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June 30, 2021

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

II. 2020 True-Up Informational Filing

This True-Up Adjustment pertains to MCCT's transmission formula rates in effect for calendar year 2020. 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, 2021 for 2022 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, 2021 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 2020 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 2020 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 2020 ANNUAL TRUE-UP
IN PORTABLE DOCUMENT FORMAT (PDF)**

Formula Rate Index

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Attachment	2	Cost Support
Attachment	3	Incentives Worksheet
Attachment	4	Transmission Enhancement Worksheet
Attachment	5	Construction Financing Worksheet
Attachment	6a	Beginning of Year ADIT
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Rate Formula Template
Utilizing FERC Form 1 Data

Annual Update for Transmission Revenue Requirement
For the 12 months ended 12/31/2020

MidAmerican Central California Transco, LLC

Formula Rate Index

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Attachment	1	Revenue Credit Worksheet
Attachment	2	Cost Support
Attachment	3	Incentives Worksheet
Attachment	4	Transmission Enhancement Worksheet
Attachment	5	Construction Financing Worksheet
Attachment	6a	Beginning of Year ADIT
Attachment	6b	End of Year ADIT
Attachment	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	<u>\$ 2,490,882</u>
REVENUE CREDITS				
2	Total Revenue Credits	Attachment 1, line 7 Attachment 7 (and Attachment 8 subject to Note Q)	<u>Total</u> - TP 1.0000 - DA 1.00000	-
3	True-up Adjustment			-
4	NET REVENUE REQUIREMENT	(line 1 minus line 2 plus line 3)		<u>\$ 2,490,882</u>

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

Line No.	(1)	MidAmerican Central California Transco, LLC		(4)	(5)
		Form No. 1 Page, Line, Col.	Company Total		
	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)	(2,241,343)	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)	1,728,069	DA	1.0000
22	Unamortized Abandoned Plant	(Attachment 2) (Note K)	5,042,234	DA	1.0000
23	TOTAL ADJUSTMENTS (sum lines 17-22)		4,528,959		4,528,959
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)	81,805		81,805
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)		81,805		81,805
30	RATE BASE (sum lines 15, 23, 24, & 29)		<u>4,610,764</u>		<u>4,610,764</u>

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

		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) 493,231	TP=	1.0000	493,231	
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 161,267	W/S	1.0000	161,267	
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) (57)	TP=	1.0000	(57)	
38	TOTAL O&M and A&G (sum lines 32, 34, 36, 37 less lines 33 & 35)	654,441			654,441	
39	DEPRECIATION EXPENSE (Note P)					
40	Transmission	336.7.b -	TP	1.0000	-	
41	General and Intangible	336.1.d&e + 336.10.b -	W/S	1.0000	-	
42	Amortization of Abandoned Plant	(Attachment 2) (Note K) 1,440,638	DA	1.0000	1,440,638	
43	TOTAL DEPRECIATION (Sum lines 40-42)	1,440,638			1,440,638	
44	TAXES OTHER THAN INCOME TAXES (Note E)					
45	LABOR RELATED					
46	Payroll	263._i (enter FN1 line #) -	W/S	1.0000	-	
47	Highway and vehicle	263._i (enter FN1 line #) -	W/S	1.0000	-	
48	PLANT RELATED					
49	Property	263._i (enter FN1 line #) -	GP	1.0000	-	
50	Gross Receipts	263._i (enter FN1 line #) -	NA	-	-	
51	Other	263._i (enter FN1 line #) -	GP	1.0000	-	
52	TOTAL OTHER TAXES (sum lines 46-51)	-			-	
53	INCOME TAXES (Note F)					
54	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$	0.2798				
55	$CIT = (T / (1 - T)) * (1 - (WCLTD / R))$	0.3073				
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	95,958.99	NA		95,959	
61	ITC adjustment (line 58 * line 59)	-	NP	1.0000	-	
62	Total Income Taxes (line 60 plus line 61)	95,959			95,959	
63	RETURN					
64	[Rate Base (line 30) * Rate of Return (line 83)]	312,241	NA		312,241	
65	Rev Requirement before Incentive Projects (sum lines 38, 43, 52, 62, 64)	2,503,279			2,503,279	
66	Return and Income Tax on Incentive Projects	(12,397)	DA	100%	(12,397) (Attachment 4)	
67	Total Revenue Requirement (sum lines 65 & 66)	<u>2,490,882</u>			<u>2,490,882</u>	

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

MidAmerican Central California Transco, LLC
SUPPORTING CALCULATIONS AND NOTES

68 TRANSMISSION PLANT INCLUDED IN RTO RATES

69	Total transmission plant (line 5, column 3)	-
70	Less transmission plant excluded from CAISO rates (Note H)	-
71	Less transmission plant included in OATT Ancillary Services (Note H)	-
72	Transmission plant included in RTO rates (line 69 less lines 70 & 71)	-

73 Percentage of transmission plant included in RTO Rates (line 72 divided by line 69) [If line 69 equal zero, enter 1] TP= 1.0000

74 WAGES & SALARY ALLOCATOR (W&S) (Note I)

	Form 1 Reference	\$	TP	Allocation	
76	Transmission	354.21.b	-	1.00	-
77	Other	354.24,25,26.b	-	-	-
78	Total (sum lines 76-77) [TP equals 1 if there are no wages & salaries]	-	-	-	(\$ / Allocation) = 1.0000 = WS

79 RETURN (R) (Note J)

	\$	%	Cost	Weighted	
80	Long Term Debt (Note G) (Attach 2, line 207 & Attach 5)	-	48%	2.950000%	0.014 =WCLTD
81	Preferred Stock (Attach 2, line 212)	-	0%	-	-
82	Common Stock (Attach 2, line 194)	6,013,325.77	52%	10.30%	0.054
83	Total (sum lines 80-82)	6,013,325.77			0.068 =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)	5,042,234
87	Regulatory Assets (Line 21)	1,728,069
88	Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant	6,770,302

