

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

Projected Annual Transmission Revenue Requirement  
For the 12 months ended 12/31/2027

Formula Rate Index

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Formula Rate - Non-Levelized

(1) (2) (3)

| Line No.        |                           |                                   |           |            | Allocated Amount |
|-----------------|---------------------------|-----------------------------------|-----------|------------|------------------|
| 1               | GROSS REVENUE REQUIREMENT | (line 67)                         |           | 12 months  | \$ 39,039,886    |
| REVENUE CREDITS |                           |                                   |           |            |                  |
| 2               | Total Revenue Credits     | Attach 1, line 7                  | Total     | TP 1.0000  | -                |
| 3               | True-up Adjustment        | Attach 5, Line 47                 | 2,765,805 | DA 1.00000 | 2,765,805        |
| 4               | NET REVENUE REQUIREMENT   | (line 1 minus line 2 plus line 3) |           |            | \$ 41,805,690    |

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2027

Horizon West Transmission, LLC

| Line No. | (1)                                                   | (2)                                                                           | (3)                | (4)       | (5)                                 |
|----------|-------------------------------------------------------|-------------------------------------------------------------------------------|--------------------|-----------|-------------------------------------|
|          |                                                       | Source                                                                        | Company Total      | Allocator | Transmission<br>(Col 3 times Col 4) |
|          | <b>RATE BASE:</b>                                     |                                                                               |                    |           |                                     |
|          | GROSS PLANT IN SERVICE (Notes M & P)                  |                                                                               |                    |           |                                     |
| 5        | Transmission                                          | (Attach 2, line 15)                                                           | 74,342,547         | TP        | 74,342,547                          |
| 6        | General & Intangible                                  | (Attach 2, lines 30 & 45)                                                     | 1,367,232          | W/S       | 1,367,232                           |
| 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)     | 75,709,780         | GP=       | 75,709,780                          |
|          | ACCUMULATED DEPRECIATION & AMORTIZATION (Notes M & P) |                                                                               |                    |           |                                     |
| 8        | Transmission                                          | (Attach 2, line 61)                                                           | 10,360,638         | TP        | 10,360,638                          |
| 10       | General & Intangible                                  | (Attach 2, lines 76 & 91)                                                     | 377,199            | W/S       | 377,199                             |
| 11       | TOTAL ACCUM. DEPRECIATION (sum lines 9-10)            |                                                                               | 10,737,837         |           | 10,737,837                          |
|          | NET PLANT IN SERVICE                                  |                                                                               |                    |           |                                     |
| 12       | Transmission                                          | (line 5- line 9)                                                              | 63,981,910         |           | 63,981,910                          |
| 14       | General & Intangible                                  | (line 6- line 10)                                                             | 990,033            |           | 990,033                             |
| 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) | 64,971,943         | NP=       | 64,971,943                          |
|          | ADJUSTMENTS TO RATE BASE (Note A)                     |                                                                               |                    |           |                                     |
| 17       | ADIT                                                  | (Attach 6a, line 8, column E)                                                 | (7,804,561)        | NP        | (7,804,561)                         |
| 18       | Account No. 255 (enter negative) (Note F)             | (Attach 2, line 93)                                                           | -                  | NP        | -                                   |
| 19       | CWIP                                                  | (Attach 2, line 125, "Incentive" column)                                      | 108,383,936        | DA        | 108,383,936                         |
| 20       | Reserves (enter negative)                             | (Attach 2, line 127a)                                                         | -                  | DA        | -                                   |
| 21       | Unamortized Regulatory Assets                         | (Attach 2, line 148) (Note L)                                                 | 8,083,674          | DA        | 8,083,674                           |
| 22       | Unamortized Abandoned Plant                           | (Attach 2, line 94) (Note K)                                                  | -                  | DA        | -                                   |
| 23       | TOTAL ADJUSTMENTS (sum lines 17-22)                   |                                                                               | 108,663,050        |           | 108,663,050                         |
| 24       | LAND HELD FOR FUTURE USE                              | (Attach 2, line 126a)                                                         | 2,036,138          | TP        | 2,036,138                           |
| 25       | WORKING CAPITAL (Note C)                              |                                                                               |                    |           |                                     |
| 26       | CWC                                                   | calculated (1/8 * (line 38 less line 33b))                                    | 1,458,898          |           | 1,458,898                           |
| 27       | Materials & Supplies (Note B)                         | (Attach 2, line 146)                                                          | -                  | TP        | -                                   |
| 28       | Prepayments (Account 165 - Note C)                    | (Attach 2, line 110)                                                          | 214,154            | GP        | 214,154                             |
| 29       | TOTAL WORKING CAPITAL (sum lines 26-28)               |                                                                               | 1,673,052          |           | 1,673,052                           |
| 30       | RATE BASE (sum lines 15, 23, 24, & 29)                |                                                                               | <u>177,344,182</u> |           | <u>177,344,182</u>                  |

For the 12 months ended 12/31/2027

## Horizon West Transmission, LLC

|     | (1)                                                                                     | (2)                                      | (3)           |           | (4)    | (5)                                 |
|-----|-----------------------------------------------------------------------------------------|------------------------------------------|---------------|-----------|--------|-------------------------------------|
|     |                                                                                         | Source                                   | Company Total | Allocator |        | Transmission<br>(Col 3 times Col 4) |
| 31  | O&M                                                                                     |                                          |               |           |        |                                     |
| 32  | Transmission                                                                            | 321.112.b & (Note O)                     | 10,369,498    | TP        | 1.0000 | 10,369,498                          |
| 33  | Less Accounts 565, 561, 561.1, 561.3, and 561.6 to 561.8, and 566                       | 321.84.b to 92.b, 96.b & 97.b            | 1,015,598     | TP        | 1.0000 | 1,015,598                           |
| 33a | Account 566 excluding Amortization of Regulatory Assets                                 | 321.85 less line 33b                     | 17,878        | DA        | 1.0000 | 17,878                              |
| 33b | Account 566 Amortization of Regulatory Assets                                           | (Attach 2, line 147)                     | 997,720       | DA        | 1.0000 | 997,720                             |
| 34  | A&G                                                                                     | 323.197.b                                | 2,299,408     | W/S       | 1.0000 | 2,299,408                           |
| 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)               |                                          | 12,668,906    |           |        | 12,668,906                          |
| 39  | DEPRECIATION EXPENSE (Notes M & P)                                                      |                                          |               |           |        |                                     |
| 40  | Transmission                                                                            | 336.7.b,d&e                              | 2,158,183     | TP        | 1.0000 | 2,158,183                           |
| 41  | General and Intangible                                                                  | 336.1.b,d&e + 336.10.b, d&e              | 98,763        | W/S       | 1.0000 | 98,763                              |
| 42  | Amortization of Abandoned Plant                                                         | (Attach 2, line 95) (Note K)             | -             | DA        | 1.0000 | -                                   |
| 43  | TOTAL DEPRECIATION (Sum lines 40-42)                                                    |                                          | 2,256,946     |           |        | 2,256,946                           |
| 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 #)               | 2,069,980     | GP        | 1.0000 | 2,069,980                           |
| 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)                                     |                                          | 2,069,980     |           |        | 2,069,980                           |
| 53  | INCOME TAXES                                                                            | (Note F)                                 |               |           |        |                                     |
| 54  | $T=1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$ |                                          | 0.2798        |           |        |                                     |
| 55  | $\text{CIT}=(T/(1-T)) * (1-(\text{WCLTD}/\text{R})) =$                                  |                                          | 0.2949        |           |        |                                     |
| 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 (Note Q)                    | (Attach 12, Line 1, column (b))          | 305,504       |           |        | 305,504                             |
| 60  | Income Tax Calculation = line 55 * line 64                                              |                                          | 5,160,062     | NA        |        | 5,160,062                           |
| 61  | ITC adjustment (line 58 * line 59)                                                      |                                          | -             | NP        | 1.0000 | -                                   |
| 61a | Permanent Differences Tax Adjustment                                                    |                                          | 118,710       |           |        | 118,710                             |
| 62  | Total Income Taxes                                                                      | (line 60 plus line 61 plus line 61a)     | 5,278,773     |           |        | 5,278,773                           |
| 63  | RETURN                                                                                  |                                          |               |           |        |                                     |
| 64  | [ Rate Base (line 30) * Rate of Return (line 83)]                                       |                                          | 17,500,324    | NA        |        | 17,500,324                          |
| 65  | Rev Requirement before Incentive Projects (sum lines 38, 43, 52, 62, 64)                |                                          | 39,774,928    |           |        | 39,774,928                          |
| 66  | Return and Income Tax on Incentive Projects                                             | (Attach 4, col. K, line 8) (Note N)      | (735,042)     | DA        | 1.0000 | (735,042)                           |
| 67  | Total Revenue Requirement (sum lines 65 & 66)                                           |                                          | 39,039,886    |           |        | 39,039,886                          |

Rate Formula Template  
Utilizing FERC Form 1 Data

**Horizon West Transmission, LLC**

### SUPPORTING CALCULATIONS AND NOTES

|    |                                                                                                                      |                     |                |      |             |   |  |                   |               |        |
|----|----------------------------------------------------------------------------------------------------------------------|---------------------|----------------|------|-------------|---|--|-------------------|---------------|--------|
| 68 | TRANSMISSION PLANT INCLUDED IN RTO RATES                                                                             |                     |                |      |             |   |  |                   |               |        |
| 69 | Total transmission plant (line 5, column 3)                                                                          |                     |                |      |             |   |  |                   | 74,342,547.38 |        |
| 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)                                                |                     |                |      |             |   |  |                   | 74,342,547.38 |        |
| 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)                                                                              |                     |                |      |             |   |  |                   |               |        |
| 75 |                                                                                                                      | Form 1 Reference    | \$             | TP   | Allocation  |   |  |                   |               |        |
| 76 | Transmission                                                                                                         | 354.21.b            | -              | 1.00 | -           |   |  |                   |               |        |
| 77 | Other                                                                                                                | 354.24.25.26.b      | -              | N/A  | -           |   |  | (\$ / Allocation) |               |        |
| 78 | Total (sum lines 76-77) [W&S equals 1 if there are no wages & salaries]                                              |                     | -              |      | -           | = |  | 1.0000            | =             | W/S    |
| 79 | RETURN (R) (Note J)                                                                                                  |                     |                |      |             |   |  |                   |               |        |
| 80 | Long Term Debt (Note G) (Attach 2, lines 165 & 186)                                                                  |                     | \$             | %    | Cost        |   |  | Weighted          |               |        |
| 81 | Preferred Stock (Attach 2, lines 167 & 191)                                                                          |                     | 78,726,861.42  | 40%  | 5.95%       |   |  | 0.024             | =WCLTD        |        |
| 82 | Common Stock (Attach 2, line 173)                                                                                    |                     | -              | 0%   | -           |   |  | -                 |               |        |
| 83 | Total (sum lines 80-82)                                                                                              |                     | 118,090,292.13 | 60%  | 12.48%      |   |  | 0.075             |               |        |
|    |                                                                                                                      |                     | 196,817,153.55 |      |             |   |  | 0.099             | =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) |                |      | 63,981,910  |   |  |                   |               |        |
| 85 | CWIP                                                                                                                 | (Line 19, column 5) |                |      | 108,383,936 |   |  |                   |               |        |
| 86 | Unamortized Abandoned Plant                                                                                          | (Line 22, column 5) |                |      | -           |   |  |                   |               |        |
| 87 | Regulatory Assets                                                                                                    | (Line 21, column 5) |                |      | 8,083,674   |   |  |                   |               |        |
| 88 | Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant                   |                     |                |      |             |   |  |                   | 180,449,520   |        |
| 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

For the 12 months ended 12/31/2027

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.
- F 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).
- |                  |       |                                                                      |
|------------------|-------|----------------------------------------------------------------------|
| Inputs Required: | 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) |
- 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 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.
- 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. 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.
- K 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
- P 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

