Van Ness Feldman LLP

1050 Thomas Jefferson Street, NW
Seventh Floor
Washington, DC 20007
202- 298-1800

Douglas W. Smith
202-298-1902
dws@vnf.com

June 30, 2022

Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

Re: ***MidAmerican Central California Transco, LLC***
Docket No. ER14-1661-_____
Annual Transmission Formula Rate True-Up Adjustment
(Informational Filing)

Dear Ms. Bose:

MidAmerican Central California Transco, LLC ("MCCT") hereby submits for informational purposes its annual true-up adjustment ("True-Up Adjustment") for its transmission formula rate in accordance with its Formula Rate Implementation Protocols ("Protocols") set forth in Attachment IV of MCCT's California Independent System Operator Corporation ("CAISO") Transmission Owner Tariff.[1] Section 2 of the Protocols requires MCCT to annually calculate the true-up of its formula rate on or before June 30th and cause it to be posted and filed with the Federal Energy Regulatory Commission ("Commission") for informational purposes. As provided in section 3 of the Protocols, this True-Up Adjustment does not require any Commission action.

I. Background

MCCT is a wholly owned indirect subsidiary of BHE U.S. Transmission, LLC organized under the laws of Delaware. MCCT was formed to construct, finance, own, operate and maintain new high-voltage electric transmission facilities in California, and is an approved project sponsor for the Central Valley Power Connect ("Project") eligible to recover its costs through the CAISO Transmission Access Charge ("TAC"). MCCT's Formula Rate Template and Protocols appear as Appendix III and Appendix IV of its CAISO Transmission Owner Tariff, respectively.

[1] The MCCT CAISO Transmission Owner Tariff was accepted for filing in Docket No. ER14-1661-000. *MidAmerican Transco Cent. Cal. Transco, LLC*, 147 FERC ¶ 61,179 (2014), *order on settlement*, 151 FERC ¶ 61,251 (2015).

CAISO originally approved the Project in its 2012/2013 Transmission Plan as necessary for reliability in 2022.[2] MCCT and the Project's other developers promptly began development activities. MCCT stopped development activities and placed the Project in deferred status as of March 2017 after CAISO placed the Project on hold in the 2016-2017 transmission planning process.[3] MCCT began the project cancellation process after CAISO formally cancelled the Project in March 2019.[4] The Commission accepted MCCT filings providing for recovery of deferred pre-commercial costs recorded in a regulatory asset prior to January 1, 2019,[5] and recovery of abandoned plant costs for the cancelled project.[6]

II. 2021 True-Up Informational Filing

This True-Up Adjustment pertains to MCCT's transmission formula rates in effect for calendar year 2021. In accordance with the Protocols, adjustments from this True-Up Adjustment will be incorporated into the Transmission Formula Rate Annual Update to be filed by MCCT on or before September 30, 2022, for the 2023 rate year.

MCCT has included with this filing a copy of its annual true-up adjustment, which was posted to its website and served on June 30, 2022, in accordance with its Formula Rate Protocols.[7]

III. Documents Submitted with this Filing

This filing consists of the following:

- This transmittal letter;
- Appendix A which consists of the Transmission Formula Rate Annual True-Up based on 2021 actuals, including associated workpapers, in Portable Document Format (PDF);
- Appendix B which consists of the Transmission Formula Rate Annual True-Up based on 2021 actuals, including associated workpapers, in Microsoft Excel format; and

[2] *See* California ISO Board-Approved 2012-2013 Transmission Plan (Mar. 20, 2013), http://www.caiso.com/Documents/BoardApproved2012-2013TransmissionPlan.pdf.

[3] *See* California ISO Board-Approved 2016-2017 Transmission Plan at 104 (Mar. 17, 2017), http://www.caiso.com/Documents/Board-Approved 2016-2017TransmissionPlan.pdf.

[4] *See* California ISO Board-Approved 2018-2019 Transmission Plan at 131 (Mar. 29, 2019), http://www.caiso.com/Documents/ISO_BoardApproved-2018-2019_Transmission_Plan.pdf.

[5] The Commission accepted this filing by letter order on May 14, 2019. *MidAmerican Cent. Cal. Transco, LLC*, Letter Order, Docket No. ER19-1384-000 (May 14, 2019).

[6] The Commission accepted this filing by letter order on September 26, 2019. *MidAmerican Cent. Cal. Transco, LLC*, Letter Order, 168 FERC ¶ 61,197 (2019).

[7] The posting is available at http://www.bhetransmission.com/.

- Appendix C which consists of the comparison of the 2021 Projection and the 2021 actuals, in Portable Document Format (PDF).

IV. Conclusion

This filing is for informational purposes only, and no Commission action is required. Please do not hesitate to contact the undersigned with any questions related to this filing.

Respectfully submitted,

/s/ Douglas W. Smith
Douglas W. Smith

Counsel for MidAmerican Central California Transco, LLC

Attachments

APPENDIX A

MCCT Transmission Formula Rate 2021 Annual True-up Based on 2021 Actuals, Including Associated Workpapers, in Portable Document Format (PDF)

Formula Rate Index

Appendix	III	Main Body of the Formula
Attachment	1	Revenue Credit Worksheet
Attachment	2	Cost Support
Attachment	3	Incentives Worksheet
Attachment	4	Transmission Enhancement Worksheet
Attachment	5	Construction Financing Worksheet
Attachment	6a	Beginning of Year ADIT
Attachment	6b	End of Year ADIT
Attachment	7	True-Up
Attachment	8	Construction Loan True Up
Attachment	9	Depreciation Rates
Attachment	10	CVT Lease Details
Attachment	11	Reg Asset, Abandoned Plant and CWIP in Rate Base Details
Attachment	12	Unfunded Reserves
Attachment	13	CWIP
Attachment	14	Future Use

Rate Formula Template
Utilizing FERC Form 1 Data

Annual Update for Transmission Revenue Requirement
For the 12 months ended 12/31/2021

MidAmerican Central California Transco, LLC

Formula Rate Index

Appendix	III	Main Body of the Formula
Attachment	1	Revenue Credit Worksheet
Attachment	2	Cost Support
Attachment	3	Incentives Worksheet
Attachment	4	Transmission Enhancement Worksheet
Attachment	5	Construction Financing Worksheet
Attachment	6a	Beginning of Year ADIT
Attachment	6b	End of Year ADIT
Attachment	7	True-up
Attachment	8	Construction Loan True-up
Attachment	9	Depreciation Rates

Formula Rate - Non-Levelized

Line No.			(1)		(2)	(3)
						Allocated Amount
1	GROSS REVENUE REQUIREMENT	(line 67)			12 months	$ 3,863,370
	REVENUE CREDITS		Total		Allocator	
2	Total Revenue Credits	Attachment 1, line 7	-	TP	1.0000	-
3	True-up Adjustment	Attachment 7 (and Attachment 8 subject to Note Q)	-	DA	1.00000	-
4	NET REVENUE REQUIREMENT	(line 1 minus line 2 plus line 3)				$ 3,863,370

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

MidAmerican Central California Transco, LLC

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator		(5) Transmission (Col 3 times Col 4)
	RATE BASE:					
	GROSS PLANT IN SERVICE (Note P)					
5	Transmission	(Attach 2, line 15)	-	TP	1.0000	-
6	General & Intangible	(Attach 2, lines 30 & 45)	-	W/S	1.0000	-
7	TOTAL GROSS PLANT (sum lines 5-6)	(GP=1 if plant =0)	-	GP=	1.0000	-
8	ACCUMULATED DEPRECIATION & AMORTIZATION (Note P)					
9	Transmission	(Attach 2, line 61)	-	TP	1.0000	-
10	General & Intangible	(Attach 2, lines 76 & 91)	-	W/S	1.0000	-
11	TOTAL ACCUM. DEPRECIATION (sum lines 9-10)		-			-
12	NET PLANT IN SERVICE					
13	Transmission	(line 5- line 9)	-			-
14	General & Intangible	(line 6- line 10)	-			-
15	TOTAL NET PLANT (sum lines 13-14)	(NP=1 if plant =0)	-	NP=	1.0000	-
16	ADJUSTMENTS TO RATE BASE (Note A)					
17	ADIT	(Attachment 6a)	(1,513,613)	TP	1.0000	(1,513,613)
18	Account No. 255 (enter negative) (Note F)	(Attach 2, line 93)	-	NP	1.0000	-
19	CWIP	(Attachment 2) (Note J)	-	DA	1.0000	-
20	Reserves (enter negative)	(Attach 2, line 127)	-	DA	1.0000	-
21	Unamortized Regulatory Assets	(Attachment 2) (Note L)	1,234,545	DA	1.0000	1,234,545
22	Unamortized Abandoned Plant	(Attachment 2) (Note K)	3,601,595	DA	1.0000	3,601,595
23	TOTAL ADJUSTMENTS (sum lines 17-22)		3,322,527			3,322,527
24	LAND HELD FOR FUTURE USE	(Attach 2, line 126)	-	TP	1.0000	-
25	WORKING CAPITAL (Note C)					
26	CWC	calculated (1/8 * Line 38)	265,154			265,154
27	Materials & Supplies (Note B)	(Attach 2, line 146)	-	TP	1.0000	-
28	Prepayments (Account 165 - Note C)	(Attach 2, line 110)	-	GP	1.0000	-
29	TOTAL WORKING CAPITAL (sum lines 26-28)		265,154			265,154
30	RATE BASE (sum lines 15, 23, 24, & 29)		3,587,681			3,587,681

