

nce West LLC (GLW)
mula Rate Index

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Calculated (1) \$0.00

\$0.00

Utilizing FERC Form 1 Data
GridLiance West LLC (GLW)

Formula Rate - Non-Levelized

(1)

(2)

<u>Line No.</u>		<u>Total</u>	<u>Allocator</u>
1	GROSS REV (line 67)		
2	REVENUE CREDITS Total Revenue Attach 1, line Attach 5, Line 3,	121,044	TP 1.000
3	True-up Adj column G	12,245,410	DA 1.000
4	NET REVENUE (line 1 minus line 2 plus line 3)		

Formula Rate - Non-Levelized

Utilizing FERC Form 1 Data

GridLiance West LLC (GLW)

(1)

(2)

(3)

(4)

<u>Line No.</u>	Source Company	Total	Allocator
	RATE BASE:		
	GROSS PLANT IN SERVICE (Notes M & P)		
5	Transmission (Attach 2, line	#####	TP 1.0000
6	General & Int (Attach 2, line	2,894,063	W/S 1.0000

		(If line 5>0, GP= line 7, column 5 / line 7, column 3. If line 5=0,			
7	TOTAL GRO GP=0)	#####	GP=	1.0000	
8	ACCUMULATED DEPRECIATION & AMORTIZATION (Notes M & P)				
9	Transmissio (Attach 2, line	31,847,423	TP	1.0000	
10	General & Ir (Attach 2, line	1,498,033	W/S	1.0000	
11	TOTAL ACCUM. DEPREC	33,345,457			
12	NET PLANT IN SERVICE				
13	Transmissio (line 5 minus	#####			
14	General & Ir (line 6 minus	1,396,029			
		(If line 13>0, NP= line 15, column 5 / line 15, column 3. If line 15=0,			
15	TOTAL NET NP=0)	#####	NP=	1.0000	
16	ADJUSTMENTS TO RATE BASE (Note A)				
17	ADIT (Note (Attach 6a or	(9,686,585)	DA	1.0000	
18	Account No (Attach 2a, lir	-	NP	1.0000	
19	CWIP (Attach 11, c	#####	DA	1.0000	
20	Unfunded R (Attach 10, c	-	DA	1.0000	
21	Unamortize (Attach 9, col	7,117,296	DA	1.0000	
22	Unamortize (Attach 9, col	-	DA	1.0000	
23	TOTAL ADJUSTMENTS (:	#####			
24	LAND HELD (Attach 8, col	-	TP	1.0000	
25	WORKING C				
26	CWC Calculated (1	1,897,724	NA		
27	Materials & (Attach 2a, lir	104,293	TP	1.0000	
28	Prepayment (Attach 2a, lir	275,316	GP	1.0000	
29	TOTAL WORKING CAPITA	2,277,332			
30	RATE BASE (sum lines 15	#####			

Formula Rate - Non-Level:
Utilizing FERC Form 1 Data
GridLiance West LLC (GLW)

	(1)	(2)	(3)		(4)
	Source Company Total			Allocator	
31	O&M				
32	Transmissio	321.112.b &	9,881,885	TP	1.0000
33	Less Accc	321.96.b & 9	2,033,513	TP	1.0000
33a	Account 5	321.97.b less	-	DA	1.0000
33b	Account 5	(Attach 9, line	2,033,513	DA	1.0000
34	A&G	323.197.b	7,333,416	W/S	1.0000
35	Less EPR	(Sum Attach .	-	W/S	1.0000
36	Plus Tran:	(Attach 2a, lir	-	W/S	1.0000
37	PBOP exp:	(Attach 2a, lir	-	W/S	1.0000
38	TOTAL O&M and A&G (su 17,215,301				
39	DEPRECIATION EXPENSE (Notes M & P)				
40	Transmissio	Sum 336.7.b,	7,072,785	TP	1.0000
41	General anc	Sum 336.1.b,	361,934	W/S	1.0000
42	Amortizatio	(Attach 9, col	-	DA	1.0000
43	TOTAL DEPRECIATION (5 7,434,719				
44	TAXES OTHER THAN INCOME TAXES (Note E)				
45	LABOR RELATED				
46	Payroll	263._.i (enter	-	W/S	1.0000
47	Highwz	263._.i (enter	-	W/S	1.0000
48	PLANT REL				
49	Propert	263._.i (enter	5,865,001	GP	1.0000
50	Gross F	263._.i (enter	-	GP	1.0000
51	Other	263._.i (enter	-	GP	1.0000

52	TOTAL OTHER TAXES (\$	5,865,001		
53	INCOME TAX (Note F)			
54	T=1 - {(1 - SIT) * (1 - FI	0.2100		
55	CIT=(T/1-T) * (1-(WCLT	0.1847		
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	1.2658		
59	Amortized In (Attach 2a, li	-		
59a	(Excess)/Defi (Attach 12, Li	-		
59b	Tax Effect of (Attach 12, Li	(566,260)		
60	Income Tax Calculation = I	8,362,655	NA	
61	ITC adjustment (line 58 * li	-	NP	1.0000
61a	(Excess)/Defi (Line 58 time	-	NP	1.0000
61b	Permanent D (Line 54/(1 - I	(150,525)	NP	1.0000
62	Total Income Sum (lines 60	8,212,130		
63	RETURN			
64	[Rate Base (line 30) * Ra	45,270,039	NA	
65	Rev Requirement before In	83,997,191		
	(Attach 4,			
	column (J),			
66	Return and Ir line 8)	-	DA	1.0000
67	Total Revenue Requirement	<u>83,997,191</u>		
68	Reserved			
69	Reserved			
70	Reserved			

SUPPORTING CALCULATIONS AND NOTES

71 TRANSMISSION PLANT INCLUDED IN RTO RATES

72 Total transmission plant (line 5, column 3)

73 Less transmission plant excluded from CAISO rates (Attach 2a, line 132) (Note)

74 Less transmission plant included in OATT Ancillary Services (Attach 2a, line 132a)

75 Transmission plant included in RTO rates (line 72 less lines 73 & 74)

76 Percentage of transmission plant included in RTO Rates (line 75 divided by line 72)

77 WAGES & SALARY ALLOCATOR (W&S)

	Form 1 Refer	\$	TP	Allocation
78				
79	Transmissio 354.21.b	1.00	1.00	1.00
80	Other 354.24,25,26.b		N/A	
81	Total (sum lines 79-80) [1.00		1.00

which is then multiplied by the TP allocator on line 79]

82 RETURN (R) (Note J)

	\$	%	Cost
83	Long Term Debt (Attach 2)	0.40	6.98%
84	Preferred Stock (Attach 2)	-	-
85	Common Stock (Attach 2)	0.60	10.6%
86	Total (sum lines 83-85)		

Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory As (a)

87	Net Transmis (Line 13, column 5)	#####
88	CWIP (Line 19, column 5)	#####
89	Unamortized (Line 22, column 5)	-
90	Regulatory A (Line 21, column 5)	7,117,296
91	Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory As	#####

89 DA indicates Direct Assignment and is equal to 1

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

Utilizing FERC Form 1 Data
GridLiance West LLC (GLW)

General Note: References to pages in this formulary rate are indicated as: (page-
References to data from FERC Form 1 are indicated as: #.#.x (

Note
Letter

A

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

B

Identified in Form 1 as being only transmission related.

