

GridLiance West LLC (GLW)
Formula Rate Index

Appendix	III	Main Body of the Formula
Attachment	1	Revenue Credit Worksheet
Attachment	2	Cost Support
Attachment	2a	Cost Support
Attachment	2b	Cost Support
Attachment	3	Incentive ROE
Attachment	3a	Incentive (13 Monthly Balances)
Attachment	4	Transmission Enhancement Charge Worksheet
Attachment	5	True-Up
Attachment	6a	Accumulated Deferred Income Taxes (ADIT) Worksheet (Projection)
Attachment	6b	Accumulated Deferred Income Taxes (ADIT) Worksheet (Projection Proration)
Attachment	6c	Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year Projection)
Attachment	6d	Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year Projection)
Attachment	6e	Accumulated Deferred Income Taxes (ADIT) Worksheet (True-up)
Attachment	6f	Accumulated Deferred Income Taxes (ADIT) Worksheet (True-up Proration)
Attachment	6g	(Excess)/Deficient ADIT Worksheet
Attachment	6h	ADIT Remeasurement
Attachment	7	Depreciation Rates
Attachment	8	Future Use
Attachment	9	Reg Asset and Abandoned Plant Details
Attachment	10	Unfunded Reserves
Attachment	11	CWIP
Attachment	12	Income Tax Adjustment
Attachment	13	Income Tax Allowance
Attachment	13a	Actual Ownership
Workpapers		WP1-WP5

Rate Formula Template
Utilizing FERC Form 1 Data
GridLiance West LLC (GLW)

Projected Annual Transmission Revenue Requirement
For the 12 months ended 12/31/2021

Formula Rate - Non-Levelized		(1)	(2)	(3)
Line No.				Allocated Amount
1	GROSS REVENUE REQUIREMENT (line 67)			\$ 39,537,538
REVENUE CREDITS				
2	Total Revenue Credits	Total 38,658	TP 1.000	38,658
3	True-up Adjustment	(1,860,877)	DA 1.000	(1,860,877)
4	NET REVENUE REQUIREMENT (line 1 minus line 2 plus line 3)			\$ 37,638,003

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
GridLiance West LLC (GLW)

For the 12 months ended 12/31/2021

Line No.	(1)	(2)	(3)	(4)	(5)	
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)	
	RATE BASE:					
	GROSS PLANT IN SERVICE (Notes M & P)					
5	Transmission	(Attach 2, line 15)	174,948,808	TP	1.0000	174,948,808
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)	174,948,808	GP=	1.0000	174,948,808
	ACCUMULATED DEPRECIATION & AMORTIZATION (Notes M & P)					
8	Transmission	(Attach 2, line 61)	21,367,604	TP	1.0000	21,367,604
9	General & Intangible	(Attach 2, lines 76 & 91)	-	W/S	1.0000	-
11	TOTAL ACCUM. DEPRECIATION (sum lines 9-10)		21,367,604			21,367,604
	NET PLANT IN SERVICE					
12	Transmission	(line 5 minus line 9)	153,581,204			153,581,204
13	General & Intangible	(line 6 minus line 10)	-			-
14	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)	153,581,204	NP=	1.0000	153,581,204
	ADJUSTMENTS TO RATE BASE (Note A)					
16	ADIT (Note R)	(Attach 6a or 6e, line 8)	(5,779,540)	DA	1.0000	(5,779,540)
17	Account No. 255 (Note F)	(Attach 2a, line 93)	-	NP	1.0000	-
18	CWIP	(Attach 11, column (u), line 26)	-	DA	1.0000	-
19	Unfunded Reserves	(Attach 10, column (s), line 2)	-	DA	1.0000	-
20	Unamortized Regulatory Assets	(Attach 9, column (v), line 51)	15,251,349	DA	1.0000	15,251,349
21	Unamortized Abandoned Plant	(Attach 9, column (v), line 62)	-	DA	1.0000	-
22	TOTAL ADJUSTMENTS (sum lines 17-22)		9,471,808			9,471,808
23	LAND HELD FOR FUTURE USE	(Attach 8, column (d), line 2)	-	TP	1.0000	-
	WORKING CAPITAL					
24	CWC	Calculated (1/8 * (line 38 less line 33b))	2,238,887	NA		2,238,887
25	Materials & Supplies (Note B)	(Attach 2a, line 146)	81,426	TP	1.0000	81,426
26	Prepayments (Account 165 - Note C)	(Attach 2a, line 110)	615,301	GP	1.0000	615,301
27	TOTAL WORKING CAPITAL (sum lines 26-28)		2,935,614			2,935,614
28	RATE BASE (sum lines 15, 23, 24, & 29)		<u>165,988,627</u>			<u>165,988,627</u>

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
GridLiance West LLC (GLW)

For the 12 months ended 12/31/2021

	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
31	O&M				
32	Transmission	321.112.b & (Note O)	8,440,761	TP	1.0000
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)	2,033,513	DA	1.0000
34	A&G	323.197.b	9,470,333	W/S	1.0000
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)	-	W/S	1.0000
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)		19,944,607		
39	DEPRECIATION EXPENSE (Notes M & P)				
40	Transmission	Sum 336.7.b, d & e	3,683,238	TP	1.0000
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)		3,683,238		
44	TAXES OTHER THAN INCOME TAXES (Note E)				
45	LABOR RELATED				
46	Payroll	263._i (enter FN1 line #)	-	W/S	1.0000
47	Highway and vehicle	263._i (enter FN1 line #)	-	W/S	1.0000
48	PLANT RELATED				
49	Property	263._i (enter FN1 line #)	1,333,914	GP	1.0000
50	Gross Receipts	263._i (enter FN1 line #)	44,534	GP	1.0000
51	Other	263._i (enter FN1 line #)	-	GP	1.0000
52	TOTAL OTHER TAXES (sum lines 46, 47, 49, 50, 51)		1,378,448		
53	INCOME TAXES	(Note F)			
54	T=SIT * (1-FIT) + FIT - (p*FIT)	(Note F), (Attachment 13, Line 12, Col. 12)	0.1118		
55	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.1006		
56	where WCLTD=(line 13) and R=(line 16)				
57	and FIT, SIT & p are as referenced in Note F	(Note F)			
58	1 / (1 - T) = (T from line 54)		1.1259		
59	Amortized Investment Tax Credit	(Attach 2a, line 93a)	-		
59a	(Excess)/Deficient Deferred Income Taxes (Note S)	(Attach 12, Lines 2 & 3, column (b))	(9,691)		
59b	Tax Effect of Permanent Differences, including AFUDC Equity (N (Attach 12, Line 1, column (b))		1,263		
60	Income Tax Calculation	(Line 54 times Line 64)	1,329,302	NA	
61	ITC adjustment	(Line 58 times Line 59)	-	NP	1.0000
61a	(Excess)/Deficient Deferred Income Tax Adjustment	(Line 58 times Line 59a)	(10,911)	NP	1.0000
61b	Permanent Differences Tax Adjustment	(Line 54/(1 - Line 54) times Line 59b)	159	NP	1.0000
62	Total Income Taxes	Sum (lines 60, 61, 61a & 61b)	1,318,550		
63	RETURN				
64	[Rate Base (line 30) * Rate of Return (line 16)]		13,212,695	NA	
65	Rev Requirement before Incentive Projects (sum lines 38, 43, 52, 62, 64)		39,537,538		
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)		39,537,538		

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
GridLiance West LLC (GLW)

For the 12 months ended 12/31/2021

SUPPORTING CALCULATIONS AND NOTES

1	TRANSMISSION PLANT INCLUDED IN RTO RATES				
2	Total transmission plant (line 5, column 3)				174,948,808
3	Less transmission plant excluded from CAISO rates (Attach 2a, line 132) (Note H)				-
4	Less transmission plant included in OATT Ancillary Services (Attach 2a, line 132a) (Note H)				-
5	Transmission plant included in RTO rates (line 2 less lines 3 & 4)				174,948,808
6	Percentage of transmission plant included in RTO Rates (line 5 divided by line 2) [If line 2 equals zero, enter 1]			TP=	1.0000
7	WAGES & SALARY ALLOCATOR (W&S)				
8		Form 1 Reference	\$	TP	Allocation
9	Transmission	354.21.b	1.00	1.00	1.00
10	Other	354.24,25,26.b		N/A	
11	Total (sum lines 9-10) [If there are no labor dollars, input \$1 on line 9 which is then multiplied by the TP allocator on line 9]		1.00		1.00 = $\frac{(\$ / \text{Allocation})}{1.0000}$ = W/S
12	RETURN (R) (Note J)				
13	Long Term Debt (Attach 2b, lines 161 & 183)		\$	%	Cost
14	Preferred Stock (Attach 2b, lines 163 & 185)		67,297,153.85	40.00%	4.0%
15	Common Stock (Attach 2b, line 170)		-	0.0%	-
16	Total (sum lines 13-15)		101,163,126.17	60.00%	10.6%
			168,460,280.02		0.016 =WCLTD
					0.064 =R
					0.080 =R
	Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant				
				(a)	
17	Net Transmission Plant in Service	(Line 13, column 5)			153,581,204
18	CWIP	(Line 19, column 5)			-
19	Unamortized Abandoned Plant	(Line 22, column 5)			-
20	Regulatory Assets	(Line 21, column 5)			15,251,349
21	Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant				168,832,553
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 LLC (GLW)

