

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	(page 3, line 47)			\$ 976,234
	REVENUE CREDITS	(Note O)	<u>Total</u>	<u>Allocator</u>	
2	Account No. 454	(page 4, line 29)	-	TP -	-
3	Account No. 456.1	(page 4, line 33)	-	TP -	-
4	Account No. 457.1 Scheduling	Attachment 5, line 36, col e	-	TP -	-
5	Revenues from Grandfathered Interzonal Transactions	(Note N)	-	TP -	-
6	Revenues from service provided by the ISO at a discount		-	TP -	-
7	TOTAL REVENUE CREDITS	(Sum of Lines 2 through 6)	-		-
8	NET REVENUE REQUIREMENT	(line 1 minus line 7)			\$ 976,234
9	True-up Adjustment with Interest	Attachment 3, Col. J	-	DA 1.00000	-
10	NET REVENUE REQUIREMENT	(line 8 plus line 9)			\$ 976,234

Line No.	(1) RATE BASE: GROSS PLANT IN SERVICE (Notes U and R)	(2) Source	(3) Company Total	Allocator	(4)	(5) Transmission (Col 3 times Col 4)
1	Production	205.46.g for end of year, records for other months	-	NA	-	-
2	Transmission	Attachment 4, Line 14, Col. (b)	-	TP	-	-
3	Distribution	207.75.g for end of year, records for other months	99,593,746	NA	-	-
4	General & Intangible	Attachment 4, Line 14, Col. (c)	86,767	W/S	-	-
5	Common	356.1 for end of year, records for other months	-	CE	-	-
6	TOTAL GROSS PLANT	(Sum of Lines 1 through 5)	99,680,513	GP=	-	-
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)	-	TP	-	-
10	Distribution	219.26.c for end of year, records for other months	23,869,495	NA	-	-
11	General & Intangible	Attachment 4, Line 14, Col. (i)	25,636	W/S	-	-
12	Common	356.1 for end of year, records for other months	-	CE	-	-
13	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 8 through 12)	23,895,131			
14	NET PLANT IN SERVICE					
15	Production	(line 1 - line 8)	-			
16	Transmission	(Line 2 minus Line 9)	-			
17	Distribution	(line 3 - line 10)	75,724,251			
18	General & Intangible	(Line 4 minus Line 11)	61,131			
19	Common	(line 5 - line 12)	-			
20	TOTAL NET PLANT	(Sum of Lines 15 through 19)	75,785,382	NP=	-	-
21	ADJUSTMENTS TO RATE BASE (Note R)					
22	Account No. 281 (enter negative)	Attachment 4, Line 28, Col. (d) (Notes B and X)	-	NA	zero	-
23	Account No. 282 (enter negative)	Attachment 4, Line 28, Col. (e) (Notes B and X)	(4,521,962)	DA	1.00000	(4,521,962)
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	-	-
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)	(4,521,962)			(4,521,962)
31	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (e) (Note C)	-	TP	-	-
32	WORKING CAPITAL	(Note D)				
33	CWC	1/8*(Page 3, Col 3, Line 14 minus Page 3, Col 3, Line 11)	374,335			
34	Materials & Supplies	Attachment 4, Line 14, Col. (f) (Note C)	904,568	TP	-	-
35	Prepayments (Account 165)	Attachment 4, Line 14, Col. (g)	-	GP	-	-
36	TOTAL WORKING CAPITAL	(Sum of Lines 33 through 35)	1,278,903			
37	RATE BASE	(Sum of Lines 20, 30, 31 & 36)	72,542,324			(4,521,962)

Line No.	(1)	(2) Source	(3) Company Total	Allocator	(4)	(5) Transmission (Col 3 times Col 4)
	O&M					
1	Transmission	321.112.b Attach. 5, Line 13, Col. (a)	1,258,245	TP	-	-
2	Less Account 566 (Misc Trans Expense)	321.97.b Attach. 5, Line 13, Col. (b)	-	TP	-	-
3	Less Account 565	321.96.b Attach. 5, Line 13, Col. (c)	-	TP	-	-
4	A&G	323.197.b Attach. 5, Line 13, Col. (d)	1,736,438	W/S	-	-
5	Less FERC Annual Fees	Attach. 5, Line 13, Col. (e)	-	W/S	-	-
6	Less EPRI & Reg. Comm. Exp. & Non-safety Ad.	(Note E) Attach. 5, Line 13, Col. (f)	-	W/S	-	-
6a	Less PBOP Expense in Year	Attachment 7, Line 8, Col. (g)	-	W/S	-	-
7	Plus Transmission Related Reg. Comm. Exp.	(Note E) Attach. 5, Line 13, Col. (g)	-	TP	-	-
7a	Plus PBOP Expense Allowed Amount	Attachment 7, Line 6, Col. (g)	-	W/S	-	-
8	Common	356.1	-	CE	-	-
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	-	-
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)	2,994,684			-
	DEPRECIATION EXPENSE (Note U)					
16	Transmission	336.7.b, d & e Attach. 5, Line 13, Col. (k)	2,375,573	TP	-	-
17	General & Intangible	336.10.b, d & e, 336.1.b, d & e Attach. 5, Line 26, Col. (a)	-	W/S	-	-
18	Common	336.11.b, d & e	-	CE	-	-
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)	2,375,573			-
	TAXES OTHER THAN INCOME TAXES					
22	LABOR RELATED	(Note F)				
23	Payroll	263.i Attach. 5, Line 26, Col. (c)	-	W/S	-	-
24	Highway and vehicle	263.i Attach. 5, Line 26, Col. (d)	-	W/S	-	-
25	PLANT RELATED					
26	Property	263.i Attach. 5, Line 26, Co.1 (e)	1,564,169	GP	-	-
27	Gross Receipts	263.i Attach. 5, Line 26, Col. (f)	-	NA	zero	-
28	Other	263.i Attach. 5, Line 26, Col. (g)	-	GP	-	-
29	Payments in lieu of taxes	263.i Attach. 5, Line 26, Col. (h)	-	GP	-	-
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	1,564,169			-
	INCOME TAXES					
32	$T=1 - \{(1 - \text{SIT}) * (1 - \text{FIT})\} / (1 - \text{SIT} * \text{FIT} * p)$	(Note G) WCLTD = Page 4, Line 20	0.2416			
33	$\text{CIT}=(T/1-T) * (1-(\text{WCLTD}/R)) =$	R = Page 4, Line 23	0.2214			
34	FIT & SIT & P	(Note G)				
36	$1 / (1 - T) =$ (from line 32)		1.319			
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)	(276,928)			
40	Income Tax Calculation	(Line 33 times Line 46)	1,358,837	NA		1,358,837
41	ITC adjustment	(Line 36 times Line 37)	-	NP	-	-
42	(Excess)/Deficient Deferred Income Tax Adjustment	(Line 36 times Line 38)	-	NP	-	-
43	Permanent Differences Tax Adjustment	(Line 36 times Line 39)	(365,147)	NP	-	-
44	Total Income Taxes	(Sum of Lines 40 through 43)	993,690			1,358,837
	RETURN					
46	Rate Base times Return	(Page 2, Line 37 times Page 4, Line 23)	6,137,799	NA		(382,603)
47	REV. REQUIREMENT	(Sum of Lines 14, 20, 30, 44 & 46)	14,065,914			976,234

