

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

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

Formula Rate Index

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Formula Rate - Non-Levelized

Line No.			(1)	(2)	(3)
					Allocated Amount
1	GROSS REVENUE REQUIREMENT	(line 67)		12 months	\$ 168,046
REVENUE CREDITS					
2	Total Revenue Credits	Attach 1, line 7	Total	Allocator	
3	True-up Adjustment	Attach 5, Line 47	-	TP 1.0000	-
				DA 1.00000	-
4	NET REVENUE REQUIREMENT	(line 1 minus line 2 plus line 3)			\$ 168,046

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)	4,638,882	TP	1.0000
6	General & Intangible	(Attach 2, lines 30 & 45)	210,749	W/S	1.0000
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)	4,849,631	GP=	1.0000
	ACCUMULATED DEPRECIATION & AMORTIZATION (Notes M & P)				
8	Transmission	(Attach 2, line 61)	427,359	TP	1.0000
9	General & Intangible	(Attach 2, lines 76 & 91)	35,313	W/S	1.0000
11	TOTAL ACCUM. DEPRECIATION (sum lines 9-10)		462,672		
	NET PLANT IN SERVICE				
12	Transmission	(line 5- line 9)	4,211,522		
13	General & Intangible	(line 6- line 10)	175,436		
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)	4,386,958	NP=	1.0000
	ADJUSTMENTS TO RATE BASE (Note A)				
16	ADIT	(Attach 6e, line 8, column E)	-	NP	1.0000
17	Account No. 255 (enter negative) (Note F)	(Attach 2, line 93)	-	NP	1.0000
18	CWIP	(Attach 2, line 125, "Incentive" column)	2,910,621	DA	1.0000
19	Reserves (enter negative)	(Attach 2, line 127a)	-	DA	1.0000
20	Unamortized Regulatory Assets	(Attach 2, line 148) (Note L)	1,480,281	DA	1.0000
21	Unamortized Abandoned Plant	(Attach 2, line 94) (Note K)	-	DA	1.0000
22	TOTAL ADJUSTMENTS (sum lines 17-22)		4,390,902		
23	LAND HELD FOR FUTURE USE	(Attach 2, line 126a)	-	TP	1.0000
24	WORKING CAPITAL (Note C)				
25	CWC	calculated (1/8 * (line 38 less line 33b))	-		
26	Materials & Supplies (Note B)	(Attach 2, line 146)	-	TP	1.0000
27	Prepayments (Account 165 - Note C)	(Attach 2, line 110)	-	GP	1.0000
28	TOTAL WORKING CAPITAL (sum lines 26-28)		-		
29	RATE BASE (sum lines 15, 23, 24, & 29)		8,777,860		8,777,860

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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	1.0000	-
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		TP	1.0000	-
33a Account 566 excluding Amortization of Regulatory Assets	321.97 less line 33b		DA	1.0000	-
33b Account 566 Amortization of Regulatory Assets	(Attach 2, line 147)		DA	1.0000	-
34 A&G	323.197.b		W/S	1.0000	-
35 Less EPRI & Reg. Comm. Exp. & Other Ad.	(Attach 2, lines 128, 129, 131) (Note D)		W/S	1.0000	-
36 Plus Transmission Related Reg. Comm. Exp.	(Attach 2, line 129) (Note D)		W/S	1.0000	-
37 PBOP expense adjustment	(Attach 2, line 159)		W/S	1.0000	-
38 TOTAL O&M and A&G (sum lines 32, 33a, 33b, 34, 36, 37 less lines 33 & 35)					-
39 DEPRECIATION EXPENSE (Notes M & P)					
40 Transmission	336.7.b,d&e		TP	1.0000	-
41 General and Intangible	336.1.b,d&e + 336.10.b, d&e		W/S	1.0000	-
42 Amortization of Abandoned Plant	(Attach 2, line 95) (Note K)		DA	1.0000	-
43 TOTAL DEPRECIATION (Sum lines 40-42)					-
44 TAXES OTHER THAN INCOME TAXES (Note E)					
45 LABOR RELATED					
46 Payroll	263...i (enter FN1 line #)		W/S	1.0000	-
47 Highway and vehicle	263...i (enter FN1 line #)		W/S	1.0000	-
48 PLANT RELATED					
49 Property	263.7.1 (enter FN1 line #)		GP	1.0000	-
50 Gross Receipts	263...i (enter FN1 line #)		NA	-	-
51 Other	263...i (enter FN1 line #)		GP	1.0000	-
52 TOTAL OTHER TAXES (sum lines 46-47 and lines 49-51)					-
53 INCOME TAXES	(Note F)				
54 $T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$		0.2798			
55 $\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$		0.3886			
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))	-			
60 Income Tax Calculation = line 55 * line 64		47,025	NA		47,025
61 ITC adjustment (line 58 * line 59)		-	NP	1.0000	-
61a Permanent Differences Tax Adjustment		-			-
62 Total Income Taxes	(line 60 plus line 61 plus line)	47,025			47,025
63 RETURN					
64 [Rate Base (line 30) * Rate of Return (line 83)]		121,021	NA		121,021
65 Rev Requirement before Incentive Projects (sum lines 38, 43, 52, 62, 64)		168,046			168,046
66 Return and Income Tax on Incentive Projects	(Attach 4, col. K, line 8) (Note N)	-	DA	1.0000	-
67 Total Revenue Requirement (sum lines 65 & 66)		168,046			168,046

