

March 14, 2025

VIA ELECTRONIC FILING

The Honorable Debbie-Anne A. Reese
Secretary
Federal Energy Regulatory Commission
888 First Street NE
Washington, DC 20426

**Re: *GridLiance High Plains LLC*, Docket No. ER25-_____
Annual Informational Filing of RY2025 Projected Net Wholesale
Distribution Revenue Requirement and RY2023 True-Up Adjustment**

Dear Ms. Reese:

Pursuant to Section VI of GridLiance High Plains LLC's (GridLiance HP) Wholesale Distribution formula rate protocols (Protocols), GridLiance HP submits this transmittal letter and supporting materials (Informational Filing) reflecting GridLiance HP's projected net Wholesale Distribution revenue requirement (Annual Projection) for Rate Year (RY) 2025, effective January 1, 2025, which includes its Wholesale Distribution Annual True-Up Adjustment (True-Up) for RY2023. As set forth in the Protocols, this Informational Filing is provided to the Federal Energy Regulatory Commission (Commission or FERC) for informational purposes only and does not require any Commission action.¹

I. BACKGROUND

GridLiance HP was formed specifically to develop, own, and operate transmission facilities within the Southwest Power Pool, Inc. (SPP) region. GridLiance HP and its sister transmission companies operating in other regional transmission organizations are subsidiaries of GridLiance Holdco, LLC (GridLiance). GridLiance's transmission-only (Transco) utility subsidiaries, like GridLiance HP, collaborate with electric cooperatives, municipal utilities, joint action agencies, and others to plan for the future of the grid, invest in necessary electric infrastructure and implement strategies to improve system reliability and resiliency and reduce overall costs to customers.

¹ GridLiance HP also maintains a formula rate template and protocols for transmission rates pursuant to an Open Access Transmission Tariff (OATT), which was approved by the Commission in Docket No. ER18-1267. As explained in that proceeding, the facilities subject to the formula rate in GridLiance HP's OATT are the same as the facilities subject to the template for its Wholesale Distribution revenue requirement. Accordingly, this Informational Filing also demonstrates GridLiance HP's compliance with its Protocols for the formula rate template included in its OATT.

GridLiance HP currently owns approximately 444 miles of transmission lines and related facilities in the Oklahoma Panhandle region (Oklahoma Panhandle Assets) and a 65% interest in approximately 30 miles of transmission lines and related facilities in Kansas (Kansas Assets).² GridLiance HP acquired certain of the Oklahoma Panhandle Assets from Tri-County Electric Cooperative, Inc. (TCEC) on April 1, 2016, pursuant to the Commission's authorization under Section 203 of the Federal Power Act (FPA) in Docket No. EC15-206-000.³ On December 10, 2015, in Docket No. ER16-505, GridLiance HP requested Commission acceptance of a Wholesale Distribution formula rate template and implementation protocols, Wholesale Distribution Service Agreement, and Wholesale Distribution Operating Agreement (WDS Rate) to enable GridLiance HP to recover the cost of providing wholesale distribution service over the Oklahoma Panhandle Assets to TCEC.⁴ On February 8, 2016 the Commission accepted GridLiance HP's WDS Rate, subject to the outcome of Docket No. ER15-2594.⁵

Since the February 8, 2016 Order, the Commission has accepted revisions to GridLiance HP's WDS Rate to (1) implement the return on equity agreed to in an uncontested settlement approved by the Commission in Docket No. ER15-2594;⁶ (2) implement a revised affiliate cost allocation methodology in compliance with the Commission's directive in Docket No. ER15-2594;⁷ (3) revise GridLiance HP's methodology for calculating Accumulated Deferred Income Tax (ADIT) balances in its annual revenue requirement projections in compliance with guidance

² GridLiance HP transferred functional control of the Kansas Assets to SPP on September 1, 2020. These assets are included in the concurrent Informational Filing GridLiance HP is submitting to provide background and information on its SPP transmission rates.

³ *South Central MCN LLC*, 154 FERC ¶ 61,174 (2016).

⁴ *South Central MCN LLC*, Docket No. ER16-505-000 (Dec. 10, 2015). As noted in the concurrent Informational Filing GridLiance HP is submitting for its SPP transmission rates, SPP later determined that, due to certain facility upgrades GridLiance HP completed to respond to TCEC's system reliability concerns, a portion of the Oklahoma Panhandle facilities satisfy Attachment AI. As of November 1, 2018, GridLiance HP transferred functional control to SPP, which used the Networked Oklahoma Panhandle Assets to provide transmission service to customers in Zone 11 under the SPP Tariff, and GridLiance HP submitted its annual information filings reflecting its ATRR for the 2019, 2020, and 2021 rate years, including the costs associated with the Networked Oklahoma Panhandle Assets. On September 22, 2022, the Commission issued Opinion No. 579 determining that SPP and GridLiance HP had not demonstrated that the proposed tariff revisions to incorporate the Networked Oklahoma Panhandle Assets and associated ATRR into Zone 11 are just and reasonable. *Sw. Power Pool, Inc.*, 180 FERC ¶ 61,192, (2022). Furthermore, The Commission clarified that the Networked Oklahoma Panhandle Assets may continue to be classified as distribution facilities and GridLiance HP's wholesale distribution rate remains the rate on file with the Commission for recovery of the cost of service provided by the Networked Oklahoma Panhandle Assets as distribution facilities, effective November 1, 2018, and going forward. *Sw. Power Pool, Inc.*, 182 FERC ¶ 61,014, (2023).

⁵ *South Central MCN LLC*, 154 FERC ¶ 61,090 (2016) (Feb. 8, 2016 Order).

⁶ *South Central MCN LLC*, Docket No. ER16-505-002 (Dec. 29, 2017) (delegated letter order).

⁷ *South Central MCN LLC*, 161 FERC ¶ 61,053 (2017) (Oct. 19, 2017 Order).

from the Internal Revenue Service (IRS) and the Commission;⁸ (4) correct a technical error that would have resulted in GridLiance HP utilizing a hypothetical cost of debt rate, even after it acquired actual debt;⁹ (5) revise GridLiance HP's methodology for calculating ADIT balances in its annual revenue requirement true-ups in compliance with guidance from the IRS and the Commission;¹⁰ and (6) reflect in its formula rate templates and protocols GridLiance High Plains' name change from its previous name, South Central MCN LLC.¹¹

On January 29, 2019, in Docket No. EL19-29-000, the Commission instituted a proceeding under Section 206 of the FPA to determine whether the inclusion of an income tax allowance in GridLiance HP's formula rate templates is just and reasonable, given that GridLiance HP is owned by a limited partnership and recovers a return on equity that was calculated using a discounted cash flow methodology.¹² The Commission predicated the 206 proceeding on the case of *United Airlines, Inc. v. FERC*, 827 F.3d 122 (D.C. Cir. 2016) and FERC's Revised Policy Statement on Treatment of Income Taxes, issued on March 15, 2018.¹³ On December 19, 2019, in Docket No. ER19-2488, the Commission issued an order approving an uncontested settlement agreement that resolved the income tax allowance issue and directed GridLiance HP to revise its Formula Rate to effectuate certain conditions contained in the settlement agreement. On February 20, 2020 and April 29, 2020, GridLiance HP submitted compliance filings for its WDS Rate in Docket No. ER20-1047 to comply with its commitments in the settlement, which were accepted by the Commission, effective January 1, 2020 and July 1, 2020, respectively.¹⁴

On February 4, 2019, in Docket Nos. ER15-2594, ER17-953, and EL18-16, the Commission issued an order in which it granted GridLiance HP's request for rehearing and reversed a previous directive that would have required GridLiance HP to calculate the weighted marginal income tax rate of each category of its owners and fix that input in GridLiance HP's formula rate templates.¹⁵ The Commission also accepted, subject to condition and further compliance filings, GridLiance HP's proposal to delete a section of its formula rate protocols

⁸ *South Central MCN LLC*, Docket Nos. ER18-565-000 and ER18-564-001 (May 24, 2018) (delegated letter order).

⁹ *Id.*

¹⁰ *GridLiance High Plains LLC*, Docket Nos. ER18-1955-000 and ER18-1955-001 (Sep. 21, 2018) (delegated letter order).

¹¹ *Id.*

¹² *GridLiance Heartland LLC et al.*, 166 FERC ¶ 61,067, at PP 66-76 (2019).

¹³ *Id.* See also *Inquiry Regarding the Commission's Policy for Recovery of Income Taxes*, Revised Policy Statement, 162 FERC ¶ 61,227 (2018).

¹⁴ *GridLiance High Plains LLC*, Docket Nos. ER20-1047-000 and ER20-1047-001 (Oct. 13, 2021) (delegated letter order).

¹⁵ *South Central MCN LLC*, 166 FERC ¶ 61,092 (2019).

that was the subject of the FPA Section 206 proceeding in Docket No. EL18-16-000 and terminated the Section 206 proceeding.¹⁶ On April 5, 2019, GridLiance HP submitted a compliance filing to comply with several directives from the Commission's February 4, 2019 order. On January 19, 2021, GridLiance HP submitted a supplemental compliance filing to address certain items raised in informal conversations with Commission staff. The compliance filings were accepted by the Commission, effective April 1, 2016 and April 1, 2018, for Docket Nos. ER17-953 and ER15-2594, respectively.¹⁷

In November 2019, FERC issued a final rule on addressing the effects of the Tax Cuts and Jobs Act on accumulated deferred income taxes (ADIT). Order No. 864 required utilities with formula transmission rates to (1) include a mechanism by which excess ADIT is deducted from rate base and (2) incorporate a mechanism to adjust income tax allowance to reflect amortized excess ADIT and (3) add a new permanent worksheet that will annually track information related to excess ADIT in their formula rate, effective January 2020. On June 12, 2020, in Docket No. ER20-2043, GridLiance HP submitted a compliance filing to revise its WDS Rate to comply with the directives in Order No. 864. On December 21, 2022, GridLiance HP submitted a supplemental compliance filing, which was accepted by the Commission, effective January 27, 2020.¹⁸

II. INFORMATIONAL FILING

Section VI.A of the GridLiance HP Protocols provides that, by March 15 of each year, GridLiance HP "shall submit to FERC an Informational Filing of their projected net revenue requirement for the Rate Year, including their Annual True-Up and True-Up Adjustment." Accordingly, attached herewith are populated formula rate templates, in Microsoft Excel format, calculating GridLiance HP's actual net Wholesale Distribution revenue requirement for the Rate Year 2023, and its projected net Wholesale Distribution revenue requirement for the Rate Year 2025, including the True-Up Adjustment.

In addition, Section VI.A of the Protocols requires the Informational Filing to include information related to affiliate cost allocation. GridLiance HP described its affiliate cost allocation methodology in a compliance filing GridLiance HP submitted to the Commission on February 9, 2017 in Docket Nos. ER15-2594-0003, ER16-505-000, and ER17-953,000.¹⁹ As described in that filing, GridLiance HP allocates affiliate costs by directly assigning direct costs incurred by it or its centralized service company, GridLiance Management, LLC (ManageCo), to GridLiance HP and its affiliate Transcos on whose behalf the direct costs were incurred, and

¹⁶ *Id.*

¹⁷ *GridLiance High Plains LLC*, 175 FERC ¶ 61,070 (2021).

¹⁸ *GridLiance High Plains LLC*, Docket Nos. ER20-2043-000 and ER20-2043-001 (Feb. 3, 2023) (delegated letter order).

¹⁹ *South Central MCN LLC*, Docket Nos. ER15-2594-003, ER16-505-000, ER17-953-000 (Unconsolidated) (Feb. 9, 2017).

allocates indirect costs incurred by ManageCo to GridLiance HP and its affiliate Transcos in proportion to their internal and external direct costs.²⁰ The Commission accepted GridLiance HP's proposed cost allocation methodology on October 19, 2017.²¹ There has been no change in GridLiance HP's cost allocation methodology since GridLiance HP submitted its February 9, 2017 compliance filing. GridLiance HP's RY2025 Annual Projection does not include a specific breakout of costs between affiliates. Instead, using the cost allocation methodology described above, GridLiance HP projected in its budgeting for RY2025 the direct costs to be incurred by each affiliate, including GridLiance HP, and then, according to the cost allocation methodology, allocated projected indirect costs by the ratio of direct costs.

III. SERVICE

As required by Section VI of GridLiance HP's Protocols and to ensure that all Interested Parties receive proper notice of this Informational Filing, GridLiance HP will post this filing and its docket number on GridLiance HP's website within five (5) days of this submission. A copy of this filing is being provided to TCEC at the time of filing.

IV. CONTENTS OF FILING

In addition to this transmittal letter, this filing includes:

Exhibit A: populated Microsoft Excel formula rate template reflecting GridLiance HP's 2025 projected net Wholesale Distribution revenue requirement, effective January 1, 2025

Exhibit B: populated Microsoft Excel formula rate template reflecting GridLiance HP's Annual True-Up of its actual net Wholesale Distribution revenue requirement for the 2023 rate year

²⁰ *Id.* at 3-4.

²¹ October 19, 2017 Order at PP 50-51.

V. CONCLUSION

For the reasons discussed herein, GridLiance HP respectfully requests that the Commission accept this filing for informational purposes, consistent with Section VI of the GridLiance HP Protocols.

