

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

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

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	\$ 23,736,162
REVENUE CREDITS				
2	Total Revenue Credits	Attach 1, line 7	Total	-
3	True-up Adjustment	Attach 5, Line 47	Allocator	-
4	NET REVENUE REQUIREMENT	(line 1 minus line 2 plus line 3)		\$ 23,736,162

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For the 12 months ended 12/31/2024

Horizon West Transmission, LLC

Line No.	(1)	(2)	(3)	(4)	(5)
	RATE BASE:	Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
5	GROSS PLANT IN SERVICE (Notes M & P)				
5	Transmission	(Attach 2, line 15)	73,359,223	TP	73,359,223
6	General & Intangible	(Attach 2, lines 30 & 45)	1,664,268	W/S	1,664,268
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)	75,023,492	GP=	75,023,492
8	ACCUMULATED DEPRECIATION & AMORTIZATION (Notes M & P)				
9	Transmission	(Attach 2, line 61)	4,273,001	TP	4,273,001
10	General & Intangible	(Attach 2, lines 76 & 91)	661,398	W/S	661,398
11	TOTAL ACCUM. DEPRECIATION (sum lines 9-10)		4,934,400		4,934,400
12	NET PLANT IN SERVICE				
13	Transmission	(line 5- line 9)	69,086,222		69,086,222
14	General & Intangible	(line 6- line 10)	1,002,870		1,002,870
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)	70,089,092	NP=	70,089,092
16	ADJUSTMENTS TO RATE BASE (Note A)				
17	ADIT	(Attach 6e, line 8, column E)	(5,669,778)	NP	(5,669,778)
18	Account No. 255 (enter negative) (Note F)	(Attach 2, line 93)	-	NP	-
19	CWIP	(Attach 2, line 125, "Incentive" column)	864,717	DA	864,717
20	Reserves (enter negative)	(Attach 2, line 127a)	-	DA	-
21	Unamortized Regulatory Assets	(Attach 2, line 148) (Note L)	11,076,833	DA	11,076,833
22	Unamortized Abandoned Plant	(Attach 2, line 94) (Note K)	-	DA	-
23	TOTAL ADJUSTMENTS (sum lines 17-22)		6,271,773		6,271,773
24	LAND HELD FOR FUTURE USE	(Attach 2, line 126a)	2,036,816	TP	2,036,816
25	WORKING CAPITAL (Note C)				
26	CWC	calculated (1/8 * (line 38 less line 33b))	1,365,129		1,365,129
27	Materials & Supplies (Note B)	(Attach 2, line 146)	-	TP	-
28	Prepayments (Account 165 - Note C)	(Attach 2, line 110)	143,942	GP	143,942
29	TOTAL WORKING CAPITAL (sum lines 26-28)		1,509,071		1,509,071
30	RATE BASE (sum lines 15, 23, 24, & 29)		79,906,752		79,906,752

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For the 12 months ended 12/31/2024

## Horizon West Transmission, LLC

		(1)	(2)	(3)	(4)	(5)
			Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
31	O&M					
32	Transmission		321.112.b & (Note O)	11,474,069	TP	11,474,069
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	1,062,497	TP	1,062,497
33a	Account 566 excluding Amortization of Regulatory Assets		321.97 less line 33b	3,099	DA	3,099
33b	Account 566 Amortization of Regulatory Assets		(Attach 2, line 147)	997,720	DA	997,720
34	A&G		323.197.b	506,359	W/S	506,359
35	Less EPRI & Reg. Comm. Exp. & Other Ad.		(Attach 2, lines 128, 129, 131) (Note D)	-	W/S	-
36	Plus Transmission Related Reg. Comm. Exp.		(Attach 2, line 129) (Note D)	-	W/S	-
37	PBOP expense adjustment		(Attach 2, line 159)	-	W/S	-
38	TOTAL O&M and A&G (sum lines 32, 33a, 33b, 34, 36, 37 less lines 33 & 35)			11,918,750		11,918,750
39	DEPRECIATION EXPENSE (Notes M & P)					
40	Transmission		336.7.b,d&e	1,941,612	TP	1,941,612
41	General and Intangible		336.1.b,d&e + 336.10.b, d&e	283,419	W/S	283,419
42	Amortization of Abandoned Plant		(Attach 2, line 95) (Note K)	-	DA	-
43	TOTAL DEPRECIATION (Sum lines 40-42)			2,225,031		2,225,031
44	TAXES OTHER THAN INCOME TAXES (Note E)					
45	LABOR RELATED					
46	Payroll		263._i (enter FN1 line #)	-	W/S	-
47	Highway and vehicle		263._i (enter FN1 line #)	-	W/S	-
48	PLANT RELATED					
49	Property		263.7.I (enter FN1 line #)	1,268,429	GP	1,268,429
50	Gross Receipts		263._i (enter FN1 line #)	-	NA	-
51	Other		263._i (enter FN1 line #)	-	GP	-
52	TOTAL OTHER TAXES (sum lines 46-47 and lines 49-51)			1,268,429		1,268,429
53	INCOME TAXES		(Note F)			
54	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$			0.2798		
55	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$			0.3009		
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))	277,652		
60	Income Tax Calculation = line 55 * line 64			1,900,234	NA	1,900,234
61	ITC adjustment (line 58 * line 59)			-	NP	-
61a	Permanent Differences Tax Adjustment			107,888		107,888
62	Total Income Taxes		(line 60 plus line 61 plus line )	2,008,122		2,008,122
63	RETURN					
64	[Rate Base (line 30) * Rate of Return (line 83)]			6,315,830	NA	6,315,830
65	Rev Requirement before Incentive Projects (sum lines 38, 43, 52, 62, 64)			23,736,162		23,736,162
66	Return and Income Tax on Incentive Projects		(Attach 4, col. K, line 8) (Note N)	-	DA	-
67	Total Revenue Requirement (sum lines 65 & 66)			23,736,162		23,736,162

