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June 30, 2020

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

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

Dear Ms. Bose:

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

I. Background

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

¹ 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).

MCCT's Formula Rate Template and Protocols appear as Appendix III and Appendix IV of its CAISO Transmission Owner Tariff, respectively.

The California Independent System Operator ("CAISO") originally approved the Project in its 2012/2013 Transmission Plan as necessary for reliability in 2022.² MCCT and the Project's other developers promptly began development activities. MCCT stopped development activities and placed the Project in deferred status as of March, 2017 after the CAISO placed the Project on hold in the 2016-2017 transmission planning process,³ and began the project cancellation process after the CAISO formally cancelled the project in March 2019.⁴ 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,⁵ and sought recovery of abandoned plant costs for the cancelled project.⁶ The year 2019 was the first year in which MCCT collected rates under its CAISO Transmission Owner Tariff

II. 2019 True-Up Informational Filing

This True-Up Adjustment pertains to MCCT's transmission formula rates in effect for calendar year 2019. In accordance with the Protocols, adjustments from this True-Up Adjustment will be incorporated into the Transmission Formula Rate Annual Update to be filed by MCCT on or before September 30, 2020 for 2021 rate year.

MCCT has included as Attachment A to this filing a copy of its annual true-up adjustment, which was posted to its website and served on June 30, 2020 in accordance with its Formula Rate Protocols.⁷

III. Documents Submitted with this Filing

This filing consists of the following:

- This letter of transmittal;
- Appendix A which consists of the Transmission Formula Rate Annual True-Up based on 2019 actuals in Portable Document Format (PDF);

² See California ISO Board-Approved 2012-2013 Transmission Plan (March 20, 2013), available at: <http://www.caiso.com/Documents/BoardApproved2012-2013TransmissionPlan.pdf>.

³ 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.

⁴ 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.

⁵ 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).

⁶ 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).

⁷ The posting is available at <http://www.bhetransmission.com/>.

- Appendix B which consists of the Transmission Formula Rate Annual True-Up based on 2019 actuals in Microsoft Excel format; and
- Appendix C which consists of the Annual True-Up workpapers.

IV. Conclusion

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

Respectfully submitted,

/s/ Suzanne Keppeler
Suzanne Keppeler

Counsel for MidAmerican Central
California Transco, LLC

Attachments

Cc: Service List

APPENDIX A

**MCCT TRANSMISSION FORMULA RATE 2019 ANNUAL TRUE-UP
IN PORTABLE DOCUMENT FORMAT (PDF)**

Formula Rate Index

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Rate Formula Template
Utilizing FERC Form 1 Data

Annual Update for Transmission Revenue Requirement
For the 12 months ended 12/31/2019

MidAmerican Central California Transco, LLC

Formula Rate Index

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Attachment	1	Revenue Credit Worksheet
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Attachment	4	Transmission Enhancement Worksheet
Attachment	5	Construction Financing Worksheet
Attachment	6a	Beginning of Year ADIT
Attachment	6b	End of Year ADIT
Attachment	7	True-up
Attachment	8	Construction Loan True-up
Attachment	9	Depreciation Rates

Formula Rate - Non-Levelized

Line No.		(1)	(2)	(3)
1	GROSS REVENUE REQUIREMENT	(line 67)	12 months	Allocated Amount \$ 2,260,924
REVENUE CREDITS		Total		Allocator
2	Total Revenue Credits	Attachment 1, line 7 Attachment 7 (and Attachment 8 subject to Note Q)	-	TP 1.0000
3	True-up Adjustment		-	DA 1.00000
4	NET REVENUE REQUIREMENT	(line 1 minus line 2 plus line 3)		\$ 2,260,924

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2019

Line No.	(1) RATE BASE:	MidAmerican Central California Transco, LLC			(5) Transmission (Col 3 times Col 4)	
		(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator		
5	GROSS PLANT IN SERVICE (Note P) Transmission	(Attach 2, line 15)	-	TP	1.0000	-
6	General & Intangible	(Attach 2, lines 30 & 45)	-	W/S	1.0000	-
7	TOTAL GROSS PLANT (sum lines 5-6)	(GP=1 if plant =0)	-	GP=	1.0000	-
8	ACCUMULATED DEPRECIATION & AMORTIZATION (Note P)					
9	Transmission	(Attach 2, line 61)	-	TP	1.0000	-
10	General & Intangible	(Attach 2, lines 76 & 91)	-	W/S	1.0000	-
11	TOTAL ACCUM. DEPRECIATION (sum lines 9-10)		-			-
12	NET PLANT IN SERVICE					
13	Transmission	(line 5- line 9)	-			-
14	General & Intangible	(line 6- line 10)	-			-
15	TOTAL NET PLANT (sum lines 13-14)	(NP=1 if plant =0)	-	NP=	1.0000	-
16	ADJUSTMENTS TO RATE BASE (Note A)					
17	ADIT	(Attachment 6a)	(1,428,049)	TP	1.0000	(1,428,049)
18	Account No. 255 (enter negative) (Note F)	(Attach 2, line 93)	-	NP	1.0000	-
19	CWIP	(Attachment 2) (Note J)	-	DA	1.0000	-
20	Reserves (enter negative)	(Attach 2, line 127)	-	DA	1.0000	-
21	Unamortized Regulatory Assets	(Attachment 2) (Note L)	2,221,884	DA	1.0000	2,221,884
22	Unamortized Abandoned Plant	(Attachment 2) (Note K)	4,848,302	DA	1.0000	4,848,302
23	TOTAL ADJUSTMENTS (sum lines 17-22)		5,642,137			5,642,137
24	LAND HELD FOR FUTURE USE	(Attach 2, line 126)	-	TP	1.0000	-
25	WORKING CAPITAL (Note C)					
26	CWC	calculated (1/8 * Line 38)	78,412			78,412
27	Materials & Supplies (Note B)	(Attach 2, line 146)	-	TP	1.0000	-
28	Prepayments (Account 165 - Note C)	(Attach 2, line 110)	-	GP	1.0000	-
29	TOTAL WORKING CAPITAL (sum lines 26-28)		78,412			78,412
30	RATE BASE (sum lines 15, 23, 24, & 29)		<u>5,720,549</u>			<u>5,720,549</u>

