GridLiance West Transco LLC (GWT)
Formula Rate Index

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Rate Formula Template
Utilizing FERC Form 1 Data
GridLiance West Transco LLC

Projected Annual Transmission Revenue Requirement
For the 12 months ended 12/31/2018

Formula Rate - Non-Levelized

Line No.			(1)		(2)		(3) Allocated Amount
1	GROSS REVENUE REQUIREMENT	(line 67)					$ 19,611,512
	REVENUE CREDITS		Total		Allocator		
2	Total Revenue Credits	Attach 1, line 7	60,000	TP	1.000		60,000
3	True-up Adjustment	Attach 5, Line 3, column G	-	DA	1.000		-
4	NET REVENUE REQUIREMENT	(line 1 minus line 2 plus line 3)					$ 19,551,512

Formula Rate - Non-Levelized

Rate Formula Template
Jtilizing FERC Form 1 Data
GridLiance West Transco LLC

For the 12 months ended 12/31/2018

Line No.	(1)	(2) Source	(3) Company Total	(4) Allocator		(5) Transmission (Col 3 times Col 4)
	RATE BASE:					
	GROSS PLANT IN SERVICE (Notes M & P)					
5	Transmission	(Attach 2, line 15)	93,697,472	TP	1.0000	93,697,472
6	General & Intangible	(Attach 2, lines 30 & 45)	-	W/S	1.0000	-
7	TOTAL GROSS PLANT (sum lines 5-6)	(If line 5>0, GP= line 7, column 5 / line 7, column 3. If line 5=0, GP=0)	93,697,472	GP=	1.0000	93,697,472
8	ACCUMULATED DEPRECIATION & AMORTIZATION (Notes M & P)					
9	Transmission	(Attach 2, line 61)	13,589,202	TP	1.0000	13,589,202
10	General & Intangible	(Attach 2, lines 76 & 91)	-	W/S	1.0000	-
11	TOTAL ACCUM. DEPRECIATION (sum lines 9-10)		13,589,202			13,589,202
12	NET PLANT IN SERVICE					
13	Transmission	(line 5 minus line 9)	80,108,270			80,108,270
14	General & Intangible	(line 6 minus line 10)	-			-
15	TOTAL NET PLANT (sum lines 13-14)	(If line 13>0, NP= line 15, column 5 / line 15, column 3. If line 15=0, NP=0)	80,108,270	NP=	1.0000	80,108,270
16	ADJUSTMENTS TO RATE BASE (Note A)					
17	ADIT (Note R)	(Attach 6a or 6e, line 8)	(543,744)	DA	1.0000	(543,744)
18	Account No. 255 (Note F)	(Attach 2a, line 93)	-	NP	1.0000	-
19	CWIP	(Attach 11, column (u), line 26)	8,778,374	DA	1.0000	8,778,374
20	Unfunded Reserves	(Attach 10, column (s), line 2)	-	DA	1.0000	-
21	Unamortized Regulatory Assets	(Attach 9, column (v), line 51)	-	DA	1.0000	-
22	Unamortized Abandoned Plant	(Attach 9, column (v), line 62)	-	DA	1.0000	-
23	TOTAL ADJUSTMENTS (sum lines 17-22)		8,234,630			8,234,630
24	LAND HELD FOR FUTURE USE	(Attach 8, column (d), line 2)	-	TP	1.0000	-
25	WORKING CAPITAL					
26	CWC	Calculated (1/8 * (line 38 less line 33b))	1,041,589	NA		1,041,589
27	Materials & Supplies (Note B)	(Attach 2a, line 146)	78,872	TP	1.0000	78,872
28	Prepayments (Account 165 - Note C)	(Attach 2a, line 110)	319,878	GP	1.0000	319,878
29	TOTAL WORKING CAPITAL (sum lines 26-28)		1,440,339			1,440,339
30	RATE BASE (sum lines 15, 23, 24, & 29)		89,783,239			89,783,239

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
GridLiance West Transco LLC

For the 12 months ended 12/31/2018

	(1)	(2) Source	(3) Company Total	(4) Allocator		(5) Transmission (Col 3 times Col 4)
31	O&M					
32	Transmission	321.112.b & (Note O)	5,953,045	TP	1.0000	5,953,045
33	Less Accounts 565 and 566	321.96.b & 97.b	-	TP	1.0000	-
33a	Account 566 excluding Amortization of Regulatory Assets	321.97.b less line 33b		DA	1.0000	-
33b	Account 566 Amortization of Regulatory Assets	(Attach 9, line 51, col. f)	-	DA	1.0000	-
34	A&G	323.197.b	1,579,671	W/S	1.0000	1,579,671
35	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Sum Attach 2a, lines 128, 129, 131) (Note D)	-	W/S	1.0000	-
36	Plus Transmission Related Reg. Comm. Exp.	(Attach 2a, line 129) (Note D)	800,000	W/S	1.0000	800,000
37	PBOP expense adjustment	(Attach 2a, line 155)	-	W/S	1.0000	-
38	TOTAL O&M and A&G (sum lines 32, 33a, 33b, 34, 36, 37 less lines 33 & 35)		8,332,716			8,332,716
39	DEPRECIATION EXPENSE (Notes M & P)					
40	Transmission	Sum 336.7.b, d & e	1,984,695	TP	1.0000	1,984,695
41	General and Intangible	Sum 336.1.b, d & e + Sum 336.10.b, d & e	-	W/S	1.0000	-
42	Amortization of Abandoned Plant	(Attach 9, column (f), line 62)	-	DA	1.0000	-
43	TOTAL DEPRECIATION (Sum lines 40-42)		1,984,695			1,984,695
44	TAXES OTHER THAN INCOME TAXES (Note E)					
45	LABOR RELATED					
46	Payroll	263._.i (enter FN1 line #)	54,527	W/S	1.0000	54,527
47	Highway and vehicle	263._.i (enter FN1 line #)	-	W/S	1.0000	-
48	PLANT RELATED					
49	Property	263._.i (enter FN1 line #)	634,798	GP	1.0000	634,798
50	Gross Receipts	263._.i (enter FN1 line #)	21,203	GP	1.0000	21,203
51	Other	263._.i (enter FN1 line #)	-	GP	1.0000	-
52	TOTAL OTHER TAXES (sum lines 46, 47, 49, 50, 51)		710,528			710,528
53	INCOME TAXES	(Note F)				
54	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		0.2100			
55	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.1900			
56	where WCLTD=(line 83) and R= (line 86)					
57	and FIT, SIT & p are as given in footnote F.					
58	1 / (1 - T) = (T from line 54)		1.2658			
59	Amortized Investment Tax Credit	(Attach 2a, line 93a)	-			
59a	(Excess)/Deficient Deferred Income Taxes (Note S)	(Attach 2a, line 94)	-			
59b	Tax Effect of Permanent Differences and AFUDC Equity (Note	(Attach 2a, line 95)	2,791			
60	Income Tax Calculation = line 70, Col. (d)		966,421	NA		966,421
61	ITC adjustment (line 58 * line 59)		-	NP	1.0000	-
61a	(Excess)/Deficient Deferred Income Tax Adjustment	(Line 58 times Line 59a)	-	NP	1.0000	-
61b	Permanent Differences Tax Adjustment	(Line 58 times Line 59b)	3,533	NP	1.0000	3,533
62	Total Income Taxes	Sum (lines 60, 61, 61a & 61b)	969,954			969,954
63	RETURN					
64	[Rate Base (line 30) * Rate of Return (line 86)]		7,613,619	NA		7,613,619
65	Rev Requirement before Incenitive Projects (sum lines 38, 43, 52, 62, 64)		19,611,512			19,611,512
66	Return and Income Tax on Incentive Projects	(Attach 4, column (J), line 8)	-	DA	1.0000	-
67	Total Revenue Requirement (sum lines 65 & 66)		19,611,512			19,611,512

	(a) Income Taxes	(b) % Ownership that has Actual or Potential Income Tax Liability	(c) Line 68 is [1-Col. (b)]	(d) Total Income Taxes
68	Ownership (input in Col. B the % ownership with Income Tax Liability)	0.66820	0.3318	
69	Return from Line 63 times % in Line 68	5,087,420	2,526,199	
70	Income Tax Line 55 {CIT=(T/1-T) * (1-(WCLTD/R))] x Line 69	966,421	N/A	966,421

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
GridLiance West Transco LLC

