

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)			\$ 2,905,611
	REVENUE CREDITS	(Note O)	Total	Allocator	
2	Account No. 454	(page 4, line 29)	-	TP 1.00	-
3	Account No. 456.1	(page 4, line 33)	71,271	TP 1.00	71,271
4	Account No. 457.1 Scheduling	Attachment 5, line 36, col e	-	TP 1.00	-
5	Revenues from Grandfathered Interzonal Transactions	(Note N)	-	TP 1.00	-
6	Revenues from service provided by the ISO at a discount		-	TP 1.00	-
7	TOTAL REVENUE CREDITS	(Sum of Lines 2 through 6)	71,271		71,271
8	NET REVENUE REQUIREMENT	(line 1 minus line 7)			\$ 2,834,339
9	True-up Adjustment with Interest	Attachment 3, Col. J	(414,297)	DA 1.00000	(414,297)
10	NET REVENUE REQUIREMENT	(line 8 plus line 9)			\$ 2,420,043

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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	1.00	18,169,096
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	1.00	3,366
5	Common	356.1 for end of year, records for other months	CE	1.00	-
6	TOTAL GROSS PLANT	(Sum of Lines 1 through 5)	GP=	1.00	18,172,462
7	ACCUMULATED DEPRECIATION (Notes U and R)				
8	Production	219.20-24.c for end of year, records for other months	NA	-	-
9	Transmission	Attachment 4, Line 14, Col. (h)	TP	1.00	2,411,714
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	1.00	1,443
12	Common	356.1 for end of year, records for other months	CE	1.00	-
13	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 8 through 12)			2,413,156
14	NET PLANT IN SERVICE				
15	Production	(line 1 - line 8)			-
16	Transmission	(Line 2 minus Line 9)			15,757,383
17	Distribution	(line 3 - line 10)			-
18	General & Intangible	(Line 4 minus Line 11)			1,924
19	Common	(line 5 - line 12)			-
20	TOTAL NET PLANT	(Sum of Lines 15 through 19)	NP=	1.00	15,759,306
21	ADJUSTMENTS TO RATE BASE (Note R)				
22	Account No. 281 (enter negative)	Attachment 4, Line 28, Col. (d) (Notes B and X)	NA	-	-
23	Account No. 282 (enter negative)	Attachment 4, Line 28, Col. (e) (Notes B and X)	DA	1.00000	(1,258,069)
24	Account No. 283 (enter negative)	Attachment 4, Line 28, Col. (f) (Notes B and X)	DA	1.00000	(126,072)
25	Account No. 190	Attachment 4, Line 28, Col. (g) (Notes B and X)	DA	1.00000	(8,440)
26	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Notes B and X)	NP	1.00000	-
26a	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. (h)	DA	1.00000	-
27	CWIP	Attachment 4, Line 14, Col. (d)	DA	1.00000	-
28	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note T)	DA	1.00000	-
29	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Note S)	DA	1.00000	-
30	TOTAL ADJUSTMENTS	(Sum of Lines 22 through 29)			(1,392,581)
31	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (e) (Note C)	TP	1.00	-
32	WORKING CAPITAL	(Note D)			
33	CWC	1/8*(Page 3, Col 3, Line 14 minus Page 3, Col 3, Line 11)			78,504
34	Materials & Supplies	Attachment 4, Line 14, Col. (f) (Note C)	TP	1.00	183,329
35	Prepayments (Account 165)	Attachment 4, Line 14, Col. (g)	GP	1.00	-
36	TOTAL WORKING CAPITAL	(Sum of Lines 33 through 35)			261,833
37	RATE BASE	(Sum of Lines 20, 30, 31 & 36)			14,628,558

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For the 12 months ended 12/31/2026

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
1	O&M				
1	Transmission	321.112.b Attach. 5, Line 13, Col. (a)	299,862	TP	299,862
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)	328,172	W/S	328,172
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	1.0000
13	Total Account 566	(Line 11 plus Line 12) Ties to 321.97.b	-		-
14	TOTAL O&M	(Sum of Lines 1, 4, 7, 7a, 8, 9, 13 less Lines 2, 3, 5, 6, 6a)	628,034		628,034
15	DEPRECIATION EXPENSE (Note U)				
16	Transmission	336.7.b, d & e Attach. 5, Line 13, Col. (k)	396,603	TP	396,603
17	General & Intangible	336.10.b, d & e, 336.1.b, d & e Attach. 5, Line 26, Col. (a)	162	W/S	162
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)	396,766		396,766
21	TAXES OTHER THAN INCOME TAXES	(Note F)			
22	LABOR RELATED				
23	Payroll	263.i Attach. 5, Line 26, Col. (c)	-	W/S	1
24	Highway and vehicle	263.i Attach. 5, Line 26, Col. (d)	-	W/S	1
25	PLANT RELATED				
26	Property	263.i Attach. 5, Line 26, Col. (e)	333,719	GP	333,719
27	Gross Receipts	263.i Attach. 5, Line 26, Col. (f)	-	NA	-
28	Other	263.i Attach. 5, Line 26, Col. (g)	-	GP	1
29	Payments in lieu of taxes	263.i Attach. 5, Line 26, Col. (h)	-	GP	1
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	333,719		333,719
31	INCOME TAXES	(Note G)			
32	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\}$	WCLTD = Page 4, Line 20	0.2440		
33	$\text{CIT} = (T/1 - T) * (1 - (\text{WCLTD}/R)) =$	R = Page 4, Line 23	0.2325		
34	$\text{FIT} \& \text{SIT} \& P$	(Note G)			
35					
36	$1 / (1 - T) =$ (from line 32)		1.3228		
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)	(318)		
39	Tax Effect of Permanent Differences	Attach. 5, Line 26, Col. (k) (Note W)	471		
40	Income Tax Calculation	(Line 33 times Line 46)	291,791	NA	291,791
41	ITC adjustment	(Line 36 times Line 37)	-	NP	1.00
42	(Excess)/Deficient Deferred Income Tax Adjustment	(Line 36 times Line 38)	(420)	NP	1.00
43	Permanent Differences Tax Adjustment	(Line 36 times Line 39)	623	NP	1.00
44	Total Income Taxes	(Sum of Lines 40 through 43)	291,995		291,995
45	RETURN				
46	Rate Base times Return	(Page 2, Line 37 times Page 4, Line 23)	1,255,098	NA	1,255,098
47	REV. REQUIREMENT	(Sum of Lines 14, 20, 30, 44 & 46)	2,905,611		2,905,611

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Gridliance High Plains LLC

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)

