

For the 12 months ended
12/31/2027

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California Grid Holdings LLC
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Rate Formula Template - Appendix III
Utilizing FERC Form 1 Data
California Grid Holdings LLC

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Line No.	(1)	(2)	(3)	(4)	(5)
		Source			Allocated Amount
1	GROSS REVENUE REQUIREMENT	(Page 3, Line 49)			\$ 7,744,334
	REVENUE CREDITS	(Note A)	Total	Allocator (Note U)	
2	Account No. 454	(Page 4, Line 20)	-	TP 1.0000	\$ -
3	Account No. 456.1	(Page 4, Line 21)	-	TP 1.0000	\$ -
4	TOTAL REVENUE CREDITS	(Sum of Lines 2 through 3)	-		\$ -
5	Prior Period Adjustments	Attachment 7, Line 18, Col. B (Note Y)	-	DA 1.0000	\$ -
6	True-up Adjustment with Interest	Attachment 1, Line 3, Col. G	-	DA 1.0000	\$ -
7	NET ANNUAL TRANSMISSION REVENUE REQUIREMENT (Line 1 less Line 4 plus Lines 5 and 6)				\$ 7,744,334

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Line No.	(1) RATE BASE: (Note P)	(2) Source	(3) Company Total	(4) Allocator (Note U)	(5) Transmission (Col 3 times Col 4)
	GROSS PLANT IN SERVICE	Note B			
1	Production	205.46.g for end of year, records for other months	-	N/A	-
2	Transmission	Attachment 2, Line 14, Col. (b)	-	TP	1.0000
3	Distribution	207.75.g for end of year, records for other months	-	N/A	-
4	General & Intangible	Attachment 2, Line 14, Col. (c)	-	WS	1.0000
5	TOTAL GROSS PLANT	(Sum of Lines 1 through 4)	-	GP=	1.0000
6	ACCUMULATED DEPRECIATION	Note B			
7	Production	219.20-24.c for end of year, records for other months	-	N/A	-
8	Transmission	Attachment 2, Line 14, Col. (h)	-	TP	1.0000
9	Distribution	219.26.c for end of year, records for other months	-	N/A	-
10	General & Intangible	Attachment 2, Line 14, Col. (i)	-	WS	1.0000
11	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 7 through 10)	-		-
12	NET PLANT IN SERVICE				
13	Production	(Line 1 - Line 7)	-		-
14	Transmission	(Line 2 - Line 8)	-		-
15	Distribution	(Line 3 - Line 9)	-		-
16	General & Intangible	(Line 4 - Line 10)	-		-
17	TOTAL NET PLANT	(Sum of Lines 13 through 16)	-	NP=	1.0000
18	ADJUSTMENTS TO RATE BASE				
19	Account No. 281	Note C	-	N/A	-
20	Account No. 282	Attachment 11a, line 23, col E (Note C)	-	NP	1.0000
21	Account No. 283	Attachment 11a, line 28, col E (Note C)	(4,851,877)	NP	1.0000
22	Account No. 190	Attachment 11a, line 18, col E (Note C)	6,204,813	NP	1.0000
23	Deficient or (Excess) Accumulated Deferred Income Taxes	Attachment 9, Line 7 (Note W)	-	NP	1.0000
24	Account No. 255	Note V	-	NP	1.0000
25	Unfunded Reserves	Attachment 2, Line 43, Col. (h)	-	DA	1.0000
26	CWIP	Attachment 2, Line 14, Col. (d)	-	DA	1.0000
27	Unamortized Regulatory Asset	Attachment 2, Line 28, Col. (k) (Note D)	17,338,286	DA	1.0000
27a	Unamortized Regulatory Liabilities	Attachment 2, Line 28, Col. (k1) (Note D)	-	DA	1.0000
28	Unamortized Abandoned Plant	Attachment 2, Line 28, Col. (l) (Note E)	-	DA	1.0000
29	TOTAL ADJUSTMENTS	(Sum of Lines 19 through 28)	18,691,222		18,691,222
30	LAND HELD FOR FUTURE USE	Attachment 2, Line 14, Col. (e) (Note F)	-	TP	1.0000
31	WORKING CAPITAL	Note G			
32	Cash Working Capital	1/8*(Page 3, Line 18 minus Page 3, Line 15)	224,869		224,869
33	Materials & Supplies	Attachment 2, Line 14, Col. (f)	-	TP	1.0000
34	Prepayments (Account 165)	Attachment 2, Line 14, Col. (g) (Note Z)	-	GP	1.0000
35	TOTAL WORKING CAPITAL	(Sum of Lines 32 through 34)	224,869		224,869
36	RATE BASE	(Sum of Lines 17, 29, 30, and 35)	18,916,091		18,916,091

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Line No.	(1)	(2) Source	(3) Company Total	(4) Allocator (Note U)	(5) Transmission (Col 3 times Col 4)
	O&M				
1	Transmission	321.112.b	-	TP 1.0000	-
2	Less Account 566 (Misc Trans Expense)	321.97.b	-	TP 1.0000	-
3	Less Account 565	321.96.b	-	TP 1.0000	-
4	A&G	323.197.b	1,798,948	WS 1.0000	1,798,948
5	Less FERC Annual Fees	351.h (Note H)	-	WS 1.0000	-
6	Less EPRI and EEI Dues	Note I	-	WS 1.0000	-
7	Less Reg. Commission Expense Account 928	Note I	-	WS 1.0000	-
8	Less: Non-safety Advertising account 930.1	Note I	-	WS 1.0000	-
9					
10	Plus Transmission Related Reg. Comm. Exp.	Note J	-	TP 1.0000	-
11					
12	Plus Transmission Lease Payments in Acct 565	Note T	-	DA 1.0000	-
13	Plus PBOP Expense	Note R	-	WS 1.0000	-
14	Account 566				
15	Amortization of Regulatory Asset	Note E	3,852,952	DA 1.0000	3,852,952
16	Misc. Transmission Expense (less amort. of regulatory asset)	321.97.b less line 15	-	TP 1.0000	-
17	Total Account 566	(Sum of Lines 15 through 16) Ties to 321.97b	3,852,952		3,852,952
18	TOTAL O&M	(Sum of Lines 1, 4, 10, 12, 13 and 17 less Sum of Lines 2, 3, and 5 through 8)	5,651,900		5,651,900
19	DEPRECIATION AND AMORTIZATION EXPENSE	Note B			
20	Transmission	336.7.b&d	-	TP 1.0000	-
21	General & Intangible	336.10.b&d, 336.1.b&d	-	WS 1.0000	-
22	Amortization of Abandoned Plant	Note E	-	DA 1.0000	-
23	TOTAL DEPRECIATION	(Sum of Lines 20 through 22)	-		-
24	TAXES OTHER THAN INCOME TAXES (Note K)				
25	LABOR RELATED				
26	Payroll	263.i	-	WS 1.0000	-
27	Highway and vehicle	263.i	-	WS 1.0000	-
28	PLANT RELATED				
29	Property	263.i	-	GP 1.0000	-
30	Gross Receipts	263.i	-	GP 1.0000	-
31	Other	263.i	-	GP 1.0000	-
32	Payments in lieu of taxes	263.i	-	GP 1.0000	-
33	TOTAL OTHER TAXES	(Sum of Lines 26 through 32)	-		-
34	INCOME TAXES	Note L			
35	$T = 1 - [(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)$		27.98%		
36	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$		28.59%		
37	$\text{WCLTD} = \text{Page 4, Line 15, R} = \text{Page 4, Line 18, FIT \& SIT \& P} = \text{Note L}$				
38					
39	$1 / (1 - T) = (\text{from line 35})$		1.3886		
40	Income Tax Calculation	(Line 36 times Line 46)	465,272	N/A -	465,272
41	ITC Amortization Tax Adjustment	Note V	-	NP 1.0000	-
42	Deficient or (Excess) Deferred Income Tax Adjustment	Attachment 9, Line 12, Col. (f) (Note W)	-	NP 1.0000	-
43	Permanent Differences Tax Adjustment	Note M	-	NP 1.0000	-
44	Total Income Taxes	(Sum of Lines 40 through 43)	465,272		465,272
45	RETURN				
46	Rate Base times Return	(Page 2, Line 36 times Page 4, Line 18)	1,627,162	N/A -	1,627,162
47	Revenue Requirement before CPA	(Sum of Lines 18, 23, 33, 44, and 46)	7,744,334	N/A -	7,744,334
48	Competitive Project Adjustment ("CPA")	Attachment 10, Line 9, Col (10)	-	DA 1.0000	-
48a	Project Incentive Adjustment	Attachment 10, Line 9, Col (10a)	-	DA 1.0000	-
49	GROSS REVENUE REQUIREMENT	(Sum of Lines 18, 23, 33, 44, 46, 48 and 48a)	7,744,334		7,744,334

