

Formula Rate Index

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Rate Formula Template
Utilizing FERC Form 1 Data

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

MidAmerican Central California Transco, LLC

Formula Rate Index

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Formula Rate - Non-Levelized

Line No.		(1)	(2)	(3)
				Allocated Amount
1	GROSS REVENUE REQUIREMENT (line 67)		12 months	\$ 881,085
REVENUE CREDITS				
2	Total Revenue Credits	Total	Allocator	
	Attachment 1, line 7	-	TP 1.0000	-
	Attachment 7 (and Attachment 8 subject to Note Q)	-		
3	True-up Adjustment		DA 1.00000	-
4	NET REVENUE REQUIREMENT (line 1 minus line 2 plus line 3)			<u>\$ 881,085</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

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
	RATE BASE:				
5	GROSS PLANT IN SERVICE (Note P)				
5	Transmission	(Attach 2, line 15)	-	TP	1.0000
6	General & Intangible	(Attach 2, lines 30 & 45)	-	W/S	1.0000
7	TOTAL GROSS PLANT (sum lines 5-6)	(GP=1 if plant =0)	-	GP=	1.0000
8	ACCUMULATED DEPRECIATION & AMORTIZATION (Note P)				
9	Transmission	(Attach 2, line 61)	-	TP	1.0000
10	General & Intangible	(Attach 2, lines 76 & 91)	-	W/S	1.0000
11	TOTAL ACCUM. DEPRECIATION (sum lines 9-10)		-		-
12	NET PLANT IN SERVICE				
13	Transmission	(line 5- line 9)	-		-
14	General & Intangible	(line 6- line 10)	-		-
15	TOTAL NET PLANT (sum lines 13-14)	(NP=1 if plant =0)	-	NP=	1.0000
16	ADJUSTMENTS TO RATE BASE (Note A)				
17	ADIT	(Attachment 6a)	(622,579)	TP	1.0000
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)	2,224,800	DA	1.0000
22	Unamortized Abandoned Plant	(Attachment 2) (Note K)	-	DA	1.0000
23	TOTAL ADJUSTMENTS (sum lines 17-22)		1,602,221		1,602,221
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)	89,754		89,754
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)		89,754		89,754
30	RATE BASE (sum lines 15, 23, 24, & 29)		<u>1,691,975</u>		<u>1,691,975</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 223,697	W/S	1.0000 223,697
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) (62)	TP=	1.0000 (62)
38	TOTAL O&M and A&G (sum lines 32, 34, 36, 37 less lines 33 & 35)	718,035		718,035
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	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	0.2798		
55	$CIT=(T/1-T) * (1-(WCLTD/R)) =$	0.2755		
56	where WCLTD=(line 80) and R=(line 83)			
57	and FIT, SIT & p are as given in footnote F.			
58	$1 / (1 - T) = (T \text{ from line } 54)$	1.3886		
59	Amortized Investment Tax Credit (266.8f) (enter negative)	-		
60	Income Tax Calculation = line 55 * line 64	35,213	NA	35,213
61	ITC adjustment (line 58 * line 59)	-	NP	1.0000 -
62	Total Income Taxes (line 60 plus line 61)	35,213		35,213
63	RETURN			
64	[Rate Base (line 30) * Rate of Return (line 83)]	127,836	NA	127,836
65	Rev Requirement before Incentive Projects (sum lines 38, 43, 52, 62, 64)	881,085		881,085
66	Return and Income Tax on Incentive Projects	-	DA	100% -
67	Total Revenue Requirement (sum lines 65 & 66)	881,085		881,085

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)

	Form 1 Reference	\$	TP	Allocation			
75							
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					
80	Long Term Debt (Note G) (Attach 2, line 207 & Attach 5)	-	48%	4.58%	0.022 =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)	-	-	-	0.076 =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)	-
87	Regulatory Assets	(Line 21)	2,224,800
88	Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant		2,224,800

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 12/31/2019

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)		-

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	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	<u>Calculation of Intangible Accumulated Depreciation</u>			
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	<u>Calculation of General Accumulated Depreciation</u>			
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)		-

ADJUSTMENTS TO RATE BASE (Note A)

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Details			
			Beginning of Year	End of Year	Average Balance	
93	Account No. 255 (enter negative)	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.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			EPRI Dues	EPRI & EEI Costs	Details
Allocated General & Common Expenses					
128	EPRI and EEI dues and expenses to be excluded from the formula rate	p353...f (enter FN1 line #)			
128a	List EPRI and EEI dues and expenses				

Regulatory Expense Related to Transmission Cost Support

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission	Details*
Directly Assigned A&G							
129	Regulatory Commission Exp Account 928	p323.189.b				-	
				* insert case specific detail and associated assignments here			

