

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 12/31/2026

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

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(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	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)	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	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)			-
NET PLANT IN SERVICE					
15	Production	(line 1 - line 8)			-
16	Transmission	(Line 2 minus Line 9)			-
17	Distribution	(line 3 - line 10)			-
18	General & Intangible	(Line 4 minus Line 11)			-
19	Common	(line 5 - line 12)			-
20	TOTAL NET PLANT	(Sum of Lines 15 through 19)	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)	DA	-	-
24	Account No. 283 (enter negative)	Attachment 4, Line 28, Col. (f) (Notes B and X)	DA	-	-
25	Account No. 190	Attachment 4, Line 28, Col. (g) (Notes B and X)	DA	-	-
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)			-
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)			-
35	Prepayments (Account 165)	Attachment 4, Line 14, Col. (f) (Note C)	TP	-	-
36	TOTAL WORKING CAPITAL	Attachment 4, Line 14, Col. (g)	GP	-	-
37	RATE BASE	(Sum of Lines 20, 30, 31 & 36)			-

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For the 12 months ended 12/31/2026

Line No.	(1)	(2) Source	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
	O&M				
1	Transmission	321.112.b Attach. 5, Line 13, Col. (a)	1,357,079	TP	-
2	Less Account 566 (Misc Trans Expense)	321.97.b Attach. 5, Line 13, Col. (b)	-	TP	-
3	Less Account 565	321.96.b Attach. 5, Line 13, Col. (c)	-	TP	-
4	A&G	323.197.b Attach. 5, Line 13, Col. (d)	1,485,203	W/S	-
5	Less FERC Annual Fees	Attach. 5, Line 13, Col. (e)	-	W/S	-
6	Less EPRI & Reg. Comm. Exp. & Non-safety Ad.	(Note E) Attach. 5, Line 13, Col. (f)	-	W/S	-
6a	Less PBOP Expense in Year	Attachment 7, Line 8, Col. (g)	-	W/S	-
7	Plus Transmission Related Reg. Comm. Exp.	(Note E) Attach. 5, Line 13, Col. (g)	-	TP	-
7a	Plus PBOP Expense Allowed Amount	Attachment 7, Line 6, Col. (g)	-	W/S	-
8	Common	356.1	-	CE	-
9	Transmission Lease Payments	Attach. 5, Line 13, Col (h)	-	DA	1.0000
10	Account 566				
11	Amortization of Regulatory Asset	(Note T) Attach. 5, Line 13, Col. (i)	-	DA	1.0000
12	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Attach. 5, Line 13, Col .(j)	-	TP	-
13	Total Account 566	(Line 11 plus Line 12) Ties to 321.97.b	-		-
14	TOTAL O&M	(Sum of Lines 1, 4, 7, 7a, 8, 9, 13 less Lines 2, 3, 5, 6, 6a)	2,842,282		-
15	DEPRECIATION EXPENSE (Note U)				
16	Transmission	336.7.b, d &e Attach. 5, Line 13, Col. (k)	2,275,635	TP	-
17	General & Intangible	336.10.b, d &e, 336.1.b, d &e Attach. 5, Line 26, Col. (a)	734	W/S	-
18	Common	336.11.b, d &e	-	CE	-
19	Amortization of Abandoned Plant	(Note S) Attach. 5, Line 26, Col. (b)	-	DA	1.0000
20	TOTAL DEPRECIATION	(Sum of Lines 16 through 19)	2,276,369		-
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)	1,510,308	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)	1,510,308		-
31	INCOME TAXES	(Note G)			
32	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	WCLTD = Page 4, Line 20	0.2440		
33	$CIT=(T/1-T) * (1-(WCLTD/R)) =$	R = Page 4, Line 23	0.2292		
34	FIT & SIT & P	(Note G)			
35					
36	$1 / (1 - T) =$ (from line 32)		1.323		
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)	(1,438)		
39	Tax Effect of Permanent Differences	Attach. 5, Line 26, Col. (k) (Note W)	2,133		
40	Income Tax Calculation	(Line 33 times Line 46)	1,370,552	NA	0.00000
41	ITC adjustment	(Line 36 times Line 37)	-	NP	-
42	(Excess)/Deficient Deferred Income Tax Adjustment	(Line 36 times Line 38)	(1,902)	NP	-
43	Permanent Differences Tax Adjustment	(Line 36 times Line 39)	2,821	NP	-
44	Total Income Taxes	(Sum of Lines 40 through 43)	1,371,471		-
45	RETURN				
46	Rate Base times Return	(Page 2, Line 37 times Page 4, Line 23)	5,979,353	NA	-
47	REV. REQUIREMENT	(Sum of Lines 14, 20, 30, 44 & 46)	13,979,783		-

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For the 12 months ended 12/31/2026

	(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)				
		(Note V)			\$
18					
19			\$	%	Cost
20	Long Term Debt	(Notes Q & R)	51,906,024	40.0%	(Notes K, Q, & R)
21	Preferred Stock (112.3.c)	(Notes Q & R)	-	0.0%	
22	Common Stock	(Notes K, Q & R)	80,111,509	60.0%	
23	Total	(Sum of Lines 20 through 22)	132,017,533		
24	REVENUE CREDITS				
25	ACCOUNT 447 (SALES FOR RESALE) (Note L)				
26	a. Bundled Non-RQ Sales for Resale	310 -311			
27	b. Bundled Sales for Resale	311.x.h			-
28	Total of (a)-(b)	Attach 5, line 36, col (a)			-
29	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)				
		(Note M) Attach 5, line 36, col (b)			-
30	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES)				
31	a. Transmission charges for all transmission transactions	330.x.n			-
32	b. Transmission charges associated with Project detailed on the Project Rev Req Schedule Col.	Attach 5, line 36, col (c)			-
33	10. Total of (a)-(b)	Attach 5, line 36, col (d)			-
34	Reserved				
35	Reserved				
36	Reserved				

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For the 12 months ended 12/31/2026

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)

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% 4.30% 0.00% (Federal Income Tax Rate) (Weighted Average State Income Tax Rate or Composite SIT) (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	-	
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	-	
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) ITEP 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 & J)	(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			\$ -	-	-	\$ -	-	-	\$ -	-	-	-	-	-	-	\$ -	-
			\$ -	-	-	\$ -	-	-	\$ -	-	-	-	-	-	-	\$ -	-
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			\$ -	-	-	\$ -	-	-	\$ -	-	-	-	-	-	-	\$ -	-
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.

E 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.

F 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

G True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year

H 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.

I 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.

J The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is included in Depreciation/Amortization Expense.