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 12/31/2020

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	2019	-		
3	January	company records	2020	-		
4	February	company records	2020	-		
5	March	company records	2020	-		
6	April	company records	2020	-		
7	May	company records	2020	-		
8	June	company records	2020	-		
9	July	company records	2020	-		
10	August	company records	2020	-		
11	September	company records	2020	-		
12	October	company records	2020	-		
13	November	company records	2020	-		
14	December	p207.58.g less p207.57.g	2020	-		
15	Transmission Plant In Service	(sum lines 2-14) /13		-		
16	Calculation of Intangible Plant In Service					
17	December	p204.5.b	2019	-		
18	January	company records	2020	-		
19	February	company records	2020	-		
20	March	company records	2020	-		
21	April	company records	2020	-		
22	May	company records	2020	-		
23	June	company records	2020	-		
24	July	company records	2020	-		
25	August	company records	2020	-		
26	September	company records	2020	-		
27	October	company records	2020	-		
28	November	company records	2020	-		
29	December	p205.5.g	2020	-		
30	Intangible Plant In Service	(sum lines 17 - 29) /13		-		
31	Calculation of General Plant In Service					
32	December	p206.99.b less p206.98.b	2019	-		
33	January	company records	2020	-		
34	February	company records	2020	-		
35	March	company records	2020	-		
36	April	company records	2020	-		
37	May	company records	2020	-		
38	June	company records	2020	-		
39	July	company records	2020	-		
40	August	company records	2020	-		
41	September	company records	2020	-		
42	October	company records	2020	-		
43	November	company records	2020	-		
44	December	p207.99.g less p207.98.g	2020	-		
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	Calculation of Transmission Accumulated Depreciation		
48	December	Prior year p219.25.b	2019 -
49	January	company records	2020 -
50	February	company records	2020 -
51	March	company records	2020 -
52	April	company records	2020 -
53	May	company records	2020 -
54	June	company records	2020 -
55	July	company records	2020 -
56	August	company records	2020 -
57	September	company records	2020 -
58	October	company records	2020 -
59	November	company records	2020 -
60	December	p219.25.b	2020 -
61	Transmission Accumulated Depreciation	(sum lines 48-60) /13	-
62	Calculation of Intangible Accumulated Depreciation		
63	December	Prior year p200.21.c	2019 -
64	January	company records	2020 -
65	February	company records	2020 -
66	March	company records	2020 -
67	April	company records	2020 -
68	May	company records	2020 -
69	June	company records	2020 -
70	July	company records	2020 -
71	August	company records	2020 -
72	September	company records	2020 -
73	October	company records	2020 -
74	November	company records	2020 -
75	December	p200.21.c	2020 -
76	Accumulated Intangible Depreciation	(sum lines 63 - 75) /13	-
77	Calculation of General Accumulated Depreciation		
78	December	Prior year p219.28.b	2019 -
79	January	company records	2020 -
80	February	company records	2020 -
81	March	company records	2020 -
82	April	company records	2020 -
83	May	company records	2020 -
84	June	company records	2020 -
85	July	company records	2020 -
86	August	company records	2020 -
87	September	company records	2020 -
88	October	company records	2020 -
89	November	company records	2020 -
90	December	p219.28.b	2020 -
91	Accumulated General Depreciation	(sum lines 78 - 90) /13	-
92	Total Accumulated Depreciation	(sum lines 61, 76, and 91)	-

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	5,762,553	4,321,915	5,042,234	
95	Amortization of Abandoned Plant (recovery of abandoned plant requires a FERC order approving the amount and recovery period and Attachment 11 being completed)			1,440,638		
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	EPRI and EEI dues and expenses to be excluded from the formula rate	EPRI Dues p353...f (enter FN1 line #)	EPRI & EEI Costs
128a	List EPRI and EEI dues and expenses		

Regulatory Expense Related to Transmission Cost Support

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

* insert case specific detail and associated assignments her

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			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	1,974,684	-	-	1,974,684
148	Months remaining in Amortization Period	Attachment 11	48	-	-	
149	Monthly Amortization to Account 566	(line 147 / line 148)	41,151	-	-	41,151
150	Months in Year to be amortized	Attachment 11	12	-	-	
151	Ending Balance of Regulatory Asset	(line 147 - line 149 * 150)	1,481,453	-	-	
152	Average Balance of Regulatory Asset	(line 147 + line 151)/2	1,728,069	-	-	1,728,069

Pursuant to Attachment 11
Pursuant to Attachment 11
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

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

-

ER19-1384	5 years	

153	<u>Calculation of PBOP Expenses</u>		
154	<u>MidAmerican Energy Company Employees</u>		
155	Total PBOP expenses		-\$706,747
156	Labor dollars	296,833,483	
157	Cost per labor dollar		-\$0.00238
158	labor (labor not capitalized) current year	8,008	
159	PBOP Expense for current year		(19)
160	PBOP Expense in all O&M and A&G accounts for current year	43	
161	PBOP Adjustment for Appendix III, Line 37		(62)
162	Lines 155-157 cannot change absent approval or acceptance by FERC in a separate proceeding.		
162	<u>MEHC (and its subsidiaries that use the same PBOP actuarial study)</u>		
163	Total PBOP expenses		\$9,027
164	Labor dollars	21,957,323	
165	Cost per labor dollar		\$0.00041
166	labor (labor not capitalized) current year	58,838	
167	PBOP Expense for current year		24
168	PBOP Expense in all O&M and A&G accounts for current year	19	
169	PBOP Adjustment for Appendix III, Line 37		5
170	Lines 163-165 cannot change absent approval or acceptance by FERC in a separate proceeding.		
171	<u>PacifiCorp</u>		
172	Total PBOP expenses		\$112,598
173	Labor dollars	510,661,263	
174	Cost per labor dollar		\$0.00022
175	labor (labor not capitalized) current year	-	
176	PBOP Expense for current year		-
177	PBOP Expense in all O&M and A&G accounts for current year		-
178	PBOP Adjustment for Appendix III, Line 37		-
179	Lines 172-174 cannot change absent approval or acceptance by FERC in a separate proceeding.		
180	PBOP expense adjustment	(sum lines 161, 169, & 178)	(56.88)

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
			Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)	Col. (f)	Col. (g)	Col. (h)	Col. (i)	Col. (j)	Col. (k)	Col. (l)
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	6,408,521	6,443,733	6,473,505	6,506,252	6,087,654	6,120,354	6,437,556	6,463,971	5,898,710	6,035,096	5,613,585	5,040,218
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	6,408,521	6,443,733	6,473,505	6,506,252	6,087,654	6,120,354	6,437,556	6,463,971	5,898,710	6,035,096	5,613,585	5,040,218
195														
196	Total (Line 186 plus Line 188 plus Line 194)		6,408,521	6,443,733	6,473,505	6,506,252	6,087,654	6,120,354	6,437,556	6,463,971	5,898,710	6,035,096	5,613,585	5,040,218
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							4,610,764
2	100 Basis Point Incentive Return							\$	
						Cost			
			\$	%		Appendix III		Weighted	
3	Long Term Debt	Appendix III, line 80	-	0.48		2.95%		0.0142	
4	Preferred Stock	Appendix III, line 81	-	-		0.00%		-	
5	Common Stock Including 100 basis points	Appendix III, line 82	6,013,326	0.52		11.30%		0.0588	
6	Total (sum lines 3-5)		6,013,326					0.0729	
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)								336,217
8	INCOME TAXES								
9	T=1 - {(1 - SIT) * (1 - FIT)} / (1 - SIT * FIT * p) =		0.2798						
10	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.3131						
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		105,275				105,275		
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)		105,275						105,275
19	Return and Income Taxes with 100 basis point increase in ROE				Sum lines 7 and 18				441,492
20	Return (Appendix III line 64 col 5)								312,241
21	Income Tax (Appendix III line 62 col 5)								95,959
22	Return and Income Taxes without 100 basis point increase in ROE								408,200
23	Incremental Return and Income Taxes for 100 basis point increase in ROE				Line 19 less line 22				33,292
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets				Appendix III, line 88a				6,770,302
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)	2,503,279.32
2	Less Transmission Depreciation Expense plus Abandoned Plant and Regulatory Asset Amortization Expense	(Appendix III, lines 40 & 42 and Attachment 2, lines 149 & 150)	1,933,869.19
3	Net Rev Req less Depreciation expense	(Line 1 minus line 2)	569,410.13
4	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant	(Appendix III, line 88 (a))	6,770,302.16
5	Base Fixed Charge Rate (Base FCR)	(Line 3 / line 4)	0.084
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 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	Central Valley Power Connect unamortized regulatory asset balance			0.084	0.084	1,727,956	493,818	639,145.85	639,145.85	-
7b	Central Valley Power Connect unamortized abandoned plant balance		(50)	0.084	0.082	5,042,234	1,440,638	1,864,711	1,852,313	(12,397)
7c	Central Valley Power Connect CWIP balance		-	0.084	0.08	-	-	-	-	-
7d	Central Valley Power Connect plant-in-service balance		-	0.084	0.08	-	-	-	-	-
7e					-	-	-	-	-	-
7f					-	-	-	-	-	-
7g					-	-	-	-	-	-
7h					-	-	-	-	-	-
7i					-	-	-	-	-	-
8	Total					6,770,189	1,934,456	2,503,857	2,491,459	(12,397)
9	Line 9 must tie to the lines above as shown					Total of Col F ties to Line 4	Total of Col G ties to Line 2 Total	Total of Col H ties to Line 1 Total	Total Amount to be Charged	Amount in Appendix III, Line 66