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

MidAmerican Central California Transco, LLC

	(1)	(2)	(3)	(4)		(5)	
		Form No. 1 Page, Line, Col.	**Company Total**	**Allocator**		**Transmission** (Col 3 times Col 4)	
31	O&M						
32	Transmission	321.112.b & (Note O)	2,016,345	TP=	1.0000	2,016,345	
33	Less Accounts 565, 561 and 561.1 to 561.8	321.84.b to 92.b	-	TP=	1.0000	-	
34	A&G	323.197.b	105,030	W/S	1.0000	105,030	
35	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Note D & Attach 2)	-	DA	1.0000	-	
36	Plus Transmission Related Reg. Comm. Exp.	(Note D & Attach 2)	-	TP=	1.0000	-	
37	PBOP expense adjustment	(Attach 2, line 180)	(147)	TP=	1.0000	(147)	
38	TOTAL O&M and A&G (sum lines 32, 34, 36, 37 less lines 33 & 35)		2,121,228			2,121,228	
39	DEPRECIATION EXPENSE (Note P)						
40	Transmission	336.7.b	-	TP	1.0000	-	
41	General and Intangible	336.1.d&e + 336.10.b	-	W/S	1.0000	-	
42	Amortization of Abandoned Plant	(Attachment 2) (Note K)	1,440,638	DA	1.0000	1,440,638	
43	TOTAL DEPRECIATION (Sum lines 40-42)		1,440,638			1,440,638	
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._i (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 46-51)		-			-	
53	INCOME TAXES	(Note F)					
54	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		0.2798				
55	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.3157				
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 from line 54)		1.3886				
59	Amortized Investment Tax Credit (266.8f) (enter negative)		-				
60	Income Tax Calculation = line 55 * line 64		74,666.63	NA		74,667	
61	ITC adjustment (line 58 * line 59)		-	NP	1.0000	-	
62	Total Income Taxes	(line 60 plus line 61)	74,667			74,667	
63	RETURN						
64	[Rate Base (line 30) * Rate of Return (line 83)]		236,483	NA		236,483	
65	Rev Requirement before Incenitive Projects (sum lines 38, 43, 52, 62, 64)		3,873,016			3,873,016	
66	Return and Income Tax on Incentive Projects		(9,646)	DA	100%	(9,646)	(Attachment 4)
67	Total Revenue Requirement (sum lines 65 & 66)		3,863,370			3,863,370	

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

MidAmerican Central California Transco, LLC
SUPPORTING CALCULATIONS AND NOTES

68	TRANSMISSION PLANT INCLUDED IN RTO RATES								
69	Total transmission plant (line 5, column 3)						-		
70	Less transmission plant excluded from CAISO rates (Note H)						-		
71	Less transmission plant included in OATT Ancillary Services (Note H)						-		
72	Transmission plant included in RTO rates (line 69 less lines 70 & 71)						-		
73	Percentage of transmission plant included in RTO Rates (line 72 divided by line 69) [If line 69 equal zero, enter 1)					TP=	1.0000		
74	WAGES & SALARY ALLOCATOR (W&S) (Note I)								
75		Form 1 Reference	$	TP	Allocation				
76	Transmission	354.21.b	-	1.00	-				
77	Other	354.24,25,26.b	-				($ / Allocation)		
78	Total (sum lines 76-77) [TP equals 1 if there are no wages & salaries]		-		-	=	1.0000	=	WS
79	RETURN (R) (Note J)								
			$	%	Cost		Weighted		
80	Long Term Debt (Note G) (Attach 2, line 207 & Attach 5)		-	48%	2.574000%		0.012	=WCLTD	
81	Preferred Stock (Attach 2, line 212)		-	0%	-		-		
82	Common Stock (Attach 2, line 194)		3,756,346.90	52%	10.30%		0.054		
83	Total (sum lines 80-82)		3,756,346.90				0.066	=R	

	Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant		(a)
84	Net Transmission Plant in Service	(Line 13)	-
85	CWIP	(Line 19)	-
86	Unamortized Abandoned Plant	(Line 22)	3,601,595
87	Regulatory Assets	(Line 21)	1,234,545
88	Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant		4,836,140

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

MidAmerican Central California Transco, 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 allocated to transmission 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 due and expenses Line 42 reflects all Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.h
E	Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere. Excludes other taxes associated with facilities leased to others that are charged to the lessee.
F	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) .

Inputs Required:

FIT =	0.21	
SIT=	0.09	(State Income Tax Rate or Composite SIT from Attachment 2)
p =	-	(percent of federal income tax deductible for state purposes)
		(percentage of ownership that is not for profit)

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 on Attachment 5, Line 25 for the relevant year will be used. If Construction Financing (where an amount is borrowed but the funds are drawn down over the construction period) is obtained, the cost of debt is determined using the internal rate of return methodology shown on Attachment 5 until a project is placed in service, subject to true-up pursuant to Attachment 8, and the cost of debt is determined using the methodology in Attachment 2 after a project is placed in service. Attachment 5 contains a hypothetical example of the internal rate of return methodology; the methodology will be applied to actual amounts for use in Appendix III. If non-construction financing is obtained, the cost of debt is determined using the methodology in Attachment 2 and Attachment 5 is not used.
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 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. The return on incentive projects will be calculated on Attachments 3 and 4 and input on line 66. The capital structure shown on lines 80-83 will be 52% equity and 48% 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. The ROE of 10.3% reflects the 9.8% negotiated Base ROE, plus 50 basis points for MCCT's commitment to become a member of the CAISO regional transmission organization ("RTO") as authorized by the Commission in *MidAmerican Central California Transco,* 147 FERC ¶ 61,179 at P 45 (2012).
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 as the resulting charges are assessed 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 J on Attachment 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.
Q	Includes the construction loan true-up from Attachment 8 in the year after the construction loan is paid off or a project goes into service.

Attachment 1 - Revenue Credit Workpaper
MidAmerican Central California Transco, LLC

	Account 454 - Rent from Electric Property	Notes 1 & 3	
1	Rent from FERC Form No. 1	Note 3, line 11	-
	Account 456 and 456.1	Notes 1 & 3	
2	Other Electric Revenues (Note 2)		-
3	Professional Services		-
4	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		-
5	Rent or Attachment Fees associated with Transmission Facilities		-
6	Revenue Credits from Attachment 10 and not in lines 1 to 5		-
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 and 456 Revenues must be itemized below

Line No.			TOTAL	CALISO	Other 1	Other 2
1	Account 456					
1a	Transmission Service		-	-	-	-
1x	Trans. Fac. Charge		-	-	-	-
2	Trans Studies		-	-	-	-
3	Total		-	-	-	-
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		-			

Attachment 2 - Cost Support
MidAmerican Central California Transco, LLC

Plant in Service Worksheet

	Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
1	**Calculation of Transmission Plant In Service**	Source	Year	Balance
2	December	p206.58.b less p206.57.b	2020	-
3	January	company records	2021	-
4	February	company records	2021	-
5	March	company records	2021	-
6	April	company records	2021	-
7	May	company records	2021	-
8	June	company records	2021	-
9	July	company records	2021	-
10	August	company records	2021	-
11	September	company records	2021	-
12	October	company records	2021	-
13	November	company records	2021	-
14	December	p207.58.g less p207.57.g	2021	-
15	**Transmission Plant In Service**	(sum lines 2-14) /13		-
16	**Calculation of Intangible Plant In Service**	Source		
17	December	p204.5.b	2020	-
18	January	company records	2021	-
19	February	company records	2021	-
20	March	company records	2021	-
21	April	company records	2021	-
22	May	company records	2021	-
23	June	company records	2021	-
24	July	company records	2021	-
25	August	company records	2021	-
26	September	company records	2021	-
27	October	company records	2021	-
28	November	company records	2021	-
29	December	p205.5.g	2021	-
30	**Intangible Plant In Service**	(sum lines 17 - 29) /13		-
31	**Calculation of General Plant In Service**	Source		
32	December	p206.99.b lessp206.98.b	2020	-
33	January	company records	2021	-
34	February	company records	2021	-
35	March	company records	2021	-
36	April	company records	2021	-
37	May	company records	2021	-
38	June	company records	2021	-
39	July	company records	2021	-
40	August	company records	2021	-
41	September	company records	2021	-
42	October	company records	2021	-
43	November	company records	2021	-
44	December	p207.99.g lessp207.98.g	2021	-
45	**General Plant In Service**	(sum lines 32 - 44) /13		-
46	**Total Plant In Service**	(sum lines 15, 30, and 45)		-

