

Rate Formula Template  
Utilizing FERC Form 1 Data  
Horizon West Transmission, LLC  
(Horizon West)

Projected Annual Transmission Revenue Requirement  
For the 12 months ended 12/31/2024

Formula Rate Index

Appendix	III	Main Body of the Formula
Attachment	1	Revenue Credit Worksheet
Attachment	2	Cost Support
Attachment	3	Incentives Worksheet
Attachment	4	Transmission Enhancement Worksheet
Attachment	5	True-Up
Attachment	6a	ADIT Projection
Attachment	6b	ADIT Projection Proration
Attachment	6c	ADIT BOY
Attachment	6d	ADIT EOY
Attachment	6e	ADIT True up
Attachment	6f	ADIT True up proration
Attachment	7	Unfunded Reserves
Attachment	8	CWIP
Attachment	9	Depreciation Rates
Attachment	10	Future Use
Attachment	11	Reg Asset and Abandoned Plant Details
Attachment	12	Income Tax Adjustment

Formula Rate - Non-Levelized

Line No.		(1)	(2)	(3)
				Allocated Amount
<u>1</u>	GROSS REVENUE REQUIREMENT	(line 67)	12 months	<u>\$ 30,263,580</u>
REVENUE CREDITS				
2	Total Revenue Credits	Attach 1, line 7	<u>Total</u>	
3	True-up Adjustment	Attach 5, Line 47	TP 1.0000	-
			DA 1.00000	12,481,726
4	NET REVENUE REQUIREMENT	(line 1 minus line 2 plus line 3)		<u>\$ 42,745,306</u>

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For the 12 months ended 12/31/2024

Horizon West Transmission, LLC

Line No.	(1)	(2)	(3)	(4)	(5)	
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)	
	<b>RATE BASE:</b>					
	GROSS PLANT IN SERVICE (Notes M & P)					
5	Transmission	(Attach 2, line 15)	72,749,260	TP	1.0000	72,749,260
6	General & Intangible	(Attach 2, lines 30 & 45)	1,571,619	WS	1.0000	1,571,619
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)	74,320,879	GP=	1.0000	74,320,879
	ACCUMULATED DEPRECIATION & AMORTIZATION (Notes M & P)					
9	Transmission	(Attach 2, line 61)	2,946,577	TP	1.0000	2,946,577
10	General & Intangible	(Attach 2, lines 76 & 91)	2,125,043	WS	1.0000	2,125,043
11	TOTAL ACCUM. DEPRECIATION (sum lines 9-10)		5,071,620			5,071,620
	NET PLANT IN SERVICE					
13	Transmission	(line 5- line 9)	69,802,683			69,802,683
14	General & Intangible	(line 6- line 10)	(553,425)			(553,425)
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)	69,249,258	NP=	1.0000	69,249,258
	ADJUSTMENTS TO RATE BASE (Note A)					
17	ADIT	(Attach 6a, line 8, column E)	(7,077,371)	NP	1.0000	(7,077,371)
18	Account No. 255 (enter negative) (Note F)	(Attach 2, line 93)	-	NP	1.0000	-
19	CWIP	(Attach 2, line 125, "Incentive" column)	-	DA	1.0000	-
20	Reserves (enter negative)	(Attach 2, line 127a)	-	DA	1.0000	-
21	Unamortized Regulatory Assets	(Attach 2, line 148) (Note L)	11,076,833	DA	1.0000	11,076,833
22	Unamortized Abandoned Plant	(Attach 2, line 94) (Note K)	-	DA	1.0000	-
23	TOTAL ADJUSTMENTS (sum lines 17-22)		3,999,462			3,999,462
24	LAND HELD FOR FUTURE USE	(Attach 2, line 126a)	2,036,138	TP	1.0000	2,036,138
	WORKING CAPITAL (Note C)					
26	CWC	calculated (1/8 * (line 38 less line 33b))	2,222,800			2,222,800
27	Materials & Supplies (Note B)	(Attach 2, line 146)	-	TP	1.0000	-
28	Prepayments (Account 165 - Note C)	(Attach 2, line 110)	-	GP	1.0000	-
29	TOTAL WORKING CAPITAL (sum lines 26-28)		2,222,800			2,222,800
30	RATE BASE (sum lines 15, 23, 24, & 29)		<u>77,507,658</u>			<u>77,507,658</u>

For the 12 months ended 12/31/2024

Horizon West Transmission, LLC

	(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)	18,294,344	TP 1.0000	18,294,344
33	Less Accounts 565, 561, 561.1, 561.3, and 561.6 to 561.8 ; 321.84.b to 92.b, 96.b & 97.b		997,720	TP 1.0000	997,720
33a	Account 566 excluding Amortization of Regulatory Assets	321.85 less line 33b	-	DA 1.0000	-
33b	Account 566 Amortization of Regulatory Assets	(Attach 2, line 147)	997,720	DA 1.0000	997,720
34	A&G	323.197.b	485,775	W/S 1.0000	485,775
35	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Attach 2, lines 128, 129, 131) (Note D)	-	W/S 1.0000	-
36	Plus Transmission Related Reg. Comm. Exp.	(Attach 2, line 129) (Note D)	-	W/S 1.0000	-
37	PBOP expense adjustment	(Attach 2, line 159)	-	W/S 1.0000	-
38	TOTAL O&M and A&G (sum lines 32, 33a, 33b, 34, 36, 37 less lines 33 & 35)		18,780,119		18,780,119
39	DEPRECIATION EXPENSE (Notes M & P)				
40	Transmission	336.7.b,d&e	1,938,465	TP 1.0000	1,938,465
41	General and Intangible	336.1.b,d&e + 336.10.b, d&e	274,186	W/S 1.0000	274,186
42	Amortization of Abandoned Plant	(Attach 2, line 95) (Note K)	-	DA 1.0000	-
43	TOTAL DEPRECIATION (Sum lines 40-42)		2,212,651		2,212,651
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 #)	1,377,304	GP 1.0000	1,377,304
50	Gross Receipts	263...i (enter FN1 line #)	-	NA -	-
51	Other	263...i (enter FN1 line #)	-	GP 1.0000	-
52	TOTAL OTHER TAXES (sum lines 46-47 and lines 49-51)		1,377,304		1,377,304
53	INCOME TAXES	(Note F)			
54	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.2798		
55	$CIT = (T/1-T) * (1 - (WCLTD/R)) =$		0.3095		
56	where WCLTD=(line 80) and R=(line 83)				
57	and FIT, SIT & p are as given in footnote F.				
58	$1 / (1 - T) = (T \text{ from line 54})$		1.3886		
59	Amortized Investment Tax Credit (266.8f) (enter negative)		-		
59a	Tax Effect of Permanent Differences, including AFUDC Equity I (Attach 12, Line 1, column (b))		243,546		243,546
60	Income Tax Calculation = line 55 * line 64		1,843,182	NA	1,843,182
61	ITC adjustment (line 58 * line 59)		-	NP 1.0000	-
61a	Permanent Differences Tax Adjustment		94,635		94,635
62	Total Income Taxes	(line 60 plus line 61 plus line 61a)	1,937,817		1,937,817
63	RETURN				
64	[Rate Base (line 30) * Rate of Return (line 83)]		5,955,688	NA	5,955,688
65	Rev Requirement before Incentive Projects (sum lines 38, 43, 52, 62, 64)		30,263,580		30,263,580
66	Return and Income Tax on Incentive Projects	(Attach 4, col. K, line 8) (Note N)	-	DA 1.0000	-
67	Total Revenue Requirement (sum lines 65 & 66)		30,263,580		30,263,580