Note 1: Add additional lines after line 7i for additional projects

Note 2: Regulatory Assets, Abandoned Plant, CWIP, and plant in-service shall be listed on separate lines for each project

Note 3: No incentive may be included in the formula absent authorization from FERC

FERC has authorized incentives for the following projects:

Project	Docket Number
Central Valley Power Connect	ER19-2314-000

Note 4: To the extent that the stated 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 =	$\sum_{t=1}^N \frac{C_t}{(1+IRR)^t} - P$

Table 3

	Rates/Fees	Amount
Origination Fees		
Underwriting Discount	-	-
Arrangement Fee	-	-
Upfront Fee	0.0000%	-
Rating Agency Fee	-	-
Legal Fees	-	-
Total Issuance Expense	-	-
<hr/>		
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%					2.151%	0.450%
Spread	2.500%					2.500%	2.500%
Interest Rate	2.656%					4.651%	2.950%

Table 5

Year	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			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: $=\text{round}(\text{XIRR}(\text{first quarter of loan Col I of Table 5}; \text{last quarter of loan Col I of Table 5}; \text{first quarter of loan Col A of Table 5}; \text{last quarter of loan Col I of Table 5}, 8\%), 4)$
The 8% in the above formula is a seed number to ensure the formula produces a positive number.
- Line 1 reflects the loan amount, the maximum amount that can be drawn on
- Lines 10 through 21x include the fees associated with the loan. They are estimated based on current bank condition and are updated with the actual fees once the actual fees are known.
- Line 23 is the LIBOR 1-month rate published on the Wall Street Journal's public site for the first business day of August during the year immediately prior to the Rate Year for the forecasted rates.
The rates for the year following the Rate Year will be based on the Bloomberg Forward Curve 23 available on August 3, 2015. The rate for the Rate Year will be 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).
- Table 5, Col. C reflect the capital expenditures in each quarter
- Table 5, Col. D reflect the amount of the loan that is drawn down in the quarter
- Table 5, Col. G is the total fees in line 10-16 and is input in the first quarter that a portion of the loan in drawn
- Table 5, Col. H is calculated as follows:
 $(A \times B) + C$
A. Loan amount in line 1 less the amount drawn down in the prior quarter
B. Annual dollar amount fees on lines 10 through 21a divided by 4 (divided by to convert annual amounts to quarterly amounts)
C. Percentage dollar amounts divided by 1000 (applied in the quarters the payments are made)
- The inputs shall be estimated based on the current market conditions and is subject to true up for all inputs, e.g., fees, interest rates, spread, and Table 4 once the amounts are known. Until know, the spread shall be 2.5%
- The interest rate in line 25 for the corresponding year is used in Appendix III, line 80 until the project financing is obtained. Thereafter the interest rate in line 2 is used on Appendix III, line 80.
- Prior to issuing any debt, the cost of debt on Attachment 5, Line 25 for the relevant year will be used. If Construction Financing (where an amount is borrowed but the funds are drawn down over the construction period) is obtained, the cost of debt is determined using the internal rate of return methodology shown on Attachment 5 until a project is placed in service, subject to true-up pursuant to Attachment 8, and the cost of debt is determined using the methodology in Attachment 2 after a project is placed in service. Attachment 5 contains a hypothetical example of the internal rate of return methodology; the methodology will be applied to actual amounts for use in Appendix III. If non-construction financing is obtained, the cost of debt is determined using the methodology in Attachment 2 and Attachment 5 is not used.

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

Ln	Item	Transmission Related	Plant Related	Labor Related	Total Plant & Labor Related	
1	ADIT-282	-	-	-		From Acct. 282 total, below
2	ADIT-283	(2,441,685)	-	-		From Acct. 283 total, below
3	ADIT-190	-	-	-		From Acct. 190 total, below
4	Subtotal	(2,441,685)	-	-		
5	Wages & Salary Allocator			1.00		Appendix III, line 78
6	NP		1.00			Appendix III, line 15
7	Beginning of Year	(2,441,685)	-	-	(2,441,685)	
8	End of year from Attachment 6b, line 7	(2,041,001)	-	-	(2,041,001)	
9	Average of Beginning of Year and End of Year ((7 +8)/2)	(2,241,343)	-	-	(2,241,343)	Enter as negative Appendix III, line 17.

10
11
12 In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed.
13 dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance must shown in a separate row for each project.

Ln	A	B	C	D	E	F	G
14	Total						
15			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 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Beginning of Year

39
40
41
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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	-	-	-	-	-	-	

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61 Instructions for Account 282:

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

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

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

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

66 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the 66 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	
ADIT- 283						
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.
Deferred Tax Liability on Construction Work in Progress Write Offs to Regulatory Assets	(1,612,570)		(1,612,570)			
Deferred Tax Liability on Annual Transmission Revenue Requirement	(276,527)		(276,527)			
Subtotal - p277	(2,441,685)	-	(2,441,685)	-	-	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	(2,441,685)	-	(2,441,685)	-	-	

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	(2,041,001)	-	-		From Acct. 283 total, below
3	ADIT-190	-	-	-		From Acct. 190 total, below
4	Subtotal	(2,041,001)	-	-		
5	Wages & Salary Allocator			1.00		Appendix III, line 78
6	NP		1.00			Appendix III, line 15
7	End of Year ADIT	(2,041,001)	-	-	(2,041,001)	Attachment 6a

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.

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

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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

71	A	B	C	D	E	F	G
72		Total	Gas, Prod				
73 ADIT- 283			Or Other	Transmission	Plant	Labor	
74			Related	Related	Related	Related	
75	Deferred Tax Liability on Pre-Commercial Regulatory Asset	(414,564)		(414,564)			Regulatory asset for carrying charges on pre-commercial costs not recognized for tax purposes.
76	Deferred Tax Liability on Construction Work In Progress Write Offs to Regulatory Assets	(1,209,428)		(1,209,428)			
77	Deferred Tax Liability on Annual Transmission Revenue Requirement	(417,009)		(417,009)			
78							
79							
80							
81							
82							
83							
84							
85	Subtotal - p277	(2,041,001)	-	(2,041,001)	-	-	
86	Less FASB 109 Above if not separately removed						
87	Less FASB 106 Above if not separately removed						
88	Total	(2,041,001)	-	(2,041,001)	-	-	

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

This Attachment is no longer in use as of _____

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 Loan 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	-	-
				Monthly		
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						
January	4	-	0.0000%	-	-	-
February	4	-	0.0000%	-	-	-
March	4	-	0.0000%	-	-	-
April	4	-	0.0000%	-	-	-
May	4	-	0.0000%	-	-	-
June	4	-	0.0000%	-	-	-
July	4	-	0.0000%	-	-	-
August	4	-	0.0000%	-	-	-
September	4	-	0.0000%	-	-	-
October	4	-	0.0000%	-	-	-
November	4	-	0.0000%	-	-	-
December	4	-	0.0000%	-	-	-
				-		
Total Amount of True-Up Adjustment for Year					\$ -	-
Less Over (Under) Recovery					\$ -	-
Total Interest					\$ -	-

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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**