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2019

		MidAmerican Central California Transco, LLC			
(1)	(2)	(3)	(4)	(5)	
	Form No. 1 Page, Line, Col.	Company Total	Allocator	Transmission (Col 3 times Col 4)	
31	O&M				
32	Transmission	321.112.b & (Note O) 494,400	TP=	1.0000	494,400
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 132,499	W/S	1.0000	132,499
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) 393	TP=	1.0000	393
38	TOTAL O&M and A&G (sum lines 32, 34, 36, 37 less lines 33 & 35)	627,292			627,292
39	DEPRECIATION EXPENSE (Note P)				
40	Transmission	336.7.b -	TP	1.0000	-
41	General and Intangible	336.1.d&e + 336.10.b -	W/S	1.0000	-
42	Amortization of Abandoned Plant	(Attachment 2) (Note K) 1,080,479	DA	1.0000	1,080,479
43	TOTAL DEPRECIATION (Sum lines 40-42)	1,080,479			1,080,479
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	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$	0.2798			
55	$CIT = (T / (1 - T)) * (1 - (WCLTD / R))$	0.2743			
56	where WCLTD=(line 80) and R=(line 83)				
57	and FIT, SIT & p are as given in footnote F.				
58	$1 / (1 - T) = T$ from line 54	1.3886			
59	Amortized Investment Tax Credit (266.8f) (enter negative)	-			
60	Income Tax Calculation = line 55 * line 64	119,055.77	NA		119,056
61	ITC adjustment (line 58 * line 59)	-	NP	1.0000	-
62	Total Income Taxes (line 60 plus line 61)	119,056			119,056
63	RETURN				
64	[Rate Base (line 30) * Rate of Return (line 83)]	434,097	NA		434,097
65	Rev Requirement before Incentive Projects (sum lines 38, 43, 52, 62, 64)	2,260,924			2,260,924
66	Return and Income Tax on Incentive Projects	-	DA	100%	- (Attachment 4)
67	Total Revenue Requirement (sum lines 65 & 66)	2,260,924			2,260,924

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2019

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]		-	-	-				WS
79	RETURN (R) (Note J)								
80			\$	%	Cost		Weighted		
80	Long Term Debt (Note G) (Attach 2, line 207 & Attach 5)		-	48%	4.65%		0.022	=WCLTD	
81	Preferred Stock (Attach 2, line 212)		-	0%	-		-		
82	Common Stock (Attach 2, line 194)		8,531,236.79	52%	10.30%		0.054		
83	Total (sum lines 80-82)		8,531,236.79				0.076	=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)				4,848,302			
87	Regulatory Assets	(Line 21)				2,221,884			
88	Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant						7,070,186		

Formula Rate - Non-Levelized

SUPPORTING CALCULATIONS AND NOTES
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2019