Formula Rate - Non-Levelized

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Utilizing FERC Form 1 Data

Horizon West Transmission, LLC

For the 12 months ended 12/31/2024

SUPPORTING CALCULATIONS AND NOTES

68 TRANSMISSION PLANT INCLUDED IN RTO RATES

69	Total transmission plant (line 5, column 3)									72,749,259.98
70	Less transmission plant excluded from CAISO rates (Attach 2, line 132) (Note H)									-
71	Less transmission plant included in OATT Ancillary Services (Attach 2, line 132a) (Note H)									-
72	Transmission plant included in RTO rates (line 69 less lines 70 & 71)									<u>72,749,259.98</u>

73 Percentage of transmission plant included in RTO Rates (line 72 divided by line 69) (If line 69 equal zero, enter 1) TP= 1.0000

74 WAGES & SALARY ALLOCATOR (W&S) (Note I)

	Form 1 Reference	\$	TP	Allocation						
75										
76	Transmission	354.21.b	-	1.00	-					
77	Other	354.24,25,26.b	-	N/A	-					
78	Total (sum lines 76-77) [W&S equals 1 if there are no wages & salaries]		-		-	=				
										<u>1.0000</u> = WS

79 RETURN (R) (Note J)

	\$	%	Cost	Weighted	
80	Long Term Debt (Note G) (Attach 2, lines 165 & 186)	-	40%	3.91%	0.016 =WCLTD
81	Preferred Stock (Attach 2, lines 167 & 191)	-	-	-	-
82	Common Stock (Attach 2, line 173)	-	60%	10.20%	0.061
83	Total (sum lines 80-82)	-	-	-	<u>0.077</u> =R

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

(a)

84	Net Transmission Plant in Service (Line 13, column 5)	69,802,683
85	CWIP (Line 19, column 5)	-
86	Unamortized Abandoned Plant (Line 22, column 5)	-
87	Regulatory Assets (Line 21, column 5)	11,076,833
88	Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant	<u>80,879,516</u>

89 DA indicates Direct Assignment and is equal to 1

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

Rate Formula Template  
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For the 12 months ended 12/31/2024

Horizon West Transmission, LLC

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: #.y.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 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	Cash Working Capital assigned to transmission is one-eighth of O&M (including A&G) allocated to transmission and Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.									
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. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere. Excludes other taxes associated with facilities leased to others that are charged to the lessee. CIT is the currently effective composite income tax rate, where FIT is the Federal income tax rate; SIT is the 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).									
F	Inputs Required: <table border="0" style="margin-left: 40px;"> <tr> <td>FIT =</td> <td style="text-align: right;">21.000%</td> <td></td> </tr> <tr> <td>SIT =</td> <td style="text-align: right;">8.840%</td> <td>(State Income Tax Rate or Composite SIT from Attach 2)</td> </tr> <tr> <td>p =</td> <td style="text-align: right;">0.000%</td> <td>(percent of federal income tax deductible for state purposes)</td> </tr> </table>	FIT =	21.000%		SIT =	8.840%	(State Income Tax Rate or Composite SIT from Attach 2)	p =	0.000%	(percent of federal income tax deductible for state purposes)
FIT =	21.000%									
SIT =	8.840%	(State Income Tax Rate or Composite SIT from Attach 2)								
p =	0.000%	(percent of federal income tax deductible for state purposes)								
G	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.									
H	Prior to issuing any debt, the cost of debt will be 1.75%. When third party debt is obtained, the cost of debt is determined using the methodology in Attachment 2.									
I	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.									
J	Reserved									
K	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. Pursuant to the Commission-approved settlement in Docket No. ER15-2239, the base ROE applicable to the Suncrest and Estrella Projects shall not be subject to change until three years after the date on which both of the Suncrest and Estrella Projects are under the operational control of the CAISO. The capital structure shown on lines 80-83 will be 50% equity and 50% debt until project is placed into service. After the project is placed in service, the capital structure on lines 80-83 will reflect the actual capital structure.									
L	Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Company must submit a Section 205 filing to recover the cost of abandoned plant. Any such filing to recover the cost of an abandoned plant item shall be made no later than 730 days after the date that Company formally declares such plant item abandoned.									
M	The regulatory assets will accrue carrying costs equal to the weighted cost of capital on line 83 until the formula rate is effective and the resulting charges are assessed to customers.									
N	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									
O	Incentive returns are excluded from lines 5-65, but rather the incremental incentive return is calculated in Col K on Attach 4 and included on line 66.									
P	Excludes TRBAA expenses									
	Excludes costs associated with Asset Retirement Obligations (ARO) absent a subsequent filing under FPA Section 205.									

Attachment 1 - Revenue Credit Workpaper  
Horizon West Transmission, LLC

<b>Account 454 - Rent from Electric Property (Note 3)</b>		Notes 1 & 3	
1	Rent from FERC Form No. 1	Note 3, line 11	-
<b>Account 456 and 456.1 (Note 3)</b>		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	<b>Total Revenue Credits</b>	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	-	-	-	-
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	<b>Sub Total Revenue Credit</b>	-	-	-	-
8	Prior Period Adjustments	-	-	-	-
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)	-			

Attachment 2 - Cost Support

Horizon West Transmission, LLC

Plant in Service Worksheet

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
		Source	Year	Balance
1	<u>Calculation of Transmission Plant In Service</u>	Source		
2	December	p206.58.b less p206.57.b	2023	72,749,260
3	January	Note A	2024	72,749,260
4	February	Note A	2024	72,749,260
5	March	Note A	2024	72,749,260
6	April	Note A	2024	72,749,260
7	May	Note A	2024	72,749,260
8	June	Note A	2024	72,749,260
9	July	Note A	2024	72,749,260
10	August	Note A	2024	72,749,260
11	September	Note A	2024	72,749,260
12	October	Note A	2024	72,749,260
13	November	Note A	2024	72,749,260
14	December	p207.58.g less p207.57.g	2024	72,749,260
15	<b>Transmission Plant In Service</b>	(sum lines 2-14) /13		72,749,260
16	<u>Calculation of Intangible Plant In Service</u>	Source		
17	December	p204.5.b	2023	1,086,794
18	January	Note A	2024	1,086,794
19	February	Note A	2024	1,086,794
20	March	Note A	2024	1,086,794
21	April	Note A	2024	1,086,794
22	May	Note A	2024	1,086,794
23	June	Note A	2024	1,086,794
24	July	Note A	2024	1,086,794
25	August	Note A	2024	1,086,794
26	September	Note A	2024	1,086,794
27	October	Note A	2024	1,086,794
28	November	Note A	2024	1,086,794
29	December	p205.5.g	2024	1,086,794
30	<b>Intangible Plant In Service</b>	(sum lines 17 - 29) /13		1,086,794
31	<u>Calculation of General Plant In Service</u>	Source		
32	December	p206.99.b lessp206.98.b	2023	484,825
33	January	Note A	2024	484,825
34	February	Note A	2024	484,825
35	March	Note A	2024	484,825
36	April	Note A	2024	484,825
37	May	Note A	2024	484,825
38	June	Note A	2024	484,825
39	July	Note A	2024	484,825
40	August	Note A	2024	484,825
41	September	Note A	2024	484,825
42	October	Note A	2024	484,825
43	November	Note A	2024	484,825
44	December	p207.99.g lessp207.98.g	2024	484,825
45	<b>General Plant In Service</b>	(sum lines 32 - 44) /13		484,825
46	<b>Total Plant In Service</b>	(sum lines 15, 30, and 45)		74,320,879