Respectfully submitted,

/s/ Travis M. Contratto

Travis M. Contratto

Principal Attorney

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EXHIBIT A

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 12/31/2025

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	(page 3, line 47)			\$ 919,063
	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)			\$ 919,063
9	True-up Adjustment with Interest	Attachment 3, Col. J	-	DA 1.00000	-
10	NET REVENUE REQUIREMENT	(line 8 plus line 9)			\$ 919,063

Formula Rate - Non-Levelized

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

For the 12 months ended 12/31/2025

	(1)	(2)	(3)	(4)	(5)
Line No.		Source	Company Total	Allocator	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)	-	TP	-
3	Distribution	207.75.g for end of year, records for other months	103,975,631	NA	-
4	General & Intangible	Attachment 4, Line 14, Col. (c)	-	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)	103,975,631	GP=	-
	ACCUMULATED DEPRECIATION (Notes U and R)				
7	Production	219.20-24.c for end of year, records for other months	-	NA	-
8	Transmission	Attachment 4, Line 14, Col. (h)	-	TP	-
9	Distribution	219.26.c for end of year, records for other months	25,285,290	NA	-
10	General & Intangible	Attachment 4, Line 14, Col. (i)	-	W/S	-
11	Common	356.1 for end of year, records for other months	-	CE	-
12	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 8 through 12)	25,285,290		-
	NET PLANT IN SERVICE				
13	Production	(line 1 - line 8)	-		-
14	Transmission	(Line 2 minus Line 9)	-		-
15	Distribution	(line 3 - line 10)	78,690,341		-
16	General & Intangible	(Line 4 minus Line 11)	-		-
17	Common	(line 5 - line 12)	-		-
18	TOTAL NET PLANT	(Sum of Lines 15 through 19)	78,690,341	NP=	-
	ADJUSTMENTS TO RATE BASE (Note R)				
19	Account No. 281 (enter negative)	Attachment 4, Line 28, Col. (d) (Notes B and X)	-	NA	zero
20	Account No. 282 (enter negative)	Attachment 4, Line 28, Col. (e) (Notes B and X)	(5,143,602)	DA	1.00000
21	Account No. 283 (enter negative)	Attachment 4, Line 28, Col. (f) (Notes B and X)	-	DA	1.00000
22	Account No. 190	Attachment 4, Line 28, Col. (g) (Notes B and X)	-	DA	1.00000
23	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Notes B and X)	-	NP	-
24	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. (h)	-	DA	1.00000
25	CWIP	Attachment 4, Line 14, Col. (d)	-	DA	1.00000
26	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note T)	-	DA	1.00000
27	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Note S)	-	DA	1.00000
28	TOTAL ADJUSTMENTS	(Sum of Lines 22 through 29)	(5,143,602)		(5,143,602)
29	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (e) (Note C)	-	TP	-
	WORKING CAPITAL	(Note D)			
30	CWC	1/8*(Page 3, Col 3, Line 14 minus Page 3, Col 3, Line 11)	551,328		-
31	Materials & Supplies	Attachment 4, Line 14, Col. (f) (Note C)	756,458	TP	-
32	Prepayments (Account 165)	Attachment 4, Line 14, Col. (g)	8,106	GP	-
33	TOTAL WORKING CAPITAL	(Sum of Lines 33 through 35)	1,315,892		-
34	RATE BASE	(Sum of Lines 20, 30, 31 & 36)	74,862,631		(5,143,602)

Formula Rate - Non-Levelized

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

For the 12 months ended 12/31/2025

Line No.	(1)	(2)	(3)	(4)	(5)
	Source	Company Total	Allocator	Transmission (Col 3 times Col 4)	
	O&M				
1	Transmission	321.112.b Attach. 5, Line 13, Col. (a)	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)	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 reg	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)		-	
15	DEPRECIATION EXPENSE (Note U)				
16	Transmission	336.7.b, d & e Attach. 5, Line 13, Col. (k)	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)		-	
21	TAXES OTHER THAN INCOME TAXES	(Note F)			
22	LABOR RELATED				
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)	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)		-	
31	INCOME TAXES	(Note G)			
32	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	WCLTD = Page 4, Line 20			
33	CIT=(T/1-T) * (1-(WCLTD/R)) =	R = Page 4, Line 23			
34	FIT & SIT & P	(Note G)			
35					
36	1 / (1 - T) = (from line 32)	1.321			
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)			
40	Income Tax Calculation	(Line 33 times Line 46)	NA	1,414,418	
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)	NP	-	
44	Total Income Taxes	(Sum of Lines 40 through 43)		1,414,418	

45	RETURN				
46	Rate Base times Return	(Page 2, Line 37 times Page 4, Line 23)	7,209,651	NA	(495,355)
47	REV. REQUIREMENT	(Sum of Lines 14, 20, 30, 44 & 46)	<u>16,404,500</u>		<u>919,063</u>

Formula Rate - Non-Levelized

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

For the 12 months ended 12/31/2025

SUPPORTING CALCULATIONS AND NOTES

Line No.	(1)	(2)	(3)	(4)	(5)
SUPPORTING CALCULATIONS AND NOTES					
1	TRANSMISSION PLANT INCLUDED IN ISO RATES				
2	Total Transmission plant	(Page 2, Line 2, Column 3)			-
3	Less Transmission plant excluded from ISO rates	(Note H)			-
4	Less Transmission plant included in OATT Ancillary Services	(Note I)			-
5	Transmission plant included in ISO rates	(Line 1 minus Lines 2 & 3)			-
6	Percentage of Transmission plant included in ISO Rates	(Line 4 divided by Line 1)		TP=	-
7	WAGES & SALARY ALLOCATOR (W&S)				
8	Form 1 Reference	\$	TP	Allocation	
9	Production	354.20.b	-	-	
10	Transmission	354.21.b	-	-	
11	Distribution	354.23.b	1	-	
12	Other	354.24,25,26.b	-	-	
13	Total (W & S Allocator is 1 if lines 7-10 are zero)	(Sum of Lines 7 through 10)	1	-	
14	COMMON PLANT ALLOCATOR (CE) (Note J and X)		\$		
15	Electric	200.3.c	-	% Electric (line 13 / line 16)	W&S Allocator (line 11)
16	Gas	201.3.d	-	-	-
17	Other	201.3.e, f, and g	-	*	=
18	Total	(Sum of Lines 13 through 15)	-		
19	RETURN (R)	(Note V)			\$
20			\$	Cost (Notes K, Q, & R)	Weighted
21	Long Term Debt	(Notes Q & R)	34,600,000	9.38%	0.0375 =WCLTD
22	Preferred Stock (112.3.c)	(Notes Q & R)	-	-	-
23	Common Stock	(Notes K, Q & R)	82,428,061	9.80%	0.0588
24	Total	(Sum of Lines 20 through 22)	117,028,061		0.0963 =R
25	REVENUE CREDITS				
26	ACCOUNT 447 (SALES FOR RESALE) (Note L)	310 -311			
27	a. Bundled Non-RQ Sales for Resale	311.x.h			-
28	b. Bundled Sales for Resale	Attach 5, line 36, col (a)			-
29	Total of (a)-(b)				-
30	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	(Note M) Attach 5, line 36, col (b)			-
31	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES)	330.x.n			
32	a. Transmission charges for all transmission transactions	Attach 5, line 36, col (c)			-
33	b. Transmission charges associated with Project detailed on the Project Rev Req Schedule Col. 10.	Attach 5, line 36, col (d)			-
34	Total of (a)-(b)				-
35	Reserved				
36	Reserved				
37	Reserved				

Formula Rate - Non-Levelized

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

For the 12 months ended 12/31/2025

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).
- | | | | |
|------------------|-------|--------|---------------------------------------------------------------|
| Inputs Required: | FIT = | 21.00% | (Federal Income Tax Rate) |
| | SIT= | 4.20% | (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	1,414,418	
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	(495,355)	
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	-	-

Line No.	(1) Project Name (Notes M & N)	(2) ITTP Project Number	(3) Project Gross Plant	(4) Annual Allocation Factor for Expense	(5) Annual Expense Charge	(6) Project Net Plant	(7) Annual Allocation Factor for Return	(8) Annual Return Charge	(9) Project Depreciation/Amortization Expense	(10) Annual Revenue Requirement	(11) Incentive Return in basis Points	(12) Incentive Return	(12a) Ceiling Rate	(13) Discount	(14) Total Annual Revenue Requirement	(15) True-Up Adjustment	(16) Net Rev Req
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 2, Line 28 /100 * Col. 11)	(Sum Col. 10 & 12)	(Note J)	(Sum Col. 10 & 12 Less Col. 13)	(Note F)	Sum Col. 14 & 15 (Note G)
15a		\$	-	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
15b		\$	-	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
15c		\$	-	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
16	Annual Totals																

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.

D 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

Page 1 of 1

1	Rate Base	Attachment H, Page 2 line 37, Col.5					(5,143,602)
2	100 Basis Point Incentive Return						
					Cost	\$	
						Weighted	
3	Long Term Debt	(Attachment H, Notes Q and R)	\$	%			
4	Preferred Stock	(Attachment H, Notes Q and R)	34,600,000	-	-		-
			-	-	-		-
5	Common Stock	(Attachment H, Notes K, Q and R)	82,428,061	-	0.1080		-
6	Total (sum lines 3-5)		117,028,061.44				-
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)	Cost = Attachment H, Page 4 Line 22, Cost plus .01					-
8	INCOME TAXES						
9	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.2432				
10	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		-				
11	WCLTD = Line 3						
12	and FIT, SIT & p are as given in Attachment H, Note G.						
13	$1 / (1 - T) =$ (from line 9)		1.3213				
14	Amortized Investment Tax Credit (266.8f) (enter negative)	Attachment H, Page 3, Line 37	-				
15	(Excess)/Deficient Deferred Income Taxes (enter negative)	Attachment H, Page 3, Line 38	-				
16	Tax Effect of Permanent Differences (Note B)	Attachment H, Page 3, Line 39	(439,690.97)				
17	Income Tax Calculation	Attachment H, Page 3, Line 40	1,414,417.65	NA		1,414,417.65	
18	ITC adjustment (line 13 * line 14)		-	NP	-	-	
19	(Excess)/Deficient Deferred Income Tax Adjustment (line 13 * line 15)		-	NP	-	-	
20	Permanent Differences Tax Adjustment (line 13 * 16)		(580,971.66)	NP	-	-	
21	Total Income Taxes (sum lines 17 - 20)		833,445.99			1,414,417.65	1,414,417.65
22	Return and Income Taxes with 100 basis point increase in ROE						1,414,417.65
23	Return (Attach. H, page 3 line 46 col 5)						(495,354.90)
24	Income Tax (Attach. H, page 3 line 44 col 5)						1,414,417.65
25	Return and Income Taxes without 100 basis point increase in ROE						919,062.75
26	Incremental Return and Income Taxes for 100 basis point increase in ROE						495,354.90
27	Rate Base (line 1)						#####
28	Incremental Return and Income Taxes for 100 basis point increase in ROE divided by Rate Base						(0.0963)

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

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.

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

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 (J) 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.

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	-	-	-	-	756,458	8,106	-	-
2	January	-	-	-	-	756,458	8,106	-	-
3	February	-	-	-	-	756,458	8,106	-	-
4	March	-	-	-	-	756,458	8,106	-	-
5	April	-	-	-	-	756,458	8,106	-	-
6	May	-	-	-	-	756,458	8,106	-	-
7	June	-	-	-	-	756,458	8,106	-	-
8	July	-	-	-	-	756,458	8,106	-	-
9	August	-	-	-	-	756,458	8,106	-	-
10	September	-	-	-	-	756,458	8,106	-	-
11	October	-	-	-	-	756,458	8,106	-	-
12	November	-	-	-	-	756,458	8,106	-	-
13	December	-	-	-	-	756,458	8,106	-	-
14	Average of the 13 Monthly Balances	-	-	-	-	756,458	8,106	-	-

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)
		28	29	22	23	24	25	26
	Attachment H, Page 2, Line No:							
		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	-	-	-	-	-	-	-
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	-	-	-	(5,143,601.70)	-	-	-

Attachment 4
Rate Base Worksheet
South Central MCN LLC

Unfunded Reserves (Notes G & H)		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	Page 2 of 2
					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	
29	List of all reserves:		Amount							
30a		Reserve 1	-	-					-	
30b		Reserve 2	-	-					-	
30c		Reserve 3								
30d		Reserve 4								
30e		...								
30f		...	-	-					-	
31		Total	-	-					-	

Notes:

- A Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual 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 as described in Note D.

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

GridLiance High Plains LLC

Projection for the 12 Months Ended 12/31/2025

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

Projection 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%	(4,705,405.03)	(4,705,405.03)	(4,705,405.03)	-	-	-	-
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.

Attachment 4c - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
For the 12 Months Ended 12/31/2025
GridLiance High Plains LLC

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT-282	(4,705,405)	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(4,705,405)	-	-	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:

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

	A	B	C	D	E	F	G
	ADIT- 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						
26	Plant related	(4,705,405)		(4,705,405)			
27	Subtotal - p274.b	(4,705,405)	-	(4,705,405)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	(4,705,405)	-	(4,705,405)	-	-	

Instructions for Account 282:

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

	A	B	C	D	E	F	G
	ADIT- 283	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31							
32							
33							
34							
35							
36							
37							
38	(Excess)/Deficient Deferred Income Taxes - Protected						
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.

