

Attachment 1 - Revenue Credit Workpaper  
Horizon West Transmission, LLC

<b>Account 454 - Rent from Electric Property (Note 3)</b>	Notes 1 & 3	
1 Rent from FERC Form No. 1	Note 3, line 11	-
<b>Account 456 and 456.1 (Note 3)</b>	Notes 1 & 3	
2 Other Electric Revenues (Note 2)	Note 3	
3 Professional Services	Note 3	-
4 Revenues from Directly Assigned Transmission Facility Charges (Note 2)	Note 3	-
5 Rent or Attachment Fees associated with Transmission Facilities	Note 3	-
6 Other	Note 3	-
7 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				
Line #	Description	Source	Year	Balance
1	<u>Calculation of Transmission Plant In Service</u>	Source		
2	December	p206.58.b less p206.57.b	2020	50,928,908
3	January	Note A	2021	50,928,908
4	February	Note A	2021	50,928,908
5	March	Note A	2021	50,928,908
6	April	Note A	2021	50,928,908
7	May	Note A	2021	50,928,908
8	June	Note A	2021	56,978,908
9	July	Note A	2021	56,978,908
10	August	Note A	2021	56,978,908
11	September	Note A	2021	56,978,908
12	October	Note A	2021	56,978,908
13	November	Note A	2021	56,978,908
14	December	p207.58.g less p207.57.g	2021	56,978,908
15	<b>Transmission Plant In Service</b>	(sum lines 2-14) /13		54,186,600
16	<u>Calculation of Intangible Plant In Service</u>	Source		
17	December	p204.5.b	2020	-
18	January	Note A	2021	-
19	February	Note A	2021	-
20	March	Note A	2021	-
21	April	Note A	2021	-
22	May	Note A	2021	-
23	June	Note A	2021	-
24	July	Note A	2021	-
25	August	Note A	2021	-
26	September	Note A	2021	-
27	October	Note A	2021	-
28	November	Note A	2021	-
29	December	p205.5.g	2021	1,824,585
30	<b>Intangible Plant In Service</b>	(sum lines 17 - 29) /13		140,353
31	<u>Calculation of General Plant In Service</u>	Source		
32	December	p206.99.b lessp206.98.b	2020	403,815
33	January	Note A	2021	403,815
34	February	Note A	2021	403,815
35	March	Note A	2021	403,815
36	April	Note A	2021	403,815
37	May	Note A	2021	403,815
38	June	Note A	2021	403,815
39	July	Note A	2021	403,815
40	August	Note A	2021	403,815
41	September	Note A	2021	403,815
42	October	Note A	2021	403,815
43	November	Note A	2021	403,815
44	December	p207.99.g lessp207.98.g	2021	403,815
45	<b>General Plant In Service</b>	(sum lines 32 - 44) /13		403,815
46	<b>Total Plant In Service</b>	(sum lines 15, 30, and 45)		54,730,768



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	2020	1,145,549
49	January	Note A	2021	1,271,261
50	February	Note A	2021	1,396,973
51	March	Note A	2021	1,522,685
52	April	Note A	2021	1,648,397
53	May	Note A	2021	1,774,109
54	June	Note A	2021	1,914,870
55	July	Note A	2021	2,055,632
56	August	Note A	2021	2,196,393
57	September	Note A	2021	2,337,155
58	October	Note A	2021	2,477,916
59	November	Note A	2021	2,618,678
60	December	p219.25.c	2021	2,759,439
61	<b>Transmission Accumulated Depreciation</b>	(sum lines 48-60) /13		1,932,235
62	<b>Calculation of Intangible Accumulated Depreciation</b>	Source		
63	December	Prior year p200.21.c	2020	-
64	January	Note A	2021	-
65	February	Note A	2021	-
66	March	Note A	2021	-
67	April	Note A	2021	-
68	May	Note A	2021	-
69	June	Note A	2021	-
70	July	Note A	2021	-
71	August	Note A	2021	-
72	September	Note A	2021	-
73	October	Note A	2021	-
74	November	Note A	2021	-
75	December	p200.21.c	2021	30,410
76	<b>Accumulated Intangible Depreciation</b>	(sum lines 63 - 75) /13		2,339
77	<b>Calculation of General Accumulated Depreciation</b>	Source		
78	December	Prior year p219.28.c	2020	287
79	January	Note A	2021	1,128
80	February	Note A	2021	1,969
81	March	Note A	2021	2,810
82	April	Note A	2021	3,652
83	May	Note A	2021	4,493
84	June	Note A	2021	5,334
85	July	Note A	2021	6,176
86	August	Note A	2021	7,017
87	September	Note A	2021	7,858
88	October	Note A	2021	8,699
89	November	Note A	2021	9,541
90	December	p219.28.c	2021	10,382
91	<b>Accumulated General Depreciation</b>	(sum lines 78 - 90) /13		5,334
92	<b>Total Accumulated Depreciation</b>	(sum lines 61, 76, and 91)		1,939,909

