Attachment H
Formula Rate - Non-Levelized

Gridliance High Plains LLC

Rate Formula Template
Utilizing FERC Form 1 Data
Gridliance High Plains LLC

For the 12 months ended 12/31/2024

Line No.	(1)	(2)	(3) Total	(4) Allocator		(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	(page 3, line 47)				$ 3,193,424
	REVENUE CREDITS	(Note O)				
2	Account No. 454	(page 4, line 29)	3,230	TP	1.00	3,230
3	Account No. 456.1	(page 4, line 33)	101,904	TP	1.00	101,904
4	Account No. 457.1 Scheduling	Attachment 5, line 36, col e	-	TP	1.00	-
5	Revenues from Grandfathered Interzonal Transactions	(Note N)	-	TP	1.00	-
6	Revenues from service provided by the ISO at a discount		-	TP	1.00	-
7	TOTAL REVENUE CREDITS	(Sum of Lines 2 through 6)	105,133			105,133
8	NET REVENUE REQUIREMENT	(line 1 minus line 7)				$ 3,088,290
9	True-up Adjustment with Interest	Attachment 3, Col. J	(340,508)	DA	1.00000	(340,508)
10	NET REVENUE REQUIREMENT	(line 8 plus line 9)				$ 2,747,783

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Gridliance High Plains LLC

For the 12 months ended 12/31/2024

Line No.	(1)	(2) Source	(3) Company Total	(4) Allocator		(5) Transmission (Col 3 times Col 4)
	RATE BASE:					
	GROSS PLANT IN SERVICE (Notes U and R)					
1	Production	205.46.g for end of year, records for other months	-	NA	-	-
2	Transmission	Attachment 4, Line 14, Col. (b)	17,768,447	TP	1.00	17,768,447
3	Distribution	207.75.g for end of year, records for other months	-	NA	-	-
4	General & Intangible	Attachment 4, Line 14, Col. (c)	27,955	W/S	1.00	27,955
5	Common	356.1 for end of year, records for other months	-	CE	1.00	-
6	TOTAL GROSS PLANT	(Sum of Lines 1 through 5)	17,796,402	GP=	1.00	17,796,402
7	ACCUMULATED DEPRECIATION (Notes U and R)					
8	Production	219.20-24.c for end of year, records for other months	-	NA	-	-
9	Transmission	Attachment 4, Line 14, Col. (h)	1,511,174	TP	1.00	1,511,174
10	Distribution	219.26.c for end of year, records for other months	-	NA	-	-
11	General & Intangible	Attachment 4, Line 14, Col. (i)	9,219	W/S	1.00	9,219
12	Common	356.1 for end of year, records for other months	-	CE	1.00	-
13	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 8 through 12)	1,520,392			1,520,392
14	NET PLANT IN SERVICE					
15	Production	(line 1 - line 8)	-			-
16	Transmission	(Line 2 minus Line 9)	16,257,273			16,257,273
17	Distribution	(line 3 - line 10)	-			-
18	General & Intangible	(Line 4 minus Line 11)	18,736			18,736
19	Common	(line 5 - line 12)	-			-
20	TOTAL NET PLANT	(Sum of Lines 15 through 19)	16,276,009	NP=	1.00	16,276,009
21	ADJUSTMENTS TO RATE BASE (Note R)					
22	Account No. 281 (enter negative)	Attachment 4, Line 28, Col. (d) (Notes B and X)	-	NA	-	-
23	Account No. 282 (enter negative)	Attachment 4, Line 28, Col. (e) (Notes B and X)	(545,056)	DA	1.00000	(545,056)
24	Account No. 283 (enter negative)	Attachment 4, Line 28, Col. (f) (Notes B and X)	-	DA	1.00000	-
25	Account No. 190	Attachment 4, Line 28, Col. (g) (Notes B and X)	-	DA	1.00000	-
26	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Notes B and X)	-	NP	1.00000	-
26a	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. (h)	-	DA	1.00000	-
27	CWIP	Attachment 4, Line 14, Col. (d)	-	DA	1.00000	-
28	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note T)	-	DA	1.00000	-
29	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Note S)	-	DA	1.00000	-
30	TOTAL ADJUSTMENTS	(Sum of Lines 22 through 29)	(545,056)			(545,056)
31	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (e) (Note C)	-	TP	1.00	-
32	WORKING CAPITAL	(Note D)				
33	CWC	1/8*(Page 3, Col 3, Line 14 minus Page 3, Col 3, Line 11)	98,331			98,331
34	Materials & Supplies	Attachment 4, Line 14, Col. (f) (Note C)	54,954	TP	1.00	54,954
35	Prepayments (Account 165)	Attachment 4, Line 14, Col. (g)	1,503	GP	1.00	1,503
36	TOTAL WORKING CAPITAL	(Sum of Lines 33 through 35)	154,788			154,788
37	RATE BASE	(Sum of Lines 20, 30, 31 & 36)	15,885,741			15,885,741

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Gridliance High Plains LLC

For the 12 months ended 12/31/2024

Line No.	(1)	(2) Source	(3) Company Total	(4) Allocator		(5) Transmission (Col 3 times Col 4)
	O&M					
1	Transmission	321.112.b Attach. 5, Line 13, Col. (a)	306,389	TP	1.00	306,389
2	Less Account 566 (Misc Trans Expense)	321.97.b Attach. 5, Line 13, Col. (b)	-	TP	1.00	-
3	Less Account 565	321.96.b Attach. 5, Line 13, Col. (c)	-	TP	1.00	-
4	A&G	323.197.b Attach. 5, Line 13, Col. (d)	480,259	W/S	1.00	480,259
5	Less FERC Annual Fees	Attach. 5, Line 13, Col. (e)	-	W/S	1.00	-
6	Less EPRI & Reg. Comm. Exp. & Non-safety Ad.	(Note E) Attach. 5, Line 13, Col. (f)	-	W/S	1.00	-
6a	Less PBOP Expense in Year	Attachment 7, Line 8, Col. (g)	-	W/S	1.00	-
7	Plus Transmission Related Reg. Comm. Exp.	(Note E) Attach. 5, Line 13, Col. (g)	-	TP	1.00	-
7a	Plus PBOP Expense Allowed Amount	Attachment 7, Line 6, Col. (g)	-	W/S	1.00	-
8	Common	356.1	-	CE	1.00	-
9	Transmission Lease Payments	Attach. 5, Line 13, Col (h)	-	DA	1.0000	-
10	Account 566					
11	Amortization of Regulatory Asset	(Note T) Attach. 5, Line 13, Col. (i)	-	DA	1.0000	-
12	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Attach. 5, Line 13, Col .(j)	-	TP	1.0000	-
13	Total Account 566	(Line 11 plus Line 12) Ties to 321.97.b	-			-
14	TOTAL O&M	(Sum of Lines 1, 4, 7, 7a, 8, 9, 13 less Lines 2, 3, 5, 6, 6a)	786,649			786,649
15	DEPRECIATION EXPENSE (Note U)					
16	Transmission	336.7.b, d &e Attach. 5, Line 13, Col. (k)	372,419	TP	1	372,419
17	General & Intangible	336.10.b, d &e, 336.1.b, d &e Attach. 5, Line 26, Col. (a)	386	W/S	1	386
18	Common	336.11.b, d &e	-	CE	1	-
19	Amortization of Abandoned Plant	(Note S) Attach. 5, Line 26, Col. (b)	-	DA	1.0000	-
20	TOTAL DEPRECIATION	(Sum of Lines 16 through 19)	372,805			372,805
21	TAXES OTHER THAN INCOME TAXES	(Note F)				
22	LABOR RELATED					
23	Payroll	263.i Attach. 5, Line 26, Col. (c)	-	W/S	1	-
24	Highway and vehicle	263.i Attach. 5, Line 26, Col. (d)	-	W/S	1	-
25	PLANT RELATED					
26	Property	263.i Attach. 5, Line 26, Co.l (e)	359,937	GP	1	359,937
27	Gross Receipts	263.i Attach. 5, Line 26, Col. (f)	-	NA	-	-
28	Other	263.i Attach. 5, Line 26, Col. (g)	-	GP	1	-
29	Payments in lieu of taxes	263.i Attach. 5, Line 26, Col. (h)	-	GP	1	-
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	359,937			359,937
31	INCOME TAXES	(Note G)				
32	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	WCLTD = Page 4, Line 20	0.2419			
33	CIT=(T/1-T) * (1-(WCLTD/R)) =	R = Page 4, Line 23	0.2255			
34	FIT & SIT & P	(Note G)				
35						
36	1 / (1 - T) = (from line 32)		1.3191			
37	Amortized Investment Tax Credit	266.8f (enter negative) Attach. 5, Line 26, Col. (i)	-			
38	(Excess)/Deficient Deferred Income Taxes	Attach. 5, Line 26, Col. (j)	-			
39	Tax Effect of Permanent Differences	Attach. 5, Line 26, Col. (k) (Note W)	(21,456)			
40	Income Tax Calculation	(Line 33 times Line 46)	313,288	NA		313,288
41	ITC adjustment	(Line 36 times Line 37)	-	NP	1.00	-
42	(Excess)/Deficient Deferred Income Tax Adjustment	(Line 36 times Line 38)	-	NP	1.00	-
43	Permanent Differences Tax Adjustment	(Line 36 times Line 39)	(28,304)	NP	1.00	(28,304)
44	Total Income Taxes	(Sum of Lines 40 through 43)	284,984			284,984
45	RETURN					
46	Rate Base times Return	(Page 2, Line 37 times Page 4, Line 23)	1,389,049	NA		1,389,049
47	REV. REQUIREMENT	(Sum of Lines 14, 20, 30, 44 & 46)	3,193,424			3,193,424

