

GridLiance West LLC (GLW)
Formula Rate Index

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

Projected Annual Transmission Revenue Requirement
For the 12 months ended 12/31/2019

Formula Rate - Non-Levelized		(1)	(2)	(3)
Line No.				Allocated Amount
1	GROSS REVENUE REQUIREMENT (line 67)			\$ 33,588,167
REVENUE CREDITS		Total	Allocator	
2	Total Revenue Credits Attach 1, line 7	38,658	TP 1.000	38,658
3	True-up Adjustment Attach 5, Line 3, column G	(1,860,877)	DA 1.000	(1,860,877)
4	NET REVENUE REQUIREMENT (line 1 minus line 2 plus line 3)			\$ 31,688,633

Formula Rate - Non-Levelized

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

For the 12 months ended 12/31/2019

Line No.	(1) RATE BASE:	(2) Source	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)	
	GROSS PLANT IN SERVICE (Notes M & P)					
5	Transmission	(Attach 2, line 15)	100,651,596	TP	1.0000	100,651,596
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)	100,651,596	GP=	1.0000	100,651,596
	ACCUMULATED DEPRECIATION & AMORTIZATION (Notes M & P)					
9	Transmission	(Attach 2, line 61)	15,720,315	TP	1.0000	15,720,315
10	General & Intangible	(Attach 2, lines 76 & 91)	-	W/S	1.0000	-
11	TOTAL ACCUM. DEPRECIATION (sum lines 9-10)		15,720,315			15,720,315
	NET PLANT IN SERVICE					
13	Transmission	(line 5 minus line 9)	84,931,281			84,931,281
14	General & Intangible	(line 6 minus line 10)	-			-
15	TOTAL NET PLANT (sum lines 13-14)	(If line 13>0, NP= line 15, column 5 / line 15, column 3. If line 15=0, NP=0)	84,931,281	NP=	1.0000	84,931,281
	ADJUSTMENTS TO RATE BASE (Note A)					
17	ADIT (Note R)	(Attach 6a or 6e, line 8)	(1,390,221)	DA	1.0000	(1,390,221)
18	Account No. 255 (Note F)	(Attach 2a, line 93)	-	NP	1.0000	-
19	CWIP	(Attach 11, column (u), line 26)	37,762,955	DA	1.0000	37,762,955
20	Unfunded Reserves	(Attach 10, column (s), line 2)	-	DA	1.0000	-
21	Unamortized Regulatory Assets	(Attach 9, column (v), line 51)	19,318,375	DA	1.0000	19,318,375
22	Unamortized Abandoned Plant	(Attach 9, column (v), line 62)	-	DA	1.0000	-
23	TOTAL ADJUSTMENTS (sum lines 17-22)		55,691,109			55,691,109
24	LAND HELD FOR FUTURE USE	(Attach 8, column (d), line 2)	-	TP	1.0000	-
	WORKING CAPITAL					
26	CWC	Calculated (1/8 * (line 38 less line 33b))	1,728,428	NA		1,728,428
27	Materials & Supplies (Note B)	(Attach 2a, line 146)	81,426	TP	1.0000	81,426
28	Prepayments (Account 165 - Note C)	(Attach 2a, line 110)	460,048	GP	1.0000	460,048
29	TOTAL WORKING CAPITAL (sum lines 26-28)		2,269,902			2,269,902
30	RATE BASE (sum lines 15, 23, 24, & 29)		<u>142,892,293</u>			<u>142,892,293</u>

Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data GridLiance West LLC (GLW)			For the 12 months ended 12/31/2019	
(1)	(2) Source	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)		
31	O&M					
32	Transmission	321.112.b & (Note O)	8,839,491	TP	1.0000	8,839,491
33	Less Accounts 565 and 566	321.96.b & 97.b	2,092,664	TP	1.0000	2,092,664
33a	Account 566 excluding Amortization of Regulatory Assets	321.97.b less line 33b	59,151	DA	1.0000	59,151
33b	Account 566 Amortization of Regulatory Assets	(Attach 9, line 51, col. f)	2,033,513	DA	1.0000	2,033,513
34	A&G	323.197.b	7,022,484	W/S	1.0000	7,022,484
35	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Sum Attach 2a, lines 128, 129, 131) (Note D)	1,351,573	W/S	1.0000	1,351,573
36	Plus Transmission Related Reg. Comm. Exp.	(Attach 2a, line 129) (Note D)	1,350,536	W/S	1.0000	1,350,536
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)		15,860,939			15,860,939
39	DEPRECIATION EXPENSE (Notes M & P)					
40	Transmission	Sum 336.7.b, d & e	2,046,045	TP	1.0000	2,046,045
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)		2,046,045			2,046,045
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 #)	1,374,059	GP	1.0000	1,374,059
50	Gross Receipts	263._i (enter FN1 line #)	1,824	GP	1.0000	1,824
51	Other	263._i (enter FN1 line #)	-	GP	1.0000	-
52	TOTAL OTHER TAXES (sum lines 46, 47, 49, 50, 51)		1,375,883			1,375,883
53	INCOME TAXES	(Note F)				
54	$T=1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$		0.2100			
55	$CIT=(T/1-T) * (1-(WCLTD/R))$		0.1890			
56	where WCLTD=(line 83) and R=(line 86)					
57	and FIT, SIT & p are as given in footnote F.					
58	$1 / (1 - T) = (T \text{ from line } 54)$		1.2658			
59	Amortized Investment Tax Credit	(Attach 2a, line 93a)	-			
59a	(Excess)/Deficient Deferred Income Taxes (Note S)	(Attach 12, Lines 2 & 3, column (d))	-			
59b	Tax Effect of Permanent Differences, including AFUDC Equity (Note S)	(Attach 12, Line 1, column (d))	3,866			
60	Income Tax Calculation = line 70, Col. (d)		1,715,498	NA		1,715,498
61	ITC adjustment (line 58 * line 59)		-	NP	1.0000	-
61a	(Excess)/Deficient Deferred Income Tax Adjustment	(Line 58 times Line 59a)	-	NP	1.0000	-
61b	Permanent Differences Tax Adjustment	(Line 58 times Line 59b)	4,894	NP	1.0000	4,894
62	Total Income Taxes	Sum (lines 60, 61, 61a & 61b)	1,720,392			1,720,392
63	RETURN					
64	[Rate Base (line 30) * Rate of Return (line 86)]		12,584,909	NA		12,584,909
65	Rev Requirement before Incentive Projects (sum lines 38, 43, 52, 62, 64)		33,588,167			33,588,167
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)		33,588,167			33,588,167
	(a)	(b)	(c)	(d)		
	Income Taxes	% Ownership that has Actual or Potential Income Tax Liability	Line 68 is [1-Col. (b)]	Total Income Taxes		
68	Ownership (input in Col. B the % ownership with Income Tax Liability)	0.72130	0.2787			
69	Return from Line 63 times % in Line 68	9,077,495	3,507,414			
70	Income Tax Line 55 $\{CIT=(T/1-T) * (1-(WCLTD/R))\} \times$ Line 69	1,715,498	N/A	1,715,498		