Rate Formula Template - Appendix III
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For the 12 months ended
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Line No.	(1)	(2)	(3)	(4)	(5)
SUPPORTING CALCULATIONS AND NOTES					
TRANSMISSION PLANT INCLUDED IN ISO RATES					
1	Total Transmission plant	(Page 2, Line 2, Col. 3)			-
2	Less Transmission plant excluded from ISO rates	Note N			-
3	Less Transmission plant included in OATT Ancillary Service rates	Note Q			-
4	Transmission plant included in ISO rates	(Line 1 minus Lines 2 and 3)			-
5	Percentage of Transmission plant included in ISO Rates	(Line 4 divided by Line 1) (If line 1 is zero, enter 1)		TP =	1.00
6	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$	TP	Allocation
7	Production	354.20.b	-	-	-
8	Transmission	354.21.b	-	1	-
9	Distribution	354.23.b	-	-	-
10	Other	354.24,25,26.b	-	-	-
					W&S Allocator (\$ / Allocation)
11	Total (W&S Allocator is 1 if lines 7-10 are zero)	(Sum of Lines 7 through 10)	-	-	= 1.0000 = WS
12	RETURN (R)				
13					
14			\$	%	Cost
15	Long Term Debt	Attachment 3, Line 8 (Note O)	-	40.00%	5.68%
16	Preferred Stock (112.3.c)	Attachment 3, Line 9 (Note O)	-	0.00%	0.00%
17	Common Stock	Attachment 3, Line 10 (Note O)	-	60.00%	10.55%
18	Total	(Sum of Lines 15 through 17)	-		8.60% = R
19	REVENUE CREDITS				
					\$
20	ACCT 454 (RENT FROM ELECTRIC PROPERTY)	Attachment 8, Line 8, Col. C (Note S)			-
21	ACCT 456 and 456.1 (OTHER ELECTRIC REVENUES)	Attachment 8, Line 19, Col. C (Note A)			-

Rate Formula Template - Appendix III
Utilizing FERC Form 1 Data
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General Note: References to pages in this formula rate template are indicated as: (Page #, Line #, Col. #)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Notes

- A The revenues credited on page 1, lines 2-3, shall include only the amounts received by the Company for service rendered using facilities for which recovery is provided under this tariff. They do not include revenues associated with FERC annual charges, gross receipts taxes, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- B Plant In Service, Accumulated Depreciation, and Depreciation Expenses shall exclude Asset Retirement Obligation amounts and include Amortization of Limited Term Electric Plant. Inputs for production or distribution facilities will not be included in this formula without approval from the Commission via a section 205 filing.
- C The Company follows the Commission's tax normalization requirements as set forth in 18 C.F.R. § 35.24. The balances in Accounts 190, 281, 282 and 283 are allocated to transmission plant included in rate base based on Company accounting records. Adjustments to the transmission rate base are limited to deferred taxes related to rate base, construction, or other jurisdictional activities. To the extent that the normalization requirements apply to ADIT activity in the projected net revenue requirement calculation or the true-up adjustment calculation, the ADIT amounts are computed in accordance with the proration formula of Treasury regulation Section 1.167(l)-1(h)(6). The remaining ADIT activity is averaged. See Attachments 11a, 11b and 11c for supporting detail.
- D Unamortized Regulatory Asset will be zero until the Commission accepts or approves recovery of the cost of the utility's Regulatory Asset. Utility must submit a Section 205 filing to recover the cost of the Regulatory Asset. The Unamortized Regulatory Liabilities balances will be sourced from company data that supports FERC Account 254. Any difference between values booked to Account 254 and values input to the formula rate template will be explained in Note H on Attachment 2.
- E Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of Abandoned Plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.
- F Identified in FERC Form 1, or Company records if not so indicated on the FERC Form 1, as being transmission related.
- G Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 18, column 5 minus amortization of Regulatory Asset at page 3, line 15, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on page 111, line 57 in the Form 1.
- H The FERC's annual charges for the year assessed to the Transmission Owner for service under this tariff. To the extent the charges are separately identified on the FERC Form 1, page 350, column 1, the line number will be added to the source in Column 2 for reference. Line item references can change from year to year. Items not specifically identified in the FERC Form 1, page 350 will be obtained from Company books and records.
- I Page 3, Lines 6-8 - Subtract all EPRI and EEI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses in account 928 itemized at 351.h, and non-safety related advertising included in Account 930.1. Any lobbying expenses incurred by the Company shall be booked to Account 426.4 in accordance with the Uniform System of Accounts and, as a result, are not recoverable under the Formula Rate.
- J Page 3, Line 10-Add back Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- K Includes only FICA, unemployment, highway, property, and other assessments charged in the current year. Taxes related to income are excluded. Enter the line number on page 262-63 of the Form 1 upon which each item is identified. To the extent individual types of taxes are separately identified on the FERC Form 1, page 262, column a, the line number will be added to the source in Column 2 for reference. Line item references can change from year to year. Items not specifically identified in the FERC Form 1, page 262-63 will be obtained from Company books and records.
- L The currently effective income tax rate (T), where FIT is the federal income tax rate, SIT is the state income tax rate, and p is the percentage of federal income tax deductible for state income taxes. If the Company 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 computed. With respect to a pass-through entity, the effective tax rate will be determined based on the corporate income tax rates applicable to the upstream owner(s). Tax rate inputs will be 0% if the Company is not entitled to recover an income tax allowance as part of its cost of service.
- | | | | |
|------------------|-------|--------|---|
| Inputs Required: | FIT = | 21.00% | (Federal Income Tax Rate) |
| | SIT = | 8.84% | (State Income Tax Rate or Composite SIT) |
| | p = | 0.00% | (percent of federal income tax deductible for state purposes) |
- M Includes the annual income tax cost or benefit due to permanent differences between the amounts of expenses or revenues for ratemaking purposes and the amounts recognized for income tax purposes, including the effects of regulatory depreciation of plant basis attributable to Allowance for Other Funds Used During Construction (AFUDC-equity). The tax adjustment related to these items is computed by multiplying the tax effect of each item by the applicable tax gross-up factor and will be supported by a work paper. Permanent differences other than Equity AFUDC would be included only if permitted by the Commission based on a section 205 filing.
- N Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- O The cost of debt will be determined based on the actual cost of long-term debt using the method in Attachment 3. A proxy debt rate will be used as supported in the initial section 205 filing until permanent financing is in place, at which point the actual cost of the financing will be reflected in the Formula Rate. A hypothetical capital structure of 60% equity and 40% debt will be used until the first transmission asset is placed in service, or until otherwise authorized by the Commission. After that point, the Company's actual capital structure will be used unless the Commission has ordered the use of a different capital structure, in which case such other capital structure will be used.
- P Calculate rate base using 13 month average balance, except ADIT. The calculation of ADIT is covered in Note C.
- Q Removes dollar amount of transmission plant to be 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.
- R PBOP will be zero until the Commission accepts or approves changes to PBOP expense. Utility must submit a Section 205 filing to change the amount of PBOP expense allowed for recovery.
- S Includes only income related to transmission facilities, such as pole attachments, rentals and special use from general ledger.
- T Add back any lease expense of transmission assets used to provide service under this tariff included in account 565. Amount to be obtained from company books and records.
- U DA = Direct Assignment; GP = Gross Plant Allocator (page 2, line 5); N/A = Not Applicable; NP = Net Plant Allocator (page 2, line 17); TP = Transmission Plant Allocator (page 4, line 5); WS = Wage and Salary Allocator (page 4, line 11).
- V Investment tax credit (ITC) is recorded in accordance with the deferral method of accounting and any normalization requirements that relate to the eligibility to claim the credit or the recapture of the credit. An Investment Tax Credit will be treated either by: (1) adjusting rate base by the amount of the unamortized Investment Tax Credit in Account 255; or (2) including the amortization of the Investment Tax Credit as an adjustment to the Income Tax Allowance.
- W Upon enactment of changes in tax law, ADIT balances are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred income tax assets and liabilities. Excess or deficient ADIT attributable to timing differences between the amounts of expenses or revenues recognized for income tax purposes and amounts of expenses or revenues recognized for ratemaking purposes as well as subsequent recoverable or refundable amortization of such amounts will be based upon Company records and be calculated and recorded in accordance with ASC 740 and any applicable normalization requirements of the taxing jurisdiction. The Deficient or (Excess) Deferred Income Tax Adjustment (page 3, line 42) is computed by multiplying each component of deficient or (excess) deferred income taxes by the applicable tax gross-up factor. For each re-measurement of ADIT, the amounts entered as the Deficient or (Excess) Accumulated Deferred Income Taxes component of ADJUSTMENTS TO RATE BASE (page 2, line 23) or as the Deficient or (Excess) Deferred Income Tax Adjustment component of INCOME TAXES (page 3, line 42) will be supported by Attachment 9 (Excess or Deficient Accumulated Deferred Income Taxes - Summary) providing the balance for each taxing jurisdiction at the beginning and end of the year, amortization for the year, calculation of the gross-up to the revenue requirement level, and any other information required to support compliance with any applicable normalization requirements.
- X [reserved]
- Y Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period other than the rate year.
- Z Prepayments are limited to prepayments related to components of the transmission cost of service.

