October 8, 2025

The Honorable Debbie-Anne A. Reese
Secretary
Federal Energy Regulatory Commission
888 First St., N.E.
Washington D.C. 20426

Re: Southwest Power Pool, Inc., Docket No. ER26-____-000
Submission of Modified Formula Rate Template for NorthWestern

Dear Secretary Reese:

Pursuant to Section 205 of the Federal Power Act ("FPA"), 16 U.S.C. § 824d, and section 35.13 of the Federal Energy Regulatory Commission's ("Commission" or "FERC") regulations, 18 C.F.R. § 35.13, Southwest Power Pool, Inc. ("SPP"), on behalf and at the request of Northwestern Energy Public Service Corporation d/b/a NorthWestern Energy ("NorthWestern"), submits revisions to the SPP Open Access Transmission Tariff ("Tariff")[1] contained in Attachment H, Addendum 27 of the Tariff.

I. BACKGROUND

SPP is a Commission-approved Regional Transmission Organization ("RTO"). It is an Arkansas non-profit corporation with its principal place of business in Little Rock, Arkansas. SPP has 130 members, including 16 investor-owned utilities, 12 municipal systems, 25 generation and transmission cooperatives, 6 state agencies, 23 independent power producers, 10 power marketers, 15 independent transmission companies, 1 federal agency, 12 large retail customers, 4 alternative power entities and 6 public interest entities. As an RTO, SPP: (1) administers, across the facilities of SPP's Transmission Owners, open access transmission service over approximately 72,000 miles of transmission lines covering portions of Arkansas, Iowa, Kansas, Louisiana, Minnesota, Missouri, Montana, Nebraska, New Mexico, North Dakota, Oklahoma, South Dakota, Texas, and Wyoming; and (2) administers the Integrated Marketplace, a centralized day-ahead and real-time

[1] Southwest Power Pool, Inc., Open Access Transmission Tariff, Sixth Revised Volume No. 1. References in this filing to "Tariff" refer to the version of SPP's Tariff currently in effect. "Proposed Tariff" refers to a version reflecting the revisions proposed in this filing. Capitalized terms not otherwise defined herein shall have the definition provided in the Tariff.

Energy and Operating Reserve market with locational marginal pricing and market-based congestion management.

The Tariff specifies a zonal Annual Transmission Revenue Requirement ("ZATRR") for each SPP transmission Zone. Transmission service rates to support the load located within a particular SPP Zone are based, in part, on the sum of the Annual Transmission Revenue Requirements ("ATRRs") for all Transmission Owners within the Zone in which the load is located. The ZATRR is just one of the ATRRs that comprise the total ATRR for transmission facilities to be collected from customers within a Zone. Other ATRRs collected from customers within a Zone include SPP's Base Plan Zonal ATRR and Region-wide ATRRs. The ZATRR for each pricing Zone used in the calculation of Network Integration Transmission Service ("NITS") charges is set forth in Attachment H of the Tariff. The rates for Point-To-Point Transmission Service ("PTP"), which are based on the ZATRR in Attachment H, are set forth in Attachment T of the Tariff. Each Transmission Owner controls the filing of its PTP Rate and ATRR. SPP, in turn, as administrator of the Tariff, makes the filings necessary to incorporate any such rate and ATRR in the Tariff.[2]

Pursuant to the SPP Membership Agreement, SPP Members retain the right to submit changes to rates for transmission service over the Member's transmission facilities, and "[n]o approval from SPP is required for such filings."[3] NorthWestern became a Member of SPP on June 25, 2015. NorthWestern has requested that SPP implement the tariff revisions proposed herein under NorthWestern's letterhead with supporting materials supplied by NorthWestern. With this filing, SPP is not independently supporting or justifying the revisions proposed by NorthWestern; but rather, as administrator of the Tariff, SPP is merely modifying the Tariff to implement NorthWestern's revisions. The Tariff revisions proposed herein include revisions to Addendum 27 to Attachment H of the Tariff, which includes NorthWestern's unpopulated Template and Protocols that will be used to calculate its ATRR.

In addition to the individuals designated for service in NorthWestern's transmittal letter, SPP requests that all correspondence and communications with respect to this filing be sent to, and SPP requests that the Secretary include on the official service list, the following:

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2 *Westar Energy, Inc.*, 122 FERC ¶ 61,268, at P 105 (2008) (requiring SPP to include each transmission owner's rate formula in the Tariff).

3 Southwest Power Pool, Inc., Membership Agreement, First Revised Volume No. 3 at Section 3.10.

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Respectfully submitted,

/s/ Jillian Janik

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Southwest Power Pool, Inc.

October 8, 2025

via eTariff

Debbie-Anne A. Reese, Secretary
Federal Energy Regulatory Commission
888 First Street N.E.
Washington, DC 20426

Re: *NorthWestern Energy Public Service Corporation*, Docket No. ER26-______
Revisions to Formula Rate Template

Dear Secretary Reese:

Pursuant to Section 205 of the Federal Power Act, 16 U.S.C. § 824d, and Section 35.13 of the Federal Energy Regulatory Commission's ("FERC" or "Commission") regulations,[1] and Order No. 898,[2] NorthWestern Energy Public Service Corporation d/b/a NorthWestern Energy ("NorthWestern") has requested that Southwest Power Pool, Inc. ("SPP") submit revisions to Attachment H, Addendum 27 of the SPP Open Access Transmission Tariff ("Tariff")[3] to revise NorthWestern's Formula Rate Template ("Template"). NorthWestern submits this single-issue filing to reflect changes to the Uniform System of Accounts ("USofA") adopted by the Commission in Order No. 898.[4] NorthWestern also proposes three non-substantive corrections to its Template. NorthWestern requests an effective date of January 1, 2025, for the proposed Tariff revisions.

I. Background

A. NorthWestern Energy

NorthWestern, a wholly-owned subsidiary of NorthWestern Energy Group, Inc., is a public utility engaged in the generation, transmission, and distribution of electricity located

[1] 18 C.F.R. § 35.13

[2] Accounting and Reporting Treatment of Certain Renewable Energy Assets, Order No. 898, 183 FERC ¶ 61,205 (2023) ("Order No. 898")

[3] Southwest Power Pool, Inc., FERC Electric Tariff, Sixth Revised Volume No. 1 ("Tariff").

[4] *See* Order No. 898 at P 138 (The Commission provided that "utilities affected by this final rule may seek to update their rates on a single-issue basis given the limited scope of the requirements in this final rule."

primarily in the state of South Dakota. NorthWestern is a transmission-owning member of SPP and SPP functionally controls NorthWestern's transmission facilities in South Dakota.

B. History of NorthWestern's Formula Rate

On June 29, 2015, NorthWestern submitted its South Dakota Template and Formula Rate Protocols (together, the "Formula Rate") and an initial Annual Transmission Revenue Requirement (ATRR) for NorthWestern to be collected by SPP as part of the Upper Missouri Zone (UMZ) under the SPP OATT.[5] Subsequently, SPP submitted a filing to incorporate NorthWestern's Formula Rate into the SPP OATT.[6] The Commission consolidated these dockets and accepted the Formula Rate for filing effective October 1, 2015, subject to refund and interest, and established hearing and settlement judge procedures.[7] Ultimately, the parties reached a settlement that resolved all issues. This was approved by the settlement judge as an uncontested settlement,[8] and subsequently by the Commission.[6] The revised Formula Rate reflecting the changes made in the settlement were incorporated into the SPP OATT, effective October 1, 2015.[9]

NorthWestern employs a historical Formula Rate to calculate its ATRR for jurisdictional service under the SPP OATT. On or before March 1 of each year, NorthWestern recalculates the ATRR for the upcoming Rate Year (April 1 through March 31).[10] This Annual Update is based on NorthWestern's Form No. 1 for the most recent calendar year, and upon NorthWestern's books and records.[11] NorthWestern submits an Informational Filing of its Annual Update to the Commission by December 15 of each year.[12]

II. Description of Filing

Order No. 898 amended the Commission's USofA for public utilities and licensees, as follows: "(1) create new accounts for wind, solar, and other renewable generating assets; (2)

[5] Docket No. ER15-2069-000, Accession No. 20150629-5293.

[6] Docket No. ER15-2075-000, Accession No. 20150630-5175.

[7] *NorthWestern Corp.*, 152 FERC ¶ 61,260 (2015).

[8] *NorthWestern Corp.*, 156 FERC ¶ 63,046 (2016).

[6] *NorthWestern Corp.*, 157 FERC ¶ 61,008 (2016).

[9] *Southwest Power Pool, Inc.*, ER15-2075-001 (Feb. 24, 2017) (delegated letter order) (accepting SPP's submittal of revisions to update the transmission formula rate template and implementation protocols of NorthWestern to reflect the settlement approved by the Commission, effective October 1, 2015).

[10] Formula Rate Protocols, p. 1.

[11] Formula Rate Protocols, § II.B.

[12] Formula Rate Protocols, § VI.A.

create a new functional class for energy storage accounts; (3) codify the accounting treatment of environmental credits; and (4) create new accounts within existing functions for computer hardware, software, and communication equipment."[13] The Commission required regulated entities to implement the requirements of Order No. 898 by updating their formula rates through single-issue rate filings under FPA section 205.[14]

NorthWestern's proposed revisions to its Template are necessary to comply with Order No. 898. The proposed revisions do not change the input data from NorthWestern's financial reporting or property records, return on equity, depreciation rates, or the SPP qualifying facilities. There are four specific revisions within this filing, one of which results in an adjustment to the ATRR. Specifically, NorthWestern proposes to clarify a description on the "Inputs" tab, add a line for a new FERC account created, and correct a formula on the "Appendix A" tab, all of which are ministerial. Adjustment A described below corrects the base plan funded ATRR calculation, which increases NorthWestern's Annual Transmission Revenue Requirement (ATRR).

NorthWestern proposes to add a new worksheet "List of Reference Updates" within the template that will allow NorthWestern to list any modifications to the Form No. 1 references when it publishes its Annual Update. This will provide increased transparency to Interested Parties and accommodate future modifications to Form No. 1 references that may develop.

A. Base Plan Funded Upgrades Correction – Tab 12

NorthWestern incorporated a revenue credit for the transmission revenue requirement received from Base Plan funded projects collected under Schedule 11 of the Southwest Power Pool (SPP) Open Access Transmission Tariff (OATT) in Docket ER22-0333. A new worksheet, Attachment 12 – SPP Base Plan Funded Projects, was added to individually identify those transmission upgrades (and associated investment) that NorthWestern completes at the request of SPP to meet a need within the SPP footprint. With this filing, NorthWestern seeks to modify the section which calculates the ATRR associated with each upgrade, as it is currently incorrectly handling general and intangible plant within the calculation.

B. FERC Order 898 – Tab 11

The filing seeks to add a new FERC account on Line 59 on Tab "11 – Facilities" to show the new FERC Account 351.32 Electric Transmission Communications Other that was created to comply with FERC Order 898, which required compliance on January 1, 2025. Given the addition

[13] Order No. 898 at P 1.
[14] *Id*. at P 138.

of this line, two references on Page 2 of the Inputs tab, Lines 21 and 22, were adjusted. No other template modifications are required to comply with FERC Order 898.

C. Appendix A, Line 63

The filing seeks to correct the reference for Line 63 on Appendix A. Regulatory Commission Expense should be linked to ATT-5 Column J rather than I.

D. Other Ministerial Revisions

The filing seeks to add clarification to Page 2 of the Inputs tab, Line 17 to reflect that only Point to Point ("PTP") Schedule 11 revenue should be input on this line, rather than all Schedule 11 revenue. Also, the Inputs tab was revised to reflect the updated references to Form No. 1.

III. General Information

Pursuant to 18 C.F.R. § 35.13, NorthWestern provides the following information:

A. List of Documents Submitted

This filing includes the following documents:

1) This transmittal letter;

2) Redline version of Addendum 27 to Attachment H; and

3) Clean version of Addendum 27 to Attachment H.

B. Proposed Effective Date & Request for Waiver

Pursuant to Section 35.11 of the Commission's regulations[15] and for good cause, NorthWestern requests waiver of Section 35.3 of the Commission's regulations,[16] so that these revisions may become effective January 1, 2025.[17] The January 1, 2025, effective date is

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[15] 18 C.F.R. § 35.11 (2025).

[16] 18 C.F.R. § 35.3 (2024)

[17] *See*, e.g., letter order issued March 25, 2025, in Docket No. ER25-835, accepting revisions to Golden Spread Electric Cooperative, Inc.'s contracts that included revisions to comply with Order No. 898, effective on January 1, 2025, one day after the filing was submitted.

consistent with the Commission's directive that the requirements of Order No. 898 must be implemented by January 1, 2025.[18]

C. Notice and Service

SPP has electronically served a copy of this filing on all its Members, Transmission Customers, and Market Participants. A complete copy of this filing will be posted on the SPP website, www.spp.org, and is also being served to the South Dakota Public Utilities Commission.

D. Description of the Filing

A description of this filing is set forth above.

E. Reason for the Rate Change

NorthWestern's proposed revisions correct how the template calculates the ATRR for base plan funded projects and incorporates necessary changes due to FERC Order 898.

F. Agreement to the Rate Change

NorthWestern is not required to obtain agreement from any additional party in order to make this filing.

G. Statement as to Expense and Costs

There are no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary that are demonstrably the product of discriminatory employment practices.

H. Information Relating to the Effect of the Rate Change

The overall rate impact of the template change is illustrated in the chart below. For the 2025 Rate Year, the result is an ATRR (Schedule 9) increase of $41,920. This is offset by a reduction in Schedule 11 revenue of $39,316.

[18] Order No. 898 at P 155.

	2025 Annual Update	Result With Proposed Revisions	Difference
Total Net Property, Plant & Equipment	$50,686,781	$50,686,781	$0
Total Adjustment to Rate Base	($5,675,120)	($5,674,798)	$322
Transmission Rate Base in SPP	$45,011,661	$45,011,983	$322
Rate of Return on Rate Base (ROR)	7.44%	7.44%	
Investment Return (Rate Base x ROR)	$3,350,578	$3,350,602	$24
Total Transmission O&M	$505,309	$505,309	$0
Total Transmission Depreciation	$2,261,378	$2,261,378	$0
Total Taxes Other than Income	$404,363	$404,363	$0
Total Income Taxes	$554,993	$554,997	$4
Gross Revenue Requirement	$7,635,355	$7,637,959	$2,604
Revenue Credits	$554,027	$514,711	($39,316)
Net Revenue Requirement	$7,081,328	$7,123,248	$41,920
Schedule 11 Revenue	$228,323	$189,007	($39,316)

NorthWestern respectfully requests waiver of the requirements of 18 C.F.R. § 35.13(c) to provide revenue comparison data for the 12 months immediately before and immediately after the proposed effective date of the rate change. NorthWestern employs a historical Formula Rate to calculate its ATRR for jurisdictional service under the SPP OATT. Therefore, illustrating the impact that the proposed revisions would have on the current rate year's Annual Update provides a realistic analysis of the effect of the proposed revisions using actual inputs.

In addition, to the extent necessary, NorthWestern seeks waiver of any other requirements of Part 35 of the Commission's regulations not satisfied by this filing, including the requirement to submit the proposed tariff revisions through eTariff. SPP administers the SPP OATT, and SPP will make an eTariff filing on behalf of NorthWestern to incorporate the proposed revisions into Attachment H, Addendum 27 of the SPP OATT. This is consistent with the second option for filing revisions to shared tariffs outlined in Order No. 714.[19]

IV. Communications

Communications concerning this filing should be directed to the following representatives, who should be included on the official service list compiled by the Secretary in this proceeding:

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V. Conclusion

For the foregoing reasons, NorthWestern respectfully requests the Commission to accept the proposed template changes and grant any necessary waivers for the proposed changes to become effective January 1, 2025.

Respectfully submitted,

[19] *Electronic Tariff Filings*, 124 FERC ¶ 61,270, at P 67 (2008) (Order No. 714) ("ISOs and RTOs can agree to make all filings on behalf of the members in order to maintain administrative control over the tariff.").

s/ *Melissa M. Crosby*

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ADDENDUM 27 TO ATTACHMENT H

NorthWestern Energy Public Service Corporation ("NWPS")

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(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

Formula Rate Template Inputs

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Data Entered Directly From FERC Form No. 1 ("FF1"):

Line No	Account/Description/Classification	Inputs From 20xx FERC Form 1	FF1 Page Location	Template Sheet of the Link
1	Prepayments (165) End of Year		110.57~~c footnote~~	ATT 5 - Cost Support, Ln. 37
1a	Prepayments (165 Beginning of Year)		110.57~~d~~ footnote	ATT 5 – Cost Support, Ln. 37
2	Preferred Stock Issued (204) - End of Year		112.3c	ATT 8 - Pref Stock, Ln. 2, Col. A
3	Preferred Stock Issued (204) - Beg of Year		112.3d	ATT 8 - Pref Stock, Ln. 1, Col. A
4	Unappropriated Undistrib Subsid Earnings (216.1) - End of Yr		112.12c	ATT 7 - Com Stock, Ln. 2, Col. G
5	Unappropriated Undistrib Subsid Earnings (216.1) - Beg of Yr		112.12d	ATT 7 - Com Stock, Ln. 1, Col. G
6	Accum Other Comp Income (219) - End of Year		112.15c	ATT 7 - Com Stock, Ln. 2, Col. F

7	Accum Other Comp Income (219) - Beginning of Year		112.15d	ATT 7 - Com Stock, Ln. 1, Col. F
8	Total Proprietary Capital - End of Year (Total Company)		112.16c	ATT 7 - Com Stock, Ln. 2, Col. A
9	Total Proprietary Capital - Beginning of Year (Total Company)		112.16d	ATT 7 - Com Stock, Ln. 1, Col. A
10	Bonds (221) - End of Year (Total Company)		112.18c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. B
11	Bonds (221) - Beginning of Year (Total Company)		112.18d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. B
12	(Less) Reacquired Bonds (222) - End of Year		112.19c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. C
13	(Less) Reacquired Bonds (222) - Beginning of Year		112.19d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. C
14	Advances from Assoc Companies (223) - End of Year		112.20c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. A
15	Advances from Assoc Companies (223) - Beginning of Year		112.20d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. A
16	Other Long Term Debt (224) - End of Year		112.21c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. D
17	Other Long Term Debt (224) - Beginning of Year		112.21d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. D
18	Unamortized Premium on Long Term Debt - End of Year (Acct 225)		112.22c	ATT 9 - LTD, Pg. 1, Ln. 5
19	Unamortized Premium on Long Term Debt - Beginning of Year (Acct 225)		112.22d	ATT 9 - LTD, Pg. 1, Ln. 4

20	(Less) Unamortized Disc. on Long-Term Debt (Debit) - End of Yr (Acct 226)		112.23c	ATT 9 - LTD, Pg. 1, Ln. 8
21	(Less) Unamortized Disc. on Long-Term Debt (Debit) - Beg of Yr (Acct 226)		112.23d	ATT 9 - LTD, Pg. 1, Ln. 7
22	Accumulated Provision for Injuries and Damages (228.2) End of Year Balance		112.28~~dc~~ ~~footnote~~	ATT 4 - Non-Escrowed Funds, Ln. 4
23	Elec - Taxes Other than Income Taxes (408.1)		262 ~~footnote~~ Ln40 column 1	ATT 2 - Other Taxes, Ln. 22
24	Interest on LTD (427)		~~117.62c~~114.62c	ATT 9 - LTD, Pg. 2, Ln. 1
25	Amort of Debt Disc & Expenses (428)		~~117.63c~~114.63c	ATT 9 - LTD, Pg. 2, Ln. 2
26	Amort of Loss on Reacquired Debt (428.1)		~~117.64c~~114.64c	ATT 9 - LTD, Pg. 2, Ln. 3
27	(less) Amort of Premium on Debt-Credit (429)		~~117.65c~~114.65c	ATT 9 - LTD, Pg. 2, Ln. 4
28	(less) Amort of Gain on Reacquired Debt-Credit (429.1)		~~117~~114.66c	ATT 9 - LTD, Pg. 2, Ln. 5
29	Total Dividends Declared Pref Stock (437)		118.29c	ATT 8 - Preferred Stock, Ln. 4, Col. G
30	Electric - Amortization of Other Utility Plant		200.21c footnote BOY and 200.21c EOY average	Appendix A - Ln. 8
31	Total Intangible Plant - Average of BOY/EOY Balances		204 Ln 5e & Ln 5g average ~~205.5b and 5g average footnote~~	Appendix A - Ln. 22
32	Total Electric Plant in Service - Average of BOY/EOY Balances		204 Ln 104e & Ln 104g average ~~207.87b and 87g average footnote~~	Appendix A - Ln. 6

33	Trn - Total Transmission Plant - Average of BOY/EOY Balances		204 Ln 58e & Ln58g average ~~207.55b and 55g average footnote~~	ATT 5 - Cost Support, Ln. 1a
34	Transmission Materials & Supplies End of Year		227 footnote SD Ops Ln 8c ~~227.8.c footnote~~	Appendix A - Ln. 41
34a	Transmission Materials & Supplies Beginning of Year		227 footnote SD Ops Ln 8b ~~227.8.c footnote~~	ATT 5 Cost Support, Ln. 41
35	Stores Expense Undistributed (Account 163)		227 footnote SD Ops Ln16c ~~227.15.c footnote~~	Appendix A - Ln. 38
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37	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
38	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
39	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
40	Interest on Debt to Assoc. Companies (430)		117.67c	ATT-9 - LTD, Pg. 2, Ln. 5a
41	Gen - Total General Plant - Average of BOY/EOY Balances		204 Ln 99e and 99g average ~~207.84b and 84g average~~	Appendix A - Ln. 21
42	Transmission Accum. Depreciation - Average of BOY/EOY Balances		219 Ln 25c EOY & 219 footnote SD Ops Ln 25c BOY average ~~219.25c average footnote~~	Line not used

43	General Accum. Depreciation - Average of BOY/EOY Balances		219 Ln28c EOY & 219 footnote SD Ops Ln 27c BOY average ~~219.27c average footnote~~	Appendix A - Ln. 29
44	Total Accum Depr Utility Plant - Average of BOY/EOY Balances		219Ln 29c & 219 footnote SD Ops Ln 28c BOY average ~~219.28.c average footnote~~	Appendix A - Ln. 7
45	Amortized Investment Tax Credit		266.8f	ATT 5 - Cost Support, Ln. 103
46	Trn Oper Transmission of Elec by Others		320 Ln 96b ~~321.96b footnote~~	ATT 5 - Cost Support, Ln. 50
47	Total Transmission Expenses		320 Ln 112b ~~321.112b footnote~~	ATT 5 - Cost Support, Ln. 49
48	A&G Oper Regulatory Commission Expenses		320 Ln 189b ~~323.189b footnote~~	Appendix A - Ln. 58 & ATT - 5, Ln. 63
49	A&G Oper General Advertising Expenses		320 Ln 191b ~~323.191b footnote~~	Appendix A - Ln. 59
50	Total Admin & General Expenses		320 Ln 197b ~~323.197b footnote~~	Appendix A - Ln. 54
51	Depreciation Exp (403) - Intangible Plant		336 Ln 1b ~~336.1b footnote~~	Appendix A - Ln.69
52	Depr Exp Asset Retire (403.1) - Intangible Plant		336 Ln 1c ~~336.1c footnote~~	Appendix A - Ln. 69
53	Amort Lim Term (404) - Intangible Plant		336 Ln 1d ~~336.1d footnote~~	Appendix A - Ln. 69
54	Amort of Other Intangible Electric Plant (405)		336 Ln 1e ~~336.1e footnote~~	Appendix A - Ln. 69

55	Depreciation Exp (403) - Transmission Plant		336 Ln 7b ~~336.7b footnote~~	Line not used
56	Depr Exp Asset Retire (403.1) - Transmission Plant		336 Ln 7c ~~336.7c footnote~~	Not used
57	Amort Lim Term (404) - Transmission Plant		336 Ln 7d ~~336.7d footnote~~	Not used
58	Depreciation Exp (403) - General Plant		336 Ln 10b ~~336.9b footnote~~	Appendix A - Ln. 68
59	Depr Exp Asset Retire (403.1) - General Plant		336 Ln 10c ~~336.9c footnote~~	Appendix A - Ln. 68
60	Amort Lim Term (404)- General Plant		336 Ln 10d ~~336.9d footnote~~	Appendix A - Ln. 68
61	Tot Elec O & M Transmission Direct Payroll		354 Ln 21b ~~354.21b footnote~~	Appendix A - Ln. 1
62	Tot Elec O & M Admin & General Direct Payroll		354 Ln 27b ~~354.27b footnote~~	Appendix A - Ln. 3
63	Total Elec O & M Direct Payroll		354 Ln 28b ~~354.28b footnote~~	Appendix A - Ln. 2
64	Transmission Towers and Fixtures - Average of BOY/EOY Balances		204 Ln 51e and Ln 51g average ~~206.49.b average from footnote~~	Appendix A - Ln. 16
65	Transmission Poles And Fixtures - Average of BOY/EOY Balances		204 Ln 52e and Ln 52g average ~~206.50b and 50g average from footnote~~	Appendix A - Ln. 16
66	Distribution Poles, Towers, and Fixtures - Average of BOY/EOY Balances		204 Ln 64e and Ln 64g average ~~206.61b and 61g average from footnote~~	Appendix A - Ln. 15

67	Rent from Electric Property		300 Ln 19b ~~300.19.b footnote~~	ATT 3 - Revenue Credits, Ln. 1
68	SD Property Taxes		262 footnote SD Ops ~~263.23i footnote~~	ATT 2 - Other Taxes, Ln. 1
69	ND Property Taxes		262 footnote SD Ops ~~263.37i footnote~~	ATT 2 - Other Taxes, Ln. 1
70	IA Property Taxes		262 footnote SD Ops ~~263.1.12i footnote~~	ATT 2 - Other Taxes, Ln. 1
71	Coal Conversion		262 footnote SD Ops ~~263.1.18i footnote~~	ATT 2 - Other Taxes, Ln. 16
72	Gross Revenue		262 footnote SD Ops ~~263.1.24i footnote~~	ATT 2 - Other Taxes, Ln. 17
73	Delaware Franchise		262 footnote SD Ops ~~263.1.31i footnote~~	ATT 2 - Other Taxes, Ln. 15
74	Vehicle Tax		262 footnote SD Ops ~~263.5i footnote~~	ATT 2 - Other Taxes, Ln. 3
75	Payroll Tax - FICA		262 footnote SD Ops ~~263.7i footnote~~	ATT 2 - Other Taxes, Ln. 8
76	Payroll Tax - Medicare		262 footnote SD Ops ~~263.14i footnote~~	ATT 2 - Other Taxes, Ln. 8
77	Payroll Tax - FUT		262 footnote SD Ops ~~263.25i footnote~~	ATT 2 - Other Taxes, Ln. 9
78	Payroll Tax - FUT-SD		262 footnote SD Ops ~~263.32i footnote~~	ATT 2 - Other Taxes, Ln. 10

Formula Rate Template Inputs

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Data Input from Company Records and/or Verification Required (Manual Input)

Line No	Account/Description/Classification	Inputs From End of Year	Source of Data	Template Sheet of the Link
1	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
2	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
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6	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
7	Specific FERC 909 Ad costs		320 Ln 169b ~~320.169b footnotes~~	ATT 5 - Cost Support, Ln. 64
8	EPRI Annual Membership Dues		Company Records	Line not used
9	Plant Held for Future Use (Account 105) - Total		FF1, 214.47.d	Appendix A - Ln. 26

10	Plant Held for Future Use (Account 105) - Non-Transmission		FF1, 214.47.d	Appendix A - Ln. 26
11	Transmission Related Regulatory Expenses		FF1, 350.~~8~~2.d	ATT - 5, Ln. 63
12	Plant Held for Future Use (Non-Land) - Transmission Only		Company Records	Appendix A - Ln. 26
13	Average BOY/EOY Transmission Gross Plant under SPP tariff		Company Property Records, From ATT 11, Col L,L56	Appendix A - Ln. 20
14	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff		Company Property Records, From ATT 11, Col M, L56	Appendix A - Ln. 28
15	Revenues from Directly Assigned Transmission Facilities (ATT 3, Note 2)		ATT 5 - Cost Support, Ln. 117	
16	Charges billed to Transmission Owner for system integration and transmission costs paid to others that benefit transmission customers and are recorded in Account 565.		Verify amount annually	
17	Other Electric Revenues – Transmission for Others (Schedule 11 Point to Point)		~~330.18 Row 7 Col. N~~328 1.9m (Acct 456.1). To: ATT-12	
18	Other Electric Revenues - Transmission for Others (Schedules 7 & 8)		~~330.18 Row 5 Col. n~~ 328 1.6 and 328 1.7m (Acct 456.1). To: ATT-3, Line 4. Also see ATT 3, Notes 1 & 4	
19	Net revenues associated with Transmission Service Requests, Sponsored Upgrades, and Generation Interconnections for which the load is not included in the divisor.		Need to verify during each annual update if there are any such TSR revenues (including TSR revenue from SPP customers not in zone) for load that is NOT included in the UMZ divisor.	

20	Pre-OATT grandfathered Non-Firm Point to Point Service bundled demand revenues for which the load is not included in the divisor received by Transmission Owner and for which the revenues are divided between production and transmission functions.		This represents "Point-To-Point" demand revenue margins derived from any "grandfathered" agreements. The non-RQ "Demand Revenues" found in FF1, Pg. ~~311~~310, Col. h ~~(and page 311 extensions)~~ for these customers should be reduced by the sum of the Demand Charges (costs) found in FF1, Pg. ~~327~~326, col. j ~~(and page 327 extensions)~~ for these customers.	
21	Annual Depreciation Expense for Transmission Assets under SPP tariff		Company Property Records From ATT 11, Col O, ~~L56~~L54	Appendix A - Ln. 67
22	Average BOY/EOY Gross Transmission Pole/Structures Investment (Accts 354+355) under SPP tariff		Company Property Records, From ATT 11, Col L, L62	Appendix A - Ln. 17
23	Unamortized Debt Expense (Acct 181) - Beginning of Year		110.69d footnote ~~111.69d~~	ATT-9 - LTD, Pg. 1, Ln. 10
24	Unamortized Debt Expense (Acct 181) - End of Year		~~111~~110.69c	ATT-9 - LTD, Pg. 1, Ln. 11
25	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)		~~111~~110.81d footnote	ATT-9 - LTD, Pg. 1, Ln. 13
26	Unamortized Loss on Reacquired Debt - End of Year (Acct 189)		~~111~~110.81c	ATT-9 - LTD, Pg. 1, Ln. 14
27	Unamortized Gain on Reacquired Debt - Beginning of Yr (Acct 257)		~~113~~112.61d	ATT-9 - LTD, Pg. 1, Ln. 16
28	Unamortized Gain on Reacquired Debt - End of Yr (Acct 257)		~~113~~112.61c	ATT-9 - LTD, Pg. 1, Ln. 17

The Worksheets listed below require Input of Data directly into the Worksheets themselves:

Line	Sheet	Description/Source		
29	Line left intentionally blank	Line left intentionally blank		
30	ATT 5 - Cost Support	From company records		

TAX INFORMATION

Data Entered Directly From FERC Form No. 1 ("FF1"):

Line No	Account/Description/Classification	Inputs From 20xx FERC Form 1	FF1 Page Location	Template Sheet of the Link
1	Total (Acct 190) - Beginning Balance		234~~.2b~~ footnote, Ln. ~~22~~23, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 16, Column (A)
2	Total (Acct 190) - Ending Balance		234~~.2b~~ footnote, Ln. 18~~22~~, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 16, Column (B)
3	Regulatory Assets / Liabilities - Beginning Balance		234~~.2b~~ footnote, Ln. 1, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 1, Column (A)
4	Regulatory Assets / Liabilities - Ending Balance		234~~.2b~~ footnote, Ln. 1, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 1, Column (B)
5	Unbilled Revenue - Beginning Balance		234~~.2b~~ footnote, Ln. 2, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 2, Column (A)

6	Unbilled Revenue - Ending Balance		234~~.2b footnote~~, Ln. 2, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 2, Column (B)
7	Compensation Accruals - Beginning Balance		234~~.2b~~ footnote, Ln. 3, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 3, Column (A)
8	Compensation Accruals - Ending Balance		234~~.2b footnote~~, Ln. 3, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 3, Column (B)
9	Reserves & Accruals - Beginning Balance		234~~.2b~~ footnote, Ln. 4, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 4, Column (A)
10	Reserves & Accruals - Ending Balance		234~~.2b footnote~~, Ln. 4, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 4, Column (B)
11	Pension / Post Retirement Benefits - Beginning Balance		234~~.2b~~ footnote, Ln. 5, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 5, Column (A)
12	Pension / Post Retirement Benefits - Ending Balance		234~~.2b footnote~~, Ln. 5, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 5, Column (B)
13	Environmental Liability - Beginning Balance		234~~.2b~~ footnote, Ln. 6, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 6, Column (A)
14	Environmental Liability - Ending Balance		234~~.2b~~ footnote, Ln. 6, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 6, Column (B)
15	Interest Rate Hedge - Beginning Balance		234~~.2b~~ footnote, Ln. 7, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 7, Column (A)
16	Interest Rate Hedge - Ending Balance		234~~.2b~~ footnote, Ln. 7, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 7, Column (B)
17	Customer Advances - Beginning Balance		234~~.2b~~ footnote, Ln. 8, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 8, Column (A)
18	Customer Advances - Ending Balance		234~~.2b~~ footnote, Ln. 8, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 8, Column (B)

19	Net Operating Loss - Beginning Balance		234~~.2b~~ footnote, Ln. 9, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 9, Column (A)
20	Net Operating Loss - Ending Balance		234~~.2b~~ footnote, Ln. 9, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 9, Column (B)
21	Non-jurisdictional (SD Gas, NE Gas) - Beginning Balance		234~~.2b~~ footnote, Ln. ~~20~~ 21 & ~~21~~22, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 10, Column (A)
22	Non-jurisdictional (SD Gas, NE Gas) - Ending Balance		234~~.2b footnote~~, Ln. 16~~20~~ & 17.1~~21~~, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 10, Column (B)
23	Total (Acct 281) - Ending Balance		Line not used	Line not used
24	Total (Acct 281) - Beginning Balance		Line not used	Line not used
25	Total (Acct 282) - Beginning Balance		274-275~~274.2b footnote~~, Ln. 5, column (~~b~~j)	ATT 1 - ADIT, Pg. 1, Ln. 28, Column (A)
26	Total (Acct 282) - Ending Balance		274-275~~274.2b footnote~~, Ln. 5, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 28, Column (B)
27	Electric (Accel Depr & Amort.) - Beginning Balance		274-275~~274.2b footnote~~, Ln. 2, column (~~b~~j)	ATT 1 - ADIT, Pg. 1, Ln. 21, Column (A)
28	Electric (Accel Depr & Amort.) - Ending Balance		274-275~~274.2b footnote~~, Ln. 2, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 21, Column (B)
29	Gas (Non-jurisdictional) - Beginning Balance		274-275, Ln. 3, column (j) ~~274.2b footnote, Ln. 3 & 4, column (b)~~	ATT 1 - ADIT, Pg. 1, Ln. 22, Column (A)
30	Gas (Non-jurisdictional) - Ending Balance		274-275, Ln. 3, column (k) ~~274.2b footnote, Ln. 3 & 4, column (k)~~	ATT 1 - ADIT, Pg. 1, Ln. 22, Column (B)

31	Total (Acct 283) - Beginning Balance		276-277, Ln. 19, columns (h) and (j) ~~276.3b footnote, Ln. 31, column (b)~~	ATT 1 - ADIT, Pg. 1, Ln. 41, Column (A)
32	Total (Acct 283) - Ending Balance		276-277, Ln. 19, column (k) ~~276.3b footnote, Ln. 31, column (k)~~	ATT 1 - ADIT, Pg. 1, Ln. 41, Column (B)
33	Regulatory Assets - Beginning Balance		276-277, Ln. 3, column (j) ~~276.3b footnote, Ln. 3 & 4, column (b)~~	ATT 1 - ADIT, Pg. 1, Ln. 33, Column (A)
34	Regulatory Assets - Ending Balance		276-277, Ln. 3, column (k) ~~276.3b footnote, Ln. 3 & 4, column (k)~~	ATT 1 - ADIT, Pg. 1, Ln. 33, Column (B)
35	Excess Tax Depreciation - Beginning Balance		276-277, Ln. 4, column (j) ~~276.3b footnote, Ln. 10, column (b)~~	ATT 1 - ADIT, Pg. 1, Ln. 34, Column (A)
36	Excess Tax Depreciation - Ending Balance		276-277, Ln. 4, column (k) ~~276.3b footnote, Ln. 10, column (k)~~	ATT 1 - ADIT, Pg. 1, Ln. 34, Column (B)
37	Non-jurisdictional (SD Gas, NE Gas) - Beginning Balance		276-277, Ln. 17, column (j), and Ln. 18, column(h) ~~276.3b footnote, Ln. 27 and 29, column (b)~~	ATT 1 - ADIT, Pg. 1, Ln. 35, Column (A)
38	Non-jurisdictional (SD Gas, NE Gas) - Ending Balance		276-277, Ln. 17, column (k), and Ln. 18, column (k) ~~276.3b footnote, Ln. 27 and 29, column (k)~~	ATT 1 - ADIT, Pg. 1, Ln. 35, Column (B)

39	Net Operating Loss - Protected		XXX.XXabc footnote, Ln. 138, column (b)	ATT 1.5.1b, Pg. 1, Ln. 1, Column (A)
40	Non-jurisdictional (SD Gas, NE Gas) - Protected		XXX.XXabc footnote, Ln. 151 and 152, column (b)	ATT 1.5.1b, Pg. 1, Ln. 2, Column (A)
41	Regulatory Assets / Liabilities - Unprotected		XXX.XXabc footnote, Ln. 129, column (c)	ATT 1.5.1b, Pg. 1, Ln. 12, Column (A)
42	Unbilled Revenue - Unprotected		XXX.XXabc footnote, Ln. 130, column (c)	ATT 1.5.1b, Pg. 1, Ln. 13, Column (A)
43	Compensation Accruals - Unprotected		XXX.XXabc footnote, Ln. 131, column (c)	ATT 1.5.1b, Pg. 1, Ln. 14, Column (A)
44	Reserves & Accruals - Unprotected		XXX.XXabc footnote, Ln. 132, column (c)	ATT 1.5.1b, Pg. 1, Ln. 15, Column (A)
45	Pension / Post Retirement Benefits - Unprotected		XXX.XXabc footnote, Ln. 133, column (c)	ATT 1.5.1b, Pg. 1, Ln. 16, Column (A)
46	Environmental Liability - Unprotected		XXX.XXabc footnote, Ln. 134, column (c)	ATT 1.5.1b, Pg. 1, Ln. 17, Column (A)
47	Interest Rate Hedge - Unprotected		XXX.XXabc footnote, Ln. 135, column (c)	ATT 1.5.1b, Pg. 1, Ln. 18, Column (A)
48	Customer Advances - Unprotected		XXX.XXabc footnote, Ln. 136, column (c)	ATT 1.5.1b, Pg. 1, Ln. 19, Column (A)
49	Net Operating Loss - Unprotected		XXX.XXabc footnote, Ln. 137, column (c)	ATT 1.5.1b, Pg. 1, Ln. 20, Column (A)
50	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		XXX.XXabc footnote, Ln. 151 and 152, column (c)	ATT 1.5.1b, Pg. 1, Ln. 21, Column (A)
51	Excess Tax Depreciation / Other Property (282 - Protected)		XXX.XXabc footnote, Ln. 137, column (e)	ATT 1.5.1b, Pg. 1, Ln. 35, Column (A)

52	Non-jurisdictional (SD Gas, NE Gas) - (282 - Protected)		XXX.XXabc footnote, Ln. 151 and 152, column (e)	ATT 1.5.1b, Pg. 1, Ln. 36, Column (A)
53	Excess Tax Depreciation - Normalizing (282)		XXX.XXabc footnote, Ln. 137, column (i)	ATT 1.5.1b, Pg. 1, Ln. 47, Column (A)
54	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)		XXX.XXabc footnote, Ln. 151 and 152, column (i)	ATT 1.5.1b, Pg. 1, Ln. 48, Column (A)
55	Regulatory Assets - Unprotected (283)		XXX.XXabc footnote, Ln. 129, column (f)	ATT 1.5.1b, Pg. 1, Ln. 49, Column (A)
56	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)		XXX.XXabc footnote, Ln. 151 and 152, column (f)	ATT 1.5.1b, Pg. 1, Ln. 50, Column (A)
57	Total Deficient/(Excess) ADIT - Account 182.3		XXX.XXabc footnote, Ln. 231, column (d)	ATT 1.5.1b, Pg. 1, Ln. 32, Column (F)
58	Total Deficient/(Excess) ADIT - Account 254		XXX.XXabc footnote, Ln. 231, column (g) & (i)	ATT 1.5.1b, Pg. 1, Ln. 61, Column (F)
59	Net Operating Loss - Protected		232 footnote, Ln. 18, column (b) ~~232.5f footnote, Ln. 103, column (b)~~	ATT 1.5.1a, Pg. 1, Ln. 1, Column (B)
60	Net Operating Loss - Protected		232 footnote, Ln. 63, column (b) ~~232.5f footnote, Ln. 148, column (b)~~	ATT 1.5.1a, Pg. 1, Ln. 1, Column (G)
61	Non-jurisdictional (SD Gas, NE Gas) - Protected		232 footnote, Ln. 31 and 32, column (b) ~~232.5f footnote, Ln. 117 and 118, column (b)~~	ATT 1.5.1a, Pg. 1, Ln. 2, Column (B)
62	Non-jurisdictional (SD Gas, NE Gas) - Protected		232 footnote, Ln. 76 and 77, column (b)	ATT 1.5.1a, Pg. 1, Ln. 2, Column (G)

