

**Explanation of One Time Adjustment to Prior Period  
True Up TRR Pursuant to Appendix IX, Attachment 1, Paragraph 3(d)(8)**

**Changes to 2012 True Up TRR:**

1. During the preparation and review of TO10 draft posting, it was discovered that the description for the Account 190 – Pension & PBOB ADIT item (TO8 Schedule 9, line 119) was incorrect and thereby resulting in an allocation error. Instead of “C: Relates to CIAC Non-ISO Property Costs”, the description should have been “C: Relates to all employees in all functions”. Therefore, this ADIT item should have been allocated to ISO based on Wages and Salary Allocation Factor. Correcting this error increases the 2012 True Up TRR by \$80,376. A corrected Schedule 9 has been provided in these workpapers with the correction annotated.
2. In preparing the 2014 Plant Study, it was discovered that Work Order 900716073 associated with the Devers-Colorado River (“DCR”) project incorrectly received incentive rate treatment. The work order was related to the addition of communication conduit at Mirage Substation to accommodate fiber optic circuitry added as part of DCR. Consequently, SCE removed the capital expenditures from CWIP on Schedule 10 in 2012. Correcting this error reduces the 2012 True Up TRR by \$1,929.

The Net impact of these two changes is to increase the 2012 True Up TRR by \$78,447.

**Changes to 2013 True Up TRR:**

1. As discussed above, during the preparation and review of TO10 draft posting, it was discovered that description for the Account 190 – Pension & PBOB ADIT item (TO9 Schedule 9, line 119) was incorrect resulting in an allocation error. Instead of “C: Relates to CIAC Non-ISO Property Costs”, the description should have been “C: Relates to all employees in all functions”. Therefore, this ADIT item should have been allocated to ISO based on Wages and Salary Allocation Factor. Correcting this error increases the 2013 True Up TRR by \$76,858.
2. As discussed above, in preparing the 2014 Plant Study, we determined that Work Order 900716073 associated with Devers-Colorado River (“DCR”) project incorrectly received incentive rate treatment in 2013. The work order was related to the addition of communication conduit at Mirage Substation to accommodate fiber optic circuitry added as part of DCR. Consequently, SCE removed the capital expenditures from CWIP on Schedule 10 in 2013, as well as removed the expenditures from Schedules 6, and 8 since work was placed into service in 2013. In addition, we have determined that Work Orders 800051690, 800051691, and 800452215 were improperly accounted for in 2013. These three work orders were associated with securing rights of way for DCR and Tehachapi Renewable Transmission Project. These projects were incorrectly placed into Account 350.1 rather than 350.2. Consequently the depreciation expense was not properly calculated, given that the depreciation rates vary for the two accounts and these work orders were in service during 2013. Correcting for this error impacts Schedules 6, 8 and 14. The impact of the plant related errors reduces the 2013 True Up TRR by \$62,710.

The Net impact of these two changes is to increase the 2013 True Up TRR by \$14,148.

The total One-Time Adjustment for TO10, including interest to January 1, 2014 is \$96,732.

Schedule 3 - One-Time and Previous Period True Up Adjustment										
One Time Adjustment for Revised 2012 True Up TRR							One Time Adjustment for Revised 2013 True Up TRR			
		Monthly Interest	Monthly True Up	Cumulative Excess (-) or Shortfall (+) in Revenue wo Interest for Current Month	Interest for Current Month	Cumulative Excess (-) or Shortfall (+) in Revenue with Interest		Cumulative Excess (-) or Shortfall (+) in Revenue wo Interest for Current Month	Interest for Current Month	Cumulative Excess (-) or Shortfall (+) in Revenue with Interest
Month	Year	Rate	TRR Adjustment	Current Month	Month		TRR Adjustment	Current Month	Month	
January	2012	0.27%	\$6,537	\$6,537	\$9	\$6,546	\$0	\$0	\$0	\$0
February	2012	0.27%	\$6,537	\$13,083	\$26	\$13,110	\$0	\$0	\$0	\$0
March	2012	0.27%	\$6,537	\$19,647	\$44	\$19,691	\$0	\$0	\$0	\$0
April	2012	0.27%	\$6,537	\$26,229	\$62	\$26,291	\$0	\$0	\$0	\$0
May	2012	0.27%	\$6,537	\$32,828	\$80	\$32,908	\$0	\$0	\$0	\$0
June	2012	0.27%	\$6,537	\$39,445	\$98	\$39,543	\$0	\$0	\$0	\$0
July	2012	0.27%	\$6,537	\$46,080	\$116	\$46,196	\$0	\$0	\$0	\$0
August	2012	0.27%	\$6,537	\$52,733	\$134	\$52,866	\$0	\$0	\$0	\$0
September	2012	0.27%	\$6,537	\$59,404	\$152	\$59,555	\$0	\$0	\$0	\$0
October	2012	0.27%	\$6,537	\$66,093	\$170	\$66,262	\$0	\$0	\$0	\$0
November	2012	0.27%	\$6,537	\$72,800	\$188	\$72,987	\$0	\$0	\$0	\$0
December	2012	0.27%	\$6,537	\$79,525	\$206	\$79,730	\$0	\$0	\$0	\$0
January	2013	0.27%	\$0	\$79,730	\$215	\$79,946	\$1,179	\$1,179	\$2	\$1,181
February	2013	0.27%	\$0	\$79,946	\$216	\$80,162	\$1,179	\$2,360	\$5	\$2,364
March	2013	0.27%	\$0	\$80,162	\$216	\$80,378	\$1,179	\$3,543	\$8	\$3,551
April	2013	0.27%	\$0	\$80,378	\$217	\$80,595	\$1,179	\$4,730	\$11	\$4,742
May	2013	0.27%	\$0	\$80,595	\$218	\$80,813	\$1,179	\$5,921	\$14	\$5,935
June	2013	0.27%	\$0	\$80,813	\$218	\$81,031	\$1,179	\$7,114	\$18	\$7,132
July	2013	0.27%	\$0	\$81,031	\$219	\$81,250	\$1,179	\$8,311	\$21	\$8,332
August	2013	0.27%	\$0	\$81,250	\$219	\$81,469	\$1,179	\$9,511	\$24	\$9,535
September	2013	0.27%	\$0	\$81,469	\$220	\$81,689	\$1,179	\$10,714	\$27	\$10,741
October	2013	0.27%	\$0	\$81,689	\$221	\$81,910	\$1,179	\$11,920	\$31	\$11,951
November	2013	0.27%	\$0	\$81,910	\$221	\$82,131	\$1,179	\$13,130	\$34	\$13,164
December	2013	0.27%	\$0	\$82,131	\$222	\$82,352	\$1,179	\$14,343	\$37	\$14,380
			\$78,447	Total One-Time Adj:		\$82,352	\$14,148	Total One-Time Adj:		\$14,380
						Total One-Time Adjustment for 2014:	\$96,732			

One Time Adjustment for Revised 2012 True Up TRR		
Description	Amount	Source
Filed TO8 Revised True Up TRR	626,424,153	Revised TO8 - 2012 True Up TRR: Schedule 4, Line 45
TO8 Revised True Up TRR	626,502,601	TO10 Draft - WP Schedule 3 - One Time Adj True Up Adj, Page 5, Line 45.
<b>Variance*</b>	<b>78,447</b>	

\* Variance Includes Adjustments for:

- (1) ADIT allocation error in Schedule 9, line 119
- (2) DCR work order costs re-classification from incentive to non-incentive.

Schedule 4  
True Up TRR  
(Revised 2012 True Up TRR)

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Calculation of True Up TRR

A) Rate Base for True Up TRR

<u>Line</u>	<u>Rate Base Item</u>	<u>Calculation Method</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>Amount</u>
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$3,645,278,335
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$144,597,592
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$9,942,155
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$5,514,000
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$11,870,353
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$1,853,022
7	Cash Working Capital	1/16 (O&M + A&G)		1-Base TRR Line 7	<u>\$7,080,196</u>
8	Working Capital			Line 5 + Line 6 + Line 7	\$20,803,571
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$1,016,502,799
10	Distribution Depreciation Reserve - ISO	BOY/EOY Avg.	Negative amount	8-AccDep, Line 17, Col. 5	-\$1,125,318
11	G + I Depreciation Reserve	BOY/EOY Avg.	Negative amount	8-AccDep, Line 23	<u>-\$52,619,746</u>
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$1,070,247,863
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT, Line 15	-\$553,203,287
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 12, C2	<u>\$1,414,493,589</u>
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 9	-\$15,595,540
15a	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$8,128,033
16	Other Regulatory Assets/Liabilities	BOY/EOY Avg.		23-RegAssets, Line 15	\$0
17	Rate Base			L1+L2+L3+L4+L8+L12+ L13+L14+L15+L15a+L16	<u>\$3,593,454,519</u>

B) Return on Capital

<u>Line</u>					
18	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.4939%
19	Return on Capital: Rate Base times Cost of Capital Rate			Line 17 * Line 18	<u>\$269,291,171</u>

C) Income Taxes

20	Income Taxes = [(((RB * ER) + D) * (CTR/(1 – CTR))) + CO/(1 – CTR)]				\$126,351,744
Where:					
21	RB = Rate Base		Line 17	\$3,593,454,519	
22	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1	Instruction 1, Line k	5.0894%	
23	CTR = Composite Tax Rate		1-Base TRR L 58	39.9360%	
24	CO = Credits and Other		1-Base TRR L 62	\$2,086,200	
25	D = Book Depreciation of AFUDC Equity Book Basis		1-Base TRR L 64	\$1,923,889	

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**D) True Up TRR Calculation**

26	O&M Expense	1-Base TRR L 65	\$79,435,590
27	A&G Expense	1-Base TRR L 66	\$33,847,549
28	Network Upgrade Interest Expense	1-Base TRR L 67	\$617,891
29	Depreciation Expense	1-Base TRR L 68	\$104,188,251
30	Abandoned Plant Amortization Expense	1-Base TRR L 69	\$11,028,000
31	Other Taxes	1-Base TRR L 70	\$25,270,453
32	Revenue Credits	1-Base TRR L 71	-\$49,681,902
33	Return on Capital	Line 19	\$269,291,171
34	Income Taxes	Line 20	\$126,351,744
35	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 74	\$0
36	Amortization and Regulatory Debits/Credits	1-Base TRR L 75	\$0
37	Total without True Up Incentive Adder	Sum Line 26 to Line 36	\$600,348,749
38	True Up Incentive Adder	15-IncentiveAdder L 20	\$19,216,578
39	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Line 37 + Line 38	\$619,565,328

**E) Calculation of final True Up TRR with Franchise Fees and Uncollectibles Expenses**

<u>Line</u>		<u>Reference:</u>	
40	True Up TRR wo FF:	Line 39	
41	Franchise Fee Factor:	28-FFU, L 5	
42	Franchise Fee Expense:	Line 40 * Line 41	
43	Uncollectibles Expense Factor:	28-FFU, L 5	
44	Uncollectibles Expense:	Line 42 * Line 43	
45	True Up TRR:	L 40 + L 42 + L 44	

<b>Change In TO8 TUTRR</b> \$626,502,601 <u>\$626,424,153</u> \$78,447
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**Instructions:**

1) Use weighted average (by time) of the Return on Equity in effect during the Prior Year in determining the "Cost of Capital Rate" on Line 18 and the "Equity Rate of Return Including Preferred Stock" on Line 22 in the event that the ROE is revised during the Prior Year. In this event, the ROE used in Schedule 1 will differ from the ROE used in this Schedule 4, because the Schedule 1 ROE will be the most recent ROE, whereas the Schedule 4 Cost of Capital Rate and Equity Rate of Return including Com. + Pref. Stock will be based on the weighted-average ROE.

Calculation of weighted average Cost of Capital Rate in Prior Year:

If ROE does not change during year, then attribute all days to Line a "ROE at end of Prior Year" and none to "ROE at start of PY"

	<u>Percentage</u>	<u>Reference:</u>	<u>From</u>	<u>To</u>	<u>Days ROE In Effect</u>
<b>a</b> ROE at end of Prior Year	9.80%	1-Base TRR L 49	Jan 1, 2012	Dec 31, 2012	366
<b>b</b> ROE start of Prior Year	9.80%	See Line e below	NA	NA	0
<b>c</b>				Total days in year:	366
<b>d</b> Wtd. Avg. ROE in Prior Year	9.80%	((Line a ROE * Line a days) + (Line b ROE * Line b days)) / Total Days in Year			

Commission Decisions approving ROE:

	<u>Reference:</u>
<b>e</b> End of Prior Year	Settlement in ER11-3697
<b>f</b> Beginning of Prior Year	Settlement in ER11-3697

	<u>Percentage</u>	<u>Reference:</u>
<b>g</b> Wtd. Cost of Long Term Debt	2.4045%	1-Base TRR L 50
<b>h</b> Wtd. Cost of Preferred Stock	0.4729%	1-Base TRR L 51
<b>i</b> Wtd. Cost of Common Stock	4.6165%	1-Base TRR L 46 * Line d
<b>j</b> Cost of Capital Rate	7.4939%	Sum of Lines f to h

Calculation of Equity Rate of Return Including Common and Preferred Stock:

	<u>Percentage</u>	<u>Reference:</u>
<b>k</b>	5.0894%	Sum of Lines g to h

2) Beginning with the True Up Adjustment calculation for 2012 utilizing the True Up TRR for 2012, exclude from CWIP recovery the capital cost of facilities that were purchased for the portion of Tehachapi Segment 8 near the Chino Airport, but due to the April 25, 2011 Notice of Presumed Hazard issued to SCE by the FAA are not used in the construction of Tehachapi or in any other CWIP incentive project. Additionally, SCE will permanently exclude from Plant In Service, Rate Base, and transmission rates these capital costs if the facilities are not used in the construction of any SCE transmission project.

Accumulated Deferred Income Taxes

Cells shaded yellow are input cells

1) Summary of Accumulated Deferred Income Taxes

a) End of Year Accumulated Deferred Income Taxes

	<u>Col 1</u>	<u>Col 2</u>	
<u>Line</u>	<u>Account</u>	<u>Total ADIT</u>	<u>Source</u>
1	Account 190	\$7,058,306	Line 353, Col. 2
2	Account 282	-\$673,601,261	Line 452, Col. 2
3	Account 283	-\$15,565,970	Line 803, Col. 2
4	IRC Section 168(i)(9) Normalization Adjustment	<u>\$21,205,278</u>	Line 809, Col. 5
5	Total Accumulated Deferred Income Taxes	<u>-\$660,903,647</u>	Sum of Lines 1 to 4

b) Beginning of Year Accumulated Deferred Income Taxes

	<u>BOY ADIT</u>	<u>Source</u>
10	Total Accumulated Deferred Income Taxes	<u>-\$445,502,926</u> Previous Year Informational Filing, Line 5, Col. 2

c) Average of Beginning and End of Year Accumulated Deferred Income Taxes

	<u>Average ADIT</u>	<u>Source</u>
15	Average BOY/EOY ADIT: <u>-\$553,203,287</u>	Average of Line 5 and Line 10

2) Account 190 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
	END BAL	Gas, Generation	ISO Only	Plant Related	Labor Related	(Instructions 1&2)	Description
ACCT 190	per G/L	or Other Related					
DESCRIPTION							
Electric:							
100 190.000 Amort of Debt Issuance Cost	\$147,354	\$119		\$147,235			C: Relates to all Regulated Electric Property
101 190.000 Franchise Requirements	\$1,501	\$1		\$1,500			C: Relates to all Regulated Electric Property
102 190.000 Executive Incentive Comp	\$2,900,524	\$1,452,339			\$1,448,185		C: Relates to employees in all functions
103 190.000 DIT - APS Right of Way	\$0		\$0				Relates to 100% ISO facilities
104 190.000 Corp Name Change	\$0			\$0			C: Relates to all Regulated Electric Property
105 190.000 Bond Discount Amort	\$1,839,019	\$1,485		\$1,837,534			C: Relates to all Regulated Electric Property
106 190.000 Executive Incentive Plan	\$2,984,473	\$1,494,374			\$1,490,099		C: Relates to employees in all functions
107 190.000 Ins - Inj/Damages Prov	\$63,030,397	\$90,286			\$62,940,111		C: Relates to employees in all functions
108 190.000 Accrued Vacation	\$23,957,684	\$34,317			\$23,923,367		C: Relates to employees in all functions
109 190.000 Health Care - IBNR	\$981,547	\$1,406			\$980,141		C: Relates to employees in all functions
110 190.000 Def Tax - CCFT Base Rates - R.L.	\$0		\$0	\$0			Relates to all Regulated Electric Property
111 190.000 Ins Res/Casualty Loss	\$49,972	\$40		\$49,932			C: Relates to all Regulated Electric Property
112 190.000 Int Capitalized - AFUDC	\$0	\$0		\$0			C: Relates to all Regulated Electric Property
113 190.000 PBOP 401H Amortization	\$53,767,163	\$77,017			\$53,690,146		C: Relates to employees in all functions
114 190.000 STATE RATE ADJUSTMENT	\$0			\$0			Relates to all Regulated Electric Property
115 190.000 EMS	\$0			\$0			Relates to all Regulated Electric Property
116 190.000 Decommissioning	\$535,053,617	\$535,053,617					Relates to Nuclear Decommissioning Costs
117 190.000 Balancing Accounts	-\$219,297,130	-\$219,297,130					Relates Entirely to CPUC Balancing Account Recovery
118 190.000 CIAC/ITCC	\$259,094,744	\$259,094,744					Non-Rate Base FAS 109 Tax Flow-Thru - CIAC
119 190.000 Pension & PBOP	\$39,348,979	\$56,364			\$39,292,615		C: Relates to CIAC Non-ISO Property Costs
120 190.000 Property/Non-ISO	-\$74,375,931	-\$74,375,931					C: Relates to all employees in all fuctions
121 190.000 Regulatory Assets/Liab	\$32,402,326	\$32,402,326					Relates to Generation Costs
122 190.000 Temp-Other/Non-ISO	\$546,109,041	\$546,109,041					Relates Entirely to CPUC Balancing Account Recovery
							Relates to Generation Costs

Continuation of Account 190 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
	END BAL	Gas, Generation	ISO Only	Plant Related	Labor Related	(Instructions 1&2)	Description
ACCT 190	per G/L	or Other Related					
DESCRIPTION							
Electric:							
123 ...							
250 Total Electric 190	\$1,267,995,280	\$1,082,194,416	\$0	\$2,036,201	\$183,764,663		Source Sum of Above Lines beginning on Line 100



Schedule 9  
ADIT  
(Revised 2012 True Up TRR)

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Account 190 Gas and Other Income:

(Instructions 1&2)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
300	190.000	Audit Rollforward	\$15,672,158	\$15,672,158			Gas and Other Non-ISO Related Costs
301	190.000	Balancing Accounts	\$0	\$0			Gas and Other Non-ISO Related Costs
302	190.000	Temp-Other/Non-ISO	-\$5,057,862	-\$5,057,862			Gas and Other Non-ISO Related Costs
303	190.000	Reclass Acct 190 Credit and Acct 283 Debit Balances	\$595,473,955	\$595,473,955			
304	...						

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Source</u>
350	Total Account 190 Gas and Other Income	\$606,088,251	\$606,088,251	\$0	\$0	\$0	Sum of Above Lines beginning on Line 300
351	Total Account 190	\$1,874,083,531	\$1,688,282,667	\$0	\$2,036,201	\$183,764,663	Line 250 + Line 350
352	Allocation Factors (Plant and Wages)				10.972%	3.719%	27-Allocators Lines 22 and 9 respectively.
353	Total Account 190 ADIT (Sum of amounts in Columns 4 to 6)	\$7,058,306		\$0	\$223,417	\$6,834,889	Line 351 * Line 352 for Cols 5 and 6. Col. 4 100% ISO.
354	FERC Form 1 Account 190	\$1,874,083,531	Must match amount on Line 351, Col. 2				FF1 234.18c

3) Account 282 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
	<u>ACCT 282</u>	<u>DESCRIPTION</u>	<u>END BAL</u>	<u>Gas, Generation</u>	<u>ISO Only</u>	<u>Plant Related</u>	<u>Labor</u>
			<u>per G/L</u>	<u>or Other Related</u>			<u>Related</u>
400	282.000	Fully Normalized Deferred Tax	-\$646,975,675		-\$646,975,675		Property-Related FERC Costs
401	282.000	Other - Non/ISO	-\$406,938,812	-\$406,938,812			Relates to Generation Costs
402	282.000	DPV2 ADIT - Abandonment	\$1,092,181		\$1,092,181		Property-Related FERC Costs
403	282.000	Acc Def Inc Tax-AFUDC	\$0			\$0	Relates to all Regulated Electric Property
404	282.000	Repairs 3115 - FERC Deduction	-\$27,717,767		-\$27,717,767		Property-Related FERC Costs
405	282.000	Fully Normalized Deferred Tax - Book	\$0		\$0		Property-Related FERC Costs
406	282.000	Property-Related Def Tax Adjust	\$0			\$0	Relates to all Regulated Electric Property
407	282.000	Property/Non-ISO	-\$5,041,544,537	-\$5,041,544,537			Relates to Generation Costs
408	282.000	Repair Deduction/Non-ISO	-\$179,541,132	-\$179,541,132			Property-Related CPUC Costs - Repair
409	...						