Attachment 1
Formula Rate True-Up Worksheet
California Grid Holdings LLC

This Attachment 1 is used to calculate the annual formula rate true-up. The utility will enter the projected true-up year revenue requirements in Column C. The utility will prepare this formula rate template with the actual inputs for the true-up year included in Col. D, line 3. Interest on the true-up is provided in Column F (and is calculated in Att 4). Col. G computes the total true-up as the sum of Cols. E and F.

Names of the projects and actual costs will be filled into the template in the first year actual values are available without the need for a section 205 filing to modify the template.

Line			Projected True-Up Year Revenue Req.	Actual True-Up Year Revenue Req.	Annual True-Up Calculation		
1	True-Up Year						
2							
	A	B	C	D	E	F	G
		Rate Year	Net Revenue Requirement ²	True-Up Year Net Revenue Requirement ³	Net Under/(Over) Collection (D) - (C)	True-Up Interest Income (Expense) ⁴ (Att 4, Line 32)	Total True-Up (E) + (F)
3	ATRR True-Up Calculation		-	-	-	-	-

Notes

- 1) [reserved]
- 2) Projected ATRR for the true-up year from Page 1, Line 7 of Projection Appendix III.
- 3) Actual Net ATRR for the true-up year from Page 1, Line 7 of True-Up Appendix III.
- 4) Interest due on the true-up is calculated for the 24 month period from the start of the true-up year until the end of the year following the true-up year when the true-up will be included in rates. Total True-Up Interest is calculated on Attachment 4.

Attachment 2
Rate Base Worksheet
California Grid Holdings LLC

Line No			Gross Plant in Service		CWIP		LHFFU		Working Capital		Accumulated Depreciation
	Month		Transmission	General & Intangible	CWIP in Rate Base	Held for Future Use	Materials & Supplies	Prepayments	Transmission	General & Intangible	
	(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
			207.58.g for end of year, records for other months	205.5.g & 207.99.g for end of year, records for other months	Note B - page 2, column C	214.47.d for end of year, records for other months	227.8.c & 227.16.c for end of year, records for other months	111.57.c for end of year, records for other months	219.25.c for end of year, records for other months	219.28.c & 200.21.c for end of year, records for other months	
	(Note A)										
1	December	Rate Year-1	-	-	-	-	-	-	-	-	
2	January	Rate Year	-	-	-	-	-	-	-	-	
3	February	Rate Year	-	-	-	-	-	-	-	-	
4	March	Rate Year	-	-	-	-	-	-	-	-	
5	April	Rate Year	-	-	-	-	-	-	-	-	
6	May	Rate Year	-	-	-	-	-	-	-	-	
7	June	Rate Year	-	-	-	-	-	-	-	-	
8	July	Rate Year	-	-	-	-	-	-	-	-	
9	August	Rate Year	-	-	-	-	-	-	-	-	
10	September	Rate Year	-	-	-	-	-	-	-	-	
11	October	Rate Year	-	-	-	-	-	-	-	-	
12	November	Rate Year	-	-	-	-	-	-	-	-	
13	December	Rate Year	-	-	-	-	-	-	-	-	
	Average of the 13 Monthly Balances										
14			-	-	-	-	-	-	-	-	

Adjustments to Rate Base

Month		Unamortized Regulatory Asset	Unamortized Regulatory Liabilities	Unamortized Abandoned Plant
(j)		(k)	(k1)	(l)
(Note A)		Note C	Notes G & H	Note D
15	December	2026	19,264,762	-
16	January	2027	18,943,683	-
17	February	2027	18,622,603	-
18	March	2027	18,301,524	-
19	April	2027	17,980,445	-
20	May	2027	17,659,365	-
21	June	2027	17,338,286	-
22	July	2027	17,017,206	-
23	August	2027	16,696,127	-
24	September	2027	16,375,048	-
25	October	2027	16,053,968	-
26	November	2027	15,732,889	-
27	December	2027	15,411,810	-
28	Average of the 13 Monthly Balances		17,338,286	-

Attachment 2
Rate Base Worksheet
California Grid Holdings LLC

Reconciliation of CWIP in Rate Base to FERC Form 1 - Note B

		Total CWIP (a)	Less: CWIP and AFUDC Excluded from Rate Base (b)	CWIP allowed in Rate Base (c) = (a) - (b)
216.b for end of year, records for other months			Company records	
29	December 2026	27,763,925	27,763,925	-
30	January 2027	31,161,576	31,161,576	-
31	February 2027	34,610,424	34,610,424	-
32	March 2027	38,100,731	38,100,731	-
33	April 2027	41,435,665	41,435,665	-
34	May 2027	44,613,396	44,613,396	-
35	June 2027	48,261,272	48,261,272	-
36	July 2027	51,485,491	51,485,491	-
37	August 2027	54,693,042	54,693,042	-
38	September 2027	58,011,116	58,011,116	-
39	October 2027	61,299,487	61,299,487	-
40	November 2027	64,567,106	64,567,106	-
41	December 2027	68,177,886	68,177,886	-
Average of the 13 Monthly Balances		48,013,932	48,013,932	-

Unfunded Reserves (Notes A and E and F)

		(a)	(b)	(b.i)	(b.ii)	(c)	(d)	(e)	(f)	(g)	(h)
				FERC balance sheet account where reserves are recorded	FERC income statement account where expenses are recorded	Amount	Enter 1 if not in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if the accrual account is not included in the formula rate	Enter the percentage paid for by customers less the percent associated with an offsetting liability on the balance sheet (Note F)	Allocation (Plant or Labor Allocator)	Amount Allocated, col. c x col. d x col. e x col. f x col. g
List of all reserves											
42a	Reserve 1	-	-	-	-	-	-	-	-	-	-
42b	Reserve 2	-	-	-	-	-	-	-	-	-	-
43	Total	-	-	-	-	-	-	-	-	-	-

Notes:

- A Calculate using 13 month average balance.
- B Recovery of CWIP in rate base must be approved by FERC. Lines 29-41 of page 2 provide a reconciliation of the Company's total CWIP to the CWIP allowed in rate base. The annual report filed pursuant to the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will also describe the reconciliation prepared on this Attachment.
- C A Regulatory Asset for pre-commercial, start-up and formation expenses is subject to FERC approval. Additionally, FERC must approve the recovery of the amortization of the Regulatory Asset prior to it being included in rates. Recovery of any other regulatory assets requires authorization from the Commission.
- D Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- E The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account (see Note G)). Each unfunded reserve will be included on lines 42 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by creating an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
- F Not all unfunded reserves are created only from contributions from customers. Many are created through an offsetting liability in whole or in part. Column (f) ensures only the portion of the unfunded reserve contributed by the customer (and not created by an offsetting liability) is a reduction to rate base.
- G The Unamortized Regulatory Liabilities balances will be sourced from company data that supports FERC Account 254. Any differences between what is booked to Account 254 and what is provided in the formula rate template will be explained in Note H.

H

Attachment 3
Return on Rate Base Worksheet
California Grid Holdings LLC

RETURN ON RATE BASE (R)

		\$				
1	Long Term Interest (117, sum of 62.c, 63.c, 64.c and 67.c less 65.c and 66.c) (Note D)	-				
2	Preferred Dividends (118.29c) (positive number)	-				
3	Proprietary Capital (Line 25 (c))	-				
4	Less Preferred Stock (Line 9)	-				
5	Less Account 216.1 Undistributed Subsidiary Earnings (Line 25 (d))	-				
6	Less Account 219 Accum. Other Comprehensive Income (Line 25 (e))	-				
7	Common Stock (Sum of Lines 3 through 6)	-				
		\$	%	Cost	Weighted	
8	Long Term Debt	-	40%	5.68%	2.27%	=WCLTD
9	Preferred Stock	-	0%	0.00%	0.00%	
10	Common Stock	-	60%	10.55%	6.33%	
11	Total (Sum of Lines 8 through 10)	-			8.60%	=R
		(a)	(b)	(c)	(d)	(e)

	Long Term Debt	Preferred Stock	Proprietary	Undistributed Sub	Accum Other
Monthly Balances for Capital Structure	Note A	(112.3.c)	Capital (112.16.c)	Earnings 216.1 (112.12.c) (Note F)	Comp. Income 219 (112.15.c) (Note F)
12 December (Prior Year)	-	-	-	-	-
13 January	-	-	-	-	-
14 February	-	-	-	-	-
15 March	-	-	-	-	-
16 April	-	-	-	-	-
17 May	-	-	-	-	-
18 June	-	-	-	-	-
19 July	-	-	-	-	-
20 August	-	-	-	-	-
21 September	-	-	-	-	-
22 October	-	-	-	-	-
23 November	-	-	-	-	-
24 December	-	-	-	-	-
25 13-Month Average	-	-	-	-	-

Notes

- A Long Term debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c to 21.c in the Form No. 1.
- B Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c in the Form No. 1.
- C Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on Form 1 page 112 line 16.c less lines 3.c, 12.c, and 15.c.
- D Long-term interest will exclude any short-term interest included in FERC Account 430, Interest on Debt to Associated Companies.
- E Cost of Common Stock is inclusive of the base ROE of 10.55% plus the RTO participation adder of 50 basis points approved by FERC in 186 FERC ¶ 61,074 (2024). Any project-specific ROE adder approved by FERC would be incorporated into the Project Incentives on Attachment 12.
- F Monthly balances in the Form No. 1 may be positive or negative.