			~~232.5f footnote, Ln. 162 and 163, column (b)~~	
63	Regulatory Assets / Liabilities - Unprotected		232 footnote, Ln. 7, column (c) ~~232.5f footnote, Ln. 93, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 12, Column (B)
64	Regulatory Assets / Liabilities - Unprotected		232 footnote, Ln. 52, column (c) ~~232.5f footnote, Ln. 138, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 12, Column (G)
65	Unbilled Revenue - Unprotected		232 footnote, Ln. 8, column (c) ~~232.5f footnote, Ln. 94, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 13, Column (B)
66	Unbilled Revenue - Unprotected		232 footnote, Ln. 53, column (c) ~~232.5f footnote, Ln. 139, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 13, Column (G)
67	Compensation Accruals - Unprotected		232 footnote, Ln. 9, column (c) ~~232.5f footnote, Ln. 95, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 14, Column (B)
68	Compensation Accruals - Unprotected		232 footnote, Ln. 54, column (c) ~~232.5f footnote, Ln. 140, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 14, Column (G)
69	Reserves & Accruals - Unprotected		232 footnote, Ln. 10, column (c) ~~232.5f footnote, Ln. 96, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 15, Column (B)
70	Reserves & Accruals - Unprotected		232 footnote, Ln. 55, column (c) ~~232.5f footnote, Ln. 141, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 15, Column (G)

71	Pension / Post Retirement Benefits - Unprotected		232 footnote, Ln. 12, column (c) ~~232.5f footnote, Ln. 98, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 16, Column (B)
72	Pension / Post Retirement Benefits - Unprotected		232 footnote, Ln. 57, column (c) ~~232.5f footnote, Ln. 143, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 16, Column (G)
73	Environmental Liability - Unprotected		232 footnote, Ln. 13, column (c) ~~232.5f footnote, Ln. 99, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 17, Column (B)
74	Environmental Liability - Unprotected		232 footnote, Ln. 58, column (c) ~~232.5f footnote, Ln. 144, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 17, Column (G)
75	Interest Rate Hedge - Unprotected		232 footnote, Ln. 14, column (c) ~~232.5f footnote, Ln. 100, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 18, Column (B)
76	Interest Rate Hedge - Unprotected		232 footnote, Ln. 59, column (c) ~~232.5f footnote, Ln. 145, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 18, Column (G)
77	Customer Advances - Unprotected		232 footnote, Ln. 15, column (c) ~~232.5f footnote, Ln. 101, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 19, Column (B)
78	Customer Advances - Unprotected		232 footnote, Ln. 60, column (c) ~~232.5f footnote, Ln. 146, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 19, Column (G)
79	Net Operating Loss - Unprotected		232 footnote, Ln. 17, column (c) ~~232.5f footnote, Ln. 103, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 20, Column (B)

80	Net Operating Loss - Unprotected		232 footnote, Ln. 62, column (c) ~~232.5f footnote, Ln. 148, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 20, Column (G)
81	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		232 footnote, Ln. 31 and 32, column (c) ~~232.5f footnote, Ln. 117 and 118, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 21, Column (B)
82	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		232 footnote, Ln. 76 and 77, column (c) ~~232.5f footnote, Ln. 162 and 163, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 21, Column (G)
83	Excess Depreciation - Electric - Protected		278 footnote, Ln. 18, column (b) ~~278.3f footnote, Ln. 102, column (b)~~	ATT 1.5.1a, Pg. 1, Ln. 35, Column (B)
84	Excess Depreciation - Electric - Protected		278 footnote, Ln. 63, column (b) ~~278.3f footnote, Ln. 147, column (b)~~	ATT 1.5.1a, Pg. 1, Ln. 35, Column (G)
85	Non-jurisdictional (SD Gas, NE Gas) - Protected		278 footnote, Ln. 31 and 32, column (b) ~~278.3f footnote, Ln. 117 and 118, column (b)~~	ATT 1.5.1a, Pg. 1, Ln. 36, Column (B)
86	Non-jurisdictional (SD Gas, NE Gas) - Protected		278 footnote, Ln. 76 and 77, column (b) ~~278.3f footnote, Ln. 162 and 163, column (b)~~	ATT 1.5.1a, Pg. 1, Ln. 36, Column (G)
87	Excess Tax Depreciation - Normalizing (282)		278 footnote, Ln. 18, column (g) ~~278.3f footnote, Ln. 102, column (f)~~	ATT 1.5.1a, Pg. 1, Ln. 47, Column (B)

88	Excess Tax Depreciation - Normalizing (282)		278 footnote, Ln. 63, column (g) ~~278.3f footnote, Ln. 147, column (f)~~	ATT 1.5.1a, Pg. 1, Ln. 47, Column (G)
89	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)		278 footnote, Ln. 31 and 32, column (c) and (g) ~~278.3f footnote, Ln. 117 and 118, column (f)~~	ATT 1.5.1a, Pg. 1, Ln. 48, Column (B)
90	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)		278 footnote, Ln. 76 and 77, column (c) and (g) ~~278.3f footnote, Ln. 162 and 163, column (f)~~	ATT 1.5.1a, Pg. 1, Ln. 48, Column (G)
91	Regulatory Assets - Unprotected (283)		278 footnote, Ln. 7, column (d) ~~278.3f footnote, Ln. 93, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 49, Column (B)
92	Regulatory Assets - Unprotected (283)		278 footnote, Ln. 52, column (d) ~~278.3f footnote, Ln. 138, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 49, Column (G)
93	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)		278 footnote, Ln. 31 and 32, column (d) ~~278.3f footnote, Ln. 117 and 118, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 50, Column (B)
94	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)		278 footnote, Ln. 76 and 77, column (d) ~~278.3f footnote, Ln. 162 and 163, column (c)~~	ATT 1.5.1a, Pg. 1, Ln. 50, Column (G)

95	Total Deficient/(Excess) ADIT - Account 182.3 (Beg of Year)		232 footnote, Ln. 33, column (d) ~~232.5f footnote, Ln. 119, column (d)~~	ATT 1.5.1a - Pg. 1, Ln. 28, Column (B)
96	Total Deficient/(Excess) ADIT - Account 182.3 (End of Year)		232 footnote, Ln. 78, column (d) ~~232.5f footnote, Ln. 164, column (d)~~	ATT 1.5.1a - Pg. 1, Ln. 28, Column (G)
97	Total Deficient/(Excess) ADIT - Account 254 (Beg of Year)		278 footnote, Ln. 33, column (e) and (g) ~~278.3f footnote, Ln. 119, column (d) and (f)~~	ATT 1.5.1a - Pg. 1, Ln. 57, Column (B)
98	Total Deficient/(Excess) ADIT - Account 254 (End of Year)		278 footnote, Ln. 78, column (e) and (g) ~~278.3f footnote, Ln. 164, column (d) and (f)~~	ATT 1.5.1a - Pg. 1, Ln. 57, Column (G)
99	182.3 Gross-up		232 footnote, Ln. 34, column (d) ~~232.5f footnote, Ln. 120, column (d)~~	ATT 1.5 - Pg. 1, Ln. 19, Column (B)
100	182.3 Gross-up		232 footnote, Ln. 79, column (d) ~~232.5f footnote, Ln. 165, column (d)~~	ATT 1.5 - Pg. 1, Ln. 19, Column (G)
101	Total Deficient/(Excess) ADIT - Account 182.3 (Beg of Year)		232 footnote, Ln. 35, column (d) ~~232.5f footnote, Ln. 121, column (d)~~	ATT 1.5 - Pg. 1, Ln. 21, Column (B)
102	Total Deficient/(Excess) ADIT - Account 182.3 (End of Year)		232 footnote, Ln. 80, column (d) ~~232.5f footnote, Ln. 166, column (d)~~	ATT 1.5 - Pg. 1, Ln. 21, Column (G)

103	254 Gross-up		278 footnote, Ln. 34, column (e) and (g) ~~278.3f footnote, Ln. 120, column (d) and (f)~~	ATT 1.5 - Pg. 1, Ln. 43, Column (B)
104	254 Gross-up		278 footnote, Ln. 79, column (e) and (g) ~~278.3f footnote, Ln. 165, column (d) and (f)~~	ATT 1.5 - Pg. 1, Ln. 43, Column (G)
105	Total Deficient/(Excess) ADIT - Account 254 (Beg of Year)		278 footnote, Ln. 35, column (e) and (g) ~~278.3f footnote, Ln. 121, column (d) and (f)~~	ATT 1.5 - Pg. 1, Ln. 45, Column (B)
106	Total Deficient/(Excess) ADIT - Account 254 (End of Year)		278 footnote, Ln. 80, column (e) and (g) ~~278.3f footnote, Ln. 166, column (d) and (f)~~	ATT 1.5 - Pg. 1, Ln. 45, Column (G)
107	Elec - Amortized Deficient/(Excess) Deferred Taxes (410.1)		114 footnote, Ln. 4, column (d) ~~114.55c footnote, Ln. 8, column (d)~~	ATT 1.6.1a - Pg.1, Ln. 28, Column (A)
108	Elec - Amortized Deficient/(Excess) Deferred Taxes (411.1)		114 footnote, Ln. 4, column (h) and (j) ~~114.55c footnote, Ln. 8, column (g) and (i)~~	ATT 1.6.1a - Pg.1, Ln. 56, Column (A)
109	Elec - Amortized Deficient/(Excess) Deferred Taxes (410.1)		114 footnote, Ln. 4, column (d) ~~114.55c footnote, Ln. 8, column (d)~~	ATT 1.6 - Pg. 1, Ln. 19, Column (A)
110	Elec - Amortized Deficient/(Excess) Deferred Taxes (411.1)		114 footnote, Ln. 4, column (h) and (j) ~~114.55c footnote, Ln. 8, column (g) and (i)~~	ATT 1.6 - Pg. 1, Ln. 41, Column (A)

111	Net Operating Loss - Protected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 1, Column (A)
112	Non-jurisdictional (SD Gas, NE Gas) - Protected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 2, Column (A)
113	Regulatory Assets / Liabilities - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 12, Column (A)
114	Unbilled Revenue - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 13, Column (A)
115	Compensation Accruals - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 14, Column (A)
116	Reserves & Accruals - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 15, Column (A)
117	Pension / Post Retirement Benefits - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 16, Column (A)
118	Environmental Liability - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 17, Column (A)
119	Interest Rate Hedge - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 18, Column (A)
120	Customer Advances - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 19, Column (A)
121	Net Operating Loss - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 20, Column (A)
122	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 21, Column (A)
123	Excess Tax Depreciation / Other Property (282 - Protected)		to be determined	ATT 1.5.2b, Pg. 1, Ln. 35, Column (A)

124	Non-jurisdictional (SD Gas, NE Gas) - (282 - Protected)		to be determined	ATT 1.5.2b, Pg. 1, Ln. 36, Column (A)
125	Excess Tax Depreciation - Normalizing (282)		to be determined	ATT 1.5.2b, Pg. 1, Ln. 47, Column (A)
126	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)		to be determined	ATT 1.5.2b, Pg. 1, Ln. 48, Column (A)
127	Regulatory Assets - Unprotected (283)		to be determined	ATT 1.5.2b, Pg. 1, Ln. 49, Column (A)
128	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)		to be determined	ATT 1.5.2b, Pg. 1, Ln. 50, Column (A)
129	Total Deficient/(Excess) ADIT - Account 182.3		to be determined	ATT 1.5.2b, Pg. 1, Ln. 32, Column (F)
130	Total Deficient/(Excess) ADIT - Account 254		to be determined	ATT 1.5.2b, Pg. 1, Ln. 61, Column (F)
131	Net Operating Loss - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 1, Column (B)
132	Net Operating Loss - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 1, Column (G)
133	Non-jurisdictional (SD Gas, NE Gas) - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 2, Column (B)
134	Non-jurisdictional (SD Gas, NE Gas) - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 2, Column (G)
135	Regulatory Assets / Liabilities - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 12, Column (B)
136	Regulatory Assets / Liabilities - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 12, Column (G)

137	Unbilled Revenue - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 13, Column (B)
138	Unbilled Revenue - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 13, Column (G)
139	Compensation Accruals - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 14, Column (B)
140	Compensation Accruals - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 14, Column (G)
141	Reserves & Accruals - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 15, Column (B)
142	Reserves & Accruals - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 15, Column (G)
143	Pension / Post Retirement Benefits - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 16, Column (B)
144	Pension / Post Retirement Benefits - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 16, Column (G)
145	Environmental Liability - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 17, Column (B)
146	Environmental Liability - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 17, Column (G)
147	Interest Rate Hedge - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 18, Column (B)
148	Interest Rate Hedge - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 18, Column (G)
149	Customer Advances - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 19, Column (B)

150	Customer Advances - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 19, Column (G)
151	Net Operating Loss - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 20, Column (B)
152	Net Operating Loss - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 20, Column (G)
153	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 21, Column (B)
154	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 21, Column (G)
155	Excess Depreciation - Electric - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 35, Column (B)
156	Excess Depreciation - Electric - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 35, Column (G)
157	Non-jurisdictional (SD Gas, NE Gas) - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 36, Column (B)
158	Non-jurisdictional (SD Gas, NE Gas) - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 36, Column (G)
159	Excess Tax Depreciation - Normalizing (282)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 47, Column (B)
160	Excess Tax Depreciation - Normalizing (282)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 47, Column (G)
161	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 48, Column (B)
162	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 48, Column (G)

163	Regulatory Assets - Unprotected (283)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 49, Column (B)
164	Regulatory Assets - Unprotected (283)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 49, Column (G)
165	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 50, Column (B)
166	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 50, Column (G)
167	Total Deficient/(Excess) ADIT - Account 182.3 (Beg of Year)		to be determined	ATT 1.5.2a - Pg. 1, Ln. 28, Column (B)
168	Total Deficient/(Excess) ADIT - Account 182.3 (End of Year)		to be determined	ATT 1.5.2a - Pg. 1, Ln. 28, Column (G)
169	Total Deficient/(Excess) ADIT - Account 254 (Beg of Year)		to be determined	ATT 1.5.2a - Pg. 1, Ln. 57, Column (B)
170	Total Deficient/(Excess) ADIT - Account 254 (End of Year)		to be determined	ATT 1.5.2a - Pg. 1, Ln. 57, Column (G)
171	Elec - Amortized Deficient/(Excess) Deferred Taxes (410.1)		to be determined	ATT 1.6.2a - Pg.1, Ln. 28, Column (A)
172	Elec - Amortized Deficient/(Excess) Deferred Taxes (411.1)		to be determined	ATT 1.6.2a - Pg.1, Ln. 56, Column (A)
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174	Line intentionally left blank		Line intentionally left blank	Line intentionally left blank
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178	Line intentionally left blank		Line intentionally left blank	Line intentionally left blank
179	Line intentionally left blank		Line intentionally left blank	Line intentionally left blank

Data Input from Company Records and/or Verification Required (Manual Input)

Line No	Account/Description/Classification	Inputs From End of Year	Source of Data	Template Sheet of the Link
1	Federal Income Tax Rate - Current rate		From Tax Department	Appendix A - Ln. 98
2	State Income Tax Rate		From Tax Department	Appendix A - Ln. 99
3	Percent of Federal Tax Eligible for Deduction by South Dakota		From Tax Department	Appendix A - Ln. 100
4	State Income Tax Rate		From Tax Department	Line not used
5	State Income Tax Rate		From Tax Department	Line not used
6	State Income Tax Rate		From Tax Department	Line not used
7	Federal Income Tax Rate - Prior to TCJA		From Tax Department	ATT - 1.5.1b
8	Federal Income Tax Rate - After TCJA		From Tax Department	ATT - 1.5.1b

9	State Income Tax Rate - Prior to TCJA		From Tax Department	ATT - 1.5.1b
10	State Income Tax Rate - After TCJA		From Tax Department	ATT - 1.5.1b
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APPENDIX A

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

		Notes	FF1 Page # or Instruction	

Shaded cells are input cells

Allocators

	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		p354.21.b [From Inputs, Pg. 1, Ln. 61]	-
1a	Transmission under SPP Tariff Factor		[From ATT-5, Ln. 1a]	#DIV/0!
2	Total Wages Expense		p354.28.b [From Inputs, Pg. 1, Ln. 63]	0
3	Less A&G Wages Expense		p354.27.b [From Inputs, Pg. 1, Ln. 62]	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	**Wages & Salary Allocator**		(Line 1 * Line 1a) / Line 4	**#DIV/0!**
	Plant Allocation Factors			
6	Electric Plant in Service		204 footnote SD Ops Ln 91 BOY and EOY average ~~p207.104.g~~ [From Inputs, Pg. 1, Ln. 32]	0
7	Accumulated Depreciation (Total Electric Plant)		p219.29.c [From Inputs, Pg. 1, Ln. 44]	0
8	Accumulated Intangible Amortization (Other Utility Plant)	(Note A)	p200.21.c [From Inputs, Pg. 1, Ln. 30]	0
9	Total Accumulated Depreciation		(Line 7 + 8)	0
10	Net Plant		(Line 6 - Line 9)	0

11	Transmission Gross Plant under SPP tariff (excluding Land Held for Future Use)	(Line 27 - Line 26)	#DIV/0!
12	**Gross Plant Allocator**	(Line 11 / Line 6)	**#DIV/0!**
13	Transmission Net Plant under SPP tariff (excluding Land Held for Future Use)	(Line 35 - Line 26)	#DIV/0!
14	**Net Plant Allocator**	(Line 13 / Line 10)	**#DIV/0!**
	T/D Pole Allocation Factor		
15	Gross Distribution Pole/Structure Investment (Acct 364)	204 footnote SD Ops Ln61b and Ln61g average~~p206.64.b~~ [From Inputs, Pg. 1, Ln. 66]	-
16	Gross Transmission Pole/Structure Investment (Accts 354 + 355)	204 footnote SD Ops Ln49b and Ln49g average + Ln50b and 50g average~~p206.51.b + p206.52.b~~ [From Inputs, Pg. 1, Lns. 64 & 65]	-
17	Transmission Pole/Structure Investment (Accts 354 + 355) under SPP tariff	From Inputs, Pg. 2, Line 22	-
18	Total Pole/Tower Gross Plant	(Line 15 + Line 16)	-
19	**T/D Revenue Allocation Factor (For Pole Attachment Revenue)**	(Line 17 / Line 18)	**#DIV/0!**

Plant Calculations

	Plant In Service		
20	**Transmission Plant In Service under SPP tariff**	[From Inputs, Pg. 2, Ln. 13]	**0**
21	General	204 footnote SD Ops Ln 84b and 84g average ~~p207.99.g~~ [From Inputs, Pg. 1, Ln. 41]	0
22	Intangible	204 footnote SD Ops Ln 5 BOY and EOY average ~~p205.5.g~~ [From Inputs, Pg. 1, Ln. 31]	0
23	Total General and Intangible Plant	(Line 21 + Line 22)	0
24	Wage & Salary Allocator	(Line 5)	#DIV/0!
25	**Total General and Intangible Functionalized to Transmission**	(Line 23 * Line 24)	**#DIV/0!**

26	**Land Held for Future Use**	(Note C)	[From Inputs, Pg. 2, Lns. 9, 10, & 12]	**0**
27	**Total Plant In Rate Base**		**(Line 20 + Line 25 + Line 26)**	**#DIV/0!**
	Accumulated Depreciation			
28	Transmission Accumulated Depreciation for assets under SPP tariff	(Note B)	[From Inputs, Pg. 2, Ln. 14]	**0**
29	General Plant Accumulated Depreciation		p219.28.c [From Inputs, Pg. 1, Ln. 43]	0
30	Accumulated Intangible Amortization (Other Utility Plant)		(Line 8)	0
31	Total Accumulated Depreciation		(Line 29 + 30)	0
32	Wage & Salary Allocator		(Line 5)	#DIV/0!
33	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 31 * Line 32)	#DIV/0!
34	**Total Accumulated Depreciation**		**(Sum Lines 28 + 33)**	**#DIV/0!**
35	**Total Net Property, Plant & Equipment**		**(Line 27 - Line 34)**	**#DIV/0!**
	Adjustment To Rate Base			
	Accumulated Deferred Income Taxes			
36	**ADIT**		[From ATT 1, Pg. 1, Ln. 45]	**#DIV/0!**
	Rate Base Adjustment Mechanism – Deficient/(Excess) Deferred Income Taxes			

36a	Deficient/(Excess) Deferred Taxes Regulatory Asset (Account 182.3)		[From ATT 1.5, Pg. 1, Ln. 23]	#DIV/0!
36b	Deficient/(Excess) Deferred Taxes Regulatory Liability (Account 254)		[From ATT 1.5, Pg. 1, Ln. 47]	#DIV/0!
36c	**Deficient/(Excess) Deferred Tax Regulatory Assets and Liabilities Allocated to Transmission**		(Line 36a + Line 36b)	#DIV/0!
	Prepayments			
37	Prepayments	(Note A)	[From ATT-5, Ln. 37]	**#DIV/0!**
	Materials and Supplies			
38	Undistributed Stores Expense	(Note A)	p227.16.c [From Inputs, Pg. 1, Ln. 35]	0
39	Wage & Salary Allocator		(Line 5)	#DIV/0!
40	Total Undistributed Stores Expense Allocated to Transmission		(Line 38 * Line 39)	#DIV/0!
41	Transmission Materials & Supplies		[From ATT-5, Ln. 41]	#DIV/0!
42	**Total Materials & Supplies Allocated to Transmission**		(Line 40 + Line 41)	**#DIV/0!**
	Cash Working Capital			
43	Operation & Maintenance Expense		(Line 66)	#DIV/0!
44	1/8th Rule		1/8	12.5%
45	**Total Cash Working Capital Allocated to Transmission**		(Line 43 * Line 44)	**#DIV/0!**
46	**Non-Escrowed Funds**		[From ATT-4, Line 3, Col. C]	**#DIV/0!**
47	**Total Adjustment to Rate Base**		(Lines 36 + 36c+ 37 + 42 + 45 + 46)	**#DIV/0!**

48	**Rate Base**		(Line 35 + Line 47)	**#DIV/0!**

APPENDIX A

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

Operations & Maintenance Expense

Transmission O&M

49	Transmission O&M		[From ATT-5, Ln. 49]	#DIV/0!
50	Less Account 565		[From ATT-5, Ln. 50]	#DIV/0!
51	Line left intentionally blank			
52	Plus Charges billed to Transmission Owner and booked to Account 565		[From ATT-5, Ln. 52]	0
53	**Transmission O&M**		(Lines 49 - 50)	**#DIV/0!**

Allocated Administrative & General Expenses

54	Total A&G		320 footnote SD Ops Ln197b~~323.197b~~ [From Inputs, Pg. 1, Ln. 50]	0
55	Line left intentionally blank			
56	Line left intentionally blank			
57	Line left intentionally blank			
58	Less Regulatory Commission Exp Account 928	(Note D)	320 footnote SD Ops Ln189bp~~323.189.b~~ [From Inputs, Pg. 1, Ln. 48]	0
59	Less General Advertising Exp Account 930.1		320 footnote SD Ops Ln191bp~~323.191.b~~ [From Inputs, Pg. 1, Ln. 49]	0
60	Administrative & General Expenses		Sum (Lines 54 to 55) - Sum (Lines 56 to 59)	0

61	Wage & Salary Allocator		(Line 5)	#DIV/0!
62	**Administrative & General Expenses Allocated to Transmission**		(Line 60 * Line 61)	**#DIV/0!**
	Directly Assigned A&G			
63	Regulatory Commission Exp Account 928	(Note F)	[From ATT-5, Ln. 63]	0
64	Safety/Peak Alert Advertising Exp (Acct 909)	(Note E)	[From ATT-5, Ln. 64]	#DIV/0!
65	**Subtotal - Accounts 909 and 928 - Transmission Related**		(Line 63 + Line 64)	**#DIV/0!**
66	**Total Transmission O&M**		**(Lines 53 + 62 + 65)**	**#DIV/0!**
	Depreciation & Amortization Expense			
	Depreciation Expense			
67	Transmission Depreciation Expense for Assets under SPP tariff	(Note B)	p336.7.b&c&d [From Inputs, Pg. 2, Ln. 21]	**0**
68	General Depreciation Expense Including Amortization of Limited Term Plant		p336.10.b&c&d [From Inputs, Pg. 1, Lns. 58, 59, & 60]	0
69	Intangible Amortization	(Note A)	p336.1.b&c&d&e [From Inputs, Lns. 51, 52, 53, & 54]	0
70	Total		(Line 68 + Line 69)	0
71	Wage & Salary Allocator		(Line 5)	#DIV/0!
72	**General Depreciation & Intangible Amortization Allocated to Transmission**		(Line 70 * Line 71)	**#DIV/0!**
73	**Total Transmission Depreciation & Amortization**		**(Lines 67 + 72)**	**#DIV/0!**

Taxes Other than Income Taxes

Line	Description		Source	Amount
74	**Taxes Other than Income Taxes**		[From ATT-2, Pg. 1, Ln. 14]	**#DIV/0!**
75	**Total Taxes Other than Income Taxes**		**(Line 74)**	**#DIV/0!**

Return \ Capitalization Calculations

Line	Description		Source	Amount
	Long Term Interest			
76	**Long Term Interest & Hedging Costs**		[From ATT-9, Pg. 2, Ln. 6]	**-**
77	**Preferred Dividends**		[From ATT-8, Pg. 1, Ln. 4]	**0**
	Common Stock			
78	Proprietary Capital		[From ATT-7, Pg. 1, Ln. 3, Col. A]	0
79	Less Accumulated Other Comprehensive Income Account 219		[From ATT-7, Pg. 1, Ln. 3, Col. F]	0
80	Less Preferred Stock		[From ATT-8, Pg. 1, Ln. 3, Col. F]	0
81	Less Account 216.1		[From ATT-7, Pg. 1, Ln. 3, Col. G]	0
82	**Common Stock**		(Line 78 - 79 - 80 - 81)	**0**
	Capitalization			
83	Total Long Term Debt (Average)		[From ATT-6, Pg. 1, Ln. 1, Col A]	0
84	Preferred Stock		[From ATT-6, Pg. 1, Ln. 2, Col A]	0
85	Common Stock		[From ATT-6, Pg. 1, Ln. 3, Col A]	0
86	**Total Capitalization**		(Sum Lines 83 to 85)	**0**
87	Debt %	Total Long Term Debt	[From ATT-6, Pg. 1, Ln. 1, Col B]	#DIV/0!
88	Preferred %	Preferred Stock	[From ATT-6, Pg. 1, Ln. 2, Col B]	#DIV/0!

89	Common %	Common Stock	[From ATT-6, Pg. 1, Ln. 3, Col B]	#DIV/0!
90	Debt Cost	Total Long Term Debt	[From ATT-6, Pg. 1, Ln. 1, Col C]	#DIV/0!
91	Preferred Cost	Preferred Stock	[From ATT-6, Pg. 1, Ln. 2, Col C]	0.00%
92	Common Cost	Common Stock	[From ATT-6, Pg. 1, Ln. 3, Col C]	0.00%
93	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 87 * Line 90)	#DIV/0!
94	Weighted Cost of Preferred	Preferred Stock	(Line 88 * Line 91)	#DIV/0!
95	Weighted Cost of Common	Common Stock	(Line 89 * Line 92)	#DIV/0!
96	**Rate of Return on Rate Base (ROR)**		(Sum Lines 93 to 95)	**#DIV/0!**
97	**Investment Return = Rate Base * Rate of Return**		**(Line 48 * Line 96)**	**#DIV/0!**

Appendix A

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APPENDIX A

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

Composite Income Taxes

Income Tax Rates

98	FIT=Federal Income Tax Rate		(Note G)	[From Inputs, Pg. 5, Ln. 1]	0.00%
99	SIT=State Income Tax Rate or Composite		(Note G)	[From Inputs, Pg. 5, Ln. 2]	0.00%
100	p	(% of fed inc tax deductible	(Note	[From Inputs, Pg. 5, Ln. 3]	0.00%

		for state purposes) G)		
101	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		0.00%
102	T / (1-T)	Tax Gross-Up		0.00%
	ITC Adjustment			
103	Amortized Investment Tax Credit - Transmission Related		[From ATT-5, Ln. 103]	#DIV/0!
	Income Tax Allowance Adjustment Mechanism – Amortization of Deficient/(Excess) Deferred Income Taxes			
103a	Amortized Deficient/(Excess) Deferred Taxes (Account 410.1)		[From ATT 1.6, Pg.1, Ln. 21]	#DIV/0!
103b	Amortized Deficient/(Excess) Deferred Taxes (Account 411.1)		[From ATT 1.6, Pg.1, Ln. 43	#DIV/0!
103c	Total			#DIV/0!
103d	Tax Gross Up		(Line 102 + 1)	100.00%
103e	Deficient/(Excess) Deferred Tax Amortization Allocated to Transmission		(Line 103c * Line 103d)	#DIV/0!
104	**ITC Adjust. Allocated to Trans. - Grossed Up**	ITC Adjustment x 1 / (1-T)	(Line 103 * (1 / (1-Line 101))	**#DIV/0!**
105	**Income Tax Component =**	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =	[Line 102 * Line 97 * (1- (Line 93 / Line 96))]	**#DIV/0!**

106	**Total Income Taxes**		**(Line 105 - Line 104 – Line 103e)**	**#DIV/0!**

Revenue Requirement

	Summary			
107	Net Property, Plant & Equipment		(Line 35)	#DIV/0!
108	Total Adjustment to Rate Base		(Line 47)	#DIV/0!
109	Rate Base		(Line 48)	#DIV/0!
110	Total Transmission O&M		(Line 66)	#DIV/0!
111	Total Transmission Depreciation & Amortization		(Line 73)	#DIV/0!
112	Taxes Other than Income		(Line 75)	#DIV/0!
113	Investment Return		(Line 97)	#DIV/0!
114	Income Taxes		(Line 106)	#DIV/0!
115	**Gross Revenue Requirement**		**(Sum Lines 110 to 114)**	**#DIV/0!**
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
116	Transmission Plant In Service under SPP tariff		From Inputs Page 2 Line 13	0
117	Revenues from Direct Assigned Transmission Facilities	(Note H)	[From ATT-5, Ln. 117]	0
118	Included Transmission Facilities		(Line 116 - Line 117)	0
119	Inclusion Ratio		(Line 118 / Line 116)	#DIV/0!

120	Gross Revenue Requirement	(Line 115)	#DIV/0!
121	**Adjusted Gross Revenue Requirement**	(Line 119 * Line 120)	**#DIV/0!**
	Revenue Credits & Adjustments		
122	Revenue Credits (Includes Schedule 11)	[From ATT-3, Ln. 10]	#DIV/0!
122a	Refunds and Surcharges (Adjustments to Gross ATRR)		
122b	**Total Revenue Credits and Adjustments**	(Line 122 + Line 122a)	**#DIV/0!**
123	**Annual Total Net Revenue Requirement**	**(Line 121 - Line 122b)**	**#DIV/0!**
124	Line Intentionally Left Blank		
125	Adjustments to prior Rate Year Revenue Requirement		
126	**Annual Total Net Revenue Requirement from Schedule 9**	**(sum Line 123 to 125)**	**#DIV/0!**

Notes:

A	Electric portion only.
B	Includes only transmission assets under the SPP tariff.
C	Includes Transmission portion only.
D	Includes all Regulatory Commission Expenses for all Electric jurisdictions.
E	Includes safety-related and load/grid congestion management advertising expense included in Account 909 (Product codes ADAS, ADCS, ADPA).
F	Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting; as itemized on ATT-5, Ln. 63.
G	The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the South Dakota income tax rate, and p = the percentage of

federal income tax deductible for
South Dakota state income taxes.

There are no direct assigned transmission facilities on our system as of 12/31/2014.

H Annual verification/updates will be documented on ATT 5.

Attachment 1 - ACCUMULATED DEFERRED INCOME TAXES ACCOUNT 190

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

			(A)	***(B)***	***(C)***	***(D)***	***(E)***	***(F)***	***(G)***	***(H)***	***(I)***
			Beginning of Year Balance	***End of Year Balance***	***Average Balance***	***100% Non-Transmission Related***	***100% Transmission Related***	***Plant Related***	***Labor Related***	***Total Added to Ratebase***	***Description***
Line	Account	Identification									
1	190.0	Regulatory Assets / Liabilities	-	-	-			-			
2	190.0	Unbilled Revenue	-	-	-			-			
3	190.0	Compensation Accruals	-	-	-				-		Deferred compensation, tax deductible when paid
4	190.0	Reserves & Accruals	-	-	-			-			
5	190.0	Pension / Postretirement Benefits	-	-	-				-		Relates to pensions - tax funding vs book accrual
6	190.0	Environmental Liability	-	-	-	-					All natural gas related
7	190.0	Interest Rate Hedge	-	-	-	-					Not South Dakota Electric related

8	190.0	Customer Advances	-	-	-	-					
9	190.0	Net Operating Loss	-	-	-			-			
10	190.0	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-					
11					-						
12					-						
13					-						
14											
15		**Total**	-	-	-	-	-	-	-		
16		**Conform - [FF1, pg. 234~~.2b~~ footnote, ln. ~~22, col. (f)& (g)~~23, col. (b) & pg. 234, Ln. 18, col. (c)] (From Inputs, Line 1 & 2)**	-	-							
17		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**				0.00%	100.00%	#DIV/0!	#DIV/0!		
18		**Total Transmission**				-	-	#DIV/0!	#DIV/0!	#DIV/0!	
19											
20											
21	282.0	Accel Depr & Amort.	-	-	-			-			Accelerated Depreciation & Amortization of non-flow through items
22	282.0	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-					Not South Dakota Electric related
23					-						
24					-						

25					-						
26											
27		**Total**	-	-	-	-	-	-	-		
28		**Conform - [FF1, pg. ~~274.2b footnote, ln. 9, col. (b) & (k)~~274-275, ln. 5, col. (j) & (k)] (From Inputs, Pg. 3, Line 25 & 26)**	-	-							
29		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**				0.00%	100.00%	#DIV/0!	#DIV/0!		
30		**Total Transmission**				-	-	#DIV/0!	#DIV/0!	#DIV/0!	
31											
32											
33	283.0	Regulatory Assets	-	-	-	-					MGP
34	283.0	FAS109 Flow through deferred taxes	-	-	-	-					tax gross up on FAS109 flow through deferred taxes
35	283.0	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-					Not South Dakota Electric related
36					-						
37					-						
38					-						
39											
40		**Total**	-	-	-	-	-	-	-		
41		**Conform - [FF1, pg. ~~276.3b footnote, ln. 31, col. (b) & (k)~~276-277, ln. 19, col. (h) and (j) & (k)] (From**	-	-							

	Inputs Pg. 3, Line 31 & 32)						
42	**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**	0.00%	100.00%	#DIV/0!	#DIV/0!		
43	**Total Transmission**	-	-	#DIV/0!	#DIV/0!	#DIV/0!	
44							
45	**Total ADIT (Ln. 18 + Ln. 30 + Ln 43)**					#DIV/0!	To Appendix A, Line 36

Attachment 1.5 - RATE BASE ADJUSTMENT MECHANISM (RBAM)

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	Account	Identification (1)	*(A)* *Deficient/(Excess) ADIT from Current Year Rate Change*	*(B)* *Deficient/(Excess) ADIT Beginning of Year*	*(C)* *Deficient/(Excess) ADIT before Amortization*	*(D)* *Amortization Expense*	*(E)* *Adjustments (Note 2a)*	*(F)* *Adjustments (Note 2b)*	*(G)* *Deficient/(Excess) ADIT End of Year*	*(H)* *Average Deficient/(Excess) ADIT ((Col B + Col F)/2)*	*(I)* *100% Non-Transmission Related*	*(J)* *100% Transmission Related*	*(K)* *Plant Related*	*(L)* *Labor Related*	*(M)* *Average Ratebase Adjustment Mechanism - Transmission*	*(N)* *Reference*
1	182.3	Tax Cuts and Jobs Act (TCJA)	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	
2					-	-									-	
3					-	-									-	
4					-	-									-	
5					-	-									-	

6					-	-									-
7															
8		**Total Protected Transmission Account 182.3**	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!
9															
10	182.3	Tax Cuts and Jobs Act (TCJA)	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!
11					-	-									-
12					-	-									-
13					-	-									-
14					-	-									-
15					-	-									-
16															
17		**Total Unprotected Transmission Account 182.3**	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!
18		**Total Account 182.3 EDIT, before gross-up**		-					-						
19		**Gross-up**		-					-						
20		**Total Account 182.3 EDIT**		-					-						

21		**Conform - [FF1, pg. 232.5f footnote, ln. 121 & 166, col. (d)] (From Inputs, Line 101 & 102)**		-					-							
22																
23		**Total Transmission Deficient /(Excess) ADIT Account 182.3 (Ln. 8 + Ln 17)**													#DIV/0!	To Appendix A, Line 36a
24																
25	254.0	Tax Cuts and Jobs Act (TCJA)	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	
26					-	-									-	
27					-	-									-	
28					-	-									-	
29					-	-									-	
30					-	-									-	
31																
32		**Total Protected Transmission**	#DIV/0!	-	#DIV/0!	#DIV	-	-	-	-	-	-	#DIV/	#DIV/	#DIV/0!	

		Account 254				/0!							0!	0!	
33															
34	254.0	Tax Cuts and Jobs Act (TCJA)	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!
35					-	-									-
36					-	-									-
37					-	-									-
38					-	-									-
39					-	-									-
40															
41		**Total Unprotected Transmission Account 254**	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!
42		**Total Account 254 EDIT, before gross-up**		-					-						
43		**Gross-up**		-					-						
44		**Total Account 254 EDIT**		-					-						
45		**Conform - [FF1, pg. 278.5f footnote, ln. 121 & 166, col. (d) & (f)]**		-					-						

	(From Inputs, Line 105 & 106)		
46			
47	**Total Transmission Deficient /(Excess) ADIT Account 254 (Ln. 30+ Ln 39)**	#DIV/0!	To Appendix A, Line 36b
48			
49	**Note 1 -** One worksheet for each tax rate change event impacting deficient and/or (excess) deferred income taxes and related amortization		
50			
51	**Note 2a** - Adjustments as needed		
52			
53	**Note 2b** - Adjustments as needed		

Attachment 1.5.1a - RATE BASE ADJUSTMENT MECHANISM - TCJA

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	Account	Identification	*(A)* *Deficient/(Excess) ADIT from Current Year Rate Change*	*(B)* *Deficient/(Excess) ADIT from Previous Rate Changes*	*(C)* *Deficient/(Excess) ADIT before Amortization*	*(D)* *Amortization Expense*	*(E)* *Adjustments (Note 2a)*	*(F)* *Adjustments (Note 2b)*	*(G)* *Deficient/(Excess) ADIT End of Year*	*(H)* *Average Deficient/(Excess) ADIT ((Col B + Col F)/2)*	*(I)* *100% Non-Transmission Related*	*(J)* *100% Transmission Related*	*(K)* *Plant Related*	*(L)* *Labor Related*	*(M)* *Total Added to Ratebase*	*(N)* *Description*
1	182.3	Net Operating Loss	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-			-			
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-					
3			#DIV/0!		#DIV/0!	#DIV/0!				-						
4			#DIV/0!		#DIV/0!	#DIV										

5			#DIV/0!		#DIV/0!	/0! #DIV/0!				-					
6															
7		**Total**	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-	
8		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**									0.00%	100.00%	#DIV/0!	#DIV/0!	
9		**Total Protected Transmission Account 182.3**									-	-	#DIV/0!	#DIV/0!	#DIV/0!
10															
11															
12	182.3	Regulatory Assets / Liabilities	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-			-		
13	182.3	Unbilled Revenue	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-			-		
14	182.3	Compensation Accruals	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-				-	

15	182.3	Reserves & Accruals	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-
16	182.3	Pension / Postretirement Benefits	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-
17	182.3	Environmental Liability	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-
18	182.3	Interest Rate Hedge	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-
19	182.3	Customer Advances	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-
20	182.3	Net Operating Loss	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-
21	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-
22			#DIV/0!		#DIV/0!	#DIV/0!		-	
23			#DIV/0!		#DIV/0!	#DI		-	

24		#DIV/0!		#DIV/0!	V/0! #DIV/0!				-						
25															
26	**Total**	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-		
27	**Total Account 182.3**		-					-	-						
28	**Conform - [FF1, pg. 232.5f footnote, ln. 119 & 164, col. (d)] (From Inputs, Line 95 & 96)**		-					-							
29	**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**									0.00%	100.00%	#DIV/0!	#DIV/0!		
30	**Total Unprotected Transmission Account 182.3**									-	-	#DIV/0!	#DIV/0!	#DIV/0!	
31															
32	**Total Transmission Deficient/(**													#DIV	To Appendix A,

		Excess) ADIT Account 182.3 (Ln. 9 + Ln 30)													/0!	Line 36a
33																
34																
35	254.0	Accel Depr & Amort. - Protected	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-			-			
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-					
37			#DIV/0!		#DIV/0!	#DIV/0!				-						
38			#DIV/0!		#DIV/0!	#DIV/0!				-						
39			#DIV/0!		#DIV/0!	#DIV/0!				-						
40																
41		**Total**	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-		
42		**Allocator [EX-col. B, DIR-col. C,**									0.00%	100.00%	#DIV/0!	#DIV		

43		**GP-col. D, SW-col. E] Total Protected Transmission Account 254**								-	-	#DIV/0!	/0! #DIV/0!	#DIV/0!	
44															
45															
46															
47	254.0	Accel Depr & Amort. - Unprotected (282)	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-			-			
48	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-	-					
49	254.0	Regulatory Assets - Unprotected (283)	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-	-					
50	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-	-					
51			#DIV/0!		#DIV/0!	#DIV/0!			-						
52			#DIV/0!		#DIV/0!	#DI			-						

53		#DIV/0!		#DIV/0!	V/0!#DIV/0!				-						
54															
55	**Total**	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-		
56	**Total Account 254**	#DIV/0!	-					-	-						
57	**Conform - [FF1, pg. 278.5f footnote, ln. 119 & 164, col. (d) & (f)] (From Inputs, Line 97 & 98)**		-					-							
58	**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**									0.00%	100.00%	#DIV/0!	#DIV/0!		
59	**Total Unprotected Transmission Account 254**									-	-	#DIV/0!	#DIV/0!	#DIV/0!	
60															
61	**Total Transmission**													#DI	To Appendi

Deficient/(Excess) ADIT Account 254 (Ln. 43 + Ln 58)

V/0!

x A, Line 36b

62

63 **Note 1** - Comments / Descriptions of additional information as needed

64

65 **Note 2a** - Adjustments as needed

66

67 **Note 2b** - Adjustments as needed

68

69 **Note 3 -** Future use

70

71 **Note 4** - Future use

Attachment 1.5.1b - REMEASUREMENT OF EDIT

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Description of changes in tax law

Note 1a - The Tax Cuts and Jobs Act (Public Law No. 115-97) was enacted on December 22, 2017. The TCJA reduced the federal corporate income tax rate from 35 percent to 21 percent, effective January 1, 2018. The composite tax rates used for the remeasurement of ADIT balances are:

	Historical	New
Federal income tax rate	0%	0%
State income tax rate	0%	0%
Federal benefit for deductibility of state income tax	0%	0%
State benefit for deductibility of federal income tax	0%	0%
Composite federal/state income tax rate	0.00%	0.000%
Tax gross-up factor	0.00000	0.000000

Remeasurement of ADIT, subsequent adjustments other than amortization, allocation

to transmission formula rate and tax gross-up

Line	Account	Identification	(A) ADIT Balance before Rate Change	(B) ADIT Balance After Rate Change (Col A / E13 x F13)	(C) Deficient/(Excess) ADIT from Year Rate Change before Adjustments	(D) Adjustments (Note 2a)	(E) Adjustments (Note 2b)	(F) Deficient/(Excess) ADIT from Year Rate Change after Adjustments	(G) Description
1	190	Net Operating Loss	-	#DIV/0!	#DIV/0!			#DIV/0!	
2	190	Non-jurisdictional (SD Gas, NE Gas)	-	#DIV	#DIV/0!			#DIV/0!	