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Source</u>
450	Total Account 282	-\$6,301,625,742	-\$5,628,024,481	-\$673,601,261	\$0	\$0	Sum of Above Lines beginning on Line 400
451	Allocation Factors (Plant and Wages)				10.972%	3.719%	27-Allocators Lines 22 and 9 respectively.
452	Total Account 282 ADIT (Sum of amounts in Columns 4 to 6)	-\$673,601,261		-\$673,601,261	\$0	\$0	Line 450 * Line 451 for Cols 5 and 6. Col. 4 100% ISO.
453	FERC Form 1 Account 282	\$6,301,625,743	Must match amount on Line 450, Col. 2				FF1 275.5k

4) Account 283 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
		END BAL	Gas, Generation	ISO Only	Plant Related	Labor	(Instructions 1&2)
ACCT 283	DESCRIPTION	per G/L	or Other Related			Related	Description
Electric:							
500	283.000 Def Tax State - Other (GSI)	\$0	\$0	\$0			C: FERC-Related state deductions
501	283.000 Payroll Tax	\$0					\$0 C: Relates to employees in all functions
502	283.000 Ad Valorem Lien Date Adj-Electric	-\$65,538,802			-\$65,538,802		Relates to all Regulated Electric Property
503	283.000 Amortization of Debt Expense	\$1,637,372	\$1,322		\$1,636,050		C: Relates to all Regulated Electric Property
504	283.000 Refunding & Retirement of Debt	-\$78,420,269	-\$63,303		-\$78,356,966		C: Relates to all Regulated Electric Property
505	283.000 EMS	\$393,450	\$318		\$393,132		C: Relates to all Regulated Electric Property
506	283.000 Balancing Accounts	-\$80,060,843	-\$80,060,843				Relates Entirely to CPUC Balancing Account Recovery
507	283.000 Capitalized Software	-\$205,974,125	-\$205,974,125				Non-Rate Base FAS 109 Tax Flow-Thru - Software
508	283.000 Decommissioning	-\$552,075,797	-\$552,075,797				Relates to Nuclear Decommissioning Costs
509	283.000 Property/Non-ISO	-\$136,937,441	-\$136,937,441				Relates to Generation Costs
510	283.000 Repair-Deduction	-\$317,037,031	-\$317,037,031				Property-Related CPUC Costs - Repair
511	283.000 Regulatory Assets/Liab	\$51,838,280	\$51,838,280				Relates Entirely to CPUC Balancing Account Recovery
512	283.000 Temp-Other/Non-ISO	-\$705,837,928	-\$705,837,928				Relates to Generation Costs

Continuation of Account 283 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
		END BAL	Gas, Generation	ISO Only	Plant Related	Labor	(Instructions 1&2)
ACCT 283	DESCRIPTION	per G/L	or Other Related			Related	Description
Electric (continued):							
513	...						
650	Total Electric 283	-\$2,088,013,134	-\$1,946,146,549	\$0	-\$141,866,585	\$0	Sum of Above Lines beginning on Line 500
Account 283 Gas and Other:							
	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	(Instructions 1&2) <u>Col 7</u>
700	283.000 Balancing Accounts	\$0	\$0				Gas and Other Non-ISO Related Costs
701	283.000 Property/Non-Electric	-\$8,532,622	-\$8,532,622				Gas and Other Non-ISO Related Costs
702	283.000 Temp-Other/Non-Electric	-\$1,253,548	-\$1,253,548				Gas and Other Non-ISO Related Costs
703	283.000 Capitalized Software/Non-ISO	\$1,317,246	\$1,317,246				Gas and Other Non-ISO Related Costs
704	283.000 Reclass Acct 190 Credit and Acct 283 Debit Balances	-\$595,473,955	-\$595,473,955				Gas and Other Non-ISO Related Costs
705	283.000 Other Reclass - FIN48	\$80,032,950	\$80,032,950				Gas and Other Non-ISO Related Costs
706	...						

Schedule 9  
ADIT  
(Revised 2012 True Up TRR)

TO10 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj True Up Adj  
Page 11 of 52

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Source</u>
800	Total Account 283 Gas and Other	-\$523,909,929	-\$523,909,929	\$0	\$0	\$0	Sum of Above Lines beginning on Line 700
801	Total Account 283	-\$2,611,923,063	-\$2,470,056,478	\$0	-\$141,866,585	\$0	Line 650 + Line 800
802	Allocation Factors (Plant and Wages)				10.972%	3.719%	27-Allocators Lines 22 and 9 respectively.
803	Total Account 283 ADIT (Sum of amounts in Columns 4 to 6)	-\$15,565,970		\$0	-\$15,565,970	\$0	Line 801 * Line 802 for Cols 5 and 6. Col. 4 100% ISO.
804	FERC Form 1 Account 283	<b>\$2,611,923,063</b>	Must match amount on Line 801, Col. 2				FF1 277.19k

**5) Normalization Adjustment for Unused Bonus Depreciation**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
ACCT	IRC Section 168(i)(9) Normalization Adjustment	END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	Description
805	236 Federal Income Taxes Payable	-\$192,548,042					FF1 263.3i - See Note 1
806	Interest Income Reclassification	-\$714,594					See Note 2
807	Remaining Amount of FIT Payable	-\$193,262,636					Line 805 + Line 806
808	Plant Allocation Factor				10.972%		See Note 3
809	IRC Section 168(i)(9) Normalization Adjustment (In Column 5)	\$193,262,636	\$172,057,358		\$21,205,278		- Line 807 * Line 808 for Column 5

Note 1: Only include if Federal Income Tax Account 236 payable in FF1 page 263 charged to Acct 409.1 or 408.1 in Column (i) is a negative amount (i.e., debit balance).

Note 2: Adjustment to exclude interest component related portion of Federal Income Taxes Payable on Line 805. The Interest Income Reclassification adjustment removes the interest income/expense amounts previously recorded and included in current tax expense. The purpose of the adjustment is to reflect only income tax amounts without any interest income/expense amounts. The amount is directly from SCE's accounting system.

Note 3: Allocate 'Remaining Amount of FIT Payable' based on Transmission Plant Allocation Factor (27-Allocators, Line 22)

Remaining Amount is Gas, Generation, or Other Related.

Instruction 1: For any "Company Wide" ADIT line item balance (i.e., that include Catalina Gas or Water costs), indicate in Column 7 with a leading "C:".

Instruction 2: For any Company Wide ADIT balance items, include a portion of the total Column 2 balance in Column 3

"Gas, Generation, or Other Related" based on the following percentages.

1) For Line items allocated based on the Wages and Salaries Allocation Factor:

	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
A:Total Electric Wages and Salaries	FF1 354.28b	\$1,105,580,075
B:Gas Wages and Salaries	FF1 355.62b	\$601,224
C:Water Wages and Salaries	FF1 355.64b	\$984,704
D:Total Electric, Gas, and Water Wages and Salaries	A+B+C	\$1,107,166,003
E:Labor Percentage "Gas, Generation, or Other"	(B+C) / D	0.1432%

2) For Line items allocated based on the Transmission Plant Allocation Factor or "ISO Only":

	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
F:Total Electric Plant In Service	FF1 207.104g	\$38,274,808,694
G:Total Gas Plant In Service	FF1 201.8d	\$4,099,778
H:Total Water Plant In Service	FF1 201.8e	\$26,821,693
I:Total Electric, Gas, and Water Plant In Service	F+G+H	\$38,305,730,165
J:Plant Percentage "Gas, Generation, or Other"	(G+H) / I	0.0807%

Instruction 3: For any balances in account 190 relating to "Executive Incentive Comp" or "Executive Incentive Plan", the amount included in Column 3 "Gas, Generation or Other Related" shall be 50% of the total balance in Column 1, plus an amount equal to the "Labor Percentage Gas, Generation, or Other" shown on Line E of Instruction 1 times 50% of the total balance in Column 1. The remaining amount shall be included in Column 6 "Labor Related".

Instruction 4: Classify any ADIT line items relating to refunding and retirement of debt as Plant related (Column 5).

Instruction 5: For any balances in account 190 relating to stock options, the entire amount is included in Column 3 "Gas, Generation or Other Related."

**Prior Year CWIP and Forecast Period Incremental CWIP by Project**

Prior Year CWIP is the amount of Construction Work In Progress for projects that have received Commission approval to include CWIP in Rate Base.

**1) Prior Year CWIP, Total and by Project**

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>
			= Sum of all columns					
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Monthly Total CWIP</u>	<u>Tehachapi</u>	<u>Devers to Colorado River</u>	<u>Eldorado Ivanpah</u>	<u>Lugo-Pisgah/</u>	<u>Red Bluff</u>
1	December	2011	\$1,272,497,840	\$1,055,342,874	\$150,997,361	\$30,840,968	-\$73,288	\$15,400,524
2	January	2012	\$1,310,275,164	\$1,072,044,237	\$164,276,614	\$35,977,430	-\$70,361	\$16,874,556
3	February	2012	\$1,227,040,694	\$960,770,236	\$180,519,660	\$39,507,221	-\$70,400	\$22,322,691
4	March	2012	\$1,307,024,174	\$988,047,536	\$215,481,737	\$43,998,100	-\$70,400	\$30,187,617
5	April	2012	\$1,265,990,290	\$895,041,081	\$236,246,479	\$51,334,654	-\$70,400	\$42,060,941
6	May	2012	\$1,328,320,641	\$911,319,250	\$263,700,659	\$52,770,436	-\$70,400	\$55,841,317
7	June	2012	\$1,284,583,716	\$827,168,219	\$286,740,405	\$54,352,445	-\$69,346	\$68,397,746
8	July	2012	\$1,356,275,385	\$854,985,553	\$312,002,704	\$61,721,720	-\$69,346	\$75,069,820
9	August	2012	\$1,440,353,296	\$881,900,954	\$346,609,903	\$65,872,707	-\$69,346	\$85,799,857
10	September	2012	\$1,531,484,015	\$907,366,122	\$389,112,433	\$76,362,434	-\$69,915	\$95,159,654
11	October	2012	\$1,644,557,657	\$927,601,588	\$432,488,360	\$98,194,091	-\$69,633	\$116,900,682
12	November	2012	\$1,723,764,790	\$954,089,313	\$454,923,155	\$120,943,056	-\$69,617	\$129,304,753
13	December	2012	\$1,696,248,998	\$786,298,778	\$536,280,837	\$149,796,433	-\$69,617	\$150,902,784
14	13 Month Averages:		\$1,414,493,589	\$924,767,365	\$305,336,947	\$67,820,900	-\$70,159	\$69,555,611
			<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
			<u>Whirlwind Substation Expansion</u>	<u>Colorado River Substation Expansion</u>	<u>South of Kramer</u>	<u>West of Devers</u>		
15	December	2011	\$2,893,212	\$10,959,974	\$2,139,361	\$3,996,853	---	---
16	January	2012	\$3,194,615	\$11,369,053	\$2,346,086	\$4,262,933	---	---
17	February	2012	\$3,218,342	\$13,424,479	\$2,725,574	\$4,622,890	---	---
18	March	2012	\$4,583,249	\$16,437,356	\$3,176,197	\$5,182,784	---	---
19	April	2012	\$4,647,810	\$26,790,707	\$3,894,174	\$6,044,845	---	---
20	May	2012	\$4,836,888	\$28,814,500	\$4,490,720	\$6,617,273	---	---
21	June	2012	\$5,054,397	\$30,462,999	\$5,171,904	\$7,304,947	---	---
22	July	2012	\$5,307,524	\$33,064,624	\$6,131,663	\$8,061,123	---	---
23	August	2012	\$6,404,849	\$37,924,466	\$7,087,425	\$8,822,481	---	---
24	September	2012	\$7,929,869	\$39,118,292	\$7,463,085	\$9,042,042	---	---
25	October	2012	\$9,907,332	\$41,095,013	\$8,414,612	\$10,025,611	---	---
26	November	2012	\$1,962,270	\$42,763,557	\$9,234,289	\$10,614,014	---	---
27	December	2012	\$3,256,743	\$47,928,160	\$10,360,460	\$11,494,422	---	---
28	13 Month Averages:		\$4,861,315	\$29,242,552	\$5,587,350	\$7,391,709	---	---

2) Total Forecast Period CWIP Expenditures (see Note 1)

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2
			Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
29	December	2012	---	---	---	---	---	---	\$1,696,248,998	---
30	January	2013	\$50,259,004	\$3,769,425	\$54,028,429	\$145,129,214	\$295,022,533	-\$11,241,999	\$1,616,390,212	-\$79,858,786
31	February	2013	\$97,845,551	\$7,338,416	\$105,183,968	\$8,991,322	\$8,991,322	\$0	\$1,712,582,858	\$16,333,860
32	March	2013	\$137,210,587	\$10,290,794	\$147,501,381	\$1,822,509	\$1,822,509	\$0	\$1,858,261,730	\$162,012,732
33	April	2013	\$120,170,692	\$9,012,802	\$129,183,494	\$9,184,479	\$9,184,479	\$0	\$1,978,260,746	\$282,011,748
34	May	2013	\$78,667,166	\$5,900,037	\$84,567,203	\$578,960,192	\$387,475,443	\$14,361,356	\$1,469,506,401	-\$226,742,597
35	June	2013	\$47,889,070	\$3,591,680	\$51,480,751	\$304,251,817	\$209,603,011	\$7,098,660	\$1,209,636,674	-\$486,612,324
36	July	2013	\$48,918,979	\$3,668,923	\$52,587,902	\$194,772,407	\$125,045,981	\$5,229,482	\$1,062,222,688	-\$634,026,311
37	August	2013	\$47,989,558	\$3,599,217	\$51,588,775	\$28,114,443	\$16,238,608	\$890,688	\$1,084,806,332	-\$611,442,667
38	September	2013	\$33,202,224	\$2,490,167	\$35,692,391	\$233,905,808	\$169,831,200	\$4,805,596	\$881,787,319	-\$814,461,679
39	October	2013	\$62,411,730	\$4,680,880	\$67,092,610	\$12,102,386	\$2,179,499	\$744,216	\$936,033,327	-\$760,215,671
40	November	2013	\$31,334,271	\$2,350,070	\$33,684,342	\$220,194,519	\$111,091,694	\$8,182,712	\$741,340,437	-\$954,908,561
41	December	2013	\$41,863,877	\$3,139,791	\$45,003,668	\$157,400,692	\$85,054,378	\$5,425,974	\$623,517,440	-\$1,072,731,558
42	January	2014	\$45,999,140	\$3,449,936	\$49,449,076	\$14,970,554	\$311,405	\$1,099,436	\$656,896,526	-\$1,039,352,472
43	February	2014	\$36,570,068	\$2,742,755	\$39,312,823	\$11,816,257	\$370,818	\$858,408	\$683,534,685	-\$1,012,714,313
44	March	2014	\$39,162,655	\$2,937,199	\$42,099,854	\$11,147,138	\$437,989	\$803,186	\$713,684,214	-\$982,564,784
45	April	2014	\$19,821,080	\$1,486,581	\$21,307,661	\$5,752,813	\$300,000	\$408,961	\$728,830,102	-\$967,418,896
46	May	2014	\$21,655,144	\$1,624,136	\$23,279,279	\$4,127,813	\$300,000	\$287,086	\$747,694,483	-\$948,554,515
47	June	2014	\$18,063,520	\$1,354,764	\$19,418,284	\$4,018,646	\$185,633	\$287,476	\$762,806,646	-\$933,442,352
48	July	2014	\$14,605,965	\$1,095,447	\$15,701,412	\$1,474,430	\$0	\$110,582	\$776,923,046	-\$919,325,952
49	August	2014	\$16,046,376	\$1,203,478	\$17,249,854	\$1,434,530	\$0	\$107,590	\$792,630,780	-\$903,618,218
50	September	2014	\$17,864,466	\$1,339,835	\$19,204,301	\$1,592,480	\$157,950	\$107,590	\$810,135,012	-\$886,113,987
51	October	2014	\$17,361,939	\$1,302,145	\$18,664,085	\$1,431,530	\$0	\$107,365	\$827,260,202	-\$868,988,796
52	November	2014	\$14,712,574	\$1,103,443	\$15,816,017	\$1,589,530	\$0	\$119,215	\$841,367,475	-\$854,881,524
53	December	2014	\$15,478,561	\$1,160,892	\$16,639,453	\$60,839,964	\$15,217,239	\$3,421,704	\$793,745,259	-\$902,503,739
54	13-Month Averages:									-\$945,554,700

3) Forecast Period CWIP Expenditures by Project (see Note 1)

3a) Project:

Tehachapi

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
				= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -
				16-Plnt Add Line 74	= C1 + C2	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
55	December	2012	---	---	---	---	---	---	\$786,298,778	---
56	January	2013	\$9,701,433	\$727,608	\$10,429,041	\$145,265,214	\$295,158,533	-\$11,241,999	\$662,704,604	-\$123,594,174
57	February	2013	\$21,194,440	\$1,589,583	\$22,784,022	\$8,901,322	\$8,901,322	\$0	\$676,587,305	-\$109,711,473
58	March	2013	\$24,702,735	\$1,852,705	\$26,555,440	\$1,810,509	\$1,810,509	\$0	\$701,332,236	-\$84,966,542
59	April	2013	\$29,500,492	\$2,212,537	\$31,713,028	\$8,804,479	\$8,804,479	\$0	\$724,240,786	-\$62,057,992
60	May	2013	\$22,419,669	\$1,681,475	\$24,101,145	\$2,663,544	\$2,445,729	\$16,336	\$745,662,050	-\$40,636,728
61	June	2013	\$12,557,097	\$941,782	\$13,498,879	\$28,024,667	\$26,868,821	\$86,688	\$731,049,574	-\$55,249,204
62	July	2013	\$17,914,539	\$1,343,590	\$19,258,130	\$1,493,955	\$1,243,695	\$18,770	\$748,794,979	-\$37,503,799
63	August	2013	\$23,603,880	\$1,770,291	\$25,374,171	\$1,721,977	\$1,491,337	\$17,298	\$772,429,876	-\$13,868,902
64	September	2013	\$15,876,401	\$1,190,730	\$17,067,131	\$2,239,719	\$2,047,299	\$14,432	\$787,242,856	\$944,079
65	October	2013	\$47,249,610	\$3,543,721	\$50,793,331	\$2,373,099	\$2,179,499	\$14,520	\$835,648,568	\$49,349,790
66	November	2013	\$17,858,992	\$1,339,424	\$19,198,417	\$211,254,695	\$111,091,694	\$7,512,225	\$636,080,065	-\$150,218,713
67	December	2013	-\$2,465,279	-\$184,896	-\$2,650,175	\$76,443,491	\$71,757,045	\$351,483	\$556,634,916	-\$229,663,862
68	January	2014	\$28,100,958	\$2,107,572	\$30,208,530	\$6,949,483	\$311,405	\$497,856	\$579,396,107	-\$206,902,671
69	February	2014	\$30,861,163	\$2,314,587	\$33,175,751	\$7,966,496	\$370,818	\$569,676	\$604,035,686	-\$182,263,092
70	March	2014	\$32,147,195	\$2,411,040	\$34,558,235	\$7,646,068	\$437,989	\$540,606	\$630,407,247	-\$155,891,531
71	April	2014	\$14,289,166	\$1,071,687	\$15,360,853	\$2,257,142	\$300,000	\$146,786	\$643,364,172	-\$142,934,605
72	May	2014	\$17,162,740	\$1,287,206	\$18,449,946	\$1,687,142	\$300,000	\$104,036	\$660,022,941	-\$126,275,837
73	June	2014	\$13,558,517	\$1,016,889	\$14,575,406	\$1,579,975	\$185,633	\$104,576	\$672,913,796	-\$113,384,982
74	July	2014	\$11,670,587	\$875,294	\$12,545,881	\$900,430	\$0	\$67,532	\$684,491,715	-\$101,807,063
75	August	2014	\$12,143,877	\$910,791	\$13,054,668	\$860,530	\$0	\$64,540	\$696,621,313	-\$89,677,465
76	September	2014	\$14,613,879	\$1,096,041	\$15,709,920	\$1,018,480	\$157,950	\$64,540	\$711,248,214	-\$75,050,564
77	October	2014	\$12,436,262	\$932,720	\$13,368,982	\$860,530	\$0	\$64,540	\$723,692,126	-\$62,606,652
78	November	2014	\$9,424,638	\$706,848	\$10,131,486	\$860,530	\$0	\$64,540	\$732,898,542	-\$53,400,236
79	December	2014	\$9,244,234	\$693,318	\$9,937,552	\$15,874,281	\$13,603,556	\$170,304	\$726,791,509	-\$59,507,269
80	13-Month Averages:									-\$123,028,141

3b) Project:			Devers to Colorado River							
			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 * 16-Plnt Add Line 74		= C1 + C2			= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
			Forecast	Corporate	Total	Unloaded	Prior Period	Over Heads	Forecast	Forecast Period
Line	Month	Year	Expenditures	Overheads	CWIP Exp	Total Plant Adds	CWIP Closed	Closed to PIS	Period CWIP	Incremental CWIP
81	December	2012	---	---	---	---	---	---	\$536,280,837	---
82	January	2013	\$14,331,199	\$1,074,840	\$15,406,039	\$0	\$0	\$0	\$551,686,876	\$15,406,039
83	February	2013	\$21,229,995	\$1,592,250	\$22,822,245	\$0	\$0	\$0	\$574,509,121	\$38,228,284
84	March	2013	\$42,754,481	\$3,206,586	\$45,961,067	\$0	\$0	\$0	\$620,470,188	\$84,189,352
85	April	2013	\$34,586,028	\$2,593,952	\$37,179,980	\$0	\$0	\$0	\$657,650,168	\$121,369,331
86	May	2013	\$27,079,582	\$2,030,969	\$29,110,550	\$325,733,560	\$269,228,626	\$4,237,870	\$356,789,288	-\$179,491,548
87	June	2013	\$19,039,735	\$1,427,980	\$20,467,715	\$28,005,491	\$2,923,585	\$1,881,143	\$347,370,370	-\$188,910,467
88	July	2013	\$14,132,083	\$1,059,906	\$15,191,990	\$100,761,031	\$70,959,856	\$2,235,088	\$259,566,240	-\$276,714,597
89	August	2013	\$10,188,206	\$764,115	\$10,952,322	\$22,006,624	\$14,747,271	\$544,451	\$247,967,486	-\$288,313,351
90	September	2013	\$9,239,040	\$692,928	\$9,931,968	\$223,675,298	\$166,140,840	\$4,315,084	\$29,909,072	-\$506,371,765
91	October	2013	\$6,327,345	\$474,551	\$6,801,896	\$5,209,157	\$0	\$390,687	\$31,111,124	-\$505,169,713
92	November	2013	\$5,429,950	\$407,246	\$5,837,196	\$4,853,691	\$0	\$364,027	\$31,730,602	-\$504,550,235
93	December	2013	\$34,128,000	\$2,559,600	\$36,687,600	\$64,766,584	\$12,545,613	\$3,916,573	-\$264,955	-\$536,545,792
94	January	2014	\$7,228,200	\$542,115	\$7,770,315	\$7,228,200	\$0	\$542,115	-\$264,955	-\$536,545,792
95	February	2014	\$3,068,200	\$230,115	\$3,298,315	\$3,068,200	\$0	\$230,115	-\$264,955	-\$536,545,792
96	March	2014	\$3,068,200	\$230,115	\$3,298,315	\$3,068,200	\$0	\$230,115	-\$264,955	-\$536,545,792
97	April	2014	\$3,062,800	\$229,710	\$3,292,510	\$3,062,800	\$0	\$229,710	-\$264,955	-\$536,545,792
98	May	2014	\$2,007,800	\$150,585	\$2,158,385	\$2,007,800	\$0	\$150,585	-\$264,955	-\$536,545,792
99	June	2014	\$2,005,800	\$150,435	\$2,156,235	\$2,005,800	\$0	\$150,435	-\$264,955	-\$536,545,792
100	July	2014	\$412,000	\$30,900	\$442,900	\$412,000	\$0	\$30,900	-\$264,955	-\$536,545,792
101	August	2014	\$412,000	\$30,900	\$442,900	\$412,000	\$0	\$30,900	-\$264,955	-\$536,545,792
102	September	2014	\$412,000	\$30,900	\$442,900	\$412,000	\$0	\$30,900	-\$264,955	-\$536,545,792
103	October	2014	\$412,000	\$30,900	\$442,900	\$412,000	\$0	\$30,900	-\$264,955	-\$536,545,792
104	November	2014	\$412,000	\$30,900	\$442,900	\$412,000	\$0	\$30,900	-\$264,955	-\$536,545,792
105	December	2014	\$412,000	\$30,900	\$442,900	\$412,000	\$0	\$30,900	-\$264,955	-\$536,545,792
106	13-Month Averages:									-\$536,545,792