Attachment 4d - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
For the 12 Months Ended 12/31/2025
GridLiance High Plains LLC

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT- 282	(5,651,339.68)	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(5,651,339.68)	-	-	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
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-190							
5							
6							
7							
8							
9							
10							
11							
12	(Excess)/Deficient Deferred Income Taxes - Protected	-					
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:

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

	A	B	C	D	E	F	G
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-282							
19							
20							
21							
22							
23							
24	(Excess)/Deficient Deferred Income Taxes - Protected	-					
25	(Excess)/Deficient Deferred Income Taxes - Unprotected						
26	Depreciation Items	(5,651,340)		(5,651,340)			Amount subject to Proration
27	Subtotal - p275.k	(5,651,340)	-	(5,651,340)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	(5,651,340)	-	(5,651,340)	-	-	

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	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:

- 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 12/31/2025

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)	(4,705,405)	-	-	
2	Balance-EOY (Attach 4d, Line 30 less Line 27)	December	2025	-	-	-	-	
3	Balance-EOY-Prorated (Attach 4f, Line 14)	December	2025	(945,935)	507,738	-	-	
4	Balance-EOY-Total (Lines 2+3)			(945,935)	507,738	-	-	
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)	507,738	-	-	507,738 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

Attachment 4f - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (True-up)
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) 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	2024	100.00%			(4,705,405)						-
2 Increment	January	2025	91.78%	(78,828)	(72,349)	(4,777,754)	-	78,828	78,828	-	-	6,479
3 Increment	February	2025	84.11%	(78,828)	(66,302)	(4,844,056)	-	78,828	78,828	-	-	19,005
4 Increment	March	2025	75.62%	(78,828)	(59,607)	(4,903,663)	-	78,828	78,828	-	-	38,226
5 Increment	April	2025	67.40%	(78,828)	(53,128)	(4,956,790)	-	78,828	78,828	-	-	63,926
6 Increment	May	2025	58.90%	(78,828)	(46,433)	(5,003,223)	-	78,828	78,828	-	-	96,321
7 Increment	June	2025	50.68%	(78,828)	(39,954)	(5,043,177)	-	78,828	78,828	-	-	135,195
8 Increment	July	2025	42.19%	(78,828)	(33,259)	(5,076,436)	-	78,828	78,828	-	-	180,764
9 Increment	August	2025	33.70%	(78,828)	(26,564)	(5,103,000)	-	78,828	78,828	-	-	233,028
10 Increment	September	2025	25.48%	(78,828)	(20,085)	(5,123,085)	-	78,828	78,828	-	-	291,771
11 Increment	October	2025	16.99%	(78,828)	(13,390)	(5,136,475)	-	78,828	78,828	-	-	357,209
12 Increment	November	2025	8.77%	(78,828)	(6,911)	(5,143,386)	-	78,828	78,828	-	-	429,126
13 Increment	December	2025	0.27%	(78,828)	(216)	(5,143,602)	-	78,828	78,828	-	-	507,738
14 ADIT 282-Prorated EOY Balance				(945,935)	(438,197)		-	945,935	945,935	-	-	
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.

[illegible]

Attachment 5
Attachment H, Pages 3 and 4, Worksheet
GridLiance High Plains LLC

Page 1 of 2

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	104,420	-	-	220,215	-	-	-	-	-	-	197,294
2	February	104,420	-	-	221,367	-	-	-	-	-	-	196,642
3	March	104,420	-	-	220,458	-	-	-	-	-	-	195,988
4	April	104,420	-	-	220,641	-	-	-	-	-	-	195,336
5	May	104,420	-	-	221,488	-	-	-	-	-	-	194,684
6	June	104,420	-	-	220,534	-	-	-	-	-	-	194,031
7	July	104,420	-	-	220,660	-	-	-	-	-	-	194,191
8	August	104,420	-	-	220,934	-	-	-	-	-	-	194,388
9	September	104,420	-	-	220,423	-	-	-	-	-	-	193,775
10	October	104,420	-	-	389,655	-	-	-	-	-	-	193,124
11	November	104,420	-	-	389,445	-	-	-	-	-	-	192,472
12	December	104,420	-	-	391,772	-	-	-	-	-	-	191,819
13	Total	1,253,034	\$ -	\$ -	\$ 3,157,592	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,333,743
		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	4,604.17	-	-	-	130,149	-	-	-	-	-	(36,641)
15	February	4,604.17	-	-	-	130,149	-	-	-	-	-	(36,641)
16	March	4,604.17	-	-	-	130,149	-	-	-	-	-	(36,641)
17	April	4,604.17	-	-	-	130,149	-	-	-	-	-	(36,641)
18	May	4,604.17	-	-	-	130,149	-	-	-	-	-	(36,641)
19	June	4,604.17	-	-	-	130,149	-	-	-	-	-	(36,641)
20	July	4,604.17	-	-	-	130,149	-	-	-	-	-	(36,641)
21	August	4,604.17	-	-	-	130,149	-	-	-	-	-	(36,641)
22	September	4,604.17	-	-	-	130,149	-	-	-	-	-	(36,641)
23	October	4,604.17	-	-	-	130,149	-	-	-	-	-	(36,641)
24	November	4,604.17	-	-	-	130,149	-	-	-	-	-	(36,641)
25	December	4,604.17	-	-	-	130,149	-	-	-	-	-	(36,641)
26	Total	\$ 55,250	\$ -	\$ -	\$ -	\$ 1,561,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (439,691)

		Transmission charges associated with Project detailed on the Project Rev Req Schedule Col. 10.		Account No. 457.1 Scheduling	
Bundled Sales for Resale included on page 4 of Attachment H		ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	Transmission charges for all transmission transactions	Rev Req	Account No.
(a)		(b)	(c)	(d)	(e)
Attachment H, Page 4, Line No:		27	29	31	32
(Note L)		(Note M)	Portion of Account 456.1	Portion of Account 456.1	line 4
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					
38	RETURN (R)				

Notes K, Q & R from Attachment H

39	Long Term Interest (117, sum of 62.c through 67.c)	\$ 3,244,188
40	Preferred Dividends (118.29c) (positive number)	-
41	Proprietary Capital (112.16.c)	82,428,061
42	Less Preferred Stock (112.3.c)	-
43	Less Account 216.1 (112.12.c) (enter negative)	-
44	Common Stock (sum lines 41-43)	82,428,061

		\$	%	Cost	Weighted
45	Long Term Debt	34,600,000	0.40	9.38%	0.04 =WCLTD
46	Preferred Stock (112.3.c)	-	-	-	-
47	Common Stock	82,428,061	0.60	9.80%	0.06
48	Total	117,028,061			0.10 =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

8	Avg. Monthly FERC Rate	0.0062	<u>0.0062</u>
---	------------------------	--------	---------------

9	Year
10	

- 11
- 11a
- 11b
- 11c
- ...

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 balances for January through December provides the interest for the balance of the 24 month period

Attachment 7
PBOPs
GridLiance High Plains LLC

Page 1 of 1

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 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.

Table 1

12922

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: $\text{=round(XIRR(first quarter of loan Col A of Table 5;last quarter of loan Col A of Table 5, first quarter of loan Col I of Table 5: last quarter of loan Col I of Table 5, 8%),4)}$

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 tied-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.

SUMMARY							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
YEAR	Cost of Debt Used in Determining the Actual Net Revenue Requirement in Attachment H, page 4, line 20	Cost of Debt for the Construction Loan Calculated on Attachment 8 Once the Loan is Paid Off:	Actual Net Revenue Requirement in Attachment 3, col. (G) for the year	Actual Net Revenue Requirement if the Cost of Debt in Col. (c) had been Used	Over (Under) Recovery Col. (d) less Col. (e)	Refund/Surcharge Interest Rate Calculated on Attachment 6 for the Rate Year	Total Amount of Construction Loan Related True-Up with Interest (Refund)/Owed (Total Amount of True-Up Adjustment below for the Rate Year)
					\$0.00		
					\$0.00		
					\$0.00		
	*				\$0.00		
	**				\$0.00		
The Hypothetical Example: * Assumes that the construction loan is retired on Sept 1, 2020 ** Assumes permanent debt structure is put in place on Sept 1, 2020 with effective rate of 6.5%							

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
		Column (f) above Divided by the Number of Months the Rate was in Effect	From Column (g) Above for the Rate Year	Weighting	Col (e) x Col (d) x Col (e) x -1		
Calculation of Interest for 2015 True-Up Period							
Monthly							
January	Year 2015			12.00	-	-	-
February	Year 2015			11.00	-	-	-
March	Year 2015			10.00	-	-	-
April	Year 2015			9.00	-	-	-
May	Year 2015			8.00	-	-	-
June	Year 2015			7.00	-	-	-
July	Year 2015			6.00	-	-	-
August	Year 2015			5.00	-	-	-
September	Year 2015			4.00	-	-	-
October	Year 2015			3.00	-	-	-
November	Year 2015			2.00	-	-	-
December	Year 2015			1.00	-	-	-
Annual							
January through December	Year 2016	-		12.00	-	-	-
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 2015 ATRR		(Sum lines 48-59, column f)				\$	-
Less Over (Under) Recovery		(Line 1, Column f)				\$	-
Total Interest		(Line 62 + line 63)				\$	-

65
66
67 **1 True-Up of Interest Rates and Interest Calculations for the Construction Loan**
68 **South Central MCN LLC**
69
70

71	Calculation of Interest for 2016 True-Up Period							
72						Monthly		
73								
74	January	Year 2016			12.00	-	-	-
75	February	Year 2016			11.00	-	-	-
76	March	Year 2016			10.00	-	-	-
77	April	Year 2016			9.00	-	-	-
78	May	Year 2016			8.00	-	-	-
79	June	Year 2016			7.00	-	-	-
80	July	Year 2016			6.00	-	-	-
81	August	Year 2016			5.00	-	-	-
82	September	Year 2016			4.00	-	-	-
83	October	Year 2016			3.00	-	-	-
84	November	Year 2016			2.00	-	-	-
85	December	Year 2016			1.00	-	-	-
86								
87								
88						Annual		
89								
90	January through December	Year 2017	-		12.00	-	-	-
91	January through December	Year 2018	-		12.00	-	-	-
92	January through December	Year 2019	-		12.00	-	-	-
93	January through December	Year 2020	-		12.00	-	-	-
94								
95	Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					Monthly		
96								
97	January	Year 2021	-			-	-	-
98	February	Year 2021	-			-	-	-
99	March	Year 2021	-			-	-	-
100	April	Year 2021	-			-	-	-
101	May	Year 2021	-			-	-	-
102	June	Year 2021	-			-	-	-
103	July	Year 2021	-			-	-	-
104	August	Year 2021	-			-	-	-
105	September	Year 2021	-			-	-	-
106	October	Year 2021	-			-	-	-
107	November	Year 2021	-			-	-	-
108	December	Year 2021	-			-	-	-
109								
110								
111	Total Amount of True-Up Adjustment for 2016 ATRR		(Sum lines 97-108, column f)			\$	-	-
112	Less Over (Under) Recovery		(Line 2, Column f)			\$	-	-
113	Total Interest		(Line 111 + line 112)			\$	-	-
114								
115	Calculation of Interest for 2017 True-Up Period							
116						Monthly		
117								
118								
119	January	Year 2017			12.00	-	-	-
120	February	Year 2017			11.00	-	-	-
121	March	Year 2017			10.00	-	-	-
122	April	Year 2017			9.00	-	-	-
123	May	Year 2017			8.00	-	-	-
124	June	Year 2017			7.00	-	-	-
125	July	Year 2017			6.00	-	-	-
126	August	Year 2017			5.00	-	-	-
127	September	Year 2017			4.00	-	-	-
128	October	Year 2017			3.00	-	-	-
129	November	Year 2017			2.00	-	-	-
130	December	Year 2017			1.00	-	-	-
131								
132								
133						Annual		
134								
135	January through December	Year 2018	-		12.00	-	-	-
136	January through December	Year 2019	-		12.00	-	-	-
137	January through December	Year 2020	-		12.00	-	-	-
138								
139	Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					Monthly		
140								
141	January	Year 2021	-			-	-	-
142	February	Year 2021	-			-	-	-
143	March	Year 2021	-			-	-	-
144	April	Year 2021	-			-	-	-
145	May	Year 2021	-			-	-	-
146	June	Year 2021	-			-	-	-
147	July	Year 2021	-			-	-	-
148	August	Year 2021	-			-	-	-
149	September	Year 2021	-			-	-	-
150	October	Year 2021	-			-	-	-
151	November	Year 2021	-			-	-	-
152	December	Year 2021	-			-	-	-
153								
154								
155	Total Amount of True-Up Adjustment for 2017 ATRR		(Sum lines 141 - 152, column f)			\$	-	-
156	Less Over (Under) Recovery		(Line 3, Column f)			\$	-	-
157	Total Interest		(Line 155 + line 156)			\$	-	-

164 **Calculation of Interest for 2018 True-Up Period**

207 **Calculation of Interest for 2019 True-Up Period**

[illegible]

Attachment 10
Depreciation Rates
GridLiance High Plains LLC

Page 1 of 1

<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	1,414,418	
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	(495,355)	
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	-	-

16	Annual Totals	-
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 be 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	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.
G	The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is included in Depreciation/Amortization Expense.
H	The Use % is the customers NCP load divided by all of the NCP loads on the facilities
I	If a portion of the projects revenue requirement is assessed to more than one customer, the project will be entered in a row for each customer separately, such that the total of the revenue requirements for each customer equals the revenue requirement for that project.