				/0!					
3				#DIV/0!	#DIV/0!			#DIV/0!	
4				#DIV/0!	#DIV/0!			#DIV/0!	
5				#DIV/0!	#DIV/0!			#DIV/0!	
6									
7		**Subtotal Account 182.3 - Protected**	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.1a - TCJA RBAM
8		**Allocator (See Note 3)**							
9		**Total Protected Transmission Account 182.3**							
10									
11									
12	190	Regulatory Assets / Liabilities	-	#DIV/0!	#DIV/0!			#DIV/0!	
13	190	Unbilled Revenue	-	#DIV/0!	#DIV/0!			#DIV/0!	

14	190	Compensation Accruals	-	#DIV/0!	#DIV/0!		#DIV/0!	
15	190	Reserves & Accruals	-	#DIV/0!	#DIV/0!		#DIV/0!	
16	190	Pension / Postretirement Benefits	-	#DIV/0!	#DIV/0!		#DIV/0!	
17	190	Environmental Liability	-	#DIV/0!	#DIV/0!		#DIV/0!	
18	190	Interest Rate Hedge	-	#DIV/0!	#DIV/0!		#DIV/0!	
19	190	Customer Advances	-	#DIV/0!	#DIV/0!		#DIV/0!	
20	190	Net Operating Loss	-	#DIV/0!	#DIV/0!		#DIV/0!	
21	190	Non-jurisdictional (SD Gas, NE Gas)	-	#DIV/0!	#DIV/0!		#DIV/0!	
22				#DI	#DIV/0!		#DIV/0!	

			V/0!					
23			#DIV/0!	#DIV/0!			#DIV/0!	
24			#DIV/0!	#DIV/0!			#DIV/0!	
25								
26	**Subtotal Account 182.3 - Unprotected**	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.1a - TCJA RBAM
27	**Allocator (See Note 3)**							
28	**Total Unprotected Transmission Account 182.3**							
29	**Total Deficient/(Excess) Transmission-related Account 182.3**							
30	**Total Deficient/(Excess) ADIT Account 182.3 (Ln.7 + Ln 26)**			#DIV/0!	-	-	#DIV/0!	
31								
32	**Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs, Line 57)**						-	

33									
34									
35	282	Accel Depr & Amort. - Protected	-	#DIV/0!	#DIV/0!			#DIV/0!	
36	282	Non-jurisdictional (SD Gas, NE Gas) - Protected	-	#DIV/0!	#DIV/0!			#DIV/0!	
37				#DIV/0!	#DIV/0!			#DIV/0!	
38				#DIV/0!	#DIV/0!			#DIV/0!	
39				#DIV/0!	#DIV/0!			#DIV/0!	
40									
41		**Subtotal Account 254 - Protected**	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.1a - TCJA RBAM
42		**Allocator (See Note 3)**							
43		**Total Protected Transmission Account 254**							
44									

45									
46									
47	282	Accel Depr & Amort. - Unprotected (282)	-	#DIV/0!	#DIV/0!			#DIV/0!	
48	282	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	-	#DIV/0!	#DIV/0!			#DIV/0!	
49	283	Regulatory Assets - Unprotected (283)	-	#DIV/0!	#DIV/0!			#DIV/0!	
50	283	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	-	#DIV/0!	#DIV/0!			#DIV/0!	
51				#DIV/0!	#DIV/0!			#DIV/0!	
52				#DIV/0!	#DIV/0!			#DIV/0!	
53				#DIV/0!	#DIV/0!			#DIV/0!	
54									
55		**Subtotal Account 254 - Unprotected**	-	#DI	#DIV/0!	-	-	#DIV/0!	To 1.5.1a -

		V/0!				TCJA RBAM
56	**Allocator (See Note 3)**					
57	**Subtotal Deficient/(Excess) Transmission-related Account 254 - Unprotected**					
58	**Total Deficient/(Excess) Transmission-related Account 254**					
59	**Total Deficient/(Excess) ADIT Account 254 (Ln. 41 + Ln 55)**	#DIV/0!	-	-	#DIV/0!	
60						
61	**Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs, Line 58)**				-	
62						
63						
64						

65 **Note 2a** - Adjustments as needed

66

67 **Note 2b** - Adjustments as needed

68

69 **Note 3** - Future use

70

71 **Note 4** - Future use

Attachment 1.5.2a - RATE BASE ADJUSTMENT MECHANISM - TAX CHANGE..

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	**Account**	**Identification**	***(A)***	***(B)***	***(C)***	***(D)***	***(E)***	***(F)***	***(G)***	***(H)***	***(I)***	***(J)***	***(K)***	***(L)***	***(M)***	***(N)***
			Deficient/(Excess) ADIT from Current Year Rate Change	***Deficient/(Excess) ADIT from Previous Rate Changes***	***Deficient/(Excess) ADIT before Amortization***	***Amortization Expense***	***Adjustments (Note 2a)***	***Adjustments (Note 2b)***	***Deficient/(Excess) ADIT End of Year***	***Average Deficient/(Excess) ADIT ((Col B + Col F)/2)***	***100% Non-Transmission Related***	***100% Transmission Related***	***Plant Related***	***Labor Related***	***Total Added to Rate base***	***Description***
1	182.3	Net Operating Loss	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-			-			
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-					
3			#DIV/0!		#DIV/0!	#DIV/0!				-						
4			#DIV/0!		#DIV/0!	#DIV/0!										
5			#DIV/0!		#DIV/0!	#DIV/0!				-						
6																
7		**Total**	#DIV/0!	-	#DIV/0!	#DI	-	-	-	-	-	-	-	-		

						V/0!									
8		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**								0.00%	100.00%	#DIV/0!	#DIV/0!		
9		**Total Protected Transmission Account 182.3**								-	-	#DIV/0!	#DIV/0!	#DIV/0!	
10															
11															
12	182.3	Regulatory Assets / Liabilities	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-						
13	182.3	Unbilled Revenue	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-			-			
14	182.3	Compensation Accruals	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-				-		
15	182.3	Reserves & Accruals	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-			-			
16	182.3	Pension / Postretirement Benefits	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-				-		
17	182.3	Environmental Liability	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-	-					
18	182.3	Interest Rate Hedge	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-						
19	182.3	Customer Advances	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-						

20	182.3	Net Operating Loss	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-			-			
21	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-					
22			#DIV/0!		#DIV/0!	#DIV/0!				-						
23			#DIV/0!		#DIV/0!	#DIV/0!				-						
24			#DIV/0!		#DIV/0!	#DIV/0!				-						
25																
26		**Total**	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-		
27		**Total Account 182.3**		-					-	-						
28		**Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs, Line 167 & 168)**		-					-							
29		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**									0.00%	100.00%	#DIV/0!	#DIV/0!		
30		**Total Unprotected Transmissi**									-	-	#DIV	#DIV/0!	#DIV/	

		on Account 182.3											#DIV/0!	0!	
31															
32		**Total Transmission Deficient/(Excess) ADIT Account 182.3 (Ln. 9 + Ln 30)**												#DIV/0!	To Appendix A, Line 36a
33															
34															
35	254.0	Accel Depr & Amort. - Protected	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-			-		
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-				
37			#DIV/0!		#DIV/0!	#DIV/0!				-					
38			#DIV/0!		#DIV/0!	#DIV/0!				-					
39			#DIV/0!		#DIV/0!	#DIV/0!				-					
40															
41		**Total**	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-	
42		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**									0.00%	100.00%	#DIV/0!	#DIV/0!	

43		**Total Protected Transmission Account 254**									-	-	#DIV/0!	#DIV/0!	#DIV/0!	
44																
45																
46																
47	254.0	Accel Depr & Amort. - Unprotected (282)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-			-			
48	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-					
49	254.0	Regulatory Assets - Unprotected (283)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-					
50	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-					
51			#DIV/0!		#DIV/0!	#DIV/0!				-						
52			#DIV/0!		#DIV/0!	#DIV/0!				-						
53			#DIV/0!		#DIV/0!	#DIV/0!				-						
54																
55		**Total**	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-		

56	**Total Account 254**	#DIV/0!	-	-	-						
57	**Conform - [FF1, pg. XXX, ln. XX, col. abc] (From Inputs, Line 169 & 170)**		-	-							
58	**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**					0.00%	100.00%	#DIV/0!	#DIV/0!		
59	**Total Unprotected Transmission Account 254**					-	-	#DIV/0!	#DIV/0!	#DIV/0!	
60											
61	**Total Transmission Deficient/(Excess) ADIT Account 254 (Ln. 43 + Ln 58)**									#DIV/0!	To Appendix A, Line 36b
62											
63	**Note 1** - Comments / Descriptions of additional information as needed										
64											
65	**Note 2a** - Adjustments as needed										
66											
67	**Note 2b** - Adjustments as needed										
68											

Note 3 - Future use

Note 4 - Future use

Attachment 1.5.2b - REMEASUREMENT OF EDIT

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Description of changes in tax law

Note 1a - The New Tax law was enacted July X, 20XX. It changed ....
The composite tax rates used for the remeasurement of ADIT balances are:

	Historical	New
Federal income tax rate	0%	0%
State income tax rate	0%	0%
Federal benefit for deductibility of state income tax	0%	0%
State benefit for deductibility of federal income tax	0%	0%
Composite federal/state income tax rate	0.00%	0.000%
Tax gross-up factor	0.00000	0.000000

Remeasurement of ADIT, subsequent adjustments other than amortization, allocation to transmission formula rate and tax gross-up

(A)	*(B)*	*(C)*	*(D)*	*(E)*	*(F)*	*(G)*

Line	Account	Identification	ADIT Balance before Rate Change	ADIT Balance After Rate Change (Col A / E13 x F13)	Deficient/(Excess) ADIT from Year Rate Change before Adjustments	Adjustments (Note 2a)	Adjustments (Note 2b)	Deficient/(Excess) ADIT from Year Rate Change after Adjustments	Description
1	190	Net Operating Loss	-	#DIV/0!	#DIV/0!			#DIV/0!	
2	190	Non-jurisdictional (SD Gas, NE Gas)	-	#DIV/0!	#DIV/0!			#DIV/0!	
3				#DI	#DIV/0!			#DIV/0!	

4				V/0! #DIV/0!	#DIV/0!			#DIV/0!	
5				#DIV/0!	#DIV/0!			#DIV/0!	
6									
7		**Subtotal Account 182.3 - Protected**	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.2a - TCJA RBAM
8		**Allocator (See Note 3)**							
9		**Total Protected Transmission Account 182.3**							
10									
11									
12	190	Regulatory Assets / Liabilities	-	#DIV/0!	#DIV/0!			#DIV/0!	
13	190	Unbilled Revenue	-	#DIV/0!	#DIV/0!			#DIV/0!	
14	190	Compensation Accruals	-	#DIV	#DIV/0!			#DIV/0!	

				/0!				
15	190	Reserves & Accruals	-	#DIV/0!	#DIV/0!		#DIV/0!	
16	190	Pension / Postretirement Benefits	-	#DIV/0!	#DIV/0!		#DIV/0!	
17	190	Environmental Liability	-	#DIV/0!	#DIV/0!		#DIV/0!	
18	190	Interest Rate Hedge	-	#DIV/0!	#DIV/0!		#DIV/0!	
19	190	Customer Advances	-	#DIV/0!	#DIV/0!		#DIV/0!	
20	190	Net Operating Loss	-	#DIV/0!	#DIV/0!		#DIV/0!	
21	190	Non-jurisdictional (SD Gas, NE Gas)	-	#DIV/0!	#DIV/0!		#DIV/0!	
22				#DIV/0!	#DIV/0!		#DIV/0!	

23			#DIV/0!	#DIV/0!			#DIV/0!	
24			#DIV/0!	#DIV/0!			#DIV/0!	
25								
26	**Subtotal Account 182.3 - Unprotected**	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.2a - TCJA RBAM
27	**Allocator (See Note 3)**							
28	**Total Unprotected Transmission Account 182.3**							
29	**Total Deficient/(Excess) Transmission-related Account 182.3**							
30	**Total Deficient/(Excess) ADIT Account 182.3 (Ln.7 + Ln 26)**			#DIV/0!	-	-	#DIV/0!	
31								
32	**Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs Pg. X, Line 129)**						-	
33								
34								

35	282	Accel Depr & Amort. - Protected	-	#DIV/0!	#DIV/0!			#DIV/0!	
36	282	Non-jurisdictional (SD Gas, NE Gas) - Protected	-	#DIV/0!	#DIV/0!			#DIV/0!	
37				#DIV/0!	#DIV/0!			#DIV/0!	
38				#DIV/0!	#DIV/0!			#DIV/0!	
39				#DIV/0!	#DIV/0!			#DIV/0!	
40									
41		**Subtotal Account 254 - Protected**	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.2a - TCJA RBAM
42		**Allocator (See Note 3)**							
43		**Total Protected Transmission Account 254**							
44									
45									
46									

47	282	Accel Depr & Amort. - Unprotected (282)	-	#DIV/0!	#DIV/0!			#DIV/0!	
48	282	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	-	#DIV/0!	#DIV/0!			#DIV/0!	
49	283	Regulatory Assets - Unprotected (283)	-	#DIV/0!	#DIV/0!			#DIV/0!	
50	283	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	-	#DIV/0!	#DIV/0!			#DIV/0!	
51				#DIV/0!	#DIV/0!			#DIV/0!	
52				#DIV/0!	#DIV/0!			#DIV/0!	
53				#DIV/0!	#DIV/0!			#DIV/0!	
54				#DIV/0!	#DIV/0!				
55		**Subtotal Account 254 - Unprotected**	-	#DI	#DIV/0!	-	-	#DIV/0!	To 1.5.2a -

		V/0!				TCJA RBAM
56	**Allocator (See Note 3)**					
57	**Subtotal Deficient/(Excess) Transmission-related Account 254 - Unprotected**					
58	**Total Deficient/(Excess) Transmission-related Account 254**					
59	**Total Deficient/(Excess) ADIT Account 254 (Ln. 41 + Ln 55)**	#DIV/0!	-	-	#DIV/0!	
60						
61	**Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs Pg. X, Line 130)**				-	
62						
63						
64						
65	**Note 2a** - Adjustments as needed					
66						
67	**Note 2b** - Adjustments as needed					
68						
69	**Note 3** - Future use					
70						
71	**Note 4** - Future use					

Attachment 1.6 - INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM (ITAAM)

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	**Account**	**Identification (1)**	***(A) Amortization Expense (from 1.6.xx detail workpaper tabs)***	***(B) 100% Non-Transmission Related***	***(C) 100% Transmission Related***	***(D) Plant Related***	***(E) Labor Related***	***(F) Average Ratebase Adjustment Mechanism - Transmission***	***(G) Reference***
1	182.3	Tax Cuts and Jobs Act (TCJA) (2)	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
2	182.3	Open (3)	#DIV/0!					-	
3								-	
4								-	
5								-	
6								-	
7									
8		**Total Protected Transmission Account 182.3**	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	$\boxed{\text{\#DIV/0!}}$	
9									
10	182.3	Tax Cuts and Jobs Act (TCJA) (2)	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
11	182.3	Open (3)	#DIV/0!					-	

12								-	
13								-	
14								-	
15								-	
16									
17		**Total Unprotected Transmission Account 182.3**	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
18		**Total Account 182.3 EDIT**	#DIV/0!						
19		**Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (d)] (From Inputs, Line 109)**	-						
20									
21		**Total Transmission Deficient/(Excess) ADIT Account 182.3 (Ln. 8 + Ln 17)**						#DIV/0!	To Appendix A, Line 103a
22									
23	254.0	Tax Cuts and Jobs Act (TCJA) (2)	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
24	254.0	Open (3)	#DIV/0!					-	
25								-	
26								-	
27								-	
28								-	
29									
30		**Total Protected Transmission Account 254**	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
31									

32	254.0	Tax Cuts and Jobs Act (TCJA) (2)	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
33	254.0	Open (3)	#DIV/0!					-	
34								-	
35								-	
36								-	
37								-	
38									
39		**Total Unprotected Transmission Account 254**	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
40		**Total Account 254 EDIT**	#DIV/0!						
41		**Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (g) & (i)] (From Inputs, Line 110)**	-						
42									
43		**Total Transmission Deficient/(Excess) ADIT Account 254 (Ln. 30+ Ln 39)**						#DIV/0!	To Appendix A, Line 103b
44									
45		**Note 1** - One worksheet for each tax rate change event impacting deficient and/or (excess) deferred income taxes and related amortization							
46		**Note 2** - The Tax Cuts and Jobs Act (Public Law No. 115-97) was enacted on December 22, 2017. The TCJA reduced the federal corporate income tax rate from 35 percent to 21 percent, effective January 1, 2018.							
47		**Note 3** - Open for new tax events impacting excess deferred income taxes and related amortization							
48		**Note 4** -							

Attachment 1.6.1a - TCJA INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	**Account**	**Identification**	***(A)*** ***Amortization Expense from 1.5.1a-TCJA RBAM***	***(B)*** ***100% Non-Transmission Related***	***(C)*** ***100% Transmission Related***	***(D)*** ***Plant Related***	***(E)*** ***Labor Related***	***(F)*** ***Total Amort Exp Transmission Credit/(Debit)***	***(G)*** ***Protected (1) / Unprotected (2)***	***(H)*** ***Amortization Account***	***(I)*** ***Amortization Period***	***(J)*** ***Description***
1	182.3	Net Operating Loss	#DIV/0!			#DIV/0!			Protected	410.1	RSG/Book Lives	
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	#DIV/0!					Non-Jurisdictional	410.1	N/A	
3			#DIV/0!									

4			#DIV/0!						
5			#DIV/0!						
6									
7		**Total**	#DIV/0!	#DIV/0!	-	#DIV/0!	-		
8		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**		0.00%	100.00%	#DIV/0!	#DIV/0!		
9		**Total Protected Transmission Amortization Account 182.3**		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	To 1.6 - ITA AM Summary
10									
11									
12	182.3	Regulatory Assets / Liabilities	#DIV/0!						
13	182.3	Unbilled Revenue	#DIV/0!			#DIV/0!			
14	182.3	Compensation Accruals	#DIV/0!				#DIV/0!		
15	182.3	Reserves & Accruals	#DIV/0!			#DIV/0!			
16	182.3	Pension / Postretirement Benefits	#DIV/0!				#DIV/0!		
17	182.3	Environmental Liability	#DIV/0!	#DIV/0!					

18	182.3	Interest Rate Hedge	#DIV/0!							
19	182.3	Customer Advances	#DIV/0!							
20	182.3	Net Operating Loss	#DIV/0!			#DIV/0!				
21	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	#DIV/0!						
22			#DIV/0!							
23			#DIV/0!							
24			#DIV/0!							
25										
26		**Total**	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!			
27		**Total Account 182.3 Amortization**	#DIV/0!							
28		**Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (d)] (From Inputs, Line 107)**	-							
29		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**		0.00%	100.00%	#DIV/0!	#DIV/0!			
30		**Total Unprotected Transmission Amortization Account 182.3**		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!		To 1.6 - ITA AM Summary
31										
32		**Amortization of Deficient/(Excess)**						#DI		To 1.6 -

		Deferred Taxes (Ln. 9 + Ln 30)						V/ 0!				ITA AM Summary
33												
34												
35	254.0	Accel Depr & Amort. - Protected	#DIV/0!			#DIV/0!			Protected	411.1	ARAM/Book Lives	
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	#DIV/0!	#DIV/0!					Non-Jurisdictional	411.1	N/A	
37			#DIV/0!									
38			#DIV/0!									
39			#DIV/0!									
40												
41		**Total**	#DIV/0!	#DIV/0!	-	#DIV/0!	-					
42		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**		0.00%	100.00%	#DIV/0!	#DIV/0!					
43		**Total Protected Transmission Amortization Account 254**		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!				To 1.6 - ITA AM Summary
44												

45											
46											
47	254.0	Accel Depr & Amort. - Unprotected (282)	#DIV/0!			#DIV/0!			Unprotected	411.1	RSG/Book Lives
48	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	#DIV/0!	#DIV/0!							
49	254.0	Regulatory Assets - Unprotected (283)	#DIV/0!	#DIV/0!							
50	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	#DIV/0!	#DIV/0!							
51			#DIV/0!	#DIV/0!							
52			#DIV/0!								
53			#DIV/0!								
54											
55		**Total**	#DIV/0!	#DIV/0!	-	#DIV/0!	-				
56		**Total Account 254 Amortization**	#DIV/0!								
57		**Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (g) & (i)] (From Inputs, Line 108)**	-								
58		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**		0.00%	100.00%	#DIV/0!	#DIV/0!				

59	**Total Unprotected Transmission Amortization Account 254**	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	To 1.6 - ITAM Summary
60							
61	**Amortization of Deficient/(Excess) Deferred Taxes (Ln. 43 + Ln 58)**					#DIV/0!	To 1.6 - ITAM Summary
62							

63 **Note 1 -** Protected means that the normalization rules provide that deficient/(excess) deferred taxes to be flowed-back to customers must use the IRS mandated Average Rate Assumption Method (ARAM) or the Reverse South Georgia Method (RSG)

64 **Note 2** - Unprotected deficient/(excess) deferred taxes are not subject to the normalization rules.

65 **Note 3** - The Tax Cuts and Jobs Act (Public Law No. 115-97) was enacted on December 22, 2017. The TCJA reduced the federal corporate income tax rate from 35 percent to 21 percent, effective January 1, 2018.

Attachment 1.6.2a - TAX CHANGE INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

			(A)	*(B)*	*(C)*	*(D)*	*(E)*	*(F)*	*(G)*	*(H)*	*(I)*	*(J)*
Line	**Account**	**Identification**	***Amortization Expense from 1.5.2a-Tax Change RBAM***	***100% Non-Transmission Related***	***100% Transmission Related***	***Plant Related***	***Labor Related***	***Total Amort Exp Transmission Credit/(Debit)***	***Protected (1) / Unprotected (2)***	***Amortization Account***	***Amortization Period***	***Description***
1	182.3	Net Operating Loss	#DIV/0!			#DIV/0!						
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	#DIV/0!								
3			#DIV/0!									
4			#DIV/0!									
5			#DIV/0!									
6												
7		**Total**	#DIV/0!	#DIV/0!	-	#DIV/0!	-					

8		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**		0.00%	100.00%	#DIV/0!	#DIV/0!			
9		**Total Protected Transmission Amortization Account 182.3**		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!		To 1.6 - ITA AM Summary
10										
11										
12	182.3	Regulatory Assets / Liabilities	#DIV/0!							
13	182.3	Unbilled Revenue	#DIV/0!			#DIV/0!				
14	182.3	Compensation Accruals	#DIV/0!				#DIV/0!			
15	182.3	Reserves & Accruals	#DIV/0!			#DIV/0!				
16	182.3	Pension / Postretirement Benefits	#DIV/0!				#DIV/0!			
17	182.3	Environmental Liability	#DIV/0!	#DIV/0!						
18	182.3	Interest Rate Hedge	#DIV/0!							
19	182	Customer Advances	#DIV/0!							

20	182.3	Net Operating Loss	#DIV/0!			#DIV/0!			
21	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	#DIV/0!					
22			#DIV/0!						
23			#DIV/0!						
24			#DIV/0!						
25									
26		**Total**	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!		
27		**Total Account 182.3 Amortization**	#DIV/0!						
28		**Conform - [FF1, pg. XXX.Xabc footnote, ln. X, col. (abc)] (From Inputs, Line 171)**	-						
29		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**		0.00%	100.00%	#DIV/0!	#DIV/0!		
30		**Total Unprotected Transmission Amortization Account 182.3**		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	To 1.6 - ITA AM Summary
31									
32		**Amortization of Deficient/(Excess) Deferred Taxes (Ln. 9 + Ln 30)**						#DIV/0!	To 1.6 - ITA AM Summary
33									

34									
35	254.0	Accel Depr & Amort. - Protected	#DIV/0!			#DIV/0!			
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	#DIV/0!	#DIV/0!					
37			#DIV/0!						
38			#DIV/0!						
39			#DIV/0!						
40									
41		**Total**	#DIV/0!	#DIV/0!	-	#DIV/0!	-		
42		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**		0.00%	100.00%	#DIV/0!	#DIV/0!		
43		**Total Protected Transmission Amortization Account 254**		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	To 1.6 - ITA AM Summary
44									
45									
46									
47	254.0	Accel Depr & Amort. - Unprotected (282)	#DIV/0!			#DIV/0!			
48	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	#DIV/0!	#DIV/0!					
49	254	Regulatory Assets - Unprotected (283)	#DIV/0!	#DIV/0!					

Line		Description								
50	.0254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	#DIV/0!	#DIV/0!						
51			#DIV/0!	#DIV/0!						
52			#DIV/0!							
53			#DIV/0!							
54										
55		**Total**	#DIV/0!	#DIV/0!	-	#DIV/0!	-			
56		**Total Account 254 Amortization**	#DIV/0!							
57		**Conform - [FF1, pg. XXX.Xabc footnote, ln. X, col. (abc)] (From Inputs, Line 172)**	-							
58		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**		0.00%	100.00%	#DIV/0!	#DIV/0!			
59		**Total Unprotected Transmission Amortization Account 254**		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!		To 1.6 - ITA AM Summary
60										
61		**Amortization of Deficient/(Excess) Deferred Taxes (Ln. 43 + Ln 58)**						#DIV/0!		To 1.6 - ITA AM Summary
62										
63		**Note 1 -** Protected means that the normalization rules provide that deficient/(excess) deferred taxes to be flowed-back to customers must use the IRS mandated Average Rate Assumption Method (ARAM) or the Reverse South Georgia Method (RSG)								
64		**Note 2** - Unprotected deficient/(excess) deferred								

	taxes are not subject to the normalization rules.
6	**Note 3** - The Tax
5	Change …….

Attachment 1.6.2a
Page 1 of 1

Attachment 2 - Taxes Other Than Income

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

		Column A	Column B	Column C
OTHER TAXES:		**Pg. 263 & 263.1 Col (i)**	**Allocator**	**Allocated Amount**
	Currently Included on Appendix A			
	Plant Related:		**Gross Plant Allocator**	
1	Real and Personal Property (State, Municipal or Local) -Current FF1 Year [FF1, Pg. ~~263, Lns. 23i & 37i; Pg. 263.1, Lns. 12i, 18i, 24i & 31i~~262 footnote SD Ops][From Inputs, Pg. 1, Lns. 68-70]	0		
2				
3	Vehicle Taxes [From Inputs, Pg. 1, Ln. 74]	0		
4				
5				
6				

7	**Total Plant Related [GP Allocator from Appendix A, Ln. 12]**	0	#DIV/0!	#DIV/0!
			Wages & Salary Allocator	
	Labor Related:			
8	Social Security (FICA/OAB) [FF1, Pg. 262 footnote SD Ops~~263, Ln.5i~~] [From Inputs, Pg. 1, Ln. 75-76]	0		
9	Federal Unemployment Comp. [FF1, Pg. 262 footnote SD Ops~~263, Ln. 7i~~] [From Inputs, Pg. 1, Ln. 77]	0		
10	State Unemployment Comp. [From Inputs, Pg. 1, Lines 78]	0		
11				
12				
13	**Total Labor Related [Wages & Sal. Alloc. from Appendix A, Ln.5]**	0	#DIV/0!	#DIV/0!
14	**Total Included (Column C, Lines 7 + 13)** [To Appendix A, Line 74]			#DIV/0!
	Currently Excluded from Appendix A			
15	Corporate Franchise-Retail [Current Year] [From Inputs, Pg. 1, Ln. 73] [FF1, Pg. ~~263, Col. i, Lns. 16, 21, & 35; Pg. 263.1, Col. i, Lns. 6, 14, 20, 26, & 33~~262 SD Ops]	0		
16	Coal Conversion [From Inputs Pg. 1, Ln. 71]	0		
17	SD Gross Receipts Tax [From Inputs, Pg. 2, Ln. 72]	0		
18				
19				
20	**Subtotal of Excluded Taxes, [Ln. 15 + Ln. 16 + Ln.17]**	0		
21	**Total, Included and Excluded (Column A, Lines 7 + 13 + 20)**	0		
22	**Total Other Taxes [FF1, pg. ~~115~~114.14.g] [From Inputs, Pg. 1, Ln. 23]**	-		

2
3 Difference (Line 21 - Line 22) -

Criteria for Allocation:

A	Other Taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Gross Plant Allocator.
B	Other Taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator.
C	Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.

Attachment 2

Attachment 3 - Revenue Credits

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

	Account 454 - Rent from Electric Property	
1	Rent from Electric Property [FF1, Pg. 300 footnote SD Ops~~, Ln. 19, Col. b~~] [From Inputs, Pg. 1, Ln. 67]	-
2	T/D Revenue Allocation Factor [From Appendix A, Ln. 19]	#DIV/0!
3	Rent from Electric Transmission Property [Line 1 x Line 2]	#DIV/0!
	Other Electric Revenues (Note 1)	
4	SPP Schedule 7 & 8 Transmission Revenues (Note 1 & Note 3) [From Inputs, Pg. 2, Ln. 18]	0
5	Non-Firm Point-to-Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 3) [From Inputs, Pg. 2, Ln. 20]	0
6	Direct Assigned Facilities Revenues (Note 2) [From Inputs, Pg. 2, Ln. 15]	0
7	Other Revenues Associated with Loads Outside of NWPS' Zone [From Inputs, Pg. 2, Ln. 19]	0
8	Rev. Rqmt. (w/o incentives) from SPP Base Plan Funded Upgrades (Schedule 11 Revenue) [From ATT-12, Page 2, Ln. 39, ATRR w/o Incentives]	#DIV/0!
9	Line Intentionally Left Blank	
10	Gross Revenue Credits (sum Lines 3 thru 8) [To Appendix A, Line 122]	#DIV/0!

Note 1: All Schedule 7 & 8 revenues derived as a Transmission Owner from SPP for loads not included in the system peak and for which the cost of the service is recovered under this formula will be included in this revenue credit. These revenues are booked in Account 456.1 (Firm Point-to-Point and Non-Firm Point-to-Point). All NWPS point-to-point transmission customers are included in the UMZ Load Divisor.

Note 2: If the costs associated with Directly Assigned Transmission Facility Charges are included in this TFR, the associated revenues will be included in this TFR. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in this TFR, the associated revenues will not be included in this TFR.

Note 3: The portion of Point-to-Point revenues collected by SPP and assigned to NWPS are included on ATT 3, Ln. 4. Any demand revenue margins collected directly by NWPS for "grandfathered" bundled contracts will be included on ATT 3, Ln. 6. See note on "Inputs" worksheet, Pg. 2, Ln. 20 regarding remaining pre-OATT contracts.

Attachment 4, NON-ESCROWED FUNDS

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

The purpose of this worksheet is to individually document the value(s) of the non-escrowed reserve funds that will be credited against working capital. All inputs are derived from the Company's Books and Records, as described.

Line	Description of Reserve:	FERC Reserve Acct	FERC Expense Acct [1]	Balance 12/31/20xx COL. A	Allocator NP COL. B	Working Capital Adjustment (Col. C = Col. A x Col. B) COL. C
1.	Accum Prov for Inj/Damgs	228.2	925	$ -	#DIV/0!	#DIV/0!
2.	Other adjustments				#DIV/0!	#DIV/0!
3.	**Total** (Ln. 1 + Ln. 2) [Appendix A, Pg. 1, Ln. 46]			$ -		#DIV/0!
4.	Conformation [FF1, Pg. 112, Ln. 28, Col. c] [From Inputs, Pg. 1, Ln. 22]			-		

[1] Account 925 is the FERC expense account which includes the cost of insurance, the cost of claims not covered by insurance, the re-imbursement from insurance companies, and amounts credited to account 228.2 as Accumulated Provision for Injuries and Damages.

Attachment 5 - Cost Support

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

	Prepayments		FF1 Amount		Gross Plant Allocator	Functionalized to Transmission	Details
	Prepayments – Beginning of Year	FF1 Pg. 110.57.c [From Inputs, Pg. 1, Ln. 1a]	0				
	Prepayments – End of Year	FF1 Pg. 110.57.c [From Inputs, Pg. 1, Ln. 1]	0				
37	Prepayments	Average BOY/EOY Prepayments	0		#DIV/0!	#DIV/0!	

	Materials and Supplies		FF1 Amount		Transmission under SPP %	Functionalized to Transmission	Details
	Materials and Supplies – End of Year	FF1 Pg. 227 footnote SD Ops Ln. 8c~~228.8.c~~ [From Inputs, Pg. 1, Ln. 34]	0				
	Materials and Supplies – Beginning of Year	FF1 Pg. 227 footnote SD Ops Ln. 8b~~228.8.d~~ [From Inputs, Pg. 1, Ln. 34a]	0				
41	Materials and Supplies - Average	Average BOY/EOY Materials and Supplies	0		#DIV/0!	#DIV/0!	

Regulatory Expense Related to Transmission Cost Support:	FF1 Amount		Allocated to transmission	Functionalized to	Details

					Transmission	
63	Regulatory Commission Exp Account 928	FF1 Pg. 320 footnote SD Ops Ln. 189b~~323.189.b~~ [From Inputs, Pg. 1, Ln. 48] & 350.41.d thru 350.44.d [From Inputs, Pg. 2, Ln. 11]	0	0.00%	0	

	Advertisements:		FF1 Amount	T/D Allocator	Functionalized to Transmission	Details
64	Advertisements FERC 909	FF1~~—~~ Pg. 320 footnote SD Ops Ln. 169b~~111.57.c~~ [From Inputs, Pg. 2, Ln. 7]	0	#DIV/0!	#DIV/0!	NorthWestern uses Account 909 for its Safety and Informational Advertising. The account includes expenses incurred while conveying information to customers about safety and

					providing information to customers about utilizing their electric service. Costs during the test year included listing our phone number in telephone directories, safety campaigns around Call Before You Dig and Louie the Lightning Bug, tree safety and awareness, customer education on easy billing plans, and monthly bill

					inserts to customers.

ITC Adjustment:		FF1 Amount	GP Allocator	Functionalized to Transmission	Details
103 Amortized Investment Tax Credit	FF1 266.8.f [From Inputs, Pg.1, Ln. 45]	0	#DIV/0!	#DIV/0!	

Adjustment to Remove Revenue Requirements Associated w/ Excluded Transmission Facilities		Revenues from Direct Assigned Transmission Facilities	General Description of the Direct Assigned Transmission Facilities
117 Revenues from Direct Assigned Transmission Facilities	[From Inputs, Pg. 2, Ln. 15]	0	Direct Assignment Facilities: Facilities or portions of facilities that are constructed by any Transmission Owner(s) for the sole use/benefit of a particular Transmission Customer or a particular group of customers or a particular Generation Interconnection Customer requesting service under the Tariff. Direct Assignment Facilities shall be specified in the Service Agreements that govern service to the Transmission Customer(s) and Generation Interconnection Customer(s) and shall be subject to Commission approval.

Adjustments to Transmission O&M:			Total		Transmission under SPP Factor	Functionalized to Transmission	Details
49	Transmission O&M	FF1 320 footnote SD Ops Ln. 112b~~321.112.b~~ [From Inputs, Pg. 1, Ln. 47]	0		#DIV/0!	#DIV/0!	
50	Less Account 565	FF1 320 footnote SD Ops Ln. 96b ~~321.96.b~~ [From Inputs, Pg. 1, Ln. 46]	0		#DIV/0!	#DIV/0!	
52	Plus Charges billed to Transmission Owner and booked to Account 565	[From Inputs, Pg. 2, Ln. 16]	0		#DIV/0!	#DIV/0!	

Adjustments to Transmission Plant for only assets under SPP tariff:			Total Transmission		Transmission under SPP	Details
20	Transmission Assets	FF1 204 footnote SD Ops Ln. 55 BOY and EOY average~~207.58g~~ [From Inputs, Pg. 1, Ln. 33]	0		-	
1a	Transmission under SPP Factor (Transmission under SS divided by Total Transimssion)		#DIV/0!			

Attachment 6, WEIGHTED AVERAGE COST OF CAPITAL

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

Line	Type of Capital	Total Company Average Capitalization ($)		Weighted Cost Ratios	Cost of Capital		Weighted Cost of Capital
		Balance	Source	(%)	(%)	Source	(%)
				Col B = Col A/Col A Total			Col D = Col B x Col C
		Col A		Col B	Col C		Col D
1.	Long Term Debt	-	[Note (1)]	#DIV/0!	#DIV/0!	[Note (4)]	#DIV/0!
2.	Preferred Stock	0	[Note (2)]	#DIV/0!	0.00 %	[Note (5)]	#DIV/0!
3.	Common Stock	-	[Note (3)]	#DIV/0!			#DIV/0!
4.	Totals	-		#DIV/0!			
5.	**Weighted Average Cost of Capital ("R")**						#DIV/0!

Note(1): From ATT 9, Pg. 1, Ln. 3.

Note (2): From ATT 8, Pg. 1, Ln. 3.

Note (3): From ATT 7, Pg. 1, Ln. 4.

Note(4): From ATT 9, Page 2, Ln. 8

Note (5): From ATT 8, Pg. 1, Ln. 5.

Attachment 7, COMMON STOCK

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

Line	Date	Total Proprietary Capital* Balance	Total Proprietary Capital* Source	Preferred Stock: Outstanding Balance Acct 204	Preferred Stock: Outstanding Balance Source	Preferred Stock: Premium (Discount) Acct 207, 213-Pfd	Preferred Stock: Premium (Discount) Source	Preferred Stock: Gains/(Losses) on Reacq'd Preferred Stock Acct 210	Preferred Stock: Gains/(Losses) on Reacq'd Preferred Stock Source	Preferred Stock: Other Paid-In Capital (Preferred Stock) Accts 208 - 211	Preferred Stock: Other Paid-In Capital (Preferred Stock) Source	Acc Other Comp Income Acct 219	Acc Other Comp Income Source	Unappropriated Undistributed Subsidiary Earnings Acct 216.1	Unappropriated Undistributed Subsidiary Earnings Source	Common Equity Balance
		Col A		Col B		Col C		Col D		Col E		Col F		Col G		Col H (H=A-B-C-D-E-F-G)
1.	12/31/20xx	-	[Note (1)]	0	[Note (3)]	0	[Note (5)]	0	[Note (7)]	0	[Note (9)]	0	[Note (11)]	0	[Note (13)]	-
2.	12/31/20xx	-	[Note (2)]	0	[Note (4)]	0	[Note (6)]	0	[Note (8)]	0	[Note (10)]	0	[Note (12)]	0	[Note (14)]	-

3.	-	0	0	0	0	0	0

4. **Common Equity Balance** [Average of Beg of Yr & End of Yr CE Balance]: -
[To ATT-6, Page 1, Line 3, Col A]

* Includes both Common and Preferred Stock accounts.