**Accumulated Depreciation Worksheet**

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
47	<b>Calculation of Transmission Accumulated Depreciation</b>	Source	Year	Balance
48	December	Prior year p219.25.c	2023	1,977,345
49	January	Note A	2024	2,138,884
50	February	Note A	2024	2,300,422
51	March	Note A	2024	2,461,961
52	April	Note A	2024	2,623,500
53	May	Note A	2024	2,785,039
54	June	Note A	2024	2,946,577
55	July	Note A	2024	3,108,116
56	August	Note A	2024	3,269,655
57	September	Note A	2024	3,431,193
58	October	Note A	2024	3,592,732
59	November	Note A	2024	3,754,271
60	December	p219.25.c	2024	3,915,809
61	<b>Transmission Accumulated Depreciation</b>	(sum lines 48-60) /13		2,946,577
62	<b>Calculation of Intangible Accumulated Depreciation</b>	Source		
63	December	Prior year p200.21.c	2023	1,380,851
64	January	Note A	2024	1,398,964
65	February	Note A	2024	1,417,077
66	March	Note A	2024	1,435,190
67	April	Note A	2024	1,453,304
68	May	Note A	2024	1,471,417
69	June	Note A	2024	1,489,530
70	July	Note A	2024	1,507,643
71	August	Note A	2024	1,525,757
72	September	Note A	2024	1,543,870
73	October	Note A	2024	1,561,983
74	November	Note A	2024	1,580,096
75	December	p200.21.c	2024	1,598,209
76	<b>Accumulated Intangible Depreciation</b>	(sum lines 63 - 75) /13		1,489,530
77	<b>Calculation of General Accumulated Depreciation</b>	Source		
78	December	Prior year p219.28.c	2023	607,099
79	January	Note A	2024	611,835
80	February	Note A	2024	616,571
81	March	Note A	2024	621,306
82	April	Note A	2024	626,042
83	May	Note A	2024	630,777
84	June	Note A	2024	635,513
85	July	Note A	2024	640,249
86	August	Note A	2024	644,984
87	September	Note A	2024	649,720
88	October	Note A	2024	654,456
89	November	Note A	2024	659,191
90	December	p219.28.c	2024	663,927
91	<b>Accumulated General Depreciation</b>	(sum lines 78 - 90) /13		635,513
92	<b>Total Accumulated Depreciation</b>	(sum lines 61, 76, and 91)		5,071,620

Note A: Input the value associated with the amount as if reported in FN1 consistent with the first source in the section.  
The source for the values is internal company records.



ADJUSTMENTS TO RATE BASE (Note A)

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Details	
93	Account No. 255 (enter negative)	266.8.b & 267.8.h	Beginning of Year	End of Year	Average Balance	
			-	-	-	
94	Unamortized Abandoned Plant	Per FERC Order	-	-	-	
	(recovery of abandoned plant requires a FERC order approving the amount and recovery period and Attachment 11 being completed)					
95	Amortization of Abandoned Plant					
	(recovery of abandoned plant requires a FERC order approving the amount and recovery period and Attachment 11 being completed)					
96	Prepayments (Account 165)		Year	Balance		
	(Prepayments exclude Prepaid Pension Assets)					
97	December	111.57.d	-	-		
98	January	(Note A)	-	-		
99	February	(Note A)	-	-		
100	March	(Note A)	-	-		
101	April	(Note A)	-	-		
102	May	(Note A)	-	-		
103	June	(Note A)	-	-		
104	July	(Note A)	-	-		
105	August	(Note A)	-	-		
106	September	(Note A)	-	-		
107	October	(Note A)	-	-		
108	November	(Note A)	-	-		
109	December	111.57.c	-	-		
110	Prepayments	(sum lines 97-109) /13				
	Note A: Input the value associated with the amount as if reported in FN1 consistent with the first source in the section					
111	<u>Calculation of Transmission CWIP</u>	Source	Year	Non-Incentive	Incentive	Total
112	December	216.b (prior Year)	2023	-	-	-
113	January	(Note B)	2024	-	-	-
114	February	(Note B)	2024	-	-	-
115	March	(Note B)	2024	-	-	-
116	April	(Note B)	2024	-	-	-
117	May	(Note B)	2024	-	-	-
118	June	(Note B)	2024	-	-	-
119	July	(Note B)	2024	-	-	-
120	August	(Note B)	2024	-	-	-
121	September	(Note B)	2024	-	-	-
122	October	(Note B)	2024	-	-	-
123	November	(Note B)	2024	-	-	-
124	December	216.b	2024	-	-	-
125	Transmission CWIP	(sum lines 112-124) /13		-	-	-
	Note B: Amounts for CWIP included here must be supported in Attach 8					

**LAND HELD FOR FUTURE USE**

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount included
126	LAND HELD FOR FUTURE USE Attach 10, line 2, column d	2,036,137.78
126a	Amounts for Land Held for Future Use included here must be supported in Attachment 10	As per instruction on Attach 10, only the transmission Land Held for Future Use is Included

**Reserves**

127	<p>Unfunded Reserves To Be Credited to Rate Base on Line 20 of Appendix III</p> <table border="0"> <thead> <tr> <th style="text-align: center;">(a)</th> <th style="text-align: center;">(b)</th> <th></th> </tr> <tr> <th style="text-align: center;">List of all reserves from Attach 7):</th> <th style="text-align: center;">Attachment 7, line 2, col (s)</th> <th></th> </tr> </thead> <tbody> <tr> <td>Reserve 1</td> <td></td> <td style="text-align: right;">-</td> </tr> <tr> <td>Reserve 2</td> <td></td> <td style="text-align: right;">-</td> </tr> <tr> <td>Reserve 3</td> <td></td> <td style="text-align: right;">-</td> </tr> <tr> <td>Reserve 4</td> <td></td> <td style="text-align: right;">-</td> </tr> <tr> <td>...</td> <td></td> <td style="text-align: right;">-</td> </tr> <tr> <td>...</td> <td></td> <td style="text-align: right;">-</td> </tr> <tr> <td>127a</td> <td>Total (Col. (b) ties to Attach 7, line 2, col. (s))</td> <td style="text-align: right;">-</td> </tr> </tbody> </table>	(a)	(b)		List of all reserves from Attach 7):	Attachment 7, line 2, col (s)		Reserve 1		-	Reserve 2		-	Reserve 3		-	Reserve 4		-	...		-	...		-	127a	Total (Col. (b) ties to Attach 7, line 2, col. (s))	-
(a)	(b)																											
List of all reserves from Attach 7):	Attachment 7, line 2, col (s)																											
Reserve 1		-																										
Reserve 2		-																										
Reserve 3		-																										
Reserve 4		-																										
...		-																										
...		-																										
127a	Total (Col. (b) ties to Attach 7, line 2, col. (s))	-																										

**EPRI Dues Cost Support**

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Details
<b>Allocated General &amp; Common Expenses</b>		
128	EPRI and EEI dues and expenses to be excluded from the formula rate EPRI Dues p353_f (enter FN1 line #)	EPRI & EEI Costs
128a	List EPRI and EEI dues and expenses	

**Regulatory Expense Related to Transmission Cost Support**

Directly Assigned A&G	Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount A	Transmission Related B	Non-transmission Related C (Col A- Col B)	Details*
129	Regulatory Commission Exp Account 928 p323.189.b			-	
<p>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</p>					
<p>* insert case specific detail and associated assignments here</p>					

Multi-state Workpaper

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Weighed Average
<b>Income Tax Rates</b>							
130	SIT=State Income Tax Rate or Composite Multiple state rates are weighted based on the state apportionment factors on the state income tax returns	8.84%					8.84%