**Account 454 - Rent from Electric Property (Note 3)**

1 Rent from FERC Form No. 1

Notes 1 & 3

Note 3, line 11

-

**Account 456 and 456.1 (Note 3)**

2 Other Electric Revenues (Note 2)

Notes 1 & 3

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                                  | -     | -      | -       | -       |
| 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                                                                          | <b>Calculation of Transmission Plant In Service</b> |                            |      |            |
| 2                                                                          | December                                            | p206.58.b less p206.57.b   | 2026 | 74,383,047 |
| 3                                                                          | January                                             | Note A                     | 2027 | 74,376,297 |
| 4                                                                          | February                                            | Note A                     | 2027 | 74,369,547 |
| 5                                                                          | March                                               | Note A                     | 2027 | 74,362,797 |
| 6                                                                          | April                                               | Note A                     | 2027 | 74,356,047 |
| 7                                                                          | May                                                 | Note A                     | 2027 | 74,349,297 |
| 8                                                                          | June                                                | Note A                     | 2027 | 74,342,547 |
| 9                                                                          | July                                                | Note A                     | 2027 | 74,335,797 |
| 10                                                                         | August                                              | Note A                     | 2027 | 74,329,047 |
| 11                                                                         | September                                           | Note A                     | 2027 | 74,322,297 |
| 12                                                                         | October                                             | Note A                     | 2027 | 74,315,547 |
| 13                                                                         | November                                            | Note A                     | 2027 | 74,308,797 |
| 14                                                                         | December                                            | p207.58.g less p207.57.g   | 2027 | 74,302,047 |
| 15                                                                         | <b>Transmission Plant In Service</b>                | (sum lines 2-14) /13       |      | 74,342,547 |
| 16                                                                         | <b>Calculation of Intangible Plant In Service</b>   | Source                     |      |            |
| 17                                                                         | December                                            | p204.5.b                   | 2026 | -          |
| 18                                                                         | January                                             | Note A                     | 2027 | -          |
| 19                                                                         | February                                            | Note A                     | 2027 | -          |
| 20                                                                         | March                                               | Note A                     | 2027 | -          |
| 21                                                                         | April                                               | Note A                     | 2027 | -          |
| 22                                                                         | May                                                 | Note A                     | 2027 | -          |
| 23                                                                         | June                                                | Note A                     | 2027 | -          |
| 24                                                                         | July                                                | Note A                     | 2027 | -          |
| 25                                                                         | August                                              | Note A                     | 2027 | -          |
| 26                                                                         | September                                           | Note A                     | 2027 | -          |
| 27                                                                         | October                                             | Note A                     | 2027 | -          |
| 28                                                                         | November                                            | Note A                     | 2027 | -          |
| 29                                                                         | December                                            | p205.5.g                   | 2027 | -          |
| 30                                                                         | <b>Intangible Plant In Service</b>                  | (sum lines 17 - 29) /13    |      | -          |
| 31                                                                         | <b>Calculation of General Plant In Service</b>      | Source                     |      |            |
| 32                                                                         | December                                            | p206.99.b lessp206.98.b    | 2026 | 1,369,732  |
| 33                                                                         | January                                             | Note A                     | 2027 | 1,369,316  |
| 34                                                                         | February                                            | Note A                     | 2027 | 1,368,899  |
| 35                                                                         | March                                               | Note A                     | 2027 | 1,368,482  |
| 36                                                                         | April                                               | Note A                     | 2027 | 1,368,066  |
| 37                                                                         | May                                                 | Note A                     | 2027 | 1,367,649  |
| 38                                                                         | June                                                | Note A                     | 2027 | 1,367,232  |
| 39                                                                         | July                                                | Note A                     | 2027 | 1,366,816  |
| 40                                                                         | August                                              | Note A                     | 2027 | 1,366,399  |
| 41                                                                         | September                                           | Note A                     | 2027 | 1,365,982  |
| 42                                                                         | October                                             | Note A                     | 2027 | 1,365,566  |
| 43                                                                         | November                                            | Note A                     | 2027 | 1,365,149  |
| 44                                                                         | December                                            | p207.99.g lessp207.98.g    | 2027 | 1,364,732  |
| 45                                                                         | <b>General Plant In Service</b>                     | (sum lines 32 - 44) /13    |      | 1,367,232  |
| 46                                                                         | <b>Total Plant In Service</b>                       | (sum lines 15, 30, and 45) |      | 75,709,780 |

# 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       | 2026 | 9,321,898  |
| 49                                                                         | January                                                     | Note A                     | 2027 | 9,495,071  |
| 50                                                                         | February                                                    | Note A                     | 2027 | 9,668,230  |
| 51                                                                         | March                                                       | Note A                     | 2027 | 9,841,376  |
| 52                                                                         | April                                                       | Note A                     | 2027 | 10,014,508 |
| 53                                                                         | May                                                         | Note A                     | 2027 | 10,187,627 |
| 54                                                                         | June                                                        | Note A                     | 2027 | 10,360,732 |
| 55                                                                         | July                                                        | Note A                     | 2027 | 10,533,824 |
| 56                                                                         | August                                                      | Note A                     | 2027 | 10,706,902 |
| 57                                                                         | September                                                   | Note A                     | 2027 | 10,879,967 |
| 58                                                                         | October                                                     | Note A                     | 2027 | 11,053,019 |
| 59                                                                         | November                                                    | Note A                     | 2027 | 11,226,057 |
| 60                                                                         | December                                                    | p219.25.c                  | 2027 | 11,399,081 |
| 61                                                                         | <b>Transmission Accumulated Depreciation</b>                | (sum lines 48-60) /13      |      | 10,360,638 |
| 62                                                                         | <b>Calculation of Intangible Accumulated Depreciation</b>   | Source                     |      |            |
| 63                                                                         | December                                                    | Prior year p200.21.c       | 2026 | -          |
| 64                                                                         | January                                                     | Note A                     | 2027 | -          |
| 65                                                                         | February                                                    | Note A                     | 2027 | -          |
| 66                                                                         | March                                                       | Note A                     | 2027 | -          |
| 67                                                                         | April                                                       | Note A                     | 2027 | -          |
| 68                                                                         | May                                                         | Note A                     | 2027 | -          |
| 69                                                                         | June                                                        | Note A                     | 2027 | -          |
| 70                                                                         | July                                                        | Note A                     | 2027 | -          |
| 71                                                                         | August                                                      | Note A                     | 2027 | -          |
| 72                                                                         | September                                                   | Note A                     | 2027 | -          |
| 73                                                                         | October                                                     | Note A                     | 2027 | -          |
| 74                                                                         | November                                                    | Note A                     | 2027 | -          |
| 75                                                                         | December                                                    | p200.21.c                  | 2027 | -          |
| 76                                                                         | <b>Accumulated Intangible Depreciation</b>                  | (sum lines 63 - 75) /13    |      | -          |
| 77                                                                         | <b>Calculation of General Accumulated Depreciation</b>      | Source                     |      |            |
| 78                                                                         | December                                                    | Prior year p219.28.c       | 2026 | 330,318    |
| 79                                                                         | January                                                     | Note A                     | 2027 | 338,131    |
| 80                                                                         | February                                                    | Note A                     | 2027 | 345,945    |
| 81                                                                         | March                                                       | Note A                     | 2027 | 353,759    |
| 82                                                                         | April                                                       | Note A                     | 2027 | 361,572    |
| 83                                                                         | May                                                         | Note A                     | 2027 | 369,386    |
| 84                                                                         | June                                                        | Note A                     | 2027 | 377,199    |
| 85                                                                         | July                                                        | Note A                     | 2027 | 385,013    |
| 86                                                                         | August                                                      | Note A                     | 2027 | 392,826    |
| 87                                                                         | September                                                   | Note A                     | 2027 | 400,640    |
| 88                                                                         | October                                                     | Note A                     | 2027 | 408,454    |
| 89                                                                         | November                                                    | Note A                     | 2027 | 416,267    |
| 90                                                                         | December                                                    | p219.28.c                  | 2027 | 424,081    |
| 91                                                                         | <b>Accumulated General Depreciation</b>                     | (sum lines 78 - 90) /13    |      | 377,199    |
| 92                                                                         | <b>Total Accumulated Depreciation</b>                       | (sum lines 61, 76, and 91) |      | 10,737,837 |

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         |             |
|--------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------|---------------|-----------------|-------------|
|                                                                                                                          |                                                                                                                                |                         | Beginning of Year | End of Year   | Average Balance |             |
| 93                                                                                                                       | Account No. 255 (enter negative)                                                                                               | 266.8.b & 267.8.h       | -                 | -             | -               |             |
| 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)                                                                                                      |                         |                   |               |                 |             |
|                                                                                                                          | (Prepayments exclude Prepaid Pension Assets)                                                                                   |                         | Year              | Balance       |                 |             |
| 97                                                                                                                       | December                                                                                                                       | 111.57.d                | 2026              | 214,154       |                 |             |
| 98                                                                                                                       | January                                                                                                                        | (Note A)                | 2027              | 214,154       |                 |             |
| 99                                                                                                                       | February                                                                                                                       | (Note A)                | 2027              | 214,154       |                 |             |
| 100                                                                                                                      | March                                                                                                                          | (Note A)                | 2027              | 214,154       |                 |             |
| 101                                                                                                                      | April                                                                                                                          | (Note A)                | 2027              | 214,154       |                 |             |
| 102                                                                                                                      | May                                                                                                                            | (Note A)                | 2027              | 214,154       |                 |             |
| 103                                                                                                                      | June                                                                                                                           | (Note A)                | 2027              | 214,154       |                 |             |
| 104                                                                                                                      | July                                                                                                                           | (Note A)                | 2027              | 214,154       |                 |             |
| 105                                                                                                                      | August                                                                                                                         | (Note A)                | 2027              | 214,154       |                 |             |
| 106                                                                                                                      | September                                                                                                                      | (Note A)                | 2027              | 214,154       |                 |             |
| 107                                                                                                                      | October                                                                                                                        | (Note A)                | 2027              | 214,154       |                 |             |
| 108                                                                                                                      | November                                                                                                                       | (Note A)                | 2027              | 214,154       |                 |             |
| 109                                                                                                                      | December                                                                                                                       | 111.57.c                | 2027              | 214,154       |                 |             |
| 110                                                                                                                      | <b>Prepayments</b>                                                                                                             | (sum lines 97-109) /13  |                   | 214,154       |                 |             |
| Note A: Input the value associated with the amount as if reported in FN1 consistent with the first source in the section |                                                                                                                                |                         |                   |               |                 |             |
| 111                                                                                                                      | <b>Calculation of Transmission CWIP</b>                                                                                        | Source                  | Year              | Non-Incentive | Incentive       | Total       |
| 112                                                                                                                      | December                                                                                                                       | 216.b (prior Year)      | 2026              | -             | 68,192,873      | 68,192,873  |
| 113                                                                                                                      | January                                                                                                                        | (Note B)                | 2027              | -             | 69,669,663      | 69,669,663  |
| 114                                                                                                                      | February                                                                                                                       | (Note B)                | 2027              | -             | 71,183,315      | 71,183,315  |
| 115                                                                                                                      | March                                                                                                                          | (Note B)                | 2027              | -             | 110,945,908     | 110,945,908 |
| 116                                                                                                                      | April                                                                                                                          | (Note B)                | 2027              | -             | 112,321,855     | 112,321,855 |
| 117                                                                                                                      | May                                                                                                                            | (Note B)                | 2027              | -             | 116,205,861     | 116,205,861 |
| 118                                                                                                                      | June                                                                                                                           | (Note B)                | 2027              | -             | 117,504,094     | 117,504,094 |
| 119                                                                                                                      | July                                                                                                                           | (Note B)                | 2027              | -             | 118,680,100     | 118,680,100 |
| 120                                                                                                                      | August                                                                                                                         | (Note B)                | 2027              | -             | 121,562,500     | 121,562,500 |
| 121                                                                                                                      | September                                                                                                                      | (Note B)                | 2027              | -             | 122,818,911     | 122,818,911 |
| 122                                                                                                                      | October                                                                                                                        | (Note B)                | 2027              | -             | 123,826,869     | 123,826,869 |
| 123                                                                                                                      | November                                                                                                                       | (Note B)                | 2027              | -             | 127,448,390     | 127,448,390 |
| 124                                                                                                                      | December                                                                                                                       | 216.b                   | 2027              | -             | 128,630,833     | 128,630,833 |
| 125                                                                                                                      | <b>Transmission CWIP</b>                                                                                                       | (sum lines 112-124) /13 |                   | -             | 108,383,936     | 108,383,936 |
| 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<br>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  | Unfunded Reserves To Be Credited to Rate Base on Line 20 of Appendix III |                               |
|      | (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          |
|----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|------------------|
| Allocated General & Common Expenses                                        |                                                                                                                |                  |
| 128                                                                        | EPRI and EEI dues and expenses to be excluded from the formula rate<br>EPRI Dues<br>p353__f (enter FN1 line #) | EPRI & EEI Costs |
| 128a                                                                       | List EPRI and EEI dues and expenses                                                                            |                  |

Regulatory Expense Related to Transmission Cost Support

| Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions |                                       |            | Form 1 Amount                                                                                                                                                                                   | Transmission<br>Related | Non-transmission<br>Related | Details* |
|----------------------------------------------------------------------------|---------------------------------------|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|----------|
| Directly Assigned A&G                                                      |                                       |            | A                                                                                                                                                                                               | B                       | C<br>(Col A- Col B)         |          |
| 129                                                                        | Regulatory Commission Exp Account 928 | p323.189.b |                                                                                                                                                                                                 |                         | -                           |          |
|                                                                            |                                       |            | Column B shall be all Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.h consistent with Footnote D on Appendix III |                         |                             |          |
|                                                                            |                                       |            | * insert case specific detail and associated assignments here                                                                                                                                   |                         |                             |          |

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 |
|----------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|---------|---------|---------|-----------------|
| Income Tax Rates                                                           |                                                                                                                                                      |         |         |         |         |         |                 |
| 130                                                                        | SIT=State Income Tax Rate or Composite<br>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 |                                                         | Safety Related,<br>Education,<br>Siting &<br>Outreach<br>Related                                                    |   |                              | Details |
|----------------------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|---|------------------------------|---------|
| Directly Assigned A&G                                                      |                                                         | Form 1 Amount<br>A                                                                                                  | B | Other<br>C<br>(Col A- Col B) |         |
| 131                                                                        | General Advertising Exp Account 930.1<br><br>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<br>Transmission<br>Facilities | Description of the Facilities         |
|--------------------------------------------------------------------------------------------|--------------------------------------------------------|----------------------------------------|---------------------------------------|
| Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities |                                                        |                                        |                                       |
| 132                                                                                        | Excluded Transmission Facilities                       | -                                      | General Description of the Facilities |
| 132a                                                                                       | Transmission plant included in OATT Ancillary Services | -                                      | General Description of the Facilities |
|                                                                                            |                                                        |                                        | Add more lines if necessary           |