For the 12 months ended 12/31/2021

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 in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated. The calculations of ADIT in the annual true-up calculation will use the 13 month average balances for non-plant related items and the prorated end-of-year balances for plant related items. The calculation of ADIT in the annual projection and Annual True-Up calculations will be performed in accordance with IRS regulation Section 1.167(l)-1(h)(6). Work papers supporting the ADIT calculations will be posted with each Annual True-Up and/or projected net revenue requirement and included in the annual Informational Filing submitted to the Commission. Beginning with the 2019 rate year, the Annual True-Up for a given year will use the same methodology that was used to project that year's rates. The proration of the Annual True-Up shall apply beginning with the 2019 Annual True-Up.
- 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 = Refer to Attachment 13 (Federal Income Tax Rate)
SIT= Refer to Attachment 13 (State Income Tax Rate or Composite SIT)
p = Refer to Attachment 13 (Percent of federal income tax deductible for state purposes)
- 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 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 year balances. An annual true-up is calculated using similar method for plant and non-plant items. For the rate projection, Attachment 6a calculates the projected ADIT balances based on the prorated ending ADIT balances as calculated on Attachment 6b. For the true-up, Attachment 6f calculated the projected ADIT balances based on the prorated ending ADIT balances as calculated on Attachment 6e.
- 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 (AFUDC) included in the current book depreciation expense 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 12. The income tax impacts of these permanent differences are determined in Line 61b, Column 3.

Attachment 1 - Revenue Credit Workpaper
GridLiance West LLC (GLW)

Account 454 - Rent from Electric Property (Note 3)		Notes 1 & 3	
1	Rent from FERC Form No. 1	Note 3, line 11	38,658
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	38,658

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.		<u>TOTAL</u>	<u>CALISO</u>	<u>Other 1</u>	<u>Other 2</u>
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	38,658			
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)	38,658			

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 Adjustr

Attachment 2 - Cost Support
GridLiance West LLC (GLW)

Plant in Service Worksheet - Note P from Appendix III

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
1	<u>Calculation of Transmission Plant In Service</u>	Source	Year	Balance
2	December	p206.58.b less p206.57.b	0	169,627,345
3	January	Note A	0	169,627,345
4	February	Note A	0	169,627,345
5	March	Note A	0	169,627,345
6	April	Note A	0	169,627,345
7	May	Note A	0	169,627,345
8	June	Note A	0	169,627,345
9	July	Note A	0	169,627,345
10	August	Note A	0	169,627,345
11	September	Note A	0	186,922,101
12	October	Note A	0	186,922,101
13	November	Note A	0	186,922,101
14	December	p207.58.g less p207.57.g	0	186,922,101
15	Transmission Plant In Service	(sum lines 2-14) /13		174,948,808
16	<u>Calculation of Intangible Plant In Service</u>	Source		
17	December	p204.5.b	0	-
18	January	Note A	0	-
19	February	Note A	0	-
20	March	Note A	0	-
21	April	Note A	0	-
22	May	Note A	0	-
23	June	Note A	0	-
24	July	Note A	0	-
25	August	Note A	0	-
26	September	Note A	0	-
27	October	Note A	0	-
28	November	Note A	0	-
29	December	p205.5.g	0	-
30	Intangible Plant In Service	(sum lines 17 - 29) /13		-
31	<u>Calculation of General Plant In Service</u>	Source		
32	December	p206.99.b lessp206.98.b	0	-
33	January	Note A	0	-
34	February	Note A	0	-
35	March	Note A	0	-
36	April	Note A	0	-
37	May	Note A	0	-
38	June	Note A	0	-
39	July	Note A	0	-
40	August	Note A	0	-
41	September	Note A	0	-
42	October	Note A	0	-
43	November	Note A	0	-
44	December	p207.99.g lessp207.98.g	0	-
45	General Plant In Service	(sum lines 32 - 44) /13		-
46	<u>Total Plant In Service</u>	(sum lines 15, 30, and 45)		174,948,808

Accumulated Depreciation Worksheet

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

Line #	Description	Source	Year	Balance
47	Calculation of Transmission Accumulated Depreciation			
48	December	Prior year p219.25.c	0	19,563,235
49	January	Note A	0	19,860,083
50	February	Note A	0	20,156,931
51	March	Note A	0	20,453,779
52	April	Note A	0	20,750,627
53	May	Note A	0	21,047,475
54	June	Note A	0	21,344,322
55	July	Note A	0	21,641,170
56	August	Note A	0	21,938,018
57	September	Note A	0	22,265,132
58	October	Note A	0	22,592,245
59	November	Note A	0	22,919,359
60	December	p219.25.c	0	23,246,473
61	Transmission Accumulated Depreciation	(sum lines 48-60) /13		21,367,604
62	Calculation of Intangible Accumulated Depreciation			
63	December	Prior year p200.21.c	0	-
64	January	Note A	0	-
65	February	Note A	0	-
66	March	Note A	0	-
67	April	Note A	0	-
68	May	Note A	0	-
69	June	Note A	0	-
70	July	Note A	0	-
71	August	Note A	0	-
72	September	Note A	0	-
73	October	Note A	0	-
74	November	Note A	0	-
75	December	p200.21.c	0	-
76	Accumulated Intangible Depreciation	(sum lines 63 - 75) /13		-
77	Calculation of General Accumulated Depreciation			
78	December	Prior year p219.28.c	0	-
79	January	Note A	0	-
80	February	Note A	0	-
81	March	Note A	0	-
82	April	Note A	0	-
83	May	Note A	0	-
84	June	Note A	0	-
85	July	Note A	0	-
86	August	Note A	0	-
87	September	Note A	0	-
88	October	Note A	0	-
89	November	Note A	0	-
90	December	p219.28.c	0	-
91	Accumulated General Depreciation	(sum lines 78 - 90) /13		-
92	Total Accumulated Depreciation	(sum lines 61, 76, and 91)		21,367,604

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 LLC (GLW)

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.
96	Prepayments (Account 165) (Prepayments excludes Prepaid Pension Assets and prepaid income taxes)		Year	Balance		
97	December	111.57.d	2021	658,631		
98	January	company records	2021	636,790		
99	February	company records	2021	614,949		
100	March	company records	2021	593,107		
101	April	company records	2021	571,266		
102	May	company records	2021	549,425		
103	June	company records	2021	527,583		
104	July	company records	2021	505,742		
105	August	company records	2021	483,901		
106	September	company records	2021	681,804		
107	October	company records	2021	752,267		
108	November	company records	2021	727,149		
109	December	111.57.c	2021	696,302		
110	Prepayments	(sum lines 97-109) /13		615,301		

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

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			-	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
131	General Advertising Exp Account 930.1			-	

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	B	C
Note: for the projection, the prior year's actual balances will be used				Stores Expense	Transmission Materials &	Total
Form No.1 page				Undistributed	Supplies	(Col A + Col B)
				p227.16	p227.8	
133	December	Column b			81,426	81,426
134	January	company records			81,426	81,426
135	February	company records			81,426	81,426
136	March	company records			81,426	81,426
137	April	company records			81,426	81,426
138	May	company records			81,426	81,426
139	June	company records			81,426	81,426
140	July	company records			81,426	81,426
141	August	company records			81,426	81,426
142	September	company records			81,426	81,426
143	October	company records			81,426	81,426
144	November	company records			81,426	81,426
145	December	Column c			81,426	81,426
146	Average					81,426