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			-	
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		Excluded Transmission Facilities	Description of the Facilities
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>			
132	Excluded Transmission Facilities	-	General Description of the Facilities
132a	Transmission plant 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
		Stores Expense Undistributed	Transmission Materials & Supplies	Total
		p227.16	p227.8	(Col A + Col B)
	Note: for the projection, the prior year's actual balances will be used			
	Form No.1 page			
133	December	Column b	-	-
134	January	Company Records	-	-
135	February	Company Records	-	-
136	March	Company Records	-	-
137	April	Company Records	-	-
138	May	Company Records	-	-
139	June	Company Records	-	-
140	July	Company Records	-	-
141	August	Company Records	-	-
142	September	Company Records	-	-
143	October	Company Records	-	-
144	November	Company Records	-	-
145	December	Column c	-	-
146	Average	(sum of lines 133 to 145 divided by 13)		-

Regulatory Asset

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
		Amount		
147	Amortization to Account 566	Attach 11, line 2, column h	997,720	Input to line 33b of Appendix III
148	13 month Average Balance of Regulatory Asset approved for Rate Base	Attach 11, line 2, column y	11,076,833	Input to line 21 of Appendix III
				Pursuant to Attachment 11
				All amortization of the Regulatory Asset is to be booked to Account 566 over the period authorized by the Commission in the Docket Nos. listed below.
				Enter docket nos. for orders authorizing recovery here:
				Docket Number    Amortization period
				ER20-2010-000    8/8/2020 - 8/7/2035

149	<b>Calculation of PBOP Expenses</b>		
150	<b><u>NextEra (and its subsidiaries that use the same PBOP actuarial study)</u></b>		
151	Total PBOP expenses		\$0.00 Note A
152	Labor dollars		\$0.00
153	Cost per labor dollar	(line 151 / Line 152)	\$0.00
154	labor (labor not capitalized) current year	Note C	-
155	PBOP Expense for current year	(line 153 * Line 154)	-
156	PBOP Expense in all O&M and A&G accounts for current year	Company Records	-
157	PBOP Adjustment for Appendix III, Line 37	(line 156 - Line 155)	-
158	Lines 151-153 cannot change absent approval or acceptance by FERC in a separate proceeding.		
159	PBOP expense adjustment (line 157)		-

Note A: There will be zero PBOP expenses in the Horizon West rates until Horizon West files for recovery of its PBOP expenses. Line 157 removes all Horizon West or affiliate PBOP expenses in FERC Accounts 500-935.

Capital Structure

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

Line No.	Description	Form No.1 Reference	December	January	February	March	April	May	June	July	August	September	October	November	December	13 Month Avg.
			Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)	Col. (f)	Col. (g)	Col. (h)	Col. (i)	Col. (j)	Col. (k)	Col. (l)	Col. (m)	Col. (n)
160	Long Term Debt:															
161	Acct 221 Bonds	112.18.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
162	Acct 223 Advances from Assoc. Companies	112.20.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
163	Acct 224 Other Long Term Debt	112.21.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
164	Less: Acct 222 Reacquired Debt	112.19.c.d enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
165	Total Long Term Debt	Sum Lines 161 - 164	-	-	-	-	-	-	-	-	-	-	-	-	-	-
166																
167	Preferred Stock (1)	112.3.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
168																
169	Common Equity- Per Books	112.16.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
170	Less Acct 204 Preferred Stock	112.3.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
171	Less Acct 219 Accum Other Compre. Income	112.15.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
172	Less Acct 216.1 Unappropriated Undistributed Subsidiary Earnings	112.12.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
173	Adjusted Common Equity	Ln 169 - 170 - 171 - 172	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174																
175	Total (Line 165 plus Line 167 plus Line 173)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
176																
177	Cost of Debt															
178	Acct 427 Interest on Long Term Debt	117.62.c														-
179	Acct 428 Amortization of Debt Discount and Expense	117.63.c														-
180	Acct 428.1 Amortization of Loss on Reacquired Debt	117.64.c														-
181	Acct 430 Interest on Debt to Assoc. Companies (LTD portion only) (2)	117.67.c														-
182	Less: Acct 429 Amort of Premium on Debt	117.65.c enter negative														-
183	Less: Acct 429.1 Amort of Gain on Reacquired Debt	117.66.c enter negative														-
184	Total Interest Expense	Sum Lines 178 - 183														-
185																
186	Average Cost of Debt (Line 184, col (m) / Line 165, col (n))															0.0000%
187																
188	Cost of Preferred Stock															
189	Preferred Stock Dividends	118.29.c														-
190																
191	Average Cost of Preferred Stock (Line 189, col (m) / Line 167, 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.

Attachment 3 - Incentive ROE

Horizon West Transmission, LLC

Incentive ROE

	A	B	C	D	E	F	G	H	I
1	Rate Base	Appendix III, line 30							77,507,658
2	100 Basis Point Incentive Return							\$	
			\$	%		Cost Appendix III		Weighted	
3	Long Term Debt	Appendix III, line 80	-	0.40		3.91%		0.0156	
4	Preferred Stock	Appendix III, line 81	-	-		0.00%		-	
5	Common Stock Including 100 basis points	Appendix III, line 82	-	0.60		11.20%		0.0672	
6	Total (sum lines 3-5)		-	-		-		0.0828	
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6, col H)								6,420,734
8	INCOME TAXES								
9	T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =		0.2798						
10	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.3152						
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)		1.3886						
14	Amortized Investment Tax Credit (Appendix III, line 59)		-						
15									
16	Income Tax Calculation = line 10 * line 7		2,023,886				2,023,886		
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)		2,023,886						2,023,886
19	Return and Income Taxes with 100 basis point increase in ROE				Sum lines 7 and 18				8,444,620
20	Return (Appendix III line 64 col 5)								5,955,688
21	Income Tax (Appendix III line 62 col 5)								1,937,817
22	Return and Income Taxes without 100 basis point increase in ROE				Sum lines 20 and 21				7,893,506
23	Incremental Return and Income Taxes for 100 basis point increase in ROE				Line 19 less line 22				551,115
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets				Appendix III, line 88(a)				80,879,516
25	Carrying Charge Difference for 100 Basis point of ROE				(Line 23 divided by line 24)				0.0068

Note 1: No incentive may be included in the formula absent authorization from FERC. Pursuant to the Commission-approved settlement in Docket No. ER15-2239, no ROE-related incentives may be requested for the Suncrest and Estrella Projects prior to October 20, 2021.