Note Letter													
A	Reserved												
B	The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.												
C	Identified in Form 1 as being only transmission related.												
D	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 14, column 5 minus amortization of Regulatory Asset at page 3, line 11, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on pages 111, line 57 in the Form 1.												
E	Page 3, Line 6 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1 found at 323.191.b. Page 3, Line 7-Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.												
F	Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.												
G	The currently effective income tax rate, where FIT is the weighted average Federal income tax rate; SIT is the weighted average State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 26). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by (T/1-T).												
	<table><tr><td>Inputs Required:</td><td>FIT =</td><td>21.00%</td><td>(Federal Income Tax Rate)</td></tr><tr><td></td><td>SIT=</td><td>4.30%</td><td>(Weighted Average State Income Tax Rate or Composite Rate)</td></tr><tr><td></td><td>p =</td><td>0.00%</td><td>(percent of federal income tax deductible for state purposes)</td></tr></table>	Inputs Required:	FIT =	21.00%	(Federal Income Tax Rate)		SIT=	4.30%	(Weighted Average State Income Tax Rate or Composite Rate)		p =	0.00%	(percent of federal income tax deductible for state purposes)
Inputs Required:	FIT =	21.00%	(Federal Income Tax Rate)										
	SIT=	4.30%	(Weighted Average State Income Tax Rate or Composite Rate)										
	p =	0.00%	(percent of federal income tax deductible for state purposes)										
H	Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).												
I	Removes dollar amount of transmission plant to be included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.												
J	Enter dollar amounts												
K	ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.												
L	Page 4, Line 28 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1.												
M	Includes income related only to transmission facilities, such as pole attachments, rentals and special use.												
N	Company will not have any grandfathered agreements. Therefore, this line shall remain zero.												
O	The revenues credited on page 1 lines 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. Revenue Credits do not include revenues associated with FERC annual charges, gross receipts taxes, facilities not included in this template (e.g., direct assignment facilities and GSUs) the costs of which are not recovered under this Rate Formula Template.												
P	Reserved												
Q	Prior to obtaining long term debt, the cost of debt, will be 1.99%. If SCMCN obtains project financing, the long term debt rate will be determined using the methodology in Attachment 8 and Attachment 8 contains a hypothetical example of the internal rate of return methodology; the methodology will be applied to actual amounts for use in Attachment H. Once SCMCN has long term debt, SCMCN will use its actual cost of long term debt determined in Attachment 5. The capital structure will be 60% equity and 40% debt during the construction period, after any asset is placed in service, it will be based on the actual capital structure, but capped at 60% equity.												
R	Calculate using 13 month average balance, except ADIT which is calculated based on the prorated end of year balances as required by Section 1.167(l)-1(h)(6) of the IRS regulations for purposes of rate projections. An annual true-up is calculated based on an average of the actual beginning of the year and end of the year balances for non-plant related ADIT and prorated beginning and end of year balances for plant related ADIT.												
S	Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must receive FERC authorization before recovering the cost of abandoned plant.												
T	Recovery of Regulatory Assets is permitted only for pre-commercial and formation expenses as authorized by the Commission. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the AFUDC rate will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.												
U	Excludes Asset Retirement Obligation balances												
V	Company shall be allowed recovery of costs related to interest rate locks. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hedges.												
W	The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H that are not the result of a timing difference												
X	Calculate using a simple average of beginning of year and end of year balances reconciling to FERC Form No. 1 by Page, Line and Column as shown in Column 2.												

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)	18,169,096	
2	Net Transmission Plant - Total	Attach H, p 2, line 16 col 5 plus line 27 & 29 col 5 (Note B)	15,757,383	
O&M EXPENSE				
3	Total O&M Allocated to Transmission	Attach H, p 3, line 14 col 5	628,034	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.03	0.0345660
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)	162.3	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	0.00	0.00
TAXES OTHER THAN INCOME TAXES				
7	Total Other Taxes	Attach H, p 3, line 30 col 5	333,719.38	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.02	0.02
9	Less Revenue Credits	Attach H, p 1, line 7 col 5	(71,271)	
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	(0.00)	(0.00)
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.04902
INCOME TAXES				
12	Total Income Taxes	Attach H, p 3, line 44 col 5	291,995	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	0.02	0.02
RETURN				
14	Return on Rate Base	Attach H, p 3, line 46 col 5	1,255,098	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	0.08	0.08
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0	0.10

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12a)	(13)	(14)	(15)	(16)	
Line No.	Project Name (Notes M & N)	ITEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amortization Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Ceiling Rate	Discount	Total Annual Revenue Requirement	True-Up Adjustment	Net Rev Req
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 2, Line 28 /100 * Col. 11)	(Sum Col. 10 & 12)	(Note J)	(Sum Col. 10 & 12 Less Col. 13)	(Note F)	Sum Col. 14 & 15 (Note G)
15a	Zone 10 Southeast Missouri Assets (excludes Nixa NTC Project)			0.05 0.05	- -		0.10 0.10	- -		- -	\$ - -	- -	- -	\$ - -	- -	\$ - -	- -
15b				0.05 0.05	- -		0.10 0.10	- -		- -	\$ - -	- -	- -	\$ - -	- -	\$ - -	- -
15c	Zone 10 Schedule 11 Nixa NTC Project			0.05 0.05	- -		0.10 0.10	- -		- -	\$ - -	- -	- -	\$ - -	- -	\$ - -	- -
15d				0.05 0.05	- -		0.10 0.10	- -		- -	- -	- -	- -	- -	- -	- -	- -
15e	Zone 14 Kansas Assets	\$	15,140,739	0.05 0.05 0.05	- 742,195 -	\$	13,011,337	0.10 1,277,480 0.10	\$	329,786	2,349,460	\$ - - -	- 2,349,460 -	\$ - - -	2,349,460	\$ (344,849)	2,004,611
15f	Zone 14 Schedule 11 Winfield NTC Project	\$	3,067,662	0.05 0.05 0.05 0.05	- 150,376 - -	\$	2,744,225	0.10 269,434 0.10 0.10	\$	66,818	486,627	\$ - - - -	- 486,627 - -	\$ - - - -	486,627	\$ (69,448)	417,179
	Zone 10 (2020 Remaining True-up)			0.05	-		0.10	-		-	-	-	-	-	-	\$ -	-
	Zone 10 Schedule 11 (2020 Remaining True-up)			0.05	-		0.10	-		-	-	-	-	-	-	\$ -	-
				0.05	-		0.10	-		-	-	-	-	-	-	-	-
				0.05	-		0.10	-		-	-	-	-	-	-	-	-
16	Annual Totals		18,208,401		892,571		15,755,562		1,546,914	396,603	2,836,087	-	-		2,836,087	(414,297)	2,421,791

