

## 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

Projected Annual Transmission Revenue Requirement  
For the 12 months ended 12/31/2023

MidAmerican Central California Transco, LLC

Formula Rate Index

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

Formula Rate - Non-Levelized

Line No.		(1)	(2)	(3)
				Allocated Amount
1	GROSS REVENUE REQUIREMENT (line 67)		12 months	\$ 2,150,364
REVENUE CREDITS				
2	Total Revenue Credits	Total	Allocator	
	Attachment 1, line 7	-	TP 1.0000	-
	Attachment 7 (and Attachment 8 subject to Note Q)	(18,598)	DA 1.00000	(18,598)
3	True-up Adjustment			
4	NET REVENUE REQUIREMENT (line 1 minus line 2 plus line 3)			\$ 2,131,766

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

MidAmerican Central California Transco, LLC

Line No.	(1)	Form No. 1		(4)	(5)	
		Page, Line, Col.	Company Total			Allocator
	<b>RATE BASE:</b>					
	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	-
	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)		-			-
	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	-
	ADJUSTMENTS TO RATE BASE (Note A)					
17	ADIT	(Attachment 6a)	(207,637)	TP	1.0000	(207,637)
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)	246,909	DA	1.0000	246,909
22	Unamortized Abandoned Plant	(Attachment 2) (Note K)	720,319	DA	1.0000	720,319
23	TOTAL ADJUSTMENTS (sum lines 17-22)		759,591			759,591
24	LAND HELD FOR FUTURE USE	(Attach 2, line 126)	-	TP	1.0000	-
	WORKING CAPITAL (Note C)					
26	CWC	calculated (1/8 * Line 38)	78,226			78,226
27	Materials & Supplies (Note B)	(Attach 2, line 146)	-	TP	1.0000	-
28	Prepayments (Account 165 - Note C)	(Attach 2, line 110)	-	GP	1.0000	-
29	TOTAL WORKING CAPITAL (sum lines 26-28)		78,226			78,226
30	RATE BASE (sum lines 15, 23, 24, & 29)		<u>837,817</u>			<u>837,817</u>

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

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) 493,818	TP=	1.0000 493,818
33	Less Accounts 565, 561 and 561.1 to 561.8	321.84.b to 92.b -	TP=	1.0000 -
34	A&G	323.197.b 132,000	W/S	1.0000 132,000
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) (6)	TP=	1.0000 (6)
38	TOTAL O&M and A&G (sum lines 32, 34, 36, 37 less lines 33 & 35)	625,812		625,812
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	$CIT = (T/1-T) * (1 - (WCLTD/R))$	0.2715		
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	17,437	NA	17,437
61	ITC adjustment (line 58 * line 59)	-	NP	1.0000 -
62	Total Income Taxes (line 60 plus line 61)	17,437		17,437
63	RETURN			
64	[Rate Base (line 30) * Rate of Return (line 83)]	64,225	NA	64,225
65	Rev Requirement before Incentive Projects (sum lines 38, 43, 52, 62, 64)	2,148,111		2,148,111
66	Return and Income Tax on Incentive Projects	2,253	DA	100% 2,253 (Attachment 4)
67	Total Revenue Requirement (sum lines 65 & 66)	2,150,364		2,150,364

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

**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%	4.81%	0.023	=WCLTD	
82	Common Stock (Attach 2, line 194)		1,356,615.38	52%	10.30%	0.054		
83	Total (sum lines 80-82)		1,356,615.38			0.077	=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)					720,319		
87	Regulatory Assets (Line 21)					246,909		
88	Sum Of Net Transmission Plant, CWIP in Rate Base, Regulatory Asset and Unamortized Abandoned Plant					967,228		

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 12/31/2023

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
  - 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  
Line 42 reflects all Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 352
  - 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 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 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
  - 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**