For the 12 months ended 12/31/2018

SUPPORTING CALCULATIONS AND NOTES

71 TRANSMISSION PLANT INCLUDED IN RTO RATES

72	Total transmission plant (line 5, column 3)							93,697,472	
73	Less transmission plant excluded from CAISO rates (Attach 2a, line 132) (Note H)							-	
74	Less transmission plant included in OATT Ancillary Services (Attach 2a, line 132a) (Note H)							-	
75	Transmission plant included in RTO rates (line 72 less lines 73 & 74)							93,697,472	
76	Percentage of transmission plant included in RTO Rates (line 75 divided by line 72) [If line 72 equals zero, enter 1)						TP=	1.0000	
77	WAGES & SALARY ALLOCATOR (W&S)								
78		Form 1 Reference	$		TP		Allocation		
79	Transmission	354.21.b	1.00		1.00		1.00		
80	Other	354.24,25,26.b		N/A				($ / Allocation)	
81	Total (sum lines 79-80) [If there are no labor dollars,input $1 on line 79 which is then multiplied by the TP allocator on line 79]		1.00				1.00	= 1.0000	= W/S

82 RETURN (R) (Note J)

		$	%	Cost	Weighted	
83	Long Term Debt (Attach 2b, lines 161 & 183)	41,799,706.44	40%	6.05%	0.024	=WCLTD
84	Preferred Stock (Attach 2b, lines 163 & 185)	-	-	-	-	
85	Common Stock (Attach 2b, line 170)	62,699,559.66	60%	10.1%	0.061	
86	Total (sum lines 83-85)	104,499,266.10			0.085	=R

Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant (a)

87	Net Transmission Plant in Service	(Line 13, column 5)	80,108,270
88	CWIP	(Line 19, column 5)	8,778,374
89	Unamortized Abandoned Plant	(Line 22, column 5)	-
90	Regulatory Assets	(Line 21, column 5)	-
91	Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant		88,886,644

89 DA indicates Direct Assignment and is equal to 1

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
GridLiance West Transco LLC

For the 12 months ended 12/31/2018

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: #.#.x (page, line, column)

Note Letter	
A	The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts related to FASB 158 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 as discussed in Note F. Account 281 is not allocated.
B	Identified in Form 1 as being only transmission related.
C	Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the FERC Form 1, excluding any prepaid income taxes and prepaid pension assets.
D	Line 35 excludes all Regulatory Commission Expenses itemized at 351.h, all advertising included in Account 930.1 (except safety, education or out-reach related advertising) and all EEI and EPRI dues and expenses Line 36 reflects all Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.h
E	Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Excludes other taxes associated with facilities leased to others that are charged to the lessee.
F	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).

Inputs Required:	FIT =	0.21	
	SIT=	-	(SIT from Attach 4a, column (e), line 2)
	p =	-	(p from Attach 4a, column (f), line 2)

For each Rate Year (including both Annual Projections and True-Up Adjustments) the statutory income tax rates utilized in the Formula Rate shall reflect the weighted average rates actually in effect during the Rate Year. For example, if the statutory tax rate is 10% from January 1 through June 30, and 5% from July 1 through December 31, such rates would be weighted 181/365 and 184/365, respectively, for a non-leap year.

G	Reserved
H	Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be 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.
I	Reserved
J	ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC under FPA Section 205 or 206.
K	Reserved
L	The regulatory assets will accrue carrying costs equal to the weighted cost of capital on line 82 until the formula rate is effective and the resulting charges are assessed to customers.
M	Any plant leased to others will be removed from Plant In Service and booked to Leased Plant, Account 104. Expenses charged to the lessee will be booked to Account No. 413 and the accumulated depreciation associated with the leased plant shall not be included above on lines 9-11.
N	Reserved
O	Excludes TRBAA expenses.
P	Excludes costs associated with Asset Retirement Obligations (ARO) absent a subsequent filing under FPA Section 205.
Q	Reserved
R	For rate projections, ADIT is computed using the average of the beginning of the year balance and a prorated end of the year balances as required by Section 1.167(l)-1(h)(6)(ii) of the IRS regulations. An annual true-up is calculated based on an average of the actual beginning of the year and end of the year balances. Attachment 6a calculates the projected ADIT balances based on the prorated ending ADIT balances as calculated on Attachment 6b. Attachment 6e to be used for actual balances during the true-up.
S	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/1-T) (page 3, line 61a).
T	Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on (1) the Equity portion of Allowance for Other Funds Used During Construction and (2) meals and entertainment expenses. Permanent differences arising from lobbying and/or political contributions, or fines and penalties from government agencies will not be recovered through this mechanism. The recovery of any other permanent differences (which are expected to be extraordinary in nature) would be specifically identified in Attachment 2a. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 59b and will increase or decrease tax expense by the amount of the expense or benefit included on line 59b multiplied by (1/1-T) (page 3, line 61b).

Attachment 1 - Revenue Credit Workpaper
GridLiance West Transco LLC

	Account 454 - Rent from Electric Property (Note 3)	Notes 1 & 3	
1	Rent from FERC Form No. 1	Note 3, line 11	60,000
	Account 456 and 456.1 (Note 3)	Notes 1 & 3	
2	Other Electric Revenues (Note 2)	Note 3	-
3	Professional Services	Note 3	-
4	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	Note 3	-
5	Rent or Attachment Fees associated with Transmission Facilities	Note 3	-
6	Other	Note 3	-
7	Total Revenue Credits	Sum lines 2-6 + line 1	60,000

Note 1 All revenues booked to Account 454 that are derived from cost items classified as transmission-related will be included as a revenue credit. All revenues booked to Account 456 that are derived from cost items classified as transmission-related, and are not derived from rates under this transmission formula rate will be included as a revenue credit. Work papers will be included to properly classify revenues booked to these accounts to the transmission function. A breakdown of all Account 454 revenues by subaccount will be provided below, and will be used to derive the proper calculation of revenue credits. A breakdown of all Account 456 revenues by subaccount and customer will be provided and tabulated below, and will be used to develop the proper calculation of revenue credits. All revenue credits that are included in the TRBAA are excluded here.

Note 2 If the facilities associated with the revenues are not included in the formula, the revenue is shown below, but not included in the total above and explained in the Attachment 3. This includes plant leased to others and the associated expenses outlined in Note M of Appendix III.

Note 3 All Account 454, 456, and 456.1 Revenues must be itemized below and tie to the FERC Form No. 1 cites set forth below

Line No.			TOTAL	CALISO	Other 1	Other 2
1	Account 456 and 456.1 (300.21.b plus 300.22.b)		-	-	-	-
1a	Transmission Service		-	-	-	-
…	xxxx					
1x	Trans. Fac. Charge		-	-	-	-
2	Trans Studies, etc		-	-	-	-
3	Total (must tie to 300.21.b plus 300.22.b)		-	-	-	-
4	Less:					
5	Revenue for Demands in Divisor		-	-	-	-
6	Revenue Credits included in the TRBAA		-	-	-	-
7	**Sub Total Revenue Credit**		-	-	-	-
8	Prior Period Adjustments (Note 4)		-	-	-	-
9	Total		-			
10	Account 454		$			
10a	Joint pole attachments - telephone		60,000			
10b	Joint pole attachments - cable		-			
10c	Underground rentals		-			
10d	Transmission tower wireless rentals		-			
10e	Other rentals		-			
10f	Corporate headquarters sublease		-			
10g	Misc non-transmission rentals		-			
10x	xxxx		-			
11	Total (must tie to 300.19.b)		60,000			

Note 4 Prior Period Adjustments will correct errors discovered after an annual true-up to be refunded or charged to customers. The annual update will describe the basis for any Prior Period Adjust