Horizon West Transmission, LLC

SUPPORTING CALCULATIONS AND NOTES

68	TRANSMISSION PLANT INCLUDED IN RTO RATES									
69	Total transmission plant (line 5, column 3)								4,638,881.53	
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)								4,638,881.53	
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	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)									
80	Long Term Debt (Note G) (Attach 2, lines 165 & 186)		\$		%		Cost		Weighted	
81	Preferred Stock (Attach 2, lines 167 & 191)			36,624,383.87	40%		0.00%		-	=WCLTD
82	Common Stock (Attach 2, line 173)			-	0%				-	
83	Total (sum lines 80-82)			56,024,309.38	60%		2.28%		0.014	
				92,648,693.25					0.014	=R
	Rate Base			8,777,860						
	Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant			3,511,144.00			(a)			
84	Net Transmission Plant in Service	(Line 13, column 5)					4,211,522			
85	CWIP	(Line 19, column 5)					2,910,621			
86	Unamortized Abandoned Plant	(Line 22, column 5)					-			
87	Regulatory Assets	(Line 21, column 5)					1,480,281			
88	Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant						8,602,424			
89	DA indicates Direct Assignment and is equal to 1									

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

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Horizon West Transmission, LLC

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

Note
Letter

- A The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 158 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
- B Identified in Form 1 as being only transmission related.
- C Cash Working Capital assigned to transmission is one-eighth of O&M (including A&G) allocated to transmission and Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
- D Line 35 excludes all Regulatory Commission Expenses itemized at 351.h, all advertising included in Account 930.1 (except safety, education or out-reach related advertising) and all EEI and EPRI dues and expenses.
Line 36 reflects all Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.h.
- E Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
Excludes other taxes associated with facilities leased to others that are charged to the lessee.
CIT is the currently effective composite income tax rate, where FIT is the Federal income tax rate, SIT is the State income tax rate, and $p = \frac{\text{the percentage of federal income tax deductible for state income taxes}}{\text{the percentage of federal income tax deductible for state income taxes}}$. If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by $(1/(1-T))$.
- F Inputs Required:
- | | | |
|-------|---------|---|
| 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.
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.
- K 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.
- L 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.
- M 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
- N 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.
- O Excludes TRBAA expenses
- P 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.
- Q

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	<u>Calculation of Transmission Plant In Service</u>			
2	December	p206.58.b less p206.57.b	2024	
3	January	Note A	2025	
4	February	Note A	2025	
5	March	Note A	2025	
6	April	Note A	2025	
7	May	Note A	2025	
8	June	Note A	2025	
9	July	Note A	2025	
10	August	Note A	2025	
11	September	Note A	2025	
12	October	Note A	2025	
13	November	Note A	2025	30,076,726
14	December	p207.58.g less p207.57.g	2025	30,228,733
15	Transmission Plant In Service	(sum lines 2-14) /13		4,638,882
16	<u>Calculation of Intangible Plant In Service</u>			
17	December	p204.5.b	2024	
18	January	Note A	2025	
19	February	Note A	2025	
20	March	Note A	2025	
21	April	Note A	2025	
22	May	Note A	2025	
23	June	Note A	2025	
24	July	Note A	2025	
25	August	Note A	2025	
26	September	Note A	2025	
27	October	Note A	2025	
28	November	Note A	2025	-
29	December	p205.5.g	2025	-
30	Intangible Plant In Service	(sum lines 17 - 29) /13		-
31	<u>Calculation of General Plant In Service</u>			
32	December	p206.99.b lessp206.98.b	2024	
33	January	Note A	2025	
34	February	Note A	2025	
35	March	Note A	2025	
36	April	Note A	2025	
37	May	Note A	2025	
38	June	Note A	2025	
39	July	Note A	2025	
40	August	Note A	2025	
41	September	Note A	2025	
42	October	Note A	2025	
43	November	Note A	2025	1,368,676
44	December	p207.99.g lessp207.98.g	2025	1,371,065
45	General Plant In Service	(sum lines 32 - 44) /13		210,749
46	<u>Total Plant In Service</u>	(sum lines 15, 30, and 45)		4,849,631