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Horizon West Transmission, LLC

For the 12 months ended 12/31/2024

## SUPPORTING CALCULATIONS AND NOTES

68 TRANSMISSION PLANT INCLUDED IN RTO RATES

69	Total transmission plant (line 5, column 3)	73,359,223.11
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)	73,359,223.11

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 &amp; SALARY ALLOCATOR (W&amp;S) (Note I)

75	Form 1 Reference	\$	TP	Allocation				
76	Transmission	354.21 b	1.00	1.00	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]		1.00		1.00	=	1.0000	= W/S

79 RETURN (R) (Note J)

		\$	%	Cost	Weighted	
80	Long Term Debt (Note G) (Attach 2, lines 165 & 186)	41,930,112.69	40%	4.46%	0.018	=WCLTD
81	Preferred Stock (Attach 2, lines 167 & 191)	-	-	-	-	
82	Common Stock (Attach 2, line 173)	62,895,196.23	60%	10.20%	0.061	
83	Total (sum lines 80-82)	104,825,308.93			0.079	=R

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

(a)

84	Net Transmission Plant in Service (Line 13, column 5)	69,086,222
85	CWIP (Line 19, column 5)	864,717
86	Unamortized Abandoned Plant (Line 22, column 5)	-
87	Regulatory Assets (Line 21, column 5)	11,076,833
88	Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant	81,027,772

89 DA indicates Direct Assignment and is equal to 1

Formula Rate - Non-Levelized

SUPPORTING CALCULATIONS AND NOTES

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For the 12 months ended 12/31/2024

Horizon West Transmission, LLC

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)  
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note  
Letter

- A The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 158 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
- B Identified in Form 1 as being only transmission related.
- C Cash Working Capital assigned to transmission is one-eighth of O&M (including A&G) allocated to transmission and Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
- D Line 35 excludes all Regulatory Commission Expenses itemized at 351.h, all advertising included in Account 930.1 (except safety, education or out-reach related advertising) and all EEI and EPRI dues and expenses. Line 36 reflects all Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.h.
- E Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere. Excludes other taxes associated with facilities leased to others that are charged to the lessee.
- 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
- Q Excludes costs associated with Asset Retirement Obligations (ARO) absent a subsequent filing under FPA Section 205.
- Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on (1) the Equity portion of Allowance for Other Funds Used During Construction (AFUDC) included in the current book depreciation expense and (2) meals and entertainment expenses. Permanent differences arising from lobbying and/or political contributions, or fines and penalties from government agencies will not be recovered through this mechanism. The recovery of any other permanent differences (which are expected to be extraordinary in nature) would be specifically identified in Attachment 12. The income tax impacts of these permanent differences are determined in Line 61b, Column 3.

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				
		Source	Year	Balance
1	<b>Calculation of Transmission Plant In Service</b>			
2	December	p206.58.b less p206.57.b	2023	73,299,698
3	January	Note A	2024	73,324,447
4	February	Note A	2024	73,350,788
5	March	Note A	2024	73,369,497
6	April	Note A	2024	73,369,497
7	May	Note A	2024	73,369,497
8	June	Note A	2024	73,369,497
9	July	Note A	2024	73,369,497
10	August	Note A	2024	73,369,497
11	September	Note A	2024	73,369,497
12	October	Note A	2024	73,369,497
13	November	Note A	2024	73,369,497
14	December	p207.58.g less p207.57.g	2024	73,369,498
15	<b>Transmission Plant In Service</b>	(sum lines 2-14) /13		73,359,223
16	<b>Calculation of Intangible Plant In Service</b>			
17	December	p204.5.b	2023	1,086,794
18	January	Note A	2024	1,086,794
19	February	Note A	2024	1,086,794
20	March	Note A	2024	1,086,794
21	April	Note A	2024	1,086,794
22	May	Note A	2024	1,086,794
23	June	Note A	2024	1,086,794
24	July	Note A	2024	1,086,794
25	August	Note A	2024	1,086,794
26	September	Note A	2024	1,086,794
27	October	Note A	2024	1,086,794
28	November	Note A	2024	1,086,794
29	December	p205.5.g	2024	1,086,794
30	<b>Intangible Plant In Service</b>	(sum lines 17 - 29) /13		1,086,794
31	<b>Calculation of General Plant In Service</b>			
32	December	p206.99.b lessp206.98.b	2023	484,823
33	January	Note A	2024	591,220
34	February	Note A	2024	583,815
35	March	Note A	2024	583,812
36	April	Note A	2024	583,812
37	May	Note A	2024	583,984
38	June	Note A	2024	584,120
39	July	Note A	2024	584,109
40	August	Note A	2024	584,109
41	September	Note A	2024	585,941
42	October	Note A	2024	585,810
43	November	Note A	2024	585,810
44	December	p207.99.g lessp207.98.g	2024	585,808
45	<b>General Plant In Service</b>	(sum lines 32 - 44) /13		577,475
46	<b>Total Plant In Service</b>	(sum lines 15, 30, and 45)		75,023,492

