

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)			\$ 35,244,209
REVENUE CREDITS		Total	Allocator	
2	Total Revenue Credits Attach 1, line 7	-	TP 1.000	-
3	True-up Adjustment Attach 5, Line 3, column G	780,193	DA 1.000	780,193
4	NET REVENUE REQUIREMENT (line 1 minus line 2 plus line 3)			\$ 36,024,402

Formula Rate - Non-Levelized

Rate Formula Template
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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)
5	GROSS PLANT IN SERVICE (Notes M & P) Transmission	(Attach 2, line 15)	108,820,775	TP	108,820,775
6	General & Intangible	(Attach 2, lines 30 & 45)	-	W/S	-
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)	108,820,775	GP=	108,820,775
8	ACCUMULATED DEPRECIATION & AMORTIZATION (Notes M & P)				
9	Transmission	(Attach 2, line 61)	15,750,393	TP	15,750,393
10	General & Intangible	(Attach 2, lines 76 & 91)	-	W/S	-
11	TOTAL ACCUM. DEPRECIATION (sum lines 9-10)		15,750,393		15,750,393
12	NET PLANT IN SERVICE				
13	Transmission	(line 5 minus line 9)	93,070,383		93,070,383
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)	93,070,383	NP=	93,070,383
16	ADJUSTMENTS TO RATE BASE (Note A)				
17	ADIT (Note R)	(Attach 6a or 6e, line 8)	(1,499,877)	DA	(1,499,877)
18	Account No. 255 (Note F)	(Attach 2a, line 93)	-	NP	-
19	CWIP	(Attach 11, column (u), line 26)	26,398,390	DA	26,398,390
20	Unfunded Reserves	(Attach 10, column (s), line 2)	-	DA	-
21	Unamortized Regulatory Assets	(Attach 9, column (v), line 51)	19,318,376	DA	19,318,376
22	Unamortized Abandoned Plant	(Attach 9, column (v), line 62)	-	DA	-
23	TOTAL ADJUSTMENTS (sum lines 17-22)		44,216,890		44,216,890
24	LAND HELD FOR FUTURE USE	(Attach 8, column (d), line 2)	-	TP	-
25	WORKING CAPITAL				
26	CWC	Calculated (1/8 * (line 38 less line 33b))	2,043,021	NA	2,043,021
27	Materials & Supplies (Note B)	(Attach 2a, line 146)	78,872	TP	78,872
28	Prepayments (Account 165 - Note C)	(Attach 2a, line 110)	510,495	GP	510,495
29	TOTAL WORKING CAPITAL (sum lines 26-28)		2,632,388		2,632,388
30	RATE BASE (sum lines 15, 23, 24, & 29)		<u>139,919,661</u>		<u>139,919,661</u>

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For the 12 months ended 12/31/2019