MidAmerican Central California Transco, LLC

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

**Note
Letter**

- A** The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 158 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
- B** Identified in Form 1 as being only transmission related.
- C** Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
- D** Line 35 excludes all Regulatory Commission Expenses itemized at 351.h,
all advertising included in Account 930.1 (except safety, education or out-reach related advertising) and
all EEI and EPRI due and expenses
Line 42 reflects all Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.h
- E** Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.
Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere. Excludes other taxes associated with facilities leased to others that are charged to the lessee.
- F** The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T).
- | | | | |
|------------------|-------|------|---|
| Inputs Required: | FIT = | 0.21 | |
| | SIT = | 0.09 | (State Income Tax Rate or Composite SIT from Attachment 2) |
| | p = | - | (percent of federal income tax deductible for state purposes)
(percentage of ownership that is not for profit) |
- For each Rate Year (including both Annual Projections and True-Up Adjustments) the statutory income tax rates utilized in the Formula Rate shall reflect the weighted average rates actually in effect during the Rate Year. For example, if the statutory tax rate is 10% from January 1 through June 30, and 5% from July 1 through December 31, such rates would be weighted 181/365 and 184/365, respectively, for a non-leap year.
- G** Prior to issuing any debt, the cost of debt on Attachment 5, Line 25 for the relevant year will be used. If Construction Financing (where an amount is borrowed but the funds are drawn down over the construction period) is obtained, the cost of debt is determined using the internal rate of return methodology shown on Attachment 5 until a project is placed in service, subject to true-up pursuant to Attachment 8, and the cost of debt is determined using the methodology in Attachment 2 after a project is placed in service. Attachment 5 contains a hypothetical example of the internal rate of return methodology; the methodology will be applied to actual amounts for use in Appendix III. If non-construction financing is obtained, the cost of debt is determined using the methodology in Attachment 2 and Attachment 5 is not used.
- H** Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- I** Reserved
- J** ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC under FPA Section 205 or 206.
The return on incentive projects will be calculated on Attachments 3 and 4 and input on line 66. The capital structure shown on lines 80-83 will be 52% equity and 48% debt until project is placed into service. After the project is placed in service, the capital structure on lines 80-83 will reflect the actual capital structure.
The ROE of 10.3% reflects the 9.8% negotiated Base ROE, plus 50 basis points for MCCT's commitment to become a member of the CAISO regional transmission organization ("RTO") as authorized by the Commission in *MidAmerican Central California Transco*, 147 FERC ¶ 61,179 at P 45 (2012).
- K** Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Company must submit a Section 205 filing to recover the cost of abandoned plant. Any such filing to recover the cost of an abandoned plant item shall be made no later than 730 days after the date that Company formally declares such plant item abandoned.
- L** The regulatory assets will accrue carrying costs equal to the weighted cost of capital on line 83 until the formula rate is effective as the resulting charges are assessed customers.
- M** Any plant leased to others will be removed from Plant In Service and booked to Leased Plant, Account 104. Expenses charged to the lessee will be booked to Account No. 413 and the accumulated depreciation associated with the leased plant shall not be included above on lines 9-11
- N** Incentive returns are excluded from lines 5-65, but rather the incremental incentive return is calculated in Col J on Attachment 4 and included on line 66.
- O** Excludes TRBAA expenses
- P** Excludes costs associated with Asset Retirement Obligations (ARO) absent a subsequent filing under FPA Section 205.
- Q** Includes the construction loan true-up from Attachment 8 in the year after the construction loan is paid off or a project goes into service.

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

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

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

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

Note 3 All Account 454 and 456 Revenues must be itemized below

<u>Line No.</u>		<u>TOTAL</u>	<u>CALISO</u>	<u>Other 1</u>	<u>Other 2</u>
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	Calculation of Transmission Plant In Service				
2	December	p206.58.b less p206.57.b	2018	-	
3	January	company records	2019	-	
4	February	company records	2019	-	
5	March	company records	2019	-	
6	April	company records	2019	-	
7	May	company records	2019	-	
8	June	company records	2019	-	
9	July	company records	2019	-	
10	August	company records	2019	-	
11	September	company records	2019	-	
12	October	company records	2019	-	
13	November	company records	2019	-	
14	December	p207.58.g less p207.57.g	2019	-	
15	Transmission Plant In Service	(sum lines 2-14) /13		-	
16	Calculation of Intangible Plant In Service				
17	December	p204.5.b	2018	-	
18	January	company records	2019	-	
19	February	company records	2019	-	
20	March	company records	2019	-	
21	April	company records	2019	-	
22	May	company records	2019	-	
23	June	company records	2019	-	
24	July	company records	2019	-	
25	August	company records	2019	-	
26	September	company records	2019	-	
27	October	company records	2019	-	
28	November	company records	2019	-	
29	December	p205.5.g	2019	-	
30	Intangible Plant In Service	(sum lines 17 - 29) /13		-	
31	Calculation of General Plant In Service				
32	December	p206.99.b lessp206.98.b	2018	-	
33	January	company records	2019	-	
34	February	company records	2019	-	
35	March	company records	2019	-	
36	April	company records	2019	-	
37	May	company records	2019	-	
38	June	company records	2019	-	
39	July	company records	2019	-	
40	August	company records	2019	-	
41	September	company records	2019	-	
42	October	company records	2019	-	
43	November	company records	2019	-	
44	December	p207.99.g lessp207.98.g	2019	-	
45	General Plant In Service	(sum lines 32 - 44) /13		-	
46	Total Plant In Service	(sum lines 15, 30, and 45)		-	

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	3,934,050.44	5,762,552.76	4,848,301.60	
95	Amortization of Abandoned Plant (recovery of abandoned plant requires a FERC order approving the amount and recovery period and Attachment 11 being completed)			1,080,479.00		
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.e., those for which the funds collected have not been set aside in escrow and the earnings thereon included in the reserve fund) that are funded by customers and for which the associated accrued costs are recoverable under the Formula Rate. Company will include a spreadsheet (to be included in the Formula Rate template) each year as part of the Annual Update that lists the reserves and indicates which ones meet the test for crediting to rate base.