Formula Rate - Non-Levelized

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

For the 12 months ended 12/31/2019

SUPPORTING CALCULATIONS AND NOTES

71	TRANSMISSION PLANT INCLUDED IN RTO RATES							
72	Total transmission plant (line 5, column 3)					100,651,596		
73	Less transmission plant excluded from CAISO rates (Attach 2a, line 132) (Note H)					-		
74	Less transmission plant included in OATT Ancillary Services (Attach 2a, line 132a) (Note H)					-		
75	Transmission plant included in RTO rates (line 72 less lines 73 & 74)					<u>100,651,596</u>		
76	Percentage of transmission plant included in RTO Rates (line 75 divided by line 72) [If line 72 equals zero, enter 1]				TP=	1.0000		
77	WAGES & SALARY ALLOCATOR (W&S)							
78		Form 1 Reference	\$	TP	Allocation			
79	Transmission	354.21.b	1.00	1.00	1.00			
80	Other	354.24,25,26.b	N/A					
81	Total (sum lines 79-80) [If there are no labor dollars, input \$1 on line 79 which is then multiplied by the TP allocator on line 79]		<u>1.00</u>		1.00	=	<u>(\$ / Allocation)</u>	=
							1.0000	=
								W/S
82	RETURN (R) (Note J)							
83	Long Term Debt (Attach 2b, lines 161 & 183)		\$	%	Cost		Weighted	
84	Preferred Stock (Attach 2b, lines 163 & 185)		55,549,585.77	40.9%	6.22%		0.025	=WCLTD
85	Common Stock (Attach 2b, line 170)		-	0.0%	-		-	
86	Total (sum lines 83-85)		<u>80,169,160.95</u>	<u>59.1%</u>	10.6%		<u>0.063</u>	
			135,718,746.72				<u>0.088</u>	=R
	Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant				(a)			
87	Net Transmission Plant in Service	(Line 13, column 5)			84,931,281			
88	CWIP	(Line 19, column 5)			37,762,955			
89	Unamortized Abandoned Plant	(Line 22, column 5)			-			
90	Regulatory Assets	(Line 21, column 5)			<u>19,318,375</u>			
91	Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant				<u>142,012,612</u>			
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 12/31/2019

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(f)-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 =	21.00%
	SIT =	- (SIT from Attach 4a, column (e), line 2)
	p =	- (p from Attach 4a, column (f), line 2)

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

- G Reserved
- H Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- I Reserved
- J ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC under FPA Section 205 or 206.
- K Reserved
- L The regulatory assets will accrue carrying costs equal to the weighted cost of capital on line 82 until the formula rate is effective and the resulting charges are assessed to customers.
- M Any plant leased to others will be removed from Plant In Service and booked to Leased Plant, Account 104. Expenses charged to the lessee will be booked to Account No. 413 and the accumulated depreciation associated with the leased plant shall not be included above on lines 9-11.
- N Reserved
- O Excludes TRBAA expenses.
- P Excludes costs associated with Asset Retirement Obligations (ARO) absent a subsequent filing under FPA Section 205.
- Q Reserved
- R For rate projections, ADIT is computed for plant-related items using the prorated beginning and end of the year balances as required by Section 1.167(f)-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 amounts on line 1 of attachment 12 represent the tax-effected permanent tax differences (permanent differences times T). The tax-effected amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 59b and will increase or decrease tax expense by the amount of the expense or benefit included on line 59b multiplied by (1/1-T) (page 3, line 61b).

Attachment 1 - Revenue Credit Workpaper
GridLiance West 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.		TOTAL	CALISO	Other 1	Other 2
1	Account 456 and 456.1 (300.21.b plus 300.22.b)	-	-	-	-
1a	Transmission Service	-	-	-	-
...	xxxx	-	-	-	-
1x	Trans. Fac. Charge	-	-	-	-
2	Trans Studies, etc	-	-	-	-
3	Total (must tie to 300.21.b plus 300.22.b)	-	-	-	-
4	Less:				
5	Revenue for Demands in Divisor	-	-	-	-
6	Revenue Credits included in the TRBAA	-	-	-	-
7	Sub Total Revenue Credit	-	-	-	-
8	Prior Period Adjustments (Note 4)	-	-	-	-
9	Total	-	-	-	-
10	Account 454	\$			
10a	Joint pole attachments - telephone	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 Adjustments.