	(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)	7,806,508	TP	7,806,508
33	Less Accounts 565 and 566	321.96.b & 97.b	-	TP	-
33a	Account 566 excluding Amortization of Regulatory Assets	321.97.b less line 33b	-	DA	-
33b	Account 566 Amortization of Regulatory Assets	(Attach 9, line 51, col. f)	2,033,513	DA	2,033,513
34	A&G	323.197.b	7,687,659	W/S	7,687,659
35	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Sum Attach 2a, lines 128, 129, 131) (Note D)	-	W/S	-
36	Plus Transmission Related Reg. Comm. Exp.	(Attach 2a, line 129) (Note D)	850,000	W/S	850,000
37	PBOP expense adjustment	(Attach 2a, line 155)	-	W/S	-
38	TOTAL O&M and A&G (sum lines 32, 33a, 33b, 34, 36, 37 less lines 33 & 35)		18,377,680		18,377,680
39	DEPRECIATION EXPENSE (Notes M & P)				
40	Transmission	Sum 336.7.b, d & e	2,325,331	TP	2,325,331
41	General and Intangible	Sum 336.1.b, d & e + Sum 336.10.b, d & e	-	W/S	-
42	Amortization of Abandoned Plant	(Attach 9, column (f), line 62)	-	DA	-
43	TOTAL DEPRECIATION (Sum lines 40-42)		2,325,331		2,325,331
44	TAXES OTHER THAN INCOME TAXES (Note E)				
45	LABOR RELATED				
46	Payroll	263._i (enter FN1 line #)	-	W/S	-
47	Highway and vehicle	263._i (enter FN1 line #)	-	W/S	-
48	PLANT RELATED				
49	Property	263._i (enter FN1 line #)	426,404	GP	426,404
50	Gross Receipts	263._i (enter FN1 line #)	22,851	GP	22,851
51	Other	263._i (enter FN1 line #)	-	GP	-
52	TOTAL OTHER TAXES (sum lines 46, 47, 49, 50, 51)		449,255		449,255
53	INCOME TAXES	(Note F)			
54	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.2100		
55	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		0.1910		
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 T)	(Attach 12, Line 1, column (d))	-		
60	Income Tax Calculation = line 70, Col. (d)		1,706,255	NA	1,706,255
61	ITC adjustment (line 58 * line 59)		-	NP	-
61a	(Excess)/Deficient Deferred Income Tax Adjustment	(Line 58 times Line 59a)	-	NP	-
61b	Permanent Differences Tax Adjustment	(Line 58 times Line 59b)	-	NP	-
62	Total Income Taxes	Sum (lines 60, 61, 61a & 61b)	1,706,255		1,706,255
63	RETURN				
64	[Rate Base (line 30) * Rate of Return (line 86)]		12,385,688	NA	12,385,688
65	Rev Requirement before Incentive Projects (sum lines 38, 43, 52, 62, 64)		35,244,209		35,244,209
66	Return and Income Tax on Incentive Projects	(Attach 4, column (J), line 8)	-	DA	-
67	Total Revenue Requirement (sum lines 65 & 66)		35,244,209		35,244,209
	(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		8,933,797	3,451,891	
70	Income Tax Line 55 (CIT=(T/1-T) * (1-(WCLTD/R))) x Line 69		1,706,255	N/A	1,706,255

Formula Rate - Non-Levelized

Rate Formula Template
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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)									108,820,775
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>108,820,775</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				(\$ / Allocation)	
81	Total (sum lines 79-80) [If there are no labor dollars, input \$1 on line 79 which is then multiplied by the TP allocator on line 79]			<u>1.00</u>			<u>1.00</u>	=	<u>1.0000</u>	= 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)		58,384,126.90		40.0%		6.23%		0.025	=WCLTD
85	Common Stock (Attach 2b, line 170)		-		0.0%		0.00%		-	
86	Total (sum lines 83-85)		<u>89,113,980.49</u>		<u>60.0%</u>		<u>10.60%</u>		<u>0.064</u>	
			147,498,107.39						<u>0.089</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)					93,070,383			
88	CWIP	(Line 19, column 5)					26,398,390			
89	Unamortized Abandoned Plant	(Line 22, column 5)					-			
90	Regulatory Assets	(Line 21, column 5)					<u>19,318,376</u>			
91	Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant						<u>138,787,149</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 related to FASB 158 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
- B Identified in Form 1 as being only transmission related.
- C Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the FERC Form 1, excluding any prepaid income taxes and prepaid pension assets.
- D Line 35 excludes all Regulatory Commission Expenses itemized at 351.h, all advertising included in Account 930.1 (except safety, education or out-reach related advertising) and all EEI and EPRI dues and expenses
Line 36 reflects all Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.h
- E Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Excludes other taxes associated with facilities leased to others that are charged to the lessee.
- F The currently effective income tax rate, where FIT is the weighted average Federal income tax rate; SIT is the weighted average State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 26).

Inputs Required:

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

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

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

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	-			
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)	-			