Attachment 2 - Cost Support

GridLiance West Transco LLC

Plant in Service Worksheet - Note P from Appendix III

	Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
1	**Calculation of Transmission Plant In Service**	Source	Year	Balance
2	December	p206.58.b less p206.57.b	-	93,497,472
3	January	Note A	-	93,530,806
4	February	Note A	-	93,564,139
5	March	Note A	-	93,597,472
6	April	Note A	-	93,630,806
7	May	Note A	-	93,664,139
8	June	Note A	-	93,697,472
9	July	Note A	-	93,730,806
10	August	Note A	-	93,764,139
11	September	Note A	-	93,797,472
12	October	Note A	-	93,830,806
13	November	Note A	-	93,864,139
14	December	p207.58.g less p207.57.g	-	93,897,472
15	**Transmission Plant In Service**	(sum lines 2-14) /13		93,697,472
16	**Calculation of Intangible Plant In Service**	Source		
17	December	p204.5.b	-	-
18	January	Note A	-	-
19	February	Note A	-	-
20	March	Note A	-	-
21	April	Note A	-	-
22	May	Note A	-	-
23	June	Note A	-	-
24	July	Note A	-	-
25	August	Note A	-	-
26	September	Note A	-	-
27	October	Note A	-	-
28	November	Note A	-	-
29	December	p205.5.g	-	-
30	**Intangible Plant In Service**	(sum lines 17 - 29) /13		-
31	**Calculation of General Plant In Service**	Source		
32	December	p206.99.b lessp206.98.b	-	-
33	January	Note A	-	-
34	February	Note A	-	-
35	March	Note A	-	-
36	April	Note A	-	-
37	May	Note A	-	-
38	June	Note A	-	-
39	July	Note A	-	-
40	August	Note A	-	-
41	September	Note A	-	-
42	October	Note A	-	-
43	November	Note A	-	-
44	December	p207.99.g lessp207.98.g	-	-
45	**General Plant In Service**	(sum lines 32 - 44) /13		-
46	**Total Plant In Service**	(sum lines 15, 30, and 45)		93,697,472

Accumulated Depreciation Worksheet

	Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
47	**Calculation of Transmission Accumulated Depreciation**	Source	Year	Balance
48	December	Prior year p219.25.c	-	12,597,502
49	January	Note A	-	12,762,570
50	February	Note A	-	12,927,696
51	March	Note A	-	13,092,881
52	April	Note A	-	13,258,125
53	May	Note A	-	13,423,428
54	June	Note A	-	13,588,790
55	July	Note A	-	13,754,211
56	August	Note A	-	13,919,690
57	September	Note A	-	14,085,229
58	October	Note A	-	14,250,826
59	November	Note A	-	14,416,482
60	December	p219.25.c	-	14,582,197
61	**Transmission Accumulated Depreciation**	(sum lines 48-60) /13		13,589,202
62	**Calculation of Intangible Accumulated Depreciation**	Source		
63	December	Prior year p200.21.c	-	-
64	January	Note A	-	-
65	February	Note A	-	-
66	March	Note A	-	-
67	April	Note A	-	-
68	May	Note A	-	-
69	June	Note A	-	-
70	July	Note A	-	-
71	August	Note A	-	-
72	September	Note A	-	-
73	October	Note A	-	-
74	November	Note A	-	-
75	December	p200.21.c	-	-
76	**Accumulated Intangible Depreciation**	(sum lines 63 - 75) /13		-
77	**Calculation of General Accumulated Depreciation**	Source		
78	December	Prior year p219.28.c	-	-
79	January	Note A	-	-
80	February	Note A	-	-
81	March	Note A	-	-
82	April	Note A	-	-
83	May	Note A	-	-
84	June	Note A	-	-
85	July	Note A	-	-
86	August	Note A	-	-
87	September	Note A	-	-
88	October	Note A	-	-
89	November	Note A	-	-
90	December	p219.28.c	-	-
91	**Accumulated General Depreciation**	(sum lines 78 - 90) /13		-
92	**Total Accumulated Depreciation**	(sum lines 61, 76, and 91)		13,589,202

Note A: Input the value associated with the amount as if reported in FERC Form No. 1 consistent with the first source in the section.
The source for the values is internal company records.

Attachment 2a - Cost Support

GridLiance West Transco LLC

ADJUSTMENTS TO RATE BASE (Note A)

	Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Details	
			Beginning of Year	End of Year	Average Balance	Amortization
93	Account No. 255 (enter negative)	266.8.b & 267.8.h			-	Line 93 used if accumulated deferred tax credits are used to reduce rate base.
93a	Account No. 255	266.8.f				Line 93a used if accumulated deferred tax credits are amortized against taxable income.
94	(Excess)/Deficient Deferred Income Taxes (Enter Negative if Excess)	(Note S)		-		Appendix III, Line 59a
95	Tax Effect of Permanent Differences	(Note T)		2,791		Appendix III, Line 59b
96	Prepayments (Account 165)					
	(Prepayments excludes Prepaid Pension Assets and prepaid income taxes)		Year	Balance		
97	December	111.57.d		558,986		
98	January	company records		512,404		
99	February	company records		465,822		
100	March	company records		419,240		
101	April	company records		372,657		
102	May	company records		326,075		
103	June	company records		279,493		
104	July	company records		232,911		
105	August	company records		186,329		
106	September	company records		139,747		
107	October	company records		93,164		
108	November	company records		46,582		
109	December	111.57.c		525,000		
110	**Prepayments**	(sum lines 97-109) /13		319,878		

EPRI Dues Cost Support

	Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Details
	Allocated General & Common Expenses		
		EPRI Dues	EPRI & EEI Costs
128	EPRI and EEI dues and expenses to be excluded from the formula rate	p353._.f (enter FN1 line #)	
128a	List EPRI and EEI dues and expenses		

Regulatory Expense Related to Transmission Cost Support

	Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	Details*
	Directly Assigned A&G		**A**	**B**	**C**	
					(Col A- Col B)	
129	Regulatory Commission Exp Account 928	p323.189.b		800,000	(800,000)	

Column B shall be all Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.h consistent with Footnote D on Appendix III

* insert case specific detail and associated assignments here

Safety Related and Education and Out Reach Cost Support

	Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount A	Safety Related, Education, Siting & Outreach Related B	Other C (Col A- Col B)	Details
	Directly Assigned A&G					
131	General Advertising Exp Account 930.1	p323.191.b			-	Column B shall be safety, education, siting or out-reach related advertising consistent with Note D on Appendix III

Excluded Plant Cost Support

	Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Transmission Facilities Excluded from CAISO Rates	Description of the Facilities
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities		
132	Transmission Facilities Excluded from CAISO Rates		General Description of the Facilities
132a	Transmission Facilities Included in OATT Ancillary Services		General Description of the Facilities
			Add more lines if necessary

Materials & Supplies

	Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		A Stores Expense Undistributed	B Transmission Materials & Supplies	C Total
	Note: for the projection, the prior year's actual balances will be used				
	Form No.1 page		p227.16	p227.8	**(Col A + Col B)**
133	December	Column b	78,872		78,872
134	January	company records	78,872		78,872
135	February	company records	78,872		78,872
136	March	company records	78,872	-	78,872
137	April	company records	78,872	-	78,872
138	May	company records	78,872	-	78,872
139	June	company records	78,872	-	78,872
140	July	company records	78,872	-	78,872
141	August	company records	78,872	-	78,872
142	September	company records	78,872	-	78,872
143	October	company records	78,872	-	78,872
144	November	company records	78,872	-	78,872
145	December	Column c	78,872	-	78,872
146	Average				78,872

PBOPs

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Details
147			**Amount**	
148	Total PBOP expenses	Note A	-	
149	Labor dollars	Note A	-	
150	Cost per labor dollar	Line 148 divided by line 149	-	
151	labor (labor not capitalized) current year	(Note B)	-	
152	PBOP Expense for current year	Line 150 times line 151	-	
153	Lines 148 and 149 cannot change absent approval or acceptance by FERC in a separate proceeding.			
154	PBOP amount included in Company's O&M and A&G expenses in Form No. 1			
155	PBOP expense adjustment	Line 154 - Line 152	-	

A Amounts will be zero until changed pursuant to a FERC order.