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

Attachment 2
Incentive ROE
Gridliance High Plains LLC

Page 1 of 1

1	Rate Base	Attachment H, Page 2 line 37, Col.5						14,628,558
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	0.40	0.060	0.02		
			-	-	-	-		
5	Common Stock	(Attachment H, Notes K, Q and R)	80,111,509	0.60	0.1130	0.07		
6	Total (sum lines 3-5)		132,017,533			0.09		
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)	Cost = Attachment H, Page 4 Line 22, Cost plus .01						1,342,869.10
8	INCOME TAXES							
9	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.2440			39%		
10	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		0.2384			61%		
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	Attachment H, Page 3, Line 38	(317.78)					
16	Tax Effect of Permanent Differences (Note B)	Attachment H, Page 3, Line 39	471.28					
17	Income Tax Calculation	Attachment H, Page 3, Line 40	291,791.46	NA		291,791.46		
18	ITC adjustment (line 13 * line 14)		-	NP	1.00	-		
19	(Excess)/Deficient Deferred Income Tax Adjustment (line 13 * line 15)		(420.35)	NP	1.00	(420.35)		
20	Permanent Differences Tax Adjustment (line 13 * 16)		623.39	NP	1.00	623.39		
21	Total Income Taxes (sum lines 17 - 20)		291,994.50			291,994.50		291,994.50
22	Return and Income Taxes with 100 basis point increase in ROE							1,634,863.61
23	Return (Attach. H, page 3 line 46 col 5)							1,255,097.76
24	Income Tax (Attach. H, page 3 line 44 col 5)							291,994.50
25	Return and Income Taxes without 100 basis point increase in ROE							1,547,092.26
26	Incremental Return and Income Taxes for 100 basis point increase in ROE							87,771.35
27	Rate Base (line 1)							14,628,558
28	Incremental Return and Income Taxes for 100 basis point increase in ROE divided by Rate Base							0.0060

Notes:

- A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any actual ROE incentive must be approved by the Commission.
For example, if the Commission were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 1.37 on Attachment 1 column 12.
- B The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H that are not the result of a timing difference

Attachment 3
Project True-Up
Gridliance High Plains LLC

1	Rate Year being Trued-Up	Revenue Requirement Projected		Revenue Received ³	Actual Revenue Requirement	Annual True-Up Calculation			
		For Rate Year							
2	2024			\$ 3,173,374					
A		C	D	E	F	G	H	I	J
Project # Or Other Identifier	Project Name	Projected Net Revenue Requirement ¹	% of Total Revenue Requirement	Revenue Received (E, Line 2) x (D)	Actual Net Revenue Requirement ²	Net Under/(Over) Collection (F)-(E)	Prior Period Adjustment ⁵	Interest Income (Expense) ⁴	Total True-Up (G) + (H) + (I)
3	Attachment H		-	-		-	-	-	-
3a	Zone 10	-	-	-	-	-	-	-	-
3b		-	-	-	-	-	-	-	-
3c	Zone 10 Schedule 11	-	-	-	-	-	-	-	-
3d	Zone 14	2,581,636	0.83	2,641,424	2,345,656	(295,768)	-	(49,081)	(344,849)
3e	Zone 14 Schedule 11	519,910	0.17	531,950	472,386	(59,564)	-	(9,884)	(69,448)
	Zone 10 (2020 Remaining True-up)		-	-		-	-	-	-
	Zone 10 Schedule 11 (2020 Remaining True		-	-		-	-	-	-
			-	-		-	-	-	-
			-	-		-	-	-	-
			-	-		-	-	-	-
			-	-		-	-	-	-
			-	-		-	-	-	-
4	Total Annual Revenue Requirements (Note A)	3,101,546	1	3,173,374	2,818,042	(355,332)		(58,965)	(414,297)
Monthly Interest Rate								8.30%	
Interest Income (Expense)								(58,965)	

Notes:

1) From Attachment 1, line 15, col. 14 for the projection for the Rate Year.

2) From Attachment 1, line 15, col. 14 for that project based on the actual costs for the Rate Year.

3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues. Column E, lines 3 are the dollar amounts of Revenue Received reflecting the % in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Projected Net Revenue Requirement in Column C.

4) Interest from Attachment 6.

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

Prior Period Adjustment

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

Notes:

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

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

Line No	Month (a)	Gross Plant In Service		CWIP	LHFFU	Working Capital		Accumulated Depreciation	
		Transmission (b)	General & Intangible (c)	CWIP in Rate Base (d)	Held for Future Use (e)	Materials & Supplies (f)	Prepayments (g)	Transmission (h)	General & Intangible (i)
	Attachment H, Page 2, Line No:	2	4	27	31	34	35	9	11
		207.58.g for end of year, records for other months	205.5.g & 207.99.g for end of year, records for other months	(Note C)	214.x.d for end of year, records for other months	227.8.c & 227.16.c for end of year, records for other months	111.57.c for end of year, records for other months	219.25.c for end of year, records for other months	219.28.c & 200.21.c for end of year, records for other months
1	December Prior Year	18,169,096	3,366	-	-	183,329	-	2,213,414	1,362
2	January	18,169,096	3,366	-	-	183,329	-	2,246,464	1,375
3	February	18,169,096	3,366	-	-	183,329	-	2,279,514	1,389
4	March	18,169,096	3,366	-	-	183,329	-	2,312,564	1,402
5	April	18,169,096	3,366	-	-	183,329	-	2,345,614	1,416
6	May	18,169,096	3,366	-	-	183,329	-	2,378,664	1,429
7	June	18,169,096	3,366	-	-	183,329	-	2,411,714	1,443
8	July	18,169,096	3,366	-	-	183,329	-	2,444,764	1,456
9	August	18,169,096	3,366	-	-	183,329	-	2,477,814	1,470
10	September	18,169,096	3,366	-	-	183,329	-	2,510,864	1,483
11	October	18,169,096	3,366	-	-	183,329	-	2,543,914	1,497
12	November	18,169,096	3,366	-	-	183,329	-	2,576,964	1,510
13	December	18,169,096	3,366	-	-	183,329	-	2,610,014	1,524
14	Average of the 13 Monthly Balances	18,169,096	3,366	-	-	183,329	-	2,411,714	1,443

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	-	-	-	(1,258,069)	(126,072)	(8,440)	-

Attachment 4
Rate Base Worksheet
South Central MCN LLC

Unfunded Reserves (Notes G & H)		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	Page 2 of 2
				Amount	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if 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:									
30a		Reserve 1	-	-					-	
30b		Reserve 2	-	-					-	
30c		Reserve 3							-	
30d		Reserve 4							-	
30e		...							-	
30f		...	-	-					-	
31		Total	-	-					-	

Notes:

- A Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1.
- D For rate projections and the annual true-up, ADIT is computed using the prorated end of the year balances as required by Section 1.167(l)-1(h)(6) of the IRS regulations. Attachment 4a calculates the projected ADIT balances on line 28 above based on the prorated ending ADIT balances as calculated on Attachment 4b. For the annual true-up, Attachment 4e calculates the projected ADIT balances on line 28 above based on the prorated ending ADIT balances as calculated on Attachment 4f.
- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the AFUDC rate will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- G The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines 30 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
- H Calculate using 13 month average balance, except ADIT which is calculated in Note D.