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 (recovery of abandoned plant requires a FERC order approving the amount and recovery period and Attachment 11 being completed)	Per FERC Order	-	-	-	-
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	-	-		
98	January	(Note A)	-	-		
99	February	(Note A)	-	-		
100	March	(Note A)	-	-		
101	April	(Note A)	-	-		
102	May	(Note A)	-	-		
103	June	(Note A)	-	-		
104	July	(Note A)	-	-		
105	August	(Note A)	-	-		
106	September	(Note A)	-	-		
107	October	(Note A)	-	-		
108	November	(Note A)	-	-		
109	December	111.57.c	-	-		
110	Prepayments	(sum lines 97-109) /13			-	-
Note A: Input the value associated with the amount as if reported in FN1 consistent with the first source in the section						
111	<u>Calculation of Transmission CWIP</u>	Source	Year	Non-Incentive	Incentive	Total
112	December	216.b (prior Year)	2020	-	-	-
113	January	(Note B)	2021	-	-	-
114	February	(Note B)	2021	-	-	-
115	March	(Note B)	2021	-	-	-
116	April	(Note B)	2021	-	-	-
117	May	(Note B)	2021	-	-	-
118	June	(Note B)	2021	-	-	-
119	July	(Note B)	2021	-	-	-
120	August	(Note B)	2021	-	-	-
121	September	(Note B)	2021	-	-	-
122	October	(Note B)	2021	-	-	-
123	November	(Note B)	2021	-	-	-
124	December	216.b	2021	-	-	-
125	Transmission CWIP	(sum lines 112-124) /13		-	-	-
Note B: Amounts for CWIP included here must be supported in Attach 8						

**LAND HELD FOR FUTURE USE**

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount included
126	LAND HELD FOR FUTURE USE Attach 10, line 2, column d	-
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	EPRI Dues p353...f (enter FN1 line #)
128a	List EPRI and EEI dues and expenses	EPRI & EEI Costs

**Regulatory Expense Related to Transmission Cost Support**

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

Multi-state Workpaper

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

Safety Related and Education and Out Reach Cost Support

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount A	Safety Related, Education, Siting & Outreach Related B	Other C (Col A- Col B)	Details
131	General Advertising Exp Account 930.1  p323.191.b			-	

Column B shall be safety, education, siting or out-reach related advertising consistent with Note D on Appendix III

Excluded Plant Cost Support

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
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 Undistributed	Transmission Materials & Supplies	Total
	Form No.1 page			p227.16	p227.8	(Col A + Col B)
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		14,069,992	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

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

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

Capital Structure

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

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

Note 1. If and when the Company issues preferred stock, footnote will indicate the authorizing regulatory agency, the docket/case number, and the date of the authorizing order.  
 Note 2. Interest on Debt to Associated Companies (FERC 430) will be populated with interest related to Long-Term Debt only.