**Accumulated Depreciation Worksheet**

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
	Source	Year	Balance	
47	<b>Calculation of Transmission Accumulated Depreciation</b>			
48	December	Prior year p219.25.c	2023	3,308,541
49	January	Note A	2024	3,467,534
50	February	Note A	2024	3,626,600
51	March	Note A	2024	3,786,419
52	April	Note A	2024	3,948,246
53	May	Note A	2024	4,110,073
54	June	Note A	2024	4,271,900
55	July	Note A	2024	4,433,726
56	August	Note A	2024	4,595,553
57	September	Note A	2024	4,757,380
58	October	Note A	2024	4,919,207
59	November	Note A	2024	5,081,033
60	December	p219.25.c	2024	5,242,808
61	<b>Transmission Accumulated Depreciation</b>	(sum lines 48-60) /13		4,273,001
62	<b>Calculation of Intangible Accumulated Depreciation</b>	Source		
63	December	Prior year p200.21.c	2023	428,293
64	January	Note A	2024	447,175
65	February	Note A	2024	466,058
66	March	Note A	2024	484,940
67	April	Note A	2024	503,823
68	May	Note A	2024	522,705
69	June	Note A	2024	541,588
70	July	Note A	2024	560,470
71	August	Note A	2024	579,353
72	September	Note A	2024	598,235
73	October	Note A	2024	617,118
74	November	Note A	2024	636,001
75	December	p200.21.c	2024	654,883
76	<b>Accumulated Intangible Depreciation</b>	(sum lines 63 - 75) /13		541,588
77	<b>Calculation of General Accumulated Depreciation</b>	Source		
78	December	Prior year p219.28.c	2023	91,397
79	January	Note A	2024	96,132
80	February	Note A	2024	100,868
81	March	Note A	2024	105,604
82	April	Note A	2024	110,339
83	May	Note A	2024	115,075
84	June	Note A	2024	119,810
85	July	Note A	2024	124,546
86	August	Note A	2024	129,282
87	September	Note A	2024	134,017
88	October	Note A	2024	138,753
89	November	Note A	2024	143,489
90	December	p219.28.c	2024	148,224
91	<b>Accumulated General Depreciation</b>	(sum lines 78 - 90) /13		119,810
92	<b>Total Accumulated Depreciation</b>	(sum lines 61, 76, and 91)		4,934,400

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)						
97	December	111.57.d	2023	119,507		
98	January	(Note A)	2024	64,368		
99	February	(Note A)	2024	57,592		
100	March	(Note A)	2024	60,360		
101	April	(Note A)	2024	294,398		
102	May	(Note A)	2024	283,352		
103	June	(Note A)	2024	145,205		
104	July	(Note A)	2024	126,344		
105	August	(Note A)	2024	108,038		
106	September	(Note A)	2024	139,733		
107	October	(Note A)	2024	121,427		
108	November	(Note A)	2024	252,983		
109	December	111.57.c	2024	97,944		
110	Prepayments	(sum lines 97-109) /13		143,942		
Note A: Input the value associated with the amount as if reported in FN1 consistent with the first source in the section						
111	Calculation of Transmission CWIP	Source	Year	Non-Incentive	Incentive Total	
112	December	216.b (prior Year)	2023	-	- -	
113	January	(Note B)	2024	-	- -	
114	February	(Note B)	2024	-	- -	
115	March	(Note B)	2024	-	- -	
116	April	(Note B)	2024	-	- -	
117	May	(Note B)	2024	-	73,904 -	
118	June	(Note B)	2024	-	202,281 -	
119	July	(Note B)	2024	-	449,701 -	
120	August	(Note B)	2024	-	774,998 -	
121	September	(Note B)	2024	-	1,452,336 -	
122	October	(Note B)	2024	-	2,153,156 -	
123	November	(Note B)	2024	-	2,653,944 -	
124	December	216.b	2024	-	3,481,001 -	
125	Transmission CWIP	(sum lines 112-124) /13		-	864,717 -	
Note B: Amounts for CWIP included here must be supported in Attach 8						

LAND HELD FOR FUTURE USE

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount included
126	LAND HELD FOR FUTURE USE Attach 10, line 2, column d	2,036,816.00
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 #)	EPRI & EEI Costs
128a	List EPRI and EEI dues and expenses	

Regulatory Expense Related to Transmission Cost Support

Directly Assigned A&G			Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Transmission Related	Non-transmission Related	Details*			
						A	B	C				
						(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 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, Education, Siting & Outreach			Details
Directly Assigned A&G		Form 1 Amount A	Related B	Other C (Col A- Col B)	
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	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	11,076,833	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 Reference	December Col. (a)	January Col. (b)	February Col. (c)	March Col. (d)	April Col. (e)	May Col. (f)	June Col. (g)	July Col. (h)	August Col. (i)	September Col. (j)	October Col. (k)	November Col. (l)	December Col. (m)	13 Month Avg. Col. (n)
160	Long Term Debt:															
161	Acct 221 Bonds	112.18.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
162	Acct 223 Advances from Assoc. Companies	112.20.c,d	44,562,253	44,562,253	44,562,253	45,261,086	45,261,086	45,261,086	41,516,995	41,516,995	41,516,995	41,556,894	41,556,894	31,753,530	36,203,146	41,930,113
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	44,562,253	44,562,253	44,562,253	45,261,086	45,261,086	45,261,086	41,516,995	41,516,995	41,516,995	41,556,894	41,556,894	31,753,530	36,203,146	41,930,113
166																
167	Preferred Stock (1)	112.3.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
168																
169	Common Equity- Per Books	112.16.c,d	66,957,810	67,455,876	68,488,331	67,929,840	68,307,928	58,524,455	62,189,168	62,427,606	62,757,576	63,200,195	54,386,879	59,622,759	55,389,127	62,895,196
170	Less Acct 204 Preferred Stock	112.3.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
171	Less Acct 219 Accum Other Compr. 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	66,957,810	67,455,876	68,488,331	67,929,840	68,307,928	58,524,455	62,189,168	62,427,606	62,757,576	63,200,195	54,386,879	59,622,759	55,389,127	62,895,196
174																
175	Total (Line 165 plus Line 167 plus Line 173)		111,520,063	112,018,129	#####	#####	#####	#####	#####	#####	#####	#####	104,757,089	95,943,773	91,376,290	104,825,309
176																
177	Cost of Debt															
178	Acct 427 Interest on Long Term Debt	117.62.c													-	
179	Acct 428 Amortization of Debt Discount and Expense	117.63.c													-	
180	Acct 428.1 Amortization of Loss on Reacquired Debt	117.64.c													-	
181	Acct 430 Interest on Debt to Assoc. Companies (LTD portion only) (2)	117.67.c													1,869,103	
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													1,869,103	
185																
186	Average Cost of Debt (Line 184, col (m) / Line 165, col (n))														4.4600%	
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

