

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

Projected Annual Transmission Revenue Requirement
For the 12 months ended 12/31/2025

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	\$ 24,332,862
	REVENUE CREDITS		Total	
2	Total Revenue Credits	Attach 1, line 7	TP 1.0000	-
3	True-up Adjustment	Attach 5, Line 47	DA 1.00000	(3,509,886)
4	NET REVENUE REQUIREMENT	(line 1 minus line 2 plus line 3)		<u>\$ 20,822,975</u>

Formula Rate - Non-Levelized

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For the 12 months ended 12/31/2025

Horizon West Transmission, LLC

Line No.	(1)	(2)	(3)	(4)	(5)	
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)	
	RATE BASE:					
	GROSS PLANT IN SERVICE (Notes M & P)					
5	Transmission	(Attach 2, line 15)	73,292,078	TP	1.0000	73,292,078
6	General & Intangible	(Attach 2, lines 30 & 45)	2,246,125	W/S	1.0000	2,246,125
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)	75,538,203	GP=	1.0000	75,538,203
	ACCUMULATED DEPRECIATION & AMORTIZATION (Notes M & P)					
9	Transmission	(Attach 2, line 61)	6,024,844	TP	1.0000	6,024,844
10	General & Intangible	(Attach 2, lines 76 & 91)	915,491	W/S	1.0000	915,491
11	TOTAL ACCUM. DEPRECIATION (sum lines 9-10)		6,940,335			6,940,335
	NET PLANT IN SERVICE					
13	Transmission	(line 5- line 9)	67,267,234			67,267,234
14	General & Intangible	(line 6- line 10)	1,330,634			1,330,634
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)	68,597,867	NP=	1.0000	68,597,867
	ADJUSTMENTS TO RATE BASE (Note A)					
17	ADIT	(Attach 6a, line 8, column E)	(8,360,852)	NP	1.0000	(8,360,852)
18	Account No. 255 (enter negative) (Note F)	(Attach 2, line 93)	-	NP	1.0000	-
19	CWIP	(Attach 2, line 125, "Incentive" column)	31,580,999	DA	1.0000	31,580,999
20	Reserves (enter negative)	(Attach 2, line 127a)	-	DA	1.0000	-
21	Unamortized Regulatory Assets	(Attach 2, line 148) (Note L)	10,079,114	DA	1.0000	10,079,114
22	Unamortized Abandoned Plant	(Attach 2, line 94) (Note K)	-	DA	1.0000	-
23	TOTAL ADJUSTMENTS (sum lines 17-22)		33,299,261			33,299,261
24	LAND HELD FOR FUTURE USE	(Attach 2, line 126a)	2,036,138	TP	1.0000	2,036,138
	WORKING CAPITAL (Note C)					
26	CWC	calculated (1/8 * (line 38 less line 33b))	1,128,717			1,128,717
27	Materials & Supplies (Note B)	(Attach 2, line 146)	-	TP	1.0000	-
28	Prepayments (Account 165 - Note C)	(Attach 2, line 110)	108,038	GP	1.0000	108,038
29	TOTAL WORKING CAPITAL (sum lines 26-28)		1,236,755			1,236,755
30	RATE BASE (sum lines 15, 23, 24, & 29)		<u>105,170,021</u>			<u>105,170,021</u>

Formula Rate - Non-Levelized

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For the 12 months ended 12/31/2025

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)	TP	8,757,112
33	Less Accounts 565, 561.1, 561.3, and 561.6 to 561.8,	321.84.b to 92.b, 96.b & 97.b	TP	997,720
33a	Account 566 excluding Amortization of Regulatory Assets	321.85 less line 33b	DA	-
33b	Account 566 Amortization of Regulatory Assets	(Attach 2, line 147)	DA	997,720
34	A&G	323.197.b	W/S	1,270,344
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)	10,027,456		10,027,456
39	DEPRECIATION EXPENSE (Notes M & P)			
40	Transmission	336.7.b.d&e	TP	1,954,100
41	General and Intangible	336.1.b.d&e + 336.10.b, d&e	W/S	274,241
42	Amortization of Abandoned Plant	(Attach 2, line 95) (Note K)	DA	-
43	TOTAL DEPRECIATION (Sum lines 40-42)	2,228,341		2,228,341
44	TAXES OTHER THAN INCOME TAXES (Note E)			
45	LABOR RELATED			
46	Payroll	263._i (enter FN1 line #)	W/S	-
47	Highway and vehicle	263._i (enter FN1 line #)	W/S	-
48	PLANT RELATED			
49	Property	263._i (enter FN1 line #)	GP	1,340,791
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)	1,340,791		1,340,791
53	INCOME TAXES	(Note F)		
54	$T=1 - \frac{((1 - \text{SIT}) * (1 - \text{FIT}))}{(1 - \text{SIT} * \text{FIT} * p)}$	0.2798		
55	$\text{CIT}=(T/1-T) * (1-(\text{WCLTD}/R)) =$	0.3077		
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 (Attach 12, Line 1, column (b))	277,229		277,229
60	Income Tax Calculation = line 55 * line 64	2,501,011	NA	2,501,011
61	ITC adjustment (line 58 * line 59)	-	NP	-
61a	Permanent Differences Tax Adjustment	107,723		107,723
62	Total Income Taxes (line 60 plus line 61 plus line 61a)	2,608,734		2,608,734
63	RETURN			
64	[Rate Base (line 30) * Rate of Return (line 83)]	8,127,539	NA	8,127,539
65	Rev Requirement before Incentive Projects (sum lines 38, 43, 52, 62, 64)	24,332,862		24,332,862
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)	24,332,862		24,332,862

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2025

Horizon West Transmission, LLC

SUPPORTING CALCULATIONS AND NOTES

68 TRANSMISSION PLANT INCLUDED IN RTO RATES

69	Total transmission plant (line 5, column 3)									73,292,078.20
70	Less transmission plant excluded from CAISO rates (Attach 2, line 132) (Note H)									-
71	Less transmission plant included in OATT Ancillary Services (Attach 2, line 132a) (Note H)									-
72	Transmission plant included in RTO rates (line 69 less lines 70 & 71)									<u>73,292,078.20</u>