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				
Line #	Description	Source	Year	Balance
1	Calculation of Transmission Plant In Service	Source		
2	December	p206.58.b less p206.57.b	2018	93,588,887
3	January	Note A	2019	93,588,887
4	February	Note A	2019	93,588,887
5	March	Note A	2019	93,588,887
6	April	Note A	2019	93,588,887
7	May	Note A	2019	93,588,887
8	June	Note A	2019	93,630,909
9	July	Note A	2019	93,653,667
10	August	Note A	2019	93,664,771
11	September	Note A	2019	93,664,771
12	October	Note A	2019	93,654,000
13	November	Note A	2019	131,274,835
14	December	p207.58.g less p207.57.g	2019	147,394,476
15	Transmission Plant In Service	(sum lines 2-14) /13		100,651,596
16	Calculation of Intangible Plant In Service	Source		
17	December	p204.5.b	2018	-
18	January	Note A	2019	-
19	February	Note A	2019	-
20	March	Note A	2019	-
21	April	Note A	2019	-
22	May	Note A	2019	-
23	June	Note A	2019	-
24	July	Note A	2019	-
25	August	Note A	2019	-
26	September	Note A	2019	-
27	October	Note A	2019	-
28	November	Note A	2019	-
29	December	p205.5.g	2019	-
30	Intangible Plant In Service	(sum lines 17 - 29) /13		-
31	Calculation of General Plant In Service	Source		
32	December	p206.99.b less p206.98.b	2018	-
33	January	Note A	2019	-
34	February	Note A	2019	-
35	March	Note A	2019	-
36	April	Note A	2019	-
37	May	Note A	2019	-
38	June	Note A	2019	-
39	July	Note A	2019	-
40	August	Note A	2019	-
41	September	Note A	2019	-
42	October	Note A	2019	-
43	November	Note A	2019	-
44	December	p207.99.g less p207.98.g	2019	-
45	General Plant In Service	(sum lines 32 - 44) /13		-
46	Total Plant In Service	(sum lines 15, 30, and 45)		100,651,596

Accumulated Depreciation Worksheet

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

Line #	Description	Source	Year	Balance
47	<u>Calculation of Transmission Accumulated Depreciation</u>			
48	December	Prior year p219.25.c	2018	14,659,210
49	January	Note A	2019	14,823,029
50	February	Note A	2019	14,986,848
51	March	Note A	2019	15,148,443
52	April	Note A	2019	15,312,262
53	May	Note A	2019	15,476,081
54	June	Note A	2019	15,640,049
55	July	Note A	2019	15,800,606
56	August	Note A	2019	15,964,771
57	September	Note A	2019	16,128,941
58	October	Note A	2019	16,293,103
59	November	Note A	2019	16,485,811
60	December	p219.25.c	2019	17,644,939
61	Transmission Accumulated Depreciation	(sum lines 48-60) /13		15,720,315
62	<u>Calculation of Intangible Accumulated Depreciation</u>			
63	December	Prior year p200.21.c	2018	-
64	January	Note A	2019	-
65	February	Note A	2019	-
66	March	Note A	2019	-
67	April	Note A	2019	-
68	May	Note A	2019	-
69	June	Note A	2019	-
70	July	Note A	2019	-
71	August	Note A	2019	-
72	September	Note A	2019	-
73	October	Note A	2019	-
74	November	Note A	2019	-
75	December	p200.21.c	2019	-
76	Accumulated Intangible Depreciation	(sum lines 63 - 75) /13		-
77	<u>Calculation of General Accumulated Depreciation</u>			
78	December	Prior year p219.28.c	2018	-
79	January	Note A	2019	-
80	February	Note A	2019	-
81	March	Note A	2019	-
82	April	Note A	2019	-
83	May	Note A	2019	-
84	June	Note A	2019	-
85	July	Note A	2019	-
86	August	Note A	2019	-
87	September	Note A	2019	-
88	October	Note A	2019	-
89	November	Note A	2019	-
90	December	p219.28.c	2019	-
91	Accumulated General Depreciation	(sum lines 78 - 90) /13		-
92	<u>Total Accumulated Depreciation</u>	(sum lines 61, 76, and 91)		15,720,315

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	2018	168,276		
98	January	company records	2019	850,848		
99	February	company records	2019	754,460		
100	March	company records	2019	662,197		
101	April	company records	2019	581,497		
102	May	company records	2019	550,797		
103	June	company records	2019	427,836		
104	July	company records	2019	339,396		
105	August	company records	2019	435,902		
106	September	company records	2019	360,824		
107	October	company records	2019	380,682		
108	November	company records	2019	269,628		
109	December	111.57.c	2019	198,281		
110	Prepayments	(sum lines 97-109) /13		460,048		

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	1,350,536	1,350,536	-	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 p323.191.b	1,037		1,037	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
<i>Add more lines if necessary</i>			