## 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							79,906,752
2	100 Basis Point Incentive Return							\$	
			\$	%		Cost Appendix III		Weighted	
3	Long Term Debt	Appendix III, line 80	41,930,112.69	0.40		4.46%		0.0178	
4	Preferred Stock	Appendix III, line 81	-	-		0.00%		-	
5	Common Stock Including 100 basis points	Appendix III, line 82	62,895,196.23	0.60		11.20%		0.0672	
6	Total (sum lines 3-5)		104,825,308.93					0.0850	
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6, col H)								6,795,271
8	INCOME TAXES								
9	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$		0.2798						
10	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$		0.3071						
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		2,086,532					2,086,532	
17	ITC adjustment (line 13 * line 14) and line 17 allocated on NP allocator		-		NP	1.00		-	
18	Total Income Taxes (line 16 plus line 17)		2,086,532						2,086,532
19	Return and Income Taxes with 100 basis point increase in ROE				Sum lines 7 and 18				8,881,802
20	Return (Appendix III line 64 col 5)								6,315,830
21	Income Tax (Appendix III line 62 col 5)								2,008,122
22	Return and Income Taxes without 100 basis point increase in ROE				Sum lines 20 and 21				8,323,952
23	Incremental Return and Income Taxes for 100 basis point increase in ROE				Line 19 less line 22				557,850
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets				Appendix III, line 88(a)				81,027,772
25	Carrying Charge Difference for 100 Basis point of ROE				(Line 23 divided by line 24)				0.0069

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)	23,736,162
2	Less Transmission Depreciation Expense, Abandoned Plant Amort, Reg Asset Amort, and O&M	(Appendix III, lines 40 & 42 plus Appendix III, line 38)	13,860,362
3	Net Rev Req less Depreciation expense and O&M	(Line 1 minus line 2)	9,875,800
4	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant	(Appendix III, line 88 (a))	81,027,772
5	Base Fixed Charge Rate Less Depreciation/Amortization and O&M (Base FCR)	(Line 3 / line 4)	0.122
6	Carrying Charge Difference for 100 Basis point of ROE	(Attachment 3, line 25)	0.007

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	
(Notes 1 and 2)																									
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					
										Actual Rev Req at Base FCR												Discount		Net Revenue	
				Increased ROE (Basis Points) (Note 3)		Base Fixed Charge Rate Less Depreciation/Amortization and O&M (Base FCR (line 5))		FCR for This Project (Line 6 x Col C /100 + Col D)		13 Month Balance of Investment (company records)		(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		-	-	-		0.122		0.122	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7b		-	-	-		0.122		0.122	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7c		-	-	-		0.122		0.122	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7d									-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7e									-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7f									-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7g									-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7h									-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...									-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Total (sum of lines 7 above)								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 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
		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.

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	2024		2024			
2	Revenue Requirement Billed		Actual Revenue		Over (Under)	
3	(Note 1)		Requirement (Note 2)		Recovery	
4	\$30,263,580	Less	\$23,736,162	Equals	\$6,527,418	
5						
6						
7						

8	Interest Rate on Amount of Refunds or Surc	Over (Under) Recovery	Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge
9		Plus Interest	(Note 3)				(Refund) Owed
10			0.679%				
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	Calculation of Interest				Monthly		
15	January 2024	543,951	0.6790%	12	(44,324)		(588,276)
16	February 2024	543,951	0.6790%	11	(40,631)		(584,582)
17	March 2024	543,951	0.6790%	10	(36,937)		(580,888)
18	April 2024	543,951	0.6790%	9	(33,243)		(577,195)
19	May 2024	543,951	0.6790%	8	(29,550)		(573,501)
20	June 2024	543,951	0.6790%	7	(25,856)		(569,807)
21	July 2024	543,951	0.6790%	6	(22,162)		(566,114)
22	August 2024	543,951	0.6790%	5	(18,468)		(562,420)
23	September 2024	543,951	0.6790%	4	(14,775)		(558,726)
24	October 2024	543,951	0.6790%	3	(11,081)		(555,033)
25	November 2024	543,951	0.6790%	2	(7,387)		(551,339)
26	December 2024	543,951	0.6790%	1	(3,694)		(547,645)
27					(288,108)		(6,815,525)
28							
29					Annual		
30	January through December 2024	(6,815,525)	0.6790%	12	(555,368)		(7,370,893)
31							
32	Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months				Monthly		
33	January 2024	7,370,893	0.6790%		(50,052)	641,689	(6,779,256)
34	February 2024	6,779,256	0.6790%		(46,034)	641,689	(6,183,602)
35	March 2024	6,183,602	0.6790%		(41,990)	641,689	(5,583,903)
36	April 2024	5,583,903	0.6790%		(37,917)	641,689	(4,980,131)
37	May 2024	4,980,131	0.6790%		(33,817)	641,689	(4,372,260)
38	June 2024	4,372,260	0.6790%		(29,690)	641,689	(3,760,260)
39	July 2024	3,760,260	0.6790%		(25,534)	641,689	(3,144,106)
40	August 2024	3,144,106	0.6790%		(21,350)	641,689	(2,523,767)
41	September 2024	2,523,767	0.6790%		(17,138)	641,689	(1,899,215)
42	October 2024	1,899,215	0.6790%		(12,897)	641,689	(1,270,423)
43	November 2024	1,270,423	0.6790%		(8,627)	641,689	(637,361)
44	December 2024	637,361	0.6790%		(4,328)	641,689	(0)
45					(329,373)		
46							
47	Total Amount of True-Up Adjustment (Note 4)				\$	(7,700,267)	
48	Less Over (Under) Recovery				\$	6,527,418	
49	Total Interest				\$	(1,172,849)	