Attachment 4
Interest on True-Up Worksheet
California Grid Holdings LLC

Line	Over (Under) Recovery
1	\$ -

From Att 1, Col F, Line 3

Interest Rate on Amount of Refunds or Surcharges	Over (Under) Recovery Plus Interest	Monthly Interest		Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
		Rate on Attachment	5				
2			0.000%				

An over or under collection will be recovered pro rata over year collected, held for one year and returned pro rata over next year

Calculation of Interest					Monthly		
3	January	Rate Year	-	0.000%	12	-	-
4	February	Rate Year	-	0.000%	11	-	-
5	March	Rate Year	-	0.000%	10	-	-
6	April	Rate Year	-	0.000%	9	-	-
7	May	Rate Year	-	0.000%	8	-	-
8	June	Rate Year	-	0.000%	7	-	-
9	July	Rate Year	-	0.000%	6	-	-
10	August	Rate Year	-	0.000%	5	-	-
11	September	Rate Year	-	0.000%	4	-	-
12	October	Rate Year	-	0.000%	3	-	-
13	November	Rate Year	-	0.000%	2	-	-
14	December	Rate Year	-	0.000%	1	-	-
15						-	-

16	January through December	Rate Yr. + 1	-	0.000%	12	-	-
----	--------------------------	--------------	---	--------	----	---	---

Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					Monthly		
17	January	Rate Yr. + 2	-	0.000%	-	-	-
18	February	Rate Yr. + 2	-	0.000%	-	-	-
19	March	Rate Yr. + 2	-	0.000%	-	-	-
20	April	Rate Yr. + 2	-	0.000%	-	-	-
21	May	Rate Yr. + 2	-	0.000%	-	-	-
22	June	Rate Yr. + 2	-	0.000%	-	-	-
23	July	Rate Yr. + 2	-	0.000%	-	-	-
24	August	Rate Yr. + 2	-	0.000%	-	-	-
25	September	Rate Yr. + 2	-	0.000%	-	-	-
26	October	Rate Yr. + 2	-	0.000%	-	-	-
27	November	Rate Yr. + 2	-	0.000%	-	-	-
28	December	Rate Yr. + 2	-	0.000%	-	-	-
29						-	-

30	Total Amount of True-Up Adjustment	-
31	Less Over (Under) Recovery	-
32	Total Interest	-

Attachment 5
True-Up Interest Rate Calculator
California Grid Holdings LLC

This Attachment is used to compute the interest rate to be applied to each year's revenue requirement true-up.

Applicable FERC Interest Rate (Note A):

1	Rate Year January	0%
2	Rate Year February	0%
3	Rate Year March	0%
4	Rate Year April	0%
5	Rate Year May	0%
6	Rate Year June	0%
7	Rate Year July	0%
8	Rate Year August	0%
9	Rate Year September	0%
10	Rate Year October	0%
11	Rate Year November	0%
12	Rate Year December	0%
13	Rate Year Plus 1 January	0%
14	Rate Year Plus 1 February	0%
15	Rate Year Plus 1 March	0%
16	Rate Year Plus 1 April	0%
17	Rate Year Plus 1 May	0%
18	Average Rate	-
19	Monthly Average Rate	0.00%

Note A - Lines 1-17 are the FERC interest rates under section 35.19a of the regulations for the period shown. Line 18 is the average of lines 1-17.

Attachment 6
Depreciation and Amortization Rates
California Grid Holdings LLC

TRANSMISSION, GENERAL AND INTANGIBLE PLANT DEPRECIATION RATES

			Annual Depreciation/Amortization Rates (Note A)
INTANGIBLE PLANT			
1	301	Organization Fees	2.00%
2	302	Franchises & Consents	Note B
3	303	Intangible Plant	Note C
TRANSMISSION PLANT			
1	352	Structures & Improvements	1.89%
2	353	Station Equipment	2.33%
3	354	Towers & Fixtures	1.81%
4	355	Poles & Fixtures	2.51%
5	356	Overhead Conductors & Devices	2.11%
6	357	Underground Conduit	1.84%
7	358	Underground Conductors & Devices	2.10%
8	359	Roads and Trails	1.67%
GENERAL PLANT			
9	397	Communication Equipment	6.25%

Notes

- A These depreciation rates will not be changed absent a FERC order.
- B Items in this account will be amortized individually over the life of the contract or agreement terms. If no terms exist, they will be amortized at 2.00% per year. Once the amortization rate for a particular item is determined, the amortization rate may not be changed absent a section 205 or 206 filing.
- C Items in this account will be amortized individually over the life of the contract or agreement terms. If no terms exist, short-term items will be amortized at 20.00% per year and long-term items will be amortized at 6.67% per year. Once the amortization rate for a particular item is determined, the amortization rate may not be changed absent a section 205 or 206 filing.

For the 12 months ended 12/31/27

Attachment 7
Prior Period Adjustments
California Grid Holdings LLC

<u>Line No.</u>	<u>Description</u>	<u>Source</u>	<u>(a)</u> <u>Revenue Impact of Correction</u>	<u>(b)</u> <u>Calendar Year</u> <u>Revenue Requirement</u>
1	Filing Name and Date			-
2	Original Revenue Requirement			-
3				
4	Description of Correction 1			-
5	Description of Correction 2			-
6				
7	Total Corrections	Line 4 + 5		-
8				
9	Corrected Revenue Requirement	Line 2 + 7		-
10				
11				
12	Total Corrections	Line 7		-
13				
14	Average Monthly FERC Refund Rate	Note A		0.00%
15	Number of Months of Interest	Note B		30
16	Interest on Correction	Line 12 x 14 x 15		-
17				
18	Total Annual Amount Due from / (to) Customers	Line 12 + 16		-

Notes

- A The interest rate on corrections will be the average monthly FERC interest rate for the period from the beginning of the year being corrected through the most recent month available as of the time the correction is computed and included in an annual filing.
- B The number of months interest due on the correction will be the number of months from the beginning of the year being corrected through June of the year in which the correction will be reflected in rates. In this manner the interest computed will reflect all years prior to when the correction is reflected in rates plus interest on the average unrefunded balance of the correction during the year the correction is reflected in rates.

For the 12 months ended 12/31/27

Attachment 8
Revenue Credit Detail
California Grid Holdings LLC

Line No.	(Note A)	Source	(a) Company Total	(b) Less: Non Transmission	(c) = (a) - (b) Transmission-related
1	Account 454 - Rent from Electric Property				
2	Joint pole attachments - telephone	Company books	-	-	-
3	Joint pole attachments - cable	Company books	-	-	-
4	Underground rentals	Company books	-	-	-
5	Transmission tower wireless rentals	Company books	-	-	-
6	Other rentals	Company books	-	-	-
7	Account 454 Revenue Credit	Form 1 300.19.b	-	-	-
8	Account 456 and 456.1 - Other Operating Revenues				
9	CAISO NITS	Company books	-	-	-
10	CAISO Point to Point	Company books	-	-	-
11	Over/Under recovery deferral	Company books	-	-	-
12	Other CAISO revenues	Company books	-	-	-
13	Other	Company books	-	-	-
14	Total Per Books	(300.21.b + 300.22.b)	-	-	-
15	Less: Revenues received pursuant to this Formula Rate		-	-	-
16	Less: Over/Under recovery deferral		-	-	-
17	Account 456 and 456.1 Revenue Credit	(Line 14 - line 15 - line 16)	-	-	-
18	Total Revenue Credits	(Line 7 + line 17)	-	-	-

Note A All 454 and 456.1 revenues will be detailed from Company books and records or FERC Form 1, and additional rows added if necessary. Non-transmission-related amounts will be deducted to determine transmission-related amounts.