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

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

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

1	2019		2019		Over (Under)
2	Revenue Requirement Billed		Actual Revenue		Recovery
3	(Note 1)		Requirement (Note 2)		
4	\$0	Less	\$0	Equals	\$0
5					
6					
7	<hr/>				

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

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

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

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

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

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

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

Central Valley Transmission Upgrade Project (CVT Project)

O&M Detail

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

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

Property Tax Detail

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

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

Source of O&M For CVT Project

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

Detail of Account 413 and 408.1

O&M Property Taxes Depreciation Other Specify Other

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

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

Note 1

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

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

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

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

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)		
No.	Project Name	Recovery	Recovery	Monthly	Amort.	Current Year	% Allocable	Amort.	Dec. 31	Jan. 31	Feb. 28/29	Mar. 31	Jun. 30	May 31	Jun. 30	Jul. 31	Aug. 31	Sept. 30	Oct. 31	Nov. 30	Dec. 31	Average	% Approved	Allocable to	Rate Base	Internal ID or	Docket No.	
		Amount	Period	Amort.	Periods	Amort.	to Formula	Expense in														Rate (1)	Formula Rate	Unamortized	for Rate Base	Formula Rate (4)	Balance	Code
		Approved (1) ÷	(Months) (1) =	Expense	× This Year =	Expense	× Rate (1) =	Formula Rate	2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	Balance (3)	× Treatment (1)	× Formula Rate (4)	=	Balance	Code	
1	Pre-commercial expenses	2,469,088	60	41,151	12	493,818	100.00%	493,818	1,974,684	1,933,533	1,892,381	1,851,230	1,810,078	1,768,927	1,727,775	1,686,624	1,645,472	1,604,908	1,563,756	1,522,605	1,481,453	1,727,956	100.00%	100.00%	1,727,956	182310	ER19-1384	
1a	Abandoned Construction Work In Process	6,843,031	57	120,053	12	1,440,638	100.00%	1,440,638	5,762,553	5,642,500	5,522,446	5,402,393	5,282,340	5,162,287	5,042,234	4,922,180	4,802,127	4,682,074	4,562,021	4,441,968	4,321,915	5,042,234	100.00%	100.00%	5,042,234	182312	ER19-2314	
1b		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	0.00%	-	-	-	
1c		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	0.00%	-	-	-	
1x		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	0.00%	-	-	-	
2									Total Regulatory Asset and Abandoned Plant Amortization Expense: \$ 1,934,456													Total Regulatory Assets and Abandoned Plant in Rate Base: \$ 6,770,189						

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

Total Regulatory Assets and Abandoned Plant in Rate Base: \$ 6,770,189

NOTES:

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

Notes:

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

1,481,453

0

Attachment 12 - Unfunded Reserves
MidAmerican Central California Transco, LLC

Attachment 12 - Unfunded Reserves
MidAmerican Central California Transco, LLC

Attachment 12 - Unfunded Reserves
MidAmerican Central California Transco, LLC

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
		Subaccount No. (1)	Item Description	Dec. 31 2019	Jan. 31 2020	Feb. 28/29 2020	Mar. 31 2020	Jun. 30 2020	May 31 2020	Jun. 30 2020	Jul. 31 2020	Aug. 31 2020	Sept. 30 2020	Oct. 31 2020	Nov. 30 2020	Dec. 31 2020	Average of Columns (c) Through (o) ×	% Customer Funded ×	% Non-Restricted	= Balance in Rate Base	
1a																		100.00%	100.00%	-	
1b																					-
1c																					-
1d																					-
1e																					-
1f																					-
1g																					-
1h																					-
1i																					-
1j																					-
1k																					-
1l																					-
1m																					-
1n																					-
1o																					-
1p																					-
1q																					-
1r																					-
1s																					-
1x																					-
2																					-
																	Total Company-Wide Reserves: \$	-	Total Unfunded Reserves in Rate Base: \$	-	

Notes:

(1) MCCT must list ALL unfunded reserves on its books by subaccount, specifically including (but not limited to) all subaccounts for FERC Account Nos. 228.1 through 228.4. "Unfunded reserve" is defined as an accrued balance (1) created and increased by debiting an expense which is included in this formula rate (2) in advance of an anticipated expenditure related to that expense (3) that is not deposited in a restricted account (e.g., set aside in an escrow account) with the earnings thereon retained within that account. Where a given reserve is only partially funded through accruals collected from customers, only the balance funded by customer collections shall serve as a rate base credit. The source of monthly balance data is company records.

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

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

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

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

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

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

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

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

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

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

No.	Subaccount No.	Item Name	Land Held for Future Use	(d) Average of Columns (e) Through (q)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
					Dec. 31 2019	Jan. 31 2020	Feb. 28/29 2020	Mar. 31 2020	Jun. 30 2020	May 31 2020	Jun. 30 2020	Jul. 31 2020	Aug. 31 2020	Sept. 30 2020	Oct. 31 2020	Nov. 30 2020	Dec. 31 2020
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
 12/30/2020

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		493,231				493,231
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	-	493,231	-		-	493,231

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		493,231				493,231
40	Rents.	567.0						-
41	Maintenance supervision and engineering .	568.0						-
42	Maintenance of structures .	569.0						-
43	Maintenance of computer hardware.	569.1						-
44	Maintenance of computer software.	569.2						-
45	Maintenance of communication equipment.	569.3						-
46	Maintenance of miscellaneous regional transmission plant.	569.4						-
47	Maintenance of station equipment .	570.0						-
48	Maintenance of overhead lines .	571.0						-
49	Maintenance of underground lines .	572.0						-
50	Total		\$ -	\$ 493,231	\$ -		\$ -	\$ 493,231

Partner means another entity with whom MCCT has partnered to build a project
 Add additional columns if there is more than one partner
¹ Represents MCCT's portion after sharing with partner

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

Docket No. ER14-1661
 12/30/2020

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		161,267		-	161,267
2						-
3						-
4						-
5						-
6						-
7						-
8						-
9						-
10						-
11						-
12						-
13						-
14						-
15						-
16	Total					161,267

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		161,267			161,267
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		-	161,267	-	-	161,267

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

Formula Rate Index

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

Rate Formula Template
Utilizing FERC Form 1 Data

Annual Update for Transmission Revenue Requirement
For the 12 months ended 12/31/2020

MidAmerican Central California Transco, LLC

Formula Rate Index

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

Formula Rate - Non-Levelized

Line No.		(1)	(2)	(3)
1	GROSS REVENUE REQUIREMENT (line 67)		12 months	Allocated Amount \$ 2,490,882
REVENUE CREDITS				
2	Total Revenue Credits	<u>Total</u>	<u>Allocator</u>	
	Attachment 1, line 7	-	TP 1.0000	-
	Attachment 7 (and Attachment 8 subject to Note Q)	-	DA 1.00000	-
3	True-up Adjustment			
4	NET REVENUE REQUIREMENT (line 1 minus line 2 plus line 3)			<u>\$ 2,490,882</u>

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

MidAmerican Central California Transco, LLC

Line No.	(1)	(2)	(3)	(4)	(5)
		Form No. 1 Page, Line, Col.	Company Total	Allocator	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)	(2,241,343)	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)	1,728,069	DA	1.0000
22	Unamortized Abandoned Plant	(Attachment 2) (Note K)	5,042,234	DA	1.0000
23	TOTAL ADJUSTMENTS (sum lines 17-22)		4,528,959		4,528,959
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)	81,805		81,805
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)		81,805		81,805
30	RATE BASE (sum lines 15, 23, 24, & 29)		<u>4,610,764</u>		<u>4,610,764</u>