Formula Rate - Non-Levelized | Rate Formula Template Utilizing FERC Form 1 Data Gridliance High Plains LLC | For the 12 months ended 12/31/2024

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)			17,768,447
2	Less Transmission plant excluded from ISO rates	(Note H)			-
3	Less Transmission plant included in OATT Ancillary Services	(Note I)			-
4	Transmission plant included in ISO rates	(Line 1 minus Lines 2 & 3)			17,768,447
5	Percentage of Transmission plant included in ISO Rates	(Line 4 divided by Line 1)		TP=	1.0000
6	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	$ TP	Allocation	
7	Production	354.20.b	- -	-	
8	Transmission	354.21.b	1 1.00	1	
9	Distribution	354.23.b	- -	-	W&S Allocator
10	Other	354.24,25,26.b	- -	-	($ / Allocation)
11	Total (W& S Allocator is 1 if lines 7-10 are zero)	(Sum of Lines 7 through 10)	1	1 =	1.00000 = WS
12	COMMON PLANT ALLOCATOR (CE) (Note J and X)		$	% Electric	W&S Allocator
13	Electric	200.3.c	16,257,273	(line 13 / line 16)	(line 11) CE
14	Gas	201.3.d	-	1.00000 *	1.00000 = 1.00000
15	Other	201.3.e, f, and g	-		
16	Total	(Sum of Lines 13 through 15)	16,257,273		
17	RETURN (R)	(Note V)			$
18				Cost	
19			$ %	(Notes K, Q, & R)	Weighted
20	Long Term Debt	(Notes Q & R)	42,200,000 40.0%	6.41%	0.03 =WCLTD
21	Preferred Stock (112.3.c)	(Notes Q & R)	- 0.0%	-	-
22	Common Stock	(Notes K, Q & R)	104,510,583 60.0%	10.30%	0.06
23	Total	(Sum of Lines 20 through 22)	146,710,583		0.09 =R
24	REVENUE CREDITS				
25	ACCOUNT 447 (SALES FOR RESALE) (Note L)	310 -311			
26	a. Bundled Non-RQ Sales for Resale	311.x.h			-
27	b. Bundled Sales for Resale	Attach 5, line 36, col (a)			-
28	Total of (a)-(b)				-
29	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	(Note M) Attach 5, line 36, col (b)			3,230
30	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES)	330.x.n			
31	a. Transmission charges for all transmission transactions	Attach 5, line 36, col (c)			101,904
32	b. Transmission charges associated with Project detailed on the Project Rev Req Schedule Col. 10.	Attach 5, line 36, col (d)			-
33	Total of (a)-(b)				101,904
34	Reserved				
35	Reserved				
36	Reserved				

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Gridliance High Plains LLC

For the 12 months ended 12/31/2024

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	Reserved
B	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 throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.
C	Identified in Form 1 as being only transmission related.
D	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 14, column 5 minus amortization of Regulatory Asset at page 3, line 11, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on pages 111, line 57 in the Form 1.
E	Page 3, Line 6 - 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 found at 323.191.b. Page 3, Line 7-Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
F	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.
G	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-T).

Inputs Required:			
	FIT =	21.00%	(Federal Income Tax Rate)
	SIT=	4.04%	(Weighted Average State Income Tax Rate or Composite Rate)
	p =	0.00%	(percent of federal income tax deductible for state purposes)

H	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).
I	Removes dollar amount of transmission plant to be included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed 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.
J	Enter dollar amounts
K	ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.
L	Page 4, Line 28 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1.
M	Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
N	Company will not have any grandfathered agreements. Therefore, this line shall remain zero.
O	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. Revenue Credits 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) the costs of which are not recovered under this Rate Formula Template.
P	Reserved
Q	Prior to obtaining long term debt, the cost of debt, will be 1.99%. If SCMCN obtains project financing, the long term debt rate will be determined using the methodology in Attachment 8 and Attachment 8 contains a hypothetical example of the internal rate of return methodology; the methodology will be applied to actual amounts for use in Attachment H. Once SCMCN has long term debt, SCMCN will use its actual cost of long term debt determined in Attachment 5. The capital structure will be 60% equity and 40% debt during the construction period, after any asset is placed in service, it will be based on the actual capital structure, but capped at 60% equity.
R	Calculate using 13 month average balance, except ADIT which is calculated based on the prorated end of year balances as required by Section 1.167(l)-1(h)(6) of the IRS regulations for purposes of rate projections. An annual true-up is calculated based on an average of the actual beginning of the year and end of the year balances for non-plant related ADIT and prorated beginning and end of year balances for plant related ADIT.
S	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 receive FERC authorization before recovering the cost of abandoned plant.
T	Recovery of Regulatory Assets is permitted only for pre-commercial and formation expenses as authorized by the Commission. 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.
U	Excludes Asset Retirement Obligation balances
V	Company shall be allowed recovery of costs related to interest rate locks. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hedges.
W	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 H that are not the result of a timing difference
X	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.

Attachment 1
Project Revenue Requirement Worksheet
Gridliance High Plains LLC

To be completed in conjunction with Attachment H.

Line No.	(1)	(2) Attachment H Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach H, p 2, line 2 col 5 plus line 27 col 5 (Note A)	17,768,447	
2	Net Transmission Plant - Total	Attach H, p 2, line 16 col 5 plus line 27 & 29 col 5 (Note B)	16,257,273	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach H, p 3, line 14 col 5	786,648.8	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.04	0.0442722
	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE			
5	Total G, I & C Depreciation Expense	Attach H, p 3, lines 17 & 18, col 5 (Note H)	386.0	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	0.00	0.00
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach H, p 3, line 30 col 5	359,937.00	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.02	0.02
9	Less Revenue Credits	Attach H, p 1, line 7 col 5	(105,133)	
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	(0.01)	(0.01)
11	**Annual Allocation Factor for Expense**	**Sum of line 4, 6, 8, and 10**		**0.05863**
	INCOME TAXES			
12	Total Income Taxes	Attach H, p 3, line 44 col 5	284,984	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	0.02	0.02
	RETURN			
14	Return on Rate Base	Attach H, p 3, line 46 col 5	1,389,049	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	0.09	0.09
16	**Annual Allocation Factor for Return**	**Sum of line 13 and 15**	0	**0.10**

Attachment 1
Project Revenue Requirement Worksheet
Gridliance High Plains LLC

Line No.	(1) Project Name (Notes M & N)	(2) ITEP Project Number	(3) Project Gross Plant (Note C)	(4) Annual Allocation Factor for Expense (Page 1 line 11)	(5) Annual Expense Charge (Col. 3 * Col. 4)	(6) Project Net Plant (Notes D & I)	(7) Annual Allocation Factor for Return (Page 1 line 16)	(8) Annual Return Charge (Col. 6 * Col. 7)	(9) Project Depreciation/Amortization Expense (Notes E & I)	(10) Annual Revenue Requirement (Sum Col. 5, 8 & 9)	(11) Incentive Return in basis Points (Note K)	(12) Incentive Return (Attachment 2, Line 28 /100 * Col. 11)	(12a) Ceiling Rate (Sum Col. 10 & 12)	(13) Discount (Note J)	(14) Total Annual Revenue Requirement (Sum Col. 10 & 12 Less Col. 13)	(15) True-Up Adjustment (Note F)	(16) Net Rev Req Sum Col. 14 & 15 (Note G)
	Zone 10																
15a	Southeast Missouri Assets (excludes Nixa NTC Project)			0.06	-		0.10	-		-	$ -	-	-	$ -	-	$ (353,094)	(353,094)
				0.06	-		0.10	-		-		-	-		-		-
				0.06	-		0.10	-		-		-	-		-		-
15b				0.06	-		0.10	-		-	$ -	-	-	$ -	-	$ -	-
				0.06	-		0.10	-		-		-	-		-		-
	Zone 10 Schedule 11			0.06	-		0.10	-		-		-	-		-		-
15c	Nixa NTC Project			0.06	-		0.10	-		-	$ -	-	-	$ -	-	$ (103,877)	(103,877)
				0.06	-		0.10	-		-		-	-		-		-
				0.06	-		0.10	-		-		-	-		-		-
15d				0.06	-		0.10	-		-		-	-		-		-
				0.06	-		0.10	-		-		-	-		-		-
	Zone 14			0.06	-		0.10	-		-		-	-		-		-
15e	Kansas Assets		$ 14,730,615	0.06	863,717.72	$ 13,375,116	0.10	1,377,253.67	$ 1,355,500	3,596,471.39	$ -	-	3,596,471.39	$ -	3,596,471	$ (184,313)	3,412,159
				0.06	-		0.10	-		-		-	-		-		-
				0.06	-		0.10	-		-		-	-		-		-
	Zone 14 Schedule 11			0.06	-		0.10	-		-		-	-		-		-
15f	Winfield NTC Project		$ 3,065,786	0.06	179,759.89	$ 2,900,893	0.10	298,708.85	$ 164,893	643,361.74	$ -	-	643,361.74	$ -	643,362	$ (135,638)	507,724
				0.06	-		0.10	-		-		-	-		-		-
	Zone 10 (2020 Remaining True-up)			0.06	-		0.10	-		-		-	-		-	$ 291,064	291,064
	Zone 10 Schedule 11 (2020 Remaining True-up)			0.06	-		0.10	-		-		-	-		-	$ 145,350	145,350
				0.06	-		0.10	-		-		-	-		-		-
				0.06	-		0.10	-		-		-	-		-		-
				0.06	-		0.10	-		-		-	-		-		-
																	-
16	Annual Totals													-			3,899,325