K 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

L 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 Protocol, 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						-
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)	51,906,024	-	-			-
			-	-	-			-
5	Common Stock	(Attachment H, Notes K, Q and R)	80,111,509	-	0.1080			-
6	Total (sum lines 3-5)	Cost = Attachment H, Page 4 Line 22, Cost plus .01	132,017,532.81					-
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)							-
8	INCOME TAXES							
9	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.2440					
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)		1.3228					
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	(1,438.18)					
16	Tax Effect of Permanent Differences (Note B)	Attachment H, Page 3, Line 39	2,132.87					
17	Income Tax Calculation	Attachment H, Page 3, Line 40	1,370,551.82	NA			1,370,551.82	
18	ITC adjustment (line 13 * line 14)		-	NP	-		-	
19	(Excess)/Deficient Deferred Income Tax Adjustment (line 13 * line 15)		(1,902.37)	NP	-		-	
20	Permanent Differences Tax Adjustment (line 13 * 16)		2,821.28	NP	-		-	
21	Total Income Taxes (sum lines 17 - 20)		1,371,470.73				1,370,551.82	1,370,551.82
22	Return and Income Taxes with 100 basis point increase in ROE							1,370,551.82
23	Return (Attach. H, page 3 line 46 col 5)							-
24	Income Tax (Attach. H, page 3 line 44 col 5)							-
25	Return and Income Taxes without 100 basis point increase in ROE							-
26	Incremental Return and Income Taxes for 100 basis point increase in ROE							1,370,551.82
27	Rate Base (line 1)							-
28	Incremental Return and Income Taxes for 100 basis point increase in ROE divided by Rate Base							-

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	-	15,235	-	-	829,687	-	-	6,162
2	January	-	15,235	-	-	829,687	-	-	6,223
3	February	-	15,235	-	-	829,687	-	-	6,284
4	March	-	15,235	-	-	829,687	-	-	6,345
5	April	-	15,235	-	-	829,687	-	-	6,407
6	May	-	15,235	-	-	829,687	-	-	6,468
7	June	-	15,235	-	-	829,687	-	-	6,529
8	July	-	15,235	-	-	829,687	-	-	6,590
9	August	-	15,235	-	-	829,687	-	-	6,651
10	September	-	15,235	-	-	829,687	-	-	6,713
11	October	-	15,235	-	-	829,687	-	-	6,774
12	November	-	15,235	-	-	829,687	-	-	6,835
13	December	-	15,235	-	-	829,687	-	-	6,896
14	Average of the 13 Monthly Balances	-	15,235	-	-	829,687	-	-	6,529

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	-	-	-	(5,693,621.56)	(570,561.21)	(38,198.36)	-

Attachment 4
Rate Base Worksheet
South Central MCN LLC

Unfunded Reserves (Notes G & H)											
(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 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 12/31/2026

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	2025	(5,328,535.98)	(5,328,535.98)	-	-	
2	Balance-EOY (Attach 4d, Line 30 less Line 27)	December	2026	-	-	-	-	
3	Balance-EOY-Prorated (Attach 4b, Line 14)	December	2026	(5,693,621.56)	(5,693,621.56)	-	-	
4	Balance-EOY-Total (Lines 2+3)	December	2026	(5,693,621.56)	(5,693,621.56)	-	-	
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			(5,693,621.56)	(5,693,621.56)	-	-	(5,693,621.56) Enter as negative Attachment 4, Page 1, Line 28 for Projection
ADIT-283								
9	Balance-BOY (Attach 4c, Line 44)	December	2025	(570,561.21)	(570,561)	-	-	
10	Balance-EOY (Attach 4d, Line 44 less Line 41)	December	2026	-	-	-	-	
11	Balance-EOY-Prorated (Attach 4b, Line 28)	December	2026	(570,561.21)	(570,561)	-	-	
12	Balance-EOY-Total (Lines 9+10)	December	2026	(570,561.21)	(570,561)	-	-	
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			(570,561.21)	(570,561.21)	-	-	(570,561.21) Enter as negative Attachment 4, Page 1, Line 28 for Projection
ADIT-190								
17	Balance-BOY (Attach 4c, Line 18)	December	2025	(37,279.24)	(37,279)	-	-	
18	Balance-EOY (Attach 4d, Line 18 less Line 15)	December	2026	-	-	-	-	
19	Balance-EOY-Prorated (Attach 4b, Line 42)	December	2026	(38,198.36)	(38,198)	-	-	
20	Balance-EOY-Total (Lines 17+18)	December	2026	(38,198.36)	(38,198)	-	-	
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			(38,198.36)	(38,198.36)	-	-	(38,198.36) 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 12/31/2026

(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	2025	100.00%	(5,328,535.98)	(5,328,535.98)	(5,328,535.98)	-	-	-	-
2 Increment	January	2026	91.78%	(65,676)	(65,676)	(60,278)	-	-	-	-
3 Increment	February	2026	84.11%	(65,676)	(65,676)	(55,240)	-	-	-	-
4 Increment	March	2026	75.62%	(65,676)	(65,676)	(49,662)	-	-	-	-
5 Increment	April	2026	67.40%	(65,676)	(65,676)	(44,264)	-	-	-	-
6 Increment	May	2026	58.90%	(65,676)	(65,676)	(38,686)	-	-	-	-
7 Increment	June	2026	50.68%	(65,676)	(65,676)	(33,288)	-	-	-	-
8 Increment	July	2026	42.19%	(65,676)	(65,676)	(27,710)	-	-	-	-
9 Increment	August	2026	33.70%	(65,676)	(65,676)	(22,132)	-	-	-	-
10 Increment	September	2026	25.48%	(65,676)	(65,676)	(16,734)	-	-	-	-
11 Increment	October	2026	16.99%	(65,676)	(65,676)	(11,156)	-	-	-	-
12 Increment	November	2026	8.77%	(65,676)	(65,676)	(5,758)	-	-	-	-
13 Increment	December	2026	0.27%	(65,676)	(65,676)	(180)	-	-	-	-
14 ADIT 282-Prorated EOY Balance				(6,116,646)	(6,116,646)	(5,693,622)	-	-	-	-
ADIT-283-Proration-Note B										
15 Balance (Attach 4c, Line 44)	December	2025	100.00%	(570,561)	(570,561)	(570,561)	-	-	-	-
16 Increment	January	2026	91.78%	-	-	-	-	-	-	-
17 Increment	February	2026	84.11%	-	-	-	-	-	-	-
18 Increment	March	2026	75.62%	-	-	-	-	-	-	-
19 Increment	April	2026	67.40%	-	-	-	-	-	-	-
20 Increment	May	2026	58.90%	-	-	-	-	-	-	-
21 Increment	June	2026	50.68%	-	-	-	-	-	-	-
22 Increment	July	2026	42.19%	-	-	-	-	-	-	-
23 Increment	August	2026	33.70%	-	-	-	-	-	-	-
24 Increment	September	2026	25.48%	-	-	-	-	-	-	-
25 Increment	October	2026	16.99%	-	-	-	-	-	-	-
26 Increment	November	2026	8.77%	-	-	-	-	-	-	-
27 Increment	December	2026	0.27%	-	-	-	-	-	-	-
28 ADIT 283-Prorated EOY Balance				(570,561)	(570,561)	(570,561)	-	-	-	-
ADIT-190-Proration-Note C										
29 Balance (Attach 4c, Line 18)	December	2025	100.00%	(37,279)	(37,279)	(37,279)	-	-	-	-
30 Increment	January	2026	91.78%	(165)	(165)	(152)	-	-	-	-
31 Increment	February	2026	84.11%	(165)	(165)	(139)	-	-	-	-
32 Increment	March	2026	75.62%	(165)	(165)	(125)	-	-	-	-
33 Increment	April	2026	67.40%	(165)	(165)	(111)	-	-	-	-
34 Increment	May	2026	58.90%	(165)	(165)	(97)	-	-	-	-
35 Increment	June	2026	50.68%	(165)	(165)	(84)	-	-	-	-
36 Increment	July	2026	42.19%	(165)	(165)	(70)	-	-	-	-
37 Increment	August	2026	33.70%	(165)	(165)	(56)	-	-	-	-
38 Increment	September	2026	25.48%	(165)	(165)	(42)	-	-	-	-
39 Increment	October	2026	16.99%	(165)	(165)	(28)	-	-	-	-
40 Increment	November	2026	8.77%	(165)	(165)	(14)	-	-	-	-
41 Increment	December	2026	0.27%	(165)	(165)	(0)	-	-	-	-
42 ADIT 190-Prorated EOY Balance				(39,263)	(39,263)	(38,198)	-	-	-	-