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

Gridliance High Plains LLC

Projection for the 12 Months Ended 12/31/2026

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	(1,177,399)	(1,177,399)	-	-	
2	Balance-EOY (Attach 4d, Line 30 less Line 27)	December	2026	-	-	-	-	
3	Balance-EOY-Prorated (Attach 4b, Line 14)	December	2026	(1,258,069)	(1,258,069)	-	-	
4	Balance-EOY-Total (Lines 2+3)	December	2026	(1,258,069)	(1,258,069)	-	-	
5	Total Plant Allocator				1.00			100%
6	Net Plant Allocator					1.00		Attachment H, Page 2, Line 20
7	Wages & Salary Allocator						1.00	Attachment H, Page 4, Line 11
8	Projected ADIT Total			(1,258,069)	(1,258,069)	-	-	(1,258,068.90) Enter as negative Attachment 4, Page 1, Line 28 for Projection
ADIT-283								
9	Balance-BOY (Attach 4c, Line 44)	December	2025	(126,072)	(126,072)	-	-	
10	Balance-EOY (Attach 4d, Line 44 less Line 41)	December	2026	-	-	-	-	
11	Balance-EOY-Prorated (Attach 4b, Line 28)	December	2026	(126,071.83)	(126,072)	-	-	
12	Balance-EOY-Total (Lines 9+10)	December	2026	(126,071.83)	(126,072)	-	-	
13	Total Plant Allocator				1.00			100%
14	Net Plant Allocator					1.00		Attachment H, Page 2, Line 20
15	Wages & Salary Allocator						1.00	Attachment H, Page 4, Line 11
16	Projected ADIT Total			(126,072)	(126,072)	-	-	(126,071.83) Enter as negative Attachment 4, Page 1, Line 28 for Projection
ADIT-190								
17	Balance-BOY (Attach 4c, Line 18)	December	2025	(8,237)	(8,237)	-	-	
18	Balance-EOY (Attach 4d, Line 18 less Line 15)	December	2026	-	-	-	-	
19	Balance-EOY-Prorated (Attach 4b, Line 42)	December	2026	(8,440)	(8,440)	-	-	
20	Balance-EOY-Total (Lines 17+18)	December	2026	(8,440)	(8,440)	-	-	
21	Total Plant Allocator				1.00			100%
22	Net Plant Allocator					1.00		Attachment H, Page 2, Line 20
23	Wages & Salary Allocator						1.00	Attachment H, Page 4, Line 11
24	Projected ADIT Total			(8,440)	(8,440)	-	-	(8,440.35) Enter as negative Attachment 4, Page 1, Line 28 for Projection

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

Gridiance 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%	(1,177,399.19)	(1,177,399.19)	(1,177,399.19)	-	-	-	-
2	Increment	January	2026	91.78%	(14,512)	(14,512)	(13,319.05)	-	-	-	-
3	Increment	February	2026	84.11%	(14,512)	(14,512)	(12,205.82)	-	-	-	-
4	Increment	March	2026	75.62%	(14,512)	(14,512)	(10,973)	-	-	-	-
5	Increment	April	2026	67.40%	(14,512)	(14,512)	(9,781)	-	-	-	-
6	Increment	May	2026	58.90%	(14,512)	(14,512)	(8,548)	-	-	-	-
7	Increment	June	2026	50.68%	(14,512)	(14,512)	(7,355)	-	-	-	-
8	Increment	July	2026	42.19%	(14,512)	(14,512)	(6,123)	-	-	-	-
9	Increment	August	2026	33.70%	(14,512)	(14,512)	(4,890)	-	-	-	-
10	Increment	September	2026	25.48%	(14,512)	(14,512)	(3,698)	-	-	-	-
11	Increment	October	2026	16.99%	(14,512)	(14,512)	(2,465)	-	-	-	-
12	Increment	November	2026	8.77%	(14,512)	(14,512)	(1,272)	-	-	-	-
13	Increment	December	2026	0.27%	(14,512)	(14,512)	(40)	-	-	-	-
14	ADIT 282-Prorated EOY Balance				(1,351,541)	(1,351,541)	(1,258,069)	-	-	-	-
ADIT-283-Proration-Note B											
15	Balance (Attach 4c, Line 44)	December	2025	100.00%	(126,071.83)	(126,071.83)	(126,071.83)	-	-	-	-
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				(126,071.83)	(126,071.83)	(126,071.83)	-	-	-	-
ADIT-190-Proration-Note C											
29	Balance (Attach 4c, Line 18)	December	2025	100.00%	(8,237.26)	(8,237.26)	(8,237.26)	-	-	-	-
30	Increment	January	2026	91.78%	(36.53)	(36.53)	(33.53)	-	-	-	-
31	Increment	February	2026	84.11%	(36.53)	(36.53)	(30.73)	-	-	-	-
32	Increment	March	2026	75.62%	(36.53)	(36.53)	(27.63)	-	-	-	-
33	Increment	April	2026	67.40%	(36.53)	(36.53)	(24.62)	-	-	-	-
34	Increment	May	2026	58.90%	(36.53)	(36.53)	(21.52)	-	-	-	-
35	Increment	June	2026	50.68%	(36.53)	(36.53)	(18.52)	-	-	-	-
36	Increment	July	2026	42.19%	(36.53)	(36.53)	(15.41)	-	-	-	-
37	Increment	August	2026	33.70%	(36.53)	(36.53)	(12.31)	-	-	-	-
38	Increment	September	2026	25.48%	(36.53)	(36.53)	(9.31)	-	-	-	-
39	Increment	October	2026	16.99%	(36.53)	(36.53)	(6.21)	-	-	-	-
40	Increment	November	2026	8.77%	(36.53)	(36.53)	(3.20)	-	-	-	-
41	Increment	December	2026	0.27%	(36.53)	(36.53)	(0.10)	-	-	-	-
42	ADIT 190-Prorated EOY Balance				(8,675.67)	(8,675.67)	(8,440.35)	-	-	-	-

Note 1 Uses a 365 day calendar year.**Note 2** Projected end of year ADIT must be based 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

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT-282	(1,177,399)	-	-	Line 30
2	ADIT-283	(126,072)	-	-	Line 44
3	ADIT-190	(8,237)	-	-	Line 18
4	Subtotal	(1,311,708)	-	-	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	(8,237)		(8,237)			Amount subject to Proration
15	Subtotal - p234.b	(8,237)	-	(8,237)	-	-	
16	Less FASB 109 Above if not separately removed						
17	Less FASB 106 Above if not separately removed						
18	Total	(8,237)	-	(8,237)	-	-	

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

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
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT- 282							
19							
20							
21							
22							
23							
24	(Excess)/Deficient Deferred Income Taxes - Protected	0					
25	(Excess)/Deficient Deferred Income Taxes - Unprotected	0		0			
26	Plant related	(1,177,399)		(1,177,399)			
27	Subtotal - p274.b	(1,177,399)	-	(1,177,399)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	(1,177,399)	-	(1,177,399)	-	-	

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
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT- 283							
31							
32							
33							
34							
35							
36							
37							
38	(Excess)/Deficient Deferred Income Taxes - Protected	-		-			
39	(Excess)/Deficient Deferred Income Taxes - Unprotected	-					
40	Plant related	(126,072)		(126,072)			Amount subject to Proration
41	Subtotal - p276.b	(126,072)	-	(126,072)	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	(126,072)	-	(126,072)	-	-	

Instructions for Account 283:

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

Attachment 4d - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
For the 12 Months Ended 12/31/2026

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT- 282	(1,351,540.81)	-	-	Line 30
2	ADIT-283	(126,071.83)	-	-	Line 44
3	ADIT-190	(8,675.67)	-	-	Line 18
4	Subtotal	(1,486,288.31)	-	-	Sum of Lines 1-4

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately.

