



September 20, 2021

Via eTariff

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

Re: MidAmerican Central California Transco, LLC,
Docket No. ER21-_____
Order No. 864 Compliance Filing Revising Transmission Formula Rate

Dear Secretary Bose,

Pursuant to Section 206 of the Federal Power Act, 16 U.S.C. 824e ("FPA") and Order No. 864¹ issued by the Federal Energy Regulatory Commission, MidAmerican Central California Transco, LLC ("MCCT") submits this compliance filing revising its Transmission Owner Tariff to update its transmission formula rate ("Formula Rate").

In compliance with the Commission Order No. 864, MCCT has amended its formula rate to implement Order No. 864's three main directives: to (1) include a rate base adjustment mechanism by which public utilities deduct any excess accumulated deferred income taxes ("ADIT," with Excess ADIT referred to herein as "EDIT") from or add any deficient ADIT to their rate bases; (2) include an income tax allowance adjustment mechanism to decrease or increase the income tax components of the formula rate by any amortized excess or deficient ADIT; and (3) incorporate a new permanent worksheet into transmission formula rates that will annually track information related to excess or deficient ADIT.

¹ *Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes*, Order No. 864, 169 FERC ¶ 61,139 (2019), Order No. 864, *order on rehearing and clarification*, Order No. 864-A, 171 FERC ¶ 61,033 (2020).

I. BACKGROUND OF COMPANY

MCCT is a wholly-owned indirect subsidiary of BHE U.S. Transmission, LLC organized under the laws of the state 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 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.²

The CAISO originally approved the Project in its 2012/2013 Transmission Plan as necessary for reliability in 2022.³ 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 the CAISO placed the Project on hold in the 2016-2017 transmission planning process,⁴ and began the project cancellation process after the CAISO formally cancelled the project in March 2019.⁵ MCCT sought review of its deferred pre-commercial costs recorded in a regulatory asset prior to January 1, 2019 for recovery under its transmission revenue requirement under the CAISO open access transmission tariff,⁶ and sought recovery of abandoned plant costs for the cancelled project.⁷

Due to MCCT’s unique circumstances, MCCT has no excess accumulated deferred income taxes (“ADIT”) that resulted from the Tax Cut and Jobs Act of 2017 (“TCJA”). MCCT did not project or collect any revenues until after the effective date of the TCJA and has no accounts requiring remeasurement as a result of the tax change within the TCJA. Because MCCT did not begin recovery of its revenues until January 1, 2019, the basis for revenue and ADIT at MCCT has always been at the 21% federal tax rate

² The MCCT CAISO Transmission Owner Tariff was accepted for filing in Docket No. ER14-1661-000. *MidAmerican Transco Central California Transco, LLC*, 147 FERC ¶ 61,179 (2014), *order on settlement*, 151 FERC ¶ 61,251 (2015).

³ See California ISO Board-Approved 2012-2013 Transmission Plan (March 20, 2013), *available at*: <http://www.caiso.com/Documents/BoardApproved2012-2013TransmissionPlan.pdf>.

⁴ See California ISO Board-Approved 2016-2017 Transmission Plan at 104 (March 17, 2017), *available at*: https://www.caiso.com/Documents/Board-Approved_2016-2017TransmissionPlan.pdf.

⁵ See California ISO Board-Approved 2018-2019 Transmission Plan at 131 (March 29, 2019), *available at*: http://www.caiso.com/Documents/ISO_BoardApproved-2018-2019_Transmission_Plan.pdf.

⁶ The Commission accepted this filing by letter order on May 14, 2019. *MidAmerican Central California Transco, LLC*, Letter Order, Docket No. ER19-1384-000 (May 14, 2019).

⁷ The Commission accepted this filing by letter order on September 26, 2019. *MidAmerican Central California Transco, LLC*, Letter Order, Docket No. ER19-2314-000 (Sept. 26, 2019).

included in the TCJA and has used this federal tax rate through the entirety of the time it has collected revenues under its formula rate tariff.

II. COMPLIANCE FILING

MCCT submits a revised formula rate template for Commission review and acceptance.

A. **Rate Base Adjustment Mechanism** - To implement the Rate Base Adjustment Mechanism, MCCT redirected Line 17 to Page 2 of Appendix A of its formula rate to reference the ADIT worksheet 6d, which has been adjusted consistent with the requirements of Order No. 864. In addition, in accordance with IRS normalization requirements, worksheet 6d has been added to include a proration of ADIT.

B. **Income Tax Allowance Adjustment Mechanism** - To implement the Income Tax Allowance Adjustment Mechanism, MCCT inserts Lines 59a and 61a to Page 3 of Appendix A to its formula rate.

C. **The Populated ADIT Worksheet** - MCCT's new EDIT worksheet, reflecting the requirements of Order No. 864, is worksheet 6c. Consistent with Order No. 864, MCCT has also amended its existing ADIT worksheets—6a and 6b, along with the added proration worksheet 6d which incorporates the calculations performed on the new EDIT worksheet. A populated version of each of these worksheets, using 2020 actual numbers, is included with this filing.

D. **Proposed Amortization Periods** – consistent with Commission precedent, MCCT proposes to amortize excess or deficient ADIT balances using a 10-year amortization for unprotected non-plant balances and use the ARAM method for protected plant and protected Net Operating Loss balances.

III. EFFECTIVE DATE

MCCT requests that the Commission accept the proposed revisions to become effective January 27, 2020, consistent with Order No. 864.⁸ To the extent required, MCCT requests waiver of any Commission rule or regulation that may be necessary to allow the tariff revisions to take effect on January 27, 2020.

⁸ Order No. 864 at P 100 (“Additionally, on compliance, we expect public utilities with transmission formula rates to make their proposed tariff sheets effective on the effective date of this final rule”).

IV. ADDITIONAL INFORMATION

A. Documents Submitted with this Filing:

In addition to this transmission letter, the following documents are included:

1. Clean and Redline Tariff Revisions
2. Computation worksheet to be used to calculate the excess or deficient ADIT balances at the time of a tax rate change
3. MCCT Populated Formula Rate Template using year 2020 numbers

B. Service

MCCT will post a copy of this filing on its website for all interested parties.

C. Communications

Correspondence and communications with respect to this filing should be sent to:

Heather Cushman Controller, BHE U.S. Transmission, LLC 666 Grand Avenue Suite 500 Des Moines, IA 50309 (515) 242-4348 Heather.Cushman@BHEtransmission.com	Suzanne Keppeler Van Ness Feldman, LLP 1050 Thomas Jefferson Street, NW Seventh Floor Washington, DC 20007 (202) 298-1800 skeppeler@vnf.com
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V. CONCLUSION

For the foregoing reasons, MCCT respectfully requests that the Commission accept the Tariff revisions proposed herein and grant an effective date of January 27, 2020.

Respectfully submitted,

/s/ Heather Cushman

Heather Cushman

Controller

BHE U.S. Transmission, LLC

*On Behalf of 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	6c	Accumulated Excess/Deficient Income Taxes
Attachment	6d	Prorated 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

Projected Annual Transmission Revenue Requirement
For the 12 months ended

MidAmerican Central California Transco, LLC

Formula Rate Index

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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	6c	Accumulated Excess/Deficient Income Taxes
Attachment	6d	Prorated ADIT
Attachment	7	True-up
Attachment	8	Construction Loan True-up
Attachment	9	Depreciation Rates

Formula Rate - Non-Levelized

Formula Rate - Non-Levelized		(1)	(2)	(3)				
Line No.				Allocated Amount				
1	GROSS REVENUE REQUIREMENT	(line 67)	12 months	\$ -				
	REVENUE CREDITS							
2	Total Revenue Credits	Attachment 1, line 7 Attachment 7 (and Attachment 8 subject to Note Q)	<table><tr><td>Total</td><td>Allocator</td></tr><tr><td>-</td><td>TP 1.0000</td></tr></table>	Total	Allocator	-	TP 1.0000	-
Total	Allocator							
-	TP 1.0000							
3	True-up Adjustment	-	DA 1.00000	-				
4	NET REVENUE REQUIREMENT	(line 1 minus line 2 plus line 3)		\$ -				

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended

Line No.	(1)	MidAmerican Central California Transco, LLC				(5) Transmission (Col 3 times Col 4)
		(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator		
	RATE BASE:					
5	GROSS PLANT IN SERVICE (Note P)					
6	Transmission	(Attach 2, line 15)	-	TP	1.0000	-
7	General & Intangible	(Attach 2, lines 30 & 45)	-	W/S	1.0000	-
8	TOTAL GROSS PLANT (sum lines 5-6)	(GP=1 if plant =0)	-	GP=	1.0000	-
9	ACCUMULATED DEPRECIATION & AMORTIZATION (Note P)					
10	Transmission	(Attach 2, line 61)	-	TP	1.0000	-
11	General & Intangible	(Attach 2, lines 76 & 91)	-	W/S	1.0000	-
12	TOTAL ACCUM. DEPRECIATION (sum lines 9-10)		-			-
13	NET PLANT IN SERVICE					
14	Transmission	(line 5- line 9)	-			-
15	General & Intangible	(line 6- line 10)	-			-
16	TOTAL NET PLANT (sum lines 13-14)	(NP=1 if plant =0)	-	NP=	1.0000	-
17	ADJUSTMENTS TO RATE BASE (Note A)					
18	Prorated ADIT - not Directly related to Project Depreciation or CWIP	(Attachment 6d)	-	TP	1.0000	-
19	Account No. 255 (enter negative) (Note F)	(Attach 2, line 93)	-	NP	1.0000	-
20	CWIP	(Attachment 2) (Note J)	-	DA	1.0000	-
21	Reserves (enter negative)	(Attach 2, line 127)	-	DA	1.0000	-
22	Unamortized Regulatory Assets	(Attachment 2) (Note L)	-	DA	1.0000	-
23	Unamortized Abandoned Plant	(Attachment 2) (Note K)	-	DA	1.0000	-
24	TOTAL ADJUSTMENTS (sum lines 17-22)		-			-
25	LAND HELD FOR FUTURE USE	(Attach 2, line 126)	-	TP	1.0000	-
26	WORKING CAPITAL (Note C)					
27	CWC	calculated (1/8 * Line 38)	-			-
28	Materials & Supplies (Note B)	(Attach 2, line 146)	-	TP	1.0000	-
29	Prepayments (Account 165 - Note C)	(Attach 2, line 110)	-	GP	1.0000	-
30	TOTAL WORKING CAPITAL (sum lines 26-28)		-			-
30	RATE BASE (sum lines 15, 23, 24, & 29)		-			-