B The sum of all affiliate labor included in accounts 560 to 579 and 920 to 935

Attachment 2b - Cost Support
GridLiance West Transco LLC

Capital Structure

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

Line No.	Description	Form No.1 Reference	December	January	February	March	April	May	June	July	August	September	October	November	December	13 Month Avg.
			Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)	Col. (f)	Col. (g)	Col. (h)	Col. (i)	Col. (j)	Col. (k)	Col. (l)	Col. (m)	Col. (n)
156	Long Term Debt:															
157	Acct 221 Bonds	112.18.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
158	Acct 223 Advances from Assoc. Companies	112.20.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
159	Acct 224 Other Long Term Debt	112.21.c,d	38,262,111	38,410,642	39,599,151	39,747,635	40,616,097	40,764,534	40,912,948	41,861,339	42,929,706	43,078,049	44,946,369	45,094,665	47,172,938	41,799,706
160	Less Acct 222 Reacquired Debt	112.19 c,d enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	Total Long Term Debt	Sum Lines 156 - 160	38,262,111	38,410,642	39,599,151	39,747,635	40,616,097	40,764,534	40,912,948	41,861,339	42,929,706	43,078,049	44,946,369	45,094,665	47,172,938	41,799,706
162																
163	Preferred Stock (Note 1)	112.3.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
164																
165	Common Equity- Per Books	112.16.c,d	170,078,747	170,301,545	172,084,307	172,307,034	173,609,726	173,832,382	174,055,004	175,477,589	177,080,140	177,302,655	180,105,135	180,327,579	183,444,988	175,385,141
166	Less Acct 204 Preferred Stock	112.3.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
167	Less Acct 219 Accum Other Compre. Income	112.15.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Less any acquisition premium or Goodwill	Note 3	112,685,581	112,685,581	112,685,581	112,685,581	112,685,581	112,685,581	112,685,581	112,685,581	112,685,581	112,685,581	112,685,581	112,685,581	112,685,581	112,685,581
169	Less Acct 216.1 Unappropriated Undistributed Subsidiary Earnings	112.12.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
170	Adjusted Common Equity	Ln 165 - 166 - 167 - 168 -169	57,393,166	57,615,964	59,398,726	59,621,453	60,924,145	61,146,801	61,369,422	62,792,008	64,394,559	64,617,074	67,419,554	67,641,998	70,759,407	62,699,560
171																
172	Total (Line 161 plus Line 163 plus Line 170)		95,655,276	96,026,606	98,997,877	99,369,088	101,540,241	101,911,335	102,282,370	104,653,347	107,324,264	107,695,123	112,365,923	112,736,663	117,932,345	104,499,266
173																
174	Cost of Debt															
175	Acct 427 Interest on Long Term Debt	117.62.c													2,530,133	
176	Acct 428 Amortization of Debt Discount and Expense	117.63.c													-	
177	Acct 428.1 Amortization of Loss on Reacquired Debt	117.64.c				-	-	-	-	-	-	-	-	-	-	
178	Acct 430 Interest on Debt to Assoc. Companies (LTD portion only) (Note 2)	117.67.c													-	
179	Less: Acct 429 Amort of Premium on Debt	117.65.c enter negative													-	
180	Less: Acct 429.1 Amort of Gain on Reacquired Debt	117.66.c enter negative													-	
181	Total Interest Expense	Sum Lines 175 - 180													2,530,133.38	
182																
183	Average Cost of Debt (Line 181 col (m) / Line 161 col (n))															0.0605
184																
185	Cost of Preferred Stock															
186	Preferred Stock Dividends	118.29.c													-	
187																
188	Average Cost of Preferred Stock (Line 186 col (m) / Line 163 col (n))															-

Note 1. If and when the Company issues preferred stock, footnote will indicate the authorizing regulatory agency, the docket/case number, and the date of the authorizing order.
Note 2. Interest on Debt to Associated Companies (FERC 430) will be populated with interest related to Long-Term Debt only.
Note 3. Any goodwill or acquisition premium paid for assets or entities are to be removed on line 168 unless the Commission has authorized that inclusion in rates.

Attachment 3 - Incentive ROE

GridLiance West Transco LLC

Incentive ROE

	A	B	C	D	E	F	G	H	I
1	Rate Base	Appendix III, line 30							89,783,239
2	100 Basis Point Incentive Return							$	
			$	%		Cost Appendix III		Weighted	
3	Long Term Debt	Appendix III, line 83	41,799,706.44	0.40		6.05%		0.0242	
4	Preferred Stock	Appendix III, line 84	-	-		-		-	
5	Common Stock Including 100 basis points	Appendix III, line 85	62,699,559.66	0.60		11.10%		0.0666	
6	Total (sum lines 3-5)		104,499,266.10					0.0908	
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6 col H)								8,152,318
8	INCOME TAXES								
9	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = (From Appendix III, Line 54)		0.2100						
10	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.1950						
11	where WCLTD=(line 3) and R= (line 6)								
12	and FIT, SIT & p are as given in footnote F on Appendix III.								
13	1 / (1 - T) = (T from line 9)		1.2658						
14	Amortized Investment Tax Credit (Appendix III, line 59)		-						
15									
16	Income Tax Calculation = line 10 * line 7		1,589,504					1,589,504	
17	ITC adjustment (line 13 * line 14) and line 17 allocated on NP allocator		-		NP	1.00		-	
18	Total Income Taxes	(line 16 plus line 17) * Appendix III Line 68, col b	1,062,106.76						1,062,107
19	Return and Income Taxes with 100 basis point increase in ROE				Sum lines 7 and 18				9,214,425
20	Return (Appendix III line 64 col 5)								7,613,619
21	Income Tax (Appendix III line 62 col 5)								969,954
22	Return and Income Taxes without 100 basis point increase in ROE				Sum lines 20 and 21				8,583,573
23	Incremental Return and Income Taxes for 100 basis point increase in ROE				Line 19 less line 22				630,852
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets				Appendix III, line 91 Col. (a)				88,886,644
25	Carrying Charge Difference for 100 Basis point of ROE				(Line 23 divided by line 24)				0.0071

Note 1: No incentive may be included in the formula absent authorization from FERC

Note 2: The 100 basis points is used to calculate the change in the carrying charge if an incentive is approved by the Commission and does not reflect what ultimately the Commission might approve as an incentive ROE adder for a specific transmission project.

FERC has authorized incentives for the following projects:

Project	Docket Number

Attachment 3a - Incentive Project NPIS
Transcanyon LLC

Attachment 3a - Project (13 Monthly Balances)
GridLiance West Transco LLC

Attachment 3a - Project (13 Monthly Balances)
GridLiance West Transco LLC

Line No.	Project Name	GROSS PLANT IN SERVICE (a) Dec	(b) Jan	(c) Feb	(d) Mar	(e) Apr	(f) May	(g) Jun	(h) Jul	(i) Aug	(j) Sept	(k) Oct	(l) Nov	(m) Dec	ACCUMULATED DEPRECIATION (n) Dec	(o) Jan	(p) Feb	(q) Mar	(r) Apr	(s) May	(t) Jun	(u) Jul	(v) Aug	(w) Sept	(x) Oct	(y) Nov	(z) Dec	NET PLANT IN SERVICE (aa) Average Gross Plant in Service (1)	-	(ab) Average Accum. Depreciation (2)	=	(ac) Average Net Plant in Service
1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2																															
3																															
4																															
5																															
6																															
7																															
8																															
9																															
10																															
11																															
12																															
13																															
14																															
15																															
16																															
17																															
18																															
19																															
20																															

Notes
(1) Calculated as the average of Columns (a) through (m).
(2) Calculated as the average of Columns (n) through (z).

Attachment 4 - Transmission Enhancement Charge Worksheet

GridLiance West Transco LLC

1	Rev Requirement before Incentive Projects	(Appendix III, line 65)	19,611,512
2	Less Transmission Depreciation Expense, Abandoned Plant Amort, Reg Asset Amort, and O&M	(Appendix III, lines 40 & 42 plus Appendix III, line 38)	10,317,411
3	Net Rev Req less Depreciation expense and O&M	(Line 1 minus line 2)	9,294,101
4	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant	(Appendix III, line 91 (a))	88,886,644
5	Base Fixed Charge Rate Less Depreciation/Amortization and O&M (Base FCR)	(Line 3 / line 4)	0.105
6	Carrying Charge Difference for 100 Basis point of ROE	(Attachment 3, line 25)	0.007

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M
	(Notes 1 and 2)												
	Project Name and CAISO Identification	Useful life of project/Amort period	Input the allowed ROE Incentive	Line 5	Line 6 times Col C divided by 100 basis points plus Col D	Actual Rev Req at Base FCR				Actual Rev Req at Increased ROE	Incremental Rev Req at Increased ROE of Incentive Projects	Discount	Net Revenue
			Increased ROE (Basis Points) (Note 3)	Base Fixed Charge Rate Less Depreciation/Amortization and O&M (Base FCR (line 5))	FCR for This Project (Line 6 x Col C /100 + Col D)	13 Month Balance of Investment (company records)	(Note 2) Depreciation or Amortization Expense (company records)	Directly Assigned O&M (Note 5)	Revenue Requirement [Col D x Col F + Col G + Col H]	Revenue Requirement (Col E x Col F + Col G + Col H)	Col J less Col I for Incentive Projects	(Note 4)	Col J - Col L
7a	-	-	-	0.105	0.105	-	-	-	-	-	-	-	-
7b	-	-	-	0.105	0.105	-	-	-	-	-	-	-	-
7c	-	-	-	0.105	0.105	-	-	-	-	-	-	-	-
7d	-	-	-	0.105	0.105	-	-	-	-	-	-	-	-
7e	-	-	-	0.105	0.105	-	-	-	-	-	-	-	-
7f	-	-	-	0.105	0.105	-	-	-	-	-	-	-	-
7g	-	-	-	0.105	0.105	-	-	-	-	-	-	-	-
7h	-	-	-	0.105	0.105	-	-	-	-	-	-	-	-
…	-	-	-	0.105	0.105	-	-	-	-	-	-	-	-
8	**Total** (sum of lines 7 above)					-	-	-	-	-	-	-	-
9	Line 9 must tie to the lines above as shown					Total of Col F ties to Line 4	Total of Col G ties to the sum of Appendix III, lines 33b, 40 & 42, col 5)	Total of Col H ties to Appendix III, Lines 38 - line 33b	Total of Col I ties to Line 1 Total	Total of Col J ties to Appendix III, Line 65	Total of Col K ties to Appendix III, Line 66		Total to be Charged