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 12/31/2026
GridLiance High Plains LLC

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT-282	(5,328,536)	-	-	Line 30
2	ADIT-283	(570,561)	-	-	Line 44
3	ADIT-190	(37,279)	-	-	Line 18
4	Subtotal	(5,936,376)	-	-	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	(37,279)		(37,279)			Amount subject to Proration
15	Subtotal - p234.b	(37,279)	-	(37,279)	-	-	
16	Less FASB 109 Above if not separately removed						
17	Less FASB 106 Above if not separately removed						
18	Total	(37,279)	-	(37,279)	-	-	

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	(5,328,536)		(5,328,536)			
27	Subtotal - p274.b	(5,328,536)	-	(5,328,536)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	(5,328,536)	-	(5,328,536)	-	-	

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	(570,561)		(570,561)			Amount subject to Proration
41	Subtotal - p276.b	(570,561)	-	(570,561)	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	(570,561)	-	(570,561)	-	-	

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 12/31/2026
GridLiance High Plains LLC

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT- 282	(6,116,645.80)	-	-	Line 30
2	ADIT-283	(570,561.21)	-	-	Line 44
3	ADIT-190	(39,263.33)	-	-	Line 18
4	Subtotal	(6,726,470.34)	-	-	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	(39,263)		(39,263)			Amount subject to Proration
15	Subtotal - p234.c	(39,263)	-	(39,263)	-	-	
16	Less FASB 109 Above if not separately removed						
17	Less FASB 106 Above if not separately removed						
18	Total	(39,263)	-	(39,263)	-	-	

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	(6,116,646)		(6,116,646)			Amount subject to Proration
27	Subtotal - p275.k	(6,116,646)	-	(6,116,646)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	(6,116,646)	-	(6,116,646)	-	-	

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	(570,561)		(570,561)			Amount subject to Proration
41	Subtotal - p277.k	(570,561)	-	(570,561)	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	(570,561)	-	(570,561)	-	-	

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 12/31/2026

Ln	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission Related	(f) Plant Related	(g) Labor Related	(h) Total (Sum Col. (e), (f) & (g))
ADIT-282								
1	Balance-BOY (Attach 4c, Line 30)	December	2023	(5,328,536)	(5,328,536)	-	-	
2	Balance-EOY (Attach 4d, Line 30 less Line 27)	December	2024	-	-	-	-	
3	Balance-EOY-Prorated (Attach 4f, Line 14)	December	2024	(788,110)	423,024	-	-	
4	Balance-EOY-Total (Lines 2+3)			(788,110)	423,024	-	-	
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			(788,110)	423,024	-	-	423,024 Enter as negative Attachment 4, Page 1, Line 28 for True-up
ADIT-283								
9	Balance-BOY (Attach 4c, Line 44)	December	2023	(570,561)	(570,561)	-	-	
10	Balance-EOY (Attach 4d, Line 44 less Line 41)	December	2024	-	-	-	-	
11	Balance-EOY-Prorated (Attach 4f, Line 28)	December	2024	-	-	-	-	
12	Balance-EOY-Total (Lines 2+3)			-	-	-	-	
13	Total Plant Allocator				1.00			100%
14	Net Plant Allocator					-		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	2023	(37,279)	(37,279)	-	-	
18	Balance-EOY (Attach 4d, Line 18 less Line 15)	December	2024	-	-	-	-	
19	Balance-EOY-Prorated (Attach 4f, Line 42)	December	2024	(1,984)	1,065	-	-	
20	Balance-EOY-Total (Lines 2+3)			(1,984)	1,065	-	-	
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			(1,984)	1,065	-	-	1,065 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 12/31/2026