Attachment 9
Excess or Deficient Accumulated Deferred Income Taxes - Summary
California Grid Holdings LLC

2027 Projected

Line No.					
1	The primary purposes of this worksheet are to: - reconcile the amounts of regulatory assets and liabilities comprising the rate base adjustment mechanism on Appendix III, Page 2, Line 23 (ADJUSTMENTS TO RATE BASE > Deficient or (Excess) ADIT) as of the beginning and end of the current test period (summarized beginning at Line 3 below) and - to support the effect of such excess deferred tax expense or benefit on the revenue requirement as reflected in the income tax allowance adjustment mechanism on Appendix III, Page 3, Line 42 (INCOME TAXES > Deficient or (Excess) Deferred Income Tax Adjustment) during the test period (summarized beginning on Line 9 below). This worksheet supports the computation of the projected revenue requirement or, as appropriate, the actual revenue requirement used to compute the true-up adjustment. Tax law changes that impact deficient or excess accumulated deferred income taxes will be described in Note 1, as necessary				
2	[List of tax law changes, accounting treatment, and associated explanatory notes.]				
3	Rate Base Adjustment Mechanism - Summary				
4	Account	Amount	References		
5	182.3 (debit or <credit>)	-	To Appendix III, Page 2, Line 23, Col. (3)		
6	254 (debit or <credit>)	-			
7	Total Deficient or (Excess) ADIT (sum of lines 5-6)	-			
8	The amounts summarized above are computed in the Rate Base Adjustment Mechanism-Reconciliation of Beginning and End of Test Period Balances section of the worksheet with proration and averaging of activity during the test period computed in different section of Attachment 9a for projected revenue requirement calculations and actual revenue requirement calculations.				
9	Income Tax Allowance Adjustment Mechanism - Summary				
10	(a)	(b)	(c)	(d) Amortization or Mitigation of Deficient or <Excess> ADIT	(e) Tax Gross-up Factor
11	[Insert rows as necessary]		-	-	
11a	[Insert rows as necessary]		-	-	
11...	[Insert rows as necessary]		-	-	
12	Total	(sum of lines 11_)	-	-	
13				To Appendix III, Page 3, Line 42, Col. (3)	
14	[Explanatory statements as needed]				

Attachment 9
Excess or Deficient Accumulated Deferred Income Taxes - Summary
California Grid Holdings LLC

15 Rate Base Adjustment Mechanism - Reconciliation of Beginning and End of Test Period Balances

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				Balance at	Re-measurement of	Annual	Other Adjustments	Balance at End of	Whether subject to	
	Description (+ = debit, < = credit)			Beginning of Year	ADIT	Amortization (Note 4)	(Note 5)	Year (d)+(e)+(f)+(g)	normalization rules (Note 6)	Amortization period and method
17	[Insert rows as necessary]			-	-	-	-	-		
17a	[Insert rows as necessary]			-	-	-	-	-		
17b	[Insert rows as necessary]			-	-	-	-	-		
17...	[Insert rows as necessary]			-	-	-	-	-		
18	Total for account 182.3	(sum of lines 17_)		-	-	-	-	-		
19				FF1. pg 232				FF1. pg 232		
20	[Insert rows as necessary]			-	-	-	-	-		
20a	[Insert rows as necessary]			-	-	-	-	-		
20b	[Insert rows as necessary]			-	-	-	-	-		
20...	[Insert rows as necessary]			-	-	-	-	-		
21	Total for account 254	(sum of lines 20_)		-	-	-	-	-		
22				FF1. pg 278				FF1. pg 278		

23 Analysis - Balances of tax-related regulatory assets and liabilities include tax gross-up. Accordingly, for the regulatory assets and liabilities for deficient or excess deferred taxes included in rate base, the related deferred tax assets and liabilities are also included in rate base. Remeasurements in column (e) are described in Notes 2 and 3 and are based on the journal entry below and the support on the worksheet for the applicable tax law change. Averaging or proration of amounts affecting rate base is computed on different sections of Attachment 9a for projected revenue requirement and actual revenue requirement.

24 Income Tax Allowance Adjustment Mechanism

25 The income tax allowance adjustment mechanism may include amortization of excess or deficient ADIT pertaining to deferred tax expense or benefit reflected in rates at a historical tax rate when the underlying timing difference(s) originated (computed under Amortization of Excess or Deficient ADIT within the Income Tax Allowance Adjustment Mechanism section of this worksheet) as well as an adjustment for tax law changes with prospective effective dates intended to mitigate the over- or under-recovery of deferred income taxes originating prior to the effective date of such tax law changes (computed under Adjustment for Tax Law Changes with Prospective Effective Dates within the Income Tax Allowance Adjustment Mechanism section of this worksheet).

26 Amortization of Excess or Deficient ADIT

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Description (+ = debit, < = credit)			Annual Amortization from Table Above (Note 4)	Debit or <Credit> to Account 410.1	Debit or <Credit> to Account 411.1	Debit or <Credit> to Account 190	Debit or <Credit> to Account 283	Debit or <Credit> to Account 283	Comments
28	[Insert rows as necessary]			-	-	-	-	-	-	
28a	[Insert rows as necessary]			-	-	-	-	-	-	
28b	[Insert rows as necessary]			-	-	-	-	-	-	
28...	[Insert rows as necessary]			-	-	-	-	-	-	
29	Total for account 182.3	(sum of lines 28_)		-	-	-	-	-	-	
30	[Insert rows as necessary]			-	-	-	-	-	-	
30a	[Insert rows as necessary]			-	-	-	-	-	-	
30b	[Insert rows as necessary]			-	-	-	-	-	-	
30...	[Insert rows as necessary]			-	-	-	-	-	-	
31	Total for account 254	(sum of lines 30_)		-	-	-	-	-	-	
32	Total amortization and offsetting entries			(sum of lines 29 & 31)	-	-	-	-	-	
33	Net income tax expense or benefit			(sum of lines 32(f) & 32(g))		-				To line 11

Attachment 9
Excess or Deficient Accumulated Deferred Income Taxes - Summary
California Grid Holdings LLC

34 Adjustment for Tax Law Changes with Prospective Effective Dates

35 In the case of tax law changes with an effective date(s) after the beginning of the test period, the impact of a timing difference on current tax expense or benefit differs from the impact on ADIT. For example, in the case of a deductible timing difference originating in a tax year with a higher enacted tax rate than will apply when the difference will reverse, the current tax benefit will exceed the deferred tax expense. In this situation, the adjustment computed below to recoverable income tax expense is made in order to avoid over-recovering income tax expense in the current test period due to the excess of current tax benefit over deferred tax expense (computed based on the estimated amount of the future tax liability) with respect to a given timing difference. The adjustment to recoverable tax expense during the test period in which a timing difference originates mitigates the need for refund of a regulatory liability for excess deferred taxes in a future period (or, as applicable, the need for recovery of a regulatory asset for deficient deferred taxes in a future period). Amounts in column (i) are reported in the Income Tax Allowance Adjustment Mechanism - Summary on this worksheet.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
36			Originating Taxable or (Deductible) Book / Tax Difference for Test Year	Tax Rate for Test Year	Current Tax Expense or (Benefit) in Test Year (c) x (d)	Tax Gross-up Factor for Test Year 1 / (1 - (d))	Revenue Requirement Impact for Test Year (e) x (f)	Enacted Tax Rate for the Reversal Year(s)	Deferred Tax Expense or (Benefit) in Test Year - [(c) x (h)]	Total Tax Expense or (Benefit) in Test Year (e) + (i)	Adjustment to Mitigate Over/under- recovery of Deferred Taxes (j) x (f)	
37												
38	[Insert rows as necessary]				-		-		-	-	-	To line 11
38...	[Insert rows as necessary]				-		-		-	-	-	To line 11

39 Note 1 - Summary of re-measurement of ADIT resulting from tax law changes

40 The purposes of this portion of the worksheet are, for each change in tax law, to explain:

- how any ADIT accounts were re-measured,
- the excess or deficient ADIT contained therein, and
- the accounting for any excess or deficient amounts in Accounts 182.3 (Other Regulatory Assets) and 254 (Other Regulatory Liabilities).

Note 2 describes how ADIT accounts are re-measured upon a change in income tax law. A separate summary (i.e., Note 1a, Note 1b, etc.) will be added for each tax law change resulting in a re-measurement of ADIT.

41 Note 1a - Summary of re-measurement of ADIT resulting from

[name of tax law change]

Additional information is provided in Note

42 Re-measurement entry

	(a)	(b)	(c)
43	Account	Debit or <Credit>	Comments or References
44	190		
45	281		
46	282		
47	283		
48	182.3 (tax-related, included in rate base - protected)		
49	182.3 (tax-related, included in rate base - unprotected)		
50	182.3 (tax-related, not in rate base)		
51	190 (related to portion of acct. 182.3 not in rate base)		
52	254 (tax-related, included in rate base - protected)		
53	254 (tax-related, included in rate base - unprotected)		
54	254 (tax-related, not in rate base)		
55	283 (related to portion of acct. 254 not in rate base)		
56	Account 410.1		
57	Account 411.1		
58	Account 410.2		
59	Account 411.2		
60	Total	(sum of lines 44 - 59)	-

61 [Insert additional analysis.]