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

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

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

79 RETURN (R) (Note J)

80		\$	%	Cost	Weighted	
80	Long Term Debt (Note G) (Attach 2, lines 165 & 186)	43,023,891.50	40%	4.02%	0.016	=WCLTD
81	Preferred Stock (Attach 2, lines 167 & 191)	-	0%	-	-	
82	Common Stock (Attach 2, line 173)	64,535,837.26	60%	10.20%	0.061	
83	Total (sum lines 80-82)	<u>107,559,728.76</u>			<u>0.077</u>	=R

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

84	Net Transmission Plant in Service (Line 13, column 5)	67,267,234
85	CWIP (Line 19, column 5)	31,580,999
86	Unamortized Abandoned Plant (Line 22, column 5)	-
87	Regulatory Assets (Line 21, column 5)	10,079,114

88 Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant 108,927,346

89 DA indicates Direct Assignment and is equal to 1

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

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For the 12 months ended 12/31/2025

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) |
- G For each Rate Year (including both Annual Projections and True-Up Adjustments) the statutory income tax rates utilized in the Formula Rate shall reflect the weighted average rates actually in effect during the Rate Year. For example, if the statutory tax rate is 10% from January 1 through June 30, and 5% from July 1 through December 31, such rates would be weighted 181/365 and 184/365, respectively, for a non-leap year.
- H Prior to issuing any debt, the cost of debt will be 1.75%. When third party debt is obtained, the cost of debt is determined using the methodology in Attachment 2.
- I Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- J Reserved
- K ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC under FPA Section 205 or 206. Pursuant to the Commission-approved settlement in Docket No. ER15-2239, the base ROE applicable to the Suncrest and Estrella Projects shall not be subject to change until three years after the date on which both of the Suncrest and Estrella Projects are under the operational control of the CAISO. The capital structure shown on lines 80-83 will be 50% equity and 50% debt until project is placed into service. After the project is placed in service, the capital structure on lines 80-83 will reflect the actual capital structure.
- L Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Company must submit a Section 205 filing to recover the cost of abandoned plant. Any such filing to recover the cost of an abandoned plant item shall be made no later than 730 days after the date that Company formally declares such plant item abandoned.
- M The regulatory assets will accrue carrying costs equal to the weighted cost of capital on line 83 until the formula rate is effective and the resulting charges are assessed to customers.
- N Any plant leased to others will be removed from Plant In Service and booked to Leased Plant, Account 104. Expenses charged to the lessee will be booked to Account No. 413 and the accumulated depreciation associated with the leased plant shall not be included above on lines 9-11
- O Incentive returns are excluded from lines 5-65, but rather the incremental incentive return is calculated in Col K on Attach 4 and included on line 66.
- P Excludes TRBAA expenses
- Excludes costs associated with Asset Retirement Obligations (ARO) absent a subsequent filing under FPA Section 205.

Attachment 1 - Revenue Credit Workpaper
Horizon West Transmission, LLC

Account 454 - Rent from Electric Property (Note 3)	Notes 1 & 3	
1 Rent from FERC Form No. 1	Note 3, line 11	-
Account 456 and 456.1 (Note 3)	Notes 1 & 3	
2 Other Electric Revenues (Note 2)	Note 3	-
3 Professional Services	Note 3	-
4 Revenues from Directly Assigned Transmission Facility Charges (Note 2)	Note 3	-
5 Rent or Attachment Fees associated with Transmission Facilities	Note 3	-
6 Other	Note 3	-
7 Total Revenue Credits	Sum lines 2-6 + line 1	-

Note 1 All revenues booked to Account 454 that are derived from cost items classified as transmission-related will be included as a revenue credit. All revenues booked to Account 456 that are derived from cost items classified as transmission-related, and are not derived from rates under this transmission formula rate will be included as a revenue credit. Work papers will be included to properly classify revenues booked to these accounts to the transmission function. A breakdown of all Account 454 revenues by subaccount will be provided below, and will be used to derive the proper calculation of revenue credits. A breakdown of all Account 456 revenues by subaccount and customer will be provided and tabulated below, and will be used to develop the proper calculation of revenue credits. All revenue credits that are included in the TRBAA are excluded here.

Note 2 If the facilities associated with the revenues are not included in the formula, the revenue is shown below, but not included in the total above and explained in the Attachment 3. This includes plant leased to others and the associated expenses outlined in Note M of Appendix III.

Note 3 All Account 454, 456, and 456.1 Revenues must be itemized below and tie to the FERC Form No. 1 cites set forth below

Line No.		TOTAL	CALISO	Other 1	Other 2
1	Account 456 and 456.1 (300.21.b plus 300.22.b)	-			
1a	Transmission Service	-			
...	xxxx	-			
1x	Trans. Fac. Charge	-			
2	Trans Studies	-			
3	Total (must tie to 300.21.b plus 300.22.b)	-			
4	Less:				
5	Revenue for Demands in Divisor	-			
6	Revenue Credits included in the TRBAA	-			
7	Sub Total Revenue Credit	-			
8	Prior Period Adjustments	-			
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	Calculation of Transmission Plant In Service	Source		
2	December	p206.58.b less p206.57.b	2024	73,292,078
3	January	Note A	2025	73,292,078
4	February	Note A	2025	73,292,078
5	March	Note A	2025	73,292,078
6	April	Note A	2025	73,292,078
7	May	Note A	2025	73,292,078
8	June	Note A	2025	73,292,078
9	July	Note A	2025	73,292,078
10	August	Note A	2025	73,292,078
11	September	Note A	2025	73,292,078
12	October	Note A	2025	73,292,078
13	November	Note A	2025	73,292,078
14	December	p207.58.g less p207.57.g	2025	73,292,078
15	Transmission Plant In Service	(sum lines 2-14) /13		73,292,078
16	Calculation of Intangible Plant In Service	Source		
17	December	p204.5.b	2024	1,086,794
18	January	Note A	2025	1,086,794
19	February	Note A	2025	1,086,794
20	March	Note A	2025	1,086,794
21	April	Note A	2025	1,086,794
22	May	Note A	2025	1,086,794
23	June	Note A	2025	1,086,794
24	July	Note A	2025	1,086,794
25	August	Note A	2025	1,086,794
26	September	Note A	2025	1,086,794
27	October	Note A	2025	1,086,794
28	November	Note A	2025	1,086,794
29	December	p205.5.g	2025	1,086,794
30	Intangible Plant In Service	(sum lines 17 - 29) /13		1,086,794
31	Calculation of General Plant In Service	Source		
32	December	p206.99.b lessp206.98.b	2024	1,159,331
33	January	Note A	2025	1,159,331
34	February	Note A	2025	1,159,331
35	March	Note A	2025	1,159,331
36	April	Note A	2025	1,159,331
37	May	Note A	2025	1,159,331
38	June	Note A	2025	1,159,331
39	July	Note A	2025	1,159,331
40	August	Note A	2025	1,159,331
41	September	Note A	2025	1,159,331
42	October	Note A	2025	1,159,331
43	November	Note A	2025	1,159,331
44	December	p207.99.g lessp207.98.g	2025	1,159,331
45	General Plant In Service	(sum lines 32 - 44) /13		1,159,331
46	Total Plant In Service	(sum lines 15, 30, and 45)		75,538,203