(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	(e) Monthly Increment	(f) Proration (d) x (e)	(g) Prorated Projected Balance (Cumulative Sum of f)	(f) Actual Monthly Activity	Transmission (g) Difference between projected and actual activity	(h) Partially prorate actual activity above Monthly projection	(i) Partially prorate actual activity below Monthly projection but increases ADIT	(j) Partially prorate actual activity below Monthly projection and is a reduction to ADIT	(k) Partially prorated actual balance
ADIT-282-Proration-Note A												
1 Balance (Attach 4c, Line 30)	December	2023	100.00%			(5,328,536)						-
2 Increment	January	2024	91.78%	(65,676)	(60,278)	(5,388,814)	-	65,676	65,676	-	-	5,398
3 Increment	February	2024	84.11%	(65,676)	(55,240)	(5,444,053)	-	65,676	65,676	-	-	15,834
4 Increment	March	2024	75.62%	(65,676)	(49,662)	(5,493,715)	-	65,676	65,676	-	-	31,848
5 Increment	April	2024	67.40%	(65,676)	(44,264)	(5,537,979)	-	65,676	65,676	-	-	53,260
6 Increment	May	2024	58.90%	(65,676)	(38,686)	(5,576,665)	-	65,676	65,676	-	-	80,250
7 Increment	June	2024	50.68%	(65,676)	(33,288)	(5,609,952)	-	65,676	65,676	-	-	112,639
8 Increment	July	2024	42.19%	(65,676)	(27,710)	(5,637,662)	-	65,676	65,676	-	-	150,605
9 Increment	August	2024	33.70%	(65,676)	(22,132)	(5,659,794)	-	65,676	65,676	-	-	194,149
10 Increment	September	2024	25.48%	(65,676)	(16,734)	(5,676,528)	-	65,676	65,676	-	-	243,090
11 Increment	October	2024	16.99%	(65,676)	(11,156)	(5,687,684)	-	65,676	65,676	-	-	297,610
12 Increment	November	2024	8.77%	(65,676)	(5,758)	(5,693,442)	-	65,676	65,676	-	-	357,528
13 Increment	December	2024	0.27%	(65,676)	(180)	(5,693,622)	-	65,676	65,676	-	-	423,024
14 ADIT 282-Prorated EOY Balance				(788,110)	(365,086)		-	788,110	788,110	-	-	
ADIT-283-Proration-Note B												
15 Balance (Attach 4c, Line 44)	December	2023	100.00%			(570,561)						-
16 Increment	January	2024	91.78%	-	-	(570,561)	-	-	-	-	-	-
17 Increment	February	2024	84.11%	-	-	(570,561)	-	-	-	-	-	-
18 Increment	March	2024	75.62%	-	-	(570,561)	-	-	-	-	-	-
19 Increment	April	2024	67.40%	-	-	(570,561)	-	-	-	-	-	-
20 Increment	May	2024	58.90%	-	-	(570,561)	-	-	-	-	-	-
21 Increment	June	2024	50.68%	-	-	(570,561)	-	-	-	-	-	-
22 Increment	July	2024	42.19%	-	-	(570,561)	-	-	-	-	-	-
23 Increment	August	2024	33.70%	-	-	(570,561)	-	-	-	-	-	-
24 Increment	September	2024	25.48%	-	-	(570,561)	-	-	-	-	-	-
25 Increment	October	2024	16.99%	-	-	(570,561)	-	-	-	-	-	-
26 Increment	November	2024	8.77%	-	-	(570,561)	-	-	-	-	-	-
27 Increment	December	2024	0.27%	-	-	(570,561)	-	-	-	-	-	-
28 ADIT 283-Prorated EOY Balance				-	-		-	-	-	-	-	
ADIT-190-Proration-Note C												
29 Balance (Attach 4c, Line 18)	December	2023	100.00%			(37,279)						
30 Increment	January	2024	91.78%	(165)	(152)	(37,431)	-	165	165	-	-	14
31 Increment	February	2024	84.11%	(165)	(139)	(37,570)	-	165	165	-	-	40
32 Increment	March	2024	75.62%	(165)	(125)	(37,695)	-	165	165	-	-	80
33 Increment	April	2024	67.40%	(165)	(111)	(37,807)	-	165	165	-	-	134
34 Increment	May	2024	58.90%	(165)	(97)	(37,904)	-	165	165	-	-	202
35 Increment	June	2024	50.68%	(165)	(84)	(37,988)	-	165	165	-	-	284
36 Increment	July	2024	42.19%	(165)	(70)	(38,057)	-	165	165	-	-	379
37 Increment	August	2024	33.70%	(165)	(56)	(38,113)	-	165	165	-	-	489
38 Increment	September	2024	25.48%	(165)	(42)	(38,155)	-	165	165	-	-	612
39 Increment	October	2024	16.99%	(165)	(28)	(38,183)	-	165	165	-	-	749
40 Increment	November	2024	8.77%	(165)	(14)	(38,198)	-	165	165	-	-	900
41 Increment	December	2024	0.27%	(165)	(0)	(38,198)	-	165	165	-	-	1,065
42 ADIT 190-Prorated EOY Balance				(1,984)	(919)		-	1,984	1,984	-	-	

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	112,941	-	-	122,819	-	-	-	-	-	-	187,930
2	February	110,710	-	-	115,881	-	-	-	-	-	-	187,930
3	March	113,833	-	-	128,879	-	-	-	-	-	-	188,820
4	April	113,499	-	-	122,010	-	-	-	-	-	-	189,758
5	May	112,289	-	-	119,756	-	-	-	-	-	-	189,828
6	June	113,492	-	-	127,076	-	-	-	-	-	-	189,851
7	July	114,655	-	-	125,230	-	-	-	-	-	-	189,851
8	August	112,171	-	-	117,793	-	-	-	-	-	-	189,851
9	September	113,432	-	-	126,638	-	-	-	-	-	-	189,851
10	October	113,396	-	-	121,712	-	-	-	-	-	-	189,851
11	November	112,197	-	-	123,303	-	-	-	-	-	-	189,851
12	December	114,463	-	-	134,105	-	-	-	-	-	-	192,264
13	Total	1,357,079	\$ -	\$ -	\$ 1,485,203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,275,635
		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	61	-	-	-	125,859	-	-	-	-	120	178
15	February	61	-	-	-	125,859	-	-	-	-	120	178
16	March	61	-	-	-	125,859	-	-	-	-	120	178
17	April	61	-	-	-	125,859	-	-	-	-	120	178
18	May	61	-	-	-	125,859	-	-	-	-	120	178
19	June	61	-	-	-	125,859	-	-	-	-	120	178
20	July	61	-	-	-	125,859	-	-	-	-	120	178
21	August	61	-	-	-	125,859	-	-	-	-	120	178
22	September	61	-	-	-	125,859	-	-	-	-	120	178
23	October	61	-	-	-	125,859	-	-	-	-	120	178
24	November	61	-	-	-	125,859	-	-	-	-	120	178
25	December	61	-	-	-	125,859	-	-	-	-	120	178
26	Total	\$ 734	\$ -	\$ -	\$ -	\$ 1,510,308	\$ -	\$ -	\$ -	\$ -	\$ 1,438	\$ 2,133

		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 Schedule Col. 10.		Account No. 457.1 Scheduling	
(a)		(b)	(c)	(d)		(e)	
Attachment H, Page 4, Line No:		27	29	31	32	Attach H, p 1 line 4	
(Note L)		(Note M)	Portion of Account 456.1	Portion of Account 456.1			
24	January	-	-	-	-		
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)	\$ 3,114,073
40	Preferred Dividends (118.29c) (positive number)	-
41	Proprietary Capital (112.16.c)	80,111,509
42	Less Preferred Stock (112.3.c)	-
43	Less Account 216.1 (112.12.c) (enter negative)	-
44	Common Stock (sum lines 41-43)	80,111,509

		\$	%	Cost	Weighted
45	Long Term Debt	51,906,024	0.40	6.00%	0.02 =WCLTD
46	Preferred Stock (112.3.c)	-	-	-	-
47	Common Stock	80,111,509	0.60	9.80%	0.06
48	Total	132,017,533			0.08 =R

Note:

- A Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1, the cost is calculated by dividing line 39 by the Long Term Debt balance in line 45.
- B Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1
- C Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c & d, 12.c & d, and 16.c & d in the Form No. 1 as shown on lines 41-44 above

8	Avg. Monthly FERC Rate	0.0069	<u>0.0069</u>
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9	Year
10	

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

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 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