Attachment 9
Excess or Deficient Accumulated Deferred Income Taxes - Summary
California Grid Holdings LLC

62	Note 1b - Summary of	[name of tax law change]	Additional information is provided in Note
63	Note 2 - Explanation of how ADIT accounts are re-measured upon a change in income tax law Deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the future increase or decrease in taxes payable due to the change in tax law or rates will be recovered from or returned to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the future increase or decrease in taxes payable due to the change in tax law or rates will be recovered from or returned to customers through future rates, tax expense is recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate.		
64	Note 3 - [Complete to support information above.]		
65	Note 4 - The amortization of the deficient or excess ADIT reducing Account 254 (Other Regulatory Liabilities) is recorded with credits to Account 411.1 (Provision for Deferred Income Taxes – Credit, Utility Operating Income) and to Account 190 (Accumulated Deferred Income Taxes) or Account 283 (Accumulated Deferred Income Taxes—Other), as appropriate, in accordance with the Commission's Accounting for Income Taxes Guidance. The amortization of the deficient or excess ADIT reducing Account 182.3 (Other Regulatory Assets) is recorded with debits to Account 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and to Account 190 (Accumulated Deferred Income Taxes) or Account 283 (Accumulated Deferred Income Taxes—Other), as appropriate, in accordance with the Commission's Accounting for Income Taxes Guidance. This activity is summarized in the table "Income Tax Allowance Mechanism - Projected" or the table "Income Tax Allowance Mechanism - Actual," as appropriate. The annual amortization in the tables above reflects tax gross-up and is stated at the revenue requirement level.		
66	Note 5 - [Complete to support information above.]		
67	Note 6 - The worksheet indicates whether each excess or deficient ADIT amounts are protected (i.e., subject to normalization rules of a taxing jurisdiction) or unprotected (i.e., not subject to normalization rules of a taxing jurisdiction). To the extent that normalization requirements apply to ADIT remeasurements, additional computations (e.g., proration of excess deferred tax activity related to future test periods) may be necessary. [Continuation of note with respect to particular changes in tax law.]		
68	[Insert additional notes as needed.]		

Attachment 9a
Regulatory Asset/Liabilities for Deficient/Excess ADIT - Averaging and Proration Adjustments
Support for Attachment 9 (Excess or Deficient Accumulated Deferred Income Taxes - Summary)
California Grid Holdings LLC

2027 Projected

Line No.

1 Rate year =
2 Test period days after rates become effective

This attachment includes sections that are populated only with actual data and thus, these sections remain blank when the formula rate template is calculating a projected revenue requirement. Columns (i) through (n) below are not used for the projections and are only populated with actual data for the Annual Update.

3 **Note 1** - The computations below apply the proration rules of Treasury Regulation section 1.167(i)-1(b)(6) to the annual activity of the portions of the deficient or excess accumulated deferred income taxes recorded in account 182.3 or 254 that are subject to the normalization requirements. Activity related to the portions of the account balances reflected in rate base but not subject to the proration requirement is averaged instead of prorated. The balances below include tax gross-up. The corresponding portions of the deferred tax asset related to the portions of the regulatory liability and the corresponding portions of the deferred tax liability related to the portions of the regulatory asset are also reflected in rate base and prorated or averaged, as appropriate. Columns (a) through (h) are used for projected and actual revenue requirements computations. Columns (i) through (n) are used for actual revenue requirement computations.

4 Account 182.3 - Other Regulatory Assets (portion related to deficient or excess ADIT)

	Amount debit / <credit>
5 Beginning balance (debit or <credit>)	-
6 Less: Portion not related to transmission	-
7 Less: Portion not reflected in rate base	-
8 Subtotal: Portion reflected in rate base	-
9 Less: Portion subject to proration	-
10 Portion subject to averaging (debit or <credit>)	-
11 Ending balance (debit or <credit>)	-
12 Less: Portion not related to transmission	-
13 Less: Portion not reflected in rate base	-
14 Subtotal: Portion reflected in rate base	-
15 Less: Portion subject to proration (before proration)	-
16 Portion subject to averaging (before averaging) (debit or <credit>)	-
17 Ending balance of portion subject to proration (prorated) (debit or <credit>)	-
18 Average balance of portion subject to averaging	-
19 Amount reflected in rate base (debit or <credit>)	-
20	-
21	-

21 Account 182.3 - Other Regulatory Assets (portion related to deficient or excess ADIT)

22 (a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n)

Columns (i) through (n) are not used for the calculation of the projected revenue requirement

	Month	Year	Forecasted Monthly Activity debit / <credit>	Forecasted Month-end Balance debit / <credit>	Days until End of Test Period	Days in Test Period	Prorated Forecasted Monthly Activity debit / <credit>	Forecasted Prorated Month-end Balance debit / <credit>	Difference between projected monthly and actual monthly activity.	Preserve projected proration when actual monthly and projected monthly activity are either both increases or decreases.	Fifty percent of the difference between projected and actual activity when actual and projected activity are either both increases or decreases.	Fifty percent of actual monthly activity when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase.	Balance reflecting proration or averaging
23				prior month (d) + (c)	Line 2	(f) x (e) / (f)	prior month (h) + (g)	Actual Monthly Activity	(i) - (c) [Note 4]	[Note 5]	[Note 6]	[Note 7]	[Note 8]
24	December 31,	-	NA	-	NA	0	NA	-	NA	NA	NA	NA	-
25	January	-	-	-	307	0	-	-	-	-	-	-	-
26	February	-	-	-	276	0	-	-	-	-	-	-	-
27	March	-	-	-	246	0	-	-	-	-	-	-	-
28	April	-	-	-	215	0	-	-	-	-	-	-	-
29	May	-	-	-	185	0	-	-	-	-	-	-	-
30	June	-	-	-	154	0	-	-	-	-	-	-	-
31	July	-	-	-	123	0	-	-	-	-	-	-	-
32	August	-	-	-	93	0	-	-	-	-	-	-	-
33	September	-	-	-	62	0	-	-	-	-	-	-	-
34	October	-	-	-	32	0	-	-	-	-	-	-	-
35	November	-	-	-	1	0	-	-	-	-	-	-	-
36	December	-	-	-	-	-	-	-	-	-	-	-	-
37	Total	-	-	-	-	-	-	-	-	-	-	-	-

38 Note 2 -

39 Account 254 - Other Regulatory Liabilities (portion related to deficient or excess ADIT)

	Amount debit / <credit>
40 Beginning balance (debit or <credit>)	-
41 Less: Portion not related to transmission	-
42 Less: Portion not reflected in rate base	-
43 Subtotal: Portion reflected in rate base	-
44 Less: Portion subject to proration	-
45 Portion subject to averaging (debit or <credit>)	-
46 Ending balance (debit or <credit>)	-
47 Less: Portion not related to transmission	-
48 Less: Portion not reflected in rate base	-
49 Subtotal: Portion reflected in rate base	-
50 Less: Portion subject to proration (before proration)	-
51 Portion subject to averaging (before averaging) (debit or <credit>)	-
52 Ending balance of portion subject to proration (prorated) (debit or <credit>)	-
53 Average balance of portion subject to averaging	-
54 Amount reflected in rate base (debit or <credit>)	-
55	-
56	-

56 Account 254 - Other Regulatory Liabilities (portion related to deficient or excess ADIT)

57 (a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n)

Columns (i) through (n) are not used for the calculation of the projected revenue requirement

	Month	Year	Forecasted Monthly Activity debit / <credit>	Forecasted Month-end Balance debit / <credit>	Days until End of Test Period	Days in Test Period	Prorated Forecasted Monthly Activity debit / <credit>	Forecasted Prorated Month-end Balance debit / <credit>	Difference between projected monthly and actual monthly activity.	Preserve projected proration when actual monthly and projected monthly activity are either both increases or decreases.	Fifty percent of the difference between projected and actual activity when actual and projected activity are either both increases or decreases.	Fifty percent of actual monthly activity when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase.	Balance reflecting proration or averaging
58				prior month (d) + (c)	Line 2	(f) x (e) / (f)	prior month (h) + (g)	Actual Monthly Activity	(i) - (c) [Note 4]	[Note 5]	[Note 6]	[Note 7]	[Note 8]
59	December 31,	-	NA	-	NA	0	NA	-	NA	NA	NA	NA	-
60	January	-	-	-	307	0	-	-	-	-	-	-	-
61	February	-	-	-	276	0	-	-	-	-	-	-	-
62	March	-	-	-	246	0	-	-	-	-	-	-	-
63	April	-	-	-	215	0	-	-	-	-	-	-	-
64	May	-	-	-	185	0	-	-	-	-	-	-	-
65	June	-	-	-	154	0	-	-	-	-	-	-	-
66	July	-	-	-	123	0	-	-	-	-	-	-	-
67	August	-	-	-	93	0	-	-	-	-	-	-	-
68	September	-	-	-	62	0	-	-	-	-	-	-	-
69	October	-	-	-	32	0	-	-	-	-	-	-	-
70	November	-	-	-	1	0	-	-	-	-	-	-	-
71	December	-	-	-	-	-	-	-	-	-	-	-	-
72	Total	-	-	-	-	-	-	-	-	-	-	-	-

Note 4 - Column J is the difference between actual monthly and projected monthly activity (Column I minus Column C). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (i.e., the amount of projected activity that did not occur) and a positive in Column J represents under-projection (i.e., the excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (i.e., the excess of actual activity over projected activity) and a positive in Column J represents over-projection (i.e., the amount of projected activity that did not occur).

Note 5 - Column K preserves the effects of excess ADIT proration from the projected revenue requirement when actual monthly excess ADIT activity and projected monthly excess ADIT activity are either both increases or decreases. Specifically, if Column J indicates that excess ADIT activity was over-projected, enter Column G x [Column I / Column C]. If Column J indicates that excess ADIT activity was under-projected, enter the amount from Column G and complete Column L. In other situations, enter zero.