<b>Account 454 - Rent from Electric Property</b>	Notes 1 & 3	
1 Rent from FERC Form No. 1	Note 3, line 11	-
 <b>Account 456 and 456.1</b>	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	<b>Sub Total Revenue Credit</b>	-	-	-	-
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	<b>Calculation of Transmission Plant In Service</b>			
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	<b>Transmission Plant In Service</b>	(sum lines 2-14) /13		-
16	<b>Calculation of Intangible Plant In Service</b>			
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	<b>Intangible Plant In Service</b>	(sum lines 17 - 29) /13		-
31	<b>Calculation of General Plant In Service</b>			
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	<b>General Plant In Service</b>	(sum lines 32 - 44) /13		-
46	<b>Total Plant In Service</b>	(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	<b>Calculation of Transmission Accumulated Depreciation</b>		
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	<b>Transmission Accumulated Depreciation</b>	(sum lines 48-60) /13	-
62	<b>Calculation of Intangible Accumulated Depreciation</b>		
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	<b>Accumulated Intangible Depreciation</b>	(sum lines 63 - 75) /13	-
77	<b>Calculation of General Accumulated Depreciation</b>		
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	<b>Accumulated General Depreciation</b>	(sum lines 78 - 90) /13	-
92	<b>Total Accumulated Depreciation</b>	(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	1,440,638.19	-	720,319.10	
95	Amortization of Abandoned Plant (recovery of abandoned plant requires a FERC order approving the amount and recovery period and Attachment 11 being completed)			1,440,638.19		
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	<b>Prepayments</b>	(sum lines 97-109) /13		-		
111	<b>Calculation of Transmission CWIP</b>	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	<b>Transmission CWIP</b>	(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
<b>Allocated General &amp; Common Expenses</b>					
128	EPRI and EEI dues and expenses to be excluded from the formula rate	p353_f (enter FN1 line #)			
128a	List EPRI and EEI dues and expenses				

**Regulatory Expense Related to Transmission Cost Support**

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Transmission Related	Non-transmission	Details*
<b>Directly Assigned A&amp;G</b>						
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
<b>Income Tax Rates</b>							
130	SIT=State Income Tax Rate or Composite Multiple state rates are weighted based on the state apportionment factors on the state income tax returns	8.84%					8.84%

**Safety Related and Education and Out Reach Cost Support**

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

**Excluded Plant Cost Support**

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
132	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities	-	General Description of the Facilities  Add more lines if necessary

**Materials & Supplies**

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

**Regulatory Asset**

Appendix III Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					
		Gates-Gregg Projec	Project Name	Project Name	Total
147	Beginning Balance of Regulatory Asset	Attachment 11	493,818	-	493,818
148	Months remaining in Amortization Period	Attachment 11	12	-	
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)	-	-	-
152	Average Balance of Regulatory Asset	(line 147 + line 151)/2	246,909	-	246,909

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	60 months				

153	<b>Calculation of PBOP Expenses</b>		
154	<b>MidAmerican Energy Company Employees</b>		
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		8,200
159	PBOP Expense for current year		(20)
160	PBOP Expense in all O&M and A&G accounts for current year		(11)
161	PBOP Adjustment for Appendix III, Line 37		(9)
162	Lines 155-157 cannot change absent approval or acceptance by FERC in a separate proceeding.		
162	<b>MEHC (and its subsidiaries that use the same PBOP actuarial study)</b>		
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		52,200
167	PBOP Expense for current year		21
168	PBOP Expense in all O&M and A&G accounts for current year		19
169	PBOP Adjustment for Appendix III, Line 37		2
170	Lines 163-165 cannot change absent approval or acceptance by FERC in a separate proceeding.		
171	<b>PacifiCorp</b>		
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)	(6.06)