Note 1: Add additional lines after line 7i for additional projects

Note 2: Regulatory Assets, Abandoned Plant, authorized CWIP in rate base, and plant in-service shall be listed separately on lines 7 for each project

Note 3: No incentive may be included in the formula absent authorization from FERC

FERC has authorized incentives for the following projects:

Project	Docket Number

Note 4: The Discount in Column L 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. A workpaper will be provided to show the calculation of the discount.

Note 5: All O&M will be directly assigned to each project with plant in service based on the invoiced amount per project. The detail supporting the O&M direct assignment will be provided in a workpaper and the totals shown in a Form No. 1 footnote to pages 320-323. A&G will be allocated in proportion to the Transmission O&M for each item in Lines 7 (not including amortization of Regulatory Asset(s) booked to Account 566).

	A	B	C	D	E
	Project	O&M (excluding Amortization of Regulatory Assets) (Line 11 is equal to Appendix III, line 32 - line 33 + line 33a, col 5 attributable to each project based on invoices)	%O&M (Col B / total Col B)	A&G [(Appendix III, line 34 - line 35 + lines 36 & 37, col 5) * (Col C)	O&M (including A&G) (Col B + Col D)
10	-	-	-	-	-
10a	-	-	-	-	-
10b			-		
…			-		
11	Total (sum lines 10 above)	-			-

Note 6: Narrative step by step of how data is derived and calculated within this attachment and how Attachment 3 relates to this attachment:

Step 1	Lines 1-6 are sourced from Appendix III, Attachment 3 or calculated as set forth on each line.
Step 2	On lines 7, for each project (whether FERC authorized CWIP in rate base or plant in service), FERC authorized Abandoned Plant or FERC authorized Regulatory Asset, Input the data for Steps 3 to 7
Step 3	On lines 7, Col A, input the name of the project
Step 4	On lines 7, Col B, input the useful life for projects with plant in service based on the depreciation rates set forth in Attach 9, or the amortization period approved by FERC for Abandoned Plant or Regulatory Assets
Step 5	Lines 7, Col C, is the increase in ROE authorized by FERC from Note 3
Step 6	Lines 7, Col D, is the Base Fixed Charge Rate from line 5 which excludes any increased ROE authorized by FERC
Step 7	Lines 7, Col E, calculate the Fixed Rate Charge for the line including the increased ROE authorized by FERC
Step 8	On Lines 7, Col F, input the 13 month balance of each Investment (defined in Note 2 as Regulatory Assets, Abandoned Plant, authorized CWIP in rate base, and plant in-service). The total on line 8 must tie to line 4.
Step 9	On Lines 7, Col G, input the depreciation or amortization expense associated with each investment and the total on line 8 must tie to the sum of Appendix III, lines 33b, 40 & 42, col 5
Step 10	On Lines 7, Col H, input the O&M from Note 5, Col E for each project with plant in service.
Step 11	Lines 7, Col I, calculates the revenue requirement at the Base FCR for each Investment as the sum of Cols D, F, G and H
Step 12	Lines 7, Col J, calculates the revenue requirement for each Investment including any increased ROE authorized by FERC as the sum of Cols E, F, G and H
Step 13	Lines 7, Col K, calculates the revenue related to any increased ROE authorized by FERC.
Step 14	On Lines 7, Col L, input the amount by which the transmission owner has committed to charge less than the rate in Col J, regardless of how that Discount is calculated. For each project, the amount of the Discount will be zero or a reduction to the annual
Step 15	Lines 7, Col M, calculates the revenue requirement attributable to each project to be charged customers as Col J less Col L.
Attachment 3	Attachment 3 calculates the increase in the Fixed Charge Rate attributable to an increase in ROE of 100 basis points. Lines 7, Col C inputs the actual increase in ROE authorized by FERC for the project. Lines 7, Col E compute the increase in the Fixed Charge

Attachment 4a - SIT and p

GridLiance West Transco LLC

Line No. SIT and p

	(a)	(b)	(c)	(d)	(e)	(f)
	STATE	WEIGHT (1)	RATE (1)	p VALUE (1)	WRATE (2)	Wp VALUE (3)
1	Nevada	100.00%	0.00%	0.00%	-	-
1a					-	-
1b					-	-
1c					-	-
…					-	-
2	WEIGHTED TOTALS				-	-

Notes

(1) The utility retains the burden of proof to demonstrate that its weighting factor, applicable income tax rate, and p value for each state are appropriate.

(2) Column (b) × Column (c).

(3) Column (b) × Column (d).

Attachment 5 - Example of True-Up Calculation

						Annual True-Up Calculation		
1	Year							
	A	B	C	D	E	F	G	
	Project Identification	Project Name	Adjusted Net Revenue Requirement[1]	Revenue Received[2]	Net Under/(Over) Collection (C-D)	Interest Income (Expense)	Total True-Up Adjustment (E + F)	
2			-	-	-	-	-	
2a			-	-	-	-	-	
2b			-	-	-	-	-	
2c			-	-	-	-	-	
2d			-	-	-	-	-	
			-	-	-	-	-	
3	Total		-	-	-	-	-	

Notes

1. From Attachment 4, Column M for the period being trued-up
2. The "revenue received" is the total amount of revenue distributed to GWT in the True-Up Year. The amounts do not include any true-ups, prior period adjustments, or TRBAA amounts and reflects any Competitive Bid Concessions
3. Then Monthly Interest Rate shall be equal to the interest rate set forth below on line 13 and be applied to the amount in Column E for a period of 24 months
4. The True-Up Adjustment is applied to each project pro rata based its contribution to the Revenue Requirement shown in Attachment 4

FERC Refund Interest Rate

	(a)	(b)	(c)	(d)
4	Interest Rate:	Quarter	Year	Quarterly Interest Rate under Section 35.19(a)
5		1st Qtr.	-	-
6		2nd Qtr	-	-
7		3rd Qtr	-	-
8		4th Qtr	-	-
9		1st Qtr	-	-
10		2nd Qtr	-	-
11		3rd Qtr	-	-
12		Sum lines 5-11		-
13	Avg. Monthly FERC Rate	Line 12 divided by 7		-

Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Average Worksheet (Projection)

GridLiance West Transco LLC

Projection for the 12 Months Ended 12/31/2018

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) Total	
1	ADIT-282 (enter negative)	(543,744)	-	-		Line 11
2	ADIT-283 (enter negative)	-	-	-		Line 16
3	ADIT-190	-	-	-		Line 21
4	Subtotal	(543,744)	-	-		Sum of Lines 1-3
5	Wages & Salary Allocator (sum lines 1-3 for each column)			1.00		Appendix III, line 81
6	Net Plant Allocator		1.00			Appendix III, line 15
7	Total Plant Allocator	1.00				100%
8	Projected ADIT Total	(543,744)	-	-	(543,744)	Enter as negative Appendix III, page 2, line 17

	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission Related	(f) Plant Related	(g) Labor Related
ADIT-282							
9	Balance-BOY (Attach 6c, Line 30)	December	2017	(291,629.00)	(291,629.00)	-	-
10	Balance-EOY Prorated (Attach 6b, Line 14)	December	2018	(1,380,108.61)	(795,858.48)	-	-
11	ADIT 282-Average Total			(835,868.81)	(543,743.74)	-	-
ADIT-283							
12	Balance-BOY (Attach 6c, Line 44)	December	-	-	-	-	-
13	EOY (Attach 6d, Line 44 less Line 41)	December	-	-	-	-	-
14	EOY Prorated (Attach 6b, Line 28)	December	-	-	-	-	-
15	Balance-EOY (Lines 13+14)	December	-	-	-	-	-
16	ADIT 283-Average Total			-	-	-	-
ADIT-190							
17	Balance-BOY (Attach 6c, Line 18)	December	-	-	-	-	-
18	EOY (Attach 6d, Line 18 less Line 15)	December	-	-	-	-	-
19	EOY Prorated (Attach 6b, Line 42)	December	-	-	-	-	-
20	Balance-EOY (Lines 18+19)	December	-	-	-	-	-
21	ADIT 190-Average Total			-	-	-	-

Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (Projection)

GridLiance West Transco LLC

Projection for the 12 Months Ended 12/31/2018

	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	(e) Beginning Balance/ Monthly Increment	(f) Transmission	(g) Transmission Proration (d) x (f)	(h) Plant Related	(i) Plant Proration (d) x (h)	(j) Labor Related	(k) Labor Proration (d) x (j)
	ADIT-282-Proration-**Note A**										
1	Balance (Attach 6c, Line 30)	December	2017	100.00%	(291,629.00)	(291,629.00)	(291,629.00)	-	-	-	-
2	Increment	January	2018	91.78%	(90,706.63)	(90,706.63)	(83,251.29)	-	-	-	-
3	Increment	February	2018	84.11%	(90,706.63)	(90,706.63)	(76,292.98)	-	-	-	-
4	Increment	March	2018	75.62%	(90,706.63)	(90,707)	(68,589)	-	-	-	-
5	Increment	April	2018	67.40%	(90,706.63)	(90,707)	(61,134)	-	-	-	-
6	Increment	May	2018	58.90%	(90,706.63)	(90,707)	(53,430)	-	-	-	-
7	Increment	June	2018	50.68%	(90,706.63)	(90,707)	(45,975)	-	-	-	-
8	Increment	July	2018	42.19%	(90,706.63)	(90,707)	(38,271)	-	-	-	-
9	Increment	August	2018	33.70%	(90,706.63)	(90,707)	(30,567)	-	-	-	-
10	Increment	September	2018	25.48%	(90,706.63)	(90,707)	(23,112)	-	-	-	-
11	Increment	October	2018	16.99%	(90,706.63)	(90,707)	(15,408)	-	-	-	-
12	Increment	November	2018	8.77%	(90,706.63)	(90,707)	(7,952)	-	-	-	-
13	Increment	December	2018	0.27%	(90,706.63)	(90,707)	(249)	-	-	-	-
14	ADIT 282-Prorated EOY Balance				(1,380,109)	(1,380,109)	(795,858)	-	-	-	-
	ADIT-283-Proration-**Note B**										
15	Balance (Attach 6c, Line 44)	December	-	100.00%	-	-	-	-	-	-	-
16	Increment	January	-	91.78%	-	-	-	-	-	-	-
17	Increment	February	-	84.11%	-	-	-	-	-	-	-
18	Increment	March	-	75.62%	-	-	-	-	-	-	-
19	Increment	April	-	67.40%	-	-	-	-	-	-	-
20	Increment	May	-	58.90%	-	-	-	-	-	-	-
21	Increment	June	-	50.68%	-	-	-	-	-	-	-
22	Increment	July	-	42.19%	-	-	-	-	-	-	-
23	Increment	August	-	33.70%	-	-	-	-	-	-	-
24	Increment	September	-	25.48%	-	-	-	-	-	-	-
25	Increment	October	-	16.99%	-	-	-	-	-	-	-
26	Increment	November	-	8.77%	-	-	-	-	-	-	-
27	Increment	December	-	0.27%	-	-	-	-	-	-	-
28	ADIT 283-Prorated EOY Balance				-	-	-	-	-	-	-
	ADIT-190-Proration-**Note C**										
29	Balance (Attach 6c, Line 18)	December	-	100.00%	-	-	-	-	-	-	-
30	Increment	January	-	91.78%	-	-	-	-	-	-	-
31	Increment	February	-	84.11%	-	-	-	-	-	-	-
32	Increment	March	-	75.62%	-	-	-	-	-	-	-
33	Increment	April	-	67.40%	-	-	-	-	-	-	-
34	Increment	May	-	58.90%	-	-	-	-	-	-	-
35	Increment	June	-	50.68%	-	-	-	-	-	-	-
36	Increment	July	-	42.19%	-	-	-	-	-	-	-
37	Increment	August	-	33.70%	-	-	-	-	-	-	-
38	Increment	September	-	25.48%	-	-	-	-	-	-	-
39	Increment	October	-	16.99%	-	-	-	-	-	-	-
40	Increment	November	-	8.77%	-	-	-	-	-	-	-
41	Increment	December	-	0.27%	-	-	-	-	-	-	-
42	ADIT 190-Prorated EOY Balance				-	-	-	-	-	-	-

Note 1 Uses a 365 day calendar year.

Note 2 Projected end of year ADIT must be based on solely on enacted tax law. No assumptions for future estimated changes in tax law may be forecasted.

A Substantial portion, if not all, of the ADIT-282 balance is subject to proration. Explanation must be provided for any portion of balance not subject to proration.

B Only amounts in ADIT-283 relating to Depreciation, if applicable, are subject to proration. See Line 44 in Attach 6c and 6d.

C Only amounts in ADIT-190 related to NOL carryforwards, if applicable, are subject to proration. See Line 18 in Attach 6c and 6d.

Attachment 6c - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
For the 12 Months Ended 12/31/2018

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT-282	(291,629)	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(291,629)	-	-	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. For ADIT directly related to project depreciation or CWIP, the balance will be shown in a separate row for each project.

	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							
13							
14	NOL Carryforward						Amount subject to Proration
15	Subtotal - p234.b	-	-	-	-	-	
16	Less FASB 109 Above if not separately removed						
17	Less FASB 106 Above if not separately removed						
18	Total	-	-	-	-	-	

Instructions for Account 190:

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

	A ADIT- 282	B Total	C Gas, Prod or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
19	Depreciation	(291,629)		(291,629)			Property basis difference resulting from accelerated tax depreciation.
20							
21							
22							
23							
24							
25							
26							
27	Subtotal - p274.b	(291,629)	-	(291,629)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	(291,629)	-	(291,629)	-	-	

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 ADIT- 283	B Total	C Gas, Prod or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
31							
32							
33							
34							
35							
36							
37							
38							
39							
40	Depreciation Items						Amount subject to Proration
41	Subtotal - p276.b	-	-	-	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	-	-	-	-	-	

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

Attachment 6d - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
For the 12 Months Ended 12/31/2018

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT- 282	-	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	-	-	-	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. For ADIT directly related to project depreciation or CWIP, the balance will be shown in a separate row for each project.

	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							
13							
14	NOL Carryforward						Amount subject to Proration
15	Subtotal - p234.c	-	-	-	-	-	
16	Less FASB 109 Above if not separately removed						
17	Less FASB 106 Above if not separately removed						
18	Total	-	-	-	-	-	

Instructions for Account 190:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E

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

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

	A ADIT-282	B Total	C Gas, Prod or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
19							
20							
21							
22							
23							
24							
25							
26							
27	Subtotal - p275.k	-	-	-	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	-	-	-	-	-	

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 ADIT-283	B Total	C Gas, Prod or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
31							
32							
33							
34							
35							
36							
37							
38							

39							
40	Depreciation Items						Amount subject to Proration
41	Subtotal - p277.k	-	-	-	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	-	-	-	-	-	

Instructions for Account 283:

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

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

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

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

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

Attachment 6e - Accumulated Deferred Income Taxes (ADIT) Average Worksheet (True-Up)

GridLiance West Transco LLC

For the 12 Months Ended 12/31/2018

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) Total Plant & Labor Related	
1	ADIT-282	(145,815)	-	-		Line 11
2	ADIT-283	-	-	-		Line 14
3	ADIT-190	-	-	-		Line 17
4	Subtotal	(145,815)	-	-		Sum of Lines 1-3
5	Wages & Salary Allocator			1.00		Appendix III, line 81
6	Net Plant Allocator		1.00			Appendix III, line 15
7	Total Plant Allocator	1.00				100%
8	ADIT Total	(145,815)	-	-	(145,815)	Line 4*Allocator (lines 5-7) (Enter as negative Appendix III, page 2, line 17)