Accumulated Depreciation Worksheet

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

	Source	Year	Balance
47	Calculation of Transmission Accumulated Depreciation		
48	Prior year p219.25.c	2024	5,047,794
49	Note A	2025	5,210,636
50	Note A	2025	5,373,478
51	Note A	2025	5,536,319
52	Note A	2025	5,699,161
53	Note A	2025	5,862,003
54	Note A	2025	6,024,844
55	Note A	2025	6,187,686
56	Note A	2025	6,350,528
57	Note A	2025	6,513,370
58	Note A	2025	6,676,211
59	Note A	2025	6,839,053
60	p219.25.c	2025	7,001,895
61	Transmission Accumulated Depreciation		6,024,844
	(sum lines 48-60) /13		
62	Calculation of Intangible Accumulated Depreciation		
63	Prior year p200.21.c	2024	636,366
64	Note A	2025	654,479
65	Note A	2025	672,593
66	Note A	2025	690,706
67	Note A	2025	708,819
68	Note A	2025	726,932
69	Note A	2025	745,045
70	Note A	2025	763,159
71	Note A	2025	781,272
72	Note A	2025	799,385
73	Note A	2025	817,498
74	Note A	2025	835,612
75	p200.21.c	2025	853,725
76	Accumulated Intangible Depreciation		745,045
	(sum lines 63 - 75) /13		
77	Calculation of General Accumulated Depreciation		
78	Prior year p219.28.c	2024	142,004
79	Note A	2025	146,744
80	Note A	2025	151,485
81	Note A	2025	156,225
82	Note A	2025	160,965
83	Note A	2025	165,705
84	Note A	2025	170,445
85	Note A	2025	175,186
86	Note A	2025	179,926
87	Note A	2025	184,666
88	Note A	2025	189,406
89	Note A	2025	194,147
90	p219.28.c	2025	198,887
91	Accumulated General Depreciation		170,445
	(sum lines 78 - 90) /13		
92	Total Accumulated Depreciation		6,940,335
	(sum lines 61, 76, and 91)		

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	2024	108,038		
98	January	(Note A)	2025	108,038		
99	February	(Note A)	2025	108,038		
100	March	(Note A)	2025	108,038		
101	April	(Note A)	2025	108,038		
102	May	(Note A)	2025	108,038		
103	June	(Note A)	2025	108,038		
104	July	(Note A)	2025	108,038		
105	August	(Note A)	2025	108,038		
106	September	(Note A)	2025	108,038		
107	October	(Note A)	2025	108,038		
108	November	(Note A)	2025	108,038		
109	December	111.57.c	2025	108,038		
110	Prepayments	(sum lines 97-109) /13		108,038		
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)	2024	-	15,073,618	15,073,618
113	January	(Note B)	2025	-	17,459,127	17,459,127
114	February	(Note B)	2025	-	20,308,558	20,308,558
115	March	(Note B)	2025	-	24,890,307	24,890,307
116	April	(Note B)	2025	-	27,408,893	27,408,893
117	May	(Note B)	2025	-	29,908,242	29,908,242
118	June	(Note B)	2025	-	32,365,741	32,365,741
119	July	(Note B)	2025	-	34,807,029	34,807,029
120	August	(Note B)	2025	-	37,076,896	37,076,896
121	September	(Note B)	2025	-	39,392,282	39,392,282
122	October	(Note B)	2025	-	41,712,954	41,712,954
123	November	(Note B)	2025	-	44,001,870	44,001,870
124	December	216.b	2025	-	46,147,464	46,147,464
125	Transmission CWIP	(sum lines 112-124) /13		-	31,580,999	31,580,999
Note B: Amounts for CWIP included here must be supported in Attach 8						

LAND HELD FOR FUTURE USE

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

Reserves

127	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	<table border="0" style="width: 100%;"> <tr> <td style="width: 40%;"></td> <td style="width: 20%; text-align: center;">EPRI Dues p353...f (enter FN1 line #)</td> <td style="width: 40%; text-align: center;">EPRI & EEI Costs</td> </tr> <tr> <td></td> <td></td> <td style="background-color: yellow;"></td> </tr> </table>		EPRI Dues p353...f (enter FN1 line #)	EPRI & EEI Costs			
	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

				Form 1 Amount	Transmission Related	Non-transmission Related	Details*
				A	B	C	
				(Col A- Col B)			
<p>Directly Assigned A&G Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions</p>							
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		Safety Related, Education, Siting & Outreach Related			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 Form No.1 page			Stores Expense Undistributed p227.16	Transmission Materials & Supplies p227.8	Total (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 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.
148	13 month Average Balance of Regulatory Asset approved for Rate Base	Attach 11, line 2, column y	10,079,114	Input to line 21 of Appendix III	Enter docket nos. for orders authorizing recovery here: Docket Number Amortization period
					ER20-2010-000 8/8/2020 - 8/7/2035

