)	(13,791)	-	-	-	-
9	Increment	August	2022	33.70%	(32,686)	(32,686)	(11,015)	-	-	-	-
10	Increment	September	2022	25.48%	(32,686)	(32,686)	(8,328)	-	-	-	-
11	Increment	October	2022	16.99%	(32,686)	(32,686)	(5,552)	-	-	-	-
12	Increment	November	2022	8.77%	(32,686)	(32,686)	(2,866)	-	-	-	-
13	Increment	December	2022	0.27%	(32,686)	(32,686)	(90)	-	-	-	-
14	ADIT 282-Prorated EOY Balance				(519,256)	(519,256)	(308,724)	-	-	-	-
<b>ADIT-283-Proration-Note B</b>											
15	Balance (Attach 8c, Line 44)	December	2021	100.00%	-	-	-	-	-	-	-
16	Increment	January	2022	91.78%	-	-	-	-	-	-	-
17	Increment	February	2022	84.11%	-	-	-	-	-	-	-
18	Increment	March	2022	75.62%	-	-	-	-	-	-	-
19	Increment	April	2022	67.40%	-	-	-	-	-	-	-
20	Increment	May	2022	58.90%	-	-	-	-	-	-	-
21	Increment	June	2022	50.68%	-	-	-	-	-	-	-
22	Increment	July	2022	42.19%	-	-	-	-	-	-	-
23	Increment	August	2022	33.70%	-	-	-	-	-	-	-
24	Increment	September	2022	25.48%	-	-	-	-	-	-	-
25	Increment	October	2022	16.99%	-	-	-	-	-	-	-
26	Increment	November	2022	8.77%	-	-	-	-	-	-	-
27	Increment	December	2022	0.27%	-	-	-	-	-	-	-
28	ADIT 283-Prorated EOY Balance				-	-	-	-	-	-	-
<b>ADIT-190-Proration-Note C</b>											
29	Balance (Attach 8c, Line 18)	December	2021	100.00%	-	-	-	-	-	-	-
30	Increment	January	2022	91.78%	-	-	-	-	-	-	-
31	Increment	February	2022	84.11%	-	-	-	-	-	-	-
32	Increment	March	2022	75.62%	-	-	-	-	-	-	-
33	Increment	April	2022	67.40%	-	-	-	-	-	-	-
34	Increment	May	2022	58.90%	-	-	-	-	-	-	-
35	Increment	June	2022	50.68%	-	-	-	-	-	-	-
36	Increment	July	2022	42.19%	-	-	-	-	-	-	-
37	Increment	August	2022	33.70%	-	-	-	-	-	-	-
38	Increment	September	2022	25.48%	-	-	-	-	-	-	-
39	Increment	October	2022	16.99%	-	-	-	-	-	-	-
40	Increment	November	2022	8.77%	-	-	-	-	-	-	-
41	Increment	December	2022	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 ~~WGL~~ 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 12/31/2022

Page 1 of 2

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT-282	(127,026)	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(127,026)	-	-	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							
6							
7							
8							
9							
10							
11							
12	(Excess)/Deficient Deferred Income Taxes – Protected (Attach 8g, Line 1, Column L)						
13	(Excess)/Deficient Deferred Income Taxes – Unprotected (Attach 8g, Line 1, Column M)						
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:

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

Attachment 8c - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)  
For the 12 months ended 12/31/2022

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							
20							
21							
22							
23							
24	(Excess)/Deficient Deferred Income Taxes – Protected (Attach 8g, Line 2, Column L)						
25	(Excess)/Deficient Deferred Income Taxes – Unprotected (Attach 8g, Line 2, Column M)						
26	Plant Items	(127,026)		(127,026)	-		Amount subject to Proration
27	Subtotal - p274.b	(127,026)	-	(127,026)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	(127,026)	-	(127,026)	-	-	

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							
32							
33							
34							
35							
36							
37							
38	(Excess)/Deficient Deferred Income Taxes – Protected (Attach 8g, Line 3, Column L)						
39	(Excess)/Deficient Deferred Income Taxes – Unprotected (Attach 8g, Line 3, Column M)						
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	(519,256.31)	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(519,256.31)	-	-	Sum of Lines 1-4