Multi-state Workpaper

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Weighed Average
Income Tax Rates							
130	SIT=State Income Tax Rate or Composite Multiple state rates are weighted based on the state apportionment factors on the state income tax returns	8.84%					8.84%

Safety Related and Education and Out Reach Cost Support

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Safety Related, Education, Siting & Outreach Related	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					
		Stores Expense Undistributed	Transmission Materials & Supplies	Construction Materials & Supplies	Total
Note: for the projection, the prior year's actual balances will be used					
Form No.1 page					
		p227.16	p227.8	p227.5	
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					
		Project Name	Project Name	Project Name	Total
147	Beginning Balance of Regulatory Asset	Attachment 11	2,472,000	-	2,472,000
148	Months remaining in Amortization Period	Attachment 11	60	-	
149	Monthly Amortization to Account 566	(line 147 / line 148)	41,200	-	41,200
150	Months in Year to be amortized	Attachment 11	12	-	
151	Ending Balance of Regulatory Asset	(line 147 - line 149 * 150)	1,977,600	-	
152	Average Balance of Regulatory Asset	(line 147 + line 151)/2	2,224,800	-	2,224,800

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

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:	
Docket Number	Amortization period

153	Calculation of PBOP Expenses		
154	MidAmerican Energy Company Employees		
155	Total PBOP expenses		-\$706,747
156	Labor dollars		296,833,483
157	Cost per labor dollar		-\$0.00238
158	labor (labor not capitalized) current year		6,157
159	PBOP Expense for current year		(15)
160	PBOP Expense in all O&M and A&G accounts for current year		50
161	PBOP Adjustment for Appendix III, Line 37		(65)
162	Lines 155-157 cannot change absent approval or acceptance by FERC in a separate proceeding.		
162	MEHC (and its subsidiaries that use the same PBOP actuarial study)		
163	Total PBOP expenses		\$9,027
164	Labor dollars		21,957,323
165	Cost per labor dollar		\$0.00041
166	labor (labor not capitalized) current year		50,192
167	PBOP Expense for current year		21
168	PBOP Expense in all O&M and A&G accounts for current year		18
169	PBOP Adjustment for Appendix III, Line 37		3
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)	(61.52)

Capital Structure

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

Line No.	Description	Form No.1 Reference	December	January	February	March	April	May	June	July	August	September	October	November	December	13 Month Avg.
			Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)	Col. (f)	Col. (g)	Col. (h)	Col. (i)	Col. (j)	Col. (k)	Col. (l)	Col. (m)	Col. (n)
181	Long Term Debt:															
182	Acct 221 Bonds	112.18.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
183	Acct 223 Advances from Assoc. Companies	112.20.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
184	Acct 224 Other Long Term Debt	112.21.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
185	Less Acct 222 Reacquired Debt	112.19 c,d enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186	Total Long Term Debt	Sum Lines 181 - 185	-	-	-	-	-	-	-	-	-	-	-	-	-	-
187																
188	Preferred Stock (1)	112.3.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
189																
190	Common Equity- Per Books	112.16.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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)	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						1,691,975
2	100 Basis Point Incentive Return							
								\$
								<u> </u>
3	Long Term Debt	Appendix III, line 80	<u> </u>	<u> </u>		<u> </u>	<u> </u>	
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)		<u> </u>	<u> </u>			<u>0.0808</u>	
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)							136,634
8	INCOME TAXES							
9	T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =			0.2798				
10	CIT=(T/1-T) * (1-(WCLTD/R)) =			0.2827				
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			38,632			38,632	
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)			<u>38,632</u>				38,632
19	Return and Income Taxes with 100 basis point increase in ROE				Sum lines 7 and 18			175,266
20	Return (Appendix III line 64 col 5)							127,836
21	Income Tax (Appendix III line 62 col 5)							35,213
22	Return and Income Taxes without 100 basis point increase in ROE				Sum lines 20 and 21			163,049
23	Incremental Return and Income Taxes for 100 basis point increase in ROE				Line 19 less line 22			12,217
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets				Appendix III, line 88a			2,224,800
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)	881,085
2	Less Transmission Depreciation Expense plus Abandoned Plant and Regulatory Asset Amortization Expense	(Appendix III, lines 40 & 42 and Attachment 2, lines 149 & 150)	494,400
3	Net Rev Req less Depreciation expense	(Line 1 minus line 2)	386,685
4	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant	(Appendix III, line 88 (a))	2,224,800
5	Base Fixed Charge Rate (Base FCR)	(Line 3 / line 4)	0.174
6	Carrying Charge Difference for 100 Basis point of ROE	(Attachment 3, line 25)	0.005

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J		
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.