(1) (2) (3) (4) (5)

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)			-
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)			-
5	Percentage of Transmission plant included in ISO Rates	(Line 4 divided by Line 1)		TP=	-
WAGES & SALARY ALLOCATOR (W&S)					
		Form 1 Reference	\$	TP	Allocation
7	Production	354.20.b	-	-	-
8	Transmission	354.21.b	-	-	-
9	Distribution	354.23.b	1	-	-
10	Other	354.24,25,26.b	-	-	-
11	Total (W& S Allocator is 1 if lines 7-10 are zero)	(Sum of Lines 7 through 10)	1		- = WS
COMMON PLANT ALLOCATOR (CE) (Note J and X)					
			\$	% Electric	W&S Allocator
13	Electric	200.3.c	-	(line 13 / line 16)	(line 11)
14	Gas	201.3.d	-	-	-
15	Other	201.3.e, f, and g	-	-	-
16	Total	(Sum of Lines 13 through 15)	-	-	- = CE
RETURN (R)					
		(Note V)		Cost	\$
			\$	(Notes K, Q, & R)	Weighted
20	Long Term Debt	(Notes Q & R)	2,917,624	6.45%	0.0258 =WCLTD
21	Preferred Stock (112.3.c)	(Notes Q & R)	-	-	-
22	Common Stock	(Notes K, Q & R)	132,903,795	9.80%	0.0588
23	Some	(Sum of Lines 20 through 22)	135,821,420		0.0846 =R
REVENUE CREDITS					
ACCOUNT 447 (SALES FOR RESALE) (Note L)					
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)				-
ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)					
29	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	(Note M) Attach 5, line 36, col (b)			-
ACCOUNT 456.1 (OTHER ELECTRIC REVENUES)					
30	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES)	330.x.n			
31	a. Transmission charges for all transmission transactions	Attach 5, line 36, col (c)			-
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)				-
34	Reserved				
35	Reserved				
36	Reserved				

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. The calculations of ADIT in the annual true-up calculation will use the 13 month average balances for non-plant related items and the prorated end-of-year balances for plant related items. The calculation of ADIT in the annual projection and Annual True-Up calculations will be performed in accordance with IRS regulation Section 1.167(l)-1(h)(6). Work papers supporting the ADIT calculations will be posted with each Annual True-Up and/or projected net revenue requirement and included in the annual Informational Filing submitted to the Commission. Beginning with the 2019 rate year, the Annual True-Up for a given year will use the same methodology that was used to project that year's rates. The proration of the Annual True-Up shall apply beginning with the 2019 Annual True-Up.												
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).												
	<table border="0" style="width: 100%;"> <tr> <td style="width: 30%;">Inputs Required:</td> <td style="width: 30%;">FIT =</td> <td style="width: 15%; text-align: center;">21.00%</td> <td style="width: 25%;">(Federal Income Tax Rate)</td> </tr> <tr> <td></td> <td>SIT=</td> <td style="text-align: center;">4.00%</td> <td>(Weighted Average State Income Tax Rate or Composite SIT)</td> </tr> <tr> <td></td> <td>p =</td> <td style="text-align: center;">0.00%</td> <td>(percent of federal income tax deductible for state purposes)</td> </tr> </table>	Inputs Required:	FIT =	21.00%	(Federal Income Tax Rate)		SIT=	4.00%	(Weighted Average State Income Tax Rate or Composite SIT)		p =	0.00%	(percent of federal income tax deductible for state purposes)
Inputs Required:	FIT =	21.00%	(Federal Income Tax Rate)										
	SIT=	4.00%	(Weighted Average State Income Tax Rate or Composite SIT)										
	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 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.												

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)	-	
2	Net Transmission Plant - Total	Attach H, p 2, line 16 col 5 plus line 27 & 29 col 5 (Note B)	-	
O&M EXPENSE				
3	Total O&M Allocated to Transmission	Attach H, p 3, line 14 col 5	-	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	-	-
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)	-	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	-	-
TAXES OTHER THAN INCOME TAXES				
7	Total Other Taxes	Attach H, p 3, line 30 col 5	-	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	-	-
9	Less Revenue Credits	Attach H, p 1, line 7 col 5	-	
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	-	-
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		-
INCOME TAXES				
12	Total Income Taxes	Attach H, p 3, line 44 col 5	1,358,837	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	-	-
RETURN				
14	Return on Rate Base	Attach H, p 3, line 46 col 5	(382,603)	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	-	-
16	Annual Allocation Factor for Return	Sum of line 13 and 15	-	-

Attachment 3
Project True-Up
GridLiance High Plains LLC

1 Rate Year being Trued-Up	Revenue Requirement Projected For Rate Year		Revenue Received ³	Actual Revenue Requirement	Annual True-Up Calculation					
2	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			-	-	-	-	-	-	-	-
3b			-	-	-	-	-	-	-	-
3c			-	-	-	-	-	-	-	-
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			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
			-							

Line No	Month (a)	Gross Plant In Service		CWIP	LHFFU	Working Capital		Accumulated Depreciation	
		Transmission (b)	General & Intangible (c)	CWIP in Rate Base (d)	Held for Future Use (e)	Materials & Supplies (f)	Prepayments (g)	Transmission (h)	General & Intangible (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	-	86,767	-	-	822,684	-	-	23,442
2	January	-	86,767	-	-	839,578	-	-	23,808
3	February	-	86,767	-	-	839,578	-	-	24,174
4	March	-	86,767	-	-	839,578	-	-	24,539
5	April	-	86,767	-	-	839,578	-	-	24,905
6	May	-	86,767	-	-	839,578	-	-	25,271
7	June	-	86,767	-	-	839,578	-	-	25,636
8	July	-	86,767	-	-	839,578	-	-	26,002
9	August	-	86,767	-	-	839,578	-	-	26,368
10	September	-	86,767	-	-	839,578	-	-	26,733
11	October	-	86,767	-	-	1,126,833	-	-	27,099
12	November	-	86,767	-	-	1,126,833	-	-	27,465
13	December	-	86,767	-	-	1,126,833	-	-	27,830
14	Average of the 13 Monthly Balances	-	86,767	-	-	904,568	-	-	25,636