Accumulated Depreciation Worksheet

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
47	Calculation of Transmission Accumulated Depreciation	Source	Year	Balance
48	December	Prior year p219.25.c	2024	
49	January	Note A	2025	
50	February	Note A	2025	
51	March	Note A	2025	
52	April	Note A	2025	
53	May	Note A	2025	
54	June	Note A	2025	
55	July	Note A	2025	
56	August	Note A	2025	
57	September	Note A	2025	
58	October	Note A	2025	
59	November	Note A	2025	2,735,920
60	December	p219.25.c	2025	2,819,754
61	Transmission Accumulated Depreciation	(sum lines 48-60) /13		427,359
62	Calculation of Intangible Accumulated Depreciation	Source		
63	December	Prior year p200.21.c	2024	
64	January	Note A	2025	
65	February	Note A	2025	
66	March	Note A	2025	
67	April	Note A	2025	
68	May	Note A	2025	
69	June	Note A	2025	
70	July	Note A	2025	
71	August	Note A	2025	
72	September	Note A	2025	
73	October	Note A	2025	
74	November	Note A	2025	
75	December	p200.21.c	2025	
76	Accumulated Intangible Depreciation	(sum lines 63 - 75) /13		-
77	Calculation of General Accumulated Depreciation	Source		
78	December	Prior year p219.28.c	2024	
79	January	Note A	2025	
80	February	Note A	2025	
81	March	Note A	2025	
82	April	Note A	2025	
83	May	Note A	2025	
84	June	Note A	2025	
85	July	Note A	2025	
86	August	Note A	2025	
87	September	Note A	2025	
88	October	Note A	2025	
89	November	Note A	2025	225,421
90	December	p219.28.c	2025	233,648
91	Accumulated General Depreciation	(sum lines 78 - 90) /13		35,313
92	Total Accumulated Depreciation	(sum lines 61, 76, and 91)		462,672

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			
98	January	(Note A)	2025			
99	February	(Note A)	2025			
100	March	(Note A)	2025			
101	April	(Note A)	2025			
102	May	(Note A)	2025			
103	June	(Note A)	2025			
104	July	(Note A)	2025			
105	August	(Note A)	2025			
106	September	(Note A)	2025			
107	October	(Note A)	2025			
108	November	(Note A)	2025			
109	December	111.57.c	2025			
110	Prepayments	(sum lines 97-109) /13		-		
Note A: Input the value associated with the amount as if reported in FN1 consistent with the first source in the section						
111	Calculation of Transmission CWIP	Source	Year	Non-Incentive	Incentive	Total
112	December	216.b (prior Year)	2024	-	-	-
113	January	(Note B)	2025	-	-	-
114	February	(Note B)	2025	-	-	-
115	March	(Note B)	2025	-	-	-
116	April	(Note B)	2025	-	-	-
117	May	(Note B)	2025	-	-	-
118	June	(Note B)	2025	-	-	-
119	July	(Note B)	2025	-	-	-
120	August	(Note B)	2025	-	-	-
121	September	(Note B)	2025	-	-	-
122	October	(Note B)	2025	-	-	-
123	November	(Note B)	2025	-	11,339,684	-
124	December	216.b	2025	-	26,498,386	-
125	Transmission CWIP	(sum lines 112-124) /13		-	2,910,621	-
Note B: Amounts for CWIP included here must be supported in Attach 8						

LAND HELD FOR FUTURE USE

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

Reserves

127	Unfunded Reserves To Be Credited to Rate Base on Line 20 of Appendix III	
	(a)	(b)
	List of all reserves from Attach 7):	Attachment 7, line 2, col (s)
	Reserve 1	-
	Reserve 2	-
	Reserve 3	-
	Reserve 4	-
	...	-
	...	-
127a	Total (Col. (b) ties to Attach 7, line 2, col. (s))	-

EPRI Dues Cost Support

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Details
Allocated General & Common Expenses		
128	EPRI and EEI dues and expenses to be excluded from the formula rate EPRI Dues p353__f (enter FN1 line #)	EPRI & EEI Costs
128a	List EPRI and EEI dues and expenses	

Regulatory Expense Related to Transmission Cost Support

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount A	Transmission Related B	Non-transmission Related C (Col A- Col B)	Details*
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 Related			Details
Directly Assigned A&G		Form 1 Amount A	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
			Stores Expense Undistributed	Transmission Materials & Supplies	Total
			p227.16	p227.8	(Col A + Col B)
Note: for the projection, the prior year's actual balances will be used					
Form No.1 page					
133	December	Column b	-	-	-
134	January	Company Records	-	-	-
135	February	Company Records	-	-	-
136	March	Company Records	-	-	-
137	April	Company Records	-	-	-
138	May	Company Records	-	-	-
139	June	Company Records	-	-	-
140	July	Company Records	-	-	-
141	August	Company Records	-	-	-
142	September	Company Records	-	-	-
143	October	Company Records	-	-	-
144	November	Company Records	-	-	-
145	December	Column c	-	-	-
146	Average	(sum of lines 133 to 145 divided by 13)			-