[Note (1)]:	FF1, Pg. 112, Ln. 16, Col. d. [From Inputs, Pg. 1, Ln. 9]	[Note (8)]:	From ATT 8, Ln. 2, Col. D.
[Note (2)]:	FF1, Pg. 112, Ln. 16, Col. c. [From Inputs, Pg. 1, Ln. 8]	[Note (9)]:	From ATT 8, Ln. 1, Col. E.
[Note (3)]:	From ATT 8, Ln. 1, Col. A.	[Note (10)]:	From ATT 8, Ln. 2, Col. E.
[Note (4)]:	From ATT 8, Ln. 2, Col. A.	[Note (11)]:	FF1, Pg. 112, Ln. 15, Col. d. [From Inputs, Pg. 1, Ln. 7]
[Note (5)]:	From ATT 8, Ln. 1; Col. B + Col. C.	[Note (12)]:	FF1, Pg. 112, Ln. 15, Col. c. [From Inputs, Pg. 1, Ln. 6]
[Note (6)]:	From ATT 8, Ln. 2; Col. B + Col. C.	[Note (13)]:	FF1, Pg. 112, Ln. 12, Col. D [From Inputs, Pg. 1, Ln. 5]
[Note (7)]:	From ATT 8, Ln. 1, Col. D.	[Note (14)]:	FF1, Pg. 112, Ln. 12, Col. C [From Inputs, Pg. 1, Ln. 4]

Attachment 8, PREFERRED STOCK

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

Line	Date	Preferred Stock		Premium on Preferred Stock		Discount on Preferred Stock		Gain/(Loss) On Reaq'd Pref Stock		Other Paid-In Capital - Preferred		Total Outstanding
		Acct 204	Data Source	Acct 207	Data Source	Acct 213	Data Source	Acct 210	Data Source	Accts 208, 209, 211	Data Source	Col G = Cols A+B-C+D+E+F
Line	Date	Col A		Col B		Col C		Col D		Col E		COL F
1.	12/31/20xx	0	[Note (1)]	0	[Note (3)]	0	[Note (5)]	0	[Note (7)]	0	[Note (9)]	0
2.	12/31/20xx	0	[Note (2)]	0	[Note (4)]	0	[Note (6)]	0	[Note (8)]	0	[Note (10)]	0
3.						**Avg of B of Yr and E of Yr Pref Stock** [To ATT 6, Pg. 1, Col. A, Ln. 2]:						0
4.						**Preferred Dividends** [Note 11]:						0
5.						**Average Cost Rate** [Ln 4 / Ln 3] [To ATT 6, Pg. 1, Col. C, Ln. 2]:						0.00 %

Note (1):	FF1, Pg. 112, Ln. 3, Col d. [From Inputs, Pg. 1, Ln. 3]
Note (2):	FF1, Pg. 112, Ln. 3, Col c. [From Inputs, Pg. 1, Ln. 2]
Note (3):	The Acct 207 dollars included in FF1, Pg. 112, Ln. 6, Col. d that are associated with Premium on Preferred Stock; as derived from the Company's Books and Records.
Note (4):	The Acct 207 dollars included in FF1, Pg. 112, Ln. 6, Col. c that are associated with Premium on Preferred Stock; as derived from the Company's Books and Records.
Note (5):	The Acct 213 dollars included in FF1, Pg. 112, Ln. 9, Col. d that are associated with Discount on Preferred Stock; as derived from the Company's Books and Records.
Note (6):	The Acct 213 dollars included in FF1, Pg. 112, Ln. 9, Col. c that are associated with Discount on Preferred Stock; as derived from the Company's Books and Records.
Note (7):	The Acct 210 dollars included in FF1, Pg. 253, Col. b that are associated with the Gains/(Losses) on Reacquired Preferred Stock; as derived from the Company's Books and Records.
Note (8):	The Acct 210 dollars included in FF1, Pg. 253, Col. b that are associated with the Gains/(Losses) on Reacquired Preferred Stock; as derived from the Company's Books and Records.
Note (9):	The Acct 208-211 dollars included in FF1, Pg. 112, Ln. 7, Col. d that are associated with the Other Paid-In Capital on Preferred Stock; as derived from the Company's Books and Records.
Note (10):	The Acct 208-211 dollars included in FF1, Pg. 112, Ln. 7, Col. c that are associated with the Other Paid-In Capital on Preferred Stock; as derived from the Company's Books and Records.
Note (11):	The Acct 214-217 dollars included in FF1, Pg. 112, Ln. 10,13, Col. c that are associated with the capital stock expense; as derived from the Company's Books and Records.

Note (12)	The Acct 214-217 dollars included in FF1, Pg. 112, Ln. 10,13, Col. c that are associated with thecapital stock expense; as derived from the Company's Books and Records.

Attachment 9, LONG-TERM DEBT

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

GROSS PROCEEDS - LTD OUTSTANDING

Line	Date	Advances from Associated Company LTD		Bonds		Reacquired Bonds		Other Long Term Debt		Total Long Term Debt Outstanding
		Acct 223	Source	Acct 221	Source	Acct 222	Source	Acct 224	Source	Col E= Cols A+B+C+D
		Col A		Col B		Col C		Col D		Col E
1.	12/31/20xx	0	[Note (1)]	-	[Note (3)]	0	[Note (5)]	-	[Note (7)]	-
2.	12/31/20xx	0	[Note (2)]	-	[Note (4)]	0	[Note (6)]	-	[Note (8)]	-
3.		**GROSS PROCEEDS** (Avg of Beg of Yr and End of Yr LTD Gross Outstanding Balances in Col E) [To ATT 6, Pg.1, Ln. 1, Col. A]:								-

Note (1):	FF1, Pg. 112, Line 20, Col d. [From Inputs, Pg. 1, Ln. 15]	Note (5):	FF1, Pg. 112, Ln 19, Col. d. [From Inputs, Pg. 1, Ln. 13]
Note (2):	FF1, Pg. 112, Line 20, Col c. [From Inputs, Pg. 1, Ln. 14]	Note (6):	FF1, Pg. 112, Ln 19, Col. c. [From Inputs, Pg. 1, Ln. 12]
Note (3):	FF1, Pg. 112, Ln 18, Col. D [From Inputs, Pg. 1, Ln. 11]	Note (7):	FF1, Pg. 112, Ln 21, Col. d. [From Inputs, Pg. 1, Ln. 17]
Note (4):	FF1, Pg. 112, Ln 18, Col. C [From Inputs, Pg.1, Ln. 10]	Note (8):	FF1, Pg. 112, Ln 21, Col. c. [From Inputs, Pg. 1, Ln. 16]

NET PROCEEDS

Line	Date		
4.	12/31/20xx	Unamortized balance Premiums (Beg of Yr) (Acct 225) [Form 1, Pg. 112, Ln. 22, Col. d] [From Inputs, Pg. 1, Ln. 19]	0
5.	12/31/20xx	Unamortized balance Premiums (End of Yr) (Acct 225) [Form 1, Pg. 112, Ln. 22, Col. c] [From Inputs, Pg. 1, Ln. 18]	0
6.		**Avg of Beg & End of Yr Premiums**	0
7.	12/31/20xx	Unamortized balance Discounts (Beg of Yr) (Acct 226) [Form 1, Pg. 112, Ln. 23, Col. d] [From Inputs, Pg. 1, Ln. 21]	-
8.	12/31/20xx	Unamortized balance Discounts (End of Yr) (Acct 226) [Form 1, Pg. 112, Ln. 23, Col. c] [From Inputs, Pg. 1, Ln. 20]	-
9.		**Avg of Beg & End of Yr Discounts**	-
10	12/31/20xx	Unamortized Debt Expense (Acct 181) Beg of Year [Form 1, Pg. 111, Ln. 69, Col. d] [From Inputs, Pg. 2, Ln. 23]	-
11	12/31/20xx	Unamortized Debt Expense (Acct 181) End of Year [Form 1, Pg. 111, Ln. 69, Col. c] [From Inputs, Pg. 2, Ln. 24]	-
12		**Avg of Beg & End of Yr**	-
13	12/31/20xx	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)[Form 1, Pg. 111, Ln. 81, Col. d] [From Inputs, Pg. 1, Ln. 25]	-
14	12/31/20xx	Unamortized Loss on Reacquired Debt - End of Year (Acct 189) [Form 1, Pg. 111, Ln. 81, Col. c] [From Inputs, Pg. 1, Ln. 26]	-
15		**Avg of Beg & End of Yr**	-

16	12/31/20xx	Unamortized Gain on Reacquired Debt - Beginning of Yr (Acct 257)[Form 1, Pg. ~~113~~112, Ln. ~~68~~1, Col. d] [From Inputs, Pg. ~~1~~2, Ln. 27]	-
17	12/31/20xx	Unamortized Gain on Reacquired Debt -End of Yr (Acct 257)[Form 1, Pg. 113, Ln. 81, Col. d] [From Inputs, Pg. 1, Ln. 28]	-
18		**Avg of Beg & End of Yr**	
19.		Gross Proceeds [From Line 3, above]	-
20.		Plus: Unamortized balance Premiums [From Line 6, above]	0
-21.		Less: Unamortized balance Discounts [From Line 9, above]	-
22.		**NET PROCEEDS** (Avg of Beg of Yr and End of Yr LTD):	-

General Note: Net long-term average debt balance is used as the divisor to determine LTD debt cost rate. Gross long-term average debt balance is used in the capital structure.

Attachment 9, LONG-TERM DEBT

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

LTD COSTS AND EXPENSES (Actual)

Line		
1.	LTD Interest Expense [FF1, Pg. 117, Ln. 62, Col. C] [From Inputs Pg.1, Ln. 24]	0
2.	Amortization Debt Discount and Expense (Acct 428) [FF1, Pg. 117, Ln. 63, Col. c] [From Inputs, Pg. 1, Ln. 25]	0
3.	Amortization of Loss on Reacquired Debt (Acct 428.1) [FF1, Pg. 117, Ln. 64, Col. c] [From Inputs, Pg. 1, Ln. 26]	0
4.	Less: Amort Premium on Debt Credit (Acct 429) [FF1, Pg. 117, Ln. 65, Col. c] [From Inputs, Pg.1, Ln. 27]	0

5.	Less: Amort Gain on Debt Credit (Acct 429.1) [FF1, Pg. 117, Ln. 66, Col. c] [From Inputs, Pg. 1, Ln. 28]	0
5a.	Plus: Interest on Debt to Associated Companies (Acct 430) [FF1, Pg. 117, Ln. 67, Col. c] [From Inputs, Pg. 1, Ln. 40]	0
6.	**TOTAL LTD Interest Amount**	-
7.	Total Long Term Debt Balance (Net Proceeds) [From Pg. 1, Ln. 13, above]	-
8.	**Embedded Cost of Long Term Debt [Line 6/Line 7]** [To ATT 6, Pg. 1, Ln. 1, Col. C]	**#DIV/0!**

Attachment 10, DEPRECIATION RATES

(For Rate Year Beginning April 1, 2xxx, Based on December 31, 2xxx Data)

Line	FERC	Description	20xx Rates (%)[1]
1		STEAM GENERATION - Big Stone	
2	310	310.0-BSP-Land	0.00%
3	311	311.0-BSP-Structures & Improvement	0. 44%
4	312	312.0-BSP-Boiler Plant Equipment	4.21%
5	314	314.0-BSP-Turbo-Generator	1.50%
6	315	315.0-BSP-Accessory Electric	2.02%
7	316	316.0-BSP-Misc Power Plant	5.15%
8		STEAM GENERATION - Coyote	
9	310	310.0-CYP-Land	0.00%
10	311	311.0-CYP-Structures & Improvements	1.01%
11	312	312.0-CYP-Boiler Plant Equipment	2.05%
12	314	314.0-CYP-Turbo-Generator	1.79%
13	315	315.0-CYP-Accessory Electric	1.16%
14	316	316.0-CYP-Misc Power Plant	3.50%
15		STEAM GENERATION - Neal 4	
16	311	311.0-NLP-Structures & Improvement	2.99%
17	312	312.0-NLP-Boiler Plant Equipment	2.88%
18	314	314.0-NLP-Turbo-Generator	2.23%
19	315	315.0-NLP-Accessory Electric	2.96%
20	316	316.0-NLP-Misc Power Plant	5.02%
21		OTHER GENERATION	

22	340		340.0-Other Production-Diesel-Land			0.00%			
23	341		341.0-Other Production-Diesel-Struc			2.81%			
24	342		342.0-Other Production-Diesel-Fuel			2.28%			
25	342		342.1-GT Pipelines			2.49%			
26	342		342.2-GT Compressors			1.97%			
27	343		343.0-Prime Movers & Generators			2.26%			
28	344		344.0-Movers and Generators			3.28%			
29	345		345.0-Accessory Electric Equipment			3.45%			
30	346		346.0-Misc. Power Plant Equipment			2.82%			
31	341		NPS 341.1 – Other Production-BGGS			3.25%			
32	342		NPS 342.1 – Other Production-BGGS			3.20%			
33	343		NPS 343.1 – Other Production-BGGS			3.20%			
34	344		NPS 344.1 – Other Production-BGGS			3.47%			
35	345		NPS 345.1 – Other Production-BGGS			3.47%			
36	346		NPS 346.1 – Other Production-BGGS			3.61%			
37	341		NPS 341.1-Other Production-Wind			3.26%			
38	344		NPS 344.1-Other Production-Wind			3.90%			
39	345		NPS 345.1-Other Production-Wind			3.79%			
40	346		NPS 346.1-Other Production-Wind			3.69%			
41			TRANSMISSION						
42	350		350.1-Transmission Land			0.00%			
43	350		350.2-Transmission Land Rights			0.00%			
44	352		352.0-Trans Elec Structures & Impro			1.67%			
45	353		353.0-Trans Elec Station Equipment			2.67%			
46	355		355.0-Tran Elec Poles & Fixtures			2.91%			

47	356		356.0-Tran Elec Overhead Conductors			2.33%			
48	357		357.0-Transmission-Underground Cond			1.76%			
49	358		358.0-Transmission-UG Conductor & D			2.41%			
50			DISTRIBUTION						
51	360		360.1-Distribution Land			0.00%			
52	360		360.2-Distribution Land Rights			0.00%			
53	361		361.0-Distribution Structures & Imp			1.65%			
54	362		362.0-Distribution Elec Station Equ			2.71%			
55	364		364.0-Distribution Poles & Fixtures			4.25%			
56	365		365.0-Distribution Overhead Conduct			6.12%			
57	366		366.0-Distribution UG Conduit			2.24%			
58	367		367.0-Distribution UG Conductor & D			3.74%			
59	368		368.0-Distribution Line Transformer			2.66%			
60	369		369.1-Distribution Service Overhead			3.02%			
61	369		369.2-Distribution Service Undergro			3.66%			
62	370		370.0-Distribution Meters Electric			10.79%			
63	370		370.3-Distribution AMI Meters Electric			7.62%			
64	371		371.0-Distribution-Install on Cust			13.13%			
65	371		371.5-Distribution-LED Yard Lights			5.64%			
66	373		373.1-Dist Street Lighting & Signal			3.59%			
67	373		373.5-Distribution-LED Street Lights			**7.28%**			
68			INTANGIBLE						
69	303		303.1-Intan Plant 10 Year Software			8.66%			
70	303		303.5-Intan Plant 5 Year Software			17.24%			
71			GENERAL						

72	389		389.0-General Plant-Land			0.00%			
73	390		390.1-Gen Plt Structures & Impv Dis			1.05%			
74	391		391.0-Gen Plant-Office Fur			4.13%			
75	392		392.20-Gen Plt Util Trans-Trailers			2.25%			
76	392		392.3-Gen Vehicle-Passenger			5.63%			
77	392		392.40-Gen Plt Util Trans-Heavy Tru			6.46%			
78	392		392.50-Gen Plt Util Trans-Light Tru			.99%			
79	394		394.0-Gen Plt Util Tools,Shop, & Ga			6.68%			
80	396		396.0-Gen Plt Util Power Operated E			3.39%			
81	397		397.0-Gen Plt Util Comm Equip Compu			10.11%			
82	397		397.2-Gen Plt Util Comm Equip Other			11.72%			

[1] These depreciation and amortization rates shall not change absent a Section 205 or 206 filing before the Commission.

Attachment 10

Line	Asset Location	EOY Original Cost	EOY Depreciation Reserve	EOY Net Book Value	BOY Original Cost	BOY Depreciation Reserve	BOY Net Book Value	Average Original Cost 20XX-20XX	Average Depreciation Reserve 20XX-20XX	Average Net Book Value 20XX-20XX	Original Cost in SPP	Depreciation Reserve in SPP	Net Book Value in SPP	Annual Depreciation
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
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56	**Grand Total**													
57														
58									*Breakout by FERC account:*					
59									350.1-Transmission Land					
60									350.2-Trans Land Rights					
61									352.0-Transmission-Structu					
62									353.0-Transmission-Stat Eq					
63									355.0-Tran Elec Poles & Fixtures					

64									356.0-Tran Elec OH Conductors & Dev					
65									357.0–Trans-UG Conduit					
66									358.0-Transmission-UG Conductor & D					
67									397.0-Electric 10yr Comm Equip					

Attachment 12, Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

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SPP BASE PLAN FUNDED UPGRADE SUMMARY LISTS:

Ln	BASE PLAN and "PARTIAL" BASE PLAN FUNDED (RELIABILITY) UPGRADES									
	SPP UID #	"Detail" Page, From Below	Upgrade Description	In-Service Date	BOY/EOY Average Net Book Value	ATRR w/o Incentives	Incentive ATRR	Gross ATRR w/ Incentives	Sch. 11 Point to Point Revenue Credit	Net ATRR w/ Incentives
1	0	3	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2	0	4	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3	0	5	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4	0	6	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5	0	7	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6	0	8	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
7	0	9	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8	0	10	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

9	0	11	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10	0	12	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11	0	13	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12	0	14	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13										
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53										
54	**Reliability and "Partial" Base Plan Funded Upgrade Totals**				$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Attachment 12 Pg. 1 of 14

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

SPP BASE PLAN FUNDED UPGRADE SUMMARY LISTS (Continued):

Ln	ECONOMIC UPGRADES									
	SPP UID #	"Detail" Page, From Below	Upgrade Description	In-Service Date	BOY/EOY Average Net Book Value	ATRR w/o Incentives	Incentive ATRR	Gross ATRR w/ Incentives	Sch. 11 Point to Point Revenue Credit	Net ATRR w/ Incentives
1										
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6										

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7										
8										
9										
10	**Economic Upgrade Totals**				$ -	$ -	$ -	$ -	$ -	$ -

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	BALANCED PORTFOLIO UPGRADES									
	SPP UID #	"Detail" Page, From Below	Upgrade Description	In-Service Date	BOY/EOY Average Net Book Value	ATRR w/o Incentives	Incentive ATRR	Gross ATRR w/ Incentives	Sch. 11 Point to Point Revenue Credit	Net ATRR w/ Incentives
11										
12										
13										
14										
15										
16										
17										
18										
19										
20	**Balanced Portfolio Upgrade Totals**				$ -	$ -	$ -	$ -	$ -	$ -

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INTEGRATED TRANSMISSION PLANNING UPGRADES									
SP	"Detail"	Upgrade Description	In-Ser	BOY/E	ATRR	Incentive	Gross	Sch. 11	Net

	PUID #	Page, From Below		vice Date	OY Average Net Book Value	w/o Incentives	ATRR	ATRR w/ Incentives	Point to Point Revenue Credit	ATRR w/ Incentives
21										
22										
23										
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37										
38	**Integrated Transmission Planning Upgrade Totals**				$ -	$ -	$ -	$ -	$ -	$ -

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39	**TOTAL** (Net Plant, ATRR w/o Incentives, Incentive ATRR) for SPP Base Plan Funded Upgrades [Sum Line 54 (Page 1) , Line 10 (Page 2), Line 20 (Page 2), & Line 38 (Page 2)]	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation, to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

Line				
1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			

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3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line ~~30~~47, Col. B]:	#DIV /0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]			$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]			#DIV /0!
11.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**			
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]			#DIV /0!
13.	Portion of General & Intagible Rate Base Attributable to Upgrade [Line 13 x Line 10]			#DIV /0!
	~~**Investment Return on Upgrade w/o Incentive**~~**Adjustments to Upgrade Rate Base w/o Incentive**			
1~~1~~4.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]			#DIV /0!
~~12~~15.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line ~~11~~ 18 x Line 10]			#DIV /0!
~~13~~16.	Upgrade adjusted BOY/EOY Net Book Value [[Line 6 + Line 14 + Line 19]~~Line 6 - Line 12~~]			#DIV /0!
~~14~~17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]			#DIV /0!

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~~15~~18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV/0!
~~16~~19.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
~~17~~20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. ~~25~~72]	#DIV/0!
~~18.~~	~~Subtotal General and Intangible Accum. Depreciation Allocated to Transmission [From Appendix A, Ln. 33]~~	~~#DIV/0!~~
~~19~~21.	General and Intangible Depreciation ExpenseFunctionalized to Transmission Attributable to Upgrade [(Line ~~17~~ 24~~- Line 18~~) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
~~20~~22.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
~~21~~23.	Transmission O&M Attributable to Upgrade [Line 10 x Line 20]	#DIV/0!
	Depreciation Expense for Upgrade Project	
24~~2~~.	Annual Depreciation [Company Records ~~from Mgr of Property Acctg~~ From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25~~3~~.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!
26~~4~~.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36~~23~~]	#DIV/0!
	Income Taxes Attributable to Upgrade	
27~~5~~.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
28~~6~~.	Income Taxes Attributable to Upgrade [Line 10 x Line ~~25~~40]	#DIV/0!
29~~7~~.	**Upgrade ATRR w/o Incentive [Lines ~~15 + 19 + 21 + 22 + 24 + 26~~21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!

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~~28~~30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
~~29~~31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
3~~0~~2.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
3~~1~~3.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!
3~~2~~4.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

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SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation, to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

Line				
1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line ~~30~~47, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]			$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]			#DIV/0!
11.	Total General and Intangible Functionalized to Transmission Attributable to Upgrade			
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]			#DIV/0!
13.	Portion of General & Intagible Rate Base Attributable to Upgrade [Line 13 x Line 10]			#DIV/0!
	~~Investment Return on Upgrade~~Adjustments to Upgrade Rate Base w/o Incentive			
1~~1~~4.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]			#DIV/0!

15~~2~~.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18~~1~~ x Line 10]	#DIV/0!
16~~3~~.	Upgrade adjusted BOY/EOY Net Book Value [[Line 6 + Line 14 + Line 19]~~Line 6 - Line 12~~]	#DIV/0!
17~~4~~.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV/0!
18~~5~~.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV/0!
19~~6~~.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
~~17~~20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. ~~25~~72]	#DIV/0!
~~18.~~	~~Subtotal General and Intangible Accum. Depreciation Allocated to Transmission [From Appendix A, Ln. 33]~~	~~#DIV/0!~~
~~19~~21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line ~~17 - Line 18~~24) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
~~20~~22.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
23~~1~~.	Transmission O&M Attributable to Upgrade [Line 10 x Line 3~~2~~0]	#DIV/0!
	Depreciation Expense for Upgrade Project	
~~22~~24.	Annual Depreciation [Company Records ~~from Mgr of Property Acctg~~ From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25~~3~~.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!
26~~4~~.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line ~~23~~36]	#DIV/0!
	Income Taxes Attributable to Upgrade	
27~~5~~.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!

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28~~6~~.	Income Taxes Attributable to Upgrade [Line 10 x Line ~~25~~40]	#DIV/0!
29~~7~~.	**Upgrade ATRR w/o Incentive [Lines ~~15 + 19 + 21 + 22 + 24 + 26~~21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
~~28~~30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
~~29~~31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32~~0~~.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
33~~1~~.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!
34~~2~~.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,
to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

Line				
1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line ~~30~~47, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]			$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]			#DIV/0!
11.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**			
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]			#DIV/0!
13.	Portion of General & Intangible Rate Base Attributable to Upgrade [Line 13 x Line 10]			#DIV/0!

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	~~Investment Return on Upgrade~~ Adjustments to Upgrade Rate Base w/o Incentive	
14~~1~~.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV/0!
15~~2~~.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line ~~11~~ 18 x Line 10]	#DIV/0!
16~~3~~.	Upgrade adjusted BOY/EOY Net Book Value [[Line 6 + Line 14 + Line 19]~~Line 6 - Line 12~~]	#DIV/0!
17~~4~~.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV/0!
18~~5~~.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV/0!
19~~6~~.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
20~~1~~ ~~7~~.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. ~~25~~72]	#DIV/0!
~~18.~~	~~Subtotal General and Intangible Accum. Depreciation Allocated to Transmission [From Appendix A, Ln. 33]~~	~~#DIV/0!~~
21~~1~~ ~~9~~.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line ~~17 - Line 18~~24) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
22~~0~~.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
23~~1~~.	Transmission O&M Attributable to Upgrade [Line 10 x Line ~~20~~30]	#DIV/0!
	Depreciation Expense for Upgrade Project	
24~~2~~.	Annual Depreciation [Company Records ~~from Mgr of Property Acctg~~ From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25~~3~~.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!

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26~~4~~.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line ~~23~~36]	#DIV/0!
	Income Taxes Attributable to Upgrade	
27~~5~~.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
28~~6~~.	Income Taxes Attributable to Upgrade [Line 10 x Line ~~25~~40]	#DIV/0!
29~~7~~.	**Upgrade ATRR w/o Incentive [Lines ~~15 + 19 + 21 + 22 + 24 + 26~~21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
30~~28~~.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
31~~29~~.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32~~0~~.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
33~~1~~.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!
34~~2~~.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

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SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation, to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

Line				
1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line ~~30~~47, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]			$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]			#DIV/0!

11.	Total General and Intangible Functionalized to Transmission Attributable to Upgrade	
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]	#DIV/0!
13.	Portion of General & Intagible Rate Base Attributable to Upgrade [Line 13 x Line 10]	#DIV/0!
	~~Investment Return on Upgrade~~ Adjustments to Upgrade Rate Base w/o Incentive	
~~11~~14.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV/0!
~~12~~15.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line ~~11~~ 18 x Line 10]	#DIV/0!
16~~3~~.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19~~6 - Line 12~~]	#DIV/0!
17~~4~~.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV/0!
18~~5~~.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV/0!
19~~6~~.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
20~~1~~7.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72~~25~~]	#DIV/0!
~~18.~~	~~Subtotal General and Intangible Accum. Depreciation Allocated to Transmission [From Appendix A, Ln. 33]~~	~~#DIV/0!~~
21~~1~~9.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line ~~17 - Line 18~~24) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
22~~0~~.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
23~~1~~.	Transmission O&M Attributable to Upgrade [Line 10 x Line ~~20~~30]	#DIV/0!
	Depreciation Expense for Upgrade Project	

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24~~2~~.	Annual Depreciation [Company Records ~~from Mgr of Property Acctg~~ From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25~~3~~.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!
26~~4~~.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36~~23~~]	#DIV/0!
	Income Taxes Attributable to Upgrade	
27~~5~~.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
28~~6~~.	Income Taxes Attributable to Upgrade [Line 10 x Line 40~~25~~]	#DIV/0!
29~~7~~.	**Upgrade ATRR w/o Incentive [Lines ~~15 + 19 + 21 + 22 + 24 + 26~~21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
~~28~~30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
~~29~~31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32~~0~~.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
33~~1~~.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!
34~~2~~.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

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Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

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SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation, to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

Line				
1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line ~~30~~47, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			

7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]	$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]	$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]	$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]	#DIV/0!
11.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**	
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]	#DIV/0!
13.	Portion of General & Intagible Rate Base Attributable to Upgrade [Line 13 x Line 10]	#DIV/0!
	~~**Investment Return on Upgrade**~~ **Adjustments to Upgrade Rate Base w/o Incentive**	
14~~1~~.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV/0!
15~~2~~.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18~~1~~ x Line 10]	#DIV/0!
16~~3~~.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19~~6 - Line 12~~]	#DIV/0!
~~14~~17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV/0!
~~1~~18~~5~~.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV/0!
~~16~~19.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
~~17~~20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. ~~25~~72]	#DIV/0!
~~18.~~	~~Subtotal General and Intangible Accum. Depreciation Allocated to Transmission [From Appendix A, Ln. 33]~~	~~#DIV/0!~~

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~~19~~<u>21</u>.	General and Intangible <u>Depreciation Expense</u> Functionalized to Transmission Attributable to Upgrade [(Line ~~17 - Line 18~~<u>24</u>) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
2<u>2</u>~~0~~.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
2<u>3</u>~~1~~.	Transmission O&M Attributable to Upgrade [Line 10 x Line ~~20~~<u>30</u>]	#DIV/0!
	Depreciation Expense<u> for Upgrade Project</u>	
2<u>4</u>~~2~~.	Annual Depreciation [Company Records ~~from Mgr of Property Acctg~~ From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
2<u>5</u>~~3~~.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!
2<u>6</u>~~4~~.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line ~~23~~<u>36</u>]	#DIV/0!
	Income Taxes Attributable to Upgrade	
2<u>7</u>~~5~~.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
2<u>8</u>~~6~~.	Income Taxes Attributable to Upgrade [Line 10 x Line ~~25~~<u>40</u>]	#DIV/0!
2<u>9</u>~~7~~.	**Upgrade ATRR w/o Incentive [Lines ~~15 + 19 + 21 + 22 + 24 + 26~~<u>21 + 26 + 30 + 33 + 37 + 41</u>]**	#DIV/0!
~~28~~<u>30</u>.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
<u>31</u>~~29~~.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
3<u>2</u>~~0~~.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
3<u>3</u>~~1~~.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!

3~~4~~2.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Attachment 12 Pg. 7 of 14

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

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SPP BASE PLAN FUNDED UPGRADE DETAILS:

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Line				
1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			

3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 4730, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]			$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]			#DIV/0!
11.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**			
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]			#DIV/0!
13.	Portion of General & Intagible Rate Base Attributable to Upgrade [Line 13 x Line 10]			#DIV/0!
	~~Investment Return on Upgrade~~ Adjustments to Upgrade Rate Base w/o Incentive			
14~~1~~.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]			#DIV/0!
15~~2~~.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line ~~11~~ 18 x Line 10]			#DIV/0!
~~13~~16.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19]~~6 - Line 12~~]			#DIV/0!
~~14~~17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]			#DIV/0!
~~15~~18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]			#DIV/0!

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~~16~~19.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
~~17~~20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. ~~25~~72]	#DIV/0!
~~18.~~	~~Subtotal General and Intangible Accum. Depreciation Allocated to Transmission [From Appendix A, Ln. 33]~~	~~#DIV/0!~~
21~~19~~.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line ~~17 - Line 18~~24) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
22~~0~~.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
23~~1~~.	Transmission O&M Attributable to Upgrade [Line 10 x Line ~~20~~30]	#DIV/0!
	Depreciation Expense for Upgrade Project	
24~~2~~.	Annual Depreciation [Company Records ~~from Mgr of Property Acctg~~ From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25~~3~~.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!
26~~4~~.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line ~~23~~36]	#DIV/0!
	Income Taxes Attributable to Upgrade	
27~~5~~.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
28~~6~~.	Income Taxes Attributable to Upgrade [Line 10 x Line ~~25~~40]	#DIV/0!
29~~7~~.	**Upgrade ATRR w/o Incentive [Lines ~~15 + 19 + 21 + 22 + 24 + 26~~21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
~~28~~30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%

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~~29~~31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32~~0~~.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
33~~1~~.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!
34~~2~~.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Attachment 12 Pg. 8 of 14

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

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to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

Line

1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line ~~30~~47, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]			$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]			#DIV/0!
11.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**			
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]			#DIV/0!
13.	Portion of General & Intagible Rate Base Attributable to Upgrade [Line 13 x Line 10]			#DIV/0!
	~~Investment Return on Upgrade~~ Adjustments to Upgrade Rate Base w/o Incentive			
~~11~~14.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]			#DIV/0!
1~~2~~5.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 1~~1~~8 x Line 10]			#DIV/0!

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16~~3~~.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19~~6 - Line 12~~]	#DIV/0!
~~14~~17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV/0!
~~15~~18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV/0!
~~16~~19.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
~~17~~20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. ~~25~~72]	#DIV/0!
~~18.~~	~~Subtotal General and Intangible Accum. Depreciation Allocated to Transmission [From Appendix A, Ln. 33]~~	~~#DIV/0!~~
~~19~~21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line ~~17 - Line 18~~24) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
22~~0~~.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
23~~1~~.	Transmission O&M Attributable to Upgrade [Line 10 x Line ~~20~~30]	#DIV/0!
	Depreciation Expense for Upgrade Project	
24~~2~~.	Annual Depreciation [Company Records ~~from Mgr of Property Acctg~~ From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
~~23~~25.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!
26~~4~~.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line ~~23~~36]	#DIV/0!
	Income Taxes Attributable to Upgrade	
27~~5~~.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!

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28~~6~~.	Income Taxes Attributable to Upgrade [Line 10 x Line ~~25~~40]	#DIV/0!
29~~7~~.	**Upgrade ATRR w/o Incentive [Lines ~~15 + 19 + 21 + 22 + 24 + 26~~21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
~~28~~30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
~~29~~31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32~~0~~.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
~~31~~33.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!
~~32~~34.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

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SPP BASE PLAN FUNDED UPGRADE DETAILS:

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years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,
to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

Line				
1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 47~~30~~, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]			$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]			#DIV/0!
11.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**			
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]			#DIV/0!
13.	Portion of General & Intagible Rate Base Attributable to Upgrade [Line 13 x Line 10]			#DIV/0!

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	~~Investment Return on Upgrade~~Adjustments to Upgrade Rate Base w/o Incentive	
~~11~~14.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV/0!
15~~2~~.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line ~~11~~ 18 x Line 10]	#DIV/0!
16~~3~~.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19~~6 - Line 12~~]	#DIV/0!
17~~14~~.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV/0!
18~~5~~.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV/0!
19~~6~~.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
~~17~~20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72~~25~~]	#DIV/0!
~~18.~~	~~Subtotal General and Intangible Accum. Depreciation Allocated to Transmission [From Appendix A, Ln. 33]~~	~~#DIV/0!~~
21~~19~~.	General and Intangible Functionalized to Transmission Attributable to Upgrade [(Line ~~17 - Line 18~~24) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
22~~0~~.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
23~~1~~.	Transmission O&M Attributable to Upgrade [Line 10 x Line ~~20~~30]	#DIV/0!
	Depreciation Expense for Upgrade Project	
24~~2~~.	Annual Depreciation [Company Records ~~from Mgr of Property Acctg~~ From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25~~3~~.	Total Taxes Other than Income Taxes [From Appendix A, Ln. ~~75~~36]	#DIV/0!

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26~~4~~.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 23]	#DIV/0!
	Income Taxes Attributable to Upgrade	
27~~5~~.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
28~~6~~.	Income Taxes Attributable to Upgrade [Line 10 x Line ~~25~~40]	#DIV/0!
29~~7~~.	**Upgrade ATRR w/o Incentive [Lines ~~15 + 19 + 21 + 22 + 24 + 26~~21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
30~~28~~.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
~~29~~31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32~~0~~.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
33~~1~~.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!
34~~2~~.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

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SPP BASE PLAN FUNDED UPGRADE DETAILS:

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years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,
to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

Line				
1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line ~~30~~47, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]			$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			$ -

10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]	#DIV/0!
11.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**	
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]	#DIV/0!
13.	Portion of General & Intangible Rate Base Attributable to Upgrade [Line 13 x Line 10]	#DIV/0!
	~~Investment Return on Upgrade~~ Adjustments to Upgrade Rate Base w/o Incentive	
14~~1~~.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV/0!
~~12~~15.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line ~~11~~ 18 x Line 10]	#DIV/0!
16~~3~~.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19~~6 - Line 12~~]	#DIV/0!
17~~4~~.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV/0!
18~~5~~.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV/0!
19~~6~~.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
20~~17~~.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. ~~25~~72]	#DIV/0!
~~18.~~	~~Subtotal General and Intangible Accum. Depreciation Allocated to Transmission [From Appendix A, Ln. 33]~~	~~#DIV/0!~~
21~~19~~.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line ~~17 - Line 18~~24) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
22~~0~~.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!

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23~~1~~.	Transmission O&M Attributable to Upgrade [Line 10 x Line ~~20~~30]	#DIV/0!
	Depreciation Expense for Upgrade Project	
24~~2~~.	Annual Depreciation [Company Records ~~from Mgr of Property Acctg~~ From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25~~3~~.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!
~~24~~26.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line ~~23~~36]	#DIV/0!
	Income Taxes Attributable to Upgrade	
27~~5~~.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
28~~6~~.	Income Taxes Attributable to Upgrade [Line 10 x Line ~~25~~40]	#DIV/0!
29~~7~~.	**Upgrade ATRR w/o Incentive [Lines ~~15 + 19 + 21 + 22 + 24 + 26~~21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
30~~28~~.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
31~~29~~.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32~~0~~.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
33~~1~~.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!
~~32~~34.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

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SPP BASE PLAN FUNDED UPGRADE DETAILS:

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years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,
to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

Line				
1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line ~~30~~47, Col. B]:	#DIV/0!

5.	Upgrade In-Service Date:	
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]	
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]	$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]	$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]	$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]	#DIV/0!
11.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**	
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]	#DIV/0!
13.	Portion of General & Intangible Rate Base Attributable to Upgrade [Line 13 x Line 10]	#DIV/0!
	~~Investment Return on Upgrade~~ Adjustments to Upgrade Rate Base w/o Incentive	
14~~1~~.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV/0!
15~~2~~.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18~~1~~ x Line 10]	#DIV/0!
16~~3~~.	Upgrade adjusted BOY/EOY Net Book Value [Line 6~~ - Line 12~~ + Line 14 + Line 19]	#DIV/0!
17~~4~~.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV/0!
18~~5~~.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV/0!
19~~6~~.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**	
20~~1~~ ~~7~~.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 25]	#DIV/0!

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~~18.~~	~~Subtotal General and Intangible Accum. Depreciation Allocated to Transmission [From Appendix A, Ln. 33]~~	~~#DIV/0!~~
~~19~~21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line ~~17 - Line 18~~24) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
22~~0~~.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
23~~1~~.	Transmission O&M Attributable to Upgrade [Line 10 x Line ~~20~~30]	#DIV/0!
	Depreciation Expense for Upgrade Project	
24~~2~~.	Annual Depreciation [Company Records ~~from Mgr of Property Acctg~~ From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25~~3~~.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!
26~~4~~.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line ~~23~~36]	#DIV/0!
	Income Taxes Attributable to Upgrade	
27~~5~~.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
28~~6~~.	Income Taxes Attributable to Upgrade [Line 10 x Line ~~25~~40]	#DIV/0!
29~~7~~.	**Upgrade ATRR w/o Incentive [Lines ~~15 + 19 + 21 + 22 + 24 + 26~~21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
~~28~~30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
31~~29~~.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32~~0~~.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
33~~1~~.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!

3~~4~~~~2~~.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

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to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

Line		
1.	Upgrade Description:	

		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line ~~30~~47, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]			$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]			#DIV/0!
11.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**			
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]			#DIV/0!
13.	Portion of General & Intagible Rate Base Attributable to Upgrade [Line 13 x Line 10]			#DIV/0!
	~~Investment Return on Upgrade~~ Adjustments to Upgrade Rate Base w/o Incentive			
14~~1~~.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]			#DIV/0!
15~~2~~.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18~~1~~ x Line 10]			#DIV/0!
16~~3~~.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 ~~- Line 12~~+ Line 14 + Line 19]			#DIV/0!

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17~~4~~.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV/0!
18~~5~~.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV/0!
19~~6~~.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
20~~17~~.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72~~25~~]	#DIV/0!
~~18.~~	~~Subtotal General and Intangible Accum. Depreciation Allocated to Transmission [From Appendix A, Ln. 33]~~	~~#DIV/0!~~
~~19~~21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line ~~17 - Line 18~~24) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
22~~0~~.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
23~~1~~.	Transmission O&M Attributable to Upgrade [Line 10 x Line ~~20~~30]	#DIV/0!
	Depreciation Expense for Upgrade Project	
24~~2~~.	Annual Depreciation [Company Records ~~from Mgr of Property Acctg~~ From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25~~3~~.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!
26~~4~~.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36~~23~~]	#DIV/0!
	Income Taxes Attributable to Upgrade	
27~~5~~.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
28~~6~~.	Income Taxes Attributable to Upgrade [Line 10 x Line ~~25~~40]	#DIV/0!

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2~~7~~9.	**Upgrade ATRR w/o Incentive [Lines ~~15 + 19 + 21 + 22 + 24 + 26~~21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
~~28~~30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
3~~12~~1.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
3~~20~~2.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
3~~31~~3.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!
3~~42~~4.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Attachment 12, SPP Base Plan Funded Projects

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Line

Line				
1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line ~~30~~47, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]			$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]			#DIV/0!
11.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**			
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]			#DIV/0!

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13.	Portion of General & Intagible Rate Base Attributable to Upgrade [Line 13 x Line 10]	#DIV/0!
	~~Investment Return on Upgrade~~ Adjustments to Upgrade Rate Base w/o Incentive	
14~~1~~.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV/0!
15~~2~~.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line ~~11~~ 18 x Line 10]	#DIV/0!
16~~3~~.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19 ~~- Line 12~~]	#DIV/0!
17~~4~~.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV/0!
18~~5~~.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV/0!
19~~6~~.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
20~~17~~.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. ~~25~~72]	#DIV/0!
~~18.~~	~~Subtotal General and Intangible Accum. Depreciation Allocated to Transmission [From Appendix A, Ln. 33]~~	~~#DIV/0!~~
21~~19~~.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line ~~17 - Line 18~~24) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
22~~0~~.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
23~~1~~.	Transmission O&M Attributable to Upgrade [Line 10 x Line ~~20~~30]	#DIV/0!
	Depreciation Expense for Upgrade Project	
24~~2~~.	Annual Depreciation [Company Records ~~from Mgr of Property Acctg~~ From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	

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25~~3~~.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!
26~~4~~.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36~~23~~]	#DIV/0!
	Income Taxes Attributable to Upgrade	
27~~5~~.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
28~~6~~.	Income Taxes Attributable to Upgrade [Line 10 x Line ~~25~~40]	#DIV/0!
29~~7~~.	**Upgrade ATRR w/o Incentive [Lines ~~15 + 19 + 21 + 22 + 24 + 26~~21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
~~28~~30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
31~~29~~.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32~~0~~.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
33~~1~~.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!
34~~2~~.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

NorthWestern Corporation (South Dakota)				
SPP Formula Rate Template				
Twelve Months Ended December 31, XXXX				
Reference Updates				
#	Tab	Line No.	Original Reference	Updated Reference
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115	-	-	-	-
116	-	-	-	-
117	-	-	-	-
118	-	-	-	-
119	-	-	-	-
120	-	-	-	-
121	-	-	-	-
122	-	-	-	-
123	-	-	-	-
124	-	-	-	-
125	-	-	-	-
126	-	-	-	-
127	-	-	-	-
128	-	-	-	-
129	-	-	-	-
130	-	-	-	-
131	-	-	-	-
132	-	-	-	-
133	-	-	-	-
134	-	-	-	-
135	-	-	-	-

136	-	-	-	-
137	-	-	-	-
138	-	-	-	-

NorthWestern Energy Public Service Corporation
Formula Rate Protocols

NorthWestern Energy Public Service Corporation's ("NWPS") Formula Rate Template and these Formula Rate Protocols together compose NWPS's filed rate ("**Formula Rate**") for transmission service in the Upper Missouri Zone ("**UMZ**") of Southwest Power Pool, Inc. ("**SPP**"). NWPS must follow the instructions specified in the Formula Rate to calculate its Annual Transmission Revenue Requirement ("**ATRR**").

The Formula Rate applies to service on and after April 1 of each calendar year through March 31 of the following calendar year ("**Rate Year**"). On or before March 1 of each year, NWPS will recalculate the ATRR for the upcoming Rate Year in accordance with the Formula Rate ("**Annual Update**"). These Protocols outline the procedures for notice and review of, and challenges to, NWPS's Annual Update.

If the deadline for any requirement in these Protocols falls on a Saturday, Sunday, or legal holiday, the requirement will be due the next business day.