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended

(1)		(2)		(3)	(4)	(5)	
		MidAmerican Central California Transco, LLC					
		Form No. 1	Company Total	Allocator		Transmission	
		Page, Line, Col.				(Col 3 times Col 4)	
31	O&M						
32	Transmission	321.112.b & (Note O)	-	TP=	1.0000	-	
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	-	W/S	1.0000	-	
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)	-	TP=	1.0000	-	
38	TOTAL O&M and A&G (sum lines 32, 34, 36, 37 less lines 33 & 35)		-			-	
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)	-	DA	1.0000	-	
43	TOTAL DEPRECIATION (Sum lines 40-42)		-			-	
44	TAXES OTHER THAN INCOME TAXES (Note E)						
45	LABOR RELATED						
46	Payroll	263._i (enter FN1 line #)	-	W/S	1.0000	-	
47	Highway and vehicle	263._i (enter FN1 line #)	-	W/S	1.0000	-	
48	PLANT RELATED						
49	Property	263._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	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$		-		1.00000		
55	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$		-				
56	where WCLTD=(line 80) and R= (line 83)						
57	and FIT, SIT & p are as given in footnote F.						
58	$1 / (1 - T) = (T \text{ from line 54})$		-				
59	Amortized Investment Tax Credit (266.8f) (enter negative)		-				
59a	(Excess)/Deficient Deferred Income Taxes	(Attachment 6c) (Note R)	-				
60	Income Tax Calculation = line 55 * line 64		-	NA		-	
61	ITC adjustment (line 58 * line 59)		-	NP	1.00000	-	
61a	(Excess)/Deficient Deferred Income Tax Adjustment	(line 58 * line 59a)	-		1.00000	-	
62	Total Income Taxes	(line 60 + line 61 + line 61a)	-			-	
63	RETURN						
64	[Rate Base (line 30) * Rate of Return (line 83)]		-	NA		-	
65	Rev Requirement before Incentive Projects (sum lines 38, 43, 52, 62, 64)		-			-	
66	Return and Income Tax on Incentive Projects		-	DA	100%	-	(Attachment 4)
67	Total Revenue Requirement (sum lines 65 & 66)		-			-	

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended

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)

	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%	0.00%	=WCLTD
81	Preferred Stock (Attach 2, line 212)	-	0%	-	
82	Common Stock (Attach 2, line 194)	-	52%	10.30%	0.054
83	Total (sum lines 80-82)	-	-	0.054	=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)	-
87	Regulatory Assets	(Line 21)	-
88	Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant		-

Formula Rate - Non-Levelized

SUPPORTING CALCULATIONS AND NOTES

Rate Formula Template
Utilizing FERC Form 1 Data

MidAmerican Central California Transco, LLC

For the 12 months ended

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 = | | |
| | SIT= | - | (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.
- R Includes the amortization of any excess/deficient income taxes resulting from changes to income tax rates (including changes in apportionment) and other actions take by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T))

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

Accumulated Depreciation Worksheet

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

		Source	Year	Balance
47	<u>Calculation of Transmission Accumulated Depreciation</u>			
48	December	Prior year p219.25.b	-	-
49	January	company records	-	-
50	February	company records	-	-
51	March	company records	-	-
52	April	company records	-	-
53	May	company records	-	-
54	June	company records	-	-
55	July	company records	-	-
56	August	company records	-	-
57	September	company records	-	-
58	October	company records	-	-
59	November	company records	-	-
60	December	p219.25.b	-	-
61	Transmission Accumulated Depreciation	(sum lines 48-60) /13		-
62	<u>Calculation of Intangible Accumulated Depreciation</u>			
63	December	Prior year p200.21.c	-	-
64	January	company records	-	-
65	February	company records	-	-
66	March	company records	-	-
67	April	company records	-	-
68	May	company records	-	-
69	June	company records	-	-
70	July	company records	-	-
71	August	company records	-	-
72	September	company records	-	-
73	October	company records	-	-
74	November	company records	-	-
75	December	p200.21.c	-	-
76	Accumulated Intangible Depreciation	(sum lines 63 - 75) /13		-
77	<u>Calculation of General Accumulated Depreciation</u>			
78	December	Prior year p219.28.b	-	-
79	January	company records	-	-
80	February	company records	-	-
81	March	company records	-	-
82	April	company records	-	-
83	May	company records	-	-
84	June	company records	-	-
85	July	company records	-	-
86	August	company records	-	-
87	September	company records	-	-
88	October	company records	-	-
89	November	company records	-	-
90	December	p219.28.b	-	-
91	Accumulated General Depreciation	(sum lines 78 - 90) /13		-
92	<u>Total Accumulated Depreciation</u>	(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 (recovery of abandoned plant requires a FERC order approving the amount and recovery period and Attachment 11 being completed)	Per FERC Order			-	
95	Amortization of Abandoned Plant (recovery of abandoned plant requires a FERC order approving the amount and recovery period and Attachment 11 being completed)			-		
96	Prepayments (Account 165) (Prepayments exclude Prepaid Pension Assets)		Year	Balance		
97	December	111.57.d	-	-		
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	-	-	-	
			Transmission Related	-	-	-	
Amounts for Land Held for Future Use included here must be supported in Attachment 14							

Reserves

127	List of all reserves:	Amount	Enter 1 if Customer Funded, 0 if not	Allocation (Plant or Labor Allocator)	Amount Allocated
	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>i.e.</i> , 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				
128	EPRI and EEI dues and expenses to be excluded from the formula rate	EPRI Dues p353__f (enter FN1 line #)	EPRI & EEI Costs	
128a	List EPRI and EEI dues and expenses			

Regulatory Expense Related to Transmission Cost Support

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	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								0.00%
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			Safety Related, Education, Siting & Outreach Related	Other	Details
131	Directly Assigned A&G 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
132	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities 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 Form No.1 page		Stores Expense Undistributed p227.16	Transmission Materials & Supplies p227.8	Construction Materials & Supplies p227.5	Total
133	December	-	-	-	-
134	January	-	-	-	-
135	February	-	-	-	-
136	March	-	-	-	-
137	April	-	-	-	-
138	May	-	-	-	-
139	June	-	-	-	-
140	July	-	-	-	-
141	August	-	-	-	-
142	September	-	-	-	-
143	October	-	-	-	-
144	November	-	-	-	-
145	December	-	-	-	-
146	Average	-	-	-	-

Regulatory Asset

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					
147	Beginning Balance of Regulatory Asset	Attachment 11	Project Name	Project Name	Total
148	Months remaining in Amortization Period	Attachment 11	-	-	-
149	Monthly Amortization to Account 566	(line 147 / line 148)	-	-	-
150	Months in Year to be amortized	Attachment 11	-	-	-
151	Ending Balance of Regulatory Asset	(line 147 - line 149 * 150)	-	-	-
152	Average Balance of Regulatory Asset	(line 147 + line 151)/2	-	-	-
Attachment 11 must be completed before including regulatory assets as inputs to the formula					
			Docket Number	Amortization period	
			ER19-1384	60 months	

153	<u>Calculation of PBOP Expenses</u>		
154	<u>MidAmerican Energy Company Employees</u>		
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		
159	PBOP Expense for current year		-
160	PBOP Expense in all O&M and A&G accounts for current year		
161	PBOP Adjustment for Appendix III, Line 37		-
162	Lines 155-157 cannot change absent approval or acceptance by FERC in a separate proceeding.		
162	<u>MEHC (and its subsidiaries that use the same PBOP actuarial study)</u>		
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		
167	PBOP Expense for current year		-
168	PBOP Expense in all O&M and A&G accounts for current year		
169	PBOP Adjustment for Appendix III, Line 37		-
170	Lines 163-165 cannot change absent approval or acceptance by FERC in a separate proceeding.		
171	<u>PacifiCorp</u>		
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)	-