Note 6 - Column L applies when (1) Column J indicates that excess ADIT activity was under-projected AND (2) actual monthly and projected monthly activity are either both increases or both decreases. Enter 50 percent of the amount from Column J. In other situations, enter zero. The excess ADIT activity in column L is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration requirement has not been applied to a portion of the monthly excess ADIT activity.

Note 7 - Column M applies when (1) projected monthly activity was an increase while actual monthly activity was a decrease OR (2) projected monthly activity was a decrease while actual monthly activity was an increase. Enter 50 percent of the amount of actual monthly activity (Column I). In other situations, enter zero. The excess ADIT activity in column M is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration requirement has not been applied to a portion of the monthly excess ADIT activity.

Note 8 - Column N is computed by adding the balance at the end of the prior month to EITHER (1) the sum of prorated monthly excess ADIT activity, if any, from Column K and the portion of monthly excess ADIT activity, if any, from Column L OR (2) the portion of monthly excess ADIT activity in Column M.

Line No.

1 [Identify/describe the tax legislation/change]

2 [Describe the computation.]

3 The ratemaking treatment of each item in terms of whether it is subject to the normalization requirements (i.e., P or "protected") or not subject to the normalization requirements (i.e., U or "unprotected") and included in rate base or not (i.e., RB or non-RB) is indicated in column (b). The balances are measured at the composite tax rate in effect immediately before the effective date of the change in tax law and remeasured immediately after the change in tax law. Each set of balances includes the appropriate income tax rates and tax gross-up factors (as computed in the specific note for this tax law change in Att. 9). The journal entry to record the remeasurements (Line 16) is based on the differences in balances of accounts recorded prior to the change in law (columns (d)-(h)) and activity in other accounts resulting from the remeasurement (columns (i)-(n)). The remeasurement entry is also included in Att. 9. The accounting is further described in Att. 9, Note 2.

4 This worksheet will be included in support of the revenue requirement computation until the excess or deficient ADIT is fully amortized. A similar worksheet will be used for subsequent changes in tax law resulting in re-measurement of ADIT.

[illegible]17 **Summary of Effects on Tax-related Regulatory Assets and Liabilities**

18 Account 182.3 - included in rate base, subject to normalization rules
19 Account 182.3 - included in rate base, not subject to normalization rules
20 Account 182.3 - not included in rate base
21 Account 254 - included in rate base, subject to normalization rules
22 Account 254 - included in rate base, not subject to normalization rules
23 Account 254 - not included in rate base

To be completed in conjunction with Appendix III.

Line No.	(1)	(2) Appendix III Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Plant - Total	Appendix III, p 2, line 5 col 5	-	
2	Net Plant - Total	Appendix III, p 2, line 17 col 5 plus line 29, 30 and 35 col 5	18,916,091	
INCOME TAXES				
3	Total Income Taxes	Appendix III, p 3, line 44 col 5	465,272	
4	Annual Allocation Factor for Income Taxes	(line 3 divided by line 2 col 3)	0.02	0.02
RETURN				
5	Return on Rate Base	Appendix III, p 3, line 46 col 5	1,627,162	
6	Annual Allocation Factor for Return on Rate Base	(line 5 divided by line 2 col 3)	0.09	0.09
7	Annual Allocation Factor for Return	Sum of line 4 and 6	0.11	0.11

Attachment 11a
Accumulated Deferred Income Taxes (ADIT) Worksheet (Summary)
California Grid Holdings LLC

Line No.	(a) Beginning Balance & Monthly Changes	(b) Year	(c) Balance	(d) Gas, Prod or Other Related	(e) Transmission Related	(f) Plant Related	(g) Labor Related
ADIT-190							
1	Balance-BOY (Att 11c, Line 34, col b, d, f, h, j)	2027	6,340,436	-	6,340,436	-	-
2	Balance-EOY (Att 11c, Line 34, less Line 30, col c, e, g, i, k)	2027	-	-	-	-	-
3	EOY Prorated (Att 11b, Line 14, col c, e, g, i, k, m)	2027	5,754,898	-	6,069,189	-	-
4	Balance-EOY (Lines 2+3)	2027	5,754,898	-	6,069,189	-	-
5	ADIT 190-Average Total		6,047,667	-	6,204,813	-	-
ADIT-282							
6	Balance-BOY (Att 11c, Line 66, col b, d, f, h, j)	2027	-	-	-	-	-
7	Balance-EOY (Att 11c, Line 66, less Line 62, col c, e, g, i, k)	2027	-	-	-	-	-
8	EOY Prorated (Att 11b, Line 28, col c, e, g, i, k, m)	2027	-	-	-	-	-
9	Balance-EOY (Lines 7+8)	2027	-	-	-	-	-
10	ADIT 282-Average Total		-	-	-	-	-
ADIT-283							
11	Balance-BOY (Att 11c, Line 100, col b, d, f, h, j)	2027	(5,390,974)	-	(5,390,974)	-	-
12	Balance-EOY (Att 11c, Line 100, col c, e, g, i, k)	2027	(4,312,779)	-	(4,312,779)	-	-
13	ADIT 283-Average Total		(4,851,877)	-	(4,851,877)	-	-

Line No.	A Item	B Transmission Related	C Plant Related	D Labor Related	E Total	
14	ADIT 190-Average Total	6,204,813	-	-	6,204,813	Line 5
15	Wages & Salary Allocator	N/A	N/A	0.00		
16	Net Plant Allocator	N/A	0.00	N/A		
17	Transmission Plant Allocator	1.00	N/A	N/A		
18	ADIT 190-Average Total, Allocated	6,204,813	-	-	6,204,813	to Appendix III, Page 2, Line 22
19	ADIT 282-Average Total	-	-	-	-	Line 10
20	Wages & Salary Allocator	N/A	N/A	0.00		
21	Net Plant Allocator	N/A	0.00	N/A		
22	Transmission Plant Allocator	1.00	N/A	N/A		
23	ADIT 282-Average Total, Allocated	-	-	-	-	to Appendix III, Page 2, Line 20
24	ADIT 283-Average Total	(4,851,877)	-	-	(4,851,877)	Line 13
25	Wages & Salary Allocator	N/A	N/A	0.00		
26	Net Plant Allocator	N/A	0.00	N/A		
27	Transmission Plant Allocator	1.00	N/A	N/A		
28	ADIT 283-Average Total, Allocated	(4,851,877)	-	-	(4,851,877)	to Appendix III, Page 2, Line 21

Attachment 11b
Accumulated Deferred Income Taxes (ADIT) Worksheet (Proration)
California Grid Holdings LLC

Line No.	(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)	(l) Gas, Prod or Other Related	(m) Gas, Prod or Other Related (d) x (l)
ADIT-190-Proration-Note A													
1	Balance (Att 11c, Line 30)	December	2027	100.00%	6,340,436	6,340,436	6,340,436	-	-	-	-	-	-
2	Increment	January	2027	91.78%	(48,795)	(48,795)	(44,784)		-		-		-
3	Increment	February	2027	84.11%	(48,795)	(48,795)	(41,041)		-		-		-
4	Increment	March	2027	75.62%	(48,795)	(48,795)	(36,897)		-		-		-
5	Increment	April	2027	67.40%	(48,795)	(48,795)	(32,886)		-		-		-
6	Increment	May	2027	58.90%	(48,795)	(48,795)	(28,742)		-		-		-
7	Increment	June	2027	50.68%	(48,795)	(48,795)	(24,732)		-		-		-
8	Increment	July	2027	42.19%	(48,795)	(48,795)	(20,587)		-		-		-
9	Increment	August	2027	33.70%	(48,795)	(48,795)	(16,443)		-		-		-
10	Increment	September	2027	25.48%	(48,795)	(48,795)	(12,433)		-		-		-
11	Increment	October	2027	16.99%	(48,795)	(48,795)	(8,288)		-		-		-
12	Increment	November	2027	8.77%	(48,794)	(48,794)	(4,278)		-		-		-
13	Increment	December	2027	0.27%	(48,794)	(48,794)	(134)		-		-		-
14	ADIT 190-Prorated EOY Balance				5,754,898	5,754,898	6,069,189	-	-	-	-	-	-
ADIT-282-Proration-Note B													
15	Balance (Att 11c, Line 62)	December	2027	100.00%	-	-	-	-	-	-	-	-	-
16	Increment	January	2027	91.78%			-		-		-		-
17	Increment	February	2027	84.11%			-		-		-		-
18	Increment	March	2027	75.62%			-		-		-		-
19	Increment	April	2027	67.40%			-		-		-		-
20	Increment	May	2027	58.90%			-		-		-		-
21	Increment	June	2027	50.68%			-		-		-		-
22	Increment	July	2027	42.19%			-		-		-		-
23	Increment	August	2027	33.70%			-		-		-		-
24	Increment	September	2027	25.48%			-		-		-		-
25	Increment	October	2027	16.99%			-		-		-		-
26	Increment	November	2027	8.77%			-		-		-		-
27	Increment	December	2027	0.27%			-		-		-		-
28	ADIT 282-Prorated EOY Balance				-	-	-	-	-	-	-	-	-

Note 1 Uses a 365 day calendar year.