3c) Project:			Eldorado Ivanpah								
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP	
107	December	2012	---	---	---	---	---	---	\$149,796,433	---	
108	January	2013	\$16,215,000	\$1,216,125	\$17,431,125	\$0	\$0	\$0	\$167,227,558	\$17,431,125	
109	February	2013	\$36,204,000	\$2,715,300	\$38,919,300	\$0	\$0	\$0	\$206,146,858	\$56,350,425	
110	March	2013	\$48,427,000	\$3,632,025	\$52,059,025	\$0	\$0	\$0	\$258,205,883	\$108,409,450	
111	April	2013	\$41,182,700	\$3,088,703	\$44,271,403	\$0	\$0	\$0	\$302,477,286	\$152,680,853	
112	May	2013	\$9,973,900	\$748,043	\$10,721,943	\$250,563,088	\$115,801,088	\$10,107,150	\$52,528,990	-\$97,267,443	
113	June	2013	\$6,540,400	\$490,530	\$7,030,930	\$45,167,044	\$29,167,944	\$1,199,933	\$13,192,943	-\$136,603,490	
114	July	2013	\$2,723,900	\$204,293	\$2,928,193	\$15,333,958	\$4,828,158	\$787,935	-\$757	-\$149,797,190	
115	August	2013	\$1,808,900	\$135,668	\$1,944,568	\$1,808,900	\$0	\$135,668	-\$757	-\$149,797,190	
116	September	2013	\$1,245,900	\$93,443	\$1,339,343	\$1,245,900	\$0	\$93,443	-\$757	-\$149,797,190	
117	October	2013	\$1,147,900	\$86,093	\$1,233,993	\$1,147,900	\$0	\$86,093	-\$757	-\$149,797,190	
118	November	2013	\$1,097,900	\$82,343	\$1,180,243	\$1,097,900	\$0	\$82,343	-\$757	-\$149,797,190	
119	December	2013	\$858,900	\$64,418	\$923,318	\$858,900	\$0	\$64,418	-\$757	-\$149,797,190	
120	January	2014	\$173,000	\$12,975	\$185,975	\$173,000	\$0	\$12,975	-\$757	-\$149,797,190	
121	February	2014	\$163,000	\$12,225	\$175,225	\$163,000	\$0	\$12,225	-\$757	-\$149,797,190	
122	March	2014	\$163,000	\$12,225	\$175,225	\$163,000	\$0	\$12,225	-\$757	-\$149,797,190	
123	April	2014	\$163,000	\$12,225	\$175,225	\$163,000	\$0	\$12,225	-\$757	-\$149,797,190	
124	May	2014	\$163,000	\$12,225	\$175,225	\$163,000	\$0	\$12,225	-\$757	-\$149,797,190	
125	June	2014	\$163,000	\$12,225	\$175,225	\$163,000	\$0	\$12,225	-\$757	-\$149,797,190	
126	July	2014	\$162,000	\$12,150	\$174,150	\$162,000	\$0	\$12,150	-\$757	-\$149,797,190	
127	August	2014	\$162,000	\$12,150	\$174,150	\$162,000	\$0	\$12,150	-\$757	-\$149,797,190	
128	September	2014	\$162,000	\$12,150	\$174,150	\$162,000	\$0	\$12,150	-\$757	-\$149,797,190	
129	October	2014	\$159,000	\$11,925	\$170,925	\$159,000	\$0	\$11,925	-\$757	-\$149,797,190	
130	November	2014	\$317,000	\$23,775	\$340,775	\$317,000	\$0	\$23,775	-\$757	-\$149,797,190	
131	December	2014	\$317,000	\$23,775	\$340,775	\$317,000	\$0	\$23,775	-\$757	-\$149,797,190	
132	13-Month Averages:									-\$149,797,190	

3d) Project:			Lugo Pisgah									
			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8		
				= C1 * 16-Plnt Add Line 74	= C1 + C2			= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7		
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP		
133	December	2012	---	---	---	---	---	---	---	-\$69,617	---	
134	January	2013		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
135	February	2013		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
136	March	2013		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
137	April	2013		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
138	May	2013		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
139	June	2013		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
140	July	2013		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
141	August	2013		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
142	September	2013		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
143	October	2013		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
144	November	2013		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
145	December	2013		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
146	January	2014		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
147	February	2014		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
148	March	2014		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
149	April	2014		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
150	May	2014		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
151	June	2014		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
152	July	2014		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
153	August	2014		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
154	September	2014		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
155	October	2014		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
156	November	2014		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
157	December	2014		\$0	\$0		\$0	\$0	\$0	-\$69,617		\$0
158	13-Month Averages:											\$0

3e) Project: Red Bluff										
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
159	December	2012	---	---	---	---	---	---	\$150,902,784	---
160	January	2013	\$5,040,893	\$378,067	\$5,418,960	\$0	\$0	\$0	\$156,321,744	\$5,418,960
161	February	2013	\$14,276,571	\$1,070,743	\$15,347,314	\$0	\$0	\$0	\$171,669,058	\$20,766,274
162	March	2013	\$15,192,399	\$1,139,430	\$16,331,829	\$0	\$0	\$0	\$188,000,887	\$37,098,103
163	April	2013	\$9,570,445	\$717,783	\$10,288,228	\$0	\$0	\$0	\$198,289,115	\$47,386,331
164	May	2013	\$9,570,446	\$717,783	\$10,288,229	\$0	\$0	\$0	\$208,577,345	\$57,674,561
165	June	2013	\$2,953,126	\$221,484	\$3,174,610	\$203,054,615	\$150,642,661	\$3,930,897	\$4,766,443	-\$146,136,341
166	July	2013	\$8,144,536	\$610,840	\$8,755,376	\$7,163,127	\$0	\$537,235	\$5,821,458	-\$145,081,326
167	August	2013	\$2,554,964	\$191,622	\$2,746,586	\$1,573,555	\$0	\$118,017	\$6,876,473	-\$144,026,311
168	September	2013	\$3,231,786	\$242,384	\$3,474,170	\$2,339,596	\$0	\$175,470	\$7,835,577	-\$143,067,207
169	October	2013	\$4,107,260	\$308,045	\$4,415,305	\$2,573,555	\$0	\$193,017	\$9,484,310	-\$141,418,474
170	November	2013	\$4,043,500	\$303,263	\$4,346,763	\$2,688,233	\$0	\$201,617	\$10,941,222	-\$139,961,562
171	December	2013	\$2,945,671	\$220,925	\$3,166,596	\$13,633,297	\$751,720	\$966,118	-\$491,598	-\$151,394,382
172	January	2014	\$511,660	\$38,374	\$550,034	\$511,660	\$0	\$38,374	-\$491,598	-\$151,394,382
173	February	2014	\$510,350	\$38,276	\$548,626	\$510,350	\$0	\$38,276	-\$491,598	-\$151,394,382
174	March	2014	\$161,660	\$12,124	\$173,784	\$161,660	\$0	\$12,124	-\$491,598	-\$151,394,382
175	April	2014	\$161,660	\$12,124	\$173,784	\$161,660	\$0	\$12,124	-\$491,598	-\$151,394,382
176	May	2014	\$161,660	\$12,124	\$173,784	\$161,660	\$0	\$12,124	-\$491,598	-\$151,394,382
177	June	2014	\$161,660	\$12,124	\$173,784	\$161,660	\$0	\$12,124	-\$491,598	-\$151,394,382
178	July	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$491,598	-\$151,394,382
179	August	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$491,598	-\$151,394,382
180	September	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$491,598	-\$151,394,382
181	October	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$491,598	-\$151,394,382
182	November	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$491,598	-\$151,394,382
183	December	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$491,598	-\$151,394,382
184	13-Month Averages:									-\$151,394,382



3f) Project:

Whirlwind Substation Expansion

Col 1

Col 2

Col 3

Col 4

Col 5

Col 6

Col 7

Col 8

= C1 \*  
16-Plnt Add Line 74

= C1 + C2

= (C4 - C5) \*  
16-Plnt Add Line 74

= Prior Month C7  
+ C3 - C4 - C6

= C7 -  
Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unload Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
185	December	2012	---	---	---	---	---	---	\$3,256,743	---
186	January	2013	\$8,000	\$600	\$8,600	-\$136,000	-\$136,000	\$0	\$3,401,343	\$144,600
187	February	2013	\$252,000	\$18,900	\$270,900	\$90,000	\$90,000	\$0	\$3,582,243	\$325,500
188	March	2013	\$90,000	\$6,750	\$96,750	\$12,000	\$12,000	\$0	\$3,666,993	\$410,250
189	April	2013	\$565,000	\$42,375	\$607,375	\$380,000	\$380,000	\$0	\$3,894,368	\$637,625
190	May	2013	\$4,020,000	\$301,500	\$4,321,500	\$0	\$0	\$0	\$8,215,868	\$4,959,125
191	June	2013	\$1,505,000	\$112,875	\$1,617,875	\$0	\$0	\$0	\$9,833,743	\$6,577,000
192	July	2013	\$2,585,000	\$193,875	\$2,778,875	\$0	\$0	\$0	\$12,612,618	\$9,355,875
193	August	2013	\$6,570,000	\$492,750	\$7,062,750	\$0	\$0	\$0	\$19,675,368	\$16,418,625
194	September	2013	\$1,780,000	\$133,500	\$1,913,500	\$4,069,060	\$1,643,060	\$181,950	\$17,337,858	\$14,081,115
195	October	2013	\$1,666,000	\$124,950	\$1,790,950	\$476,000	\$0	\$35,700	\$18,617,108	\$15,360,365
196	November	2013	\$1,000,000	\$75,000	\$1,075,000	\$0	\$0	\$0	\$19,692,108	\$16,435,365
197	December	2013	\$2,830,000	\$212,250	\$3,042,250	\$0	\$0	\$0	\$22,734,358	\$19,477,615
198	January	2014	\$8,500,000	\$637,500	\$9,137,500	\$0	\$0	\$0	\$31,871,858	\$28,615,115
199	February	2014	\$300,000	\$22,500	\$322,500	\$0	\$0	\$0	\$32,194,358	\$28,937,615
200	March	2014	\$2,100,000	\$157,500	\$2,257,500	\$0	\$0	\$0	\$34,451,858	\$31,195,115
201	April	2014	\$600,000	\$45,000	\$645,000	\$0	\$0	\$0	\$35,096,858	\$31,840,115
202	May	2014	\$600,000	\$45,000	\$645,000	\$0	\$0	\$0	\$35,741,858	\$32,485,115
203	June	2014	\$600,000	\$45,000	\$645,000	\$0	\$0	\$0	\$36,386,858	\$33,130,115
204	July	2014	\$900,000	\$67,500	\$967,500	\$0	\$0	\$0	\$37,354,358	\$34,097,615
205	August	2014	\$1,500,000	\$112,500	\$1,612,500	\$0	\$0	\$0	\$38,966,858	\$35,710,115
206	September	2014	\$1,000,000	\$75,000	\$1,075,000	\$0	\$0	\$0	\$40,041,858	\$36,785,115
207	October	2014	\$2,000,000	\$150,000	\$2,150,000	\$0	\$0	\$0	\$42,191,858	\$38,935,115
208	November	2014	\$2,400,000	\$180,000	\$2,580,000	\$0	\$0	\$0	\$44,771,858	\$41,515,115
209	December	2014	\$2,500,000	\$187,500	\$2,687,500	\$44,236,683	\$1,613,683	\$3,196,725	\$25,950	-\$3,230,793
210	13-Month Averages:									\$29,961,007

3g) Project:

Colorado River Substation Expansion

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
211	December	2012	---	---	---	---	---	---	\$47,928,160	---
212	January	2013	\$3,162,413	\$237,181	\$3,399,594	\$0	\$0	\$0	\$51,327,754	\$3,399,594
213	February	2013	\$3,299,225	\$247,442	\$3,546,667	\$0	\$0	\$0	\$54,874,420	\$6,946,261
214	March	2013	\$4,621,214	\$346,591	\$4,967,805	\$0	\$0	\$0	\$59,842,225	\$11,914,066
215	April	2013	\$2,773,882	\$208,041	\$2,981,923	\$0	\$0	\$0	\$62,824,149	\$14,895,989
216	May	2013	\$3,341,382	\$250,604	\$3,591,986	\$0	\$0	\$0	\$66,416,134	\$18,487,975
217	June	2013	\$3,280,961	\$246,072	\$3,527,033	\$0	\$0	\$0	\$69,943,167	\$22,015,008
218	July	2013	\$1,526,987	\$114,524	\$1,641,511	\$70,020,336	\$48,014,272	\$1,650,455	-\$86,112	-\$48,014,272
219	August	2013	\$1,003,387	\$75,254	\$1,078,641	\$1,003,387	\$0	\$75,254	-\$86,112	-\$48,014,272
220	September	2013	\$336,235	\$25,218	\$361,453	\$336,235	\$0	\$25,218	-\$86,112	-\$48,014,272
221	October	2013	\$322,674	\$24,201	\$346,875	\$322,674	\$0	\$24,201	-\$86,112	-\$48,014,272
222	November	2013	\$300,000	\$22,500	\$322,500	\$300,000	\$0	\$22,500	-\$86,112	-\$48,014,272
223	December	2013	\$1,698,420	\$127,382	\$1,825,802	\$1,698,420	\$0	\$127,382	-\$86,112	-\$48,014,272
224	January	2014	\$108,211	\$8,116	\$116,327	\$108,211	\$0	\$8,116	-\$86,112	-\$48,014,272
225	February	2014	\$108,211	\$8,116	\$116,327	\$108,211	\$0	\$8,116	-\$86,112	-\$48,014,272
226	March	2014	\$108,211	\$8,116	\$116,327	\$108,211	\$0	\$8,116	-\$86,112	-\$48,014,272
227	April	2014	\$108,211	\$8,116	\$116,327	\$108,211	\$0	\$8,116	-\$86,112	-\$48,014,272
228	May	2014	\$108,211	\$8,116	\$116,327	\$108,211	\$0	\$8,116	-\$86,112	-\$48,014,272
229	June	2014	\$108,211	\$8,116	\$116,327	\$108,211	\$0	\$8,116	-\$86,112	-\$48,014,272
230	July	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$86,112	-\$48,014,272
231	August	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$86,112	-\$48,014,272
232	September	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$86,112	-\$48,014,272
233	October	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$86,112	-\$48,014,272
234	November	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$86,112	-\$48,014,272
235	December	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$86,112	-\$48,014,272
236	13-Month Averages:									-\$48,014,272



3h) Project:			South of Kramer							
			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
				= C1 * 16-Plnt Add Line 74	= C1 + C2			= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
			Forecast	Corporate	Total	Unloaded	Prior Period	Over Heads	Forecast	Forecast Period
			Expenditures	Overheads	CWIP Exp	Total Plant Adds	CWIP Closed	Closed to PIS	Period CWIP	Incremental CWIP
Line	Month	Year								
237	December	2012	---	---	---	---	---	---	\$10,360,460	---
238	January	2013	\$1,276,240	\$95,718	\$1,371,958	\$0	\$0	\$0	\$11,732,417	\$1,371,958
239	February	2013	\$745,521	\$55,914	\$801,435	\$0	\$0	\$0	\$12,533,852	\$2,173,392
240	March	2013	\$785,804	\$58,935	\$844,739	\$0	\$0	\$0	\$13,378,591	\$3,018,131
241	April	2013	\$1,284,184	\$96,314	\$1,380,498	\$0	\$0	\$0	\$14,759,089	\$4,398,629
242	May	2013	\$1,174,175	\$88,063	\$1,262,238	\$0	\$0	\$0	\$16,021,327	\$5,660,867
243	June	2013	\$1,182,689	\$88,702	\$1,271,391	\$0	\$0	\$0	\$17,292,718	\$6,932,258
244	July	2013	\$1,079,654	\$80,974	\$1,160,628	\$0	\$0	\$0	\$18,453,346	\$8,092,886
245	August	2013	\$973,841	\$73,038	\$1,046,879	\$0	\$0	\$0	\$19,500,225	\$9,139,766
246	September	2013	\$836,888	\$62,767	\$899,655	\$0	\$0	\$0	\$20,399,880	\$10,039,420
247	October	2013	\$824,970	\$61,873	\$886,843	\$0	\$0	\$0	\$21,286,723	\$10,926,263
248	November	2013	\$879,755	\$65,982	\$945,737	\$0	\$0	\$0	\$22,232,459	\$11,872,000
249	December	2013	\$1,028,280	\$77,121	\$1,105,401	\$0	\$0	\$0	\$23,337,860	\$12,977,400
250	January	2014	\$872,953	\$65,471	\$938,424	\$0	\$0	\$0	\$24,276,284	\$13,915,824
251	February	2014	\$902,085	\$67,656	\$969,741	\$0	\$0	\$0	\$25,246,025	\$14,885,565
252	March	2014	\$934,430	\$70,082	\$1,004,512	\$0	\$0	\$0	\$26,250,538	\$15,890,078
253	April	2014	\$950,785	\$71,309	\$1,022,094	\$0	\$0	\$0	\$27,272,631	\$16,912,172
254	May	2014	\$952,733	\$71,455	\$1,024,188	\$0	\$0	\$0	\$28,296,819	\$17,936,359
255	June	2014	\$967,332	\$72,550	\$1,039,882	\$0	\$0	\$0	\$29,336,701	\$18,976,242
256	July	2014	\$981,378	\$73,603	\$1,054,981	\$0	\$0	\$0	\$30,391,683	\$20,031,223
257	August	2014	\$1,348,499	\$101,137	\$1,449,636	\$0	\$0	\$0	\$31,841,319	\$21,480,859
258	September	2014	\$1,196,587	\$89,744	\$1,286,331	\$0	\$0	\$0	\$33,127,650	\$22,767,190
259	October	2014	\$1,874,677	\$140,601	\$2,015,278	\$0	\$0	\$0	\$35,142,928	\$24,782,468
260	November	2014	\$1,678,936	\$125,920	\$1,804,856	\$0	\$0	\$0	\$36,947,784	\$26,587,324
261	December	2014	\$1,865,326	\$139,899	\$2,005,226	\$0	\$0	\$0	\$38,953,010	\$28,592,550
262	13-Month Averages:									\$19,671,943

3i) Project: West of Devers										
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
263	December	2012	---	---	---	---	---	---	\$11,494,422	---
264	January	2013	\$523,825	\$39,287	\$563,112	\$0	\$0	\$0	\$12,057,534	\$563,112
265	February	2013	\$643,800	\$48,285	\$692,085	\$0	\$0	\$0	\$12,749,619	\$1,255,197
266	March	2013	\$636,954	\$47,772	\$684,726	\$0	\$0	\$0	\$13,434,344	\$1,939,922
267	April	2013	\$707,962	\$53,097	\$761,059	\$0	\$0	\$0	\$14,195,403	\$2,700,982
268	May	2013	\$1,088,012	\$81,601	\$1,169,613	\$0	\$0	\$0	\$15,365,016	\$3,870,594
269	June	2013	\$830,062	\$62,255	\$892,317	\$0	\$0	\$0	\$16,257,333	\$4,762,911
270	July	2013	\$812,279	\$60,921	\$873,200	\$0	\$0	\$0	\$17,130,533	\$5,636,111
271	August	2013	\$1,286,379	\$96,478	\$1,382,857	\$0	\$0	\$0	\$18,513,390	\$7,018,968
272	September	2013	\$655,974	\$49,198	\$705,172	\$0	\$0	\$0	\$19,218,562	\$7,724,141
273	October	2013	\$765,971	\$57,448	\$823,419	\$0	\$0	\$0	\$20,041,981	\$8,547,559
274	November	2013	\$724,174	\$54,313	\$778,487	\$0	\$0	\$0	\$20,820,468	\$9,326,046
275	December	2013	\$839,886	\$62,991	\$902,877	\$0	\$0	\$0	\$21,723,346	\$10,228,924
276	January	2014	\$504,159	\$37,812	\$541,971	\$0	\$0	\$0	\$22,265,317	\$10,770,895
277	February	2014	\$657,059	\$49,279	\$706,338	\$0	\$0	\$0	\$22,971,655	\$11,477,233
278	March	2014	\$479,959	\$35,997	\$515,956	\$0	\$0	\$0	\$23,487,611	\$11,993,189
279	April	2014	\$485,459	\$36,409	\$521,868	\$0	\$0	\$0	\$24,009,479	\$12,515,058
280	May	2014	\$499,000	\$37,425	\$536,425	\$0	\$0	\$0	\$24,545,904	\$13,051,483
281	June	2014	\$499,000	\$37,425	\$536,425	\$0	\$0	\$0	\$25,082,329	\$13,587,908
282	July	2014	\$480,000	\$36,000	\$516,000	\$0	\$0	\$0	\$25,598,329	\$14,103,908
283	August	2014	\$480,000	\$36,000	\$516,000	\$0	\$0	\$0	\$26,114,329	\$14,619,908
284	September	2014	\$480,000	\$36,000	\$516,000	\$0	\$0	\$0	\$26,630,329	\$15,135,908
285	October	2014	\$480,000	\$36,000	\$516,000	\$0	\$0	\$0	\$27,146,329	\$15,651,908
286	November	2014	\$480,000	\$36,000	\$516,000	\$0	\$0	\$0	\$27,662,329	\$16,167,908
287	December	2014	\$1,140,000	\$85,500	\$1,225,500	\$0	\$0	\$0	\$28,887,829	\$17,393,408
288	13-Month Averages:									\$13,592,126

3j) Project: add additional projects below this line (See Instruction 3)

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
				= C1 * 16-Plnt Add Line 74	= C1 + C2			= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
289	December	2012	---	---	---	---	---	---	\$0	---
290	January	2013		\$0	\$0			\$0	\$0	\$0
291	February	2013		\$0	\$0			\$0	\$0	\$0
292	March	2013		\$0	\$0			\$0	\$0	\$0
293	April	2013		\$0	\$0			\$0	\$0	\$0
294	May	2013		\$0	\$0			\$0	\$0	\$0
295	June	2013		\$0	\$0			\$0	\$0	\$0
296	July	2013		\$0	\$0			\$0	\$0	\$0
297	August	2013		\$0	\$0			\$0	\$0	\$0
298	September	2013		\$0	\$0			\$0	\$0	\$0
299	October	2013		\$0	\$0			\$0	\$0	\$0
300	November	2013		\$0	\$0			\$0	\$0	\$0
301	December	2013		\$0	\$0			\$0	\$0	\$0
302	January	2014		\$0	\$0			\$0	\$0	\$0
303	February	2014		\$0	\$0			\$0	\$0	\$0
304	March	2014		\$0	\$0			\$0	\$0	\$0
305	April	2014		\$0	\$0			\$0	\$0	\$0
306	May	2014		\$0	\$0			\$0	\$0	\$0
307	June	2014		\$0	\$0			\$0	\$0	\$0
308	July	2014		\$0	\$0			\$0	\$0	\$0
309	August	2014		\$0	\$0			\$0	\$0	\$0
310	September	2014		\$0	\$0			\$0	\$0	\$0
311	October	2014		\$0	\$0			\$0	\$0	\$0
312	November	2014		\$0	\$0			\$0	\$0	\$0
313	December	2014		\$0	\$0			\$0	\$0	\$0
314	13-Month Averages:									\$0

**Notes:**

- 1) Forecast Period is the calendar year two years after the Prior Year (i.e., PY+2).
- 2) Sum of project specific values from lines 55-79, 81-105, 107-131, 133-157, 159-183, 185-209, 211-235, 237-261, 263-287, 289-313,...