Capital Structure

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

Line No.	Description	Form No.1 Reference	December	January	February	March	April	May	June	July	August	September	October	November	December	13 Month Avg.
			Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)	Col. (f)	Col. (g)	Col. (h)	Col. (i)	Col. (j)	Col. (k)	Col. (l)	Col. (m)	Col. (n)
181	Long Term Debt:															
182	Acct 221 Bonds	112.18.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
183	Acct 223 Advances from Assoc. Companies	112.20.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
184	Acct 224 Other Long Term Debt	112.21.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
185	Less Acct 222 Reacquired Debt	112.19.c,d enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186	Total Long Term Debt	Sum Lines 181 - 185	-	-	-	-	-	-	-	-	-	-	-	-	-	-
187																
188	Preferred Stock (1)	112.3.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
189																
190	Common Equity- Per Books	112.16.c,d	2,050,000	2,053,000	2,056,000	1,259,000	1,262,000	1,265,000	1,268,000	1,271,000	1,274,000	1,277,000	1,280,000	1,283,000	38,000	1,356,615
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	2,050,000	2,053,000	2,056,000	1,259,000	1,262,000	1,265,000	1,268,000	1,271,000	1,274,000	1,277,000	1,280,000	1,283,000	38,000	1,356,615
195																
196	Total (Line 186 plus Line 188 plus Line 194)		2,050,000	2,053,000	2,056,000	1,259,000	1,262,000	1,265,000	1,268,000	1,271,000	1,274,000	1,277,000	1,280,000	1,283,000	38,000	1,356,615
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														-
	Acct 430 Interest on Debt to Assoc. Companies (LTD portion only)															-
202	(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						837,817
2	100 Basis Point Incentive Return							
								\$
								<u>Weighted</u>
3	Long Term Debt	Appendix III, line 80	\$	%	Cost	Appendix III		
4	Preferred Stock	Appendix III, line 81	-	0.48	4.81%	0.0231		
5	Common Stock Including 100 basis points	Appendix III, line 82	-	-	0.00%	-		
6	Total (sum lines 3-5)		<u>1,356,615.38</u>	0.52	11.30%	<u>0.0588</u>		
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)		1,356,615.38			0.0819		68,582
8	INCOME TAXES							
9	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =						0.2798	
10	CIT=(T/1-T) * (1-(WCLTD/R)) =						0.2789	
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						19,129	
17	ITC adjustment (line 13 * line 14) and line 17 allocated on NP allocator				NP	1.00	-	
18	<u>Total Income Taxes (line 16 plus line 17)</u>						<u>19,129</u>	
19	Return and Income Taxes with 100 basis point increase in ROE				Sum lines 7 and 18		87,711	
20	Return (Appendix III line 64 col 5)						64,225	
21	Income Tax (Appendix III line 62 col 5)						17,437	
22	Return and Income Taxes without 100 basis point increase in ROE				Sum lines 20 and 21		81,662	
23	Incremental Return and Income Taxes for 100 basis point increase in ROE				Line 19 less line 22		6,050	
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets				Appendix III, line 88a		967,228	
25	Carrying Charge Difference for 100 Basis point of ROE				(Line 23 divided by line 24)		0.006	

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)	2,148,111
2	Less Transmission Depreciation Expense plus Abandoned Plant and Regulatory Asset Amortization Expense	(Appendix III, lines 40 & 42 and Attachment 2, lines 149 & 150)	1,934,456
3	Net Rev Req less Depreciation expense	(Line 1 minus line 2)	213,656
4	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant	(Appendix III, line 88 (a))	967,228
5	Base Fixed Charge Rate (Base FCR)	(Line 3 / line 4)	0.221
6	Carrying Charge Difference for 100 Basis point of ROE	(Attachment 3, line 25)	0.006

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	-	0.221	0.221	246,909	493,818	548,359	548,359	-
7b	Central Valley Power Connect unamortized abandoned plant balance	50	0.221	0.224	720,319	1,440,638	1,599,753	1,602,006	2,253
7c	Central Valley Power Connect CWIP balance	-	0.221	0.22	-	-	-	-	-
7d	Central Valley Power Connect plant-in-service balance	-	0.221	0.22	-	-	-	-	-
7e				-	-	-	-	-	-
7f				-	-	-	-	-	-
7g				-	-	-	-	-	-
7h				-	-	-	-	-	-
7i				-	-	-	-	-	-
8	<b>Total</b>				967,228	1,934,456	2,148,111	2,150,364	2,253
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 =	$\sum_{t=1}^N \frac{C_t}{(1+IRR)^t} - P + \frac{F}{(1+IRR)^N}$

Table 3

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

Table 4

	2016	2017	2018	2019	2020	2021	2022
LIBOR Rate						0.079%	2.312%
Spread						2.500%	2.500%
Interest Rate						2.579%	4.812%