C Prepayment
 s are the
 electric
 related
 prepayment
 s 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 transmissi

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

Inputs	FIT =	21.00%
	SIT =	0.00%
	p =	0.00%

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
Reserved

G

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

I Reserved

J ROE will be supported in the original filing and no change in ROE may be made a

K Reserved

L The regulatory assets will accrue carrying costs equal to the weighted cost of capi

M Any plant leased to others will be removed from Plant In Service and booked to Le 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 sub

Q Reserved

R

For rate projections, ADIT is computed for plant-related items using the prorated beginning and end of the year balances as required by Section 1.167(l)-1(h)(6)(ii) of the IRS regulations. Non-plant related items are computed using an average of the beginning and end of

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

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

Projected Annual Transmission Revenue Requirement change this
For The 12 Months Ended 12/31/2025 #####

(3)

Allocated
Amount
#####

121,044

12,245,410

#####

For The 12 Months Ended 12/31/2025

(5)
Transmission
(Col 3 times Col 4)

2,894,063

#####

31,847,423

1,498,033

33,345,457

#####

1,396,029

#####

(9,686,585)

-

#####

-

7,117,296

-

#####

-

1,897,724

104,293

275,316

2,277,332

#####

For The 12 Months Ended 12/31/2025

(5)

Transmission
(Col 3 times Col 4)

9,881,885
2,033,513
-
2,033,513
7,333,416
-
-
-
17,215,301

7,072,785
361,934
-

7,434,719

-
-
5,865,001
-
-

5,865,001

8,362,655

-

-

(150,525)

8,212,130

45,270,039

83,997,191

-

83,997,191

Appendix III
Page 4 of 5

For The 12 Months Ended 12/31/2025

 e H) -
) (Note H) -
 #####

TP= 1.0000

$$= \frac{(\$ / \text{Allocation})}{1.0000} = \text{W/S}$$

$$\begin{array}{r}
 \text{Weighted} \\
 \hline
 0.028 = \text{WCLTD} \\
 - \\
 0.064 \\
 \hline
 0.092 = \text{R}
 \end{array}$$

#####

Revenue Credit Workpaper
nce West LLC (GLW)

Account 454 Notes 1 & 3
1 Rent from FE Note 3, line 1 121,044

Account 456 Notes 1 & 3
2 Other Electric Note 3 -
3 Professional Note 3 -
4 Revenues fro Note 3 -
5 Rent or Attac Note 3 -
6 Other Note 3 -
7 Total Revenu Sum lines 2-6 121,044

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

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 N

Line No.		TOTAL	CALISO	Other 1	Other 2
1	Account 456				
1a	Transmission	-	-	-	-
...	xxxx				
1x	Trans. Fac. C	-	-	-	-
2	Trans Studies	-	-	-	-
3	Total (must tie)	-	-	-	-
4	Less:				
5	Revenue from	-	-	-	-
6	Revenue from	-	-	-	-
7	Sub Total Revenue	-	-	-	-
8	Prior Period Adjustment	-	-	-	-
9	Total	-			
10	Account 454	\$			
10a	Joint pole attachment	121,044			

10b	Joint pole att	-
10c	Underground	-
10d	Transmission	-
10e	Other rentals	-
10f	Corporate he	-
10g	Misc non-trar	-
10x	xxxx	-
11	Total (must t	121,044

Note 4 Prior Period Adjustments will correct errors discovered after an annual true-up to be refunded or

r charged to customers. The annual update will describe the basis for any Prior Period Adjustments.

ment 2 - Cost Support
 nce West LLC (GLW)

Plant in Service Worksheet - Note P from Appendix III

ons, Notes, Form 1 Page #s and Instructions				
	<u>Calculation</u>	Source	Year	Balance
1				
2	December	p206.58.b les	2024	#####
3	January	Note A	2025	#####
4	February	Note A	2025	#####
5	March	Note A	2025	#####
6	April	Note A	2025	#####
7	May	Note A	2025	#####
8	June	Note A	2025	#####
9	July	Note A	2025	#####
10	August	Note A	2025	#####
11	September	Note A	2025	#####
12	October	Note A	2025	#####
13	November	Note A	2025	#####
14	December	p207.58.g les	2025	#####
15	Transmissio (sum lines 2-14) /13			#####
16	<u>Calculation</u>	Source		
17	December	p204.5.b	2024	514,742
18	January	Note A	2025	535,303
19	February	Note A	2025	547,063
20	March	Note A	2025	552,918
21	April	Note A	2025	558,774
22	May	Note A	2025	564,629
23	June	Note A	2025	571,752
24	July	Note A	2025	575,832
25	August	Note A	2025	578,516
26	September	Note A	2025	581,201
27	October	Note A	2025	583,885
28	November	Note A	2025	586,570
29	December	p205.5.g	2025	589,254
30	Intangible PI (sum lines 17 - 29) /13			564,649
31	<u>Calculation</u>	Source		
32	December	p206.99.b les	2024	2,276,070
33	January	Note A	2025	2,298,722
34	February	Note A	2025	2,311,055
35	March	Note A	2025	2,317,195
36	April	Note A	2025	2,323,335

37	May	Note A	2025	2,329,476
38	June	Note A	2025	2,336,946
39	July	Note A	2025	2,341,224
40	August	Note A	2025	2,344,040
41	September	Note A	2025	2,346,855
42	October	Note A	2025	2,349,670
43	November	Note A	2025	2,352,485
44	December	p207.99.g les	2025	2,355,301
45	General Plan (sum lines 32 - 44) /13			2,329,413
46	Total Plant II (sum lines 15, 30, and 45)			#####

Accumulated Depreciation Worksheet

Transmissions, Notes, Form 1 Page #s and Instructions

	<u>Calculation</u>	Source	Year	Balance
47				
48	December	Prior year p2	2024	28,324,889
49	January	Note A	2025	28,908,732
50	February	Note A	2025	29,494,100
51	March	Note A	2025	30,080,229
52	April	Note A	2025	30,667,117
53	May	Note A	2025	31,254,765
54	June	Note A	2025	31,843,337
55	July	Note A	2025	32,432,438
56	August	Note A	2025	33,021,887
57	September	Note A	2025	33,611,685
58	October	Note A	2025	34,201,832
59	November	Note A	2025	34,792,326
60	December	p219.25.c	2025	35,383,169
61	Transmissions (sum lines 48-60) /13			31,847,423