PBOPs

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

Details

Line #	Description	Notes	<u>Amount</u>
147			
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 affiate labor included in accounts 560 to 579 and 920 to 935

Attachment 2b - Cost Support
GridLiance West LLC (GLW)

Capital Structure

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

Line No.	Description	Form No.1 Reference	December Col. (a)	January Col. (b)	February Col. (c)	March Col. (d)	April Col. (e)	May Col. (f)	June Col. (g)	July Col. (h)	August Col. (i)	September Col. (j)	October Col. (k)	November Col. (l)	December Col. (m)	13 Month Avg. 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	62,000,000	65,997,000	65,997,000	66,497,000	66,497,000	66,497,000	66,497,000	66,497,000	66,532,000	68,485,000	70,823,000	70,823,000	71,721,000	67,297,154
160	Less Acct 222 Reacquired Debt	112.19 c,d enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	Total Long Term Debt	Sum Lines 156 - 160	62,000,000	65,997,000	65,997,000	66,497,000	66,497,000	66,497,000	66,497,000	66,497,000	66,532,000	68,485,000	70,823,000	70,823,000	71,721,000	67,297,154
162																
163	Preferred Stock (Note 1)	112.3.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
164																
165	Common Equity- Per Books	112.16.c,d	212,035,840	212,481,853	213,368,803	214,236,450	215,250,950	216,143,081	217,031,060	217,892,380	218,761,023	217,656,138	216,268,146	217,096,148	217,640,668	215,835,580
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	114,672,454	114,672,454	114,672,454	114,672,454	114,672,454	114,672,454	114,672,454	114,672,454	114,672,454	114,672,454	114,672,454	114,672,454	114,672,454	114,672,454
169	Less Acct 216.1 Unappropriated Undistributed Subsidiary Earnings	112.12.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
170	Adjusted Common Equity	Ln 165 - 166 - 167 - 168 -169	97,363,386	97,809,399	98,696,349	99,563,997	100,578,496	101,470,627	102,358,606	103,219,926	104,088,570	102,983,684	101,595,692	102,423,694	102,968,214	101,163,126
171																
172	Total (Line 161 plus Line 163 plus Line 170)		159,363,386	163,806,399	164,693,349	166,060,997	167,075,496	167,967,627	168,855,606	169,716,926	170,620,570	171,468,684	172,418,692	173,246,694	174,689,214	168,460,280
173																
174	Cost of Debt															
175	Acct 427 Interest on Long Term Debt	117.62.c														2,688,927
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														2,688,926.98
182																
183	Average Cost of Debt (Line 181 col (m) / Line 161 col (n))															4.0%
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))															-
<p>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.</p> <p>Note 2. Interest on Debt to Associated Companies (FERC 430) will be populated with interest related to Long-Term Debt only.</p> <p>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.</p>																

Attachment 3 - Incentive ROE
GridLiance West LLC (GLW)

Incentive ROE

	A	B	C	D	E	F	G	H	I
1	Rate Base	Appendix III, line 30							165,988,627
2	100 Basis Point Incentive Return							\$	
			\$	%		Cost Appendix III		Weighted	
3	Long Term Debt	Appendix III, line 83	67,297,153.85	0.40		0.04		0.0160	
4	Preferred Stock	Appendix III, line 84	-	-		-		-	
5	Common Stock Including 100 basis points	Appendix III, line 85	101,163,126.17	0.60		11.60%		0.0696	
6	Total (sum lines 3-5)		168,460,280.02					0.0856	
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6 col H)								14,208,626
8	INCOME TAXES								
9	T=SIT * (1-FIT) + FIT - (p*FIT) = (From Appendix III, Line 54)		0.1118						
10	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.1024						
11	where WCLTD=(line 3) and R= (line 6)								
12	and FIT, SIT & p are as referenced in Note F of Appendix III.								
13	1 / (1 - T) = (T from line 9)		1.1259						
14	Amortized Investment Tax Credit (Appendix III, line 59)		-						
15									
16	Income Tax Calculation = line 10 * line 7		1,454,708					1,454,708	
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		-					-	-
19	Return and Income Taxes with 100 basis point increase in ROE				Sum lines 7 and 18				14,208,626
20	Return (Appendix III line 64 col 5)								13,212,695
21	Income Tax (Appendix III line 62 col 5)								1,318,550
22	Return and Income Taxes without 100 basis point increase in ROE				Sum lines 20 and 21				14,531,245
23	Incremental Return and Income Taxes for 100 basis point increase in ROE				Line 19 less line 22				(322,619)
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets				Appendix III, line 21 Col. (a)				168,832,553
25	Carrying Charge Difference for 100 Basis point of ROE				(Line 23 divided by line 24)				(0.0019)

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 - Project (13 Monthly Balances)
GridLiance West LLC (GLW)

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

Line No.	Project Name	GROSS PLANT IN SERVICE												ACCUMULATED DEPRECIATION								NET 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	(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	(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 LLC (GLW)

1	Rev Requirement before Incentive Projects	(Appendix III, line 65)	39,537,538
2	Less Transmission Depreciation Expense, Abandoned Plant Amort, Reg Asset Amort, and O&M	(Appendix III, lines 40 & 42 plus Appendix III, line 38)	23,627,845
3	Net Rev Req less Depreciation expense and O&M	(Line 1 minus line 2)	15,909,693
4	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant	(Appendix III, line 21 (a))	168,832,553
5	Base Fixed Charge Rate Less Depreciation/Amortization and O&M (Base FCR)	(Line 3 / line 4)	0.094
6	Carrying Charge Difference for 100 Basis point of ROE	(Attachment 3, line 25)	(0.002)

(Notes 1 and 2)	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
	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	13 Month Balance of Investment (company records)	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)	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)	(Note 2)					Col J less Col I for Incentive Projects	(Note 4)	Col J - Col L
7a		-	-	0.094	0.094	-	-	-	-	-	-	-	-
7b		-	-	0.094	0.094	-	-	-	-	-	-	-	-
7c		-	-	0.094	0.094	-	-	-	-	-	-	-	-
7d		-	-	0.094	0.094	-	-	-	-	-	-	-	-
7e		-	-	0.094	0.094	-	-	-	-	-	-	-	-
7f		-	-	0.094	0.094	-	-	-	-	-	-	-	-
7g		-	-	0.094	0.094	-	-	-	-	-	-	-	-
7h		-	-	0.094	0.094	-	-	-	-	-	-	-	-
...		-	-	0.094	0.094	-	-	-	-	-	-	-	-
8	Total (sum of lines 7 above)			0.094	0.094	-	-	-	-	-	-	-	-
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 5 - Example of True-Up Calculation

Year	Annual True-Up Calculation						
	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)
1 2019	Southwest Nevada Asset	Southwest Nevada	33,549,509	35,244,209	(1,694,700)	(166,177)	(1,860,877)
2a			-	-	-	-	-
2b			-	-	-	-	-
2c			-	-	-	-	-
2d			-	-	-	-	-
3	Total		33,549,509	35,244,209	(1,694,700)	(166,177)	(1,860,877)

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)
Interest Rate:	Quarter	Year	Quarterly Interest Rate under Section 35.19(a)
5	1st Qtr.	2018	0.004
6	2nd Qtr	2018	0.004
7	3rd Qtr	2018	0.004
8	4th Qtr	2018	0.004
9	1st Qtr	2019	0.004
10	2nd Qtr	2019	0.005
11	3rd Qtr	2019	0.005
12	Sum lines 5-11		0.029
13	Avg. Monthly FERC Rate	Line 12 divided by 7	0.004

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

GridLiance West LLC (GLW)

Projection for the 12 Months Ended 12/31/2020

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) Total	
1	ADIT-282 (enter negative)	(3,665,615)	-	-		Line 11
2	ADIT-283 (enter negative)	(4,076,760)	-	-		Line 16
3	ADIT-190	1,962,834	-	-		Line 21
4	Subtotal	(5,779,540)	-	-		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	(5,779,540)	-	-	(5,779,540)	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	2020	(3,231,163)	(3,231,163)	-	-
10	EOY (Attach 6d, Line 30 less Line 26)	December	2021	-	-	-	-
11	Balance-EOY Prorated (Attach 6b, Line 14)	December	2021	(3,665,615)	(3,665,615)	-	-
12	ADIT 282-Total (Lines 10+11)			(3,665,615)	(3,665,615)	-	-
ADIT-283							
13	Balance-BOY (Attach 6c, Line 44)	December	2020	(4,262,458)	(4,262,458)	-	-
14	EOY (Attach 6d, Line 44 less Line 40)	December	2021	-	-	-	-
15	EOY Prorated (Attach 6b, Line 28)	December	2021	(4,076,760)	(4,076,760)	-	-
16	ADIT 283-Total (Lines 14+15)			(4,076,760)	(4,076,760)	-	-
ADIT-190							
17	Balance-BOY (Attach 6c, Line 18)	December	2020	2,154,076	2,154,076	-	-
18	EOY (Attach 6d, Line 18 less Line 14)	December	2021	-	-	-	-
19	EOY Prorated (Attach 6b, Line 42)	December	2021	1,962,834	1,962,834	-	-
20	ADIT 190-Total (Lines 18+19)			1,962,834	1,962,834	-	-