**Instructions:**

- 1) Enter recorded amounts of CWIP during Prior Year on Lines 1-13, 15-27 (including December of year previous to Prior Year).
- 2) Enter forecast project specific values on lines 55-79, 81-105, 107-131, 133-157, 159-183, 185-209, 211-235, 237-261, 263-287, 289-313,...
- 3) If Commission approval is granted to include CWIP in Rate Base for additional projects, include additional tables for each of those additional projects.

Forecast Plant Additions for In-Service ISO Transmission Plant

Yellow shaded cells are Input Data

Forecast Plant Additions represents the total increase in ISO Transmission Net Plant, not including CWIP, during the Rate Year, incremental to the year-end Prior Year amount. It is calculated on a 13-Month Average Basis during the Rate Year.

1) Total Plant Additions Forecast (See Note 1)

Line	Forecast Period Month	Year	Col 1 See Note 2 Unloaded Total Plant Adds	Col 2 See Note 2 Prior Period CWIP Closed	Col 3 See Note 2 Over Heads Closed to PIS	Col 4 See Note 2 Cost of Removal	Col 5 See Note 2 Eligible Plant Additions	Col 6 See Note 2 AFUDC	Col 7 See Note 2 Incremental Gross Plant	Col 8 See Note 2 Depreciation Accrual	Col 9 See Note 2 Incremental Reserve	Col 10 See Note 2 Net Plant	Col 11 See Note 2 Unloaded Low Voltage Additions	Col 12 See Note 2 Loaded Low Voltage Additions
1	January	2013	\$149,898,115	\$295,022,533	-\$10,884,331	\$410,125	\$4,716,443	\$141,493	\$138,745,151	\$0	\$0	\$138,745,151	\$0	\$0
2	February	2013	\$30,112,232	\$24,149,747	\$447,186	\$512,774	\$5,896,898	\$176,907	\$168,968,703	\$290,024	\$290,024	\$168,678,678	\$0	\$0
3	March	2013	\$6,591,410	\$1,822,509	\$357,668	\$410,125	\$4,716,443	\$141,493	\$175,649,148	\$353,202	\$643,226	\$175,005,922	\$0	\$0
4	April	2013	\$26,749,160	\$12,162,469	\$1,094,002	\$1,254,455	\$14,426,238	\$432,787	\$202,670,642	\$367,166	\$1,010,392	\$201,660,250	\$0	\$0
5	May	2013	\$608,490,462	\$405,770,141	\$15,204,024	\$966,259	\$11,111,981	\$333,359	\$825,732,228	\$423,650	\$1,434,042	\$824,298,185	\$0	\$0
6	June	2013	\$322,417,526	\$212,693,311	\$8,229,316	\$1,296,485	\$14,909,580	\$447,287	\$1,155,529,872	\$1,726,060	\$3,160,102	\$1,152,369,770	\$3,222,821	\$3,276,320
7	July	2013	\$213,709,937	\$136,564,610	\$5,785,900	\$638,025	\$7,337,293	\$220,119	\$1,374,607,802	\$2,415,448	\$5,575,550	\$1,369,032,252	\$3,472,821	\$3,530,470
8	August	2013	\$34,996,982	\$16,311,157	\$1,401,437	\$585,659	\$6,735,080	\$202,052	\$1,410,622,614	\$2,873,395	\$8,448,946	\$1,402,173,668	\$3,472,821	\$3,530,470
9	September	2013	\$238,674,709	\$169,831,200	\$5,163,263	\$410,125	\$4,716,443	\$141,493	\$1,654,191,954	\$2,948,678	\$11,397,624	\$1,642,794,330	\$3,472,821	\$3,530,470
10	October	2013	\$24,042,487	\$9,060,700	\$1,123,634	\$435,065	\$5,003,253	\$150,098	\$1,679,073,107	\$3,457,821	\$14,855,445	\$1,664,217,662	\$3,472,821	\$3,530,470
11	November	2013	\$224,963,420	\$111,091,694	\$8,540,379	\$410,125	\$4,716,443	\$141,493	\$1,912,308,275	\$3,509,831	\$18,365,276	\$1,893,942,999	\$3,472,821	\$3,530,470
12	December	2013	\$179,081,738	\$93,741,661	\$6,400,506	\$1,117,464	\$12,850,832	\$385,525	\$2,097,058,580	\$3,997,371	\$22,362,647	\$2,074,695,933	\$3,472,821	\$3,530,470
13	January	2014	\$19,345,284	\$311,405	\$1,427,541	\$376,227	\$4,326,608	\$129,798	\$2,117,584,976	\$4,383,562	\$26,746,209	\$2,090,838,767	\$3,472,821	\$3,530,470
14	February	2014	\$16,190,987	\$370,818	\$1,186,513	\$376,227	\$4,326,608	\$129,798	\$2,134,716,047	\$4,426,469	\$31,172,678	\$2,103,543,369	\$3,472,821	\$3,530,470
15	March	2014	\$204,217,119	\$61,049,237	\$10,737,591	\$11,391,451	\$131,001,688	\$3,930,051	\$2,342,209,357	\$4,462,279	\$35,634,957	\$2,306,574,400	\$3,472,821	\$3,530,470
16	April	2014	\$59,881,569	\$2,584,157	\$4,297,306	\$4,458,636	\$51,274,310	\$1,538,229	\$2,403,467,826	\$4,896,010	\$40,530,967	\$2,362,936,859	\$3,472,821	\$3,530,470
17	May	2014	\$8,502,543	\$300,000	\$615,191	\$376,227	\$4,326,608	\$129,798	\$2,412,339,130	\$5,024,061	\$45,555,028	\$2,366,784,103	\$3,472,821	\$3,530,470
18	June	2014	\$13,559,881	\$1,294,086	\$919,935	\$725,219	\$8,340,022	\$250,201	\$2,426,343,928	\$5,042,605	\$50,597,632	\$2,375,746,295	\$5,659,596	\$5,753,546
19	July	2014	\$8,839,585	\$490,425	\$626,187	\$591,227	\$6,799,108	\$203,973	\$2,435,422,446	\$5,071,880	\$55,669,512	\$2,379,752,934	\$5,659,596	\$5,753,546
20	August	2014	\$6,624,685	\$15,425	\$495,695	\$445,027	\$5,117,808	\$153,534	\$2,442,251,333	\$5,090,857	\$60,760,369	\$2,381,490,964	\$5,659,596	\$5,753,546
21	September	2014	\$5,967,210	\$157,950	\$435,695	\$376,227	\$4,326,608	\$129,798	\$2,448,407,809	\$5,105,132	\$65,865,500	\$2,382,542,308	\$5,659,596	\$5,753,546
22	October	2014	\$5,806,260	\$0	\$435,470	\$376,227	\$4,326,608	\$129,798	\$2,454,403,110	\$5,118,001	\$70,983,501	\$2,383,419,609	\$5,659,596	\$5,753,546
23	November	2014	\$5,964,260	\$0	\$447,320	\$376,227	\$4,326,608	\$129,798	\$2,460,568,261	\$5,130,533	\$76,114,034	\$2,384,454,227	\$5,659,596	\$5,753,546
24	December	2014	\$65,214,694	\$15,217,239	\$3,749,809	\$376,227	\$4,326,608	\$129,798	\$2,529,286,335	\$5,143,420	\$81,257,454	\$2,448,028,881	\$5,659,596	\$5,753,546
25	13-Month Averages:								\$2,361,850,703			\$2,310,831,434		\$4,727,511

2) Incentive Plant Forecast (See Note 1)

Line	Forecast Period Month	Year	Col 1 C4 10-CWIP L30-53 Unloaded Total Plant Adds	Col 2 C5 10-CWIP L30-53 Prior Period CWIP Closed	Col 3 C6 10-CWIP L30-53 Over Heads Closed to PIS	Col 4 N/A Cost of Removal	Col 5 N/A Eligible Plant Additions	Col 6 N/A AFUDC	Col 7 = Prior Month C7 +C1+C3 Incremental Gross Plant	Col 8 = Prior Month C7 * L91/12 Depreciation Accrual	Col 9 = Prior Month C9 + C8 Reserve	Col 10 =C7-C9 Net Plant	Col 11 Unloaded Low Voltage Additions	Col 12 =C11* (1-L75) * (1+L74+L76) Loaded Low Voltage Additions
26	January	2013	\$145,129,214	\$295,022,533	-\$11,241,999	\$0	\$0	\$0	\$133,887,215	\$0	\$0	\$133,887,215	\$0	\$0
27	February	2013	\$8,991,322	\$8,991,322	\$0	\$0	\$0	\$0	\$142,878,537	\$279,870	\$279,870	\$142,598,667	\$0	\$0
28	March	2013	\$1,822,509	\$1,822,509	\$0	\$0	\$0	\$0	\$144,701,045	\$298,664	\$578,534	\$144,122,511	\$0	\$0
29	April	2013	\$9,184,479	\$9,184,479	\$0	\$0	\$0	\$0	\$153,885,524	\$302,474	\$881,008	\$153,004,516	\$0	\$0
30	May	2013	\$578,960,192	\$387,475,443	\$14,361,356	\$0	\$0	\$0	\$747,207,072	\$321,673	\$1,202,681	\$746,004,391	\$0	\$0
31	June	2013	\$304,251,817	\$209,603,011	\$7,098,660	\$0	\$0	\$0	\$1,058,557,550	\$1,561,916	\$2,764,597	\$1,055,792,953	\$0	\$0
32	July	2013	\$194,772,407	\$125,045,981	\$5,229,482	\$0	\$0	\$0	\$1,258,559,439	\$2,212,743	\$4,977,340	\$1,253,582,099	\$0	\$0
33	August	2013	\$28,114,443	\$16,238,608	\$890,688	\$0	\$0	\$0	\$1,287,564,569	\$2,630,815	\$7,608,155	\$1,279,956,414	\$0	\$0
34	September	2013	\$233,905,808	\$169,831,200	\$4,805,596	\$0	\$0	\$0	\$1,526,275,973	\$2,691,446	\$10,299,600	\$1,515,976,372	\$0	\$0
35	October	2013	\$12,102,386	\$2,179,499	\$744,216	\$0	\$0	\$0	\$1,539,122,575	\$3,190,433	\$13,490,034	\$1,525,632,541	\$0	\$0
36	November	2013	\$220,194,519	\$111,091,694	\$8,182,712	\$0	\$0	\$0	\$1,767,499,806	\$3,217,287	\$16,707,321	\$1,750,792,485	\$0	\$0
37	December	2013	\$157,400,692	\$85,054,378	\$5,425,974	\$0	\$0	\$0	\$1,930,326,471	\$3,694,673	\$20,401,993	\$1,909,924,478	\$0	\$0
38	January	2014	\$14,970,554	\$311,405	\$1,099,436	\$0	\$0	\$0	\$1,946,396,461	\$4,035,035	\$24,437,028	\$1,921,959,432	\$0	\$0
39	February	2014	\$11,816,257	\$370,818	\$858,408	\$0	\$0	\$0	\$1,959,071,125	\$4,068,627	\$28,505,655	\$1,930,565,470	\$0	\$0
40	March	2014	\$11,147,138	\$437,989	\$803,186	\$0	\$0	\$0	\$1,971,021,450	\$4,095,121	\$32,600,777	\$1,938,420,673	\$0	\$0
41	April	2014	\$5,752,813	\$300,000	\$408,961	\$0	\$0	\$0	\$1,977,183,223	\$4,120,102	\$36,720,879	\$1,940,462,345	\$0	\$0
42	May	2014	\$4,127,813	\$300,000	\$287,086	\$0	\$0	\$0	\$1,981,598,122	\$4,132,982	\$40,853,860	\$1,940,744,261	\$0	\$0
43	June	2014	\$4,018,646	\$185,633	\$287,476	\$0	\$0	\$0	\$1,985,904,243	\$4,142,210	\$44,996,071	\$1,940,908,172	\$0	\$0
44	July	2014	\$1,474,430	\$0	\$110,582	\$0	\$0	\$0	\$1,987,489,255	\$4,151,212	\$49,147,283	\$1,938,341,973	\$0	\$0
45	August	2014	\$1,434,530	\$0	\$107,590	\$0	\$0	\$0	\$1,989,031,375	\$4,154,525	\$53,301,807	\$1,935,729,568	\$0	\$0
46	September	2014	\$1,592,480	\$157,950	\$107,590	\$0	\$0	\$0	\$1,990,731,445	\$4,157,748	\$57,459,556	\$1,933,271,889	\$0	\$0
47	October	2014	\$1,431,530	\$0	\$107,365	\$0	\$0	\$0	\$1,992,270,339	\$4,161,302	\$61,620,858	\$1,930,649,481	\$0	\$0
48	November	2014	\$1,589,530	\$0	\$119,215	\$0	\$0	\$0	\$1,993,979,084	\$4,164,519	\$65,785,377	\$1,928,193,707	\$0	\$0
49	December	2014	\$60,839,964	\$15,217,239	\$3,421,704	\$0	\$0	\$0	\$2,058,240,752	\$4,168,091	\$69,953,468	\$1,988,287,284	\$0	\$0

3) Non-Incentive Plant Forecast (See Note 1)														
		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	
				=(C1-C2)*L74	=(C1-C2+C3)*L75	=C1-C2+C3-C4	=C5*L76	= Prior Month C2 +C2+C5+C6	= Prior Month C7 * L91/12	= Prior Month C9 + C8	=C7-C9		=C11* (1-L75) * (1+L74+L76)	
	Forecast Period Month	Year	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Cost of Removal	Eligible Plant Additions	AFUDC	Incremental Gross Plant	Depreciation Accrual	Incremental Reserve	Net Plant	Unloaded Low Voltage Additions	Loaded Low Voltage Additions
Line														
50	January	2013	\$4,768,901	\$0	\$357,668	\$410,125	\$4,716,443	\$141,493	\$4,857,937		\$0	\$4,857,937	\$0	\$0
51	February	2013	\$21,120,910	\$15,158,425	\$447,186	\$512,774	\$5,896,898	\$176,907	\$26,090,166	\$10,155	\$10,155	\$26,080,011	\$0	\$0
52	March	2013	\$4,768,901	\$0	\$357,668	\$410,125	\$4,716,443	\$141,493	\$30,948,103	\$54,537	\$64,692	\$30,883,411	\$0	\$0
53	April	2013	\$17,564,682	\$2,977,990	\$1,094,002	\$1,254,455	\$14,426,238	\$432,787	\$48,785,118	\$64,692	\$129,384	\$48,655,734	\$0	\$0
54	May	2013	\$29,530,270	\$18,294,698	\$842,668	\$966,259	\$11,111,981	\$333,359	\$78,525,156	\$101,977	\$231,361	\$78,293,794	\$0	\$0
55	June	2013	\$18,165,708	\$3,090,299	\$1,130,656	\$1,296,485	\$14,909,580	\$447,287	\$96,972,322	\$164,144	\$395,506	\$96,576,816	\$3,222,821	\$3,276,320
56	July	2013	\$18,937,531	\$11,518,630	\$556,418	\$638,025	\$7,337,293	\$220,119	\$116,048,363	\$202,705	\$598,211	\$115,450,153	\$3,472,821	\$3,530,470
57	August	2013	\$6,882,539	\$72,549	\$510,749	\$585,659	\$6,735,080	\$202,052	\$123,058,045	\$242,580	\$840,791	\$122,217,254	\$3,472,821	\$3,530,470
58	September	2013	\$4,768,901	\$0	\$357,668	\$410,125	\$4,716,443	\$141,493	\$127,915,981	\$257,233	\$1,098,024	\$126,817,958	\$3,472,821	\$3,530,470
59	October	2013	\$11,940,101	\$6,881,200	\$379,418	\$435,065	\$5,003,253	\$150,098	\$139,950,532	\$267,388	\$1,365,411	\$138,585,121	\$3,472,821	\$3,530,470
60	November	2013	\$4,768,901	\$0	\$357,668	\$410,125	\$4,716,443	\$141,493	\$144,808,469	\$292,544	\$1,657,955	\$143,150,514	\$3,472,821	\$3,530,470
61	December	2013	\$21,681,046	\$8,687,283	\$974,532	\$1,117,464	\$12,850,832	\$385,525	\$166,732,109	\$302,699	\$1,960,654	\$164,771,455	\$3,472,821	\$3,530,470
62	January	2014	\$4,374,730	\$0	\$328,105	\$376,227	\$4,326,608	\$129,798	\$171,188,515	\$348,527	\$2,309,181	\$168,879,334	\$3,472,821	\$3,530,470
63	February	2014	\$4,374,730	\$0	\$328,105	\$376,227	\$4,326,608	\$129,798	\$175,644,921	\$357,842	\$2,667,023	\$172,977,899	\$3,472,821	\$3,530,470
64	March	2014	\$193,069,981	\$60,611,247	\$9,934,405	\$11,391,451	\$131,001,688	\$3,930,051	\$371,187,907	\$367,157	\$3,034,180	\$368,153,727	\$3,472,821	\$3,530,470
65	April	2014	\$54,128,757	\$2,284,157	\$3,888,345	\$4,458,636	\$51,274,310	\$1,538,229	\$426,284,602	\$775,908	\$3,810,088	\$422,474,514	\$3,472,821	\$3,530,470
66	May	2014	\$4,374,730	\$0	\$328,105	\$376,227	\$4,326,608	\$129,798	\$430,741,009	\$891,079	\$4,701,167	\$426,039,842	\$3,472,821	\$3,530,470
67	June	2014	\$9,541,236	\$1,108,453	\$632,459	\$725,219	\$8,340,022	\$250,201	\$440,439,684	\$900,394	\$5,601,562	\$434,838,123	\$5,659,596	\$5,753,546
68	July	2014	\$7,365,155	\$490,425	\$515,605	\$591,227	\$6,799,108	\$203,973	\$447,933,191	\$920,668	\$6,522,230	\$441,410,961	\$5,659,596	\$5,753,546
69	August	2014	\$5,190,155	\$15,425	\$388,105	\$445,027	\$5,117,808	\$153,534	\$453,219,958	\$936,332	\$7,458,561	\$445,761,396	\$5,659,596	\$5,753,546
70	September	2014	\$4,374,730	\$0	\$328,105	\$376,227	\$4,326,608	\$129,798	\$457,676,364	\$947,383	\$8,405,944	\$449,270,419	\$5,659,596	\$5,753,546
71	October	2014	\$4,374,730	\$0	\$328,105	\$376,227	\$4,326,608	\$129,798	\$462,132,770	\$956,698	\$9,362,643	\$452,770,127	\$5,659,596	\$5,753,546
72	November	2014	\$4,374,730	\$0	\$328,105	\$376,227	\$4,326,608	\$129,798	\$466,589,177	\$966,014	\$10,328,657	\$456,260,520	\$5,659,596	\$5,753,546
73	December	2014	\$4,374,730	\$0	\$328,105	\$376,227	\$4,326,608	\$129,798	\$471,045,583	\$975,329	\$11,303,986	\$459,741,597	\$5,659,596	\$5,753,546

4) ISO Corporate Overhead Loader

Line		
74	ISO Corp OH Rate	7.50%

5) ISO Cost of Removal Percent

Line		
75	Cost of Removal Rate	8.00%

6) AFUDC Loader Rate

Line		
76	ISO AFUDC Rate	3.00%

7) Calculation of ISO Depreciation Rate

December Prior Year plant balances and accrual rates are as shown on Schedule 17 Depreciation

Line	Acct	Col 1	Col 2	Col 3	Col 4	Col 5
		December Prior Year	Accrual Rate	Annual Accrual	Reference	
77	350.1	\$77,316,397	0.00%	\$0	18 Dep Rates L1	
78	350.2	\$108,586,633	1.66%	\$1,802,538	18 Dep Rates L2	
79	352	\$207,656,916	2.57%	\$5,336,783	18 Dep Rates L3	
80	353	\$2,231,719,300	2.47%	\$55,123,467	18 Dep Rates L4	
81	354	\$728,242,650	2.44%	\$17,769,121	18 Dep Rates L5	
82	355	\$148,632,888	3.67%	\$5,454,827	18 Dep Rates L6	
83	356	\$494,953,932	3.05%	\$15,096,095	18 Dep Rates L7	
84	357	\$645,862	1.65%	\$10,657	18 Dep Rates L8	
85	358	\$3,959,307	3.87%	\$153,225	18 Dep Rates L9	
86	359	\$38,747,355	1.56%	\$604,459	18 Dep Rates L10	
87						
88		Sum of Depreciation Expense		\$101,351,171	Sum of C4 Lines 77 to 86	
89		Sum of Dec Prior Year Plant		\$4,040,461,240	Sum of C2 Lines 77 to 86	
90						
91		Composite Depreciation Rate	2.51%		Line 88 / Line 89	

Notes:

- Forecast Period is the calendar year two years after the Prior Year (i.e., PY+2).
- Sum of Incentive Plant Calculations and Non-Incentive Calculations, lines 26-49 and lines 50-73

One Time Adjustment for Revised 2013 True Up TRR		
Description	Amount	Source
Filed TO9 True Up TRR	781,976,785	TO9 Filing, Vol 1: Schedule 4, line 45
TO9 Revised True Up TRR	781,990,933	TO10 Draft - WP Schedule 3 - One Time Adj True Up Adj, Page 23, Line 45.
<b>Variance*</b>	<b>14,148</b>	

\* Variance Includes Adjustments for:

- (1) ADIT allocation error in Schedule 9, line 119
- (2) DCR work order costs re-classification from incentive to non-incentive.
- (3) Three work order re-classification from Account 350.1 to 350.2.