A Only amounts in ADIT-190 related to Net Operating Loss (NOL) carryforwards, if applicable, are subject to proration. See Line 30 in Att 11c.

B Substantial portion, if not all, of the ADIT-282 balance is subject to proration. See Line 62 in Att 11c. Explanation must be provided for any portion of balance not subject to proration.

Attachment 11c
Accumulated Deferred Income Taxes (ADIT) Worksheet (Balances)
California Grid Holdings LLC

Line No.	A	B	C	D	E	F	G	H	I	J	K	L
ADIT-190		Total BOY Balance	Total EOY Balance	Gas, Prod or Other Related - BOY	Gas, Prod or Other Related - EOY	Transmission Related - BOY	Transmission Related - EOY	Plant Related - BOY	Plant Related - EOY	Labor Related - BOY	Labor Related - EOY	Justification
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
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16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												
28												
29												
30	Not Operating Loss Carryforward	6,340,436	5,754,898			6,340,436	5,754,898					Amount subject to Proration
31	Subtotal - p.234.b (BOY) and 234.c (EOY)	6,340,436	5,754,898	-	-	6,340,436	5,754,898	-	-	-	-	
32	Less SFAS 109 Above (if not separately removed)											
33	Less SFAS 106 Above (if not separately removed)											
34	Total	6,340,436	5,754,898	-	-	6,340,436	5,754,898	-	-	-	-	

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Columns D&E
- ADIT items related only to Transmission are directly assigned to Columns F&G
- ADIT items related to Plant and not in Columns D-G are included in Columns H&I
- ADIT items related to Labor and not in Columns D-G are included in Columns J&K
- 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.
- Additional lines will be inserted, as necessary, to provide support in tying the Total BOY and EOY balances in columns B and C to page 234 of the FF1.

	A	B	C	D	E	F	G	H	I	J	K	L
ADIT-282		Total BOY Balance	Total EOY Balance	Gas, Prod or Other Related - BOY	Gas, Prod or Other Related - EOY	Transmission Related - BOY	Transmission Related - EOY	Plant Related - BOY	Plant Related - EOY	Labor Related - BOY	Labor Related - EOY	Justification
35												
36												
37												
38												
39												
40												
41												
42												
43												
44												
45												
46												
47												
48												
49												
50												
51												
52												
53												
54												
55												
56												
57												
58												
59												
60												
61												
62	282 Items Subject to Proration											Amount subject to Proration
63	Subtotal - p.274.b (BOY) and p.274.k (EOY)	-	-	-	-	-	-	-	-	-	-	
64	Less SFAS 109 Above (if not separately removed)											
65	Less SFAS 106 Above (if not separately removed)											
66	Total	-	-	-	-	-	-	-	-	-	-	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Columns D&E
- ADIT items related only to Transmission are directly assigned to Columns F&G
- ADIT items related to Plant and not in Columns D-G are included in Columns H&I
- ADIT items related to Labor and not in Columns D-G are included in Columns J&K
- 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.
- Additional lines will be inserted, as necessary, to provide support in tying the Total BOY and EOY balances in columns B and C to page 274 of the FF1.

	A	B	C	D	E	F	G	H	I	J	K	L
ADIT-283		Total BOY Balance	Total EOY Balance	Gas, Prod or Other Related - BOY	Gas, Prod or Other Related - EOY	Transmission Related - BOY	Transmission Related - EOY	Plant Related - BOY	Plant Related - EOY	Labor Related - BOY	Labor Related - EOY	Justification
67	Pre-commercial Regulatory Asset	(5,390,974)	(4,312,779)			(5,390,974)	(4,312,779)					The related pre-commercial regulatory asset is included in rate base; therefore, the related DTL is also included in rate base.
68												
69												
70												
71												
72												
73												
74												
75												
76												
77												
78												
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81												
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90												
91												
92												
93												
94												
95												
96												
97	Subtotal - p.276.b (BOY) and p.276.k (EOY)	(5,390,974)	(4,312,779)	-	-	(5,390,974)	(4,312,779)	-	-	-	-	
98	Less SFAS 109 Above (if not separately removed)											
99	Less SFAS 106 Above (if not separately removed)											
100	Total	(5,390,974)	(4,312,779)	-	-	(5,390,974)	(4,312,779)	-	-	-	-	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Columns D&E
- ADIT items related only to Transmission are directly assigned to Columns F&G
- ADIT items related to Plant and not in Columns D-G are included in Columns H&I
- ADIT items related to Labor and not in Columns D-G are included in Columns J&K
- 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.
- Additional lines will be inserted, as necessary, to provide support in tying the Total BOY and EOY balances in columns B and C to page 276 of the FF1.

Attachment 12
Project Cost Adjustments Worksheet
California Grid Holdings LLC

This worksheet is intended to demonstrate compliance with any applicable binding cost containment commitments or Commission approved incentives for any projects included in this Formula Rate Template. The worksheet will be updated with detailed project information if/when a cost containment commitment or Commission approved project incentive is included for recovery in this formula rate.

Section 1 includes, for each project that is contained in this formula rate template, the specific cost containment commitments, a description of the cost containment commitment, the source of agreement for the cost containment commitment, the revenue requirement value of the cost containment commitment and the source reflecting where support for the cost containment commitment compliance is included in supporting workpapers (to be provided with each annual update). Cost containments for each project will only use inputs that derive a lower revenue requirement value than what would otherwise be obtained through this Commission-approved formula rate template.

Section 2 includes, for each project that is contained in this formula rate template, any specific project incentive that has been approved by the Commission, a description of the incentive, the docket number where the incentive was approved, the revenue requirement value of the incentive and the source reflecting where the support for the incentive calculation compliance is included in supporting workpapers (to be provided with each annual update). Project incentives can only be included if approved by the Commission.

Section 1 - Cost Containment Commitments, by Project (Note A)

(Line)

1	Project #1 Name		
2	Project #1 Competitive Project Adjustment (Note B)	Source for Calculation Support (Note E)	
	\$ -		

	(1)	(2)	(3)	(4)
	Cost Commitment	Description	Source of Cost Commitment	Source for Supporting Calculation
		(Note C)	(Note D)	(Note E)
3a				
3b				
3c				
...				

4	Project #2 Name		
5	Project #2 Competitive Project Adjustment (Note B)	Source for Calculation Support (Note E)	
	\$ -		

	(1)	(2)	(3)	(4)
	Cost Commitment	Cost Commitment Description	Source of Cost Commitment	Source for Supporting Calculation
		(Note C)	(Note D)	(Note E)
6a				
6b				
6c				
...				

Note A Additional project sections will be added to this attachment as necessary to support any project that is contained within this formula rate template, for which cost containment measures were agreed. Additional lines will be added to each project section as necessary to support all of the cost commitment provisions for the project.

Note B The Competitive Project Adjustment for each project is the total revenue requirement decrease for all cost commitments made for the project.

Note C A detailed description will be provided for each cost commitment, sourced from the original documentation where the commitment was made

Note D The source of the cost commitment will be provided in this section, with a reference to where the commitment can be found in the source documentation (e.g. APSA or other relevant contract)

Note E Supporting documentation will be filed with each annual update to provide evidence of compliance with the cost commitment and the calculation of the project's overall competitive project adjustment. This section will provide the reference to where the calculation was made to support each cost commitment and the overall competitive project adjustment for the project.

Section 2 - Project Incentives, by Project (Note F)

(Line)

7	Project #1 Name		
8	Project #1 Incentive Amount (Note G)	Source for Calculation Support (Note J)	
	\$ -		

	(1)	(2)	(3)	(4)
	Project Incentive	Project Incentive Description	Approval Docket	Source for Supporting Calculation
		(Note H)		(Note I)
9a				
9b				
...				

10	Project #2 Name		
11	Project #2 Incentive Amount (Note G)	Source for Calculation Support (Note J)	
	\$ -		

	(1)	(2)	(3)	(4)
	Project Incentive	Project Incentive Description	Approval Docket	Source for Supporting Calculation
		(Note H)		(Note I)
12a				
12b				
...				

Note F Additional project sections will be added to this attachment as necessary to support any project that is contained within this formula rate template, for which project incentives were approved by the Commission. Additional lines will be added to each project section as necessary to support all of the incentives approved for the project.

Note G The Project Incentive Amount is the total revenue requirement increase for all Commission-approved incentives relating to a project.

Note H A detailed description will be provided for each Commission approved incentive, sourced from the docket where the incentive was approved.

Note I Supporting documentation will be filed with each annual update to provide evidence of compliance with the project incentive and the calculation of the revenue requirement impact of the project's incentive. This section will provide the reference to where the calculation was made to support each project incentive and their overall revenue requirement impact for the project.