Amounts for unfunded reserves included here must be supported in Attachment 12

EPRI Dues Cost Support

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Details
Allocated General & Common Expenses			
128	EPR I and EEI dues and expenses to be excluded from the formula rate	EPR I Dues p353_f (enter FN1 line #)	EPR I & EEI Costs
128a	List EPR I 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 Related	Details*
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
130	SIT=State Income Tax Rate or Composite Multiple state rates are weighted based on the state apportionment factors on the state income tax returns	8.84%					8.84%

Safety Related and Education and Out Reach Cost Support

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	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	Transmission Materials & Supplies	Construction Materials & Supplies	Total
			p227.16	p227.8	p227.5	
133	December	Column b	-	-	-	-
134	January		-	-	-	-
135	February		-	-	-	-
136	March		-	-	-	-
137	April		-	-	-	-
138	May		-	-	-	-
139	June		-	-	-	-
140	July		-	-	-	-
141	August		-	-	-	-
142	September		-	-	-	-
143	October		-	-	-	-
144	November		-	-	-	-
145	December	Column c	-	-	-	-
146	Average					-

Regulatory Asset

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions						
		Gates-Gregg Project	Project Name	Project Name	Total	
147	Beginning Balance of Regulatory Asset	Attachment 11			2,469,084	Pursuant to Attachment 11
148	Months remaining in Amortization Period	Attachment 11			60	Pursuant to Attachment 11
149	Monthly Amortization to Account 566	(line 147 / line 148)	41,200	-	41,200	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
150	Months in Year to be amortized	Attachment 11	12	-		
151	Ending Balance of Regulatory Asset	(line 147 - line 149 * 150)	1,974,684	-		Enter docket nos. for orders authorizing recovery here: Docket Number Amortization period
152	Average Balance of Regulatory Asset	(line 147 + line 151)/2	2,221,884	-	2,221,884	

ER19-1384	5 years

Attachment 11 must be completed before including regulatory assets as inputs to the formula

153	Calculation of PBOP Expenses		
154	MidAmerican Energy Company Employees		
155	Total PBOP expenses		\$179,027
156	Labor dollars		340,380,815
157	Cost per labor dollar		\$0.00053
158	labor (labor not capitalized) current year		3,789
159	PBOP Expense for current year		2
160	PBOP Expense in all O&M and A&G accounts for current year		107
161	PBOP Adjustment for Appendix III, Line 37		(105)
162	Lines 155-157 cannot change absent approval or acceptance by FERC in a separate proceeding.		
162	MEHC (and its subsidiaries that use the same PBOP actuarial study)		
163	Total PBOP expenses		\$30,265
164	Labor dollars		876,555
165	Cost per labor dollar		\$0.03453
166	labor (labor not capitalized) current year		14,624
167	PBOP Expense for current year		504.91
168	PBOP Expense in all O&M and A&G accounts for current year		7
169	PBOP Adjustment for Appendix III, Line 37		498
170	Lines 163-165 cannot change absent approval or acceptance by FERC in a separate proceeding.		
171	PacifiCorp		
172	Total PBOP expenses		\$112,598
173	Labor dollars		510,661,263
174	Cost per labor dollar		\$0.00022
175	labor (labor not capitalized) current year		-
176	PBOP Expense for current year		-
177	PBOP Expense in all O&M and A&G accounts for current year		-
178	PBOP Adjustment for Appendix III, Line 37		-
179	Lines 172-174 cannot change absent approval or acceptance by FERC in a separate proceeding.		
180	PBOP expense adjustment	(sum lines 161, 169, & 178)	393.06

Accumulated Depreciation Worksheet

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

		Source	Year	Balance
47	Calculation of Transmission Accumulated Depreciation			
48	December	Prior year p219.25.b	2018	-
49	January	company records	2019	-
50	February	company records	2019	-
51	March	company records	2019	-
52	April	company records	2019	-
53	May	company records	2019	-
54	June	company records	2019	-
55	July	company records	2019	-
56	August	company records	2019	-
57	September	company records	2019	-
58	October	company records	2019	-
59	November	company records	2019	-
60	December	p219.25.b	2019	-
61	Transmission Accumulated Depreciation	(sum lines 48-60) /13		-
62	Calculation of Intangible Accumulated Depreciation			
63	December	Prior year p200.21.c	2018	-
64	January	company records	2019	-
65	February	company records	2019	-
66	March	company records	2019	-
67	April	company records	2019	-
68	May	company records	2019	-
69	June	company records	2019	-
70	July	company records	2019	-
71	August	company records	2019	-
72	September	company records	2019	-
73	October	company records	2019	-
74	November	company records	2019	-
75	December	p200.21.c	2019	-
76	Accumulated Intangible Depreciation	(sum lines 63 - 75) /13		-
77	Calculation of General Accumulated Depreciation			
78	December	Prior year p219.28.b	2018	-
79	January	company records	2019	-
80	February	company records	2019	-
81	March	company records	2019	-
82	April	company records	2019	-
83	May	company records	2019	-
84	June	company records	2019	-
85	July	company records	2019	-
86	August	company records	2019	-
87	September	company records	2019	-
88	October	company records	2019	-
89	November	company records	2019	-
90	December	p219.28.b	2019	-
91	Accumulated General Depreciation	(sum lines 78 - 90) /13		-
92	Total Accumulated Depreciation	(sum lines 61, 76, and 91)		-