149	Calculation of PBOP Expenses		
150	<u>NextEra (and its subsidiaries that use the same PBOP actuarial study)</u>		
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	34,092,734	37,678,580	38,511,228	39,679,379	41,436,687	42,420,060	43,346,017	44,378,557	45,306,599	46,143,206	47,551,792	48,666,518	50,099,234	43,023,892
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	34,092,734	37,678,580	38,511,228	39,679,379	41,436,687	42,420,060	43,346,017	44,378,557	45,306,599	46,143,206	47,551,792	48,666,518	50,099,234	43,023,892
166																
167	Preferred Stock (1)	112.3.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
168																
169	Common Equity- Per Books	112.16.c.d	51,139,101	56,517,870	57,766,842	59,519,068	62,155,031	63,630,090	65,019,025	66,567,836	67,959,899	69,214,809	71,327,687	72,999,777	75,148,851	64,535,837
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	51,139,101	56,517,870	57,766,842	59,519,068	62,155,031	63,630,090	65,019,025	66,567,836	67,959,899	69,214,809	71,327,687	72,999,777	75,148,851	64,535,837
174																
175	Total (Line 165 plus Line 167 plus Line 173)		85,231,834	94,196,450	96,278,069	99,198,447	*****	*****	*****	*****	*****	115,358,015	118,879,479	121,666,295	125,248,085	107,559,729
176																
177	Cost of Debt															
178	Acct 427 Interest on Long Term Debt	117.62.c													1,729,560	
179	Acct 428 Amortization of Debt Discount and Expense	117.63.c													-	
180	Acct 428.1 Amortization of Loss on Reacquired Debt	117.64.c													-	
181	Acct 430 Interest on Debt to Assoc. Companies (LTD portion only) (2)	117.67.c													-	
182	Less: Acct 429 Amort of Premium on Debt	117.65.c enter negative													-	
183	Less: Acct 429.1 Amort of Gain on Reacquired Debt	117.66.c enter negative													-	
184	Total Interest Expense	Sum Lines 178 - 183													1,729,560	
185																
186	Average Cost of Debt (Line 184, col (m) / Line 165, col (n))														4.0200%	
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							105,170,021
2	100 Basis Point Incentive Return							\$	
			\$	%		Cost Appendix III		Weighted	
3	Long Term Debt	Appendix III, line 80	43,023,891.50	0.40		4.02%		0.0161	
4	Preferred Stock	Appendix III, line 81	-	-		0.00%		-	
5	Common Stock Including 100 basis points	Appendix III, line 82	64,535,837.26	0.60		11.20%		0.0672	
6	Total (sum lines 3-5)		107,559,728.76					0.0833	
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6, col H)								8,758,559
8	INCOME TAXES								
9	T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =		0.2798						
10	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.3135						
11	where WCLTD=(line 3) and R= (line 6)								
12	and FIT, SIT & p are as given in footnote F on Appendix III.								
13	1 / (1 - T) = (T from line 9)		1.3886						
14	Amortized Investment Tax Credit (Appendix III, line 59)		-						
15									
16	Income Tax Calculation = line 10 * line 7		2,746,208				2,746,208		
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)		2,746,208						2,746,208
19	Return and Income Taxes with 100 basis point increase in ROE				Sum lines 7 and 18				11,504,767
20	Return (Appendix III line 64 col 5)								8,127,539
21	Income Tax (Appendix III line 62 col 5)								2,608,734
22	Return and Income Taxes without 100 basis point increase in ROE				Sum lines 20 and 21				10,736,273
23	Incremental Return and Income Taxes for 100 basis point increase in ROE				Line 19 less line 22				768,494
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets				Appendix III, line 88(a)				108,927,346
25	Carrying Charge Difference for 100 Basis point of ROE				(Line 23 divided by line 24)				0.0071

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)	24,332,862
2	Less Transmission Depreciation Expense, Abandoned Plant Amort, Reg Asset Amort, and O&M	(Appendix III, lines 40 & 42 plus Appendix III, line 38)	11,981,556
3	Net Rev Req less Depreciation expense and O&M	(Line 1 minus line 2)	12,351,306
4	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant	(Appendix III, line 88 (a))	108,927,346
5	Base Fixed Charge Rate Less Depreciation/Amortization and O&M (Base FCR)	(Line 3 / line 4)	0.113
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 Base FCR				Actual Rev Req at Increased ROE	Incremental Rev Req at Increased ROE of Incentive Projects	Discount	Net Revenue
		Increased ROE (Basis Points) (Note 3)	Base Fixed Charge Rate Less Depreciation/Amortization and O&M (Base FCR (line 5))	FCR for This Project (Line 6 x Col C /100 + Col D)		13 Month Balance of Investment (company records)	Depreciation or Amortization Expense (company records)	Directly Assigned O&M (Note 5)	Revenue Requirement (Col D x Col F + Col G + Col H)	Revenue Requirement (Col E x Col F + Col G + Col H)	Col J less Col I for Incentive Projects	(Note 4)	Col J - Col L
7a				0.113	0.113								
7b				0.113	0.113								
7c				0.113	0.113								
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												
						Total of Col F ties to Line 4	Total of Col G ties to the sum of Appendix III, lines 33b, 40 & 42, col 5)	Total of Col H ties to Appendix III, Lines 38 - line 33b	Total of Col I ties to Line 1 Total	Total of Col J ties to Appendix III, Line 65	Total of Col K ties to Appendix III, Line 66		Total to be Charged

Note 1: Add additional lines after line 7i for additional projects

Note 2: Regulatory Assets, Abandoned Plant, authorized CWIP in rate base, and plant-in-service shall be listed separately on lines 7 for each project

Note 3: No incentive may be included in the formula absent authorization from FERC

FERC has authorized incentives for the following projects:

Project	Docket Number

Note 4: The Discount in Column L is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate. A workpaper will be provided to show the calculation of the discount.

Note 5: All O&M will be directly assigned to each project with plant in service based on the invoiced amount per project. The detail supporting the O&M direct assignment will be provided in a workpaper and the totals shown in a Form No. 1 footnote to pages 320-323.

A&G will be allocated in proportion to the Transmission O&M for each item in Lines 7 (not including amortization of Regulatory Asset(s) booked to Account 566).

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

Note 6: Narrative step by step of how data is derived and calculated within this attachment and how Attachment 3 relates to this attachment:

- Step 1: Lines 1-6 are sourced from Appendix III, Attachment 3 or calculated as set forth on each line.
- Step 2: On lines 7, for each project (whether FERC authorized CWIP in rate base or plant in service), FERC authorized Abandoned Plant or FERC authorized Regulatory Asset, input the data for Steps 3 to 7
- Step 3: On lines 7, Col A, input the name of the project
- Step 4: On lines 7, Col B, input the useful life for projects with plant in service based on the depreciation rates set forth in Attach 9, or the amortization period approved by FERC for Abandoned Plant or Regulatory Assets
- Step 5: Lines 7, Col C, is the increase in ROE authorized by FERC from Note 3
- Step 6: Lines 7, Col D, is the Base Fixed Charge Rate from line 5 which excludes any increased ROE authorized by FERC
- Step 7: Lines 7, Col E, calculate the Fixed Rate Charge for the line including the increased ROE authorized by FERC
- Step 8: On Lines 7, Col F, input the 13 month balance of each investment (defined in Note 2 as Regulatory Assets, Abandoned Plant, authorized CWIP in rate base, and plant-in-service). The total on line 8 must tie to line 4.
- Step 9: On Lines 7, Col G, input the depreciation or amortization expense associated with each investment and the total on line 8 must tie to the sum of Appendix III, lines 33b, 40 & 42, col 5
- Step 10: On Lines 7, Col H, input the O&M from Note 5, Col E for each project with plant in service.
- Step 11: Lines 7, Col I, calculates the revenue requirement at the Base FCR for each investment as the sum of Cols D, F, G and H
- Step 12: Lines 7, Col J, calculates the revenue requirement for each investment including any increased ROE authorized by FERC as the sum of Cols E, F, G and H
- Step 13: Lines 7, Col K, calculates the revenue related to any increased ROE authorized by FERC.
- Step 14: On Lines 7, Col L, input the amount by which the transmission owner has committed to charge less than the rate in Col J, regardless of how that Discount is calculated. For each project, the amount of the Discount will be zero or a reduction to the annual 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 15: Lines 7, Col M, calculates the revenue requirement attributable to each project to be charged customers as Col J less Col L.

Attachment 3 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	2023		2023		
2	Revenue Requirement Billed (Note 1)		Actual Revenue Requirement (Note 2)		Over (Under) Recovery
3					
4	\$27,901,946	Less	\$24,892,408	Equals	\$3,009,538
5					
6	<hr/>				
7					

8	Interest Rate on Amount of Refunds or S	Over (Under) Recovery Plus Interest	Monthly Interest Rate (Note 3)	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
9			0.6308%				
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	Calculation of Interest				Monthly		
15	January	2023	250,795	0.6308%	12	(18,985)	(269,780)
16	February	2023	250,795	0.6308%	11	(17,403)	(268,198)
17	March	2023	250,795	0.6308%	10	(15,821)	(266,616)
18	April	2023	250,795	0.6308%	9	(14,239)	(265,034)
19	May	2023	250,795	0.6308%	8	(12,657)	(263,452)
20	June	2023	250,795	0.6308%	7	(11,075)	(261,870)
21	July	2023	250,795	0.6308%	6	(9,493)	(260,287)
22	August	2023	250,795	0.6308%	5	(7,910)	(258,705)
23	September	2023	250,795	0.6308%	4	(6,328)	(257,123)
24	October	2023	250,795	0.6308%	3	(4,746)	(255,541)
25	November	2023	250,795	0.6308%	2	(3,164)	(253,959)
26	December	2023	250,795	0.6308%	1	(1,582)	(252,377)
27						(123,404)	(3,132,941)
28							
29						Annual	
30	January through December	2023	(3,132,941)	0.6308%	12	(237,164)	(3,370,105)
31							
32	Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					Monthly	
33	January	2023	3,370,105	0.6308%		(21,260)	292,491
34	February	2023	3,098,874	0.6308%		(19,549)	292,491
35	March	2023	2,825,932	0.6308%		(17,827)	292,491
36	April	2023	2,551,269	0.6308%		(16,094)	292,491
37	May	2023	2,274,873	0.6308%		(14,351)	292,491
38	June	2023	1,996,733	0.6308%		(12,596)	292,491
39	July	2023	1,716,838	0.6308%		(10,830)	292,491
40	August	2023	1,435,178	0.6308%		(9,054)	292,491
41	September	2023	1,151,741	0.6308%		(7,266)	292,491
42	October	2023	866,516	0.6308%		(5,466)	292,491
43	November	2023	579,492	0.6308%		(3,656)	292,491
44	December	2023	290,657	0.6308%		(1,834)	292,491
45						(139,781)	(0)
46							
47	Total Amount of True-Up Adjustment (Note 4)					\$	(3,509,886)
48	Less Over (Under) Recovery					\$	3,009,538
49	Total Interest					\$	(500,349)

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 12/31/2025

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) Total
1	ADIT-282 (enter negative)	(5,679,952)	-	-	Line 11
2	ADIT-283 (enter negative)	(2,680,900)	-	-	Line 16
3	ADIT-190	-	-	-	Line 21
4	Subtotal	(8,360,852)	-	-	Sum of Lines 1-3
5	Wages & Salary Allocator (sum lines 1-3 for each column)			-	Appendix III, line 81
6	Net Plant Allocator		-		Appendix III, line 15
7	Total Plant Allocator	1.00			100%
8	Projected ADIT Total	(8,360,852)	-	-	(8,360,852) 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	2024	(5,348,196)	(5,348,196)	-	-
10	EOY (Attach 6d, Line 30 less Line 26)	December	2025	-	-	-	-
11	Balance-EOY Prorated (Attach 6b, Line 14)	December	2025	(5,679,952)	(5,679,952)	-	-
12	ADIT 282-Total (Lines 10+11)			(5,679,952)	(5,679,952)	-	-
ADIT-283							
13	Balance-BOY (Attach 6c, Line 44)	December	2024	(2,960,098)	(2,960,098)	-	-
14	EOY (Attach 6d, Line 44 less Line 40)	December	2025	(2,680,900)	(2,680,900)	-	-
15	EOY Prorated (Attach 6b, Line 28)	December	2025	-	-	-	-
16	ADIT 283-Total (Lines 14+15)			(2,680,900)	(2,680,900)	-	-
ADIT-190							
17	Balance-BOY (Attach 6c, Line 18)	December	2024	-	-	-	-
18	EOY (Attach 6d, Line 18 less Line 14)	December	2025	-	-	-	-
19	EOY Prorated (Attach 6b, Line 42)	December	2025	-	-	-	-
20	ADIT 190-Total (Lines 18+19)			-	-	-	-