Regulatory Asset

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					
			Amount		
147	Amortization to Account 566	Attach 11, line 2, column h	997,720	Input to line 33b of Appendix III	Pursuant to Attachment 11 All amortization of the Regulatory Asset is to be booked to Account 566 over the period authorized by the Commission in the Docket Nos. listed below. Enter docket nos. for orders authorizing recovery here:
148	13 month Average Balance of Regulatory Asset approved for Rate Base	Attach 11, line 2, column y	1,480,281	Input to line 21 of Appendix III	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	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 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	36,203,146	36,257,434	36,257,434	34,386,878	34,386,877	34,386,877	39,289,724	39,289,723	39,289,723	39,289,724	39,289,723	32,289,723	-	33,893,615
163	Acct 224 Other Long Term Debt	112.21.c,d	-	-	-	-	-	-	-	-	-	-	-	-	35,500,000	2,730,769
164	Less Acct 222 Reacquired Debt	112.19 c,d enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
165	Total Long Term Debt	Sum Lines 161 - 164	36,203,146	36,257,434	36,257,434	34,386,878	34,386,877	34,386,877	39,289,724	39,289,723	39,289,723	39,289,724	39,289,723	32,289,723	35,500,000	36,624,384
166																
167	Preferred Stock (1)	112.3.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
168																
169	Common Equity- Per Books	112.16.c,d	55,389,127	53,137,240	53,654,327	52,459,539	52,862,754	56,778,113	52,464,590	52,827,691	53,116,406	53,129,004	53,533,344	60,853,993	78,109,893	56,024,309
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	55,389,127	53,137,240	53,654,327	52,459,539	52,862,754	56,778,113	52,464,590	52,827,691	53,116,406	53,129,004	53,533,344	60,853,993	78,109,893	56,024,309
174																
175	Total (Line 165 plus Line 167 plus Line 173)		91,592,273	89,394,675	89,911,761	86,846,418	87,249,632	91,164,990	91,754,314	92,117,415	92,406,130	92,418,728	92,823,068	93,143,716	113,609,893	92,648,693
176																
177	Cost of Debt															
178	Acct 427 Interest on Long Term Debt	117.62.c													144,251	
179	Acct 428 Amortization of Debt Discount and Expense	117.63.c													37,393	
180	Acct 428.1 Amorization of Loss on Reacquired Debt	117.64.c													-	
181	Acct 430 Interest on Debt to Assoc. Companies (LTD portion only) (2)	117.67.c													1,706,256	
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													1,887,900	
185																
186	Average Cost of Debt (Line 184, col (m) / Line 165, col (n))														5.1500%	
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							8,777,860
2	100 Basis Point Incentive Return							\$	
			\$	%		Cost Appendix III		Weighted	
3	Long Term Debt	Appendix III, line 80	36,624,383.87	0.40		0.00%		-	
4	Preferred Stock	Appendix III, line 81	-	-		0.00%		-	
5	Common Stock Including 100 basis points	Appendix III, line 82	56,024,309.38	0.60		3.28%		0.0198	
6	Total (sum lines 3-5)		92,648,693.25					0.0198	
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6, col H)								174,100
8	INCOME TAXES								
9	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\}$		0.2798						
10	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / R))$		0.3886						
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		67,651					67,651	
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)		67,651						67,651
19	Return and Income Taxes with 100 basis point increase in ROE				Sum lines 7 and 18				241,751
20	Return (Appendix III line 64 col 5)								121,021
21	Income Tax (Appendix III line 62 col 5)								47,025
22	Return and Income Taxes without 100 basis point increase in ROE				Sum lines 20 and 21				168,046
23	Incremental Return and Income Taxes for 100 basis point increase in ROE				Line 19 less line 22				73,705
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets				Appendix III, line 88(a)				8,602,424
25	Carrying Charge Difference for 100 Basis point of ROE				(Line 23 divided by line 24)				0.0086

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)	168,046
2	Less Transmission Depreciation Expense, Abandoned Plant Amort, Reg Asset Amort, and O&M	(Appendix III, lines 40 & 42 plus Appendix III, line 38)	
3	Net Rev Req less Depreciation expense and O&M	(Line 1 minus line 2)	168,046
4	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant	(Appendix III, line 88 (a))	8,602,424
5	Base Fixed Charge Rate Less Depreciation/Amortization and O&M (Base FCR)	(Line 3 / line 4)	0.020
6	Carrying Charge Difference for 100 Basis point of ROE	(Attachment 3, line 25)	0.009

(Notes 1 and 2)		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M				
		Project Name, CAISO Identification and whether HV (200kV+) or LV (<200kV)	Useful life of project/Amort period	Input the allowed ROE Incentive	Line 5	Line 6a times Col C divided by 100 basis points plus Col D	Actual Rev Req at Base FCR				Actual Rev Req at Increased ROE	Incremental Rev Req at Increased ROE of Incentive Projects	Discount	Net Revenue				
							Increased ROE (Basis Points) (Note 3)	Base Fixed Charge Rate Less Depreciation/Amortization and O&M (Base FCR (line 5))	FCR for This Project (Line 6 x Col C / 100 + Col D)	13 Month Balance of Investment (company records)	(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		-	-	-		0.020	0.020	-	-	-	-	-	-	-				
7b		-	-	-		0.020	0.020	-	-	-	-	-	-	-				
7c		-	-	-		0.020	0.020	-	-	-	-	-	-	-				
7d							-	-	-	-	-	-	-	-				
7e							-	-	-	-	-	-	-	-				
7f							-	-	-	-	-	-	-	-				
7g							-	-	-	-	-	-	-	-				
7h							-	-	-	-	-	-	-	-				
...							-	-	-	-	-	-	-	-				
8	Total (sum of lines 7 above)							-	-	-	-	-	-	-				
							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				
9	Line 9 must tie to the lines above as shown								-	-	-	-	-	-	-			
10	Total revenue requirement associated with CAISO's High Voltage (HV; 200kV+) Transmission Access Charge								-	-	-	-	-	-	-			
11	Total revenue requirement associated with CAISO's utility service territory-specific Low Voltage (LV; <200kV) Transmission Access Charge								-	-	-	-	-	-	-			