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				
1	<u>Calculation of Transmission Plant In Service</u>	Source	Year	Balance
2	December	p206.58.b less p206.57.b	-	94,082,893
3	January	Note A	-	94,082,893
4	February	Note A	-	94,082,893
5	March	Note A	-	94,082,893
6	April	Note A	-	94,082,893
7	May	Note A	-	94,082,893
8	June	Note A	-	94,082,893
9	July	Note A	-	94,082,893
10	August	Note A	-	132,401,387
11	September	Note A	-	132,401,387
12	October	Note A	-	132,401,387
13	November	Note A	-	132,401,387
14	December	p207.58.g less p207.57.g	-	132,401,387
15	Transmission Plant In Service	(sum lines 2-14) /13		108,820,775
16	<u>Calculation of Intangible Plant In Service</u>	Source		
17	December	p204.5.b	-	-
18	January	Note A	-	-
19	February	Note A	-	-
20	March	Note A	-	-
21	April	Note A	-	-
22	May	Note A	-	-
23	June	Note A	-	-
24	July	Note A	-	-
25	August	Note A	-	-
26	September	Note A	-	-
27	October	Note A	-	-
28	November	Note A	-	-
29	December	p205.5.g	-	-
30	Intangible Plant In Service	(sum lines 17 - 29) /13		-
31	<u>Calculation of General Plant In Service</u>	Source		
32	December	p206.99.b lessp206.98.b	-	-
33	January	Note A	-	-
34	February	Note A	-	-
35	March	Note A	-	-
36	April	Note A	-	-
37	May	Note A	-	-
38	June	Note A	-	-
39	July	Note A	-	-
40	August	Note A	-	-
41	September	Note A	-	-
42	October	Note A	-	-
43	November	Note A	-	-
44	December	p207.99.g lessp207.98.g	-	-
45	General Plant In Service	(sum lines 32 - 44) /13		-
46	<u>Total Plant In Service</u>	(sum lines 15, 30, and 45)		108,820,775

Accumulated Depreciation Worksheet

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

		Source	Year	Balance
47	<u>Calculation of Transmission Accumulated Depreciation</u>			
48	December	Prior year p219.25.c	-	14,674,573
49	January	Note A	-	14,841,470
50	February	Note A	-	15,008,367
51	March	Note A	-	15,175,263
52	April	Note A	-	15,342,160
53	May	Note A	-	15,509,057
54	June	Note A	-	15,675,953
55	July	Note A	-	15,842,850
56	August	Note A	-	16,074,261
57	September	Note A	-	16,305,671
58	October	Note A	-	16,537,082
59	November	Note A	-	16,768,493
60	December	p219.25.c	-	16,999,904
61	Transmission Accumulated Depreciation	(sum lines 48-60) /13		15,750,393
62	<u>Calculation of Intangible Accumulated Depreciation</u>			
63	December	Prior year p200.21.c	-	-
64	January	Note A	-	-
65	February	Note A	-	-
66	March	Note A	-	-
67	April	Note A	-	-
68	May	Note A	-	-
69	June	Note A	-	-
70	July	Note A	-	-
71	August	Note A	-	-
72	September	Note A	-	-
73	October	Note A	-	-
74	November	Note A	-	-
75	December	p200.21.c	-	-
76	Accumulated Intangible Depreciation	(sum lines 63 - 75) /13		-
77	<u>Calculation of General Accumulated Depreciation</u>			
78	December	Prior year p219.28.c	-	-
79	January	Note A	-	-
80	February	Note A	-	-
81	March	Note A	-	-
82	April	Note A	-	-
83	May	Note A	-	-
84	June	Note A	-	-
85	July	Note A	-	-
86	August	Note A	-	-
87	September	Note A	-	-
88	October	Note A	-	-
89	November	Note A	-	-
90	December	p219.28.c	-	-
91	Accumulated General Depreciation	(sum lines 78 - 90) /13		-
92	<u>Total Accumulated Depreciation</u>	(sum lines 61, 76, and 91)		15,750,393

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			-	
93a	Account No. 255	266.8.f				Line 93 used if accumulated deferred tax credits are used to reduce rate base. Line 93a used if accumulated deferred tax credits are amortized against taxable income.
96	Prepayments (Account 165) (Prepayments excludes Prepaid Pension Assets and prepaid income taxes)		Year	Balance		
97	December	111.57.d		558,481		
98	January	company records		513,332		
99	February	company records		468,184		
100	March	company records		647,662		
101	April	company records		602,513		
102	May	company records		557,364		
103	June	company records		512,215		
104	July	company records		467,066		
105	August	company records		414,283		
106	September	company records		501,498		
107	October	company records		445,617		
108	November	company records		389,735		
109	December	111.57.c		558,481		
110	Prepayments	(sum lines 97-109) /13		510,495		