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

A	B	C	D	E	F	G
ADIT-190	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
5						
6						
7						
8						
9						
10						
11						
12	(Excess)/Deficient Deferred Income Taxes – Protected (Attach 8g, Line 1, Column R)					
13	(Excess)/Deficient Deferred Income Taxes – Unprotected (Attach 8g, Line 1, Column S)					
14	NOL Carryforward	-	-	-	-	Amount subject to Proration
15	Subtotal - p234.c	-	-	-	-	
16	Less FASB 109 Above if not separately removed					
17	Less FASB 106 Above if not separately removed					
18	Total	-	-	-	-	

Instructions for Account 190:

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

Attachment 8d - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)  
For the 12 months ended 12/31/2022

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							
20							
21							
22							
23							
24	(Excess)/Deficient Deferred Income Taxes – Protected (Attach 8g, Line 2, Column R)						
25	(Excess)/Deficient Deferred Income Taxes – Unprotected (Attach 8g, Line 2, Column S)						
26	Plant Items	(519,256)		(519,256)			Amount subject to Proration
27	Subtotal - p275.k	(519,256)	-	(519,256)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	(519,256)	-	(519,256)	-	-	

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							
32							
33							
34							
35							
36							
37							
38	(Excess)/Deficient Deferred Income Taxes – Protected (Attach 8g, Line 3, Column R)						
39	(Excess)/Deficient Deferred Income Taxes – Unprotected (Attach 8g, Line 3, Column S)						
40	Depreciation Items	-		-			Amount subject to Proration
41	Subtotal - p277.k	-	-	-	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	-	-	-	-	-	

Instructions for Account 283:

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

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

## GridLiance Heartland LLC

For the 12 months ended 12/31/2022

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) Related
1	ADIT-282	210,533	-	-	Line 12
2	ADIT-283	-	-	-	Line 16
3	ADIT-190	-	-	-	Line 20
4	Subtotal	210,533	-	-	Sum of Lines 1-3
5	Wages & Salary Allocator			0.83	Attachment-O Page 4 line 16
6	Net Plant Allocator		0.83		Attachment-O Page 2 line 6
7	Total Plant Allocator	1.00			100%
8	ADIT True-Up Total	210,533	-	-	210,533 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	2021	(127,026.21)	(127,026.21)	-	-
10	Balance-EOY (Attach 8d, Line 30 less Line 26)	December	2022	-	-	-	-
11	Balance-EOY-Prorated (Attach 8f, Line 14)	December	2022	(392,230.09)	210,532.64	-	-
12	Balance-EOY-Total (Lines 10+11)			(392,230.09)	210,532.64	-	-
ADIT-283							
13	Balance-BOY (Attach 8c, Line 44)	December	2021	-	-	-	-
14	Balance-EOY (Attach 8d, Line 44 less Line 40)	December	2022	-	-	-	-
15	Balance-EOY-Prorated (Attach 8f, Line 28)	December	2022	-	-	-	-
16	Balance-EOY-Total (Lines 14+15)			-	-	-	-
ADIT-190							
17	Balance-BOY (Attach 8c, Line 18)	December	2021	-	-	-	-
18	Balance-EOY (Attach 8d, Line 18 less Line 14)	December	2022	-	-	-	-
19	Balance-EOY-Prorated (Attach 8f, Line 42)	December	2022	-	-	-	-
20	Balance-EOY-Total (Lines 18+19)			-	-	-	-



(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Beginning Balance & Monthly Changes	Month	Year	Weighting for Projection	Monthly Increment	Proration (d) x (e)	Prorated Projected Balance (Cumulative Sum of f)	Actual Monthly Activity	Difference between projected and actual activity (h)-(e)	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance

- Note 1** Uses a 365 day calendar year.
- Note 2** Actual end of year ADIT must be based solely on enacted tax law. No assumptions for future estimated changes in tax law may be forecasted.
- A** Substantial portion, if not all, of the ADIT-282 balance is subject to proration. Explanation must be provided for any portion of balance not subject to proration.
- B** Only amounts in ADIT-283 relating to Depreciation, if applicable, are subject to proration. See Line 44 in Attach 8c and 8d.
- C** Only amounts in ADIT-190 related to net operating loss carryforwards, if applicable, are subject to proration. See Line 18 in Attach 8c and 8d.