Attachment 3 - Incentive ROE

Horizon West Transmission, LLC

Incentive ROE

	A	B	C	D	E	F	G	H	I
1	Rate Base	Appendix III, line 30							62,782,219
2	100 Basis Point Incentive Return							\$	
			\$	%		Cost Appendix III		Weighted	
3	Long Term Debt	Appendix III, line 80	-	0.40		3.74%		0.0150	
4	Preferred Stock	Appendix III, line 81	-	-		0.00%		-	
5	Common Stock Including 100 basis points	Appendix III, line 82	-	0.60		11.20%		0.0672	
6	Total (sum lines 3-5)		-					0.0822	
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6, col H)								5,157,918
8	INCOME TAXES								
9	T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =		0.2798						
10	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.3178						
11	where WCLTD=(line 3) and R= (line 6)								
12	and FIT, SIT & p are as given in footnote F on Appendix III.								
13	1 / (1 - T) = (T from line 9)		1.3886						
14	Amortized Investment Tax Credit (Appendix III, line 59)		-						
15									
16	Income Tax Calculation = line 10 * line 7		1,639,374				1,639,374		
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)		1,639,374						
19	Return and Income Taxes with 100 basis point increase in ROE				Sum lines 7 and 18				6,797,292
20	Return (Appendix III line 64 col 5)								4,781,225
21	Income Tax (Appendix III line 62 col 5)								1,493,002
22	Return and Income Taxes without 100 basis point increase in ROE				Sum lines 20 and 21				6,274,226
23	Incremental Return and Income Taxes for 100 basis point increase in ROE				Line 19 less line 22				523,066
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets				Appendix III, line 88(a)				66,324,357
25	Carrying Charge Difference for 100 Basis point of ROE				(Line 23 divided by line 24)				0.0079

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)	11,948,342
2	Less Transmission Depreciation Expense, Abandoned Plant Amort, Reg Asset Amort, and O&M	(Appendix III, lines 40 & 42 plus Appendix III, line 38)	5,059,610
3	Net Rev Req less Depreciation expense and O&M	(Line 1 minus line 2)	6,888,732
4	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant	(Appendix III, line 88 (a))	66,324,357
5	Base Fixed Charge Rate Less Depreciation/Amortization and O&M (Base FCR)	(Line 3 / line 4)	0.104
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	Line 6a times Col C divided by 100 basis points plus Col D	Actual Rev Req at Base FCR				Actual Rev Req at Increased ROE	Incremental Rev Req at Increased ROE of Incentive Projects	Discount	Net Revenue				
			Base Fixed Charge Rate Less Increased ROE (Basis Points) (Note 3)	FCR for This Project (Line 6 x Col C / 100 + Col D)	13 Month Balance of Investment (company records)	Depreciation or Amortization Expense (company records)	Directly Assigned O&M (Note 5)	Revenue Requirement (Col D x Col F + Col G + Col H)	Revenue Requirement (Col E x Col F + Col G + Col H)	Col J less Col I for Incentive Projects	(Note 4)	Col J - Col L					
7a				0.104	0.104												
7b				0.104	0.104												
7c				0.104	0.104												
7d																	
7e																	
7f																	
7g																	
7h																	
8	Total (sum of lines 7 above)																
9	Line 9 must tie to the lines above as shown					Total of Col G ties to the sum of Appendix III, lines 33b, 40 & 42, col 5)		Total of Col H ties to Appendix III, Lines 38 - line 33b		Total of Col I ties to Line 1 Total		Total of Col J ties to Appendix III, Line 65		Total of Col K ties to Appendix III, Line 66		Total to be Charged	
10	Total revenue requirement associated with CAISO's High Voltage (HV, 200kV+) Transmission Access Charge																
11	Total revenue requirement associated with CAISO's utility service territory-specific Low Voltage (LV, <200kV) Transmission Access Charge																