## 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 12/31/2024

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) Total
1	ADIT-282 (enter negative)	(4,117,273)	-	-	Line 11
2	ADIT-283 (enter negative)	(3,239,296)	-	-	Line 16
3	ADIT-190	-	-	-	Line 21
4	Subtotal	(7,356,569)	-	-	Sum of Lines 1-3
5	Wages & Salary Allocator (sum lines 1-3 for each column)			1.00	Appendix III, line 78
6	Net Plant Allocator		1.00		Appendix III, line 15
7	Total Plant Allocator	1.00			100%
8	Projected ADIT Total	(7,356,569)	-	-	(7,356,569) Enter as negative Appendix III, page 2, line 17

	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission Related	(f) Plant Related	(g) Labor Related
ADIT-282							
9	Balance-BOY (Attach 6c, Line 30)	December	2023	(4,454,836)	(4,454,836)	-	-
10	EOY (Attach 6d, Line 30 less Line 26)	December	2024	-	-	-	-
11	Balance-EOY Prorated (Attach 6b, Line 14)	December	2024	(4,549,635)	(4,117,273)	-	-
12	ADIT 282-Total (Lines 10+11)			(4,549,635)	(4,117,273)	-	-
ADIT-283							
13	Balance-BOY (Attach 6c, Line 44)	December	2023	(6,233,259)	(6,233,259)	-	-
14	EOY (Attach 6d, Line 44 less Line 40)	December	2024	-	-	-	-
15	EOY Prorated (Attach 6b, Line 28)	December	2024	(2,960,098)	(3,239,296)	-	-
16	ADIT 283-Total (Lines 14+15)			(2,960,098)	(3,239,296)	-	-
ADIT-190							
17	Balance-BOY (Attach 6c, Line 18)	December	2023	1,814,153	1,814,153	-	-
18	EOY (Attach 6d, Line 18 less Line 14)	December	2024	3,388,581	3,388,581	-	-
19	EOY Prorated (Attach 6b, Line 42)	December	2024	-	-	-	-
20	ADIT 190-Total (Lines 18+19)			3,388,581	3,388,581	-	-

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

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

	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	(e) Beginning Balance/ Monthly Increment	(f) Transmission	(g) Transmission Proration (d) x (f)	(h) Plant Related	(i) Plant Proration (d) x (h)	(j) Labor Related	(k) Labor Proration (d) x (j)
<b>ADIT-282-Proration-Note A</b>											
1 Balance (Attach 6c, Line 30)		December	2023	100.00%	(3,744,129.57)	(3,744,130)	(3,744,130)	-	-	-	-
2 Increment		January	2024	91.78%	(67,125.43)	(67,125)	(61,608)	-	-	-	-
3 Increment		February	2024	84.11%	(67,125.43)	(67,125)	(56,459)	-	-	-	-
4 Increment		March	2024	75.62%	(67,125.43)	(67,125)	(50,758)	-	-	-	-
5 Increment		April	2024	67.40%	(67,125.43)	(67,125)	(45,241)	-	-	-	-
6 Increment		May	2024	58.90%	(67,125.43)	(67,125)	(39,540)	-	-	-	-
7 Increment		June	2024	50.68%	(67,125.43)	(67,125)	(34,022)	-	-	-	-
8 Increment		July	2024	42.19%	(67,125.43)	(67,125)	(28,321)	-	-	-	-
9 Increment		August	2024	33.70%	(67,125.43)	(67,125)	(22,620)	-	-	-	-
10 Increment		September	2024	25.48%	(67,125.43)	(67,125)	(17,103)	-	-	-	-
11 Increment		October	2024	16.99%	(67,125.43)	(67,125)	(11,402)	-	-	-	-
12 Increment		November	2024	8.77%	(67,125.43)	(67,125)	(5,885)	-	-	-	-
13 Increment		December	2024	0.27%	(67,125.43)	(67,125)	(184)	-	-	-	-
14 ADIT 282-Prorated EOY Balance					(4,549,635)	(4,549,635)	(4,117,273)	-	-	-	-
<b>ADIT-283-Proration-Note B</b>											
15 Balance (Attach 6c, Line 44)		December	2023	100.00%	(3,239,295.62)	(3,239,295.62)	(3,239,295.62)	-	-	-	-
16 Increment		January	2024	91.78%	23,266.49	23,266		-	-	-	-
17 Increment		February	2024	84.11%	23,266.49	23,266		-	-	-	-
18 Increment		March	2024	75.62%	23,266.49	23,266		-	-	-	-
19 Increment		April	2024	67.40%	23,266.49	23,266		-	-	-	-
20 Increment		May	2024	58.90%	23,266.49	23,266		-	-	-	-
21 Increment		June	2024	50.68%	23,266.49	23,266		-	-	-	-
22 Increment		July	2024	42.19%	23,266.49	23,266		-	-	-	-
23 Increment		August	2024	33.70%	23,266.49	23,266		-	-	-	-
24 Increment		September	2024	25.48%	23,266.49	23,266		-	-	-	-
25 Increment		October	2024	16.99%	23,266.49	23,266		-	-	-	-
26 Increment		November	2024	8.77%	23,266.49	23,266		-	-	-	-
27 Increment		December	2024	0.27%	23,266.49	23,266		-	-	-	-
28 ADIT 283-Prorated EOY Balance					(2,960,097.76)	(2,960,097.76)	(3,239,295.62)	-	-	-	-
<b>ADIT-190-Proration-Note C</b>											
29 Balance (Attach 6c, Line 18)		December	2023	100.00%	-	-	-	-	-	-	-
30 Increment		January	2024	91.78%	-	-	-	-	-	-	-
31 Increment		February	2024	84.11%	-	-	-	-	-	-	-
32 Increment		March	2024	75.62%	-	-	-	-	-	-	-
33 Increment		April	2024	67.40%	-	-	-	-	-	-	-
34 Increment		May	2024	58.90%	-	-	-	-	-	-	-
35 Increment		June	2024	50.68%	-	-	-	-	-	-	-
36 Increment		July	2024	42.19%	-	-	-	-	-	-	-
37 Increment		August	2024	33.70%	-	-	-	-	-	-	-
38 Increment		September	2024	25.48%	-	-	-	-	-	-	-
39 Increment		October	2024	16.99%	-	-	-	-	-	-	-
40 Increment		November	2024	8.77%	-	-	-	-	-	-	-
41 Increment		December	2024	0.27%	-	-	-	-	-	-	-
42 ADIT 190-Prorated EOY Balance					-	-	-	-	-	-	-