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

GridLiance West LLC (GLW)

Projection for the 12 Months Ended 12/31/2020

	(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	2020	100.00%	(3,231,163)	(3,231,163)	(3,231,163)	-	-	-	-
2	Increment	January	2021	91.78%	(78,155)	(78,155)	(71,731)	-	-	-	-
3	Increment	February	2021	84.11%	(78,154)	(78,154)	(65,735)	-	-	-	-
4	Increment	March	2021	75.62%	(78,154)	(78,154)	(59,097)	-	-	-	-
5	Increment	April	2021	67.40%	(78,154)	(78,154)	(52,674)	-	-	-	-
6	Increment	May	2021	58.90%	(78,154)	(78,154)	(46,036)	-	-	-	-
7	Increment	June	2021	50.68%	(78,154)	(78,154)	(39,612)	-	-	-	-
8	Increment	July	2021	42.19%	(78,154)	(78,154)	(32,975)	-	-	-	-
9	Increment	August	2021	33.70%	(78,154)	(78,154)	(26,337)	-	-	-	-
10	Increment	September	2021	25.48%	(78,154)	(78,154)	(19,913)	-	-	-	-
11	Increment	October	2021	16.99%	(78,154)	(78,154)	(13,275)	-	-	-	-
12	Increment	November	2021	8.77%	(78,154)	(78,154)	(6,852)	-	-	-	-
13	Increment	December	2021	0.27%	(78,154)	(78,154)	(214)	-	-	-	-
14	ADIT 282-Prorated EOY Balance				(4,169,012)	(4,169,012)	(3,665,615)	-	-	-	-
ADIT-283-Proration-Note B											
15	Balance (Attach 6c, Line 44)	December	2020	100.00%	(4,262,458)	(4,262,458)	(4,262,458)	-	-	-	-
16	Increment	January	2021	91.78%	33,405	33,405	30,659	-	-	-	-
17	Increment	February	2021	84.11%	33,405	33,405	28,097	-	-	-	-
18	Increment	March	2021	75.62%	33,405	33,405	25,260	-	-	-	-
19	Increment	April	2021	67.40%	33,406	33,406	22,515	-	-	-	-
20	Increment	May	2021	58.90%	33,406	33,406	19,678	-	-	-	-
21	Increment	June	2021	50.68%	33,406	33,406	16,932	-	-	-	-
22	Increment	July	2021	42.19%	33,406	33,406	14,095	-	-	-	-
23	Increment	August	2021	33.70%	33,406	33,406	11,257	-	-	-	-
24	Increment	September	2021	25.48%	33,406	33,406	8,512	-	-	-	-
25	Increment	October	2021	16.99%	33,406	33,406	5,674	-	-	-	-
26	Increment	November	2021	8.77%	33,406	33,406	2,929	-	-	-	-
27	Increment	December	2021	0.27%	33,406	33,406	92	-	-	-	-
28	ADIT 283-Prorated EOY Balance				(3,861,589)	(3,861,589)	(4,076,760)	-	-	-	-
ADIT-190-Proration-Note C											
29	Balance (Attach 6c, Line 18)	December	2020	100.00%	2,154,076	2,154,076	2,154,076	-	-	-	-
30	Increment	January	2021	91.78%	(34,402)	(34,402)	(31,574)	-	-	-	-
31	Increment	February	2021	84.11%	(34,403)	(34,403)	(28,936)	-	-	-	-
32	Increment	March	2021	75.62%	(34,403)	(34,403)	(26,014)	-	-	-	-
33	Increment	April	2021	67.40%	(34,403)	(34,403)	(23,187)	-	-	-	-
34	Increment	May	2021	58.90%	(34,403)	(34,403)	(20,265)	-	-	-	-
35	Increment	June	2021	50.68%	(34,403)	(34,403)	(17,437)	-	-	-	-
36	Increment	July	2021	42.19%	(34,403)	(34,403)	(14,515)	-	-	-	-
37	Increment	August	2021	33.70%	(34,403)	(34,403)	(11,593)	-	-	-	-
38	Increment	September	2021	25.48%	(34,403)	(34,403)	(8,766)	-	-	-	-
39	Increment	October	2021	16.99%	(34,403)	(34,403)	(5,844)	-	-	-	-
40	Increment	November	2021	8.77%	(34,403)	(34,403)	(3,016)	-	-	-	-
41	Increment	December	2021	0.27%	(34,403)	(34,403)	(94)	-	-	-	-
42	ADIT 190-Prorated EOY Balance				1,741,241	1,741,241	1,962,834	-	-	-	-

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 12/31/2021

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT-282	(3,231,163)	-	-	Line 30
2	ADIT-283	(4,262,458)	-	-	Line 44
3	ADIT-190	2,154,076	-	-	Line 18
4	Subtotal	(5,339,545)	-	-	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

ADIT-190	A	B	C	D	E	F	G
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
5	Plant related	-					
6							
7							
8							
9							
10							
11							
12	(Excess)/Deficient Deferred Income Taxes - Protected	277,879		277,879			
13	(Excess)/Deficient Deferred Income Taxes - Unprotected	1,145,645		1,145,645			
14	Total	730,552		730,552			Amount subject to Proration
15	Subtotal - p234.b	2,154,076	-	2,154,076	-	-	
16	Less FASB 109 Above if not separately removed						
17	Less FASB 106 Above if not separately removed						
18	Total	2,154,076	-	2,154,076	-	-	

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	B	C	D	E	F	G
ADIT- 282		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
19 Plant related		-					
20							
21							
22							
23							
24 (Excess)/Deficient Deferred Income Taxes - Protected		(277,879)		(277,879)			
25 (Excess)/Deficient Deferred Income Taxes - Unprotected							
26 Total		(2,953,284)		(2,953,284)			Amount subject to Proration
27 Subtotal - p274.b		(3,231,163)	-	(3,231,163)	-	-	
28 Less FASB 109 Above if not separately removed							
29 Less FASB 106 Above if not separately removed							
30 Total		(3,231,163)	-	(3,231,163)	-	-	

Instructions for Account 282:

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

	A	B	C	D	E	F	G
ADIT- 283		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31 Plant related							
32							
33							
34							
35							
36							
37							
38 (Excess)/Deficient Deferred Income Taxes - Protected		(9,722)		(9,722)			
39 (Excess)/Deficient Deferred Income Taxes - Unprotected		(1,637,261)		(1,637,261)			
40 Total		(2,615,475)		(2,615,475)			Amount subject to Proration
41 Subtotal - p276.b		(4,262,458)	-	(4,262,458)	-	-	
42 Less FASB 109 Above if not separately removed		-		-			
43 Less FASB 106 Above if not separately removed							
44 Total		(4,262,458)	-	(4,262,458)	-	-	

Instructions for Account 283:

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

Attachment 6d - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
For the 12 months ended 12/31/2021

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT- 282	(4,169,012)	-	-	Line 30
2	ADIT-283	(3,861,589)	-	-	Line 44
3	ADIT-190	1,741,241	-	-	Line 18
4	Subtotal	(6,289,359)	-	-	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

A	B	C	D	E	F	G
ADIT-190	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
5						
6						
7						
8						
9						
10						
11						
12	(Excess)/Deficient Deferred Income Taxes - Protected	259,354	259,354			
13	(Excess)/Deficient Deferred Income Taxes - Unprotected	981,888	981,888			
14	Plant related	500,000	500,000			
15	Subtotal - p234.c	1,741,241	-	1,741,241	-	-
16	Less FASB 109 Above if not separately removed	-				
17	Less FASB 106 Above if not separately removed					
18	Total	1,741,241	-	1,741,241	-	-