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 Form No.1 page				Stores Expense Undistributed p227.16	Transmission Materials & Supplies p227.8	Total (Col A + Col B)
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	53,071,277	53,071,277	53,071,277	52,726,334	52,726,334	52,726,334	52,375,891	52,375,891	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	55,549,586
160	Less Acct 222 Reacquired Debt	112.19 c,d enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	Total Long Term Debt	Sum Lines 156 - 160	53,071,277	53,071,277	53,071,277	52,726,334	52,726,334	52,726,334	52,375,891	52,375,891	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	55,549,586
162																
163	Preferred Stock (Note 1)	112.3.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
164																
165	Common Equity- Per Books	112.16.c,d	179,243,513	185,635,292	187,188,955	190,384,387	191,503,239	195,306,460	197,084,326	199,290,726	203,551,462	202,147,423	200,441,454	200,055,741	201,108,016	194,841,615
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	64,571,059	70,962,838	72,516,501	75,711,933	76,830,785	80,634,006	82,411,872	84,618,272	88,879,008	87,474,969	85,769,000	85,383,287	86,435,562	80,169,161
171																
172	Total (Line 161 plus Line 163 plus Line 170)		117,642,336	124,034,115	125,587,778	128,438,267	129,557,119	133,360,340	134,787,763	136,994,163	148,879,008	147,474,969	145,769,000	145,383,287	146,435,562	135,718,747
173																
174	Cost of Debt															
175	Acct 427 Interest on Long Term Debt	117.62.c														2,832,352
176	Acct 428 Amortization of Debt Discount and Expense	117.63.c														167,035
177	Acct 428.1 Amortization of Loss on Reacquired Debt	117.64.c														455,843
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														3,455,230
182																
183	Average Cost of Debt (Line 181 col (m) / Line 161 col (n))															0.062200
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								142,892,293
2 100 Basis Point Incentive Return								\$	
			\$	%		Cost Appendix III		Weighted	
3 Long Term Debt	Appendix III, line 83		55,549,585.77	0.41		0.06		0.0255	
4 Preferred Stock	Appendix III, line 84		-	-		-		-	
5 Common Stock Including 100 basis points	Appendix III, line 85		80,169,160.95	0.59		11.60%		0.0685	
6 Total (sum lines 3-5)			135,718,746.72					0.0940	
7 100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6 col H)									13,428,975
8 INCOME TAXES									
9 $T=1 - \{(1 - \text{SIT}) * (1 - \text{FIT})\} / (1 - \text{SIT} * \text{FIT} * p) =$ (From Appendix III, Line 54)			0.2100						
10 $\text{CIT}=(T/1-T) * (1-(\text{WCLTD}/R)) =$			0.1938						
11 where WCLTD=(line 3) and R= (line 6)									
12 and FIT, SIT & p are as given in footnote F on Appendix III.									
13 $1 / (1 - T) =$ (T from line 9)			1.2658						
14 Amortized Investment Tax Credit (Appendix III, line 59)			-						
15									
16 Income Tax Calculation = line 10 * line 7			2,602,714					2,602,714	
17 ITC adjustment (line 13 * line 14) and line 17 allocated on NP allocator			-		NP	1.00		-	
18 Total Income Taxes (line 16 plus line 17) * Appendix III Line 68, col b			1,877,337.81						1,877,338
19 Return and Income Taxes with 100 basis point increase in ROE					Sum lines 7 and 18				15,306,312
20 Return (Appendix III line 64 col 5)									12,584,909
21 Income Tax (Appendix III line 62 col 5)									1,720,392
22 Return and Income Taxes without 100 basis point increase in ROE					Sum lines 20 and 21				14,305,301
23 Incremental Return and Income Taxes for 100 basis point increase in ROE					Line 19 less line 22				1,001,011
24 Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets					Appendix III, line 91 Col. (a)				142,012,612
25 Carrying Charge Difference for 100 Basis point of ROE					(Line 23 divided by line 24)				0.0070

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)	33,588,167
2	Less Transmission Depreciation Expense, Abandoned Plant Amort, Reg Asset Amort, and O&M	(Appendix III, lines 40 & 42 plus Appendix III, line 38)	17,906,983
3	Net Rev Req less Depreciation expense and O&M	(Line 1 minus line 2)	15,681,184
4	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant	(Appendix III, line 91 (a))	142,012,612
5	Base Fixed Charge Rate Less Depreciation/Amortization and O&M (Base FCR)	(Line 3 / line 4)	0.110
6	Carrying Charge Difference for 100 Basis point of ROE	(Attachment 3, line 25)	0.007

(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		-	-	0.110	0.110	-	-	-	-	-	-	-	-
7b		-	-	0.110	0.110	-	-	-	-	-	-	-	-
7c		-	-	0.110	0.110	-	-	-	-	-	-	-	-
7d		-	-	0.110	0.110	-	-	-	-	-	-	-	-
7e		-	-	0.110	0.110	-	-	-	-	-	-	-	-
7f		-	-	0.110	0.110	-	-	-	-	-	-	-	-
7g		-	-	0.110	0.110	-	-	-	-	-	-	-	-
7h		-	-	0.110	0.110	-	-	-	-	-	-	-	-
...		-	-	0.110	0.110	-	-	-	-	-	-	-	-
8	Total (sum of lines 7 above)			0.110	0.110	-	-	-	-	-	-	-	-
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		Regulatory Assets) (Line 11 is equal to Appendix III, line 32 - line 33 + line 33a, col 5 attributable to each project based on invoices)	%O&M (Col B / total Col B)	A&G [(Appendix III, line 34 - line 35 + lines 36 & 37, col 5) * (Col C)]	O&M (including A&G) (Col B + Col D)
10	-	-	-	-	-
10a	-	-	-	-	-
10b					
...					
11	Total (sum lines 10 above)				

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

Attachment 4a - SIT and p
GridLiance West LLC (GLW)

Line No. SIT and p

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

Notes

- (1) The utility retains the burden of proof to demonstrate that its weighting factor, applicable income tax rate, and p value for each state are appropriate.
- (2) Column (b) × Column (c).
- (3) Column (b) × Column (d).