Line No.	Description	Form No.1 Reference	December	January	February	March	April	May	June	July	August	September	October	November	December	13 Month Avg.
			Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)	Col. (f)	Col. (g)	Col. (h)	Col. (i)	Col. (j)	Col. (k)	Col. (l)	Col. (m)	Col. (n)
181	Long Term Debt:															
182	Acct 221 Bonds	112.18.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
183	Acct 223 Advances from Assoc. Companies	112.20.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
184	Acct 224 Other Long Term Debt	112.21.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
185	Less Acct 222 Reacquired Debt	112.19 c,d enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186	Total Long Term Debt	Sum Lines 181 - 185	-	-	-	-	-	-	-	-	-	-	-	-	-	-
187																
188	Preferred Stock (1)	112.3.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
189																
190	Common Equity- Per Books	112.16.c,d	8,740,842	8,763,598	8,784,649	8,794,926	8,807,745	8,818,387	8,838,047	8,849,404	8,869,393	8,542,915	8,559,680	8,127,971	6,408,521	8,531,237
191	Less Acct 204 Preferred Stock	112.3.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
192	Less Acct 219 Accum Other Compre. Income	112.15.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
193	Less Acct 216.1 Unappropriated Undistributed Subsidiary Earnings	112.12.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
194	Adjusted Common Equity	Ln 190 - 191 - 192 - 193	8,740,842	8,763,598	8,784,649	8,794,926	8,807,745	8,818,387	8,838,047	8,849,404	8,869,393	8,542,915	8,559,680	8,127,971	6,408,521	8,531,237
195																
196	Total (Line 186 plus Line 188 plus Line 194)		8,740,842	8,763,598	8,784,649	8,794,926	8,807,745	8,818,387	8,838,047	8,849,404	8,869,393	8,542,915	8,559,680	8,127,971	6,408,521	8,531,237
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.

MidAmerican Central California Transco, LLC

Incentive ROE

1	Rate Base	Appendix III, line 30							5,720,549
2	100 Basis Point Incentive Return							\$	
								<u>Cost</u>	
								<u>Appendix III</u>	
								<u>Weighted</u>	
3	Long Term Debt	Appendix III, line 80	\$	%					
			-	0.48				4.65%	0.0223
4	Preferred Stock	Appendix III, line 81	-	-				0.00%	-
5	Common Stock Including 100 basis points	Appendix III, line 82	8,531,236.79	0.52				11.30%	0.0588
6	Total (sum lines 3-5)		<u>8,531,236.79</u>						<u>0.0811</u>
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)								463,844
8	INCOME TAXES								
9	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		0.2798						
10	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.2816						
11	where WCLTD=(line 3) and R= (line 6)								
12	and FIT, SIT & p are as given in footnote F on Appendix III.								
13	1 / (1 - T) = (T from line 9)		1.3886						
14	Amortized Investment Tax Credit (266.8f) (enter negative)		-						
15									
16	Income Tax Calculation = line 10 * line 7		130,615						130,615
17	ITC adjustment (line 13 * line 14) and line 17 allocated on NP allocator		-		NP	1.00			
18	<u>Total Income Taxes (line 16 plus line 17)</u>		<u>130,615</u>						130,615
19	Return and Income Taxes with 100 basis point increase in ROE				Sum lines 7 and 18				594,459
20	Return (Appendix III line 64 col 5)								434,097
21	Income Tax (Appendix III line 62 col 5)								119,056
22	Return and Income Taxes without 100 basis point increase in ROE				Sum lines 20 and 21				553,153
23	Incremental Return and Income Taxes for 100 basis point increase in ROE				Line 19 less line 22				41,306
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets				Appendix III, line 88a				7,070,186
25	Carrying Charge Difference for 100 Basis point of ROE				(Line 23 divided by line 24)				0

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

Note 2: The 100 basis points is used to calculate the change in the carrying charge if an incentive is 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)	2,260,924.04
2	Less Transmission Depreciation Expense plus Abandoned Plant and Regulatory Asset Amortization Expense	(Appendix III, lines 40 & 42 and Attachment 2, lines 149 & 150)	1,574,879.00
3	Net Rev Req less Depreciation expense	(Line 1 minus line 2)	686,045.04
4	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant	(Appendix III, line 88 (a))	7,070,185.76
5	Base Fixed Charge Rate (Base FCR)	(Line 3 / line 4)	0.10
6	Carrying Charge Difference for 100 Basis point of ROE	(Attachment 3, line 25)	0.01

	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 13 Month Balance Net Plant;	Depreciation or Amortization Expense	Revenue Requirement [Col D x Col F + Col G]	Actual Rev Req at Increased ROE Revenue Requirement (Col E x Col F + Col G)	Incremental Rev Req at Increased ROE of Incentive Projects 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	2015	2016	2017	2018	2019	2020
LIBOR Rate	0.156%				2.082%	2.151%	
Spread	2.500%				2.500%	2.500%	
Interest Rate	2.656%				4.582%	4.651%	

Table 5

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Year	Quarterly Construction Expenditures (\$000's)	Principle Drawn In Quarter (\$000's)	Principle Drawn To Date (\$000's)	Interest & Principal Payments (\$000's)	Origination Fees (\$000's)	Commitment, Utilization & Ratings Fees (\$000's)	Net Cash Flows (\$000's)	
	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: $(\text{round}(XIRR(\text{first quarter of loan Col I of Table 5}:\text{last quarter of loan Col I of Table 5}, 8\%))$
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 is 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 known, 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	(690,939)	-	-		From Acct. 283 total, below
3	ADIT-190	-	-	-		From Acct. 190 total, below
4	Subtotal	(690,939)	-	-		
5	Wages & Salary Allocator			1.00		Appendix III, line 78
6	NP		1.00			Appendix III, line 15
7	Beginning of Year	(690,939)	-	-	(690,939)	
8	End of year from Attachment 6b, line 7	(2,165,158)	-	-	(2,165,158)	
9	Average of Beginning of Year and End of Year ((7 +8)/2)	(1,428,049)	-	-	(1,428,049)	Enter as negative Appendix III, line 17.