	A	B	C	D	E	F	G
	ADIT-190	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
5							
6							
7							
8							
9							
10							
11							
12	(Excess)/Deficient Deferred Income Taxes - Protected	-					
13	(Excess)/Deficient Deferred Income Taxes - Unprotected	-		-			
14	Plant related	(8,676)		(8,676)			Amount subject to Proration
15	Subtotal - p234.c	(8,676)	-	(8,676)	-	-	
16	Less FASB 109 Above if not separately removed						
17	Less FASB 106 Above if not separately removed						
18	Total	(8,676)	-	(8,676)	-	-	

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	0		0			
26	Plant related	(1,351,541)		(1,351,541)			Amount subject to Proration
27	Subtotal - p275.k	(1,351,541)	-	(1,351,541)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	(1,351,541)	-	(1,351,541)	-	-	

Instructions for Account 282:

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

	A	B	C	D	E	F	G
	ADIT-283	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31							
32							
33							
34							
35							
36							
37							
38	(Excess)/Deficient Deferred Income Taxes - Protected	-		-			
39	(Excess)/Deficient Deferred Income Taxes - Unprotected	-		-			
40	Plant related	(126,072)		(126,072)			Amount subject to Proration
41	Subtotal - p277.k	(126,072)	-	(126,072)	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	(126,072)	-	(126,072)	-	-	

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	(1,177,399.19)	(1,177,399.19)	-	-	
2	Balance-EOY (Attach 4d, Line 30 less Line 27)	December	2024	-	-	-	-	
3	Balance-EOY-Prorated (Attach 4f, Line 14)	December	2024	93,471.90	93,472	-	-	
4	Balance-EOY-Total (Lines 2+3)			93,471.90	93,472	-	-	
5	Total Plant Allocator				1.00			100%
6	Net Plant Allocator					1.00		Attachment H, Page 2, Line 20
7	Wages & Salary Allocator						1.00	Attachment H, Page 4, Line 11
8	Projected ADIT Total			93,471.90	93,471.90	-	-	93,471.90 Enter as negative Attachment 4, Page 1, Line 28 for True-up
ADIT-283								
9	Balance-BOY (Attach 4c, Line 44)	December	2023	(126,071.83)	(126,072)	-	-	
10	Balance-EOY (Attach 4d, Line 44 less Line 41)	December	2024	-	-	-	-	
11	Balance-EOY-Prorated (Attach 4f, Line 28)	December	2024	-	-	-	-	
12	Balance-EOY-Total (Lines 2+3)			-	-	-	-	
13	Total Plant Allocator				1.00			100%
14	Net Plant Allocator					1.00		Attachment H, Page 2, Line 20
15	Wages & Salary Allocator						1.00	Attachment H, Page 4, Line 11
16	Projected ADIT Total			-	-	-	-	- Enter as negative Attachment 4, Page 1, Line 28 for True-up
ADIT-190								
17	Balance-BOY (Attach 4c, Line 18)	December	2023	(8,237.26)	(8,237)	-	-	
18	Balance-EOY (Attach 4d, Line 18 less Line 15)	December	2024	-	-	-	-	
19	Balance-EOY-Prorated (Attach 4f, Line 42)	December	2024	235.32	235	-	-	
20	Balance-EOY-Total (Lines 2+3)			235.32	235	-	-	
21	Total Plant Allocator				1.00			100%
22	Net Plant Allocator					1.00		Attachment H, Page 2, Line 20
23	Wages & Salary Allocator						1.00	Attachment H, Page 4, Line 11
24	Projected ADIT Total			235.32	235.32	-	-	235.32 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%			(1,177,399)						-
2 Increment	January	2024	91.78%	(14,512)	(13,319)	(1,190,718)	-	14,512	14,512	-	-	1,193
3 Increment	February	2024	84.11%	(14,512)	(12,206)	(1,202,924)	-	14,512	14,512	-	-	3,499
4 Increment	March	2024	75.62%	(14,512)	(10,973)	(1,213,897)	-	14,512	14,512	-	-	7,037
5 Increment	April	2024	67.40%	(14,512)	(9,781)	(1,223,678)	-	14,512	14,512	-	-	11,768
6 Increment	May	2024	58.90%	(14,512)	(8,548)	(1,232,226)	-	14,512	14,512	-	-	17,732
7 Increment	June	2024	50.68%	(14,512)	(7,355)	(1,239,581)	-	14,512	14,512	-	-	24,889
8 Increment	July	2024	42.19%	(14,512)	(6,123)	(1,245,704)	-	14,512	14,512	-	-	33,278
9 Increment	August	2024	33.70%	(14,512)	(4,890)	(1,250,594)	-	14,512	14,512	-	-	42,899
10 Increment	September	2024	25.48%	(14,512)	(3,698)	(1,254,292)	-	14,512	14,512	-	-	53,714
11 Increment	October	2024	16.99%	(14,512)	(2,465)	(1,256,757)	-	14,512	14,512	-	-	65,760
12 Increment	November	2024	8.77%	(14,512)	(1,272)	(1,258,029)	-	14,512	14,512	-	-	79,000
13 Increment	December	2024	0.27%	(14,512)	(40)	(1,258,069)	-	14,512	14,512	-	-	93,472
14 ADIT 282-Prorated EOY Balance				(174,142)	(80,670)		-	174,142	174,142	-	-	
ADIT-283-Proration-Note B												
15 Balance (Attach 4c, Line 44)	December	2023	100.00%			(126,072)						
16 Increment	January	2024	91.78%	-	-	(126,072)	-	-	-	-	-	-
17 Increment	February	2024	84.11%	-	-	(126,072)	-	-	-	-	-	-
18 Increment	March	2024	75.62%	-	-	(126,072)	-	-	-	-	-	-
19 Increment	April	2024	67.40%	-	-	(126,072)	-	-	-	-	-	-
20 Increment	May	2024	58.90%	-	-	(126,072)	-	-	-	-	-	-
21 Increment	June	2024	50.68%	-	-	(126,072)	-	-	-	-	-	-
22 Increment	July	2024	42.19%	-	-	(126,072)	-	-	-	-	-	-
23 Increment	August	2024	33.70%	-	-	(126,072)	-	-	-	-	-	-
24 Increment	September	2024	25.48%	-	-	(126,072)	-	-	-	-	-	-
25 Increment	October	2024	16.99%	-	-	(126,072)	-	-	-	-	-	-
26 Increment	November	2024	8.77%	-	-	(126,072)	-	-	-	-	-	-
27 Increment	December	2024	0.27%	-	-	(126,072)	-	-	-	-	-	-
28 ADIT 283-Prorated EOY Balance				-	-		-	-	-	-	-	
ADIT-190-Proration-Note C												
29 Balance (Attach 4c, Line 18)	December	2023	100.00%			(8,237)						
30 Increment	January	2024	91.78%	(37)	(34)	(8,271)	-	37	37	-	-	3
31 Increment	February	2024	84.11%	(37)	(31)	(8,302)	-	37	37	-	-	9
32 Increment	March	2024	75.62%	(37)	(28)	(8,329)	-	37	37	-	-	18
33 Increment	April	2024	67.40%	(37)	(25)	(8,354)	-	37	37	-	-	30
34 Increment	May	2024	58.90%	(37)	(22)	(8,375)	-	37	37	-	-	45
35 Increment	June	2024	50.68%	(37)	(19)	(8,394)	-	37	37	-	-	63
36 Increment	July	2024	42.19%	(37)	(15)	(8,409)	-	37	37	-	-	84
37 Increment	August	2024	33.70%	(37)	(12)	(8,422)	-	37	37	-	-	108
38 Increment	September	2024	25.48%	(37)	(9)	(8,431)	-	37	37	-	-	135
39 Increment	October	2024	16.99%	(37)	(6)	(8,437)	-	37	37	-	-	166
40 Increment	November	2024	8.77%	(37)	(3)	(8,440)	-	37	37	-	-	199
41 Increment	December	2024	0.27%	(37)	(0)	(8,440)	-	37	37	-	-	235
42 ADIT 190-Prorated EOY Balance				(438)	(203)		-	438	438	-	-	