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

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	
129	Regulatory Commission Exp Account 928		p323.189.b			850,000	(850,000) (Col A- Col 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

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

Excluded Plant Cost Support

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

Materials & Supplies

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

PBOPs

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Amount	Details
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	-	
<p>A Amounts will be zero until changed pursuant to a FERC order.</p> <p>B The sum of all affiate labor included in accounts 560 to 579 and 920 to 935</p>				

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	68,006,306	58,322,197	58,322,197	57,923,858	57,923,858	57,923,858	57,519,140	57,519,140	57,519,140	57,107,938	57,107,938	57,107,938	56,690,144	58,384,127
160	Less Acct 222 Reacquired Debt	112.19 c,d enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	Total Long Term Debt	Sum Lines 156 - 160	68,006,306	58,322,197	58,322,197	57,923,858	57,923,858	57,923,858	57,519,140	57,519,140	57,519,140	57,107,938	57,107,938	57,107,938	56,690,144	58,384,127
162																
163	Preferred Stock (Note 1)	112.3.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
164																
165	Common Equity- Per Books	112.16.c,d	194,883,839	196,300,524	197,688,367	201,009,533	201,888,848	202,769,605	203,685,590	204,548,675	205,399,485	206,232,693	208,330,893	210,807,764	215,677,832	203,786,434
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	80,211,385	81,628,071	83,015,913	86,337,079	87,216,394	88,097,151	89,013,136	89,876,221	90,727,031	91,560,239	93,658,439	96,135,310	101,005,378	89,113,980
171																
172	Total (Line 161 plus Line 163 plus Line 170)		148,217,691	139,950,267	141,338,110	144,260,937	145,140,251	146,021,009	146,532,276	147,395,361	148,246,171	148,668,177	150,766,377	153,243,248	157,695,522	147,498,107
173																
174	Cost of Debt															
175	Acct 427 Interest on Long Term Debt	117.62.c														3,635,694.18
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														3,635,694.18
182																
183	Average Cost of Debt (Line 181 col (m) / Line 161 col (n))															6.23%
184																
185	Cost of Preferred Stock															
186	Preferred Stock Dividends	118.29.c														-
187																
188	Average Cost of Preferred Stock (Line 186 col (m) / Line 163 col (n))															-

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

Attachment 3 - Incentive ROE
GridLiance West LLC (GLW)

Incentive ROE

	A	B	C	D	E	F	G	H	I	
1	Rate Base	Appendix III, line 30							139,919,661	
2	100 Basis Point Incentive Return							\$		
			\$	%		Cost Appendix III		Weighted		
3	Long Term Debt	Appendix III, line 83	58,384,127	0.40		0.06		0.0249		
4	Preferred Stock	Appendix III, line 84	-	-		-		-		
5	Common Stock Including 100 basis points	Appendix III, line 85	89,113,980	0.60		11.60%		0.0696		
6	Total (sum lines 3-5)		147,498,107					0.0945		
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6 col H)								13,225,206	
8	INCOME TAXES									
9	T=1 - {(1 - SIT) * (1 - FIT)} / (1 - SIT * FIT * p) = (From Appendix III, Line 54)		0.2100							
10	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.1957							
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		2,588,691							
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		1,867,222.70							1,867,223
19	Return and Income Taxes with 100 basis point increase in ROE				Sum lines 7 and 18				15,092,429	
20	Return (Appendix III line 64 col 5)								12,385,688	
21	Income Tax (Appendix III line 62 col 5)								1,706,255	
22	Return and Income Taxes without 100 basis point increase in ROE				Sum lines 20 and 21				14,091,944	
23	Incremental Return and Income Taxes for 100 basis point increase in ROE				Line 19 less line 22				1,000,485	
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets				Appendix III, line 91 Col. (a)				138,787,149	
25	Carrying Charge Difference for 100 Basis point of ROE				(Line 23 divided by line 24)				0.0072	