Materials & Supplies

| Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions |           |                                         |                |                          |                 |
|----------------------------------------------------------------------------|-----------|-----------------------------------------|----------------|--------------------------|-----------------|
|                                                                            |           |                                         | A              | B                        | C               |
| Note: for the projection, the prior year's actual balances will be used    |           |                                         | Stores Expense | Transmission Materials & | Total           |
| Form No.1 page                                                             |           |                                         | Undistributed  | Supplies                 | (Col A + Col B) |
|                                                                            |           |                                         | p227.16        | p227.8                   |                 |
| 133                                                                        | December  | Column b                                | -              | -                        | -               |
| 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 | Pursuant to Attachment 11                                                                                                                             |
| 148                                                                        | 13 month Average Balance of Regulatory Asset approved for Rate Base | Attach 11, line 2, column y | 8,083,674 | Input to line 21 of Appendix III  | 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                                                                                                                  |
|                                                                            |                                                                     |                             |           |                                   |                                                                                                                                                       |
|                                                                            |                                                                     |                             |           |                                   |                                                                                                                                                       |

| Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions                                                                                                                                            |                                                                                             |                       |        | Details |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------------|--------|---------|
| 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<br>Reference    | Form No.1<br>Reference |                     |                      |                   |                   |                 |                  |                  |                    |                       |                     |                      | 13 Month Avg.<br>Col. (n) |                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|---------------------------|------------------------|---------------------|----------------------|-------------------|-------------------|-----------------|------------------|------------------|--------------------|-----------------------|---------------------|----------------------|---------------------------|----------------------|
|                                                                                                                                                                                  |                                                                         |                           | December<br>Col. (a)   | January<br>Col. (b) | February<br>Col. (c) | March<br>Col. (d) | April<br>Col. (e) | May<br>Col. (f) | June<br>Col. (g) | July<br>Col. (h) | August<br>Col. (i) | September<br>Col. (j) | October<br>Col. (k) | November<br>Col. (l) |                           | December<br>Col. (m) |
| 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                | 66,879,841             | 66,879,841          | 66,879,841           | 68,437,027        | 68,437,027        | 68,437,027      | 86,377,143       | 86,377,143       | 86,377,143         | 87,871,785            | 87,871,785          | 87,871,785           | 94,751,813                | 78,726,861           |
| 164                                                                                                                                                                              | Less Acct 222 Reacquired Debt                                           | 112.19 c,d enter negative | -                      | -                   | -                    | -                 | -                 | -               | -                | -                | -                  | -                     | -                   | -                    | -                         | -                    |
| 165                                                                                                                                                                              | Total Long Term Debt                                                    | Sum Lines 161 - 164       | 66,879,841             | 66,879,841          | 66,879,841           | 68,437,027        | 68,437,027        | 68,437,027      | 86,377,143       | 86,377,143       | 86,377,143         | 87,871,785            | 87,871,785          | 87,871,785           | 94,751,813                | 78,726,861           |
| 166                                                                                                                                                                              |                                                                         |                           |                        |                     |                      |                   |                   |                 |                  |                  |                    |                       |                     |                      |                           |                      |
| 167                                                                                                                                                                              | Preferred Stock (1)                                                     | 112.3.c,d                 | -                      | -                   | -                    | -                 | -                 | -               | -                | -                | -                  | -                     | -                   | -                    | -                         | -                    |
| 168                                                                                                                                                                              |                                                                         |                           |                        |                     |                      |                   |                   |                 |                  |                  |                    |                       |                     |                      |                           |                      |
| 169                                                                                                                                                                              | Common Equity- Per Books                                                | 112.16.c,d                | 92,252,734             | 94,594,346          | 95,329,243           | 94,588,514        | 135,235,927       | 135,724,270     | 121,498,687      | 122,311,184      | 122,513,402        | 123,740,650           | 129,719,914         | 133,604,233          | 134,060,692               | 118,090,292          |
| 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  | 92,252,734             | 94,594,346          | 95,329,243           | 94,588,514        | 135,235,927       | 135,724,270     | 121,498,687      | 122,311,184      | 122,513,402        | 123,740,650           | 129,719,914         | 133,604,233          | 134,060,692               | 118,090,292          |
| 174                                                                                                                                                                              |                                                                         |                           |                        |                     |                      |                   |                   |                 |                  |                  |                    |                       |                     |                      |                           |                      |
| 175                                                                                                                                                                              | Total (Line 165 plus Line 167 plus Line 173)                            |                           | 159,132,575            | 161,474,187         | 162,209,084          | 163,025,541       | 203,672,954       | 204,161,297     | 207,875,830      | 208,688,327      | 208,890,545        | 211,612,435           | 217,591,698         | 221,476,018          | 228,812,505               | 196,817,154          |
| 176                                                                                                                                                                              |                                                                         |                           |                        |                     |                      |                   |                   |                 |                  |                  |                    |                       |                     |                      |                           |                      |
| 177                                                                                                                                                                              | Cost of Debt                                                            |                           |                        |                     |                      |                   |                   |                 |                  |                  |                    |                       |                     |                      |                           |                      |
| 178                                                                                                                                                                              | Acct 427 Interest on Long Term Debt                                     | 117.62.c                  |                        |                     |                      |                   |                   |                 |                  |                  |                    |                       |                     |                      | 4,129,029                 |                      |
| 179                                                                                                                                                                              | Acct 428 Amortization of Debt Discount and Expense                      | 117.63.c                  |                        |                     |                      |                   |                   |                 |                  |                  |                    |                       |                     |                      | 552,000                   |                      |
| 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       |                        |                     |                      |                   |                   |                 |                  |                  |                    |                       |                     |                      | 4,681,029                 |                      |
| 185                                                                                                                                                                              |                                                                         |                           |                        |                     |                      |                   |                   |                 |                  |                  |                    |                       |                     |                      |                           |                      |
| 186                                                                                                                                                                              | Average Cost of Debt (Line 184, col (m) / Line 165, col (n))            |                           |                        |                     |                      |                   |                   |                 |                  |                  |                    |                       |                     |                      | 5.9500%                   |                      |
| 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 |                |      |                              |                      |   |           | 177,344,182 |
| 2  | 100 Basis Point Incentive Return                                                        |                       |                |      |                              |                      |   | \$        |             |
|    |                                                                                         |                       | \$             | %    |                              | Cost<br>Appendix III |   | Weighted  |             |
| 3  | Long Term Debt                                                                          | Appendix III, line 80 | 78,726,861.42  | 0.40 |                              | 5.95%                |   | 0.0238    |             |
| 4  | Preferred Stock                                                                         | Appendix III, line 81 | -              | -    |                              | 0.00%                |   | -         |             |
| 5  | Common Stock Including 100 basis points                                                 | Appendix III, line 82 | 118,090,292.13 | 0.60 |                              | 13.48%               |   | 0.0809    |             |
| 6  | Total (sum lines 3-5)                                                                   |                       | 196,817,153.55 |      |                              |                      |   | 0.1047    |             |
| 7  | 100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6, col H)       |                       |                |      |                              |                      |   |           | 18,564,389  |
| 8  | INCOME TAXES                                                                            |                       |                |      |                              |                      |   |           |             |
| 9  | $T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\}$ |                       | 0.2798         |      |                              |                      |   |           |             |
| 10 | $\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / R))$                                 |                       | 0.3002         |      |                              |                      |   |           |             |
| 11 | where WCLTD=(line 3) and R= (line 6)                                                    |                       |                |      |                              |                      |   |           |             |
| 12 | and FIT, SIT & p are as given in footnote F on Appendix III.                            |                       |                |      |                              |                      |   |           |             |
| 13 | $1 / (1 - T) = (T \text{ from line 9})$                                                 |                       | 1.3886         |      |                              |                      |   |           |             |
| 14 | Amortized Investment Tax Credit (Appendix III, line 59)                                 |                       | -              |      |                              |                      |   |           |             |
| 15 |                                                                                         |                       |                |      |                              |                      |   |           |             |
| 16 | Income Tax Calculation = line 10 * line 7                                               |                       | 5,573,529      |      |                              |                      |   | 5,573,529 |             |
| 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)                                               |                       | 5,573,529      |      |                              |                      |   |           | 5,573,529   |
| 19 | Return and Income Taxes with 100 basis point increase in ROE                            |                       |                |      | Sum lines 7 and 18           |                      |   |           | 24,137,918  |
| 20 | Return (Appendix III line 64 col 5)                                                     |                       |                |      |                              |                      |   |           | 17,500,324  |
| 21 | Income Tax (Appendix III line 62 col 5)                                                 |                       |                |      |                              |                      |   |           | 5,278,773   |
| 22 | Return and Income Taxes without 100 basis point increase in ROE                         |                       |                |      | Sum lines 20 and 21          |                      |   |           | 22,779,097  |
| 23 | Incremental Return and Income Taxes for 100 basis point increase in ROE                 |                       |                |      | Line 19 less line 22         |                      |   |           | 1,358,821   |
| 24 | Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets                           |                       |                |      | Appendix III, line 88(a)     |                      |   |           | 180,449,520 |
| 25 | Carrying Charge Difference for 100 Basis point of ROE                                   |                       |                |      | (Line 23 divided by line 24) |                      |   |           | 0.0075      |

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)                                  | 39,774,928  |
| 2 | Less Transmission Depreciation Expense, Abandoned Plant Amort, Reg Asset Amort, and O&M | (Appendix III, lines 40 & 42 plus Appendix III, line 38) | 16,995,831  |
| 3 | Net Rev Req less Depreciation expense and O&M                                           | (Line 1 minus line 2)                                    | 22,779,097  |
| 4 | Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant                            | (Appendix III, line 88 (a))                              | 180,449,520 |
| 5 | Base Fixed Charge Rate Less Depreciation/Amortization and O&M (Base FCR)                | (Line 3 / line 4)                                        | 0.126       |
| 6 | Carrying Charge Difference for 100 Basis point of ROE                                   | (Attachment 3, line 25)                                  | 0.008       |

| (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 Increased ROE                     | Incremental Rev Req at Increased ROE of Incentive Projects | Discount                                     | Net Revenue |                                              |  |                     |  |
|                                                                           |                                                                                                                                          |          |          |          |          |          | Actual Rev Req at Base FCR                                                 |                                 |                                                          |                                                            |                                                     |                                                            |                                              |             |                                              |  |                     |  |
|                                                                           |                                                                                                                                          |          |          |          |          |          | 13 Month Balance of Investment (company records)                           | (Note 2)                        | 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                                                                        | Suncrest - Plant in Service                                                                                                              |          |          | -        | -        | 0.126    | 0.126                                                                      | -                               | -                                                        | -                                                          | -                                                   | -                                                          | 735,042                                      | (735,042)   |                                              |  |                     |  |
| 7b                                                                        |                                                                                                                                          |          |          | -        | -        | 0.126    | 0.126                                                                      | -                               | -                                                        | -                                                          | -                                                   | -                                                          | -                                            | -           |                                              |  |                     |  |
| 7c                                                                        |                                                                                                                                          |          |          | -        | -        | 0.126    | 0.126                                                                      | -                               | -                                                        | -                                                          | -                                                   | -                                                          | -                                            | -           |                                              |  |                     |  |
| 7d                                                                        |                                                                                                                                          |          |          | -        | -        |          |                                                                            | -                               | -                                                        | -                                                          | -                                                   | -                                                          | -                                            | -           |                                              |  |                     |  |
| 7e                                                                        |                                                                                                                                          |          |          | -        | -        |          |                                                                            | -                               | -                                                        | -                                                          | -                                                   | -                                                          | -                                            | -           |                                              |  |                     |  |
| 7f                                                                        |                                                                                                                                          |          |          | -        | -        |          |                                                                            | -                               | -                                                        | -                                                          | -                                                   | -                                                          | -                                            | -           |                                              |  |                     |  |
| 7g                                                                        |                                                                                                                                          |          |          | -        | -        |          |                                                                            | -                               | -                                                        | -                                                          | -                                                   | -                                                          | -                                            | -           |                                              |  |                     |  |
| 7h                                                                        |                                                                                                                                          |          |          | -        | -        |          |                                                                            | -                               | -                                                        | -                                                          | -                                                   | -                                                          | -                                            | -           |                                              |  |                     |  |
| ...                                                                       |                                                                                                                                          |          |          | -        | -        |          |                                                                            | -                               | -                                                        | -                                                          | -                                                   | -                                                          | -                                            | -           |                                              |  |                     |  |
| 8                                                                         | Total (sum of lines 7 above)                                                                                                             |          |          | -        | -        |          |                                                                            | -                               | -                                                        | -                                                          | -                                                   | -                                                          | 735,042                                      | (735,042)   |                                              |  |                     |  |
|                                                                           |                                                                                                                                          |          |          |          |          |          | 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 |  |
| 9                                                                         | Line 9 must tie to the lines above as shown                                                                                              |          |          |          |          |          |                                                                            |                                 |                                                          |                                                            |                                                     |                                                            |                                              |             |                                              |  |                     |  |
| 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 worksheet 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 worksheet 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                                   |
|-----|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------------------------------------------------------------------------|-------------------------------------|
|     |                            | 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  | Project                    | -                                                                                                                                                                        | -                           | -                                                                        | -                                   |
| 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.
- Step 15