	<u>Calculation</u>	Source	Year	Balance
62				
63	December	Prior year p20	2024	355,034
64	January	Note A	2025	363,956
65	February	Note A	2025	373,073
66	March	Note A	2025	382,289
67	April	Note A	2025	391,602
68	May	Note A	2025	401,012
69	June	Note A	2025	410,541
70	July	Note A	2025	420,138
71	August	Note A	2025	429,780
72	September	Note A	2025	439,467
73	October	Note A	2025	449,199
74	November	Note A	2025	458,975

75	December	p200.21.c	2025	468,796	
76	Accumulate			(sum lines 63 - 75) /13	411,066
77	Calculation Source				
78	December	Prior year p2	2024	964,037	
79	January	Note A	2025	984,473	
80	February	Note A	2025	1,004,933	
81	March	Note A	2025	1,025,406	
82	April	Note A	2025	1,045,891	
83	May	Note A	2025	1,066,389	
84	June	Note A	2025	1,086,901	
85	July	Note A	2025	1,107,422	
86	August	Note A	2025	1,127,948	
87	September	Note A	2025	1,148,481	
88	October	Note A	2025	1,169,019	
89	November	Note A	2025	1,189,562	
90	December	p219.28.c	2025	1,210,111	
91	Accumulate			(sum lines 78 - 90) /13	1,086,967
92	Total Accum			(sum lines 61, 76, and 91)	33,345,457

Note A: Input the value associated with the amount as if reported in FERC Form I
The source for the values is internal company records.

ADJUSTMENTS TO RATE BASE (Note A)

ns, Notes, Form 1 Page #s and Instructions					
		Beginning of Ye	End of Year	Average Bal	Amortization
93	Account No 266.8.b & 267.8.h			-	
93a	Account No 266.8.f				
96	Prepayments (Account 165)				
	(Prepayments excludes Pre	Year	Balance		
97	December 111.57.d	2024	275,316		
98	January company recd	2025	275,316		
99	February company recd	2025	275,316		
100	March company recd	2025	275,316		
101	April company recd	2025	275,316		
102	May company recd	2025	275,316		
103	June company recd	2025	275,316		
104	July company recd	2025	275,316		
105	August company recd	2025	275,316		
106	September company recd	2025	275,316		
107	October company recd	2025	275,316		
108	November company recd	2025	275,316		
109	December 111.57.c	2025	275,316		
110	Prepayment: (sum lines 97-109) /13		275,316		

EPRI Dues Cost Support

ns, Notes, Form 1 Page #s and Instructions

Allocated General & Common Expenses

	EPRI Dues	EPRI & EEI Costs
128	EPRI and EEI dues and exp353..f (enter FN1 line #)	
128a	List EPRI and EEI dues and expenses	

Regulatory Expense Related to Transmission Cost Support

ns, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Transmission Related
Directly Assigned A&G		A	B
129	Regulatory Commission Exp Account 92 p323.189.b		

Column B shall be all Regu RTO filings, or transmissior
* insert case specific detail

Safety Related and Education and Out Reach Cost Support

ns, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Safety Related, Education, Siting & Outreach Related
Directly Assigned A&G		A	B
131	General Advertising Exp Account 930.1 p323.191.b		

Column B shall be safety, e
Note D on Appendix II

Excluded Plant Cost Support

Appendix III Line #s, 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

Materials & Supplies

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
		A	B	C
		Stores Expense Undistributed	Transmission Materials & Supplies	Total
	Note: for the projection, refer to Form No.1 page	p227.16	p227.8	Col A + Col B)
133	December Column b		104,293	104,293
134	January company records		104,293	104,293
135	February company records		104,293	104,293
136	March company records		104,293	104,293
137	April company records		104,293	104,293
138	May company records		104,293	104,293
139	June company records		104,293	104,293
140	July company records		104,293	104,293
141	August company records		104,293	104,293
142	September company records		104,293	104,293
143	October company records		104,293	104,293
144	November company records		104,293	104,293
145	December Column c		104,293	104,293
146	Average			104,293

PBOPs

Instructions, Notes, Form 1 Page #s and Instructions

		<u>Amount</u>
147		
148	Total PBOP expense Note A	-
149	Labor dollars Note A	-
150	Cost per labor Line 148 divided	-
151	labor (labor not (Note B)	-
152	PBOP Expense Line 150 times	-
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 Line 154 - Line	-

- 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

Details

Line 93
used if
accumulated
deferred tax
credits are
used to
reduce rate
base.

Line 93a
used if
accumulated
deferred tax
credits are
amortized
against
taxable
income.

Details

**Non-
transmission
Related Details***

C

(Col A- Col B)

-

ulatory Commission Expenses directly related to transmission service,
siting itemized at 351.h consistent with Footnote D on Appendix III

and associated assignments here

Other Details

C

(Col A- Col B)

-

education, siting or out-reach related advertising consistent with

I



Add more lines if necessary



Details

Capital Structure

ons, Notes, Form 1 Page #s and Instructions

Line No.	Description	Form No.1	December	January	February	March	April
		Reference					
156	Long Term Debt:						
157	Acct 221 B	112.18.c,d	-	-	-	-	-
158	Acct 223 A	112.20.c,d	-	-	-	-	-
159	Acct 224 C	112.21.c,d	68,900,000	#####	#####	#####	#####
160	Less Ac9 c,d enter ne		-	-	-	-	-
161	Total Long Tm Lines 156 -		68,900,000	#####	#####	#####	#####
162							
163	Preferred Sto	112.3.c,d	-	-	-	-	-
164							
165	Common Eq	112.16.c,d	#####	#####	#####	#####	#####
166	Less Acct :	112.3.c,d	-	-	-	-	-
	Less Acct 219						
	Accum Other						
	Compre.						
167	Income	112.15.c,d	-	-	-	-	-
	Less any acquisition premium or						
168	Goodwill	Note 3	#####	#####	#####	#####	#####
	Less Acct 216.1						
	Unappropriated						
	Undistributed						
	Subsidiary						
169	Earnings	112.12.c,d	-	-	-	-	-
170	Adjusted Cor-	166 - 167 - 1	#####	#####	#####	#####	#####

171					
172	Total (Line 161 plus Line 1	#####	#####	#####	#####
173					
174	Cost of Debt				
	Acct 427				
	Interest				
	on Long				
	Term				
175	Debt	117.62.c			
	Acct 428				
	Amortizati				
	on of Debt				
	Discount				
	and				
176	Expense	117.63.c			
	Acct				
	428.1				
	Amortizati				
	on of Loss				
	on				
	Reacquire				
177	d Debt	117.64.c		-	-
	Acct 430				
	Interest				
	on Debt to				
	Assoc.				
	Companie				
	s (LTD				
	portion				
	only)				
178	(Note 2)	117.67.c			
	Less:				
	Acct				
	429				
	Amort				
	of				
	Premiu				
	m on				
179	Debt	55.c enter negative			

Less:
 Acct
 429.1
 Amort
 of Gain
 on
 Reacqu
 ired
 180 Debt 56.c enter negative
 Total
 Interest
 181 Expense n Lines 175 - 180
 182
 183 Average Cost of Debt (Line 181 col (m) / Line 161 col (n))
 184
 185 Cost of Preferred Stock
 186 Preferred S 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 r

Note 3. Any goodwill or acquisition premium paid for assets or entities are to be removed on lin

#####

17,649,518

-

- - - - -

-

-

-

#####

7.0%

-

-

related to Long-Term Debt only.
Section 168 unless the Commission has authorized that inclusion in rates.