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

Horizon West Transmission, LLC
Beginning of Year

A Ln	Item	B Transmission Related	C Plant Related	D Labor Related	E Total (Sum Cols B, C, & D)		
1	ADIT- 282 (enter negative)	(5,348,196)	-	-		From Acct. 282 total, below	
2	ADIT-283 (enter negative)	(2,960,098)	-	-		From Acct. 283 total, below	
3	ADIT-190	-	-	-		From Acct. 190 total, below	
4	Subtotal (Sum lines 1-3 for each column)	(8,308,294)	-	-			
5	Wages & Salary Allocator			1.00		Appendix III, line 78	
6	NP Allocator		1.00			Appendix III, line 15	
6a	100% Allocator	100%					
7	Beginning of Year (line 4 * allocator in lines 5, 6 & 6a)	(8,308,294)	-	-	(8,308,294)		
8	End of year from Attachment 6b, line 7	(8,360,852)	-	-	(8,360,852)		
9	Average of Beginning of Year and End of Year ((line 7 + line 8)/2)	(8,334,573)	-	-	(8,334,573)	Enter in Appendix III, line 17.	
10							
11							
12	In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed.						
13	dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance will be shown in a separate row for each project.						
14	A	B	C	D	E	F	G
15		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
16	ADIT-190						
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28	Subtotal - p234.b	-	-	-	-	-	
29	Less FASB 109 Above if not separately removed						
30	Less FASB 106 Above if not separately removed						
31	Total	-	-	-	-	-	

32 Instructions for Account 190:

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

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Horizon West Transmission, LLC
 Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
 Beginning of Year

ADIT- 282	A	B Total	C Gas, Prod Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
	Property	(5,348,196)		(5,348,196)			Deferred Tax due to expected difference between book and tax depreciation
	Subtotal - p274 b	(5,348,196)	-	(5,348,196)	-	-	
	Less FASB 109 Above if not separately removed						
	Less FASB 106 Above if not separately removed						
	Total	(5,348,196)	-	(5,348,196)	-	-	

- 61 Instructions for Account 282:
 62 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 63 2. ADIT items related only to Transmission are directly assigned to Column D
 64 3. ADIT items related to Plant and not in Columns C & D are included in Column E
 65 4. ADIT items related to labor and not in Columns C & D are included in Column F
 66 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be

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

Horizon West Transmission, LLC
End of Year

Ln	A	B Transmission Related	C Plant Related	D Labor Related	E Total (Sum Cols B, C, & D)
1	ADIT-282 (enter negative)	(5,679,951.67)	-	-	From Acct. 282 total, below
2	ADIT-283 (enter negative)	(2,680,899.90)	-	-	From Acct. 283 total, below
3	ADIT-190	-	-	-	From Acct. 190 total, below
4	Subtotal (Sum lines 1-3 for each column)	(8,360,851.57)	-	-	
5	Wages & Salary Allocator			1.00	Appendix III, line 78
6	NP		1.00		Appendix III, line 15
6a	100%				
7	End of Year ADIT (line 4 * allocator in lines 5-6a)	(8,360,851.57)	-	-	(8,360,851.57) Enter in Attachment 6a Line 8

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9
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12 In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed.
13 dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance will be shown in a separate row for each project.

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

32 Instructions for Account 190:

- 33 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 34 2. ADIT items related only to Transmission are directly assigned to Column D
- 35 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 36 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 37 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise

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Horizon West Transmission, LLC
Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
End of Year

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45 ADIT-282

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A	B	C	D	E	F	G
	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Property	(5,679,952)		(5,679,952)			Deferred Tax due to expected difference between book and tax depreciation
Subtotal - p275.k	(5,679,952)	-	(5,679,952)	-	-	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	(5,679,952)	-	(5,679,952)	-	-	

- 61 Instructions for Account 282:
- 62 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - 63 2. ADIT items related only to Transmission are directly assigned to Column D
 - 64 3. ADIT items related to Plant and not in Columns C & D are included in Column E
 - 65 4. ADIT items related to labor and not in Columns C & D are included in Column F
 - 66 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise

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

Horizon West Transmission, LLC
For the 12 months ended 12/31/2025

	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	(e) Beginning Balance/ Monthly Increment	(f) Transmission	(g) Transmission Proration (d) x (f)	(h) Plant Related	(i) Plant Proration (d) x (h)	(j) Labor Related	(k) Labor Proration (d) x (j)
ADIT-282-Proration-Note A											
1	Balance (Attach 6c, Line 30)	December	2024	100.00%	(5,348,195.92)	(5,348,196)	(5,348,196)	-	-	-	-
2	Increment	January	2025	91.78%	(59,680)	(59,680)	(54,775)	-	-	-	-
3	Increment	February	2025	84.11%	(59,680)	(59,680)	(50,197)	-	-	-	-
4	Increment	March	2025	75.62%	(59,680)	(59,680)	(45,128)	-	-	-	-
5	Increment	April	2025	67.40%	(59,680)	(59,680)	(40,223)	-	-	-	-
6	Increment	May	2025	58.90%	(59,680)	(59,680)	(35,154)	-	-	-	-
7	Increment	June	2025	50.68%	(59,680)	(59,680)	(30,249)	-	-	-	-
8	Increment	July	2025	42.19%	(59,680)	(59,680)	(25,180)	-	-	-	-
9	Increment	August	2025	33.70%	(59,680)	(59,680)	(20,111)	-	-	-	-
10	Increment	September	2025	25.48%	(59,680)	(59,680)	(15,206)	-	-	-	-
11	Increment	October	2025	16.99%	(59,680)	(59,680)	(10,137)	-	-	-	-
12	Increment	November	2025	8.77%	(59,680)	(59,680)	(5,232)	-	-	-	-
13	Increment	December	2025	0.27%	(59,680)	(59,680)	(164)	-	-	-	-
14	ADIT 282-Prorated EOY Balance				(6,064,357)	(6,064,357)	(5,679,952)	-	-	-	-
ADIT-283-Proration-Note B											
15	Balance (Attach 6c, Line 44)	December	2024	100.00%	(2,960,097.76)	(2,960,097.76)	(2,960,097.76)	-	-	-	-
16	Increment	January	2025	91.78%	23,266.49	23,266.49		-	-	-	-
17	Increment	February	2025	84.11%	23,266.49	23,266.49		-	-	-	-
18	Increment	March	2025	75.62%	23,266.49	23,266.49		-	-	-	-
19	Increment	April	2025	67.40%	23,266.49	23,266.49		-	-	-	-
20	Increment	May	2025	58.90%	23,266.49	23,266.49		-	-	-	-
21	Increment	June	2025	50.68%	23,266.49	23,266.49		-	-	-	-
22	Increment	July	2025	42.19%	23,266.49	23,266.49		-	-	-	-
23	Increment	August	2025	33.70%	23,266.49	23,266.49		-	-	-	-
24	Increment	September	2025	25.48%	23,266.49	23,266.49		-	-	-	-
25	Increment	October	2025	16.99%	23,266.49	23,266.49		-	-	-	-
26	Increment	November	2025	8.77%	23,266.49	23,266.49		-	-	-	-
27	Increment	December	2025	0.27%	23,266.49	23,266.49		-	-	-	-
28	ADIT 283-Prorated EOY Balance				(2,680,899.90)	(2,680,899.90)	(2,960,097.76)	-	-	-	-
ADIT-190-Proration-Note C											
29	Balance (Attach 6c, Line 18)	December	2024	100.00%	-	-	-	-	-	-	-
30	Increment	January	2025	91.78%	-	-	-	-	-	-	-
31	Increment	February	2025	84.11%	-	-	-	-	-	-	-
32	Increment	March	2025	75.62%	-	-	-	-	-	-	-
33	Increment	April	2025	67.40%	-	-	-	-	-	-	-
34	Increment	May	2025	58.90%	-	-	-	-	-	-	-
35	Increment	June	2025	50.68%	-	-	-	-	-	-	-
36	Increment	July	2025	42.19%	-	-	-	-	-	-	-
37	Increment	August	2025	33.70%	-	-	-	-	-	-	-
38	Increment	September	2025	25.48%	-	-	-	-	-	-	-
39	Increment	October	2025	16.99%	-	-	-	-	-	-	-
40	Increment	November	2025	8.77%	-	-	-	-	-	-	-
41	Increment	December	2025	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 12/31/2025