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 | 2025                       |      | 2025                 |        | Over (Under)  |
| 2 | Revenue Requirement Billed |      | Actual Revenue       |        | Recovery      |
| 3 | (Note 1)                   |      | Requirement (Note 2) |        |               |
| 4 | \$24,332,862               | Less | \$26,713,208         | Equals | (\$2,380,346) |
| 5 |                            |      |                      |        |               |
| 6 |                            |      |                      |        |               |
| 7 |                            |      |                      |        |               |

|    |                                                                                                                                  | Over (Under) Recovery | Monthly Interest Rate |         |                     |              | Surcharge     |           |
|----|----------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|---------|---------------------|--------------|---------------|-----------|
| 8  | Interest Rate on Amount of Refunds or S                                                                                          | Plus Interest         | (Note 3)              | Months  | Calculated Interest | Amortization | (Refund) Owed |           |
| 9  |                                                                                                                                  |                       | 0.615%                |         |                     |              |               |           |
| 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>                                                                                                   |                       |                       |         | Monthly             |              |               |           |
| 15 | January                                                                                                                          | 2025                  | (198,362)             | 0.6152% | 12                  | 14,645       | 213,007       |           |
| 16 | February                                                                                                                         | 2025                  | (198,362)             | 0.6152% | 11                  | 13,424       | 211,787       |           |
| 17 | March                                                                                                                            | 2025                  | (198,362)             | 0.6152% | 10                  | 12,204       | 210,566       |           |
| 18 | April                                                                                                                            | 2025                  | (198,362)             | 0.6152% | 9                   | 10,984       | 209,346       |           |
| 19 | May                                                                                                                              | 2025                  | (198,362)             | 0.6152% | 8                   | 9,763        | 208,125       |           |
| 20 | June                                                                                                                             | 2025                  | (198,362)             | 0.6152% | 7                   | 8,543        | 206,905       |           |
| 21 | July                                                                                                                             | 2025                  | (198,362)             | 0.6152% | 6                   | 7,322        | 205,685       |           |
| 22 | August                                                                                                                           | 2025                  | (198,362)             | 0.6152% | 5                   | 6,102        | 204,464       |           |
| 23 | September                                                                                                                        | 2025                  | (198,362)             | 0.6152% | 4                   | 4,882        | 203,244       |           |
| 24 | October                                                                                                                          | 2025                  | (198,362)             | 0.6152% | 3                   | 3,661        | 202,023       |           |
| 25 | November                                                                                                                         | 2025                  | (198,362)             | 0.6152% | 2                   | 2,441        | 200,803       |           |
| 26 | December                                                                                                                         | 2025                  | (198,362)             | 0.6152% | 1                   | 1,220        | 199,583       |           |
| 27 |                                                                                                                                  |                       |                       |         |                     | 95,191       | 2,475,537     |           |
| 28 |                                                                                                                                  |                       |                       |         |                     |              |               |           |
| 29 |                                                                                                                                  |                       |                       |         | Annual              |              |               |           |
| 30 | January through December                                                                                                         | 2026                  | 2,475,537             | 0.6152% | 12                  | 182,765      | 2,658,303     |           |
| 31 |                                                                                                                                  |                       |                       |         |                     |              |               |           |
| 32 | <u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>                                                |                       |                       |         | Monthly             |              |               |           |
| 33 | January                                                                                                                          | 2027                  | (2,658,303)           | 0.6152% |                     | 16,355       | (230,484)     | 2,444,174 |
| 34 | February                                                                                                                         | 2027                  | (2,444,174)           | 0.6152% |                     | 15,037       | (230,484)     | 2,228,727 |
| 35 | March                                                                                                                            | 2027                  | (2,228,727)           | 0.6152% |                     | 13,712       | (230,484)     | 2,011,956 |
| 36 | April                                                                                                                            | 2027                  | (2,011,956)           | 0.6152% |                     | 12,378       | (230,484)     | 1,793,850 |
| 37 | May                                                                                                                              | 2027                  | (1,793,850)           | 0.6152% |                     | 11,036       | (230,484)     | 1,574,403 |
| 38 | June                                                                                                                             | 2027                  | (1,574,403)           | 0.6152% |                     | 9,686        | (230,484)     | 1,353,606 |
| 39 | July                                                                                                                             | 2027                  | (1,353,606)           | 0.6152% |                     | 8,328        | (230,484)     | 1,131,450 |
| 40 | August                                                                                                                           | 2027                  | (1,131,450)           | 0.6152% |                     | 6,961        | (230,484)     | 907,927   |
| 41 | September                                                                                                                        | 2027                  | (907,927)             | 0.6152% |                     | 5,586        | (230,484)     | 683,029   |
| 42 | October                                                                                                                          | 2027                  | (683,029)             | 0.6152% |                     | 4,202        | (230,484)     | 456,748   |
| 43 | November                                                                                                                         | 2027                  | (456,748)             | 0.6152% |                     | 2,810        | (230,484)     | 229,074   |
| 44 | December                                                                                                                         | 2027                  | (229,074)             | 0.6152% |                     | 1,409        | (230,484)     | 0         |
| 45 |                                                                                                                                  |                       |                       |         |                     | 107,502      |               |           |
| 46 |                                                                                                                                  |                       |                       |         |                     |              |               |           |
| 47 | Total Amount of True-Up Adjustment (Note 4)                                                                                      |                       |                       |         |                     | \$           | 2,765,805     |           |
| 48 | Less Over (Under) Recovery                                                                                                       |                       |                       |         |                     | \$           | (2,380,346)   |           |
| 49 | Total Interest                                                                                                                   |                       |                       |         |                     | \$           | 385,459       |           |

## 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) Average Worksheet (Projection)

**Horizon West Transmission, LLC**

For the 12 months ended 12/31/2027

| Ln       | A<br>Item                                                | B<br>Transmission Related |             | C<br>Plant Related | D<br>Labor Related             | E<br>(Sum Col. B, C & D)<br>Total |                                                 |
|----------|----------------------------------------------------------|---------------------------|-------------|--------------------|--------------------------------|-----------------------------------|-------------------------------------------------|
| 1        | ADIT-282 (enter negative)                                | (5,186,102)               | -           | -                  | -                              | Line 11                           |                                                 |
| 2        | ADIT-283 (enter negative)                                | (2,805,288)               | -           | -                  | -                              | Line 16                           |                                                 |
| 3        | ADIT-190                                                 | 186,829                   | -           | -                  | -                              | Line 21                           |                                                 |
| 4        | Subtotal                                                 | (7,804,561)               | -           | -                  | -                              | 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                                     | (7,804,561)               | -           | -                  | -                              | (7,804,561)                       | Enter as negative Appendix III, page 2, line 17 |
|          |                                                          |                           |             |                    |                                |                                   |                                                 |
|          | (a)<br>Beginning Balance & Monthly Changes               | (b)<br>Month              | (c)<br>Year | (d)<br>Balance     | (e)<br>Transmission<br>Related | (f)<br>Plant Related              | (g)<br>Labor Related                            |
| ADIT-282 |                                                          |                           |             |                    |                                |                                   |                                                 |
| 9        | Balance-BOY (Attach 6c, Line 30)                         | December                  | 2026        | (5,894,590)        | (5,894,590)                    | -                                 | -                                               |
| 10       | EOY (Attach 6d, Line 30 less Line 26)                    | December                  | 2027        | -                  | -                              | -                                 | -                                               |
| 11       | Balance-EOY Prorated (Attach 6b, Line 14)                | December                  | 2027        | (5,186,102)        | (5,186,102)                    | -                                 | -                                               |
| 12       | ADIT 282-Total (Lines 10+11)                             |                           |             | (5,186,102)        | (5,186,102)                    | -                                 | -                                               |
| ADIT-283 |                                                          |                           |             |                    |                                |                                   |                                                 |
| 13       | Balance-BOY (Attach 6c, Line 44)                         | December                  | 2026        | (2,922,645)        | (2,922,645)                    | -                                 | -                                               |
| 14       | EOY (Attach 6d, Line 44 less Line 40)                    | December                  | 2027        | -                  | -                              | -                                 | -                                               |
| 15       | EOY Prorated (Attach 6b, Line 28)                        | December                  | 2027        | (2,805,288)        | (2,805,288)                    | -                                 | -                                               |
| 16       | ADIT 283-Total (Lines 14+15)                             |                           |             | (2,805,288)        | (2,805,288)                    | -                                 | -                                               |
| ADIT-190 |                                                          |                           |             |                    |                                |                                   |                                                 |
| 17       | Balance-BOY (Attach 6c, Line 18)                         | December                  | 2026        | 180,963            | 180,963                        | -                                 | -                                               |
| 18       | EOY (Attach 6d, Line 18 less Line 14)                    | December                  | 2027        | -                  | -                              | -                                 | -                                               |
| 19       | EOY Prorated (Attach 6b, Line 42)                        | December                  | 2027        | 186,829            | 186,829                        | -                                 | -                                               |
| 20       | ADIT 190-Total (Lines 18+19)                             |                           |             | 186,829            | 186,829                        | -                                 | -                                               |

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

| Horizon West Transmission, LLC |                                                                    |                         |                  |                  |                                             |
|--------------------------------|--------------------------------------------------------------------|-------------------------|------------------|------------------|---------------------------------------------|
| Beginning of Year              |                                                                    |                         |                  |                  |                                             |
| A                              | B                                                                  | C                       | D                | E                |                                             |
| Ln                             | Item                                                               | Transmission<br>Related | Plant<br>Related | Labor<br>Related | Total<br>(Sum Cols B, C, & D)               |
| 1                              | ADIT- 282 (enter negative)                                         | (5,894,590)             | -                | -                | From Acct. 282 total, below                 |
| 2                              | ADIT-283 (enter negative)                                          | (2,401,702)             | -                | -                | From Acct. 283 total, below                 |
| 3                              | ADIT-190                                                           | 180,963                 | -                | -                | From Acct. 190 total, below                 |
| 4                              | Subtotal (Sum lines 1-3 for each column)                           | (8,115,329)             | -                | -                |                                             |
| 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)          | (8,115,329)             | -                | -                | (8,115,329)                                 |
| 8                              | End of year from Attachment 6b, line 7                             | (7,804,561)             | -                | -                | (7,804,561)                                 |
| 9                              | Average of Beginning of Year and End of Year ((line 7 + line 8)/2) | (7,959,945)             | -                | -                | (7,959,945) Enter in Appendix III, line 17. |
| 10                             |                                                                    |                         |                  |                  |                                             |
| 11                             |                                                                    |                         |                  |                  |                                             |

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.

| A           | B                                             | C                                | D                       | E                | F                | G             |
|-------------|-----------------------------------------------|----------------------------------|-------------------------|------------------|------------------|---------------|
|             | Total                                         | Gas, Prod<br>Or Other<br>Related | Transmission<br>Related | Plant<br>Related | Labor<br>Related | Justification |
| 16 ADIT-190 |                                               |                                  |                         |                  |                  |               |
| 17          |                                               |                                  |                         |                  |                  |               |
| 18          | 180,963                                       |                                  | 180,963                 |                  |                  |               |
| 19          |                                               |                                  |                         |                  |                  |               |
| 20          |                                               |                                  |                         |                  |                  |               |
| 21          |                                               |                                  |                         |                  |                  |               |
| 22          |                                               |                                  |                         |                  |                  |               |
| 23          |                                               |                                  |                         |                  |                  |               |
| 24          |                                               |                                  |                         |                  |                  |               |
| 25          |                                               |                                  |                         |                  |                  |               |
| 26          |                                               |                                  |                         |                  |                  |               |
| 27          |                                               |                                  |                         |                  |                  |               |
| 28          | Subtotal - p234.b                             | 180,963                          | -                       | 180,963          | -                | -             |
| 29          | Less FASB 109 Above if not separately removed |                                  |                         |                  |                  |               |
| 30          | Less FASB 106 Above if not separately removed |                                  |                         |                  |                  |               |
| 31          | Total                                         | 180,963                          | -                       | 180,963          | -                | -             |

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  
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66 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

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## Horizon West Transmission, LLC

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

Beginning of Year

70 A

71 B  
72 Total73 C  
74 Gas, Prod  
75 Or Other  
76 Related77 D  
78 Transmission  
79 Related80 E  
81 Plant  
82 Related83 F  
84 Labor  
85 Related

86 G

73 ADIT- 283

|                                                  |             |   |             |   |   |  |
|--------------------------------------------------|-------------|---|-------------|---|---|--|
| 75 Pre-Commercial Costs - ADIT                   | (2,401,702) |   | (2,401,702) |   |   |  |
| 76                                               |             |   |             |   |   |  |
| 77                                               |             |   |             |   |   |  |
| 78                                               |             |   |             |   |   |  |
| 79                                               |             |   |             |   |   |  |
| 80                                               |             |   |             |   |   |  |
| 81                                               |             |   |             |   |   |  |
| 82                                               |             |   |             |   |   |  |
| 83                                               |             |   |             |   |   |  |
| 84                                               |             |   |             |   |   |  |
| 85 Subtotal - p276.b                             | (2,401,702) | - | (2,401,702) | - | - |  |
| 86 Less FASB 109 Above if not separately removed |             |   |             |   |   |  |
| 87 Less FASB 106 Above if not separately removed |             |   |             |   |   |  |
| 88 Total                                         | (2,401,702) | - | (2,401,702) | - | - |  |

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 &amp; D are included in Column E

93 4. ADIT items related to labor and not in Columns C &amp; 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

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

Horizon West Transmission, LLC  
End of Year

| Ln | A                                                   | B<br>Transmission<br>Related | C<br>Plant<br>Related | D<br>Labor<br>Related | E<br>Total<br>(Sum Cols B, C, & D)           |
|----|-----------------------------------------------------|------------------------------|-----------------------|-----------------------|----------------------------------------------|
| 1  | ADIT-282 (enter negative)                           | (5,186,102.16)               | -                     | -                     | From Acct. 282 total, below                  |
| 2  | ADIT-283 (enter negative)                           | (2,805,287.93)               | -                     | -                     | From Acct. 283 total, below                  |
| 3  | ADIT-190                                            | 186,829.03                   | -                     | -                     | From Acct. 190 total, below                  |
| 4  | Subtotal (Sum lines 1-3 for each column)            | (7,804,561.06)               | -                     | -                     |                                              |
| 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) | (7,804,561.06)               | -                     | -                     | (7,804,561.06) Enter in Attachment 6a Line 8 |

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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.

| Ln | A | B<br>Total | C<br>Gas, Prod<br>Or Other<br>Related | D<br>Transmission<br>Related | E<br>Plant<br>Related | F<br>Labor<br>Related | G<br>Justification |
|----|---|------------|---------------------------------------|------------------------------|-----------------------|-----------------------|--------------------|
|----|---|------------|---------------------------------------|------------------------------|-----------------------|-----------------------|--------------------|

|    |                                               |         |   |         |   |   |  |
|----|-----------------------------------------------|---------|---|---------|---|---|--|
| 18 |                                               | 186,829 |   | 186,829 |   |   |  |
| 19 |                                               |         |   |         |   |   |  |
| 20 |                                               |         |   |         |   |   |  |
| 21 |                                               |         |   |         |   |   |  |
| 22 |                                               |         |   |         |   |   |  |
| 23 |                                               |         |   |         |   |   |  |
| 24 |                                               |         |   |         |   |   |  |
| 25 |                                               |         |   |         |   |   |  |
| 26 |                                               |         |   |         |   |   |  |
| 27 |                                               |         |   |         |   |   |  |
| 28 | Subtotal - p234.c                             | 186,829 | - | 186,829 | - | - |  |
| 29 | Less FASB 109 Above if not separately removed |         |   |         |   |   |  |
| 30 | Less FASB 106 Above if not separately removed |         |   |         |   |   |  |
| 31 | Total                                         | 186,829 | - | 186,829 | - | - |  |