13 Month Avg.

Col. (n)

-

-

#####

-

#####

-

#####

-

-

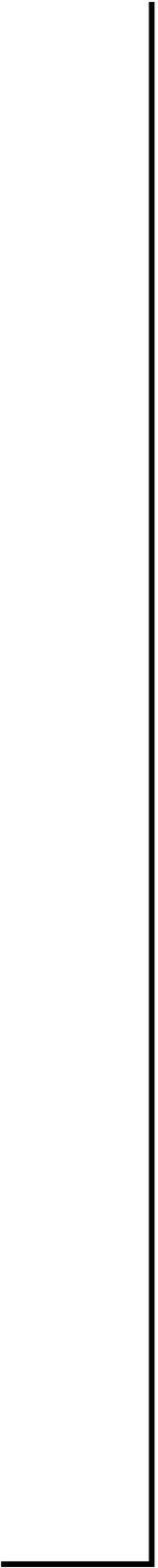
#####

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#####

#####





ent 3 - Incentive ROE
nce West LLC (GLW)

Incentive ROE

	A	B	C	D	E	F	G
1	Rate Base	Appendix III, line 30					
2	100 Basis Point Incentive Return						
			\$	%		Cost Appendix III	
3	Long Term	Appendix III,	#####	0.40		7.0%	
4	Preferred St	Appendix III,	-	-		-	
5	Common Stock	Including	#####	0.60		10.60%	
6	Total (sum lines 3-5)		#####				
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6 col H)						
8	INCOME TAXES						
9	$T=1 - \{(1 - SIT) * (1 - FI$		0.2100				
10	$CIT=(T/1-T) * (1-(WCLT$		0.1847				
11	where WCLTD=(line 3) and R= (line 6)						
12	and FIT, SIT & p are as given in footnote F on Appendix III.						
13	$1 / (1 - T) = (T from line$		1.2658				
14	Amortized Investment Tax		-				
15							
16	Income Tax Calculation = I		8,362,655				
17	ITC adjustment (line 13 * li		-		NP	1.00	
18	Total Income (line 16 plus I		#####				
19	Return and Income Taxes with 100 basis						Sum lines 7 and 18
20	Return (Appendix III line 64 col 5)						
21	Income Tax (Appendix III line 62 col 5)						
22	Return and Income Taxes without 100 b						Sum lines 20 and 21
23	Incremental Return and Income Taxes fc						Line 19 less line 22
24	Sum Of Net Plant, CWIP, Abandoned Pl						Appendix III, line 91 Col. (a)
25	Carrying Charge Difference for 100 Basi						(Line 23 divided by line 24)

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 approve 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

H

I

#####

\$

Weighted

0.0279

-

0.0636

0.0915

45,270,039

8,362,655

-

8,362,655

53,632,694

45,270,039

8,212,130

53,482,170

150,525

#####

0.0003

d by the Commission and does not reflect what ultimately

Project (13 Monthly Balances)
nce West LLC (GLW)

Line No.	Project Name	(a) Dec	(b) Jan	(c) Feb	(d) Mar	(e) Apr	GROSS (f) May
1	-	-	-	-	-	-	-
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							

PLANT IN SERVICE

(g) Jun	(h) Jul	(i) Aug	(j) Sept	(k) Oct	(l) Nov	(m) Dec	(n) Dec
------------	------------	------------	-------------	------------	------------	------------	------------

-	-	-	-	-	-	-	-
---	---	---	---	---	---	---	---

Project (13 Monthly Balances)
nce West LLC (GLW)

ACCUMULATED DEPRECIATION

(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	(ab) Average Accun depreciation (2
-	-

Notes

- (1) Calculated as the average of Columns (a
- (2) Calculated as the average of Columns (n

$$n. \quad \frac{(ac)}{\text{Average Net Plant in Service}} = -$$

i) through (m).
i) through (z).

Transmission Enhancement Charge Worksheet
 Project Name West LLC (GLW)



- 1 Rev Requirement before Incentive Projects (Appendix III, line 65)
- 2 Less Transmission Depreciation Expense, Abandoned Plant Amort, (Appendix III, lines 40 & 41)
- 3 Net Rev Req less Depreciation expense and O&M (Line 1 minus line 2)
- 4 Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant (Appendix III, line 91 (a))
- 5 Base Fixed Charge Rate Less Depreciation/Amortization and O&M (Line 3 / line 4)
- 6 Carrying Charge Difference for 100 Basis point of ROE (Attachment 3, line 25)

	Column A (Notes 1 and 2)	Column B	Column C	Column D	Column E	Column F	Column G
Project Name	Useful life of project/Amort period	Input the allowed ROE Incentive	Line 5	Base Fixed Charge Rate Less Depreciation /Amortization and O&M (Base FCR (line 5))	Line 6 times Col C divided by 100 basis points plus Col D FCR for This Project (Line 6 x Col C /100 + Col D)	Actual Rev Req at Base FCR 13 Month Balance of Investment (Note 2) (company records)	Depreciation or Amortization Expense (company records)
7a	-	-	-	0.119	0.119	-	-
7b	-	-	-	0.119	0.119	-	-
7c	-	-	-	0.119	0.119	-	-
7d	-	-	-	0.119	0.119	-	-
7e	-	-	-	0.119	0.119	-	-
7f	-	-	-	0.119	0.119	-	-
7g	-	-	-	0.119	0.119	-	-
7h	-	-	-	0.119	0.119	-	-
...	-	-	-	0.119	0.119	-	-

-	-
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)

9 Line 9 must tie to the lines above as shown

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

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 annual revenue requirement is reduced from the ceiling rate. A workpaper will be provided to show the calculation

Note 5: All O&M will be directly assigned to each project with plant in service based on the invoiced amount per project. A&G will be allocated in proportion to the Transmission O&M for each item in Lines 7 (not including amortization)