Accumulated Depreciation Worksheet

	Appendix A 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.b	2020	-
49	January	company records	2021	-
50	February	company records	2021	-
51	March	company records	2021	-
52	April	company records	2021	-
53	May	company records	2021	-
54	June	company records	2021	-
55	July	company records	2021	-
56	August	company records	2021	-
57	September	company records	2021	-
58	October	company records	2021	-
59	November	company records	2021	-
60	December	p219.25.b	2021	-
61	**Transmission Accumulated Depreciation**	(sum lines 48-60) /13		-
62	**Calculation of Intangible Accumulated Depreciation**	Source		
63	December	Prior year p200.21.c	2020	-
64	January	company records	2021	-
65	February	company records	2021	-
66	March	company records	2021	-
67	April	company records	2021	-
68	May	company records	2021	-
69	June	company records	2021	-
70	July	company records	2021	-
71	August	company records	2021	-
72	September	company records	2021	-
73	October	company records	2021	-
74	November	company records	2021	-
75	December	p200.21.c	2021	-
76	**Accumulated Intangible Depreciation**	(sum lines 63 - 75) /13		-
77	**Calculation of General Accumulated Depreciation**	Source		
78	December	Prior year p219.28.b	2020	-
79	January	company records	2021	-
80	February	company records	2021	-
81	March	company records	2021	-
82	April	company records	2021	-
83	May	company records	2021	-
84	June	company records	2021	-
85	July	company records	2021	-
86	August	company records	2021	-
87	September	company records	2021	-
88	October	company records	2021	-
89	November	company records	2021	-
90	December	p219.28.b	2021	-
91	**Accumulated General Depreciation**	(sum lines 78 - 90) /13		-
92	**Total Accumulated Depreciation**	(sum lines 61, 76, and 91)		-

ADJUSTMENTS TO RATE BASE (Note A)

Attachment 2 - Cost Support

	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)	267.8.h	-	-	-	
94	Unamortized Abandoned Plant	Per FERC Order	4,321,915	2,881,276	3,601,595	
	(recovery of abandoned plant requires a FERC order approving the amount and recovery period and Attachment 11 being completed)					
95	Amortization of Abandoned Plant			1,440,638		
	(recovery of abandoned plant requires a FERC order approving the amount and recovery period and Attachment 11 being completed)					
96	Prepayments (Account 165)					
	(Prepayments exclude Prepaid Pension Assets)		Year	Balance		
97	December	111.57.d	-	-		
98	January	company records	-	-		
99	February	company records	-	-		
100	March	company records	-	-		
101	April	company records	-	-		
102	May	company records	-	-		
103	June	company records	-	-		
104	July	company records	-	-		
105	August	company records	-	-		
106	September	company records	-	-		
107	October	company records	-	-		
108	November	company records	-	-		
109	December	111.57.c	-	-		
110	**Prepayments**	(sum lines 97-109) /13		-		
111	**Calculation of Transmission CWIP**	Source	Year	Non-Rate Base	Rate Base	Total
112	December	216.b (prior Year)	-	-	-	-
113	January	company records	-	-	-	-
114	February	company records	-	-	-	-
115	March	company records	-	-	-	-
116	April	company records	-	-	-	-
117	May	company records	-	-	-	-
118	June	company records	-	-	-	-
119	July	company records	-	-	-	-
120	August	company records	-	-	-	-
121	September	company records	-	-	-	-
122	October	company records	-	-	-	-
123	November	company records	-	-	-	-
124	December	216.b	-	-	-	-
125	**Transmission CWIP**	(sum lines 112-124) /13		-	-	-
	Amounts for CWIP included here must be supported in Attachment 13					

LAND HELD FOR FUTURE USE

	Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg of year	End of Year	Average	Details
126	**LAND HELD FOR FUTURE USE**	p214	Total	-	-	-	
			Non-transmission Related	-	-		
	Amounts for Land Held for Future Use included here must be supported in Attachment 14		Transmission Related	-	-	-	

Reserves

			Amount	Enter 1 if Customer Funded, O if not	Allocation (Plant or Labor Allocator)	Amount Allocated
127	List of all reserves:					
		Reserve 1	-	-		-
		Reserve 2	-	-		-
		Reserve 3				
		Reserve 4				
		…				
		…	-	-		-
		Total	-			-

The Formula Rate shall include a credit to rate base for all funded and unfunded reserves (*i.e.* , those for which the funds collected have not been set aside in escrow and the earnings thereon included in the reserve fund) that are funded by customers and for which the associated accrued costs are recoverable under the Formula Rate. Company will include a spreadsheet (to be included in the Formula Rate template) each year as part of the Annual Update that lists the reserves and indicates which ones meet the test for crediting to rate base.
Amounts for unfunded reserves included here must be supported in Attachment 12

EPRI Dues Cost Support

	Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Details
	Allocated General & Common Expenses			
		EPRI Dues	EPRI & EEI Costs	
128	EPRI and EEI dues and expenses to be excluded from the formula rate	p353._.f (enter FN1 line #)		
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	Transmission Related	Non-transmission	Details*
	Directly Assigned A&G					
129	Regulatory Commission Exp Account 928	p323.189.b			-	
			* 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	8.84%					8.84%
	Multiple state rates are weighted based on the state apportionment factors on the state income tax returns						

Safety Related and Education and Out Reach Cost Support

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

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**
			Add more lines if necessary

Materials & Supplies

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

	Note: for the projection, the prior year's actual balances will be used		Stores Expense Undistributed	Transmission Materials & Supplies	Construction Materials & Supplies	Total
	Form No.1 page		p227.16	p227.8	p227.5	
133	December	Column b	-	-	-	-
134	January		-	-	-	-
135	February		-	-	-	-
136	March		-	-	-	-
137	April		-	-	-	-
138	May		-	-	-	-
139	June		-	-	-	-
140	July		-	-	-	-
141	August		-	-	-	-
142	September		-	-	-	-
143	October		-	-	-	-
144	November		-	-	-	-
145	December	Column c	-	-	-	-
146	Average					-

Regulatory Asset

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

			Gates-Gregg Project	Project Name	Project Name	Total	
147	Beginning Balance of Regulatory Asset	Attachment 11	1,481,453	-	-	1,481,453	Pursuant to Attachment 11
148	Months remaining in Amortization Period	Attachment 11	36	-	-		Pursuant to Attachment 11
149	Monthly Amortization to Account 566	(line 147 / line 148)	41,151	-	-	41,151	All amortizations of the Regulatory Asset are to be booked to Account 566 over the period authorized by the Commission in the Docket Nos. listed below.
150	Months in Year to be amortized	Attachment 11	12	-	-		Pursuant to Attachment 11
151	Ending Balance of Regulatory Asset	(line 147 - line 149 * 150)	987,636	-	-		Enter docket nos. for orders authorizing recovery here:
152	Average Balance of Regulatory Asset	(line 147 + line 151)/2	1,234,545	-	-	1,234,545	Docket Number / Amortization period
							ER19-1384 / 5 years
	Attachment 11 must be completed before including regulatory assets as inputs to the formula		-				

PBOPs

	Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Details
153	**Calculation of PBOP Expenses**			
154	**MidAmerican Energy Company Employees**			
155	Total PBOP expenses		-$706,747	
156	Labor dollars		296,833,483	
157	Cost per labor dollar		-$0.00238	
158	labor (labor not capitalized) current year		7,763	
159	PBOP Expense for current year		(18)	
160	PBOP Expense in all O&M and A&G accounts for current year		130	
161	PBOP Adjustment for Appendix III, Line 37		(148)	
162	Lines 155-157 cannot change absent approval or acceptance by FERC in a separate proceeding.			
162	**MEHC (and its subsidiaries that use the same PBOP actuarial study)**			
163	Total PBOP expenses		$9,027	
164	Labor dollars		21,957,323	
165	Cost per labor dollar		$0.00041	
166	labor (labor not capitalized) current year		49,987	
167	PBOP Expense for current year		21	
168	PBOP Expense in all O&M and A&G accounts for current year		19	
169	PBOP Adjustment for Appendix III, Line 37		2	
170	Lines 163-165 cannot change absent approval or acceptance by FERC in a separate proceeding.			
171	**PacifiCorp**			
172	Total PBOP expenses		$112,598	
173	Labor dollars		510,661,263	
174	Cost per labor dollar		$0.00022	
175	labor (labor not capitalized) current year		-	
176	PBOP Expense for current year		-	
177	PBOP Expense in all O&M and A&G accounts for current year		-	
178	PBOP Adjustment for Appendix III, Line 37		-	
179	Lines 172-174 cannot change absent approval or acceptance by FERC in a separate proceeding.			
180	PBOP expense adjustment	(sum lines 161, 169, & 178)	(146.93)	