I. Annual Update – Publication, Meetings, and Notice Requirements

A. Publication

1. On or before March 1, NWPS will provide its Annual Update to SPP, and SPP will post the Annual Update on its OASIS. The date on which such posting occurs is that year's "**Publication Date**."

2. Within 10 days of the Publication Date, NWPS will provide electronic notice of the Annual Update to all Interested Parties through the Formula Rate Posting Information Notification List discussed in Paragraph I.C.

3. Any delay in the Publication Date will result in an equivalent extension of time for subsequent deadlines.

B. Annual Meeting

1. Each year, NWPS will host an open meeting no sooner than 30 days after the Publication Date and no later than June 1 ("**Annual Meeting**"). NWPS will provide remote access for participation in the Annual Meeting.

2. The Annual Meeting will permit NWPS to explain and clarify its Annual Update and provide Interested Parties (as defined in Paragraph I.C) an opportunity to seek information and clarifications from NWPS about the Annual Update.

3. At least 7 days before the Annual Meeting, NWPS will provide notice of the time, date, location, and remote access instructions for the Annual Meeting

through a posting on SPP's OASIS and via the Formula Rate Posting Information Notification List.

C. As used in these Protocols "Formula Rate Posting Information Notification List" means the email exploder maintained by SPP of Interested Parties , provided that such Interested Parties request to be added to the Formula Rate Posting Information Notification List through the "Exploder List" link on the SPP website. As of January 2016, the Exploder List was titled "Formula Rate Posting Information Notification" and could be accessed at http://www.spp.org/stakeholder-center/exploder-lists/. "**Interested Parties**" include but are not limited to customers under the SPP tariff, state utility regulatory commissions, consumer advocacy agencies, and state attorneys general.

D. Joint Informational Meeting

1. NWPS will endeavor to coordinate with other transmission owners using formula rates to establish revenue requirements for recovery of the costs of transmission projects that utilize the same regional cost sharing mechanism and hold a joint informational meeting to enable all Interested Parties to understand how those transmission owners are implementing their formula rates for recovering the costs of such projects.

2. Notice of any Joint Informational Meeting will be provided at least 7 days before the meeting through a posting on SPP's OASIS and via the Formula Rate Posting Information Notification List. The notice will include the time, date, location, and remote access instructions for the meeting.

3. Any Joint Informational Meetings will be held on or before August 1 of each year.

II. Annual Update - Contents

A. The Annual Update for the Rate Year will include a workable data-populated Formula Rate Template and underlying workpapers in native format with all formulas and links intact.

B. To the extent specified in the Formula Rate, the Annual Update will be based upon NWPS' FERC Form No. 1 for the most recent calendar year and, to the extent specified in the Formula Rate, upon the books and records of NWPS consistent with FERC accounting regulations, policies, and practices.

C. The Annual Update will provide sufficiently detailed workpapers and supporting documentation for data (and all adjustments thereto or allocations thereof) that are used to develop the Formula Rate and are not otherwise available directly from the FERC Form No. 1.

D. The Annual Update will provide sufficient information to enable Interested Parties to replicate the calculation.

E. The Annual Update will identify any changes in the formula references (page and line numbers) to the FERC Form No. 1.

F. The Annual Update will identify all material adjustments made to the FERC Form No. 1 data in determining formula inputs, including relevant footnotes to the FERC Form No. 1, and any adjustments not shown in the FERC Form No. 1.

G. With respect to any change in accounting that affects the inputs to the Formula Rate or the resulting charges billed under the Formula Rate ("**Accounting Change**"), the Annual Update will:

1. Identify any Accounting Changes, including:

a. The initial implementation of an accounting standard or policy;

b. The initial implementation of accounting practices for unusual or unconventional items where the Federal Energy Regulatory Commission ("FERC") has not provided specific accounting direction;

c. Correction of errors and prior period adjustments that impact the revenue requirement;

d. The implementation of new estimation methods or policies that change prior estimates; and

e. Changes to income tax elections.

2. Identify items included in the Formula Rate at an amount other than on a historic cost basis (e.g., fair value adjustments);

3. Identify any reorganization or merger transaction during the previous year and explain the effect of the accounting for such transaction on inputs to the Formula Rate; and

4. For each Accounting Change identified pursuant to this section, provide a narrative explanation of the individual impact of such change on charges billed under the Formula Rate.

H. The Annual Update will not seek to modify the Formula Rate.

I. The following inputs will be stated values to be used in the Formula Rate until changed pursuant to a Federal Power Act Section 205 or 206 proceeding:

1. Rate of return on common equity ("ROE"); and

2. The depreciation and/or amortization rates.

III. Information Exchange Procedures

Each Annual Update will be subject to the following Information Exchange Procedures.

A. Interested Parties will have until September 1 following the Publication Date (unless such period is extended with the written consent of NWPS or by FERC order) to serve reasonable information and document requests on NorthWestern Energy ("**Information Exchange Period**"). The scope of such information and document requests will be limited to what is necessary to determine:

1. The extent, effect, or impact of an Accounting Change;

2. Whether the Annual Update fails to include data properly recorded in accordance with these Protocols;

3. The proper application of the Formula Rate and procedures in these Protocols;

4. The accuracy of data and consistency with the Formula Rate of the changes shown in the Annual Update;

5. The prudence of actual costs and expenditures;

6. The effect of any change to the underlying Uniform System of Accounts or the FERC Form No. 1; or

7. Any other information that may reasonably have substantive effect on the calculation of the charge pursuant to the formula.

The information and document requests may not otherwise be directed to ascertaining whether the Formula Rate is just and reasonable.

B. NWPS must make a good-faith effort to respond to information and document requests pertaining to the Annual Update within 15 business days of receiving such requests. Information and document requests received after 4:00 P.M. Central Prevailing Time will be considered received the next business day. NWPS will respond to all information and document requests by no later than October 1 following the Publication Date, unless the Information Exchange Period is extended by NWPS or by FERC.

C. NWPS will cause to be posted on SPP's OASIS all information and document requests from Interested Parties and NWPS' response to such requests, unless the responses include material deemed by NWPS to be confidential information. Any confidential information will not be publicly posted but will be made available to a requesting party pursuant to a confidentiality agreement to be executed by NWPS and the requesting party.

D. NWPS may not claim that responses to information and document requests provided pursuant to these Protocols are subject to any settlement privilege in any subsequent FERC proceeding addressing NWPS' Annual Update.

IV. Challenge Procedures

A. A challenge must be limited to issues that may be necessary to determine (1) the extent, effect, or impact of an Accounting Change; (2) whether the Annual Update fails to include data properly recorded in accordance with these Protocols; (3) the proper application of the Formula Rate and procedures in these Protocols; (4) the accuracy of data and consistency with the Formula Rate of the changes shown in the Annual Update; (5) the prudence of actual costs and expenditures; (6) the effect of any change to the underlying Uniform System of Accounts or the FERC Form No. 1; or (7) any other information that may reasonably have substantive effect on the calculation of the charge pursuant to the formula.

B. Informal Challenge

1. Interested Parties will have until October 31 after the Publication Date (unless such period is extended with the written consent of NWPS or by FERC order) to review the inputs, supporting explanations, allocations, and calculations and to notify NWPS in writing, which notice may be made electronically, of any specific Informal Challenge. The period of time from the Publication Date until October 31 is the "**Review Period**."

2. Failure to pursue an issue through an Informal Challenge will not bar pursuit of that issue as part of a Formal Challenge with respect to the same Annual Update, as long as the Interested Party has included at least one issue as part of an Informal Challenge with respect to that Annual Update. If the Interested Party has not included any issues as part of an Informal Challenge for an Annual Update, the Interested Party is barred from pursing a Formal Challenge with respect to any issue for that Annual Update, but is not barred from pursuing an issue or from lodging a Formal Challenge as to such issue as it relates to a subsequent Annual Update.

3. A party submitting an Informal Challenge to NWPS must specify the inputs, supporting explanations, allocations, calculations, or other information to which it objects and must provide an appropriate explanation and documents to support its challenge.

4. NWPS must make a good-faith effort to respond to any Informal Challenge within 20 business days of notice of such challenge. NWPS will appoint a senior representative to work with the party that submitted the Informal Challenge (or its representative) toward a resolution of the challenge. If NWPS disagrees with such challenge, NWPS will provide the Interested Party with an explanation supporting the inputs, supporting explanations, allocations, calculations, or other information.

5. No Informal Challenge may be submitted after October 31, and NWPS must respond to all Informal Challenges by no later than November 30, unless the Review Period is extended by NWPS or by FERC.

6. Informal Challenges are subject to the resolution procedures and limitations in this Section IV.

7. NWPS will cause to be posted on SPP's OASIS all Informal Challenges from Interested Parties and NWPS' response to such Informal Challenges, unless a challenge or the response includes material deemed by NWPS to be confidential information. Any confidential information will not be publicly posted but will be made available to the challenging party pursuant to a confidentiality agreement to be executed by NWPS and the challenging party.

8. Any changes or adjustments to the Annual Update resulting from the Information Exchange and Informal Challenge processes that are agreed to by NWPS will be reported in the Informational Filing required pursuant to Section VI of these Protocols and will be reflected in the Annual Update for the following Rate Year, as discussed in Section V of these Protocols.

C. Formal Challenge

1. A Formal Challenge must satisfy all of the following requirements:

a. A Formal Challenge must clearly identify the action or inaction which is alleged to violate the Formula Rate.

b. A Formal Challenge must explain how the action or inaction violates the Formula Rate.

c. A Formal Challenge must set forth the business, commercial, economic, or other issues presented by the action or inaction as such relates to or affects the party filing the Formal Challenge, including:

i. The extent or effect of an Accounting Change;

ii. Whether the Annual Update fails to include data properly recorded in accordance with these Protocols;

iii. The proper application of the Formula Rate;

iv. The accuracy of data and consistency with the Formula Rate of the charges shown in the Annual Update;

v. The prudence of actual costs and expenditures;

vi. The effect of any change to the underlying Uniform System of Accounts or the FERC Form No. 1; or

vii. Any other information that may reasonably have substantive effect on the calculation of the charge pursuant to the formula.

d. A Formal Challenge must make a good-faith effort to quantify the financial impact or burden (if any) created for the party filing the Formal Challenge as a result of the action or inaction.

e. A Formal Challenge must state whether the issues presented are pending in an existing FERC proceeding or a proceeding in any other forum in which the filing party is a party and, if so, provide an explanation why timely resolution cannot be achieved in that forum.

f. A Formal Challenge must state the specific relief or remedy requested, including any request for stay or extension of time, and the basis for that relief.

g. A Formal Challenge must include all documents that support the facts in the Formal Challenge in possession of or otherwise attainable by the filing party, including but not limited to contracts and affidavits.

h. A Formal Challenge must state whether the filing party utilized the Informal Challenge procedures described in these Protocols to dispute the action or inaction raised by the Formal Challenge, and if not, describe why not.

2. An Interested Party will have until January 15 following the Review Period (unless such date is extended with the written consent of NWPS to continue efforts to resolve an Informal Challenge) to file a Formal Challenge with FERC. A Formal Challenge must be filed in the same docket as NWPS' Informational Filing discussed in Section VI, below.

3. Any person filing a Formal Challenge must serve a copy of the Formal Challenge on NWPS. Service to NWPS must be simultaneous with filing at FERC. Simultaneous service can be accomplished by electronic mail in accordance with 18 C.F.R. § 385.2010(f)(3), facsimile, express delivery, or messenger. The party

filing the Formal Challenge must serve the individual listed as the contact person on NWPS' Informational Filing discussed in Section VI, below.

4. NWPS must respond to the Formal Challenge by the deadline established by FERC, unless an extension is granted by FERC.

5. A party may not pursue a Formal Challenge if that party did not submit an Informal Challenge during the applicable Review Period.

6. Any Interested Party seeking changes to the application of the Formula Rate due to a change in the Uniform System of Accounts or the FERC Form No. 1 must first raise the matter with NWPS before pursuing a Formal Challenge.

7. In any proceeding initiated by FERC concerning the Annual Update or in response to a Formal Challenge, NWPS bears the burden, consistent with Section 205 of the Federal Power Act, of proving that it has correctly applied the terms of the Formula Rate in that year's Annual Update. Nothing herein is intended to alter the burdens applied by FERC with respect to prudence challenges.

D. Except as specifically provided herein, nothing in these Protocols limits NWPS' right to file unilaterally, pursuant to Federal Power Act Section 205 and the regulations thereunder, to change the Formula Rate or any of its inputs, or to replace the Formula Rate with a stated rate, or the right of any other party to request such changes pursuant to Section 206 of the Federal Power Act and the regulations thereunder.

E. No party may seek to modify the Formula Rate under these Challenge Procedures, and the Annual Update is not subject to challenge by anyone for the purpose of modifying the Formula Rate. Any modifications to the Formula Rate will require, a filing under Section 205 or 206of the Federal Power Act.

V. Changes to Annual Update

A. If NWPS files any corrections to correct a Mistake in its FERC Form No. 1 during a Rate Year that would affect the Formula Rate for that Rate Year, such corrections and any resulting refunds or surcharges will be reflected in the Annual Update for the next effective Rate Year, with interest computed in accordance with 18 C.F.R. § 35.19a ("**FERC's Interest Rate**"). For purposes of these Protocols, "**Mistake**" means errors or omissions regarding the values inputted into the Formula Rate Template, such as arithmetic or other inadvertent computational errors, erroneous Form No. 1 references, or the like. Mistakes do not include matters involving exercise of judgment or substantive differences of opinion regarding the derivation of an input that is more properly the subject of the annual review process. Corrections to erroneous FERC Form No. 1 references in the Formula Rate Template may be made in the Annual Update without a Section 205 or 206 filing. There is no deadline for any Interested Party or NorthWestern Energy to notify the other party of any mistake in any FERC Form No. 1 data or specific data applied in the Formula Rate Template.

B. Any changes to the data inputs, including but not limited to revisions to NWPS' FERC Form No. 1, or as the result of any FERC proceeding to consider the Annual Update, or as a result of the procedures set forth herein, will be incorporated into the Formula Rate and the charges produced by the Formula Rate in the Annual Update for the next effective Rate Year. This reconciliation mechanism will apply in lieu of mid-Rate Year adjustments. Interest on any refund will be calculated in accordance with FERC's Interest Rate, and interest on any surcharge will be calculated using the lower of FERC's Interest Rate or NWPS' short-term borrowing rate, if applicable.

VI. Informational Filing

A. By December 15 of each year, NWPS will submit to FERC an informational filing of its Annual Update ("**Informational Filing**"), which will be filed in a new docket each year. This Informational Filing will include the information that is reasonably necessary to determine (1) that input data under the Formula Rate is properly recorded in any underlying workpapers; (2) that NWPS has properly applied the Formula Rate; (3) the accuracy of data and the consistency with the Formula Rate of the ATRR and rates under review; and (4) the extent of Accounting Changes that affect Formula Rate inputs. The Informational Filing will also describe any corrections or adjustments made during the Review Period, and will note any aspects of the Formula Rate or its inputs that are subject to an ongoing dispute under the Challenge Procedures.

B. Within 5 days of such Informational Filing, NWPS will provide notice of the Informational Filing via the Formula Rate Posting Information Notification List and by posting the docket number assigned to NWPS' Informational Filing on SPP's OASIS.

C. Any challenges to the implementation of NWPS' Formula Rate must be made through the Challenge Procedures described in Section IV, above, or in a separate complaint proceeding, and not in response to the Informational Filing.

ADDENDUM 27 TO ATTACHMENT H

NorthWestern Energy Public Service Corporation (“NWPS”)

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(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

Formula Rate Template Inputs

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Data Entered Directly From FERC Form No. 1 ("FF1"):

Line No	Account/Description/Classification	Inputs From 20xx FERC Form 1	FF1 Page Location	Template Sheet of the Link
1	Prepayments (165) End of Year		110.57	ATT 5 - Cost Support, Ln. 37
1a	Prepayments (165 Beginning of Year)		110.57 footnote	ATT 5 – Cost Support, Ln. 37
2	Preferred Stock Issued (204) - End of Year		112.3c	ATT 8 - Pref Stock, Ln. 2, Col. A
3	Preferred Stock Issued (204) - Beg of Year		112.3d	ATT 8 - Pref Stock, Ln. 1, Col. A
4	Unappropriated Undistrib Subsid Earnings (216.1) - End of Yr		112.12c	ATT 7 - Com Stock, Ln. 2, Col. G
5	Unappropriated Undistrib Subsid Earnings (216.1) - Beg of Yr		112.12d	ATT 7 - Com Stock, Ln. 1, Col. G
6	Accum Other Comp Income (219) - End of Year		112.15c	ATT 7 - Com Stock, Ln. 2, Col. F

7	Accum Other Comp Income (219) - Beginning of Year		112.15d	ATT 7 - Com Stock, Ln. 1, Col. F
8	Total Proprietary Capital - End of Year (Total Company)		112.16c	ATT 7 - Com Stock, Ln. 2, Col. A
9	Total Proprietary Capital - Beginning of Year (Total Company)		112.16d	ATT 7 - Com Stock, Ln. 1, Col. A
10	Bonds (221) - End of Year (Total Company)		112.18c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. B
11	Bonds (221) - Beginning of Year (Total Company)		112.18d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. B
12	(Less) Reacquired Bonds (222) - End of Year		112.19c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. C
13	(Less) Reacquired Bonds (222) - Beginning of Year		112.19d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. C
14	Advances from Assoc Companies (223) - End of Year		112.20c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. A
15	Advances from Assoc Companies (223) - Beginning of Year		112.20d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. A
16	Other Long Term Debt (224) - End of Year		112.21c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. D
17	Other Long Term Debt (224) - Beginning of Year		112.21d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. D
18	Unamortized Premium on Long Term Debt - End of Year (Acct 225)		112.22c	ATT 9 - LTD, Pg. 1, Ln. 5
19	Unamortized Premium on Long Term Debt - Beginning of Year (Acct 225)		112.22d	ATT 9 - LTD, Pg. 1, Ln. 4

20	(Less) Unamortized Disc. on Long-Term Debt (Debit) - End of Yr (Acct 226)		112.23c	ATT 9 - LTD, Pg. 1, Ln. 8
21	(Less) Unamortized Disc. on Long-Term Debt (Debit) - Beg of Yr (Acct 226)		112.23d	ATT 9 - LTD, Pg. 1, Ln. 7
22	Accumulated Provision for Injuries and Damages (228.2) End of Year Balance		112.28d	ATT 4 - Non-Escrowed Funds, Ln. 4
23	Elec - Taxes Other than Income Taxes (408.1)		262 Ln40 column 1	ATT 2 - Other Taxes, Ln. 22
24	Interest on LTD (427)		114.62c	ATT 9 - LTD, Pg. 2, Ln. 1
25	Amort of Debt Disc & Expenses (428)		114.63c	ATT 9 - LTD, Pg. 2, Ln. 2
26	Amort of Loss on Reacquired Debt (428.1)		114.64c	ATT 9 - LTD, Pg. 2, Ln. 3
27	(less) Amort of Premium on Debt-Credit (429)		114.65c	ATT 9 - LTD, Pg. 2, Ln. 4
28	(less) Amort of Gain on Reacquired Debt-Credit (429.1)		114.66c	ATT 9 - LTD, Pg. 2, Ln. 5
29	Total Dividends Declared Pref Stock (437)		118.29c	ATT 8 - Preferred Stock, Ln. 4, Col. G
30	Electric - Amortization of Other Utility Plant		200.21c footnote BOY and 200.21c EOY average	Appendix A - Ln. 8
31	Total Intangible Plant - Average of BOY/EOY Balances		204 Ln 5e & Ln 5g average	Appendix A - Ln. 22
32	Total Electric Plant in Service - Average of BOY/EOY Balances		204 Ln 104e & Ln 104g average	Appendix A - Ln. 6
33	Trn - Total Transmission Plant - Average of BOY/EOY Balances		204 Ln 58e & Ln58g average	ATT 5 - Cost Support, Ln. 1a

34	Transmission Materials & Supplies End of Year		227 footnote SD Ops Ln 8c	Appendix A - Ln. 41
34a	Transmission Materials & Supplies Beginning of Year		227 footnote SD Ops Ln 8b	ATT 5 Cost Support, Ln. 41
35	Stores Expense Undistributed (Account 163)		227 footnote SD Ops Ln16c	Appendix A - Ln. 38
36	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
37	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
38	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
39	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
40	Interest on Debt to Assoc. Companies (430)		117.67c	ATT-9 - LTD, Pg. 2, Ln. 5a
41	Gen - Total General Plant - Average of BOY/EOY Balances		204 Ln 99e and 99g average	Appendix A - Ln. 21
42	Transmission Accum. Depreciation - Average of BOY/EOY Balances		219 Ln 25c EOY & 219 footnote SD Ops Ln 25c BOY average	Line not used
43	General Accum. Depreciation - Average of BOY/EOY Balances		219 Ln28c EOY & 219 footnote SD Ops Ln 27c BOY average	Appendix A - Ln. 29
44	Total Accum Depr Utility Plant - Average of BOY/EOY Balances		219Ln 29c & 219 footnote SD Ops Ln 28c BOY average	Appendix A - Ln. 7
45	Amortized Investment Tax Credit		266.8f	ATT 5 - Cost Support, Ln. 103

46	Trn Oper Transmission of Elec by Others		320 Ln 96b	ATT 5 - Cost Support, Ln. 50
47	Total Transmission Expenses		320 Ln 112b	ATT 5 - Cost Support, Ln. 49
48	A&G Oper Regulatory Commission Expenses		320 Ln 189b	Appendix A - Ln. 58 & ATT - 5, Ln. 63
49	A&G Oper General Advertising Expenses		320 Ln 191b	Appendix A - Ln. 59
50	Total Admin & General Expenses		320 Ln 197b	Appendix A - Ln. 54
51	Depreciation Exp (403) - Intangible Plant		336 Ln 1b	Appendix A - Ln.69
52	Depr Exp Asset Retire (403.1) - Intangible Plant		336 Ln 1c	Appendix A - Ln. 69
53	Amort Lim Term (404) - Intangible Plant		336 Ln 1d	Appendix A - Ln. 69
54	Amort of Other Intangible Electric Plant (405)		336 Ln 1e	Appendix A - Ln. 69
55	Depreciation Exp (403) - Transmission Plant		336 Ln 7b	Line not used
56	Depr Exp Asset Retire (403.1) - Transmission Plant		336 Ln 7c	Not used
57	Amort Lim Term (404) - Transmission Plant		336 Ln 7d	Not used
58	Depreciation Exp (403) - General Plant		336 Ln 10b	Appendix A - Ln. 68
59	Depr Exp Asset Retire (403.1) - General Plant		336 Ln 10c	Appendix A - Ln. 68
60	Amort Lim Term (404)- General Plant		336 Ln 10d	Appendix A - Ln. 68
61	Tot Elec O & M Transmission Direct Payroll		354 Ln 21b	Appendix A - Ln. 1

62	Tot Elec O & M Admin & General Direct Payroll		354 Ln 27b	Appendix A - Ln. 3
63	Total Elec O & M Direct Payroll		354 Ln 28b	Appendix A - Ln. 2
64	Transmission Towers and Fixtures - Average of BOY/EOY Balances		204 Ln 51e and Ln 51g average	Appendix A - Ln. 16
65	Transmission Poles And Fixtures - Average of BOY/EOY Balances		204 Ln 52e and Ln 52g average	Appendix A - Ln. 16
66	Distribution Poles, Towers, and Fixtures - Average of BOY/EOY Balances		204 Ln 64e and Ln 64g average	Appendix A - Ln. 15
67	Rent from Electric Property		300 Ln 19b	ATT 3 - Revenue Credits, Ln. 1
68	SD Property Taxes		262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 1
69	ND Property Taxes		262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 1
70	IA Property Taxes		262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 1
71	Coal Conversion		262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 16
72	Gross Revenue		262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 17
73	Delaware Franchise		262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 15
74	Vehicle Tax		262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 3
75	Payroll Tax - FICA		262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 8
76	Payroll Tax - Medicare		262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 8
77	Payroll Tax - FUT		262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 9

78	Payroll Tax - FUT-SD		262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 10

Formula Rate Template Inputs

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Data Input from Company Records and/or Verification Required (Manual Input)

Line No	Account/Description/Classification	Inputs From End of Year	Source of Data	Template Sheet of the Link
1	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
2	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
3	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
4	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
5	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
6	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank

7	Specific FERC 909 Ad costs		320 Ln 169b	ATT 5 - Cost Support, Ln. 64
8	EPRI Annual Membership Dues		Company Records	Line not used
9	Plant Held for Future Use (Account 105) - Total		FF1, 214.47.d	Appendix A - Ln. 26
10	Plant Held for Future Use (Account 105) - Non-Transmission		FF1, 214.47.d	Appendix A - Ln. 26
11	Transmission Related Regulatory Expenses		FF1, 350.2.d	ATT - 5, Ln. 63
12	Plant Held for Future Use (Non-Land) - Transmission Only		Company Records	Appendix A - Ln. 26
13	Average BOY/EOY Transmission Gross Plant under SPP tariff		Company Property Records, From ATT 11, Col L,L56	Appendix A - Ln. 20
14	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff		Company Property Records, From ATT 11, Col M, L56	Appendix A - Ln. 28
15	Revenues from Directly Assigned Transmission Facilities (ATT 3, Note 2)		ATT 5 - Cost Support, Ln. 117	
16	Charges billed to Transmission Owner for system integration and transmission costs paid to others that benefit transmission customers and are recorded in Account 565.		Verify amount annually	
17	Other Electric Revenues – Transmission for Others (Schedule 11 Point to Point)		328 1.9m (Acct 456.1). To: ATT-12	
18	Other Electric Revenues - Transmission for Others (Schedules 7 & 8)		328 1.6 and 328 1.7m (Acct 456.1). To: ATT-3, Line 4. Also see ATT 3, Notes 1 & 4	

19	Net revenues associated with Transmission Service Requests, Sponsored Upgrades, and Generation Interconnections for which the load is not included in the divisor.		Need to verify during each annual update if there are any such TSR revenues (including TSR revenue from SPP customers not in zone) for load that is NOT included in the UMZ divisor.	
20	Pre-OATT grandfathered Non-Firm Point to Point Service bundled demand revenues for which the load is not included in the divisor received by Transmission Owner and for which the revenues are divided between production and transmission functions.		This represents "Point-To-Point" demand revenue margins derived from any "grandfathered" agreements. The non-RQ "Demand Revenues" found in FF1, Pg. 310, Col. h for these customers should be reduced by the sum of the Demand Charges (costs) found in FF1, Pg. 326, col. j for these customers.	
21	Annual Depreciation Expense for Transmission Assets under SPP tariff		Company Property Records From ATT 11, Col O, L54	Appendix A - Ln. 67
22	Average BOY/EOY Gross Transmission Pole/Structures Investment (Accts 354+355) under SPP tariff		Company Property Records, From ATT 11, Col L, L62	Appendix A - Ln. 17
23	Unamortized Debt Expense (Acct 181) - Beginning of Year		110.69d footnote	ATT-9 - LTD, Pg. 1, Ln. 10
24	Unamortized Debt Expense (Acct 181) - End of Year		110.69c	ATT-9 - LTD, Pg. 1, Ln. 11
25	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)		110.81d footnote	ATT-9 - LTD, Pg. 1, Ln. 13
26	Unamortized Loss on Reacquired Debt - End of Year (Acct 189)		110.81c	ATT-9 - LTD, Pg. 1, Ln. 14
27	Unamortized Gain on Reacquired Debt - Beginning of Yr (Acct 257)		112.61d	ATT-9 - LTD, Pg. 1, Ln. 16

28	Unamortized Gain on Reacquired Debt - End of Yr (Acct 257)		112.61c	ATT-9 - LTD, Pg. 1, Ln. 17

The Worksheets listed below require Input of Data directly into the Worksheets themselves:

Line	Sheet	Description/Source		
29	Line left intentionally blank	Line left intentionally blank		
30	ATT 5 - Cost Support	From company records		

TAX INFORMATION

Data Entered Directly From FERC Form No. 1 ("FF1"):

Line No	Account/Description/Classification	Inputs From 20xx FERC Form 1	FF1 Page Location	Template Sheet of the Link
1	Total (Acct 190) - Beginning Balance		234 footnote, Ln. 23, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 16, Column (A)
2	Total (Acct 190) - Ending Balance		234 footnote, Ln. 18, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 16, Column (B)

3	Regulatory Assets / Liabilities - Beginning Balance		234 footnote, Ln. 1, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 1, Column (A)
4	Regulatory Assets / Liabilities - Ending Balance		234 footnote, Ln. 1, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 1, Column (B)
5	Unbilled Revenue - Beginning Balance		234footnote, Ln. 2, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 2, Column (A)
6	Unbilled Revenue - Ending Balance		234, Ln. 2, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 2, Column (B)
7	Compensation Accruals - Beginning Balance		234 footnote, Ln. 3, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 3, Column (A)
8	Compensation Accruals - Ending Balance		234, Ln. 3, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 3, Column (B)
9	Reserves & Accruals - Beginning Balance		234 footnote, Ln. 4, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 4, Column (A)
10	Reserves & Accruals - Ending Balance		234, Ln. 4, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 4, Column (B)
11	Pension / Post Retirement Benefits - Beginning Balance		234 footnote, Ln. 5, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 5, Column (A)
12	Pension / Post Retirement Benefits - Ending Balance		234, Ln. 5, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 5, Column (B)
13	Environmental Liability - Beginning Balance		234 footnote, Ln. 6, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 6, Column (A)
14	Environmental Liability - Ending Balance		234 footnote, Ln. 6, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 6, Column (B)
15	Interest Rate Hedge - Beginning Balance		234 footnote, Ln. 7, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 7, Column (A)

16	Interest Rate Hedge - Ending Balance		234 footnote, Ln. 7, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 7, Column (B)
17	Customer Advances - Beginning Balance		234 footnote, Ln. 8, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 8, Column (A)
18	Customer Advances - Ending Balance		234 footnote, Ln. 8, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 8, Column (B)
19	Net Operating Loss - Beginning Balance		234 footnote, Ln. 9, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 9, Column (A)
20	Net Operating Loss - Ending Balance		234 footnote, Ln. 9, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 9, Column (B)
21	Non-jurisdictional (SD Gas, NE Gas) - Beginning Balance		234 footnote, Ln. 21 & 22, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 10, Column (A)
22	Non-jurisdictional (SD Gas, NE Gas) - Ending Balance		234, Ln. 16 & 17.1, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 10, Column (B)
23	Total (Acct 281) - Ending Balance		Line not used	Line not used
24	Total (Acct 281) - Beginning Balance		Line not used	Line not used
25	Total (Acct 282) - Beginning Balance		274-275, Ln. 5, column (j)	ATT 1 - ADIT, Pg. 1, Ln. 28, Column (A)
26	Total (Acct 282) - Ending Balance		274-275, Ln. 5, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 28, Column (B)
27	Electric (Accel Depr & Amort.) - Beginning Balance		274-275, Ln. 2, column (j)	ATT 1 - ADIT, Pg. 1, Ln. 21, Column (A)
28	Electric (Accel Depr & Amort.) - Ending Balance		274-275, Ln. 2, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 21, Column (B)

29	Gas (Non-jurisdictional) - Beginning Balance		274-275, Ln. 3, column (j)	ATT 1 - ADIT, Pg. 1, Ln. 22, Column (A)
30	Gas (Non-jurisdictional) - Ending Balance		274-275, Ln. 3, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 22, Column (B)
31	Total (Acct 283) - Beginning Balance		276-277, Ln. 19, columns (h) and (j)	ATT 1 - ADIT, Pg. 1, Ln. 41, Column (A)
32	Total (Acct 283) - Ending Balance		276-277, Ln. 19, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 41, Column (B)
33	Regulatory Assets - Beginning Balance		276-277, Ln. 3, column (j)	ATT 1 - ADIT, Pg. 1, Ln. 33, Column (A)
34	Regulatory Assets - Ending Balance		276-277, Ln. 3, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 33, Column (B)
35	Excess Tax Depreciation - Beginning Balance		276-277, Ln. 4, column (j)	ATT 1 - ADIT, Pg. 1, Ln. 34, Column (A)
36	Excess Tax Depreciation - Ending Balance		276-277, Ln. 4, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 34, Column (B)
37	Non-jurisdictional (SD Gas, NE Gas) - Beginning Balance		276-277, Ln. 17, column (j), and Ln. 18, column(h)	ATT 1 - ADIT, Pg. 1, Ln. 35, Column (A)
38	Non-jurisdictional (SD Gas, NE Gas) - Ending Balance		276-277, Ln. 17, column (k), and Ln. 18, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 35, Column (B)
39	Net Operating Loss - Protected		XXX.XXabc footnote, Ln. 138, column (b)	ATT 1.5.1b, Pg. 1, Ln. 1, Column (A)
40	Non-jurisdictional (SD Gas, NE Gas) - Protected		XXX.XXabc footnote, Ln. 151 and 152, column (b)	ATT 1.5.1b, Pg. 1, Ln. 2, Column (A)
41	Regulatory Assets / Liabilities - Unprotected		XXX.XXabc footnote, Ln. 129, column (c)	ATT 1.5.1b, Pg. 1, Ln. 12, Column (A)

42	Unbilled Revenue - Unprotected		XXX.XXabc footnote, Ln. 130, column (c)	ATT 1.5.1b, Pg. 1, Ln. 13, Column (A)
43	Compensation Accruals - Unprotected		XXX.XXabc footnote, Ln. 131, column (c)	ATT 1.5.1b, Pg. 1, Ln. 14, Column (A)
44	Reserves & Accruals - Unprotected		XXX.XXabc footnote, Ln. 132, column (c)	ATT 1.5.1b, Pg. 1, Ln. 15, Column (A)
45	Pension / Post Retirement Benefits - Unprotected		XXX.XXabc footnote, Ln. 133, column (c)	ATT 1.5.1b, Pg. 1, Ln. 16, Column (A)
46	Environmental Liability - Unprotected		XXX.XXabc footnote, Ln. 134, column (c)	ATT 1.5.1b, Pg. 1, Ln. 17, Column (A)
47	Interest Rate Hedge - Unprotected		XXX.XXabc footnote, Ln. 135, column (c)	ATT 1.5.1b, Pg. 1, Ln. 18, Column (A)
48	Customer Advances - Unprotected		XXX.XXabc footnote, Ln. 136, column (c)	ATT 1.5.1b, Pg. 1, Ln. 19, Column (A)
49	Net Operating Loss - Unprotected		XXX.XXabc footnote, Ln. 137, column (c)	ATT 1.5.1b, Pg. 1, Ln. 20, Column (A)
50	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		XXX.XXabc footnote, Ln. 151 and 152, column (c)	ATT 1.5.1b, Pg. 1, Ln. 21, Column (A)
51	Excess Tax Depreciation / Other Property (282 - Protected)		XXX.XXabc footnote, Ln. 137, column (e)	ATT 1.5.1b, Pg. 1, Ln. 35, Column (A)
52	Non-jurisdictional (SD Gas, NE Gas) - (282 - Protected)		XXX.XXabc footnote, Ln. 151 and 152, column (e)	ATT 1.5.1b, Pg. 1, Ln. 36, Column (A)
53	Excess Tax Depreciation - Normalizing (282)		XXX.XXabc footnote, Ln. 137, column (i)	ATT 1.5.1b, Pg. 1, Ln. 47, Column (A)
54	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)		XXX.XXabc footnote, Ln. 151 and 152, column (i)	ATT 1.5.1b, Pg. 1, Ln. 48, Column (A)

55	Regulatory Assets - Unprotected (283)		XXX.XXabc footnote, Ln. 129, column (f)	ATT 1.5.1b, Pg. 1, Ln. 49, Column (A)
56	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)		XXX.XXabc footnote, Ln. 151 and 152, column (f)	ATT 1.5.1b, Pg. 1, Ln. 50, Column (A)
57	Total Deficient/(Excess) ADIT - Account 182.3		XXX.XXabc footnote, Ln. 231, column (d)	ATT 1.5.1b, Pg. 1, Ln. 32, Column (F)
58	Total Deficient/(Excess) ADIT - Account 254		XXX.XXabc footnote, Ln. 231, column (g) & (i)	ATT 1.5.1b, Pg. 1, Ln. 61, Column (F)
59	Net Operating Loss - Protected		232 footnote, Ln. 18, column (b)	ATT 1.5.1a, Pg. 1, Ln. 1, Column (B)
60	Net Operating Loss - Protected		232 footnote, Ln. 63, column (b)	ATT 1.5.1a, Pg. 1, Ln. 1, Column (G)
61	Non-jurisdictional (SD Gas, NE Gas) - Protected		232 footnote, Ln. 31 and 32, column (b)	ATT 1.5.1a, Pg. 1, Ln. 2, Column (B)
62	Non-jurisdictional (SD Gas, NE Gas) - Protected		232 footnote, Ln. 76 and 77, column (b)	ATT 1.5.1a, Pg. 1, Ln. 2, Column (G)
63	Regulatory Assets / Liabilities - Unprotected		232 footnote, Ln. 7, column (c)	ATT 1.5.1a, Pg. 1, Ln. 12, Column (B)
64	Regulatory Assets / Liabilities - Unprotected		232 footnote, Ln. 52, column (c)	ATT 1.5.1a, Pg. 1, Ln. 12, Column (G)
65	Unbilled Revenue - Unprotected		232 footnote, Ln. 8, column (c)	ATT 1.5.1a, Pg. 1, Ln. 13, Column (B)
66	Unbilled Revenue - Unprotected		232 footnote, Ln. 53, column (c)	ATT 1.5.1a, Pg. 1, Ln. 13, Column (G)
67	Compensation Accruals - Unprotected		232 footnote, Ln. 9, column (c)	ATT 1.5.1a, Pg. 1, Ln. 14, Column (B)

68	Compensation Accruals - Unprotected		232 footnote, Ln. 54, column (c)	ATT 1.5.1a, Pg. 1, Ln. 14, Column (G)
69	Reserves & Accruals - Unprotected		232 footnote, Ln. 10, column (c)	ATT 1.5.1a, Pg. 1, Ln. 15, Column (B)
70	Reserves & Accruals - Unprotected		232 footnote, Ln. 55, column (c)	ATT 1.5.1a, Pg. 1, Ln. 15, Column (G)
71	Pension / Post Retirement Benefits - Unprotected		232 footnote, Ln. 12, column (c)	ATT 1.5.1a, Pg. 1, Ln. 16, Column (B)
72	Pension / Post Retirement Benefits - Unprotected		232 footnote, Ln. 57, column (c)	ATT 1.5.1a, Pg. 1, Ln. 16, Column (G)
73	Environmental Liability - Unprotected		232 footnote, Ln. 13, column (c)	ATT 1.5.1a, Pg. 1, Ln. 17, Column (B)
74	Environmental Liability - Unprotected		232 footnote, Ln. 58, column (c)	ATT 1.5.1a, Pg. 1, Ln. 17, Column (G)
75	Interest Rate Hedge - Unprotected		232 footnote, Ln. 14, column (c)	ATT 1.5.1a, Pg. 1, Ln. 18, Column (B)
76	Interest Rate Hedge - Unprotected		232 footnote, Ln. 59, column (c)	ATT 1.5.1a, Pg. 1, Ln. 18, Column (G)
77	Customer Advances - Unprotected		232 footnote, Ln. 15, column (c)	ATT 1.5.1a, Pg. 1, Ln. 19, Column (B)
78	Customer Advances - Unprotected		232 footnote, Ln. 60, column (c)	ATT 1.5.1a, Pg. 1, Ln. 19, Column (G)
79	Net Operating Loss - Unprotected		232 footnote, Ln. 17, column (c)	ATT 1.5.1a, Pg. 1, Ln. 20, Column (B)
80	Net Operating Loss - Unprotected		232 footnote, Ln. 62, column (c)	ATT 1.5.1a, Pg. 1, Ln. 20, Column (G)

81	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		232 footnote, Ln. 31 and 32, column (c)	ATT 1.5.1a, Pg. 1, Ln. 21, Column (B)
82	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		232 footnote, Ln. 76 and 77, column (c)	ATT 1.5.1a, Pg. 1, Ln. 21, Column (G)
83	Excess Depreciation - Electric - Protected		278 footnote, Ln. 18, column (b)	ATT 1.5.1a, Pg. 1, Ln. 35, Column (B)
84	Excess Depreciation - Electric - Protected		278 footnote, Ln. 63, column (b)	ATT 1.5.1a, Pg. 1, Ln. 35, Column (G)
85	Non-jurisdictional (SD Gas, NE Gas) - Protected		278 footnote, Ln. 31 and 32, column (b)	ATT 1.5.1a, Pg. 1, Ln. 36, Column (B)
86	Non-jurisdictional (SD Gas, NE Gas) - Protected		278 footnote, Ln. 76 and 77, column (b)	ATT 1.5.1a, Pg. 1, Ln. 36, Column (G)
87	Excess Tax Depreciation - Normalizing (282)		278 footnote, Ln. 18, column (g)	ATT 1.5.1a, Pg. 1, Ln. 47, Column (B)

88	Excess Tax Depreciation - Normalizing (282)		278 footnote, Ln. 63, column (g)	ATT 1.5.1a, Pg. 1, Ln. 47, Column (G)
89	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)		278 footnote, Ln. 31 and 32, column (c) and (g)	ATT 1.5.1a, Pg. 1, Ln. 48, Column (B)
90	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)		278 footnote, Ln. 76 and 77, column (c) and (g)	ATT 1.5.1a, Pg. 1, Ln. 48, Column (G)
91	Regulatory Assets - Unprotected (283)		278 footnote, Ln. 7, column (d)	ATT 1.5.1a, Pg. 1, Ln. 49, Column (B)