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

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) 493,231	TP=	1,0000 493,231
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 161,267	W/S	1,0000 161,267
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) (57)	TP=	1,0000 (57)
38	TOTAL O&M and A&G (sum lines 32, 34, 36, 37 less lines 33 & 35)	654,441		654,441
39	DEPRECIATION EXPENSE (Note P)			
40	Transmission	336.7.b -	TP	1,0000 -
41	General and Intangible	336.1.d&e + 336.10.b -	W/S	1,0000 -
42	Amortization of Abandoned Plant	(Attachment 2) (Note K) 1,440,638	DA	1,0000 1,440,638
43	TOTAL DEPRECIATION (Sum lines 40-42)	1,440,638		1,440,638
44	TAXES OTHER THAN INCOME TAXES (Note E)			
45	LABOR RELATED			
46	Payroll	263._i (enter FN1 line #) -	W/S	1,0000 -
47	Highway and vehicle	263._i (enter FN1 line #) -	W/S	1,0000 -
48	PLANT RELATED			
49	Property	263._i (enter FN1 line #) -	GP	1,0000 -
50	Gross Receipts	263._i (enter FN1 line #) -	NA	- -
51	Other	263._i (enter FN1 line #) -	GP	1,0000 -
52	TOTAL OTHER TAXES (sum lines 46-51)	-		-
53	INCOME TAXES (Note F)			
54	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$	0.2798		
55	$CIT = (T/1-T) * (1 - (WCLTD/R))$	0.3073		
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	95,958.99	NA	95,959
61	ITC adjustment (line 58 * line 59)	-	NP	-
62	Total Income Taxes (line 60 plus line 61)	95,959		95,959
63	RETURN			
64	[Rate Base (line 30) * Rate of Return (line 83)]	312,241	NA	312,241
65	Rev Requirement before Incentive Projects (sum lines 38, 43, 52, 62, 64)	2,503,279		2,503,279
66	Return and Income Tax on Incentive Projects	(12,397)	DA	100% (12,397) (Attachment 4)
67	Total Revenue Requirement (sum lines 65 & 66)	2,490,882		2,490,882

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

MidAmerican Central California Transco, LLC
SUPPORTING CALCULATIONS AND NOTES

68	TRANSMISSION PLANT INCLUDED IN RTO RATES						
69	Total transmission plant (line 5, column 3)				-		
70	Less transmission plant excluded from CAISO rates (Note H)				-		
71	Less transmission plant included in OATT Ancillary Services (Note H)				-		
72	Transmission plant included in RTO rates (line 69 less lines 70 & 71)				-		
73	Percentage of transmission plant included in RTO Rates (line 72 divided by line 69) [If line 69 equal zero, enter 1]			TP=	1.0000		
74	WAGES & SALARY ALLOCATOR (W&S) (Note I)						
75		Form 1 Reference	\$	TP	Allocation		
76	Transmission	354.21.b	-	1.00	-		
77	Other	354.24,25,26.b	-		-		
78	Total (sum lines 76-77) [TP equals 1 if there are no wages & salaries]		-		-	(\$ / Allocation)	
						1.0000	= WS
79	RETURN (R) (Note J)						
80	Long Term Debt (Note G) (Attach 2, line 207 & Attach 5)		\$	%	Cost	Weighted	
81	Preferred Stock (Attach 2, line 212)		-	48%	2.950000%	0.014	=WCLTD
82	Common Stock (Attach 2, line 194)		6,013,325.77	52%	10.30%	0.054	
83	Total (sum lines 80-82)		6,013,325.77			0.068	=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)			5,042,234		
87	Regulatory Assets	(Line 21)			1,728,069		
88	Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant				6,770,302		

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

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 asset 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
 - D Line 35 excludes all Regulatory Commission Expenses itemized at 351.1 all advertising included in Account 930.1 (except safety, education or out-reach related advertising) and all EEI and EPRI due and expenses
 - E Line 42 reflects all Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.1. 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 is "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach 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 base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8 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 rate 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 to 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. 4 and the accumulated depreciation associated with the leased plant shall not be included above on lines 9.
 - 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 9.
 - 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	2019	-
3	January	company records	2020	-
4	February	company records	2020	-
5	March	company records	2020	-
6	April	company records	2020	-
7	May	company records	2020	-
8	June	company records	2020	-
9	July	company records	2020	-
10	August	company records	2020	-
11	September	company records	2020	-
12	October	company records	2020	-
13	November	company records	2020	-
14	December	p207.58.g less p207.57.g	2020	-
15	Transmission Plant In Service	(sum lines 2-14) /13		-
16	Calculation of Intangible Plant In Service			
17	December	p204.5.b	2019	-
18	January	company records	2020	-
19	February	company records	2020	-
20	March	company records	2020	-
21	April	company records	2020	-
22	May	company records	2020	-
23	June	company records	2020	-
24	July	company records	2020	-
25	August	company records	2020	-
26	September	company records	2020	-
27	October	company records	2020	-
28	November	company records	2020	-
29	December	p205.5.g	2020	-
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	2019	-
33	January	company records	2020	-
34	February	company records	2020	-
35	March	company records	2020	-
36	April	company records	2020	-
37	May	company records	2020	-
38	June	company records	2020	-
39	July	company records	2020	-
40	August	company records	2020	-
41	September	company records	2020	-
42	October	company records	2020	-
43	November	company records	2020	-
44	December	p207.99.g lessp207.98.g	2020	-
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>	Source		
48	December	Prior year p219.25.b	2019	-
49	January	company records	2020	-
50	February	company records	2020	-
51	March	company records	2020	-
52	April	company records	2020	-
53	May	company records	2020	-
54	June	company records	2020	-
55	July	company records	2020	-
56	August	company records	2020	-
57	September	company records	2020	-
58	October	company records	2020	-
59	November	company records	2020	-
60	December	p219.25.b	2020	-
61	Transmission Accumulated Depreciation	(sum lines 48-60) /13		-
62	<u>Calculation of Intangible Accumulated Depreciation</u>	Source		
63	December	Prior year p200.21.c	2019	-
64	January	company records	2020	-
65	February	company records	2020	-
66	March	company records	2020	-
67	April	company records	2020	-
68	May	company records	2020	-
69	June	company records	2020	-
70	July	company records	2020	-
71	August	company records	2020	-
72	September	company records	2020	-
73	October	company records	2020	-
74	November	company records	2020	-
75	December	p200.21.c	2020	-
76	Accumulated Intangible Depreciation	(sum lines 63 - 75) /13		-
77	<u>Calculation of General Accumulated Depreciation</u>	Source		
78	December	Prior year p219.28.b	2019	-
79	January	company records	2020	-
80	February	company records	2020	-
81	March	company records	2020	-
82	April	company records	2020	-
83	May	company records	2020	-
84	June	company records	2020	-
85	July	company records	2020	-
86	August	company records	2020	-
87	September	company records	2020	-
88	October	company records	2020	-
89	November	company records	2020	-
90	December	p219.28.b	2020	-
91	Accumulated General Depreciation	(sum lines 78 - 90) /13		-
92	Total Accumulated Depreciation	(sum lines 61, 76, and 91)		-

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	5,762,553	4,321,915	5,042,234	
95	Amortization of Abandoned Plant (recovery of abandoned plant requires a FERC order approving the amount and recovery period and Attachment 11 being completed)			1,440,638		
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 Related	Details*
Directly Assigned A&G							
129	Regulatory Commission Exp Account 928	p323.189.b				-	