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	24,956	-	-	27,138	-	-	-	-	-	-	33,050
2	February	24,463	-	-	25,605	-	-	-	-	-	-	33,050
3	March	25,153	-	-	28,477	-	-	-	-	-	-	33,050
4	April	25,079	-	-	26,959	-	-	-	-	-	-	33,050
5	May	24,811	-	-	26,461	-	-	-	-	-	-	33,050
6	June	25,077	-	-	28,079	-	-	-	-	-	-	33,050
7	July	25,334	-	-	27,671	-	-	-	-	-	-	33,050
8	August	24,785	-	-	26,028	-	-	-	-	-	-	33,050
9	September	25,064	-	-	27,982	-	-	-	-	-	-	33,050
10	October	25,056	-	-	26,894	-	-	-	-	-	-	33,050
11	November	24,791	-	-	27,245	-	-	-	-	-	-	33,050
12	December	25,292	-	-	29,632	-	-	-	-	-	-	33,050
13	Total	299,862	\$ -	\$ -	\$ 328,172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 396,603
		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	14	-	-	-	27,810	-	-	-	-	26	39
15	February	14	-	-	-	27,810	-	-	-	-	26	39
16	March	14	-	-	-	27,810	-	-	-	-	26	39
17	April	14	-	-	-	27,810	-	-	-	-	26	39
18	May	14	-	-	-	27,810	-	-	-	-	26	39
19	June	14	-	-	-	27,810	-	-	-	-	26	39
20	July	14	-	-	-	27,810	-	-	-	-	26	39
21	August	14	-	-	-	27,810	-	-	-	-	26	39
22	September	14	-	-	-	27,810	-	-	-	-	26	39
23	October	14	-	-	-	27,810	-	-	-	-	26	39
24	November	14	-	-	-	27,810	-	-	-	-	26	39
25	December	14	-	-	-	27,810	-	-	-	-	26	39
26	Total	\$ 162	\$ -	\$ -	\$ -	\$ 333,719	\$ -	\$ -	\$ -	\$ -	\$ 318	\$ 471

		Transmission charges associated with Project detailed on the Project Rev Req Schedule Col. 10.		Account No. 457.1 Scheduling (e)	
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 (e)
(a)		(b)	(c)	(d)	(e)
Attachment H, Page 4, Line No:		27	29	31	32
(Note L)		(Note M)	Portion of Account 456.1	Portion of Account 456.1	Attach H, p 1 line 4
24	January	-	-	7,496	-
25	February	-	-	6,280	-
26	March	-	-	5,254	-
27	April	-	-	5,235	-
28	May	-	-	5,139	-
29	June	-	-	7,056	-
30	July	-	-	6,632	-
31	August	-	-	7,090	-
32	September	-	-	5,789	-
33	October	-	-	5,870	-
34	November	-	-	4,883	-
35	December	-	-	4,548	-
36	Total	\$ -	\$ -	\$ 71,271	\$ -
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	Note A	51,906,024	0.40	6.00%
46	Preferred Stock (112.3.c)	Note B	-	-	-
47	Common Stock	Note C	80,111,509	0.60	10.30%
48	Total	(Sum of Lines 45-47)	132,017,533		0.09 =R

Note:

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

	Quarter (Note A)		Interest rate for
1	4th Qtr	2023	0.0070
2	1st Qtr.	2024	0.0071
3	2nd Qtr	2024	0.0071
4	3rd Qtr	2024	0.0071
5	4th Qtr	2024	0.0071
6	1st Qtr.	2025	0.0067
7	2nd Qtr	2025	0.0063

8	Avg. Monthly FERC Rate	0.0069	<u>0.0069</u>
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Note A:
Lines 1-7 are the FERC interest rate under section 35.19(a) of the regulations for the period shown.
Line 8 is the average of lines 1-7.

[illegible]

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

Attachment 7
PBOPs
Gridliance High Plains LLC

Page 1 of 1

Calculation of PBOP Expenses

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		SCMCN	Affiliate	Affiliate	Affiliate	Affiliate	Total
1							
2	Total PBOP expenses (Note A)	-	-	-	-	-	-
3	Labor dollars (total labor from budget)	-	-	-	-	-	-
4	Cost per labor dollar (line2 / line3)	-	-	-	-	-	-
5	labor expensed (labor not capitalized) by SCMCN in current year, 354.28.b.	-	-	-	-	-	-
6	PBOP Expense for current year	-	-	-	-	-	-
7	Lines 2-3 cannot change absent approval or acceptance by FERC in a separate proceeding.						
8	PBOP amount included in Company's O&M and A&G expenses included in FERC Account Nos. 500-935						-

Note
Letter

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

Table 1

Table 2

Based on following Financial Formula (Note 2):

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466
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Table 3

Table 4

Direct Co

Table 5

7

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.

N is the IRR is a discount rate that makes the net present value of a series of cash flows equal to zero. The IRR equation is shown on line 6.

N is the last quarter the loan would be outstanding

t is each quarter

Ct is the cash flow (Table 5, Col. I in each quarter)

Alternatively the equation can be written as $0 = C_0 + C_1/(1+IRR) + C_2/(1+IRR)^2 + C_3/(1+IRR)^3 + \dots + C_n/(1+IRR)^n$ and solved for IRR

The Excel™ formula on line 2 is: $(\text{round}(\text{XIRR}(\text{first quarter of loan Col A of Table 5}; \text{last quarter of loan Col A of Table 5, first quarter of loan Col I of Table 5}; \text{last quarter of loan Col I of Table 5, 8\%}), 4)$

The 8% in the above formula is a seed number to ensure the formula produces a positive number.