	A	B	C	D	E
		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)		A&G [(Appendix III, line 34 - line 35 + lines 36 & 37, col 5) * (Col C)]	
	Project		%O&M (Col B / total Col B)		O&M (including A&G) (Col B + Col D)
10	-	-	-	-	-
10a	-	-	-	-	-
10b	-	-	-	-	-

...
11

			-		
Total (sum li	-				-

- Note 6: Narrative step by step of how data is derived and calculated within this attachment and how Attachments 3 and 4 are used.
- Step 1 Lines 1-6 are sourced from Appendix III, Attachment 3 or calculated as set forth in Attachment 4.
 - Step 2 On lines 7, for each project (whether FERC authorized CWIP in rate base or plant in service) the revenue requirement is calculated.
 - 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 useful life of the plant.
 - 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 increase in ROE.
 - Step 7 Lines 7, Col E, calculate the Fixed Rate Charge for the line including the increase in ROE.
 - Step 8 On Lines 7, Col F, input the 13 month balance of each Investment (defined in Note 3)
 - Step 9 On Lines 7, Col G, input the depreciation or amortization expense associated with each Investment
 - 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
 - Step 12 Lines 7, Col J, calculates the revenue requirement for each Investment including the increase in ROE
 - Step 13 Lines 7, Col K, calculates the revenue related to any increased ROE authorized by FERC. 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 transmission revenue requirement in one or more years.
 - Step 14
 - Step 15 Lines 7, Col M, calculates the revenue requirement attributable to each project to the extent of the Discount.

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 Rate
associated
with the
increased

Attachment 3 ROE

-	-	-	-	-	-
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

and separately on lines 7 for each project

be, to be selected to build facilities as the result of a competitive process and equals the amount by which the calculation of the discount.

per project. The detail supporting the O&M direct assignment will be provided in a workpaper and the totals shall be the amount of Regulatory Asset(s) booked to Account 566).

B + Col D)

in service), FERC authorized Abandoned Plant or FERC authorized Regulatory Asset, Input the data for Step
e depreciation rates set forth in Attach 9, or the amortization period approved by FERC for Abandoned Plant c

e 2 as Regulatory Assets, Abandoned Plant, authorized CWIP in rate base, and plant in-service). The total on
each investment and the total on line 8 must tie to the sum of Appendix III, lines 33b, 40 & 42, col 5

rown in a Form No. 1 footnote to pages 320-323.

Attachment 5 - Example of True-Up Calculation



Year		Annual True-Up Calculation				
1	2023	C	D	E	F	G
A	B	C	D	E	F	G
Project Identification	Project Name	Adjusted Net Revenue		Net Under/(Over) Collection (C-D)	Interest Income (Expense)	Total True-Up Adjustment (E + F)
2	Southwest N	#####	#####	3,210	513	3,722
2a		#####	-	#####	#####	#####
2b		-	-	-	-	-
2c		-	-	-	-	-
2d		-	-	-	-	-
3	Total	#####	#####	#####	1,686,942	#####

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 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 4.
4. The True-Up Adjustment is applied to each project pro rata based its contribution to
5. 2a Column (C) prior period adjustment for revenue received 2021-2022, Column (F)

FERC Refund Interest Rate

	(a)	(b)	(c)	(d)
	Interest Rate	Quarter	Year	Quarterly Interest Rate under Section 35.19(a)
4				
5		1st Qtr.	2023	0.0053
6		2nd Qtr	2023	0.0063
7		3rd Qtr	2023	0.0067
8		4th Qtr	2023	0.0070
9		1st Qtr	2024	0.0071

10	2nd Qtr	2024	0.0071
11	3rd Qtr	2024	0.0071
12	Sum lines 5-11		<u>0.047</u>
13	Avg. MonthLine 12 divided by 7		0.007

ue-Up Year. The amounts do not include any true-ups, prior period

13 and be applied to the amount in Column E for a period of 24 months

Income Taxes (ADIT) Average Worksheet (Projection)
 nce West LLC (GLW)
 : 12 Months Ended 12/31/2025



Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C) Total
1	ADIT-282 (enter negative)	(9,686,585)	-	-	
2	ADIT-283 (enter negative)	-	-	-	
3	ADIT-190	-	-	-	
4	Subtotal	(9,686,585)	-	-	
5	Wages & Salary Allocator (sum lines 1-3 for each column)			1.00	
6	Net Plant Allocator		1.00		
7	Total Plant Allocator	1.00			
8	Projected ADIT Total	(9,686,585)	-	-	(9,686,585)

	(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	December	2024	(8,722,660)	(8,722,660)	-	-
10	EOY (Attach	December	2025	-	-	-	-
11	Balance-EOY	December	2025	(9,686,585)	(9,686,585)	-	-
12	ADIT 282-Total (Lines 10+11)			(9,686,585)	(9,686,585)	-	-
ADIT-283							
13	Balance-BOY	December	2024	-	-	-	-
14	EOY (Attach	December	2025	-	-	-	-
15	EOY Prorate	December	2025	-	-	-	-
16	ADIT 283-Total (Lines 14+15)			-	-	-	-
ADIT-190							
17	Balance-BOY	December	2024	-	-	-	-
18	EOY (Attach	December	2025	-	-	-	-
19	EOY Prorate	December	2025	-	-	-	-
20	ADIT 190-Total (Lines 18+19)			-	-	-	-

& D)

Line 12

Line 16

Line 20

Sum of Lines 1-3

Appendix III, line 81

Appendix III, line 15

100%

Enter as negative Appendix III, page 2, line 17

Income Taxes (ADIT) Proration Worksheet (Projection)

Company: **Company West LLC (GLW)**

Period: 12 Months Ended 12/31/2025



	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	(e) Beginning Balance/ Monthly Increment	(f) Transmission	(g) Transmission Proration (d) x (f)
1	Balance (Attz	December	2024	100.00%	#####	#####	#####
2	Increment	January	2025	91.78%	(173,402)	(173,402)	#####
3	Increment	February	2025	84.11%	(173,402)	(173,402)	#####
4	Increment	March	2025	75.62%	(173,402)	(173,402)	(131,120)
5	Increment	April	2025	67.40%	(173,402)	(173,402)	(116,868)
6	Increment	May	2025	58.90%	(173,402)	(173,402)	(102,141)
7	Increment	June	2025	50.68%	(173,402)	(173,402)	(87,889)
8	Increment	July	2025	42.19%	(173,402)	(173,402)	(73,161)
9	Increment	August	2025	33.70%	(173,402)	(173,402)	(58,434)
10	Increment	September	2025	25.48%	(173,402)	(173,402)	(44,182)
11	Increment	October	2025	16.99%	(173,402)	(173,402)	(29,455)
12	Increment	November	2025	8.77%	(173,402)	(173,402)	(15,202)
13	Increment	December	2025	0.27%	(173,402)	(173,402)	(475)
14	ADIT 282-Prorated EOY Balance				#####	#####	(9,686,585)
15	Balance (Attz	December	2024	100.00%	-	-	-
16	Increment	January	2025	91.78%	-	-	-
17	Increment	February	2025	84.11%	-	-	-
18	Increment	March	2025	75.62%	-	-	-
19	Increment	April	2025	67.40%	-	-	-
20	Increment	May	2025	58.90%	-	-	-
21	Increment	June	2025	50.68%	-	-	-
22	Increment	July	2025	42.19%	-	-	-
23	Increment	August	2025	33.70%	-	-	-
24	Increment	September	2025	25.48%	-	-	-
25	Increment	October	2025	16.99%	-	-	-
26	Increment	November	2025	8.77%	-	-	-
27	Increment	December	2025	0.27%	-	-	-
28	ADIT 283-Prorated EOY Balance				-	-	-