* insert case specific detail and associated assignments her

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 Instruction					
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	-	-	-	-
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 Instruction					
		Gates-Gregg Project	Project Name	Project Name	Total
147	Beginning Balance of Regulatory Asset	1,974,684	-	-	1,974,684
148	Months remaining in Amortization Period	48	-	-	
149	Monthly Amortization to Account 566	41,151	-	-	41,151
150	Months in Year to be amortized	12	-	-	
151	Ending Balance of Regulatory Asset	1,481,453	-	-	
152	Average Balance of Regulatory Asset	1,728,069	-	-	1,728,069
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			
	ER19-1384	5 years			

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		8,008
159	PBOP Expense for current year		(19)
160	PBOP Expense in all O&M and A&G accounts for current year		43
161	PBOP Adjustment for Appendix III, Line 37		(62)
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		58,838
167	PBOP Expense for current year		24
168	PBOP Expense in all O&M and A&G accounts for current year		19
169	PBOP Adjustment for Appendix III, Line 37		5
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)	(56.88)

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
			Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)	Col. (f)	Col. (g)	Col. (h)	Col. (i)	Col. (j)	Col. (k)	Col. (l)
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	6,408,521	6,443,733	6,473,505	6,506,252	6,087,654	6,120,354	6,437,556	6,463,971	5,898,710	6,035,096	5,613,585	5,040,218
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	6,408,521	6,443,733	6,473,505	6,506,252	6,087,654	6,120,354	6,437,556	6,463,971	5,898,710	6,035,096	5,613,585	5,040,218
195														
196	Total (Line 186 plus Line 188 plus Line 194)		6,408,521	6,443,733	6,473,505	6,506,252	6,087,654	6,120,354	6,437,556	6,463,971	5,898,710	6,035,096	5,613,585	5,040,218
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						4,610,764
2	100 Basis Point Incentive Return							
								\$
								<u>Weighted</u>
3	Long Term Debt	Appendix III, line 80	\$	%		Cost Appendix III		0.0142
4	Preferred Stock	Appendix III, line 81	-	-		2.95%		-
5	Common Stock Including 100 basis points	Appendix III, line 82	6,013,326	0.52		0.00%		0.0588
6	Total (sum lines 3-5)		<u>6,013,326</u>			11.30%		<u>0.0729</u>
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)							336,217
8	INCOME TAXES							
9	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =							0.2798
10	CIT=(T/1-T) * (1-(WCLTD/R)) =							0.3131
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							105,275
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)							105,275
19	Return and Income Taxes with 100 basis point increase in ROE							441,492
								Sum lines 7 and 18
20	Return (Appendix III line 64 col 5)							312,241
21	Income Tax (Appendix III line 62 col 5)							95,959
22	Return and Income Taxes without 100 basis point increase in ROE							408,200
23	Incremental Return and Income Taxes for 100 basis point increase in ROE							<u>33,292</u>
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets							6,770,302
25	Carrying Charge Difference for 100 Basis point of ROE							0
								(Line 23 divided by line 24)

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

Note 2: The 100 basis points is used to calculate the change in the carrying charge if an incentive is approved by the Commission and does not reflect what ultimately the Commission might approve as an incentive ROE adder for a specific transmission project.

FERC has authorized incentives for the following projects:

Project	Docket Number

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

1	Rev Requirement before Incentive Projects	(Appendix III, line 65)	2,503,279.32
2	Less Transmission Depreciation Expense plus Abandoned Plant and Regulatory Asset Amortization Expense	(Appendix III, lines 40 & 42 and Attachment 2, lines 149 & 150)	1,933,869.19
3	Net Rev Req less Depreciation expense	(Line 1 minus line 2)	569,410.13
4	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant	(Appendix III, line 88 (a))	6,770,302.16
5	Base Fixed Charge Rate (Base FCR)	(Line 3 / line 4)	0.084
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	Central Valley Power Connect unamortized regulatory asset balance		0.084	0.084	1,727,956	493,818	639,145.85	639,145.85	-
7b	Central Valley Power Connect unamortized abandoned plant balance	(50)	0.084	0.082	5,042,234	1,440,638	1,864,711	1,852,313	(12,397)
7c	Central Valley Power Connect CWIP balance	-	0.084	0.08	-	-	-	-	-
7d	Central Valley Power Connect plant-in-service balance	-	0.084	0.08	-	-	-	-	-
7e				-	-	-	-	-	-
7f				-	-	-	-	-	-
7g				-	-	-	-	-	-
7h				-	-	-	-	-	-
7i				-	-	-	-	-	-
8	Total				6,770,189	1,934,456	2,503,857	2,491,459	(12,397)
9	Line 9 must tie to the lines above as shown				Total of Col F ties to Line 4	Total of Col G ties to Line 2 Total	Total of Col H ties to Line 1 Total	Total Amount to be Charged	Amount in Appendix III, Line 66

Note 1: Add additional lines after line 7i for additional projects

Note 2: Regulatory Assets, Abandoned Plant, CWIP, and plant in-service shall be listed on separate lines for each project

Note 3: No incentive may be included in the formula absent authorization from FERC

FERC has authorized incentives for the following projects:

Project	Docket Number
Central Valley Power Connect	ER19-2314-000

Note 4: To the extent that the stated 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):	
$NPV = 0 = \sum_{t=1}^N \frac{C_t}{(1+IRR)^t} - P_0$	

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%					2.151%	0.450%
Spread	2.500%					2.500%	2.500%
Interest Rate	2.656%					4.651%	2.950%

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: $=\text{round}(\text{XIRR}(\text{first quarter of loan Col I of Table 5}:\text{last quarter of loan Col I of Table 5}, \text{first quarter of loan Col A of Table 5}:\text{last quarter of loan Col I of Table 5}, 8\%), 4)$
 The 8% in the above formula is a seed number to ensure the formula produces a positive number.
- Line 1 reflects the loan amount, the maximum amount that can be drawn on
- Lines 10 through 21x include the fees associated with the loan. They are estimated based on current bank condition and are updated with the actual fees once the actual fees are known.
- Line 23 is the LIBOR 1-month rate published on the Wall Street Journal's public site for the first business day of August during the year immediately prior to the Rate Year for the forecasted rates.
 The rates for the year following the Rate Year will be based on the Bloomberg Forward Curve 23 available on August 3, 2015. The rate for the Rate Year will be true up each year to equal the average LIBOR 1-month rate published on the first business day of each month during the Rate Year. The published rates for August and the true-up are available at: http://online.wsj.com/mdc/public/page/2_3020-libor.html (An equivalent website will be established if this website is no longer available at any time in the future).
- Table 5, Col. C reflect the capital expenditures in each quarter
- Table 5, Col. D reflect the amount of the loan that is drawn down in the quarter
- Table 5, Col. G is the total fees in line 10-16 and is input in the first quarter that a portion of the loan 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 4 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	(2,441,685)	-	-		From Acct. 283 total, below
3	ADIT-190	-	-	-		From Acct. 190 total, below
4	Subtotal	(2,441,685)	-	-		
5	Wages & Salary Allocator			1.00		Appendix III, line 78
6	NP		1.00			Appendix III, line 15
7	Beginning of Year	(2,441,685)	-	-	(2,441,685)	
8	End of year from Attachment 6b, line 7	(2,041,001)	-	-	(2,041,001)	
9	Average of Beginning of Year and End of Year ((7 +8)/2)	(2,241,343)	-	-	(2,241,343)	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.