Adjustments to Rate Base

Line No	Month (a)	Unamortized Regulatory Asset (b)	Unamortized Abandoned Plant (c)	Account No. 281 Accumulated Deferred Income Taxes (Note D) (d)	Account No. 282 Accumulated Deferred Income Taxes (Note D) (e)	Account No. 283 Accumulated Deferred Income Taxes (Note D) (f)	Account No. 190 Accumulated Deferred Income Taxes (Note D) (g)	Account No. 255 Accumulated Deferred Investment Credit (h)
			Attachment H, Page 2, Line No:	28	29	22	23	24
		Notes A & E	Notes B & F	272.8.b & 273.8.k	Attachment 4a or 4c	Attachment 4a or 4c	Attachment 4a or 4c	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	-	-	-	(4,521,961.64)	-	-	-

Attachment 4
Rate Base Worksheet
South Central MCN LLC

Unfunded Reserves (Notes G & H)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
List of all reserves:	Amount	Enter 1 if the accrual account is included in the formula rate, enter (0) if 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								
30a	Reserve 1	-	-			-		
30b	Reserve 2	-	-			-		
30c	Reserve 3							
30d	Reserve 4							
30e	...							
30f	...	-	-			-		
30g	...							
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 4c 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 as described in Note D.

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

GridLiance High Plains LLC

For the 12 months ended 12/31/2025

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	2024	(4,705,405.03)	(4,705,405.03)	-	-	
2	Balance-EOY (Attach 4d, Line 30 less Line 27)	December	2025	-	-	-	-	
3	Balance-EOY-Prorated (Attach 4b, Line 14)	December	2025	(5,143,601.70)	(5,143,601.70)	-	-	
4	Balance-EOY-Total (Lines 2+3)	December	2025	(5,143,601.70)	(5,143,601.70)	-	-	
5	Total Plant Allocator				1.00			100%
6	Net Plant Allocator					-		Attachment H, Page 2, Line 20
7	Wages & Salary Allocator						-	Attachment H, Page 4, Line 11
8	Projected ADIT Total			(5,143,601.70)	(5,143,601.70)	-	-	(5,143,601.70) Enter as negative Attachment 4, Page 1, Line 28 for Projection
ADIT-283								
9	Balance-BOY (Attach 4c, Line 44)	December	2024	-	-	-	-	
10	Balance-EOY (Attach 4d, Line 44 less Line 41)	December	2025	-	-	-	-	
11	Balance-EOY-Prorated (Attach 4b, Line 28)	December	2025	-	-	-	-	
12	Balance-EOY-Total (Lines 9+10)	December	2025	-	-	-	-	
13	Total Plant Allocator				1.00			100%
14	Net Plant Allocator					-		Attachment H, Page 2, Line 20
15	Wages & Salary Allocator						-	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	2024	-	-	-	-	
18	Balance-EOY (Attach 4d, Line 18 less Line 15)	December	2025	-	-	-	-	
19	Balance-EOY-Prorated (Attach 4b, Line 42)	December	2025	-	-	-	-	
20	Balance-EOY-Total (Lines 17+18)	December	2025	-	-	-	-	
21	Total Plant Allocator				1.00			100%
22	Net Plant Allocator					-		Attachment H, Page 2, Line 20
23	Wages & Salary Allocator						-	Attachment H, Page 4, Line 11
24	Projected ADIT Total			-	-	-	-	- Enter Attachment 4, Page 1, Line 28 for Projection

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

GridLiance High Plains LLC

For the 12 months ended 12/31/2025

(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	2024	100.00%	(4,705,405)	(4,705,405)	(4,705,405)	-	-	-	-
2 Increment	January	2025	91.78%	(78,828)	(78,828)	(72,349)	-	-	-	-
3 Increment	February	2025	84.11%	(78,828)	(78,828)	(66,302)	-	-	-	-
4 Increment	March	2025	75.62%	(78,828)	(78,828)	(59,607)	-	-	-	-
5 Increment	April	2025	67.40%	(78,828)	(78,828)	(53,128)	-	-	-	-
6 Increment	May	2025	58.90%	(78,828)	(78,828)	(46,433)	-	-	-	-
7 Increment	June	2025	50.68%	(78,828)	(78,828)	(39,954)	-	-	-	-
8 Increment	July	2025	42.19%	(78,828)	(78,828)	(33,259)	-	-	-	-
9 Increment	August	2025	33.70%	(78,828)	(78,828)	(26,564)	-	-	-	-
10 Increment	September	2025	25.48%	(78,828)	(78,828)	(20,085)	-	-	-	-
11 Increment	October	2025	16.99%	(78,828)	(78,828)	(13,390)	-	-	-	-
12 Increment	November	2025	8.77%	(78,828)	(78,828)	(6,911)	-	-	-	-
13 Increment	December	2025	0.27%	(78,828)	(78,828)	(216)	-	-	-	-
14 ADIT 282-Prorated EOY Balance				(5,651,340)	(5,651,340)	(5,143,602)	-	-	-	-
ADIT-283-Proration-Note B										
15 Balance (Attach 4c, Line 44)	December	2024	100.00%	-	-	-	-	-	-	-
16 Increment	January	2025	91.78%	-	-	-	-	-	-	-
17 Increment	February	2025	84.11%	-	-	-	-	-	-	-
18 Increment	March	2025	75.62%	-	-	-	-	-	-	-
19 Increment	April	2025	67.40%	-	-	-	-	-	-	-
20 Increment	May	2025	58.90%	-	-	-	-	-	-	-
21 Increment	June	2025	50.68%	-	-	-	-	-	-	-
22 Increment	July	2025	42.19%	-	-	-	-	-	-	-
23 Increment	August	2025	33.70%	-	-	-	-	-	-	-
24 Increment	September	2025	25.48%	-	-	-	-	-	-	-
25 Increment	October	2025	16.99%	-	-	-	-	-	-	-
26 Increment	November	2025	8.77%	-	-	-	-	-	-	-
27 Increment	December	2025	0.27%	-	-	-	-	-	-	-
28 ADIT 283-Prorated EOY Balance				-	-	-	-	-	-	-
ADIT-190-Proration-Note C										
29 Balance (Attach 4c, Line 18)	December	2024	100.00%	-	-	-	-	-	-	-
30 Increment	January	2025	91.78%	-	-	-	-	-	-	-
31 Increment	February	2025	84.11%	-	-	-	-	-	-	-
32 Increment	March	2025	75.62%	-	-	-	-	-	-	-

33 Increment	April	2025	67.40%	-	-	-	-	-	-
34 Increment	May	2025	58.90%	-	-	-	-	-	-
35 Increment	June	2025	50.68%	-	-	-	-	-	-
36 Increment	July	2025	42.19%	-	-	-	-	-	-
37 Increment	August	2025	33.70%	-	-	-	-	-	-
38 Increment	September	2025	25.48%	-	-	-	-	-	-
39 Increment	October	2025	16.99%	-	-	-	-	-	-
40 Increment	November	2025	8.77%	-	-	-	-	-	-
41 Increment	December	2025	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.