Attachment 5 - Example of True-Up Calculation

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							
2	Southwest Navada Asset	Southwest Navada	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	0.0035
6	2nd Qtr	2018	0.0037
7	3rd Qtr	2018	0.0039
8	4th Qtr	2018	0.0041
9	1st Qtr	2019	0.0043
10	2nd Qtr	2019	0.0045
11	3rd Qtr	2019	0.0046
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 12/31/2019

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) Total	
1	ADIT-282 (enter negative)	(1,382,505)	-	-		Line 11
2	ADIT-283 (enter negative)	(7,716)	-	-		Line 16
3	ADIT-190	-	-	-		Line 21
4	Subtotal	(1,390,221)	-	-		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		-			Appendix III, line 15
7	Total Plant Allocator	1.00				100%
8	Projected ADIT Total	(1,390,221)	-	-	(1,390,221)	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	2018	-	(955,071)	-	-
10	EOY (Attach 6d, Line 30 less Line 26)	December	2019	-	-	-	-
11	Balance-EOY Prorated (Attach 6b, Line 14)	December	2019	-	(1,382,505)	-	-
12	ADIT 282-Total (Lines 10+11)			-	(1,382,505)	-	-
ADIT-283							
13	Balance-BOY (Attach 6c, Line 44)	December	2018	-	(7,218)	-	-
14	EOY (Attach 6d, Line 44 less Line 40)	December	2019	-	-	-	-
15	EOY Prorated (Attach 6b, Line 28)	December	2019	-	(7,716)	-	-
16	ADIT 283-Total (Lines 14+15)			-	(7,716)	-	-
ADIT-190							
17	Balance-BOY (Attach 6c, Line 18)	December	2018	-	955,071	-	-
18	EOY (Attach 6d, Line 18 less Line 14)	December	2019	-	-	-	-
19	EOY Prorated (Attach 6b, Line 42)	December	2019	-	512,641	-	-
20	ADIT 190-Total (Lines 18+19)			-	512,641	-	-

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

GridLiance West LLC (GLW)

Projection for the 12 Months Ended 12/31/2019

	(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	2018	100.00%	-	(955,071.00)	(955,071)	-	-	-	-
2	Increment	January	2019	91.78%	-	(76,892)	(70,572)	-	-	-	-
3	Increment	February	2019	84.11%	-	(76,892)	(64,674)	-	-	-	-
4	Increment	March	2019	75.62%	-	(76,892)	(58,143)	-	-	-	-
5	Increment	April	2019	67.40%	-	(76,892)	(51,823)	-	-	-	-
6	Increment	May	2019	58.90%	-	(76,892)	(45,293)	-	-	-	-
7	Increment	June	2019	50.68%	-	(76,892)	(38,973)	-	-	-	-
8	Increment	July	2019	42.19%	-	(76,892)	(32,442)	-	-	-	-
9	Increment	August	2019	33.70%	-	(76,891)	(25,911)	-	-	-	-
10	Increment	September	2019	25.48%	-	(76,891)	(19,591)	-	-	-	-
11	Increment	October	2019	16.99%	-	(76,891)	(13,061)	-	-	-	-
12	Increment	November	2019	8.77%	-	(76,891)	(6,741)	-	-	-	-
13	Increment	December	2019	0.27%	-	(76,891)	(211)	-	-	-	-
14	ADIT 282-Prorated EOY Balance				-	(1,877,770)	(1,382,505)	-	-	-	-
ADIT-283-Proration-Note B											
15	Balance (Attach 6c, Line 44)	December	2018	100.00%	-	(7,218.00)	(7,218.00)	-	-	-	-
16	Increment	January	2019	91.78%	-	(90.00)	(82.60)	-	-	-	-
17	Increment	February	2019	84.11%	-	(90.00)	(75.70)	-	-	-	-
18	Increment	March	2019	75.62%	-	(90.00)	(68.05)	-	-	-	-
19	Increment	April	2019	67.40%	-	(90.00)	(60.66)	-	-	-	-
20	Increment	May	2019	58.90%	-	(89.00)	(52.42)	-	-	-	-
21	Increment	June	2019	50.68%	-	(89.00)	(45.11)	-	-	-	-
22	Increment	July	2019	42.19%	-	(89.00)	(37.55)	-	-	-	-
23	Increment	August	2019	33.70%	-	(89.00)	(29.99)	-	-	-	-
24	Increment	September	2019	25.48%	-	(89.00)	(22.68)	-	-	-	-
25	Increment	October	2019	16.99%	-	(89.00)	(15.12)	-	-	-	-
26	Increment	November	2019	8.77%	-	(89.00)	(7.80)	-	-	-	-
27	Increment	December	2019	0.27%	-	(89.00)	(0.24)	-	-	-	-
28	ADIT 283-Prorated EOY Balance				-	(8,290.00)	(7,715.93)	-	-	-	-
ADIT-190-Proration-Note C											
29	Balance (Attach 6c, Line 18)	December	2018	100.00%	-	955,071.00	955,071.00	-	-	-	-
30	Increment	January	2019	91.78%	-	(79,590.00)	(73,048.36)	-	-	-	-
31	Increment	February	2019	84.11%	-	(79,590.00)	(66,942.82)	-	-	-	-
32	Increment	March	2019	75.62%	-	(79,590.00)	(60,183.12)	-	-	-	-
33	Increment	April	2019	67.40%	-	(79,589.00)	(53,640.81)	-	-	-	-
34	Increment	May	2019	58.90%	-	(79,589.00)	(46,881.19)	-	-	-	-
35	Increment	June	2019	50.68%	-	(79,589.00)	(40,339.63)	-	-	-	-
36	Increment	July	2019	42.19%	-	(79,589.00)	(33,580.02)	-	-	-	-
37	Increment	August	2019	33.70%	-	(79,589.00)	(26,820.40)	-	-	-	-
38	Increment	September	2019	25.48%	-	(79,589.00)	(20,278.84)	-	-	-	-
39	Increment	October	2019	16.99%	-	(79,589.00)	(13,519.23)	-	-	-	-
40	Increment	November	2019	8.77%	-	(79,589.00)	(6,977.67)	-	-	-	-
41	Increment	December	2019	0.27%	-	(79,589.00)	(218.05)	-	-	-	-
42	ADIT 190-Prorated EOY Balance				-	-	512,640.87	-	-	-	-