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)	Utilization & Ratings 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)	(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  $0 = C_0 + \frac{C_1}{(1+IRR)} + \frac{C_2}{(1+IRR)^2} + \frac{C_3}{(1+IRR)^3} + \dots + \frac{C_n}{(1+IRR)^n}$  and solved for IRR
- The Excel™ formula on line 2 is:  $(\text{round}(XIRR(\text{first quarter of loan Col I of Table 5}; \text{last quarter of loan Col I of Table 5}; \text{first quarter of loan Col A of Table 5}; \text{last quarter of loan Col I of Table 5}, 8\%), 4)$
- 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](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:  
 $(A \times B) + C$   
 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	(537,093)	-	-		From Acct. 283 total, below
3	ADIT-190	60,909	-	-		From Acct. 190 total, below
4	Subtotal	(476,184)	-	-		
5	Wages & Salary Allocator			1.00		Appendix III, line 78
6	NP		1.00			Appendix III, line 15
7	Beginning of Year	(476,184)	-	-	(476,184)	
8	End of year from Attachment 6b, line 7	60,909	-	-	60,909	
9	Average of Beginning of Year and End of Year ((7 +8)/2)	(207,637)	-	-	(207,637)	Enter as negative Appendix III, line 17.

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

Ln	A	B	C	D	E	F	G
14		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	
15							
16	ADIT-190						Justification
17							
18	Deferred Tax on CA NOL CF	60,909		60,909			Deferred benefit of state NOL.
19							
20							
21							
22							
23							
24							
25							
26							
27							
28	Subtotal - p234	60,909	-	60,909	-	-	
29	Less FASB 109 Above if not separately removed						
30	Less FASB 106 Above if not separately removed						
31	Total	60,909	-	60,909	-	-	

32 Instructions for Account 190:

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

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

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

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

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 37 associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.



67  
68  
69  
70  
71  
72  
73  
74

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

ADIT-283	A	B Total	C Gas, Prod Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G
Defered Tax Liability on Pre-Commercial Regulatory Asset		(138,188)		(138,188)			Carrying charges on pre-commercial costs not recognized for tax purposes.
Defered Tax Liability on Abandoned Plant Write Off		(403,143)		(403,143)			CWIP write off not recognized for tax purposes.
Defered Tax Liability on ATRR NY		35,286		35,286			True-up of transmission revenue deferred for tax purposes
Defered Tax Liability on ATRR CY		(31,049)		(31,049)			
Subtotal - p277		(537,093)	-	(537,093)	-	-	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
<b>Total</b>		(537,093)	-	(537,093)	-	-	

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

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

Ln		Transmission Related	Plant Related	Labor Related	Total Plant & Labor Related	
1	ADIT- 282	-	-	-		From Acct. 282 total, below
2	ADIT-283	-	-	-		From Acct. 283 total, below
3	ADIT-190	60,909	-	-		From Acct. 190 total, below
4	Subtotal	60,909	-	-		
5	Wages & Salary Allocator			1.00		Appendix III, line 78
6	NP		1.00			Appendix III, line 15
7	End of Year ADIT	60,909	-	-	60,909	Attachment 6a
8						
9						
10						
11						

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

13 dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance must shown in a separate row for each project.

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

32 Instructions for Account 190:

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

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

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

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

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

38





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

2021		2021		Over (Under) Recovery
Revenue Requirement Billed (Note 1)		Actual Revenue Requirement (Note 2)	Less	
\$3,880,640		\$3,863,370	Equals	\$17,270

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
		0.3000%				
<b>An over or under collection will be recovered prorata over year collected, held for one year and returned prorata over next year</b>						
<b>Calculation of Interest</b>				<b>Monthly</b>		
January	Year 2021	1,439	0.3000%	12	(52)	(1,491)
February	Year 2021	1,439	0.3000%	11	(47)	(1,487)
March	Year 2021	1,439	0.3000%	10	(43)	(1,482)
April	Year 2021	1,439	0.3000%	9	(39)	(1,478)
May	Year 2021	1,439	0.3000%	8	(35)	(1,474)
June	Year 2021	1,439	0.3000%	7	(30)	(1,469)
July	Year 2021	1,439	0.3000%	6	(26)	(1,465)
August	Year 2021	1,439	0.3000%	5	(22)	(1,461)
September	Year 2021	1,439	0.3000%	4	(17)	(1,456)
October	Year 2021	1,439	0.3000%	3	(13)	(1,452)
November	Year 2021	1,439	0.3000%	2	(9)	(1,448)
December	Year 2021	1,439	0.3000%	1	(4)	(1,443)
					(337)	(17,607)
<b>January through December Year 2022</b>				<b>Annual</b>		
		(17,607)	0.3000%	12	(634)	(18,241)
<b>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</b>				<b>Monthly</b>		
January	Year 2023	18,241	0.3000%		(55)	1,550
February	Year 2023	16,745	0.3000%		(50)	1,550
March	Year 2023	15,246	0.3000%		(46)	1,550
April	Year 2023	13,742	0.3000%		(41)	1,550
May	Year 2023	12,233	0.3000%		(37)	1,550
June	Year 2023	10,720	0.3000%		(32)	1,550
July	Year 2023	9,202	0.3000%		(28)	1,550
August	Year 2023	7,680	0.3000%		(23)	1,550
September	Year 2023	6,153	0.3000%		(18)	1,550
October	Year 2023	4,622	0.3000%		(14)	1,550
November	Year 2023	3,086	0.3000%		(9)	1,550
December	Year 2023	1,545	0.3000%		(5)	1,550
					(358)	(0)
Total Amount of True-Up Adjustment (Note 4)					\$	(18,598)
Less Over (Under) Recovery					\$	17,270
Total Interest					\$	(1,328)