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT-282	(4,541,190)	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(4,541,190)	-	-	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
Gas, Prod or Other
RelatedD
Transmission
Related

E

F
Labor Related

G

ADIT- 282

Total

Justification

19						
20						
21						
22						
23						
24	(Excess)/Deficient Deferred Income Taxes - Protected	0				
25	(Excess)/Deficient Deferred Income Taxes - Unprotected					
26	Plant related	(4,541,190)		(4,541,190)		
27	Subtotal - p274.b	(4,541,190)	-	(4,541,190)	-	-
28	Less FASB 109 Above if not separately removed					
29	Less FASB 106 Above if not separately removed					
30	Total	(4,541,190)	-	(4,541,190)	-	-

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.

ADIT- 283	A	B	C	D	E	F	G
		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	Depreciation Items	-		-			Amount subject to Proration
41	Subtotal - p276.b	-	-	-	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	-	-	-	-	-	

Instructions for Account 283:

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

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT- 282	(5,528,632.50)	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(5,528,632.50)	-	-	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.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						
26	Depreciation Items	(5,528,633)		(5,528,633)			Amount subject to Proration
27	Subtotal - p275.k	(5,528,633)	-	(5,528,633)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	(5,528,633)	-	(5,528,633)	-	-	

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.

ADIT-283	A	B	C	D	E	F	G
		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	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 4e - Accumulated Deferred Income Taxes (ADIT) Average Worksheet (True-Up)

GridLiance High Plains LLC

For the 12 months ended 12/31/2025

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	2024	(4,541,190)	(4,541,190)	-	-	
2	Balance-EOY (Attach 4d, Line 30 less Line 27)	December	2025	-	-	-	-	
3	Balance-EOY-Prorated (Attach 4f, Line 14)	December	2025	(945,935)	(4,521,962)	-	-	
4	Balance-EOY-Total (Lines 2+3)			(945,935)	(4,521,962)	-	-	
5	Total Plant Allocator				1.00			100%
6	Net Plant Allocator					-		Attachment H, Page 2, Line 20
7	Wages & Salary Allocator						-	Attachment H, Page 4, Line 11
8	Projected ADIT Total			(945,935)	(4,521,962)	-	-	(4,521,962) Enter as negative Attachment 4, Page 1, Line 28 for True-up
ADIT-283								
9	Balance-BOY (Attach 4c, Line 44)	December	2024	-	-	-	-	
10	Balance-EOY (Attach 4d, Line 44 less Line 41)	December	2025	-	-	-	-	
11	Balance-EOY-Prorated (Attach 4f, Line 28)	December	2025	-	-	-	-	
12	Balance-EOY-Total (Lines 2+3)			-	-	-	-	
13	Total Plant Allocator				1.00			100%
14	Net Plant Allocator					-		Attachment H, Page 2, Line 20
15	Wages & Salary Allocator						-	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	2024	-	-	-	-	
18	Balance-EOY (Attach 4d, Line 18 less Line 15)	December	2025	-	-	-	-	
19	Balance-EOY-Prorated (Attach 4f, Line 42)	December	2025	-	-	-	-	
20	Balance-EOY-Total (Lines 2+3)			-	-	-	-	
21	Total Plant Allocator				1.00			100%
22	Net Plant Allocator					-		Attachment H, Page 2, Line 20
23	Wages & Salary Allocator						-	Attachment H, Page 4, Line 11
24	Projected ADIT Total			-	-	-	-	- Enter as negative Attachment 4, Page 1, Line 28 for True-up

(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	Transmission					Plant Related					Labor Related							
				(e) Monthly Increment	(f) Proration (d) x (e)	(g) Prorated Projected Balance (Cumulative Sum of f)	(h) Actual Monthly Activity	(i) Difference between projected and actual activity	(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	(n) Monthly Increment	(o) Proration (d) x (n)	(p) Prorated Projected Balance (Cumulative Sum of f)	(q) Actual Monthly Activity	(r) Difference between projected and actual activity	(s) Partially prorate actual activity above Monthly projection	(t) Partially prorate actual activity below Monthly projection but increases ADIT	(u) Partially prorate actual activity below Monthly projection and is a reduction to ADIT	(v) Partially prorated actual balance
ADIT-282-Proration-Note A																					
1 Balance (Attach 4c, Line 30)	December	2024	100.00%			(4,541,190)															
2 Increment	January	2025	91.78%	(78,828)	(72,349)	(4,613,539)	(82,287)	(3,459)	-	-	3,175	(4,538,015)									
3 Increment	February	2025	84.11%	(78,828)	(66,302)	(4,679,841)	(82,287)	(3,459)	-	-	2,909	(4,535,166)									
4 Increment	March	2025	75.62%	(78,828)	(59,607)	(4,739,447)	(82,287)	(3,459)	-	-	2,616	(4,532,490)									
5 Increment	April	2025	67.40%	(78,828)	(53,128)	(4,792,575)	(82,287)	(3,459)	-	-	2,311	(4,530,159)									
6 Increment	May	2025	58.90%	(78,828)	(46,433)	(4,839,008)	(82,287)	(3,459)	-	-	2,037	(4,528,121)									
7 Increment	June	2025	50.68%	(78,828)	(39,954)	(4,878,962)	(82,287)	(3,459)	-	-	1,753	(4,526,368)									
8 Increment	July	2025	42.19%	(78,828)	(33,259)	(4,912,221)	(82,287)	(3,459)	-	-	1,459	(4,524,909)									
9 Increment	August	2025	33.70%	(78,828)	(26,564)	(4,938,785)	(82,287)	(3,459)	-	-	1,166	(4,523,743)									
10 Increment	September	2025	25.48%	(78,828)	(20,085)	(4,958,870)	(82,287)	(3,459)	-	-	881	(4,522,862)									
11 Increment	October	2025	16.99%	(78,828)	(13,390)	(4,972,260)	(82,287)	(3,459)	-	-	588	(4,522,274)									
12 Increment	November	2025	8.77%	(78,828)	(6,911)	(4,979,171)	(82,287)	(3,459)	-	-	303	(4,521,971)									
13 Increment	December	2025	0.27%	(78,828)	(216)	(4,979,387)	(82,287)	(3,459)	-	-	9	(4,521,962)									
14 ADIT 282-Prorated EOY Balance				(945,935)	(438,197)		(987,443)	(41,508)	-	-	19,228										
ADIT-283-Proration-Note B																					
15 Balance (Attach 4c, Line 44)	December	2024	100.00%																		
16 Increment	January	2025	91.78%																		
17 Increment	February	2025	84.11%																		
18 Increment	March	2025	75.62%																		
19 Increment	April	2025	67.40%																		
20 Increment	May	2025	58.90%																		
21 Increment	June	2025	50.68%																		
22 Increment	July	2025	42.19%																		
23 Increment	August	2025	33.70%																		
24 Increment	September	2025	25.48%																		
25 Increment	October	2025	16.99%																		
26 Increment	November	2025	8.77%																		
27 Increment	December	2025	0.27%																		
28 ADIT 283-Prorated EOY Balance																					
ADIT-190-Proration-Note C																					
29 Balance (Attach 4c, Line 18)	December	2024	100.00%																		
30 Increment	January	2025	91.78%																		
31 Increment	February	2025	84.11%																		
32 Increment	March	2025	75.62%																		
33 Increment	April	2025	67.40%																		
34 Increment	May	2025	58.90%																		
35 Increment	June	2025	50.68%																		
36 Increment	July	2025	42.19%																		
37 Increment	August	2025	33.70%																		
38 Increment	September	2025	25.48%																		
39 Increment	October	2025	16.99%																		
40 Increment	November	2025	8.77%																		
41 Increment	December	2025	0.27%																		
42 ADIT 190-Prorated EOY Balance																					