**Note 1** Uses a 365 day calendar year.

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

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

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

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

Attachment 6c - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)  
For the 12 months ended 12/31/2024

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT-282	(4,454,836)	-	-	Line 30
2	ADIT-283	(6,233,259)	-	-	Line 44
3	ADIT-190	1,814,153	-	-	Line 18
4	Subtotal	(8,873,942)	-	-	Sum of Lines 1-4

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

	A	B	C	D	E	F	G
ADIT-190		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
5		1,814,153		1,814,153			
6							
7							
8							
9							
10							
11							
12							
13							
14	<b>Total</b>						Amount subject to Proration
15	Subtotal - p234.b	1,814,153	-	1,814,153	-	-	
16	Less FASB 109 Above if not separately removed						
17	Less FASB 106 Above if not separately removed						
18	<b>Total</b>	1,814,153	-	1,814,153	-	-	

Instructions for Account 190:

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

	A	B	C	D	E	F	G
	ADIT- 282	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
19	Property	(2,342,542)		(2,342,542)			
20							
21							
22							
23							
24							
25							
26	Total	(4,454,836)		(4,454,836)			Amount subject to Proration
27	Subtotal - p274.b	(6,797,378)	-	(6,797,378)	-	-	
28	Less FASB 109 Above if not separately removed	(2,342,542)		(2,342,542)			
29	Less FASB 106 Above if not separately removed						
30	Total	(4,454,836)	-	(4,454,836)	-	-	

Instructions for Account 282:

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

	A	B	C	D	E	F	G
	ADIT- 283	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31		(910,247)		(910,247)			
32							
33							
34							
35							
36							
37							
38							
39							
40	Total	(6,233,259)		(6,233,259)			Amount subject to Proration
41	Subtotal - p276.b	(7,143,506)	-	(7,143,506)	-	-	
42	Less FASB 109 Above if not separately removed	(910,247)		(910,247)			
43	Less FASB 106 Above if not separately removed						
44	Total	(6,233,259)	-	(6,233,259)	-	-	

Instructions for Account 283:

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

Attachment 6d - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)  
For the 12 months ended 12/31/2024

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT - 282	(4,703,652.00)	-	-	Line 30
2	ADIT-283	(2,763,662.00)	-	-	Line 44
3	ADIT-190	3,388,581.00	-	-	Line 18
4	Subtotal	(4,078,733.00)	-	-	Sum of Lines 1-4

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

	A	B	C	D	E	F	G
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-190							
5		3,388,581		3,388,581			
6							
7							
8							
9							
10							
11							
12							
13							
14	<b>Total</b>						<b>Amount subject to Proration</b>
15	Subtotal - p234.c	3,388,581	-	3,388,581	-	-	
16	Less FASB 109 Above if not separately removed						
17	Less FASB 106 Above if not separately removed						
18	<b>Total</b>	3,388,581	-	3,388,581	-	-	

Instructions for Account 190:

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

	A	B	C	D	E	F	G
	ADIT-282	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
19	Property	(2,559,160)		(2,559,160)			
20							
21							
22							
23							
24							
25							
26	Total	(4,703,652)		(4,703,652)			
27	Subtotal - p275.k	(7,262,812)	-	(7,262,812)	-	-	
28	Less FASB 109 Above if not separately removed	(2,559,160)		(2,559,160)			
29	Less FASB 106 Above if not separately removed						
30	Total	(4,703,652)	-	(4,703,652)	-	-	

Instructions for Account 282:

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

	A	B	C	D	E	F	G
	ADIT-283	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31		(994,419)		(994,419)			
32							
33							
34							
35							
36							
37							
38							
39							
40	Depreciation Items	(2,763,662)		(2,763,662)			Amount subject to Proration
41	Subtotal - p277.k	(3,758,081)	-	(3,758,081)	-	-	
42	Less FASB 109 Above if not separately removed	(994,419)		(994,419)			
43	Less FASB 106 Above if not separately removed						
44	Total	(2,763,662)	-	(2,763,662)	-	-	