Capital Structure

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

Line No.	Description	Form No.1 Reference	December Col. (a)	January Col. (b)	February Col. (c)	March Col. (d)	April Col. (e)	May Col. (f)	June Col. (g)	July Col. (h)	August Col. (i)	September Col. (j)	October Col. (k)	November Col. (l)	December Col. (m)	13 Month Avg. Col. (n)
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
191	Less Acct 204 Preferred Stock	112.3.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
192	Less Acct 219 Accum Other Compre. Income	112.15.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
193	Earnings	112.12.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
194	Adjusted Common Equity	Ln 190 - 191 - 192 - 193	-	-	-	-	-	-	-	-	-	-	-	-	-	-
195																
196	Total (Line 186 plus Line 188 plus Line 194)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
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) (2)	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						-
2	100 Basis Point Incentive Return						\$	
3	Long Term Debt	Appendix III, line 80	\$	%	Cost Appendix III		Weighted	
4	Preferred Stock	Appendix III, line 81	-	0.48	0.00%		-	
5	Common Stock Including 100 basis points	Appendix III, line 82	-	-	0.00%		-	
6	Total (sum lines 3-5)		-	0.52	11.30%		0.0588	
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)						0.0588	-
8	INCOME TAXES							
9	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$		-					
10	$CIT = (T / 1 - T) * (1 - (WCLTD / R))$		-					
11	where WCLTD=(line 3) and R= (line 6)							
12	and FIT, SIT & p are as given in footnote F on Appendix III.							
13	$1 / (1 - T) = (T \text{ from line 9})$		-					
14	Amortized Investment Tax Credit (266.8f) (enter negative)		-					
15								
16	Income Tax Calculation = line 10 * line 7		-				-	
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)		-					-
19	Return and Income Taxes with 100 basis point increase in ROE				Sum lines 7 and 18			-
20	Return (Appendix III line 64 col 5)							-
21	Income Tax (Appendix III line 62 col 5)							-
22	Return and Income Taxes without 100 basis point increase in ROE				Sum lines 20 and 21			-
23	Incremental Return and Income Taxes for 100 basis point increase in ROE				Line 19 less line 22			-
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets				Appendix III, line 88a			-
25	Carrying Charge Difference for 100 Basis point of ROE				(Line 23 divided by line 24)			-

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 approved by the Commission and does not reflect what ultimately the Commission might approve as an incentive ROE adder for a specific transmission project.

FERC has authorized incentives for the following projects:

Project	Docket Number

Attachment 4 - Transmission Enhancement Charge Worksheet
MidAmerican Central California Transco, LLC

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	
Project Name and CAISO Identification	Useful life of project/Amort period	Input the allowed ROE Incentive Increased ROE (Basis Points) (Note 3)	Line 5	Line 6 times Col C divided by 100 basis points plus Col D	Actual Rev Req at Base FCR			Actual Rev Req at Increased ROE	Incremental Rev Req at Increased ROE of Incentive Projects	
			Base FCR	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		-	-	-	-	-	-	-	-	
7b		-	-	-	-	-	-	-	-	
7c		-	-	-	-	-	-	-	-	
7d		-	-	-	-	-	-	-	-	
7e				-	-	-	-	-	-	
7f				-	-	-	-	-	-	
7g				-	-	-	-	-	-	
7h				-	-	-	-	-	-	
7i				-	-	-	-	-	-	
8	Total				-	-	-	-		
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

Note 4: To the extent that the stated incentive 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.

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

Total Loan Amount	\$ -
--------------------------	-------------

Table 2

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

Table 3

Origination Fees	Rates/Fees	Amount
Underwriting Discount	-	-
Arrangement Fee	-	-
Upfront Fee	0.0000%	-
Rating Agency Fee	-	-
Legal Fees	-	-
Total Issuance Expense		-
Annual Rating Agency Fee	-	-
Annual Bank Agency Fee	-	-
Revolving Credit Commitment Fee	-	-

Table 4

	2014						
LIBOR Rate	0.156%						
Spread	2.500%						
Interest Rate	2.656%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

Table 5

(A)	(B)	(C) Quarterly Construction Expenditures (\$000's)	(D) Principle Drawn In Quarter (\$000's)	(E) Principle Drawn To Date (\$000's)	(F) Interest & Principal Payments (\$000's)	(G) Origination Fees (\$000's)	(H) Commitment, Utilization & Ratings Fees (\$000's)	(I) Net Cash Flows (\$000's)
Year		Estimated	Estimated	Cumulative Col. D	Interest Rate from Line 25 (Note 3)	Input in first Qtr of Loan, Line 16	(Note 9)	(D-F-G-H)
1/1/2015		-	-	-	-	-	-	-
3/31/2015	Q1	-	-	-	-	-	-	-
6/30/2015	Q2	-	-	-	-	-	-	-
9/30/2015	Q3	-	-	-	-	-	-	-
12/31/2015	Q4	-	-	-	-	-	-	-
3/31/2016	Q1	-	-	-	-	-	-	-
6/30/2016	Q2	-	-	-	-	-	-	-
9/30/2016	Q3	-	-	-	-	-	-	-
12/31/2016	Q4	-	-	-	-	-	-	-
3/31/2017	Q1	-	-	-	-	-	-	-
6/30/2017	Q2	-	-	-	-	-	-	-
9/30/2017	Q3	-	-	-	-	-	-	-
12/31/2017	Q4	-	-	-	-	-	-	-
3/31/2018	Q1	-	-	-	-	-	-	-
6/30/2018	Q2	-	-	-	-	-	-	-
9/30/2018	Q3	-	-	-	-	-	-	-
12/31/2018	Q4	-	-	-	-	-	-	-
3/31/2019	Q1	-	-	-	-	-	-	-
6/30/2019	Q2	-	-	-	-	-	-	-
9/30/2019	Q3	-	-	-	-	-	-	-
12/31/2019	Q4	-	-	-	-	-	-	-
1/1/2020	Q1	-	-	-	-	-	-	-

Notes

- 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.
- 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 $0 = C_0 + C_1/(1+IRR) + C_2/(1+IRR)^2 + C_3/(1+IRR)^3 + \dots + C_N/(1+IRR)^N$ and solved for IRR
The Excel™ formula on line 2 is: $=\text{round}(\text{XIRR}(\text{first quarter of loan Col I of Table 5}:\text{last quarter of loan Col I of Table 5}, \text{first quarter of loan Col A of Table 5}:\text{last quarter of loan Col I of Table 5}, 8\%), 4)$
The 8% in the above formula is a seed number to ensure the formula produces a positive number.
- Line 1 reflects the loan amount, the maximum amount that can be drawn on
- 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.
- 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 true 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).
- Table 5, Col. C reflect the capital expenditures in each quarter
- Table 5, Col. D reflect the amount of the loan that is drawn down in the quarter
- 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
- Table 5, Col. H is calculated as follows:
 $(A \times B) + C$
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)
- 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%
- 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.
- 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	-	-	-		From Acct. 283 total, below	
3	ADIT-190	-	-	-		From Acct. 190 total, below	
4	Subtotal	-	-	-			
5	Wages & Salary Allocator			1.00		Appendix III, line 78	
6	NP		1.00			Appendix III, line 15	
7	Beginning of Year	-	-	-	-		
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 Or Other Related	Transmission Related	Plant Related	Labor Related	
16	ADIT-190						Justification
17							
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

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

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

Ln	A	B	C	D	E	F	G
42		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	
43							Justification
44	ADIT- 282						
45							
46							
47							
48							
49							
50							
51							
52							
53							
54							
55							
56	Subtotal - p275	-	-	-	-	-	
57	Less FASB 109 Above if not separately removed						
58	Less FASB 106 Above if not separately removed						
59	Total	-	-	-	-	-	

61 Instructions for Account 282:

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

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

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

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

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

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

Ln	A	B	C	D	E	F	G
70		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	
71							
72	ADIT- 283						
73							
74							
75							
76							
77							
78							
79							
80							
81							
82							
83							
84							
85	Subtotal - p277	-	-	-	-	-	
86	Less FASB 109 Above if not separately removed						
87	Less FASB 106 Above if not separately removed						
88	Total	-	-	-	-	-	

89 Instructions for Account 283:

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

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

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

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

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

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	-	-	-		From Acct. 283 total, below
3	ADIT-190	-	-	-		From Acct. 190 total, below
4	Subtotal	-	-	-		
5	Wages & Salary Allocator			1.00		Appendix III, line 78
6	NP		1.00			Appendix III, line 15
7	End of Year ADIT	-	-	-	-	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 Or Other Related	Transmission Related	Plant Related	Labor Related	
16	ADIT-190						
17							Justification
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

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
37 shall be excluded. This includes but is not limited to SFAS 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

42	A	B	C	D	E	F	G
43		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	
44	ADIT- 282						
45							Justification
46							
47							
48							
49							
50							
51							
52							
53							
54							
55							
56	Subtotal - p275	-	-	-	-	-	
57	Less FASB 109 Above if not separately removed						
58	Less FASB 106 Above if not separately removed						
59	Total	-	-	-	-	-	

61 Instructions for Account 282:

- 62 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
63 2. ADIT items related only to Transmission are directly assigned to Column D
64 3. ADIT items related to Plant and not in Columns C & D are included in Column E
65 4. ADIT items related to labor and not in Columns C & D are included in Column F

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
66 shall be excluded. This includes but is not limited to SFAS 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

70	A	B	C	D	E	F	G
71		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	
72	ADIT- 283						
73							
74							
75							
76							
77							
78							
79							
80							
81							
82							
83							
84							
85	Subtotal - p277	-	-	-	-	-	
86	Less FASB 109 Above if not separately removed						
87	Less FASB 106 Above if not separately removed						
88	Total	-	-	-	-	-	

89 Instructions for Account 283:

- 90 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
91 2. ADIT items related only to Transmission are directly assigned to Column D
92 3. ADIT items related to Plant and not in Columns C & D are included in Column E
93 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
94 shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

MidAmerican Central California Transco, LLC
Attachment 6c - Accumulated Excess/Deficient Deferred Income Taxes ("EDIT")
For the 12 months ended