Attachment 11
Wholesale Distribution Service
GridLiance High Plains LLC

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			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/A mortization Expense	Annual Revenue Requirement (Col. 4, 7 & 8)	Use % (Note A)	Total Annual Revenue Requirement (Col. 9 *10)
Line No.	Wholesale Distribution Service	Project Gross Plant									
a	Tri-County Electric Cooperative	103,975,631	0.06	5,972,410	78,690,341	0.10	8,043,097	2,388,993	16,404,500	1.00	16,404,500
b			0.06	-	-	0.10	-	-	-	-	-
c			0.06	-	-	0.10	-	-	-	-	-
d			0.06	-	-	0.10	-	-	-	-	-
...			0.06	-	-	0.10	-	-	-	-	-
z	Total										16,404,500
	Annual True-up Adjustment (Attachment 12, Line 4 Total)										(727,586)
	Total Revenue Requirement										15,676,914
	Note A The Use % is the customers NCP load divided by all of the NCP loads on the facilities										

Line No.	(1)	(2)	(3)	(4)	(5)
	RATE BASE:	Source	Company Total	Allocator The allocators are shown on Pages 4 and 6 (DA equals 1)	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))	103,975,631	DA	1.00 103,975,631
4	General & Intangible	Attachment H, Page 2, Line 4	-	W/S	1.00 -
5	Common	Attachment H, Page 2, Line 5	-	CE	- -
6	TOTAL GROSS PLANT	(Sum of Lines 1 through 5)	103,975,631	GP=	1.00 103,975,631
	ACCUMULATED DEPRECIATION				
7	Production	Attachment H, Page 2, Line 8	-	NA	-
8	Transmission	Attachment H, Page 2, Line 9	-	NA	-
10	Distribution	(Page 6, Line 33, Col. (c))	25,285,290	DA	1.00 25,285,290
11	General & Intangible	Attachment H, Page 2, Line 11	-	W/S	1.00 -
12	Common	Attachment H, Page 2, Line 12	-	CE	- -
13	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 8 through 12)	25,285,290		25,285,290
	NET PLANT IN SERVICE				
14	Production	(line 1 - line 8)	-		-
15	Transmission	(Line 2 minus Line 9)	-		-
16	Distribution	(line 3 - line 10)	78,690,341		78,690,341
17	General & Intangible	(Line 4 minus Line 11)	-		-
18	Common	(line 5 - line 12)	-		-
19	TOTAL NET PLANT	(Sum of Lines 15 through 19)	78,690,341	NP=	1.00 78,690,341
	ADJUSTMENTS TO RATE BASE				
21	Account No. 281 (enter negative)	Attachment H, Page 2, Line 22	-	NA	zero -
22	Account No. 282 (enter negative)	Attachment H, Page 2, Line 23	(5,143,602)	DA	1.00000 (5,143,602)
23	Account No. 283 (enter negative)	Attachment H, Page 2, Line 24	-	DA	1.00000 -
24	Account No. 190	Attachment H, Page 2, Line 25	-	DA	1.00000 -
25	Account No. 255 (enter negative)	Attachment H, Page 2, Line 26	-	NP	1.00000 -
26a	Unfunded Reserves (enter negative)	(Page 6, Line 36, Col. (b))	-	DA	1.00000 -
27	CWIP	Attachment H, Page 2, Line 27	-	NA	-
28	Unamortized Regulatory Asset	Attachment H, Page 2, Line 28	-	DA	1.00000 -
29	Unamortized Abandoned Plant	Attachment H, Page 2, Line 29	-	DA	1.00000 -
30	TOTAL ADJUSTMENTS	(Sum of Lines 22 through 29)	(5,143,602)		(5,143,602)
31	DISTRIBUTION LAND HELD FOR FUTURE USE	(Page 6, Line 33, Col. (d))		DA	1.00 -
	WORKING CAPITAL				
32	CWC	1/8*(Page 5, Line 8)	551,328		551,328
33	Distribution Materials & Supplies	(Page 6, Line 33, Col. (e))	756,458	DA	1.00 756,458
34	Prepayments (Account 165)	Attachment H, Page 2, Line 35	8,106	GP	1.00 8,106
35	TOTAL WORKING CAPITAL	(Sum of Lines 33 through 35)	1,315,892		1,315,892
36	RATE BASE	(Sum of Lines 20, 30, 31 & 36)	<u>74,862,631</u>		<u>74,862,631</u>

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)
	O&M				
1	Distribution	322.156.b	1,253,034	DA	1.00 1,253,034
2	A&G	Attachment H, Page 3, Line 4	3,157,592	W/S	1.00 3,157,592
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)	4,410,626		4,410,626
	DEPRECIATION EXPENSE				
9	Distribution	336.8.b, d & e	2,333,743	DP	1.00 2,333,743
10	General & Intangible	Attachment H, Page 3, Line 17	55,250	W/S	1 55,250
12	Common	Attachment H, Page 3, Line 18	-	CE	- -
13	TOTAL DEPRECIATION	(Sum of Lines 10 through 12)	2,388,993		2,388,993
	TAXES OTHER THAN INCOME TAXES				
14	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	1,561,784	GP	1 1,561,784
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)	1,561,784		1,561,784
	INCOME TAXES				
24	$T=1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p))$	Attachment H, Page 3, Line 32	0.2432		
26	$CTT=(T/(1-T)) * (1-(WCLTD/R)) =$	Attachment H, Page 3, Line 33	0.1962		
27	$FIT \& SIT \& P$	Attachment H, Page 3, Line 34			
28					
29	$1 / (1 - T) = (T \text{ from line 25})$		1.3213		
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	(439,691)		
33	Income Tax Calculation	(Line 26 times Line 39)	1,414,418	NA	1,414,418
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)	(580,972)	NP	1.00 (580,972)
37	Total Income Taxes	(Sum of Lines 33 through 36)	833,446		833,446
	RETURN				
38	Rate Base times Return	(Page 4, Line 37 times Page 6, Line 17, Col.	7,209,651	NA	7,209,651
40	REV. REQUIREMENT	(Sum of Lines 8, 13, 23, 37 & 39)	16,404,500		16,404,500

Formula Rate - Non-Levelized

Attachment 11
Wholesale Distribution Service
South Central MCN LLC

	(1)	(2)	(3)	(4)	(5)	
SUPPORTING CALCULATIONS AND NOTES						
Line No.						
1	WAGES & SALARY ALLOCATOR (W&S)					
		Form 1 Reference	\$	Alloc	Allocation	
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)	1	-	1 =	1.00000 = WS
	COMMON PLANT ALLOCATOR (CE)		\$		% Electric	W&S Allocator
7	Electric	Attachment H, Page 4, Line 13	-	-	(line 7 / line 10)	(line 6)
8	Gas	Attachment H, Page 4, Line 14	-	-	*	1.00000 =
9	Water	Attachment H, Page 4, Line 15	-	-		CE
10	Total	(Sum of Lines 7 through 9)	-	-		
11	RETURN (R)				\$	
12			\$	%	Cost	Weighted
13			34,600,000	0.40	9.38%	0.04 =WCLTD
14	Long Term Debt	Attachment H, Page 4, Line 20	-	-	-	
15	Preferred Stock (112.3.c)	Attachment H, Page 4, Line 21	-	-	-	
16	Common Stock	Attachment H, Page 4, Line 22	82,428,061	0.60	9.80%	0.06
17	Total	(Sum of Lines 14 through 16)	117,028,061	-	-	0.10 =R
18	Annual Allocation Factor for Expense			Amount Page 5 lines 8 and 23, col 5 5,972,410	Gross Plant Distribution 103,975,631	Allocation Factor Amount / Gross Plant 0.06
19	Annual Allocation Factor for Return			Amount Page 5 lines 37 and 39, col 5 8,043,097	Net Plant Distribution 78,690,341	Allocation Factor Amount / Gross Plant 0.10
Line No	Month	Gross Plant In Service	Accumulated Depreciation	LHFFU Held for Future Use	Working Capital Materials & Supplies	
	(a)	Distribution (b)	Distribution (c)	(d)	(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	103,517,823	24,179,298	-	756,458	
21	January	103,517,823	24,363,213	-	756,458	
22	February	103,517,823	24,547,127	-	756,458	
23	March	103,517,823	24,731,042	-	756,458	
24	April	103,517,823	24,914,956	-	756,458	
25	May	103,517,823	25,098,871	-	756,458	
26	June	103,517,823	25,282,785	-	756,458	
27	July	104,471,823	25,467,575	-	756,458	
28	August	104,515,323	25,653,281	-	756,458	
29	September	104,517,823	25,839,029	-	756,458	
30	October	104,517,823	26,024,780	-	756,458	
31	November	104,517,823	26,210,530	-	756,458	
32	December	104,517,823	26,396,281	-	756,458	
33	Average of the 13 Monthly Balances	103,975,631	25,285,290	-	756,458.07	
Unfunded Reserves (Notes A & B)						
	(a)	(b)	(c)	(d)	(e)	(f) (g) (h)
				Enter 1 if the accrual account is included in the formula rate, enter zero (0) if 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)
34	List of all reserves:	Amount				Amount Allocated, col. c x col. d x col. e x col. f x col. g
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(b)(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.					

Notes:

1) From Attachment 11, page 2, line 15, col. 11 and Attachment 11a, page 3, col. 11 for the projection for the Rate Year.

2) From Attachment 11, page 2, line 15, col. 11 and Attachment 11a, page 3, col. 11 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 for Wholesale Distribution service. 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 D.

5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

(a)	(b)	(c)	(d)
Prior Period Adjustment (Note B)	Amount In Dollars	Interest Note B	Total Col. (b) + Col. (c)
	39,556,301	1,795,116	41,351,417

Notes:

A

For each project or Attachment 11 or 11a, the utility will populate the formula table 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 11 and 11a and any Wholesale Distribution service 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 (J) 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.

GL High Plains
2025 Projections
Q3 2024

Denotes Manual Input

Deferreds

2023

Code	Name	Ending Balance
Account 282	DTL - Property	
AFD101	AFUDC Debt	(22,687)
AFUDC_FED_282	AFUDC Equity Def Taxes	(68,441)
AFUDC_ST_282	AFUDC Equity Def Taxes	(10,402)
ATTD_TAX_REFORM_282	Excess Deferred Taxes - Tax Reform - 282	(87,798)
CAC101	Method Life CIAC	27,731
DEP101	Tax Depreciation	(1,733,304)
DEP102	Fossil Dismantlement	0
DEP103	Reversal of Book Depreciation	619,574
DEP106	Reclass Book Depr to AFUDC Depr	(533)
DEP118	Florida Bonus Depreciation	0
DEP130	Bonus Depreciation	0
DEP144	Tax/Book Depr Diff	(3,232,384)
DEP201	ARO Accretion	0
DEP202	ARO Asset	0
EMP803	Welfare Capitalized	2,513
INT101	Method Life CPI	109,509
MEL103	Capitalized Business Meals	0
REM101	Cost of Removal	(9,136)
RSH101	Computer Software	0
SAL101	Tax Gain/Loss	(24,413)
TAXCR_282	EQ AFUDC Def TX & SFAS 109	87,798
TAXCR_ST_282	FAS109 - 282	0
Account 282 Total		(4,341,973)
Minus FAS109 BSO Adjs.		
AFUDC_FED_282	AFUDC Equity Def Taxes	68,441
AFUDC_ST_282	AFUDC Equity Def Taxes	10,402
TAXCR_282	EQ AFUDC Def TX & SFAS 109	(87,798)
TAXCR_ST_282	FAS109 - 282	0
		(8,955)
Account 282 Total W/O FAS109 BSO Adjs.		(4,350,928)

	Gross	Annualized
Permanent Differences	9,692	14,538
AFD102: AFUDC Depreciation	3,342	5,013
AFD107: Equity Carrying Charges Amortiz	-	-
EMPA01: Section 162(M) Disallowance	-	-
MEL101: Business Meals	6,350	9,525

t Fields

1314			
GL High Plains (1314A & B)			

2024		2025		84.542%	15.458%
Projected		Projected		Dx	Tx
Ending Balance		Ending Balance		Beginning Balance	
	(22,687)		(22,687)	(19,180)	(3,507)
	(68,441)		(68,441)	(57,861)	(10,580)
	(10,402)		(10,402)	(8,794)	(1,608)
	(87,798)		(87,798)	(74,226)	(13,572)
	27,731		27,731	23,444	4,287
(1,751,768)	(3,485,072)	(1,673,532)	(5,158,604)	(2,946,351)	(538,721)
	0		0	-	-
536,939	1,156,513	554,640	1,711,152	977,739	178,773
	(533)		(533)	(451)	(82)
	0		0	-	-
	0		0	-	-
	(3,232,384)		(3,232,384)	(2,732,724)	(499,661)
	0		0	-	-
	0		0	-	-
	2,513		2,513	2,124	388
	109,509		109,509	92,581	16,928
	0		0	-	-
	(9,136)		(9,136)	(7,723)	(1,412)
	0		0	0	0
	(24,413)		(24,413)	(20,640)	(3,774)
	87,798		87,798	74,226	13,572
	0		0	-	-
(1,214,829)	(5,556,802)	(1,118,893)	(6,675,695)	(4,697,834)	(858,968)
	68,441		68,441	57,861	10,580
	10,402		10,402	8,794	1,608
	(87,798)		(87,798)	(74,226)	(13,572)
	0		0	-	-
0	(8,955)	0	(8,955)	(7,571)	(1,384)
(1,214,829)	(5,565,757)	(1,118,893)	(6,684,650)	(4,705,405)	(860,352)

Annualized - Tax Effected		Dx	Tx
3,535		2,989	546
1,219			
-			
-			
2,316			

84.542%	15.458%
Dx	Tx
Ending Balance	
(19,180)	(3,507)
(57,861)	(10,580)
(8,794)	(1,608)
(74,226)	(13,572)
23,444	4,287
(4,361,189)	(797,415)
-	-
1,446,643	264,509
(451)	(82)
-	-
-	-
(2,732,724)	(499,661)
-	-
-	-
2,124	388
92,581	16,928
-	-
(7,723)	(1,412)
0	0
(20,640)	(3,774)
74,226	13,572
-	-
(5,643,769)	(1,031,926)
57,861	10,580
8,794	1,608
(74,226)	(13,572)
-	-
(7,571)	(1,384)
(5,651,340)	(1,033,310)

Fed Rate	21.00%
State Rate	4.20%
FBOS	-0.88%
	24.32%

2024 Depreciation Reports:



2025 Depreciation Reports:



Re: 2025 Revenue Requirement Projection



Shea, Steven
To ✓ Tuckler, David
Cc ● Johnson, Rachel; ● Gilliam, Mark; ⚡ Dufresne, J.
Retention Policy Inbox (4 months)

You replied to this message on 9/18/2024 11:50 AM.
If there are problems with how this message is displayed, click here to

Hi David,

This is the allocation I used for the 2025 projection, which i

Allocation	Transmission	Dis
	15.4579572%	

Thank you,


Steven Shea, CPA | Associate Business Manager
Mobile: (561) 772-7316 | **Email:** Steven.Shea@NextEra

ns - GridLiance High Plains & Heartland - ADIT Tabs



 Reply



ared;  Kim, Jonathan

Expires 1/16/2025

view it in a web browser.