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	B	C	D	E	F	G
ADIT-282		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
19		-					
20							
21							
22							
23							
24	(Excess)/Deficient Deferred Income Taxes - Protected	(259,354)		(259,354)			
25	(Excess)/Deficient Deferred Income Taxes - Unprotected						
26	Plant related	(3,909,658)		(3,909,658)			
27	Subtotal - p275.k	(4,169,012)	-	(4,169,012)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	(4,169,012)	-	(4,169,012)	-	-	

Instructions for Account 282:

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

	A	B	C	D	E	F	G
ADIT-283		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31	Plant related						
32							
33							
34							
35							
36							
37							
38	(Excess)/Deficient Deferred Income Taxes - Protected						
39	(Excess)/Deficient Deferred Income Taxes - Unprotected	(1,473,535)		(1,473,535)			
40	Plant related	(2,388,054)		(2,388,054)			
41	Subtotal - p277.k	(3,861,589)	-	(3,861,589)	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	(3,861,589)	-	(3,861,589)	-	-	

Instructions for Account 283:

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

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

GridLiance West LLC (GLW)

For the 12 months ended 12/31/2021

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	(224,881)	-	-		Line 11
2	ADIT-283	(1,688,706)	-	-		Line 14
3	ADIT-190	1,256,417	-	-		Line 17
4	Subtotal	(657,170)	-	-		Sum of Lines 1-3
5	Wages & Salary Allocator			-		Appendix III, line 81
6	Net Plant Allocator		-			Appendix III, line 15
7	Total Plant Allocator	1.00				100%
8	ADIT Total	(657,170)	-	-	(657,170)	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	-	(3,231,163.00)	(3,231,163.00)	-	-
10	Balance-EOY (Attach 6d, Line 30 less Line 9)	December	-	(259,353.73)	(259,353.73)	-	-
11	Balance-EOY-Prorated (Attach 6f, Line 14)	December	-	(937,849)	34,473	-	-
12	Balance-EOY-Total (Lines 10+11)			(1,197,203)	(224,881)	-	-
ADIT-283							
13	Balance-BOY (Attach 6c, Line 44)	December	-	(4,262,458)	(4,262,458)	-	-
14	Balance-EOY (Attach 6d, Line 44 less Line 13)	December	-	(1,473,535)	(1,473,535)	-	-
15	Balance-EOY-Prorated (Attach 6f, Line 28)	December	-	400,869	(215,171)	-	-
16	Balance-EOY-Total (Lines 14+15)			(1,072,666)	(1,688,706)	-	-
ADIT-190							
17	Balance-BOY (Attach 6c, Line 18)	December	-	2,154,076	2,154,076	-	-
18	Balance-EOY (Attach 6d, Line 18 less Line 17)	December	-	1,241,241	1,241,241	-	-
19	Balance-EOY-Prorated (Attach 6f, Line 42)	December	-	(412,835)	15,175	-	-
20	Balance-EOY-Total (Lines 18+19)			828,406	1,256,417	-	-

Attachment 6f - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (True-up)
 GridLiance West LLC (GLW)
 For the 12 months ended 12/31/2021

(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	(e) Monthly Increment	(f) Proration (d) x (e)	(g) Prorated Projected Balance (Cumulative Sum of f)	(h) Actual Monthly Activity	(i) Transmission Difference between projected and actual activity	(j) Partially prorate actual activity above Monthly projection	(k) Partially prorate actual activity below Monthly projection but increases ADIT	(l) Partially prorate actual activity below Monthly projection and is a reduction to ADIT	(m) Partially prorated actual balance
ADIT-282-Proration-Note A												
1 Balance (Attach 4c, Line 30)	December	-	100.00%			(3,231,163)						-
2 Increment	January	-	91.78%	(78,155)	(71,731)	(3,302,894)	-	78,155	39,078	-	-	(32,654)
3 Increment	February	-	84.11%	(78,154)	(65,735)	(3,368,629)	-	78,154	39,077	-	-	(59,312)
4 Increment	March	-	75.62%	(78,154)	(59,097)	(3,427,727)	-	78,154	39,077	-	-	(79,332)
5 Increment	April	-	67.40%	(78,154)	(52,674)	(3,480,400)	-	78,154	39,077	-	-	(92,929)
6 Increment	May	-	58.90%	(78,154)	(46,036)	(3,526,436)	-	78,154	39,077	-	-	(99,888)
7 Increment	June	-	50.68%	(78,154)	(39,612)	(3,566,048)	-	78,154	39,077	-	-	(100,423)
8 Increment	July	-	42.19%	(78,154)	(32,975)	(3,599,023)	-	78,154	39,077	-	-	(94,321)
9 Increment	August	-	33.70%	(78,154)	(26,337)	(3,625,360)	-	78,154	39,077	-	-	(81,580)
10 Increment	September	-	25.48%	(78,154)	(19,913)	(3,645,273)	-	78,154	39,077	-	-	(62,417)
11 Increment	October	-	16.99%	(78,154)	(13,275)	(3,658,549)	-	78,154	39,077	-	-	(36,615)
12 Increment	November	-	8.77%	(78,154)	(6,852)	(3,665,400)	-	78,154	39,077	-	-	(4,390)
13 Increment	December	-	0.27%	(78,154)	(214)	(3,665,615)	-	78,154	39,077	-	-	34,473
14 ADIT 282-Prorated EOY Balance				(937,849)	(434,452)		-	937,849	468,925	-	-	
ADIT-283-Proration-Note B												
15 Balance (Attach 4c, Line 44)	December	-	100.00%			(2,615,475)						
16 Increment	January	-	91.78%	33,405	30,659	(2,584,816)	-	(33,405)	-	16,703	16,703	(2,746)
17 Increment	February	-	84.11%	33,405	28,097	(2,556,719)	-	(33,405)	-	16,703	16,703	(8,054)
18 Increment	March	-	75.62%	33,405	25,260	(2,531,459)	-	(33,405)	-	16,703	16,703	(16,199)
19 Increment	April	-	67.40%	33,406	22,515	(2,508,944)	-	(33,406)	-	16,703	16,703	(27,090)
20 Increment	May	-	58.90%	33,406	19,678	(2,489,267)	-	(33,406)	-	16,703	16,703	(40,819)
21 Increment	June	-	50.68%	33,406	16,932	(2,472,335)	-	(33,406)	-	16,703	16,703	(57,293)
22 Increment	July	-	42.19%	33,406	14,095	(2,458,241)	-	(33,406)	-	16,703	16,703	(76,605)
23 Increment	August	-	33.70%	33,406	11,257	(2,446,983)	-	(33,406)	-	16,703	16,703	(98,753)
24 Increment	September	-	25.48%	33,406	8,512	(2,438,471)	-	(33,406)	-	16,703	16,703	(123,647)
25 Increment	October	-	16.99%	33,406	5,674	(2,432,797)	-	(33,406)	-	16,703	16,703	(151,379)
26 Increment	November	-	8.77%	33,406	2,929	(2,429,868)	-	(33,406)	-	16,703	16,703	(181,856)
27 Increment	December	-	0.27%	33,406	92	(2,429,777)	-	(33,406)	-	16,703	16,703	(215,171)
28 ADIT 283-Prorated EOY Balance				400,869	185,698		-	(400,869)	-	200,435	200,435	
ADIT-190-Proration-Note C												
29 Balance (Attach 4c, Line 18)	December	-	100.00%			730,552						
30 Increment	January	-	91.78%	(34,402)	(31,574)	698,978	-	34,402	17,201	-	-	(14,373)
31 Increment	February	-	84.11%	(34,403)	(28,936)	670,041	-	34,403	17,202	-	-	(26,108)
32 Increment	March	-	75.62%	(34,403)	(26,014)	644,027	-	34,403	17,202	-	-	(34,921)
33 Increment	April	-	67.40%	(34,403)	(23,187)	620,840	-	34,403	17,202	-	-	(40,906)
34 Increment	May	-	58.90%	(34,403)	(20,265)	600,576	-	34,403	17,202	-	-	(43,969)
35 Increment	June	-	50.68%	(34,403)	(17,437)	583,138	-	34,403	17,202	-	-	(44,205)
36 Increment	July	-	42.19%	(34,403)	(14,515)	568,623	-	34,403	17,202	-	-	(41,519)
37 Increment	August	-	33.70%	(34,403)	(11,593)	557,030	-	34,403	17,202	-	-	(35,911)
38 Increment	September	-	25.48%	(34,403)	(8,766)	548,264	-	34,403	17,202	-	-	(27,475)
39 Increment	October	-	16.99%	(34,403)	(5,844)	542,420	-	34,403	17,202	-	-	(16,117)
40 Increment	November	-	8.77%	(34,403)	(3,016)	539,404	-	34,403	17,202	-	-	(1,932)
41 Increment	December	-	0.27%	(34,403)	(94)	539,310	-	34,403	17,202	-	-	15,175
42 ADIT 190-Prorated EOY Balance				(412,835)	(191,242)		-	412,835	206,418	-	-	

Note 1 Uses a 365 day calendar year.