	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission Related	(f) Plant Related	(g) Labor Related
ADIT-282							
9	Balance-BOY (Attach 6c, Line 30)	December	-	(291,629.00)	(291,629.00)	-	-
10	Balance-EOY (Attach 6d, Line 30)	December	-	-	-	-	-
11	ADIT 282-Average Total			(145,815)	(145,815)	-	-
ADIT-283							
12	Balance-BOY (Attach 6c, Line 44)	December	-	-	-	-	-
13	Balance-EOY (Attach 6d, Line 44)	December	-	-	-	-	-
14	ADIT 283-Average Total			-	-	-	-
ADIT-190							
15	Balance-BOY (Attach 6c, Line 18)	December	-	-	-	-	-
16	Balance-EOY (Attach 6d, Line 18)	December	-	-	-	-	-
17	ADIT 190-Average Total			-	-	-	-

Attachment 7 - Depreciation and Amortization Rates

GridLiance West Transco LLC

FERC ACC(	DESCRIPTION	RATE PERCENT
TRANSMISSION		
350	Land Rights (Note 3)	N/A
352	Structures and Improvements	1.5397%
353	Station Equipment	2.0285%
354	Towers and Fixtures	1.8847%
355	Poles and Fixtures	2.1496%
356	Overhead Conductors & Devices	2.0973%
357	Underground Conduit	1.3665%
358	Underground Conductors & Devices	1.8416%
359	Roads and Trails	1.4256%
GENERAL AND INTANGIBLE		
302	Franchises and Consents (Note 3)	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	5.0000%
394	Tools, Shop and Garage Equipment	6.6672%
395	Laboratory Equipment	10.0000%
396	Power Operated Equipment	8.4139%
397	Communication Equipment	11.1110%
398	Miscellaneous Equipment	6.6672%
	Transmission facility Contributions in Aid of Construction	Note 1

Note 1: In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying plant booked to the accounts shown in lines 1-10 above, and the resultant weighted average depreciation rate will be used to determine the life over which to amortize the CIAC. The life of each facility subject to a CIAC will be estimated in this manner at the time the plant is placed into service, and will not change over the life of the CIAC without FERC approval. The combined amortization expense for all CIACs shall be the sum of each individual CIAC balance amortized over the life of each individual CIAC established in this manner.

Note 2: GWT's depreciation and amortization rates may not be changed absent a section 205 or 206 filing

Note 3: Electric Intangible Franchises and Transmission Land Rights are amortized over the life of the franchise agreement or land right.

Attachment 8 - Land Held for Future Use
GridLiance West Transco LLC

Attachment 8 - Land Held for Future Use
GridLiance West Transco LLC

No.	(a) FERC Subaccount No.	(b) Item Name	(c) Land Held for Future Use	(d) Average of Columns (e) Through (q)	(e) Dec. 31 **2017**	(f) Jan. 31 **2018**	(g) Feb. 28/29 **2018**	(h) Mar. 31 **2018**	(i) Apr. 30 **2018**	(j) May 31 **2018**	(k) Apr 30 **2018**	(l) Jul. 31 **2018**	(m) Aug. 31 **2018**	(n) Sept. 30 **2018**	(o) Oct. 31 **2018**	(p) Nov. 30 **2018**	(q) Dec. 31 **2018**
1a				-													
1b				-													
1c				-													
…				-													
…				-													
…				-													
…				-													
…				-													
1x				-													
2			Total Land Held for Future Use in rate base:	$ -													

General note: Source of monthly balance data on this page is company records and only Land Held for Future Use that is included in transmission specific plans may be included on this attachment.

Attachment 9 - Regulatory Assets and Abandoned Plant
GridLiance West Transco LLC

No.	Project Name	(a) Regulatory Asset	(b) Recovery Amount Approved (1)	÷	(c) Recovery Period (Months) (1)	=	(d) Monthly Amort. Expense (col b/ col c)	×	(e) Amort. Periods This Year	=	(f) Current Year Amort Expense (col d * col e)	(g) Regulatory Asset Dec. 31 2017	(h) Jan. 31 2018	(i) Feb. 28/29 2018	(j) Mar. 31 2018	(k) Apr. 30 2018	(l) May 31 2018	(m) Jun. 30 2018	(n) Jul. 31 2018	(o) Aug. 31 2018	(p) Sept. 30 2018	(q) Oct. 31 2018	(r) Nov. 30 2018	(s) Dec. 31 2018	(t) Regulatory Asset Average Unamortized Balance (2) (sum col g to s / 13)	×	(u) Allocable to Formula Rate (1)	=	(v) Rate Base Balance (col t * col u)	(w) Internal ID or Code	(x) Docket No.
1	Start-Up						-				-	12,233,333	12,782,443	13,331,552	13,880,662	14,429,771	14,978,880	15,527,990	16,077,099	16,626,209	17,175,318	17,724,427	18,273,537	18,822,646	15,527,989.82		0		-		
2							-				-														-				-		
3							-				-														-				-		
4							-				-														-				-		
5							-				-														-				-		
6							-				-														-				-		
7							-				-														-				-		
8							-				-														-				-		
9							-				-														-				-		
10							-				-														-				-		
11							-				-														-				-		
12							-				-														-				-		
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41							-				-														-				-		
42							-				-														-				-		
43							-				-														-				-		
44							-				-														-				-		
45							-				-														-				-		
46							-				-														-				-		
47							-				-														-				-		
48							-				-														-				-		
49							-				-														-				-		
50							-				-														-				-		
51	Total Regulatory Asset Amortization Expense:										-														Total Regulatory Assets in Rate Base:				-		

General Note: The source for monthly balance data on this page are company records. Amounts shown are total amounts.

NOTES:
(1) Non-zero values in this column may only be established and changed subject to Commission direction or approval pursuant to an appropriate §205, §206, or §219 filing. Amounts are booked to Account 566

Notes:
(2) Average balance calculated as [sum of columns (g) through (s)] ÷13.

Abandoned Plant									Abandoned Plant													Abandoned Plant					
	(a)	(b)		(c)		(d)		(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)		(u)		(v)	(w)	(x)
No.	Project Name	Recovery Amount Approved (1)	÷	Recovery Period (Months) (1)	=	Monthly Amort. Expense (col b/ col c)	×	Amort. Periods This Year	= Current Year Amort Expense (col d * col e)	Dec. 31 2016	Jan. 31 2017	Feb. 28/29 2017	Mar. 31 2017	Apr. 30 2017	May 31 2017	Jun. 30 2017	Jul. 31 2017	Aug. 31 2017	Sept. 30 2017	Oct. 31 2017	Nov. 30 2017	Dec. 31 2017	Average Unamortized Balance (2) (sum col g to s / 13)	×	Allocable to Formula Rate	=	Rate Base Balance (col t * col u)	Internal ID or Code	Docket No.
52	Pre-Commercial					-			-														-				-		
53						-			-														-				-		
54						-			-														-				-		
55						-			-														-				-		
56						-			-														-				-		
57						-			-														-				-		
58						-			-														-				-		
59						-			-														-				-		
60						-			-														-				-		
61						-			-														-				-		
62	Total Abandoned Plant Amortization Expense:								-														Total Abandoned Plant in Rate Base:				-		

General Note: The source for monthly balance data on this page are company records. Amounts shown are total amounts.

NOTES:

(1) Non-zero values in this column may only be established and changed subject to Commission direction or approval pursuant to an appropriate §205, §206, or §219 filing.

Notes:

(2) Average balance calculated as [sum of columns (h) through (t)] ÷13.

Attachment 10 - Unfunded Reserves
GridLiance West Transco LLC

Attachment 10 - Unfunded Reserves
GridLiance West Transco LLC

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
No.	Subaccount No. (1)	Item Description	Dec. 31 2017	Jan. 31 2018	Feb. 28/29 2018	Mar. 31 2018	Apr. 30 2018	May 31 2018	Jun. 30 2018	Jul. 31 2018	Aug 31 2018	Sept. 30 2018	Oct. 31 2018	Nov. 30 2018	Dec. 31 2018	Average of Columns (c) Through (o) ×	% Customer Funded ×	% Non-Restricted =	Balance in Rate Base (column (p) * column (q) * column (r))
1a																-			-
1b																-			-
1c																-			-
…																-			-
…																-			-
…																-			-
…																-			-
…																-			-
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…																-			-
…																-			-
…																-			-
…																-			-
…																-			-
1x																-			-
2															Total Company-Wide Reserves:	$ -		Total Unfunded Reserves in Rate Base:	**$ -**

Notes:

(1) GWT must list ALL unfunded reserves on its books by subaccount, specifically including (but not limited to) all subaccounts for FERC Account Nos. 228.1 through 228.4, in addition to unfunded reserves for Accrued Vacation Payable, Accrued Sick Payable, Accrued Severance Payable, and Accrued Deferred Payroll Payable, that may be recorded in FERC Account Nos. 232 and 242. "Unfunded reserve" is defined as an accrued balance (1) created and increased by debiting an expense which is included in this formula rate (2) in advance of an anticipated expenditure related to that expense (3) that is not deposited in a restricted account (e.g., set aside in an escrow account) with the earnings thereon retained within that account. Where a given reserve is only partially funded through accruals collected from customers, only the balance funded by customer collections shall serve as a rate base credit. Amounts related to SFAS 109 and 158 shall not be included as unfunded reserves. The source of monthly balance data is company records.