Capital Structure

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

Line No.	Description	Form No.1 Reference	December	January	February	March	April	May	June	July	August	September	October	November	December	13 Month Avg.
			Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)	Col. (f)	Col. (g)	Col. (h)	Col. (i)	Col. (j)	Col. (k)	Col. (l)	Col. (m)	Col. (n)
181	Long Term Debt:															
182	Acct 221 Bonds	112.18.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
183	Acct 223 Advances from Assoc. Companies	112.20.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
184	Acct 224 Other Long Term Debt	112.21.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
185	Less Acct 222 Reacquired Debt	112.19 c,d enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186	Total Long Term Debt	Sum Lines 181 - 185	-	-	-	-	-	-	-	-	-	-	-	-	-	-
187																
188	Preferred Stock (1)	112.3.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
189																
190	Common Equity- Per Books	112.16.c,d	4,644,082	4,668,152	4,384,792	4,403,084	4,102,715	3,723,961	3,671,888	3,691,366	3,319,515	3,339,486	2,955,675	2,971,921	2,955,873	3,756,347
191	Less Acct 204 Preferred Stock	112.3.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
192	Less Acct 219 Accum Other Compre. Income	112.15.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
193	Less Acct 216.1 Unappropriated Undistributed Subsidiary Earnings	112.12.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
194	Adjusted Common Equity	Ln 190 - 191 - 192 - 193	4,644,082	4,668,152	4,384,792	4,403,084	4,102,715	3,723,961	3,671,888	3,691,366	3,319,515	3,339,486	2,955,675	2,971,921	2,955,873	3,756,347
195																
196	Total (Line 186 plus Line 188 plus Line 194)		4,644,082	4,668,152	4,384,792	4,403,084	4,102,715	3,723,961	3,671,888	3,691,366	3,319,515	3,339,486	2,955,675	2,971,921	2,955,873	3,756,347
197																
198	Cost of Debt															
199	Acct 427 Interest on Long Term Debt	117.62.c													-	
200	Acct 428 Amortization of Debt Discount and Expense	117.63.c													-	
201	Acct 428.1 Amortization of Loss on Reacquired Debt	117.64.c													-	
202	Acct 430 Interest on Debt to Assoc. Companies (LTD portion only)	117.67.c													-	
203	Less: Acct 429 Amort of Premium on Debt	117.65.c enter negative													-	
204	Less: Acct 429.1 Amort of Gain on Reacquired Debt	117.66.c enter negative													-	
205	Total Interest Expense	Sum Lines 199 - 204													-	
206																
207	Average Cost of Debt (Line 205 / Line 186)														-	
208																
209	Cost of Preferred Stock															
210	Preferred Stock Dividends	118.29.c														
211																
212	Average Cost of Preferred Stock (Line 210 / Line 188)														-	

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.

Incentive ROE and 60/40 Project Worksheet
Attachment 3

Rate Formula Template
Utilizing Appendix III Data

MidAmerican Central California Transco, LLC

Incentive ROE

1	Rate Base	Appendix III, line 30					3,587,681
2	100 Basis Point Incentive Return					$	
			$	%	Cost Appendix III	Weighted	
3	Long Term Debt	Appendix III, line 80	-	0.48	2.57%	0.0124	
4	Preferred Stock	Appendix III, line 81	-	-	0.00%	-	
5	Common Stock Including 100 basis points	Appendix III, line 82	3,756,347	0.52	11.30%	0.0588	
6	Total (sum lines 3-5)		3,756,347			0.0711	
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)						255,139
8	INCOME TAXES						
9	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		0.2798				
10	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.3211				
11	where WCLTD=(line 3) and R= (line 6)						
12	and FIT, SIT & p are as given in footnote F on Appendix III.						
13	1 / (1 - T) = (T from line 9)		1.3886				
14	Amortized Investment Tax Credit (266.8f) (enter negative)		-				
15							
16	Income Tax Calculation = line 10 * line 7		81,916			81,916	
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)	81,916				81,916
19	Return and Income Taxes with 100 basis point increase in ROE			Sum lines 7 and 18			337,054
20	Return (Appendix III line 64 col 5)						236,483
21	Income Tax (Appendix III line 62 col 5)						74,667
22	Return and Income Taxes without 100 basis point increase in ROE			Sum lines 20 and 21			311,149
23	Incremental Return and Income Taxes for 100 basis point increase in ROE			Line 19 less line 22			25,905
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets			Appendix III, line 88a			4,836,140
25	Carrying Charge Difference for 100 Basis point of ROE			(Line 23 divided by line 24)			0

Note 1: No incentive may be included in the formula absent authorization from FERC

Note 2: The 100 basis points is used to calculate the change in the carrying charge if an incentive is apporved 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
MidAmerican Central California Transco, LLC

1	Rev Requirement before Incentive Projects	(Appendix III, line 65)	3,873,015.67
2	Less Transmission Depreciation Expense plus Abandoned Plant and Regulatory Asset Amortization Expense	(Appendix III, lines 40 & 42 and Attachment 2, lines 149 & 150)	1,934,455.28
3	Net Rev Req less Depreciation expense	(Line 1 minus line 2)	1,938,560.39
4	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant	(Appendix III, line 88 (a))	4,836,139.78
5	Base Fixed Charge Rate (Base FCR)	(Line 3 / line 4)	0.401
6	Carrying Charge Difference for 100 Basis point of ROE	(Attachment 3, line 25)	0.005

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J
						Actual Rev Req at Base FCR			Actual Rev Req at Increased ROE	Incremental Rev Req at Increased ROE of Incentive Projects
	Project Name and CAISO Identification	Useful life of project/Amort period	Input the allowed ROE Incentive Increased ROE (Basis Points) (Note 3)	Line 5 Base FCR	Line 6 times Col C divided by 100 basis points plus Col D FCR for This Project	13 Month Balance Net Plant;	Depreciation or Amortization Expense	Revenue Requirement [Col D x Col F + Col G]	Revenue Requirement (Col E x Col F + Col G)	Col I less Col H for incentive Projects
7a	Central Valley Power Connect unamortized regulatory asset balance			0.401	0.401	1,234,544	493,818	988,683.25	988,683.25	-
7b	Central Valley Power Connect unamortized abandoned plant balance		(50)	0.401	0.398	3,601,595	1,440,638	2,884,333	2,874,687	(9,646)
7c	Central Valley Power Connect CWIP balance		-	0.401	0.40	-	-	-	-	-
7d	Central Valley Power Connect plant-in-service balance		-	0.401	0.40	-	-	-	-	-
7e					-	-	-	-	-	-
7f					-	-	-	-	-	-
7g					-	-	-	-	-	-
7h					-	-	-	-	-	-
7i					-	-	-	-	-	-
8	**Total**					4,836,140	1,934,456	3,873,016	3,863,370	(9,646)
9	Line 9 must tie to the lines above as shown					Total of Col F ties to Line 4	Total of Col G ties to Line 2 Total	Total of Col H ties to Line 1 Total	Total Amount to be Charged	Amount in Appendix III, Line 66

Note 1: Add additional lines after line 7i for additional projects
Note 2: Regulatory Assets, Abandoned Plant, CWIP, and plant in-service shall be listed on separate lines 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
Central Valley Power Connect	ER19-2314-000

Note 4: To the extent that the stated incenitive return is limited by the top of the range of reasonableness, the returns on equity applied to the various projects and facilities shall not produce an overall company return exceeding the top of the range of reasonableness.

Attachment 5
Financing Costs for Long Term Debt using the Internal Rate of Return Methodology
MidAmerican Central California Transco, LLC

To be utilized until an entire project is placed in service
Consistent with GAAP, the Origination Fees and Commitments Fees will be amortized using the standard Internal Rate of Return formula below.
Each year, the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount will be updated on this attachment.
Assumes financing will be a 4 year loan with Origination Fees of $1.7 million and a Commitments Fee of .35% on
$250,000,000. However, the actual terms, conditions, and duration of the loan may vary depending on such factors as
market conditions and the scheduling of the project.

Table 1

1	**Total Loan Amount**	**$** -

Table 2

2	**Internal Rate of Return (Note 1)**	**#NUM!**
3	**Based on following Financial Formula (Note 2):**	
6	**NPV = 0 =**	$\sum_{t=1}^{N} C_t/(1+IRR)^{t}$

Table 3

10	**Origination Fees**	Rates/Fees	Amount
11	Underwriting Discount	-	-
12	Arrangement Fee	-	-
13	Upfront Fee	0.0000%	-
14	Rating Agency Fee	-	-
15	Legal Fees	-	-
15a		-	-
16	Total Issuance Expense		-
18	Annual Rating Agency Fee	-	-
19	Annual Bank Agency Fee	-	-
21	Revolving Credit Commitment Fee		
21x			

Table 4

		2015	2016	2017	2018	2019	2020	2021
23	LIBOR Rate							0.074%
24	Spread							2.500%
25	**Interest Rate**							2.574%

Table 5

27	(A) **Year**	(B)	(C) **Quarterly Construction Expenditures ($000's)** Estimated	(D) **Principle Drawn In Quarter ($000's)** Estimated	(E) **Principle Drawn To Date ($000's)** Cumulative Col. D	(F) **Interest & Principal Payments ($000's)** Interest Rate from Line 25 (Note 3)	(G) **Origination Fees ($000's)** Input in first Qtr of Loan, Line 16	(H) **Commitment, Utilization & Ratings Fees ($000's)** (Note 9)	(I) **Net Cash Flows ($000's)** (D-F-G-H)
30	1/1/2015		-						
31	3/31/2015	Q1	-	-	-	-			-
32	6/30/2015	Q2	-	-	-	-			-
33	9/30/2015	Q3	-	-	-	-			-
34	12/31/2015	Q4	-	-	-	-			-
35	3/31/2016	Q1	-	-	-	-	-	-	-
36	6/30/2016	Q2	-	-	-	-		-	-
37	9/30/2016	Q3	-	-	-	-		-	-
38	12/31/2016	Q4	-	-	-	-		-	-
39	3/31/2017	Q1	-	-	-	-		-	-
40	6/30/2017	Q2	-	-	-	-		-	-
41	9/30/2017	Q3	-	-	-	-		-	-
42	12/31/2017	Q4	-	-	-	-		-	-
43	3/31/2018	Q1	-	-	-	-		-	-
44	6/30/2018	Q2	-	-	-	-		-	-
45	9/30/2018	Q3	-	-	-	-		-	-
46	12/31/2018	Q4	-	-	-	-		-	-
47	3/31/2019	Q1	-	-	-	-		-	-
48	6/30/2019	Q2	-	-	-	-		-	-
49	9/30/2019	Q3	-	-	-	-		-	-
50	12/31/2019	Q4	-	-	-	-		-	-
51	1/1/2020	Q1	-	-	-	-		-	-

Notes

1 The IRR is the input to Debt Cost shown on Appendix III, line 80 during the construction period, after obtaining project financing, in accordance with Note G of Appendix III.