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

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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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45 ADIT-282  
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| A                                             | B<br>Total  | C<br>Gas, Prod<br>Or Other<br>Related | D<br>Transmission<br>Related | E<br>Plant<br>Related | F<br>Labor<br>Related | G<br>Justification                                                        |
|-----------------------------------------------|-------------|---------------------------------------|------------------------------|-----------------------|-----------------------|---------------------------------------------------------------------------|
| Property                                      | (5,186,102) |                                       | (5,186,102)                  |                       |                       | Deferred Tax due to expected difference between book and tax depreciation |
|                                               |             |                                       |                              |                       |                       |                                                                           |
|                                               |             |                                       |                              |                       |                       |                                                                           |
|                                               |             |                                       |                              |                       |                       |                                                                           |
|                                               |             |                                       |                              |                       |                       |                                                                           |
|                                               |             |                                       |                              |                       |                       |                                                                           |
|                                               |             |                                       |                              |                       |                       |                                                                           |
|                                               |             |                                       |                              |                       |                       |                                                                           |
|                                               |             |                                       |                              |                       |                       |                                                                           |
|                                               |             |                                       |                              |                       |                       |                                                                           |
| Subtotal - p275.k                             | (5,186,102) | -                                     | (5,186,102)                  | -                     | -                     |                                                                           |
| Less FASB 109 Above if not separately removed |             |                                       |                              |                       |                       |                                                                           |
| Less FASB 106 Above if not separately removed |             |                                       |                              |                       |                       |                                                                           |
| Total                                         | (5,186,102) | -                                     | (5,186,102)                  | -                     | -                     |                                                                           |

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61 Instructions for Account 282:  
62 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C  
63 2. ADIT items related only to Transmission are directly assigned to Column D  
64 3. ADIT items related to Plant and not in Columns C & D are included in Column E  
65 4. ADIT items related to labor and not in Columns C & D are included in Column F  
66 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

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Horizon West Transmission, LLC

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

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End of Year

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A

B

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ADIT-283

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

**Horizon West Transmission, LLC**

For the 12 months ended 12/31/2027

| (a)<br>Beginning Balance & Monthly Changes | (b)<br>Month | (c)<br>Year | (d)<br>Weighting for<br>Projection | (e)<br>Beginning Balance/<br>Monthly Increment | (f)<br>Transmission | (g)<br>Transmission<br>Proration<br>(d) x (f) | (h)<br>Plant Related | (i)<br>Plant Proration<br>(d) x (h) | (j)<br>Labor<br>Related | (k)<br>Labor Proration<br>(d) x (j) |
|--------------------------------------------|--------------|-------------|------------------------------------|------------------------------------------------|---------------------|-----------------------------------------------|----------------------|-------------------------------------|-------------------------|-------------------------------------|
| <b>ADIT-282-Proration-Note A</b>           |              |             |                                    |                                                |                     |                                               |                      |                                     |                         |                                     |
| 1 Balance (Attach 6c, Line 30)             | December     | 2026        | 100.00%                            | (5,894,589.50)                                 | (5,894,590)         | (5,894,590)                                   | -                    | -                                   | -                       | -                                   |
| 2 Increment                                | January      | 2027        | 91.78%                             | 127,451                                        | 127,451             | 116,975                                       | -                    | -                                   | -                       | -                                   |
| 3 Increment                                | February     | 2027        | 84.11%                             | 127,451                                        | 127,451             | 107,198                                       | -                    | -                                   | -                       | -                                   |
| 4 Increment                                | March        | 2027        | 75.62%                             | 127,451                                        | 127,451             | 96,374                                        | -                    | -                                   | -                       | -                                   |
| 5 Increment                                | April        | 2027        | 67.40%                             | 127,451                                        | 127,451             | 85,898                                        | -                    | -                                   | -                       | -                                   |
| 6 Increment                                | May          | 2027        | 58.90%                             | 127,451                                        | 127,451             | 75,074                                        | -                    | -                                   | -                       | -                                   |
| 7 Increment                                | June         | 2027        | 50.68%                             | 127,451                                        | 127,451             | 64,598                                        | -                    | -                                   | -                       | -                                   |
| 8 Increment                                | July         | 2027        | 42.19%                             | 127,451                                        | 127,451             | 53,774                                        | -                    | -                                   | -                       | -                                   |
| 9 Increment                                | August       | 2027        | 33.70%                             | 127,451                                        | 127,451             | 42,949                                        | -                    | -                                   | -                       | -                                   |
| 10 Increment                               | September    | 2027        | 25.48%                             | 127,451                                        | 127,451             | 32,474                                        | -                    | -                                   | -                       | -                                   |
| 11 Increment                               | October      | 2027        | 16.99%                             | 127,451                                        | 127,451             | 21,649                                        | -                    | -                                   | -                       | -                                   |
| 12 Increment                               | November     | 2027        | 8.77%                              | 127,451                                        | 127,451             | 11,174                                        | -                    | -                                   | -                       | -                                   |
| 13 Increment                               | December     | 2027        | 0.27%                              | 127,451                                        | 127,451             | 349                                           | -                    | -                                   | -                       | -                                   |
| 14 ADIT 282-Prorated EOY Balance           |              |             |                                    | (4,365,179)                                    | (4,365,179)         | (5,186,102)                                   | -                    | -                                   | -                       | -                                   |
| <b>ADIT-283-Proration-Note B</b>           |              |             |                                    |                                                |                     |                                               |                      |                                     |                         |                                     |
| 15 Balance (Attach 6c, Line 44)            | December     | 2026        | 100.00%                            | (2,922,645.14)                                 | (2,922,645.14)      | (2,922,645.14)                                | -                    | -                                   | -                       | -                                   |
| 16 Increment                               | January      | 2027        | 91.78%                             | 21,111.57                                      | 21,111.57           | 19,376                                        | -                    | -                                   | -                       | -                                   |
| 17 Increment                               | February     | 2027        | 84.11%                             | 21,111.57                                      | 21,111.57           | 17,757                                        | -                    | -                                   | -                       | -                                   |
| 18 Increment                               | March        | 2027        | 75.62%                             | 21,111.57                                      | 21,111.57           | 15,964                                        | -                    | -                                   | -                       | -                                   |
| 19 Increment                               | April        | 2027        | 67.40%                             | 21,111.57                                      | 21,111.57           | 14,229                                        | -                    | -                                   | -                       | -                                   |
| 20 Increment                               | May          | 2027        | 58.90%                             | 21,111.57                                      | 21,111.57           | 12,436                                        | -                    | -                                   | -                       | -                                   |
| 21 Increment                               | June         | 2027        | 50.68%                             | 21,111.57                                      | 21,111.57           | 10,700                                        | -                    | -                                   | -                       | -                                   |
| 22 Increment                               | July         | 2027        | 42.19%                             | 21,111.57                                      | 21,111.57           | 8,907                                         | -                    | -                                   | -                       | -                                   |
| 23 Increment                               | August       | 2027        | 33.70%                             | 21,111.57                                      | 21,111.57           | 7,114                                         | -                    | -                                   | -                       | -                                   |
| 24 Increment                               | September    | 2027        | 25.48%                             | 21,111.57                                      | 21,111.57           | 5,379                                         | -                    | -                                   | -                       | -                                   |
| 25 Increment                               | October      | 2027        | 16.99%                             | 21,111.57                                      | 21,111.57           | 3,586                                         | -                    | -                                   | -                       | -                                   |
| 26 Increment                               | November     | 2027        | 8.77%                              | 21,111.57                                      | 21,111.57           | 1,851                                         | -                    | -                                   | -                       | -                                   |
| 27 Increment                               | December     | 2027        | 0.27%                              | 21,111.57                                      | 21,111.57           | 58                                            | -                    | -                                   | -                       | -                                   |
| 28 ADIT 283-Prorated EOY Balance           |              |             |                                    | (2,669,306.28)                                 | (2,669,306.28)      | (2,805,287.93)                                | -                    | -                                   | -                       | -                                   |
| <b>ADIT-190-Proration-Note C</b>           |              |             |                                    |                                                |                     |                                               |                      |                                     |                         |                                     |
| 29 Balance (Attach 6c, Line 18)            | December     | 2026        | 100.00%                            | 180,963.00                                     | 180,963.00          | 180,963.00                                    | -                    | -                                   | -                       | -                                   |
| 30 Increment                               | January      | 2027        | 91.78%                             | 1,055.25                                       | 1,055.25            | 968.52                                        | -                    | -                                   | -                       | -                                   |
| 31 Increment                               | February     | 2027        | 84.11%                             | 1,055.25                                       | 1,055.25            | 887.57                                        | -                    | -                                   | -                       | -                                   |
| 32 Increment                               | March        | 2027        | 75.62%                             | 1,055.25                                       | 1,055.25            | 797.94                                        | -                    | -                                   | -                       | -                                   |
| 33 Increment                               | April        | 2027        | 67.40%                             | 1,055.25                                       | 1,055.25            | 711.21                                        | -                    | -                                   | -                       | -                                   |
| 34 Increment                               | May          | 2027        | 58.90%                             | 1,055.25                                       | 1,055.25            | 621.59                                        | -                    | -                                   | -                       | -                                   |
| 35 Increment                               | June         | 2027        | 50.68%                             | 1,055.25                                       | 1,055.25            | 534.85                                        | -                    | -                                   | -                       | -                                   |
| 36 Increment                               | July         | 2027        | 42.19%                             | 1,055.25                                       | 1,055.25            | 445.23                                        | -                    | -                                   | -                       | -                                   |
| 37 Increment                               | August       | 2027        | 33.70%                             | 1,055.25                                       | 1,055.25            | 355.60                                        | -                    | -                                   | -                       | -                                   |
| 38 Increment                               | September    | 2027        | 25.48%                             | 1,055.25                                       | 1,055.25            | 268.87                                        | -                    | -                                   | -                       | -                                   |
| 39 Increment                               | October      | 2027        | 16.99%                             | 1,055.25                                       | 1,055.25            | 179.25                                        | -                    | -                                   | -                       | -                                   |
| 40 Increment                               | November     | 2027        | 8.77%                              | 1,055.25                                       | 1,055.25            | 92.52                                         | -                    | -                                   | -                       | -                                   |
| 41 Increment                               | December     | 2027        | 0.27%                              | 1,055.25                                       | 1,055.25            | 2.89                                          | -                    | -                                   | -                       | -                                   |
| 42 ADIT 190-Prorated EOY Balance           |              |             |                                    | 193,626.00                                     | 193,626.00          | 186,829.03                                    | -                    | -                                   | -                       | -                                   |

**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 12/31/2027

| Ln | Item     | Transmission Related | Plant Related | Labor Related    |
|----|----------|----------------------|---------------|------------------|
| 1  | ADIT-282 | (5,894,590)          | -             | -                |
| 2  | ADIT-283 | (2,922,645)          | -             | -                |
| 3  | ADIT-190 | 180,963              | -             | -                |
| 4  | Subtotal | (8,636,272)          | -             | -                |
|    |          |                      |               | 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.

|          | A                                             | B       | C                          | D                    | E             | F             | G                           |
|----------|-----------------------------------------------|---------|----------------------------|----------------------|---------------|---------------|-----------------------------|
|          |                                               | Total   | Gas, Prod or Other Related | Transmission Related | Plant Related | Labor Related | Justification               |
| ADIT-190 |                                               |         |                            |                      |               |               |                             |
| 5        |                                               | 180,963 |                            | 180,963              |               |               |                             |
| 6        |                                               |         |                            |                      |               |               |                             |
| 7        |                                               |         |                            |                      |               |               |                             |
| 8        |                                               |         |                            |                      |               |               |                             |
| 9        |                                               |         |                            |                      |               |               |                             |
| 10       |                                               |         |                            |                      |               |               |                             |
| 11       |                                               |         |                            |                      |               |               |                             |
| 12       |                                               |         |                            |                      |               |               |                             |
| 13       |                                               |         |                            |                      |               |               |                             |
| 14       | Total                                         |         |                            |                      |               |               | Amount subject to Proration |
| 15       | Subtotal - p234.b                             | 180,963 | -                          | 180,963              | -             | -             |                             |
| 16       | Less FASB 109 Above if not separately removed |         |                            |                      |               |               |                             |
| 17       | Less FASB 106 Above if not separately removed |         |                            |                      |               |               |                             |
| 18       | Total                                         | 180,963 | -                          | 180,963              | -             | -             |                             |

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

|          | A                                             | B           | C                          | D                    | E             | F             | G                                                                         |
|----------|-----------------------------------------------|-------------|----------------------------|----------------------|---------------|---------------|---------------------------------------------------------------------------|
|          |                                               | Total       | Gas, Prod or Other Related | Transmission Related | Plant Related | Labor Related | Justification                                                             |
| ADIT-282 |                                               |             |                            |                      |               |               |                                                                           |
| 19       | Property                                      | (5,894,590) | -                          | (5,894,590)          | -             | -             | Deferred Tax due to expected difference between book and tax depreciation |
| 20       |                                               |             |                            |                      |               |               |                                                                           |
| 21       |                                               |             |                            |                      |               |               |                                                                           |
| 22       |                                               |             |                            |                      |               |               |                                                                           |
| 23       |                                               |             |                            |                      |               |               |                                                                           |
| 24       |                                               |             |                            |                      |               |               |                                                                           |
| 25       |                                               |             |                            |                      |               |               |                                                                           |
| 26       | Total                                         |             |                            |                      |               |               | Amount subject to Proration                                               |
| 27       | Subtotal - p274.b                             | (5,894,590) | -                          | (5,894,590)          | -             | -             |                                                                           |
| 28       | Less FASB 109 Above if not separately removed |             |                            |                      |               |               |                                                                           |
| 29       | Less FASB 106 Above if not separately removed |             |                            |                      |               |               |                                                                           |
| 30       | Total                                         | (5,894,590) | -                          | (5,894,590)          | -             | -             |                                                                           |