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 4 - Transmission Enhancement Charge Worksheet  
Horizon West Transmission, LLC

1	Rev Requirement before Incentive Projects	(Appendix III, line 65)	30,263,580
2	Less: Transmission Depreciation Expense, Abandoned Plant Amort, Reg Asset Amort, and O&M	(Appendix III, lines 40 & 42 plus Appendix III, line 38)	20,718,583
3	Net Rev Req less Depreciation expense and O&M	(Line 1 minus line 2)	9,544,996
4	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant	(Appendix III, line 88 (a))	80,879,516
5	Base Fixed Charge Rate Less Depreciation/Amortization and O&M (Base FCR)	(Line 3 / line 4)	0.118
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, CAISO Identification and whether HV (200kV+) or LV (<200kV)	Useful life of project/Amort period	Input the allowed ROE Incentive	Line 5	Line 6a times Col C divided by 100 basis points plus Col D									
						Actual Rev Req at Base FCR				Actual Rev Req at Increased ROE	Incremental Rev Req at Increased ROE of Incentive Projects	Discount	Net Revenue	
			Increased ROE (Basis Points) (Note 3)	Base Fixed Charge Rate Less Depreciation/Amortization and O&M (Base FCR (line 5))	FCR for This Project (Line 6 x Col C / 100 + Col D)	13 Month Balance of Investment (company records)	Depreciation or Amortization Expense (company records)	Directly Assigned O&M (Note 5)	Revenue Requirement (Col D x Col F + Col G + Col H)	Revenue Requirement (Col E x Col F + Col G + Col H)	Col J less Col I for Incentive Projects	(Note 4)	Col J - Col L	
7a					0.118									
7b					0.118									
7c					0.118									
7d														
7e														
7f														
7g														
7h														
...														
8	Total (sum of lines 7 above)													
9	Line 9 must tie to the lines above as shown					Total of Col F ties to Line 4			Total of Col G ties to the sum of Appendix III, lines 33b, 40 & 42, col 5)	Total of Col H ties to Appendix III, Lines 38 - line 33b	Total of Col I ties to Line 1 Total	Total of Col J ties to Appendix III, Line 65	Total of Col K ties to Appendix III, Line 66	Total to be Charged
10	Total revenue requirement associated with CAISO's High Voltage (HV: 200kV+) Transmission Access Charge													
11	Total revenue requirement associated with CAISO's utility service territory-specific Low Voltage (LV: <200kV) Transmission Access Charge													

Note 1: Add additional lines after line 7i for additional projects  
 Note 2: Regulatory Assets, Abandoned Plant, authorized CWIP in rate base, and plant-in-service shall be listed separately on lines 7 for each project  
 Note 3: No incentive may be included in the formula absent authorization from FERC

FERC has authorized incentives for the following projects:

Project	Docket Number

Note 4: The Discount in Column L is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate. A workpaper will be provided to show the calculation of the discount.  
 Note 5: All O&M will be directly assigned to each project with plant in service based on the invoiced amount per project. The detail supporting the O&M direct assignment will be provided in a workpaper and the totals shown in a Form No. 1 footnote to pages 320-323.  
 A&G will be allocated in proportion to the Transmission O&M for each item in Lines 7 (not including amortization of Regulatory Asset(s) booked to Account 566).

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

Note 6: Narrative step by step of how data is derived and calculated within this attachment and how Attachment 3 relates to this attachment:  
 Step 1: Lines 1-6 are sourced from Appendix III, Attachment 3 or calculated as set forth on each line.  
 Step 2: On lines 7, for each project (whether FERC authorized CWIP in rate base or plant in service), FERC authorized Abandoned Plant or FERC authorized Regulatory Asset, input the data for Steps 3 to 7  
 Step 3: On lines 7, Col A, input the name of the project  
 Step 4: On lines 7, Col B, input the useful life for projects with plant in service based on the depreciation rates set forth in Attach 9, or the amortization period approved by FERC for Abandoned Plant or Regulatory Assets  
 Step 5: Lines 7, Col C, is the increase in ROE authorized by FERC from Note 3  
 Step 6: Lines 7, Col D, is the Base Fixed Charge Rate from line 5 which excludes any increased ROE authorized by FERC  
 Step 7: Lines 7, Col E, calculate the Fixed Rate Charge for the line including the increased ROE authorized by FERC  
 Step 8: On Lines 7, Col F, input the 13 month balance of each Investment (defined in Note 2 as Regulatory Assets, Abandoned Plant, authorized CWIP in rate base, and plant in-service). The total on line 8 must tie to line 4.  
 Step 9: On Lines 7, Col G, input the depreciation or amortization expense associated with each investment and the total on line 8 must tie to the sum of Appendix III, lines 33b, 40 & 42, col 5  
 Step 10: On Lines 7, Col H, input the O&M from Note 5, Col E for each project with plant in service.  
 Step 11: Lines 7, Col I, calculates the revenue requirement at the Base FCR for each investment as the sum of Cols D, F, G and H  
 Step 12: Lines 7, Col J, calculates the revenue requirement for each investment including any increased ROE authorized by FERC as the sum of Cols E, F, G and H  
 Step 13: Lines 7, Col K, calculates the revenue related to any increased ROE authorized by FERC.  
 On Lines 7, Col L, input the amount by which the transmission owner has committed to charge less than the rate in Col J, regardless of how that Discount is calculated. For each project, the amount of the Discount will be zero or a reduction to the annual transmission revenue requirement in one or more years. The transmission owner will include, as part of its Annual Update, (i) an explanation of the basis for any Discount, (ii) a calculation of the Discount, and (iii) any documentation needed to support the calculation of the Discount. The amount in Column 17 above equals the amount by which the annual revenue requirement is reduced from the ceiling rate  
 Step 14: Lines 7, Col M, calculates the revenue requirement attributable to each project to be charged customers as Col J less Col L.

Attachment 3 calculates the increase in the Fixed Charge Rate attributable to an increase in ROE of 100 basis points. Lines 7, Col C inputs the actual increase in ROE authorized by FERC for the project. Lines 7, Col E compute the increase in the Fixed Charge Rate associated with the increased ROE authorized by FERC for each project. The combination of Attachment 3 and Lines 7, Cols C & E, allow the formula to calculate the proper Fixed Charge Rate for each project based on the actual ROE increase for each project authorized by FERC.

Attachment 5 - Example of True-Up Calculation

Horizon West Transmission, LLC

1	2022	2022		
2	Revenue Requirement Billed (Note 1)	Actual Revenue Requirement (Note 2)		Over (Under) Recovery
3				
4	\$15,763,665	Less \$27,309,299	Equals	(\$11,545,634)
5				
6	<hr/>			
7				

8	Interest Rate on Amount of Refunds or S	Over (Under) Recovery Plus Interest	Monthly Interest Rate (Note 3)	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
9			0.3158%				
10							
11	An over or under collection will be recovered prorata over year collected, held for one year and returned prorata over next year						
12							
13							
14	<u>Calculation of Interest</u>				<u>Monthly</u>		
15	January 2022	(962,136)	0.3158%	12	36,465		998,601
16	February 2022	(962,136)	0.3158%	11	33,426		995,562
17	March 2022	(962,136)	0.3158%	10	30,387		992,524
18	April 2022	(962,136)	0.3158%	9	27,349		989,485
19	May 2022	(962,136)	0.3158%	8	24,310		986,446
20	June 2022	(962,136)	0.3158%	7	21,271		983,407
21	July 2022	(962,136)	0.3158%	6	18,232		980,369
22	August 2022	(962,136)	0.3158%	5	15,194		977,330
23	September 2022	(962,136)	0.3158%	4	12,155		974,291
24	October 2022	(962,136)	0.3158%	3	9,116		971,252
25	November 2022	(962,136)	0.3158%	2	6,077		968,214
26	December 2022	(962,136)	0.3158%	1	3,039		965,175
27					<u>237,022</u>		<u>11,782,656</u>
28							
29					<u>Annual</u>		
30	January through December 2022	11,782,656	0.3158%	12	446,563		12,229,219
31							
32	<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>				<u>Monthly</u>		
33	January 2022	(12,229,219)	0.3158%		38,624	(1,040,144)	11,227,699
34	February 2022	(11,227,699)	0.3158%		35,461	(1,040,144)	10,223,016
35	March 2022	(10,223,016)	0.3158%		32,288	(1,040,144)	9,215,160
36	April 2022	(9,215,160)	0.3158%		29,105	(1,040,144)	8,204,121
37	May 2022	(8,204,121)	0.3158%		25,911	(1,040,144)	7,189,888
38	June 2022	(7,189,888)	0.3158%		22,708	(1,040,144)	6,172,452
39	July 2022	(6,172,452)	0.3158%		19,495	(1,040,144)	5,151,803
40	August 2022	(5,151,803)	0.3158%		16,271	(1,040,144)	4,127,931
41	September 2022	(4,127,931)	0.3158%		13,037	(1,040,144)	3,100,824
42	October 2022	(3,100,824)	0.3158%		9,793	(1,040,144)	2,070,474
43	November 2022	(2,070,474)	0.3158%		6,539	(1,040,144)	1,036,869
44	December 2022	(1,036,869)	0.3158%		3,275	(1,040,144)	(0)
45					<u>252,507</u>		
46							
47	Total Amount of True-Up Adjustment (Note 4)					\$ 12,481,726	
48	Less Over (Under) Recovery					\$ (11,545,634)	
49	Total Interest					\$ 936,092	