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

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

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

FERC has authorized incentives for the following projects:

Project	Docket Number

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

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

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

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

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

- Step 1 Lines 1-6 are sourced from Appendix III, Attachment 3 or calculated as set forth on each line.
- Step 2 On lines 7, for each project (whether FERC authorized CWIP in rate base or plant in service), FERC authorized Abandoned Plant or FERC authorized Regulatory Asset, Input the data for Steps 3 to 7
- Step 3 On lines 7, Col A, input the name of the project
- Step 4 On lines 7, Col B, input the useful life for projects with plant in service based on the depreciation rates set forth in Attach 9, or the amortization period approved by FERC for Abandoned Plant or Regulatory Assets
- Step 5 Lines 7, Col C, is the increase in ROE authorized by FERC from Note 3
- Step 6 Lines 7, Col D, is the Base Fixed Charge Rate from line 5 which excludes any increased ROE authorized by FERC
- Step 7 Lines 7, Col E, calculate the Fixed Rate Charge for the line including the increased ROE authorized by FERC
- Step 8 On Lines 7, Col F, input the 13 month balance of each Investment (defined in Note 2 as Regulatory Assets, Abandoned Plant, authorized CWIP in rate base, and plant in-service). The total on line 8 must tie to line 4.
- Step 9 On Lines 7, Col G, input the depreciation or amortization expense associated with each investment and the total on line 8 must tie to the sum of Appendix III, lines 33b, 40 & 42, col 5
- Step 10 On Lines 7, Col H, input the O&M from Note 5, Col E for each project with plant in service.
- Step 11 Lines 7, Col I, calculates the revenue requirement at the Base FCR for each Investment as the sum of Cols D, F, G and H
- Step 12 Lines 7, Col J, calculates the revenue requirement for each Investment including any increased ROE authorized by FERC as the sum of Cols E, F, G and H
- Step 13 Lines 7, Col K, calculates the revenue related to any increased ROE authorized by FERC.
- On Lines 7, Col L, input the amount by which the transmission owner has committed to charge less than the rate in Col J, regardless of how that Discount is calculated. For each project, the amount of the Discount will be zero or a reduction to the annual transmission revenue requirement in one or more years. The transmission owner will include, as part of its Annual Update, (i) an explanation of the basis for any Discount, (ii) a calculation of the Discount, and (iii) any documentation needed to support the calculation of the Discount. The amount in Column 17 above equals the amount by which the annual revenue requirement is reduced from the ceiling rate
- Step 14 Lines 7, Col M, calculates the revenue requirement attributable to each project to be charged customers as Col J less Col L.
- Step 15

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

Attachment 5 - Example of True-Up Calculation

Horizon West Transmission, LLC

1	2025	2025		
2	Revenue Requirement Billed	Actual Revenue	Over (Under)	
3	(Note 1)	Requirement (Note 2)	Recovery	
4	\$0	\$168,046	Equals	(\$168,046)
5	Less			
6				
7				

8	Interest Rate on Amount of Refunds or Surcl	Over (Under) Recovery	Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge
9		Plus Interest	(Note 3)				(Refund) Owed
10			0.615%				
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	2025	(14,004)	0.6152%	12	1,034	15,038
16	February	2025	(14,004)	0.6152%	11	948	14,952
17	March	2025	(14,004)	0.6152%	10	862	14,865
18	April	2025	(14,004)	0.6152%	9	775	14,779
19	May	2025	(14,004)	0.6152%	8	689	14,693
20	June	2025	(14,004)	0.6152%	7	603	14,607
21	July	2025	(14,004)	0.6152%	6	517	14,521
22	August	2025	(14,004)	0.6152%	5	431	14,435
23	September	2025	(14,004)	0.6152%	4	345	14,348
24	October	2025	(14,004)	0.6152%	3	258	14,262
25	November	2025	(14,004)	0.6152%	2	172	14,176
26	December	2025	(14,004)	0.6152%	1	86	14,090
27					6,720		174,767
28							
29					Annual		
30	January through December	2025	174,767	0.6152%	12	12,903	187,669
31							
32	Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months				Monthly		
33	January	2025	(187,669)	0.6152%	1,155	(16,272)	172,553
34	February	2025	(172,553)	0.6152%	1,062	(16,272)	157,343
35	March	2025	(157,343)	0.6152%	968	(16,272)	142,039
36	April	2025	(142,039)	0.6152%	874	(16,272)	126,641
37	May	2025	(126,641)	0.6152%	779	(16,272)	111,149
38	June	2025	(111,149)	0.6152%	684	(16,272)	95,561
39	July	2025	(95,561)	0.6152%	588	(16,272)	79,878
40	August	2025	(79,878)	0.6152%	491	(16,272)	64,097
41	September	2025	(64,097)	0.6152%	394	(16,272)	48,220
42	October	2025	(48,220)	0.6152%	297	(16,272)	32,245
43	November	2025	(32,245)	0.6152%	198	(16,272)	16,172
44	December	2025	(16,172)	0.6152%	99	(16,272)	(0)
45					7,589		
46							
47	Total Amount of True-Up Adjustment (Note 4)				\$	195,259	
48	Less Over (Under) Recovery				\$	(168,046)	
49	Total Interest				\$	27,212	