Note Letter

A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H
B Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities. Gross plant does not include Unamortized Abandoned Plant.
D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to entered as a separate line item.
E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 16. Project Depreciation Expense includes the amortization of Abandoned Plant
F True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year
G The Net Rev Req is the value to be used in the SPP's rate calculation under the applicable Schedule under the SPP OATT for each project.
H The Total General, Intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.
I The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is included in Depreciation/Amortization Expense.
J The discount is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate
K Requires approval by FERC of incentive return applicable to the specified project(s)
M All facilities other than those being recovered under Schedules 7, 8, 9 are to be included in Attachment 1.
N Facilities that provide Wholesale Distribution Service are not to be listed as projects on lines 15, the revenue requirements associated with these facilities are calculated on Attachment 11
O When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference between the updated net revenue requirement in Col (16) and the revenues collected to date will be recovered over the remaining months of the Rate Year.

Attachment 2
Incentive ROE
Gridliance High Plains LLC

				$	%		Cost	$ Weighted	
1	Rate Base	Attachment H, Page 2 line 37, Col.5							15,885,741
2	100 Basis Point Incentive Return								
3	Long Term Debt	(Attachment H, Notes Q and R)		42,200,000	0.40		0.064	0.03	
4	Preferred Stock	(Attachment H, Notes Q and R)		-	-		-	-	
5	Common Stock	(Attachment H, Notes K, Q and R)	Cost = Attachment H, Page 4 Line 22, Cost plus .01	104,510,583	0.60		0.1130	0.07	
6	Total (sum lines 3-5)			146,710,583				0.09	
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)								1,484,363.67
8	INCOME TAXES								
9	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			0.2419		29%			
10	CIT=(T/1-T) * (1-(WCLTD/R)) =			0.2315		71%			
11	WCLTD = Line 3								
12	and FIT, SIT & p are as given in Attachment H, Note G.								
13	1 / (1 - T) = (from line 9)			1.3191					
14	Amortized Investment Tax Credit (266.8f) (enter negative)		Attachment H, Page 3, Line 37	-					
15	(Excess)/Deficient Deferred Income Taxes		Attachment H, Page 3, Line 38	-					
16	Tax Effect of Permanent Differences (Note B)		Attachment H, Page 3, Line 39	(21,456.49)					
17	Income Tax Calculation		Attachment H, Page 3, Line 40	313,287.61	NA			313,287.61	
18	ITC adjustment (line 13 * line 14)			-	NP		1.00	-	
19	(Excess)/Deficient Deferred Income Tax Adjustment (line 13 * line 15)			-	NP		1.00	-	
20	Permanent Differences Tax Adjustment (line 13 * 16)			(28,303.58)	NP		1.00	(28,303.58)	
21	Total Income Taxes (sum lines 17 - 20)			284,984.04				284,984.04	284,984.04
22	Return and Income Taxes with 100 basis point increase in ROE								1,769,347.71
23	Return (Attach. H, page 3 line 46 col 5)								1,389,049.22
24	Income Tax (Attach. H, page 3 line 44 col 5)								284,984.04
25	Return and Income Taxes without 100 basis point increase in ROE								1,674,033.26
26	Incremental Return and Income Taxes for 100 basis point increase in ROE								95,314.45
27	Rate Base (line 1)								15,885,741
28	Incremental Return and Income Taxes for 100 basis point increase in ROE divided by Rate Base								0.0060

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 actual 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 12.

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 H that are not the result of a timing difference

Attachment 3
Project True-Up
Gridliance High Plains LLC

			Revenue Requirement Projected For Rate Year		Revenue Received[3]	Actual Revenue Requirement	Annual True-Up Calculation			
1	Rate Year being Trued-Up									
2	2022				$ 3,007,348					
	A	B	C	D	E	F	G	H	I	J
	Project # Or Other Identifier	Project Name	Projected Net Revenue Requirement[1]	% of Total Revenue Requirement	Revenue Received (E, Line 2) x (D)	Actual Net Revenue Requirement[2]	Net Under/(Over) Collection (F)-(E)	Prior Period Adjustment [5]	Interest Income (Expense)[4]	Total True-Up (G) + (H) + (I)
3	Attachment H			-	-		-	-	-	-
				-	-		-	-	-	-
3a	Zone 10	Southeast Missouri Assets (excludes Nixa NTC Project)	2,003,108	0.45	1,366,775	1,043,318	(323,456.58)	-	(29,638)	(353,094)
				-	-		-	-	-	-
3b			-	-	-	-	-	-	-	-
				-	-		-	-	-	-
3c	Zone 10 Schedule 11	Nixa NTC Project	589,296	0.13	402,092	306,934	(95,157.89)	-	(8,719)	(103,877)
				-	-		-	-	-	-
3d	Zone 14	Kansas Assets (excludes Winfield NTC Project)	1,045,608	0.24	713,447	544,605	(168,842.01)	-	(15,471)	(184,313)
				-	-		-	-	-	-
3e	Zone 14 Schedule 11	Winfield NTC Project	769,476	0.17	525,034	400,781	(124,253.00)	-	(11,385)	(135,638)
				-	-		-	-	-	-
	Zone 10 (2020 Remaining True-up)	Southeast Missouri Assets (excludes Nixa NTC Project)		-	-		-	-	-	291,064
	Zone 10 Schedule 11 (2020 Remaining True	Nixa NTC Project		-	-		-	-	-	145,350
				-	-		-	-	-	-
				-	-		-	-	-	-
				-	-		-	-	-	-
				-	-		-	-	-	-
				-	-		-	-	-	-
				-	-		-	-	-	-
4	Total Annual Revenue Requirements (Note A)		4,407,488	1	3,007,348	2,295,639	(711,709)		(65,213)	(340,508)
						Monthly Interest Rate			4.58%	
						Interest Income (Expense)			(65,213)	

Notes:
1) From Attachment 1, line 15, col. 14 for the projection for the Rate Year.
2) From Attachment 1, line 15, col. 14 for that project based on the actual costs for the Rate Year.
3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues.
Column E, lines 3 are the dollar amounts of Revenue Received reflecting the % in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Projected Net Revenue Requirement in Column C.
4) Interest from Attachment 6.
5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

Prior Period Adjustment

	(a)	(b)	(c)	(d)
	Prior Period Adjustment (Note B)	Amount In Dollars	Interest Note B	Total Col. (b) + Col. (c)
5				-

Notes:

A For each project or Attachment H, 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 H will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H and any Projects paid by SPP to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6. Column (I) adds the interest on the sum of Col.(G) and (H). Col. (J) is the sum of Col. (G), (H), and (I).

B Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period. The FERC Refund interest rate specified in CFR 35.19(a) for the period up to the date the projected rates that are subject to True Up here went into effect.