29	Balance (Attz	December	2024	100.00%	-	-	-
30	Increment	January	2025	91.78%	-	-	-
31	Increment	February	2025	84.11%	-	-	-
32	Increment	March	2025	75.62%	-	-	-
33	Increment	April	2025	67.40%	-	-	-
34	Increment	May	2025	58.90%	-	-	-
35	Increment	June	2025	50.68%	-	-	-
36	Increment	July	2025	42.19%	-	-	-
37	Increment	August	2025	33.70%	-	-	-
38	Increment	September	2025	25.48%	-	-	-
39	Increment	October	2025	16.99%	-	-	-
40	Increment	November	2025	8.77%	-	-	-
41	Increment	December	2025	0.27%	-	-	-
42	ADIT 190-Prorated EOY Balance				-	-	-

Note 1 Uses a 365 day calendar year.

Note 2 Projected end of year ADIT must be based on solely on enacted tax law. No assumptions for fu

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

B Only amounts in ADIT-283 relating to Depreciation, if applicable, are subject to proration. See L

C Only amounts in ADIT-190 related to NOL carryforwards, if applicable, are subject to proration.

ated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
 For The 12 Months Ended 12/31/2025



Ln	Item	Transmissio n Related	Plant Related	Labor Related	
1	ADIT-282	(8,722,660)	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(8,722,660)	-	-	Sum of Lines

in coming 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

A B C D E F G

	ADIT-190	Total	Gas, Prod or Other Related	Transmissio n Related	Plant Related	Labor Related	Justification
5							
6							
7							
8							
9							
10							
11							
12	(Excess)/De	-					
13	(Excess)/De	-					
14	NOL Carryforwar d	-					Amount subject to Proration
15	Subtotal - p2	-	-	-	-	-	
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

J. 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

	A	B	C	D	E	F	G
	ADIT- 282	Total	Gas, Prod or Other Related	Transmissio n Related	Plant Related	Labor Related	Justification
19							
20							
21							
22							
23							
24	(Excess)/Def	0					
25	(Excess)/Deficient Deferred Income Taxes - Unprotected						
26	Depreciation Items	(8,722,660)		(8,722,660)			Amount subject to Proration
27	Subtotal - p2	(8,722,660)	-	(8,722,660)	-	-	
28	Less FASB 109 Above if not separately removed						

29	Less FASB 106 Above if not separately removed					
30	Total	(8,722,660)	-	(8,722,660)	-	-

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

J. 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

	A	B	C	D	E	F	G
	ADIT- 283	Total	Gas, Prod or Other Related	Transmissio n Related	Plant Related	Labor Related	Justification
31							
32							
33							
34							
35							
36							
37							
38	(Excess)/De	-					
39	(Excess)/De	-					
40	Depreciation Items	-		-			Amount subject to Proration

41	Subtotal - p2	-	-	-	-	-	
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

Unrelated Deferred Income Taxes (ADIT) Worksheet (End of Year)
 For The 12 Months Ended 12/31/2025



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

in coming 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

	A	B	C	D	E	F	G
	ADIT-190	Total	Gas, Prod or Other Related	Transmissio n Related	Plant Related	Labor Related	Justification
5							
6							
7							
8							
9							
10							
11							
12	(Excess)/De	-					
13	(Excess)/De	-					
14	NOL Carryforwar d	-					Amount subject to Proration
15	Subtotal - p2	-	-	-	-	-	
16	Less FASB 109 Above if not separately removed						
17	Less FASB 106 Above if not separately removed						
18	Total	-	-	-	-	-	

Instructions for Account 190:

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

J. 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

	A	B	C	D	E	F	G
	ADIT-282	Total	Gas, Prod or Other Related	Transmissio n Related	Plant Related	Labor Related	Justification
19							
20							
21							
22							
23							
24	(Excess)/De	-					
25	(Excess)/Deficient Deferred Income Taxes - Unprotected						
26	Depreciation	#####		#####			
27	Subtotal - p2	#####	-	#####	-	-	
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

	A	B	C	D	E	F	G
	ADIT-283	Total	Gas, Prod or Other Related	Transmissio n Related	Plant Related	Labor Related	Justification
31							
32							
33							
34							
35							
36							
37							
38	(Excess)/Deficient Deferred Income Taxes - Protected						
39	(Excess)/De	-					
40	Depreciation Items	-		-			Amount subject to Proration
41	Subtotal - p2	-	-	-	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	-	-	-	-	-	

Instructions for Account 283:

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

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

Income Taxes (ADIT) Average Worksheet (True-Up)
 nce West LLC (GLW)
 Months Ended 12/31/2025



Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C Total Plant & Labor Related)
1	ADIT-282	76,487	-	-	
2	ADIT-283	-	-	-	
3	ADIT-190	-	-	-	
4	Subtotal	76,487	-	-	
5	Wages & Salary Allocator			-	
6	Net Plant Allocator		-		
7	Total Plant Allocator	1.00			
8	ADIT Total	76,487	-	-	76,487

	(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 December		2024	(8,722,660)	(8,722,660)	-	-
10	Balance-EOY December		2025	-	-	-	-
11	Balance-EOY December		2025	(2,080,825)	76,487	-	-
12	Balance-EOY-Total (Lines 10+11)			(2,080,825)	76,487	-	-

ADIT-283

13	Balance-BOY December		2024	-	-	-	-
14	Balance-EOY December		2025	-	-	-	-
15	Balance-EOY December		2025	-	-	-	-
16	Balance-EOY-Total (Lines 14+15)			-	-	-	-

ADIT-190

17	Balance-BOY December		2024	-	-	-	-
18	Balance-EOY December		2025	-	-	-	-
19	Balance-EOY December		2025	-	-	-	-
20	Balance-EOY-Total (Lines 18+19)			-	-	-	-

& D)