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

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

Table 1

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

Table 2

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

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%		
Spread	2.500%				2.500%		
Interest Rate	2.656%				4.582%		

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)	Interest Rate from Line 25 (Note 3)	Origination Fees (\$000's)	Commitment, Utilization & Ratings Fees (\$000's)	Net Cash Flows (\$000's)
	Estimated	Estimated	Cumulative Col. D	Col. D	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
- C_t is the cash flow (Table 5, Col. I in each quarter)
Alternatively the equation can be written as 0 = C₀ + C₁/(1+IRR) + C₂/(1+IRR)² + C₃/(1+IRR)³ + ... + C_N/(1+IRR)^N and solved for IRR
The Excel™ formula on line 2 is : (round(XIRR(first quarter of loan Col I of Table 5:last quarter of loan Col I of Table 5, first quarter of loan Col A of Table 5:last quarter of loan Col I of Table 5, 8%),4)
The 8% in the above formula is a seed number to ensure the formula produces a positive number.
- 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	(691,755)	-	-		From Acct. 283 total, below
3	ADIT-190	-	-	-		From Acct. 190 total, below
4	Subtotal	(691,755)	-	-		
5	Wages & Salary Allocator			1.00		Appendix III, line 78
6	NP		1.00			Appendix III, line 15
7	Beginning of Year	(691,755)	-	-	(691,755)	
8	End of year from Attachment 6b, line 7	(553,404)	-	-	(553,404)	
9	Average of Beginning of Year and End of Year ((7 +8)/2)	(622,579)	-	-	(622,579)	Enter as negative Appendix III, line 17.

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.

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	(553,404)	-	-		From Acct. 283 total, below
3	ADIT-190	-	-	-		From Acct. 190 total, below
4	Subtotal	(553,404)	-	-		
5	Wages & Salary Allocator			1.00		Appendix III, line 78
6	NP		1.00			Appendix III, line 15
7	End of Year ADIT	(553,404)	-	-	(553,404)	Attachment 6a

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.

Ln	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							
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.

38

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

2019		2019			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	-	0.0000%	12	-	-
February	Year 2019	-	0.0000%	11	-	-
March	Year 2019	-	0.0000%	10	-	-
April	Year 2019	-	0.0000%	9	-	-
May	Year 2019	-	0.0000%	8	-	-
June	Year 2019	-	0.0000%	7	-	-
July	Year 2019	-	0.0000%	6	-	-
August	Year 2019	-	0.0000%	5	-	-
September	Year 2019	-	0.0000%	4	-	-
October	Year 2019	-	0.0000%	3	-	-
November	Year 2019	-	0.0000%	2	-	-
December	Year 2019	-	0.0000%	1	-	-
				Annual		
January through December	Year 2020	-	0.0000%	12	-	-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						
				Monthly		
January	Year 2021	-	0.0000%		-	-
February	Year 2021	-	0.0000%		-	-
March	Year 2021	-	0.0000%		-	-
April	Year 2021	-	0.0000%		-	-
May	Year 2021	-	0.0000%		-	-
June	Year 2021	-	0.0000%		-	-
July	Year 2021	-	0.0000%		-	-
August	Year 2021	-	0.0000%		-	-
September	Year 2021	-	0.0000%		-	-
October	Year 2021	-	0.0000%		-	-
November	Year 2021	-	0.0000%		-	-
December	Year 2021	-	0.0000%		-	-
Total Amount of True-Up Adjustment (Note 4)					\$	-
Less Over (Under) Recovery					\$	-
Total Interest					\$	-

Notes

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

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. (c) had been Used	Over (Under) Recovery Col. (d) less Col. (e)	Refund/Surcharge Interest Rate Calculated on Attachment 7, line 9 for the Year	Total Amount of Construction Loan Related True-Up with Interest (Refund)/Owed
					\$ -		\$ -
					\$ -		\$ -
					\$ -		\$ -
							\$ -

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

Calculation of Applicable Interest Expense for each ATRR period

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

69

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

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75 Calculation of Interest for True-Up Period

					Monthly	
78	January	1	-	0.0000%	12.00	-
79	February	1	-	0.0000%	11.00	-
80	March	1	-	0.0000%	10.00	-
81	April	1	-	0.0000%	9.00	-
82	May	1	-	0.0000%	8.00	-
83	June	1	-	0.0000%	7.00	-
84	July	1	-	0.0000%	6.00	-
85	August	1	-	0.0000%	5.00	-
86	September	1	-	0.0000%	4.00	-
87	October	1	-	0.0000%	3.00	-
88	November	1	-	0.0000%	2.00	-
89	December	1	-	0.0000%	1.00	-
90						-
91						-
92						-
93						-
94	January through December	2	-	0.0000%	12.00	-
95	January through December	3	-	0.0000%	12.00	-
96						-
97						-
98						-
99						-