s based on Gross Plant. Please use the same allocation for your numbers.

distribution	Total
84.5420428%	100.00%

 Reply All  Forward  

Wed 9/18/2024 9:12 AM

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Without ADIT Reset Pre-Close	With ADIT Reset Post-Close		Post-Close Mitigated	
		Source		Difference vs Without ADIT Reset (Column 4 - Column 3)			Difference (Column 6 - Column 4)
1	RETURN *						
2	Long Term Debt (Weighted) [(WCLTD)]	(Attachment H, page 4, line 20, column 5)	3.75%	3.75%	0.00%	3.75%	0.00%
3	Preferred Stock (Weighted)	(Attachment H, page 4, line 21, column 5)	0.00%	0.00%	0.00%	0.00%	0.00%
4	Common Stock (Weighted)	(Attachment H, page 4, line 22, column 5)	5.88%	5.88%	0.00%	5.88%	0.00%
5	Total Rate of Return (Weighted) [-R]	(Attachment H, page 4, line 86, column 5)	9.63%	9.63%	0.00%	9.63%	0.00%
6	RATE BASE						
6	TOTAL NET PLANT	(Attachment H, page 2, line 20, column 3)	\$ 78,690,341	\$ 78,690,341	\$ -	\$ 78,690,341	\$ -
7	ADJUSTMENTS TO RATE BASE						
8	Account No. 281 (enter negative)	(Attachment H, page 2, line 22, column 3)	\$ -	\$ -	\$ -	\$ -	\$ -
9	Account No. 282 (enter negative)	(Attachment H, page 2, line 23, column 3)	\$ (3,892,266)	\$ (5,143,602)	\$ (1,251,336)	\$ (5,143,602)	\$ -
10	Account No. 283 (enter negative)	(Attachment H, page 2, line 24, column 3)	\$ -	\$ -	\$ -	\$ -	\$ -
11	Account No. 190	(Attachment H, page 2, line 25, column 3)	\$ -	\$ -	\$ -	\$ -	\$ -
12	Account No. 255 (enter negative)	(Attachment H, page 2, line 26, column 3)	\$ -	\$ -	\$ -	\$ -	\$ -
13	Unfunded Reserves	(Attachment H, page 2, line 26a, column 3)	\$ -	\$ -	\$ -	\$ -	\$ -
14	CWIP	(Attachment H, page 2, line 27, column 3)	\$ -	\$ -	\$ -	\$ -	\$ -
15	Unamortized Regulatory Assets	(Attachment H, page 2, line 28, column 3)	\$ -	\$ -	\$ -	\$ -	\$ -
16	Unamortized Abandoned Plant	(Attachment H, page 2, line 29, column 3)	\$ -	\$ -	\$ -	\$ -	\$ -
17	TOTAL ADJUSTMENTS	Sum (lines 8-13)	\$ (3,892,266)	\$ (5,143,602)	\$ (1,251,336)	\$ (5,143,602)	\$ -
18	TOTAL WORKING CAPITAL	(Attachment H, page 2, line 29, column 5)	\$ 1,315,892	\$ 1,315,892	\$ -	\$ 1,315,892	\$ -
19	RATE BASE	(sum lines 6, 14 and 15)	\$ 76,113,967	\$ 74,862,631	\$ (1,251,336)	\$ 74,862,631	\$ -
	REVENUE REQUIREMENT:						
20	RETURN [Rate Base * Rate of Return]	(line 19 * line 5)	\$ 7,330,161	\$ 7,209,651	\$ (120,510)	\$ 7,209,651	\$ -
21	TOTAL O&M and A&G	(Attachment H, page 3, line 14, column 3)	\$ 4,410,626	\$ 4,410,626	\$ -	\$ 4,410,626	\$ -
22	TOTAL DEPRECIATION	(Attachment H, page 3, line 20, column 3)	\$ 2,388,993	\$ 2,388,993	\$ -	\$ 2,388,993	\$ -
23	TOTAL OTHER TAXES	(Attachment H, page 3, line 30, column 3)	\$ 1,561,784	\$ 1,561,784	\$ -	\$ 1,561,784	\$ -
24	TOTAL INCOME TAXES	(line 39)	\$ 1,615,110	\$ 2,316,592	\$ 701,482	\$ 1,735,620	\$ (580,972)
25	Total Gross Revenue Requirement (Note C) Sum (lines 20-24)		\$ 17,306,674	\$ 17,887,646	\$ 580,972	\$ 17,306,674	\$ (580,972)
26	INCOME TAXES						
27	T-SIT * (1-FIT) + FIT - (g*FIT)	(Attachment H, page 3, line 54, column 3)	18.0555%	24.3180%	6.2625%	24.3180%	0.0000%
28	CIT-(T1-T) * (1-(WCLTD/R)) =	(Attachment H, page 3, line 55, column 3)	22.0338%	32.1318%	10.0981%	32.1318%	0.0000%
29	where WCLTD=(line 2) and R= (line 5)						
30	and FIT, SIT & p are as referenced in Note F						
31	1 / (1 - T) - (T from line 24)		1.2203	1.3213	0	1.3213	\$ -
32	Amortized Investment Tax Credit	(Attachment H, page 3, line 59, column 3)	0	0	\$ -	0	\$ -
33	(Excess)/Deficient Deferred Income Taxes	Sum (lines 42-43)	\$ -	\$ -	\$ -	\$ -	\$ -
34	Tax Effect of Permanent Differences, including	(Line 38)	\$ -	\$ -	\$ -	\$ (439,691)	\$ (439,691)
35	Income Tax Calculation	(Line 17 times Line 25)	\$ 1,615,110	\$ 2,316,592	\$ 701,482	\$ 2,316,592	\$ -
36	ITC adjustment	(Line 28 times Line 29)	\$ -	\$ -	\$ -	\$ -	\$ -
37	(Excess)/Deficient Deferred Income Tax Adjust	(Line 28 times Line 30)	\$ -	\$ -	\$ -	\$ -	\$ -
38	Permanent Differences Tax Adjustment	(Line 24/(1 - Line 24) times Line 31)	\$ -	\$ -	\$ -	\$ (580,972)	\$ (580,972)
39	Total Income Taxes	Sum (lines 32-35)	\$ 1,615,110	\$ 2,316,592	\$ 701,482	\$ 1,735,620	\$ (580,972)
40	SUMMARY OF PERMANENT TAX ADJUSTMENTS TO FEED ATT. 12						
41	Total Tax adjustment for Permanent Difference	Sum (lines 39-41)	\$ -	\$ -	\$ -	\$ (439,691)	\$ (439,691)
42	Tax adjustment for AFUDC Equity	Company Records	\$ -	\$ -	\$ -	\$ -	\$ -
43	Tax Adjustment for Meals & Entertainment	Company Records	\$ -	\$ -	\$ -	\$ -	\$ -
44	Amortization of Goodwill (Note D)	Col 6 - (Line 38 - Sum (lines 39-40)	\$ -	\$ -	\$ -	\$ (439,691)	\$ (439,691)
45	Amortized Excess Deferred Taxes (enter negat	Company Records	\$ -	\$ -	\$ -	\$ -	\$ -
46	Amortized Deficient Deferred Taxes	Company Records	\$ -	\$ -	\$ -	\$ -	\$ -

Note A As filed in the original application filed in docket EC21-10-000 on October 20, 2020, the transaction will be treated as an asset sale for tax purposes. IRS normalization rules will require the accumulated deferred income tax (ADIT) balances of the GridLiance Transcos to be reset to \$0 upon closing. The resulting step up in rate base is expected to increase the combined revenue requirement of the GridLiance Transcos during the five-year period after the transaction closes. To mitigate this potentially adverse rate effect, GridLiance West will provide fully offsetting rate reductions by utilizing a portion of the tax amortization from Goodwill created by the transaction at the holding company level, reflected as a reduction to the income tax allowance of each GridLiance Transco during the five-year period after closing.

Note B Line 8, column (3), illustrates the ADIT balances prior to the close of the transaction. Line 8, column (4), represents the elimination of the prior ADIT balances due to the "reset" of ADIT and reflects the estimated ADIT that will accumulate on the new rate base items from the date of closing of the transaction to the end of the year.

Note C Line 22, column (3) illustrates the gross revenue requirement prior to the close of the transaction, utilizing ADIT balances of record. Line 22, column (4) illustrates the new gross revenue requirement due to the ADIT "reset". The increase or decrease in gross revenue requirement is then mitigated in line 22, column (6) by a reduction or increase in the income tax. The calculation of the amortization adjustment on line 41, column (6) is iterative to determine the amount of Goodwill amortization that must be pushed down from the holdco level to properly mitigate the increase in gross revenue requirement from the ADIT "reset".

GridLiance High Plains LLC

ADIT BALANCES: WITHOUT ADIT RESET PRE-CLOSE

For the 12 Months Ended 12/31/2022

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) Total	
1	ADIT-282 (enter negative)	(3,892,266)	-	-	Line 12	
2	ADIT-283 (enter negative)	-	-	-	Line 16	
3	ADIT-190	-	-	-	Line 20	
4	Subtotal	(3,892,266)	-	-	Sum of Lines 1-3	
5	Wages & Salary Allocator (sum lines 1-3 for each column)			1.00	Appendix III, line 81	
6	Net Plant Allocator		1.00		Appendix III, line 15	
7	Total Plant Allocator	1.00			100%	
8	Projected ADIT Total	(3,892,266)	-	-	(3,892,266) Enter as negative Appendix III, page 2, line 17	

(a) Beginning Balance & Monthly Changes		(b) Month	(c) Year	(d) Balance	(e) Transmission Related	(f) Plant Related	(g) Labor Related
ADIT-282							
9	Balance-BOY (Attach 6c, Line 30)	December	2021	(3,515,504)	(3,515,504)	-	-
10	EOY (Attach 6d, Line 30 less Line 26)	December	2022	-	-	-	-
11	Balance-EOY Prorated (Attach 6b, Line 14)	December	2022	(3,892,266)	(3,892,266)	-	-
12	ADIT 282-Total (Lines 10+11)			(3,892,266)	(3,892,266)	-	-
ADIT-283							
13	Balance-BOY (Attach 6c, Line 44)	December	2021	-	-	-	-
14	EOY (Attach 6d, Line 44 less Line 40)	December	2022	-	-	-	-
15	EOY Prorated (Attach 6b, Line 28)	December	2022	-	-	-	-
16	ADIT 283-Total (Lines 14+15)			-	-	-	-
ADIT-190							
17	Balance-BOY (Attach 6c, Line 18)	December	2021	-	-	-	-
18	EOY (Attach 6d, Line 18 less Line 14)	December	2022	-	-	-	-
19	EOY Prorated (Attach 6b, Line 42)	December	2022	-	-	-	-
20	ADIT 190-Total (Lines 18+19)			-	-	-	-

(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission Related	(f) Plant Related	(g) Labor Related
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Attachment 6z.2 - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet - Monthly Proration Details

GridLiance High Plains LLC

ADIT BALANCES: WITHOUT ADIT RESET PRE-CLOSE

For the 12 Months Ended 12/31/2022

(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	(e) Beginning Balance/ Monthly Increment	(f) Transmission	(g) Transmission Proration (d) x (f)	(h) Plant Related	(i) Plant Proration (d) x (h)	(j) Labor Related	(k) Labor Proration (d) x (j)
ADIT-282-Proration-Note A										
1 Balance (Attach 6c, Line 30)	December	2021	100.00%	(3,515,504)	(3,515,504)	(3,515,504)	-	-	-	-
2 Increment	January	2022	91.78%	(67,776)	(67,776)	(62,206)	-	-	-	-
3 Increment	February	2022	84.11%	(67,776)	(67,776)	(57,006)	-	-	-	-
4 Increment	March	2022	75.62%	(67,776)	(67,776)	(51,250)	-	-	-	-
5 Increment	April	2022	67.40%	(67,776)	(67,776)	(45,679)	-	-	-	-
6 Increment	May	2022	58.90%	(67,776)	(67,776)	(39,923)	-	-	-	-
7 Increment	June	2022	50.68%	(67,776)	(67,776)	(34,352)	-	-	-	-
8 Increment	July	2022	42.19%	(67,776)	(67,776)	(28,596)	-	-	-	-
9 Increment	August	2022	33.70%	(67,776)	(67,776)	(22,840)	-	-	-	-
10 Increment	September	2022	25.48%	(67,776)	(67,776)	(17,269)	-	-	-	-
11 Increment	October	2022	16.99%	(67,776)	(67,776)	(11,513)	-	-	-	-
12 Increment	November	2022	8.77%	(67,776)	(67,776)	(5,942)	-	-	-	-
13 Increment	December	2022	0.27%	(67,776)	(67,776)	(186)	-	-	-	-
14 ADIT 282-Prorated EOY Balance				(4,328,819)	(4,328,819)	(3,892,266)	-	-	-	-
ADIT-283-Proration-Note B										
15 Balance (Attach 6c, Line 44)	December	2021	100.00%	-	-	-	-	-	-	-
16 Increment	January	2022	91.78%	-	-	-	-	-	-	-
17 Increment	February	2022	84.11%	-	-	-	-	-	-	-
18 Increment	March	2022	75.62%	-	-	-	-	-	-	-
19 Increment	April	2022	67.40%	-	-	-	-	-	-	-
20 Increment	May	2022	58.90%	-	-	-	-	-	-	-
21 Increment	June	2022	50.68%	-	-	-	-	-	-	-
22 Increment	July	2022	42.19%	-	-	-	-	-	-	-
23 Increment	August	2022	33.70%	-	-	-	-	-	-	-
24 Increment	September	2022	25.48%	-	-	-	-	-	-	-
25 Increment	October	2022	16.99%	-	-	-	-	-	-	-
26 Increment	November	2022	8.77%	-	-	-	-	-	-	-
27 Increment	December	2022	0.27%	-	-	-	-	-	-	-
28 ADIT 283-Prorated EOY Balance				-	-	-	-	-	-	-
ADIT-190-Proration-Note C										
29 Balance (Attach 6c, Line 18)	December	2021	100.00%	-	-	-	-	-	-	-
30 Increment	January	2022	91.78%	-	-	-	-	-	-	-
31 Increment	February	2022	84.11%	-	-	-	-	-	-	-
32 Increment	March	2022	75.62%	-	-	-	-	-	-	-
33 Increment	April	2022	67.40%	-	-	-	-	-	-	-
34 Increment	May	2022	58.90%	-	-	-	-	-	-	-
35 Increment	June	2022	50.68%	-	-	-	-	-	-	-
36 Increment	July	2022	42.19%	-	-	-	-	-	-	-
37 Increment	August	2022	33.70%	-	-	-	-	-	-	-
38 Increment	September	2022	25.48%	-	-	-	-	-	-	-
39 Increment	October	2022	16.99%	-	-	-	-	-	-	-
40 Increment	November	2022	8.77%	-	-	-	-	-	-	-
41 Increment	December	2022	0.27%	-	-	-	-	-	-	-
42 ADIT 190-Prorated EOY Balance				-	-	-	-	-	-	-

Note 1 Uses a 365 day calendar year.**Note 2** Projected end of year ADIT must be based 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 6c and 6d.**C** Only amounts in ADIT-190 related to NOL carryforwards, if applicable, are subject to proration. See Line 18 in Attach 6c and 6d.