92	Regulatory Assets - Unprotected (283)		278 footnote, Ln. 52, column (d)	ATT 1.5.1a, Pg. 1, Ln. 49, Column (G)
93	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)		278 footnote, Ln. 31 and 32, column (d)	ATT 1.5.1a, Pg. 1, Ln. 50, Column (B)
94	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)		278 footnote, Ln. 76 and 77, column (d)	ATT 1.5.1a, Pg. 1, Ln. 50, Column (G)
95	Total Deficient/(Excess) ADIT - Account 182.3 (Beg of Year)		232 footnote, Ln. 33, column (d)	ATT 1.5.1a - Pg. 1, Ln. 28, Column (B)
96	Total Deficient/(Excess) ADIT - Account 182.3 (End of Year)		232 footnote, Ln. 78, column (d)	ATT 1.5.1a - Pg. 1, Ln. 28, Column (G)
97	Total Deficient/(Excess) ADIT - Account 254 (Beg of Year)		278 footnote, Ln. 33, column (e) and (g)	ATT 1.5.1a - Pg. 1, Ln. 57, Column (B)
98	Total Deficient/(Excess) ADIT - Account 254 (End of Year)		278 footnote, Ln. 78, column (e) and (g)	ATT 1.5.1a - Pg. 1, Ln. 57, Column (G)
99	182.3 Gross-up		232 footnote, Ln. 34, column (d)	ATT 1.5 - Pg. 1, Ln. 19, Column (B)
100	182.3 Gross-up		232 footnote, Ln. 79, column (d)	ATT 1.5 - Pg. 1, Ln. 19, Column (G)
101	Total Deficient/(Excess) ADIT - Account 182.3 (Beg of Year)		232 footnote, Ln. 35, column (d)	ATT 1.5 - Pg. 1, Ln. 21, Column (B)
102	Total Deficient/(Excess) ADIT - Account 182.3 (End of Year)		232 footnote, Ln. 80, column (d)	ATT 1.5 - Pg. 1, Ln. 21, Column (G)
103	254 Gross-up		278 footnote, Ln. 34, column (e) and (g)	ATT 1.5 - Pg. 1, Ln. 43, Column (B)
104	254 Gross-up		278 footnote, Ln. 79, column (e) and (g)	ATT 1.5 - Pg. 1, Ln. 43, Column (G)

105	Total Deficient/(Excess) ADIT - Account 254 (Beg of Year)		278 footnote, Ln. 35, column (e) and (g)	ATT 1.5 - Pg. 1, Ln. 45, Column (B)
106	Total Deficient/(Excess) ADIT - Account 254 (End of Year)		278 footnote, Ln. 80, column (e) and (g)	ATT 1.5 - Pg. 1, Ln. 45, Column (G)
107	Elec - Amortized Deficient/(Excess) Deferred Taxes (410.1)		114 footnote, Ln. 4, column (d)	ATT 1.6.1a - Pg.1, Ln. 28, Column (A)
108	Elec - Amortized Deficient/(Excess) Deferred Taxes (411.1)		114 footnote, Ln. 4, column (h) and (j)	ATT 1.6.1a - Pg.1, Ln. 56, Column (A)
109	Elec - Amortized Deficient/(Excess) Deferred Taxes (410.1)		114 footnote, Ln. 4, column (d)	ATT 1.6 - Pg. 1, Ln. 19, Column (A)
110	Elec - Amortized Deficient/(Excess) Deferred Taxes (411.1)		114 footnote, Ln. 4, column (h) and (j)	ATT 1.6 - Pg. 1, Ln. 41, Column (A)
111	Net Operating Loss - Protected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 1, Column (A)
112	Non-jurisdictional (SD Gas, NE Gas) - Protected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 2, Column (A)
113	Regulatory Assets / Liabilities - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 12, Column (A)
114	Unbilled Revenue - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 13, Column (A)
115	Compensation Accruals - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 14, Column (A)
116	Reserves & Accruals - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 15, Column (A)
117	Pension / Post Retirement Benefits - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 16, Column (A)

118	Environmental Liability - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 17, Column (A)
119	Interest Rate Hedge - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 18, Column (A)
120	Customer Advances - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 19, Column (A)
121	Net Operating Loss - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 20, Column (A)
122	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 21, Column (A)
123	Excess Tax Depreciation / Other Property (282 - Protected)		to be determined	ATT 1.5.2b, Pg. 1, Ln. 35, Column (A)
124	Non-jurisdictional (SD Gas, NE Gas) - (282 - Protected)		to be determined	ATT 1.5.2b, Pg. 1, Ln. 36, Column (A)
125	Excess Tax Depreciation - Normalizing (282)		to be determined	ATT 1.5.2b, Pg. 1, Ln. 47, Column (A)
126	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)		to be determined	ATT 1.5.2b, Pg. 1, Ln. 48, Column (A)
127	Regulatory Assets - Unprotected (283)		to be determined	ATT 1.5.2b, Pg. 1, Ln. 49, Column (A)
128	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)		to be determined	ATT 1.5.2b, Pg. 1, Ln. 50, Column (A)
129	Total Deficient/(Excess) ADIT - Account 182.3		to be determined	ATT 1.5.2b, Pg. 1, Ln. 32, Column (F)
130	Total Deficient/(Excess) ADIT - Account 254		to be determined	ATT 1.5.2b, Pg. 1, Ln. 61, Column (F)

131	Net Operating Loss - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 1, Column (B)
132	Net Operating Loss - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 1, Column (G)
133	Non-jurisdictional (SD Gas, NE Gas) - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 2, Column (B)
134	Non-jurisdictional (SD Gas, NE Gas) - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 2, Column (G)
135	Regulatory Assets / Liabilities - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 12, Column (B)
136	Regulatory Assets / Liabilities - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 12, Column (G)
137	Unbilled Revenue - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 13, Column (B)
138	Unbilled Revenue - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 13, Column (G)
139	Compensation Accruals - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 14, Column (B)
140	Compensation Accruals - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 14, Column (G)
141	Reserves & Accruals - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 15, Column (B)
142	Reserves & Accruals - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 15, Column (G)
143	Pension / Post Retirement Benefits - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 16, Column (B)

144	Pension / Post Retirement Benefits - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 16, Column (G)
145	Environmental Liability - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 17, Column (B)
146	Environmental Liability - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 17, Column (G)
147	Interest Rate Hedge - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 18, Column (B)
148	Interest Rate Hedge - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 18, Column (G)
149	Customer Advances - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 19, Column (B)
150	Customer Advances - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 19, Column (G)
151	Net Operating Loss - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 20, Column (B)
152	Net Operating Loss - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 20, Column (G)
153	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 21, Column (B)
154	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 21, Column (G)
155	Excess Depreciation - Electric - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 35, Column (B)
156	Excess Depreciation - Electric - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 35, Column (G)

157	Non-jurisdictional (SD Gas, NE Gas) - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 36, Column (B)
158	Non-jurisdictional (SD Gas, NE Gas) - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 36, Column (G)
159	Excess Tax Depreciation - Normalizing (282)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 47, Column (B)
160	Excess Tax Depreciation - Normalizing (282)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 47, Column (G)
161	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 48, Column (B)
162	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 48, Column (G)
163	Regulatory Assets - Unprotected (283)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 49, Column (B)
164	Regulatory Assets - Unprotected (283)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 49, Column (G)
165	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 50, Column (B)
166	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 50, Column (G)
167	Total Deficient/(Excess) ADIT - Account 182.3 (Beg of Year)		to be determined	ATT 1.5.2a - Pg. 1, Ln. 28, Column (B)
168	Total Deficient/(Excess) ADIT - Account 182.3 (End of Year)		to be determined	ATT 1.5.2a - Pg. 1, Ln. 28, Column (G)
169	Total Deficient/(Excess) ADIT - Account 254 (Beg of Year)		to be determined	ATT 1.5.2a - Pg. 1, Ln. 57, Column (B)

170	Total Deficient/(Excess) ADIT - Account 254 (End of Year)		to be determined	ATT 1.5.2a - Pg. 1, Ln. 57, Column (G)
171	Elec - Amortized Deficient/(Excess) Deferred Taxes (410.1)		to be determined	ATT 1.6.2a - Pg.1, Ln. 28, Column (A)
172	Elec - Amortized Deficient/(Excess) Deferred Taxes (411.1)		to be determined	ATT 1.6.2a - Pg.1, Ln. 56, Column (A)
173	Line intentionally left blank		Line intentionally left blank	Line intentionally left blank
174	Line intentionally left blank		Line intentionally left blank	Line intentionally left blank
175	Line intentionally left blank		Line intentionally left blank	Line intentionally left blank
176	Line intentionally left blank		Line intentionally left blank	Line intentionally left blank
177	Line intentionally left blank		Line intentionally left blank	Line intentionally left blank
178	Line intentionally left blank		Line intentionally left blank	Line intentionally left blank
179	Line intentionally left blank		Line intentionally left blank	Line intentionally left blank

Data Input from Company Records and/or Verification Required (Manual Input)

Line	Account/Description/Classification	Inputs From	Source of Data	Template Sheet

No		End of Year		of the Link
1	Federal Income Tax Rate - Current rate		From Tax Department	Appendix A - Ln. 98
2	State Income Tax Rate		From Tax Department	Appendix A - Ln. 99
3	Percent of Federal Tax Eligible for Deduction by South Dakota		From Tax Department	Appendix A - Ln. 100
4	State Income Tax Rate		From Tax Department	Line not used
5	State Income Tax Rate		From Tax Department	Line not used
6	State Income Tax Rate		From Tax Department	Line not used
7	Federal Income Tax Rate - Prior to TCJA		From Tax Department	ATT - 1.5.1b
8	Federal Income Tax Rate - After TCJA		From Tax Department	ATT - 1.5.1b
9	State Income Tax Rate - Prior to TCJA		From Tax Department	ATT - 1.5.1b
10	State Income Tax Rate - After TCJA		From Tax Department	ATT - 1.5.1b
11	Line intentionally left blank		Line intentionally left blank	Line intentionally left blank
12	Line intentionally left blank		Line intentionally left blank	Line intentionally left blank
13	Line intentionally left blank		Line intentionally left blank	Line intentionally left blank
14	Line intentionally left blank		Line intentionally left blank	Line intentionally left blank
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16	Line intentionally left blank		Line intentionally left blank	Line intentionally left blank
17	Line intentionally left blank		Line intentionally left blank	Line intentionally left blank
18	Line intentionally left blank		Line intentionally left blank	Line intentionally left blank
19	Line intentionally left blank		Line intentionally left blank	Line intentionally left blank
20	Line intentionally left blank		Line intentionally left blank	Line intentionally left blank

APPENDIX A

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

		Notes	FF1 Page # or Instruction	

Shaded cells are input cells

Allocators

	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		p354.21.b [From Inputs, Pg. 1, Ln. 61]	-
1a	Transmission under SPP Tariff Factor		[From ATT-5, Ln. 1a]	#DIV/0!
2	Total Wages Expense		p354.28.b [From Inputs, Pg. 1, Ln. 63]	0
3	Less A&G Wages Expense		p354.27.b [From Inputs, Pg. 1, Ln. 62]	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	**Wages & Salary Allocator**		(Line 1 * Line 1a) / Line 4	**#DIV/0!**
	Plant Allocation Factors			
6	Electric Plant in Service		204 footnote SD Ops Ln 91 BOY and EOY average [From Inputs, Pg. 1, Ln. 32]	0
7	Accumulated Depreciation (Total Electric Plant)		p219.29.c [From Inputs, Pg. 1, Ln. 44]	0
8	Accumulated Intangible Amortization (Other Utility Plant)	(Note A)	p200.21.c [From Inputs, Pg. 1, Ln. 30]	0
9	Total Accumulated Depreciation		(Line 7 + 8)	0
10	Net Plant		(Line 6 - Line 9)	0
11	Transmission Gross Plant under SPP tariff (excluding Land Held for Future Use)		(Line 27 - Line 26)	#DIV/0!
12	**Gross Plant Allocator**		(Line 11 / Line 6)	**#DIV/0!**

Line	Description	Note	Source	Amount
13	Transmission Net Plant under SPP tariff (excluding Land Held for Future Use)		(Line 35 - Line 26)	#DIV/0!
14	**Net Plant Allocator**		(Line 13 / Line 10)	**#DIV/0!**
	T/D Pole Allocation Factor			
15	Gross Distribution Pole/Structure Investment (Acct 364)		204 footnote SD Ops Ln61b and Ln61g average [From Inputs, Pg. 1, Ln. 66]	-
16	Gross Transmission Pole/Structure Investment (Accts 354 + 355)		204 footnote SD Ops Ln49b and Ln49g average + Ln50b and 50g average [From Inputs, Pg. 1, Lns. 64 & 65]	-
17	Transmission Pole/Structure Investment (Accts 354 + 355) under SPP tariff		From Inputs, Pg. 2, Line 22	-
18	Total Pole/Tower Gross Plant		(Line 15 + Line 16)	-
19	**T/D Revenue Allocation Factor (For Pole Attachment Revenue)**		(Line 17 / Line 18)	**#DIV/0!**

Plant Calculations

Line	Description	Note	Source	Amount
	Plant In Service			
20	**Transmission Plant In Service under SPP tariff**		[From Inputs, Pg. 2, Ln. 13]	**0**
21	General		204 footnote SD Ops Ln 84b and 84g average [From Inputs, Pg. 1, Ln. 41]	0
22	Intangible		204 footnote SD Ops Ln 5 BOY and EOY average [From Inputs, Pg. 1, Ln. 31]	0
23	Total General and Intangible Plant		(Line 21 + Line 22)	0
24	Wage & Salary Allocator		(Line 5)	#DIV/0!
25	**Total General and Intangible Functionalized to Transmission**		(Line 23 * Line 24)	**#DIV/0!**
26	**Land Held for Future Use**	(Note C)	[From Inputs, Pg. 2, Lns. 9, 10, & 12]	**0**
27	**Total Plant In Rate Base**		**(Line 20 + Line 25 + Line 26)**	**#DIV/0!**

Accumulated Depreciation

Line	Description	Note	Source	Amount
28	Transmission Accumulated Depreciation for assets under SPP tariff	(Note B)	[From Inputs, Pg. 2, Ln. 14]	**0**
29	General Plant Accumulated Depreciation		p219.28.c [From Inputs, Pg. 1, Ln. 43]	0
30	Accumulated Intangible Amortization (Other Utility Plant)		(Line 8)	0
31	Total Accumulated Depreciation		(Line 29 + 30)	0
32	Wage & Salary Allocator		(Line 5)	#DIV/0!
33	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 31 * Line 32)	#DIV/0!
34	**Total Accumulated Depreciation**		**(Sum Lines 28 + 33)**	**#DIV/0!**
35	**Total Net Property, Plant & Equipment**		**(Line 27 - Line 34)**	**#DIV/0!**

Adjustment To Rate Base

Line	Description	Note	Source	Amount
	Accumulated Deferred Income Taxes			
36	**ADIT**		[From ATT 1, Pg. 1, Ln. 45]	**#DIV/0!**
	Rate Base Adjustment Mechanism – Deficient/(Excess) Deferred Income Taxes			
36a	Deficient/(Excess) Deferred Taxes Regulatory Asset (Account 182.3)		[From ATT 1.5, Pg. 1, Ln. 23]	#DIV/0!
36b	Deficient/(Excess) Deferred Taxes Regulatory Liability (Account 254)		[From ATT 1.5, Pg. 1, Ln. 47]	#DIV/0!
36c	**Deficient/(Excess) Deferred Tax Regulatory Assets and Liabilities Allocated to Transmission**		(Line 36a + Line 36b)	#DIV/0!
	Prepayments			
37	Prepayments	(Note A)	[From ATT-5, Ln. 37]	**#DIV/0!**
	Materials and Supplies			
38	Undistributed Stores Expense	(Not	p227.16.c [From Inputs, Pg. 1, Ln. 35]	0

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A)

39	Wage & Salary Allocator	(Line 5)	#DIV/0!
40	Total Undistributed Stores Expense Allocated to Transmission	(Line 38 * Line 39)	#DIV/0!
41	Transmission Materials & Supplies	[From ATT-5, Ln. 41]	#DIV/0!
42	**Total Materials & Supplies Allocated to Transmission**	(Line 40 + Line 41)	**#DIV/0!**
	Cash Working Capital		
43	Operation & Maintenance Expense	(Line 66)	#DIV/0!
44	1/8th Rule	1/8	12.5%
45	**Total Cash Working Capital Allocated to Transmission**	(Line 43 * Line 44)	**#DIV/0!**
46	**Non-Escrowed Funds**	[From ATT-4, Line 3, Col. C]	**#DIV/0!**
47	**Total Adjustment to Rate Base**	(Lines 36 + 36c+ 37 + 42 + 45 + 46)	**#DIV/0!**
48	**Rate Base**	(Line 35 + Line 47)	**#DIV/0!**

APPENDIX A

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

Operations & Maintenance Expense

	Transmission O&M		
49	Transmission O&M	[From ATT-5, Ln. 49]	#DIV/0!
50	Less Account 565	[From ATT-5, Ln. 50]	#DIV/0!
51	Line left intentionally blank		
52	Plus Charges billed to Transmission Owner and booked to Account 565	[From ATT-5, Ln. 52]	0
53	**Transmission O&M**	(Lines 49 - 50)	**#DIV/0!**

Allocated Administrative & General Expenses

Line	Description	Note	Source	Amount
54	Total A&G		320 footnote SD Ops Ln197b [From Inputs, Pg. 1, Ln. 50]	0
55	Line left intentionally blank			
56	Line left intentionally blank			
57	Line left intentionally blank			
58	Less Regulatory Commission Exp Account 928	(Note D)	320 footnote SD Ops Ln189b [From Inputs, Pg. 1, Ln. 48]	0
59	Less General Advertising Exp Account 930.1		320 footnote SD Ops Ln191b [From Inputs, Pg. 1, Ln. 49]	0
60	Administrative & General Expenses		Sum (Lines 54 to 55) - Sum (Lines 56 to 59)	0
61	Wage & Salary Allocator		(Line 5)	#DIV/0!
62	**Administrative & General Expenses Allocated to Transmission**		(Line 60 * Line 61)	**#DIV/0!**

Directly Assigned A&G

Line	Description	Note	Source	Amount
63	Regulatory Commission Exp Account 928	(Note F)	[From ATT-5, Ln. 63]	0
64	Safety/Peak Alert Advertising Exp (Acct 909)	(Note E)	[From ATT-5, Ln. 64]	#DIV/0!
65	**Subtotal - Accounts 909 and 928 - Transmission Related**		(Line 63 + Line 64)	**#DIV/0!**
66	**Total Transmission O&M**		**(Lines 53 + 62 + 65)**	**#DIV/0!**

Depreciation & Amortization Expense

Depreciation Expense

Line	Description	Note	Source	Amount
67	Transmission Depreciation Expense for Assets under SPP tariff	(Note B)	p336.7.b&c&d [From Inputs, Pg. 2, Ln. 21]	**0**
68	General Depreciation Expense Including Amortization of Limited Term Plant		p336.10.b&c&d [From Inputs, Pg. 1, Lns. 58, 59, & 60]	0

Line	Description	Note	Source	Amount
69	Intangible Amortization	(Note A)	p336.1.b&c&d&e [From Inputs, Lns. 51, 52, 53, & 54]	0
70	Total		(Line 68 + Line 69)	0
71	Wage & Salary Allocator		(Line 5)	#DIV/0!
72	**General Depreciation & Intangible Amortization Allocated to Transmission**		(Line 70 * Line 71)	**#DIV/0!**
73	**Total Transmission Depreciation & Amortization**		**(Lines 67 + 72)**	**#DIV/0!**

Taxes Other than Income Taxes

Line	Description	Source	Amount
74	**Taxes Other than Income Taxes**	[From ATT-2, Pg. 1, Ln. 14]	**#DIV/0!**
75	**Total Taxes Other than Income Taxes**	**(Line 74)**	**#DIV/0!**

Return \ Capitalization Calculations

Line	Description	Source	Amount
	Long Term Interest		
76	**Long Term Interest & Hedging Costs**	[From ATT-9, Pg. 2, Ln. 6]	**-**
77	**Preferred Dividends**	[From ATT-8, Pg. 1, Ln. 4]	**0**
	Common Stock		
78	Proprietary Capital	[From ATT-7, Pg. 1, Ln. 3, Col. A]	0
79	Less Accumulated Other Comprehensive Income Account 219	[From ATT-7, Pg. 1, Ln. 3, Col. F]	0
80	Less Preferred Stock	[From ATT-8, Pg. 1, Ln. 3, Col. F]	0
81	Less Account 216.1	[From ATT-7, Pg. 1, Ln. 3, Col. G]	0
82	**Common Stock**	(Line 78 - 79 - 80 - 81)	**0**
	Capitalization		
83	Total Long Term Debt (Average)	[From ATT-6, Pg. 1, Ln. 1, Col A]	0
84	Preferred Stock	[From ATT-6, Pg. 1, Ln. 2, Col A]	0

85	Common Stock		[From ATT-6, Pg. 1, Ln. 3, Col A]	0
86	**Total Capitalization**		(Sum Lines 83 to 85)	**0**
87	Debt %	Total Long Term Debt	[From ATT-6, Pg. 1, Ln. 1, Col B]	#DIV/0!
88	Preferred %	Preferred Stock	[From ATT-6, Pg. 1, Ln. 2, Col B]	#DIV/0!
89	Common %	Common Stock	[From ATT-6, Pg. 1, Ln. 3, Col B]	#DIV/0!
90	Debt Cost	Total Long Term Debt	[From ATT-6, Pg. 1, Ln. 1, Col C]	#DIV/0!
91	Preferred Cost	Preferred Stock	[From ATT-6, Pg. 1, Ln. 2, Col C]	0.00%
92	Common Cost	Common Stock	[From ATT-6, Pg. 1, Ln. 3, Col C]	0.00%
93	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 87 * Line 90)	#DIV/0!
94	Weighted Cost of Preferred	Preferred Stock	(Line 88 * Line 91)	#DIV/0!
95	Weighted Cost of Common	Common Stock	(Line 89 * Line 92)	#DIV/0!
96	**Rate of Return on Rate Base (ROR)**		(Sum Lines 93 to 95)	**#DIV/0!**
97	**Investment Return = Rate Base * Rate of Return**		**(Line 48 * Line 96)**	**#DIV/0!**

APPENDIX A

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

Composite Income Taxes

Income Tax Rates

98	FIT=Federal Income Tax Rate	(Note G)	[From Inputs, Pg. 5, Ln. 1]	0.00%
99	SIT=State Income Tax Rate or Composite	(Note G)	[From Inputs, Pg. 5, Ln. 2]	0.00%

100	p	(% of fed inc tax deductible for state purposes) (Note G)	[From Inputs, Pg. 5, Ln. 3]	0.00%
101	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		0.00%
102	T / (1-T)	Tax Gross-Up		0.00%

ITC Adjustment

103	Amortized Investment Tax Credit - Transmission Related		[From ATT-5, Ln. 103]	#DIV/0!

Income Tax Allowance Adjustment Mechanism – Amortization of Deficient/(Excess) Deferred Income Taxes

103a	Amortized Deficient/(Excess) Deferred Taxes (Account 410.1)		[From ATT 1.6, Pg.1, Ln. 21]	#DIV/0!
103b	Amortized Deficient/(Excess) Deferred Taxes (Account 411.1)		[From ATT 1.6, Pg.1, Ln. 43	#DIV/0!
103c	Total			#DIV/0!
103d	Tax Gross Up		(Line 102 + 1)	100.00%
103e	Deficient/(Excess) Deferred Tax Amortization Allocated to Transmission		(Line 103c * Line 103d)	#DIV/0!
104	**ITC Adjust. Allocated to Trans. - Grossed Up**	ITC Adjustment x 1 / (1-T)	(Line 103 * (1 / (1-Line 101))	**#DIV/0!**
105	**Income Tax Component =**	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =	[Line 102 * Line 97 * (1-(Line 93 / Line 96))]	**#DIV/0!**

106	**Total Income Taxes**	**(Line 105 - Line 104 – Line 103e)**	**#DIV/0!**

Revenue Requirement

	Summary			
107	Net Property, Plant & Equipment		(Line 35)	#DIV/0!
108	Total Adjustment to Rate Base		(Line 47)	#DIV/0!
109	Rate Base		(Line 48)	#DIV/0!
110	Total Transmission O&M		(Line 66)	#DIV/0!
111	Total Transmission Depreciation & Amortization		(Line 73)	#DIV/0!
112	Taxes Other than Income		(Line 75)	#DIV/0!
113	Investment Return		(Line 97)	#DIV/0!
114	Income Taxes		(Line 106)	#DIV/0!
115	**Gross Revenue Requirement**		**(Sum Lines 110 to 114)**	**#DIV/0!**
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
116	Transmission Plant In Service under SPP tariff		From Inputs Page 2 Line 13	0
117	Revenues from Direct Assigned Transmission Facilities	(Note H)	[From ATT-5, Ln. 117]	0
118	Included Transmission Facilities		(Line 116 - Line 117)	0
119	Inclusion Ratio		(Line 118 / Line 116)	#DIV/0!

Line	Description	Source	Amount
120	Gross Revenue Requirement	(Line 115)	#DIV/0!
121	**Adjusted Gross Revenue Requirement**	(Line 119 * Line 120)	**#DIV/0!**
	Revenue Credits & Adjustments		
122	Revenue Credits (Includes Schedule 11)	[From ATT-3, Ln. 10]	#DIV/0!
122a	Refunds and Surcharges (Adjustments to Gross ATRR)		
122b	**Total Revenue Credits and Adjustments**	(Line 122 + Line 122a)	**#DIV/0!**
123	**Annual Total Net Revenue Requirement**	**(Line 121 - Line 122b)**	**#DIV/0!**
124	Line Intentionally Left Blank		
125	Adjustments to prior Rate Year Revenue Requirement		
126	**Annual Total Net Revenue Requirement from Schedule 9**	**(sum Line 123 to 125)**	**#DIV/0!**

Notes:

A Electric portion only.

B Includes only transmission assets under the SPP tariff.

C Includes Transmission portion only.

D Includes all Regulatory Commission Expenses for all Electric jurisdictions.

E Includes safety-related and load/grid congestion management advertising expense included in Account 909 (Product codes ADAS, ADCS, ADPA).

F Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting; as itemized on ATT-5, Ln. 63.

G The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the South Dakota income tax rate, and p = the percentage of federal income tax deductible for South Dakota state income taxes.

There are no direct assigned transmission facilities on our system as of 12/31/2014.

H Annual verification/updates will be documented on ATT 5.

Attachment 1 - ACCUMULATED DEFERRED INCOME TAXES ACCOUNT 190

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	Account	Identification	(A) *Beginning of Year Balance*	(B) *End of Year Balance*	(C) *Average Balance*	(D) *100% Non-Transmission Related*	(E) *100% Transmission Related*	(F) *Plant Related*	(G) *Labor Related*	(H) *Total Added to Ratebase*	(I) *Description*
1	190.0	**Regulatory Assets / Liabilities**	-	-	-			-			
2	190.0	**Unbilled Revenue**	-	-	-			-			
3	190.0	**Compensation Accruals**	-	-	-				-		**Deferred compensation, tax deductible when paid**
4	190.0	**Reserves & Accruals**	-	-	-			-			
5	190.0	**Pension / Postretirement Benefits**	-	-	-				-		**Relates to pensions - tax funding vs book accrual**
6	190.0	**Environmental Liability**	-	-	-	-					**All natural gas related**
7	190.0	**Interest Rate Hedge**	-	-	-	-					**Not South Dakota Electric related**

8	190.0	Customer Advances	-	-	-	-					
9	190.0	Net Operating Loss	-	-	-			-			
10	190.0	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-					
11					-						
12					-						
13					-						
14											
15		Total	-	-	-	-	-	-	-		
16		Conform - [FF1, pg. 234footnote, ln. 23, col. (b) & pg. 234, Ln. 18, col. (c)] (From Inputs, Line 1 & 2)	-	-							
17		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]				0.00%	100.00%	#DIV/0!	#DIV/0!		
18		Total Transmission				-	-	#DIV/0!	#DIV/0!	#DIV/0!	
19											
20											
21	282.0	Accel Depr & Amort.	-	-	-			-			Accelerated Depreciation & Amortization of non-flow through items
22	282.0	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-					Not South Dakota Electric related
23					-						
24					-						

25					-						
26											
27		Total	-	-	-	-	-	-	-		
28		Conform - [FF1, pg. 274-275, ln. 5, col. (j) & (k)] (From Inputs, Pg. 3, Line 25 & 26)	-	-							
29		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]				0.00%	100.00%	#DIV/0!	#DIV/0!		
30		Total Transmission				-	-	#DIV/0!	#DIV/0!	#DIV/0!	
31											
32											
33	283.0	Regulatory Assets	-	-	-	-					MGP
34	283.0	FAS109 Flow through deferred taxes	-	-	-	-					tax gross up on FAS109 flow through deferred taxes
35	283.0	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-					Not South Dakota Electric related
36					-						
37					-						
38					-						
39											
40		Total	-	-	-	-	-	-	-		
41		Conform - [FF1, pg.276-277, ln. 19, col. (h) and (j) & (k)] (From Inputs Pg. 3, Line 31 & 32)	-	-							

42	Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]	0.00%	100.00%	#DIV/0!	#DIV/0!		
43	Total Transmission	-	-	#DIV/0!	#DIV/0!	#DIV/0!	
44							
45	Total ADIT (Ln. 18 + Ln. 30 + Ln 43)					#DIV/0!	To Appendix A, Line 36

Attachment 1.5 - RATE BASE ADJUSTMENT MECHANISM (RBAM)

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	Account	Identification (1)	(A) *Deficient/(Excess) ADIT from Current Year Rate Change*	(B) *Deficient/(Excess) ADIT Beginning of Year*	(C) *Deficient/(Excess) ADIT before Amortization*	(D) *Amortization Expense*	(E) *Adjustments (Note 2a)*	(F) *Adjustments (Note 2b)*	(G) *Deficient/(Excess) ADIT End of Year*	(H) *Average Deficient/(Excess) ADIT ((Col B + Col F)/2)*	(I) *100% Non-Transmission Related*	(J) *100% Transmission Related*	(K) *Plant Related*	(L) *Labor Related*	(M) *Average Ratebase Adjustment Mechanism - Transmission*	(N) *Reference*
1	**182.3**	**Tax Cuts and Jobs Act (TCJA)**	**#DIV/0!**	**-**	**#DIV/0!**	**#DIV/0!**	**-**	**-**	**-**	**-**	**-**	**-**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	
2					**-**	**-**									**-**	
3					**-**	**-**									**-**	
4					**-**	**-**									**-**	
5					**-**	**-**									**-**	

6					-	-									-
7															
8		**Total Protected Transmission Account 182.3**	**#DIV/0!**	**-**	**#DIV/0!**	**#DIV/0!**	**-**	**-**	**-**	**-**	**-**	**-**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**
9															
10	**182.3**	**Tax Cuts and Jobs Act (TCJA)**	**#DIV/0!**	**-**	**#DIV/0!**	**#DIV/0!**	**-**	**-**	**-**	**-**	**-**	**-**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**
11					-	-									-
12					-	-									-
13					-	-									-
14					-	-									-
15					-	-									-
16															
17		**Total Unprotected Transmission Account 182.3**	**#DIV/0!**	**-**	**#DIV/0!**	**#DIV/0!**	**-**	**-**	**-**	**-**	**-**	**-**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**
18		**Total Account 182.3 EDIT, before gross-up**		-					-						
19		**Gross-up**		-					-						
20		**Total Account 182.3 EDIT**		-					-						

21		**Conform - [FF1, pg. 232.5f footnote, ln. 121 & 166, col. (d)] (From Inputs, Line 101 & 102)**		-					-							
22																
23		**Total Transmission Deficient /(Excess) ADIT Account 182.3 (Ln. 8 + Ln 17)**													#DIV/0!	To Appendix A, Line 36a
24																
25	254.0	Tax Cuts and Jobs Act (TCJA)	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	
26					-	-									-	
27					-	-									-	
28					-	-									-	
29					-	-									-	
30					-	-									-	
31																
32		**Total Protected Transmission**	#DIV/0!	-	#DIV/0!	#DIV	-	-	-	-	-	-	#DIV/	#DIV/	#DIV/0!	

		Account 254				/0!							0!	0!	
33															
34	254.0	Tax Cuts and Jobs Act (TCJA)	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!
35					-	-									-
36					-	-									-
37					-	-									-
38					-	-									-
39					-	-									-
40															
41		**Total Unprotected Transmission Account 254**	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!
42		**Total Account 254 EDIT, before gross-up**		-					-						
43		**Gross-up**		-					-						
44		**Total Account 254 EDIT**		-					-						
45		**Conform - [FF1, pg. 278.5f footnote, ln. 121 & 166, col. (d) & (f)]**		-					-						

	(From Inputs, Line 105 & 106)		
46			
47	**Total Transmission Deficient /(Excess) ADIT Account 254 (Ln. 30+ Ln 39)**	#DIV/0!	To Appendix A, Line 36b
48			
49	**Note 1 -** One worksheet for each tax rate change event impacting deficient and/or (excess) deferred income taxes and related amortization		
50			
51	**Note 2a -** Adjustments as needed		
52			
53	**Note 2b -** Adjustments as needed		

Attachment 1.5.1a - RATE BASE ADJUSTMENT MECHANISM - TCJA

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	Account	Identification	*(A)* *Deficient/(Excess) ADIT from Current Year Rate Change*	*(B)* *Deficient/(Excess) ADIT from Previous Rate Changes*	*(C)* *Deficient/(Excess) ADIT before Amortization*	*(D)* *Amortization Expense*	*(E)* *Adjustments (Note 2a)*	*(F)* *Adjustments (Note 2b)*	*(G)* *Deficient/(Excess) ADIT End of Year*	*(H)* *Average Deficient/(Excess) ADIT ((Col B + Col F)/2)*	*(I)* *100% Non-Transmission Related*	*(J)* *100% Transmission Related*	*(K)* *Plant Related*	*(L)* *Labor Related*	*(M)* *Total Added to Ratebase*	*(N)* *Description*
1	182.3	Net Operating Loss	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-			-			
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-					
3			#DIV/0!		#DIV/0!	#DIV/0!				-						
4			#DIV/0!		#DIV/0!	#DIV										

5			#DIV/0!		#DIV/0!	/0! #DIV/0!				-					
6															
7		**Total**	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-	
8		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**									0.00%	100.00%	#DIV/0!	#DIV/0!	
9		**Total Protected Transmission Account 182.3**									-	-	#DIV/0!	#DIV/0!	#DIV/0!
10															
11															
12	182.3	Regulatory Assets / Liabilities	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-			-		
13	182.3	Unbilled Revenue	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-			-		
14	182.3	Compensation Accruals	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-				-	

15	182.3	Reserves & Accruals	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-		-		
16	182.3	Pension / Postretirement Benefits	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-			-	
17	182.3	Environmental Liability	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-	-			
18	182.3	Interest Rate Hedge	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-	-			
19	182.3	Customer Advances	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-	-			
20	182.3	Net Operating Loss	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-		-		
21	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-	-			
22			#DIV/0!		#DIV/0!	#DIV/0!			-				
23			#DIV/0!		#DIV/0!	#DI			-				

24		#DIV/0!		#DIV/0!	V/0! #DIV/0!				-						
25															
26	**Total**	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-		
27	**Total Account 182.3**		-					-	-						
28	**Conform - [FF1, pg. 232.5f footnote, ln. 119 & 164, col. (d)] (From Inputs, Line 95 & 96)**		-					-							
29	**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**									<u>0.00%</u>	<u>100.00%</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>		
30	**Total Unprotected Transmission Account 182.3**									-	-	#DIV/0!	#DIV/0!	#DIV/0!	
31															
32	**Total Transmission Deficient/(**													#DIV	To Appendix A,

		Excess) ADIT Account 182.3 (Ln. 9 + Ln 30)													/0!	Line 36a
33																
34																
35	254.0	Accel Depr & Amort. - Protected	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-			-			
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-					
37			#DIV/0!		#DIV/0!	#DIV/0!				-						
38			#DIV/0!		#DIV/0!	#DIV/0!				-						
39			#DIV/0!		#DIV/0!	#DIV/0!				-						
40																
41		**Total**	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-		
42		**Allocator [EX-col. B, DIR-col. C,**									0.00%	100.00%	#DIV/0!	#DIV		

		GP-col. D, SW-col. E]											/0!		
43		**Total Protected Transmission Account 254**								-	-	#DIV/0!	#DIV/0!	#DIV/0!	
44															
45															
46															
47	254.0	Accel Depr & Amort. - Unprotected (282)	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-			-			
48	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-	-					
49	254.0	Regulatory Assets - Unprotected (283)	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-	-					
50	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-	-					
51			#DIV/0!		#DIV/0!	#DIV/0!			-						
52			#DIV/0!		#DIV/0!	#DI			-						

53		#DIV/0!		#DIV/0!	V/0! #DIV/0!				-						
54															
55	**Total**	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-		
56	**Total Account 254**	#DIV/0!	-					-	-						
57	**Conform - [FF1, pg. 278.5f footnote, ln. 119 & 164, col. (d) & (f)] (From Inputs, Line 97 & 98)**		-					-							
58	**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**									0.00%	100.00%	#DIV/0!	#DIV/0!		
59	**Total Unprotected Transmission Account 254**									-	-	#DIV/0!	#DIV/0!	#DIV/0!	
60															
61	**Total Transmission**													#DI	To Appendi

Deficient/(Excess) ADIT Account 254 (Ln. 43 + Ln 58)

V/0!

x A, Line 36b

62

63 **Note 1 -** Comments / Descriptions of additional information as needed

64

65 **Note 2a -** Adjustments as needed

66

67 **Note 2b -** Adjustments as needed

68

69 **Note 3 -** Future use

70

71 **Note 4 -** Future use

Attachment 1.5.1b - REMEASUREMENT OF EDIT

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Description of changes in tax law

Note 1a - The Tax Cuts and Jobs Act (Public Law No. 115-97) was enacted on December 22, 2017. The TCJA reduced the federal corporate income tax rate from 35 percent to 21 percent, effective January 1, 2018. The composite tax rates used for the remeasurement of ADIT balances are:

	Historical	New
Federal income tax rate	0%	0%
State income tax rate	0%	0%
Federal benefit for deductibility of state income tax	0%	0%
State benefit for deductibility of federal income tax	0%	0%
Composite federal/state income tax rate	0.00%	0.000%
Tax gross-up factor	0.00000	0.000000

Remeasurement of ADIT, subsequent adjustments other than amortization, allocation

to transmission formula rate and tax gross-up

Line	Account	Identification	(A) ADIT Balance before Rate Change	(B) ADIT Balance After Rate Change (Col A / E13 x F13)	(C) Deficient/(Excess) ADIT from Year Rate Change before Adjustments	(D) Adjustments (Note 2a)	(E) Adjustments (Note 2b)	(F) Deficient/(Excess) ADIT from Year Rate Change after Adjustments	(G) Description
1	190	Net Operating Loss	-	#DIV/0!	#DIV/0!			#DIV/0!	
2	190	Non-jurisdictional (SD Gas, NE Gas)	-	#DIV	#DIV/0!			#DIV/0!	

				/0!					
3				#DIV/0!	#DIV/0!			#DIV/0!	
4				#DIV/0!	#DIV/0!			#DIV/0!	
5				#DIV/0!	#DIV/0!			#DIV/0!	
6									
7		**Subtotal Account 182.3 - Protected**	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.1a - TCJA RBAM
8		**Allocator (See Note 3)**							
9		**Total Protected Transmission Account 182.3**							
10									
11									
12	190	Regulatory Assets / Liabilities	-	#DIV/0!	#DIV/0!			#DIV/0!	
13	190	Unbilled Revenue	-	#DIV/0!	#DIV/0!			#DIV/0!	

14	190	Compensation Accruals	-	#DIV/0!	#DIV/0!		#DIV/0!	
15	190	Reserves & Accruals	-	#DIV/0!	#DIV/0!		#DIV/0!	
16	190	Pension / Postretirement Benefits	-	#DIV/0!	#DIV/0!		#DIV/0!	
17	190	Environmental Liability	-	#DIV/0!	#DIV/0!		#DIV/0!	
18	190	Interest Rate Hedge	-	#DIV/0!	#DIV/0!		#DIV/0!	
19	190	Customer Advances	-	#DIV/0!	#DIV/0!		#DIV/0!	
20	190	Net Operating Loss	-	#DIV/0!	#DIV/0!		#DIV/0!	
21	190	Non-jurisdictional (SD Gas, NE Gas)	-	#DIV/0!	#DIV/0!		#DIV/0!	
22				#DI	#DIV/0!		#DIV/0!	

23			V/0! #DIV/0!	#DIV/0!			#DIV/0!	
24			#DIV/0!	#DIV/0!			#DIV/0!	
25								
26	**Subtotal Account 182.3 - Unprotected**	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.1a - TCJA RBAM
27	**Allocator (See Note 3)**							
28	**Total Unprotected Transmission Account 182.3**							
29	**Total Deficient/(Excess) Transmission-related Account 182.3**							
30	**Total Deficient/(Excess) ADIT Account 182.3 (Ln.7 + Ln 26)**			#DIV/0!	-	-	#DIV/0!	
31								
32	**Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs, Line 57)**						-	

33									
34									
35	282	Accel Depr & Amort. - Protected	-	#DIV/0!	#DIV/0!			#DIV/0!	
36	282	Non-jurisdictional (SD Gas, NE Gas) - Protected	-	#DIV/0!	#DIV/0!			#DIV/0!	
37				#DIV/0!	#DIV/0!			#DIV/0!	
38				#DIV/0!	#DIV/0!			#DIV/0!	
39				#DIV/0!	#DIV/0!			#DIV/0!	
40									
41		**Subtotal Account 254 - Protected**	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.1a - TCJA RBAM
42		**Allocator (See Note 3)**							
43		**Total Protected Transmission Account 254**							
44									

45									
46									
47	282	Accel Depr & Amort. - Unprotected (282)	-	#DIV/0!	#DIV/0!			#DIV/0!	
48	282	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	-	#DIV/0!	#DIV/0!			#DIV/0!	
49	283	Regulatory Assets - Unprotected (283)	-	#DIV/0!	#DIV/0!			#DIV/0!	
50	283	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	-	#DIV/0!	#DIV/0!			#DIV/0!	
51				#DIV/0!	#DIV/0!			#DIV/0!	
52				#DIV/0!	#DIV/0!			#DIV/0!	
53				#DIV/0!	#DIV/0!			#DIV/0!	
54									
55		**Subtotal Account 254 - Unprotected**	-	#DI	#DIV/0!	-	-	#DIV/0!	To 1.5.1a -

		V/0!				TCJA RBAM
56	**Allocator (See Note 3)**					
57	**Subtotal Deficient/(Excess) Transmission-related Account 254 - Unprotected**					
58	**Total Deficient/(Excess) Transmission-related Account 254**					
59	**Total Deficient/(Excess) ADIT Account 254 (Ln. 41 + Ln 55)**	#DIV/0!	-	-	#DIV/0!	
60						
61	**Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs, Line 58)**				-	
62						
63						
64						
65	**Note 2a -** Adjustments as needed					
66						
67	**Note 2b -** Adjustments as needed					
68						
69	**Note 3 -** Future use					
70						
71	**Note 4 -** Future use					

Attachment 1.5.2a - RATE BASE ADJUSTMENT MECHANISM - TAX CHANGE..