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12 In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed.

13 dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance 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
- 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.

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

A	B	C	D	E	F	G
	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	
75 Defered Tax Liability on Pre-Commercial Regulatory Asset	(690,939)		(690,939)			Regulatory asset for carrying charges on pre-commercial costs not recognized for tax purposes.
76						
77						
78						
79						
80						
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83						
84						
85 Subtotal - p277	(690,939)	-	(690,939)	-	-	
86 Less FASB 109 Above if not separately removed						
87 Less FASB 106 Above if not separately removed						
88 Total	(690,939)	-	(690,939)	-	-	

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 94 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	(2,165,158)	-	-		From Acct. 283 total, below
3	ADIT-190	-	-	-		From Acct. 190 total, below
4	Subtotal	(2,165,158)	-	-		
5	Wages & Salary Allocator			1.00		Appendix III, line 78
6	NP		1.00			Appendix III, line 15
7	End of Year ADIT	(2,165,158)	-	-	(2,165,158)	Attachment 6a
8						
9						
10						
11						

12 In filing out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed.
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	C	D	E	F	G
14		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	
15							Justification
16	ADIT-190						
17							
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 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
End of Year

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45 ADIT- 282
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A	B	C	D	E	F	G
	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Subtotal - p275	-	-	-	-	-	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
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.

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

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73 ADIT- 283
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A	B	C	D	E	F	G
	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	
75 Deferred Tax Liability on Pre-Commercial Regulatory Asset	(552,588)		(552,588)			Regulatory asset for carrying charges on pre-commercial costs not recognized for tax purposes.
76 Deferred Tax Liability on Construction Work In Progress Write Offs to Regulatory Assets	(1,612,570)		(1,612,570)			
77						
78						
79						
80						
81						
82						
83						
84						
85 Subtotal - p277	(2,165,158)	-	(2,165,158)	-	-	
86 Less FASB 109 Above if not separately removed						
87 Less FASB 106 Above if not separately removed						
88 Total	(2,165,158)	-	(2,165,158)	-	-	

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.

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

2017		2017		Over (Under) Recovery
Revenue Requirement Billed (Note 1)		Actual Revenue Requirement (Note 2)		
\$0	Less	\$0	Equals	\$0

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

Notes

1. the Revenue Requirement Billed is input, the source are the invoices from CAISO. The amounts do not include any true-ups, prior period adjustments, or TRBAA amounts
2. the Actual Revenue Requirement is input from Attachment 4, line 8, Col. J. The amounts do not include any true-ups, prior period adjustments, or TRBAA amounts
3. Then Monthly Interest Rate shall be equal to the interest rate set forth in Section 6 of the Protocols.
4. The True-Up Adjustment is applied to each project prorata based its contribution to the Revenue Requirement shown in Appendix III, line 1.

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

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

*The Hypothetical Example:
* Assumes that the construction loan is retired on June, 2020*

Calculation of Applicable Interest Expense for each ATRR period

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

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

<u>Calculation of Interest for True-Up Period</u>							
					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	-	-	-
					<hr/>		
					Annual		
January through December	2	-	0.0000%	12.00	-	-	-
January through December	3	-	0.0000%	12.00	-	-	-
<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>					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%	-	-	-	-
					<hr/>		
Total Amount of True-Up Adjustment for Year					\$	-	-
Less Over (Under) Recovery					\$	-	-
Total Interest					\$	-	-

<u>Calculation of Interest for True-Up Period</u>							
					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	-	-	-
					<hr/>		
					Annual		
January through December	3	-	0.0000%	12.00	-	-	-
<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>					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%	-	-	-	-
					<hr/>		
Total Amount of True-Up Adjustment for Year					\$	-	-
Less Over (Under) Recovery					\$	-	-
Total Interest					\$	-	-

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

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

Note 1: In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying plant booked to the accounts shown in lines 1-11 above, and the resultant weighted average depreciation rate will be used to determine the life over which to amortize the CIAC. The life of each facility subject to a CIAC will be estimated in this manner at the time the plant is placed into service, and will not change over the life of the CIAC without FERC approval. The combined amortization expense for all CIACs shall be the sum of each individual CIAC balance amortized over the life of each individual CIAC established in this manner.

These depreciation rates will not change absent the appropriate filing at FERC.