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT-282	(5,348,196)	-	-	Line 30
2	ADIT-283	(2,960,098)	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(8,308,294)	-	-	Sum of Lines 1-4

In filing out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately.

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

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to

ADIT-282	A	B	C	D	E	F	G
	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related		Justification
19	Property	(5,348,196)	-	(5,348,196)	-	-	Deferred Tax due to expected difference between book and tax depreciation
20							
21							
22							
23							
24							
25							
26	Total						Amount subject to Proration
27	Subtotal - p274.b	(5,348,196)	-	(5,348,196)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	(5,348,196)	-	(5,348,196)	-	-	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to

ADIT-283	A	B	C	D	E	F	G
	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related		Justification
31	Pre-Commercial Costs - ADIT	(2,960,098)	-	(2,960,098)	-	-	0
32							
33							
34							
35							
36							
37							
38							
39							
40	Total						Amount subject to Proration
41	Subtotal - p276.b	(2,960,098)	-	(2,960,098)	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	(2,960,098)	-	(2,960,098)	-	-	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - ADIT items related only to Transmission are directly assigned to Column D
 - ADIT items related to Plant and not in Columns C & D are included in Column E
 - ADIT items related to labor and not in Columns C & D are included in Column F
- 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 12/31/2025

Ln	Item	Transmission Related	Plant Related	Labor Related
1	ADIT-282	(6,064,356.69)	-	-
2	ADIT-283	(2,680,899.90)	-	-
3	ADIT-190	-	-	-
4	Subtotal	(8,745,256.59)	-	-

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

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

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT

	A	B	C	D	E	F	G
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-282							
19							
20							
21							
22							
23							
24							
25							
26	Total Property Related			(6,064,357)			
27	Subtotal - p275.k	-	-	(6,064,357)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	-	-	(6,064,357)	-	-	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT

	A	B	C	D	E	F	G
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-283							
31	Pre-Commercial Costs - ADIT	(2,680,900)		(2,680,900)			0
32							
33							
34							
35							
36							
37							
38							
39							
40	Depreciation Items						Amount subject to Proration
41	Subtotal - p277.k	(2,680,900)	-	(2,680,900)	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	(2,680,900)	-	(2,680,900)	-	-	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT

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

Horizon West Transmission, LLC
For the 12 months ended 12/31/2025

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	26,325	-	-	Line 11
2	ADIT-283	(2,830,762)	-	-	Line 14
3	ADIT-190	-	-	-	Line 17
4	Subtotal	(2,804,437)	-	-	Sum of Lines 1-3
5	Wages & Salary Allocator				Appendix III, line 81
6	Net Plant Allocator				Appendix III, line 15
7	Total Plant Allocator	1.00			100%
8	ADIT Total	(2,804,437)	-	-	(2,804,437) 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	2024	(5,348,195.92)	(5,348,196)	-	-
10	Balance-EOY (Attach 6d, Line 30 less Line December		2025	-	-	-	-
11	Balance-EOY-Prorated (Attach 6f, Line 14) December		2025	(716,161)	26,325	-	-
12	Balance-EOY-Total (Lines 10+11)			(716,161)	26,325	-	-
ADIT-283							
13	Balance-BOY (Attach 6c, Line 44)	December	2024	(2,960,098)	(2,960,098)	-	-
14	Balance-EOY (Attach 6d, Line 44 less Line December		2025	(2,680,900)	(2,680,900)	-	-
15	Balance-EOY-Prorated (Attach 6f, Line 28) December		2025	279,198	(149,862)	-	-
16	Balance-EOY-Total (Lines 14+15)			(2,401,702)	(2,830,762)	-	-
ADIT-190							
17	Balance-BOY (Attach 6c, Line 18)	December	2024	-	-	-	-
18	Balance-EOY (Attach 6d, Line 18 less Line December		2025	-	-	-	-
19	Balance-EOY-Prorated (Attach 6f, Line 42) December		2025	-	-	-	-
20	Balance-EOY-Total (Lines 18+19)			-	-	-	-

Attachment: Accumulated Deferred Income Taxes (ADIT) Position Worksheet (True-ud)
 Precision Staff Performance, LLC
 For the 12 months ended 12/31/2023