Notes

1. The Revenue Requirement Billed is input, the source are the invoices from CAISO. The amounts do not include any true-ups, prior period adjustments, or TRBAA amounts
2. The Actual Revenue Requirement is input from Appendix III, line 1. The amounts do not include any true-ups, prior period adjustments, or TRBAA amounts
3. Then Monthly Interest Rate shall be equal to the interest rate set forth in the Protocols.
4. The True-Up Adjustment is applied to each project prorata based its contribution to the Revenue Requirement shown in Appendix III, line 1.

Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)

Horizon West Transmission, LLC  
Beginning of Year

A Ln Item	B Transmission Related	C Plant Related	D Labor Related	E Total (Sum Cols B, C, & D)	
1 ADIT-282 (enter negative)	(3,744,130)	-	-		From Acct. 282 total, below
2 ADIT-283 (enter negative)	(3,239,296)	-	-		From Acct. 283 total, below
3 ADIT-190	-	-	-		From Acct. 190 total, below
4 Subtotal (Sum lines 1-3 for each column)	(6,983,425)	-	-		
5 Wages & Salary Allocator			1.00		Appendix III, line 78
6 NP Allocator		1.00			Appendix III, line 15
6a 100% Allocator	100%				
7 Beginning of Year (line 4 + allocator in lines 5, 6 & 6a)	(6,983,425)	-	-	(6,983,425)	
8 End of year from Attachment 6b, line 7	(7,077,371)	-	-	(7,077,371)	
9 Average of Beginning of Year and End of Year ((line 7 + line 8)/2)	(7,030,398)	-	-	(7,030,398)	Enter in Appendix III, line 17.

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12 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.  
13 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.

14	A	B	C	D	E	F	G
15		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
16 ADIT-190							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28 Subtotal - p234.b		-	-	-	-	-	
29 Less FASB 109 Above if not separately removed							
30 Less FASB 106 Above if not separately removed							
31 Total		-	-	-	-	-	

32 Instructions for Account 190:

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

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

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

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

37 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.

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Horizon West Transmission, LLC

Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)

Beginning of Year

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45 ADIT- 282

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A	B	C	D	E	F	G
	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification

Property	(3,744,130)		(3,744,130)			Deferred Tax due to expected difference between book and tax depreciation
Subtotal - p274 b	(3,744,130)	-	(3,744,130)	-	-	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	(3,744,130)	-	(3,744,130)	-	-	

Instructions for Account 282:

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

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

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

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

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

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Horizon West Transmission, LLC

Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)

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Beginning of Year

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A

B

C  
Gas, Prod  
Or Other  
Related

D

E

F

G

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73 ADIT- 283

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	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	
75 Pre-Commercial Costs - ADIT	(3,239,296)		(3,239,296)			
76						
77						
78						
79						
80						
81						
82						
83						
84						
85 Subtotal - p276.b	(3,239,296)	-	(3,239,296)	-	-	
86 Less FASB 109 Above if not separately removed						
87 Less FASB 106 Above if not separately removed						
88 Total	(3,239,296)	-	(3,239,296)	-	-	

89 Instructions for Account 283:

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

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

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

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

94 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 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)

Horizon West Transmission, LLC  
End of Year

Ln	A	B Transmission Related	C Plant Related	D Labor Related	E Total (Sum Cols B, C, & D)
1	ADIT-282 (enter negative)	(4,117,273.39)	-	-	From Acct. 282 total, below
2	ADIT-283 (enter negative)	(2,960,097.76)	-	-	From Acct. 283 total, below
3	ADIT-190	-	-	-	From Acct. 190 total, below
4	Subtotal (Sum lines 1-3 for each column)	(7,077,371.16)	-	-	
5	Wages & Salary Allocator			1.00	Appendix III, line 78
6	NP		1.00		Appendix III, line 15
6a	100%	100%			
7	End of Year ADIT (line 4 * allocator in lines 5-6a)	(7,077,371.16)	-	-	(7,077,371.16) Enter in Attachment 6a Line 8

12 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.

Ln	A	B Total	C Gas, Prod Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
16	ADIT-190						
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28	Subtotal - p234.c	-	-	-	-	-	
29	Less FASB 109 Above if not separately removed						
30	Less FASB 106 Above if not separately removed						
31	Total	-	-	-	-	-	

32 Instructions for Account 190:

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

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

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

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

37 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.

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Horizon West Transmission, LLC

Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)

End of Year

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A	B	C	D	E	F	G
	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Property	(4,117,273)		(4,117,273)			Deferred Tax due to expected difference between book and tax depreciation
Subtotal - p275.k	(4,117,273)	-	(4,117,273)	-	-	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	(4,117,273)	-	(4,117,273)	-	-	

Instructions for Account 282:

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

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

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

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

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

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Horizon West Transmission, LLC

Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)

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End of Year

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71 A

B

C

D

E

F

G

72

Total

Gas, Prod

73 ADIT - 283

Or Other

Transmission

Plant

Labor

74

Related

Related

Related

Related

75

76

77

78

79

80

81

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83

84

85 Subtotal - p277.k

86 Less FASB 109 Above if not separately removed

87 Less FASB 106 Above if not separately removed

88 Total

89 Instructions for Account 283:

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

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

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

93 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

94 excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

	B	C	D	E	F	G
	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	
Pre-Commercial Costs - ADIT	(2,960,098)		(2,960,098)			
Subtotal - p277.k	(2,960,098)	-	(2,960,098)	-	-	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	(2,960,098)	-	(2,960,098)	-	-	



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

Horizon West Transmission, LLC  
For the 12 months ended 12/31/2024

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) Total
1	ADIT-282 (enter negative)	(4,117,273)	-	-	Line 11
2	ADIT-283 (enter negative)	(2,960,098)	-	-	Line 16
3	ADIT-190	-	-	-	Line 21
4	Subtotal	(7,077,371)	-	-	Sum of Lines 1-3
5	Wages & Salary Allocator (sum lines 1-3 for each column)			-	Appendix III, line 81
6	Net Plant Allocator		-		Appendix III, line 15
7	Total Plant Allocator	1.00			100%
8	Projected ADIT Total	(7,077,371)	-	-	(7,077,371) 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
<b>ADIT-282</b>							
9	Balance-BOY (Attach 6c, Line 30)	December	-	(3,744,130)	(3,744,130)	-	-
10	EOY (Attach 6d, Line 30 less Line 26)	December	-	-	-	-	-
11	Balance-EOY Prorated (Attach 6b, Line 14)	December	-	(4,117,273)	(4,117,273)	-	-
12	ADIT 282-Total (Lines 10+11)			(4,117,273)	(4,117,273)	-	-
<b>ADIT-283</b>							
13	Balance-BOY (Attach 6c, Line 44)	December	-	(3,239,296)	(3,239,296)	-	-
14	EOY (Attach 6d, Line 44 less Line 40)	December	-	(2,960,098)	(2,960,098)	-	-
15	EOY Prorated (Attach 6b, Line 28)	December	-	-	-	-	-
16	ADIT 283-Total (Lines 14+15)			(2,960,098)	(2,960,098)	-	-
<b>ADIT-190</b>							
17	Balance-BOY (Attach 6c, Line 18)	December	-	-	-	-	-
18	EOY (Attach 6d, Line 18 less Line 14)	December	-	-	-	-	-
19	EOY Prorated (Attach 6b, Line 42)	December	-	-	-	-	-
20	ADIT 190-Total (Lines 18+19)			-	-	-	-