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 12/31/2019

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT-282	(955,071)	-	-	Line 30
2	ADIT-283	(7,218)	-	-	Line 44
3	ADIT-190	955,071	-	-	Line 18
4	Subtotal	(7,218)	-	-	Sum of Lines 1-4

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance will be shown in a separate row for each project.

A	B	C	D	E	F	G
ADIT-190	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
5 Plant related						
6						
7						
8						
9						
10						
11						
12						
13						
14 Total			955,071			Amount subject to Proration
15 Subtotal - p234.b	-	-	955,071	-	-	
16 Less FASB 109 Above if not separately removed						
17 Less FASB 106 Above if not separately removed						
18 Total	-	-	955,071	-	-	

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							
20							
21							
22							
23							
24							
25							
26 Total				(955,071)			Amount subject to Proration
27 Subtotal - p274.b		-	-	(955,071)	-	-	
28 Less FASB 109 Above if not separately removed							
29 Less FASB 106 Above if not separately removed							
30 Total		-	-	(955,071)	-	-	

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							
39							
40 Total				(7,218)			Amount subject to Proration
41 Subtotal - p276.b		-	-	(7,218)	-	-	
42 Less FASB 109 Above if not separately removed							
43 Less FASB 106 Above if not separately removed							
44 Total		-	-	(7,218)	-	-	

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 12/31/2019

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT- 282	(1,877,770.00)	-	-	Line 30
2	ADIT-283	(8,290.00)	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(1,886,060.00)	-	-	Sum of Lines 1-4

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance will be shown in a separate row for each project.

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

Instructions for Account 190:

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

	A	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							
25							
26	Total			(1,877,770)			
27	Subtotal - p275.k	-	-	(1,877,770)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	-	-	(1,877,770)	-	-	

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							
39							
40	Depreciation Items			(8,290)			Amount subject to Proration
41	Subtotal - p277.k	-	-	(8,290)	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	-	-	(8,290)	-	-	

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 12/31/2019

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	(427,434)	-	-	Line 11
2	ADIT-283	38	-	-	Line 14
3	ADIT-190	35,105	-	-	Line 17
4	Subtotal	(392,291)	-	-	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	(392,291)	-	-	(392,291) 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	-	(955,071)	-	-
10	Balance-EOY (Attach 6d, Line 30 less Line 9)	December	-	-	-	-
11	Balance-EOY-Prorated (Attach 6f, Line 14)	December	(1,877,770)	(427,434)	-	-
12	Balance-EOY-Total (Lines 10+11)		(1,877,770)	(427,434)	-	-
ADIT-283						
13	Balance-BOY (Attach 6c, Line 44)	December	-	(7,218)	-	-
14	Balance-EOY (Attach 6d, Line 44 less Line 13)	December	-	-	-	-
15	Balance-EOY-Prorated (Attach 6f, Line 28)	December	(1,072)	38	-	-
16	Balance-EOY-Total (Lines 14+15)		(1,072)	38	-	-
ADIT-190						
17	Balance-BOY (Attach 6c, Line 18)	December	-	955,071	-	-
18	Balance-EOY (Attach 6d, Line 18 less Line 17)	December	-	-	-	-
19	Balance-EOY-Prorated (Attach 6f, Line 42)	December	(955,071)	35,105	-	-
20	Balance-EOY-Total (Lines 18+19)		(955,071)	35,105	-	-

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 2018	Jan. 31 2019	Feb. 28/29 2019	Mar. 31 2019	Apr. 30 2019	May 31 2019	Apr 30 2019	Jul. 31 2019	Aug. 31 2019	Sept. 30 2019	Oct. 31 2019
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		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	Jan. 31	Feb. 28/29	Mar. 31	Apr. 30	May 31	Jun. 30	Jul. 31	Aug. 31	Sept. 30	Oct. 31	Nov. 30	Dec. 31	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	20,335,132	20,165,672	19,996,213	19,826,753	19,657,294	19,487,835	19,318,375	19,148,916	18,979,456	18,809,997	18,640,537	18,471,078	18,301,618	19,318,375.06	1	19,318,375		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:		19,318,375.06			

NOTES:

(1) Non-zero values in this column may only be established and changed subject to Commission direction or approval.