Page 1 of 1

No.	Page 1 of 1												
(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l)													
Line No.	Account	Item	BOY Balance Dr./(Cr.) (Note A)	BOY Cumulative Amortization	BOY Cumulative Other Adjustments (Note B)	Current Period Amortization Expense (Benefit)	Current Period Other Activity Dr./(Cr.) (Note B)	EOY Balance Dr./(Cr.) (Note A)	Amort Period or Method	Explanation	Grossed-up EOY amount recorded to Account 182.3	Grossed-up EOY amount recorded to Account 254	Expense Account Amortization recorded to
190 NON-PLANT and NOL (EXCESS) DEFICIENT DEFERRED INCOME TAXES													
1	190		-	-	-	-	-	-			-		410.1
2			-	-	-	-	-	-			-		410.1
3													
4													
5													
6		Total EDIT - Account 190	-			-	-	-			-	-	
7													
283 NON-PLANT (EXCESS) DEFICIENT DEFERRED INCOME TAXES													
8	283		-	-	-	-	-	-			-		411.1
9													
10													
11													
12													
13		Total EDIT - Account 283	-			-	-	-			-	-	
14													
15													
16													
17													
281 & 282 PLANT (EXCESS) DEFICIENT DEFERRED INCOME TAXES													
18	282		-				-	-				-	411.1
19			-				-	-				-	
20			-				-	-					
21			-				-	-					
22													
23		Total EDIT - Account 282	-			-	-	-			-	-	
24													
25		Total (Excess)/Deficient Deferred Income Taxes	-	-	-	-	-	-			-	-	-
26													
27													

Notes:

- A Includes only balances that have been previously included in revenue that had a tax rate different than the current tax rate
B Includes the impact of tax rate changes enacted during the period and adjustments to prior year activity.

Account 282					Account 282									
Days in Period					Projection - Proration of Deferred Tax Activity			True-up Adjustment - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(m)		(n)	
Month	Days in the Month	Number of Days Remaining in Year After Monthly Accrual of Deferred Taxes	Total Days in Future Portion of Test Period (Line 45, Col B)	Proration Amount (Lines 33 to 44, Col e x Col d)	Projected Monthly Activity	Prorated Projected Monthly Activity (Lines 33 to 44, Col e x Col f)	Prorated Projected Balance (Line 32, Col h plus Cumulative Sum of Col g)	Actual Monthly Activity (Line 51 Col i - Line 48 Col n)(2) (See Note 6.)	Difference between projected monthly and actual monthly activity (See Note 1.)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.)	Actual activity (Col i) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.)	Balance reflecting proration or averaging (See Note 5.)	
30														
31														
32	December 31st													
33	January	31	335	365		91.78%								
34	February	28	307	365		84.11%								
35	March	31	276	365		75.62%								
36	April	30	246	365		67.40%								
37	May	31	215	365		58.90%								
38	June	30	185	365		50.68%								
39	July	31	154	365		42.19%								
40	August	31	123	365		33.70%								
41	September	30	93	365		25.48%								
42	October	31	62	365		16.99%								
43	November	30	32	365		8.77%								
44	December	31	1	365		0.27%								
45	Total (sum of lines 33-44)		365											
46	Beginning Balance-ADIT Total				Projection template used for True-up, Column O source for Projection				Beginning Balance-ADIT Total			Worksheet 6a		
47	Beginning Balance-EDIT Total				Projection template used for True-up, Column O source for Projection			-	Beginning Balance-EDIT Total			Worksheet 6b		
48	Beginning Balance-Combined ADIT & EDIT				Projection template used for True-up, Column O source for Projection			-	Beginning Balance-Combined ADIT & EDIT					
49	Ending Balance-ADIT Total				Projection template used for True-up, Column O source for Projection				Ending Balance-ADIT Total			Worksheet 6b		
50	Ending Balance- EDIT Total				Projection template used for True-up, Column O source for Projection				Ending Balance- EDIT Total			Worksheet 6c		
51	Ending Balance-Combined ADIT & EDIT				Projection template used for True-up, Column O source for Projection				Ending Balance-Combined ADIT & EDIT					
52														
53	Reserved													
54	Prorated ADIT - Account 282					(Line 44)			-	Reserved				
									-	Prorated ADIT - Account 282				
									-	(Line 44)				

MidAmerican Central California Transco, LLC
Attachment 6d - Prorated Accumulated Deferred Income Taxes ("ADIT") Worksheet
For the 12 months ended

Page 2 of 2

Account 283					Projection - Proration of Deferred Tax Activity			Account 283 True-up Adjustment - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity					
Days in Period					(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(a)	(b)	(c)	(d)	(e)	Projected Monthly Activity	Prorated Projected Monthly Activity (Lines 60 to 71, Col e x Col f)	Prorated Projected Balance (Line 59, Col h plus Cumulative Sum of Col g)	Actual Monthly Activity (Line 78 Col n - Line 75 Col ap)(2) (See Note 6.)	Difference between projected monthly and actual monthly activity (See Note 1.)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.)	Actual activity (Col i) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.)	Balance reflecting proration or averaging (See Note 5.)
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period (Line 72, Col B)	Proration Amount (Lines 60 to 71, Col e / Col d)									
December 31st					-	-	-	-	-	-	-	-	-
January	31	335	365	91.78%	-	-	-	-	-	-	-	-	-
February	28	307	365	84.11%	-	-	-	-	-	-	-	-	-
March	31	276	365	75.62%	-	-	-	-	-	-	-	-	-
April	30	246	365	67.40%	-	-	-	-	-	-	-	-	-
May	31	215	365	58.90%	-	-	-	-	-	-	-	-	-
June	30	185	365	50.68%	-	-	-	-	-	-	-	-	-
July	31	154	365	42.19%	-	-	-	-	-	-	-	-	-
August	31	123	365	33.70%	-	-	-	-	-	-	-	-	-
September	30	93	365	25.48%	-	-	-	-	-	-	-	-	-
October	31	62	365	16.99%	-	-	-	-	-	-	-	-	-
November	30	32	365	8.77%	-	-	-	-	-	-	-	-	-
December	31	1	365	0.27%	-	-	-	-	-	-	-	-	-
Total (sum of Lines 60 - 71)	365				-	-	-	-	-	-	-	-	-
Beginning Balance-ADIT Total			Projection template used for True-up, Column O source for Projection		-	-	-	Beginning Balance-ADIT Total			Worksheet 6a	-	-
Beginning Balance-EDIT Total			Projection template used for True-up, Column O source for Projection		-	-	-	Beginning Balance-EDIT Total			Worksheet 6c	-	-
Beginning Balance-Combined ADIT & EDIT			Projection template used for True-up, Column O source for Projection		-	-	-	Beginning Balance-Combined ADIT & EDIT				-	-
Ending Balance-ADIT Total			Projection template used for True-up, Column O source for Projection		-	-	-	Ending Balance-ADIT Total			Worksheet 6b	-	-
Ending Balance- EDIT Total			Projection template used for True-up, Column O source for Projection		-	-	-	Ending Balance- EDIT Total			Worksheet 6c	-	-
Ending Balance-Combined ADIT & EDIT			Projection template used for True-up, Column O source for Projection		-	-	-	Ending Balance-Combined ADIT & EDIT				-	-
Reserved								Reserved					
Prorated ADIT - Account 283			(Line 71)		-	-	-	Prorated ADIT - Account 283			(Line 71)	-	-
Total Prorated ADIT - Accounts 190, 282 & 283			(Lines 27+54+81)		-	-	-				(Lines 27+54+81)	-	-
Total Rate Base Adjustment to Appendix III					-	-	-					-	-

NOTES

- Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection
- Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x (Column I/Column F). If Column J is under-projected, enter the amount from Column G and complete Column L. In other situations, enter zero.
- Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- Column M applies when (1) projected monthly activity is an increase while actual monthly activity is a decrease OR (2) projected monthly activity is a decrease while actual monthly activity is an increase. Enter actual monthly activity (Col I). In other situations, enter zero.
- Column N is computed by adding the prorated monthly activity, if any, from Column K to 50 percent of the portion of monthly activity, if any, from Column L or M to the balance at the end of the prior month. The activity in columns L and M is multiplied by 50 percent to reflect averaging of rate base to the extent that the
- Actual monthly activity is computed based on the annual activity for the period, divided by 12 months.