Instructions for Account 283:

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



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

**Horizon West Transmission, LLC**

For the 12 months ended 12/31/2024

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) Total Plant & Labor Related
1	ADIT-282	(4,549,635)	-	-	Line 11
2	ADIT-283	(4,508,723)	-	-	Line 14
3	ADIT-190	3,388,581	-	-	Line 17
4	Subtotal	(5,669,778)	-	-	Sum of Lines 1-3
5	Wages & Salary Allocator			1.00	Appendix III, line 81
6	Net Plant Allocator		1.00		Appendix III, line 15
7	Total Plant Allocator	1.00			100%
8	ADIT Total	(5,669,778)	-	-	(5,669,778) Enter as negative Appendix III, page 2, line 17

	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission Related	(f) Plant Related	(g) Labor Related
ADIT-282							
9	Balance-BOY (Attach 6c, Line 30)	December	2023	(4,454,836.00)	(4,454,836.00)	-	-
10	Balance-EOY (Attach 6d, Line 30 less Line December		2024	-	-	-	-
11	Balance-EOY-Prorated (Attach 6f, Line 14) December		2024	(805,505)	(4,549,635)	-	-
12	Balance-EOY-Total (Lines 10+11)			(805,505)	(4,549,635)	-	-
ADIT-283							
13	Balance-BOY (Attach 6c, Line 44)	December	2023	(6,233,259)	(6,233,259)	-	-
14	Balance-EOY (Attach 6d, Line 44 less Line December		2024	-	-	-	-
15	Balance-EOY-Prorated (Attach 6f, Line 28) December		2024	279,198	(4,508,723)	-	-
16	Balance-EOY-Total (Lines 14+15)			279,198	(4,508,723)	-	-
ADIT-190							
17	Balance-BOY (Attach 6c, Line 18)	December	2023	1,814,153	1,814,153	-	-
18	Balance-EOY (Attach 6d, Line 18 less Line December		2024	3,388,581	3,388,581	-	-
19	Balance-EOY-Prorated (Attach 6f, Line 42) December		2024	-	-	-	-
20	Balance-EOY-Total (Lines 18+19)			3,388,581	3,388,581	-	-

Attachment B - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (True-up)  
Huron West Transmission, LLC  
For the 12 months ended 12/31/2024