10.61%

Page 2 of 2

Attachment 13
Income Tax Allowance
GirdLiance High Plains LLC

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	State	Apportionment based on situs gross plant	State Income Tax Rate	Percent Federal Taxes Deductible	Weighted Rate (Col. 2 * Col. 3)	Weighted Rate for Impact of Federal Tax Deductibility (Col. 2 * Col. 4)
1	Oklahoma	83.22%	6.00%	0.00%	4.99%	0.00%
2	Missouri	12.62%	4.00%	50.00%	0.50%	6.31%
3	Kansas	4.16%	7.00%	0.00%	0.29%	0.00%
4	State 4	0.00%	0.00%	0.00%	0.00%	0.00%
5	State 5	0.00%	0.00%	0.00%	0.00%	0.00%
6	Total Weighted Average				5.79%	6.31%

EXHIBIT B

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 12/31/2023

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	(page 3, line 47)			\$ 1,161,425
	REVENUE CREDITS	(Note O)	Total	Allocator	
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)			\$ 1,161,425
9	True-up Adjustment with Interest	Attachment 3, Col. J	-	DA 1.00000	-
10	NET REVENUE REQUIREMENT	(line 8 plus line 9)			\$ 1,161,425

Formula Rate - Non-Levelized

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

For the 12 months ended 12/31/2023

(1)		(2)	(3)	(4)	(5)	
Line No.		Source	Company Total	Allocator	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)	-	TP	-	-
3	Distribution	207.75.g for end of year, records for other months	93,341,167	NA	-	-
4	General & Intangible	Attachment 4, Line 14, Col. (c)	-	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)	93,341,167	GP=	-	-
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	19,974,327	NA	-	-
11	General & Intangible	Attachment 4, Line 14, Col. (i)	-	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)	19,974,327			-
NET PLANT IN SERVICE						
15	Production	(line 1 - line 8)	-			-
16	Transmission	(Line 2 minus Line 9)	-			-
17	Distribution	(line 3 - line 10)	73,366,841			-
18	General & Intangible	(Line 4 minus Line 11)	-			-
19	Common	(line 5 - line 12)	-			-
20	TOTAL NET PLANT	(Sum of Lines 15 through 19)	73,366,841	NP=	-	-
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)	(3,018,318)	DA	1.00000	(3,018,318)
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)	(3,018,318)			(3,018,318)
31	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (e) (Note C)	-	TP	-	-
WORKING CAPITAL						
33	CWC	(Note D)				-
34	Materials & Supplies	1/8*(Page 3, Col 3, Line 14 minus Page 3, Col 3, Line 11)	583,668			-
35	Prepayments (Account 165)	Attachment 4, Line 14, Col. (f) (Note C)	396,680	TP	-	-
36	TOTAL WORKING CAPITAL	Attachment 4, Line 14, Col. (g)	40,937	GP	-	-
		(Sum of Lines 33 through 35)	1,021,285			-
37	RATE BASE	(Sum of Lines 20, 30, 31 & 36)	71,369,807			(3,018,318)

Formula Rate - Non-Levelized

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

For the 12 months ended 12/31/2023

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
1	O&M				
1	Transmission	321.112.b Attach. 5, Line 13, Col. (a)	1,303,438	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)	3,365,905	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)	4,669,343		-
15	DEPRECIATION EXPENSE (Note U)				
16	Transmission	336.7.b, d &e Attach. 5, Line 13, Col. (k)	-	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)	-		-
21	TAXES OTHER THAN INCOME TAXES	(Note F)			
22	LABOR RELATED				
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.l (e)	1,349,346	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)	1,349,346		-
31	INCOME TAXES	(Note G)			
32	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	WCLTD = Page 4, Line 20	0.2568		
33	$CIT=(T/1-T) * (1-(WCLTD/R)) =$	R = Page 4, Line 23	0.2125		
34	FIT & SIT & P	(Note G)			
35					
36	$1 / (1 - T) =$ (from line 32)		1.346		
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)	(362,117)		
40	Income Tax Calculation	(Line 33 times Line 46)	1,450,035	NA	1,450,035
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)	(487,240)	NP	-
44	Total Income Taxes	(Sum of Lines 40 through 43)	962,795		1,450,035
45	RETURN				
46	Rate Base times Return	(Page 2, Line 37 times Page 4, Line 23)	6,824,349	NA	(288,610)
47	REV. REQUIREMENT	(Sum of Lines 14, 20, 30, 44 & 46)	13,805,832		1,161,425

Formula Rate - Non-Levelized

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

For the 12 months ended 12/31/2023

	(1)	(2)	(3)	(4)	(5)
SUPPORTING CALCULATIONS AND NOTES					
Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total Transmission plant	(Page 2, Line 2, Column 3)			-
2	Less Transmission plant excluded from ISO rates	(Note 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=	-
6	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		-
					=
12	COMMON PLANT ALLOCATOR (CE) (Note J and X)				
			\$		% Electric
13	Electric	200.3.c	-		(line 13 / line 16)
14	Gas	201.3.d	-		
15	Other	201.3.e, f, and g	-		*
16	Total	(Sum of Lines 13 through 15)	-		
					=
17	RETURN (R)				
18		(Note V)			\$
19					
			\$	%	Cost
20	Long Term Debt	(Notes Q & R)	34,600,000	40.0%	(Notes K, Q, & R)
21	Preferred Stock (112.3.c)	(Notes Q & R)	-	0.0%	9.20%
22	Common Stock	(Notes K, Q & R)	152,964,197	60.0%	-
23	Total	(Sum of Lines 20 through 22)	187,564,197		9.80%
24	REVENUE CREDITS				
					Weighted
25	ACCOUNT 447 (SALES FOR RESALE) (Note L)	310 -311			
26	a. Bundled Non-RQ Sales for Resale	311.x.h			0.0368 =WCLTD
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)			-
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.				
33	10. Total of (a)-(b)	Attach 5, line 36, col (d)			-
					-
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 12/31/2023

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)).		
	Inputs Required:	FIT = SIT= p =	21.00% (Federal Income Tax Rate) 5.92% (Weighted Average State Income Tax Rate or Composite SIT) 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	1,450,035	
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	(288,610)	
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	-	-

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12a)	(13)	(14)	(15)	(16)
Line No.	ITEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amortization Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Ceiling Rate	Discount	Total Annual Revenue Requirement	True-Up Adjustment	Net Rev Req
Project Name (Notes M & N)																
		(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 2, Line 28 /100 * Col. 11)	(Sum Col. 10 & 12)	(Note J)	(Sum Col. 10 & 12 Less Col. 13)	(Note F)	Sum Col. 14 & 15 (Note G)
15a		\$	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
15b		\$	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
15c		\$	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
		\$	-	-	\$	-	-	\$	-	-	-	-	-	-	\$	-
16	Annual Totals															

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.

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

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.

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

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.

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	-	-	-	-	445,699	49,279	-	-
2	January	-	-	-	-	488,478	45,802	-	-
3	February	-	-	-	-	488,478	43,378	-	-
4	March	-	-	-	-	488,478	34,319	-	-
5	April	-	-	-	-	488,478	27,029	-	-
6	May	-	-	-	-	318,569	19,739	-	-
7	June	-	-	-	-	318,569	14,661	-	-
8	July	-	-	-	-	317,945	9,582	-	-
9	August	-	-	-	-	317,945	31,806	-	-
10	September	-	-	-	-	317,945	25,282	-	-
11	October	-	-	-	-	317,945	62,985	-	-
12	November	-	-	-	-	317,945	83,812	-	-
13	December	-	-	-	-	530,362	84,512	-	-
14	Average of the 13 Monthly Balances	-	-	-	-	396,680	40,937	-	-

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)
		28	29	22	23	24	25	26
	Attachment H, Page 2, Line No:	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	-	-	-	-	-	-	-
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	-	-	-	(3,018,318.08)	-	-	-

Attachment 4
Rate Base Worksheet
South Central MCN LLC

Unfunded Reserves (Notes G & H)
(a)

(b)

(c)

(d)

(e)
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

(f)
Enter the percentage paid for by
customers, 1 less the percent
associated with an offsetting
liability on the balance sheet

(g)
Allocation (Plant or Labor
Allocator)

(h)
Amount Allocated, col. c x col. d
x col. e x col. f x col. g

Page 2 of 2

29	List of all reserves:	Amount						
30a	Reserve 1	-	-					-
30b	Reserve 2	-	-					-
30c	Reserve 3							
30d	Reserve 4							
30e	...							
30f	...	-	-					-
31	Total	-	-					-

Notes:

- A Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual 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 as described in Note D.

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

GridLiance High Plains LLC

for the 12 Months Ended 12/31/2023

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	2022	(2,305,354.38)	(2,305,354.38)	-	-	
2	Balance-EOY (Attach 4d, Line 30 less Line 27)	December	2023	-	-	-	-	
3	Balance-EOY-Prorated (Attach 4b, Line 14)	December	2023	(2,960,804.74)	(2,960,804.74)	-	-	
4	Balance-EOY-Total (Lines 2+3)	December	2023	(2,960,804.74)	(2,960,804.74)	-	-	
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			(2,960,804.74)	(2,960,804.74)	-	-	(2,960,804.74) Enter as negative Attachment 4, Page 1, Line 28 for Projection
ADIT-283								
9	Balance-BOY (Attach 4c, Line 44)	December	2022	-	-	-	-	
10	Balance-EOY (Attach 4d, Line 44 less Line 41)	December	2023	-	-	-	-	
11	Balance-EOY-Prorated (Attach 4b, Line 28)	December	2023	-	-	-	-	
12	Balance-EOY-Total (Lines 9+10)	December	2023	-	-	-	-	
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	2022	-	-	-	-	
18	Balance-EOY (Attach 4d, Line 18 less Line 15)	December	2023	-	-	-	-	
19	Balance-EOY-Prorated (Attach 4b, Line 42)	December	2023	-	-	-	-	
20	Balance-EOY-Total (Lines 17+18)	December	2023	-	-	-	-	
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 12/31/2023

(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	2022	100.00%	(2,305,354)	(2,305,354)	(2,305,354)	-	-	-	-
2 Increment	January	2023	91.78%	(117,910)	(117,910)	(108,219)	-	-	-	-
3 Increment	February	2023	84.11%	(117,910)	(117,910)	(99,174)	-	-	-	-
4 Increment	March	2023	75.62%	(117,910)	(117,910)	(89,159)	-	-	-	-
5 Increment	April	2023	67.40%	(117,910)	(117,910)	(79,468)	-	-	-	-
6 Increment	May	2023	58.90%	(117,910)	(117,910)	(69,454)	-	-	-	-
7 Increment	June	2023	50.68%	(117,910)	(117,910)	(59,763)	-	-	-	-
8 Increment	July	2023	42.19%	(117,910)	(117,910)	(49,748)	-	-	-	-
9 Increment	August	2023	33.70%	(117,910)	(117,910)	(39,734)	-	-	-	-
10 Increment	September	2023	25.48%	(117,910)	(117,910)	(30,043)	-	-	-	-
11 Increment	October	2023	16.99%	(117,910)	(117,910)	(20,029)	-	-	-	-
12 Increment	November	2023	8.77%	(117,910)	(117,910)	(10,337)	-	-	-	-
13 Increment	December	2023	0.27%	(117,910)	(117,910)	(323)	-	-	-	-
14 ADIT 282-Prorated EOY Balance				(3,720,274)	(3,720,274)	(2,960,805)	-	-	-	-
ADIT-283-Proration- Note B										
15 Balance (Attach 4c, Line 44)	December	2022	100.00%	-	-	-	-	-	-	-
16 Increment	January	2023	91.78%	-	-	-	-	-	-	-
17 Increment	February	2023	84.11%	-	-	-	-	-	-	-
18 Increment	March	2023	75.62%	-	-	-	-	-	-	-
19 Increment	April	2023	67.40%	-	-	-	-	-	-	-
20 Increment	May	2023	58.90%	-	-	-	-	-	-	-
21 Increment	June	2023	50.68%	-	-	-	-	-	-	-
22 Increment	July	2023	42.19%	-	-	-	-	-	-	-
23 Increment	August	2023	33.70%	-	-	-	-	-	-	-
24 Increment	September	2023	25.48%	-	-	-	-	-	-	-
25 Increment	October	2023	16.99%	-	-	-	-	-	-	-
26 Increment	November	2023	8.77%	-	-	-	-	-	-	-
27 Increment	December	2023	0.27%	-	-	-	-	-	-	-