Table 2Table 3Table 4Table 5

- The IRR is the input to Debt Cost shown on Attachment H, Page 4, Line 20 during the construction period, after obtaining project financing, in accordance with Note Q of Attachment H.
2. The IRR is a discount rate that makes the net present value of a series of cash flows equal to zero. The IRR equation is shown on line 6.
- N is the last quarter the loan would be outstanding
- t is each quarter
- Ct is the cash flow (Table 5, Col. I in each quarter)
- Alternatively the equation can be written as $0 = C0 + C1/(1+IRR) + C2/(1+IRR)^2 + C3/(1+IRR)^3 + \dots + Cn/(1+IRR)^n$ and solved for IRR
- The Excel™ formula on line 2 is: $\text{round}(\text{XIRR}(\text{first quarter of loan Col A of Table 5}:\text{last quarter of loan Col A of Table 5, first quarter of loan Col I of Table 5}:\text{last quarter of loan Col I of Table 5, 8\%}), 4)$
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 Labor forward rate for the year on line 23 is that published by Bloomberg Finance L.P. during August of the prior year and is true-up to actual average 3 month Labor 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.

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1 True-Up of Interest Rates and Interest Calculations for the Construction Loan
South Central MCN LLC

Calculation of Interest for 2016 True-Up Period						Monthly		
January	Year 2016			12.00	-	-	-	-
February	Year 2016			11.00	-	-	-	-
March	Year 2016			10.00	-	-	-	-
April	Year 2016			9.00	-	-	-	-
May	Year 2016			8.00	-	-	-	-
June	Year 2016			7.00	-	-	-	-
July	Year 2016			6.00	-	-	-	-
August	Year 2016			5.00	-	-	-	-
September	Year 2016			4.00	-	-	-	-
October	Year 2016			3.00	-	-	-	-
November	Year 2016			2.00	-	-	-	-
December	Year 2016			1.00	-	-	-	-
						Annual		
January through December	Year 2017	-		12.00	-	-	-	-
January through December	Year 2018	-		12.00	-	-	-	-
January through December	Year 2019	-		12.00	-	-	-	-
January through December	Year 2020	-		12.00	-	-	-	-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						Monthly		
January	Year 2021	-		-	-	-	-	-
February	Year 2021	-		-	-	-	-	-
March	Year 2021	-		-	-	-	-	-
April	Year 2021	-		-	-	-	-	-
May	Year 2021	-		-	-	-	-	-
June	Year 2021	-		-	-	-	-	-
July	Year 2021	-		-	-	-	-	-
August	Year 2021	-		-	-	-	-	-
September	Year 2021	-		-	-	-	-	-
October	Year 2021	-		-	-	-	-	-
November	Year 2021	-		-	-	-	-	-
December	Year 2021	-		-	-	-	-	-
						-	-	-
Total Amount of True-Up Adjustment for 2016 ATRR				(Sum lines 97-108, column f)	\$	-	-	-
Less Over (Under) Recovery				(Line 2, Column f)	\$	-	-	-
Total Interest				(Line 111 + line 112)	\$	-	-	-
Calculation of Interest for 2017 True-Up Period						Monthly		
January	Year 2017			12.00	-	-	-	-
February	Year 2017			11.00	-	-	-	-
March	Year 2017			10.00	-	-	-	-
April	Year 2017			9.00	-	-	-	-
May	Year 2017			8.00	-	-	-	-
June	Year 2017			7.00	-	-	-	-
July	Year 2017			6.00	-	-	-	-
August	Year 2017			5.00	-	-	-	-
September	Year 2017			4.00	-	-	-	-
October	Year 2017			3.00	-	-	-	-
November	Year 2017			2.00	-	-	-	-
December	Year 2017			1.00	-	-	-	-
						-	-	-
						Annual		
January through December	Year 2018	-		12.00	-	-	-	-
January through December	Year 2019	-		12.00	-	-	-	-
January through December	Year 2020	-		12.00	-	-	-	-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						Monthly		
January	Year 2021	-		-	-	-	-	-
February	Year 2021	-		-	-	-	-	-
March	Year 2021	-		-	-	-	-	-
April	Year 2021	-		-	-	-	-	-
May	Year 2021	-		-	-	-	-	-
June	Year 2021	-		-	-	-	-	-
July	Year 2021	-		-	-	-	-	-
August	Year 2021	-		-	-	-	-	-
September	Year 2021	-		-	-	-	-	-
October	Year 2021	-		-	-	-	-	-
November	Year 2021	-		-	-	-	-	-
December	Year 2021	-		-	-	-	-	-
						-	-	-
Total Amount of True-Up Adjustment for 2017 ATRR				(Sum lines 141 - 152, column f)	\$	-	-	-
Less Over (Under) Recovery				(Line 3, Column f)	\$	-	-	-
Total Interest				(Line 155 + line 156)	\$	-	-	-

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I True-Up of Interest Rates and Interest Calculations for the Construction Loan
South Central MCN LLC

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Calculation of Interest for 2018 True-Up Period

Monthly

January	Year 2018			12.00	-	-
February	Year 2018			11.00	-	-
March	Year 2018			10.00	-	-
April	Year 2018			9.00	-	-
May	Year 2018			8.00	-	-
June	Year 2018			7.00	-	-
July	Year 2018			6.00	-	-
August	Year 2018			5.00	-	-
September	Year 2018			4.00	-	-
October	Year 2018			3.00	-	-
November	Year 2018			2.00	-	-
December	Year 2018			1.00	-	-

Annual

January through December	Year 2019	-		12.00	-	-
January through December	Year 2020	-		12.00	-	-

Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months

Monthly

January	Year 2021	-			-	-
February	Year 2021	-			-	-
March	Year 2021	-			-	-
April	Year 2021	-			-	-
May	Year 2021	-			-	-
June	Year 2021	-			-	-
July	Year 2021	-			-	-
August	Year 2021	-			-	-
September	Year 2021	-			-	-
October	Year 2021	-			-	-
November	Year 2021	-			-	-
December	Year 2021	-			-	-

Total Amount of True-Up Adjustment for 2018 ATRR	(Sum lines 188 -199 column f)				\$	-
Less Over (Under) Recovery	(Line 4, Column f)				\$	-
Total Interest	(Line 202 + line 203)				\$	-

Calculation of Interest for 2019 True-Up Period

Monthly

January	Year 2019			12.00	-	-
February	Year 2019			11.00	-	-
March	Year 2019			10.00	-	-
April	Year 2019			9.00	-	-
May	Year 2019			8.00	-	-
June	Year 2019			7.00	-	-
July	Year 2019			6.00	-	-
August	Year 2019			5.00	-	-
September	Year 2019			4.00	-	-
October	Year 2019			3.00	-	-
November	Year 2019			2.00	-	-
December	Year 2019			1.00	-	-

Annual

January through December	Year 2020	-		12.00	-	-
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Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months