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

4. Lines 11-21a include the fees associated with the loan. They are estimated based on current bank condition and are updated with the actual fees once the actual fees are known.

5. The estimate of the average 3 month Libor forward rate for the year on line 23 is that published by Bloomberg Finance L.P. during August of the prior year and is true-up to actual average 3 month Libor rate for the year under the loan.

6. Table 5, Col. C reflect the capital expenditures in each quarter

7. Table 5, Col. D reflect the amount of the loan that is drawn down in the quarter

8. Table 5, Col. E is the amount of principle drawn down

9. Table 5, Col. F calculates the interest on the principle drawn down to date based on the applicable interest on line 25

10. Table 5, Col. G is the total origination fees in line 16 and is input in the first quarter that a portion of the loan in drawn

11. Table 5, Col. H is calculated as follows:

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

Where A = Loan amount in line 1 less the amount drawn down (Table 5, Col. (E)) in the prior quarter

12. The inputs shall be estimated based on the current market conditions and is subject to true up for all inputs, e.g., fees, interest rates, spread, and Table 3 once the inputs are known

13. Prior to obtaining long term debt, the cost of debt, will be 1.99%. If SCMCN obtains project financing, the long term debt rate will be determined using the methodology in Attachment 8 and Attachment 8 contains a hypothetical example of the internal rate of return methodology; the methodology will be applied to actual amounts for use in Attachment H. Once SCMCN has long term debt, SCMCN will use the its actual cost of long term debt determined in Attachment 5. The capital structure will be 60% equity and 40% debt during the construction period, after any asset is placed in service, it will be based on the actual capital structure.

SUMMARY							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
YEAR	Cost of Debt Used in Determining the Actual Net Revenue Requirement in Attachment H, page 4, line 20	Cost of Debt for the Construction Loan Calculated on Attachment 8 Once the Loan is Paid Off:	Actual Net Revenue Requirement in Attachment 3, col. (G) for the year	Actual Net Revenue Requirement if the Cost of Debt in Col. (e) had been Used	Over (Under) Recovery Col. (d) less Col. (e)	Refund/Surcharge Interest Rate Calculated on Attachment 6 for the Rate Year	Total Amount of Construction Loan Related True-Up with Interest (Refund)/Owed (Total Amount of True-Up Adjustment below for the Rate Year)
1					\$ -		\$ -
2					\$ -		\$ -
3					\$ -		\$ -
4					\$ -		\$ -
5	*				\$ -		\$ -
6	**				\$ -		\$ -
7							
8	<i>The Hypothetical Example:</i>						
9	* Assumes that the construction loan is retired on Sept 1, 2020						
10	** Assumes permanent debt structure is put in place on Sept 1, 2020 with effective rate of 6.5%						
11							
12							
13							
14							
15							

16 Calculation of Applicable Interest Expense for each ATRR period

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

71	Calculation of Interest for 2016 True-Up Period							
72								
73								
74	January	Year 2016			12.00	-	-	-
75	February	Year 2016			11.00	-	-	-
76	March	Year 2016			10.00	-	-	-
77	April	Year 2016			9.00	-	-	-
78	May	Year 2016			8.00	-	-	-
79	June	Year 2016			7.00	-	-	-
80	July	Year 2016			6.00	-	-	-
81	August	Year 2016			5.00	-	-	-
82	September	Year 2016			4.00	-	-	-
83	October	Year 2016			3.00	-	-	-
84	November	Year 2016			2.00	-	-	-
85	December	Year 2016			1.00	-	-	-
86								
87								
88								
89								
90	January through December	Year 2017	-		12.00	-	-	-
91	January through December	Year 2018	-		12.00	-	-	-
92	January through December	Year 2019	-		12.00	-	-	-
93	January through December	Year 2020	-		12.00	-	-	-
94								
95								
96	Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months							
97	January	Year 2021	-			-	-	-
98	February	Year 2021	-			-	-	-
99	March	Year 2021	-			-	-	-
100	April	Year 2021	-			-	-	-
101	May	Year 2021	-			-	-	-
102	June	Year 2021	-			-	-	-
103	July	Year 2021	-			-	-	-
104	August	Year 2021	-			-	-	-
105	September	Year 2021	-			-	-	-
106	October	Year 2021	-			-	-	-
107	November	Year 2021	-			-	-	-
108	December	Year 2021	-			-	-	-
109								
110								
111	Total Amount of True-Up Adjustment for 2016 ATRR		(Sum lines 97-108, column f)			\$	-	-
112	Less Over (Under) Recovery		(Line 2, Column f)			\$	-	-
113	Total Interest		(Line 111 + line 112)			\$	-	-
114								
115								
116	Calculation of Interest for 2017 True-Up Period							
117								
118								
119	January	Year 2017			12.00	-	-	-
120	February	Year 2017			11.00	-	-	-
121	March	Year 2017			10.00	-	-	-
122	April	Year 2017			9.00	-	-	-
123	May	Year 2017			8.00	-	-	-
124	June	Year 2017			7.00	-	-	-
125	July	Year 2017			6.00	-	-	-
126	August	Year 2017			5.00	-	-	-
127	September	Year 2017			4.00	-	-	-
128	October	Year 2017			3.00	-	-	-
129	November	Year 2017			2.00	-	-	-
130	December	Year 2017			1.00	-	-	-
131								
132								
133								
134								
135	January through December	Year 2018	-		12.00	-	-	-
136	January through December	Year 2019	-		12.00	-	-	-
137	January through December	Year 2020	-		12.00	-	-	-
138								
139								
140	Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months							
141	January	Year 2021	-			-	-	-
142	February	Year 2021	-			-	-	-
143	March	Year 2021	-			-	-	-
144	April	Year 2021	-			-	-	-
145	May	Year 2021	-			-	-	-
146	June	Year 2021	-			-	-	-
147	July	Year 2021	-			-	-	-
148	August	Year 2021	-			-	-	-
149	September	Year 2021	-			-	-	-
150	October	Year 2021	-			-	-	-
151	November	Year 2021	-			-	-	-
152	December	Year 2021	-			-	-	-
153								
154								
155	Total Amount of True-Up Adjustment for 2017 ATRR		(Sum lines 141 - 152, column f)			\$	-	-
156	Less Over (Under) Recovery		(Line 3, Column f)			\$	-	-
157	Total Interest		(Line 155 + line 156)			\$	-	-
158								