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

|          | A                                             | B           | C                          | D                    | E             | F             | G                           |
|----------|-----------------------------------------------|-------------|----------------------------|----------------------|---------------|---------------|-----------------------------|
|          |                                               | Total       | Gas, Prod or Other Related | Transmission Related | Plant Related | Labor Related | Justification               |
| ADIT-283 |                                               |             |                            |                      |               |               |                             |
| 31       |                                               | (2,922,645) | -                          | (2,922,645)          | -             | -             | 0                           |
| 32       |                                               |             |                            |                      |               |               |                             |
| 33       |                                               |             |                            |                      |               |               |                             |
| 34       |                                               |             |                            |                      |               |               |                             |
| 35       |                                               |             |                            |                      |               |               |                             |
| 36       |                                               |             |                            |                      |               |               |                             |
| 37       |                                               |             |                            |                      |               |               |                             |
| 38       |                                               |             |                            |                      |               |               |                             |
| 39       |                                               |             |                            |                      |               |               |                             |
| 40       | Total                                         |             |                            |                      |               |               | Amount subject to Proration |
| 41       | Subtotal - p276.b                             | (2,922,645) | -                          | (2,922,645)          | -             | -             |                             |
| 42       | Less FASB 109 Above if not separately removed |             |                            |                      |               |               |                             |
| 43       | Less FASB 106 Above if not separately removed |             |                            |                      |               |               |                             |
| 44       | Total                                         | (2,922,645) | -                          | (2,922,645)          | -             | -             |                             |

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 12/31/2027

| Ln | Item     | Transmission Related | Plant Related | Labor Related      |
|----|----------|----------------------|---------------|--------------------|
| 1  | ADIT-282 | (4,365,179)          | -             | - Line 30          |
| 2  | ADIT-283 | (2,669,306)          | -             | - Line 44          |
| 3  | ADIT-190 | 193,626              | -             | - Line 18          |
| 4  | Subtotal | (6,840,859)          | -             | - Sum of Lines 1-4 |

In filing 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

| A        | B                                             | C                          | D                    | E             | F             | G                           |
|----------|-----------------------------------------------|----------------------------|----------------------|---------------|---------------|-----------------------------|
| ADIT-190 | Total                                         | Gas, Prod or Other Related | Transmission Related | Plant Related | Labor Related | Justification               |
| 5        | 193,626                                       |                            | 193,626              |               |               |                             |
| 6        |                                               |                            |                      |               |               |                             |
| 7        |                                               |                            |                      |               |               |                             |
| 8        |                                               |                            |                      |               |               |                             |
| 9        |                                               |                            |                      |               |               |                             |
| 10       |                                               |                            |                      |               |               |                             |
| 11       |                                               |                            |                      |               |               |                             |
| 12       |                                               |                            |                      |               |               |                             |
| 13       |                                               |                            |                      |               |               |                             |
| 14       | Total                                         |                            |                      |               |               | Amount subject to Proration |
| 15       | Subtotal - p234.c                             | 193,626                    | -                    | 193,626       | -             | -                           |
| 16       | Less FASB 109 Above if not separately removed |                            |                      |               |               |                             |
| 17       | Less FASB 106 Above if not separately removed |                            |                      |               |               |                             |
| 18       | Total                                         | 193,626                    | -                    | 193,626       | -             | -                           |

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

| 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                        | (4,365,179)                | (4,365,179)          |               |               |               |
| 27       | Subtotal - p275.k                             | (4,365,179)                | -                    | (4,365,179)   | -             | -             |
| 28       | Less FASB 109 Above if not separately removed |                            |                      |               |               |               |
| 29       | Less FASB 106 Above if not separately removed |                            |                      |               |               |               |
| 30       | Total                                         | (4,365,179)                | -                    | (4,365,179)   | -             | -             |

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

| 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                   | (2,669,306)                | -                    | (2,669,306)   | -             | -                           |
| 32       |                                               |                            |                      |               |               |                             |
| 33       |                                               |                            |                      |               |               |                             |
| 34       |                                               |                            |                      |               |               |                             |
| 35       |                                               |                            |                      |               |               |                             |
| 36       |                                               |                            |                      |               |               |                             |
| 37       |                                               |                            |                      |               |               |                             |
| 38       |                                               |                            |                      |               |               |                             |
| 39       |                                               |                            |                      |               |               |                             |
| 40       | Depreciation Items                            |                            |                      |               |               | Amount subject to Proration |
| 41       | Subtotal - p277.k                             | (2,669,306)                | -                    | (2,669,306)   | -             | -                           |
| 42       | Less FASB 109 Above if not separately removed |                            |                      |               |               |                             |
| 43       | Less FASB 106 Above if not separately removed |                            |                      |               |               |                             |
| 44       | Total                                         | (2,669,306)                | -                    | (2,669,306)   | -             | -                           |

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

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

**Horizon West Transmission, LLC**

For the 12 months ended 12/31/2027

| A                                          |                                                    | B                    |             | C              |                                | D                    |                      | E<br>(Sum Col. B, C & D)<br>Total Plant & Labor<br>Related  |  |
|--------------------------------------------|----------------------------------------------------|----------------------|-------------|----------------|--------------------------------|----------------------|----------------------|-------------------------------------------------------------|--|
| Ln                                         | Item                                               | Transmission Related |             | Plant Related  |                                | Labor Related        |                      | Related                                                     |  |
| 1                                          | ADIT-282                                           | (820,923)            |             | -              |                                | -                    |                      | Line 11                                                     |  |
| 2                                          | ADIT-283                                           | (2,805,288)          |             | -              |                                | -                    |                      | Line 14                                                     |  |
| 3                                          | ADIT-190                                           | 186,829              |             | -              |                                | -                    |                      | Line 17                                                     |  |
| 4                                          | Subtotal                                           | (3,439,382)          |             | -              |                                | -                    |                      | 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                                         | (3,439,382)          |             | -              |                                | -                    |                      | (3,439,382) Enter as negative Appendix III, page 2, line 17 |  |
| (a)<br>Beginning Balance & Monthly Changes |                                                    | (b)<br>Month         | (c)<br>Year | (d)<br>Balance | (e)<br>Transmission<br>Related | (f)<br>Plant Related | (g)<br>Labor Related |                                                             |  |
| ADIT-282                                   |                                                    |                      |             |                |                                |                      |                      |                                                             |  |
| 9                                          | Balance-BOY (Attach 6c, Line 30)                   | December             | 2025        | (5,894,589.50) | (5,894,590)                    | -                    | -                    |                                                             |  |
| 10                                         | Balance-EOY (Attach 6d, Line 30 less Line December |                      | 2026        | -              | -                              | -                    | -                    |                                                             |  |
| 11                                         | Balance-EOY-Prorated (Attach 6f, Line 14) December |                      | 2026        | 1,529,411      | (820,923)                      | -                    | -                    |                                                             |  |
| 12                                         | Balance-EOY-Total (Lines 10+11)                    |                      |             | 1,529,411      | (820,923)                      | -                    | -                    |                                                             |  |
| ADIT-283                                   |                                                    |                      |             |                |                                |                      |                      |                                                             |  |
| 13                                         | Balance-BOY (Attach 6c, Line 44)                   | December             | 2025        | (2,922,645)    | (2,922,645)                    | -                    | -                    |                                                             |  |
| 14                                         | Balance-EOY (Attach 6d, Line 44 less Line December |                      | 2026        | (2,669,306)    | (2,669,306)                    | -                    | -                    |                                                             |  |
| 15                                         | Balance-EOY-Prorated (Attach 6f, Line 28) December |                      | 2026        | 253,339        | (135,982)                      | -                    | -                    |                                                             |  |
| 16                                         | Balance-EOY-Total (Lines 14+15)                    |                      |             | (2,415,967)    | (2,805,288)                    | -                    | -                    |                                                             |  |
| ADIT-190                                   |                                                    |                      |             |                |                                |                      |                      |                                                             |  |
| 17                                         | Balance-BOY (Attach 6c, Line 18)                   | December             | 2025        | 180,963        | 180,963                        | -                    | -                    |                                                             |  |
| 18                                         | Balance-EOY (Attach 6d, Line 18 less Line December |                      | 2026        | 193,626        | 193,626                        | -                    | -                    |                                                             |  |
| 19                                         | Balance-EOY-Prorated (Attach 6f, Line 42) December |                      | 2026        | 12,663         | (6,797)                        | -                    | -                    |                                                             |  |
| 20                                         | Balance-EOY-Total (Lines 18+19)                    |                      |             | 206,289        | 186,829                        | -                    | -                    |                                                             |  |

AttachmentB - Accumulated Deferred Income Taxes (ADIT) Provision Worksheet (True up)  
Norton West Transportation, LLC  
For the 12 months ended 12/31/2027