Note 1 Uses a 365 day calendar year.
Note 2 Prorated 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 NGL carryforwards, if applicable, are subject to proration. See Line 18 in Attach 4c and 4d.

	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)	Attach H, p 1 line 4
Attachment H, Page 4, Line No:	27	29	31	32		
	(Note L)	(Note M)	Portion of Account 456.1	Portion of Account 456.1		
24 January	-	-	-	-	-	-
25 February	-	-	-	-	-	-
26 March	-	-	-	-	-	-
27 April	-	-	-	-	-	-
28 May	-	-	-	-	-	-
29 June	-	-	-	-	-	-
30 July	-	-	-	-	-	-
31 August	-	-	-	-	-	-
32 September	-	-	-	-	-	-
33 October	-	-	-	-	-	-
34 November	-	-	-	-	-	-
35 December	-	-	-	-	-	-
36 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

37 RETURN (R)

Notes K, Q & R from Attachment H

39	Long Term Interest (117, sum of 62.c through 67.c)	\$ 188,259
40	Preferred Dividends (118.29c) (positive number)	-
41	Proprietary Capital (112.16.c)	132,903,795
42	Less Preferred Stock (112.3.c)	-
43	Less Account 216.1 (112.12.c) (enter negative)	-
44	Common Stock (sum lines 41-43)	132,903,795

		\$	%	Cost	Weighted
45	Long Term Debt	2,917,624	0.40	6.45%	0.03 =WCLTD
46	Preferred Stock (112.3.c)	-	-	-	-
47	Common Stock	132,903,795	0.60	9.80%	0.06
48	Total	135,821,420			0.08 =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 7
PBOPs
GridLiance High Plains LLC

Calculation of PBOP Expenses

(a)	(b)	(c)	(d)	(e)	(f)	(g)
	SCMCN	Affiliate	Affiliate	Affiliate	Affiliate	Total
1						
2	Total PBOP expenses (Note A)	-	-	-	-	-
3	Labor dollars (total labor from budget)	-	-	-	-	-
4	Cost per labor dollar (line2 / line3)	-	-	-	-	-
5	labor expended (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

Total Loan Amount	
--------------------------	--

Table 2

Internal Rate of Return (Note 1)	#NUM!
Based on following Financial Formula (Note 2):	
$NPV = 0 = \sum_{t=1}^N C_t / (1 + IRR)^{pwr(t)}$	

4

Table 3

Origination Fees	Rates/Fees	Amount
Underwriting Discount		
Arrangement Fee		
Upfront Fee		
Rating Agency Fee		
Legal Fees		
Total Issuance Expense		-
Annual Rating Agency Fee	-	-
Annual Bank Agency Fee	-	-
Revolving Credit Commitment Fee		-

Table 4

	2015	2016	2017	2018	2019	2020	2021
LIBOR Rate							
Spread							
Interest Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 5

(A) Year	(B)	(C) Quarterly Construction Expenditures (\$000's) Estimated	(D) Principle Drawn In Quarter (\$000's) Estimated	(E) Principle Drawn To Date (\$000's) Cumulative Col. D	(F) Interest & Principal Payments (\$000's) Interest Rate from Line 25 (Note 3)	(G) Origination Fees (\$000's) Input in first Qtr of Loan	(H) Commitment, Utilization & Ratings Fees (\$000's) Lines 17 - 21x	(I) Net Cash Flows (\$000's) (D-F-G-H)
				-	-			-
				-	-			-
				-	-			-
				-	-			-
				-	-	-	-	-
				-	-			-
				-	-			-

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 $0 = C_0 + C_1/(1+IRR) + C_2/(1+IRR)^2 + C_3/(1+IRR)^3 + \dots + C_n/(1+IRR)^n$ 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:

$$A \times (\text{line 21, Col. (b)/4}) + \text{sum of line 17, Col. (c) through line 21x, Col. (c)}$$
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 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.

73 **Calculation of Interest for 2016 True-Up Period**

74	January	Year 2016		12	0	0	0
75	February	Year 2016		11	0	0	0
76	March	Year 2016		10	0	0	0
77	April	Year 2016		9	0	0	0
78	May	Year 2016		8	0	0	0
79	June	Year 2016		7	0	0	0
80	July	Year 2016		6	0	0	0
81	August	Year 2016		5	0	0	0
82	September	Year 2016		4	0	0	0
83	October	Year 2016		3	0	0	0
84	November	Year 2016		2	0	0	0
85	December	Year 2016		1	0	0	0
86					0	0	0
87							
88							
89							
90	January through December	Year 2017	0	12	0	0	0
91	January through December	Year 2018	0	12	0	0	0
92	January through December	Year 2019	0	12	0	0	0
93	January through December	Year 2020	0	12	0	0	0
94							
95							
96							
97	January	Year 2021	0		0	0	0
98	February	Year 2021	0		0	0	0
99	March	Year 2021	0		0	0	0
100	April	Year 2021	0		0	0	0
101	May	Year 2021	0		0	0	0
102	June	Year 2021	0		0	0	0
103	July	Year 2021	0		0	0	0
104	August	Year 2021	0		0	0	0
105	September	Year 2021	0		0	0	0
106	October	Year 2021	0		0	0	0
107	November	Year 2021	0		0	0	0
108	December	Year 2021	0		0	0	0
109					0	0	0
110							
111	Total Amount of True-Up Adjustment for 2016 ATRR		(Sum lines 97-108, column D)		0	0	0
112	Less Over (Under) Recovery		(Line 2, Column F)		0	0	0
113	Total Interest		(Line 111 + line 112)		0	0	0
114							
115							