**Attachment 10 - Detail for O&M, Other Taxes and Account 413 for Leased Projects
MidAmerican Central California Transco, LLC**

Central Valley Transmission Upgrade Project (CVT Project)

O&M Detail

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

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

Property Tax Detail

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

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

Source of O&M For CVT Project

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

Detail of Account 413 and 408.1

	O&M	Property Taxes	Depreciation	Other	Specify Other
15 O&M related to CVT Project (Note 1, line a)	-				
16 Other Taxes Related to CVT Project (Note 1, line b)		-			
17 Depreciation			-		
18a Other (Specify)				-	
18b					
18c					
....					
...					
19 Total Booked to Account 413 and 408.1	-	-	-	-	
20 Total O&M booked to Account 413	-				
21 Total Property Taxes booked to Account 408.1		-			
22 Total Other booked to Account 413				-	
23 Total Other than Depreciation booked to Account 413 and 408.1 (sum lines 20-22)	-				
24 CEC Portion of O&M	(line 5)	-			
25 CEC Portion of Property Tax	(line 10)	-			
26 Total	(line 24 + line 25)	-			
27 Amount Billed CEC	Note 1, line c	-			
28 Revenue Credit to Attachment 1	(line 27 - line 26)	-			

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

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Recovery Amount	Recovery Period	Monthly Amort.	Amort. Periods	Current Year Amort.	% Allocable to Formula	Amort. Expense in
No.	Project Name	Approved (1) ÷	(Months) (1) =	Expense ×	This Year =	Expense ×	Rate (1) =	Formula Rate
1	Pre-commercial expenses	2,469,088	60	41,151	12	493,818	100.00%	493,818
1a	Abandoned Construction Work In Process	6,843,031	57	120,053	9	1,080,479	100.00%	1,080,479
1b		-	-	-	-	-	-	-
1c		-	-	-	-	-	-	-
...		-	-	-	-	-	-	-
...		-	-	-	-	-	-	-
...		-	-	-	-	-	-	-
...		-	-	-	-	-	-	-
1x		-	-	-	-	-	-	-
2				Total Regulatory Asset and Abandoned Plant Amortization Expense:				\$ 1,574,296

NOTES:

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

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

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

	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
No.	Dec. 31 2018	Jan. 31 2019	Feb. 28/29 2019	Mar. 31 2019	Jun. 30 2019	May 31 2019	Jun. 30 2019	Jul. 31 2019	Aug. 31 2019	Sept. 30 2019	Oct. 31 2019	Nov. 30 2019	Dec. 31 2019
1	2,469,084	2,427,933	2,386,781	2,345,630	2,304,478	2,263,327	2,222,175	2,181,024	2,139,872	2,098,721	2,057,569	2,016,418	1,975,266
1a				6,843,031	6,722,978	6,602,925	6,482,872	6,362,819	6,242,765	6,122,712	6,002,659	5,882,606	5,762,553
1b													
1c													
...													
...													
...													
...													
1x													

2

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

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

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

	(v)	(w)	(x)	(y)	(z)	(aa)
	Average	% Approved	Allocable to	Rate Base	Internal ID or	
No.	Unamortized	for Rate Base	Formula Rate (4) =	Balance	Code	Docket No.
	Balance (3)	Treatment (1)				
1	2,222,175.31	100.00%	100.00%	2,222,175.31	182310	ER19-1384
1a	4,848,301.60	100.00%	100.00%	4,848,301.60	182312	ER19-2314
1b	-	0.00%	0.00%	-		
1c	-	0.00%	0.00%	-		
...	-	0.00%	0.00%	-		
...	-	0.00%	0.00%	-		
...	-	0.00%	0.00%	-		
...	-	0.00%	0.00%	-		
...	-	0.00%	0.00%	-		
1x	-	0.00%	0.00%	-		

2 Total Regulatory Assets and Abandoned Plant in Rate Base: \$ 7,070,477

Notes:

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

(4) Equals column (g).

**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)
No.	Subaccount No.	Item Name	Land Held for Future Use	Average of Columns (e) Through (q)	Dec. 31 2018	Jan. 31 2019	Feb. 28/29 2019	Mar. 31 2019	Jun. 30 2019	May 31 2019	Jun. 30 2019	Jul. 31 2019	Aug. 31 2019	Sept. 30 2019	Oct. 31 2019	Nov. 30 2019	Dec. 31 2019
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
 12/30/2019

Forecasted O&M Detail, worksheet prepared for each project

Ln	Description	MCCT Internal Labor ¹	Non-Labor ¹	Moved to Account 413	Partner	Partner Amount ¹	Total
1	Pre-commercial expenses regulatory asset amortization		494,400				494,400
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		494,400				494,400

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		494,400				494,400
40	Rents.	567.0						-
41	Maintenance supervision and engineering .	568.0						-
42	Maintenance of structures .	569.0						-

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

Docket No. ER14-1661
 12/30/2019

Forecasted A&G Detail, worksheet prepared for MCCT

Ln	Description	MCCT Internal Labor	Non-Labor \$	Account 413 Partner	Partner Amount	Total
1	Outside Services Employed		132,499		-	132,499
2						-
3						-
4						-
5						-
6						-
7						-
8						-
9						-
10						-
11						-
12						-
13						-
14						-
15						-
16	Total					132,499

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		132,499			132,499
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			132,499			132,499

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

APPENDIX B

**MCCT TRANSMISSION FORMULA RATE 2019 ANNUAL TRUE-UP
IN MICROSOFT EXCEL FORMAT**

APPENDIX C

MCCT TRANSMISSION FORMULA RATE 2019 ANNUAL TRUE-UP WORKPAPERS

MidAmerican Central California Transco, LLC Comparison of 2019 Projection vs 2019 Actual