| 14                                 | 15                             | 16       | 17               | 18         | 19             | 20                   | 21              | 22              | 23                                   | 24                                    | 25                                    | 26                                    |                                       |                                       |                                       |                                       |                                       |
|------------------------------------|--------------------------------|----------|------------------|------------|----------------|----------------------|-----------------|-----------------|--------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
|                                    |                                |          |                  |            |                |                      |                 |                 |                                      |                                       |                                       | 27                                    |                                       |                                       |                                       |                                       |                                       |
|                                    |                                |          |                  |            |                |                      |                 |                 |                                      |                                       |                                       | 28                                    |                                       |                                       |                                       |                                       |                                       |
| Beginning Balance & Monthly Charge | Month                          | Year     | Weighting Factor | Proportion | Monthly Income | Proportion (6) x (4) | Project Balance | Actual Activity | Change projected and actual activity | Monthly projected and actual activity | Monthly projected and actual activity | Monthly projected and actual activity | Monthly projected and actual activity | Monthly projected and actual activity | Monthly projected and actual activity | Monthly projected and actual activity | Monthly projected and actual activity |
| <b>ADIT 202 Provision Rate A</b>   |                                |          |                  |            |                |                      |                 |                 |                                      |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |
| 1                                  | December                       | 2026     | 100.00%          |            | 127,401        | 116.00%              | 0,584,580       | -               | (127,401)                            | -                                     | 63,125                                | 63,125                                | 149,186                               |                                       |                                       |                                       |                                       |
| 2                                  | January                        | 2027     | 97.96%           |            | 127,401        | 117.04%              | 0,577,044       | -               | (127,401)                            | -                                     | 63,125                                | 63,125                                | 155,501                               |                                       |                                       |                                       |                                       |
| 3                                  | February                       | 2027     | 94.17%           |            | 127,401        | 107.18%              | 0,670,416       | -               | (127,401)                            | -                                     | 63,125                                | 63,125                                | 161,786                               |                                       |                                       |                                       |                                       |
| 4                                  | March                          | 2027     | 79.26%           |            | 127,401        | 80.24%               | 0,576,062       | -               | (127,401)                            | -                                     | 63,125                                | 63,125                                | 168,062                               |                                       |                                       |                                       |                                       |
| 5                                  | November                       | 2027     | 67.40%           |            | 127,401        | 66.86%               | 0,448,143       | -               | (127,401)                            | -                                     | 63,125                                | 63,125                                | 174,267                               |                                       |                                       |                                       |                                       |
| 6                                  | November                       | 2027     | 68.80%           |            | 127,401        | 72.01%               | 0,413,075       | -               | (127,401)                            | -                                     | 63,125                                | 63,125                                | 180,392                               |                                       |                                       |                                       |                                       |
| 7                                  | November                       | 2027     | 50.88%           |            | 127,401        | 54.08%               | 0,348,475       | -               | (127,401)                            | -                                     | 63,125                                | 63,125                                | 186,517                               |                                       |                                       |                                       |                                       |
| 8                                  | November                       | 2027     | 40.36%           |            | 127,401        | 43.71%               | 0,264,001       | -               | (127,401)                            | -                                     | 63,125                                | 63,125                                | 192,642                               |                                       |                                       |                                       |                                       |
| 9                                  | November                       | 2027     | 30.84%           |            | 127,401        | 32.49%               | 0,201,146       | -               | (127,401)                            | -                                     | 63,125                                | 63,125                                | 198,767                               |                                       |                                       |                                       |                                       |
| 10                                 | November                       | 2027     | 20.32%           |            | 127,401        | 21.24%               | 0,137,076       | -               | (127,401)                            | -                                     | 63,125                                | 63,125                                | 204,892                               |                                       |                                       |                                       |                                       |
| 11                                 | November                       | 2027     | 10.80%           |            | 127,401        | 11.24%               | 0,072,506       | -               | (127,401)                            | -                                     | 63,125                                | 63,125                                | 211,017                               |                                       |                                       |                                       |                                       |
| 12                                 | November                       | 2027     | 8.87%            |            | 127,401        | 11.17%               | 0,186,461       | -               | (127,401)                            | -                                     | 63,125                                | 63,125                                | 217,142                               |                                       |                                       |                                       |                                       |
| 13                                 | November                       | 2027     | 8.87%            |            | 127,401        | 10.00%               | 0,186,461       | -               | (127,401)                            | -                                     | 63,125                                | 63,125                                | 223,267                               |                                       |                                       |                                       |                                       |
| 14                                 | ADIT 202 Provision ETV Balance | December | 2027             | 8.87%      | 1,528,471      | 170,447              | -               | (1,528,471)     | -                                    | 94,250                                | 94,250                                | 159,450                               |                                       |                                       |                                       |                                       |                                       |
| <b>ADIT 203 Provision Rate B</b>   |                                |          |                  |            |                |                      |                 |                 |                                      |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |
| 15                                 | December                       | 2026     | 100.00%          |            | 21,112         | 18.20%               | 16,211          | -               | (21,112)                             | -                                     | 10,556                                | 10,556                                | 21,112                                |                                       |                                       |                                       |                                       |
| 16                                 | January                        | 2027     | 97.96%           |            | 21,112         | 17.29%               | 37,133          | -               | (21,112)                             | -                                     | 10,556                                | 10,556                                | 27,237                                |                                       |                                       |                                       |                                       |
| 17                                 | February                       | 2027     | 94.17%           |            | 21,112         | 17.29%               | 37,133          | -               | (21,112)                             | -                                     | 10,556                                | 10,556                                | 33,362                                |                                       |                                       |                                       |                                       |
| 18                                 | March                          | 2027     | 79.26%           |            | 21,112         | 14.28%               | 62,326          | -               | (21,112)                             | -                                     | 10,556                                | 10,556                                | 39,487                                |                                       |                                       |                                       |                                       |
| 19                                 | November                       | 2027     | 67.40%           |            | 21,112         | 14.28%               | 62,326          | -               | (21,112)                             | -                                     | 10,556                                | 10,556                                | 45,612                                |                                       |                                       |                                       |                                       |
| 20                                 | November                       | 2027     | 68.80%           |            | 21,112         | 14.28%               | 62,326          | -               | (21,112)                             | -                                     | 10,556                                | 10,556                                | 51,737                                |                                       |                                       |                                       |                                       |
| 21                                 | November                       | 2027     | 50.88%           |            | 21,112         | 10.00%               | 50,462          | -               | (21,112)                             | -                                     | 10,556                                | 10,556                                | 57,862                                |                                       |                                       |                                       |                                       |
| 22                                 | November                       | 2027     | 40.36%           |            | 21,112         | 8.00%                | 38,598          | -               | (21,112)                             | -                                     | 10,556                                | 10,556                                | 63,987                                |                                       |                                       |                                       |                                       |
| 23                                 | November                       | 2027     | 30.84%           |            | 21,112         | 7.71%                | 106,461         | -               | (21,112)                             | -                                     | 10,556                                | 10,556                                | 70,112                                |                                       |                                       |                                       |                                       |
| 24                                 | November                       | 2027     | 20.32%           |            | 21,112         | 5.37%                | 111,582         | -               | (21,112)                             | -                                     | 10,556                                | 10,556                                | 76,237                                |                                       |                                       |                                       |                                       |
| 25                                 | November                       | 2027     | 10.80%           |            | 21,112         | 5.06%                | 116,648         | -               | (21,112)                             | -                                     | 10,556                                | 10,556                                | 82,362                                |                                       |                                       |                                       |                                       |
| 26                                 | November                       | 2027     | 8.87%            |            | 21,112         | 1.80%                | 117,268         | -               | (21,112)                             | -                                     | 10,556                                | 10,556                                | 88,487                                |                                       |                                       |                                       |                                       |
| 27                                 | November                       | 2027     | 8.87%            |            | 21,112         | 0.00%                | 117,268         | -               | (21,112)                             | -                                     | 10,556                                | 10,556                                | 94,612                                |                                       |                                       |                                       |                                       |
| 28                                 | ADIT 203 Provision ETV Balance | December | 2027             | 8.87%      | 253,339        | 117,327              | -               | (253,339)       | -                                    | 126,889                               | 126,889                               | 126,889                               |                                       |                                       |                                       |                                       |                                       |
| <b>ADIT 100 Provision Rate C</b>   |                                |          |                  |            |                |                      |                 |                 |                                      |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |
| 29                                 | December                       | 2026     | 100.00%          |            | 1,000          | 0.00%                | 0.00            | -               | (1,000)                              | -                                     | 500                                   | 500                                   | 0.00                                  |                                       |                                       |                                       |                                       |
| 30                                 | January                        | 2027     | 97.96%           |            | 1,000          | 0.00%                | 0.00            | -               | (1,000)                              | -                                     | 500                                   | 500                                   | 0.00                                  |                                       |                                       |                                       |                                       |
| 31                                 | February                       | 2027     | 94.17%           |            | 1,000          | 0.00%                | 0.00            | -               | (1,000)                              | -                                     | 500                                   | 500                                   | 0.00                                  |                                       |                                       |                                       |                                       |
| 32                                 | March                          | 2027     | 79.26%           |            | 1,000          | 0.00%                | 0.00            | -               | (1,000)                              | -                                     | 500                                   | 500                                   | 0.00                                  |                                       |                                       |                                       |                                       |
| 33                                 | November                       | 2027     | 67.40%           |            | 1,000          | 0.00%                | 0.00            | -               | (1,000)                              | -                                     | 500                                   | 500                                   | 0.00                                  |                                       |                                       |                                       |                                       |
| 34                                 | November                       | 2027     | 68.80%           |            | 1,000          | 0.00%                | 0.00            | -               | (1,000)                              | -                                     | 500                                   | 500                                   | 0.00                                  |                                       |                                       |                                       |                                       |
| 35                                 | November                       | 2027     | 50.88%           |            | 1,000          | 0.00%                | 0.00            | -               | (1,000)                              | -                                     | 500                                   | 500                                   | 0.00                                  |                                       |                                       |                                       |                                       |
| 36                                 | November                       | 2027     | 40.36%           |            | 1,000          | 0.00%                | 0.00            | -               | (1,000)                              | -                                     | 500                                   | 500                                   | 0.00                                  |                                       |                                       |                                       |                                       |
| 37                                 | November                       | 2027     | 30.84%           |            | 1,000          | 0.00%                | 0.00            | -               | (1,000)                              | -                                     | 500                                   | 500                                   | 0.00                                  |                                       |                                       |                                       |                                       |
| 38                                 | November                       | 2027     | 20.32%           |            | 1,000          | 0.00%                | 0.00            | -               | (1,000)                              | -                                     | 500                                   | 500                                   | 0.00                                  |                                       |                                       |                                       |                                       |
| 39                                 | November                       | 2027     | 10.80%           |            | 1,000          | 0.00%                | 0.00            | -               | (1,000)                              | -                                     | 500                                   | 500                                   | 0.00                                  |                                       |                                       |                                       |                                       |
| 40                                 | November                       | 2027     | 8.87%            |            | 1,000          | 0.00%                | 0.00            | -               | (1,000)                              | -                                     | 500                                   | 500                                   | 0.00                                  |                                       |                                       |                                       |                                       |
| 41                                 | November                       | 2027     | 8.87%            |            | 1,000          | 0.00%                | 0.00            | -               | (1,000)                              | -                                     | 500                                   | 500                                   | 0.00                                  |                                       |                                       |                                       |                                       |
| 42                                 | ADIT 100 Provision ETV Balance | December | 2027             | 8.87%      | 12,000         | 0.00%                | 0.00            | -               | (12,000)                             | -                                     | 6,000                                 | 6,000                                 | 0.00                                  |                                       |                                       |                                       |                                       |

Note 1: Data is 30 day calendar year

Note 2: Provision and other ADIT months based on sales on extended line. No adjustments for late estimated charges in the tax year has been made.

Note 3: Substantiated activity. Period of the ADIT 202 provision is subject to revision. Extension must be provided by the vendor otherwise considered non-compliance.

Note 4: Data is based on ADIT 202 related to transportation. Data is subject to revision. See Line 40, 41, 42, 43, and 44.

Note 5: Data is based on ADIT 202 related to NGL, commodities, materials, etc. subject to revision. See Line 40, 41, 42, 43, and 44.

## Attachment 7 - Unfunded Reserves

**Horizon West Transmission, LLC**

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.

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)        |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------|--------|-------------------------|---------------------------|---------------------|--------------------------------------------|--------------|-----------------|--------------|--------------|-------------|--------------|--------------|--------------|---------------|--------------|--------------|-------------------------|------------------|----------------|------------|
| No.                      | Project Name                                                                                                                      | Job ID | Construction Start Date | Estimated In-Service Date | Approval Docket No. | Average Balance of Columns (f) through (r) |              |                 |              |              |             |              |              |              |               |              |              | % Approved for Recovery | Rate Base Amount |                |            |
|                          |                                                                                                                                   |        |                         |                           |                     | Dec. 31 2026                               | Jan. 31 2027 | Feb. 28/29 2027 | Mar. 31 2027 | Apr. 30 2027 | May 31 2027 | Jun. 30 2027 | Jul. 31 2027 | Aug. 31 2027 | Sept. 30 2027 | Oct. 31 2027 | Nov. 30 2027 |                         |                  | Dec. 31 2027   |            |
| 1a                       | North Gila – Imperial Valley #2 500 kV Line Project ("Ironwood")                                                                  |        | 5/1/2024                | 12/31/2030                | ER24-2001-000       | 18,663,286                                 | 19,822,095   | 21,025,038      | 22,107,307   | 23,183,374   | 26,759,557  | 27,757,897   | 28,613,784   | 31,212,989   | 32,176,252    | 32,895,110   | 36,227,342   | 36,967,982              | 27,493,232       | 100%           | 27,493,232 |
| 1b                       | Imperial Valley – North of North of San Onofre Nuclear Generating Station 500 kV Line and 500/230 kV Substation Project ("Recon") |        | 6/1/2024                | 12/31/2031                | ER24-2001-000       | 49,529,587                                 | 49,847,568   | 50,158,278      | 88,838,601   | 89,138,481   | 89,446,304  | 89,746,197   | 90,066,316   | 90,349,511   | 90,642,659    | 90,931,759   | 91,221,048   | 91,662,851              | 80,890,705       | 100%           | 80,890,705 |
| 1c                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1d                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1e                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1f                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1g                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1h                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1i                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1j                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1k                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1l                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1m                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1n                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1o                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1p                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1q                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1r                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1s                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1t                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1u                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1v                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1w                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1x                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1y                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 1z                       |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| 2                        |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  |                |            |
| Total CWIP in Rate Base: |                                                                                                                                   |        |                         |                           |                     |                                            |              |                 |              |              |             |              |              |              |               |              |              |                         |                  | \$ 108,383,936 |            |

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 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%                 |
| 2                         | 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

| (a)        |     | (b)                      | (c)                                                                            | (d)                                | (e)          | (f)          | (g)             | (h)          | (i)          | (j)         | (k)          | (l)          | (m)          | (n)           | (o)          | (p)          | (q)          |
|------------|-----|--------------------------|--------------------------------------------------------------------------------|------------------------------------|--------------|--------------|-----------------|--------------|--------------|-------------|--------------|--------------|--------------|---------------|--------------|--------------|--------------|
| Subaccount |     | Land Held for Future Use |                                                                                | Average of Columns (e) Through (q) | Dec. 31 2026 | Jan. 31 2027 | Feb. 28/29 2027 | Mar. 31 2027 | Apr. 30 2027 | May 31 2027 | Jun. 30 2027 | Jul. 31 2027 | Aug. 31 2027 | Sept. 30 2027 | Oct. 31 2027 | Nov. 30 2027 | Dec. 31 2027 |
| No.        | No. | Item Name                |                                                                                |                                    |              |              |                 |              |              |             |              |              |              |               |              |              |              |
| 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

Horizon West Transmission, LLC

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.

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

|     |                                                         | Income Tax Adjustments |  |
|-----|---------------------------------------------------------|------------------------|--|
| (a) |                                                         | (b)                    |  |
|     |                                                         | Dec 31,                |  |
|     |                                                         | 2026                   |  |
| 1   | Total Tax adjustment for Permanent Differences (Note T) | 305,504                |  |
| 1a  | Tax Adjustment for AFUDC - Equity Depreciation          | 142,236                |  |
| 1b  | Tax Adjustment for Equity Carrying Charges Amortization | 73,364                 |  |
| 1c  | Tax Adjustment for Section 162 (M)                      | 18,941                 |  |
| 1d  | Tax Adjustment for Meals & Entertainment                | 70,956                 |  |
| 1e  | Tax Adjustment for Charitable Contributions             | 8                      |  |

9/8/2026 9:51:11 AM

**NextEra Energy, Inc. --- PRODUCTION---**

SubConsolidated Deferred Balances Report - Fed/State/FBOS (USD)