M	IS	IS	IS	T									
				M	S	IS	IS	IS	IS	IS	IS	IS	IS
Reporting Balance & Monthly Change	Month	Year	Reporting Balance	Monthly Accrual	Provision (E + M)	Provision (E + M)	Actual Activity	Change between projected and actual activity	Actual activity above monthly projection	Actual activity below monthly projection	Actual activity above monthly projection and in a reserve ADIT	Actual activity below monthly projection and in a reserve ADIT	
ADIT-301 Provision-Note A													
1	December	2023	181,000	-	-	0.00	0.00	-	-	-	-	-	
2	January	2023	181,375	375	375	0.00	0.00	-	-	-	-	-	
3	February	2023	181,750	375	375	0.00	0.00	-	-	-	-	-	
4	March	2023	182,125	375	375	0.00	0.00	-	-	-	-	-	
5	April	2023	182,500	375	375	0.00	0.00	-	-	-	-	-	
6	May	2023	182,875	375	375	0.00	0.00	-	-	-	-	-	
7	June	2023	183,250	375	375	0.00	0.00	-	-	-	-	-	
8	July	2023	183,625	375	375	0.00	0.00	-	-	-	-	-	
9	August	2023	184,000	375	375	0.00	0.00	-	-	-	-	-	
10	September	2023	184,375	375	375	0.00	0.00	-	-	-	-	-	
11	October	2023	184,750	375	375	0.00	0.00	-	-	-	-	-	
12	November	2023	185,125	375	375	0.00	0.00	-	-	-	-	-	
13	December	2023	185,500	375	375	0.00	0.00	-	-	-	-	-	
14	ADIT-301 Provision-EDV Balance		185,500	-	-	0.00	0.00	-	-	-	-	-	
ADIT-302 Provision-Note B													
15	December	2023	185,000	-	-	0.00	0.00	-	-	-	-	-	
16	January	2023	185,375	375	375	0.00	0.00	-	-	-	-	-	
17	February	2023	185,750	375	375	0.00	0.00	-	-	-	-	-	
18	March	2023	186,125	375	375	0.00	0.00	-	-	-	-	-	
19	April	2023	186,500	375	375	0.00	0.00	-	-	-	-	-	
20	May	2023	186,875	375	375	0.00	0.00	-	-	-	-	-	
21	June	2023	187,250	375	375	0.00	0.00	-	-	-	-	-	
22	July	2023	187,625	375	375	0.00	0.00	-	-	-	-	-	
23	August	2023	188,000	375	375	0.00	0.00	-	-	-	-	-	
24	September	2023	188,375	375	375	0.00	0.00	-	-	-	-	-	
25	October	2023	188,750	375	375	0.00	0.00	-	-	-	-	-	
26	November	2023	189,125	375	375	0.00	0.00	-	-	-	-	-	
27	December	2023	189,500	375	375	0.00	0.00	-	-	-	-	-	
28	ADIT-302 Provision-EDV Balance		189,500	-	-	0.00	0.00	-	-	-	-	-	
ADIT-303 Provision-Note C													
29	December	2023	189,000	-	-	0.00	0.00	-	-	-	-	-	
30	January	2023	189,375	375	375	0.00	0.00	-	-	-	-	-	
31	February	2023	189,750	375	375	0.00	0.00	-	-	-	-	-	
32	March	2023	190,125	375	375	0.00	0.00	-	-	-	-	-	
33	April	2023	190,500	375	375	0.00	0.00	-	-	-	-	-	
34	May	2023	190,875	375	375	0.00	0.00	-	-	-	-	-	
35	June	2023	191,250	375	375	0.00	0.00	-	-	-	-	-	
36	July	2023	191,625	375	375	0.00	0.00	-	-	-	-	-	
37	August	2023	192,000	375	375	0.00	0.00	-	-	-	-	-	
38	September	2023	192,375	375	375	0.00	0.00	-	-	-	-	-	
39	October	2023	192,750	375	375	0.00	0.00	-	-	-	-	-	
40	November	2023	193,125	375	375	0.00	0.00	-	-	-	-	-	
41	December	2023	193,500	375	375	0.00	0.00	-	-	-	-	-	
42	ADIT-303 Provision-EDV Balance		193,500	-	-	0.00	0.00	-	-	-	-	-	

Notes:
 Note 1: Shows ADIT due including cash.
 Note 2: Provisional ADIT is based on actual activity. No adjustments for future estimated changes in tax law have been made.
 Note 3: Includes ADIT due for ADIT-301, ADIT-302, and ADIT-303.
 Note 4: Includes ADIT due for ADIT-301, ADIT-302, and ADIT-303.
 Note 5: Includes ADIT due for ADIT-301, ADIT-302, and ADIT-303.

Attachment 9 - Depreciation and Amortization Rates

Horizon West Transmission, LLC

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

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	No.	Item Name	Average of Columns (e) Through (q)	Dec. 31 2024	Jan. 31 2025	Feb. 28/29 2025	Mar. 31 2025	Apr. 30 2025	May 31 2025	Jun. 30 2025	Jul. 31 2025	Aug. 31 2025	Sept. 30 2025	Oct. 31 2025	Nov. 30 2025	Dec. 31 2025
1a		20 acres for future substation to address reliability need identified by CAISO	2,036,138	2,036,138	2,036,138	2,036,138	2,036,138	2,036,138	2,036,138	2,036,138	2,036,138	2,036,138	2,036,138	2,036,138	2,036,138	2,036,138
1b			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1c			-	-	-	-	-	-	-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1x			-	-	-	-	-	-	-	-	-	-	-	-	-	-
2		Total Land Held for Future Use in rate base:	\$ 2,036,138													

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

Horizon West Transmission, LLC													Horizon West Transmission, LLC													Horizon West Transmission, LLC					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w) %	(x)	(y)	(z)	(aa)					
N o.	Project Name	Recovery	Recovery	Monthly	Amort.	Current	Amort. Expense in Formula	Dec. 31												Average	Approved for Rate Treatment	Allocable to Formula Rate	Rate Base Balance	Internal ID or Code	Docket No.						
		Amount Approved (1)	Period (Months) (1)	Expense	This Year	Expense		% Allocable to Formula Rate (1)	2024	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025						2025	2025	Unamortized Balance (2)	x	x	x
1	Pre Commercial Costs	14,965,794	180	83,143	12	997,720	100%	997,720	10,577,973	10,494,830	10,411,687	10,328,543	10,245,400	10,162,257	10,079,114	9,995,970	9,912,827	9,829,684	9,746,540	9,663,397	9,580,254	10,079,114	x	100%	x	1.0	x	10,079,114		ER20-2010-000	
1a																															
1b																															
1c																															
1d																															
1e																															
1f																															
1g																															
1h																															
1i																															
1j																															
2																															
Total Regulatory Asset and Abandoned Plant Amortization Expense:								\$ 997,720	10,577,973	General Note: The source for monthly balance data on this page are company records. Amounts shown are total amounts.												9,580,254	Total Regulatory Assets and Abandoned Plant in Rate Base: \$ 10,079,114								

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.

Income Tax Adjustments

(a)	(b) Dec 31, 2025
1 Total Tax adjustment for Permanent Differences (Note T)	277,229
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	40,028