Monthly

January	Year 2021	-			-	-
February	Year 2021	-			-	-
March	Year 2021	-			-	-
April	Year 2021	-			-	-
May	Year 2021	-			-	-
June	Year 2021	-			-	-
July	Year 2021	-			-	-
August	Year 2021	-			-	-
September	Year 2021	-			-	-
October	Year 2021	-			-	-
November	Year 2021	-			-	-
December	Year 2021	-			-	-

Total Amount of True-Up Adjustment for 2019 ATRR	(Sum lines 230 - 241, column f)				\$	-
Less Over (Under) Recovery	(Line 5, Column f)				\$	-
Total Interest	(Line 244 + line 245)				\$	-

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	-	
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	-	
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	-	-

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/Amortization Expense	Annual Revenue Requirement (Col. 4, 7 & 8)	Use % (Note A)	Total Annual Revenue Requirement (Col. 9 + 10)
a	Tri-County Electric Cooperative	104,853,505	0.041511	4,352,590	77,333,761	0.10	7,350,824	2,276,369	13,979,783	1.00	13,979,783
b			0.04	-	-	0.10	-	-	-	-	-
c			0.04	-	-	0.10	-	-	-	-	-
d			0.04	-	-	0.10	-	-	-	-	-
...			0.04	-	-	0.10	-	-	-	-	-
z	Total										13,979,783
	Annual True-up Adjustment (Attachment 12, Line 4 Total)										(1,880,407)
	Total Revenue Requirement										12,099,376
	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)
		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))	104,838,271	DA	1.00 104,838,271
4	General & Intangible	Attachment H, Page 2, Line 4	15,235	W/S	1.00 15,235
5	Common	Attachment H, Page 2, Line 5	-	CE	-
6	TOTAL GROSS PLANT	(Sum of Lines 1 through 5)	104,853,505	GP=	1.00 104,853,505
	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))	27,513,215	DA	1.00 27,513,215
11	General & Intangible	Attachment H, Page 2, Line 11	6,529	W/S	1.00 6,529
12	Common	Attachment H, Page 2, Line 12	-	CE	-
13	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 8 through 12)	27,519,744		27,519,744
	NET PLANT IN SERVICE				
14	Production	(line 1 - line 8)	-		-
15	Transmission	(Line 2 minus Line 9)	-		-
16	Distribution	(line 3 - line 10)	77,325,055		77,325,055
17	General & Intangible	(Line 4 minus Line 11)	8,706		8,706
18	Common	(line 5 - line 12)	-		-
19	TOTAL NET PLANT	(Sum of Lines 15 through 19)	77,333,761	NP=	1.00 77,333,761
	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	(5,693,622)	DA	1.00000 (5,693,622)
23	Account No. 283 (enter negative)	Attachment H, Page 2, Line 24	(570,561)	DA	1.00000 (570,561)
24	Account No. 190	Attachment H, Page 2, Line 25	(38,198)	DA	1.00000 (38,198)
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)	(6,302,381)		(6,302,381)
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)	355,285		355,285
33	Distribution Materials & Supplies	(Page 6, Line 33, Col. (e))	829,687	DA	1.00 829,687
34	Prepayments (Account 165)	Attachment H, Page 2, Line 35	-	GP	1.00 -
35	TOTAL WORKING CAPITAL	(Sum of Lines 33 through 35)	1,184,972		1,184,972
36	RATE BASE	(Sum of Lines 20, 30, 31 & 36)	72,216,352		72,216,352

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	1,357,079	DA	1.00 1,357,079
2	A&G	Attachment H, Page 3, Line 4	1,485,203	W/S	1.00 1,485,203
3	Less FERC Annual Fees	Attachment H, Page 3, Line 5	-	W/S	1.00 -
4	Less EPRI & Reg. Comm. Exp. & Non-safety Ad.	Attachment H, Page 3, Line 6	-	W/S	1.00 -
5	Less PBOP Expense in Year	Attachment H, Page 3, Line 6a	-	W/S	1.00 -
6	Plus PBOP Expense Allowed Amount	Attachment H, Page 3, Line 7a	-	W/S	1.00 -
7	Common	Attachment H, Page 3, Line 8	-	CE	- -
8	TOTAL O&M	(Sum of Lines 1, 2, 6, 7, less Lines 3, 4, 5)	2,842,282		2,842,282
9	DEPRECIATION EXPENSE				
10	Distribution	336.8.b, d & e	2,275,635	DP	1.00 2,275,635
11	General & Intangible	Attachment H, Page 3, Line 17	734	W/S	1 734
12	Common	Attachment H, Page 3, Line 18	-	CE	- -
13	TOTAL DEPRECIATION	(Sum of Lines 10 through 12)	2,276,369		2,276,369
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	1,510,308	GP	1 1,510,308
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)	1,510,308		1,510,308
24	INCOME TAXES				
25	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	Attachment H, Page 3, Line 32	0.2440		
26	$CTT=(T/(1-T)) * (1-(WCLTD/R)) =$	Attachment H, Page 3, Line 33	0.2292		
27	$FIT \& SIT \& P$	Attachment H, Page 3, Line 34			
28					
29	$1 / (1 - T) =$ (T from line 25)		1.3228		
30	Amortized Investment Tax Credit	Attachment H, Page 3, Line 37	-		
31	(Excess)/Deficient Deferred Income Taxes	Attachment H, Page 3, Line 38	(1,438)		
32	Tax Effect of Permanent Differences	Attachment H, Page 3, Line 39	2,133		
33	Income Tax Calculation	(Line 26 times Line 39)	1,370,552	NA	1,370,552
34	ITC adjustment	(Line 29 times Line 30)	-	NP	1.00 -
35	(Excess)/Deficient Deferred Income Tax Adjustment	(Line 29 times Line 31)	(1,902)	NP	1.00 (1,902)
36	Permanent Differences Tax Adjustment	(Line 29 times Line 32)	2,821	NP	1.00 2,821
37	Total Income Taxes	(Sum of Lines 33 through 36)	1,371,471		1,371,471
38	RETURN				
39	Rate Base times Return	(Page 4, Line 37 times Page 6, Line 17, Col.	5,979,353	NA	5,979,353
40	REV. REQUIREMENT	(Sum of Lines 8, 13, 23, 37 & 39)	13,979,783		13,979,783