Notes:

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

pursuant to an appropriate §205, §206, or §219 ruling. Amounts are booked to Account 500

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 2018	Jan. 31 2019	Feb. 28/29 2019	Mar. 31 2019	Apr. 30 2019	May 31 2019	Jun. 30 2019	Jul. 31 2019	Aug. 31 2019	Sept. 30 2019	Oct. 31 2019	Nov. 30 2019	Dec. 31 2019	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 10 - Unfunded Reserves
GridLiance West LLC (GLW)

Attachment 10 - Unfunded Reserves
GridLiance West LLC (GLW)

(a) Subaccount No.	(b) No. (1) Item Description	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
		Dec. 31 2018	Jan. 31 2019	Feb. 28/29 2019	Mar. 31 2019	Apr. 30 2019	May 31 2019	Jun. 30 2019	Jul. 31 2019	Aug 31 2019	Sept. 30 2019	Oct. 31 2019	Nov. 30 2019	Dec. 31 2019	Average of Columns (c) Through (o) x	% Customer Funded x	% Non- Restricted	=
1a		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1b		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1c		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1x		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
														Total Company-Wide Reserves: \$	-	Total Unfunded Reserves in Rate Base: \$		-

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

Attachment 11 - CWIP in Rate Base
GridLiance West 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 2018	Jan. 31 2019	Feb. 28/29 2019	Mar. 31 2019	Apr 30 2019	May 31 2019	Jun. 30 2019	Jul. 31 2019	Aug. 31 2019	Sept. 30 2019	Oct. 31 2019	Nov. 30 2019	Dec. 31 2019	Average Balance of Columns (f) through (r)	% Approved for Recovery (1)	Rate Base Amount (column (s) *column (t))
1	Sloan Canyon Project		2018-07-05	2019-12-01	ER17-706	27,548,839	31,139,648	36,453,898	37,708,474	41,801,543	44,780,824	44,307,272	45,267,062	46,064,714	46,975,818	48,105,140	12,445,801	-	35,584,541	100%	35,584,541
2	Sloan Canyon Switching Station to Mead Substation		2019-12-16	2020-07-01	ER18-1693	273,639	290,706	321,391	403,966	590,271	590,110	1,077,329	757,592	1,930,983	3,059,731	5,269,187	5,395,198	8,359,285	2,178,414	100%	2,178,414
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:	\$	37,762,955

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 A

(a)

1	Total Tax adjustment for Permanent Differences (Note T)	
1a	Tax adjustment for AFUDC Equity (Note T)	(Note 1)
1b	Tax Adjustment for Meals & Entertainment (Note T)	
1c		
2	Amortized Excess Deferred Taxes (enter negative) (Note S)	(Note 2)
3	Amortized Deficient Deferred Taxes (Note S)	(Note 2)

Notes:

- 1 AFUDC equity component is the Equity portion of capitalized AFUDC included in the current book transmission function.
- 2 Upon enactment of changes in tax law, income tax rates (including changes in apportionment) are adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred function will be based upon tax records and calculated in the calendar year in which the excess or Amounts to be included will be January 1, 2017 and thereafter. Amortization shall be over the esti
- 3 The tax-effected adjustment for line 1 is included on Appendix III, Line 59b; the tax-effected adjust

Adjustments

(b) Dec 31, 2019	(c) Tax Rate (T) (Appendix III, Line 54)	(d) Tax-Effectuated Adj (Note 3)
18,411	0.21	3,866
-		
18,411		
-		
-	0	-
-	0	-

depreciation expense attributable to the transmission function attributable to the

and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted taxes. Such excess or deficient deferred taxes attributed to the transmission function. A deficient amount was measured and recorded for financial reporting purposes. Estimated useful life of the underlying assets.

Information for lines 2-3 is shown on Appendix III, line 59a.

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)	1,477,718				1,477,718
2	Valley SOW		384,000			384,000
3	Valley Other O&M		4,172,520			4,172,520
4	Rents / ROW Payments		1,437,928			1,437,928
5	Interconnection Payments		334,342			334,342
6						-
7						-
8						-
9						-
10						-
11						-
12						-
13						-
14						-
15						-
16						-
17						-
18						-
19						-
20						-
21						-
22						-
23						-
24						-
25	Total	<u>1,477,718</u>	<u>6,328,790</u>		<u>-</u>	<u>7,806,508</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	89,263				89,263
27	Load dispatch—Reliability.	561.1	2,620,713				2,620,713
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	12,000				12,000
31	Reliability planning and standards development.	561.5	1,298,221				1,298,221
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	437,194				437,194
36	Overhead line expense .	563.0	1,638,402				1,638,402
37	Underground line expenses .	564.0					-
38	Transmission of electricity by others .	565.0					-
39	Miscellaneous transmission expenses .	566.0	2,092,664				2,092,664
40	Rents.	567.0	200,000				200,000
41	Maintenance supervision and engineering .	568.0	64,121				64,121
42	Maintenance of structures .	569.0					-
43	Maintenance of computer hardware.	569.1					-
44	Maintenance of computer software.	569.2	9,047				9,047
45	Maintenance of communication equipment.	569.3					-
46	Maintenance of miscellaneous regional transmission plant.	569.4					-
47	Maintenance of station equipment .	570.0	373,453				373,453
48	Maintenance of overhead lines .	571.0	4,411				4,411
49	Maintenance of underground lines .	572.0					-
50	Maintenance of miscellaneous transmission plant	573.0					-
51	Total		\$ 8,839,491	\$ -		\$ -	\$ 8,839,491

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)	8,394,563				8,394,563
2	Property Insurance		143,096			143,096
3						-
4						-
5						-
6						-
7						-
8						-
9						-
10						-
11						-
12						-
13						-
14						-
15						-
16	Total	8,394,563	143,096		-	8,537,659