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)	35,244,209
2	Less Transmission Depreciation Expense, Abandoned Plant Amort, Reg Asset Amort, and O&M	(Appendix III, lines 40 & 42 plus Appendix III, line 38)	20,703,010
3	Net Rev Req less Depreciation expense and O&M	(Line 1 minus line 2)	14,541,199
4	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant	(Appendix III, line 91 (a))	138,787,149
5	Base Fixed Charge Rate Less Depreciation/Amortization and O&M (Base FCR)	(Line 3 / line 4)	0.105
6	Carrying Charge Difference for 100 Basis point of ROE	(Attachment 3, line 25)	0.007

(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]	Actual Rev Req at Increased ROE	Incremental Rev Req at Increased ROE of Incentive Projects	Discount	Net Revenue
			Increased ROE (Basis Points) (Note 3)	Base Fixed Charge Rate Less Depreciation/Amortization and O&M (Base FCR (line 5))	FCR for This Project (Line 6 x Col C / 100 + Col D)	(Note 2)				Revenue Requirement (Col E x Col F + Col G + Col H)	Col J less Col I for Incentive Projects	(Note 4)	Col J - Col L
7a		-	-	0.105	0.105	-	-	-	-	-	-	-	-
7b		-	-	0.105	0.105	-	-	-	-	-	-	-	-
7c		-	-	0.105	0.105	-	-	-	-	-	-	-	-
7d		-	-	0.105	0.105	-	-	-	-	-	-	-	-
7e		-	-	0.105	0.105	-	-	-	-	-	-	-	-
7f		-	-	0.105	0.105	-	-	-	-	-	-	-	-
7g		-	-	0.105	0.105	-	-	-	-	-	-	-	-
7h		-	-	0.105	0.105	-	-	-	-	-	-	-	-
...		-	-	0.105	0.105	-	-	-	-	-	-	-	-
8	Total (sum of lines 7 above)			0.105	0.105	-	-	-	-	-	-	-	-
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%	0%	0%	-	-
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					
1	2017	C	D	E	F	G	
	A	B					
	Project Identification	Project Name	Adjusted Net Revenue Requirement ¹	Revenue Received ²	Net Under/(Over) Collection (C-D)	Interest Income (Expense)	Total True-Up Adjustment (E + F)
2	Appendix III	Nevada Assets	5,829,700.91	5,101,209.90	728,491.01	51,702.05	780,193.06
2a			-	-	-	-	-
2b			-	-	-	-	-
2c			-	-	-	-	-
2d			-	-	-	-	-
3	Total		5,829,700.91	5,101,209.90	728,491.01	51,702.05	780,193.06

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

4	(a)	(b)	(c)	(d)
Interest Rate:		Quarter	Year	Quarterly Interest Rate under Section 35.19(a)
5		1st Qtr.	-	0.00270
6		2nd Qtr	-	0.00290
7		3rd Qtr	-	0.00290
8		4th Qtr	-	0.00290
9		1st Qtr	-	0.00290
10		2nd Qtr	-	0.00310
11		3rd Qtr	-	0.00330
12		Sum lines 5-11		0.02
13	Avg. Monthly FERC Rate	Line 12 divided by 7		0.296%

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

GridLiance West LLC (GLW)

Projection for the 12 Months Ended 12/31/____

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) Total
1	ADIT-282 (enter negative)	(1,499,877)	-	-	Line 11
2	ADIT-283 (enter negative)	-	-	-	Line 16
3	ADIT-190	-	-	-	Line 21
4	Subtotal	(1,499,877)	-	-	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	(1,499,877)	-	-	(1,499,877) 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	-	-	(1,190,980.00)	-	-
10	Balance-EOY Prorated (Attach 6b, Line 14)	December	-	-	(1,808,773.42)	-	-
11	ADIT 282-Average Total			-	(1,499,876.71)	-	-
ADIT-283							
12	Balance-BOY (Attach 6c, Line 44)	December	-	-	-	-	-
13	EOY (Attach 6d, Line 44 less Line 41)	December	-	-	-	-	-
14	EOY Prorated (Attach 6b, Line 28)	December	-	-	-	-	-
15	Balance-EOY (Lines 13+14)	December	-	-	-	-	-
16	ADIT 283-Average Total			-	-	-	-
ADIT-190							
17	Balance-BOY (Attach 6c, Line 18)	December	-	-	-	-	-
18	EOY (Attach 6d, Line 18 less Line 15)	December	-	-	-	-	-
19	EOY Prorated (Attach 6b, Line 42)	December	-	-	-	-	-
20	Balance-EOY (Lines 18+19)	December	-	-	-	-	-
21	ADIT 190-Average Total			-	-	-	-