Line 12

Line 16

Line 20

Sum of Lines 1-3

Appendix III, line 81

Appendix III, line 15

100%

Enter as negative Appendix III, page 2, line 17

Income Taxes (ADIT) Proration Worksheet (True-up)
 ance West LLC (GLW)
 ! Months Ended 12/31/2025

	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	Transmission		
					(e) Monthly Increment	(f) Proration (d) x (e)	(g) Prorated Projected Balance (Cumulative Sum of f)
1	Balance (Attach December		2024	100.00%			(8,722,660)
2	Increment	January	2025	91.78%	(173,402)	(159,150)	(8,881,809)
3	Increment	February	2025	84.11%	(173,402)	(145,848)	(9,027,657)
4	Increment	March	2025	75.62%	(173,402)	(131,120)	(9,158,778)
5	Increment	April	2025	67.40%	(173,402)	(116,868)	(9,275,646)
6	Increment	May	2025	58.90%	(173,402)	(102,141)	(9,377,787)
7	Increment	June	2025	50.68%	(173,402)	(87,889)	(9,465,676)
8	Increment	July	2025	42.19%	(173,402)	(73,161)	(9,538,837)
9	Increment	August	2025	33.70%	(173,402)	(58,434)	(9,597,271)
10	Increment	September	2025	25.48%	(173,402)	(44,182)	(9,641,453)
11	Increment	October	2025	16.99%	(173,402)	(29,455)	(9,670,908)
12	Increment	November	2025	8.77%	(173,402)	(15,202)	(9,686,110)
13	Increment	December	2025	0.27%	(173,402)	(475)	(9,686,585)
14	ADIT 282-Prorated EOY Balance					(2,080,825)	(963,926)
15	Balance (Attach December		2024	100.00%			-
16	Increment	January	2025	91.78%	-	-	-
17	Increment	February	2025	84.11%	-	-	-
18	Increment	March	2025	75.62%	-	-	-
19	Increment	April	2025	67.40%	-	-	-
20	Increment	May	2025	58.90%	-	-	-
21	Increment	June	2025	50.68%	-	-	-
22	Increment	July	2025	42.19%	-	-	-
23	Increment	August	2025	33.70%	-	-	-
24	Increment	September	2025	25.48%	-	-	-
25	Increment	October	2025	16.99%	-	-	-
26	Increment	November	2025	8.77%	-	-	-
27	Increment	December	2025	0.27%	-	-	-
28	ADIT 283-Prorated EOY Balance					-	-
29	Balance (Attach December		2024	100.00%			-

30 Increment	January	2025	91.78%	-	-	-
31 Increment	February	2025	84.11%	-	-	-
32 Increment	March	2025	75.62%	-	-	-
33 Increment	April	2025	67.40%	-	-	-
34 Increment	May	2025	58.90%	-	-	-
35 Increment	June	2025	50.68%	-	-	-
36 Increment	July	2025	42.19%	-	-	-
37 Increment	August	2025	33.70%	-	-	-
38 Increment	September	2025	25.48%	-	-	-
39 Increment	October	2025	16.99%	-	-	-
40 Increment	November	2025	8.77%	-	-	-
41 Increment	December	2025	0.27%	-	-	-
42 ADIT 190-Prorated EOY Balance				-	-	-

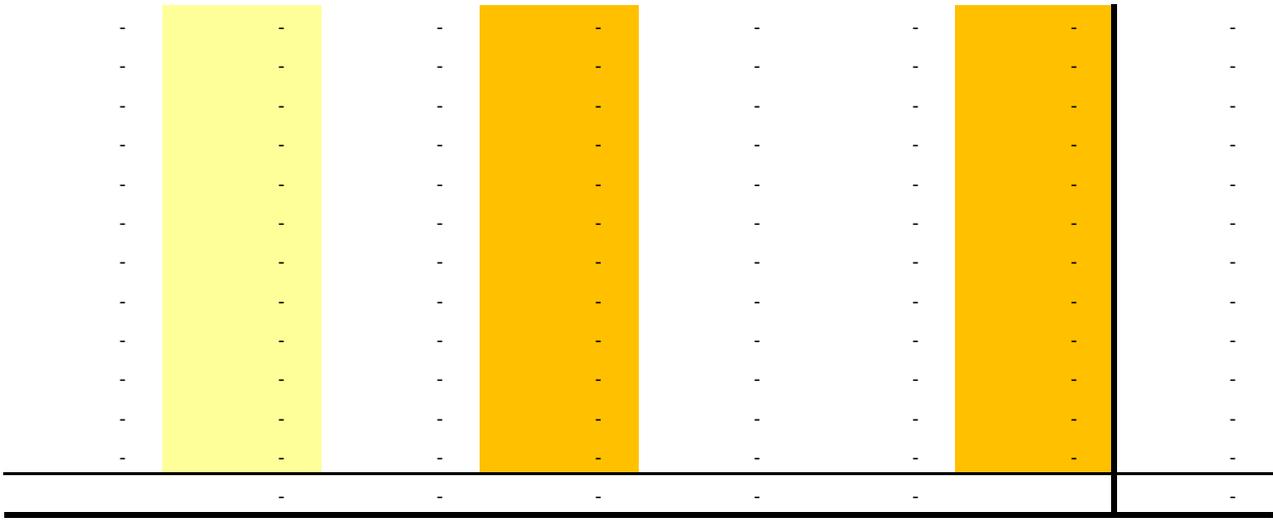
Note 1 Uses a 365 day calendar year.

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

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

B Only amounts in ADIT-283 relating to Depreciation, if applicable, are subject to proration. See Line 44 in Attach 4c

C Only amounts in ADIT-190 related to NOL carryforwards, if applicable, are subject to proration. See Line 18 in Attar



GridLiance West LLC (GLW)

<u>FERC ACCOUNT</u>	<u>DESCRIPTION</u>	<u>RATE PERCENT</u>
<u>TRANSMISSION</u>		
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%
<u>GENERAL AND INTANGIBLE</u>		
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 Tru	8.4139%
392	Transportation Equipment - Trailers	6.9486%
392	Transportation Equipment - Heavy T	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%

2.00%
2.78%

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

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

Note 3: Electric Intangible Franchises and Transmission Land Rights are amortized over the life of

transmission lines
substations

- Land Held for Future Use
nce West LLC (GLW)

Attachment 8 - Land Held for Future Use
GridLiance West LLC (GLW)

No.	(a) FERC Subaccount No.	(b) Item Name	(c) Land Held for Future Use	(d) Average of Columns (e) Through (q)	(e) Dec. 31 2024	(f) Jan. 31 2025	(g) Feb. 28/29 2025
1a				-			
1b				-			
1c				-			
...				-			
...				-			
...				-			
...				-			
...				-			
...				-			
1x				-			

2 | Land Held for Future Use in rate base: \$ -

General note: Source of monthly balance
specific plans may be in

atory Assets and Abandoned Plant
 nce West LLC (GLW)
 Regulatory Asset

No.	(a) Project Name	(b) Recovery Amount Approved (1) ÷	(c) Recovery Period (Months) (1) =	(d) Monthly Amort. Expense (col b/ col c)
1	Start-Up	20,335,133	120	169,459
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 Total Regulatory Asset Amortization Expense:	

(1) NOTES:
 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

Abandoned Plant

No.	(a) Project Name	(b) Recovery Amount Approved (1) ÷	(c) Recovery Period (Months) (1)	(d) Monthly Amort. Expense (col b/ col c)
52	Pre-Commercial			-
53				-
54				-
55				-
56				-
57				-
58				-
59				-
60				-
61				-
62	Total Abandoned Plant Amortization Expense:			

(1) NOTES:
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.