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

1									
2	Revenue Requirement Billed		Actual Revenue		Over (Under)				
3	(Note 1)		Requirement (Note 2)		Recovery				
4	\$0	Less	\$0	Equals	\$0				
5									
6									
7									
8	Interest Rate on Amount of Refunds or Surcharges	Over (Under) Recovery	Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge		
9		Plus Interest	(Note 3)				(Refund) Owed		
10			0.0000%						
11	An over or under collection will be recovered prorata over year collected, held for one year and returned prorata over next year								
12									
13									
14	<u>Calculation of Interest</u>				Monthly				
15	January	Year 2019	-	0.0000%	12	-	-	-	-
16	February	Year 2019	-	0.0000%	11	-	-	-	-
17	March	Year 2019	-	0.0000%	10	-	-	-	-
18	April	Year 2019	-	0.0000%	9	-	-	-	-
19	May	Year 2019	-	0.0000%	8	-	-	-	-
20	June	Year 2019	-	0.0000%	7	-	-	-	-
21	July	Year 2019	-	0.0000%	6	-	-	-	-
22	August	Year 2019	-	0.0000%	5	-	-	-	-
23	September	Year 2019	-	0.0000%	4	-	-	-	-
24	October	Year 2019	-	0.0000%	3	-	-	-	-
25	November	Year 2019	-	0.0000%	2	-	-	-	-
26	December	Year 2019	-	0.0000%	1	-	-	-	-
27						-			-
28									
29					Annual				
30	January through December	Year 2020	-	0.0000%	12	-	-	-	-
31									
32	<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>				Monthly				
33	January	Year 2021	-	0.0000%		-	-	-	-
34	February	Year 2021	-	0.0000%		-	-	-	-
35	March	Year 2021	-	0.0000%		-	-	-	-
36	April	Year 2021	-	0.0000%		-	-	-	-
37	May	Year 2021	-	0.0000%		-	-	-	-
38	June	Year 2021	-	0.0000%		-	-	-	-
39	July	Year 2021	-	0.0000%		-	-	-	-
40	August	Year 2021	-	0.0000%		-	-	-	-
41	September	Year 2021	-	0.0000%		-	-	-	-
42	October	Year 2021	-	0.0000%		-	-	-	-
43	November	Year 2021	-	0.0000%		-	-	-	-
44	December	Year 2021	-	0.0000%		-	-	-	-
45						-			-
46									
47	Total Amount of True-Up Adjustment (Note 4)					\$	-		
48	Less Over (Under) Recovery					\$	-		
49	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.

1 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.

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

21

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

Interest 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	-	-
13	O&M invoiced to CEC through Account 413	-	-
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)	-

Note 1

Account	Form 1 reference for Total	Other	CVT Project	Total
a Account 413	Page 115, col (k)	-	-	-
b Account 408.1	Page 263 col (i)	-	-	-
c Account 412	Page 115, col (k)	-	-	-
d Plant in Service end of year balance	Page 207, line 56, col (g)	-	-	-
e Account 104	Page 200, line 4, col (b)	-	-	-

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

Notes:

(3) Average balance calculated as [sum of columns (h) through (l)] ÷ 13.

(4) Equals column (g).

Attachment 12 - Unfunded Reserves
MidAmerican Central California Transco, LLC

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

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

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

Page 30 of 35

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

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

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

(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Subaccount		Item Name	Land Held for Future Use	Average of Columns (e) Through (q)	Dec. 31	Jan. 31	Feb. 28/29	Mar. 31	Jun. 30	May 31	Jun. 30	Jul. 31	Aug. 31	Sept. 30	Oct. 31	Nov. 30	Dec. 31
No.	No.				2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
1a				-													
1b				-													
1c				-													
...				-													
...				-													
...				-													
...				-													
...				-													
...				-													
1x				-													
2			Total Land Held for Future Use in rate base:	\$ -													

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

Workpaper 1 -O&M Detail
MidAmerican Central California Transco, LLC

Docket No. ER14-1661

Forecasted O&M Detail, worksheet prepared for each project

Ln	Description	Moved to					Total
		MCCT Internal Labor ¹	Non-Labor ¹	Account 413	Partner	Partner Amount ¹	
1							-
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						-

Actual O&M Detail, worksheet prepared for each project

Ln	FERC Account Description	Account	Moved to					Total
			MCCT Internal Labor ¹	Non-Labor ¹	Account 413	Partner	Partner Amount ¹	
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						-
40	Rents.	567.0						-
41	Maintenance supervision and engineering .	568.0						-
42	Maintenance of structures .	569.0						-
43	Maintenance of computer hardware.	569.1						-
44	Maintenance of computer software.	569.2						-
45	Maintenance of communication equipment.	569.3						-
46	Maintenance of miscellaneous regional transmission plant.	569.4						-
47	Maintenance of station equipment .	570.0						-
48	Maintenance of overhead lines .	571.0						-
49	Maintenance of underground lines .	572.0						-
50	Total		\$ -	\$ -	\$ -		\$ -	\$ -

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

Add additional columns if there is more than one partner

¹ Represents MCCT's portion after sharing with partner

Workpaper 2 - A&G Detail
MidAmerican Central California Transco, LLC

Docket No. ER14-1661

Forecasted A&G Detail, worksheet prepared for MCCT

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

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					-
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		-	-	-	-	-

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

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

[illegible]

Workpaper 4 -Affiliate Charges
MidAmerican Central California Transco, LLC

Docket No. ER14-1661

Ln	Actuals for Year Department					Total
		Charging MCCT	Charging MCCT	Charging MCCT	Charging MCCT	
1						\$ -
2						\$ -
3						\$ -
4						
5						
6						
7						
8	Total	\$ -	\$ -	\$ -	\$ -	\$ -

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	6c	Accumulated Excess/Deficient Income Taxes
Attachment	6d	Prorated 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

Projected Annual Transmission Revenue Requirement
For the 12 months ended

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
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Attachment	6c	Accumulated Excess/Deficient Income Taxes
Attachment	6d	Prorated ADIT
Attachment	7	True-up
Attachment	8	Construction Loan True-up
Attachment	9	Depreciation Rates

Formula Rate - Non-Levelized

Formula Rate - Non-Levelized		(1)	(2)	(3)						
Line No.				Allocated Amount						
1	GROSS REVENUE REQUIREMENT	(line 67)	12 months	\$ -						
2	REVENUE CREDITS									
	Total Revenue Credits	Attachment 1, line 7 Attachment 7 (and Attachment 8 subject to Note Q)	<table><tr><td>Total</td><td>Allocator</td></tr><tr><td>-</td><td>TP 1.0000</td></tr><tr><td>-</td><td>DA 1.00000</td></tr></table>	Total	Allocator	-	TP 1.0000	-	DA 1.00000	-
Total	Allocator									
-	TP 1.0000									
-	DA 1.00000									
3	True-up Adjustment			-						
4	NET REVENUE REQUIREMENT	(line 1 minus line 2 plus line 3)		\$ -						

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended

Line No.	(1)	MidAmerican Central California Transco, LLC			(5) Transmission (Col 3 times Col 4)
		(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	
	RATE BASE:				
5	GROSS PLANT IN SERVICE (Note P)				
6	Transmission	(Attach 2, line 15)	-	TP	1.0000
7	General & Intangible	(Attach 2, lines 30 & 45)	-	W/S	1.0000
8	TOTAL GROSS PLANT (sum lines 5-6)	(GP=1 if plant =0)	-	GP=	1.0000
9	ACCUMULATED DEPRECIATION & AMORTIZATION (Note P)				
10	Transmission	(Attach 2, line 61)	-	TP	1.0000
11	General & Intangible	(Attach 2, lines 76 & 91)	-	W/S	1.0000
12	TOTAL ACCUM. DEPRECIATION (sum lines 9-10)		-		-
13	NET PLANT IN SERVICE				
14	Transmission	(line 5- line 9)	-		-
15	General & Intangible	(line 6- line 10)	-		-
16	TOTAL NET PLANT (sum lines 13-14)	(NP=1 if plant =0)	-	NP=	1.0000
17	ADJUSTMENTS TO RATE BASE (Note A)	Line 17 previously referenced "ADIT" and was linked to attachment 6a			
18	Prorated ADIT - not Directly related to Project Depreciation or CWIP	(Attachment 6d)	-	TP	1.0000
19	Account No. 255 (enter negative) (Note F)	(Attach 2, line 93)	-	NP	1.0000
20	CWIP	(Attachment 2) (Note J)	-	DA	1.0000
21	Reserves (enter negative)	(Attach 2, line 127)	-	DA	1.0000
22	Unamortized Regulatory Assets	(Attachment 2) (Note L)	-	DA	1.0000
23	Unamortized Abandoned Plant	(Attachment 2) (Note K)	-	DA	1.0000
24	TOTAL ADJUSTMENTS (sum lines 17-22)		-		-
25	LAND HELD FOR FUTURE USE	(Attach 2, line 126)	-	TP	1.0000
26	WORKING CAPITAL (Note C)				
27	CWC	calculated (1/8 * Line 38)	-		-
28	Materials & Supplies (Note B)	(Attach 2, line 146)	-	TP	1.0000
29	Prepayments (Account 165 - Note C)	(Attach 2, line 110)	-	GP	1.0000
30	TOTAL WORKING CAPITAL (sum lines 26-28)		-		-
30	RATE BASE (sum lines 15, 23, 24, & 29)		-		-

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended

(1)		(2)		(3)	(4)	(5)	
		MidAmerican Central California Transco, LLC					
		Form No. 1	Company Total	Allocator	Transmission		
		Page, Line, Col.			(Col 3 times Col 4)		
31	O&M						
32	Transmission	321.112.b & (Note O)	-	TP=	1.0000	-	
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	-	W/S	1.0000	-	
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)	-	TP=	1.0000	-	
38	TOTAL O&M and A&G (sum lines 32, 34, 36, 37 less lines 33 & 35)		-			-	
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)	-	DA	1.0000	-	
43	TOTAL DEPRECIATION (Sum lines 40-42)		-			-	
44	TAXES OTHER THAN INCOME TAXES (Note E)						
45	LABOR RELATED						
46	Payroll	263._i (enter FN1 line #)	-	W/S	1.0000	-	
47	Highway and vehicle	263._i (enter FN1 line #)	-	W/S	1.0000	-	
48	PLANT RELATED						
49	Property	263._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	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		-		1.00000		
55	$CIT = (T/1-T) * (1 - (WCLTD/R)) =$		-				
56	where WCLTD=(line 80) and R=(line 83)						
57	and FIT, SIT & p are as given in footnote F.						
58	$1 / (1 - T) = (T \text{ from line 54})$		-				
59	Amortized Investment Tax Credit (266.8f) (enter negative)		-				
59a	(Excess)/Deficient Deferred Income Taxes	(Attachment 6c) (Note R)	-				
60	Income Tax Calculation = line 55 * line 64		-	NA		-	
61	ITC adjustment (line 58 * line 59)		-	NP	1.00000	-	
61a	(Excess)/Deficient Deferred Income Tax Adjustment	(line 58 * line 59a)	-		1.00000	-	
62	Total Income Taxes	(line 60 + line 61 + line 61a)	-			-	
63	RETURN						
64	[Rate Base (line 30) * Rate of Return (line 83)]		-	NA		-	
65	Rev Requirement before Incentive Projects (sum lines 38, 43, 52, 62, 64)		-			-	
66	Return and Income Tax on Incentive Projects		-	DA	100%	-	(Attachment 4)
67	Total Revenue Requirement (sum lines 65 & 66)		-			-	