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

GridLiance West LLC (GLW)
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	-	100.00%	-	(1,190,980)	(1,190,980)	-	-	-	-
2	Increment	January	-	91.78%	-	(111,136)	(102,001)	-	-	-	-
3	Increment	February	-	84.11%	-	(111,136)	(93,476)	-	-	-	-
4	Increment	March	-	75.62%	-	(111,136)	(84,037)	-	-	-	-
5	Increment	April	-	67.40%	-	(111,136)	(74,903)	-	-	-	-
6	Increment	May	-	58.90%	-	(111,136)	(65,464)	-	-	-	-
7	Increment	June	-	50.68%	-	(111,136)	(56,329)	-	-	-	-
8	Increment	July	-	42.19%	-	(111,136)	(46,890)	-	-	-	-
9	Increment	August	-	33.70%	-	(111,136)	(37,451)	-	-	-	-
10	Increment	September	-	25.48%	-	(111,136)	(28,317)	-	-	-	-
11	Increment	October	-	16.99%	-	(111,136)	(18,878)	-	-	-	-
12	Increment	November	-	8.77%	-	(111,136)	(9,743)	-	-	-	-
13	Increment	December	-	0.27%	-	(111,136)	(304)	-	-	-	-
14	ADIT 282-Prorated EOY Balance				-	(2,524,610)	(1,808,773)	-	-	-	-
ADIT-283-Proration-Note B											
15	Balance (Attach 6c, Line 44)	December	-	100.00%	-	-	-	-	-	-	-
16	Increment	January	-	91.78%	-	-	-	-	-	-	-
17	Increment	February	-	84.11%	-	-	-	-	-	-	-
18	Increment	March	-	75.62%	-	-	-	-	-	-	-
19	Increment	April	-	67.40%	-	-	-	-	-	-	-
20	Increment	May	-	58.90%	-	-	-	-	-	-	-
21	Increment	June	-	50.68%	-	-	-	-	-	-	-
22	Increment	July	-	42.19%	-	-	-	-	-	-	-
23	Increment	August	-	33.70%	-	-	-	-	-	-	-
24	Increment	September	-	25.48%	-	-	-	-	-	-	-
25	Increment	October	-	16.99%	-	-	-	-	-	-	-
26	Increment	November	-	8.77%	-	-	-	-	-	-	-
27	Increment	December	-	0.27%	-	-	-	-	-	-	-
28	ADIT 283-Prorated EOY Balance				-	-	-	-	-	-	-
ADIT-190-Proration-Note C											
29	Balance (Attach 6c, Line 18)	December	-	100.00%	-	-	-	-	-	-	-
30	Increment	January	-	91.78%	-	-	-	-	-	-	-
31	Increment	February	-	84.11%	-	-	-	-	-	-	-
32	Increment	March	-	75.62%	-	-	-	-	-	-	-
33	Increment	April	-	67.40%	-	-	-	-	-	-	-
34	Increment	May	-	58.90%	-	-	-	-	-	-	-
35	Increment	June	-	50.68%	-	-	-	-	-	-	-
36	Increment	July	-	42.19%	-	-	-	-	-	-	-
37	Increment	August	-	33.70%	-	-	-	-	-	-	-
38	Increment	September	-	25.48%	-	-	-	-	-	-	-
39	Increment	October	-	16.99%	-	-	-	-	-	-	-
40	Increment	November	-	8.77%	-	-	-	-	-	-	-
41	Increment	December	-	0.27%	-	-	-	-	-	-	-
42	ADIT 190-Prorated EOY Balance				-	-	-	-	-	-	-

Note 1 Uses a 365 day calendar year.