Attachment 4
Rate Base Worksheet
Gridliance High Plains LLC

Line No	Month	Gross Plant In Service		CWIP	LHFFU	Working Capital		Accumulated Depreciation	
		Transmission	General & Intangible	CWIP in Rate Base	Held for Future Use	Materials & Supplies	Prepayments	Transmission	General & Intangible
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Attachment H, Page 2, Line No:	2	4	27	31	34	35	9	11
		207.58.g for end of year, records for other months	205.5.g & 207.99.g for end of year, records for other months	(Note C)	214.x.d for end of year, records for other months	227.8.c & 227.16.c for end of year, records for other months	111.57.c for end of year, records for other months	219.25.c for end of year, records for other months	219.28.c & 200.21.c for end of year, records for other months
1	December Prior Year	17,768,454	27,947	-	-	54,954	1,503	1,320,159	9,180
2	January	17,768,454	27,947	-	-	54,954	1,503	1,351,995	9,187
3	February	17,768,454	27,947	-	-	54,954	1,503	1,383,831	9,193
4	March	17,768,454	27,947	-	-	54,954	1,503	1,415,667	9,199
5	April	17,768,454	27,947	-	-	54,954	1,503	1,447,502	9,206
6	May	17,768,454	27,947	-	-	54,954	1,503	1,479,338	9,212
7	June	17,768,454	27,947	-	-	54,954	1,503	1,511,174	9,219
8	July	17,768,454	27,947	-	-	54,954	1,503	1,543,010	9,225
9	August	17,768,454	27,947	-	-	54,954	1,503	1,574,845	9,231
10	September	17,768,454	27,947	-	-	54,954	1,503	1,606,681	9,238
11	October	17,768,454	27,947	-	-	54,954	1,503	1,638,517	9,244
12	November	17,768,454	27,947	-	-	54,954	1,503	1,670,353	9,251
13	December	17,768,358	28,044	-	-	54,954	1,503	1,702,188	9,257
14	Average of the 13 Monthly Balances	17,768,447	27,955	-	-	54,954	1,503	1,511,174	9,219

Adjustments to Rate Base

Line No	Month	Unamortized Regulatory Asset	Unamortized Abandoned Plant	Account No. 281 Accumulated Deferred Income Taxes (Note D)	Account No. 282 Accumulated Deferred Income Taxes (Note D)	Account No. 283 Accumulated Deferred Income Taxes (Note D)	Account No. 190 Accumulated Deferred Income Taxes (Note D)	Account No. 255 Accumulated Deferred Investment Credit
		(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Attachment H, Page 2, Line No:	28	29	22	23	24	25	26
		Notes A & E	Notes B & F	272.8.b & 273.8.k	Attachment 4a or 4e	Attachment 4a or 4e	Attachment 4a or 4e	Consistent with 266.8.b & 267.8.h
15	December Prior Year	-	-	-	[redacted]	[redacted]	[redacted]	-
16	January	-	-	[redacted]	[redacted]	[redacted]	[redacted]	-
17	February	-	-	[redacted]	[redacted]	[redacted]	[redacted]	-
18	March	-	-	[redacted]	[redacted]	[redacted]	[redacted]	-
19	April	-	-	[redacted]	[redacted]	[redacted]	[redacted]	-
20	May	-	-	[redacted]	[redacted]	[redacted]	[redacted]	-
21	June	-	-	[redacted]	[redacted]	[redacted]	[redacted]	-
22	July	-	-	[redacted]	[redacted]	[redacted]	[redacted]	-
23	August	-	-	[redacted]	[redacted]	[redacted]	[redacted]	-
24	September	-	-	[redacted]	[redacted]	[redacted]	[redacted]	-
25	October	-	-	[redacted]	[redacted]	[redacted]	[redacted]	-
26	November	-	-	[redacted]	[redacted]	[redacted]	[redacted]	-
27	December	-	-	-	[redacted]	[redacted]	[redacted]	-
28	Average of the 13 Monthly Balances	-	-	-	(545,056.16)	-	-	-

Attachment 4
Rate Base Worksheet
South Central MCN LLC

Unfunded Reserves (Notes G & H)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
29	List of all reserves:		Amount	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if O 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
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 report filed pursuant to Section 7 of the Protocols 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 report 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 For rate projections and the annual true-up, ADIT is computed using the prorated end of the year balances as required by Section 1.167(l)-1(h)(6) of the IRS regulations. Attachment 4a calculates the projected ADIT balances on line 28 above based on the prorated ending ADIT balances as calculated on Attachment 4b. For the annual true-up, Attachment 4e calculates the projected ADIT balances on line 28 above based on the prorated ending ADIT balances as calculated on Attachment 4f.

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. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.

H Calculate using 13 month average balance, except ADIT which is calculated in Note D.

Attachment 4a - Accumulated Deferred Income Taxes (ADIT) Average Worksheet (Projection)

Gridliance High Plains LLC

Projection for the 12 Months Ended 12/31/2024

Ln	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission Related	(f) Plant Related	(g) Labor Related	(h) Total (Sum Col. (e), (f) & (g))	
ADIT-282									
1	Balance-BOY (Attach 4c, Line 30)	December	2023	(330,300)	(330,300)	-	-		
2	Balance-EOY (Attach 4d, Line 30 less Line 27)	December	2024	-	-	-	-		
3	Balance-EOY-Prorated (Attach 4b, Line 14)	December	2024	(545,056)	(545,056)	-	-		
4	Balance-EOY-Total (Lines 2+3)	December	2024	(545,056)	(545,056)	-	-		
5	Total Plant Allocator				1.00				100%
6	Net Plant Allocator					1.00			Attachment H, Page 2, Line 20
7	Wages & Salary Allocator						1.00		Attachment H, Page 4, Line 11
8	Projected ADIT Total			(545,056)	(545,056)	-	-	(545,056.16)	Enter as negative Attachment 4, Page 1, Line 28 for Projection
ADIT-283									
9	Balance-BOY (Attach 4c, Line 44)	December	2023	-	-	-	-		
10	Balance-EOY (Attach 4d, Line 44 less Line 41)	December	2024	-	-	-	-		
11	Balance-EOY-Prorated (Attach 4b, Line 28)	December	2024	-	-	-	-		
12	Balance-EOY-Total (Lines 9+10)	December	2024	-	-	-	-		
13	Total Plant Allocator				1.00				100%
14	Net Plant Allocator					1.00			Attachment H, Page 2, Line 20
15	Wages & Salary Allocator						1.00		Attachment H, Page 4, Line 11
16	Projected ADIT Total			-	-	-	-	-	Enter as negative Attachment 4, Page 1, Line 28 for Projection
ADIT-190									
17	Balance-BOY (Attach 4c, Line 18)	December	2023	-	-	-	-		
18	Balance-EOY (Attach 4d, Line 18 less Line 15)	December	2024	-	-	-	-		
19	Balance-EOY-Prorated (Attach 4b, Line 42)	December	2024	-	-	-	-		
20	Balance-EOY-Total (Lines 17+18)	December	2024	-	-	-	-		
21	Total Plant Allocator				1.00				100%
22	Net Plant Allocator					1.00			Attachment H, Page 2, Line 20
23	Wages & Salary Allocator						1.00		Attachment H, Page 4, Line 11
24	Projected ADIT Total			-	-	-	-	-	Enter as negative Attachment 4, Page 1, Line 28 for Projection

Attachment 4b - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (Projection)