(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	Transmission								Plant Related								Labor Related							
				(e) Monthly Increment	(f) Proration (d) x (e)	(g) Projected Balance (Cumulative Sum of f)	(h) Actual Monthly Activity	(i) Difference between projected and actual activity	(j) Partially prorate actual activity above Monthly projection	(k) Partially prorate actual activity below Monthly projection but increases ADIT	(l) Partially prorate actual activity below Monthly projection and is a reduction to ADIT	(m) Monthly Increment	(n) Proration (d) x (m)	(o) Projected Balance (Cumulative Sum of f)	(p) Actual Monthly Activity	(q) Difference between projected and actual activity	(r) Partially prorate actual activity above Monthly projection	(s) Partially prorate actual activity below Monthly projection but increases ADIT	(t) Partially prorate actual activity below Monthly projection and is a reduction to ADIT	(u) Monthly Increment	(v) Proration (d) x (u)	(w) Projected Balance (Cumulative Sum of f)	(x) Actual Monthly Activity	(y) Difference between projected and actual activity	(z) Partially prorate actual activity above Monthly projection	(aa) Partially prorate actual activity below Monthly projection but increases ADIT	(ab) Partially prorate actual activity below Monthly projection and is a reduction to ADIT
ADIT-282-Proration-Note A																											
1	Balance (Attach 4c, Line 30)	December	2023	100.00%			-	(4,454,836)				(4,454,836)															
2	Increment	January	2024	91.78%	(87,125)	(81,608)	(81,608)	(20,736)	46,391	23,195	-	(4,493,249)															
3	Increment	February	2024	84.11%	(87,125)	(66,499)	(148,067)	(20,736)	46,391	23,195	-	(4,536,512)															
4	Increment	March	2024	75.62%	(87,125)	(51,390)	(199,457)	(20,736)	46,391	23,195	-	(4,594,375)															
5	Increment	April	2024	67.46%	(87,125)	(45,241)	(244,698)	(20,736)	46,391	23,195	-	(4,575,120)															
6	Increment	May	2024	58.90%	(87,125)	(39,540)	(283,920)	(20,736)	46,391	23,195	-	(4,592,464)															
7	Increment	June	2024	50.68%	(87,125)	(34,522)	(318,442)	(20,736)	46,391	23,195	-	(4,693,292)															
8	Increment	July	2024	42.19%	(87,125)	(28,321)	(346,763)	(20,736)	46,391	23,195	-	(4,698,418)															
9	Increment	August	2024	33.73%	(87,125)	(22,626)	(369,389)	(20,736)	46,391	23,195	-	(4,697,843)															
10	Increment	September	2024	25.48%	(87,125)	(17,103)	(386,492)	(20,736)	46,391	23,195	-	(4,691,769)															
11	Increment	October	2024	16.99%	(87,125)	(11,442)	(397,934)	(20,736)	46,391	23,195	-	(4,688,967)															
12	Increment	November	2024	8.77%	(87,125)	(5,886)	(403,820)	(20,736)	46,391	23,195	-	(4,572,641)															
13	Increment	December	2024	0.27%	(87,125)	(184)	(393,144)	(20,736)	46,391	23,195	-	(4,546,639)															
14	ADIT 282-Prorated EOY Balance				(805,595)	(372,144)		(4,703,652)	558,689	278,345																	
ADIT-283-Proration-Note B																											
15	Balance (Attach 4c, Line 44)	December	2023	100.00%			(6,233,259)	(6,233,259)				(6,233,259)															
16	Increment	January	2024	91.78%	23,266	21,354	(6,211,905)	289,133	265,867	132,933	-	(6,078,972)															
17	Increment	February	2024	84.11%	23,266	19,599	(6,192,335)	289,133	265,867	132,933	-	(5,926,469)															
18	Increment	March	2024	75.62%	23,266	17,593	(6,174,742)	289,133	265,867	132,933	-	(5,775,942)															
19	Increment	April	2024	67.46%	23,266	15,681	(6,159,061)	289,133	265,867	132,933	-	(5,627,328)															
20	Increment	May	2024	58.90%	23,266	13,705	(6,145,356)	289,133	265,867	132,933	-	(5,480,693)															
21	Increment	June	2024	50.68%	23,266	11,793	(6,133,564)	289,133	265,867	132,933	-	(5,336,964)															
22	Increment	July	2024	42.19%	23,266	9,817	(6,123,747)	289,133	265,867	132,933	-	(5,193,214)															
23	Increment	August	2024	33.73%	23,266	7,840	(6,116,907)	289,133	265,867	132,933	-	(5,052,443)															
24	Increment	September	2024	25.48%	23,266	5,928	(6,109,978)	289,133	265,867	132,933	-	(4,913,579)															
25	Increment	October	2024	16.99%	23,266	3,952	(6,106,026)	289,133	265,867	132,933	-	(4,776,693)															
26	Increment	November	2024	8.77%	23,266	2,040	(6,103,987)	289,133	265,867	132,933	-	(4,641,720)															
27	Increment	December	2024	0.27%	23,266	64	(6,103,923)	289,133	265,867	132,933	-	(4,598,723)															
28	ADIT 283-Prorated EOY Balance				278,198	129,338		(2,703,662)	3,190,399	1,595,200																	
ADIT-190-Proration-Note C																											
29	Balance (Attach 4c, Line 18)	December	2023	100.00%			-																				
30	Increment	January	2024	91.78%	-	-	-	-	-	-	-	-															
31	Increment	February	2024	84.11%	-	-	-	-	-	-	-	-															
32	Increment	March	2024	75.62%	-	-	-	-	-	-	-	-															
33	Increment	April	2024	67.46%	-	-	-	-	-	-	-	-															
34	Increment	May	2024	58.90%	-	-	-	-	-	-	-	-															
35	Increment	June	2024	50.68%	-	-	-	-	-	-	-	-															
36	Increment	July	2024	42.19%	-	-	-	-	-	-	-	-															
37	Increment	August	2024	33.73%	-	-	-	-	-	-	-	-															
38	Increment	September	2024	25.48%	-	-	-	-	-	-	-	-															
39	Increment	October	2024	16.99%	-	-	-	-	-	-	-	-															
40	Increment	November	2024	8.77%	-	-	-	-	-	-	-	-															
41	Increment	December	2024	0.27%	-	-	-	-	-	-	-	-															
42	ADIT 190-Prorated EOY Balance				-	-	-	-	-	-	-	-															

**Note 1** Uses a 365 day calendar year.  
**Note 2** Projected end of year ADIT must be based on solely on enacted tax law. No assumptions for future estimated changes in tax law may be forecasted.  
**A** Substantial portion, if not all, of the ADIT-282 balance is subject to proration. Explanation must be provided for any portion of balance not subject to proration.  
**B** Only amounts in ADIT-283 relating to Depreciation, if applicable, are subject to proration. See Line 44 in Attach 4c and 4d.  
**C** Only amounts in ADIT-190 relating to NOL carryforwards, if applicable, are subject to proration. See Line 18 in Attach 4c and 4d.

Attachment 7 - Unfunded Reserves

Attachment 7 - Unfunded Reserves

Horizon West Transmission, LLC

Horizon West Transmission, LLC

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)														
															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							
															2023	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024							

Attachment 8 - CWIP in Rate Base

Horizon West Transmission, LLC

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 Number	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	1.16%
8	358	Underground Conductor and Devices	1.61%
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	392.3	Heavy Truck (7 year depreciation)	14.29%
14	393	Stores Equipment	0.00%
15	394	Tools, Shop & Garage Equipment	0.00%
16	395	Laboratory Equipment	0.00%
17	397	Communication Equipment	25.00%
18	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													
(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	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
No.	No.	Item Name		(e) Through (g)	2023	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
1a		Estrella		2,036,816	2,036,816	2,036,816	2,036,816	2,036,816	2,036,816	2,036,816	2,036,816	2,036,816	2,036,816	2,036,816	2,036,816	2,036,816	2,036,816
1b				-													
1c				-													
...				-													
...				-													
...				-													
...				-													
...				-													
...				-													
1x				-													
2		Total Land Held for Future Use in rate base:		\$	2,036,816												

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.

Notes:

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

Attachment 12 - Income Tax Adjustment  
Horizon West Transmission LLC

Income Tax Adjustments

(a)		(b) Dec 31, 2024
1	Total Tax adjustment for Permanent Differences	277,652
1a	Tax Adjustment for AFUDC - Equity Depreciation	153,218
1b	Tax Adjustment for Equity Carrying Charges Amortization	73,364
1c	Tax Adjustment for Section 162 (M)	10,620
1d	Tax Adjustment for Meals & Entertainment	40,450