GridLiance Heartland LLC

For the 12 months ended 12/31/2022

[illegible]

(e) Monthly Increment	(f) Proration (d) x (e)	(g) Prorated Projected Balance (Cumulative Sum of f)	(h) Actual Monthly Activity	(i) Difference between projected and actual activity (h)-(e)	(j) Partially prorate actual activity above Monthly projection	(k) Partially prorate actual activity below Monthly projection but increases ADIT	(l) Partially prorate actual activity below Monthly projection and is a reduction to ADIT	(m) Partially prorated actual balance
-----------------------------	-------------------------------	--	-----------------------------------	--	--	--	--	---

GridLiance Heartland LLC

For the 12 months ended 12/31/2022

[illegible]

(e) Monthly Increment	(f) Proration (d) x (e)	(g) Prorated Projected Balance (Cumulative Sum of f)	(h) Actual Monthly Activity	(i) Difference between projected and actual activity (h)-(e)	(j) Partially prorate actual activity above Monthly projection	(k) Partially prorate actual activity below Monthly projection but increases ADIT	(l) Partially prorate actual activity below Monthly projection and is a reduction to ADIT	(m) Partially prorated actual balance
-----------------------------	-------------------------------	--	-----------------------------------	--	--	--	--	---

Attachment 8g  
(Excess)/Deficient ADIT Worksheet  
GridLiance Heartland LLC  
Costs in the Year Ending 2022

		(A)	(B)	(C)	(E) = (C) + (D)	(F)	(G)	(H)	(I) = (C) / (F)	(J) = (D) / (G)	(K) = (I) + (J)	(L)	(M)	(N) = (L) + (M)	(O) = (I) * -1	(P) = (J) * -1	(Q) = (O) + (P)	(R) = (L) + (O)	(S) = (M) + (P)	(T) = (R) + (S)	(U)		
		(Excess)/Deficient ADIT as originally recorded at remeasurement (d)				Amortization Period (years)		Current Year Amortization				Unamortized (Excess)/Deficient ADIT (d)											
		FERC Account No. (a)	(Excess)/Deficient Deferred Income Taxes Protected (Attachment 8h, Column G)      Unprotected (Attachment 8h, Column H)		Total	Protected (f) (g)	Unprotected (g)	FERC Account No. (e)	Amortization Amount		Total (s)	Beginning of Year Balance			Current Year Amortization			End of Year Balance			Reference		
			Protected	Unprotected					Protected (f)	Unprotected		Protected	Unprotected	Total	Protected	Unprotected	Total	Protected	Unprotected	Total			
Line No.	Description																						
<u>FERC Account 190</u>																							
1a	(2018 Illustrative Remeasurement) Net Operating Loss	182.3	-	-	-				-	-	-	-	(h)	(h)	-	-	-	-	(k)	(k)	-	Internal Records	
1j		(b), (i)							-	-	-	-	(h)	(h)	-	-	-	-	(k)	(k)	-		
1	Total FERC Account 190	(c)	-	-	-				-	-	-	-			-	-	-	-			-		
<u>FERC Account 282</u>																							
2a	(2018 Illustrative Remeasurement) Electric	254	-	-	-				-	-	-	(l)	(l)	-	-	-	-	-	(l)	(l)	-	Internal Records	
2j		(b), (i)							-	-	-	(l)	(l)	-	-	-	-	-	(l)	(l)	-		
2	Total FERC Account 282	(c)	-	-	-				-	-	-	-			-	-	-	-	(l)	(l)	-		
<u>FERC Account 283</u>																							
3a	(2018 Illustrative Remeasurement) Prepaid Insurance	254	-	-	-				-	-	-	(l)	(l)	-	-	-	-	-	(m)	(m)	-	Internal Records	
3j		(b), (i)							-	-	-	(l)	(l)	-	-	-	-	-	(m)	(m)	-		
3	Total FERC Account 283	(c)	-	-	-				-	-	-	-			-	-	-	-			-		
4	TOTAL (LINE 1 + LINE 2 + LINE 3)																						
<u>Summary by Account</u>																							
5	Account Total	182.3	-	-	-			410.1	-	-	-	-	-	-	-	-	-	-	-	-	-		
6	Account Total	254	-	-	-			411.1	-	-	-	-	-	-	-	-	-	-	-	-	-		
7			-	-	-				-	-	-	-	-	-	-	-	-	-	-	-	-		