164	Calculation of Interest for 2018 True-Up Period								
165							Monthly		
166									
167	January	Year 2018			12.00	-			
168	February	Year 2018			11.00	-			
169	March	Year 2018			10.00	-			
170	April	Year 2018			9.00	-			
171	May	Year 2018			8.00	-			
172	June	Year 2018			7.00	-			
173	July	Year 2018			6.00	-			
174	August	Year 2018			5.00	-			
175	September	Year 2018			4.00	-			
176	October	Year 2018			3.00	-			
177	November	Year 2018			2.00	-			
178	December	Year 2018			1.00	-			
179									
180									
181							Annual		
182									
183	January through December	Year 2019	-		12.00	-			
184	January through December	Year 2020	-		12.00	-			
185									
186	Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						Monthly		
187	January	Year 2021	-			-	-		
188	February	Year 2021	-			-	-		
189	March	Year 2021	-			-	-		
190	April	Year 2021	-			-	-		
191	May	Year 2021	-			-	-		
192	June	Year 2021	-			-	-		
193	July	Year 2021	-			-	-		
194	August	Year 2021	-			-	-		
195	September	Year 2021	-			-	-		
196	October	Year 2021	-			-	-		
197	November	Year 2021	-			-	-		
198	December	Year 2021	-			-	-		
199									
200									
201									
202	Total Amount of True-Up Adjustment for 2018 ATRR			(Sum lines 188 - 199 column f)		\$	-		
203	Less Over (Under) Recovery			(Line 4, Column f)		\$	-		
204	Total Interest			(Line 202 + line 203)		\$	-		
205									
206	Calculation of Interest for 2019 True-Up Period								
207							Monthly		
208									
209									
210	January	Year 2019			12.00	-			
211	February	Year 2019			11.00	-			
212	March	Year 2019			10.00	-			
213	April	Year 2019			9.00	-			
214	May	Year 2019			8.00	-			
215	June	Year 2019			7.00	-			
216	July	Year 2019			6.00	-			
217	August	Year 2019			5.00	-			
218	September	Year 2019			4.00	-			
219	October	Year 2019			3.00	-			
220	November	Year 2019			2.00	-			
221	December	Year 2019			1.00	-			
222									
223									
224							Annual		
225									
226	January through December	Year 2020	-		12.00	-			
227									
228									
229	Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						Monthly		
230	January	Year 2021	-			-	-		
231	February	Year 2021	-			-	-		
232	March	Year 2021	-			-	-		
233	April	Year 2021	-			-	-		
234	May	Year 2021	-			-	-		
235	June	Year 2021	-			-	-		
236	July	Year 2021	-			-	-		
237	August	Year 2021	-			-	-		
238	September	Year 2021	-			-	-		
239	October	Year 2021	-			-	-		
240	November	Year 2021	-			-	-		
241	December	Year 2021	-			-	-		
242									
243									
244	Total Amount of True-Up Adjustment for 2019 ATRR			(Sum lines 230 - 241, column f)		\$	-		
245	Less Over (Under) Recovery			(Line 5, Column f)		\$	-		
246	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:

GidLiance High Plains depreciation and amortization rates may not be changed absent a section
205 or 206 filing

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>
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(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
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<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
<u>8,996</u>	<u>2,195</u>
8,922	2,177

669,074	5,247
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0	0
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0	0
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669,074	5,247
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0	0
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0	0
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1	0
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13,480	0
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13,481	0
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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
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1,231,714	2,119
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186,808	(37,504)
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118,255	(673)
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305,063	(38,177)
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1,536,777	(36,058)
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24.94%	133.95%
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		81.903%	18.097%	81.903%
2026		Dx	Tx	Dx
Ending Balance	Comments	Beginning Balance		Ending Balance
49,414	Exclude, E	35,802	7,911	40,471
(47,939)		(37,279)	(8,237)	(39,263)
24,322	Exclude, b	19,920	4,402	19,920
3,696	Exclude, b	3,027	669	3,027
29,493		21,470	4,744	24,156
(47,939)		(37,279)	(8,237)	(39,263)
(1,786)		(1,310)	(290)	(1,463)
(66,338)	Exclude, b	(54,333)	(12,005)	(54,333)
(10,477)	Exclude, b	(8,581)	(1,896)	(8,581)
(87,798)		(71,909)	(15,889)	(71,909)
0		-	-	-
(5,033,969)		(2,803,312)	(619,423)	(4,122,956)
1,936,173		1,049,948	231,998	1,585,778
(3,401)		(2,450)	(541)	(2,786)
(4,294,465)		(3,517,283)	(777,183)	(3,517,283)
(545)		459	101	(446)
64,174		46,307	10,232	52,560
(33,669)		(19,734)	(4,360)	(27,576)
0		-	-	-
(12,900)		(9,252)	(2,044)	(10,565)
87,798	Exclude, b	71,909	15,889	71,909
(7,457,203)		(5,319,541)	(1,175,412)	(6,107,650)
(7,468,186)		\$ (5,328,536)	\$ (1,177,399)	\$ (6,116,646)
(696,633)		(570,561)	(126,072)	(570,561)
(21,313)		(17,456)	(3,857)	(17,456)
(3,366)		(2,757)	(609)	(2,757)
(721,312)		(590,774)	(130,538)	(590,774)
(696,633)		\$ (570,561)	\$ (126,072)	\$ (570,561)

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

	18.097%
Tx	
Balance	

8,943	
(8,676)	
4,402	
669	
5,337	
(8,676)	(438)
(323)	
(12,005)	
(1,896)	
(15,889)	
-	
(911,013)	
350,395	
(615)	
(777,183)	
(99)	
11,614	
(6,093)	
-	
(2,335)	
15,889	
(1,349,553)	
\$ (1,351,541)	(174,142)

(126,072)	
(3,857)	
(609)	
(130,538)	
\$ (126,072)	-

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

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

A	B
See Rate Base Support for calculation	
Gross Plant - Allocation	Transmission
	18.0973101220143%

C		AN	AO	AP	AQ
FM - TAX - Schedule M		a-Jan - 2025	a-Feb - 2025	a-Mar - 2025	a-Apr - 2025
DEP101: Tax Depreciation		(572,348)	(572,348)	(572,348)	(572,348)
DEP103: Reversal of Book Depreciation		217,330	222,102	222,652	222,728

2025

DEP101: Tax Depreciation

DEP103: Reversal of Book Depreciation

(6,856,805)

2,665,199

C		AY	AZ	BA	BB
FM - TAX - Schedule M		Dec - 2025	Jan - 2026	Feb - 2026	Mar - 2026
DEP101: Tax Depreciation		(572,348)	(550,271)	(550,271)	(550,271)
DEP103: Reversal of Book Depreciation		223,431	225,584	223,024	221,870

2026

DEP101: Tax Depreciation

DEP103: Reversal of Book Depreciation

(6,603,251)

2,681,189

Distribution	Total
81.9026960368327%	100.00%

AR	AS	AT	AU
3-May - 2025	3-Jun - 2025	3-Jul - 2025	3-Aug - 2025
(572,348)	(572,348)	(560,975)	(572,348)
223,857	223,969	224,418	224,664

BC	BD	BE	BF
Apr - 2026	May - 2026	Jun - 2026	Jul - 2026
0)	(550,271)	(550,271)	(550,271)
1	222,808	222,878	222,901

0)

GLHP
Excess Deferred Taxes

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