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

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

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

C Only amounts in ADIT-190 related to NOL carryforwards, if applicable, are subject to proration. See Line 18 in Attach 4c and 4d.

Attachment 6g
(Excess)/Deficient ADIT Worksheet
GridLiance West LLC
Costs in the Year Ending 12/31/2021

Line No.	Description	(A)	(B)	(C)	(D)	(E) = (C) + (D)	(F)	(G)	(H)	(I)	(J) = (H) + (I)	(K)	(L)	(M) = (K) + (L)	(N)	(O)	(P) = (N) + (O)	(R)	(S)	(T) = (R) + (S)	(U)	
		(Excess)/Deficient ADIT as originally recorded at remeasurement (d)				Amortization Period (years)		Current Year Amortization			Unamortized (Excess)/Deficient ADIT (d)						Reference					
		FERC Account No. (a)	(Excess)/Deficient Deferred Income Taxes		Total	Protected	Unprotected	FERC Account No. (e)	Amortization Amount		Beginning of Year Balance			Current Year Amortization				End of Year Balance				
Protected	Unprotected		Protected	Unprotected					Total	Protected	Unprotected	Total	Protected	Unprotected	Total	Protected		Unprotected	Total			
FERC Account 190																						
1a	(2017 TCJA) Net Operating Losses (NOL) - Plant	182.3	(g)	277,879	-	277,879	ARAM (f)		410.1	18,525	-	18,525	277,879	-	277,879	(18,525)	-	(18,525)	259,354	-	259,354	
1b	(2017 TCJA) Net Operating Losses (NOL) - Nonplant	182.3	(g)		1,145,645	1,145,645			410.1		163,758	163,758	-	1,145,645	1,145,645	-	(163,758)	(163,758)	-	981,888	981,888	
1 []			(b), []																			
2	Total FERC Account 190		(c)	277,879	1,145,645	1,423,524				18,525	163,758	182,283	277,879	1,145,645	1,423,524	(18,525)	(163,758)	(182,283)	259,354	981,888	1,241,241	
FERC Account 282																						
2a	(2017 TCJA) Electric	254	(g)	(277,879)	-	(277,879)	ARAM (f)		411.1	(18,525)	-	(18,525)	(277,879)	-	(277,879)	18,525	-	18,525	(259,354)	-	(259,354)	
2 []			(c)	(277,879)	-	(277,879)				(18,525)	-	(18,525)	(277,879)	-	(277,879)	18,525	-	18,525	(259,354)	-	(259,354)	
2	Total FERC Account 282		(c)	(277,879)	-	(277,879)				(18,525)	-	(18,525)	(277,879)	-	(277,879)	18,525	-	18,525	(259,354)	-	(259,354)	
FERC Account 283																						
3a	(2017 TCJA) Regulatory Asset	254	(g)	-	(1,637,575)	(1,637,575)		10 (h)	411.1		(163,758)	(163,758)	-	(1,637,575)	(1,637,575)	-	163,758	163,758	-	(1,473,818)	(1,473,818)	
3b	(2017 TCJA) Right of Way Amortization	182.3	(g)		314	314		10 (i)	410.1		31	31	-	314	314	-	(31)	(31)	-	283	283	
3c	(2017 TCJA) Prepaid Insurance	254	(g)	(9,722)		(9,722)		1 (i)	411.1		(9,722)	(9,722)	(9,722)	-	(9,722)	9,722	-	9,722	-	-	-	
3 []			(b), []																			
4	Total Non-Property		(c)	(9,722)	(1,637,261)	(1,646,983)				(9,722)	(163,726)	(163,758)	(9,722)	(1,637,261)	(1,646,983)	9,722	163,726	173,448	-	(1,473,535)	(1,473,535)	
5	TOTAL Property and Non-Property (Line 2 + Line 4)			<u>(9,722)</u>	<u>(491,616)</u>	<u>(501,338)</u>				<u>(9,722)</u>	<u>31</u>	<u>-</u>	<u>(9,722)</u>	<u>(491,616)</u>	<u>(501,338)</u>	<u>9,722</u>	<u>(31)</u>	<u>9,691</u>	<u>-</u>	<u>(491,647)</u>	<u>(491,647)</u>	
6	Acct. 182.3 Total = Total (C) + Total (D) =	182.3		277,879	1,145,959	1,423,838				18,525	163,789	182,314	277,879	1,145,959	1,423,838	(18,525)	(163,789)	(182,314)	259,354	982,170	1,241,524	
7	Acct. 254 Total = Total (E) + Total (F) =	254		(287,601)	(1,637,575)	(1,925,176)				(28,247)	(163,758)	(192,005)	(287,601)	(1,637,575)	(1,925,176)	28,247	163,758	192,005	(259,354)	(1,473,818)	(1,733,171)	
8				<u>(9,722)</u>	<u>(491,616)</u>	<u>(501,338)</u>				<u>(9,722)</u>	<u>31</u>	<u>(9,691)</u>	<u>(9,722)</u>	<u>(491,616)</u>	<u>(501,338)</u>	<u>9,722</u>	<u>(31)</u>	<u>9,691</u>	<u>-</u>	<u>(491,647)</u>	<u>(491,647)</u>	

Notes

- (a) ADIT accounts to which (excess) or deficient ADIT were booked.
- (b) GridLiance West LLC may add or modify notes to explain items listed under 1 [], 2 [] and 3 [] without a FPA Section 205 filing.
- (c) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. GridLiance West LLC may add or remove sublines without a FPA Section 205 filing.
- (d) Enter credit balances as negatives.
- (e) (Excess)/deficient ADIT to be amortized to FERC Account 411.1 or 410.1, respectively.
- (f) Amortization of excess (or deficient) deferred income taxes subject to ARAM will not begin until reversal occurs (i.e., tax depreciation is greater than book depreciation). Before reversal, values for such items will not be included in current year amortization.

Attachment 6h

ADIT Remeasurement (a) (b)

Remeasurement resulting from 2017 TCJA

Balances as of December 31, 2017

Line No.	(A) Description	(B) Pre-Tax Balances	(C) = (B) x Line 9 Tax-Affected Balances Pre Tax Rate Change	(D) = (B) x Line 9 Tax-Affected Balances Post Tax Rate Change	(E) (Excess)/Deficient Deferred IT Protected	(F) (Excess)/Deficient Deferred IT Unprotected	(G) = (C) - (D) (Excess)/Deficient Deferred IT Total
FERC Account 190							
1a	Net Operating Loss	12,513,100	3,310,813	1,887,289	277,879	1,145,645	1,423,524
1[]		-	-	-	-	-	-
	Total FERC Account 190	12,513,100	3,310,813	1,887,289	277,879	1,145,645	1,423,524
FERC Account 282							
2a	Electric	(2,442,619)	(646,287)	(368,408)	(277,879)	-	(277,879)
2[]		-	-	-	-	-	-
	Total FERC Account 282	(2,442,619)	(646,287)	(368,408)	(277,879)	-	(277,879)
FERC Account 283							
3a	Regulatory Asset	(14,394,662)	(3,808,651)	(2,171,076)	-	(1,637,575)	(1,637,575)
3b	Right-of-Way Amortization	2,758	730	416	-	314	314
3c	Prepaid Insurance	(85,457)	(22,611)	(12,889)	(9,722)	-	(9,722)
3[]		-	-	-	-	-	-
	Total FERC Account 283	(14,477,361)	(3,830,532)	(2,183,549)	(9,722)	(1,637,261)	(1,646,983)
4	Total ADIT	(4,406,880)	(1,166,006)	(664,668)	(9,722)	(491,616)	(501,338)

	Pre Tax Rate Change	Post Tax Rate Change
5 Federal	35.00%	21.00%
6 State	0.00%	0.00%
7 Combined Rate	35.00%	21.00%
8 Federal (net of FBOS & SBOF)	35.00%	21.00%
9 Effective Tax Rate (net of tax exempt adjustment)	26.46%	15.08%
10 Tax Exempt Ownership Percentage	33.18%	33.18%
11 Gross-Up factor - net of TE [1 / (1-effective tax rate)]	1.35978	1.17761
12 Federal Benefit of State Rates (FBOS)	0.00000%	0.00000%
13 State Benefit of Federal Rate (SBOF)	0.00000%	0.00000%

Notes

(a) This sheet is replicable for each remeasurement of (excess)/deficient deferred income taxes without an FPA Section 205 filing.