Schedule 4  
True Up TRR  
(Revised 2013 True Up TRR)

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Calculation of True Up TRR

**A) Rate Base for True Up TRR**

<u>Line</u>	<u>Rate Base Item</u>	<u>Calculation Method</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>Amount</u>
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$4,903,403,329
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$179,436,781
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$9,942,155
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$0
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$12,167,229
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$2,638,246
7	Cash Working Capital	1/16 (O&M + A&G)		1-Base TRR Line 7	\$7,214,012
8	Working Capital			Line 5 + Line 6 + Line 7	\$22,019,486
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$1,071,623,976
10	Distribution Depreciation Reserve - ISO	BOY/EOY Avg.	Negative amount	8-AccDep, Line 17, Col. 5	-\$581,110
11	G + I Depreciation Reserve	BOY/EOY Avg.	Negative amount	8-AccDep, Line 23	-\$68,533,983
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$1,140,739,068
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT, Line 15	-\$820,197,182
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 12, C2	\$1,340,260,797
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 9	-\$26,630,219
15a	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$6,563,773
16	Other Regulatory Assets/Liabilities	BOY/EOY Avg.		23-RegAssets, Line 15	\$0
17	Rate Base			L1+L2+L3+L4+L8+L12+ L13+L14+L15+L15a+L16	\$4,460,932,306

**B) Return on Capital**

<u>Line</u>					
18	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.4542%
19	Return on Capital: Rate Base times Cost of Capital Rate			Line 17 * Line 18	\$332,527,612

**C) Income Taxes**

20	Income Taxes = [((RB * ER) + D) * (CTR/(1 - CTR))] + CO/(1 - CTR)				\$160,806,365
	Where:				
21	RB = Rate Base			Line 17	\$4,460,932,306
22	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1		Instruction 1, Line k	5.1520%
23	CTR = Composite Tax Rate			1-Base TRR L 58	40.4394%
24	CO = Credits and Other			1-Base TRR L 62	\$2,086,200
25	D = Book Depreciation of AFUDC Equity Book Basis			1-Base TRR L 64	\$1,857,488

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True Up TRR  
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**D) True Up TRR Calculation**

26	O&M Expense	1-Base TRR L 65	\$75,371,480
27	A&G Expense	1-Base TRR L 66	\$40,052,709
27a	PBOPs True Up TRR Adjustment	35-PBOPs L 14	\$2,539,058
28	Network Upgrade Interest Expense	1-Base TRR L 67	\$1,897,885
29	Depreciation Expense	1-Base TRR L 68	\$140,361,553
30	Abandoned Plant Amortization Expense	1-Base TRR L 69	\$0
31	Other Taxes	1-Base TRR L 70	\$39,811,694
32	Revenue Credits	1-Base TRR L 71	-\$45,826,067
33	Return on Capital	Line 19	\$332,527,612
34	Income Taxes	Line 20	\$160,806,365
35	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 74	\$0
36	Amortization and Regulatory Debits/Credits	1-Base TRR L 75	\$0
37	Total without True Up Incentive Adder	Sum Line 26 to Line 36	\$747,542,288
38	True Up Incentive Adder	15-IncentiveAdder L 20	\$25,789,647
39	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Line 37 + Line 38	\$773,331,936

**E) Calculation of final True Up TRR with Franchise Fees and Uncollectibles Expenses**

<u>Line</u>		<u>Reference:</u>	
40	True Up TRR wo FF:	Line 39	
41	Franchise Fee Factor:	28-FFU, L 5	
42	Franchise Fee Expense:	Line 40 * Line 41	
43	Uncollectibles Expense Factor:	28-FFU, L 5	
44	Uncollectibles Expense:	Line 42 * Line 43	
45	True Up TRR:	L 40 + L 42 + L 44	

<b>Change In TO9 TUTRR</b> \$781,990,933 <u>\$781,976,785</u> \$14,148
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Schedule 4  
True Up TRR  
(Revised 2013 True Up TRR)

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**Instructions:**

1) Use weighted average (by time) of the Return on Equity in effect during the Prior Year in determining the "Cost of Capital Rate" on Line 18 and the "Equity Rate of Return Including Preferred Stock" on Line 22 in the event that the ROE is revised during the Prior Year. In this event, the ROE used in Schedule 1 will differ from the ROE used in this Schedule 4, because the Schedule 1 ROE will be the most recent ROE, whereas the Schedule 4 Cost of Capital Rate and Equity Rate of Return including Com. + Pref. Stock will be based on the weighted-average ROE.

Calculation of weighted average Cost of Capital Rate in Prior Year:

If ROE does not change during year, then attribute all days to Line a "ROE at end of Prior Year" and none to "ROE at start of PY"

	<u>Percentage</u>	<u>Reference:</u>	<u>From</u>	<u>To</u>	<u>Days ROE In Effect</u>
a ROE at end of Prior Year	9.80%	1-Base TRR L 49	Jan 1, 2013	Dec 31, 2013	365
b ROE start of Prior Year	9.80%	See Line e below	NA	NA	0
c				Total days in year:	365
d Wtd. Avg. ROE in Prior Year	9.80%	((Line a ROE * Line a days) + (Line b ROE * Line b days)) / Total Days in Year			

Commission Decisions approving ROE:

	<u>Reference:</u>
e End of Prior Year	Settlement in ER11-3697
f Beginning of Prior Year	Settlement in ER11-3697

	<u>Percentage</u>	<u>Reference:</u>
g Wtd. Cost of Long Term Debt	2.3023%	1-Base TRR L 50
h Wtd. Cost of Preferred Stock	0.4798%	1-Base TRR L 51
i Wtd. Cost of Common Stock	4.6722%	1-Base TRR L 46 * Line d
j Cost of Capital Rate	7.4542%	Sum of Lines f to h

Calculation of Equity Rate of Return Including Common and Preferred Stock:

	<u>Percentage</u>	<u>Reference:</u>
k	5.1520%	Sum of Lines g to h

2) Beginning with the True Up Adjustment calculation for 2012 utilizing the True Up TRR for 2012, exclude from CWIP recovery the capital cost of facilities that were purchased for the portion of Tehachapi Segment 8 near the Chino Airport, but due to the April 25, 2011 Notice of Presumed Hazard issued to SCE by the FAA are not used in the construction of Tehachapi or in any other CWIP incentive project. Additionally, SCE will permanently exclude from Plant In Service, Rate Base, and transmission rates these capital costs if the facilities are not used in the construction of any SCE transmission project.



Plant In Service

Inputs are shaded yellow

1) Transmission Plant - ISO

Balances for Transmission Plant - ISO during the Prior Year, including December of previous year (See Note 1):

Prior Year: 2013

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
<u>Line</u>	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
1	Dec 2012	\$77,316,397	108,586,633	\$207,656,916	\$2,231,719,300	\$728,242,651	\$148,632,889	\$494,953,933	\$645,862	\$3,959,307	\$38,747,355	\$4,040,461,242
2	Jan 2013	\$77,316,397	\$126,505,712	\$207,580,913	\$2,233,679,169	\$794,383,625	\$148,499,914	\$531,443,994	\$650,483	\$5,577,280	\$45,091,364	\$4,170,728,851
3	Feb 2013	\$77,316,397	\$126,531,643	\$208,944,703	\$2,245,889,824	\$804,782,249	\$148,493,741	\$534,573,637	\$650,106	\$5,568,871	\$45,231,239	\$4,197,982,409
4	Mar 2013	\$75,619,691	\$126,644,930	\$208,835,969	\$2,257,170,325	\$807,315,821	\$148,457,314	\$533,993,850	\$648,506	\$5,370,797	\$45,139,339	\$4,209,196,540
5	Apr 2013	\$75,619,691	\$126,626,407	\$215,297,829	\$2,271,105,895	\$811,284,191	\$148,327,991	\$535,020,710	\$556,092	\$4,843,518	\$45,734,724	\$4,234,417,047
6	May 2013	\$75,599,623	\$126,642,003	\$215,982,778	\$2,284,124,060	\$957,408,565	\$148,094,089	\$602,826,020	\$474,586	\$4,694,440	\$49,463,307	\$4,465,309,471
7	Jun 2013	\$76,077,809	\$126,658,858	\$312,343,006	\$2,531,864,303	\$1,213,384,110	\$146,230,629	\$691,381,129	\$318,671	\$6,801,053	\$66,622,027	\$5,171,681,595
8	Jul 2013	\$76,075,348	\$126,645,759	\$322,624,954	\$2,582,305,278	\$1,218,793,756	\$145,554,369	\$692,173,895	\$269,428	\$6,900,408	\$66,957,352	\$5,238,300,546
9	Aug 2013	\$76,075,348	\$129,480,212	\$336,347,023	\$2,664,821,462	\$1,219,723,630	\$145,514,971	\$692,978,719	\$234,421	\$7,760,673	\$67,106,178	\$5,340,042,637
10	Sep 2013	\$75,835,142	\$132,820,372	\$341,504,281	\$2,677,404,283	\$1,406,734,260	\$144,500,633	\$742,927,102	\$208,127	\$7,568,904	\$69,612,212	\$5,599,115,316
11	Oct 2013	\$75,835,142	\$132,847,821	\$345,050,251	\$2,687,901,354	\$1,423,088,456	\$144,595,284	\$748,502,996	\$207,923	\$7,578,032	\$70,439,028	\$5,636,046,286
12	Nov 2013	\$75,835,142	\$137,015,682	\$349,109,550	\$2,691,016,411	\$1,436,003,408	\$144,361,186	\$752,297,743	\$207,796	\$7,740,440	\$70,756,793	\$5,664,344,150
13	Dec 2013	\$75,790,816	\$137,147,763	\$376,495,331	\$2,708,882,934	\$1,443,480,699	\$143,991,959	\$764,993,254	\$207,785	\$12,339,134	\$68,770,633	\$5,732,100,307
14	13-Mo. Avg:	\$76,177,918	\$128,011,830	\$280,597,962	\$2,466,760,354	\$1,097,278,879	\$146,558,075	\$639,851,306	\$406,137	\$6,669,450	\$57,667,042	\$4,899,978,954

2) Distribution Plant - ISO

Balances for Distribution Plant - ISO for December of Prior Year and year before Prior Year (See Note 2)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u> Sum C2 - C4
<u>Line</u>	<u>Mo/YR</u>	<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>
15	Dec 2012	\$78,349	\$718,565	\$6,051,836	\$6,848,750
16	Dec 2013	\$0	\$0	\$0	\$0
17	Average:	\$39,175	\$359,283	\$3,025,918	\$3,424,375

### 3) ISO Transmission Plant

ISO Transmission Plant is the sum of "Transmission Plant - ISO" and "Distribution Plant - ISO"

	<u>Amount</u>	<u>Source</u>
18	Average value: \$4,903,403,329	Sum of Line 14, Col 12 and Line 17, Col 5
19	EOY Value: \$5,732,100,307	Sum of Line 13, Col 12 and Line 16, Col 5

### 4) General Plant + Electric Miscellaneous Intangible Plant ("G&I Plant")

General and Intangible Plant is an allocated portion of Total G&I Plant based on the Trans. W&S Allocation Factor

	Note 1 Prior Year Month	Data Source	Col 1 General Plant Balances	Col 2 Intangible Plant Balances	Col 3 Total G&I Plant Balances	Notes
20	December	FF1 206.99.b and 204.5b	\$2,405,863,603	\$1,688,953,361	\$4,094,816,964	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$2,566,405,180	\$1,792,693,394	\$4,359,098,574	End of year ("EOY") amount

#### a) BOY/EOY Average G&I Plant

	<u>Amount</u>	<u>Source</u>
22	Average BOY/EOY Value: \$4,226,957,769	Average of Line 20 and 21.
23	Transmission W&S Allocation Factor: 4.2451%	27-Allocators, Line 9
24	General + Intangible Plant: \$179,436,781	Line 22 * Line 23.

#### b) EOY G&I Plant

	<u>Amount</u>	<u>Source</u>
25	EOY Value: \$4,359,098,574	Line 21.
26	Transmission W&S Allocation Factor: 4.2451%	27-Allocators, Line 9
27	General + Intangible Plant: \$185,046,234	Line 25 * Line 26.

### Transmission Activity Used to Determine Monthly Transmission Plant - ISO Balances

#### 1) Total Transmission Activity by Account (See Note 3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
28	Jan 2013	\$0	\$17,941,873	\$162,999	\$2,371,925	\$66,145,733	\$1,870,604	\$36,835,864	-\$66,678	\$3,626,045	\$6,344,008	\$135,232,372
29	Feb 2013	\$0	\$33,673	\$1,999,455	\$26,669,407	\$10,395,841	\$105,401	\$3,882,061	\$5,447	-\$18,847	\$139,875	\$43,212,314
30	Mar 2013	-\$46,343	\$117,450	-\$36,872	\$17,798,338	\$3,022,570	\$622,050	\$1,616,824	\$23,074	-\$443,904	-\$117,107	\$22,556,080
31	Apr 2013	\$0	\$29,809	\$11,803,310	\$44,798,669	\$3,975,480	\$2,208,394	\$4,151,979	\$1,333,360	-\$1,181,685	\$586,784	\$67,706,099
32	May 2013	-\$548	\$15,596	\$1,516,362	\$43,653,684	\$146,120,940	\$3,994,215	\$69,119,254	\$1,175,973	-\$334,100	\$3,728,583	\$268,989,957
33	Jun 2013	\$13,061	\$4,731	\$97,099,745	\$262,228,428	\$267,580,572	\$48,166,983	\$103,549,685	\$2,249,551	\$4,721,137	\$19,963,766	\$805,577,659
34	Jul 2013	-\$67	\$30,820	\$10,435,430	\$56,328,156	\$5,984,890	\$11,542,737	\$5,087,120	\$710,488	\$222,664	\$378,614	\$90,720,852
35	Aug 2013	\$0	\$4,464,101	\$14,478,285	\$104,065,745	-\$3,263	\$765,466	-\$256,937	\$505,075	\$1,927,943	\$111,731	\$126,058,146
36	Sep 2013	-\$6,561	\$3,335,335	\$6,721,750	\$20,574,316	\$189,206,216	\$17,321,351	\$30,406,891	\$379,372	-\$429,774	\$2,509,991	\$270,018,888
37	Oct 2013	\$0	\$43,931	\$6,141,261	\$33,759,561	\$19,265,208	-\$1,542,514	\$10,658,861	\$2,952	\$20,457	\$1,272,076	\$69,621,793
38	Nov 2013	\$0	\$4,183,822	\$7,013,634	\$7,311,892	\$13,130,443	\$4,027,180	\$2,372,027	\$1,827	\$363,973	\$512,709	\$38,917,507
39	Dec 2013	-\$1,211	\$270,747	\$28,747,342	-\$1,932,502	\$24,144,219	\$6,324,322	\$13,290,138	\$155	\$10,306,145	-\$1,993,256	\$79,156,100
40	Total:	-\$41,669	\$30,471,889	\$186,082,702	\$617,627,619	\$748,968,848	\$95,406,189	\$280,713,765	\$6,320,595	\$18,780,053	\$33,437,775	\$2,017,767,766

2) ISO Incentive Plant Activity (See Note 4)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
41 Jan 2013	\$0	\$17,925,849	-\$350,721	\$1,795,771	\$66,140,112	-\$22,136	\$36,615,008	\$0	\$0	\$6,344,008	\$128,447,892	
42 Feb 2013	\$0	\$28,230	\$633,136	\$6,452,573	\$10,399,129	\$0	\$3,401,511	\$0	\$0	\$139,875	\$21,054,454	
43 Mar 2013	\$0	\$114,524	-\$191,335	\$8,684,826	\$2,444,944	\$0	\$213,903	\$0	\$0	-\$79,111	\$11,187,751	
44 Apr 2013	\$0	-\$4,168	\$322,223	\$1,644,590	\$3,967,082	\$0	\$2,156,044	\$0	\$0	\$599,749	\$8,685,520	
45 May 2013	\$0	\$15,596	-\$270,703	\$817,818	\$146,124,997	\$0	\$68,280,071	\$0	\$0	\$3,728,582	\$218,696,360	
46 Jun 2013	\$0	\$13,255	\$95,510,203	\$241,970,440	\$253,872,221	\$904,245	\$93,973,025	\$0	\$0	\$15,735,522	\$701,978,910	
47 Jul 2013	\$0	-\$55	\$10,105,529	\$48,096,453	\$5,305,387	-\$301	\$2,344,424	\$0	\$0	\$313,362	\$66,164,800	
48 Aug 2013	\$0	\$3,318,457	\$12,852,850	\$73,934,245	\$1,098,998	\$5,128	\$421,183	\$0	\$0	\$167,647	\$91,798,507	
49 Sep 2013	\$0	\$3,338,727	\$3,358,979	\$9,400,274	\$186,612,696	\$0	\$42,887,552	\$0	\$0	\$2,504,027	\$248,102,254	
50 Oct 2013	\$0	\$32,344	\$562,858	\$1,232,973	\$15,826,597	\$4,082	\$7,412,497	\$0	\$0	\$600,903	\$25,672,255	
51 Nov 2013	\$0	\$4,172,602	\$663,489	\$1,443,701	\$12,875,896	\$1,638	\$3,280,682	\$0	\$0	\$218,856	\$22,656,863	
52 Dec 2013	\$0	\$173,265	\$25,820,758	\$25,751,324	\$4,456,535	\$1,063	\$12,910,365	\$0	\$0	-\$1,982,559	\$67,130,750	
53 Total:	\$0	\$29,128,623	\$149,017,266	\$421,224,988	\$709,124,593	\$893,718	\$273,896,265	\$0	\$0	\$28,290,861	\$1,611,576,315	

3) Total Transmission Activity Not Including Incentive Plant Activity (See Note 5):

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
54 Jan 2013	\$0	\$16,024	\$513,720	\$576,153	\$5,620	\$1,892,740	\$220,855	-\$66,678	\$3,626,045	\$0	\$6,784,480	
55 Feb 2013	\$0	\$5,443	\$1,366,319	\$20,216,834	-\$3,288	\$105,401	\$480,550	\$5,447	-\$18,847	\$0	\$22,157,860	
56 Mar 2013	-\$46,343	\$2,927	\$154,463	\$9,113,512	\$577,627	\$622,050	\$1,402,920	\$23,074	-\$443,904	-\$37,996	\$11,368,329	
57 Apr 2013	\$0	\$33,978	\$11,481,086	\$43,154,079	\$8,398	\$2,208,394	\$1,995,934	\$1,333,360	-\$1,181,685	-\$12,965	\$59,020,579	
58 May 2013	-\$548	\$0	\$1,787,065	\$42,835,867	-\$4,057	\$3,994,215	\$839,183	\$1,175,973	-\$334,100	\$0	\$50,293,598	
59 Jun 2013	\$13,061	-\$8,523	\$1,589,542	\$20,257,988	\$13,708,351	\$47,262,738	\$9,576,660	\$2,249,551	\$4,721,137	\$4,228,245	\$103,598,749	
60 Jul 2013	-\$67	\$30,875	\$329,901	\$8,231,703	\$679,503	\$11,543,038	\$2,742,695	\$710,488	\$222,664	\$65,253	\$24,556,053	
61 Aug 2013	\$0	\$1,145,644	\$1,625,436	\$30,131,500	-\$1,102,262	\$760,338	-\$678,120	\$505,075	\$1,927,943	-\$55,916	\$34,259,639	
62 Sep 2013	-\$6,561	-\$3,392	\$3,362,771	\$11,174,042	\$2,593,521	\$17,321,351	-\$12,480,661	\$379,372	-\$429,774	\$5,964	\$21,916,633	
63 Oct 2013	\$0	\$11,587	\$5,578,403	\$32,526,588	\$3,438,611	-\$1,546,596	\$3,246,363	\$2,952	\$20,457	\$671,174	\$43,949,538	
64 Nov 2013	\$0	\$11,221	\$6,350,145	\$5,868,191	\$254,547	\$4,025,543	-\$908,656	\$1,827	\$363,973	\$293,854	\$16,260,644	
65 Dec 2013	-\$1,211	\$97,482	\$2,926,585	-\$27,683,826	\$19,687,684	\$6,323,259	\$379,773	\$155	\$10,306,145	-\$10,697	\$12,025,349	
66 Total:	-\$41,669	\$1,343,266	\$37,065,436	\$196,402,631	\$39,844,255	\$94,512,470	\$6,817,499	\$6,320,595	\$18,780,053	\$5,146,914	\$406,191,451	

**4) Calculation of change in Non-Incentive ISO Plant:**

A) Change in ISO Plant Balance December to December (See Note 6)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
67	-1,525,581	28,561,130	168,838,414	477,163,634	715,238,048	-4,640,929	270,039,321	-438,076	8,379,827	30,023,277	1,691,639,066

B) Change in Incentive ISO Plant (See Note 7)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
68	\$0	29,128,623	149,017,266	421,224,988	709,124,593	893,718	273,896,265	\$0	\$0	28,290,861	1,611,576,315

C) Change in Non-Incentive ISO Plant (See Note 8)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
69	-1,525,581	-567,493	19,821,149	55,938,646	6,113,455	-5,534,648	-3,856,944	-438,076	8,379,827	1,732,416	80,062,750

**5) Other ISO Transmission Activity without Incentive Plant Activity (See Note 9):**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - C11
<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
70 Jan 2013	\$0	-\$6,770	274,718	164,098	862	-\$110,839	-\$124,947	\$4,621	1,617,974	\$0	1,819,717	
71 Feb 2013	\$0	-\$2,300	730,654	5,758,081	-\$504	-\$6,172	-\$271,868	-\$378	-\$8,410	\$0	6,199,105	
72 Mar 2013	-\$1,696,706	-\$1,236	82,601	2,595,676	88,627	-\$36,427	-\$793,691	-\$1,599	-\$198,074	-\$12,789	26,381	
73 Apr 2013	\$0	-\$14,355	6,139,637	12,290,980	1,289	-\$129,323	-\$1,129,184	-\$92,414	-\$527,278	-\$4,364	16,534,987	
74 May 2013	-\$20,067	\$0	955,653	12,200,348	-\$622	-\$233,901	-\$474,761	-\$81,506	-\$149,079	\$0	12,196,064	
75 Jun 2013	478,186	3,601	850,025	5,769,803	2,103,324	-\$2,767,705	-\$5,417,917	-\$155,915	2,106,613	1,423,199	4,393,214	
76 Jul 2013	-\$2,461	-\$13,044	176,418	2,344,522	104,259	-\$675,960	-\$1,551,658	-\$49,243	99,355	\$21,964	454,151	
77 Aug 2013	\$0	-\$484,003	869,219	8,581,939	-\$169,124	-\$44,525	383,641	-\$35,006	860,265	-\$18,821	9,943,584	
78 Sep 2013	-\$240,206	1,433	1,798,279	3,182,548	397,934	-\$1,014,338	7,060,832	-\$26,294	-\$191,769	2,007	10,970,425	
79 Oct 2013	\$0	-\$4,895	2,983,112	9,264,098	527,599	90,569	-\$1,836,604	-\$205	9,128	225,912	11,258,716	
80 Nov 2013	\$0	-\$4,740	3,395,810	1,671,356	39,056	-\$235,736	514,065	-\$127	162,408	98,909	5,641,000	
81 Dec 2013	-\$44,326	-\$41,184	1,565,023	7,884,801	3,020,756	-\$370,290	-\$214,854	-\$11	4,598,694	-\$3,601	625,407	
82 Total:	-1,525,581	-567,493	19,821,149	55,938,646	6,113,455	-5,534,648	-3,856,944	-438,076	8,379,827	1,732,416	80,062,750	

**Notes:**

- Amounts on Line 13 from corresponding account Schedule 7, column 2.  
Amounts on Line 1 must match corresponding account Schedule 7, Column 2 for previous year.  
The amounts for each month on the remaining lines are calculated by summing the following values:
  - Other ISO Transmission Activity without Incentive Plant Activity on Lines 70-81 for the same month;
  - ISO Incentive Plant Activity on Lines 41 to 52 for the same month; and
  - The previous month balance of the Transmission Plant - ISO amounts on Lines 1-13.
 For instance, the amount for May of the Prior Year (on Line 6) for Account 353 (Column 5) is the sum of the following values:
  - the "Other ISO Transmission Activity without Incentive Plant Activity" for May of the Prior Year (on Line 74, Column 5);
  - the "ISO Incentive Plant Activity" for May of the Prior Year (on Line 45, Column 5),
  - and the "Transmission Plant - ISO" amount for April of the Prior Year (on Line 5, Column 5)."
- Amounts on Line 15 must match 6-Plant Study amounts for Distribution Plant - ISO for previous year.  
Amounts on Line 16 must match amounts on 6-Plant Study for Distribution Plant - ISO.
- Includes recorded Transmission Plant-In-Service additions, retirements, transfers and adjustments. From SCE internal accounting records.
- Column 12 matches 'Activity for Incentive Projects' on 14-IncentivePlant, Lines 39 to 52. Other columns from SCE internal accounting records.
- Amount in matrix on lines 28 to 39 minus amount in matrix on lines 41 to 52
- Amount on Line 13 less amount on Line 1 for each account.
- Line 53
- Amount on Line 67 less amount on Line 68 for each account.
- For each column (FERC Account) divide Line 69 by Line 66 to arrive at a ratio for each column.  
Apply the ratio of each column to each monthly value from Lines 54-65 to calculate the values for the corresponding months listed in Lines 70-81.