Gridliance High Plains LLC

Projection for the 12 Months Ended 12/31/2024

	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	(e) Beginning Balance/ Monthly Increment	(f) Transmission	(g) Transmission Proration (d) x (f)	(h) Plant Related	(i) Plant Proration (d) x (h)	(j) Labor Related	(k) Labor Proration (d) x (j)
ADIT-282-Proration-**Note A**											
1	Balance (Attach 4c, Line 30)	December	2023	100.00%	(330,300.08)	(330,300.08)	(330,300.08)	-	-	-	-
2	Increment	January	2024	91.78%	(38,633)	(38,633)	(35,457.51)	-	-	-	-
3	Increment	February	2024	84.11%	(38,633)	(38,633)	(32,493.90)	-	-	-	-
4	Increment	March	2024	75.62%	(38,633)	(38,633)	(29,213)	-	-	-	-
5	Increment	April	2024	67.40%	(38,633)	(38,633)	(26,037)	-	-	-	-
6	Increment	May	2024	58.90%	(38,633)	(38,633)	(22,756)	-	-	-	-
7	Increment	June	2024	50.68%	(38,633)	(38,633)	(19,581)	-	-	-	-
8	Increment	July	2024	42.19%	(38,633)	(38,633)	(16,300)	-	-	-	-
9	Increment	August	2024	33.70%	(38,633)	(38,633)	(13,019)	-	-	-	-
10	Increment	September	2024	25.48%	(38,633)	(38,633)	(9,843)	-	-	-	-
11	Increment	October	2024	16.99%	(38,633)	(38,633)	(6,562)	-	-	-	-
12	Increment	November	2024	8.77%	(38,633)	(38,633)	(3,387)	-	-	-	-
13	Increment	December	2024	0.27%	(38,633)	(38,633)	(106)	-	-	-	-
14	ADIT 282-Prorated EOY Balance				(793,894)	(793,894)	(545,056)	-	-	-	-
ADIT-283-Proration-**Note B**											
15	Balance (Attach 4c, Line 44)	December	2023	100.00%	-	-	-	-	-	-	-
16	Increment	January	2024	91.78%	-	-	-	-	-	-	-
17	Increment	February	2024	84.11%	-	-	-	-	-	-	-
18	Increment	March	2024	75.62%	-	-	-	-	-	-	-
19	Increment	April	2024	67.40%	-	-	-	-	-	-	-
20	Increment	May	2024	58.90%	-	-	-	-	-	-	-
21	Increment	June	2024	50.68%	-	-	-	-	-	-	-
22	Increment	July	2024	42.19%	-	-	-	-	-	-	-
23	Increment	August	2024	33.70%	-	-	-	-	-	-	-
24	Increment	September	2024	25.48%	-	-	-	-	-	-	-
25	Increment	October	2024	16.99%	-	-	-	-	-	-	-
26	Increment	November	2024	8.77%	-	-	-	-	-	-	-
27	Increment	December	2024	0.27%	-	-	-	-	-	-	-
28	ADIT 283-Prorated EOY Balance				-	-	-	-	-	-	-
ADIT-190-Proration-**Note C**											
29	Balance (Attach 4c, Line 18)	December	2023	100.00%	-	-	-	-	-	-	-
30	Increment	January	2024	91.78%	-	-	-	-	-	-	-
31	Increment	February	2024	84.11%	-	-	-	-	-	-	-
32	Increment	March	2024	75.62%	-	-	-	-	-	-	-
33	Increment	April	2024	67.40%	-	-	-	-	-	-	-
34	Increment	May	2024	58.90%	-	-	-	-	-	-	-
35	Increment	June	2024	50.68%	-	-	-	-	-	-	-
36	Increment	July	2024	42.19%	-	-	-	-	-	-	-
37	Increment	August	2024	33.70%	-	-	-	-	-	-	-
38	Increment	September	2024	25.48%	-	-	-	-	-	-	-
39	Increment	October	2024	16.99%	-	-	-	-	-	-	-
40	Increment	November	2024	8.77%	-	-	-	-	-	-	-
41	Increment	December	2024	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 on 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 4c and 4d.

C Only amounts in ADIT-190 related to NOL carryforwards, if applicable, are subject to proration. See Line 18 in Attach 4c and 4d.

Attachment 4c - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
For the 12 Months Ended 12/31/2024

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT-282	(330,300)	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(330,300)	-	-	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.

	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	-					
13	(Excess)/Deficient Deferred Income Taxes - Unprotected	-		-			
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.

	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	0					
25	(Excess)/Deficient Deferred Income Taxes - Unprotected	0		0			
26	Plant related	(330,300)		(330,300)			
27	Subtotal - p274.b	(330,300)	-	(330,300)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	(330,300)	-	(330,300)	-	-	

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	-		-			
39	(Excess)/Deficient Deferred Income Taxes - Unprotected	-					
40	Plant related	-		-			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.

Attachment 4d - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
For the 12 Months Ended 12/31/2024

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT- 282	(793,893.79)	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(793,893.79)	-	-	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.

	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	-					
13	(Excess)/Deficient Deferred Income Taxes - Unprotected	-		-			
14	Plant related						Amount subject to Proration
15	Subtotal - p234.c	-	-	-	-	-	
16	Less FASB 109 Above if not separately removed						
17	Less FASB 106 Above if not separately removed						
18	Total	-	-	-	-	-	

Instructions for Account 190:

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

	A	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	-					
25	(Excess)/Deficient Deferred Income Taxes - Unprotected	0		0			
26	Plant related	(793,894)		(793,894)			Amount subject to Proration
27	Subtotal - p275.k	(793,894)	-	(793,894)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	(793,894)	-	(793,894)	-	-	

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	-		-			
39	(Excess)/Deficient Deferred Income Taxes - Unprotected	-		-			
40	Plant related	-		-			Amount subject to Proration
41	Subtotal - p277.k	-	-	-	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	-	-	-	-	-	

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

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

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 4e - Accumulated Deferred Income Taxes (ADIT) Average Worksheet (True-Up)

Gridliance High Plains LLC

For the 12 Months Ended 12/31/2024

Ln	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission Related	(f) Plant Related	(g) Labor Related	(h) Total (Sum Col. (e), (f) & (g))	
ADIT-282									
1	Balance-BOY (Attach 4c, Line 30)	December	2023	(330,300.08)	(330,300.08)	-	-		
2	Balance-EOY (Attach 4d, Line 30 less Line 27)	December	2024	-	-	-	-		
3	Balance-EOY-Prorated (Attach 4f, Line 14)	December	2024	248,837.63	248,838	-	-		
4	Balance-EOY-Total (Lines 2+3)			248,837.63	248,838	-	-		
5	Total Plant Allocator				1.00				100%
6	Net Plant Allocator					1.00			Attachment H, Page 2, Line 20
7	Wages & Salary Allocator						1.00		Attachment H, Page 4, Line 11
8	Projected ADIT Total			248,837.63	248,837.63	-	-	248,837.63	Enter as negative Attachment 4, Page 1, Line 28 for True-up
ADIT-283									
9	Balance-BOY (Attach 4c, Line 44)	December	2023	-	-	-	-		
10	Balance-EOY (Attach 4d, Line 44 less Line 41)	December	2024	-	-	-	-		
11	Balance-EOY-Prorated (Attach 4f, Line 28)	December	2024	-	-	-	-		
12	Balance-EOY-Total (Lines 2+3)			-	-	-	-		
13	Total Plant Allocator				1.00				100%
14	Net Plant Allocator					1.00			Attachment H, Page 2, Line 20
15	Wages & Salary Allocator						1.00		Attachment H, Page 4, Line 11
16	Projected ADIT Total			-	-	-	-	-	Enter as negative Attachment 4, Page 1, Line 28 for True-up
ADIT-190									
17	Balance-BOY (Attach 4c, Line 18)	December	2023	-	-	-	-		
18	Balance-EOY (Attach 4d, Line 18 less Line 15)	December	2024	-	-	-	-		
19	Balance-EOY-Prorated (Attach 4f, Line 42)	December	2024	-	-	-	-		
20	Balance-EOY-Total (Lines 2+3)			-	-	-	-		
21	Total Plant Allocator				1.00				100%
22	Net Plant Allocator					1.00			Attachment H, Page 2, Line 20
23	Wages & Salary Allocator						1.00		Attachment H, Page 4, Line 11
24	Projected ADIT Total			-	-	-	-	-	Enter as negative Attachment 4, Page 1, Line 28 for True-up

Attachment 4f - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (True-up)
Gridliance High Plains LLC
For the 12 Months Ended 12/31/2024