(b) GridLiance West LLC may add or modify notes to explain items without an FPA Section 205 filing.

Attachment 7 - Depreciation and Amortization Rates
GridLiance West LLC (GLW)

<u>FERC ACC#</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 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 LLC (GLW)

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

No.	(a)	(b)	(c)	(d) Columns (e) Through (q)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
	FERC Subaccount No.				Item Name	Land Held for Future Use	Dec. 31 2016	Jan. 31 2017	Feb. 28/29 2017	Mar. 31 2017	Apr. 30 2017	May 31 2017	Apr 30 2017	Jul. 31 2017	Aug. 31 2017	Sept. 30 2017	Oct. 31 2017
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 LLC (GLW)

Attachment 9 - Regulatory Assets and Abandoned Plant
GridLiance West LLC (GLW)

Attachment 9 - Regulatory Assets and Abandoned Plant
GridLiance West LLC (GLW)

Regulatory Asset						Regulatory Asset													Regulatory Asset								
(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 2019	Jan. 31 2020	Feb. 28/29 2020	Mar. 31 2020	Apr. 30 2020	May 31 2020	Jun. 30 2020	Jul. 31 2020	Aug. 31 2020	Sept. 30 2020	Oct. 31 2020	Nov. 30 2020	Dec. 31 2020	Average Unamortized Balance (2) (sum col g to s / 13) ×	Allocable to Formula Rate (1) =	Rate Base Balance (col t * col u)	Internal ID or Code	Docket No.			
1	Start-Up	20,335,133	120	169,459	12	2,033,513	16,268,105	16,098,646	15,929,186	15,759,727	15,590,267	15,420,808	15,251,349	15,081,889	14,912,430	14,742,970	14,573,511	14,404,051	14,234,592	15,251,349	1	15,251,349		ER19-191-000			
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47																											
48																											
49																											
50																											
51	Total Regulatory Asset Amortization Expense:						2,033,513.3	General Note: The source for monthly balance data on this page are company records. Amounts shown are total amounts.													Total Regulatory Assets in Rate Base: #####						

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 2019	Jan. 31 2020	Feb. 28/29 2020	Mar. 31 2020	Apr. 30 2020	May 31 2020	Jun. 30 2020	Jul. 31 2020	Aug. 31 2020	Sept. 30 2020	Oct. 31 2020	Nov. 30 2020	Dec. 31 2020	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:					-																		

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

Total Abandoned Plant in Rate Base: -

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

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

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

(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 2019	Jan. 31 2020	Feb. 28/29 2020	Mar. 31 2020	Apr 30 2020	May 31 2020	Jun. 30 2020	Jul. 31 2020	Aug. 31 2020	Sept. 30 2020	Oct. 31 2020	Nov. 30 2020	Dec. 31 2020	Average Balance of Columns (f) through (r)	% Approved for Recovery (1)	Rate Base Amount (column (s) *column (t))
1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	-
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:																		\$	-	

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.

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

Income Tax Adjustments

Line	(a)	Source	Note	(b)
				December 31, 2021
1	Total Tax adjustment for Permanent Differences (Note T)	Sum of Line 1 sub-items		1,263 Input to Appendix III, Line 59b
1a	Tax adjustment for AFUDC Equity (Note T)			145
1b	Tax Adjustment for Meals & Entertainment (Note T)			1,118
1c				-
2	Amortized Excess Deferred Taxes (enter negative) (Note S)	Att. 6g, Line 7, Col. (J)	(Note 1)	(192,005) Input to Appendix III, Line 59a
3	Amortized Deficient Deferred Taxes (Note S)	Att. 6g, Line 6, Col. (J)	(Note 1)	182,314 Input to Appendix III, Line 59a

Notes:

- 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 calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes. Amounts to be included will be January 1, 2017 and thereafter. Amortization shall be over the estimated useful life of the underlying assets.

Attachment 13
Income Tax Allowance
GridLiance West LLC
Calculation of Effective Tax Rate

Line No.	Description	Note	Source	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	Total			
				Corporations - Including C Corps	S Corps, PTEs	Individuals (including foreign), estates & trusts	Mutual funds	Trusts	UBTI entities - pension funds, IRA, Keogh Plans	Tax Exempt Entities	Weighted Average Tax Rate (Sum Cols. 5-11)	Total (Sum Cols. 5-11)				
1	FIT = Weighted Marginal Federal Income Tax Rate	Note A		21.00%	21.00%	29.60%	15.00%	21.00%	21.00%	0.00%						
2	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)	47.16%	0.00%	0.00%	0.00%	0.00%	6.10%	46.74%						
3	Weighted Average Federal Income Tax Rate		(Line 1 * Line 2)	9.90%	0.00%	0.00%	0.00%	0.00%	1.28%	0.00%	11.18%					
4	SIT = Weighted Marginal State Income Tax Rate	Note A	(Page 2, Col. (5), Line 6)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
5	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)	47.16%	0.00%	0.00%	0.00%	0.00%	6.10%	46.74%						
6	Weighted Average State Income Tax Rate		(Line 4 * Line 5)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
7	p = Weighted Average State Income Tax Rate Value of Federal Tax Deductibility	Note B	(Page 2, Col. 56, Line 6)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
8	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)	47.16%	0.00%	0.00%	0.00%	0.00%	6.10%	46.74%						
9	Weighted Average X		(Line 7 * Line 8)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
10	Projected Distributive Share of Income from Transmission Investment	Note C	(Col. 10, Lines 37 - 43)	47.12%	0.00%	0.07%	0.00%	0.00%	6.10%	46.71%						100.00%
11	Income Tax Allowance (ITA)	Note D	(Line 10, Col. (13) - Col. (11))													53.29%
12	Composite Income Tax Rate [T=SIT * (1-FIT) + FIT - (p * FIT)]		@ ITA = 53.29%	9.90%	0.00%	0.00%	0.00%	0.00%	1.28%	0.00%	11.18%					
13	Private Equity (PE) Investment Ownership of GridLiance West LLC (GLW)	Note F		49.60%	46.20%	0.40%	1.90%	1.90%								100.00%
14	Ownership of Funds by FERC Categories of Investors	Note F		BCP VI	BEP II/II.F	BCP VI SBS	BEP II SBS	BTAS								
15	Corporations - Including C Corps	Note F		49.15%	49.30%	0.00%	0.00%	0.00%								19.69%
16	S Corps, PTEs	Note F		0.00%	0.00%	0.00%	0.00%	0.00%								0.00%
17	Individuals (including foreign), estates & trusts	Note F		0.00%	0.00%	0.00%	0.00%	0.00%								0.00%
18	Mutual funds	Note F		0.00%	0.00%	0.00%	0.00%	0.00%								0.00%
19	Trusts	Note F		0.00%	0.00%	0.00%	0.00%	0.00%								0.00%
20	UBTI entities - pension funds, IRA, Keogh Plans	Note F		6.44%	6.29%	0.00%	0.00%	0.00%								2.55%
21	Tax Exempt Entities	Note F		44.41%	44.41%	100.00%	100.00%	100.00%								77.76%
22				100.00%	100.00%	100.00%	100.00%	100.00%								100.00%
23																
24	Weighted Average PE Ownership of GLW by FERC Categories of Investors															
25	Corporations - Including C Corps		(Line 13 * Line 14)	24.38%	22.78%	0.00%	0.00%	0.00%								47.16%
26	S Corps, PTEs		(Line 13 * Line 15)	0.00%	0.00%	0.00%	0.00%	0.00%								0.00%
27	Individuals (including foreign), estates & trusts		(Line 13 * Line 16)	0.00%	0.00%	0.00%	0.00%	0.00%								0.00%
28	Mutual funds		(Line 13 * Line 17)	0.00%	0.00%	0.00%	0.00%	0.00%								0.00%
29	Trusts		(Line 13 * Line 18)	0.00%	0.00%	0.00%	0.00%	0.00%								0.00%
30	UBTI entities - pension funds, IRA, Keogh Plans		(Line 13 * Line 19)	3.19%	2.91%	0.00%	0.00%	0.00%								6.10%
31	Tax Exempt Entities		(Line 13 * Line 20)	22.03%	20.52%	0.40%	1.90%	1.90%								46.74%
32				49.60%	46.20%	0.40%	1.90%	1.90%								100.00%
33																
34																
35																
36																
37																
38																
39																
40																
41																
42																
43																
44																
45																
46																

- Notes:
- A Represents the weighted average federal or state tax rate for each category of partners. Support to be provided for the use of any marginal federal income tax rate that differs from any applicable presumptive marginal federal income tax rates that have been adopted by the Commission.
 - B From Page 2 below.
 - C Calculation of ownership by category of investor.
 - D Income Tax Allowance (ITA) equals one less the ownership percentage of tax exempt entities and is based upon the Commission's order in Docket Nos. ER18-2342, EL19-29, and ER19-2488.
 - E One (1) minus Separate Individual Ownership (Line 45).
 - F Based on GLW records.