Ln	A	B	C	D	E	F	G
14		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	
15							
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

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

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Beginning of Year

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A

B

C

D

E

F

G

44

Total

Gas, Prod

45 ADIT- 282

Or Other

Transmission

Plant

Labor

46

Related

Related

Related

Related

Justification

47

48

49

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53

54

55

56 Subtotal - p275

-

-

-

-

-

57 Less FASB 109 Above if not separately removed

58 Less FASB 106 Above if not separately removed

59 Total

-

-

-

-

-

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

A	B Total	C Gas, Prod Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G
ADIT- 283						
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.
Deferred Tax Liability on Construction Work In Progress Write Offs to Regulatory Assets	(1,612,570)		(1,612,570)			
Deferred Tax Liability on Annual Transmission Revenue Requirement	(276,527)		(276,527)			
Subtotal - p277	(2,441,685)	-	(2,441,685)	-	-	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	(2,441,685)	-	(2,441,685)	-	-	

89 Instructions for Account 283:
90 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
91 2. ADIT items related only to Transmission are directly assigned to Column D
92 3. ADIT items related to Plant and not in Columns C & D are included in Column E
93 4. ADIT items related to labor and not in Columns C & D are included in Column F
94 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

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

Ln		Transmission Related	Plant Related	Labor Related	Total Plant & Labor Related	
1	ADIT-282	-	-	-		From Acct. 282 total, below
2	ADIT-283	(2,041,001)	-	-		From Acct. 283 total, below
3	ADIT-190	-	-	-		From Acct. 190 total, below
4	Subtotal	(2,041,001)	-	-		
5	Wages & Salary Allocator			1.00		Appendix III, line 78
6	NP		1.00			Appendix III, line 15
7	End of Year ADIT	(2,041,001)	-	-	(2,041,001)	Attachment 6a

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	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.

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

39	A	B	C	D	E	F	G
40		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
41							
42							
43							
44							
45	ADIT-282						
46							
47							
48							
49							
50							
51							
52							
53							
54							
55							
56	Subtotal - p275	-	-	-	-	-	
57	Less FASB 109 Above if not separately removed						
58	Less FASB 106 Above if not separately removed						
59	Total	-	-	-	-	-	

- 60
- 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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71	A	B	C	D	E	F	G
72		Total	Gas, Prod Or Other	Transmission Related	Plant Related	Labor Related	
73 ADIT-283			Related	Related	Related	Related	
74							
75	Deferred Tax Liability on Pre-Commercial Regulatory Asset	(414,564)		(414,564)			Regulatory asset for carrying charges on pre-commercial costs not recognized for tax purposes.
76	Deferred Tax Liability on Construction Work In Progress Write Offs to Regulatory Assets	(1,209,428)		(1,209,428)			
77	Deferred Tax Liability on Annual Transmission Revenue Requirement	(417,009)		(417,009)			
78							
79							
80							
81							
82							
83							
84							
85	Subtotal - p277	(2,041,001)	-	(2,041,001)	-	-	
86	Less FASB 109 Above if not separately removed						
87	Less FASB 106 Above if not separately removed						
88	Total	(2,041,001)	-	(2,041,001)	-	-	

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.

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					\$ -	-

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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**

Calculation of Interest for True-Up Period

					Monthly		
January	1	-	0.0000%	12.00	-	-	-
February	1	-	0.0000%	11.00	-	-	-
March	1	-	0.0000%	10.00	-	-	-
April	1	-	0.0000%	9.00	-	-	-
May	1	-	0.0000%	8.00	-	-	-
June	1	-	0.0000%	7.00	-	-	-
July	1	-	0.0000%	6.00	-	-	-
August	1	-	0.0000%	5.00	-	-	-
September	1	-	0.0000%	4.00	-	-	-
October	1	-	0.0000%	3.00	-	-	-
November	1	-	0.0000%	2.00	-	-	-
December	1	-	0.0000%	1.00	-	-	-
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					-		

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

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

					Monthly		
January	4	-	0.0000%	-	-	-	-
February	4	-	0.0000%	-	-	-	-
March	4	-	0.0000%	-	-	-	-
April	4	-	0.0000%	-	-	-	-
May	4	-	0.0000%	-	-	-	-
June	4	-	0.0000%	-	-	-	-
July	4	-	0.0000%	-	-	-	-
August	4	-	0.0000%	-	-	-	-
September	4	-	0.0000%	-	-	-	-
October	4	-	0.0000%	-	-	-	-
November	4	-	0.0000%	-	-	-	-
December	4	-	0.0000%	-	-	-	-
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Total Amount of True-Up Adjustment for Year					\$	-	
Less Over (Under) Recovery					\$	-	
Total Interest					\$	-	

Calculation of Interest for True-Up Period

					Monthly		
January	2	-	0.0000%	12.00	-	-	-
February	2	-	0.0000%	11.00	-	-	-
March	2	-	0.0000%	10.00	-	-	-
April	2	-	0.0000%	9.00	-	-	-
May	2	-	0.0000%	8.00	-	-	-
June	2	-	0.0000%	7.00	-	-	-
July	2	-	0.0000%	6.00	-	-	-
August	2	-	0.0000%	5.00	-	-	-
September	2	-	0.0000%	4.00	-	-	-
October	2	-	0.0000%	3.00	-	-	-
November	2	-	0.0000%	2.00	-	-	-
December	2	-	0.0000%	1.00	-	-	-
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					Annual		
January through December	3	-	0.0000%	12.00	-	-	-

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

					Monthly		
January	4	-	0.0000%	-	-	-	-
February	4	-	0.0000%	-	-	-	-
March	4	-	0.0000%	-	-	-	-
April	4	-	0.0000%	-	-	-	-
May	4	-	0.0000%	-	-	-	-
June	4	-	0.0000%	-	-	-	-
July	4	-	0.0000%	-	-	-	-
August	4	-	0.0000%	-	-	-	-
September	4	-	0.0000%	-	-	-	-
October	4	-	0.0000%	-	-	-	-
November	4	-	0.0000%	-	-	-	-
December	4	-	0.0000%	-	-	-	-
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Total Amount of True-Up Adjustment for Year					\$	-	
Less Over (Under) Recovery					\$	-	
Total Interest					\$	-	

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

1	2019		2019		
2	Revenue Requirement Billed (Note 1)		Actual Revenue Requirement (Note 2)		Over (Under) Recovery
3					
4	\$0	Less	\$0	Equals	\$0

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

Notes

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

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

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

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

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

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

Central Valley Transmission Upgrade Project (CVT Project)

O&M Detail

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

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

Property Tax Detail

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

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

Source of O&M For CVT Project

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

Detail of Account 413 and 408.1

O&M Property Taxes Depreciation Other Specify Other

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

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

Note 1

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

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

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

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

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)				
No.	Project Name	Recovery Amount Approved (1) +	Recovery Period (Months) (1) =	Monthly Amort. Expense × This Year =	Amort. Periods	Current Year Amort. Expense ×	% Allocable to Formula Rate (1) =	Amort. Expense in Formula Rate	Dec. 31 2019	Jan. 31 2020	Feb. 28/29 2020	Mar. 31 2020	Jun. 30 2020	May 31 2020	Jun. 30 2020	Jul. 31 2020	Aug. 31 2020	Sept. 30 2020	Oct. 31 2020	Nov. 30 2020	Dec. 31 2020	Average Unamortized Balance (3)	% Approved for Rate Base Treatment (1) ×	Allocable to Formula Rate (4) =	Rate Base Balance	Internal ID or Code	Docket No.			
1	Pre-commercial expense	2,469,088	60	41,151	12	493,818	100.00%	493,818	1,974,684	1,933,533	1,892,381	1,851,230	1,810,078	1,768,927	1,727,775	1,686,624	1,645,472	1,604,320	1,563,168	1,522,016	1,481,453	1,727,958	100.00%	100.00%	1,727,958	182310	ER19-1384			
1a	Abandoned Construction Work In Process	6,843,031	57	120,053	12	1,440,638	100.00%	1,440,638	5,762,553	5,642,500	5,522,446	5,402,393	5,282,340	5,162,287	5,042,234	4,922,180	4,802,127	4,682,074	4,562,021	4,441,968	4,321,915	5,042,234	100.00%	100.00%	5,042,234	182312	ER19-2314			
1b		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	0.00%	-					
1c		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	0.00%	-					
1d		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	0.00%	-					
1e		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	0.00%	-					
1f		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	0.00%	-					
1g		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	0.00%	-					
1h		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	0.00%	-					
1i		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	0.00%	-					
2									Total Regulatory Asset and Abandoned Plant Amortization Expense: \$ 1,934,456																		Total Regulatory Assets and Abandoned Plant in Rate Base: \$ 6,770,189			