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)	-	-	-	Line 11
2	ADIT-283 (enter negative)	-	-	-	Line 16
3	ADIT-190	-	-	-	Line 21
4	Subtotal	-	-	-	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	-	-	-	- 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	-	-	-	-
10	EOY (Attach 6d, Line 30 less Line 26)	December	2025	-	-	-	-
11	Balance-EOY Prorated (Attach 6b, Line 14 December		2025	-	-	-	-
12	ADIT 282-Total (Lines 10+11)			-	-	-	-
ADIT-283							
13	Balance-BOY (Attach 6c, Line 44)	December	2024	-	-	-	-
14	EOY (Attach 6d, Line 44 less Line 40)	December	2025	-	-	-	-
15	EOY Prorated (Attach 6b, Line 28)	December	2025	-	-	-	-
16	ADIT 283-Total (Lines 14+15)			-	-	-	-
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 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%	-	-	-	-	-	-	-
2	Increment	January	2025	91.78%	-	-	-	-	-	-	-
3	Increment	February	2025	84.11%	-	-	-	-	-	-	-
4	Increment	March	2025	75.62%	-	-	-	-	-	-	-
5	Increment	April	2025	67.40%	-	-	-	-	-	-	-
6	Increment	May	2025	58.90%	-	-	-	-	-	-	-
7	Increment	June	2025	50.68%	-	-	-	-	-	-	-
8	Increment	July	2025	42.19%	-	-	-	-	-	-	-
9	Increment	August	2025	33.70%	-	-	-	-	-	-	-
10	Increment	September	2025	25.48%	-	-	-	-	-	-	-
11	Increment	October	2025	16.99%	-	-	-	-	-	-	-
12	Increment	November	2025	8.77%	-	-	-	-	-	-	-
13	Increment	December	2025	0.27%	-	-	-	-	-	-	-
14	ADIT 282-Prorated EOY Balance				-	-	-	-	-	-	-
ADIT-283-Proration-Note B											
15	Balance (Attach 6c, Line 44)	December	2024	100.00%	-	-	-	-	-	-	-
16	Increment	January	2025	91.78%	-	-	-	-	-	-	-
17	Increment	February	2025	84.11%	-	-	-	-	-	-	-
18	Increment	March	2025	75.62%	-	-	-	-	-	-	-
19	Increment	April	2025	67.40%	-	-	-	-	-	-	-
20	Increment	May	2025	58.90%	-	-	-	-	-	-	-
21	Increment	June	2025	50.68%	-	-	-	-	-	-	-
22	Increment	July	2025	42.19%	-	-	-	-	-	-	-
23	Increment	August	2025	33.70%	-	-	-	-	-	-	-
24	Increment	September	2025	25.48%	-	-	-	-	-	-	-
25	Increment	October	2025	16.99%	-	-	-	-	-	-	-
26	Increment	November	2025	8.77%	-	-	-	-	-	-	-
27	Increment	December	2025	0.27%	-	-	-	-	-	-	-
28	ADIT 283-Prorated EOY Balance				-	-	-	-	-	-	-
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	-	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	-	-	-	Sum of Lines 1-4

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

	A	B	C	D	E	F	G
	ADIT-190	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
5		-					
6							
7							
8							
9							
10							
11							
12							
13							
14	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 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	-					
20							
21							
22							
23							
24							
25							
26	Total	-					Amount subject to Proration
27	Subtotal - p274.b	-	-	-	-	-	
28	Less FASB 109 Above if not separately removed	-		-			
29	Less FASB 106 Above if not separately removed						
30	Total	-	-	-	-	-	

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		-					
32							
33							
34							
35							
36							
37							
38							
39							
40	Total	-					Amount subject to Proration
41	Subtotal - p276.b	-	-	-	-	-	
42	Less FASB 109 Above if not separately removed	-					
43	Less FASB 106 Above if not separately removed						
44	Total	-	-	-	-	-	