	(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)
28	ADIT 283-Prorated EOY Balance				-	-	-	-	-	-	-
ADIT-190-Proration- Note C											
29	Balance (Attach 4c, Line 18)	December	2022	100.00%	-	-	-	-	-	-	-
30	Increment	January	2023	91.78%	-	-	-	-	-	-	-
31	Increment	February	2023	84.11%	-	-	-	-	-	-	-
32	Increment	March	2023	75.62%	-	-	-	-	-	-	-
33	Increment	April	2023	67.40%	-	-	-	-	-	-	-
34	Increment	May	2023	58.90%	-	-	-	-	-	-	-
35	Increment	June	2023	50.68%	-	-	-	-	-	-	-
36	Increment	July	2023	42.19%	-	-	-	-	-	-	-
37	Increment	August	2023	33.70%	-	-	-	-	-	-	-
38	Increment	September	2023	25.48%	-	-	-	-	-	-	-
39	Increment	October	2023	16.99%	-	-	-	-	-	-	-
40	Increment	November	2023	8.77%	-	-	-	-	-	-	-
41	Increment	December	2023	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 12/31/2023
GridLiance High Plains LLC

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT-282	(3,018,318)	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(3,018,318)	-	-	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:

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

	A	B	C	D	E	F	G
	ADIT- 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						
26	Plant related	(3,018,318)		(3,018,318)			
27	Subtotal - p274.b	(3,018,318)	-	(3,018,318)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	(3,018,318)	-	(3,018,318)	-	-	

Instructions for Account 282:

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

	A	B	C	D	E	F	G
ADIT- 283		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31				-			
32							
33							
34							
35							
36							
37							
38	(Excess)/Deficient Deferred Income Taxes - Protected						
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:

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 12/31/2023
GridLiance High Plains LLC

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT- 282	(4,059,818.74)	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	(5,406)	-	-	Line 18
4	Subtotal	(4,065,225.16)	-	-	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			(5,406)			
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	-	(5,406)	-	-	
16	Less FASB 109 Above if not separately removed					
17	Less FASB 106 Above if not separately removed					
18	Total	-	(5,406)	-	-	

Instructions for Account 190:

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

	A	B	C	D	E	F	G
	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	(4,059,819)		(4,059,819)			Amount subject to Proration
27	Subtotal - p275.k	(4,059,819)	-	(4,059,819)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	(4,059,819)	-	(4,059,819)	-	-	

Instructions for Account 282:

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

	A	B	C	D	E	F	G
	ADIT-283	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31				-			
32							
33							
34							
35							
36							
37							
38	(Excess)/Deficient Deferred Income Taxes - Protected	-		-			
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:

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 12/31/2023

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	2022	(3,018,318)	(3,018,318)	-	-	
2	Balance-EOY (Attach 4d, Line 30 less Line 27)	December	2023	-	-	-	-	
3	Balance-EOY-Prorated (Attach 4f, Line 14)	December	2023	(1,414,920)	(3,018,318)	-	-	
4	Balance-EOY-Total (Lines 2+3)			(1,414,920)	(3,018,318)	-	-	
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			(1,414,920)	(3,018,318)	-	-	(3,018,318) Enter as negative Attachment 4, Page 1, Line 28 for True-up
ADIT-283								
9	Balance-BOY (Attach 4c, Line 44)	December	2022	-	-	-	-	
10	Balance-EOY (Attach 4d, Line 44 less Line 41)	December	2023	-	-	-	-	
11	Balance-EOY-Prorated (Attach 4f, Line 28)	December	2023	-	-	-	-	
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	2022	-	-	-	-	
18	Balance-EOY (Attach 4d, Line 18 less Line 15)	December	2023	-	-	-	-	
19	Balance-EOY-Prorated (Attach 4f, Line 42)	December	2023	-	-	-	-	
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

Attachment 4f - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (True-up)
GridLance High Plains LLC
For the 12 Months Ended 12/31/2023

	(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	(m) Monthly Increment	(n) Proration (d) x (e)	(o) Prorated Projected Balance (Cumulative Sum of f)	(p) Actual Monthly Activity	(q) Difference between projected and actual activity	(r) Partially prorate actual activity above Monthly projection	(s) Partially prorate actual activity below Monthly projection but increases ADIT	(t) Partially prorate actual activity below Monthly projection and is a reduction	(u) Monthly Increment	(v) Proration (d) x (e)	(w) Prorated Projected Balance (Cumulative Sum of f)	(x) Actual Monthly Activity	(y) Difference between projected and actual activity	(z) Partially prorate actual activity above Monthly projection	(aa) Partially prorate actual activity below Monthly projection but increases ADIT	(ab) Partially prorate actual activity below Monthly projection and is a reduction
ADIT-282-Proration-Note A																												
1	Balance (Attach 4c, Line 30)	December	2021	100.00%			(3,018,318)																					
2	Increment	January	2022	91.78%	(117,910)	(108,219)	(3,126,537)	(86,792)	31,118	31,118	-	-	(3,018,318)															
3	Increment	February	2022	84.11%	(117,910)	(99,174)	(3,225,710)	(86,792)	31,118	31,118	-	-	(3,018,318)															
4	Increment	March	2022	75.62%	(117,910)	(89,159)	(3,314,870)	(86,792)	31,118	31,118	-	-	(3,018,318)															
5	Increment	April	2022	67.40%	(117,910)	(79,468)	(3,394,338)	(86,792)	31,118	31,118	-	-	(3,018,318)															
6	Increment	May	2022	58.90%	(117,910)	(69,454)	(3,463,792)	(86,792)	31,118	31,118	-	-	(3,018,318)															
7	Increment	June	2022	50.68%	(117,910)	(59,763)	(3,523,554)	(86,792)	31,118	31,118	-	-	(3,018,318)															
8	Increment	July	2022	42.19%	(117,910)	(49,748)	(3,573,303)	(86,792)	31,118	31,118	-	-	(3,018,318)															
9	Increment	August	2022	33.70%	(117,910)	(39,734)	(3,613,037)	(86,792)	31,118	31,118	-	-	(3,018,318)															
10	Increment	September	2022	25.48%	(117,910)	(30,043)	(3,643,080)	(86,792)	31,118	31,118	-	-	(3,018,318)															
11	Increment	October	2022	16.99%	(117,910)	(20,029)	(3,663,108)	(86,792)	31,118	31,118	-	-	(3,018,318)															
12	Increment	November	2022	8.77%	(117,910)	(10,337)	(3,673,445)	(86,792)	31,118	31,118	-	-	(3,018,318)															
13	Increment	December	2022	0.27%	(117,910)	(323)	(3,673,768)	(86,792)	31,118	31,118	-	-	(3,018,318)															
14	ADIT-282-Prorated EOY Balance				(1,414,920)	(655,450)		(1,041,501)	373,419	373,419	-	-																
ADIT-283-Proration-Note B																												
15	Balance (Attach 4c, Line 44)	December	2021	100.00%																								
16	Increment	January	2022	91.78%	-	-	-	-	-	-	-																	
17	Increment	February	2022	84.11%	-	-	-	-	-	-	-																	
18	Increment	March	2022	75.62%	-	-	-	-	-	-	-																	
19	Increment	April	2022	67.40%	-	-	-	-	-	-	-																	
20	Increment	May	2022	58.90%	-	-	-	-	-	-	-																	
21	Increment	June	2022	50.68%	-	-	-	-	-	-	-																	
22	Increment	July	2022	42.19%	-	-	-	-	-	-	-																	
23	Increment	August	2022	33.70%	-	-	-	-	-	-	-																	
24	Increment	September	2022	25.48%	-	-	-	-	-	-	-																	
25	Increment	October	2022	16.99%	-	-	-	-	-	-	-																	
26	Increment	November	2022	8.77%	-	-	-	-	-	-	-																	
27	Increment	December	2022	0.27%	-	-	-	-	-	-	-																	
28	ADIT-283-Prorated EOY Balance				-	-	-	-	-	-	-																	
ADIT-190-Proration-Note C																												
29	Balance (Attach 4c, Line 18)	December	2021	100.00%																								
30	Increment	January	2022	91.78%	-	-	-	-	-	-	-																	
31	Increment	February	2022	84.11%	-	-	-	-	-	-	-																	
32	Increment	March	2022	75.62%	-	-	-	-	-	-	-																	
33	Increment	April	2022	67.40%	-	-	-	-	-	-	-																	
34	Increment	May	2022	58.90%	-	-	-	-	-	-	-																	
35	Increment	June	2022	50.68%	-	-	-	-	-	-	-																	
36	Increment	July	2022	42.19%	-	-	-	-	-	-	-																	
37	Increment	August	2022	33.70%	-	-	-	-	-	-	-																	
38	Increment	September	2022	25.48%	-	-	-	-	-	-	-																	
39	Increment	October	2022	16.99%	-	-	-	-	-	-	-																	
40	Increment	November	2022	8.77%	-	-	-	-	-	-	-																	
41	Increment	December	2022	0.27%	-	-	-	-	-	-	-																	
42	ADIT-190-Prorated EOY Balance				-	-	-	-	-	-	-																	

Note 1 Uses a 365 day calendar year.
Note 2 Projected end of year ADIT must be based 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 relative 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 5
Attachment H, Pages 3 and 4, Worksheet
GridLiance High Plains LLC

Page 1 of 2

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	315,820	-	-	440,242	-	-	-	-	-	-	-
2	February	96,772	-	-	197,923	-	-	-	-	-	-	-
3	March	117,713	-	-	(227,811)	-	-	-	-	-	-	-
4	April	(150,525)	-	-	177,751	-	-	-	-	-	-	-
5	May	295,803	-	-	270,226	-	-	-	-	-	-	-
6	June	(97,932)	-	-	253,137	-	-	-	-	-	-	-
7	July	70,212	-	-	149,374	-	-	-	-	-	-	-
8	August	122,583	-	-	503,270	-	-	-	-	-	-	-
9	September	47,863	-	-	393,455	-	-	-	-	-	-	-
10	October	18,151	-	-	356,944	-	-	-	-	-	-	-
11	November	294,186	-	-	370,091	-	-	-	-	-	-	-
12	December	172,792	-	-	481,303	-	-	-	-	-	-	-
13	Total	1,303,438	\$ -	\$ -	\$ 3,365,905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		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	-	-	-	-	75,952	-	-	-	-	-	(30,176)
15	February	-	-	-	-	78,503	-	-	-	-	-	(30,176)
16	March	-	-	-	-	78,503	-	-	-	-	-	(30,176)
17	April	-	-	-	-	78,503	-	-	-	-	-	(30,176)
18	May	-	-	-	-	78,503	-	-	-	-	-	(30,176)
19	June	-	-	-	-	78,503	-	-	-	-	-	(30,176)
20	July	-	-	-	-	-	-	-	-	-	-	(30,176)
21	August	-	-	-	-	463,070	-	-	-	-	-	(30,176)
22	September	-	-	-	-	116,761	-	-	-	-	-	(30,176)
23	October	-	-	-	-	116,761	-	-	-	-	-	(30,176)
24	November	-	-	-	-	116,761	-	-	-	-	-	(30,176)
25	December	-	-	-	-	67,527	-	-	-	-	-	(30,176)
26	Total	\$ -	\$ -	\$ -	\$ -	\$ 1,349,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (362,117)

				Transmission charges associated with Project detailed on the Project Rev Req Schedule Col. 10.	Account No. 457.1 Scheduling (e) Attach H, p 1 line 4
	Bundled Sales for Resale included on page 4 of Attachment H (a)	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (b)	Transmission charges for all transactions (c)		
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
38 RETURN (R)

Notes K, Q & R from Attachment H

39	Long Term Interest (117, sum of 62.c through 67.c)	\$ 3,184,891
40	Preferred Dividends (118.29c) (positive number)	-
41	Proprietary Capital (112.16.c)	152,964,197
42	Less Preferred Stock (112.3.c)	-
43	Less Account 216.1 (112.12.c) (enter negative)	-
44	Common Stock (sum lines 41-43)	152,964,197

			Cost	Weighted
45	Long Term Debt	Note A	\$ 34,600,000	0.40
46	Preferred Stock (112.3.c)	Note B	-	-
47	Common Stock	Note C	152,964,197	0.60
48	Total	(Sum of Lines 45-47)	187,564,197	0.10 =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

8	Avg. Monthly FERC Rate	0.0062	<u>0.0062</u>
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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.

[illegible]

			0.01	-
			0.01	-

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)
		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 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

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

Table 2

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

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)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
-----	-----	-----	-----	-----	-----	-----	-----	-----

	Year	Quarterly Construction Expenditures (\$000's)	Principle Drawn In Quarter (\$000's)	Principle Drawn To Date (\$000's)	Interest & Principal Payments (\$000's)	Origination Fees (\$000's)	Commitment, Utilization & Ratings Fees (\$000's)	Net Cash Flows (\$000's)
		Estimated	Estimated	Cumulative Col. D	Interest Rate from Line 25 (Note 3)	Input in first Qtr of Loan	Lines 17 - 21x	(D-F-G-H)
27								
28								
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

- 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.
- 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 TM 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.
- Line 1 reflects the loan amount, the maximum amount that can be drawn on
- 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.