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

Horizon West Transmission, LLC  
For the 12 months ended 12/31/2024

	(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)
<b>ADIT-282-Proration-Note A</b>											
1	Balance (Attach 6c, Line 30)	December	-	100.00%	(3,744,129.57)	(3,744,130)	(3,744,130)	-	-	-	-
2	Increment	January	-	91.78%	(67,125.43)	(67,125)	(61,608)	-	-	-	-
3	Increment	February	-	84.11%	(67,125.43)	(67,125)	(56,459)	-	-	-	-
4	Increment	March	-	75.62%	(67,125.43)	(67,125)	(50,758)	-	-	-	-
5	Increment	April	-	67.40%	(67,125.43)	(67,125)	(45,241)	-	-	-	-
6	Increment	May	-	58.90%	(67,125.43)	(67,125)	(39,540)	-	-	-	-
7	Increment	June	-	50.68%	(67,125.43)	(67,125)	(34,022)	-	-	-	-
8	Increment	July	-	42.19%	(67,125.43)	(67,125)	(28,321)	-	-	-	-
9	Increment	August	-	33.70%	(67,125.43)	(67,125)	(22,620)	-	-	-	-
10	Increment	September	-	25.48%	(67,125.43)	(67,125)	(17,103)	-	-	-	-
11	Increment	October	-	16.99%	(67,125.43)	(67,125)	(11,402)	-	-	-	-
12	Increment	November	-	8.77%	(67,125.43)	(67,125)	(5,885)	-	-	-	-
13	Increment	December	-	0.27%	(67,125.43)	(67,125)	(184)	-	-	-	-
14	ADIT 282-Prorated EOY Balance				(4,549,635)	(4,549,635)	(4,117,273)	-	-	-	-
<b>ADIT-283-Proration-Note B</b>											
15	Balance (Attach 6c, Line 44)	December	-	100.00%	(3,239,295.62)	(3,239,295.62)	(3,239,295.62)	-	-	-	-
16	Increment	January	-	91.78%	23,266.49	23,266.49	-	-	-	-	-
17	Increment	February	-	84.11%	23,266.49	23,266.49	-	-	-	-	-
18	Increment	March	-	75.62%	23,266.49	23,266.49	-	-	-	-	-
19	Increment	April	-	67.40%	23,266.49	23,266.49	-	-	-	-	-
20	Increment	May	-	58.90%	23,266.49	23,266.49	-	-	-	-	-
21	Increment	June	-	50.68%	23,266.49	23,266.49	-	-	-	-	-
22	Increment	July	-	42.19%	23,266.49	23,266.49	-	-	-	-	-
23	Increment	August	-	33.70%	23,266.49	23,266.49	-	-	-	-	-
24	Increment	September	-	25.48%	23,266.49	23,266.49	-	-	-	-	-
25	Increment	October	-	16.99%	23,266.49	23,266.49	-	-	-	-	-
26	Increment	November	-	8.77%	23,266.49	23,266.49	-	-	-	-	-
27	Increment	December	-	0.27%	23,266.49	23,266.49	-	-	-	-	-
28	ADIT 283-Prorated EOY Balance				(2,960,097.76)	(2,960,097.76)	(3,239,295.62)	-	-	-	-
<b>ADIT-190-Proration-Note C</b>											
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 12/31/2024

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT-282	(3,744,130)	-	-	Line 30
2	ADIT-283	(3,239,296)	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(6,983,425)	-	-	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.

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

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.

ADIT-282	A	B	C	D	E	F	G
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
19	Property	(3,744,130)	-	(3,744,130)	-	-	Deferred Tax due to expected difference between book and tax depreciation
20							
21							
22							
23							
24							
25							
26	<b>Total</b>						Amount subject to Proration
27	Subtotal - p274 b	(3,744,130)	-	(3,744,130)	-	-	
28	Less SFASB 109 Above if not separately removed						
29	Less SFASB 106 Above if not separately removed						
30	<b>Total</b>	(3,744,130)	-	(3,744,130)	-	-	

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.

ADIT-283	A	B	C	D	E	F	G
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31	Pre-Commercial Costs - ADIT	(3,239,296)	-	(3,239,296)	-	-	0
32							
33							
34							
35							
36							
37							
38							
39							
40	<b>Total</b>						Amount subject to Proration
41	Subtotal - p276 b	(3,239,296)	-	(3,239,296)	-	-	
42	Less SFASB 109 Above if not separately removed						
43	Less SFASB 106 Above if not separately removed						
44	<b>Total</b>	(3,239,296)	-	(3,239,296)	-	-	

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 12/31/2024

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT- 282	(4,549,634.72)	-	-	Line 30
2	ADIT-283	(2,960,097.76)	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(7,509,732.48)	-	-	Sum of Lines 1-4

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

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

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	Total Property Related			(4,549,635)			
27	Subtotal - p275.k			(4,549,635)			
28	Less SFAS 109 Above if not separately removed						
29	Less SFAS 106 Above if not separately removed						
30	<b>Total</b>			(4,549,635)			

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	Pre-Commercial Costs - ADIT	(2,960,098)	-	(2,960,098)			0
32							
33							
34							
35							
36							
37							
38							
39							
40	Depreciation Items						Amount subject to Proration
41	Subtotal - p277.k	(2,960,098)	-	(2,960,098)			
42	Less SFAS 109 Above if not separately removed						
43	Less SFAS 106 Above if not separately removed						
44	<b>Total</b>	(2,960,098)	-	(2,960,098)			

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)

Horizon West Transmission, LLC  
For the 12 months ended 12/31/2024

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	29,609	-	-	Line 11
2	ADIT-283	(3,109,959)	-	-	Line 14
3	ADIT-190	-	-	-	Line 17
4	Subtotal	(3,080,351)	-	-	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	(3,080,351)	-	-	(3,080,351) 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
<b>ADIT-282</b>							
9	Balance-BOY (Attach 6c, Line 30)	December	-	(3,744,129.57)	(3,744,130)	-	-
10	Balance-EOY (Attach 6d, Line 30 less Line December		-	-	-	-	-
11	Balance-EOY-Prorated (Attach 6f, Line 14) December		-	(805,505)	29,609	-	-
12	Balance-EOY-Total (Lines 10+11)			(805,505)	29,609	-	-
<b>ADIT-283</b>							
13	Balance-BOY (Attach 6c, Line 44)	December	-	(3,239,296)	(3,239,296)	-	-
14	Balance-EOY (Attach 6d, Line 44 less Line December		-	(2,960,098)	(2,960,098)	-	-
15	Balance-EOY-Prorated (Attach 6f, Line 28) December		-	279,198	(149,862)	-	-
16	Balance-EOY-Total (Lines 14+15)			(2,680,900)	(3,109,959)	-	-
<b>ADIT-190</b>							
17	Balance-BOY (Attach 6c, Line 18)	December	-	-	-	-	-
18	Balance-EOY (Attach 6d, Line 18 less Line December		-	-	-	-	-
19	Balance-EOY-Prorated (Attach 6f, Line 42) December		-	-	-	-	-
20	Balance-EOY-Total (Lines 18+19)			-	-	-	-