**Notes**

- 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
- 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
- Then Monthly Interest Rate shall be equal to the interest rate set forth in Section 6 of the Protocols.
- The True-Up Adjustment is applied to each project prorata based its contribution to the Revenue Requirement shown in Appendix III, line 1.

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

SUMMARY							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
YEAR	Cost of Debt Used in Determining the Actual Net Revenue Requirement in Appendix III, Col (3), line 8b.	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
<b>Calculation of Interest for True-Up Period</b>						
<b>Monthly</b>						
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	-	-
				-		
<b>Annual</b>						
January through December	1	-	0.0000%	12.00	-	-
January through December	2	-	0.0000%	12.00	-	-
January through December	3	-	0.0000%	12.00	-	-
<b>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Month</b>						
<b>Monthly</b>						
January	4	-	0.0000%	-	-	-
February	4	-	0.0000%	-	-	-
March	4	-	0.0000%	-	-	-
April	4	-	0.0000%	-	-	-
May	4	-	0.0000%	-	-	-
June	4	-	0.0000%	-	-	-
July	4	-	0.0000%	-	-	-
August	4	-	0.0000%	-	-	-
September	4	-	0.0000%	-	-	-
October	4	-	0.0000%	-	-	-
November	4	-	0.0000%	-	-	-
December	4	-	0.0000%	-	-	-
				-		
Total Amount of True-Up Adjustment for Year					\$ -	-
Less Over (Under) Recovery					\$ -	-
Total Interest					\$ -	-

69  
70  
71  
72  
73  
74  
75  
76  
77  
78  
79  
80  
81  
82  
83  
84  
85  
86  
87  
88  
89  
90  
91  
92  
93  
94  
95  
96  
97  
98  
99  
100  
101  
102  
103  
104  
105  
106  
107  
108  
109  
110  
111  
112  
113  
114  
115  
116  
117  
118  
119  
120  
121  
122  
123  
124  
125  
126  
127  
128  
129  
130  
131  
132  
133  
134  
135  
136  
137  
138  
139  
140  
141  
142  
143  
144  
145  
146  
147  
148  
149  
150  
151  
152  
153  
154  
155  
156  
157  
158  
159  
160  
161

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

**Calculation of Interest for True-Up Period**

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

**Calculation of Interest for True-Up Period**

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

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

Line	Account FERC Account	Rate (Annual)Percent
	<b>TRANSMISSION PLANT</b>	
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	<b>GENERAL PLANT</b>	
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	<b>INTANGIBLE PLANT</b>	
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**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
No.	Project Name	Recovery Amount Approved (1) ÷	Recovery Period (Months) (1) =	Monthly Amort. Expense ×	Amort. Periods This Year =	Current Year Amort. Expense ×	% Allocable to Formula Rate (1) =	Amort. Expense in Formula Rate
1	Pre-commercial expenses	2,469,088	60	41,151	12	493,818	100.00%	493,818
1a	Abandoned plant	6,843,031	57	120,053	12	1,440,638	100.00%	1,440,638
1b		-	-	-	-	-	-	-
1c		-	-	-	-	-	-	-
...		-	-	-	-	-	-	-
...		-	-	-	-	-	-	-
...		-	-	-	-	-	-	-
...		-	-	-	-	-	-	-
...		-	-	-	-	-	-	-
1x		-	-	-	-	-	-	-
2	Total Regulatory Asset and Abandoned Plant Amortization Expense: \$							1,934,456