Attachment 13
Income Tax Allowance
GridLiance West LLC

Line No.	State	(1)	(2)	(3)	(4)	(5)	(6)
		Apportionment based on situs gross plant	State Income Tax Rate	Percent Federal Taxes Deductible	Weighted Rate (Col. 2 * Col. 3)	Weighted Rate for Impact of Federal Tax Deductibility (Col. 2 * Col. 4)	
1	Nevada	100.00%	0.00%	0.00%	0.00%	0.00%	
2	State 2	0.00%	0.00%	0.00%	0.00%	0.00%	
3	State 3	0.00%	0.00%	0.00%	0.00%	0.00%	
4	State 4	0.00%	0.00%	0.00%	0.00%	0.00%	
5	State 5	0.00%	0.00%	0.00%	0.00%	0.00%	
6	Total Weighted Average					0.00%	

Attachment 13a
Actual ownership
GridLiance West LLC
For Informational Purposes Only

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description	Note	Source	Corporations - Including C Corps	S Corps, PTEs	Individuals (including foreign), estates & trusts	Mutual funds	Trusts	UBTI entities - pension funds, IRA, Keogh Plans	Tax Exempt Entities	Weighted Average Tax Rate (Sum Cols. 5-11)	Total (Sum Cols. 5-11)
(a)				(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	FIT = Weighted Marginal Federal Income Tax Rate	Note A		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
3	Weighted Average Federal Income Tax Rate		(Line 1 * Line 2)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4	SIT = Weighted Marginal State Income Tax Rate	Note A	(Page 2, Col. (5), Line 6)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
5	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
6	Weighted Average State Income Tax Rate		(Line 4 * Line 5)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
7	p = Weighted Average State Income Tax Rate Value of Federal Tax Deductibility	Note B	(Page 2, Col. 56, Line 6)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
8	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
9	Weighted Average X		(Line 7 * Line 8)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
10	Projected Distributive Share of Income from Transmission Investment	Note C	(Col. 10, Lines 37 - 43)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%
11	Income Tax Allowance (ITA)	Note D	(Line 10, Col. (13) - Col. (11))									0.00%
12	Composite Income Tax Rate [T=SIT * (1-FIT) + FIT - (p * FIT)]		@ ITA = 0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
13	Private Equity (PE) Investment Ownership of GridLiance West LLC (GLW)	Note F										0.00%
14	Ownership of Funds by FERC Categories of Investors	Note F										
15	Corporations - Including C Corps	Note F		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
16	S Corps, PTEs	Note F		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
17	Individuals (including foreign), estates & trusts	Note F		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
18	Mutual funds	Note F		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
19	Trusts	Note F		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
20	UBTI entities - pension funds, IRA, Keogh Plans	Note F		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
21	Tax Exempt Entities	Note F		0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
22				0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
23												
24	Weighted Average PE Ownership of GLW by FERC Categories of Investors			0.00%	0.00%	0.00%	0.00%	0.00%				
25	Corporations - Including C Corps		(Line 13 * Line 14)	0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
26	S Corps, PTEs		(Line 13 * Line 15)	0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
27	Individuals (including foreign), estates & trusts		(Line 13 * Line 16)	0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
28	Mutual funds		(Line 13 * Line 17)	0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
29	Trusts		(Line 13 * Line 18)	0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
30	UBTI entities - pension funds, IRA, Keogh Plans		(Line 13 * Line 19)	0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
31	Tax Exempt Entities		(Line 13 * Line 20)	0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
32				0.00%	0.00%	0.00%	0.00%	0.00%				0.00%
33												
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Notes:

- A Represents the weighted average federal or state tax rate for each category of partners. Support to be provided for the use of any marginal federal income tax rate that differs from any applicable presumptive marginal federal income tax rates that have been adopted by the Commission.
- B From Page 2 below.
- C Calculation of ownership by category of investor.
- D Upon request, GridLiance Heartland will provide any relevant ownership agreements to support the ownership categories and associated inputs used to calculate GridLiance Heartland's income tax liability
- E Upon request, GridLiance Heartland will provide supporting documents, including tax returns or, where the federal income tax rate is concerned, notice that GridLiance Heartland elected to take the 20 percent deduction available to pass-through entities.
- F Based on GLW records.

Attachment 13a
Actual ownership
GridLiance West LLC

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	State	Apportionment based on situs gross plant	State Income Tax Rate	Percent Federal Taxes Deductible	Weighted Rate (Col. 2 * Col. 3)
					Weighted Rate for Impact of Federal Tax Deductibility (Col. 2 * Col. 4)
1	State 1	0.00%	0.00%	0.00%	0.00%
2	State 2	0.00%	0.00%	0.00%	0.00%
3	State 3	0.00%	0.00%	0.00%	0.00%
4	State 4	0.00%	0.00%	0.00%	0.00%
5	State 5	0.00%	0.00%	0.00%	0.00%
6	Total Weighted Average				0.00%

Workpaper 1 -O&M Detail
 GridLiance West LLC (GLW)

Forecasted O&M Detail, worksheet prepared for each project

Ln	Description	GridLiance West Internal Labor ¹	Non-Labor ¹	Partner	Partner Amount ¹	Total
1	Gridliance and Other O&M (Internal and Non-Labor)	2,567,006				2,567,006
2	Valley O&M		4,195,207			4,195,207
3	Rents / ROW Payments		1,318,548			1,318,548
4	Interconnection Payments		360,000			360,000
5						-
6						-
7						-
8						-
9						-
10						-
11						-
12						-
13						-
14						-
15						-
16						-
17						-
18						-
19						-
20						-
21						-
22						-
23						-
24						-
25	Total	<u>2,567,006</u>	<u>5,873,755</u>		<u>-</u>	<u>8,440,761</u>

Actual O&M Detail, worksheet prepared for each project

Ln	FERC Account Description	Account	GridLiance West Internal Labor ¹	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 LLC (GLW)

Forecasted A&G Detail, worksheet prepared for GridLiance West

Ln	Description	GridLiance West Internal		Partner	Partner Amount	Total
		Labor	Non-Labor \$			
1	GridLiance A&G Others (Internal and Non-Labor)	9,189,402				9,189,402
2	Property Insurance		280,931			280,931
3						-
4						-
5						-
6						-
7						-
8						-
9						-
10						-
11						-
12						-
13						-
14						-
15						-
16	Total	9,189,402	280,931		-	9,470,333

Actual A&G Detail, worksheet prepared for GridLiance West

Ln	FERC Account Description	Account	GridLiance West Internal			Partner	Partner Amount	Total
			Labor	Non-Labor \$				
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 LLC (GLW)

Estimated Capital Additions

Ln	Detailed Breakout	Project	Project	Project	Total
1	Gamebird Substation			17,294,757	17,294,757
1a	All Others			-	-
1b				-	-
1c				-	-
...				-	-
...				-	-
...				-	-
...				-	-
...				-	-
...				-	-
...				-	-
...				-	-
...				-	-
...				-	-
...				-	-
...				-	-
...				-	-
...				-	-
1x				-	-
2	Total (sum lines 1-1x)	-	-	17,294,757	17,294,757

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

Workpaper 4 -Affiliate Charges
 GridLiance West LLC (GLW)

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

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

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