2. The IRR is a discount rate that makes the net present value of a series of cash flows equal to zero. The IRR equation is shown on line 6.
N is the total number of quarters the loan would be outstanding
t is each quarter
Ct is the cash flow (Table 5, Col. I in each quarter)
Alternatively the equation can be written as 0 = C0 + C1/(1+IRR) + C2/(1+IRR)2 + C3/(1+IRR)3 + . . . +Cn/(1+IRR)n and solved for IRR
The Excel ™ formula on line 2 is : (round(XIRR(first quarter of loan Col I of Table 5:last quarter of loan Col I of Table 5, first quarter of loan Col A of Table 5:last quarter of loan Col I of Table 5, 8%),4)
The 8% in the above formula is a seed number to ensure the formula produces a positive number.

3. Line 1 reflects the loan amount, the maximum amount that can be drawn on

4. Lines 10 through 21x include the fees associated with the loan. They are estimated based on current bank condition and are updated with the actual fees
once the actual fees are known.

5. Line 23 is the LIBOR 1-month rate published on the Wall Street Journal's public site for the first business day of August during the year immediately prior to the Rate Year for the forecasted rates.
The rates for the year following the Rate Year will be based on the Bloomberg Forward Curve 23 available on August 3, 2015. The rate for the Rate Year will be trued up each year to equal the
average LIBOR 1-month rate published on the first business day of each month during the Rate Year. The published rates for August and the true-up are available at:
http://online.wsj.com/mdc/public/page/2_3020-libor.html (An equivalent website will be established if this website is no longer available at any time in the future).

6. Table 5, Col. C reflect the capital expenditures in each quarter

7. Table 5, Col. D reflect the amount of the loan that is drawn down in the quarter

8. Table 5, Col. G is the total fees in line 10-16 and is input in the first quarter that a portion of the loan in drawn

9. Table 5, Col. H is calculated as follows:
(A x B) +C
A. Loan amount in line 1 less the amount drawn down in the prior quarter
B. Annual dollar amount fees on lines 10 through 21a divided by 4 (divided by to convert annual amounts to quarterly amounts)
C. Percentage dollar amounts divided by 1000 (applied in the quarters the payments are made)

10. The inputs shall be estimated based on the current market conditions and is subject to true up for all inputs , e.g., fees, interest rates, spread, and Table 4 once the
amounts are known. Until know, the spread shall be 2.5%

11. The interest rate in line 25 for the corresponding year is used in Appendix III, line 80 until the project financing is obtained. Thereafter the interest rate in line 2 is used
on Appendix III, line 80.

12. Prior to issuing any debt, the cost of debt on Attachment 5, Line 25 for the relevant year will be used. If Construction Financing (where an amount is borrowed but the funds are drawn down over the construction period) is obtained, the cost of debt is determined using the internal rate of return methodology shown on Attachment 5 until a project is placed in service, subject to true-up pursuant to Attachment 8, and the cost of debt is determined using the methodology in Attachment 2 after a project is placed in service. Attachment 5 contains a hypothetical example of the internal rate of return methodology; the methodology will be applied to actual amounts for use in Appendix III. If non-construction financing is obtained, the cost of debt is determined using the methodology in Attachment 2 and Attachment 5 is not used.

MidAmerican Central California Transco, LLC
Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Beginning of Year

Ln	Item	Transmission Related	Plant Related	Labor Related	Total Plant & Labor Related	
1	ADIT- 282	-	-	-		From Acct. 282 total, below
2	ADIT-283	(2,041,001)	-	-		From Acct. 283 total, below
3	ADIT-190	-	-	-		From Acct. 190 total, below
4	Subtotal	(2,041,001)	-	-		
5	Wages & Salary Allocator			1.00		Appendix III, line 78
6	NP		1.00			Appendix III, line 15
7	Beginning of Year	(2,041,001)	-	-	(2,041,001)	
8	End of year from Attachment 6b, line 7	(986,224)	-	-	(986,224)	
9	Average of Beginning of Year and End of Year ((7 +8)/2)	(1,513,613)	-	-	(1,513,613)	Enter as negative Appendix III, line 17.
10						
11						

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

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

32 Instructions for Account 190:

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

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

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

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

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

38

MidAmerican Central California Transco, LLC

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

Beginning of Year

	A	B	C	D	E	F	G
		Total	Gas, Prod				
ADIT- 282			Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
	Subtotal - p275	-	-	-	-	-	
	Less FASB 109 Above if not separately removed						
	Less FASB 106 Above if not separately removed						
	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 toSFAS 109 & 158 balance sheet items and the related ADIT.

MidAmerican Central California Transco, LLC

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

Beginning of Year

	A	B	C	D	E	F	G
	ADIT- 283	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	
	Deferred Tax Liability on Pre-Commercial Regulatory Asset	(414,564)		(414,564)			Regulatory asset for carrying charges on pre-commercial costs not recognized for tax purposes.
	Deferred Tax Liability on Construction Work In Progress Write Offs to Regulatory Assets	(1,209,428)		(1,209,428)			
	Deferred Tax Liability on Annual Transmission Revenue Requirement	(417,009)		(417,009)			
	Subtotal - p277	(2,041,001)	-	(2,041,001)	-	-	
	Less FASB 109 Above if not separately removed						
	Less FASB 106 Above if not separately removed						
	Total	(2,041,001)	-	(2,041,001)	-	-	

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 toSFAS 109 & 158 balance sheet items and the related ADIT.

MidAmerican Central California Transco, LLC
Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
End of Year

Ln		Transmission Related	Plant Related	Labor Related	Total Plant & Labor Related	
1	ADIT- 282	-	-	-		From Acct. 282 total, below
2	ADIT-283	(1,047,133)	-	-		From Acct. 283 total, below
3	ADIT-190	60,909.00	-	-		From Acct. 190 total, below
4	Subtotal	(986,224)	-	-		
5	Wages & Salary Allocator			1.00		Appendix III, line 78
6	NP		1.00			Appendix III, line 15
7	End of Year ADIT	(986,224)	-	-	(986,224)	Attachment 6a
8						
9						
10						
11						

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

14	A	B	C	D	E	F	G
15		Total	Gas, Prod				
16	ADIT-190		Or Other	Transmission	Plant	Labor	
17			Related	Related	Related	Related	Justification
27	California NOL	60,909		60,909			
28	Subtotal - p234	60,909	-	60,909	-	-	
29	Less FASB 109 Above if not separately removed						
30	Less FASB 106 Above if not separately removed						
31	Total	60,909	-	60,909	-	-	

32 Instructions for Account 190:

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

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

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

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

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

38

MidAmerican Central California Transco, LLC

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

End of Year

	A	B	C	D	E	F	G
		Total	Gas, Prod				
ADIT- 282			Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
Subtotal - p275		-	-	-	-	-	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
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 toSFAS 109 & 158 balance sheet items and the related ADIT.

MidAmerican Central California Transco, LLC

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

End of Year

	A	B	C	D	E	F	G
		Total	Gas, Prod				
ADIT- 283			Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	
	Deferred Tax Liability on Pre-Commercial Regulatory Asset	(276,376)		(276,376)			Regulatory asset for carrying charges on pre-commercial costs not recognized for tax purposes.
	Deferred Tax Liability on Construction Work In Progress Write Offs to Regulatory Assets	(806,285)		(806,285)			
	Deferred Tax Liability on Annual Transmission Revenue Requirement	35,528		35,528			
	Subtotal - p277	(1,047,133)	-	(1,047,133)	-	-	
	Less FASB 109 Above if not separately removed						
	Less FASB 106 Above if not separately removed						
	Total	(1,047,133)	-	(1,047,133)	-	-	

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 toSFAS 109 & 158 balance sheet items and the related ADIT.