	(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)	(f) Actual Monthly Activity	Transmission (g) Difference between projected and actual activity	(h) Partially prorate actual activity above Monthly projection	(i) Partially prorate actual activity below Monthly projection but increases ADIT	(j) Partially prorate actual activity below Monthly projection and is a reduction to ADIT	(k) Partially prorated actual balance
ADIT-282-Proration-**Note A**													
1	Balance (Attach 4c, Line 30)	December	2023	100.00%			(330,300)						-
2	Increment	January	2024	91.78%	(38,633)	(35,458)	(365,758)	-	38,633	38,633	-	-	3,175
3	Increment	February	2024	84.11%	(38,633)	(32,494)	(398,251)	-	38,633	38,633	-	-	9,314
4	Increment	March	2024	75.62%	(38,633)	(29,213)	(427,464)	-	38,633	38,633	-	-	18,734
5	Increment	April	2024	67.40%	(38,633)	(26,037)	(453,502)	-	38,633	38,633	-	-	31,330
6	Increment	May	2024	58.90%	(38,633)	(22,756)	(476,258)	-	38,633	38,633	-	-	47,206
7	Increment	June	2024	50.68%	(38,633)	(19,581)	(495,839)	-	38,633	38,633	-	-	66,258
8	Increment	July	2024	42.19%	(38,633)	(16,300)	(512,139)	-	38,633	38,633	-	-	88,591
9	Increment	August	2024	33.70%	(38,633)	(13,019)	(525,158)	-	38,633	38,633	-	-	114,205
10	Increment	September	2024	25.48%	(38,633)	(9,843)	(535,001)	-	38,633	38,633	-	-	142,994
11	Increment	October	2024	16.99%	(38,633)	(6,562)	(541,563)	-	38,633	38,633	-	-	175,065
12	Increment	November	2024	8.77%	(38,633)	(3,387)	(544,950)	-	38,633	38,633	-	-	210,311
13	Increment	December	2024	0.27%	(38,633)	(106)	(545,056)	-	38,633	38,633	-	-	248,838
14	ADIT 282-Prorated EOY Balance				(463,594)	(214,756)		-	463,594	463,594	-	-	
ADIT-283-Proration-**Note B**													
15	Balance (Attach 4c, Line 44)	December	2023	100.00%			-						
16	Increment	January	2024	91.78%	-	-	-	-	-	-	-	-	-
17	Increment	February	2024	84.11%	-	-	-	-	-	-	-	-	-
18	Increment	March	2024	75.62%	-	-	-	-	-	-	-	-	-
19	Increment	April	2024	67.40%	-	-	-	-	-	-	-	-	-
20	Increment	May	2024	58.90%	-	-	-	-	-	-	-	-	-
21	Increment	June	2024	50.68%	-	-	-	-	-	-	-	-	-
22	Increment	July	2024	42.19%	-	-	-	-	-	-	-	-	-
23	Increment	August	2024	33.70%	-	-	-	-	-	-	-	-	-
24	Increment	September	2024	25.48%	-	-	-	-	-	-	-	-	-
25	Increment	October	2024	16.99%	-	-	-	-	-	-	-	-	-
26	Increment	November	2024	8.77%	-	-	-	-	-	-	-	-	-
27	Increment	December	2024	0.27%	-	-	-	-	-	-	-	-	-
28	ADIT 283-Prorated EOY Balance				-	-		-	-	-	-	-	
ADIT-190-Proration-**Note C**													
29	Balance (Attach 4c, Line 18)	December	2023	100.00%			-						
30	Increment	January	2024	91.78%	-	-	-	-	-	-	-	-	-
31	Increment	February	2024	84.11%	-	-	-	-	-	-	-	-	-
32	Increment	March	2024	75.62%	-	-	-	-	-	-	-	-	-
33	Increment	April	2024	67.40%	-	-	-	-	-	-	-	-	-
34	Increment	May	2024	58.90%	-	-	-	-	-	-	-	-	-
35	Increment	June	2024	50.68%	-	-	-	-	-	-	-	-	-
36	Increment	July	2024	42.19%	-	-	-	-	-	-	-	-	-
37	Increment	August	2024	33.70%	-	-	-	-	-	-	-	-	-
38	Increment	September	2024	25.48%	-	-	-	-	-	-	-	-	-
39	Increment	October	2024	16.99%	-	-	-	-	-	-	-	-	-
40	Increment	November	2024	8.77%	-	-	-	-	-	-	-	-	-
41	Increment	December	2024	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 on 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 4c and 4d.
C Only amounts in ADIT-190 related to NOL carryforwards, if applicable, are subject to proration. See Line 18 in Attach 4c and 4d.

Plant Related									Labor Related								
(e) Monthly Increment	(f) Proration (d) x (e)	(g) Prorated Projected Balance (Cumulative Sum of f)	(f) Actual Monthly Activity	(g) Difference between projected and actual activity	(h) Partially prorate actual activity above Monthly projection	(i) Partially prorate actual activity below Monthly projection but increases ADIT	(j) Partially prorate actual activity below Monthly projection and is a reduction to ADIT	(k) Partially prorated actual balance	(e) Monthly Increment	(f) Proration (d) x (e)	(g) Prorated Projected Balance (Cumulative Sum of f)	(f) Actual Monthly Activity	(g) Difference between projected and actual activity	(h) Partially prorate actual activity above Monthly projection	(i) Partially prorate actual activity below Monthly projection but increases ADIT	(j) Partially prorate actual activity below Monthly projection and is a reduction to ADIT	(k) Partially prorated actual balance
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Attachment 5
Attachment H, Pages 3 and 4, Worksheet
Gridliance High Plains 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
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Attachment H, Page 3, Line No.:	1	2	3	4	5	6	7	9	11	12	16
	Form No. 1	321.112.b	321.97.b	321.96.b	323.197.b	(Note E)	(Note E)	(Note E)	Portion of Transmission O&M	Portion of Account 566	Balance of Account 566	336.7.b, d & e
1	January	21,645	-	-	40,022	-	-	-	-	-	-	31,025
2	February	21,645	-	-	40,022	-	-	-	-	-	-	31,025
3	March	29,829	-	-	40,022	-	-	-	-	-	-	31,025
4	April	22,873	-	-	40,022	-	-	-	-	-	-	31,025
5	May	21,645	-	-	40,022	-	-	-	-	-	-	31,025
6	June	28,601	-	-	40,022	-	-	-	-	-	-	31,025
7	July	21,645	-	-	40,022	-	-	-	-	-	-	31,025
8	August	21,645	-	-	40,022	-	-	-	-	-	-	31,025
9	September	34,057	-	-	40,022	-	-	-	-	-	-	31,025
10	October	27,101	-	-	40,022	-	-	-	-	-	-	31,025
11	November	27,101	-	-	40,022	-	-	-	-	-	-	31,025
12	December	28,601	-	-	40,022	-	-	-	-	-	-	31,140
13	Total	306,389	$ -	$ -	$ 480,259	$ -	$ -	$ -	$ -	$ -	$ -	$ 372,419

		Depreciation Expense - General & Intangible	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)/Deficient Deferred Income Taxes	Tax Effect of Permanent Differences
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Attachment H, Page 3, Line Number	17	19	23	24	26	27	28	29	37	38	39
	Form No. 1	336.10.b, d & e, 336.1.b, d & e	(Note S)	263.i	263.i	263.i	263.i	263.i	263.i	266.8.f	(Note G)	(Note W)
14	January	386.01	-	-	-	29,995	-	-	-	-	-	(1,788)
15	February	386.01	-	-	-	29,995	-	-	-	-	-	(1,788)
16	March	386.01	-	-	-	29,995	-	-	-	-	-	(1,788)
17	April	386.01	-	-	-	29,995	-	-	-	-	-	(1,788)
18	May	386.01	-	-	-	29,995	-	-	-	-	-	(1,788)
19	June	386.01	-	-	-	29,995	-	-	-	-	-	(1,788)
20	July	386.01	-	-	-	29,995	-	-	-	-	-	(1,788)
21	August	386.01	-	-	-	29,995	-	-	-	-	-	(1,788)
22	September	386.01	-	-	-	29,995	-	-	-	-	-	(1,788)
23	October	386.01	-	-	-	29,995	-	-	-	-	-	(1,788)
24	November	386.01	-	-	-	29,995	-	-	-	-	-	(1,788)
25	December	386.01	-	-	-	29,995	-	-	-	-	-	(1,788)
26	Total	$ 386	$ -	$ -	$ -	$ 359,937	$ -	$ -	$ -	$ -	$ -	$ (21,456)

		Bundled Sales for Resale included on page 4 of Attachment H	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	Transmission charges for all transmission transactions	Transmission charges associated with Project detailed on the Project Rev Req Schedule Col. 10.	Account No. 457.1 Scheduling
		(a)	(b)	(c)	(d)	(e)
	Attachment H, Page 4, Line No:	27	29	31	32	Attach H, p 1 line 4
		(Note L)	(Note M)	Portion of Account 456.1	Portion of Account 456.1	
24	January	-	234.12	9,200.00	-	-
25	February	-	234.12	9,200.00	-	-
26	March	-	234.12	15,107.64	-	-
27	April	-	234.12	9,200.00	-	-
28	May	-	234.12	9,200.00	-	-
29	June	-	-	3,400.00	-	-
30	July	-	2,058.92	1,341.08	-	-
31	August	-	-	24,913.80	-	-
32	September	-	-	10,141.24	-	-
33	October	-	-	3,400.00	-	-
34	November	-	-	3,400.00	-	-
35	December	-		3,400.00	-	-
36	Total	$ -	$ 3,230	$ 101,904	$ -	$ -
37						
38	RETURN (R)					

Notes K, Q & R from Attachment H

		$
39	Long Term Interest (117, sum of 62.c through 67.c)	2,705,020
40	Preferred Dividends (118.29c) (positive number)	-
41	Proprietary Capital (112.16.c)	104,510,583
42	Less Preferred Stock (112.3.c)	-
43	Less Account 216.1 (112.12.c) (enter negative)	-
44	Common Stock (sum lines 41-43)	104,510,583

			$	%	Cost	Weighted	
45	Long Term Debt	Note A	42,200,000	0.40	6.41%	0.03	=WCLTD
46	Preferred Stock (112.3.c)	Note B	-	-	-	-	
47	Common Stock	Note C	104,510,583	0.60	10.30%	0.06	
48	Total	(Sum of Lines 45-47)	146,710,583			0.09	=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 & d to 21.c & d in the Form No. 1, the cost is calculated by dividing line 39 by the Long Term Debt balance in line 45.

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 & d in the Form No. 1

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 & d, 12.c & d, and 16.c & d in the Form No. 1 as shown on lines 41-44 above

Attachment 6
True-Up Interest Rate
Gridliance High Plains LLC

	Quarter (Note A)	Interest rate for	
1	1st Qtr	0.0027	
2	2nd Qtr	0.0027	
3	3rd Qtr	0.0027	
4	4th Qtr	0.0027	
5	1st Qtr	0.0027	
6	2nd Qtr	0.0027	
7	3rd Qtr	0.0027	
8	Avg. Monthly FERC Rate	0.00	0.00

Note A:
Lines 1-7 are the FERC interest rate under section 35.19(a) of the regulations for the period shown.
Line 8 is the average of lines 1-7.