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended

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	-		-				
78	Total (sum lines 76-77) [TP equals 1 if there are no wages & salaries]		-		-	=	(\$ / Allocation)	1.0000	= WS

79 RETURN (R) (Note J)

		\$	%	Cost	Weighted	
80	Long Term Debt (Note G) (Attach 2, line 207 & Attach 5)	-	48%	0.00%	-	=WCLTD
81	Preferred Stock (Attach 2, line 212)	-	0%	-	-	
82	Common Stock (Attach 2, line 194)	-	52%	10.30%	0.054	
83	Total (sum lines 80-82)	-			0.054	=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)	-
87	Regulatory Assets	(Line 21)	-
88	Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant		-

Formula Rate - Non-Levelized

SUPPORTING CALCULATIONS AND NOTES

Rate Formula Template
Utilizing FERC Form 1 Data

MidAmerican Central California Transco, LLC

For the 12 months ended

General Note: References to pages in this formula 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 = | | |
| | SIT= | - | (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.
- R Includes the amortization of any excess/deficient income taxes resulting from changes to income tax rates (including changes in apportionment) and other actions take by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T))

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

Accumulated Depreciation Worksheet

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

47	<u>Calculation of Transmission Accumulated Depreciation</u>	Source	Year	Balance
48	December	Prior year p219.25.b	-	-
49	January	company records	-	-
50	February	company records	-	-
51	March	company records	-	-
52	April	company records	-	-
53	May	company records	-	-
54	June	company records	-	-
55	July	company records	-	-
56	August	company records	-	-
57	September	company records	-	-
58	October	company records	-	-
59	November	company records	-	-
60	December	p219.25.b	-	-
61	<u>Transmission Accumulated Depreciation</u>	(sum lines 48-60) /13		-
62	<u>Calculation of Intangible Accumulated Depreciation</u>	Source		
63	December	Prior year p200.21.c	-	-
64	January	company records	-	-
65	February	company records	-	-
66	March	company records	-	-
67	April	company records	-	-
68	May	company records	-	-
69	June	company records	-	-
70	July	company records	-	-
71	August	company records	-	-
72	September	company records	-	-
73	October	company records	-	-
74	November	company records	-	-
75	December	p200.21.c	-	-
76	<u>Accumulated Intangible Depreciation</u>	(sum lines 63 - 75) /13		-
77	<u>Calculation of General Accumulated Depreciation</u>	Source		
78	December	Prior year p219.28.b	-	-
79	January	company records	-	-
80	February	company records	-	-
81	March	company records	-	-
82	April	company records	-	-
83	May	company records	-	-
84	June	company records	-	-
85	July	company records	-	-
86	August	company records	-	-
87	September	company records	-	-
88	October	company records	-	-
89	November	company records	-	-
90	December	p219.28.b	-	-
91	<u>Accumulated General Depreciation</u>	(sum lines 78 - 90) /13		-
92	<u>Total Accumulated Depreciation</u>	(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 (recovery of abandoned plant requires a FERC order approving the amount and recovery period and Attachment 11 being completed)	Per FERC Order			-	
95	Amortization of Abandoned Plant (recovery of abandoned plant requires a FERC order approving the amount and recovery period and Attachment 11 being completed)			-		
96	Prepayments (Account 165) (Prepayments exclude Prepaid Pension Assets)		Year	Balance		
97	December	111.57.d	-	-		
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	-	-	-	
			Transmission Related	-	-	-	
Amounts for Land Held for Future Use included here must be supported in Attachment 14							

Reserves

127	List of all reserves:	Amount	Enter 1 if Customer Funded, 0 if not	Allocation (Plant or Labor Allocator)	Amount Allocated
	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>i.e.</i> , 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				
128	EPRI and EEI dues and expenses to be excluded from the formula rate	EPRI Dues p353__f (enter FN1 line #)	EPRI & EEI Costs	
128a	List EPRI and EEI dues and expenses			

Regulatory Expense Related to Transmission Cost Support

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	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								0.00%
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			Safety Related, Education, Siting & Outreach Related	Other	Details
131	Directly Assigned A&G 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
132	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities 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	Transmission Materials & Supplies	Construction Materials & Supplies	Total
Form No.1 page		Undistributed	Supplies		
		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					
147	Beginning Balance of Regulatory Asset	Attachment 11	Project Name	Project Name	Total
148	Months remaining in Amortization Period	Attachment 11			
149	Monthly Amortization to Account 566	(line 147 / line 148)	-	-	-
150	Months in Year to be amortized	Attachment 11			
151	Ending Balance of Regulatory Asset	(line 147 - line 149 * 150)	-	-	-
152	Average Balance of Regulatory Asset	(line 147 + line 151)/2	-	-	-
Attachment 11 must be completed before including regulatory assets as inputs to the formula					
			Docket Number	Amortization period	
			ER19-1384	60 months	

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.
Pursuant to Attachment 11

Enter docket nos. for orders authorizing recovery here:

153	<u>Calculation of PBOP Expenses</u>		
154	<u>MidAmerican Energy Company Employees</u>		
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		
159	PBOP Expense for current year		-
160	PBOP Expense in all O&M and A&G accounts for current year		
161	PBOP Adjustment for Appendix III, Line 37		-
162	Lines 155-157 cannot change absent approval or acceptance by FERC in a separate proceeding.		
162	<u>MEHC (and its subsidiaries that use the same PBOP actuarial study)</u>		
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		
167	PBOP Expense for current year		-
168	PBOP Expense in all O&M and A&G accounts for current year		
169	PBOP Adjustment for Appendix III, Line 37		-
170	Lines 163-165 cannot change absent approval or acceptance by FERC in a separate proceeding.		
171	<u>PacifiCorp</u>		
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)	-

Capital Structure

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

Line No.	Description	Form No.1 Reference	December Col. (a)	January Col. (b)	February Col. (c)	March Col. (d)	April Col. (e)	May Col. (f)	June Col. (g)	July Col. (h)	August Col. (i)	September Col. (j)	October Col. (k)	November Col. (l)	December Col. (m)	13 Month Avg. Col. (n)
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
191	Less Acct 204 Preferred Stock	112.3.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
192	Less Acct 219 Accum Other Compre. Income	112.15.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
193	Earnings	112.12.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
194	Adjusted Common Equity	Ln 190 - 191 - 192 - 193	-	-	-	-	-	-	-	-	-	-	-	-	-	-
195																
196	Total (Line 186 plus Line 188 plus Line 194)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
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) (2)	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. 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					-
2	100 Basis Point Incentive Return					\$	
					Cost		
			\$	%	Appendix III	Weighted	
3	Long Term Debt	Appendix III, line 80	-	0.48	0.00%	-	
4	Preferred Stock	Appendix III, line 81	-	-	0.00%	-	
5	Common Stock Including 100 basis points	Appendix III, line 82	-	0.52	11.30%	0.0588	
6	Total (sum lines 3-5)		-			0.0588	
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)						-
8	INCOME TAXES						
9	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$		-				
10	$CIT = (T / (1 - T)) * (1 - (WCLTD / R))$		-				
11	where WCLTD=(line 3) and R= (line 6)						
12	and FIT, SIT & p are as given in footnote F on Appendix III.						
13	$1 / (1 - T) = (T \text{ from line 9})$		-				
14	Amortized Investment Tax Credit (266.8f) (enter negative)		-				
15							
16	Income Tax Calculation = line 10 * line 7		-			-	
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)		-				-
19	Return and Income Taxes with 100 basis point increase in ROE				Sum lines 7 and 18		-
20	Return (Appendix III line 64 col 5)						-
21	Income Tax (Appendix III line 62 col 5)						-
22	Return and Income Taxes without 100 basis point increase in ROE				Sum lines 20 and 21		-
23	Incremental Return and Income Taxes for 100 basis point increase in ROE				Line 19 less line 22		-
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets				Appendix III, line 88a		-
25	Carrying Charge Difference for 100 Basis point of ROE				(Line 23 divided by line 24)		-

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 approved by the Commission and does not reflect what ultimately the Commission might approve as an incentive ROE adder for a specific transmission project.

FERC has authorized incentives for the following projects:

Project	Docket Number

Attachment 4 - Transmission Enhancement Charge Worksheet
MidAmerican Central California Transco, LLC

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	
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	Actual Rev Req at Base FCR			Actual Rev Req at Increased ROE	Incremental Rev Req at Increased ROE of Incentive Projects	
					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				-	-	-	-	-	-	
7b				-	-	-	-	-	-	
7c				-	-	-	-	-	-	
7d				-	-	-	-	-	-	
7e				-	-	-	-	-	-	
7f				-	-	-	-	-	-	
7g				-	-	-	-	-	-	
7h				-	-	-	-	-	-	
7i				-	-	-	-	-	-	
8	Total				-	-	-	-		
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

Note 4: To the extent that the stated incentive 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.