					Annual	
94	January through December	2	-	0.0000%	12.00	-
95	January through December	3	-	0.0000%	12.00	-

100 Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months

					Monthly	
101	January	4	-	0.0000%	-	-
102	February	4	-	0.0000%	-	-
103	March	4	-	0.0000%	-	-
104	April	4	-	0.0000%	-	-
105	May	4	-	0.0000%	-	-
106	June	4	-	0.0000%	-	-
107	July	4	-	0.0000%	-	-
108	August	4	-	0.0000%	-	-
109	September	4	-	0.0000%	-	-
110	October	4	-	0.0000%	-	-
111	November	4	-	0.0000%	-	-
112	December	4	-	0.0000%	-	-
113						-
114						-

115	Total Amount of True-Up Adjustment for Year					\$ -
116	Less Over (Under) Recovery					\$ -
117	Total Interest					\$ -

120 Calculation of Interest for True-Up Period

					Monthly	
122	January	2	-	0.0000%	12.00	-
124	February	2	-	0.0000%	11.00	-
125	March	2	-	0.0000%	10.00	-
126	April	2	-	0.0000%	9.00	-
127	May	2	-	0.0000%	8.00	-
128	June	2	-	0.0000%	7.00	-
129	July	2	-	0.0000%	6.00	-
130	August	2	-	0.0000%	5.00	-
131	September	2	-	0.0000%	4.00	-
132	October	2	-	0.0000%	3.00	-
133	November	2	-	0.0000%	2.00	-
134	December	2	-	0.0000%	1.00	-
135						-
136						-

					Annual	
138	January through December	3	-	0.0000%	12.00	-

144 Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months

					Monthly	
145	January	4	-	0.0000%	-	-
146	February	4	-	0.0000%	-	-
147	March	4	-	0.0000%	-	-
148	April	4	-	0.0000%	-	-
149	May	4	-	0.0000%	-	-
150	June	4	-	0.0000%	-	-
151	July	4	-	0.0000%	-	-
152	August	4	-	0.0000%	-	-
153	September	4	-	0.0000%	-	-
154	October	4	-	0.0000%	-	-
155	November	4	-	0.0000%	-	-
156	December	4	-	0.0000%	-	-
157						-
158						-

159	Total Amount of True-Up Adjustment for Year					\$ -
160	Less Over (Under) Recovery					\$ -
161	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
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
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	-	-
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	2,472,000	60	41,200	12	494,400	100.00%	494,400
1a		-	-	-	-	-	-	-
1b		-	-	-	-	-	-	-
1c		-	-	-	-	-	-	-
...		-	-	-	-	-	-	-
...		-	-	-	-	-	-	-
...		-	-	-	-	-	-	-
...		-	-	-	-	-	-	-
...		-	-	-	-	-	-	-
1x		-	-	-	-	-	-	-
2				Total Regulatory Asset and Abandoned Plant Amortization Expense: \$				494,400

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)
	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.	2018	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019
1	2,472,000	2,430,800	2,389,600	2,348,400	2,307,200	2,266,000	2,224,800	2,183,600	2,142,400	2,101,200	2,060,000	2,018,800	1,977,600
1a													
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 for	Allocable to	Rate Base	Internal ID or	
No.	Unamortized	Rate Base	Formula Rate (4) =	Balance	Code	Docket No.
	Balance (3)	Treatment (1)				
1	2,224,800.00	100.00%	100.00%	2,224,800.00	182310	
1a	-	0.00%	0.00%	-		
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: \$ 2,224,800

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**

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

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

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

	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
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
1a													
1b													
1c													
...													
...													
...													
...													
...													
...													
1x													

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

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

Docket No. ER14-1661
 12/30/2019

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	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						-
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	Corporate administration	56,490	167,207		-	223,697
2						-
3						-
4						-
5						-
6						-
7						-
8						-
9						-
10						-
11						-
12						-
13						-
14						-
15						-
16	Total					223,697

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				-
1a				-
1b				-
1c				-
...				-
...				-
...				-
...				-
...				-
...				-
...				-
...				-
...				-
...				-
1x				-
2	Total (sum lines 1-1x)			-

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

Actual Additions by FERC Account

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

Workpaper 4 -Affiliate Charges
MidAmerican Central California Transco, LLC

Docket No. ER14-1661
12/30/2019

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