9 Year
10

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Project # Or Other Identifier	Project Name	Date Payments Received January	February	March	April	May	June	July	August	September	October	November	December	Interest Rate (line 8)	Interest (Note B)
11	Attachment H															
11a															0.00	-
11b															0.00	-
11c															0.00	-
…															0.00	-
															0.00	-
															0.00	-
															0.00	-
															0.00	-
															0.00	-
															0.00	-
															0.00	-
															0.00	-
															0.00	-
															0.00	-
															0.00	-
															0.00	-
															0.00	-
															0.00	-
															0.00	-
															0.00	-
															0.00	-
															0.00	-

Note B
Interest is calculated by taking the interest rate in line 8 and applying it monthly to the balances in Column C-N (i.e., for January 12/12* Column O, February 11/12* Column O, etc.)
plus the interest rate in line 8 times 1.5 times the sum of the balances for January through December. Multiplying the monthly balances times the interest rate provides the interest in the year of the over or under collection and adding the interest rate in line 8 times 1.5 times the sum of the the balances for January through December provides the interest for the balance of the 24 month period

Attachment 7
PBOPs
Gridliance High Plains LLC

Calculation of PBOP Expenses

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		**SCMCN**	**Affiliate**	**Affiliate**	**Affiliate**	**Affiliate**	**Total**
2	Total PBOP expenses (Note A)	-	-	-	-	-	
3	Labor dollars (total labor from budget)	-	-	-	-	-	
4	Cost per labor dollar (line2 / line3)	-	-	-	-	-	
5	labor expensed (labor not capitalized) by SCMCN in current year, 354.28.b.	-	-	-	-	-	
6	PBOP Expense for current year	-	-	-	-	-	-
7	Lines 2-3 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 included in FERC Account Nos. 500-935						-

Note Letter

A There will be zero PBOP expenses in the SCMCN rates until SCMCN files for recovery of its PBOP expenses. Line 8 removes all SCMCN or affiliate BPOP expenses in FERC Accounts 500-935.

Attachment 8
Financing Costs for Long Term Debt using the Internal Rate of Return Methodology
Gridliance High Plains LLC

To be utilized until a project is placed in service
Consistent with GAAP, the Origination Fees and Commitments Fees will be amortized using the standard Internal Rate of Return formula below.
Each year, the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount will be updated on this attachment.

Table 1

1	**Total Loan Amount**	**$ -**

Table 2

2	**Internal Rate of Return (Note 1)**	**#NUM!**
3	**Based on following Financial Formula (Note 2):**	
4		
5		
6	**NPV = 0 =**	$\sum_{t=1}^{N} Ct/(1+IRR)pwr(t)$
7		
8		

Table 3

9			
10	**Origination Fees**	Rates/Fees	Amount
11	Underwriting Discount		
12	Arrangement Fee		
13	Upfront Fee		
14	Rating Agency Fee	-	-
15	Legal Fees	-	-
15a		-	-
16	Total Issuance Expense		-
17			
18	**Annual Rating Agency Fee**	-	-
19	**Annual Bank Agency Fee**	-	-
21	**Revolving Credit Commitment Fee**		-
21a			

Table 4

		2015	2016	2017	2018	2019	2020	2021
22								
23	LIBOR Rate							
24	Spread							
25	**Interest Rate**	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 5

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
26									
27	**Year**		**Quarterly Construction Expenditures ($000's)**	**Principle Drawn In Quarter ($000's)**	**Principle Drawn To Date ($000's)**	**Interest & Principal Payments ($000's)** Interest Rate from	**Origination Fees ($000's)** Input in first Qtr of	**Commitment, Utilization & Ratings Fees ($000's)**	**Net Cash Flows ($000's)**
28			Estimated	Estimated	Cumulative Col. D	Line 25 (Note 3)	Loan	Lines 17 - 21x	(D-F-G-H)
29									
30									
31					-	-			-
32					-	-			-
33					-	-			-
34					-	-			-
35					-	-	-	-	-
36					-	-		-	-
37					-	-		-	-
38					-	-		-	-
39					-	-		-	-
40					-	-		-	-
41					-	-		-	-
42					-	-		-	-
43					-	-		-	-
44					-	-		-	-
45					-	-		-	-
46					-	-		-	-
47					-	-		-	-
48					-	-		-	-
49					-	-		-	-
50					-	-		-	-
51					-	-		-	-
52									
53									
54									
55									
56									
57									
58									

Notes

1 The IRR is the input to Debt Cost shown on Attachment H, Page 4, Line 20 during the construction period, after obtaining project financing, in accordance with Note Q of Attachment H.
2. The IRR is a discount rate that makes the net present value of a series of cash flows equal to zero. The IRR equation is shown on line 6.
N is the last quarter the loan would be outstanding
t is each quarter
Ct is the cash flow (Table 5, Col. I in each quarter)
Alternatively the equation can be written as 0 = C0 + C1/(1+IRR) + C2/(1+IRR)2 + C3/(1+IRR)3 + . . . +Cn/(1+IRR)n and solved for IRR
The Excel ™ formula on line 2 is : (round(XIRR(first quarter of loan Col A of Table 5:last quarter of loan Col A of Table 5, first quarter of loan Col I of Table 5: last quarter of loan Col I of Table 5, 8%),4)
The 8% in the above formula is a seed number to ensure the formula produces a positive number.
3. Line 1 reflects the loan amount, the maximum amount that can be drawn on
4. Lines 11-21a include the fees associated with the loan. They are estimated based on current bank condition and are updated with the actual fees
once the actual fees are known.
5. The estimate of the average 3 month Libor forward rate for the year on line 23 is that published by Bloomberg Finance L.P. during August of the prior year and is trued-up to actual
average 3 month Libor rate for the year under the loan.
6. Table 5, Col. C reflect the capital expenditures in each quarter
7. Table 5, Col. D reflect the amount of the loan that is drawn down in the quarter
8. Table 5, Col. E is the amount of principle drawn down
9. Table 5, Col F calculates the interest on the principle drawn down to date based on the applicable interest on line 25
10. Table 5, Col. G is the total origination fees in line 16 and is input in the first quarter that a portion of the loan in drawn
11. Table 5, Col. H is calculated as follows:
A x (line 21, Col. (b)/4) + sum of line 17, Col. (c) through line 21x, Col. (c)
Where A = Loan amount in line 1 less the amount drawn down (Table 5, Col. (E)) in the prior quarter
12. The inputs shall be estimated based on the current market conditions and is subject to true up for all inputs , e.g., fees, interest rates, spread, and Table 3 once the
amounts are known
13. Prior to obtaining long term debt, the cost of debt, will be 1.99%. If SCMCN obtains project financing, the long term debt rate will be determined using the methodology in Attachment 8 and Attachment 8 contains a hypothetical example of the internal rate of return methodology; the methodology will be applied to actual amounts for use in Attachment H. Once SCMCN has long term debt, SCMCN will use the its actual cost of long term debt determined in Attachment 5. The capital structure will be 60% equity and 40% debt during the construction period, after any asset is placed in service, it will be based on the actual capital structure.

Attachment 9
Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan
Gridliance High Plains LLC

SUMMARY

	(a) YEAR		(b) Cost of Debt Used in Determining the Actual Net Revenue Requirement in Attachment H, page 4, line 20	(c) Cost of Debt for the Construction Loan Calculated on Attachment 8 Once the Loan is Paid Off:	(d) Actual Net Revenue Requirement in Attachment 3, col. (G) for the year	(e) Actual Net Revenue Requirement if the Cost of Debt in Col. (c) had been Used	(f) Over (Under) Recovery Col. (d) less Col. (e)	(g) Refund/Surcharge Interest Rate Calculated on Attachment 6 for the Rate Year	(h) Total Amount of Construction Loan Related True-Up with Interest (Refund)/Owed (Total Amount of True-Up Adjustment below for the Rate Year)
1							$ -		$ -
2							$ -		$ -
3							$ -		$ -
4							$ -		$ -
5		*					$ -		$ -
6		**					$ -		
7									$ -

8 *The Hypothetical Example:*
9 ** Assumes that the construction loan is retired on Sept 1, 2020*
10 *** Assumes permanent debt structure is put in place on Sept 1, 2020 with effective rate of 6.5%*