116 **Calculation of Interest for 2017 True-Up Period**

117							
118							
119	January	Year 2017		12	0	0	0
120	February	Year 2017		11	0	0	0
121	March	Year 2017		10	0	0	0
122	April	Year 2017		9	0	0	0
123	May	Year 2017		8	0	0	0
124	June	Year 2017		7	0	0	0
125	July	Year 2017		6	0	0	0
126	August	Year 2017		5	0	0	0
127	September	Year 2017		4	0	0	0
128	October	Year 2017		3	0	0	0
129	November	Year 2017		2	0	0	0
130	December	Year 2017		1	0	0	0
131					0	0	0
132							
133							
134							
135	January through December	Year 2018	0	12	0	0	0
136	January through December	Year 2019	0	12	0	0	0
137	January through December	Year 2020	0	12	0	0	0
138							
139							
140							
141	January	Year 2021	0		0	0	0
142	February	Year 2021	0		0	0	0
143	March	Year 2021	0		0	0	0
144	April	Year 2021	0		0	0	0
145	May	Year 2021	0		0	0	0
146	June	Year 2021	0		0	0	0
147	July	Year 2021	0		0	0	0
148	August	Year 2021	0		0	0	0
149	September	Year 2021	0		0	0	0
150	October	Year 2021	0		0	0	0
151	November	Year 2021	0		0	0	0
152	December	Year 2021	0		0	0	0
153					0	0	0
154							
155	Total Amount of True-Up Adjustment for 2017 ATRR		(Sum lines 141 - 152, column D)		0	0	0
156	Less Over (Under) Recovery		(Line 3, Column F)		0	0	0
157	Total Interest		(Line 155 + line 156)		0	0	0

Calculation of Interest for 2018 True-Up Period								
164								
165								
166								
167	January	Year 2018		12		0		0
168	February	Year 2018		11		0		0
169	March	Year 2018		10		0		0
170	April	Year 2018		9		0		0
171	May	Year 2018		8		0		0
172	June	Year 2018		7		0		0
173	July	Year 2018		6		0		0
174	August	Year 2018		5		0		0
175	September	Year 2018		4		0		0
176	October	Year 2018		3		0		0
177	November	Year 2018		2		0		0
178	December	Year 2018		1		0		0
179						0		0
180								
181								
182								
183	January through December	Year 2019	0	12		0		0
184	January through December	Year 2020	0	12		0		0
185								
186								
187								
188	Over (Under) Recovery Plus Interest Amortized and Recovered On							
189	January	Year 2021	0			0	0	0
190	February	Year 2021	0			0	0	0
191	March	Year 2021	0			0	0	0
192	April	Year 2021	0			0	0	0
193	May	Year 2021	0			0	0	0
194	June	Year 2021	0			0	0	0
195	July	Year 2021	0			0	0	0
196	August	Year 2021	0			0	0	0
197	September	Year 2021	0			0	0	0
198	October	Year 2021	0			0	0	0
199	November	Year 2021	0			0	0	0
200	December	Year 2021	0			0	0	0
201						0		0
202	Total Amount of True-Up Adjustment for 2018 ATRR		(Sum lines 188 -199 column f)			0		0
203	Less Over (Under) Recovery		(Line 4, C column f)			0		0
204	Sum		(Line 202 + line 203)			0		0

Calculation of Interest for 2019 True-Up Period								
207								
208								
209								
210	January	Year 2019		12		0		0
211	February	Year 2019		11		0		0
212	March	Year 2019		10		0		0
213	April	Year 2019		9		0		0
214	May	Year 2019		8		0		0
215	June	Year 2019		7		0		0
216	July	Year 2019		6		0		0
217	August	Year 2019		5		0		0
218	September	Year 2019		4		0		0
219	October	Year 2019		3		0		0
220	November	Year 2019		2		0		0
221	December	Year 2019		1		0		0
222						0		0
223								
224								
225								
226	January through December	Year 2020	0	12		0		0
227								
228								
229								
230	Over (Under) Recovery Plus Interest Amortized and Recovered On							
231	January	Year 2021	0			0	0	0
232	February	Year 2021	0			0	0	0
233	March	Year 2021	0			0	0	0
234	April	Year 2021	0			0	0	0
235	May	Year 2021	0			0	0	0
236	June	Year 2021	0			0	0	0
237	July	Year 2021	0			0	0	0
238	August	Year 2021	0			0	0	0
239	September	Year 2021	0			0	0	0
240	October	Year 2021	0			0	0	0
241	November	Year 2021	0			0	0	0
242	December	Year 2021	0			0	0	0
243						0		0
244	Total Amount of True-Up Adjustment for 2019 ATRR		(Sum lines 230 - 241, column f)			0		0
245	Less Over (Under) Recovery		(Line 5, Column f)			0		0
246	Total Interest		(Line 244 + line 245)			0		0

Attachment 10
 Depreciation Rates
 GridLiance High Plains LLC

<u>FERC ACCOUNT</u>	<u>DESCRIPTION</u>	<u>RATE PERCENT</u>
<u>TRANSMISSION</u>		
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%
<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	5.1200%
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:

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

Attachment 11
Wholesale Distribution Service
GridLiance High Plains LLC

To be completed in conjunction with Attachment H.

Pages 1-2 are to be filed out if the facilities providing Wholesale Distribution Service are booked to transmission. If the facilities are booked to Distribution, see pages 3-6

The Wholesale Distribution Revenue Requirement is projected using either pages 1-2 or 4-6. The same pages are populated with actual data and the difference with interest is calculated on Attachment 12

Notes A-H refer to the notes at the bottom of page 2 of 6 of this Attachment

Line No.	(1)	(2) Attachment H Page, Line, Col. Notes are on Page 2	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach H, p 2, line 2 col 5 plus line 27 col 5 (Note A)	-	
2	Net Transmission Plant - Total	Attach H, p 2, line 16 col 5 plus line 27 & 29 col 5	-	
O&M EXPENSE				
3	Total O&M Allocated to Transmission	Attach H, p 3, line 14 col 5	-	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	-	-
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)	-	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	-	-
TAXES OTHER THAN INCOME TAXES				
7	Total Other Taxes	Attach H, p 3, line 30 col 5	-	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	-	-
9	Less Revenue Credits	Attach H, p 1, line 7 col 5	-	
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	-	-
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		-
INCOME TAXES				
12	Total Income Taxes	Attach H, p 3, line 44 col 5	1,358,837	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	-	-
RETURN				
14	Return on Rate Base	Attach H, p 3, line 46 col 5	(382,603)	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	-	-
16	Annual Allocation Factor for Return	Sum of line 13 and 15	-	-