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

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

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

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

Attachment 6c - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
For the 12 months ended 12/31/2019

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT-282	(1,190,980)	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(1,190,980)	-	-	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
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-190							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14	NOL Carryforward						Amount subject to Proration
15	Subtotal - p234.b	-	-	-	-	-	
16	Less FASB 109 Above if not separately removed						
17	Less FASB 106 Above if not separately removed						
18	Total	-	-	-	-	-	

Instructions for Account 190:

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

	A	B	C	D	E	F	G
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-282							
19	Plant			(1,190,980)			
20							
21							
22							
23							
24							
25							
26							
27	Subtotal - p274.b	-	-	(1,190,980)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	-	-	(1,190,980)	-	-	

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							
32							
33							
34							
35							
36							
37							
38							
39							
40	Depreciation Items						Amount subject to Proration
41	Subtotal - p276.b	-	-	-	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	-	-	-	-	-	

Instructions for Account 283:

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

Attachment 6d - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
For the 12 months ended 12/31/2019

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT- 282	-	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	-	-	-	Sum of Lines 1-4

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

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

Instructions for Account 190:

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

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

Instructions for Account 282:

- 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							
32							
33							
34							
35							
36							
37							
38							
39							
40	Depreciation Items						Amount subject to Proration
41	Subtotal - p277.k	-	-	-	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	-	-	-	-	-	

Instructions for Account 283:

- 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	(595,490)	-	-		Line 11
2	ADIT-283	-	-	-		Line 14
3	ADIT-190	-	-	-		Line 17
4	Subtotal	(595,490)	-	-		Sum of Lines 1-3
5	Wages & Salary Allocator			1.00		Appendix III, line 81
6	Net Plant Allocator		1.00			Appendix III, line 15
7	Total Plant Allocator	1.00				100%
8	ADIT Total	(595,490)	-	-	(595,490)	Line 4*Allocator (lines 5-7) (Enter as negative Appendix III, page 2, line 17)

	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission Related	(f) Plant Related	(g) Labor Related
ADIT-282							
9	Balance-BOY (Attach 6c, Line 30)	December	-	-	(1,190,980.00)	-	-
10	Balance-EOY (Attach 6d, Line 30)	December	-	-	-	-	-
11	ADIT 282-Average Total			-	(595,490)	-	-
ADIT-283							
12	Balance-BOY (Attach 6c, Line 44)	December	-	-	-	-	-
13	Balance-EOY (Attach 6d, Line 44)	December	-	-	-	-	-
14	ADIT 283-Average Total			-	-	-	-
ADIT-190							
15	Balance-BOY (Attach 6c, Line 18)	December	-	-	-	-	-
16	Balance-EOY (Attach 6d, Line 18)	December	-	-	-	-	-
17	ADIT 190-Average Total			-	-	-	-

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

<u>FERC ACCO</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	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	20,335,133.00	120	169,459.44	12.00	2,033,513.3	20,335,133	20,165,674	19,996,214	19,826,755	19,657,295	19,487,836	19,318,376	19,148,917	18,979,457	18,809,998	18,640,539	18,471,079	18,301,620	19,318,376.35	1	19,318,376.35		ER19-191-000	
2																									
3																									
4																									
5																									
6																									
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45																									
46																									
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: \$ 19,318,376

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 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 (r)] ÷ 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 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 Switching Station & Sloan Canyon Switching Station - Mead			Aug '19 & Jul '20	ER17-706 & ER18-1693	30,612,570	32,978,641	34,548,850	36,285,973	36,896,088	38,170,234	38,772,762	41,751,071	5,432,577	7,432,577	10,432,577	13,432,577	16,432,577	26,398,390	100%	26,398,390	
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:	\$	26,398,390	

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

	(a)	(b) Dec 31,	(c) Tax Rate (T) (Appendix III, Line 54)	(d) Tax-Effectuated Adj (Note 3)
1	Total Tax adjustment for Permanent Differences (Note T)	-	0	-
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) -	0	-
3	Amortized Deficient Deferred Taxes (Note S)	(Note 2) -	0	-

Notes:

- 1 AFUDC equity component is the Equity portion of capitalized AFUDC included in the current book depreciation expense attributable to the transmission function attributable to the transmission function.
- 2 Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and 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.
- 3 The tax-effectuated adjustment for line 1 is included on Appendix III, Line 59b; the tax-effectuated adjustment 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					-
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)	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					-
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	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.

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