16 **Calculation of Applicable Interest Expense for each ATRR period**

	Interest Rate on Amount of Refunds or Surcharges from 35.19a		Over (Under) Recovery	Hypothetical Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
18				From Column (g)				
19			Column (f) above Divided by the	Above for the		Col (c) x Col (d) x		
20			Number of Months the Rate was in Effect	Rate Year	Weighting	Col (e) x -1		
21	**Calculation of Interest for 2015 True-Up Period**							
22						**Monthly**		
23								
24	January	Year 2015			12.00	-		-
25	February	Year 2015			11.00	-		-
26	March	Year 2015			10.00	-		-
27	April	Year 2015			9.00	-		-
28	May	Year 2015			8.00	-		-
29	June	Year 2015			7.00	-		-
30	July	Year 2015			6.00	-		-
31	August	Year 2015			5.00	-		-
32	September	Year 2015			4.00	-		-
33	October	Year 2015			3.00	-		-
34	November	Year 2015			2.00	-		-
35	December	Year 2015			1.00	-		-
36						-		-
37								
38						**Annual**		
39								
40	January through December	Year 2016	-		12.00	-		-
41	January through December	Year 2017	-		12.00	-		-
42	January through December	Year 2018	-		12.00	-		-
43	January through December	Year 2019	-		12.00	-		-
44	January through December	Year 2020	-		12.00	-		-
45								
46								
47	**Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months**					**Monthly**		
48	January	Year 2021	-			-	-	-
49	February	Year 2021	-			-	-	-
50	March	Year 2021	-			-	-	-
51	April	Year 2021	-			-	-	-
52	May	Year 2021	-			-	-	-
53	June	Year 2021	-			-	-	-
54	July	Year 2021	-			-	-	-
55	August	Year 2021	-			-	-	-
56	September	Year 2021	-			-	-	-
57	October	Year 2021	-			-	-	-
58	November	Year 2021	-			-	-	-
59	December	Year 2021	-			-	-	-
60						-		
61								
62	Total Amount of True-Up Adjustment for 2015 ATRR		(Sum lines 48-59, column f)				$ -	
63	Less Over (Under) Recovery		(Line 1, Column f)				$ -	
64	Total Interest		(Line 62 + line 63)				$ -	
65								

Attachment 9 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan
Gridliance High Plains LLC

Calculation of Interest for 2016 True-Up Period

					Monthly		
January	Year 2016			12.00	-		-
February	Year 2016			11.00	-		-
March	Year 2016			10.00	-		-
April	Year 2016			9.00	-		-
May	Year 2016			8.00	-		-
June	Year 2016			7.00	-		-
July	Year 2016			6.00	-		-
August	Year 2016			5.00	-		-
September	Year 2016			4.00	-		-
October	Year 2016			3.00	-		-
November	Year 2016			2.00	-		-
December	Year 2016			1.00	-		-
					-		-
					Annual		
January through December	Year 2017		-	12.00	-		-
January through December	Year 2018		-	12.00	-		-
January through December	Year 2019		-	12.00	-		-
January through December	Year 2020		-	12.00	-		-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2021		-		-	-	-
February	Year 2021		-		-	-	-
March	Year 2021		-		-	-	-
April	Year 2021		-		-	-	-
May	Year 2021		-		-	-	-
June	Year 2021		-		-	-	-
July	Year 2021		-		-	-	-
August	Year 2021		-		-	-	-
September	Year 2021		-		-	-	-
October	Year 2021		-		-	-	-
November	Year 2021		-		-	-	-
December	Year 2021		-		-	-	-
					-		
Total Amount of True-Up Adjustment for 2016 ATRR		(Sum lines 97-108, column f)				$	-
Less Over (Under) Recovery		(Line 2, Column f)				$	-
Total Interest		(Line 111 + line 112)				$	-

Calculation of Interest for 2017 True-Up Period

					Monthly		
January	Year 2017			12.00	-		-
February	Year 2017			11.00	-		-
March	Year 2017			10.00	-		-
April	Year 2017			9.00	-		-
May	Year 2017			8.00	-		-
June	Year 2017			7.00	-		-
July	Year 2017			6.00	-		-
August	Year 2017			5.00	-		-
September	Year 2017			4.00	-		-
October	Year 2017			3.00	-		-
November	Year 2017			2.00	-		-
December	Year 2017			1.00	-		-
					-		-
					Annual		
January through December	Year 2018		-	12.00	-		-
January through December	Year 2019		-	12.00	-		-
January through December	Year 2020		-	12.00	-		-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2021		-		-	-	-
February	Year 2021		-		-	-	-
March	Year 2021		-		-	-	-
April	Year 2021		-		-	-	-
May	Year 2021		-		-	-	-
June	Year 2021		-		-	-	-
July	Year 2021		-		-	-	-
August	Year 2021		-		-	-	-
September	Year 2021		-		-	-	-
October	Year 2021		-		-	-	-
November	Year 2021		-		-	-	-
December	Year 2021		-		-	-	-
					-		
Total Amount of True-Up Adjustment for 2017 ATRR		(Sum lines 141 - 152, column f)				$	-
Less Over (Under) Recovery		(Line 3, Column f)				$	-
Total Interest		(Line 155 + line 156)				$	-

Attachment 9 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan
Gridliance High Plains LLC

Calculation of Interest for 2018 True-Up Period								
						Monthly		
January	Year 2018			12.00	-			-
February	Year 2018			11.00	-			-
March	Year 2018			10.00	-			-
April	Year 2018			9.00	-			-
May	Year 2018			8.00	-			-
June	Year 2018			7.00	-			-
July	Year 2018			6.00	-			-
August	Year 2018			5.00	-			-
September	Year 2018			4.00	-			-
October	Year 2018			3.00	-			-
November	Year 2018			2.00	-			-
December	Year 2018			1.00	-			-
					-			-
						Annual		
January through December	Year 2019		-	12.00	-			-
January through December	Year 2020		-	12.00	-			-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						**Monthly**		
January	Year 2021		-		-		-	-
February	Year 2021		-		-		-	-
March	Year 2021		-		-		-	-
April	Year 2021		-		-		-	-
May	Year 2021		-		-		-	-
June	Year 2021		-		-		-	-
July	Year 2021		-		-		-	-
August	Year 2021		-		-		-	-
September	Year 2021		-		-		-	-
October	Year 2021		-		-		-	-
November	Year 2021		-		-		-	-
December	Year 2021		-		-		-	-
					-			
Total Amount of True-Up Adjustment for 2018 ATRR		(Sum lines 188 -199 column f)					$	-
Less Over (Under) Recovery		(Line 4, Column f)					$	-
Total Interest		(Line 202 + line 203)					$	-

Calculation of Interest for 2019 True-Up Period								
						Monthly		
January	Year 2019			12.00	-			-
February	Year 2019			11.00	-			-
March	Year 2019			10.00	-			-
April	Year 2019			9.00	-			-
May	Year 2019			8.00	-			-
June	Year 2019			7.00	-			-
July	Year 2019			6.00	-			-
August	Year 2019			5.00	-			-
September	Year 2019			4.00	-			-
October	Year 2019			3.00	-			-
November	Year 2019			2.00	-			-
December	Year 2019			1.00	-			-
					-			-
						Annual		
January through December	Year 2020		-	12.00	-			-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						**Monthly**		
January	Year 2021		-		-		-	-
February	Year 2021		-		-		-	-
March	Year 2021		-		-		-	-
April	Year 2021		-		-		-	-
May	Year 2021		-		-		-	-
June	Year 2021		-		-		-	-
July	Year 2021		-		-		-	-
August	Year 2021		-		-		-	-
September	Year 2021		-		-		-	-
October	Year 2021		-		-		-	-
November	Year 2021		-		-		-	-
December	Year 2021		-		-		-	-
					-			
Total Amount of True-Up Adjustment for 2019 ATRR		(Sum lines 230 - 241, column f)					$	-
Less Over (Under) Recovery		(Line 5, Column f)					$	-
Total Interest		(Line 244 + line 245)					$	-

Depreciation Rates
Gridliance High Plains LLC

FERC ACCOUNT	DESCRIPTION	RATE PERCENT
TRANSMISSION		
350	Land Rights	N/A
352	Structures and Improvements	2.1800%
353	Station Equipment	2.2000%
354	Towers and Fixtures	1.8847%
355	Poles and Fixtures	2.0800%
356	Overhead Conductors & Devices	2.2700%
357	Underground Conduit	1.3665%
358	Underground Conductors & Devices	1.8416%
359	Roads and Trails	0.0000%
GENERAL AND INTANGIBLE		
302	Franchises and Consents (Note 1)	N/A
303	Intangible Plant - 5 Year	20.0000%
390	Structures and Improvements	2.1194%
391	Office Furniture and Equipment	5.0671%
391	Network Equipment	25.0000%
392	Transportation Equipment - Auto	10.9667%
392	Transportation Equipment - Light Truck	8.4139%
392	Transportation Equipment - Trailers	6.9486%
392	Transportation Equipment - Heavy Trucks	7.2364%
393	Stores Equipment	5.1200%
394	Tools, Shop and Garage Equipment	4.8200%
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:
GidLiance High Plains depreciation and amortization rates may not be changed absent a section 205 or 206 filing