Attachment 11
 Wholesale Distribution Service
 GridLiance High Plains LLC

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11)

Line No.	Wholesale Distribution Service	Project Gross Plant	Annual Allocation Factor for Expense, Page 6 line 18	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return, Page 6 line 19	Annual Return Charge	Project Depreciation/Amortization Expense	Annual Revenue Requirement (Col. 4, 7 & 8)	Use % (Note A)	Total Annual Revenue Requirement (Col. 9 * 10)
a	Tri-County Electric Cooperative	99,680,513	0.05	4,562,824	75,785,382	0.09	7,137,246	2,375,573	14,075,643	1.00	14,075,643
b			0.05	-	-	0.09	-	-	-	-	-
c			0.05	-	-	0.09	-	-	-	-	-
d			0.05	-	-	0.09	-	-	-	-	-
...			0.05	-	-	0.09	-	-	-	-	-

z Total 14,075,643
 Annual True-up Adjustment (Attachment 12, Line 4 Total) (1,845,031)
 Total Revenue Requirement 12,230,613

Note A The Use % is the customers NCP load divided by all of the NCP loads on the facilities

Attachment 11
Wholesale Distribution Service
South Central MCN LLC

Line No.	(1) RATE BASE:	(2) Source	(3) Company Total	(4) Allocator The allocators are shown on Pages 4 and 6 (DA equals 1)	(5) Distribution (Col 3 times Col 4)
	GROSS PLANT IN SERVICE				
1	Production	Attachment H, Page 2, Line 1	-	NA	-
2	Transmission	Attachment H, Page 2, Line 2	-	NA	-
3	Distribution	(Page 6, Line 33, Col. (b))	99,593,746	DA	99,593,746
4	General & Intangible	Attachment H, Page 2, Line 4	86,767	W/S	86,767
5	Common	Attachment H, Page 2, Line 5	-	CE	-
6	TOTAL GROSS PLANT	(Sum of Lines 1 through 5)	99,680,513	GP=	99,680,513
	ACCUMULATED DEPRECIATION				
7	Production	Attachment H, Page 2, Line 8	-	NA	-
8	Transmission	Attachment H, Page 2, Line 9	-	NA	-
9	Distribution	(Page 6, Line 33, Col. (c))	23,869,495	DA	23,869,495
10	General & Intangible	Attachment H, Page 2, Line 11	25,636	W/S	25,636
11	Common	Attachment H, Page 2, Line 12	-	CE	-
12	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 8 through 12)	23,895,131		23,895,131
	NET PLANT IN SERVICE				
13	Production	(line 1 - line 8)	-		-
14	Transmission	(Line 2 minus Line 9)	-		-
15	Distribution	(line 3 - line 10)	75,724,251		75,724,251
16	General & Intangible	(Line 4 minus Line 11)	61,131		61,131
17	Common	(line 5 - line 12)	-		-
18	TOTAL NET PLANT	(Sum of Lines 15 through 19)	75,785,382	NP=	75,785,382
	ADJUSTMENTS TO RATE BASE				
19	Account No. 281 (enter negative)	Attachment H, Page 2, Line 22	-	NA	zero
20	Account No. 282 (enter negative)	Attachment H, Page 2, Line 23	(4,521,962)	DA	1.00000
21	Account No. 283 (enter negative)	Attachment H, Page 2, Line 24	-	DA	1.00000
22	Account No. 190	Attachment H, Page 2, Line 25	-	DA	1.00000
23	Account No. 255 (enter negative)	Attachment H, Page 2, Line 26	-	NP	1.00000
24	Unfunded Reserves (enter negative)	(Page 6, Line 36, Col. (h))	-	DA	1.00000
25	CWIP	Attachment H, Page 2, Line 27	-	NA	-
26	Unamortized Regulatory Asset	Attachment H, Page 2, Line 28	-	DA	1.00000
27	Unamortized Abandoned Plant	Attachment H, Page 2, Line 29	-	DA	1.00000
28	TOTAL ADJUSTMENTS	(Sum of Lines 22 through 29)	(4,521,962)		(4,521,962)
29	DISTRIBUTION LAND HELD FOR FUTURE USE	(Page 6, Line 33, Col. (d))	-	DA	1.00
	WORKING CAPITAL				
30	CWC	1/8*(Page 5, Line 8)	374,335		374,335
31	Distribution Materials & Supplies	(Page 6, Line 33, Col. (e))	904,568	DA	1.00
32	Prepayments (Account 165)	Attachment H, Page 2, Line 35	-	GP	1.00
33	TOTAL WORKING CAPITAL	(Sum of Lines 33 through 35)	1,278,903		1,278,903
34	RATE BASE	(Sum of Lines 20, 30, 31 & 36)	72,542,324		72,542,324