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			51,906,024	0.40	6.00%	0.02 =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	80,111,509	0.60	9.80%	0.06
17	Total	(Sum of Lines 14 through 16)	132,017,533			0.08 =R
18	Annual Allocation Factor for Expense			Amount Page 5 lines 8 and 23, col 5 4,352,590	Gross Plant Distribution 104,853,505	Allocation Factor Amount / Gross Plant 0.04
19	Annual Allocation Factor for Return			Amount Page 5 lines 37 and 39, col 5 7,350,824	Net Plant Distribution 77,333,761	Allocation Factor Amount / Gross Plant 0.10
Line No.	Month	Gross Plant In Service Distribution (b)	Accumulated Depreciation Distribution (c)	LHFFU Held for Future Use (d)	Working Capital Materials & Supplies (e)	
		207.75.g for end of year, records for other months	219.26.b for end of year, records for other months	214.x.d for end of year, records for other months	227.9.c for end of year, records for other months	
20	December Prior Year	104,769,613	26,466,351	-	829,687	
21	January	104,769,613	26,660,756	-	829,687	
22	February	104,769,613	26,852,602	-	829,687	
23	March	104,769,612	27,043,293	-	829,687	
24	April	104,769,612	27,234,922	-	829,687	
25	May	104,769,612	27,426,622	-	829,687	
26	June	104,769,612	27,618,344	-	829,687	
27	July	104,769,612	27,810,067	-	829,687	
28	August	104,493,362	27,727,841	-	829,687	
29	September	104,493,362	27,919,563	-	829,687	
30	October	104,493,362	28,111,286	-	829,687	
31	November	104,493,362	28,303,008	-	829,687	
32	December	106,767,174	28,497,143	-	829,687	
33	Average of the 13 Monthly Balances	104,838,271	27,513,215	-	829,687	
	Unfunded Reserves (Notes A & B)	(b)	(c)	(d)	(e)	(f) (g) (h)
				Enter 1 if the accrual account is included in the formula rate, enter zero (0) if included in a trust or reserved account	Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)
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)-(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.					

Monthly Interest Rate	8.30%
Interest Income (Expense)	(267,629)

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)
	-	-	-

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
2026 Projections
Q3 2025

Deferreds

Code	Name
9190110/9190210	DTA - Non Current
DEP157	Amortization of Book Goodwill
RES136	Other Accrued Liabilities
TAXCR_190	ITC & Reg Liabilities
TAXCR_ST_190	FAS109 - 190
Total 9190110/9190210	
9282110/9282210	DTL - Property
AFD101	AFUDC Debt
AFUDC_FED_282	AFUDC Equity Def Taxes
AFUDC_ST_282	AFUDC Equity Def Taxes
ATTD_TAX_REFORM_282	Excess Deferred Taxes - Tax Reform - 282
CAC101	Method Life CIAC
DEP101	Tax Depreciation
DEP103	Reversal of Book Depreciation
DEP106	Reclass Book Depr to AFUDC Depr
DEP144	Tax/Book Depr Diff
EMP803	Welfare Capitalized
INT101	Method Life CPI
REM101	Cost of Removal
RSH101	Computer Software
SAL101	Tax Gain/Loss
TAXCR_282	EQ AFUDC Def TX & SFAS 109
Total 9282110/9282210	
9282800/9190751	State NOL
Total 9282800/9190751	
9283110/9283210	DTL - Non Current
AFD105	AFUDC Debt - Carrying Charges
AFUDC_FED_283	AFUDC Equity Gross-Up
AFUDC_ST_283	AFUDC Equity Gross-Up
Total 9283110/9283210	

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NextEra Energy, Inc. --- PRODUCTION---

SubConsolidated Provision Report (USD)
2025.08 M08 Single Dataset, Z_NEET_11_GL HIGH PLAINS (1314A_1314B)

	TOTAL
Total Pre-Tax Book Income:	
UPTBI: Pre-Tax Book Income	6,135,723
Total Total Pre-Tax Book Income	6,135,723
Deductible State Tax:	
KS: Kansas	9,372
MO: Missouri	20,101
OK: Oklahoma	119,832
Total Deductible State Tax	(149,305)
Permanent Differences:	
AFD102: AFUDC Depreciation	1,118
AFD103: AFUDC Equity	(1,167)
MEL101: Business Meals	5,997
Total Permanent Differences	5,948
Financial Taxable Income	5,992,367
Temporary Differences:	
AFD101: AFUDC Debt	(509)
DEP101: Tax Depreciation	(4,558,270)
DEP103: Reversal of Book Depreciation	1,782,319
DEP106: Reclass Book Depr to AFUDC	(1,118)
DEP157: Amortization of Book Goodwill	15,567
EMP803: Welfare Capitalized	(3,017)
INT101: Method Life CPI	20,845
REM101: Cost of Removal	(26,139)
RES136: Other Accrued Liabilities	(6,616)
SAL101: Tax Gain/Loss	(4,379)
Total Temporary Differences	(2,781,317)
Federal Taxable Income (Pre-NOL)	3,211,051
NOL Reclass	0
Federal Taxable Income (Post-NOL)	3,211,051

Unit Tax Rate

Federal Tax - Current	674,321
After Tax Temp Differences:	
Total After Tax Temp Differences	0
Cash Tax Adjustments	0
Return Basis Provision	674,321
True-Ups:	
Current Deferred Reclass	0
Total True-Ups	0
Non-Cash Tax Adjustments:	
NC_RTP_2024_PERM: NC_RTP_2024	1
NC_RTP_2024_TEMP: NC_RTP_2024	13,480
Total Non-Cash Tax Adjustments	13,481
Total Current Federal Provision	687,802
Deferred Tax Provision:	
BDTPBS: Begin Deferred Tax Per B/S	(5,073,089)
BSO: + Bal Sheet Only Adjustment	166
EDTPBS: - Ending Deferred Tax Per B/S	5,618,954
Total Deferred Tax Provision	546,031
Equity Adjustment	0
Total Federal Tax Provision	1,233,833
Total State Tax Provision:	
SCTP: State Current Tax Provision	149,304
SDTP: State Deferred Tax Provision	117,582
Total State Tax Provision	266,886
Total Tax Provision	1,500,719
Effective Tax Rate	24.46%

Denotes Manual Input Fields

1314

GL High Plains (1314A & B)

2024 Ending Balance	2025 Current Activity	2025 Projected	2025 Ending Balance	2026 Projected
38,011	3,801	5,702	43,713	5,702
(43,094)	(1,615)	(2,423)	(45,517)	(2,423)
24,322	0	0	24,322	0
3,696	0	0	3,696	0
22,935	2,186	3,279	26,214	3,279
(43,094)	(1,615)	(2,423)	(45,517)	(2,423)
(1,414)	(124)	(186)	(1,600)	(186)
(66,338)	0	0	(66,338)	0
(10,477)	0	0	(10,477)	0
(87,798)	0	0	(87,798)	0
0	0	0	0	0
(1,749,632)	(1,113,034)	(1,673,103)	(3,422,735)	(1,611,234)
631,621	435,205	650,325	1,281,946	654,227
(2,582)	(273)	(410)	(2,992)	(410)
(4,294,465)	0	0	(4,294,465)	0
1,666	(737)	(1,106)	561	(1,106)
48,904	5,090	7,635	56,539	7,635
(14,520)	(6,383)	(9,575)	(24,095)	(9,575)
0	0	0	0	0
(9,693)	(1,069)	(1,604)	(11,297)	(1,604)
87,798	0	0	87,798	0
(5,466,930)	(681,325)	(1,028,022)	(6,494,952)	(962,251)
(5,477,913)	(681,325)	(1,028,022)	(6,505,935)	(962,251)
(696,633)	0	0	(696,633)	0
(21,313)	0	0	(21,313)	0
(3,366)	0	0	(3,366)	0
(721,312)	-	-	(721,312)	-
(696,633)	-	-	(696,633)	-