Schedule 8  
Accumulated Depreciation  
(Revised 2013 True Up TRR)

TO10 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj True Up Adj  
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**Accumulated Depreciation Reserve**

Input cells are shaded yellow

**1) Transmission Depreciation Reserve - ISO**

Prior Year: **2013**

Balances for Transmission Depreciation Reserve - ISO during the Prior Year, including December of previous year (See Note 1):

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> =Sum C2 to C11
	FERC Account:											
<u>Line</u>	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
1	Dec 2012	\$0	\$8,231,994	\$42,523,725	\$271,683,763	\$347,983,566	\$34,194,092	\$318,973,818	\$264,938	\$1,566,129	\$1,034,624	\$1,026,456,650
2	Jan 2013	\$0	\$8,374,916	\$43,638,502	\$295,862,665	\$331,247,050	\$37,492,774	\$341,665,391	\$256,158	\$1,820,853	-\$2,881,269	\$1,057,477,040
3	Feb 2013	\$0	\$8,541,169	\$43,970,190	\$304,468,902	\$321,951,982	\$34,753,286	\$356,459,946	\$244,306	\$2,112,999	-\$4,016,779	\$1,068,486,001
4	Mar 2013	\$0	\$8,711,142	\$44,087,719	\$314,531,112	\$327,064,228	\$28,606,587	\$328,865,245	\$230,759	\$2,535,147	-\$44,115	\$1,054,587,824
5	Apr 2013	\$0	\$8,881,274	\$44,780,728	\$323,670,549	\$326,335,349	\$29,941,569	\$330,848,308	\$220,241	\$2,805,039	-\$269,548	\$1,067,213,509
6	May 2013	\$0	\$9,051,370	\$45,535,231	\$331,202,213	\$325,997,506	\$28,892,209	\$311,012,218	\$219,371	\$2,832,538	-\$430,858	\$1,054,311,797
7	Jun 2013	\$0	\$9,226,525	\$46,178,536	\$349,429,727	\$324,479,451	\$27,718,300	\$319,053,319	\$212,423	\$3,050,723	-\$1,031,895	\$1,078,317,109
8	Jul 2013	\$0	\$9,391,264	\$47,624,791	\$358,737,789	\$322,730,695	\$27,993,401	\$318,408,513	\$198,127	\$3,353,000	-\$1,043,097	\$1,087,394,483
9	Aug 2013	\$0	\$9,539,291	\$48,110,450	\$344,730,628	\$323,210,271	\$24,593,611	\$319,071,851	\$185,556	\$3,604,138	-\$1,357,899	\$1,071,687,897
10	Sep 2013	\$0	\$9,709,760	\$48,654,427	\$354,202,491	\$322,920,437	\$26,588,719	\$315,628,013	\$170,373	\$3,849,968	\$2,157,406	\$1,083,881,594
11	Oct 2013	\$0	\$9,884,280	\$49,710,925	\$370,353,963	\$339,717,879	\$21,367,037	\$306,670,869	\$155,993	\$4,118,224	\$2,263,808	\$1,104,242,977
12	Nov 2013	\$0	\$10,050,822	\$50,189,747	\$360,548,202	\$339,067,660	\$24,548,277	\$324,619,886	\$140,644	\$4,415,229	\$2,358,629	\$1,115,939,095
13	Dec 2013	\$0	\$10,232,181	\$47,045,400	\$298,298,615	\$339,298,041	\$30,570,488	\$328,550,028	\$126,174	\$4,575,381	\$2,419,397	\$1,061,115,705
14	13-Mo. Avg:	\$0	\$9,217,384	\$46,311,567	\$329,055,432	\$330,154,163	\$29,020,027	\$324,602,108	\$201,928	\$3,126,105	-\$64,738	\$1,071,623,976

**2) Distribution Depreciation Reserve - ISO (See Note 2)**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
	FERC Account:					=Sum C2 to C4
	<u>Mo/YR</u>	<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>	<u>Notes</u>
15	Dec 2012	\$4,598	\$260,421	\$897,201	\$1,162,220	Beginning of Year ("BOY") amount
16	Dec 2013	\$0	\$0	\$0	\$0	End of Year ("EOY") amount
17	BOY/EOY Average:	\$2,299	\$130,210	\$448,600	\$581,110	Average of Line 15 and Line 16

3) General and Intangible Depreciation Reserve

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
			=C4+C5			
			<b>Total</b>			
			<b>Gen. and Int.</b>	<b>General</b>	<b>Intangible</b>	
			<b>Depreciation</b>	<b>Depreciation</b>	<b>Depreciation</b>	
	<b>Mo/YR</b>		<b>Reserve</b>	<b>Reserve</b>	<b>Reserve</b>	<b>Source</b>
18	Dec 2012	BOY:	\$1,491,437,244	\$790,830,008	\$700,607,236	FF1 219.28c and 200.21c for previous year
19	Dec 2013	EOY:	\$1,737,446,477	\$855,592,937	\$881,853,540	FF1 219.28c and 200.21c
20		BOY/EOY Average:	\$1,614,441,861			Average of Line 18 and Line 19

a) Average BOY/EOY General and Intangible Depreciation Reserve

		<u>Amount</u>	<u>Source</u>
21	Total G+I Dep. Reserve on Average BOY/EOY basis:	\$1,614,441,861	Line 20
22	Transmission W&S Allocation Factor:	4.2451%	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average):	\$68,533,983	Line 21 * Line 22

b) EOY General and Intangible Depreciation Reserve

		<u>Amount</u>	<u>Source</u>
24	Total G+I Dep. Reserve on Average EOY basis:	\$1,737,446,477	Line 19
25	Transmission W&S Allocation Factor:	4.2451%	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY):	\$73,755,599	Line 24 * Line 25

Transmission Activity Used to Determine Monthly Transmission Depreciation Reserve - ISO Balances

1) Total Transmission Activity by Account (See Note 3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - C11
	<b>Mo/YR</b>	<b>350.1</b>	<b>350.2</b>	<b>352</b>	<b>353</b>	<b>354</b>	<b>355</b>	<b>356</b>	<b>357</b>	<b>358</b>	<b>359</b>	<b>Total</b>
27	Jan 2013	\$0	200,483	1,117,218	13,956,430	(5,439,602)	1,777,538	(3,853,107)	52,483	454,163	(4,872,821)	\$3,392,785
28	Feb 2013	\$0	235,311	331,277	6,513,971	(2,529,353)	(1,031,397)	(1,855,098)	68,915	518,130	(1,423,614)	\$828,142
29	Mar 2013	\$0	209,949	116,326	7,223,123	2,956,795	(2,616,307)	8,263,029	77,960	755,315	4,916,949	\$21,903,140
30	Apr 2013	\$0	210,085	693,904	6,794,107	741,069	863,815	1,207,997	61,784	478,081	(293,980)	\$10,756,863
31	May 2013	\$0	210,131	755,572	6,040,477	894,619	(245,498)	6,414,293	9,483	37,289	(214,574)	\$13,901,794
32	Jun 2013	\$0	175,418	643,964	11,167,650	630,531	(303,816)	(19,954)	41,215	385,552	(761,561)	\$11,958,999
33	Jul 2013	\$0	247,429	1,449,088	7,169,834	865,656	367,158	2,330,065	79,071	533,359	(34,801)	\$13,006,859
34	Aug 2013	\$0	362,528	484,910	(3,921,895)	1,718,973	(1,343,362)	2,020,616	69,430	439,803	(411,754)	-\$580,750
35	Sep 2013	\$0	238,726	543,335	7,390,980	1,427,863	1,166,067	3,002,559	83,069	427,833	4,342,385	\$18,622,817
36	Oct 2013	\$0	247,285	1,057,682	10,597,708	8,154,766	(2,192,558)	4,474,505	78,552	469,253	110,239	\$22,997,433
37	Nov 2013	\$0	302,595	477,874	(1,799,956)	1,547,385	1,716,304	(1,924,071)	83,727	521,678	95,606	\$1,021,142
38	Dec 2013	\$0	245,938	(3,158,530)	(26,867,555)	1,898,192	3,037,428	1,430,859	79,030	271,586	53,237	-\$23,009,815
39	Total:	\$0	\$2,885,878	\$4,512,621	\$44,264,875	\$12,866,894	\$1,195,372	\$21,491,694	\$784,721	\$5,292,043	\$1,505,310	\$94,799,408

Schedule 8  
Accumulated Depreciation  
(Revised 2013 True Up TRR)

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2) Depreciation Expense (See Note 4)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
40	Jan 2013	\$0	\$150,212	\$444,732	\$4,593,622	\$1,480,760	\$454,569	\$1,258,008	\$888	\$12,769	\$50,372	\$8,445,931
41	Feb 2013	\$0	\$175,000	\$444,569	\$4,597,656	\$1,615,247	\$454,162	\$1,350,753	\$894	\$17,987	\$58,619	\$8,714,887
42	Mar 2013	\$0	\$175,035	\$447,490	\$4,622,790	\$1,636,391	\$454,143	\$1,358,708	\$894	\$17,960	\$58,801	\$8,772,211
43	Apr 2013	\$0	\$175,192	\$447,257	\$4,646,009	\$1,641,542	\$454,032	\$1,357,234	\$892	\$17,321	\$58,681	\$8,798,160
44	May 2013	\$0	\$175,167	\$461,096	\$4,674,693	\$1,649,611	\$453,636	\$1,359,844	\$765	\$15,620	\$59,455	\$8,849,888
45	Jun 2013	\$0	\$175,188	\$462,563	\$4,701,489	\$1,946,731	\$452,921	\$1,532,183	\$653	\$15,140	\$64,302	\$9,351,169
46	Jul 2013	\$0	\$175,211	\$668,935	\$5,211,421	\$2,467,214	\$447,222	\$1,757,260	\$438	\$21,933	\$86,609	\$10,836,244
47	Aug 2013	\$0	\$175,193	\$690,955	\$5,315,245	\$2,478,214	\$445,154	\$1,759,275	\$370	\$22,254	\$87,045	\$10,973,705
48	Sep 2013	\$0	\$179,114	\$720,343	\$5,485,091	\$2,480,105	\$445,033	\$1,761,321	\$322	\$25,028	\$87,238	\$11,183,596
49	Oct 2013	\$0	\$183,735	\$731,388	\$5,510,990	\$2,860,360	\$441,931	\$1,888,273	\$286	\$24,410	\$90,496	\$11,731,869
50	Nov 2013	\$0	\$183,773	\$738,983	\$5,532,597	\$2,893,613	\$442,221	\$1,902,445	\$286	\$24,439	\$91,571	\$11,809,927
51	Dec 2013	\$0	\$189,538	\$747,676	\$5,539,009	\$2,919,874	\$441,505	\$1,912,090	\$286	\$24,963	\$91,984	\$11,866,924
52	Total:	\$0	\$2,112,358	\$7,005,987	\$60,430,612	\$26,069,661	\$5,386,529	\$19,197,396	\$6,974	\$239,823	\$885,171	\$121,334,512

3) Total Transmission Activity less Depreciation Expense (See Note 5)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
53	Jan 2013	\$0	\$50,271	\$672,486	\$9,362,808	-\$6,920,362	\$1,322,969	-\$5,111,115	\$51,594	\$441,394	-\$4,923,193	-\$5,053,146
54	Feb 2013	\$0	\$60,311	-\$113,292	\$1,916,315	-\$4,144,600	-\$1,485,560	-\$3,205,851	\$68,021	\$500,143	-\$1,482,233	-\$7,886,745
55	Mar 2013	\$0	\$34,914	-\$331,164	\$2,600,333	\$1,320,405	-\$3,070,451	\$6,904,321	\$77,066	\$737,355	\$4,858,149	\$13,130,928
56	Apr 2013	\$0	\$34,893	\$246,647	\$2,148,098	-\$900,473	\$409,783	-\$149,237	\$60,892	\$460,761	-\$352,661	\$1,958,702
57	May 2013	\$0	\$34,964	\$294,476	\$1,365,784	-\$754,992	-\$699,134	\$5,054,449	\$8,719	\$21,669	-\$274,029	\$5,051,906
58	Jun 2013	\$0	\$230	\$181,401	\$6,466,162	-\$1,316,200	-\$756,737	-\$1,552,137	\$40,563	\$370,413	-\$825,864	\$2,607,830
59	Jul 2013	\$0	\$72,218	\$780,154	\$1,958,413	-\$1,601,559	-\$80,064	\$572,804	\$78,633	\$511,426	-\$121,409	\$2,170,615
60	Aug 2013	\$0	\$187,335	-\$206,045	-\$9,237,140	-\$759,241	-\$1,788,515	\$261,341	\$69,060	\$417,549	-\$498,799	-\$11,554,455
61	Sep 2013	\$0	\$59,612	-\$177,008	\$1,905,889	-\$1,052,242	\$721,033	\$1,241,239	\$82,747	\$402,805	\$4,255,147	\$7,439,221
62	Oct 2013	\$0	\$63,550	\$326,294	\$5,086,718	\$5,294,406	-\$2,634,489	\$2,586,232	\$78,266	\$444,844	\$19,743	\$11,265,564
63	Nov 2013	\$0	\$118,822	-\$261,109	-\$7,332,553	-\$1,346,228	\$1,274,084	-\$3,826,516	\$83,441	\$497,238	\$4,035	-\$10,788,785
64	Dec 2013	\$0	\$56,400	-\$3,906,207	-\$32,406,564	-\$1,021,682	\$2,595,924	-\$481,231	\$78,745	\$246,623	-\$38,747	-\$34,876,739
65	Total:	\$0	\$773,520	-\$2,493,367	-\$16,165,737	-\$13,202,767	-\$4,191,157	\$2,294,298	\$777,747	\$5,052,220	\$620,139	-\$26,535,103

**4) Calculation of Other Transmission Activity**

A) Change in Depreciation Reserve - ISO (See Note 6)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
66	\$0	\$2,000,187	\$4,521,674	\$26,614,852	-\$8,685,525	-\$3,623,604	\$9,576,210	-\$138,764	\$3,009,253	\$1,384,773	\$34,659,055

B) Total Depreciation Expense (See Note 7)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
67	\$0	\$2,112,358	\$7,005,987	\$60,430,612	\$26,069,661	\$5,386,529	\$19,197,396	\$6,974	\$239,823	\$885,171	\$121,334,512

C) Other Activity (See Note 8)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
68	\$0	-\$112,171	-\$2,484,313	-\$33,815,760	-\$34,755,185	-\$9,010,133	-\$9,621,186	-\$145,738	\$2,769,430	\$499,602	-\$86,675,456

**5) Other Transmission Activity (See Note 9)**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - C11
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
69	Jan 2013	\$0	-\$7,290	\$670,045	\$19,585,280	-\$18,217,276	\$2,844,113	\$21,433,565	-\$9,668	\$241,955	-\$3,966,265	\$22,574,459
70	Feb 2013	\$0	-\$8,746	-\$112,881	\$4,008,580	-\$10,910,315	-\$3,193,650	\$13,443,801	-\$12,746	\$274,159	-\$1,194,129	\$2,294,074
71	Mar 2013	\$0	-\$5,063	-\$329,961	\$5,439,421	\$3,475,855	-\$6,600,843	-\$28,953,409	-\$14,441	\$404,189	\$3,913,863	-\$22,670,388
72	Apr 2013	\$0	-\$5,060	\$245,752	\$4,493,428	-\$2,370,421	\$880,950	\$625,829	-\$11,410	\$252,571	-\$284,114	\$3,827,524
73	May 2013	\$0	-\$5,070	\$293,407	\$2,856,970	-\$1,987,454	-\$1,502,996	-\$21,195,935	-\$1,634	\$11,878	-\$220,765	-\$21,751,600
74	Jun 2013	\$0	-\$33	\$180,742	\$13,526,026	-\$3,464,786	-\$1,626,830	\$6,508,919	-\$7,601	\$203,046	-\$665,339	\$14,654,143
75	Jul 2013	\$0	-\$10,473	\$777,321	\$4,096,641	-\$4,215,970	-\$172,121	-\$2,402,066	-\$14,735	\$280,344	-\$97,811	-\$1,758,870
76	Aug 2013	\$0	-\$27,166	-\$205,297	-\$19,322,406	-\$1,998,638	-\$3,844,943	-\$1,095,938	-\$12,941	\$228,884	-\$401,846	-\$26,680,291
77	Sep 2013	\$0	-\$8,645	-\$176,366	\$3,986,772	-\$2,769,939	\$1,550,074	-\$5,205,159	-\$15,506	\$220,802	\$3,428,068	\$1,010,101
78	Oct 2013	\$0	-\$9,216	\$325,109	\$10,640,482	\$13,937,083	-\$5,663,613	-\$10,845,417	-\$14,666	\$243,846	\$15,906	\$8,629,514
79	Nov 2013	\$0	-\$17,231	-\$260,161	-\$15,338,358	-\$3,543,833	\$2,739,020	\$16,046,572	-\$15,636	\$272,567	\$3,251	-\$113,809
80	Dec 2013	\$0	-\$8,179	-\$3,892,023	-\$67,788,595	-\$2,689,492	\$5,580,706	\$2,018,052	-\$14,756	\$135,189	-\$31,216	-\$66,690,314
81	Total:	\$0	-\$112,171	-\$2,484,313	-\$33,815,760	-\$34,755,185	-\$9,010,133	-\$9,621,186	-\$145,738	\$2,769,430	\$499,602	-\$86,675,456

**Notes:**

1) Amounts on Line 13 based on current year Plant Study. Amounts on Line 1 shall be based previous year Plant Study, and shall match amounts on Line 13 in previous year Annual Update.

The amounts for each month on the remaining lines are calculated by summing the following values:

- Depreciation Expense (on Lines 40 to 51) for the same month;
- Other Transmission Activity (on Lines 69 to 80) for the same month; and
- Balances for Transmission Depreciation Reserve (on Lines 1 to 13) for the previous month.

For instance, the amount for May of the Prior Year (on Line 6) for Account 353 (Column 5) is the sum of the following values:

- Depreciation Expense for May of the Prior Year (on Line 44, Column 5);
- Other Transmission Activity for May of the Prior Year (on Line 73, Column 5); and
- The balances for Transmission Depreciation Reserve for April of the Prior Year (on Line 5, column 5).

2) Amounts on Line 15 derived from Plant Study for previous year Prior Year.

Amounts on Line 16 derived from Plant Study for Prior Year.

3) Total Transmission Activity by Account represents accumulated depreciation changes for all Transmission plant.

4) From 17-Depreciation, Lines 24 to 35.

5) Amount in matrix on lines 27 to 38 minus amount in matrix on lines 40 to 51.

6) Line 13 - Line 1.

7) Line 52.

8) Line 66 - Line 67.

9) For each column (FERC Account) divide Line 68 by Line 65 to arrive at a ratio for each column.

Apply the ratio of each column to each monthly value from Lines 53-64 to calculate the values for the corresponding months listed in Lines 69-80.