- Notes**
- (a) Specifies ADIT accounts to which (excess) or deficient ADIT has been booked.
- (b) GridLiance Heartland LLC may add or modify notes to explain items without a FPA Section 205 filing.
- (c) Total equals the sum of sublines a through (i), where (i) is the last subline denoted by a letter. GridLiance Heartland LLC may add or remove sublines without a FPA Section 205 filing.
- (d) Enter credit balances as negatives.
- (e) (Excess)/deficient ADIT to be amortized to FERC Account 411.1 or 410.1, respectively.
- (f) Amortization of excess (or deficient) deferred income taxes subject to ARAM will not begin until reversal occurs (i.e., when the trend of book depreciation exceeding tax depreciation—or vice versa—reverses). Before reversal, values for such items will not be included in current year amortization.
- (g) In accordance with FERC guidance for ratemaking purposes, GridLiance Heartland LLC only grosses up the current year amortization value on Attachment O, Page 36, Line 26a: there is no gross-up to any values for accounting purposes.
- (h) FERC Form 1, page 234, column (b)
- (i) FERC Form 1, page 274, column (b)
- (j) FERC Form 1, page 276, column (b)
- (k) FERC Form 1, page 234, column (c)
- (l) FERC Form 1, page 275, column (k)
- (m) FERC Form 1, page 276, column (k)

Attachment 8h  
ADIT Remeasurement  
Illustrative 2018 ADIT Remeasurement  
Balances as of December 31, 2018

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
				= (B) x (C)	= (D) x Line 9	= (D) x Line 9			= (E) - (F)
		Pre-Tax Rate	Allocation	Allocated Pre-Tax	Tax Effected	Tax Effected	(Excess)/Deficient	(Excess)/Deficient	(Excess)/Deficient
		Change Balances	Note (a)	Rate Change	Balances	Balances	Deferred IT	Deferred IT	Deferred IT
Line	Description			Balances	Pre- Tax Rate	Post- Tax Rate	Protected	Unprotected	Total
No.					Change	Change			
FERC Account 190									
1a	(2018 Illustrative Remeasurement) Net Operating Loss	-	-	-	-	-	-	-	-
1[]					-	-			-
1	Total FERC Account 190	-		-	-	-	-	-	-
FERC Account 282									
2a	(2018 Illustrative Remeasurement) Electric	-	-	-	-	-	-	-	-
2[]					-	-			-
2	Total FERC Account 282	-		-	-	-	-	-	-
FERC Account 283									
3a	(2018 Illustrative Remeasurement) Prepaid Insurance	-	-	-	-	-	-	-	-
3[]					-	-			-
3	Total FERC Account 283	-		-	-	-	-	-	-
4	Total ADIT (Line 1 + Line 2 + Line 3)	-		-	-	-	-	-	-

Tax Rates		Source	Pre Tax Rate	Post Tax Rate
5	Federal		0.00%	0.00%
6	State		0.00%	0.00%
7	Combined Rate	(1-(((1-Line 6)*(1-Line 5)))/(1-Line 6*Line 5*Line 13)))	0.00%	0.00%
8	Federal (net of FBOS & SBOF)	(Line 7-Line 6)	0.00%	0.00%
9	Effective Tax Rate (net of tax exempt adjustment)	(Line 7/(1-Line 7))*((1-Line 10)/(1+(Line 7/(1-Line 7))))	0.00%	0.00%
10	Tax Exempt Ownership Percentage		0.00%	0.00%
11	Gross-Up factor - net of TE [1 / (1-effective tax rate)]	(1/(1-Line 9))	1.00000	1.00000
12	Federal Benefit of State Rates (FBOS)	(Line 5*Line 6)	0.00000%	0.00000%
13	State Benefit of Federal Rate (SBOF)		0.00000%	0.00000%

Notes

This sheet is replicable for each remeasurement of (excess)/deficient deferred income taxes without an FPA Section 205 filing.  
GridLiance Heartland LLC may add or modify notes to explain items without a FPA Section 205 filing.

- (a) GridLiance Heartland LLC allocates total company ADIT between MISO Facilities and Non-MISO Facilities based on net plant ratios. The net plant ratio corresponding to the current year of remeasurement is used for all items listed here. Refer to page 106b of the FERC Form No. 1 for additional references.