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

1,481,453
0

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

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 12 - Unfunded Reserves
MidAmerican Central California Transco, LLC**

**Attachment 12 - Unfunded Reserves
MidAmerican Central California Transco, LLC**

**Attachment 12 - Unfunded Reserves
MidAmerican Central California Transco, LLC**

(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)		
Subaccount			Dec. 31	Jan. 31	Feb. 28/29	Mar. 31	Jun. 30	May 31	Jun. 30	Jul. 31	Aug. 31	Sept. 30	Oct. 31	Nov. 30	Dec. 31	Average of Columns (c) Through (o) ×	% Customer Funded ×	% Non- Restricted	Balance in Rate Base		
No.	No. (1)	Item Description	2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020				=		
1a																	100.00%	100.00%	-		
1b																			-		
1c																			-		
...																			-		
...																			-		
...																			-		
...																			-		
...																			-		
...																			-		
...																			-		
...																			-		
...																			-		
...																			-		
...																			-		
...																			-		
...																			-		
...																			-		
1x																			-		
2			Total Company-Wide Reserves:													\$	-	Total Unfunded Reserves in Rate Base:		\$	-

Notes:
 (1) MCCT must list ALL unfunded reserves on its books by subaccount, specifically including (but not limited to) all subaccounts for FERC Account Nos. 228.1 through 228.4. "Unfunded reserve" is defined as an accrued balance (1) created and increased by debiting an expense which is included in this formula rate (2) in advance of an anticipated expenditure related to that expense (3) that is not deposited in a restricted account (e.g., set aside in an escrow account) with the earnings thereon retained within that account. Where a given reserve is only partially funded through accruals collected from customers, only the balance funded by customer collections shall serve as a rate base credit. The source of monthly balance data is company records.

**Attachment 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**

No.	(a)		(c)	(d)	(e) - (q)												
	Subaccount No.	Item Name			Average of Columns (e) Through (q)	Dec. 31 2019	Jan. 31 2020	Feb. 28/29 2020	Mar. 31 2020	Jun. 30 2020	May 31 2020	Jun. 30 2020	Jul. 31 2020	Aug. 31 2020	Sept. 30 2020	Oct. 31 2020	Nov. 30 2020
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
 12/30/2020

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		493,231				493,231
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		493,231				493,231

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		493,231				493,231
40	Rents.	567.0						-
41	Maintenance supervision and engineering .	568.0						-
42	Maintenance of structures .	569.0						-
43	Maintenance of computer hardware.	569.1						-
44	Maintenance of computer software.	569.2						-
45	Maintenance of communication equipment.	569.3						-
46	Maintenance of miscellaneous regional transmission plant.	569.4						-
47	Maintenance of station equipment .	570.0						-
48	Maintenance of overhead lines .	571.0						-
49	Maintenance of underground lines .	572.0						-
50	Total		\$ -	\$ 493,231	\$ -		\$ -	\$ 493,231

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

Add additional columns if there is more than one partner

¹ Represents MCCT's portion after sharing with partner

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

Docket No. ER14-1661
 12/30/2020

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		161,267		-	161,267
2						-
3						-
4						-
5						-
6						-
7						-
8						-
9						-
10						-
11						-
12						-
13						-
14						-
15						-
16	Total					161,267

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		161,267			161,267
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			161,267			161,267

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

Workpaper 3 - Capital Additions by FERC Account
MidAmerican Central California Transco, LLC

Docket No. ER14-1661
 12/30/2020

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
 12/30/2020

Actuals for Year

Ln	Department	Facilities	Tax	Corp Legal & Accting	Admin	Total
		Charging MCCT	Charging MCCT	Charging MCCT	Charging MCCT	
1	MidAmerican Energy	1,115	6,892	-	-	\$ 8,008
2	BHE U.S. Transmission	9,998	-	59,332	187	\$ 69,517
3	Berkshire Hathaway Energy Company			8,386	13	\$ 8,399
4						
5						
6						
7						
8	Total	\$ 11,114	\$ 6,892	\$ 67,718	\$ 200	\$ 85,924

APPENDIX C

**MCCT TRANSMISSION FORMULA RATE
2020 ANNUAL TRUE-UP WORKPAPERS**

MidAmerican Central California Transco, LLC Comparison of 2020 Projection vs 2020 Actual

Projected Net Revenue Requirement Worksheet	Source	2020 Projection	2020 Actual	Difference (\$)	Comments
Rate Base	Appendix III, Line 30	\$ 4,962,424	\$ 4,610,764	\$ 351,660	
Total O&M	Appendix III, Line 38	688,160	654,441	33,719	
Total Depreciation	Appendix III, Line 43	1,440,638	1,440,638	-	
Total Taxes - other than income	Appendix III, Line 52			-	
Total Taxes - Income	Appendix III, Line 62	103,278	95,959	7,319	
Return (Rate Base * Rate of Return)		374,926	312,241	62,685	
				\$ -	
Gross Revenue Requirement	Appendix III, Line 65	\$ 2,607,002	\$ 2,503,279	\$ 103,723	
-Total Revenue Credits	Appendix III, Line 2			-	
-Return and Income Tax on Incentive Proje	Appendix III, Line 66	(13,342)	(12,397)	(945)	
-True-Up Adjustment (prior year amount)	Appendix III, Line 3			-	
Net Revenue Requirement	(line 1 minus line 2 plus line 3)	\$ 2,593,660	\$ 2,490,882	\$ 102,778	

RATE BASE	2020 Projection	2020 Actual	Difference (\$)	Comments
Transmission Plant			-	
Depreciation/Reserve			-	
Net Plant	\$ -	\$ -	\$ -	
			\$ -	
Rate Base Adjustments	\$ 4,876,404	\$ 4,528,959	\$ 347,445	
ADIT- not Directly related to Project Depreciation or CWIP	(1,894,189)	(2,241,343)	347,155	Increase due to higher deferred tax liability balance than used in the projection
Account No. 255	\$ -	\$ -	\$ -	
CWIP	\$ -	\$ -	\$ -	
Reserves	\$ -	\$ -	\$ -	
Unamortized Regulatory Asset	\$ 1,728,359	\$ 1,728,069	\$ 290	
Unamortized Abandoned Plant	\$ 5,042,234	\$ 5,042,234	\$ (0)	
			\$ -	
Working Capital	86,020	81,805	4,215	
CWC	86,020	81,805	4,215	
Prepayments	-	-	-	
			\$ -	
Total Rate Base	\$ 4,962,424	\$ 4,610,764	\$ 351,660	