NOTES:

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

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

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

	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
	Dec. 31	Jan. 31	Feb. 28/29	Mar. 31	Jun. 30	May 31	Jun. 30	Jul. 31	Aug. 31	Sept. 30	Oct. 31	Nov. 30	Dec. 31
No.	2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
1	493,818	452,666	411,515	370,363	329,212	288,060	246,909	205,757	164,606	123,454	82,303	41,151	0
1a	1,440,638	1,320,585	1,200,532	1,080,479	960,425	840,372	720,319	600,266	480,213	360,160	240,106	120,053	0
1b													
1c													
...													
...													
...													
...													
1x													

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

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

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

	(v)	(w)	(x)	(y)	(z)	(aa)
	Average	% Approved for	Allocable to	Rate Base	Internal ID or	
No.	Unamortized	Rate Base	Formula Rate (4) =	Balance	Code	Docket No.
	Balance (3)	Treatment (1)				
1	246,908.85	100.00%	100.00%	246,908.85	182310	
1a	720,319.10	100.00%	100.00%	720,319.10	182312	
1b	-	0.00%	0.00%	-		
1c	-	0.00%	0.00%	-		
...	-	0.00%	0.00%	-		
...	-	0.00%	0.00%	-		
...	-	0.00%	0.00%	-		
...	-	0.00%	0.00%	-		
...	-	0.00%	0.00%	-		
1x	-	0.00%	0.00%	-		

2 Total Regulatory Assets and Abandoned Plant in Rate Base: \$ 967,228

Notes:

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

(4) Equals column (g).









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

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

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

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

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

	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
No.	Dec. 31 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 General note: Source of monthly balance data on this page is company records.

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

Docket No. ER14-1661

Forecasted O&M Detail, worksheet prepared for each project

Ln	Description	MCCT Internal Labor <sup>1</sup>	Non-Labor <sup>1</sup>	Moved to Account 413	Partner	Partner Amount <sup>1</sup>	Total
1	Pre-commercial expenses regulatory asset amortization		493,818				493,818
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		493,818				493,818

Actual O&M Detail, worksheet prepared for each project

Populated with hypothetical data

Ln	FERC Account Description	Account	MCCT Internal Labor <sup>1</sup>	Non-Labor <sup>1</sup>	Moved to Account 413	Partner	Partner Amount <sup>1</sup>	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		493,818				493,818
40	Rents.	567.0						-
41	Maintenance supervision and engineering .	568.0						-
42	Maintenance of structures .	569.0						-

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

Docket No. ER14-1661

**Forecasted A&G Detail, worksheet prepared for MCCT**

Ln	Description	MCCT Internal Labor	Non-Labor \$	Account 413 Partner	Partner Amount	Total
1	Outside Services Employed		132,000		-	132,000
2						-
3						-
4						-
5						-
6						-
7						-
8						-
9						-
10						-
11						-
12						-
13						-
14						-
15						-
16	Total					132,000

**Actual A&G Detail, worksheet prepared for MCCT**

Ln	FERC Account Description	Account	MCCT Internal Labor	Non-Labor \$	Account 413 Partner	Partner Amount	Total
17	Administrative and general salaries.	920					-
18	Office supplies and expenses.	921					-
19	Administrative expenses transferred—Credit.	922					-
20	Outside services employed.	923		132,000			132,000
21	Property insurance.	924					-
22	Injuries and damages.	925					-
23	Employee pensions and benefits.	926					-
24	Franchise requirements.	927					-
25	Regulatory commission expenses.	928					-
26	Duplicate charges—Credit.	929					-
27	General advertising expenses.	930					-
28	Miscellaneous general expenses.	930					-
29	Rents.	931					-
30	Transportation expenses (Nonmajor only).	933					-
31	Maintenance of general plant.	935					-
32	Total		-	132,000	-	-	132,000

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



Workpaper 4 -Affiliate Charges  
MidAmerican Central California Transco, LLC

Docket No. ER14-1661

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