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

Project	Docket Number

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

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

- Note 6: Narrative step by step of how data is derived and calculated within this attachment and how Attachment 3 relates to this attachment:  
 Step 1: Lines 1-6 are sourced from Appendix III, Attachment 3 or calculated as set forth on each line.  
 Step 2: On lines 7, for each project (whether FERC authorized CWIP in rate base or plant in-service), FERC authorized Abandoned Plant or FERC authorized Regulatory Asset, input the data for Steps 3 to 7  
 Step 3: On lines 7, Col A, input the name of the project  
 Step 4: On lines 7, Col B, input the useful life for projects with plant in-service based on the depreciation rates set forth in Attach 9, or the amortization period approved by FERC for Abandoned Plant or Regulatory Assets  
 Step 5: On lines 7, Col C, is the increase in ROE authorized by FERC from Note 3  
 Step 6: On lines 7, Col D, is the Base Fixed Charge Rate from line 5 which excludes any increased ROE authorized by FERC  
 Step 7: On 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: On lines 7, Col I, calculate the revenue requirement at the Base FCR for each investment as the sum of Cols D, F, G and H  
 Step 12: On lines 7, Col J, calculate 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: On lines 7, Col K, calculate 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: On lines 7, Col M, calculate 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	Revenue Requirement Billed (Note 1)		Actual Revenue Requirement (Note 2)		Over (Under) Recovery
2					
3					
4	\$0	Less	\$0	Equals	\$0
5					
6	<hr/>				
7					

8	Interest Rate on Amount of Refunds or Surcharges	Over (Under) Recovery Plus Interest	Monthly Interest Rate (Note 3)	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
9							
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	<b>Calculation of Interest</b>				<b>Monthly</b>		
15	January	-	0.0000%	12	-	-	-
16	February	-	0.0000%	11	-	-	-
17	March	-	0.0000%	10	-	-	-
18	April	-	0.0000%	9	-	-	-
19	May	-	0.0000%	8	-	-	-
20	June	-	0.0000%	7	-	-	-
21	July	-	0.0000%	6	-	-	-
22	August	-	0.0000%	5	-	-	-
23	September	-	0.0000%	4	-	-	-
24	October	-	0.0000%	3	-	-	-
25	November	-	0.0000%	2	-	-	-
26	December	-	0.0000%	1	-	-	-
27							
28							
29					<b>Annual</b>		
30	January through December	-	0.0000%	12	-	-	-
31							
32	<b>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</b>				<b>Monthly</b>		
33	January	-	0.0000%		-	-	-
34	February	-	0.0000%		-	-	-
35	March	-	0.0000%		-	-	-
36	April	-	0.0000%		-	-	-
37	May	-	0.0000%		-	-	-
38	June	-	0.0000%		-	-	-
39	July	-	0.0000%		-	-	-
40	August	-	0.0000%		-	-	-
41	September	-	0.0000%		-	-	-
42	October	-	0.0000%		-	-	-
43	November	-	0.0000%		-	-	-
44	December	-	0.0000%		-	-	-
45							
46							
47	Total Amount of True-Up Adjustment (Note 4)				\$	-	
48	Less Over (Under) Recovery				\$	-	
49	Total Interest				\$	-	

Notes

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

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

Horizon West Transmission, LLC  
Beginning of Year

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E Total (Sum Cols B, C, & D)	
1	ADIT-282 (enter negative)	(233,054)	-	-		From Acct. 282 total, below
2	ADIT-283 (enter negative)	(4,076,889)	-	-		From Acct. 283 total, below
3	ADIT-190	-	-	-		From Acct. 190 total, below
4	Subtotal (Sum lines 1-3 for each column)	(4,309,943)	-	-		
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)	(4,309,943)	-	-	(4,309,943)	
8	End of year from Attachment 6b, line 7	(4,708,751)	-	-	(4,708,751)	
9	Average of Beginning of Year and End of Year ((line 7 + line 8)/2)	(4,509,347)	-	-	(4,509,347)	Enter in Appendix III, line 17.