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	3,189,085				3,189,085
18	Office supplies and expenses.	921	671,054				671,054
19	Administrative expenses transferred—Credit.	922	(323,108)				(323,108)
20	Outside services employed.	923	1,326,053				1,326,053
21	Property insurance.	924	100,096				100,096
22	Injuries and damages.	925	28,134				28,134
23	Employee pensions and benefits.	926	382,218				382,218
24	Franchise requirements.	927					-
25	Regulatory commission expenses.	928	1,350,536				1,350,536
26	Duplicate charges—Credit.	929					-
27	General advertising expenses.	930	1,037				1,037
28	Miscellaneous general expenses.	930	79,900				79,900
29	Rents.	931	217,478				217,478
30	Transportation expenses (Nonmajor only).	933					-
31	Maintenance of general plant.	935					-
32	Total		7,022,484	-		-	7,022,484

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	Sloan Canyon Switching Station			38,318,494	38,318,494
1a					-
1b					-
1c					-
...					-
...					-
...					-
...					-
...					-
...					-
...					-
...					-
...					-
...					-
1x					-
2	Total (sum lines 1-1x)	-	-	38,318,494	38,318,494

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

Actual Additions by FERC Account

Project	303 Miscellaneous Intangible Plant	350 Land Rights	352 Structures and Improvements	353 Station Equipment	354 Towers and Fixtures	355 Poles and Fixtures	356 Overhead Conductor and Devices	357 Underground Conduit	358 Underground Conductor and Devices	359 Roads and Trails	390 Leasehold Improvements	391 Office Furniture & Equipment	394 Tools, Shop & Garage Equip	398 Miscellaneous Equip	Total
3 Sloan Canyon Switchyard Proj			17,737,458	14,059,624		12,805,258	6,697,654								51,299,994
3a GLW Las Vegas Office											1,288,155	272,186		66,859	1,627,201
3b Sunshine Valley Communication Proj	5,444						813,482								818,927
3c Other						28,339							36,451		64,791
...															-
...															-
...															-
...															-
...															-
...															-
...															-
...															-
3x															-
4 Total (sum line 3-3x)	5,444	-	17,737,458	14,059,624	-	12,833,597	7,511,136	-	-	-	1,288,155	272,186	36,451	66,859	53,810,911

Workpaper 4 -Affiliate Charges
GridLiance West LLC (GLW)

Expenses		2019		
Actuals for Year		Direct Costs	Indirect Costs	
Ln	Department	Charged	Charged	Total
1	Miscellaneous non-operating income	3,953	-	\$ 3,953
2	Penalties	351	2,454	\$ 2,805
3	Civic / political expenses	42,500	7,184	\$ 49,684
4	Interest on LT debt	1,364,504	-	\$ 1,364,504
5	Operating supervision/engineer	61,332	-	\$ 61,332
6	Load dispatch - reliability	655,178	-	\$ 655,178
7	Reliability planning and standards development	431,711	-	\$ 431,711
8	Generation interconnect study	-	-	\$ -
9	Station expenses	108,501	-	\$ 108,501
10	Overhead line expense	294,044	81	\$ 294,125
11	Miscellaneous transmission expenses	34,016	25,135	\$ 59,151
12	Rents	100,887	181,708	\$ 282,595
13	Maintenance supervision and engineering - Transmission Expense	29,420	40	\$ 29,461
14	Maintenance of station equipment	26,554	-	\$ 26,554
15	Maintenance of overhead lines	4,411	-	\$ 4,411
16	Operation, Supervision, and Engineering	21,590	1,947	\$ 23,537
17	Maintenance supervision and engineering - Distribution Expense	34,660	-	\$ 34,660
18	Administrative and general salaries	965,442	2,158,173	\$ 3,123,615
19	Office supplies and expenses	109,131	430,389	\$ 539,521
20	Outside services employed	308,239	684,915	\$ 993,154
21	Property insurance	19,596	573	\$ 20,169
22	Employee pensions and benefits	106,496	292,873	\$ 399,369
23	Regulatory commission expenses	585,932	52,587	\$ 638,519
24	Miscellaneous general expenses	2,438	13,585	\$ 16,023
25	Taxes - other than income tax	-	1,172	\$ 1,172
26	Donations	-	15,446	\$ 15,446
27	Other deductions	-	15,562	\$ 15,562
28	Contract Administration - Operation, Maintenance and Capital	-	184	\$ 184
29	Preliminary Survey and Investigation	-	241,736	\$ 241,736
30	Maintenance of Computer Software	-	3,735	\$ 3,735
31	Administration expenses transferred Credit	-	(8,305)	\$ (8,305)
32	Injuries and damages	-	28,134	\$ 28,134
33	General advertising	-	1,037	\$ 1,037
34	Other interest expense	-	529	\$ 529
2	Total	\$ 5,310,887	\$ 4,150,874	\$ - \$ - \$ 9,461,761

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	GridLiance Heartland LLC	3,250,525	2,055,915	93,854	\$ 5,400,294
1a	GridLiance High Plains LLC	2,861,188	2,755,789	137,482	\$ 5,754,460
1b	GridLiance East LLC	7,817	10,530	325	\$ 18,672
1c	GridLiance West LLC	5,310,887	4,150,874	175,335	\$ 9,637,096
1d	GridLiance West Holding LLC	619,494	-	-	\$ 619,494
1e	GridLiance Eastern Holdings LLC	10,000	-	-	\$ 10,000
1f	GridLiance Holdco LP	-	422,152	-	\$ 422,152
1g	GridLiance Texas LLC	25,135	23,932	882	\$ 49,949
2	Total	\$ 12,085,047	\$ 9,419,192	\$ 407,878	\$ 21,912,116

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