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

Total Loan Amount	\$ -
--------------------------	-------------

Table 2

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

Table 3

Origination Fees	Rates/Fees	Amount
Underwriting Discount	-	-
Arrangement Fee	-	-
Upfront Fee	0.0000%	-
Rating Agency Fee	-	-
Legal Fees	-	-
Total Issuance Expense		-
Annual Rating Agency Fee	-	-
Annual Bank Agency Fee	-	-
Revolving Credit Commitment Fee	-	-

Table 4

	2014						
LIBOR Rate	0.156%						
Spread	2.500%						
Interest Rate	2.656%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

Table 5

(A)	(B)	(C) Quarterly Construction Expenditures (\$000's)	(D) Principle Drawn In Quarter (\$000's)	(E) Principle Drawn To Date (\$000's)	(F) Interest & Principal Payments (\$000's)	(G) Origination Fees (\$000's)	(H) Commitment, Utilization & Ratings Fees (\$000's)	(I) Net Cash Flows (\$000's)
Year		Estimated	Estimated	Cumulative Col. D	Interest Rate from Line 25 (Note 3)	Input in first Qtr of Loan, Line 16	(Note 9)	(D-F-G-H)
1/1/2015		-	-	-	-	-	-	-
3/31/2015	Q1	-	-	-	-	-	-	-
6/30/2015	Q2	-	-	-	-	-	-	-
9/30/2015	Q3	-	-	-	-	-	-	-
12/31/2015	Q4	-	-	-	-	-	-	-
3/31/2016	Q1	-	-	-	-	-	-	-
6/30/2016	Q2	-	-	-	-	-	-	-
9/30/2016	Q3	-	-	-	-	-	-	-
12/31/2016	Q4	-	-	-	-	-	-	-
3/31/2017	Q1	-	-	-	-	-	-	-
6/30/2017	Q2	-	-	-	-	-	-	-
9/30/2017	Q3	-	-	-	-	-	-	-
12/31/2017	Q4	-	-	-	-	-	-	-
3/31/2018	Q1	-	-	-	-	-	-	-
6/30/2018	Q2	-	-	-	-	-	-	-
9/30/2018	Q3	-	-	-	-	-	-	-
12/31/2018	Q4	-	-	-	-	-	-	-
3/31/2019	Q1	-	-	-	-	-	-	-
6/30/2019	Q2	-	-	-	-	-	-	-
9/30/2019	Q3	-	-	-	-	-	-	-
12/31/2019	Q4	-	-	-	-	-	-	-
1/1/2020	Q1	-	-	-	-	-	-	-

Notes

- 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.
- 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 $0 = C_0 + C_1/(1+IRR) + C_2/(1+IRR)^2 + C_3/(1+IRR)^3 + \dots + C_n/(1+IRR)^n$ and solved for IRR
The Excel™ formula on line 2 is: $=\text{round}(\text{XIRR}(\text{first quarter of loan Col I of Table 5}:\text{last quarter of loan Col I of Table 5}, \text{first quarter of loan Col A of Table 5}:\text{last quarter of loan Col I of Table 5}, 8\%), 4)$
The 8% in the above formula is a seed number to ensure the formula produces a positive number.
- Line 1 reflects the loan amount, the maximum amount that can be drawn on
- 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.
- 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 true-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).
- Table 5, Col. C reflect the capital expenditures in each quarter
- Table 5, Col. D reflect the amount of the loan that is drawn down in the quarter
- 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
- 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)
- 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%
- 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.
- 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	-	-	-		From Acct. 283 total, below
3	ADIT-190	-	-	-		From Acct. 190 total, below
4	Subtotal	-	-	-		
5	Wages & Salary Allocator			1.00		Appendix III, line 78
6	NP		1.00			Appendix III, line 15
7	Beginning of Year	-	-	-	-	
8	End of year from Attachment 6a, line 7					
9	Average of Beginning of Year and End of Year $((7+8)/2)$					Enter as negative Appendix III, line 17.

Tab 6d now calculates the average balance.

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.

Ln	A	B Total	C Gas, Prod Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
16	ADIT-190						
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28	Subtotal - p234	-	-	-	-	-	
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 to SFAS 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

Ln	A	B Total	C Gas, Prod Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
45	ADIT- 282						
46							
47							
48							
49							
50							
51							
52							
53							
54							
55							
56	Subtotal - p275	-	-	-	-	-	
57	Less FASB 109 Above if not separately removed						
58	Less FASB 106 Above if not separately removed						
59	Total	-	-	-	-	-	

61 Instructions for Account 282:

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

Ln	A	B Total	C Gas, Prod Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G
73	ADIT- 283						
74							
75							
76							
77							
78							
79							
80							
81							
82							
83							
84							
85	Subtotal - p277	-	-	-	-	-	
86	Less FASB 109 Above if not separately removed						
87	Less FASB 106 Above if not separately removed						
88	Total	-	-	-	-	-	

89 Instructions for Account 283:

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

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	-	-	-		From Acct. 283 total, below
3	ADIT-190	-	-	-		From Acct. 190 total, below
4	Subtotal	-	-	-		
5	Wages & Salary Allocator			1.00		Appendix III, line 78
6	NP		1.00			Appendix III, line 15
7	End of Year ADIT	-	-	-	-	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
15		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related
16	ADIT-190					
17						Justification
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

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

38							
39							
40							
41							
42							
43							
44							
45	ADIT- 282						
46							Justification
47							
48							
49							
50							
51							
52							
53							
54							
55							
56	Subtotal - p275	-	-	-	-	-	
57	Less FASB 109 Above if not separately removed						
58	Less FASB 106 Above if not separately removed						
59	Total	-	-	-	-	-	

61 Instructions for Account 282:

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

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

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

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

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

66							
67							
68							
69							
70							
71							
72							
73	ADIT- 283						
74							
75							
76							
77							
78							
79							
80							
81							
82							
83							
84							
85	Subtotal - p277	-	-	-	-	-	
86	Less FASB 109 Above if not separately removed						
87	Less FASB 106 Above if not separately removed						
88	Total	-	-	-	-	-	

89 Instructions for Account 283:

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

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

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

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

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

MidAmerican Central California Transco, LLC
Attachment 6c - Accumulated Excess/Deficient Deferred Income Taxes ("EDIT")
For the 12 months ended

Page 1 of 1

Page 1 of 1

No.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
			12/31/19	12/31/19	12/31/19	2020	2020	12/31/20					
Line No.	Account	Item	BOY Balance Dr./.(Cr.) (Note A)	BOY Cumulative Amortization	BOY Cumulative Other Adjustments (Note B)	Current Period Amortization Expense (Benefit)	Current Period Other Activity Dr./.(Cr.) (Note B)	EOY Balance Dr./.(Cr.) (Note A)	Amort Period or Method	Explanation	Grossed-up EOY amount recorded to Account 182.3	Grossed-up EOY amount recorded to Account 254	Expense Account Amortization recorded to
190 NON-PLANT and NOL. (EXCESS) DEFICIENT DEFERRED INCOME TAXES													
1	190		-	-	-	-	-	-			-		410.1
2			-	-	-	-	-	-			-		410.1
3													
4													
5													
6		Total EDIT - Account 190	-			-	-	-			-	-	
7													
283 NON-PLANT (EXCESS) DEFICIENT DEFERRED INCOME TAXES													
8	283		-	-	-	-	-	-			-		411.1
9			-	-	-	-	-	-			-		411.1
10													
11													
12													
13		Total EDIT - Account 283	-			-	-	-			-	-	
14													
15													
16													
17													
281 & 282 PLANT (EXCESS) DEFICIENT DEFERRED INCOME TAXES													
18	282		-				-	-				-	411.1
19			-				-	-				-	
20			-				-	-				-	
21			-				-	-				-	
22													
23		Total EDIT - Account 282	-			-	-	-			-	-	
24													
25													
26		Total (Excess)/Deficient Deferred Income Taxes	-	-	-	-	-	-			-	-	-
27													
Current period amort exp goes to Appendix III, portion of tax that gets grossed up and collected													

Notes:

A

Includes only balances that have been previously included in revenue that had a tax rate different than the current tax rate

B

Includes the impact of tax rate changes enacted during the period and adjustments to prior year activity.