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

32 Instructions for Account 190:

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

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

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

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

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

39

Horizon West Transmission, LLC

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

Beginning of Year

40

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45 ADIT - 282

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

Property			(233,054)			Deferred Tax due to expected difference between book and tax depreciation
Subtotal - p274.b	-	-	(233,054)	-	-	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	-	-	(233,054)	-	-	

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

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



67

Horizon West Transmission, LLC

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

68

69

Beginning of Year

70

71

A

B

C  
Gas, Prod  
Or Other  
Related

D

E

F

G

73 ADIT- 283

74

	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related
75 Pre-Commercial Costs - ADIT			(4,076.889)		
76					
77					
78					
79					
80					
81					
82					
83					
84					
85 Subtotal - p276.b	-	-	(4,076.889)	-	-
86 Less FASB 109 Above if not separately removed					
87 Less FASB 106 Above if not separately removed					
88 Total	-	-	(4,076.889)	-	-

89 Instructions for Account 283:

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

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

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

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

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

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

Horizon West Transmission, LLC  
End of Year

Ln	A	B Transmission Related	C Plant Related	D Labor Related	E Total (Sum Cols B, C, & D)
1	ADIT-282 (enter negative)	(921,072.08)	-	-	From Acct. 282 total, below
2	ADIT-283 (enter negative)	(3,787,679.30)	-	-	From Acct. 283 total, below
3	ADIT-190	-	-	-	From Acct. 190 total, below
4	Subtotal (Sum lines 1-3 for each column)	(4,708,751.39)	-	-	
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)	(4,708,751.39)	-	-	(4,708,751.39) Enter in Attachment 6a Line 8

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

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

32 Instructions for Account 190:

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

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

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

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

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

39

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

Property			(921,072)			Deferred Tax due to expected difference between book and tax depreciation
Subtotal - p275.k	-	-	(921,072)	-	-	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	-	-	(921,072)	-	-	

60

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

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

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Horizon West Transmission, LLC

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

End of Year

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A

B

C

D

E

F

G

72

Total

Gas, Prod

73 ADIT- 283

Or Other

Transmission

Plant

Labor

74

Related

Related

Related

Related

75

Pre-Commercial Costs - ADIT

(3,787,679)

76

77

78

79

80

81

82

83

84

85 Subtotal - p277.k

-

-

(3,787,679)

-

-

86 Less FASB 109 Above if not separately removed

87 Less FASB 106 Above if not separately removed

88 Total

-

-

(3,787,679)

-

-

89 Instructions for Account 283:

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

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

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

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

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



Attachment 8 - CWIP in Rate Base

Attachment 8 - CWIP in Rate Base

Attachment 8 - CWIP in Rate Base

Horizon West Transmission, LLC

Horizon West Transmission, LLC

Horizon West Transmission, LLC

No	(a) Project Name	(b) Job ID	(c) Construction Start Date	(d) Estimated In-Service Date	(e) Approval Docket No.	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	
						Dec. 31 2020	Jan. 31 2021	Feb. 28/29 2021	Mar. 31 2021	Apr. 30 2021	May 31 2021	Jun. 30 2021	Jul. 31 2021	Aug. 31 2021	Sept. 30 2021	Oct. 31 2021	Nov. 30 2021	Dec. 31 2021	Average Balance of Columns (f) through (r)	% Approved for Recovery (2)	Rate Base = Amount	
1a																						
1b																						
1c																						
1d																						
1e																						
1f																						
1g																						
1h																						
1i																						
1j																						
1k																						
1l																						
1m																						
1n																						
1o																						
1p																						
1q																						
1r																						
1s																						
1t																						
1x																						
2																						
																			Total CWIP in Rate Base:		\$	-

General notes: (1) Source of monthly balance data on this page is company records.  
 (2) Percentages in Column (t) may only be changed pursuant to FERC approval.