Formula Rate - Non-Levelized

Attachment 11
Wholesale Distribution Service
South Central MCN LLC

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Distribution (Col 3 times Col 4)
1	O&M				
1	Distribution	322.156.b	1,258,245	DA	1.00 1,258,245
2	A&G	Attachment H, Page 3, Line 4	1,736,438	W/S	1.00 1,736,438
3	Less FERC Annual Fees	Attachment H, Page 3, Line 5	-	W/S	1.00 -
4	Less EPRI & Reg. Comm. Exp. & Non-safety Ad.	Attachment H, Page 3, Line 6	-	W/S	1.00 -
5	Less PBOP Expense in Year	Attachment H, Page 3, Line 6a	-	W/S	1.00 -
6	Plus PBOP Expense Allowed Amount	Attachment H, Page 3, Line 7a	-	W/S	1.00 -
7	Common	Attachment H, Page 3, Line 8	-	CE	- -
8	TOTAL O&M	(Sum of Lines 1, 2, 6, 7, less Lines 3, 4, 5)	2,994,684		2,994,684
9	DEPRECIATION EXPENSE				
10	Distribution	336.8.b, d &c	2,375,573	DP	1.00 2,375,573
11	General & Intangible	Attachment H, Page 3, Line 17	-	W/S	1 -
12	Common	Attachment H, Page 3, Line 18	-	CE	- -
13	TOTAL DEPRECIATION	(Sum of Lines 10 through 12)	2,375,573		2,375,573
14	TAXES OTHER THAN INCOME TAXES				
15	LABOR RELATED				
16	Payroll	Attachment H, Page 3, Line 23	-	W/S	1 -
17	Highway and vehicle	Attachment H, Page 3, Line 24	-	W/S	1 -
18	PLANT RELATED				
19	Property	Attachment H, Page 3, Line 26	1,564,169	GP	1 1,564,169
20	Gross Receipts	Attachment H, Page 3, Line 27	-	NA	zero -
21	Other	Attachment H, Page 3, Line 28	-	GP	1 -
22	Payments in lieu of taxes	Attachment H, Page 3, Line 29	-	GP	1 -
23	TOTAL OTHER TAXES	(Sum of Lines 16 through 22)	1,564,169		1,564,169
24	INCOME TAXES				
25	$T = 1 - \{(1 - \text{SIT}) * (1 - \text{FIT})\} / (1 - \text{SIT} * \text{FIT} * \text{P})$	Attachment H, Page 3, Line 32	0.2416		
26	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$	Attachment H, Page 3, Line 33	0.2214		
27	FIT & SIT & P	Attachment H, Page 3, Line 34			
28					
29	$1 / (1 - T) =$ (T from line 25)		1.3186		
30	Amortized Investment Tax Credit	Attachment H, Page 3, Line 37	-		
31	(Excess)/Deficient Deferred Income Taxes	Attachment H, Page 3, Line 38	-		
32	Tax Effect of Permanent Differences	Attachment H, Page 3, Line 39	(276,928)		
33	Income Tax Calculation	(Line 26 times Line 39)	1,358,837	NA	1,358,837
34	ITC adjustment	(Line 29 times Line 30)	-	NP	1.00 -
35	(Excess)/Deficient Deferred Income Tax Adjustment	(Line 29 times Line 31)	-	NP	1.00 -
36	Permanent Differences Tax Adjustment	(Line 29 times Line 32)	(365,147)	NP	1.00 (365,147)
37	Total Income Taxes	(Sum of Lines 33 through 36)	993,690		993,690
38	RETURN				
39	Rate Base times Return	(Page 4, Line 37 times Page 6, Line 17, Col.	6,137,799	NA	6,137,799
40	REV. REQUIREMENT	(Sum of Lines 8, 13, 23, 37 & 39)	14,065,914		14,065,914

(1) (2) (3) (4) (5)

SUPPORTING CALCULATIONS AND NOTES

Line No.

1	WAGES & SALARY ALLOCATOR (W&S)						
		<u>Form 1 Reference</u>	<u>\$</u>	<u>Alloc</u>	<u>Allocation</u>		
2	Production	Attachment H, Page 4, Line 7	-	-	-		
3	Transmission	Attachment H, Page 4, Line 8	-	-	-		
4	Distribution	Attachment H, Page 4, Line 9	1	1.00	1	W&S Allocator	
5	Other	Attachment H, Page 4, Line 10	-	-	-	(\$ / Allocation)	
6	Total (W & S Allocator is 1 if lines 7-10 are zero)	(Sum of Lines 2 through 5)	<u>1</u>		<u>1</u>	= 1.00000	= WS
	COMMON PLANT ALLOCATOR (CE)		<u>\$</u>		<u>% Electric</u>	<u>W&S Allocator</u>	
7	Electric	Attachment H, Page 4, Line 13	-		(line 7 / line 10)	(line 6)	CE
8	Gas	Attachment H, Page 4, Line 14	-		-	* 1.00000	= -
9	Water	Attachment H, Page 4, Line 15	-				
10	Total	(Sum of Lines 7 through 9)	<u>-</u>				
11	RETURN (R)				<u>\$</u>		
12			<u>\$</u>	<u>%</u>	<u>Cost</u>	<u>Weighted</u>	
14	Long Term Debt	Attachment H, Page 4, Line 20	2,917,624	0.40	6.45%	0.03	=WCLTD
15	Preferred Stock (112.3.c)	Attachment H, Page 4, Line 21	-	-	-	-	
16	Common Stock	Attachment H, Page 4, Line 22	132,903,795	0.60	9.80%	0.06	
17	Total	(Sum of Lines 14 through 16)	<u>135,821,420</u>			0.08	=R

18	Annual Allocation Factor for Expense	Amount Page 5 lines 8 and 23, col 5	4,558,853	Gross Plant Distribution	99,593,746	Allocation Factor Amount / Gross Plant	0.05
19	Annual Allocation Factor for Return	Amount Page 5 lines 37 and 39, col 5	7,131,489	Net Plant Distribution	75,724,251	Allocation Factor Amount / Gross Plant	0.09

Line No	Month	Gross Plant In Service Distribution (a)	Accumulated Depreciation Distribution (c)	LHFFU Held for Future Use (d)	Working Capital Materials & Supplies (e)
		207.75.g for end of year, records for other months	219.26.b for end of year, records for other months	214.x.d for end of year, records for other months	227.9.c for end of year, records for other months
20	December Prior Year	99,338,293	22,845,778	-	822,684
21	January	99,344,725	23,041,458	-	839,578
22	February	99,343,474	23,219,422	-	839,578
23	March	99,287,676	23,346,853	-	839,578
24	April	99,286,223	23,515,479	-	839,578
25	May	99,307,737	23,694,639	-	839,578
26	June	99,631,337	23,850,394	-	839,578
27	July	99,626,484	24,028,947	-	839,578
28	August	99,721,009	24,203,055	-	839,578
29	September	99,766,132	24,378,700	-	839,578
30	October	99,899,985	24,547,241	-	1,126,833
31	November	100,017,377	24,725,663	-	1,126,833

32	December		100,148,246	24,905,803	-	1,126,833
33		Average of the 13 Monthly Balances	99,593,746	23,869,495	-	904,568

Unfunded Reserves (Notes A & B)		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
				Amount	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (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
34	List of all reserves:			Amount					
35a				Reserve 1	-	-			-
35b				Reserve 2	-	-			-
35c				Reserve 3					
...				...					
...				...					
...				...	-	-			-
36				Total	-	-			-

A 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.

B Calculate using 13 month average balance, except ADIT which is calculated based on the average of the beginning balance and a prorated end of year balance as required by Section 1.167(l)-1(h)(6)(ii) 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.

Attachment 12
Wholesale Distribution Project True-Up
GridLiance High Plains LLC

1	Rate Year being Trued-Up	Revenue Requirement Projected For Rate Year		Revenue Received ¹	Actual Revenue Requirement	Annual True-Up Calculation				
2	2025	C	D	E	F	G	H	I	J	
	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 11a	Tri-County Electric Cooperative	16,404,500	1.00	15,676,915	14,075,643	(1,601,271)	-	(243,759)	(1,845,031)
3a			-	-	-	-	-	-	-	-
3b			-	-	-	-	-	-	-	-
3c			-	-	-	-	-	-	-	-
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