1314A GridLiance High Plains - Above	1314B GridLiance High Plains - Below
6,162,642	(26,919)
<u>6,162,642</u>	<u>(26,919)</u>

11,681	(2,309)
25,054	(4,953)
150,073	(30,241)
<u>(186,808)</u>	<u>37,503</u>

1,118	0
0	(1,167)
5,997	0
<u>7,115</u>	<u>(1,167)</u>

<u>5,982,949</u>	<u>9,418</u>
------------------	--------------

(509)	0
(4,558,270)	0
1,782,319	0
(1,118)	0
0	15,567
(3,017)	0
20,845	0
(26,139)	0
(6,616)	0
(4,379)	0
<u>(2,796,884)</u>	<u>15,567</u>

<u>3,186,066</u>	<u>24,985</u>
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0	0
---	---

<u>3,186,066</u>	<u>24,985</u>
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21.00%	21.00%
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Annualized	Tax Affected
1,677	409
8,996	2,195
<u>8,922</u>	<u>2,177</u>

669,074	5,247
---------	-------

0	0
---	---

0	0
---	---

669,074	5,247
---------	-------

0	0
---	---

0	0
---	---

1	0
---	---

13,480	0
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13,481	0
--------	---

682,555	5,247
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(5,104,365)	31,276
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166	0
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5,653,358	(34,404)
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549,159	(3,128)
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0	0
---	---

1,231,714	2,119
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186,808	(37,504)
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118,255	(673)
---------	-------

305,063	(38,177)
---------	----------

1,536,777	(36,058)
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24.94%	133.95%
--------	---------

		81.903%	18.097%
		Dx	Tx
2026			
Ending Balance	Comments	Beginning Balance	
49,414	Exclude, Below the line	35,802	7,911
(47,939)		(37,279)	(8,237)
24,322	Exclude, balance sheet c	19,920	4,402
3,696	Exclude, balance sheet c	3,027	669
29,493		21,470	4,744
(47,939)		(37,279)	(8,237)
(1,786)		(1,310)	(290)
(66,338)	Exclude, balance sheet c	(54,333)	(12,005)
(10,477)	Exclude, balance sheet c	(8,581)	(1,896)
(87,798)		(71,909)	(15,889)
0		-	-
(5,033,969)		(2,803,312)	(619,423)
1,936,173		1,049,948	231,998
(3,401)		(2,450)	(541)
(4,294,465)		(3,517,283)	(777,183)
(545)		459	101
64,174		46,307	10,232
(33,669)		(19,734)	(4,360)
0		-	-
(12,900)		(9,252)	(2,044)
87,798	Exclude, balance sheet c	71,909	15,889
(7,457,203)		(5,319,541)	(1,175,412)
(7,468,186)		\$ (5,328,536)	\$ (1,177,399)
(696,633)		(570,561)	(126,072)
(21,313)		(17,456)	(3,857)
(3,366)		(2,757)	(609)
(721,312)		(590,774)	(130,538)
(696,633)		\$ (570,561)	\$ (126,072)

Dx	Tx	
	335	74
	-	-
	1,798	397
	<hr/>	
	2,133	471

81.903%	18.097%
Dx	Tx
Ending Balance	

40,471	8,943
(39,263)	(8,676)
19,920	4,402
3,027	669
24,156	5,337
(39,263)	(8,676)

(1,463)	(323)
(54,333)	(12,005)
(8,581)	(1,896)
(71,909)	(15,889)
-	-
(4,122,956)	(911,013)
1,585,778	350,395
(2,786)	(615)
(3,517,283)	(777,183)
(446)	(99)
52,560	11,614
(27,576)	(6,093)
-	-
(10,565)	(2,335)
71,909	15,889
(6,107,650)	(1,349,553)
\$ (6,116,646)	\$ (1,351,541)

(570,561)	(126,072)
(17,456)	(3,857)
(2,757)	(609)
(590,774)	(130,538)
\$ (570,561)	\$ (126,072)

Fed Rate	21.00%
State Rate	4.30%
FBOS	-0.90%
	24.40%

	A	
1	FM - Planning Entity	FM
480	1314: GridLiance High Plains	Federal
481	1314: GridLiance High Plains	Federal
558		
559		
560		
561		
562		
563		
564		
565		
566		
567		
568		
569		

	A	
1	FM - Planning Entity	FM
480	1314: GridLiance High Plains	Federal
481	1314: GridLiance High Plains	Federal
558		
559		
560		
561		
562		
563		
564		
565		

A
See Rate Base Support for calculation
Gross Plant - Allocation

B	C	AN	AO	AP
1 - TAX - Tax Juris	FM - TAX - Schedule M	a-Jan - 2025	a-Feb - 2025	a-Mar - 2025
	DEP101: Tax Depreciation	(572,348)	(572,348)	(572,348)
	DEP103: Reversal of Book Depreciation	217,930	222,102	222,652

2025

DEP101: Tax Depreciation

DEP103: Reversal of Book Depreciation

B	C	AY	AZ	BA
FM - TAX - Tax Juris	FM - TAX - Schedule M	Dec - 2025	Jan - 2026	Feb - 2026
	DEP101: Tax Depreciation	(572,348)	(550,271)	(
	DEP103: Reversal of Book Depreciation	223,431	225,584	2

DEP101: Tax Depreciation

DEP103: Reversal of Book Depreciation

B	C	D
Transmission	Distribution	Total
8.0973101220143%	81.9026960368327%	100.00%

AQ		AR		AS		AT		AU	
a-Apr - 2025	▼	a-May - 2025	▼	a-Jun - 2025	▼	a-Jul - 2025	▼	a-Aug - 2025	▼
(572,348)		(572,348)		(572,348)		(560,975)		(572,348)	
222,728		223,857		223,969		224,418		224,664	

(6,856,805)

2,665,199

	BB		BC		BD		BE		BF	
▼	Mar - 2026	▼	Apr - 2026	▼	May - 2026	▼	Jun - 2026	▼	Jul - 2026	▼
(550,271)	(550,271)		(550,271)		(550,271)		(550,271)		(550,271)	
223,024	221,870		222,808		222,878		222,901		222,901	

2026

(6,603,251)

iation 2,681,189

GLHP
Excess Deferred Taxes

		TX	DX
		18.10%	81.90%
Book Life	(87,798)		
	50		
	<u>(1,756)</u>	(318)	(1,438)