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	**Account**	**Identification**	***(A)*** ***Deficient/(Excess) ADIT from Current Year Rate Change***	***(B)*** ***Deficient/(Excess) ADIT from Previous Rate Changes***	***(C)*** ***Deficient/(Excess) ADIT before Amortization***	***(D)*** ***Amortization Expense***	***(E)*** ***Adjustments (Note 2a)***	***(F)*** ***Adjustments (Note 2b)***	***(G)*** ***Deficient/(Excess) ADIT End of Year***	***(H)*** ***Average Deficient/(Excess) ADIT ((Col B + Col F)/2)***	***(I)*** ***100% Non-Transmission Related***	***(J)*** ***100% Transmission Related***	***(K)*** ***Plant Related***	***(L)*** ***Labor Related***	***(M)*** ***Total Added to Ratebase***	***(N)*** ***Description***
1	182.3	Net Operating Loss	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-			-			
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-					
3			#DIV/0!		#DIV/0!	#DIV/0!				-						
4			#DIV/0!		#DIV/0!	#DIV/0!										
5			#DIV/0!		#DIV/0!	#DIV/0!				-						
6																
7		**Total**	#DIV/0!	-	#DIV/0!	#DI	-	-	-	-	-	-	-	-		

						V/0!								
8		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**								0.00%	100.00%	#DIV/0!	#DIV/0!	
9		**Total Protected Transmission on Account 182.3**								-	-	#DIV/0!	#DIV/0!	#DIV/0!
10														
11														
12	182.3	Regulatory Assets / Liabilities	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-					
13	182.3	Unbilled Revenue	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-			-		
14	182.3	Compensation Accruals	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-				-	
15	182.3	Reserves & Accruals	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-			-		
16	182.3	Pension / Postretirement Benefits	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-				-	
17	182.3	Environmental Liability	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-	-				
18	182.3	Interest Rate Hedge	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-					
19	182.3	Customer Advances	#DIV/0!	-	#DIV/0!	#DIV/0!		-	-					

20	182.3	Net Operating Loss	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-			-		
21	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-				
22			#DIV/0!		#DIV/0!	#DIV/0!				-					
23			#DIV/0!		#DIV/0!	#DIV/0!				-					
24			#DIV/0!		#DIV/0!	#DIV/0!				-					
25															
26		**Total**	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-	
27		**Total Account 182.3**		-					-	-					
28		**Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs, Line 167 & 168)**		-					-						
29		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**									0.00%	100.00%	#DIV/0!	#DIV/0!	
30		**Total Unprotected Transmissi**									-	-	#DIV	#DIV/0!	#DIV/

		on Account 182.3											#DIV/0!		0!	
31																
32		**Total Transmission Deficient/(Excess) ADIT Account 182.3 (Ln. 9 + Ln 30)**													#DIV/0!	To Appendix A, Line 36a
33																
34																
35	254.0	Accel Depr & Amort. - Protected	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-			-			
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-					
37			#DIV/0!		#DIV/0!	#DIV/0!				-						
38			#DIV/0!		#DIV/0!	#DIV/0!				-						
39			#DIV/0!		#DIV/0!	#DIV/0!				-						
40																
41		**Total**	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-		
42		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**									0.00%	100.00%	#DIV/0!	#DIV/0!		

43		**Total Protected Transmission Account 254**									-	-	#DIV/0!	#DIV/0!	#DIV/0!
44															
45															
46															
47	254.0	Accel Depr & Amort. - Unprotected (282)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-			-		
48	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-				
49	254.0	Regulatory Assets - Unprotected (283)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-				
50	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-				
51			#DIV/0!		#DIV/0!	#DIV/0!				-					
52			#DIV/0!		#DIV/0!	#DIV/0!				-					
53			#DIV/0!		#DIV/0!	#DIV/0!				-					
54															
55		**Total**	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-	

56	**Total Account 254**	#DIV/0!	-	-	-						
57	**Conform - [FF1, pg. XXX, ln. XX, col. abc] (From Inputs, Line 169 & 170)**		-	-							
58	**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**					0.00%	100.00%	#DIV/0!	#DIV/0!		
59	**Total Unprotected Transmission on Account 254**					-	-	#DIV/0!	#DIV/0!	#DIV/0!	
60											
61	**Total Transmission Deficient/(Excess) ADIT Account 254 (Ln. 43 + Ln 58)**									#DIV/0!	To Appendix A, Line 36b
62											
63	**Note 1** - Comments / Descriptions of additional information as needed										
64											
65	**Note 2a** - Adjustments as needed										
66											
67	**Note 2b** - Adjustments as needed										
68											

69 **Note 3 -** Future use

70

71 **Note 4** - Future use

Attachment 1.5.2b - REMEASUREMENT OF EDIT

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Description of changes in tax law

Note 1a - The New Tax law was enacted July X, 20XX. It changed ....
The composite tax rates used for the remeasurement of ADIT balances are:

	Historical	New
Federal income tax rate	0%	0%
State income tax rate	0%	0%
Federal benefit for deductibility of state income tax	0%	0%
State benefit for deductibility of federal income tax	0%	0%
Composite federal/state income tax rate	0.00%	0.00%
Tax gross-up factor	0.00000	0.000000

Remeasurement of ADIT, subsequent adjustments other than amortization, allocation to transmission formula rate and tax gross-up

(A)	*(B)*	*(C)*	*(D)*	*(E)*	*(F)*	*(G)*

Line	Account	Identification	*ADIT Balance before Rate Change*	*ADIT Balance After Rate Change (Col A / E13 x F13)*	*Deficient/(Excess) ADIT from Year Rate Change before Adjustments*	*Adjustments (Note 2a)*	*Adjustments (Note 2b)*	*Deficient/(Excess) ADIT from Year Rate Change after Adjustments*	*Description*
1	190	Net Operating Loss	-	#DIV/0!	#DIV/0!			#DIV/0!	
2	190	Non-jurisdictional (SD Gas, NE Gas)	-	#DIV/0!	#DIV/0!			#DIV/0!	
3				#DI	#DIV/0!			#DIV/0!	

				V/0!					
4				#DIV/0!	#DIV/0!			#DIV/0!	
5				#DIV/0!	#DIV/0!			#DIV/0!	
6									
7		**Subtotal Account 182.3 - Protected**	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.2a - TCJA RBAM
8		**Allocator (See Note 3)**							
9		**Total Protected Transmission Account 182.3**							
10									
11									
12	190	Regulatory Assets / Liabilities	-	#DIV/0!	#DIV/0!			#DIV/0!	
13	190	Unbilled Revenue	-	#DIV/0!	#DIV/0!			#DIV/0!	
14	190	Compensation Accruals	-	#DIV	#DIV/0!			#DIV/0!	

				/0!				
15	190	Reserves & Accruals	-	#DIV/0!	#DIV/0!		#DIV/0!	
16	190	Pension / Postretirement Benefits	-	#DIV/0!	#DIV/0!		#DIV/0!	
17	190	Environmental Liability	-	#DIV/0!	#DIV/0!		#DIV/0!	
18	190	Interest Rate Hedge	-	#DIV/0!	#DIV/0!		#DIV/0!	
19	190	Customer Advances	-	#DIV/0!	#DIV/0!		#DIV/0!	
20	190	Net Operating Loss	-	#DIV/0!	#DIV/0!		#DIV/0!	
21	190	Non-jurisdictional (SD Gas, NE Gas)	-	#DIV/0!	#DIV/0!		#DIV/0!	
22				#DIV/0!	#DIV/0!		#DIV/0!	

23			#DIV/0!	#DIV/0!			#DIV/0!	
24			#DIV/0!	#DIV/0!			#DIV/0!	
25								
26	**Subtotal Account 182.3 - Unprotected**	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.2a - TCJA RBAM
27	**Allocator (See Note 3)**							
28	**Total Unprotected Transmission Account 182.3**							
29	**Total Deficient/(Excess) Transmission-related Account 182.3**							
30	**Total Deficient/(Excess) ADIT Account 182.3 (Ln.7 + Ln 26)**			#DIV/0!	-	-	#DIV/0!	
31								
32	**Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs Pg. X, Line 129)**						-	
33								
34								

35	282	Accel Depr & Amort. - Protected	-	#DIV/0!	#DIV/0!			#DIV/0!	
36	282	Non-jurisdictional (SD Gas, NE Gas) - Protected	-	#DIV/0!	#DIV/0!			#DIV/0!	
37				#DIV/0!	#DIV/0!			#DIV/0!	
38				#DIV/0!	#DIV/0!			#DIV/0!	
39				#DIV/0!	#DIV/0!			#DIV/0!	
40									
41		**Subtotal Account 254 - Protected**	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.2a - TCJA RBAM
42		**Allocator (See Note 3)**							
43		**Total Protected Transmission Account 254**							
44									
45									
46									

47	282	Accel Depr & Amort. - Unprotected (282)	-	#DIV/0!	#DIV/0!			#DIV/0!	
48	282	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	-	#DIV/0!	#DIV/0!			#DIV/0!	
49	283	Regulatory Assets - Unprotected (283)	-	#DIV/0!	#DIV/0!			#DIV/0!	
50	283	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	-	#DIV/0!	#DIV/0!			#DIV/0!	
51				#DIV/0!	#DIV/0!			#DIV/0!	
52				#DIV/0!	#DIV/0!			#DIV/0!	
53				#DIV/0!	#DIV/0!			#DIV/0!	
54				#DIV/0!	#DIV/0!				
55		**Subtotal Account 254 - Unprotected**	-	#DI	#DIV/0!	-	-	#DIV/0!	To 1.5.2a -

		V/0!					TCJA RBAM
56	**Allocator (See Note 3)**						
57	**Subtotal Deficient/(Excess) Transmission-related Account 254 - Unprotected**						
58	**Total Deficient/(Excess) Transmission-related Account 254**						
59	**Total Deficient/(Excess) ADIT Account 254 (Ln. 41 + Ln 55)**		#DIV/0!	-	-	#DIV/0!	
60							
61	**Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs Pg. X, Line 130)**					-	
62							
63							
64							
65	**Note 2a -** Adjustments as needed						
66							
67	**Note 2b -** Adjustments as needed						
68							
69	**Note 3 -** Future use						
70							
71	**Note 4 -** Future use						

Attachment 1.6 - INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM (ITAAM)

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	Account	Identification (1)	(A) *Amortization Expense (from 1.6.xx detail workpaper tabs)*	(B) *100% Non-Transmission Related*	(C) *100% Transmission Related*	(D) *Plant Related*	(E) *Labor Related*	(F) *Average Ratebase Adjustment Mechanism - Transmission*	(G) *Reference*
1	182.3	Tax Cuts and Jobs Act (TCJA) (2)	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
2	182.3	Open (3)	#DIV/0!					-	
3								-	
4								-	
5								-	
6								-	
7									
8		**Total Protected Transmission Account 182.3**	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	$\boxed{\text{\#DIV/0!}}$	
9									
10	182.3	Tax Cuts and Jobs Act (TCJA) (2)	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
11	182.3	Open (3)	#DIV/0!					-	

12								-	
13								-	
14								-	
15								-	
16									
17		**Total Unprotected Transmission Account 182.3**	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
18		**Total Account 182.3 EDIT**	#DIV/0!						
19		**Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (d)] (From Inputs, Line 109)**	-						
20									
21		**Total Transmission Deficient/(Excess) ADIT Account 182.3 (Ln. 8 + Ln 17)**						#DIV/0!	To Appendix A, Line 103a
22									
23	254.0	Tax Cuts and Jobs Act (TCJA) (2)	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
24	254.0	Open (3)	#DIV/0!					-	
25								-	
26								-	
27								-	
28								-	
29									
30		**Total Protected Transmission Account 254**	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
31									

32	254.0	Tax Cuts and Jobs Act (TCJA) (2)	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
33	254.0	Open (3)	#DIV/0!					-	
34								-	
35								-	
36								-	
37								-	
38									
39		**Total Unprotected Transmission Account 254**	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
40		**Total Account 254 EDIT**	#DIV/0!						
41		**Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (g) & (i)] (From Inputs, Line 110)**	-						
42									
43		**Total Transmission Deficient/(Excess) ADIT Account 254 (Ln. 30+ Ln 39)**						#DIV/0!	To Appendix A, Line 103b
44									

45 **Note 1 -** One worksheet for each tax rate change event impacting deficient and/or (excess) deferred income taxes and related amortization

46 **Note 2 -** The Tax Cuts and Jobs Act (Public Law No. 115-97) was enacted on December 22, 2017. The TCJA reduced the federal corporate income tax rate from 35 percent to 21 percent, effective January 1, 2018.

47 **Note 3 -** Open for new tax events impacting excess deferred income taxes and related amortization

48 **Note 4 -**

Attachment 1.6.1a - TCJA INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	Account	Identification	*(A)* *Amortization Expense from 1.5.1a-TCJA RBAM*	*(B)* *100% Non-Transmission Related*	*(C)* *100% Transmission Related*	*(D)* *Plant Related*	*(E)* *Labor Related*	*(F)* *Total Amort Exp Transmission Credit/(Debit)*	*(G)* *Protected (1) / Unprotected (2)*	*(H)* *Amortization Account*	*(I)* *Amortization Period*	*(J)* *Description*
1	182.3	Net Operating Loss	#DIV/0!			#DIV/0!			Protected	410.1	RSG/Book Lives	
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	#DIV/0!					Non-Jurisdictional	410.1	N/A	
3			#DIV/0!									

4			#DIV/0!						
5			#DIV/0!						
6									
7		**Total**	#DIV/0!	#DIV/0!	-	#DIV/0!	-		
8		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**		0.00%	100.00%	#DIV/0!	#DIV/0!		
9		**Total Protected Transmission Amortization Account 182.3**		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	To 1.6 - ITA AM Summary
10									
11									
12	182.3	Regulatory Assets / Liabilities	#DIV/0!						
13	182.3	Unbilled Revenue	#DIV/0!			#DIV/0!			
14	182.3	Compensation Accruals	#DIV/0!				#DIV/0!		
15	182.3	Reserves & Accruals	#DIV/0!			#DIV/0!			
16	182.3	Pension / Postretirement Benefits	#DIV/0!				#DIV/0!		
17	182.3	Environmental Liability	#DIV/0!	#DIV/0!					

18	182.3	Interest Rate Hedge	#DIV/0!						
19	182.3	Customer Advances	#DIV/0!						
20	182.3	Net Operating Loss	#DIV/0!			#DIV/0!			
21	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	#DIV/0!					
22			#DIV/0!						
23			#DIV/0!						
24			#DIV/0!						
25									
26		**Total**	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!		
27		**Total Account 182.3 Amortization**	#DIV/0!						
28		**Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (d)] (From Inputs, Line 107)**	-						
29		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**		0.00%	100.00%	#DIV/0!	#DIV/0!		
30		**Total Unprotected Transmission Amortization Account 182.3**		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	To 1.6 - ITA AM Summary
31									
32		**Amortization of Deficient/(Excess)**						#DI	To 1.6 -

		Deferred Taxes (Ln. 9 + Ln 30)						V/0!				ITA AM Summary
33												
34												
35	254.0	Accel Depr & Amort. - Protected				#DIV/0!			Protected	411.1	ARAM/Book Lives	
			#DIV/0!									
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected		#DIV/0!					Non-Jurisdictional	411.1	N/A	
			#DIV/0!									
37			#DIV/0!									
38			#DIV/0!									
39			#DIV/0!									
40												
41		**Total**	#DIV/0!	#DIV/0!	-	#DIV/0!	-					
42		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**		0.00%	100.00%	#DIV/0!	#DIV/0!					
43		**Total Protected Transmission Amortization Account 254**		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!				To 1.6 - ITA AM Summary
44												

45											
46											
47	254.0	Accel Depr & Amort. - Unprotected (282)	#DIV/0!				#DIV/0!		Unprotected	411.1	RSG/Book Lives
48	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	#DIV/0!	#DIV/0!							
49	254.0	Regulatory Assets - Unprotected (283)	#DIV/0!	#DIV/0!							
50	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	#DIV/0!	#DIV/0!							
51			#DIV/0!	#DIV/0!							
52			#DIV/0!								
53			#DIV/0!								
54											
55		**Total**	#DIV/0!	#DIV/0!	-		#DIV/0!	-			
56		**Total Account 254 Amortization**	#DIV/0!								
57		**Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (g) & (i)] (From Inputs, Line 108)**	-								
58		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**		0.00%		100.00%	#DIV/0!	#DIV/0!			

59	**Total Unprotected Transmission Amortization Account 254**	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	To 1.6 - ITA AM Summary
60							
61	**Amortization of Deficient/(Excess) Deferred Taxes (Ln. 43 + Ln 58)**					#DIV/0!	To 1.6 - ITA AM Summary
62							
63	**Note 1 -** Protected means that the normalization rules provide that deficient/(excess) deferred taxes to be flowed-back to customers must use the IRS mandated Average Rate Assumption Method (ARAM) or the Reverse South Georgia Method (RSG)						
64	**Note 2 -** Unprotected deficient/(excess) deferred taxes are not subject to the normalization rules.						
65	**Note 3 -** The Tax Cuts and Jobs Act (Public Law No. 115-97) was enacted on December 22, 2017. The TCJA reduced the federal corporate income tax rate from 35 percent to 21 percent, effective January 1, 2018.						

Attachment 1.6.2a - TAX CHANGE INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

			(A)	*(B)*	*(C)*	*(D)*	*(E)*	*(F)*	*(G)*	*(H)*	*(I)*	*(J)*
Line	**Account**	**Identification**	***Amortization Expense from 1.5.2a-Tax Change RBAM***	***100% Non-Transmission Related***	***100% Transmission Related***	***Plant Related***	***Labor Related***	***Total Amort Exp Transmission Credit/(Debit)***	***Protected (1) / Unprotected (2)***	***Amortization Account***	***Amortization Period***	***Description***
1	182.3	Net Operating Loss	#DIV/0!			#DIV/0!						
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	#DIV/0!								
3			#DIV/0!									
4			#DIV/0!									
5			#DIV/0!									
6												
7		**Total**	#DIV/0!	#DIV/0!	-	#DIV/0!	-					

8		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**		0.00%	100.00%	#DIV/0!	#DIV/0!		
9		**Total Protected Transmission Amortization Account 182.3**		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	To 1.6 - ITA AM Summary
10									
11									
12	182.3	Regulatory Assets / Liabilities	#DIV/0!						
13	182.3	Unbilled Revenue	#DIV/0!			#DIV/0!			
14	182.3	Compensation Accruals	#DIV/0!				#DIV/0!		
15	182.3	Reserves & Accruals	#DIV/0!			#DIV/0!			
16	182.3	Pension / Postretirement Benefits	#DIV/0!				#DIV/0!		
17	182.3	Environmental Liability	#DIV/0!	#DIV/0!					
18	182.3	Interest Rate Hedge	#DIV/0!						
19	182	Customer Advances	#DIV/0!						

20	.3 182	Net Operating Loss	#DIV/0!			#DIV/0!			
21	.3 182 .3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	#DIV/0!					
22			#DIV/0!						
23			#DIV/0!						
24			#DIV/0!						
25									
26		**Total**	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!		
27		**Total Account 182.3 Amortization**	#DIV/0!						
28		**Conform - [FF1, pg. XXX.Xabc footnote, ln. X, col. (abc)] (From Inputs, Line 171)**	-						
29		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**		0.00%	100.00%	#DIV/0!	#DIV/0!		
30		**Total Unprotected Transmission Amortization Account 182.3**		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	To 1.6 - ITA AM Summary
31									
32		**Amortization of Deficient/(Excess) Deferred Taxes (Ln. 9 + Ln 30)**						#DIV/0!	To 1.6 - ITA AM Summary
33									

34									
35	254.0	Accel Depr & Amort. - Protected	#DIV/0!			#DIV/0!			
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	#DIV/0!	#DIV/0!					
37			#DIV/0!						
38			#DIV/0!						
39			#DIV/0!						
40									
41		**Total**	#DIV/0!	#DIV/0!	-	#DIV/0!	-		
42		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**		0.00%	100.00%	#DIV/0!	#DIV/0!		
43		**Total Protected Transmission Amortization Account 254**		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	To 1.6 - ITA AM Summary
44									
45									
46									
47	254.0	Accel Depr & Amort. - Unprotected (282)	#DIV/0!			#DIV/0!			
48	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	#DIV/0!	#DIV/0!					
49	254	Regulatory Assets - Unprotected (283)	#DIV/0!	#DIV/0!					

50	.0254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	#DIV/0!	#DIV/0!					
51			#DIV/0!	#DIV/0!					
52			#DIV/0!						
53			#DIV/0!						
54									
55		**Total**	#DIV/0!	#DIV/0!	-	#DIV/0!	-		
56		**Total Account 254 Amortization**	#DIV/0!						
57		**Conform - [FF1, pg. XXX.Xabc footnote, ln. X, col. (abc)] (From Inputs, Line 172)**	-						
58		**Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]**		0.00%	100.00%	#DIV/0!	#DIV/0!		
59		**Total Unprotected Transmission Amortization Account 254**		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	To 1.6 - ITA AM Summary
60									
61		**Amortization of Deficient/(Excess) Deferred Taxes (Ln. 43 + Ln 58)**						#DIV/0!	To 1.6 - ITA AM Summary
62									
63		**Note 1 -** Protected means that the normalization rules provide that deficient/(excess) deferred taxes to be flowed-back to customers must use the IRS mandated Average Rate Assumption Method (ARAM) or the Reverse South Georgia Method (RSG)							
64		**Note 2 -** Unprotected deficient/(excess) deferred							

	taxes are not subject to the normalization rules.
6 5	**Note 3 -** The Tax Change …….

Attachment 2 - Taxes Other Than Income

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

		Column A	Column B	Column C
	OTHER TAXES:	**Pg. 263 & 263.1 Col (i)**	**Allocator**	**Allocated Amount**
	Currently Included on Appendix A			
	Plant Related:		**Gross Plant Allocator**	
1	Real and Personal Property (State, Municipal or Local) -Current FF1 Year [FF1, Pg.262 footnote SD Ops][From Inputs, Pg. 1, Lns. 68-70]	0		
2				
3	Vehicle Taxes [From Inputs, Pg. 1, Ln. 74]	0		
4				
5				
6				
7	**Total Plant Related [GP Allocator from Appendix A, Ln. 12]**	0	#DIV/0!	#DIV/0!

Line	Description	Amount	Wages & Salary Allocator	
	Labor Related:			
8	Social Security (FICA/OAB) [FF1, Pg. 262 footnote SD Ops] [From Inputs, Pg. 1, Ln. 75-76]	0		
9	Federal Unemployment Comp. [FF1, Pg. 262 footnote SD Ops] [From Inputs, Pg. 1, Ln. 77]	0		
10	State Unemployment Comp. [From Inputs, Pg. 1, Lines 78]	0		
11				
12				
13	**Total Labor Related [Wages & Sal. Alloc. from Appendix A, Ln.5]**	0	#DIV/0!	#DIV/0!
14	**Total Included (Column C, Lines 7 + 13)** [To Appendix A, Line 74]			#DIV/0!
	Currently Excluded from Appendix A			
15	Corporate Franchise-Retail [Current Year] [From Inputs, Pg. 1, Ln. 73] [FF1, Pg. 262 SD Ops]	0		
16	Coal Conversion [From Inputs Pg. 1, Ln. 71]	0		
17	SD Gross Receipts Tax [From Inputs, Pg. 2, Ln. 72]	0		
18				
19				
20	**Subtotal of Excluded Taxes, [Ln. 15 + Ln. 16 + Ln.17]**	0		
21	**Total, Included and Excluded (Column A, Lines 7 + 13 + 20)**	0		
22	**Total Other Taxes [FF1, pg. 114.14.g] [From Inputs, Pg. 1, Ln. 23]**	-		
23	Difference (Line 21 - Line 22)	-		

Criteria for Allocation:

A	Other Taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Gross Plant Allocator.
B	Other Taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator.
C	Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.

Attachment 2

Attachment 3 - Revenue Credits

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

Line	Description	Amount
	Account 454 - Rent from Electric Property	
1	Rent from Electric Property [FF1, Pg. 300 footnote SD Ops] [From Inputs, Pg. 1, Ln. 67]	-
2	T/D Revenue Allocation Factor [From Appendix A, Ln. 19]	#DIV/0!
3	Rent from Electric Transmission Property [Line 1 x Line 2]	#DIV/0!
	Other Electric Revenues (Note 1)	
4	SPP Schedule 7 & 8 Transmission Revenues (Note 1 & Note 3) [From Inputs, Pg. 2, Ln. 18]	0
5	Non-Firm Point-to-Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 3) [From Inputs, Pg. 2, Ln. 20]	0
6	Direct Assigned Facilities Revenues (Note 2) [From Inputs, Pg. 2, Ln. 15]	0
7	Other Revenues Associated with Loads Outside of NWPS' Zone [From Inputs, Pg. 2, Ln. 19]	0
8	Rev. Rqmt. (w/o incentives) from SPP Base Plan Funded Upgrades (Schedule 11 Revenue) [From ATT-12, Page 2, Ln. 39, ATRR w/o Incentives]	#DIV/0!
9	Line Intentionally Left Blank	
10	Gross Revenue Credits (sum Lines 3 thru 8) [To Appendix A, Line 122]	#DIV/0!

Note 1: All Schedule 7 & 8 revenues derived as a Transmission Owner from SPP for loads not included in the system peak and for which the cost of the service is recovered under this formula will be included in this revenue credit. These revenues are booked in Account 456.1 (Firm Point-to-Point and Non-Firm Point-to-Point). All NWPS point-to-point transmission customers are included in the UMZ Load Divisor.

Note 2: If the costs associated with Directly Assigned Transmission Facility Charges are included in this TFR, the associated revenues will be included in this TFR. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in this TFR, the associated revenues will not be included in this TFR.

Note 3: The portion of Point-to-Point revenues collected by SPP and assigned to NWPS are included on ATT 3, Ln. 4. Any demand revenue margins collected directly by NWPS for "grandfathered" bundled contracts will be included on ATT 3, Ln. 6. See note on "Inputs" worksheet, Pg. 2, Ln. 20 regarding remaining pre-OATT contracts.

Attachment 4, NON-ESCROWED FUNDS

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

The purpose of this worksheet is to individually document the value(s) of the non-escrowed reserve funds that will be credited against working capital. All inputs are derived from the Company's Books and Records, as described.

Line	Description of Reserve:	FERC Reserve Acct	FERC Expense Acct[1]	Balance 12/31/20xx COL. A	Allocator NP COL. B	Working Capital Adjustment (Col. C = Col. A x Col. B) COL. C
1.	Accum Prov for Inj/Damgs	228.2	925	$ -	#DIV/0!	#DIV/0!
2.	Other adjustments				#DIV/0!	#DIV/0!
3.	**Total** (Ln. 1 + Ln. 2) [Appendix A, Pg. 1, Ln. 46]			$ -		#DIV/0!
4.	Conformation [FF1, Pg. 112, Ln. 28, Col. c] [From Inputs, Pg. 1, Ln. 22]			-		

[1] Account 925 is the FERC expense account which includes the cost of insurance, the cost of claims not covered by insurance, the re-imbursement from insurance companies, and amounts credited to account 228.2 as Accumulated Provision for Injuries and Damages.

Attachment 5 - Cost Support

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

	Prepayments		FF1 Amount		Gross Plant Allocator	Functionalized to Transmission	Details
	Prepayments – Beginning of Year	FF1 Pg. 110.57.c [From Inputs, Pg. 1, Ln. 1a]	0				
	Prepayments – End of Year	FF1 Pg. 110.57.c [From Inputs, Pg. 1, Ln. 1]	0				
37	Prepayments	Average BOY/EOY Prepayments	0		#DIV/0!	#DIV/0!	

	Materials and Supplies		FF1 Amount		Transmission under SPP %	Functionalized to Transmission	Details
	Materials and Supplies – End of Year	FF1 Pg. 227 footnote SD Ops Ln. 8c [From Inputs, Pg. 1, Ln. 34]	0				
	Materials and Supplies – Beginning of Year	FF1 Pg. 227 footnote SD Ops Ln. 8b [From Inputs, Pg. 1, Ln. 34a]	0				
41	Materials and Supplies - Average	Average BOY/EOY Materials and Supplies	0		#DIV/0!	#DIV/0!	

Regulatory Expense Related to Transmission Cost Support:	FF1 Amount		Allocated to transmission	Functionalized to	Details

						Transmission	
63	Regulatory Commission Exp Account 928	FF1 Pg. 320 footnote SD Ops Ln. 189b[From Inputs, Pg. 1, Ln. 48] & 350.41.d thru 350.44.d [From Inputs, Pg. 2, Ln. 11]	0		0.00%	0	

Advertisements:			FF1 Amount		T/D Allocator	Functionalized to Transmission	Details
64	Advertisements FERC 909	FF1 Pg. 320 footnote SD Ops Ln. 169b [From Inputs, Pg. 2, Ln. 7]	0		#DIV/0!	#DIV/0!	NorthWestern uses Account 909 for its Safety and Informational Advertising. The account includes expenses incurred while conveying information to customers about safety and providing

					information to customers about utilizing their electric service. Costs during the test year included listing our phone number in telephone directories, safety campaigns around Call Before You Dig and Louie the Lightning Bug, tree safety and awareness, customer education on easy billing plans, and monthly bill inserts to customers.

ITC Adjustment:			FF1 Amount	GP Allocator	Functionalized to Transmission	Details
103	Amortized Investment Tax Credit	FF1 266.8.f [From Inputs, Pg.1, Ln. 45]	0	#DIV/0!	#DIV/0!	

Adjustment to Remove Revenue Requirements Associated w/ Excluded Transmission Facilities			Revenues from Direct Assigned Transmission Facilities	General Description of the Direct Assigned Transmission Facilities
117	Revenues from Direct Assigned Transmission Facilities	[From Inputs, Pg. 2, Ln. 15]	0	Direct Assignment Facilities: Facilities or portions of facilities that are constructed by any Transmission Owner(s) for the sole use/benefit of a particular Transmission Customer or a particular group of customers or a particular Generation Interconnection Customer requesting service under the Tariff. Direct Assignment Facilities shall be specified in the Service Agreements that govern service to the Transmission Customer(s) and Generation Interconnection Customer(s) and shall be subject to Commission approval.

Adjustments to Transmission O&M:	Total	Transmission under SPP Factor	Functionalized to Transmission	Details

49	Transmission O&M	FF1 320 footnote SD Ops Ln. 112b[From Inputs, Pg. 1, Ln. 47]	0		#DIV/0!	#DIV/0!	
50	Less Account 565	FF1 320 footnote SD Ops Ln. 96b [From Inputs, Pg. 1, Ln. 46]	0		#DIV/0!	#DIV/0!	
52	Plus Charges billed to Transmission Owner and booked to Account 565	[From Inputs, Pg. 2, Ln. 16]	0		#DIV/0!	#DIV/0!	

	Adjustments to Transmission Plant for only assets under SPP tariff:		**Total Transmission**		**Transmission under SPP**	**Details**
20	Transmission Assets	FF1 204 footnote SD Ops Ln. 55 BOY and EOY average [From Inputs, Pg. 1, Ln. 33]	0		-	
1a	Transmission under SPP Factor (Transmission under SS divided by Total Transimssion)		#DIV/0!			

Attachment 6, WEIGHTED AVERAGE COST OF CAPITAL

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

Line	Type of Capital	Total Company Average Capitalization ($) Balance	Source	Weighted Cost Ratios (%)	Cost of Capital (%)	Source	Weighted Cost of Capital (%)
				Col B = Col A/Col A Total			Col D = Col B x Col C
		Col A		Col B	Col C		Col D
1.	Long Term Debt	-	[Note (1)]	#DIV/0!	#DIV/0!	[Note (4)]	#DIV/0!
2.	Preferred Stock	0	[Note (2)]	#DIV/0!	0.00 %	[Note (5)]	#DIV/0!
3.	Common Stock	-	[Note (3)]	#DIV/0!			#DIV/0!
4.	Totals	-		#DIV/0!			
5.	**Weighted Average Cost of Capital ("R")**						#DIV/0!

Note(1): From ATT 9, Pg. 1, Ln. 3.

Note (2): From ATT 8, Pg. 1, Ln. 3.

Note (3): From ATT 7, Pg. 1, Ln. 4.

Note(4): From ATT 9, Page 2, Ln. 8

Note (5): From ATT 8, Pg. 1, Ln. 5.

Attachment 7, COMMON STOCK

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

		Total Proprietary Capital*		Preferred Stock								Acc Other Comp Income		Unappropriated Undistributed Subsidiary Earnings		Common Equity Balance
				Outstanding Balance		Premium (Discount)		Gains/(Losses) on Reacq'd Preferred Stock		Other Paid-In Capital (Preferred Stock)						
		Balance	Source	Acct 204	Source	Acct 207, 213-Pfd	Source	Acct 210	Source	Accts 208 – 211	Source	Acct 219	Source	Acct 216.1	Source	
		Col A		Col B		Col C		Col D		Col E		Col F		Col G		Col H (H=A-B-C-D-E-F-G)
Line	Date															
1.	12/31/20xx	-	[Note (1)]	0	[Note (3)]	0	[Note (5)]	0	[Note (7)]	0	[Note (9)]	0	[Note (11)]	0	[Note (13)]	-
2.	12/31/20xx	-	[Note (2)]	0	[Note(4)]	0	[Note (6)]	0	[Note (8)]	0	[Note (10)]	0	[Note (12)]	0	[Note (14)]	-

3.	-	0	0	0	0	0	0

4. **Common Equity Balance** [Average of Beg of Yr & End of Yr CE Balance]: -
[To ATT-6, Page 1, Line 3, Col A]

* Includes both Common and Preferred Stock accounts.

[Note (1)]:	FF1, Pg. 112, Ln. 16, Col. d. [From Inputs, Pg. 1, Ln. 9]	[Note (8)]:	From ATT 8, Ln. 2, Col. D.
[Note (2)]:	FF1, Pg. 112, Ln. 16, Col. c. [From Inputs, Pg. 1, Ln. 8]	[Note (9)]:	From ATT 8, Ln. 1, Col. E.
[Note (3)]:	From ATT 8, Ln. 1, Col. A.	[Note (10)]:	From ATT 8, Ln. 2, Col. E.
[Note (4)]:	From ATT 8, Ln. 2, Col. A.	[Note (11)]:	FF1, Pg. 112, Ln. 15, Col. d. [From Inputs, Pg. 1, Ln. 7]
[Note (5)]:	From ATT 8, Ln. 1; Col. B + Col. C.	[Note (12)]:	FF1, Pg. 112, Ln. 15, Col. c. [From Inputs, Pg. 1, Ln. 6]
[Note (6)]:	From ATT 8, Ln. 2; Col. B + Col. C.	[Note (13)]:	FF1, Pg. 112, Ln. 12, Col. D [From Inputs, Pg. 1, Ln. 5]
[Note (7)]:	From ATT 8, Ln. 1, Col. D.	[Note (14)]:	FF1, Pg. 112, Ln. 12, Col. C [From Inputs, Pg. 1, Ln. 4]

Attachment 8, PREFERRED STOCK

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

Line	Date	Preferred Stock		Premium on Preferred Stock		Discount on Preferred Stock		Gain/(Loss) On Reaq'd Pref Stock		Other Paid-In Capital - Preferred		Total Outstanding
		Acct 204	Data Source	Acct 207	Data Source	Acct 213	Data Source	Acct 210	Data Source	Accts 208, 209, 211	Data Source	Col G = Cols A+B-C+D+E+F
		Col A		Col B		Col C		Col D		Col E		COL F
1.	12/31/20xx	0	[Note (1)]	0	[Note (3)]	0	[Note (5)]	0	[Note (7)]	0	[Note (9)]	0
2.	12/31/20xx	0	[Note (2)]	0	[Note (4)]	0	[Note (6)]	0	[Note (8)]	0	[Note (10)]	0

3\. **Avg of B of Yr and E of Yr Pref Stock** [To ATT 6, Pg. 1, Col. A, Ln. 2]: 0

4\. **Preferred Dividends** [Note 11]: 0

5\. **Average Cost Rate** [Ln 4 / Ln 3] [To ATT 6, Pg. 1, Col. C, Ln. 2]: 0.00%

Note (1):	FF1, Pg. 112, Ln. 3, Col d. [From Inputs, Pg. 1, Ln. 3]
Note (2):	FF1, Pg. 112, Ln. 3, Col c. [From Inputs, Pg. 1, Ln. 2]
Note (3):	The Acct 207 dollars included in FF1, Pg. 112, Ln. 6, Col. d that are associated with Premium on Preferred Stock; as derived from the Company's Books and Records.
Note (4):	The Acct 207 dollars included in FF1, Pg. 112, Ln. 6, Col. c that are associated with Premium on Preferred Stock; as derived from the Company's Books and Records.
Note (5):	The Acct 213 dollars included in FF1, Pg. 112, Ln. 9, Col. d that are associated with Discount on Preferred Stock; as derived from the Company's Books and Records.
Note (6):	The Acct 213 dollars included in FF1, Pg. 112, Ln. 9, Col. c that are associated with Discount on Preferred Stock; as derived from the Company's Books and Records.
Note (7):	The Acct 210 dollars included in FF1, Pg. 253, Col. b that are associated with the Gains/(Losses) on Reacquired Preferred Stock; as derived from the Company's Books and Records.
Note (8):	The Acct 210 dollars included in FF1, Pg. 253, Col. b that are associated with the Gains/(Losses) on Reacquired Preferred Stock; as derived from the Company's Books and Records.
Note (9):	The Acct 208-211 dollars included in FF1, Pg. 112, Ln. 7, Col. d that are associated with the Other Paid-In Capital on Preferred Stock; as derived from the Company's Books and Records.
Note (10):	The Acct 208-211 dollars included in FF1, Pg. 112, Ln. 7, Col. c that are associated with the Other Paid-In Capital on Preferred Stock; as derived from the Company's Books and Records.
Note (11):	The Acct 214-217 dollars included in FF1, Pg. 112, Ln. 10,13, Col. c that are associated with the capital stock expense; as derived from the Company's Books and Records.

Note (12)	The Acct 214-217 dollars included in FF1, Pg. 112, Ln. 10,13, Col. c that are associated with thecapital stock expense; as derived from the Company's Books and Records.

Attachment 9, LONG-TERM DEBT

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

GROSS PROCEEDS - LTD OUTSTANDING

Line	Date	Advances from Associated Company LTD		Bonds		Reacquired Bonds		Other Long Term Debt		Total Long Term Debt Outstanding
		Acct 223	Source	Acct 221	Source	Acct 222	Source	Acct 224	Source	Col E= Cols A+B+C+D
		Col A		Col B		Col C		Col D		Col E
1.	12/31/20xx	0	[Note (1)]	-	[Note (3)]	0	[Note (5)]	-	[Note (7)]	-
2.	12/31/20xx	0	[Note (2)]	-	[Note (4)]	0	[Note (6)]	-	[Note (8)]	-
3.	**GROSS PROCEEDS** (Avg of Beg of Yr and End of Yr LTD Gross Outstanding Balances in Col E) [To ATT 6, Pg.1, Ln. 1, Col. A]:									-

Note (1):	FF1, Pg. 112, Line 20, Col d. [From Inputs, Pg. 1, Ln. 15]	Note (5):	FF1, Pg. 112, Ln 19, Col. d. [From Inputs, Pg. 1, Ln. 13]
Note (2):	FF1, Pg. 112, Line 20, Col c. [From Inputs, Pg. 1, Ln. 14]	Note (6):	FF1, Pg. 112, Ln 19, Col. c. [From Inputs, Pg. 1, Ln. 12]
Note (3):	FF1, Pg. 112, Ln 18, Col. D [From Inputs, Pg. 1, Ln. 11]	Note (7):	FF1, Pg. 112, Ln 21, Col. d. [From Inputs, Pg. 1, Ln. 17]
Note (4):	FF1, Pg. 112, Ln 18, Col. C [From Inputs, Pg.1, Ln. 10]	Note (8):	FF1, Pg. 112, Ln 21, Col. c. [From Inputs, Pg. 1, Ln. 16]

NET PROCEEDS

Line	Date		
4.	12/31/20xx	Unamortized balance Premiums (Beg of Yr) (Acct 225) [Form 1, Pg. 112, Ln. 22, Col. d] [From Inputs, Pg. 1, Ln. 19]	0
5.	12/31/20xx	Unamortized balance Premiums (End of Yr) (Acct 225) [Form 1, Pg. 112, Ln. 22, Col. c] [From Inputs, Pg. 1, Ln. 18]	0
6.		**Avg of Beg & End of Yr Premiums**	0
7.	12/31/20xx	Unamortized balance Discounts (Beg of Yr) (Acct 226) [Form 1, Pg. 112, Ln. 23, Col. d] [From Inputs, Pg. 1, Ln. 21]	-
8.	12/31/20xx	Unamortized balance Discounts (End of Yr) (Acct 226) [Form 1, Pg. 112, Ln. 23, Col. c] [From Inputs, Pg. 1, Ln. 20]	-
9.		**Avg of Beg & End of Yr Discounts**	-
10	12/31/20xx	Unamortized Debt Expense (Acct 181) Beg of Year [Form 1, Pg. 111, Ln. 69, Col. d] [From Inputs, Pg. 2, Ln. 23]	-
11	12/31/20xx	Unamortized Debt Expense (Acct 181) End of Year [Form 1, Pg. 111, Ln. 69, Col. c] [From Inputs, Pg. 2, Ln. 24]	-
12		**Avg of Beg & End of Yr**	-
13	12/31/20xx	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)[Form 1, Pg. 111, Ln. 81, Col. d] [From Inputs, Pg. 1, Ln. 25]	-
14	12/31/20xx	Unamortized Loss on Reacquired Debt - End of Year (Acct 189) [Form 1, Pg. 111, Ln. 81, Col. c] [From Inputs, Pg. 1, Ln. 26]	-
15		**Avg of Beg & End of Yr**	-

16	12/31/20xx	Unamortized Gain on Reacquired Debt - Beginning of Yr (Acct 257)[Form 1, Pg. 112, Ln. 61, Col. d] [From Inputs, Pg. 2, Ln. 27]	-
17	12/31/20xx	Unamortized Gain on Reacquired Debt -End of Yr (Acct 257)[Form 1, Pg. 113, Ln. 81, Col. d] [From Inputs, Pg. 1, Ln. 28]	-
18		**Avg of Beg & End of Yr**	

19.	Gross Proceeds [From Line 3, above]	-
20.	Plus: Unamortized balance Premiums [From Line 6, above]	0
-		
21.	Less: Unamortized balance Discounts [From Line 9, above]	-
22.	**NET PROCEEDS** (Avg of Beg of Yr and End of Yr LTD):	-

General Note: Net long-term average debt balance is used as the divisor to determine LTD debt cost rate. Gross long-term average debt balance is used in the capital structure.