[illegible]

MidAmerican Central California Transco, LLC

Page 2 of 2

Account 283					Account 283				
Days in Period					True-up Adjustment - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period (Line 72, Col II)	Proration Amount (Lines 60 to 71, Col e ÷ Col d)	Projected Monthly Activity	Prorated Projected Monthly Activity (Lines 60 to 71, Col e × Col f)	Prorated Projected Balance (Line 59, Col h plus Cumulative Sum of Col g)	Actual Monthly Activity (Line 78 Col a - Line 75 Col a) (2) (See Note 6.)	Difference between projected monthly and actual monthly activity (See Note 1.)
57									
58									
59	December 31st				-	-	-	-	-
60	January	31	335	365	91.78%	-	-	-	-
61	February	28	307	365	84.11%	-	-	-	-
62	March	31	276	365	75.62%	-	-	-	-
63	April	30	246	365	67.40%	-	-	-	-
64	May	31	215	365	58.90%	-	-	-	-
65	June	30	185	365	50.68%	-	-	-	-
66	July	31	154	365	42.19%	-	-	-	-
67	August	31	123	365	33.70%	-	-	-	-
68	September	30	93	365	25.48%	-	-	-	-
69	October	31	62	365	16.99%	-	-	-	-
70	November	30	32	365	8.77%	-	-	-	-
71	December	31	1	365	0.27%	-	-	-	-
72	Total (sum of Lines 60 - 71)	365			-	-	-	-	-
73	Beginning Balance-ADIT Total					-	-	Worksheet 6a	-
74	Beginning Balance-EDIT Total					-	-	Worksheet 6c	-
75	Beginning Balance-Combined ADIT & EDIT					-	-	Beginning Balance-Combined ADIT & EDIT	-
76	Ending Balance-ADIT Total					-	-	Ending Balance-ADIT Total	-
77	Ending Balance- EDIT Total					-	-	Ending Balance- EDIT Total	-
78	Ending Balance-Combined ADIT & EDIT					-	-	Ending Balance-Combined ADIT & EDIT	-
79									
80	Reserved							Reserved	
81	Prorated ADIT - Account 283			(Line 71)		-	Prorated ADIT - Account 283	(Line 71)	-
82	Total Prorated ADIT - Accounts 190, 282 & 283			(Lines 27-54+81)		-		(Lines 27-54+81)	-
53	Total Rate Base Adjustment to Appendix III					-			-

NOTES

- 1) Column 1 is the difference between projected monthly and actual monthly activity minus Column 1P. Specifically, if projected and actual activity are both positive, a negative in Column 1 represents over-projection (amount of projected activity that did not occur) and a positive in Column 1 represents under-projection. Column 2 preserves projection when actual monthly activity is either both increases or decreases. Specifically, if Column 1 is over-projection, enter Column 6's (x) Column 1 (Column 7). If Column 1 is under-projection, enter the amount from Column 6 and complete Column 1. In other situations, enter zero.
- 2) Column 3 applies when (1) Column 1 is under-projection AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column 1. In other situations, enter zero.
- 3) Column 4 applies when (1) projected monthly activity is an increase while actual monthly activity is a decrease OR (2) projected monthly activity is a decrease while actual monthly activity is an increase. Enter actual monthly activity (Col 6). In other situations, enter zero.
- 5) Column 5 is computed by adding the prorated monthly activity, if any, from Column K to 50 percent of the portion of monthly activity, if any, from Column L or M to the balance at the end of the prior month. The activity in columns L and M is multiplied by 50 percent to reflect averaging of rate base to the extent that the
- Actual monthly activity is computed based on the annual activity for the period, divided by 12 months.

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

1									
2	Revenue Requirement Billed		Actual Revenue		Over (Under)				
3	(Note 1)		Requirement (Note 2)		Recovery				
4	\$0	Less	\$0	Equals	\$0				
5									
6									
7									
8	Interest Rate on Amount of Refunds or Surcharges	Over (Under) Recovery	Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge		
9		Plus Interest	(Note 3)				(Refund) Owed		
10			0.0000%						
11	An over or under collection will be recovered prorata over year collected, held for one year and returned prorata over next year								
12									
13									
14	<u>Calculation of Interest</u>				Monthly				
15	January	Year 2019	-	0.0000%	12	-	-	-	-
16	February	Year 2019	-	0.0000%	11	-	-	-	-
17	March	Year 2019	-	0.0000%	10	-	-	-	-
18	April	Year 2019	-	0.0000%	9	-	-	-	-
19	May	Year 2019	-	0.0000%	8	-	-	-	-
20	June	Year 2019	-	0.0000%	7	-	-	-	-
21	July	Year 2019	-	0.0000%	6	-	-	-	-
22	August	Year 2019	-	0.0000%	5	-	-	-	-
23	September	Year 2019	-	0.0000%	4	-	-	-	-
24	October	Year 2019	-	0.0000%	3	-	-	-	-
25	November	Year 2019	-	0.0000%	2	-	-	-	-
26	December	Year 2019	-	0.0000%	1	-	-	-	-
27						-			-
28									
29					Annual				
30	January through December	Year 2020	-	0.0000%	12	-	-	-	-
31									
32	<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>				Monthly				
33	January	Year 2021	-	0.0000%		-	-	-	-
34	February	Year 2021	-	0.0000%		-	-	-	-
35	March	Year 2021	-	0.0000%		-	-	-	-
36	April	Year 2021	-	0.0000%		-	-	-	-
37	May	Year 2021	-	0.0000%		-	-	-	-
38	June	Year 2021	-	0.0000%		-	-	-	-
39	July	Year 2021	-	0.0000%		-	-	-	-
40	August	Year 2021	-	0.0000%		-	-	-	-
41	September	Year 2021	-	0.0000%		-	-	-	-
42	October	Year 2021	-	0.0000%		-	-	-	-
43	November	Year 2021	-	0.0000%		-	-	-	-
44	December	Year 2021	-	0.0000%		-	-	-	-
45						-			-
46									
47	Total Amount of True-Up Adjustment (Note 4)					\$	-		
48	Less Over (Under) Recovery					\$	-		
49	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.

1 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.

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

21

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

Interest Recovery Plus Interest Amortized and Recovered Over 14 Months			
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	-	-
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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	-	-
13	O&M invoiced to CEC through Account 413	-	-
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)	-	-	-

Note 1

Account	Form 1 reference for Total	Other	CVT Project	Total
a Account 413	Page 115, col (k)	-	-	-
b Account 408.1	Page 263 col (i)	-	-	-
c Account 412	Page 115, col (k)	-	-	-
d Plant in Service end of year balance	Page 207, line 56, col (g)	-	-	-
e Account 104	Page 200, line 4, col (b)	-	-	-

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

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

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

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

(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	
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	Dec. 31	Jan. 31	Feb. 28/29	Mar. 31	Jun. 30	May 31	Jun. 30	Jul. 31	Aug. 31	Sept. 30	Oct. 31	Nov. 30	Dec. 31	Average Unamortized Balance (3) ×	% Approved for Rate Base Treatment (1) ×	Allocable to Formula Rate (4) =	Rate Base Balance	Internal ID or Code	Docket No.
1a																												
1b																												
1c																												

NOTES:
(1) Non-zero values in this column may only be established and changed subject to Commission direction or approval pursuant to an appropriate §205, §206, or §219 filing.

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

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

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

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

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
No.	Project Name	Job ID	Construction Start Date	Estimated In-Service Date	Approval Docket No.	Dec. 31 2019	Jan. 31 2020	Feb. 28/29 2020	Mar. 31 2020	Jun. 30 2020	May 31 2020	Jun. 30 2020	Jul. 31 2020	Aug. 31 2020	Sept. 30 2020	Oct. 31 2020	Nov. 30 2020	Dec. 31 2020	Average Balance of Columns (f) through (r) *	% Approved for Recovery (2) *	Rate Base Amount
1a																					
1b																				0%	-
1c																				0%	-
1d																				0%	-
1e																				0%	-
1f																				0%	-
1g																				0%	-
1h																				0%	-
1i																				0%	-
1j																				0%	-
1k																				0%	-
1l																				0%	-
1m																				0%	-
1n																				0%	-
1o																				0%	-
1p																				0%	-
1q																				0%	-
1r																				0%	-
1s																				0%	-
1t																				0%	-
1u																				0%	-
1v																				0%	-
1w																				0%	-
1x																				0%	-
2																					
Total CWIP in Rate Base:																				\$	-

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

Notes:
(2) Percentages in this column may only be changed pursuant to FERC approval.

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

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

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

(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Subaccount		Item Name	Land Held for Future Use	Average of Columns (e) Through (q)	Dec. 31	Jan. 31	Feb. 28/29	Mar. 31	Jun. 30	May 31	Jun. 30	Jul. 31	Aug. 31	Sept. 30	Oct. 31	Nov. 30	Dec. 31
No.	No.				2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
1a				-													
1b				-													
1c				-													
...				-													
...				-													
...				-													
...				-													
...				-													
...				-													
1x				-													
2			Total Land Held for Future Use in rate base:	\$ -													

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

Workpaper 1 -O&M Detail
MidAmerican Central California Transco, LLC

Docket No. ER14-1661

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							-
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						-

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						-
40	Rents.	567.0						-
41	Maintenance supervision and engineering .	568.0						-
42	Maintenance of structures .	569.0						-
43	Maintenance of computer hardware.	569.1						-
44	Maintenance of computer software.	569.2						-
45	Maintenance of communication equipment.	569.3						-
46	Maintenance of miscellaneous regional transmission plant.	569.4						-
47	Maintenance of station equipment .	570.0						-
48	Maintenance of overhead lines .	571.0						-
49	Maintenance of underground lines .	572.0						-
50	Total		\$ -	\$ -	\$ -		\$ -	\$ -

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

Add additional columns if there is more than one partner

¹ Represents MCCT's portion after sharing with partner

Workpaper 2 - A&G Detail
MidAmerican Central California Transco, LLC

Docket No. ER14-1661

Forecasted A&G Detail, worksheet prepared for MCCT

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

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					-
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		-	-	-	-	-

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

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

[illegible]

Workpaper 4 -Affiliate Charges
MidAmerican Central California Transco, LLC

Docket No. ER14-1661

Ln	Actuals for Year Department					Total
		Charging MCCT	Charging MCCT	Charging MCCT	Charging MCCT	
1						\$ -
2						\$ -
3						\$ -
4						
5						
6						
7						
8	Total	\$ -	\$ -	\$ -	\$ -	\$ -