Table with 10 columns and 10 rows, all cells are empty.

for monthly balance data on this page are company records. Amounts shown are total amounts.

Abandoned Plant

(s)	(t)	(u)	(v)	(w)
Dec. 31	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
2025	-	×	-	
	-		-	
	-		-	
	-		-	
	-		-	
	-		-	
	-		-	
	-		-	
	-		-	
	-		-	
	-		-	
	Total Abandoned Plant in Rate Base:			-

Notes:

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

(x)

Docket No.

ER19-191-000

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

Attachment 11 - CWIP in Rate Base
GridLiance West LLC (GLW)

Attachment 11 - CWIP in
GridLiance West LLC

No.	(a) Project Name	(b) Job ID	(c) Construction Start Date Construction Start Date	(d) Estimated In-Service Date	(e) Approval Docket No.	(f) Dec. 31 2024
1	GLW/VEA Area Upgrades		11/1/2023	4/30/2027	ER24-1865-I	#####
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						

General note

Attachment 12 - Income Tax Adjustment
 GridLiance West LLC (GLW)

Income Tax Adjustments

	(a)	(b)	
		Dec 31,	
		2025	
1	Total Tax adjustment for Perr	(566,260)	Input to Appendix III, Line 59b
1a	Tax adjustmer (Note 1)	10,413	
1b	Tax Adjustment for Meals & E	40,568	
1c	Rate Mitigation Adjustment	(617,240)	
2	Amortized Exc (Note 2)		Input to Appendix III, Line 59a
3	Amortized Def (Note 2)		Input to Appendix III, Line 59a

Notes:

1 AFUDC equity component is the Equity portion of capitalized AFUDC included in the current book depreciation expense attributable to the transmission function.

2

Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and

Forecasted O&M Detail, worksheet prepared for each project

Ln	Description	GridLiance West Internal Labor1	Partner	Total
1	Gridliance and Other O&M	1,219,524		1,219,524
2	Valley O&M		6,260,016	6,260,016
3	Rents / ROW Payments		306,708	306,708
4	Other		62,124	62,124
5				-
6				-
7				-
8				-
9				-
10				-
11				-
12				-
13				-
14				-
15				-
16				-
17				-
18				-
19				-
20				-
21				-
22				-
23				-
24				-
25	Total	<u>1,219,524</u>	<u>6,628,848</u>	<u>- 7,848,372</u>

Actual O&M Detail, worksheet prepared for each project

Ln	FERC Account Description	Account	GridLiance West Internal Labor1	Partner	Total
<hr/>					

26	Operation sup	560.0							-	
27	Load dispatc	561.1							-	
28	Load dispatcl	561.2							-	
29	Load dispatcl	561.3							-	
30	Scheduling, s	561.4							-	
31	Reliability pla	561.5							-	
32	Transmission	561.6							-	
33	Generation ir	561.7							-	
34	Reliability pla	561.8							-	
35	Station exper	562.0							-	
36	Overhead line	563.0							-	
37	Underground	564.0							-	
38	Transmission	565.0							-	
39	Miscellaneous	566.0							-	
40	Rents.	567.0							-	
41	Maintenance	568.0							-	
42	Maintenance	569.0							-	
43	Maintenance	569.1							-	
44	Maintenance	569.2							-	
45	Maintenance	569.3							-	
46	Maintenance	569.4							-	
47	Maintenance	570.0							-	
48	Maintenance	571.0							-	
49	Maintenance	572.0							-	
50	Maintenance	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

Forecasted A&G Detail, worksheet prepared for GridLiance West

Ln	Description	GridLiance West		Partner Amot	Total
		Internal Labor	Non-Labor \$		
1	GridLiance A&G Others (In	5,454,552			5,454,552
2	Property Insurance		205,488		205,488
3	Rents / ROW Payments		641,688		641,688
4	Other		1,031,688		1,031,688
5					-
6					-
7					-
8					-
9					-
10					-
11					-
12					-
13					-
14					-
15					-
16	Total	5,454,552	1,878,864	-	7,333,416

Actual A&G Detail, worksheet prepared for GridLiance West

Ln	FERC Accou Account	GridLiance West		Partner Amot	Total
		Internal Labor	Non-Labor \$		
17	Administrati 920				-
18	Office suppli 921				-
19	Administrativ 922				-
20	Outside serv 923				-
21	Property inst 924				-
22	Injuries and i 925				-
23	Employee pe 926				-
24	Franchise re 927				-

25	Regulatory c	928					-
26	Duplicate ch	929					-
27	General adv	930					-
28	Miscellaneou	930					-
29	Rents.	931					-
30	Transportati	933					-
31	Maintenance	935					-
32	Total		-	-		-	-

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

Capital Additions by FERC Account
 Energy West LLC (GLW)

**Estimated
 Capital
 Additions**

Ln	Detailed Breakout	Project	Project	Project	Total
1	All Others			8,816,595	8,816,595
1a					-
1b					-
1c					-
...					-
...					-
...					-
...					-
...					-
...					-
...					-
...					-
...					-
...					-
...					-
1x					-
2	Total (sum lines 1-1x)	-	-	8,816,595	8,816,595

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

Actual Additions by FERC Account

Project	350	352	352	353	354	355
		Structures and Improvements	Structures and Improvements - Equipment	Station Equipment	Towers and Fixtures	Poles and Fixtures
3	Land Rights					

3a
3b
3c
...
...
...
...
...
...
...
...
...



3x
4

Total (sum lii - - - - -)

· if available.

356 357 358 359

Overhead Conductor and Devices	Underground d Conduit	Underground d Conductor and Devices	Roads and Trails	Total
--------------------------------------	--------------------------	---	---------------------	-------

				-
--	--	--	--	---

Workpaper 4 -Affiliate Charges
 GridLiance West LLC (GLW)

Expenses

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

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

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

	Name of Assi	Direct Costs Charged	Indirect Costs Charged	Compensati on 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