Projected Net Revenue Requirement Worksheet	Source	2019 Projection	2019 Actual	Difference (\$)	Comments
Rate Base	Appendix A, Line 40	\$ 1,691,975	\$ 5,720,548	\$ (4,028,573)	
Total O&M	Appendix A, Line 48	718,035	627,292	90,743	
Total Depreciation	Appendix A, Line 53		1,080,479	(1,080,479)	Increase due to amortization expense for abandoned plant
Total Taxes - other than income	Appendix A, Line 62			-	
Total Taxes - Income	Appendix A, Line 73	35,213	119,056	(83,843)	
Return (Rate Base * Rate of Return)		127,836	434,097	(306,261)	
				\$ -	
Gross Revenue Requirement	Appendix A, Page 3, Line 76	\$ 881,085	\$ 2,260,924	\$ (1,379,839)	
				0	
-Total Revenue Credits	Appendix A, Line 2			-	
				\$0.00	
-True-Up Adjustment (prior year amount)	Appendix A, Line 3			-	
				\$0.00	
Net Revenue Requirement	(line 1 minus line 6 plus line 7)	\$ 881,085	\$ 2,260,924	\$ (1,379,839)	

RATE BASE	2019 Projection	2019 Actual	Difference (\$)	Comments
Transmission Plant			-	
Depreciation/Reserve			-	
Net Plant	\$ -	\$ -	\$ -	
			\$ -	
Rate Base Adjustments	\$ 1,602,221	\$ 5,642,137	\$ (4,039,916)	
ADIT- not Directly related to Project Depreciation or CWIP	(622,579)	(1,428,049)	805,470	Increase due to deferred tax liability on abandoned plant
Account No. 255	\$ -	\$ -	\$ -	
CWIP	\$ -	\$ -	\$ -	
Reserves	\$ -	\$ -	\$ -	
Unamortized Regulatory Asset	\$ 2,224,800	\$ 2,221,884	\$ 2,916	
Unamortized Abandoned Plant	\$ -	\$ 4,848,302	\$ (4,848,302)	Increase due to unamortized abandoned plant asset approved in 205 filing during 2019
			\$ -	
Working Capital	89,754	78,412	11,343	
CWC	89,754	78,412	11,343	
Prepayments	-	-	-	
			\$ -	
Total Rate Base	\$ 1,691,975	\$ 5,720,548	\$ (4,028,573)	

Beg of Month, One Month Libor Rate

Jan-19	2.3870%
Feb-19	2.3740%
Mar-19	2.3850%
Apr-19	2.3880%
May-19	2.3920%
Jun-19	2.3610%
Jul-19	2.3600%
Aug-19	2.1120%
Sep-19	2.0910%
Oct-19	1.8260%
Nov-19	1.5920%
Dec-19	1.5410%

Average	<u>2.1508%</u>	2.50%	4.6508%
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Source:

http://online.wsj.com/mdc/public/page/2_3020-libor.html

Or for past years: <https://www.global-rates.com/interest-rates/libor/american-dollar/2019.aspx>

Notes:

LIBOR 1-month rate published on the Wall Street Journal's public site for the first business day of August during the year immediately prior to the Rate Year for the forecasted rates. The rates for the year following the Rate Year will be based on the Bloomberg Forward Curve 23 available on August 3, 2015. *The rate for the Rate Year will be trued up each year to equal the average LIBOR 1-month rate published on the first business day of each month during the Rate Year.* The published rates for August and the true-up are available at: http://online.wsj.com/mdc/public/page/2_3020-libor.html (An equivalent website will be established if this website is no longer available at any time in the future). LIBOR Rates after 2016 are pulled from Bloomberg, "Interest Rate Curves: Standard Mode". Need to ensure US 1 Month LIBOR is being used with annual intervals of August. Use the basis adjusted forward column.

MidAmerican Central California Transco, LLC

Support for 2019 True-Up

Docket ER19-2314-000, MCCT's Abandoned Asset

Project costs requested for recovery: 7,084,511

Spend prior to rate order, 50% (482,959) (241,480) MidAmerican Transco may recover 50 percent of its costs incurred from November 6, 2013 through June 2, 2014 - consistent with Opinion No. 29

Starting Abandoned Asset 6,843,031

From Tab 2a cost support:

	Beginning of Year	End of Year	Average Balance
Unamortized Abandoned Plant	3,934,050.44	5,762,552.76	4,848,301.60

Solved for the \$3,934,050.44 so that the average balance in the first year does not over state earnings by having a rate base due before the recovery could begin on April 1, 2019
 From ER19-2314-000, "we grant MidAmerican Transco's unopposed request to amortize the costs it is permitted to recover during the period April 1, 2019 to December 31, 2023
 Average balance of \$4,848,301.60 matches calculated average balance from tab 11

From Tab 11, Reg Assets and Abandoned Plant:

	Dec. 31	Jan. 31	Feb. 28/29	Mar. 31	Apr 30	May 31	Jun. 30	Jul. 31	Aug. 31	Sept. 30	Oct. 31	Nov. 30	Dec. 31	Average Unamortized Balance (3)	Approved for Rate Base	Allocable to Formula Rate (4)	Rate Base
	2018	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	4,848,301.60	100.00%	100.00%	4,848,301.60
Abandoned Construction Work In Process				6,843,031	6,722,978	6,602,925	6,482,872	6,362,819	6,242,765	6,122,712	6,002,659	5,882,606	5,762,553				

Monthly Amortization beginning in April: 120,053