Attachment 9, LONG-TERM DEBT

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

LTD COSTS AND EXPENSES (Actual)

Line		
1.	LTD Interest Expense [FF1, Pg. 117, Ln. 62, Col. C] [From Inputs Pg.1, Ln. 24]	0
2.	Amortization Debt Discount and Expense (Acct 428) [FF1, Pg. 117, Ln. 63, Col. c] [From Inputs, Pg. 1, Ln. 25]	0
3.	Amortization of Loss on Reacquired Debt (Acct 428.1) [FF1, Pg. 117, Ln. 64, Col. c] [From Inputs, Pg. 1, Ln. 26]	0
4.	Less: Amort Premium on Debt Credit (Acct 429) [FF1, Pg. 117, Ln. 65, Col. c] [From Inputs, Pg.1, Ln. 27]	0
5.	Less: Amort Gain on Debt Credit (Acct 429.1) [FF1, Pg. 117, Ln. 66, Col. c] [From Inputs, Pg. 1, Ln. 28]	0

5a.	Plus: Interest on Debt to Associated Companies (Acct 430) [FF1, Pg. 117, Ln. 67, Col. c] [From Inputs, Pg. 1, Ln. 40]	0
6.	**TOTAL LTD Interest Amount**	-
7.	Total Long Term Debt Balance (Net Proceeds) [From Pg. 1, Ln. 13, above]	-
8.	**Embedded Cost of Long Term Debt [Line 6/Line 7]** [To ATT 6, Pg. 1, Ln. 1, Col. C]	**#DIV/0!**

Attachment 10, DEPRECIATION RATES										
(For Rate Year Beginning April 1, 2xxx, Based on December 31, 2xxx Data)										
Line	FERC	-	Description	-		-	20xx Rates (%)[1]			
1			STEAM GENERATION - Big Stone							
2	310		310.0-BSP-Land				0.00%			
3	311		311.0-BSP-Structures & Improvement				0. 44%			
4	312		312.0-BSP-Boiler Plant Equipment				4.21%			
5	314		314.0-BSP-Turbo-Generator				1.50%			
6	315		315.0-BSP-Accessory Electric				2.02%			
7	316		316.0-BSP-Misc Power Plant				5.15%			
8			STEAM GENERATION - Coyote							
9	310		310.0-CYP-Land				0.00%			
10	311		311.0-CYP-Structures & Improvements				1.01%			
11	312		312.0-CYP-Boiler Plant Equipment				2.05%			
12	314		314.0-CYP-Turbo-Generator				1.79%			
13	315		315.0-CYP-Accessory Electric				1.16%			
14	316		316.0-CYP-Misc Power Plant				3.50%			
15			STEAM GENERATION - Neal 4							
16	311		311.0-NLP-Structures & Improvement				2.99%			
17	312		312.0-NLP-Boiler Plant Equipment				2.88%			
18	314		314.0-NLP-Turbo-Generator				2.23%			
19	315		315.0-NLP-Accessory Electric				2.96%			
20	316		316.0-NLP-Misc Power Plant				5.02%			
21			OTHER GENERATION							

22	340		340.0-Other Production-Diesel-Land			0.00%			
23	341		341.0-Other Production-Diesel-Struc			2.81%			
24	342		342.0-Other Production-Diesel-Fuel			2.28%			
25	342		342.1-GT Pipelines			2.49%			
26	342		342.2-GT Compressors			1.97%			
27	343		343.0-Prime Movers & Generators			2.26%			
28	344		344.0-Movers and Generators			3.28%			
29	345		345.0-Accessory Electric Equipment			3.45%			
30	346		346.0-Misc. Power Plant Equipment			2.82%			
31	341		NPS 341.1 – Other Production-BGGS			3.25%			
32	342		NPS 342.1 – Other Production-BGGS			3.20%			
33	343		NPS 343.1 – Other Production-BGGS			3.20%			
34	344		NPS 344.1 – Other Production-BGGS			3.47%			
35	345		NPS 345.1 – Other Production-BGGS			3.47%			
36	346		NPS 346.1 – Other Production-BGGS			3.61%			
37	341		NPS 341.1-Other Production-Wind			3.26%			
38	344		NPS 344.1-Other Production-Wind			3.90%			
39	345		NPS 345.1-Other Production-Wind			3.79%			
40	346		NPS 346.1-Other Production-Wind			3.69%			
41			TRANSMISSION						
42	350		350.1-Transmission Land			0.00%			
43	350		350.2-Transmission Land Rights			0.00%			
44	352		352.0-Trans Elec Structures & Impro			1.67%			
45	353		353.0-Trans Elec Station Equipment			2.67%			
46	355		355.0-Tran Elec Poles & Fixtures			2.91%			

47	356		356.0-Tran Elec Overhead Conductors			2.33%			
48	357		357.0-Transmission-Underground Cond			1.76%			
49	358		358.0-Transmission-UG Conductor & D			2.41%			
50			DISTRIBUTION						
51	360		360.1-Distribution Land			0.00%			
52	360		360.2-Distribution Land Rights			0.00%			
53	361		361.0-Distribution Structures & Imp			1.65%			
54	362		362.0-Distribution Elec Station Equ			2.71%			
55	364		364.0-Distribution Poles & Fixtures			4.25%			
56	365		365.0-Distribution Overhead Conduct			6.12%			
57	366		366.0-Distribution UG Conduit			2.24%			
58	367		367.0-Distribution UG Conductor & D			3.74%			
59	368		368.0-Distribution Line Transformer			2.66%			
60	369		369.1-Distribution Service Overhead			3.02%			
61	369		369.2-Distribution Service Undergro			3.66%			
62	370		370.0-Distribution Meters Electric			10.79%			
63	370		370.3-Distribution AMI Meters Electric			7.62%			
64	371		371.0-Distribution-Install on Cust			13.13%			
65	371		371.5-Distribution-LED Yard Lights			5.64%			
66	373		373.1-Dist Street Lighting & Signal			3.59%			
67	373		373.5-Distribution-LED Street Lights			**7.28%**			
68			INTANGIBLE						
69	303		303.1-Intan Plant 10 Year Software			8.66%			
70	303		303.5-Intan Plant 5 Year Software			17.24%			
71			GENERAL						

72	389		389.0-General Plant-Land			0.00%			
73	390		390.1-Gen Plt Structures & Impv Dis			1.05%			
74	391		391.0-Gen Plant-Office Fur			4.13%			
75	392		392.20-Gen Plt Util Trans-Trailers			2.25%			
76	392		392.3-Gen Vehicle-Passenger			5.63%			
77	392		392.40-Gen Plt Util Trans-Heavy Tru			6.46%			
78	392		392.50-Gen Plt Util Trans-Light Tru			.99%			
79	394		394.0-Gen Plt Util Tools,Shop, & Ga			6.68%			
80	396		396.0-Gen Plt Util Power Operated E			3.39%			
81	397		397.0-Gen Plt Util Comm Equip Compu			10.11%			
82	397		397.2-Gen Plt Util Comm Equip Other			11.72%			

[1] These depreciation and amortization rates shall not change absent a Section 205 or 206 filing before the Commission.

Attachment 10

Line	Asset Location	EOY Original Cost	EOY Depreciation Reserve	EOY Net Book Value	BOY Original Cost	BOY Depreciation Reserve	BOY Net Book Value	Average Original Cost 20XX - 20XX	Average Depreciation Reserve 20XX-20XX	Average Net Book Value 20XX - 20XX	Original Cost in SPP	Depreciation Reserve in SPP	Net Book Value in SPP	Annual Depreciation
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														
17														

18														
19														
20														
21														
22														
23														
24														
25														
26														
27														
28														
29														
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31														
32														
33														
34														
35														
36														
37														
38														
39														
40														

41														
42														
43														
44														
45														
46														
47														
48														
49														
50														
51														
52														
53														
54														
55														
56	**Grand Total**													
57														
58									*Breakout by FERC account:*					
59									350.1-Transmission Land					
60									350.2-Trans Land Rights					
61									352.0-Transmission-Structu					
62									353.0-Transmission-Stat Eq					
63									355.0-Tran Elec Poles & Fixtures					

64									356.0-Tran Elec OH Conductors & Dev					
65									357.0–Trans-UG Conduit					
66									358.0-Transmission-UG Conductor & D					
67									397.0-Electric 10yr Comm Equip					

Attachment 12, Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

SPP BASE PLAN FUNDED UPGRADE SUMMARY LISTS:

Ln	BASE PLAN and "PARTIAL" BASE PLAN FUNDED (RELIABILITY) UPGRADES									
	SPP UID #	"Detail" Page, From Below	Upgrade Description	In-Service Date	BOY/EOY Average Net Book Value	ATRR w/o Incentives	Incentive ATRR	Gross ATRR w/ Incentives	Sch. 11 Point to Point Revenue Credit	Net ATRR w/ Incentives
1	0	3	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2	0	4	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3	0	5	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4	0	6	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5	0	7	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6	0	8	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
7	0	9	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8	0	10	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

9	0	11	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10	0	12	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11	0	13	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12	0	14	0	1/0/1900	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										

3
0
3
1
3
2
3
3
3
4
3
5
3
6
3
7
3
8
3
9
4
0
4
1
4
2
4
3
4
4
4
5
4
6
4
7
4
8
4
9
5
0
5
1
5
2

53										
54	**Reliability and "Partial" Base Plan Funded Upgrade Totals**				$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

SPP BASE PLAN FUNDED UPGRADE SUMMARY LISTS (Continued):

Ln	ECONOMIC UPGRADES									
	SPP UID #	"Detail" Page, From Below	Upgrade Description	In-Service Date	BOY/EOY Average Net Book Value	ATRR w/o Incentives	Incentive ATRR	Gross ATRR w/ Incentives	Sch. 11 Point to Point Revenue Credit	Net ATRR w/ Incentives
1										
2										
3										
4										
5										
6										

7										
8										
9										
10	**Economic Upgrade Totals**				$ -	$ -	$ -	$ -	$ -	$ -

BALANCED PORTFOLIO UPGRADES

	SPP UID #	"Detail" Page, From Below	Upgrade Description	In-Service Date	BOY/EOY Average Net Book Value	ATRR w/o Incentives	Incentive ATRR	Gross ATRR w/ Incentives	Sch. 11 Point to Point Revenue Credit	Net ATRR w/ Incentives
11										
12										
13										
14										
15										
16										
17										
18										
19										
20	**Balanced Portfolio Upgrade Totals**				$ -	$ -	$ -	$ -	$ -	$ -

INTEGRATED TRANSMISSION PLANNING UPGRADES

SP	"Detail"	Upgrade Description	In-Ser	BO Y/E	AT RR	Incentive	Gross	Sch. 11	Net

	PUID #	Page, From Below		vice Date	OY Average Net Book Value	w/o Incentives	ATRR	ATRR w/ Incentives	Point to Point Revenue Credit	ATRR w/ Incentives
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38	**Integrated Transmission Planning Upgrade Totals**				$ -	$ -	$ -	$ -	$ -	$ -

39	**TOTAL** (Net Plant, ATRR w/o Incentives, Incentive ATRR) for SPP Base Plan Funded Upgrades [Sum Line 54 (Page 1) , Line 10 (Page 2), Line 20 (Page 2), & Line 38 (Page 2)]	$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation, to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

<u>Line</u>				
1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			

3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 47, Col. B]:	#DIV /0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]			$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]			#DIV /0!
11.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**			
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]			#DIV /0!
13.	Portion of General & Intagible Rate Base Attributable to Upgrade [Line 13 x Line 10]			#DIV /0!
	Adjustments to Upgrade Rate Base w/o Incentive			
14.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]			#DIV /0!
15.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18 x Line 10]			#DIV /0!
16.	Upgrade adjusted BOY/EOY Net Book Value [[Line 6 + Line 14 + Line 19]]			#DIV /0!
17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]			#DIV /0!

18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV/0!
19.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72]	#DIV/0!
21.	General and Intangible Depreciation ExpenseFunctionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
22.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
23.	Transmission O&M Attributable to Upgrade [Line 10 x Line 20]	#DIV/0!
	Depreciation Expense for Upgrade Project	
24.	Annual Depreciation [Company Records From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!
26.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36]	#DIV/0!
	Income Taxes Attributable to Upgrade	
27.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
28.	Income Taxes Attributable to Upgrade [Line 10 x Line 40]	#DIV/0!
29.	**Upgrade ATRR w/o Incentive [Lines 21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%

31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
33.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!
34.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

SPP BASE PLAN FUNDED UPGRADE DETAILS:

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Line

1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00%
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 47, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]			$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]			#DIV/0!
11.	Total General and Intangible Functionalized to Transmission Attributable to Upgrade			
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]			#DIV/0!
13.	Portion of General & Intagible Rate Base Attributable to Upgrade [Line 13 x Line 10]			#DIV/0!
	Adjustments to Upgrade Rate Base w/o Incentive			
14.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]			#DIV/0!

15.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18 x Line 10]	#DIV /0!
16.	Upgrade adjusted BOY/EOY Net Book Value [[Line 6 + Line 14 + Line 19]]	#DIV /0!
17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV /0!
18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV /0!
19.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72]	#DIV /0!
21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV /0!
	Transmission O&M Attributable to Upgrade	
22.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV /0!
23.	Transmission O&M Attributable to Upgrade [Line 10 x Line 30]	#DIV /0!
	Depreciation Expense for Upgrade Project	
24.	Annual Depreciation [Company Records From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV /0!
26.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36]	#DIV /0!
	Income Taxes Attributable to Upgrade	
27.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV /0!
28.	Income Taxes Attributable to Upgrade [Line 10 x Line 40]	#DIV /0!

29.	**Upgrade ATRR w/o Incentive [Lines 21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
33.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!
34.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

SPP BASE PLAN FUNDED UPGRADE DETAILS:

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updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior
years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

Line				
1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 47, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]			$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]			#DIV/0!
11.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**			
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]			#DIV/0!
13.	Portion of General & Intangible Rate Base Attributable to Upgrade [Line 13 x Line 10]			#DIV/0!

	Adjustments to Upgrade Rate Base w/o Incentive	
14.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV/0!
15.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18 x Line 10]	#DIV/0!
16.	Upgrade adjusted BOY/EOY Net Book Value [[Line 6 + Line 14 + Line 19]]	#DIV/0!
17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV/0!
18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV/0!
19.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72]	#DIV/0!
21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
22.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
23.	Transmission O&M Attributable to Upgrade [Line 10 x Line 30]	#DIV/0!
	Depreciation Expense for Upgrade Project	
24.	Annual Depreciation [Company Records From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!
26.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36]	#DIV/0!

	Income Taxes Attributable to Upgrade	
27.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
28.	Income Taxes Attributable to Upgrade [Line 10 x Line 40]	#DIV/0!
29.	**Upgrade ATRR w/o Incentive [Lines 21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
33.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!
34.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

SPP BASE PLAN FUNDED UPGRADE DETAILS:

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updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior
years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,
to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

Line				
1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 47, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]			$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]			#DIV/0!

11.	Total General and Intangible Functionalized to Transmission Attributable to Upgrade	
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]	#DIV /0!
13.	Portion of General & Intagible Rate Base Attributable to Upgrade [Line 13 x Line 10]	#DIV /0!
	Adjustments to Upgrade Rate Base w/o Incentive	
14.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV /0!
15.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18 x Line 10]	#DIV /0!
16.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19]	#DIV /0!
17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV /0!
18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV /0!
19.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72]	#DIV /0!
21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV /0!
	Transmission O&M Attributable to Upgrade	
22.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV /0!
23.	Transmission O&M Attributable to Upgrade [Line 10 x Line 30]	#DIV /0!
	Depreciation Expense for Upgrade Project	
24.	Annual Depreciation [Company Records From ATT 11]	

	Taxes Other than Income Taxes Attributable to Upgrade	
25.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!
26.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36]	#DIV/0!
	Income Taxes Attributable to Upgrade	
27.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
28.	Income Taxes Attributable to Upgrade [Line 10 x Line 40]	#DIV/0!
29.	**Upgrade ATRR w/o Incentive [Lines21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
33.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!
34.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

SPP BASE PLAN FUNDED UPGRADE DETAILS:

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Line				
1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 47, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]			$ -

9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]	$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]	#DIV/0!
11.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**	
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]	#DIV/0!
13.	Portion of General & Intangible Rate Base Attributable to Upgrade [Line 13 x Line 10]	#DIV/0!
	Adjustments to Upgrade Rate Base w/o Incentive	
14.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV/0!
15.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18 x Line 10]	#DIV/0!
16.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19]	#DIV/0!
17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV/0!
18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV/0!
19.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72]	#DIV/0!
21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
22.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
23.	Transmission O&M Attributable to Upgrade [Line 10 x Line 30]	#DIV/0!

	Depreciation Expense for Upgrade Project	
24.	Annual Depreciation [Company Records From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!
26.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36]	#DIV/0!
	Income Taxes Attributable to Upgrade	
27.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
28.	Income Taxes Attributable to Upgrade [Line 10 x Line 40]	#DIV/0!
29.	**Upgrade ATRR w/o Incentive [Lines21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
33.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!
34.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

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Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation, to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

Line				
1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 47, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			

7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]	$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]	$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]	$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]	#DIV/0!
11.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**	
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]	#DIV/0!
13.	Portion of General & Intangible Rate Base Attributable to Upgrade [Line 13 x Line 10]	#DIV/0!
	Adjustments to Upgrade Rate Base w/o Incentive	
14.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV/0!
15.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18 x Line 10]	#DIV/0!
16.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19]]	#DIV/0!
17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV/0!
18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV/0!
19.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72]	#DIV/0!
21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV/0!

	Transmission O&M Attributable to Upgrade	
22.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
23.	Transmission O&M Attributable to Upgrade [Line 10 x Line 30]	#DIV/0!
	Depreciation Expense for Upgrade Project	
24.	Annual Depreciation [Company Records From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!
26.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36]	#DIV/0!
	Income Taxes Attributable to Upgrade	
27.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
28.	Income Taxes Attributable to Upgrade [Line 10 x Line 40]	#DIV/0!
29.	**Upgrade ATRR w/o Incentive [Lines21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
33.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!
34.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation, to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

Line				
1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %

4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 47, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]			$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]			#DIV/0!
11.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**			
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]			#DIV/0!
13.	Portion of General & Intagible Rate Base Attributable to Upgrade [Line 13 x Line 10]			#DIV/0!
	Adjustments to Upgrade Rate Base w/o Incentive			
14.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]			#DIV/0!
15.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18 x Line 10]			#DIV/0!
16.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19]			#DIV/0!
17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]			#DIV/0!
18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]			#DIV/0!

19.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72]	#DIV/0!
21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
22.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
23.	Transmission O&M Attributable to Upgrade [Line 10 x Line 30]	#DIV/0!
	Depreciation Expense for Upgrade Project	
24.	Annual Depreciation [Company Records From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!
26.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36]	#DIV/0!
	Income Taxes Attributable to Upgrade	
27.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
28.	Income Taxes Attributable to Upgrade [Line 10 x Line 40]	#DIV/0!
29.	**Upgrade ATRR w/o Incentive [Lines21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!

33.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!
34.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation, to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

Line		
1.	Upgrade Description:	

		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 47, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]			$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]			#DIV/0!
11.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**			
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]			#DIV/0!
13.	Portion of General & Intagible Rate Base Attributable to Upgrade [Line 13 x Line 10]			#DIV/0!
	Adjustments to Upgrade Rate Base w/o Incentive			
14.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]			#DIV/0!
15.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18 x Line 10]			#DIV/0!
16.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19]			#DIV/0!

17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV/0!
18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV/0!
19.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72]	#DIV/0!
21.	General and Intangible Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
22.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
23.	Transmission O&M Attributable to Upgrade [Line 10 x Line 30]	#DIV/0!
	Depreciation Expense for Upgrade Project	
24.	Annual Depreciation [Company Records From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 36]	#DIV/0!
26.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 23]	#DIV/0!
	Income Taxes Attributable to Upgrade	
27.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
28.	Income Taxes Attributable to Upgrade [Line 10 x Line 40]	#DIV/0!
29.	**Upgrade ATRR w/o Incentive [Lines 21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!

30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00 %
31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
33.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!
34.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

SPP BASE PLAN FUNDED UPGRADE DETAILS:

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Line				
1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 47, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]			$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]			#DIV/0!
11.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**			
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]			#DIV/0!
13.	Portion of General & Intangible Rate Base Attributable to Upgrade [Line 13 x Line 10]			#DIV/0!
	Adjustments to Upgrade Rate Base w/o Incentive			

14.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV/0!
15.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18 x Line 10]	#DIV/0!
16.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19]	#DIV/0!
17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV/0!
18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV/0!
19.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72]	#DIV/0!
21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
22.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
23.	Transmission O&M Attributable to Upgrade [Line 10 x Line 30]	#DIV/0!
	Depreciation Expense for Upgrade Project	
24.	Annual Depreciation [Company Records From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!
26.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36]	#DIV/0!
	Income Taxes Attributable to Upgrade	

27.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
28.	Income Taxes Attributable to Upgrade [Line 10 x Line 40]	#DIV/0!
29.	**Upgrade ATRR w/o Incentive [Lines 21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
33.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!
34.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

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Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

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Line				
1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 47, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]			$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]			#DIV/0!
11.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**			

12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]	#DIV/0!
13.	Portion of General & Intangible Rate Base Attributable to Upgrade [Line 13 x Line 10]	#DIV/0!
	Adjustments to Upgrade Rate Base w/o Incentive	
14.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV/0!
15.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18 x Line 10]	#DIV/0!
16.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19]	#DIV/0!
17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV/0!
18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV/0!
19.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**	
20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 25]	#DIV/0!
21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
22.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
23.	Transmission O&M Attributable to Upgrade [Line 10 x Line 30]	#DIV/0!
	Depreciation Expense for Upgrade Project	
24.	Annual Depreciation [Company Records From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!

26.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36]	#DIV/0!
	Income Taxes Attributable to Upgrade	
27.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
28.	Income Taxes Attributable to Upgrade [Line 10 x Line 40]	#DIV/0!
29.	**Upgrade ATRR w/o Incentive [Lines 21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
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34.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

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Line				
1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 47, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			
6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]			
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]			$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			$ -

10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]	#DIV/0!
11.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**	
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]	#DIV/0!
13.	Portion of General & Intangible Rate Base Attributable to Upgrade [Line 13 x Line 10]	#DIV/0!
	Adjustments to Upgrade Rate Base w/o Incentive	
14.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV/0!
15.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18 x Line 10]	#DIV/0!
16.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19]	#DIV/0!
17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV/0!
18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV/0!
19.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72]	#DIV/0!
21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
22.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
23.	Transmission O&M Attributable to Upgrade [Line 10 x Line 30]	#DIV/0!

	Depreciation Expense for Upgrade Project	
24.	Annual Depreciation [Company Records From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!
26.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36]	#DIV/0!
	Income Taxes Attributable to Upgrade	
27.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
28.	Income Taxes Attributable to Upgrade [Line 10 x Line 40]	#DIV/0!
29.	**Upgrade ATRR w/o Incentive [Lines 21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
33.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!
34.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

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Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation, to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

Line				
1.	Upgrade Description:			
		Column A		Column B
2.	SPP UID # :			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00 %
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 47, Col. B]:	#DIV/0!
5.	Upgrade In-Service Date:			

6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]	
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]	$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]	$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]	$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]	#DIV/0!
11.	**Total General and Intangible Functionalized to Transmission Attributable to Upgrade**	
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]	#DIV/0!
13.	Portion of General & Intangible Rate Base Attributable to Upgrade [Line 13 x Line 10]	#DIV/0!
	Adjustments to Upgrade Rate Base w/o Incentive	
14.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV/0!
15.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18 x Line 10]	#DIV/0!
16.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19]	#DIV/0!
17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV/0!
18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV/0!
19.	**Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade**	
20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72]	#DIV/0!

21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV/0!
	Transmission O&M Attributable to Upgrade	
22.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV/0!
23.	Transmission O&M Attributable to Upgrade [Line 10 x Line 30]	#DIV/0!
	Depreciation Expense for Upgrade Project	
24.	Annual Depreciation [Company Records From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV/0!
26.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36]	#DIV/0!
	Income Taxes Attributable to Upgrade	
27.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV/0!
28.	Income Taxes Attributable to Upgrade [Line 10 x Line 40]	#DIV/0!
29.	**Upgrade ATRR w/o Incentive [Lines21 + 26 + 30 + 33 + 37 + 41]**	#DIV/0!
30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00%
31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV/0!
32.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV/0!
33.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV/0!

34.	**Upgrade ATRR w Incentives [Line 27 + Line 31]**	#DIV/0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

NorthWestern Corporation (South Dakota)				
SPP Formula Rate Template				
Twelve Months Ended December 31, XXXX				
Reference Updates				
#	**Tab**	**Line No.**	**Original Reference**	**Updated Reference**
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NorthWestern Energy Public Service Corporation
Formula Rate Protocols

NorthWestern Energy Public Service Corporation's ("NWPS") Formula Rate Template and these Formula Rate Protocols together compose NWPS's filed rate ("**Formula Rate**") for transmission service in the Upper Missouri Zone ("**UMZ**") of Southwest Power Pool, Inc. ("**SPP**"). NWPS must follow the instructions specified in the Formula Rate to calculate its Annual Transmission Revenue Requirement ("**ATRR**").

The Formula Rate applies to service on and after April 1 of each calendar year through March 31 of the following calendar year ("**Rate Year**"). On or before March 1 of each year, NWPS will recalculate the ATRR for the upcoming Rate Year in accordance with the Formula Rate ("**Annual Update**"). These Protocols outline the procedures for notice and review of, and challenges to, NWPS's Annual Update.

If the deadline for any requirement in these Protocols falls on a Saturday, Sunday, or legal holiday, the requirement will be due the next business day.

I. Annual Update – Publication, Meetings, and Notice Requirements

A. Publication

1. On or before March 1, NWPS will provide its Annual Update to SPP, and SPP will post the Annual Update on its OASIS. The date on which such posting occurs is that year's "**Publication Date**."

2. Within 10 days of the Publication Date, NWPS will provide electronic notice of the Annual Update to all Interested Parties through the Formula Rate Posting Information Notification List discussed in Paragraph I.C.

3. Any delay in the Publication Date will result in an equivalent extension of time for subsequent deadlines.

B. Annual Meeting

1. Each year, NWPS will host an open meeting no sooner than 30 days after the Publication Date and no later than June 1 ("**Annual Meeting**"). NWPS will provide remote access for participation in the Annual Meeting.

2. The Annual Meeting will permit NWPS to explain and clarify its Annual Update and provide Interested Parties (as defined in Paragraph I.C) an opportunity to seek information and clarifications from NWPS about the Annual Update.

3. At least 7 days before the Annual Meeting, NWPS will provide notice of the time, date, location, and remote access instructions for the Annual Meeting

through a posting on SPP's OASIS and via the Formula Rate Posting Information Notification List.

C. As used in these Protocols "Formula Rate Posting Information Notification List" means the email exploder maintained by SPP of Interested Parties , provided that such Interested Parties request to be added to the Formula Rate Posting Information Notification List through the "Exploder List" link on the SPP website. As of January 2016, the Exploder List was titled "Formula Rate Posting Information Notification" and could be accessed at http://www.spp.org/stakeholder-center/exploder-lists/. "**Interested Parties**" include but are not limited to customers under the SPP tariff, state utility regulatory commissions, consumer advocacy agencies, and state attorneys general.

D. Joint Informational Meeting

1. NWPS will endeavor to coordinate with other transmission owners using formula rates to establish revenue requirements for recovery of the costs of transmission projects that utilize the same regional cost sharing mechanism and hold a joint informational meeting to enable all Interested Parties to understand how those transmission owners are implementing their formula rates for recovering the costs of such projects.

2. Notice of any Joint Informational Meeting will be provided at least 7 days before the meeting through a posting on SPP's OASIS and via the Formula Rate Posting Information Notification List. The notice will include the time, date, location, and remote access instructions for the meeting.

3. Any Joint Informational Meetings will be held on or before August 1 of each year.

II. Annual Update - Contents

A. The Annual Update for the Rate Year will include a workable data-populated Formula Rate Template and underlying workpapers in native format with all formulas and links intact.

B. To the extent specified in the Formula Rate, the Annual Update will be based upon NWPS' FERC Form No. 1 for the most recent calendar year and, to the extent specified in the Formula Rate, upon the books and records of NWPS consistent with FERC accounting regulations, policies, and practices.

C. The Annual Update will provide sufficiently detailed workpapers and supporting documentation for data (and all adjustments thereto or allocations thereof) that are used to develop the Formula Rate and are not otherwise available directly from the FERC Form No. 1.

D. The Annual Update will provide sufficient information to enable Interested Parties to replicate the calculation.

E. The Annual Update will identify any changes in the formula references (page and line numbers) to the FERC Form No. 1.

F. The Annual Update will identify all material adjustments made to the FERC Form No. 1 data in determining formula inputs, including relevant footnotes to the FERC Form No. 1, and any adjustments not shown in the FERC Form No. 1.

G. With respect to any change in accounting that affects the inputs to the Formula Rate or the resulting charges billed under the Formula Rate ("**Accounting Change**"), the Annual Update will:

1. Identify any Accounting Changes, including:

   a. The initial implementation of an accounting standard or policy;

   b. The initial implementation of accounting practices for unusual or unconventional items where the Federal Energy Regulatory Commission ("FERC") has not provided specific accounting direction;

   c. Correction of errors and prior period adjustments that impact the revenue requirement;

   d. The implementation of new estimation methods or policies that change prior estimates; and

   e. Changes to income tax elections.

2. Identify items included in the Formula Rate at an amount other than on a historic cost basis (e.g., fair value adjustments);

3. Identify any reorganization or merger transaction during the previous year and explain the effect of the accounting for such transaction on inputs to the Formula Rate; and

4. For each Accounting Change identified pursuant to this section, provide a narrative explanation of the individual impact of such change on charges billed under the Formula Rate.

H. The Annual Update will not seek to modify the Formula Rate.

I. The following inputs will be stated values to be used in the Formula Rate until changed pursuant to a Federal Power Act Section 205 or 206 proceeding:

1. Rate of return on common equity (“ROE”); and

2. The depreciation and/or amortization rates.

III. Information Exchange Procedures

Each Annual Update will be subject to the following Information Exchange Procedures.

A. Interested Parties will have until September 1 following the Publication Date (unless such period is extended with the written consent of NWPS or by FERC order) to serve reasonable information and document requests on NorthWestern Energy (“**Information Exchange Period**”). The scope of such information and document requests will be limited to what is necessary to determine:

1. The extent, effect, or impact of an Accounting Change;

2. Whether the Annual Update fails to include data properly recorded in accordance with these Protocols;

3. The proper application of the Formula Rate and procedures in these Protocols;

4. The accuracy of data and consistency with the Formula Rate of the changes shown in the Annual Update;

5. The prudence of actual costs and expenditures;

6. The effect of any change to the underlying Uniform System of Accounts or the FERC Form No. 1; or

7. Any other information that may reasonably have substantive effect on the calculation of the charge pursuant to the formula.

The information and document requests may not otherwise be directed to ascertaining whether the Formula Rate is just and reasonable.

B. NWPS must make a good-faith effort to respond to information and document requests pertaining to the Annual Update within 15 business days of receiving such requests. Information and document requests received after 4:00 P.M. Central Prevailing Time will be considered received the next business day. NWPS will respond to all information and document requests by no later than October 1 following the Publication Date, unless the Information Exchange Period is extended by NWPS or by FERC.

C. NWPS will cause to be posted on SPP’s OASIS all information and document requests from Interested Parties and NWPS’ response to such requests, unless the responses include material deemed by NWPS to be confidential information. Any confidential information will not be publicly posted but will be made available to a requesting party pursuant to a confidentiality agreement to be executed by NWPS and the requesting party.

D. NWPS may not claim that responses to information and document requests provided pursuant to these Protocols are subject to any settlement privilege in any subsequent FERC proceeding addressing NWPS' Annual Update.

IV. Challenge Procedures

A. A challenge must be limited to issues that may be necessary to determine (1) the extent, effect, or impact of an Accounting Change; (2) whether the Annual Update fails to include data properly recorded in accordance with these Protocols; (3) the proper application of the Formula Rate and procedures in these Protocols; (4) the accuracy of data and consistency with the Formula Rate of the changes shown in the Annual Update; (5) the prudence of actual costs and expenditures; (6) the effect of any change to the underlying Uniform System of Accounts or the FERC Form No. 1; or (7) any other information that may reasonably have substantive effect on the calculation of the charge pursuant to the formula.

B. Informal Challenge

1. Interested Parties will have until October 31 after the Publication Date (unless such period is extended with the written consent of NWPS or by FERC order) to review the inputs, supporting explanations, allocations, and calculations and to notify NWPS in writing, which notice may be made electronically, of any specific Informal Challenge. The period of time from the Publication Date until October 31 is the "**Review Period**."

2. Failure to pursue an issue through an Informal Challenge will not bar pursuit of that issue as part of a Formal Challenge with respect to the same Annual Update, as long as the Interested Party has included at least one issue as part of an Informal Challenge with respect to that Annual Update. If the Interested Party has not included any issues as part of an Informal Challenge for an Annual Update, the Interested Party is barred from pursing a Formal Challenge with respect to any issue for that Annual Update, but is not barred from pursuing an issue or from lodging a Formal Challenge as to such issue as it relates to a subsequent Annual Update.

3. A party submitting an Informal Challenge to NWPS must specify the inputs, supporting explanations, allocations, calculations, or other information to which it objects and must provide an appropriate explanation and documents to support its challenge.

4. NWPS must make a good-faith effort to respond to any Informal Challenge within 20 business days of notice of such challenge. NWPS will appoint a senior representative to work with the party that submitted the Informal Challenge (or its representative) toward a resolution of the challenge. If NWPS disagrees with such challenge, NWPS will provide the Interested Party with an explanation supporting the inputs, supporting explanations, allocations, calculations, or other information.

5. No Informal Challenge may be submitted after October 31, and NWPS must respond to all Informal Challenges by no later than November 30, unless the Review Period is extended by NWPS or by FERC.

6. Informal Challenges are subject to the resolution procedures and limitations in this Section IV.

7. NWPS will cause to be posted on SPP's OASIS all Informal Challenges from Interested Parties and NWPS' response to such Informal Challenges, unless a challenge or the response includes material deemed by NWPS to be confidential information. Any confidential information will not be publicly posted but will be made available to the challenging party pursuant to a confidentiality agreement to be executed by NWPS and the challenging party.

8. Any changes or adjustments to the Annual Update resulting from the Information Exchange and Informal Challenge processes that are agreed to by NWPS will be reported in the Informational Filing required pursuant to Section VI of these Protocols and will be reflected in the Annual Update for the following Rate Year, as discussed in Section V of these Protocols.

C. Formal Challenge

1. A Formal Challenge must satisfy all of the following requirements:

   a. A Formal Challenge must clearly identify the action or inaction which is alleged to violate the Formula Rate.

   b. A Formal Challenge must explain how the action or inaction violates the Formula Rate.

   c. A Formal Challenge must set forth the business, commercial, economic, or other issues presented by the action or inaction as such relates to or affects the party filing the Formal Challenge, including:

      i. The extent or effect of an Accounting Change;

      ii. Whether the Annual Update fails to include data properly recorded in accordance with these Protocols;

iii. The proper application of the Formula Rate;

iv. The accuracy of data and consistency with the Formula Rate of the charges shown in the Annual Update;

v. The prudence of actual costs and expenditures;

vi. The effect of any change to the underlying Uniform System of Accounts or the FERC Form No. 1; or

vii. Any other information that may reasonably have substantive effect on the calculation of the charge pursuant to the formula.

d. A Formal Challenge must make a good-faith effort to quantify the financial impact or burden (if any) created for the party filing the Formal Challenge as a result of the action or inaction.

e. A Formal Challenge must state whether the issues presented are pending in an existing FERC proceeding or a proceeding in any other forum in which the filing party is a party and, if so, provide an explanation why timely resolution cannot be achieved in that forum.

f. A Formal Challenge must state the specific relief or remedy requested, including any request for stay or extension of time, and the basis for that relief.

g. A Formal Challenge must include all documents that support the facts in the Formal Challenge in possession of or otherwise attainable by the filing party, including but not limited to contracts and affidavits.

h. A Formal Challenge must state whether the filing party utilized the Informal Challenge procedures described in these Protocols to dispute the action or inaction raised by the Formal Challenge, and if not, describe why not.

2. An Interested Party will have until January 15 following the Review Period (unless such date is extended with the written consent of NWPS to continue efforts to resolve an Informal Challenge) to file a Formal Challenge with FERC. A Formal Challenge must be filed in the same docket as NWPS' Informational Filing discussed in Section VI, below.

3. Any person filing a Formal Challenge must serve a copy of the Formal Challenge on NWPS. Service to NWPS must be simultaneous with filing at FERC. Simultaneous service can be accomplished by electronic mail in accordance with 18 C.F.R. § 385.2010(f)(3), facsimile, express delivery, or messenger. The party

filing the Formal Challenge must serve the individual listed as the contact person on NWPS' Informational Filing discussed in Section VI, below.

4. NWPS must respond to the Formal Challenge by the deadline established by FERC, unless an extension is granted by FERC.

5. A party may not pursue a Formal Challenge if that party did not submit an Informal Challenge during the applicable Review Period.

6. Any Interested Party seeking changes to the application of the Formula Rate due to a change in the Uniform System of Accounts or the FERC Form No. 1 must first raise the matter with NWPS before pursuing a Formal Challenge.

7. In any proceeding initiated by FERC concerning the Annual Update or in response to a Formal Challenge, NWPS bears the burden, consistent with Section 205 of the Federal Power Act, of proving that it has correctly applied the terms of the Formula Rate in that year's Annual Update. Nothing herein is intended to alter the burdens applied by FERC with respect to prudence challenges.

D. Except as specifically provided herein, nothing in these Protocols limits NWPS' right to file unilaterally, pursuant to Federal Power Act Section 205 and the regulations thereunder, to change the Formula Rate or any of its inputs, or to replace the Formula Rate with a stated rate, or the right of any other party to request such changes pursuant to Section 206 of the Federal Power Act and the regulations thereunder.

E. No party may seek to modify the Formula Rate under these Challenge Procedures, and the Annual Update is not subject to challenge by anyone for the purpose of modifying the Formula Rate. Any modifications to the Formula Rate will require, a filing under Section 205 or 206of the Federal Power Act.

V. Changes to Annual Update

A. If NWPS files any corrections to correct a Mistake in its FERC Form No. 1 during a Rate Year that would affect the Formula Rate for that Rate Year, such corrections and any resulting refunds or surcharges will be reflected in the Annual Update for the next effective Rate Year, with interest computed in accordance with 18 C.F.R. § 35.19a ("**FERC's Interest Rate**"). For purposes of these Protocols, "**Mistake**" means errors or omissions regarding the values inputted into the Formula Rate Template, such as arithmetic or other inadvertent computational errors, erroneous Form No. 1 references, or the like. Mistakes do not include matters involving exercise of judgment or substantive differences of opinion regarding the derivation of an input that is more properly the subject of the annual review process. Corrections to erroneous FERC Form No. 1 references in the Formula Rate Template may be made in the Annual Update without a Section 205 or 206 filing. There is no deadline for any Interested Party or NorthWestern Energy to notify the other party of any mistake in any FERC Form No. 1 data or specific data applied in the Formula Rate Template.

B. Any changes to the data inputs, including but not limited to revisions to NWPS' FERC Form No. 1, or as the result of any FERC proceeding to consider the Annual Update, or as a result of the procedures set forth herein, will be incorporated into the Formula Rate and the charges produced by the Formula Rate in the Annual Update for the next effective Rate Year. This reconciliation mechanism will apply in lieu of mid-Rate Year adjustments. Interest on any refund will be calculated in accordance with FERC's Interest Rate, and interest on any surcharge will be calculated using the lower of FERC's Interest Rate or NWPS' short-term borrowing rate, if applicable.

VI. Informational Filing

A. By December 15 of each year, NWPS will submit to FERC an informational filing of its Annual Update ("**Informational Filing**"), which will be filed in a new docket each year. This Informational Filing will include the information that is reasonably necessary to determine (1) that input data under the Formula Rate is properly recorded in any underlying workpapers; (2) that NWPS has properly applied the Formula Rate; (3) the accuracy of data and the consistency with the Formula Rate of the ATRR and rates under review; and (4) the extent of Accounting Changes that affect Formula Rate inputs. The Informational Filing will also describe any corrections or adjustments made during the Review Period, and will note any aspects of the Formula Rate or its inputs that are subject to an ongoing dispute under the Challenge Procedures.

B. Within 5 days of such Informational Filing, NWPS will provide notice of the Informational Filing via the Formula Rate Posting Information Notification List and by posting the docket number assigned to NWPS' Informational Filing on SPP's OASIS.

C. Any challenges to the implementation of NWPS' Formula Rate must be made through the Challenge Procedures described in Section IV, above, or in a separate complaint proceeding, and not in response to the Informational Filing.