Attachment 7 - Example of True-Up Calculation
MidAmerican Central California Transco, LLC

Revenue Requirement Billed (Note 1)		Actual Revenue Requirement (Note 2)		Over (Under) Recovery
$0	Less	$0	Equals	$0

Interest Rate on Amount of Refunds or Surcharges		Over (Under) Recovery Plus Interest	Monthly Interest Rate (Note 3)	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
An over or under collection will be recovered prorata over year collected, held for one year and returned prorata over next year							
Calculation of Interest					**Monthly**		
January	Year 2019	-	0.0000%	12	-		-
February	Year 2019	-	0.0000%	11	-		-
March	Year 2019	-	0.0000%	10	-		-
April	Year 2019	-	0.0000%	9	-		-
May	Year 2019	-	0.0000%	8	-		-
June	Year 2019	-	0.0000%	7	-		-
July	Year 2019	-	0.0000%	6	-		-
August	Year 2019	-	0.0000%	5	-		-
September	Year 2019	-	0.0000%	4	-		-
October	Year 2019	-	0.0000%	3	-		-
November	Year 2019	-	0.0000%	2	-		-
December	Year 2019	-	0.0000%	1	-		-
					-		-
					Annual		
January through December	Year 2020	-	0.0000%	12	-		-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2021	-	0.0000%		-	-	-
February	Year 2021	-	0.0000%		-	-	-
March	Year 2021	-	0.0000%		-	-	-
April	Year 2021	-	0.0000%		-	-	-
May	Year 2021	-	0.0000%		-	-	-
June	Year 2021	-	0.0000%		-	-	-
July	Year 2021	-	0.0000%		-	-	-
August	Year 2021	-	0.0000%		-	-	-
September	Year 2021	-	0.0000%		-	-	-
October	Year 2021	-	0.0000%		-	-	-
November	Year 2021	-	0.0000%		-	-	-
December	Year 2021	-	0.0000%		-	-	-
					-		

Total Amount of True-Up Adjustment (Note 4)	$	-
Less Over (Under) Recovery	$	-
Total Interest	$	-

Notes

1. the Revenue Requirement Billed is input, the source are the invoices from CAISO. The amounts do not include any true-ups, prior period adjustments, or TRBAA amounts
2. the Actual Revenue Requirement is input from Attachment 4, line 8, Col. J. 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 Section 6 of 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 8 This Attachment is no longer in use as of

Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan

MidAmerican Central California Transco, LLC

Interest rate calculated on Attachment 8 uses estimates that would not be trued up under Attachment 5, absent this attachment. Accordingly, this attachment calculates the difference in interest rates actually charged and the final interest rate calculation after the loan in Attachment 8 is paid off. This attachment calculates a one time true up that incorporated into the next annual true-up pursuant to Appendix III, Note Q.

SUMMARY

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
YEAR	Cost of Debt Used in Determining the Actual Net Revenue Requirement in Appendix III, Col (3), line 80.	Cost of Debt for the Construction Loan Calculated on Attachment 5 line 2 Once the Load is Paid Off:	Actual Net Revenue Requirement in Appendix III, Col. (3), line 4	Actual Net Revenue Requirement if the Cost of Debt in Col. (c) had been Used	Over (Under) Recovery Col. (d) less Col. (e)	Refund/Surcharge Interest Rate Calculated on Attachment 7, line 9 for the Year	Total Amount of Construction Loan Related True-Up with Interest (Refund)/Owed
					$ -		$ -
					$ -		$ -
					$ -		$ -
							$ -

The Hypothetical Example:

*** Assumes that the construction loan is retired on June, 2020***

Calculation of Applicable Interest Expense for each ATRR period

Interest Rate on Amount of Refunds or Surcharges from 35.19a		Over (Under) Recovery	Hypothetical Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
Calculation of Interest for True-Up Period							
					Monthly		
January	0	-	0.0000%	12.00	-		-
February	0	-	0.0000%	11.00	-		-
March	0	-	0.0000%	10.00	-		-
April	0	-	0.0000%	9.00	-		-
May	0	-	0.0000%	8.00	-		-
June	0	-	0.0000%	7.00	-		-
July	0	-	0.0000%	6.00	-		-
August	0	-	0.0000%	5.00	-		-
September	0	-	0.0000%	4.00	-		-
October	0	-	0.0000%	3.00	-		-
November	0	-	0.0000%	2.00	-		-
December	0	-	0.0000%	1.00	-		-
					-		-
					Annual		
January through December	1	-	0.0000%	12.00	-		-
January through December	2	-	0.0000%	12.00	-		-
January through December	3	-	0.0000%	12.00	-		-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	4	-	0.0000%		-	-	-
February	4	-	0.0000%		-	-	-
March	4	-	0.0000%		-	-	-
April	4	-	0.0000%		-	-	-
May	4	-	0.0000%		-	-	-
June	4	-	0.0000%		-	-	-
July	4	-	0.0000%		-	-	-
August	4	-	0.0000%		-	-	-
September	4	-	0.0000%		-	-	-
October	4	-	0.0000%		-	-	-
November	4	-	0.0000%		-	-	-
December	4	-	0.0000%		-	-	-
					-		
Total Amount of True-Up Adjustment for Year						$ -	
Less Over (Under) Recovery						$ -	
Total Interest						$ -	

Attachment 8 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan
MidAmerican Central California Transco, LLC

Calculation of Interest for True-Up Period								
					Monthly			
January	1	-	0.0000%	12.00	-			-
February	1	-	0.0000%	11.00	-			-
March	1	-	0.0000%	10.00	-			-
April	1	-	0.0000%	9.00	-			-
May	1	-	0.0000%	8.00	-			-
June	1	-	0.0000%	7.00	-			-
July	1	-	0.0000%	6.00	-			-
August	1	-	0.0000%	5.00	-			-
September	1	-	0.0000%	4.00	-			-
October	1	-	0.0000%	3.00	-			-
November	1	-	0.0000%	2.00	-			-
December	1	-	0.0000%	1.00	-			-
					-			-
					Annual			
January through December	2	-	0.0000%	12.00	-			-
January through December	3	-	0.0000%	12.00	-			-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**			
January	4	-	0.0000%		-		-	-
February	4	-	0.0000%		-		-	-
March	4	-	0.0000%		-		-	-
April	4	-	0.0000%		-		-	-
May	4	-	0.0000%		-		-	-
June	4	-	0.0000%		-		-	-
July	4	-	0.0000%		-		-	-
August	4	-	0.0000%		-		-	-
September	4	-	0.0000%		-		-	-
October	4	-	0.0000%		-		-	-
November	4	-	0.0000%		-		-	-
December	4	-	0.0000%		-		-	-
					-			
Total Amount of True-Up Adjustment for Year						$	-	
Less Over (Under) Recovery						$	-	
Total Interest						$	-	

Calculation of Interest for True-Up Period								
					Monthly			
January	2	-	0.0000%	12.00	-			-
February	2	-	0.0000%	11.00	-			-
March	2	-	0.0000%	10.00	-			-
April	2	-	0.0000%	9.00	-			-
May	2	-	0.0000%	8.00	-			-
June	2	-	0.0000%	7.00	-			-
July	2	-	0.0000%	6.00	-			-
August	2	-	0.0000%	5.00	-			-
September	2	-	0.0000%	4.00	-			-
October	2	-	0.0000%	3.00	-			-
November	2	-	0.0000%	2.00	-			-
December	2	-	0.0000%	1.00	-			-
					-			-
					Annual			
January through December	3	-	0.0000%	12.00	-			-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**			
January	4	-	0.0000%		-		-	-
February	4	-	0.0000%		-		-	-
March	4	-	0.0000%		-		-	-
April	4	-	0.0000%		-		-	-
May	4	-	0.0000%		-		-	-
June	4	-	0.0000%		-		-	-
July	4	-	0.0000%		-		-	-
August	4	-	0.0000%		-		-	-
September	4	-	0.0000%		-		-	-
October	4	-	0.0000%		-		-	-
November	4	-	0.0000%		-		-	-
December	4	-	0.0000%		-		-	-
					-			
Total Amount of True-Up Adjustment for Year						$	-	
Less Over (Under) Recovery						$	-	
Total Interest						$	-	

Attachment 9 - **Depreciation and Amortization Rates**
MidAmerican Central California Transco, LLC

Line	Account	FERC Account	Rate (Annual)Percent
	TRANSMISSION PLANT		
1	350	Land Rights	2.56
2	352.1	Structures and Improvements	1.78
3	352.2	Structures and Improvements - Equipment	1.86
4	353.1	Station Equipment	2.76
5	353.2	Station Equipment	1.65
6	354	Towers and Fixtures	2.04
7	355	Poles and Fixtures	3.09
8	356	Overhead Conductor and Devices	2.57
9	357	Underground Conduit	1.68
10	358	Underground Conductor and Devices	1.99
11	359	Roads and Trails	1.93
12	**GENERAL PLANT**		
13	390	Structures & Improvements	2.13
14	391	Office Furniture & Equipment	9.72
15	392	Transportation Equipment	7.14
16	393	Stores Equipment	6.29
17	394	Tools, Shop & Garage Equipment	3.44
18	395	Laboratory Equipment	8.09
19	396	Power Operated Equipment	5.86
20	397	Communication Equipment	6.74
21	398	Miscellaneous Equipment	
22		5 Year Property	20.00
23		10 Year Property	10.00
24		20 Year Property	5.00
25	**INTANGIBLE PLANT**		
26	303	Miscellaneous Intangible Plant	
27		5 Year Property	20.00
28		7 Year Property	14.29
29		10 Year Property	10.00
30		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 1-11 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 - Detail for O&M, Other Taxes and Account 413 for Leased Projects
MidAmerican Central California Transco, LLC