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 12/31/2025

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT- 282	-	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	-	-	-	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		-					
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 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	-					
20							
21							
22							
23							
24							
25							
26	Total	0					
27	Subtotal - p275.k	-	-	-	-	-	
28	Less FASB 109 Above if not separately removed	-		-			
29	Less FASB 106 Above if not separately removed						
30	Total	-	-	-	-	-	

Instructions for Account 282:

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

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

Instructions for Account 283:

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

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

Horizon West Transmission, LLC

For the 12 months ended 12/31/2025

A		B		C		D		E (Sum Col. B, C & D) Total Plant & Labor Related	
Ln	Item		Transmission Related		Plant Related		Labor Related		Related
1	ADIT-282		-		-		-		Line 11
2	ADIT-283		-		-		-		Line 14
3	ADIT-190		-		-		-		Line 17
4	Subtotal		-		-		-		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		-		-		-	-	Enter as negative Appendix III, page 2, line 17
	(a)	(b)	(c)	(d)	(e)	(f)	(g)		
	Beginning Balance & Monthly Changes	Month	Year	Balance	Transmission Related	Plant Related	Labor Related		
ADIT-282									
9	Balance-BOY (Attach 6c, Line 30)	December	2024	-	-	-	-		
10	Balance-EOY (Attach 6d, Line 30 less Line December		2025	-	-	-	-		
11	Balance-EOY-Prorated (Attach 6f, Line 14) December		2025	-	-	-	-		
12	Balance-EOY-Total (Lines 10+11)			-	-	-	-		
ADIT-283									
13	Balance-BOY (Attach 6c, Line 44)	December	2024	-	-	-	-		
14	Balance-EOY (Attach 6d, Line 44 less Line December		2025	-	-	-	-		
15	Balance-EOY-Prorated (Attach 6f, Line 28) December		2025	-	-	-	-		
16	Balance-EOY-Total (Lines 14+15)			-	-	-	-		
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 6f - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (True-up)
Horizon West Transmission, LLC
For the 12 months ended 12/31/2025

(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighted for Projection	Transmission								Plant Related								Labor Related											
				(e) Monthly Increment	(f) Prorated (d) x (e)	(g) Prorated 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) Partially prorated actual balance	(e) Monthly Increment	(f) Prorated (d) x (e)	(g) Prorated 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) Partially prorated actual balance	(e) Monthly Increment	(f) Prorated (d) x (e)	(g) Prorated 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) Partially prorated actual balance	
ADIT-282-Proration-Note A																															
1 Balance (Attach 4c, Line 30)	December	2024	100.00%																												
2 Increment	January	2025	91.78%	-	-	-																									
3 Increment	February	2025	84.11%	-	-	-																									
4 Increment	March	2025	75.62%	-	-	-																									
5 Increment	April	2025	67.45%	-	-	-																									
6 Increment	May	2025	58.90%	-	-	-																									
7 Increment	June	2025	50.68%	-	-	-																									
8 Increment	July	2025	42.19%	-	-	-																									
9 Increment	August	2025	33.70%	-	-	-																									
10 Increment	September	2025	25.48%	-	-	-																									
11 Increment	October	2025	16.99%	-	-	-																									
12 Increment	November	2025	8.77%	-	-	-																									
13 Increment	December	2025	0.27%	-	-	-																									
14 ADIT-282-Prorated EOY Balance				-	-	-																									
ADIT-283-Proration-Note B																															
15 Balance (Attach 4c, Line 44)	December	2024	100.00%																												
16 Increment	January	2025	91.78%	-	-	-																									
17 Increment	February	2025	84.11%	-	-	-																									
18 Increment	March	2025	75.62%	-	-	-																									
19 Increment	April	2025	67.45%	-	-	-																									
20 Increment	May	2025	58.90%	-	-	-																									
21 Increment	June	2025	50.68%	-	-	-																									
22 Increment	July	2025	42.19%	-	-	-																									
23 Increment	August	2025	33.70%	-	-	-																									
24 Increment	September	2025	25.48%	-	-	-																									
25 Increment	October	2025	16.99%	-	-	-																									
26 Increment	November	2025	8.77%	-	-	-																									
27 Increment	December	2025	0.27%	-	-	-																									
28 ADIT-283-Prorated EOY Balance				-	-	-																									
ADIT-190-Proration-Note C																															
29 Balance (Attach 4c, 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	67.45%	-	-	-																									
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 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 related to Depreciation, if applicable, are subject to proration. See Line 44 in Attach 4c and 4d.

C Only amounts in ADIT-190 related to NOL carryforwards, if applicable, are subject to proration. See Line 18 in Attach 4c and 4d.