** Assumes that the construction loan is retired on Sept 1, 2020*
*** Assumes permanent debt structure is put in place on Sept 1, 2020*

Interest Rate on Amount of Refunds or Surcharges from 35.19a

Total Amount of True-Up Adjustment for 2015 ATRR	(Sum lines 48-59, column f)
Less Over (Under) Recovery	(Line 1, Column f)
Total Interest	(Line 62 + line 63)

Example of Final True-Up of Interest Rates and Interest Calculati
South Central MCN LLC

Calculation of Interest for 2016 True-Up Period									
					Monthly				
January	Year 2016			12	0			0	
February	Year 2016			11	0			0	
March	Year 2016			10	0			0	
April	Year 2016			9	0			0	
May	Year 2016			8	0			0	
June	Year 2016			7	0			0	
July	Year 2016			6	0			0	
August	Year 2016			5	0			0	
September	Year 2016			4	0			0	
October	Year 2016			3	0			0	
November	Year 2016			2	0			0	
December	Year 2016			1	0			0	
					Annual				
January through December	Year 2017	0		12	0			0	
January through December	Year 2018	0		12	0			0	
January through December	Year 2019	0		12	0			0	
January through December	Year 2020	0		12	0			0	
Over (Under) Recovery Plus Interest Amortized and Recovered O									
					Monthly				
January	Year 2021	0			0		0	0	
February	Year 2021	0			0		0	0	
March	Year 2021	0			0		0	0	
April	Year 2021	0			0		0	0	
May	Year 2021	0			0		0	0	
June	Year 2021	0			0		0	0	
July	Year 2021	0			0		0	0	
August	Year 2021	0			0		0	0	
September	Year 2021	0			0		0	0	
October	Year 2021	0			0		0	0	
November	Year 2021	0			0		0	0	
December	Year 2021	0			0		0	0	
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	0			0	
February	Year 2017			11	0			0	
March	Year 2017			10	0			0	
April	Year 2017			9	0			0	
May	Year 2017			8	0			0	
June	Year 2017			7	0			0	
July	Year 2017			6	0			0	
August	Year 2017			5	0			0	
September	Year 2017			4	0			0	
October	Year 2017			3	0			0	
November	Year 2017			2	0			0	
December	Year 2017			1	0			0	
					Annual				
January through December	Year 2018	0		12	0			0	
January through December	Year 2019	0		12	0			0	
January through December	Year 2020	0		12	0			0	
Over (Under) Recovery Plus Interest Amortized and Recovered O									
					Monthly				
January	Year 2021	0			0		0	0	
February	Year 2021	0			0		0	0	
March	Year 2021	0			0		0	0	
April	Year 2021	0			0		0	0	
May	Year 2021	0			0		0	0	
June	Year 2021	0			0		0	0	
July	Year 2021	0			0		0	0	
August	Year 2021	0			0		0	0	
September	Year 2021	0			0		0	0	
October	Year 2021	0			0		0	0	
November	Year 2021	0			0		0	0	
December	Year 2021	0			0		0	0	
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)				

Example of Final True-Up of Interest Rates and Interest Calculati
South Central MCN LLC

Calculation of Interest for 2018 True-Up Period

				Monthly			
January	Year 2018		12	0		0	
February	Year 2018		11	0		0	
March	Year 2018		10	0		0	
April	Year 2018		9	0		0	
May	Year 2018		8	0		0	
June	Year 2018		7	0		0	
July	Year 2018		6	0		0	
August	Year 2018		5	0		0	
September	Year 2018		4	0		0	
October	Year 2018		3	0		0	
November	Year 2018		2	0		0	
December	Year 2018		1	0		0	
				Annual			
January through December	Year 2019	0	12	0		0	
January through December	Year 2020	0	12	0		0	
Over (Under) Recovery Plus Interest Amortized and Recovered Q				Monthly			
January	Year 2021	0		0	0	0	0
February	Year 2021	0		0	0	0	0
March	Year 2021	0		0	0	0	0
April	Year 2021	0		0	0	0	0
May	Year 2021	0		0	0	0	0
June	Year 2021	0		0	0	0	0
July	Year 2021	0		0	0	0	0
August	Year 2021	0		0	0	0	0
September	Year 2021	0		0	0	0	0
October	Year 2021	0		0	0	0	0
November	Year 2021	0		0	0	0	0
December	Year 2021	0		0	0	0	0
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	0		0	
February	Year 2019		11	0		0	
March	Year 2019		10	0		0	
April	Year 2019		9	0		0	
May	Year 2019		8	0		0	
June	Year 2019		7	0		0	
July	Year 2019		6	0		0	
August	Year 2019		5	0		0	
September	Year 2019		4	0		0	
October	Year 2019		3	0		0	
November	Year 2019		2	0		0	
December	Year 2019		1	0		0	
				Annual			
January through December	Year 2020	0	12	0		0	
Over (Under) Recovery Plus Interest Amortized and Recovered Q				Monthly			
January	Year 2021	0		0	0	0	0
February	Year 2021	0		0	0	0	0
March	Year 2021	0		0	0	0	0
April	Year 2021	0		0	0	0	0
May	Year 2021	0		0	0	0	0
June	Year 2021	0		0	0	0	0
July	Year 2021	0		0	0	0	0
August	Year 2021	0		0	0	0	0
September	Year 2021	0		0	0	0	0
October	Year 2021	0		0	0	0	0
November	Year 2021	0		0	0	0	0
December	Year 2021	0		0	0	0	0
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)			

Attachment 10
Depreciation Rates
GridLiance High Plains LLC

Page 1 of 1

<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

(1)		(2)	(3)	(4)
Line No.		Attachment H Page, Line, Col. Notes are on Page 2	Transmission	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	1,450,035	
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	(288,610)	
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	-	-

[illegible]

16 Annual Totals

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 | 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. |
| G | The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is included in Depreciation/Amortization Expense. |
| H | The Use % is the customers NCP load divided by all of the NCP loads on the facilities |
| I | If a portion of the projects revenue requirement is assessed to more than one customer, the project will be entered in a row for each customer separately, such that the total of the revenue requirements for each customer equals the revenue requirement for that project. |

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/A mortization Expense	Annual Revenue Requirement (Col. 4, 7 & 8)	Use % (Note A)	Total Annual Revenue Requirement (Col. 9 *10)
a	Tri-County Electric Cooperative	93,341,167	0.06	6,018,688	73,366,841	0.11	7,787,144	2,111,658	15,917,490	1.00	15,917,490
b			0.06	-	-	0.11	-	-	-	-	-
c			0.06	-	-	0.11	-	-	-	-	-
d			0.06	-	-	0.11	-	-	-	-	-
...			0.06	-	-	0.11	-	-	-	-	-

z Total 15,917,490

Annual True-up Adjustment (Attachment 12, Line 4 Total) (727,586)

Total Revenue Requirement 15,189,905

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

Page 4 of 6

	(1)	(2)	(3)	(4)	(5)
Line No.		Source	Company Total	Allocator The allocators are shown on Pages 4 and 6 (DA equals 1)	Distribution (Col 3 times Col 4)
	RATE BASE:				
	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))	93,341,167	DA	1.00 93,341,167
4	General & Intangible	Attachment H, Page 2, Line 4	-	W/S	1.00 -
5	Common	Attachment H, Page 2, Line 5	-	CE	- -
6	TOTAL GROSS PLANT	(Sum of Lines 1 through 5)	93,341,167	GP=	1.00 93,341,167
	ACCUMULATED DEPRECIATION				
7	Production	Attachment H, Page 2, Line 8	-	NA	-
9	Transmission	Attachment H, Page 2, Line 9	-	NA	-
10	Distribution	(Page 6, Line 33, Col. (c))	19,974,327	DA	1.00 19,974,327
11	General & Intangible	Attachment H, Page 2, Line 11	-	W/S	1.00 -
12	Common	Attachment H, Page 2, Line 12	-	CE	- -
13	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 8 through 12)	19,974,327		19,974,327
	NET PLANT IN SERVICE				
14	Production	(line 1 - line 8)	-		-
16	Transmission	(Line 2 minus Line 9)	-		-
17	Distribution	(line 3 - line 10)	73,366,841		73,366,841
18	General & Intangible	(Line 4 minus Line 11)	-		-
19	Common	(line 5 - line 12)	-		-
20	TOTAL NET PLANT	(Sum of Lines 15 through 19)	73,366,841	NP=	1.00 73,366,841
	ADJUSTMENTS TO RATE BASE				
21	Account No. 281 (enter negative)	Attachment H, Page 2, Line 22	-	NA	zero -
23	Account No. 282 (enter negative)	Attachment H, Page 2, Line 23	(3,018,318)	DA	1.00000 (3,018,318)
24	Account No. 283 (enter negative)	Attachment H, Page 2, Line 24	-	DA	1.00000 -
25	Account No. 190	Attachment H, Page 2, Line 25	-	DA	1.00000 -
26	Account No. 255 (enter negative)	Attachment H, Page 2, Line 26	-	NP	1.00000 -
26a	Unfunded Reserves (enter negative)	(Page 6, Line 36, Col. (h))	-	DA	1.00000 -
27	CWIP	Attachment H, Page 2, Line 27	-	NA	-
28	Unamortized Regulatory Asset	Attachment H, Page 2, Line 28	-	DA	1.00000 -
29	Unamortized Abandoned Plant	Attachment H, Page 2, Line 29	-	DA	1.00000 -
30	TOTAL ADJUSTMENTS	(Sum of Lines 22 through 29)	(3,018,318)		(3,018,318)
31	DISTRIBUTION LAND HELD FOR FUTURE USE	(Page 6, Line 33, Col. (d))		DA	1.00 -
	WORKING CAPITAL				
32	CWC	1/8*(Page 5, Line 8)	583,668		583,668
34	Distribution Materials & Supplies	(Page 6, Line 33, Col. (e))	396,680	DA	1.00 396,680
35	Prepayments (Account 165)	Attachment H, Page 2, Line 35	40,937	GP	1.00 40,937
36	TOTAL WORKING CAPITAL	(Sum of Lines 33 through 35)	1,021,285		1,021,285

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	1,303,438	DA	1.00 1,303,438
2	A&G	Attachment H, Page 3, Line 4	3,365,905	W/S	1.00 3,365,905
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)	4,669,343		4,669,343
9	DEPRECIATION EXPENSE				
10	Distribution	336.8.b, d & e	2,111,658	DP	1.00 2,111,658
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)	2,111,658		2,111,658
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	1,349,346	GP	1 1,349,346
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)	1,349,346		1,349,346
24	INCOME TAXES				
25	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\}$	Attachment H, Page 3, Line 32	0.2568		
26	$\text{CIT} = (T / 1 - T) * (1 - (\text{WCLTD} / \text{R})) =$	Attachment H, Page 3, Line 33	0.2125		
27	FIT & SIT & P	Attachment H, Page 3, Line 34			
28					
29	$1 / (1 - T) =$ (T from line 25)		1.3455		
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	(362,117)		
33	Income Tax Calculation	(Line 26 times Line 39)	1,450,035	NA	1,450,035
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)	(487,240)	NP	1.00 (487,240)
37	Total Income Taxes	(Sum of Lines 33 through 36)	962,795		962,795
38	RETURN				
39	Rate Base times Return	(Page 4, Line 37 times Page 6, Line 17, Col.	6,824,349	NA	6,824,349

15,917,490

15,917,490

Formula Rate - Non-Levelized

Attachment 11
Wholesale Distribution Service
South Central MCN LLC

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

SUPPORTING CALCULATIONS AND NOTES

Line No.							
1	WAGES & SALARY ALLOCATOR (W&S)	Form 1 Reference	\$	Alloc	Allocation		
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)	1		1	= 1.00000	= WS
	COMMON PLANT ALLOCATOR (CE)		\$		% Electric	W&S Allocator	
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)	-				
11	RETURN (R)					\$	
12			\$		%	Cost	Weighted
13							
14	Long Term Debt	Attachment H, Page 4, Line 20	34,600,000		0.40	9.20%	0.04 =WCLTD
15	Preferred Stock (112.3.c)	Attachment H, Page 4, Line 21	-		-	-	
16	Common Stock	Attachment H, Page 4, Line 22	152,964,197		0.60	9.80%	0.06
17	Total	(Sum of Lines 14 through 16)	187,564,197				0.10 =R
					Amount	Gross Plant	Allocation Factor
18	Annual Allocation Factor for Expense				Page 5 lines 8 and 23, col 5	Distribution	Amount / Gross Plant
					6,018,688	93,341,167	0.06
					Amount	Net Plant	Allocation Factor
19	Annual Allocation Factor for Return				Page 5 lines 37 and 39, col 5	Distribution	Amount / Gross Plant
					7,787,144	73,366,841	0.11
Line No	Month	Gross Plant In Service	Accumulated Depreciation	LHFFU Held for Future Use	Working Capital Materials & Supplies		
	(a)	Distribution (b)	Distribution (c)	(d)	(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	\$93,361,704	19,049,452	-	445,699		
21	January	\$93,342,102	19,217,719	-	488,478		
22	February	\$93,346,373	19,393,350	-	488,478		

23	March		\$93,363,449	19,548,617	-	488,478
24	April		\$93,275,493	19,602,795	-	488,478
25	May		\$93,288,883	19,765,777	-	318,569
26	June		\$93,292,523	19,937,293	-	318,569
27	July		\$93,345,445	20,106,820	-	317,945
28	August		\$93,357,147	20,287,774	-	317,945
29	September		\$93,342,678	20,461,872	-	317,945
30	October		\$93,340,784	20,588,439	-	317,945
31	November		\$93,370,913	20,766,762	-	317,945
32	December		\$93,407,683	20,939,580	-	530,362
33	Average of the 13 Monthly Balances		<u>93,341,167</u>	<u>19,974,327</u>	<u>-</u>	<u>396,680</u>

Unfunded Reserves (Notes A & B)		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
					Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if the accrual account is NOT included in the formula rate	Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)	Amount Allocated, col. c x col. d x col. e x col. f x col. g
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.

4	Total Annual Revenue Requirements (Note A)	16,550,457	1	16,550,457	15,917,490	(632,966)	(94,619)	(727,586)
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7.47%
(94,619)

- 1) From Attachment 11, page 2, line 15, col. 11 and Attachment 11a, page 3, col. 11 for the projection for the Rate Year.
- 2) From Attachment 11, page 2, line 15, col. 11 and Attachment 11a, page 3, col. 11 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 for Wholesale Distribution service. 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 E, lines 3.
- 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 11 or 11a, 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 11 and 11a and any Wholesale Distribution service 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 (J) 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.