Central Valley Transmission Upgrade Project (CVT Project)

O&M Detail

1	O&M associated with CVT Project	(line 14 - line 13)	-
2	CEC Gross Plant Investment in CVT Project thru lease pmt to MCCT	Note 1, line e	-
3	MCCT Gross Plant Investment in CVT Project, excluding amount leased to CEC	Note 1, line d but for relevant period	-
4	CEC Portion of O&M	(line 1 * ((line 2 / (line 2 + line 3)))	-
5	Amount of CVT Project O&M booked to Account 413	(line 15)	-

Note: Line 3 is for the relevant expense period, not end of year

Property Tax Detail

6	Property Tax associated with CVT Project	Note 1, line b	-
7	CEC Gross Plant Investment in CVT Project thru lease pmt to MCCT	(line 2)	-
8	MCCT Gross Plant Investment in CVT Project, excluding amount leased to CEC	Note 1, line d but for relevant period	-
9	CEC Portion of Property Tax	(line 6 * (line 7 / (line 7 + line 8)))	-
10	Amount of CVT Project Property Tax booked to Account 408.1	(line 16)	-

Note: Line 8 is for the relevant expense period, not end of year

	Source of O&M For CVT Project		Other	CVT Project	Total
11	O&M internal labor and expenses incurred by MCCT, MCCT Portion (after billing 50% to PG&E)	(invoices to PG&E)		-	-
12	O&M invoiced by PG&E by Project	(From PG&E invoices)		-	-
13	O&M invoiced to CEC through Account 413	CEC Invoices		-	-
14	Not booked to Account 413 (sum lines 11 - 13)		-	-	-

	Detail of Account 413 and 408.1	O&M	Property Taxes	Depreciation	Other	Specify Other
15	O&M related to CVT Project (Note 1, line a)	-				
16	Other Taxes Related to CVT Project (Note 1, line b)		-			
17	Depreciation			-		
18a	Other (Specify)				-	
18b						
18c						
....						
...						
19	Total Booked to Account 413 and 408.1	-	-	-	-	
20	Total O&M booked to Account 413	-				
21	Total Property Taxes booked to Account 408.1	-				
22	Total Other booked to Account 413	-				
23	Total Other than Depreciation booked to Account 413 and 408.1 (sum lines 20-22)	-				

24	CEC Portion of O&M	(line 5)	-
25	CEC Portion of Property Tax	(line 10)	-
26	Total	(line 24 + line 25)	-
27	Amount Billed CEC	Note 1, line c	-
28	Revenue Credit to Attachment 1	(line 27 - line 26)	-

Attachment 11 - Regulatory Assets and Abandoned Plant
MidAmerican Central California Transco, LLC

	(a)	(b)		(c)		(d)		(e)		(f)		(g)		(h)
No.	**Project Name**	**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**
1	Pre-commercial expenses	2,469,088		60		41,151		12		493,818		100.00%		493,818
1a	Abandoned Construction Work In Process	6,843,031		57		120,053		12		1,440,638		100.00%		1,440,638
1b		-		-		-				-				-
1c		-		-		-				-				-
…		-		-		-				-				-
…		-		-		-				-				-
…		-		-		-				-				-
…		-		-		-				-				-
…		-		-		-				-				-
1x				-		-				-				-
2						Total Regulatory Asset and Abandoned Plant Amortization Expense:							$	1,934,456

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.

Attachment 11 - Regulatory Assets and Abandoned Plant
MidAmerican Central California Transco, LLC

Att Attachment 11 - Regulatory Assets and Abandoned Plant
Mi MidAmerican Central California Transco, LLC

No.	(i) Dec. 31 2020	(j) Jan. 31 2021	(k) Feb. 28/29 2021	(l) Mar. 31 2021	(m) Jun. 30 2021	(n) May 31 2021	(o) Jun. 30 2021	(p) Jul. 31 2021	(q) Aug. 31 2021	(r) Sept. 30 2021	(s) Oct. 31 2021	(t) Nov. 30 2021	(u) Dec. 31 2021
1	1,481,453	1,440,302	1,399,150	1,357,999	1,316,847	1,275,696	1,234,544	1,193,393	1,152,242	1,111,090	1,069,939	1,028,787	987,636
1a	4,321,915	4,201,861	4,081,808	3,961,755	3,841,702	3,721,649	3,601,595	3,481,542	3,361,489	3,241,436	3,121,383	3,001,330	2,881,276
1b													
1c													
…													
…													
…													
…													
…													
1x													

2 General Note: The source for monthly balance data on this page are company records. Amounts shown are total amounts.

Att Attachment 11 - Regulatory Assets and Abandoned Plant
Mi MidAmerican Central California Transco, LLC

No.	(v) Average Unamortized Balance (3)	×	(w) % Approved for Rate Base Treatment (1)	×	(x) Allocable to Formula Rate (4)	=	(y) Rate Base Balance	(z) Internal ID or Code	(aa) Docket No.
1	1,234,544		100.00%		100.00%		1,234,544	182310	ER19-1384
1a	3,601,595		100.00%		100.00%		3,601,595	182312	ER19-2314
1b	-		0.00%		0.00%		-		
1c	-		0.00%		0.00%		-		
…	-		0.00%		0.00%		-		
…	-		0.00%		0.00%		-		
…	-		0.00%		0.00%		-		
…	-		0.00%		0.00%		-		
…	-		0.00%		0.00%		-		
1x	-		0.00%		0.00%		-		
2	Total Regulatory Assets and Abandoned Plant in Rate Base:						$ 4,836,140		

Notes:
(3) Average balance calculated as [sum of columns (h) through (t)] ÷13.
(4) Equals column (g).

Attachment 12 - Unfunded Reserves
MidAmerican Central California Transco, LLC

No.	(a) Subaccount No. (1)	(b) Item Description	(c) Dec. 31 2020	(d) Jan. 31 2021	(e) Feb. 28/29 2021	(f) Mar. 31 2021	(g) Jun. 30 2021	(h) May 31 2021	(i) Jun. 30 2021	(j) Jul. 31 2021
1a										
1b										
1c										
…										
…										
…										
…										
…										
…										
…										
…										
…										
…										
…										
…										
…										
…										
…										
…										
…										
…										
1x										
2										

Notes:

(1) MCCT 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. The source of monthly balance data is company records.

Attachment 12 - Unfunded Reserves
MidAmerican Central California Transco, LLC

Att Attachment 12 - Unfunded Reserves
Mi MidAmerican Central California Transco, LLC

No.	(k) Aug. 31 2021	(l) Sept. 30 2021	(m) Oct. 31 2021	(n) Nov. 30 2021	(o) Dec. 31 2021	(p) Average of Columns (c) Through (o)	×	(q) % Customer Funded	×	(r) % Non-Restricted	=	(s) Balance in Rate Base
1a						-		100.00%		100.00%		-
1b						-						-
1c						-						-
…						-						-
…						-						-
…						-						-
…						-						-
…						-						-
…						-						-
…						-						-
…						-						-
…						-						-
…						-						-
…						-						-
…						-						-
…						-						-
…						-						-
…						-						-
…						-						-
…						-						-
…						-						-
…						-						-
…						-						-
…						-						-
…						-						-
1x						-						-
2				Total Company-Wide Reserves:		$ -		Total Unfunded Reserves in Rate Base:				$ -

Attachment 13 - CWIP in Rate Base
MidAmerican Central California Transco, LLC

	(a)	(b)	(c)	(d)	(e)
No.	**Project Name**	**Job ID**	**Construction Start Date**	**Estimated In-Service Date**	**Approval Docket No.**
1a					
1b					
1c					
…					
…					
…					
…					
…					
…					
…					
…					
…					
…					
…					
…					
…					
…					
…					
…					
…					
…					
…					
…					
1x					
2					

Attachment 13 - Construction Work in Progress
MidAmerican Central California Transco, LLC

AttAttachment 13 - CWIP in Rate Base
MicMidAmerican Central California Transco, LLC

No.	(f) Dec. 31 2020	(g) Jan. 31 2021	(h) Feb. 28/29 2021	(i) Mar. 31 2021	(j) Jun. 30 2021	(k) May 31 2021	(l) Jun. 30 2021	(m) Jul. 31 2021	(n) Aug. 31 2021	(o) Sept. 30 2021	(p) Oct. 31 2021	(q) Nov. 30 2021
1a												
1b												
1c												
…												
…												
…												
…												
…												
…												
…												
…												
…												
…												
…												
…												
…												
…												
…												
…												
…												
…												
…												
1x												
2												

General note: Source of monthly balance data on this page is company records.