Attachment 7 - Unfunded Reserves

Horizon West Transmission, LLC

Notes:

(1) Horizon West must list ALL unfunded reserves on its books by subaccount, specifically including (but not limited to) all subaccounts for FERC Account Nos. 228.1 through 228.4. "Unfunded reserve" is defined as an accrued balance (1) created and increased by debiting an expense which is included in this formula rate; (2) in advance of an anticipated expenditure related to that expense; (3) that is not deposited in a restricted account (e.g., set aside in an escrow account) with the earnings thereon retained within that account. Where a given reserve is only partially funded through accruals collected from customers, only the balance funded by customer collections shall serve as a rate base credit and the input in Col (q) will be less than 1. Where the full reserve is deposited into a trust the input in Col (r) will be zero. Where only a portion of the reserve is deposited into a trust the input in Col (r) will be the percentage of the reserve not deposited to the trust. The source of monthly balance data is company records.

Attachment 8 - CWIP in Rate Base						Attachment 8 - CWIP in Rate Base											Attachment 8 - CWIP in Rate Base					
Horizon West Transmission, LLC						Horizon West Transmission, LLC											Horizon West Transmission, LLC					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	
No	Project Name	Job ID	Construction Start Date	Estimated In-Service Date	Approval Docket No.	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	Average Balance of Columns (l) through (r)	% Approved for Recovery (2)	Rate Base Amount	
1a	North Gila- Imperial Valley #2 500 kV Line Project		5/1/2024	12/31/2032	ER24-2001-000												8,073,237	8,602,537	1,282,752	100%	1,282,752	
1b	Imperial Valley – North of North of San Onofre Nuclear Generating Station (SONGS) 500 kV Line and 500/230 kV Substation Project		6/1/2024	12/31/2031	ER24-2001-000												3,266,447	17,895,849	1,627,869	100%	1,627,869	
1c																						
1d																						
1e																						
1f																						
1g																						
1h																						
1i																						
1j																						
1k																						
1l																						
1m																						
1n																						
1o																						
1p																						
1q																						
1r																						
1s																						
1t																						
1u																						
1v																						
1w																						
1x																						
2																						
Total CWIP in Rate Base:																			\$ 2,910,621			

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

Attachment 9 - Depreciation and Amortization Rates

Horizon West Transmission, LLC

Line	Account N	FERC Account	Rate (Annual)Percent
TRANSMISSION PLANT			
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%
GENERAL PLANT			
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%
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													
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
No.	Subaccount No.	Item Name	Land Held for Future Use	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				-													
1b				-													
1c				-													
...				-													
...				-													
...				-													
...				-													
...				-													
...				-													
1x				-													
2			Total Land Held for Future Use in rate base:	\$ -													

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

Attachment 11 - Regulatory Assets and Abandoned Plant

Attachment 11 - Regulatory Assets and Abandoned Plant

Attachment 11 - Regulatory Assets and Abandoned Plant

Horizon West Transmission, LLC										Horizon West Transmission, LLC												Horizon West Transmission, LLC									
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)				
		Recovery Amount Approved (1)	Recovery Period (Months) (1)	Monthly Amort. Expense	Amort. Periods This Year	Current Year Amort. Expense	% Allocable to Formula Rate (1) =	Amort. Expense in Formula Rate	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	Average Unamortized Balance (2)	Approved for Rate Base Treatment (1) x	Allocable to Formula Rate x	Rate Base Balance	Internal ID or Code	Docket No.				
1	Pre Commercial Costs	14,965,794	180	83,143	12,0000	997,720	100%	997,720													9,663,397	9,580,254	1,480,281	100%	1.0	1,480,281		ER20-2010-000			
1a				-		-		-														-	-	-	-						
1b				-		-		-														-	-	-	-						
1c				-		-		-														-	-	-	-						
1d				-		-		-														-	-	-	-						
1e				-		-		-														-	-	-	-						
1f				-		-		-														-	-	-	-						
1g				-		-		-														-	-	-	-						
1h				-		-		-														-	-	-	-						
1i				-		-		-														-	-	-	-						
1j				-		-		-														-	-	-	-						
1k				-		-		-														-	-	-	-						
1l				-		-		-														-	-	-	-						
1m				-		-		-														-	-	-	-						
1n				-		-		-														-	-	-	-						
1o				-		-		-														-	-	-	-						
1p				-		-		-														-	-	-	-						
1q				-		-		-														-	-	-	-						
1r				-		-		-														-	-	-	-						
1s				-		-		-														-	-	-	-						
1t				-		-		-														-	-	-	-						
1u				-		-		-														-	-	-	-						
1v				-		-		-														-	-	-	-						
1w				-		-		-														-	-	-	-						
1x				-		-		-														-	-	-	-						
1y				-		-		-														-	-	-	-						
1z				-		-		-														-	-	-	-						
2	Total Regulatory Asset and Abandoned Plant Amortization Expense: \$ 997,720								-	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: \$ 1,480,281							

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.

Attachment 12 - Income Tax Adjustment
Horizon West Transmission LLC

Income Tax Adjustments

(a)		(b) Dec 31, 2025
1	Total Tax adjustment for Permanent Differences	-
1a	Tax Adjustment for AFUDC - Equity Depreciation	
1b	Tax Adjustment for Equity Carrying Charges Amortization	
1c	Tax Adjustment for Section 162 (M)	
1d	Tax Adjustment for Meals & Entertainment	