Attachment 11 - CWIP in Rate Base
GridLiance West Transco LLC

Attachment 11 - CWIP in Rate Base
GridLiance West Transco LLC

Attachment 11 - CWIP in Rate Base
GridLiance West Transco LLC

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)		(t)		(u)
No.	Project Name	Job ID	Construction Start Date	Estimated In-Service Date	Approval Docket No.	Dec. 31 2017	Jan. 31 2018	Feb. 28/29 2018	Mar. 31 2018	Apr 30 2018	May 31 2018	Jun. 30 2018	Jul. 31 2018	Aug. 31 2018	Sept. 30 2018	Oct. 31 2018	Nov. 30 2018	Dec. 31 2018	Average Balance of Columns (f) through (r)	×	% Approved for Recovery (1)	=	Rate Base Amount (column (s) *column (t))
1	Bob-Eldorado & Bob Switch Station			8/1/2019		2,201,451	2,201,451	4,801,451	4,801,451	6,601,451	6,601,451	6,601,451	8,601,451	10,901,451	10,901,451	15,201,451	15,201,451	19,501,451	8,778,374		100%		8,778,374
2																			-		0%		-
3																			-		0%		-
4																			-		0%		-
5																			-		0%		-
6																			-				-
7																			-				-
8																			-				-
9																			-				-
10																			-				-
11																			-				-
12																			-				-
13																			-				-
14																			-				-
15																			-				-
16																			-				-
17																			-				-
18																			-				-
19																			-				-
20																			-				-
21																			-				-
22																			-				-
23																			-				-
24																			-				-
25																			-				-
26																			Total CWIP in Rate Base:		$		8,778,374

General notes: (1) Source of monthly balance data on this page is company records.
(2) Percentages in Column (t) may only be changed pursuant to FERC approval.

Workpaper 1 -O&M Detail
GridLiance West Transco LLC

Forecasted O&M Detail, worksheet prepared for each project

Ln	Description	GridLiance West Internal Labor1	Non-Labor[1]	Partner	Partner Amount[1]	Total
1	Valley & GWT's O&M Contract		4,540,637			4,540,637
2	Valley SOW 1 (Planning/modeling)		80,000			80,000
3	Valley SOW 2 (GI)		100,000			100,000
4	Valley SOW 3 (Compliance)		80,000			80,000
5	Engineering Tools - PSLF - CAISO		25,300			25,300
6	Annual ROW payment		525,000			525,000
7	Gridliance O&M	402,107				402,107
8	Pahrump - Rent		200,000			200,000
9						-
10						-
11						-
12						-
13						-
14						-
15						-
16						-
17						-
18						-
19						-
20						-
21						-
22						-
23						-
24						-
25	Total	402,107	5,550,937	-		5,953,045

Actual O&M Detail, worksheet prepared for each project

Ln	FERC Account Description	Account	GridLiance West Internal Labor1	Non-Labor[1]	Partner	Partner Amount[1]	Total
26	Operation supervision and engineering.	560.0					-
27	Load dispatch—Reliability.	561.1					-
28	Load dispatch—Monitor and operate transmission system.	561.2					-
29	Load dispatch—Transmission service and scheduling.	561.3					-
30	Scheduling, system control and dispatch services.	561.4					-
31	Reliability planning and standards development.	561.5					-
32	Transmission service studies.	561.6					-
33	Generation interconnection studies.	561.7					-
34	Reliability planning and standards development services.	561.8					-
35	Station expenses .	562.0					-
36	Overhead line expense .	563.0					-
37	Underground line expenses .	564.0					-
38	Transmission of electricity by others .	565.0					-
39	Miscellaneous transmission expenses .	566.0					-
40	Rents.	567.0					-
41	Maintenance supervision and engineering .	568.0					-
42	Maintenance of structures .	569.0					-
43	Maintenance of computer hardware.	569.1					-
44	Maintenance of computer software.	569.2					-
45	Maintenance of communication equipment.	569.3					-
46	Maintenance of miscellaneous regional transmission plant.	569.4					-
47	Maintenance of station equipment .	570.0					-
48	Maintenance of overhead lines .	571.0					-
49	Maintenance of underground lines .	572.0					-
50	Maintenance of miscellaneous transmission plant	573.0					-
51	Total		$ -	$ -		$ -	$ -

Partner means another entity with whom GridLiance West has partnered to build a project
Add additional columns if there is more than one partner
1 Represents GridLiance West's portion after sharing with partner

Workpaper 2 - A&G Detail
GridLiance West Transco LLC

Forecasted A&G Detail, worksheet prepared for GridLiance West

Ln	Description	GridLiance West Internal Labor	Non-Labor $	Partner	Partner Amount	Total
1	A&G - breakout 928	1,405,947				1,405,947
2	Property Insurance:		228,251			228,251
3						-
4						-
5						-
6						-
7						-
8						-
9						-
10						-
11						-
12						-
13						-
14						-
15						-
16	Total	1,405,947	228,251		-	1,634,198

Actual A&G Detail, worksheet prepared for GridLiance West

Ln	FERC Account Description	Account	GridLiance West Internal Labor	Non-Labor $	Partner	Partner Amount	Total
17	Administrative and general salaries.	920					-
18	Office supplies and expenses.	921					-
19	Administrative expenses transferred—Credit.	922					-
20	Outside services employed.	923					-
21	Property insurance.	924					-
22	Injuries and damages.	925					-
23	Employee pensions and benefits.	926					-
24	Franchise requirements.	927					-
25	Regulatory commission expenses.	928					-
26	Duplicate charges—Credit.	929					-
27	General advertising expenses.	930					-
28	Miscellaneous general expenses.	930					-
29	Rents.	931					-
30	Transportation expenses (Nonmajor only).	933					-
31	Maintenance of general plant.	935					-
32	Total		-	-		-	-

Partner means another entity with whom GridLiance West has partnered to build a project

Workpaper 3 - Capital Additions by FERC Account
GridLiance West Transco LLC

Estimated Capital Additions

Ln	Detailed Breakout	Project	Project	Project	Total
1	Structures and Improvements	400,000			400,000
1a					-
1b					-
1c					-
…					-
…					-
…					-
…					-
…					-
…					-
…					-
…					-
1x					-
2	Total (sum lines 1-1x)	400,000	-	-	400,000

The Detailed Breakout above will provide the level of detail available, by FERC account number if available.

Actual Additions by FERC Account

	Project	350	352	352	353	354	355	356	357	358	359	
		Land Rights	Structures and Improvements	Structures and Improvements - Equipment	Station Equipment	Towers and Fixtures	Poles and Fixtures	Overhead Conductor and Devices	Underground Conduit	Underground Conductor and Devices	Roads and Trails	Total
3												-
3a												-
3b												-
3c												-
…												-
…												-
…												-
…												-
…												-
…												-
…												-
…												-
…												-
3x												-
4	Total (sum line 3-3x)	-	-	-	-	-	-	-	-	-	-	-

Workpaper 4 -Affiliate Charges
GridLiance West Transco LLC

Expenses

Ln	Actuals for Year Department						Total
1							$ -
1a							$ -
1b							$ -
1c							$ -
…							$ -
…							$ -
…							$ -
2	Total	$ -	$ -	$ -	$ -	$ -	$ -

All affiliate charges are to listed in the table above by affilate

Workpaper 5 - Cost Allocation by Associate Company
GridLiance West Transco LLC

	Name of Associate Company	Direct Costs Charged	Indirect Costs Charged	Compensation For Use of Capital	Total
1					$ -
1a					$ -
1b					$ -
1c					$ -
…					$ -
…					$ -
…					$ -
2	Total	$ -	$ -	$ -	$ -

All services rendered by GridLiance Management, LLC to associate companies are to be listed in the table above by associate company