ADT 100 Prostate Rate C

30	Balance (March 31, Line 10)	December	-	100.00%
31	Increment	January	-	10.35%
32	Increment	February	-	88.17%
33	Increment	March	-	75.24%
34	Increment	April	-	67.40%
35	Increment	May	-	58.95%
36	Increment	June	-	50.68%
37	Increment	July	-	42.19%
38	Increment	August	-	33.95%
39	Increment	September	-	25.46%
40	Increment	October	-	16.96%
41	Increment	November	-	8.17%
42	ADT 100 Prostate ECV Balance	December	-	0.27%



Note 1: Data is 365-day calendar year.  
 Note 2: Prostate and other ADT metrics based on claims or enrolled fee-for-service. No assumptions for future estimated changes in fee-for-service are forecasted.  
 A: Subsequent months' forecast of the ADT 100 balance is subject to variation. Calculations may be modified for any number of reasons not reflected in this forecast.  
 B: Only amounts in ADT 100 related to Prostate. If applicable, see subject's prostate. See Line 40 in ADT 100 and 41.  
 C: Only amounts in ADT 100 related to ECV. If applicable, see subject's prostate. See Line 42 in ADT 100 and 43.

Attachment 7 - Unfunded Reserves

Attachment 7 - Unfunded Reserves

Horizon West Transmission, LLC

Horizon West Transmission, LLC

(a)		(b)		(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
Subaccount No. (1)		Item Description		Dec. 31 2023	Jan. 31 2024	Feb. 28/29 2024	Mar. 31 2024	Apr. 30 2024	May 31 2024	Jun. 30 2024	Jul. 31 2024	Aug. 31 2024	Sept. 30 2024	Oct. 31 2024	Nov. 30 2024	Dec. 31 2024	Average of Columns (c) Through (o) x	% Customer Funded x	% Non-Restricted	Balance in Rate Base =	
1a																				-	
1b																					-
1c																					-
...																					-
...																					-
...																					-
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...																					-
1x																					-
2																		Total Company-Wide Reserves: \$	-	Total Unfunded Reserves in Rate Base: \$	-

Notes:

(1) Horizon West 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. "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 and the input in Col (q) will be less than 1. Where the full reserve is deposited into a trust the input in Col (r) will be zero. Where only a portion of the reserve is deposited into a trust the input in Col (r) will be the percentage of the reserve not deposited to the trust. The source of monthly balance data is company records.





## Attachment 9 - Depreciation and Amortization Rates

## Horizon West Transmission, LLC

Line	Account N	FERC Account	Rate (Annual)Percent
<b>TRANSMISSION PLANT</b>			
1	350.1	Fee Land	0.0%
2	350.2	Land Rights	1.3%
3	352	Structures and Improvements	3.4%
3	353	Station Equipment	2.9%
4	354	Towers and Fixtures	0.0%
5	355	Poles and Fixtures	2.1%
6	356	Overhead Conductor and Devices	3.1%
7	357	Underground Conduit	1.2%
8	358	Underground Conductor and Devices	1.6%
9	359	Roads and Trails	0.0%
<b>GENERAL PLANT</b>			
10	390	Structures & Improvements	0.0%
11	391	Office Furniture & Equipment	5.3%
12	392	Transportation Equipment	0.0%
13	392.3	Heavy Truck (7 year depreciation)	14.3%
13	393	Stores Equipment	0.0%
14	394	Tools, Shop & Garage Equipment	0.0%
15	395	Laboratory Equipment	0.0%
16	397	Communication Equipment	25.0%
17	398	Miscellaneous Equipment	2.5%
<b>INTANGIBLE PLANT</b>			
1	301	Organization	1.85%
2	302	Intangible	1.85%
3	303	Miscellaneous Intangible Plant	
4		5 Year Property	20.00%
5		7 Year Property	14.29%
6		10 Year Property	10.00%
		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.

These depreciation rates will not change absent the appropriate filing at FERC.

Attachment 10 - Land Held for Future Use

Attachment 10 - Land Held for Future Use

Horizon West Transmission, LLC

Horizon West Transmission, LLC

No.	Subaccount No.	Item Name	(c) Land Held for Future Use	(d) Average of Columns (e) Through (q)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
					Dec. 31 2023	Jan. 31 2024	Feb. 28/29 2024	Mar. 31 2024	Apr. 30 2024	May 31 2024	Jun. 30 2024	Jul. 31 2024	Aug. 31 2024	Sept. 30 2024	Oct. 31 2024	Nov. 30 2024	Dec. 31 2024
1a		Estrella	20 acres for future substation to address reliability need identified by CAISO	2,036,138	2,036,138	2,036,138	2,036,138	2,036,138	2,036,138	2,036,138	2,036,138	2,036,138	2,036,138	2,036,138	2,036,138	2,036,138	2,036,138
1b				-													
1c				-													
...				-													
...				-													
...				-													
...				-													
...				-													
...				-													
1x				-													
2			Total Land Held for Future Use in rate base:	\$ 2,036,138													

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 11 - Regulatory Assets and Abandoned Plant

Attachment 11 - Regulatory Assets and Abandoned Plant

Attachment 11 - Regulatory Assets and Abandoned Plant

Attachment 11 - Regulatory Assets and Abandoned Plant										Attachment 11 - Regulatory Assets and Abandoned Plant										Attachment 11 - Regulatory Assets and Abandoned Plant									
Horizon West Transmission, LLC										Horizon West Transmission, LLC										Horizon West Transmission, LLC									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)			
N o	Project Name	Recovery	Recovery	Amort.	Current	Amort.	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	% Approved for Rate					Internal ID or Code	Docket No.			
		Amount Approved (1)	Period (Months)	Monthly Amort. Expense	Periods This Year															Yearly Amort. Expense	% Allocable to Formula Rate (1) =	Expense in Formula Rate	2023	2024			2024	2024	2024
1	Pre Commercial Costs	14,965,794	180	83,143	12	997,720	100%	997,720	11,575,693	11,492,550	11,409,406	11,326,263	11,243,120	11,159,976	11,076,833	10,993,690	10,910,547	10,827,403	10,744,260	10,661,117	10,577,973	11,076,833	100%	1.0	11,076,833		ER20-2010-000		
1a																													
1b																													
1c																													
1d																													
1e																													
1f																													
1g																													
2		Total Regulatory Asset and Abandoned Plant Amortization Expense: \$ 997,720						11,575,693	General Note: The source for monthly balance data on this page are company records. Amounts shown are total amounts.										10,577,973	Total Regulatory Assets and Abandoned Plant in Rate Base: \$ 11,076,833									

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 (i) through (j)] ÷ 13.

Attachment 12 - Income Tax Adjustment  
Horizon West Transmission LLC

Income Tax Adjustments

	(a)	(b) Dec 31,
1	Total Tax adjustment for Permanent Differences (Note T)	243,546
1a	Tax Adjustment for AFUDC - Equity Depreciation	151,953
1b	Tax Adjustment for Equity Carrying Charges Amortization	73,364
1c	Tax Adjustment for Section 162 (M)	8,910
1d	Tax Adjustment for Meals & Entertainment	9,320