Att Attachment 13 - CWIP in Rate Base
Mic **MidAmerican Central California Transco, LLC**

	(r)	(s)		(t)		(u)
No.	Dec. 31 2021	Average Balance of Columns (f) through (r)	×	% Approved for Recovery (2)	=	Rate Base Amount
1a		-		0%		-
1b		-		0%		-
1c		-		0%		-
…		-		0%		-
…		-		0%		-
…

Attachment 14 - Land Held for Future Use
MidAmerican Central California Transco, LLC

No.	(a) Subaccount No.	(b) Item Name	(c) Land Held for Future Use	(d) Average of Columns (e) Through (q)
1a				-
1b				-
1c				-
…				-
…				-
…				-
…				-
…				-
…				-
1x				-
2			**Total Land Held for Future Use in rate base:**	**$ -**

Attachment 14 - Land Held for Future Use
MidAmerican Central California Transco, LLC

Atta Attachment 14 - Land Held for Future Use
Mid MidAmerican Central California Transco, LLC

No.	(e) Dec. 31 2020	(f) Jan. 31 2021	(g) Feb. 28/29 2021	(h) Mar. 31 2021	(i) Jun. 30 2021	(j) May 31 2021	(k) Jun. 30 2021	(l) Jul. 31 2021	(m) Aug. 31 2021	(n) Sept. 30 2021	(o) Oct. 31 2021	(p) Nov. 30 2021	(q) Dec. 31 2021
1a													
1b													
1c													
…													
…													
…													
…													
…													
…													
1x													

2

General note: Source of monthly balance data on this page is company records.

Workpaper 1 -O&M Detail

MidAmerican Central California Transco, LLC

Docket No. ER14-1661
12/30/2021

Forecasted O&M Detail, worksheet prepared for each project

Ln	Description	MCCT Internal Labor[1]	Non-Labor[1]	Moved to Account 413	Partner	Partner Amount[1]	Total
1	Pre-commercial expenses regulatory asset amortization		2,016,345				2,016,345
2							-
3							-
4							-
5							-
6							-
7							-
8							-
9							-
10							-
11							-
12							-
13							-
14							-
15							-
16							-
17							-
18							-
19							-
20							-
21							-
22							-
23							-
24							-
25	Total	-	2,016,345	-		-	2,016,345

Actual O&M Detail, worksheet prepared for each project
Populated with hypothetical data

Ln	FERC Account Description	Account	MCCT Internal Labor[1]	Non-Labor[1]	Moved to Account 413	Partner	Partner Amount[1]	Total
26	Operation supervision and engineering.	560.0						-
27	Load dispatch—Reliability.	561.1						-
28	Load dispatch—Monitor and operate transmission system.	561.2						-
29	Load dispatch—Transmission service and scheduling.	561.3						-
30	Scheduling, system control and dispatch services.	561.4						-
31	Reliability planning and standards development.	561.5						-
32	Transmission service studies.	561.6						-
33	Generation interconnection studies.	561.7						-
34	Reliability planning and standards development services.	561.8						-
35	Station expenses .	562.0						-
36	Overhead line expense .	563.0						-
37	Underground line expenses .	564.0						-
38	Transmission of electricity by others .	565.0						-
39	Miscellaneous transmission expenses .	566.0		2,016,345				2,016,345
40	Rents.	567.0						-
41	Maintenance supervision and engineering .	568.0						-
42	Maintenance of structures .	569.0						-

Workpaper 2 - A&G Detail

MidAmerican Central California Transco, LLC

Docket No. ER14-1661

12/30/2021

Forecasted A&G Detail, worksheet prepared for MCCT

Ln	Description	MCCT Internal Labor	Non-Labor $	Account 413 Partner	Partner Amount	Total
1	Outside Services Employed		105,030		-	105,030
2						-
3						-
4						-
5						-
6						-
7						-
8						-
9						-
10						-
11						-
12						-
13						-
14						-
15						-
16	Total					105,030

Actual A&G Detail, worksheet prepared for MCCT

Ln	FERC Account Description	Account	MCCT Internal Labor	Non-Labor $	Account 413 Partner	Partner Amount	Total
17	Administrative and general salaries.	920					-
18	Office supplies and expenses.	921					-
19	Administrative expenses transferred—Credit.	922					-
20	Outside services employed.	923		105,030			105,030
21	Property insurance.	924					-
22	Injuries and damages.	925					-
23	Employee pensions and benefits.	926					-
24	Franchise requirements.	927					-
25	Regulatory commission expenses.	928					-
26	Duplicate charges—Credit.	929					-
27	General advertising expenses.	930					-
28	Miscellaneous general expenses.	930					-
29	Rents.	931					-
30	Transportation expenses (Nonmajor only).	933					-
31	Maintenance of general plant.	935					-
32	Total		-	105,030	-	-	105,030

Partner means another entity with whom MCCT has partnered to build a project

Workpaper 3 - Capital Additions by FERC Account

MidAmerican Central California Transco, LLC

Docket No. ER14-1661
12/30/2021

Estimated Capital Additions

Ln		CVT	Project	Project	Total
	Detailed Breakout				
1	Poles				-
1a	Towers				-
1b	Station Equip				-
1c	Conductors				-
…	Land				-
…					-
…					-
…					-
…					-
…					-
…					-
…					-
…					-
…					-
…					-
					-
1x					-
2	Total (sum lines 1-1x)				-

The Detailed Breakout above will provide the level of detail available, by FERC account number if available.

Actual Additions by FERC Account

	Project	350	352	352	353	354	355	356	357	358	359	
		Land Rights	Structures and Improvements	Structures and Improvements - Equipment	Station Equipment	Towers and Fixtures	Poles and Fixtures	Overhead Conductor and Devices	Underground Conduit	Underground Conductor and Devices	Roads and Trails	Total
3	CVT											-
3a	Project No. 2											-
3b												-
3c												-
…												-
…												-
…												-
…												-
…												-
…												-
…												-
…												-
…												-
…												-
												-
												-
												-
3x												-
4	Total (sum line 3-3x)											-

Workpaper 4 -Affiliate Charges

MidAmerican Central California Transco, LLC

Docket No. ER14-1661

12/30/2021

Actuals for Year

Ln	Department	Facilities Charging MCCT	Tax Charging MCCT	Corp Legal & Accting Charging MCCT	Admin Charging MCCT	Total
1	MidAmerican Energy	1,018	6,745			$ 7,763
2	BHE U.S. Transmission	8,222		46,661	376	$ 55,259
3	Berkshire Hathaway Energy Company			8,062	726	$ 8,788
4						
5						
6						
7						
8	Total	$ 9,241	$ 6,745	$ 54,724	$ 1,102	$ 71,810

APPENDIX B

MCCT Transmission Formula Rate 2021 Annual True-up Based on 2021 Actuals, Including Associated Workpapers, in Microsoft Excel Format

APPENDIX C

Comparison of the 2021 Projection and the 2021 Actuals, in Portable Document Format (PDF).

MidAmerican Central California Transco, LLC Comparison of 2021 Projection vs 2021 Actual

Projected Net Revenue Requirement Worksheet	Source	2021 Projection	2021 Actual	Difference ($)
Rate Base	Appendix III, Line 30	$ 3,347,360	$ 3,587,681	$ (240,320)
Total O&M	Appendix III, Line 38	616,834	2,121,228	(1,504,394)
Total Depreciation	Appendix III, Line 43	1,440,638	1,440,638	(0)
Total Taxes - other than income	Appendix III, Line 52			-
Total Taxes - Income	Appendix III, Line 62	69,665	74,667	(5,002)
Return (Rate Base * Rate of Return)	Appendix III, Line 64	221,976	236,483	(14,507)
				$ -
Gross Revenue Requirement	Appendix III, Line 65	$ 2,349,113	$ 3,873,016	$ (1,523,903)
-Total Revenue Credits	Appendix III, Line 2			-
-Return and Income Tax on Incentive Projects	Appendix III, Line 66	9,000	(9,646)	18,646
-True-Up Adjustment (prior year amount)	Appendix III, Line 3	1,522,527		1,522,527
Net Revenue Requirement	(line 1 minus line 2 plus line 3)	**$ 3,880,640**	**$ 3,863,370**	**$ 17,270**

RATE BASE	2021 Projection	2021 Actual	Difference ($)
Transmission Plant			-
Depreciation/Reserve			-
Net Plant	$ -	$ -	$ -
			$ -
Rate Base Adjustments	$ 3,270,256	$ 3,322,527	$ (52,271)
ADIT- not Directly related to Project Depreciation or CWIP	(1,565,884)	(1,513,613)	(52,271)
Account No. 255	$ -	$ -	$ -
CWIP	$ -	$ -	$ -
Reserves	$ -	$ -	$ -
Unamortized Regulatory Asset	$ 1,234,544	$ 1,234,545	$ (0)
Unamortized Abandoned Plant	$ 3,601,595	$ 3,601,595	$ 0
			$ -
Working Capital	77,104	265,154	(188,049)
CWC	77,104	265,154	(188,049)
Prepayments	-	-	-
			$ -
Total Rate Base	**$ 3,347,360**	**$ 3,587,681**	**$ (240,320)**

CERTIFICATE OF SERVICE

I hereby certify that I have this day caused to be served the foregoing document upon each person designated on the official service list compiled by the Secretary in this proceeding in accordance with the requirements of Rule 2010 of the Rules of Practice and Procedure, 18 C.F.R. § 385.2010 (2021).

Dated at Washington, D.C. this 30th day of June, 2022.

/s/ Claire M. Brennan
Claire M. Brennan
Senior Paralegal Specialist
1050 Thomas Jefferson Street, NW
Seventh Floor
Washington, DC 20007