Attachment 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	0.00%
2	350.2	Land Rights	1.33%
2	352	Structures and Improvements	3.36%
3	353	Station Equipment	2.92%
4	354	Towers and Fixtures	0.00%
5	355	Poles and Fixtures	2.05%
6	356	Overhead Conductor and Devices	3.10%
7	357	Underground Conduit	0.00%
8	358	Underground Conductor and Devices	0.00%
9	359	Roads and Trails	0.00%
<b>GENERAL PLANT</b>			
10	390	Structures & Improvements	0.00%
11	391	Office Furniture & Equipment	5.25%
12	392	Transportation Equipment	0.00%
13	393	Stores Equipment	0.00%
14	394	Tools, Shop & Garage Equipment	0.00%
15	395	Laboratory Equipment	0.00%
16	397	Communication Equipment	25.00%
17	398	Miscellaneous Equipment	2.50%
<b>INTANGIBLE PLANT</b>			
1	301	Organization	1.85%
2	302	Intangible	1.85%
3	303	Miscellaneous Intangible Plant	
4		5 Year Property	20.00%
5		7 Year Property	14.29%
6		10 Year Property	10.00%
		Transmission facility Contributions in Aid of Construction	Note 1

Note 1: In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying plant booked to the accounts shown in lines 1-10 above, and the resultant weighted average depreciation rate will be used to determine the life over which to amortize the CIAC. The life of each facility subject to a CIAC will be estimated in this manner at the time the plant is placed into service, and will not change over the life of the CIAC without FERC approval. The combined amortization expense for all CIACs shall be the sum of each individual CIAC balance amortized over the life of each individual CIAC established in this manner.

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

Attachment 10 - Land Held for Future Use

Attachment 10 - Land Held for Future Use

Horizon West Transmission, LLC

Horizon West Transmission, LLC

No.	(a) Subaccount No.	(b) Item Name	(c) Land Held for Future Use	(d) Columns (e) Through (q)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
					Dec. 31 2020	Jan. 31 2021	Feb. 28/29 2021	Mar. 31 2021	Apr. 30 2021	May 31 2021	Jun. 30 2021	Jul. 31 2021	Aug. 31 2021	Sept. 30 2021	Oct. 31 2021	Nov. 30 2021	Dec. 31 2021
1a				-													
1b				-													
1c				-													
...				-													
...				-													
...				-													
...				-													
...				-													
1x				-													
2			Total Land Held for Future Use in rate base:	\$ -													

General note: Source of monthly balance data on this page is company records and only Land Held for Future Use that is included in transmission specific plans may be included on this attachment.



Attachment 11 - Regulatory Assets and Abandoned Plant

Attachment 11 - Regulatory Assets and Abandoned Plant

Attachment 11 - Regulatory Assets and Abandoned Plant

Horizon West Transmission, LLC										Horizon West Transmission, LLC										Horizon West Transmission, LLC													
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)							
No.	Project Name	Recovery	Recovery	Amort.	Current	% Allocable to	Amort.													Average	% Approved	Allocable to	Rate Base	Internal ID or	Docket No.								
		Amount	Period	Monthly	Periods			Year	Expense	Formula	Dec. 31	Jan. 31	Feb. 28/29	Mar. 31	Apr. 30	May 31	Jun. 30	Jul. 31	Aug. 31							Sept. 30	Oct. 31	Nov. 30	Dec. 31	Unamortized	Treatment	Formula Rate	Balance
		(1)	(1)	= Expense	× Year	= Expense	(1)	=	2020	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
1	Pre Commercial Costs	14,965,794	180	83,143	12	997,720	100%	997,720	14,568,852	14,465,788	14,402,565	14,319,422	14,236,279	14,153,136	14,069,992	13,986,849	13,903,706	13,820,562	13,737,419	13,654,275	13,571,132	14,069,992	100%	1.0	14,069,992				ER20-2010-000				
2																																	
Total Regulatory Asset and Abandoned Plant Amortization Expense:								\$ 997,720	14,568,852	General Note: The source for monthly balance data on this page are company records. Amounts shown are total amounts.												13,571,132	Total Regulatory Assets and Abandoned Plant in Rate Base:		\$ 14,069,992								

NOTES:  
 (1) Non-zero values in this column may only be established and changed subject to Commission direction or approval pursuant to an appropriate §205, §206, or §219 filing.

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