2026.08 M08 Single Dataset, Z\_NEET\_03\_NEET WEST (1264A\_1264B)

| Code                  | Name                            | 2026<br>Beginning Balance |
|-----------------------|---------------------------------|---------------------------|
| 9190110/9190210       | DTA - Non Current               |                           |
| AMO220                | Amortization Reg. Credits 407.4 | 2,062,641                 |
| AMO221                | Over/Under - Reg Liabilities    | -                         |
| RES136                | Other Accrued Liabilities       | 128,758                   |
| Total 9190110/9190210 |                                 | 2,191,400                 |
|                       |                                 | 2,191,400                 |
| 9282110/9282210       | DTL - Property                  |                           |
| AFD101                | AFUDC Debt                      | (292,270)                 |
| AFUDC_FED_282         | AFUDC Equity Def Taxes          | (1,994,712)               |
| AFUDC_ST_282          | AFUDC Equity Def Taxes          | (663,346)                 |
| DEP101                | Tax Depreciation                | (1,220,841)               |
| DEP103                | Reversal of Book Depreciation   | 971,959                   |
| DEP106                | Reclass Book Depr to AFUDC De   | (43,399)                  |
| DEP144                | Tax/Book Depr Diff              | (5,423,704)               |
| EMP803                | Welfare Capitalized             | (22,454)                  |
| INT101                | Method Life CPI                 | 774,207                   |
| REM101                | Cost of Removal                 | -                         |
| SAL101                | Tax Gain/Loss                   | (844)                     |
| Total 9282110/9282210 |                                 | (7,915,404)               |
|                       |                                 | (5,257,346)               |
| 9283110/9283210       | DTL - Non Current               |                           |
| AFD105                | AFUDC Debt - Carrying Charges   | (30,574)                  |
| AFUDC_FED_283         | AFUDC Equity Gross-Up           | (775,091)                 |
| AFUDC_ST_283          | AFUDC Equity Gross-Up           | (257,758)                 |
| AMO210                | Amortization Reg Debits 407.3   | (3,145,410)               |
| AMO211                | Over/Under - Reg Assets         | -                         |
| Total 9283110/9283210 |                                 | (4,208,834)               |
|                       |                                 | (3,175,985)               |
| Unassigned            | Unassigned                      | (6,241,931)               |





| Current     | Ending      | 2026<br>Projected | 2026<br>Ending |
|-------------|-------------|-------------------|----------------|
| (2,023,099) | 39,543      | (2,023,099)       | 39,542         |
| 1,150,580   | 1,150,580   | 1,725,870         | 1,725,870      |
| 8,442       | 137,201     | 12,663            | 141,421        |
| (864,077)   | 1,327,323   | (284,566)         | 1,906,833      |
|             |             |                   | 180,963        |
| -           | (292,270)   | -                 | (292,270)      |
| -           | (1,979,661) |                   | (1,994,712)    |
| -           | (658,341)   |                   | (663,346)      |
| (820,565)   | (2,049,241) | (1,230,848)       | (2,451,689)    |
| 197,878     | 1,169,838   | 296,817           | 1,268,776      |
| (26,535)    | (69,357)    | (39,803)          | (83,202)       |
| -           | (5,423,704) | -                 | (5,423,704)    |
| 20,950      | 57,337      | 31,425            | 8,971          |
| 207,120     | 806,031     | 310,680           | 1,084,887      |
| -           | -           | -                 | -              |
| (3,677)     | (3,775)     | (5,516)           | (6,360)        |
| (424,828)   | (8,443,143) | (637,244)         | (8,552,648)    |
|             |             |                   | (5,894,590)    |
| (1,184)     | (31,759)    | (1,776)           | (32,350)       |
| -           | (769,242)   |                   | (775,091)      |
| -           | (255,813)   |                   | (257,758)      |
| 865,150     | (2,280,261) | 255,115           | (2,890,295)    |
| (730,168)   | (730,168)   |                   | -              |
| 133,797     | (4,067,243) | 253,339           | (3,955,494)    |
|             |             |                   | (2,922,645)    |
|             |             |                   | (8,636,272)    |

Pre-Commercial Reg As:

9/8/2026 10:00:55 AM

**NextEra Energy, Inc. --- PRODUCTION---**

SubConsolidated Provision Report (USD)  
2026.08 M08 Single Dataset, Z\_NEET\_03\_NEET WEST (12  
Class Group: CONS\_PROV

|                                                             | TOTAL       |
|-------------------------------------------------------------|-------------|
| Total Pre-Tax Book Income:                                  |             |
| UPTBI: Pre-Tax Book Income                                  | 5,684,751   |
| Total Total Pre-Tax Book Income                             | 5,684,751   |
| Deductible State Tax:                                       |             |
| CA: California                                              | 177,684     |
| Total Deductible State Tax                                  | (177,684)   |
| Permanent Differences:                                      |             |
| AFD102: AFUDC Depreciation                                  | 94,824      |
| AFD107: Equity Carrying Charges Amortization                | 48,909      |
| CHR101: 100% NON-DEDUCTIBLE CHARITABLE CONTRIBUTIONS        | 5           |
| EMPA01: Section 162(M) Disallowance                         | 12,627      |
| MEL102: 100% Non-Deductible Meals & Entertainment           | 47,304      |
| POL201: Nondeductible Club Dues And Political Contributions | 51,486      |
| Total Permanent Differences                                 | 255,155     |
| Financial Taxable Income                                    | 5,762,221   |
| Temporary Differences:                                      |             |
| AFD105: AFUDC Debt - Carrying Charges                       | (4,233)     |
| AMO210: Amortization Reg Debits 407.3                       | 3,091,631   |
| AMO211: Over/Under - Reg Assets                             | (2,609,271) |
| AMO220: Amortization Reg. Credits 407.4                     | (7,229,588) |
| AMO221: Over/Under - Reg Liabilities                        | 4,111,622   |
| DEP101: Tax Depreciation                                    | (3,000,739) |
| DEP103: Reversal of Book Depreciation                       | 707,122     |
| DEP106: Reclass Book Depr to AFUDC Depreciation             | (94,824)    |
| EMP803: Welfare Capitalized                                 | 74,867      |
| INT101: Method Life CPI                                     | 740,148     |
| RES136: Other Accrued Liabilities                           | 30,169      |
| SAL101: Tax Gain/Loss                                       | (10,514)    |
| Total Temporary Differences                                 | (4,193,610) |
| Federal Taxable Income (Pre-NOL)                            | 1,568,611   |
| NOL Reclass                                                 | -           |

|                                       |                  |
|---------------------------------------|------------------|
| Federal Taxable Income (Post-NOL)     | <u>1,568,611</u> |
| <b>Unit Tax Rate</b>                  |                  |
| Federal Tax - Current                 | 329,409          |
| After Tax Temp Differences:           |                  |
| Total After Tax Temp Differences      | -                |
| Cash Tax Adjustments                  | -                |
| Return Basis Provision                | <u>329,409</u>   |
| True-Ups:                             |                  |
| Current Deferred Reclass              | -                |
| Total True-Ups                        | -                |
| Non-Cash Tax Adjustments              | -                |
| Total Current Federal Provision       | <u>329,409</u>   |
| Deferred Tax Provision:               |                  |
| BDTPBS: Begin Deferred Tax Per B/S    | (6,692,775)      |
| BSO: + Bal Sheet Only Adjustment      | 19,053           |
| EDTPBS: - Ending Deferred Tax Per B/S | <u>7,481,425</u> |
| Total Deferred Tax Provision          | <u>807,703</u>   |
| Equity Adjustment                     | -                |
| Total Federal Tax Provision           | <u>1,137,112</u> |
| Total State Tax Provision:            |                  |
| SCTP: State Current Tax Provision     | 177,684          |
| SDTP: State Deferred Tax Provision    | <u>347,404</u>   |
| Total State Tax Provision             | <u>525,088</u>   |
| <b>Total Tax Provision</b>            | <u>1,662,199</u> |
| <b>Effective Tax Rate</b>             | 29.24%           |

| 2027<br>Projected         | 2027 Ending        |                   |                        |
|---------------------------|--------------------|-------------------|------------------------|
| -                         | 39,542             |                   |                        |
|                           | 1,725,870          |                   |                        |
| 12,663                    | 154,084            |                   |                        |
| 12,663                    | 1,919,496          |                   |                        |
|                           | 193,626            |                   |                        |
| -                         | (292,270)          |                   |                        |
|                           | (1,994,712)        |                   |                        |
|                           | (663,346)          |                   |                        |
| (1,187,590)               | (3,639,279)        |                   |                        |
| 926,507                   | 2,195,283          |                   |                        |
| (39,803)                  | (123,004)          |                   |                        |
| -                         | (5,423,704)        |                   |                        |
| 31,425                    | 40,396             |                   |                        |
| \$1,804,386.61            | 2,889,274          |                   |                        |
| -                         | -                  |                   |                        |
| (5,516)                   | (11,875)           |                   |                        |
| 1,529,411                 | (7,023,237)        |                   |                        |
|                           | (4,365,179)        |                   |                        |
| (1,776)                   | (34,126)           |                   |                        |
|                           | (775,091)          |                   |                        |
|                           | (257,758)          |                   |                        |
| 255,115                   | (2,635,180)        |                   |                        |
|                           | -                  |                   |                        |
| 253,339                   | (3,702,155)        |                   |                        |
|                           | (2,669,306)        |                   |                        |
| <b>Total Deferreds</b>    | <b>(6,840,859)</b> |                   |                        |
| <b>2026 Gross</b>         |                    |                   |                        |
| <b>sets - End of 2025</b> | (9,580,254)        | <b>Reg. Asset</b> | <b>2026 Tax Effect</b> |
| 2026 Amortization         | 997,720            | (8,582,534)       | (2,401,702)            |
| 2027 Amortization         | 997,720            | 279,198           | Yearly amort.          |
|                           | (7,584,815)        |                   |                        |
|                           | 0                  |                   |                        |
|                           | (2,122,504)        | 2027 Tax Effect   |                        |

264A\_1264B)

| 1264A<br>NextEra Energy<br>Transmission West<br>LLC-Above | 1264B<br>NextEra Energy<br>Transmission West LLC-<br>Below |
|-----------------------------------------------------------|------------------------------------------------------------|
| 6,094,035                                                 | (409,284)                                                  |
| 6,094,035                                                 | (409,284)                                                  |

|           |          |
|-----------|----------|
| 209,313   | (31,629) |
| (209,313) | 31,629   |

|           |           |
|-----------|-----------|
| 94,824    | -         |
| 48,909    | -         |
| 5         | -         |
| 12,627    | -         |
| 47,304    | -         |
| -         | 51,486    |
| 203,669   | 51,486    |
| 6,088,390 | (326,169) |

|             |           |
|-------------|-----------|
| (4,233)     | -         |
| 3,091,631   | -         |
| (2,609,271) | -         |
| (7,229,588) | -         |
| 4,111,622   | -         |
| (3,000,739) | -         |
| 707,122     | -         |
| (94,824)    | -         |
| 74,867      | -         |
| 740,148     | -         |
| 30,169      | -         |
| (10,514)    | -         |
| (4,193,610) | -         |
| 1,894,780   | (326,169) |

- -

Annualized - Gross

|         |
|---------|
| 142,236 |
| 73,364  |
| 8       |
| 18,941  |
| 70,956  |
| 305,504 |

|             |           |
|-------------|-----------|
| 1,894,780   | (326,169) |
| 21.00%      | 21.00%    |
| 397,904     | (68,495)  |
| -           | -         |
| -           | -         |
| 397,904     | (68,495)  |
| -           | -         |
| -           | -         |
| -           | -         |
| 397,904     | (68,495)  |
| (6,692,775) | -         |
| 19,053      | -         |
| 7,481,425   | -         |
| 807,703     | -         |
| -           | -         |
| 1,205,607   | (68,495)  |
| 209,313     | (31,629)  |
| 347,404     | -         |
| 556,717     | (31,629)  |
| 1,762,324   | (100,125) |
| 28.92%      | 24.46%    |



Ledger: \*

OL (Leading Ledger) v

Company Code: \*

1264 (Horizon x)

G/L Account:

2801000 (R... x)

Ledger Fiscal Y

2026

Balances

Compare

| Period          |  |
|-----------------|--|
| Opening Balance |  |
| 01.2026         |  |
| 02.2026         |  |
| 03.2026         |  |
| 04.2026         |  |
| 05.2026         |  |
| 06.2026         |  |
| 07.2026         |  |
| 08.2026         |  |
| 09.2026         |  |
| 10.2026         |  |
| 11.2026         |  |
| 12.2026         |  |
| 13.2026         |  |
| 14.2026         |  |
| 15.2026         |  |
| 16.2026         |  |
| Totals          |  |



| C                                     | DJ         | DK          | DL        |
|---------------------------------------|------------|-------------|-----------|
| I - TAX - Schedule M                  | Nov - 2026 | Dec - 2026  | Jan - 202 |
| eciation                              | )          | (468,943)   | (468,943) |
| of Book Depreciation                  | 290,475    | 283,229     | 2         |
| <b>2027 Activity</b>                  |            |             |           |
| DEP101: Tax Depreciation              |            | (4,243,879) |           |
| DEP103: Reversal of Book Depreciation |            | 3,310,894   |           |

Year: \*

Period From:

Period To:

Currency:

USD (Company Cod... 

| Debit     |  | Credit       |
|-----------|--|--------------|
| 14,934.86 |  | 75,971.54    |
| 14,934.86 |  | 75,971.54    |
| 11,201.15 |  | 682,888.51   |
| 11,201.15 |  | 75,971.54    |
| 11,201.15 |  | 75,971.54    |
| 0.00      |  | 1,930,325.09 |
| 0.00      |  | 75,971.54    |
| 0.00      |  | 75,971.54    |
|           |  |              |
|           |  |              |
|           |  |              |
|           |  |              |
|           |  |              |
|           |  |              |
|           |  |              |
| 63,473.17 |  | 3,069,042.84 |



|           | BIM        | BIN        | BO         | BP         | BP    |
|-----------|------------|------------|------------|------------|-------|
| 7         | Feb - 2027 | Mar - 2027 | Apr - 2027 | May - 2027 | Jun - |
| (353,657) | (353,657)  | (353,657)  | (353,657)  | (353,657)  |       |
| 275,982   | 275,968    | 275,955    | 275,941    | 275,928    |       |



Controlling Area:



=0002 x



|               |                     | Previous Period | Next Period   |  |
|---------------|---------------------|-----------------|---------------|--|
| Balance       | Cumulative Balances |                 |               |  |
|               |                     |                 | 10,242,471.97 |  |
| -61,036.68    |                     |                 | 10,181,435.29 |  |
| -61,036.68    |                     |                 | 10,120,398.61 |  |
| -671,687.36   |                     |                 | 9,448,711.25  |  |
| -64,770.39    |                     |                 | 9,383,940.86  |  |
| -64,770.39    |                     |                 | 9,319,170.47  |  |
| -1,930,325.09 |                     |                 | 7,388,845.38  |  |
| -75,971.54    |                     |                 | 7,312,873.84  |  |
| -75,971.54    |                     |                 | 7,236,902.30  |  |
|               |                     |                 | 7,236,902.30  |  |
|               |                     |                 | 7,236,902.30  |  |
|               |                     |                 | 7,236,902.30  |  |
|               |                     |                 | 7,236,902.30  |  |
|               |                     |                 | 7,236,902.30  |  |
|               |                     |                 | 7,236,902.30  |  |
|               |                     |                 | 7,236,902.30  |  |
|               |                     |                 | 7,236,902.30  |  |
| -3,005,569.67 |                     |                 | 7,236,902.30  |  |