Accumulated Deferred Income Taxes

Cells shaded yellow are input cells

1) Summary of Accumulated Deferred Income Taxes

a) End of Year Accumulated Deferred Income Taxes

	<u>Col 1</u>	<u>Col 2</u>	
<u>Line</u>	<u>Account</u>	<u>Total ADIT</u>	<u>Source</u>
1	Account 190	\$8,272,849	Line 353, Col. 2
2	Account 282	-\$1,016,094,403	Line 452, Col. 2
3	Account 283	-\$25,122,033	Line 803, Col. 2
4	IRC Section 168(i)(9) Normalization Adjustment	<u>\$54,914,307</u>	Line 809, Col. 5
5	Total Accumulated Deferred Income Taxes	<u>-\$978,029,280</u>	Sum of Lines 1 to 4

b) Beginning of Year Accumulated Deferred Income Taxes

	<u>BOY ADIT</u>	<u>Source</u>
10	Total Accumulated Deferred Income Taxes	<u>-\$662,365,085</u> Previous Year Informational Filing, Line 5, Col. 2

c) Average of Beginning and End of Year Accumulated Deferred Income Taxes

	<u>Average ADIT</u>	<u>Source</u>
15	Average BOY/EOY ADIT: <u>-\$820,197,182</u>	Average of Line 5 and Line 10

2) Account 190 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
	END BAL	Gas, Generation	ISO Only	Plant Related	Labor Related	(Instructions 1&2)	Description
ACCT 190	per G/L	or Other Related					
DESCRIPTION							
Electric:							
100	190.000	Amort of Debt Issuance Cost	\$889,370	\$769	\$888,601		C: Relates to all Regulated Electric Property
101	190.000	Franchise Requirements	\$0	\$0	\$0		C: Relates to all Regulated Electric Property
102	190.000	Executive Incentive Comp	\$995,581	\$498,658		\$496,923	C: Relates to employees in all functions
103	190.000	DIT - APS Right of Way	\$0	\$0			Relates to 100% ISO facilities
104	190.000	Corp Name Change	\$0		\$0		C: Relates to all Regulated Electric Property
105	190.000	Bond Discount Amort	\$989,049	\$855	\$988,194		C: Relates to all Regulated Electric Property
106	190.000	Executive Incentive Plan	\$1,295,151	\$648,704		\$646,447	C: Relates to employees in all functions
107	190.000	Ins - Inj/Damages Prov	\$68,472,027	\$119,344		\$68,352,683	C: Relates to employees in all functions
108	190.000	Accrued Vacation	\$22,529,063	\$39,267		\$22,489,796	C: Relates to employees in all functions
109	190.000	Health Care - IBNR	\$0	\$0		\$0	C: Relates to employees in all functions
110	190.000	Def Tax - CCFT Base Rates - R.L.	\$0	\$0	\$0		Relates to all Regulated Electric Property
111	190.000	Ins Res/Casualty Loss	\$49,972	\$43	\$49,929		C: Relates to all Regulated Electric Property
112	190.000	Int Capitalized - AFUDC	\$0	\$0	\$0		C: Relates to all Regulated Electric Property
113	190.000	PBOP 401H Amortization	\$53,050,971	\$92,466		\$52,958,505	C: Relates to employees in all functions
114	190.000	STATE RATE ADJUSTMENT	\$0	\$0	\$0		Relates to all Regulated Electric Property
115	190.000	EMS	\$950,375	\$822	\$949,553		Relates to all Regulated Electric Property
116	190.000	Decommissioning	\$749,294,476	\$749,294,476			Relates to Nuclear Decommissioning Costs
117	190.000	Balancing Accounts	\$123,837,950	\$123,837,950			Relates Entirely to CPUC Balancing Account Recovery
118	190.000	CIAC/ITCC	\$327,834,495	\$327,834,495			Non-Rate Base FAS 109 Tax Flow-Thru - CIAC
119	190.000	Pension & PBOP	\$32,753,601	\$57,088		\$32,696,513	C: Relates to CIAC Non-ISO Property Costs
120	190.000	Property/Non-ISO	\$18,875,703	\$18,875,703			C: Related to all employees in all functions
121	190.000	Regulatory Assets/Liab	\$17,034,564	\$17,034,564			Relates to Generation Costs
122	190.000	Temp-Other/Non-ISO	\$751,363,312	\$751,363,312			Relates Entirely to CPUC Balancing Account Recovery
123	190.000	Amortization of Debt Expense	\$1,551,332	\$1,341	\$1,549,991		Relates to Generation Costs
							C: Relates to all Regulated Electric Property

Continuation of Account 190 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
	END BAL	Gas, Generation	ISO Only	Plant Related	Labor Related	(Instructions 1&2)	Description
ACCT 190	per G/L	or Other Related					
DESCRIPTION							
Electric:							
124	...						Source
250	Total Electric 190	\$2,171,766,992	\$1,989,699,858	\$0	\$4,426,268	\$177,640,866	Sum of Above Lines beginning on Line 100

Schedule 9  
ADIT  
(Revised 2013 True Up TRR)

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Account 190 Gas and Other Income:

(Instructions 1&2)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
300	190.000	Audit Rollforward	\$0	\$0			Gas and Other Non-ISO Related Costs
301	190.000	Balancing Accounts	\$0	\$0			Gas and Other Non-ISO Related Costs
302	190.000	Temp-Other/Non-ISO	\$0	\$0			Gas and Other Non-ISO Related Costs
303	190.000	Reclass Acct 190 Credit and Acct 283 Debit Balances	\$0	\$0			Gas and Other Non-ISO Related Costs
304	...						

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Source</u>
350	Total Account 190 Gas and Other Income	\$0	\$0	\$0	\$0	\$0	Sum of Above Lines beginning on Line 300
351	Total Account 190	\$2,171,766,992	\$1,989,699,858	\$0	\$4,426,268	\$177,640,866	Line 250 + Line 350
352	Allocation Factors (Plant and Wages)				16.535%	4.245%	27-Allocators Lines 22 and 9 respectively.
353	Total Account 190 ADIT (Sum of amounts in Columns 4 to 6)	\$8,272,849		\$0	\$731,893	\$7,540,957	Line 351 * Line 352 for Cols 5 and 6. Col. 4 100% ISO.
354	FERC Form 1 Account 190	\$2,171,766,992	Must match amount on Line 351, Col. 2				FF1 234.18c

3) Account 282 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
ACCT 282	DESCRIPTION	END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	(Instructions 1&2) Description
400	282.000 Fully Normalized Deferred Tax	-\$1,017,144,403		-\$1,017,144,403			Property-Related FERC Costs
401	282.000 Other - Non/ISO	\$0	\$0				Relates to Generation Costs
402	282.000 DPV2 ADIT - Abandonment	\$0		\$0			Property-Related FERC Costs
403	282.000 Acc Def Inc Tax-AFUDC	\$0			\$0		Relates to all Regulated Electric Property
404	282.000 Repairs 3115 - FERC Deduction	\$1,050,000		\$1,050,000			Property-Related FERC Costs
405	282.000 Fully Normalized Deferred Tax - Book	\$0		\$0			Property-Related FERC Costs
406	282.000 Property-Related Def Tax Adjust	\$0			\$0		Relates to all Regulated Electric Property
407	282.000 Property/Non-ISO	-\$6,526,944,841	-\$6,526,944,841				Relates to Generation Costs
408	282.000 Repair Deduction/Non-ISO	-\$204,514,834	-\$204,514,834				Property-Related CPUC Costs - Repair
409	282.000 Temp - Other	-\$304,790,964	-\$304,790,964				Property-Related CPUC Costs - Other
410	282.000 Capitalized Software	-\$228,385,965	-\$228,385,965				Property-Related CPUC Costs - Cap Software
411	282.000 Property/Non-ISO	-\$11,114,447	-\$11,114,447				Gas and Other Non-ISO Related Costs
412	282.000 Capitalized Software	\$2,256,625	\$2,256,625				Gas and Other Non-ISO Related Costs
413	282.000 Temp-Other/Non-ISO	-\$17,674,199	-\$17,674,199				Gas and Other Non-ISO Related Costs
414	...						

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Source</u>
450	Total Account 282	-\$8,307,263,028	-\$7,291,168,625	-\$1,016,094,403	\$0	\$0	Sum of Above Lines beginning on Line 400
451	Allocation Factors (Plant and Wages)				16.535%	4.245%	27-Allocators Lines 22 and 9 respectively.
452	Total Account 282 ADIT (Sum of amounts in Columns 4 to 6)	-\$1,016,094,403		-\$1,016,094,403	\$0	\$0	Line 450 * Line 451 for Cols 5 and 6. Col. 4 100% ISO.
453	FERC Form 1 Account 282	-\$8,307,263,029	Must match amount on Line 450, Col. 2				FF1 275.5k

4) Account 283 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
	DESCRIPTION	END BAL	Gas, Generation	ISO Only	Plant Related	Labor	(Instructions 1&2)
ACCT 283		per G/L	or Other Related			Related	Description
Electric:							
500	283.000 Def Tax State - Other (GSI)	\$0	\$0	\$0			C: FERC-Related state deductions
501	283.000 Payroll Tax	\$0				\$0	C: Relates to employees in all functions
502	283.000 Ad Valorem Lien Date Adj-Electric	-\$75,300,360			-\$75,300,360		Relates to all Regulated Electric Property
503	283.000 Amortization of Debt Expense	\$0	\$0		\$0		C: Relates to all Regulated Electric Property
504	283.000 Refunding & Retirement of Debt	-\$75,974,102	-\$65,680		-\$75,908,422		C: Relates to all Regulated Electric Property
505	283.000 EMS	\$0	\$0		\$0		C: Relates to all Regulated Electric Property
506	283.000 Balancing Accounts	-\$592,736,320	-\$592,736,320				Relates Entirely to CPUC Balancing Account Recovery
507	283.000 Capitalized Software	\$0	\$0				Non-Rate Base FAS 109 Tax Flow-Thru - Software
508	283.000 Decommissioning	-\$769,731,190	-\$769,731,190				Relates to Nuclear Decommissioning Costs
509	283.000 Property/Non-ISO	\$0	\$0				Relates to Generation Costs
510	283.000 Repair-Deduction	\$0	\$0				Property-Related CPUC Costs - Repair
511	283.000 Regulatory Assets/Liab	-\$32,119,693	-\$32,119,693				Relates Entirely to CPUC Balancing Account Recovery
512	283.000 Temp-Other/Non-ISO	-\$45,471,572	-\$45,471,572				Relates to Generation Costs

Continuation of Account 283 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
	DESCRIPTION	END BAL	Gas, Generation	ISO Only	Plant Related	Labor	(Instructions 1&2)
ACCT 283		per G/L	or Other Related			Related	Description
Electric (continued):							
513	283.000 Health Care - IBNR	-\$2,816,194	-\$4,909			-\$2,811,285	C: Relates to employees in all functions
514	...						
650	Total Electric 283	-\$1,594,149,431	-\$1,440,129,364	\$0	-\$151,208,782	-\$2,811,285	Sum of Above Lines beginning on Line 500
Account 283 Gas and Other:							
	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
700	283.000 Balancing Accounts	\$0	\$0				Gas and Other Non-ISO Related Costs
701	283.000 Property/Non-Electric	\$0	\$0				Gas and Other Non-ISO Related Costs
702	283.000 Temp-Other/Non-Electric	-\$554,535	-\$554,535				Gas and Other Non-ISO Related Costs
703	283.000 Capitalized Software/Non-ISO	\$0	\$0				Gas and Other Non-ISO Related Costs
704	283.000 Reclass Acct 190 Credit and Acct 283 Debit Balances	\$0	\$0				Gas and Other Non-ISO Related Costs
705	283.000 Other Reclass - FIN48	\$0	\$0				Gas and Other Non-ISO Related Costs
706	...						

Schedule 9  
ADIT  
(Revised 2013 True Up TRR)

TO10 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj True Up Adj  
Page 37 of 52

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Source</u>
<b>800</b>	Total Account 283 Gas and Other	-\$554,535	-\$554,535	\$0	\$0	\$0	Sum of Above Lines beginning on Line 700
<b>801</b>	Total Account 283	-\$1,594,703,966	-\$1,440,683,899	\$0	-\$151,208,782	-\$2,811,285	Line 650 + Line 800
<b>802</b>	Allocation Factors (Plant and Wages)				16.535%	4.245%	27-Allocators Lines 22 and 9 respectively.
<b>803</b>	Total Account 283 ADIT (Sum of amounts in Columns 4 to 6)	-\$25,122,033		\$0	-\$25,002,692	-\$119,341	Line 801 * Line 802 for Cols 5 and 6. Col. 4 100% ISO.
<b>804</b>	FERC Form 1 Account 283	-\$1,594,703,966	Must match amount on Line 801, Col. 2				FF1 277.19k

**5) Normalization Adjustment for Unused Bonus Depreciation**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
ACCT	IRC Section 168(i)(9) Normalization Adjustment	END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	Description
<b>805</b>	236 Federal Income Taxes Payable	-\$330,880,086					FF1 263.3i - See Note 1
<b>806</b>	Interest Income Reclassification	-\$1,225,165					See Note 2
<b>807</b>	Remaining Amount of FIT Payable	-\$332,105,251					Line 805 + Line 806
<b>808</b>	Plant Allocation Factor				16.535%		See Note 3
<b>809</b>	IRC Section 168(i)(9) Normalization Adjustment (In Column 5)	\$332,105,251	\$277,190,944		\$54,914,307		- Line 807 * Line 808 for Column 5

Note 1: Only include if Federal Income Tax Account 236 payable in FF1 page 263 charged to Acct 409.1 or 408.1 in Column (i) is a negative amount (i.e., debit balance).

Note 2: Adjustment to exclude interest component related portion of Federal Income Taxes Payable on Line 805. The Interest Income Reclassification adjustment removes the interest income/expense amounts previously recorded and included in current tax expense. The purpose of the adjustment is to reflect only income tax amounts without any interest income/expense amounts. The amount is directly from SCE's accounting system.

Note 3: Allocate 'Remaining Amount of FIT Payable' based on Transmission Plant Allocation Factor (27-Allocators, Line 22)

Remaining Amount is Gas, Generation, or Other Related.

Instruction 1: For any "Company Wide" ADIT line item balance (i.e., that include Catalina Gas or Water costs), indicate in Column 7 with a leading "C:".

Instruction 2: For any Company Wide ADIT balance items, include a portion of the total Column 2 balance in Column 3

"Gas, Generation, or Other Related" based on the following percentages.

1) For Line items allocated based on the Wages and Salaries Allocation Factor:

	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
A:Total Electric Wages and Salaries	FF1 354.28b	\$959,389,495
B:Gas Wages and Salaries	FF1 355.62b	\$652,970
C:Water Wages and Salaries	FF1 355.64b	\$1,022,131
D:Total Electric, Gas, and Water Wages and Salaries	A+B+C	\$961,064,596
E:Labor Percentage "Gas, Generation, or Other"	(B+C) / D	0.1743%

2) For Line items allocated based on the Transmission Plant Allocation Factor or "ISO Only":

	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
F:Total Electric Plant In Service	FF1 207.104g	\$35,785,126,920
G:Total Gas Plant In Service	FF1 201.8d	\$4,104,070
H:Total Water Plant In Service	FF1 201.8e	\$26,859,162
I:Total Electric, Gas, and Water Plant In Service	F+G+H	\$35,816,090,152
J:Plant Percentage "Gas, Generation, or Other"	(G+H) / I	0.0865%

Instruction 3: For any balances in account 190 relating to "Executive Incentive Comp" or "Executive Incentive Plan", the amount included in Column 3 "Gas, Generation or Other Related" shall be 50% of the total balance in Column 1, plus an amount equal to the "Labor Percentage Gas, Generation, or Other" shown on Line E of Instruction 1 times 50% of the total balance in Column 1. The remaining amount shall be included in Column 6 "Labor Related".

Instruction 4: Classify any ADIT line items relating to refunding and retirement of debt as Plant related (Column 5).

Instruction 5: For any balances in account 190 relating to stock options, the entire amount is included in Column 3 "Gas, Generation or Other Related."

**Prior Year CWIP and Forecast Period Incremental CWIP by Project**

Prior Year CWIP is the amount of Construction Work In Progress for projects that have received Commission approval to include CWIP in Rate Base.

**1) Prior Year CWIP, Total and by Project**

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>
			= Sum of all columns					
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Monthly Total CWIP</u>	<u>Tehachapi</u>	<u>Devers to Colorado River</u>	<u>Eldorado Ivanpah</u>	<u>Lugo-Pisgah/</u>	<u>Red Bluff</u>
1	December	2012	\$1,696,248,998	\$786,298,778	\$536,280,837	\$149,796,433	-\$69,617	\$150,902,784
2	January	2013	\$1,607,531,997	\$654,626,488	\$551,246,528	\$166,736,572	-\$272	\$156,695,267
3	February	2013	\$1,702,923,319	\$668,208,268	\$573,540,961	\$205,282,285	-\$272	\$171,632,706
4	March	2013	\$1,853,770,827	\$704,556,754	\$615,124,221	\$255,663,322	-\$272	\$187,680,892
5	April	2013	\$1,960,065,197	\$725,107,818	\$659,788,251	\$283,256,722	\$0	\$195,384,322
6	May	2013	\$1,737,118,135	\$699,297,922	\$667,957,348	\$68,340,812	\$0	\$197,765,941
7	June	2013	\$1,147,015,309	\$766,830,328	\$277,979,432	\$42,336,313	\$0	\$15,380,904
8	July	2013	\$1,134,299,634	\$779,612,991	\$287,032,715	\$345,740	\$0	\$15,630,582
9	August	2013	\$1,079,829,623	\$713,463,845	\$297,606,596	\$348,972	\$0	\$16,878,098
10	September	2013	\$854,696,573	\$729,727,854	\$60,018,500	\$0	\$0	\$17,776,373
11	October	2013	\$880,355,010	\$749,979,398	\$57,254,582	\$0	\$0	\$18,999,389
12	November	2013	\$876,251,427	\$748,434,282	\$48,251,307	\$0	\$0	\$19,569,226
13	December	2013	\$893,284,315	\$815,393,484	\$1,912,228	\$0	\$0	\$10,206,389
14	13 Month Averages:		\$1,340,260,797	\$733,964,478	\$356,461,039	\$90,162,090	-\$5,418	\$90,346,375
			<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Whirlwind Substation Expansion</u>	<u>Colorado River Substation Expansion</u>	<u>South of Kramer</u>	<u>West of Devers</u>		
15	December	2012	\$3,256,743	\$47,928,160	\$10,360,460	\$11,494,422	---	---
16	January	2013	\$3,423,151	\$51,060,998	\$11,741,050	\$12,002,214	---	---
17	February	2013	\$3,643,391	\$55,179,644	\$12,726,027	\$12,710,309	---	---
18	March	2013	\$3,763,575	\$59,958,722	\$13,657,274	\$13,366,337	---	---
19	April	2013	\$4,089,014	\$62,090,330	\$15,467,907	\$14,880,833	---	---
20	May	2013	\$4,280,639	\$64,642,582	\$16,339,566	\$18,493,326	---	---
21	June	2013	\$7,193,643	\$317,200	\$17,251,574	\$19,725,916	---	---
22	July	2013	\$12,980,103	-\$124,402	\$18,472,009	\$20,349,896	---	---
23	August	2013	\$10,881,003	-\$124,402	\$19,529,346	\$21,246,165	---	---
24	September	2013	\$8,174,645	-\$6,252	\$20,290,201	\$18,715,252	---	---
25	October	2013	\$9,544,324	\$0	\$20,994,035	\$23,583,281	---	---
26	November	2013	\$18,124,451	\$0	\$21,474,094	\$20,398,068	---	---
27	December	2013	\$21,945,222	\$0	\$22,710,040	\$21,116,953	---	---
28	13 Month Averages:		\$8,561,531	\$26,224,814	\$17,001,045	\$17,544,844	---	---

2) Total Forecast Period CWIP Expenditures (see Note 1)

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2
			Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
29	December	2013	---	---	---	---	---	---	\$893,284,315	---
30	January	2014	\$13,563,515	\$1,017,264	\$14,580,779	\$12,810,061	\$6,951,533	\$439,390	\$894,615,643	\$1,331,328
31	February	2014	\$27,387,693	\$2,054,077	\$29,441,770	\$3,025,487	\$0	\$226,912	\$920,805,015	\$27,520,700
32	March	2014	\$25,898,072	\$1,942,355	\$27,840,427	\$293,125,103	\$281,317,278	\$885,587	\$654,634,752	-\$238,649,563
33	April	2014	\$44,027,763	\$3,302,082	\$47,329,846	\$17,798,268	\$0	\$1,334,870	\$682,831,459	-\$210,452,856
34	May	2014	\$59,472,531	\$4,460,440	\$63,932,971	\$8,201,450	\$0	\$615,109	\$737,947,871	-\$155,336,444
35	June	2014	\$53,571,917	\$4,017,894	\$57,589,811	\$9,261,450	\$0	\$694,609	\$785,581,623	-\$107,702,692
36	July	2014	\$51,874,051	\$3,890,554	\$55,764,605	\$30,497,123	\$22,630,287	\$590,013	\$810,259,093	-\$83,025,222
37	August	2014	\$49,924,640	\$3,744,348	\$53,668,988	\$7,472,450	\$0	\$560,434	\$855,895,197	-\$37,389,119
38	September	2014	\$51,945,328	\$3,895,900	\$55,841,227	\$14,633,323	\$3,100,505	\$864,961	\$896,238,140	\$2,953,824
39	October	2014	\$54,247,580	\$4,068,569	\$58,316,149	\$10,180,450	\$0	\$763,534	\$943,610,304	\$50,325,989
40	November	2014	\$54,201,906	\$4,065,143	\$58,267,049	\$12,204,450	\$0	\$915,334	\$988,757,570	\$95,473,255
41	December	2014	\$58,232,510	\$4,367,438	\$62,599,948	\$88,308,165	\$53,477,263	\$2,612,318	\$960,437,035	\$67,152,720
42	January	2015	\$55,354,853	\$4,151,614	\$59,506,467	\$197,653,445	\$122,158,504	\$5,662,121	\$816,627,937	-\$76,656,379
43	February	2015	\$59,524,999	\$4,464,375	\$63,989,373	\$8,103,097	\$2,453,680	\$423,706	\$872,090,507	-\$21,193,808
44	March	2015	\$59,226,995	\$4,442,025	\$63,669,020	\$7,530,417	\$0	\$564,781	\$927,664,329	\$34,380,014
45	April	2015	\$49,113,461	\$3,683,510	\$52,796,971	\$1,454,417	\$0	\$109,081	\$978,897,802	\$85,613,487
46	May	2015	\$49,141,536	\$3,685,615	\$52,827,152	\$753,230,450	\$340,246,601	\$30,973,789	\$247,520,715	-\$645,763,600
47	June	2015	\$20,790,148	\$1,559,261	\$22,349,410	\$1,647,417	\$0	\$123,556	\$268,099,151	-\$625,185,164
48	July	2015	\$19,645,372	\$1,473,403	\$21,118,775	\$454,417	\$0	\$34,081	\$288,729,429	-\$604,554,886
49	August	2015	\$24,353,583	\$1,826,519	\$26,180,102	\$434,417	\$0	\$32,581	\$314,442,533	-\$578,841,782
50	September	2015	\$23,337,529	\$1,750,315	\$25,087,843	\$404,417	\$0	\$30,331	\$339,095,628	-\$554,188,687
51	October	2015	\$31,468,060	\$2,360,104	\$33,828,164	\$2,904,417	\$0	\$217,831	\$369,801,544	-\$523,482,771
52	November	2015	\$35,501,233	\$2,662,592	\$38,163,826	\$2,954,417	\$0	\$221,581	\$404,789,372	-\$488,494,943
53	December	2015	\$51,300,813	\$3,847,561	\$55,148,374	\$23,691,417	\$0	\$1,776,856	\$434,469,473	-\$458,814,842
54	13-Month Averages:									-\$337,694,665

3) Forecast Period CWIP Expenditures by Project (see Note 1)

3a) Project:

Tehachapi

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
				= C1 *				= (C4 - C5) *	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
			Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
55	December	2013	---	---	---	---	---	---	\$815,393,484	---
56	January	2014	\$5,615,240	\$421,143	\$6,036,383	\$5,514,398	\$5,317,684	\$14,754	\$815,900,716	\$507,232
57	February	2014	\$22,437,472	\$1,682,810	\$24,120,282	\$181,292	\$0	\$13,597	\$839,826,110	\$24,432,626
58	March	2014	\$15,428,088	\$1,157,107	\$16,585,195	\$279,689,875	\$270,832,511	\$664,302	\$576,057,127	-\$239,336,357
59	April	2014	\$38,655,459	\$2,899,159	\$41,554,618	\$15,316,268	\$0	\$1,148,720	\$601,146,757	-\$214,246,727
60	May	2014	\$53,902,373	\$4,042,678	\$57,945,051	\$5,627,450	\$0	\$422,059	\$653,042,300	-\$162,351,184
61	June	2014	\$46,244,912	\$3,468,368	\$49,713,281	\$5,514,450	\$0	\$413,584	\$696,827,547	-\$118,565,937
62	July	2014	\$47,106,880	\$3,533,016	\$50,639,897	\$29,182,123	\$22,630,287	\$491,388	\$717,793,933	-\$97,599,551
63	August	2014	\$45,041,072	\$3,378,080	\$48,419,152	\$5,709,450	\$0	\$428,209	\$760,075,426	-\$55,318,058
64	September	2014	\$47,104,423	\$3,532,832	\$50,637,255	\$12,970,323	\$3,100,505	\$740,236	\$797,002,121	-\$18,391,363
65	October	2014	\$46,004,079	\$3,450,306	\$49,454,385	\$5,417,450	\$0	\$406,309	\$840,632,748	\$25,239,264
66	November	2014	\$44,340,784	\$3,325,559	\$47,666,343	\$5,971,450	\$0	\$447,859	\$881,879,782	\$66,486,298
67	December	2014	\$49,606,347	\$3,720,476	\$53,326,823	\$42,142,943	\$31,532,041	\$795,818	\$892,267,844	\$76,874,360
68	January	2015	\$50,692,333	\$3,801,925	\$54,494,258	\$195,703,445	\$122,158,504	\$5,515,871	\$745,542,787	-\$69,850,697
69	February	2015	\$50,693,750	\$3,802,031	\$54,495,781	\$6,353,097	\$2,453,680	\$292,456	\$793,393,015	-\$22,000,469
70	March	2015	\$50,693,750	\$3,802,031	\$54,495,781	\$6,180,417	\$0	\$463,531	\$841,244,848	\$25,851,364
71	April	2015	\$44,817,750	\$3,361,331	\$48,179,081	\$304,417	\$0	\$22,831	\$889,096,682	\$73,703,198
72	May	2015	\$44,817,750	\$3,361,331	\$48,179,081	\$750,080,450	\$340,246,601	\$30,737,539	\$156,457,774	-\$658,935,710
73	June	2015	\$16,617,750	\$1,246,331	\$17,864,081	\$304,417	\$0	\$22,831	\$173,994,608	-\$641,398,876
74	July	2015	\$16,617,750	\$1,246,331	\$17,864,081	\$304,417	\$0	\$22,831	\$191,531,441	-\$623,862,043
75	August	2015	\$16,617,750	\$1,246,331	\$17,864,081	\$304,417	\$0	\$22,831	\$209,068,274	-\$606,325,210
76	September	2015	\$16,617,750	\$1,246,331	\$17,864,081	\$304,417	\$0	\$22,831	\$226,605,108	-\$588,788,376
77	October	2015	\$16,617,750	\$1,246,331	\$17,864,081	\$304,417	\$0	\$22,831	\$244,141,941	-\$571,251,543
78	November	2015	\$16,617,750	\$1,246,331	\$17,864,081	\$304,417	\$0	\$22,831	\$261,678,774	-\$553,714,710
79	December	2015	\$24,204,750	\$1,815,356	\$26,020,106	\$7,891,417	\$0	\$591,856	\$279,215,608	-\$536,177,876
80	13-Month Averages:									-\$361,221,276

3b) Project:

Devers to Colorado River

Col 1

Col 2

Col 3

Col 4

Col 5

Col 6

Col 7

Col 8

= C1 \*  
16-Plnt Add Line 74

= C1 + C2

= (C4 - C5) \*  
16-Plnt Add Line 74

= Prior Month C7  
+ C3 - C4 - C6

= C7 -  
Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
81	December	2013	---	---	---	---	---	---	\$1,912,228	---
82	January	2014	\$3,686,000	\$276,450	\$3,962,450	\$5,598,228	\$1,912,228	\$276,450	\$0	-\$1,912,228
83	February	2014	\$1,838,000	\$137,850	\$1,975,850	\$1,838,000	\$0	\$137,850	\$0	-\$1,912,228
84	March	2014	\$246,000	\$18,450	\$264,450	\$246,000	\$0	\$18,450	\$0	-\$1,912,228
85	April	2014	\$900,000	\$67,500	\$967,500	\$900,000	\$0	\$67,500	\$0	-\$1,912,228
86	May	2014	\$1,900,000	\$142,500	\$2,042,500	\$1,900,000	\$0	\$142,500	\$0	-\$1,912,228
87	June	2014	\$3,050,000	\$228,750	\$3,278,750	\$3,050,000	\$0	\$228,750	\$0	-\$1,912,228
88	July	2014	\$450,000	\$33,750	\$483,750	\$450,000	\$0	\$33,750	\$0	-\$1,912,228
89	August	2014	\$400,000	\$30,000	\$430,000	\$400,000	\$0	\$30,000	\$0	-\$1,912,228
90	September	2014	\$400,000	\$30,000	\$430,000	\$400,000	\$0	\$30,000	\$0	-\$1,912,228
91	October	2014	\$3,500,000	\$262,500	\$3,762,500	\$3,500,000	\$0	\$262,500	\$0	-\$1,912,228
92	November	2014	\$4,600,000	\$345,000	\$4,945,000	\$4,600,000	\$0	\$345,000	\$0	-\$1,912,228
93	December	2014	\$2,000,000	\$150,000	\$2,150,000	\$2,000,000	\$0	\$150,000	\$0	-\$1,912,228
94	January	2015	\$800,000	\$60,000	\$860,000	\$800,000	\$0	\$60,000	\$0	-\$1,912,228
95	February	2015	\$800,000	\$60,000	\$860,000	\$800,000	\$0	\$60,000	\$0	-\$1,912,228
96	March	2015	\$800,000	\$60,000	\$860,000	\$800,000	\$0	\$60,000	\$0	-\$1,912,228
97	April	2015	\$800,000	\$60,000	\$860,000	\$800,000	\$0	\$60,000	\$0	-\$1,912,228
98	May	2015	\$800,000	\$60,000	\$860,000	\$800,000	\$0	\$60,000	\$0	-\$1,912,228
99	June	2015	\$800,000	\$60,000	\$860,000	\$800,000	\$0	\$60,000	\$0	-\$1,912,228
100	July	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,912,228
101	August	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,912,228
102	September	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,912,228
103	October	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,912,228
104	November	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,912,228
105	December	2015	\$13,000,000	\$975,000	\$13,975,000	\$13,000,000	\$0	\$975,000	\$0	-\$1,912,228
106	13-Month Averages:									-\$1,912,228

3c) Project:

Eldorado Ivanpah

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
107	December	2013	---	---	---	---	---	---	\$0	---
108	January	2014	\$901,814	\$67,636	\$969,450	\$901,814	\$0	\$67,636	\$0	\$0
109	February	2014	\$346,196	\$25,965	\$372,160	\$346,196	\$0	\$25,965	\$0	\$0
110	March	2014	\$717,461	\$53,810	\$771,271	\$717,461	\$0	\$53,810	\$0	\$0
111	April	2014	\$242,000	\$18,150	\$260,150	\$242,000	\$0	\$18,150	\$0	\$0
112	May	2014	\$144,000	\$10,800	\$154,800	\$144,000	\$0	\$10,800	\$0	\$0
113	June	2014	\$67,000	\$5,025	\$72,025	\$67,000	\$0	\$5,025	\$0	\$0
114	July	2014	\$35,000	\$2,625	\$37,625	\$35,000	\$0	\$2,625	\$0	\$0
115	August	2014	\$33,000	\$2,475	\$35,475	\$33,000	\$0	\$2,475	\$0	\$0
116	September	2014	\$33,000	\$2,475	\$35,475	\$33,000	\$0	\$2,475	\$0	\$0
117	October	2014	\$33,000	\$2,475	\$35,475	\$33,000	\$0	\$2,475	\$0	\$0
118	November	2014	\$33,000	\$2,475	\$35,475	\$33,000	\$0	\$2,475	\$0	\$0
119	December	2014	\$890,000	\$66,750	\$956,750	\$890,000	\$0	\$66,750	\$0	\$0
120	January	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
121	February	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
122	March	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123	April	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
124	May	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	June	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
126	July	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
127	August	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
128	September	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129	October	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
130	November	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
131	December	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132	13-Month Averages:									\$0



3d) Project:			Lugo Pisgah									
			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8		
				= C1 * 16-Plnt Add Line 74	= C1 + C2			= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7		
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP		
133	December	2013	---	---	---	---	---	---	\$0	---		
134	January	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
135	February	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
136	March	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
137	April	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
138	May	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
139	June	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
140	July	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141	August	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142	September	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143	October	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
144	November	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
145	December	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
146	January	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
147	February	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
148	March	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149	April	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
150	May	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
151	June	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152	July	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
153	August	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
154	September	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
155	October	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
156	November	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
157	December	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
158	13-Month Averages:											\$0

3e) Project: Red Bluff										
			Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
159	December	2013	---	---	---	---	---	---	\$10,206,389	---
160	January	2014	\$1,400,000	\$105,000	\$1,505,000	\$671,622	-\$278,378	\$71,250	\$10,968,517	\$762,128
161	February	2014	\$889,000	\$66,675	\$955,675	\$657,000	\$0	\$49,275	\$11,217,917	\$1,011,528
162	March	2014	\$1,275,000	\$95,625	\$1,370,625	\$12,441,767	\$10,484,767	\$146,775	\$0	-\$10,206,389
163	April	2014	\$1,310,000	\$98,250	\$1,408,250	\$1,310,000	\$0	\$98,250	\$0	-\$10,206,389
164	May	2014	\$500,000	\$37,500	\$537,500	\$500,000	\$0	\$37,500	\$0	-\$10,206,389
165	June	2014	\$600,000	\$45,000	\$645,000	\$600,000	\$0	\$45,000	\$0	-\$10,206,389
166	July	2014	\$800,000	\$60,000	\$860,000	\$800,000	\$0	\$60,000	\$0	-\$10,206,389
167	August	2014	\$1,300,000	\$97,500	\$1,397,500	\$1,300,000	\$0	\$97,500	\$0	-\$10,206,389
168	September	2014	\$1,200,000	\$90,000	\$1,290,000	\$1,200,000	\$0	\$90,000	\$0	-\$10,206,389
169	October	2014	\$1,200,000	\$90,000	\$1,290,000	\$1,200,000	\$0	\$90,000	\$0	-\$10,206,389
170	November	2014	\$1,300,000	\$97,500	\$1,397,500	\$1,300,000	\$0	\$97,500	\$0	-\$10,206,389
171	December	2014	\$1,800,000	\$135,000	\$1,935,000	\$1,800,000	\$0	\$135,000	\$0	-\$10,206,389
172	January	2015	\$1,100,000	\$82,500	\$1,182,500	\$1,100,000	\$0	\$82,500	\$0	-\$10,206,389
173	February	2015	\$900,000	\$67,500	\$967,500	\$900,000	\$0	\$67,500	\$0	-\$10,206,389
174	March	2015	\$500,000	\$37,500	\$537,500	\$500,000	\$0	\$37,500	\$0	-\$10,206,389
175	April	2015	\$300,000	\$22,500	\$322,500	\$300,000	\$0	\$22,500	\$0	-\$10,206,389
176	May	2015	\$200,000	\$15,000	\$215,000	\$200,000	\$0	\$15,000	\$0	-\$10,206,389
177	June	2015	\$100,000	\$7,500	\$107,500	\$100,000	\$0	\$7,500	\$0	-\$10,206,389
178	July	2015	\$100,000	\$7,500	\$107,500	\$100,000	\$0	\$7,500	\$0	-\$10,206,389
179	August	2015	\$80,000	\$6,000	\$86,000	\$80,000	\$0	\$6,000	\$0	-\$10,206,389
180	September	2015	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	\$0	-\$10,206,389
181	October	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$10,206,389
182	November	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$10,206,389
183	December	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$10,206,389
184	13-Month Averages:									-\$10,206,389

3f) Project:

Whirlwind Substation Expansion

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
				= C1 * 16-Plnt Add Line 74	= C1 + C2			= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unload Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
185	December	2013	---	---	---	---	---	---	\$21,945,222	---
186	January	2014	\$1,268,000	\$95,100	\$1,363,100	\$0	\$0	\$0	\$23,308,322	\$1,363,100
187	February	2014	\$788,000	\$59,100	\$847,100	\$0	\$0	\$0	\$24,155,422	\$2,210,200
188	March	2014	\$7,020,000	\$526,500	\$7,546,500	\$0	\$0	\$0	\$31,701,922	\$9,756,700
189	April	2014	\$1,025,000	\$76,875	\$1,101,875	\$0	\$0	\$0	\$32,803,797	\$10,858,575
190	May	2014	\$1,000,000	\$75,000	\$1,075,000	\$0	\$0	\$0	\$33,878,797	\$11,933,575
191	June	2014	\$1,550,000	\$116,250	\$1,666,250	\$0	\$0	\$0	\$35,545,047	\$13,599,825
192	July	2014	\$1,625,000	\$121,875	\$1,746,875	\$0	\$0	\$0	\$37,291,922	\$15,346,700
193	August	2014	\$1,200,000	\$90,000	\$1,290,000	\$0	\$0	\$0	\$38,581,922	\$16,636,700
194	September	2014	\$1,100,000	\$82,500	\$1,182,500	\$0	\$0	\$0	\$39,764,422	\$17,819,200
195	October	2014	\$950,000	\$71,250	\$1,021,250	\$0	\$0	\$0	\$40,785,672	\$18,840,450
196	November	2014	\$1,000,000	\$75,000	\$1,075,000	\$0	\$0	\$0	\$41,860,672	\$19,915,450
197	December	2014	\$1,174,000	\$88,050	\$1,262,050	\$41,145,222	\$21,945,222	\$1,440,000	\$537,500	-\$21,407,722
198	January	2015	\$100,000	\$7,500	\$107,500	\$0	\$0	\$0	\$645,000	-\$21,300,222
199	February	2015	\$100,000	\$7,500	\$107,500	\$0	\$0	\$0	\$752,500	-\$21,192,722
200	March	2015	\$150,000	\$11,250	\$161,250	\$0	\$0	\$0	\$913,750	-\$21,031,472
201	April	2015	\$150,000	\$11,250	\$161,250	\$0	\$0	\$0	\$1,075,000	-\$20,870,222
202	May	2015	\$150,000	\$11,250	\$161,250	\$0	\$0	\$0	\$1,236,250	-\$20,708,972
203	June	2015	\$150,000	\$11,250	\$161,250	\$0	\$0	\$0	\$1,397,500	-\$20,547,722
204	July	2015	\$200,000	\$15,000	\$215,000	\$0	\$0	\$0	\$1,612,500	-\$20,332,722
205	August	2015	\$2,000,000	\$150,000	\$2,150,000	\$0	\$0	\$0	\$3,762,500	-\$18,182,722
206	September	2015	\$1,000,000	\$75,000	\$1,075,000	\$0	\$0	\$0	\$4,837,500	-\$17,107,722
207	October	2015	\$1,000,000	\$75,000	\$1,075,000	\$0	\$0	\$0	\$5,912,500	-\$16,032,722
208	November	2015	\$5,000,000	\$375,000	\$5,375,000	\$0	\$0	\$0	\$11,287,500	-\$10,657,722
209	December	2015	\$1,000,000	\$75,000	\$1,075,000	\$0	\$0	\$0	\$12,362,500	-\$9,582,722
210	13-Month Averages:									-\$18,381,183

3g) Project:

Colorado River Substation Expansion

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
211	December	2013	---	---	---	---	---	---	\$0	---
212	January	2014	\$124,000	\$9,300	\$133,300	\$124,000	\$0	\$9,300	\$0	\$0
213	February	2014	\$3,000	\$225	\$3,225	\$3,000	\$0	\$225	\$0	\$0
214	March	2014	\$30,000	\$2,250	\$32,250	\$30,000	\$0	\$2,250	\$0	\$0
215	April	2014	\$50,000	\$3,750	\$53,750	\$30,000	\$0	\$2,250	\$21,500	\$21,500
216	May	2014	\$90,000	\$6,750	\$96,750	\$30,000	\$0	\$2,250	\$86,000	\$86,000
217	June	2014	\$90,000	\$6,750	\$96,750	\$30,000	\$0	\$2,250	\$150,500	\$150,500
218	July	2014	\$90,000	\$6,750	\$96,750	\$30,000	\$0	\$2,250	\$215,000	\$215,000
219	August	2014	\$90,000	\$6,750	\$96,750	\$30,000	\$0	\$2,250	\$279,500	\$279,500
220	September	2014	\$90,000	\$6,750	\$96,750	\$30,000	\$0	\$2,250	\$344,000	\$344,000
221	October	2014	\$90,000	\$6,750	\$96,750	\$30,000	\$0	\$2,250	\$408,500	\$408,500
222	November	2014	\$450,000	\$33,750	\$483,750	\$300,000	\$0	\$22,500	\$569,750	\$569,750
223	December	2014	\$480,000	\$36,000	\$516,000	\$330,000	\$0	\$24,750	\$731,000	\$731,000
224	January	2015	\$350,000	\$26,250	\$376,250	\$50,000	\$0	\$3,750	\$1,053,500	\$1,053,500
225	February	2015	\$200,000	\$15,000	\$215,000	\$50,000	\$0	\$3,750	\$1,214,750	\$1,214,750
226	March	2015	\$350,000	\$26,250	\$376,250	\$50,000	\$0	\$3,750	\$1,537,250	\$1,537,250
227	April	2015	\$290,000	\$21,750	\$311,750	\$50,000	\$0	\$3,750	\$1,795,250	\$1,795,250
228	May	2015	\$480,000	\$36,000	\$516,000	\$2,150,000	\$0	\$161,250	\$0	\$0
229	June	2015	\$443,000	\$33,225	\$476,225	\$443,000	\$0	\$33,225	\$0	\$0
230	July	2015	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	\$0	\$0
231	August	2015	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	\$0	\$0
232	September	2015	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	\$0	\$0
233	October	2015	\$2,600,000	\$195,000	\$2,795,000	\$2,600,000	\$0	\$195,000	\$0	\$0
234	November	2015	\$2,650,000	\$198,750	\$2,848,750	\$2,650,000	\$0	\$198,750	\$0	\$0
235	December	2015	\$2,800,000	\$210,000	\$3,010,000	\$2,800,000	\$0	\$210,000	\$0	\$0
236	13-Month Averages:									\$487,058

3h) Project:			South of Kramer							
			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
				= C1 * 16-Plnt Add Line 74	= C1 + C2			= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
			Forecast	Corporate	Total	Unloaded	Prior Period	Over Heads	Forecast	Forecast Period
			Expenditures	Overheads	CWIP Exp	Total Plant Adds	CWIP Closed	Closed to PIS	Period CWIP	Incremental CWIP
Line	Month	Year								
237	December	2013	---	---	---	---	---	---	\$22,710,040	---
238	January	2014	\$157,979	\$11,848	\$169,827	\$0	\$0	\$0	\$22,879,867	\$169,827
239	February	2014	\$585,626	\$43,922	\$629,548	\$0	\$0	\$0	\$23,509,416	\$799,375
240	March	2014	\$394,356	\$29,577	\$423,933	\$0	\$0	\$0	\$23,933,348	\$1,223,308
241	April	2014	\$784,074	\$58,806	\$842,879	\$0	\$0	\$0	\$24,776,227	\$2,066,187
242	May	2014	\$785,501	\$58,913	\$844,414	\$0	\$0	\$0	\$25,620,641	\$2,910,601
243	June	2014	\$799,164	\$59,937	\$859,102	\$0	\$0	\$0	\$26,479,743	\$3,769,703
244	July	2014	\$799,164	\$59,937	\$859,102	\$0	\$0	\$0	\$27,338,845	\$4,628,804
245	August	2014	\$956,881	\$71,766	\$1,028,647	\$0	\$0	\$0	\$28,367,492	\$5,657,452
246	September	2014	\$1,103,029	\$82,727	\$1,185,756	\$0	\$0	\$0	\$29,553,248	\$6,843,208
247	October	2014	\$1,550,482	\$116,286	\$1,666,768	\$0	\$0	\$0	\$31,220,016	\$8,509,976
248	November	2014	\$1,539,883	\$115,491	\$1,655,374	\$0	\$0	\$0	\$32,875,390	\$10,165,350
249	December	2014	\$1,343,923	\$100,794	\$1,444,717	\$0	\$0	\$0	\$34,320,107	\$11,610,067
250	January	2015	\$1,262,626	\$94,697	\$1,357,323	\$0	\$0	\$0	\$35,677,431	\$12,967,390
251	February	2015	\$1,282,052	\$96,154	\$1,378,206	\$0	\$0	\$0	\$37,055,636	\$14,345,596
252	March	2015	\$1,316,209	\$98,716	\$1,414,925	\$0	\$0	\$0	\$38,470,561	\$15,760,521
253	April	2015	\$1,350,527	\$101,290	\$1,451,817	\$0	\$0	\$0	\$39,922,377	\$17,212,337
254	May	2015	\$1,352,794	\$101,460	\$1,454,253	\$0	\$0	\$0	\$41,376,631	\$18,666,590
255	June	2015	\$1,374,485	\$103,086	\$1,477,572	\$0	\$0	\$0	\$42,854,202	\$20,144,162
256	July	2015	\$1,374,485	\$103,086	\$1,477,572	\$0	\$0	\$0	\$44,331,774	\$21,621,734
257	August	2015	\$3,749,361	\$281,202	\$4,030,563	\$0	\$0	\$0	\$48,362,337	\$25,652,297
258	September	2015	\$3,763,307	\$282,248	\$4,045,555	\$0	\$0	\$0	\$52,407,892	\$29,697,851
259	October	2015	\$9,026,272	\$676,970	\$9,703,243	\$0	\$0	\$0	\$62,111,135	\$39,401,094
260	November	2015	\$9,009,446	\$675,708	\$9,685,154	\$0	\$0	\$0	\$71,796,289	\$49,086,248
261	December	2015	\$8,848,436	\$663,633	\$9,512,069	\$0	\$0	\$0	\$81,308,357	\$58,598,317
262	13-Month Averages:									\$25,751,093

3i) Project: West of Devers										
			Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
263	December	2013	---	---	---	---	---	---	\$21,116,953	---
264	January	2014	\$410,482	\$30,786	\$441,268	\$0	\$0	\$0	\$21,558,221	\$441,268
265	February	2014	\$500,400	\$37,530	\$537,930	\$0	\$0	\$0	\$22,096,151	\$979,198
266	March	2014	\$787,166	\$59,037	\$846,204	\$0	\$0	\$0	\$22,942,355	\$1,825,402
267	April	2014	\$1,061,231	\$79,592	\$1,140,823	\$0	\$0	\$0	\$24,083,178	\$2,966,225
268	May	2014	\$1,150,656	\$86,299	\$1,236,955	\$0	\$0	\$0	\$25,320,133	\$4,203,180
269	June	2014	\$1,170,841	\$87,813	\$1,258,654	\$0	\$0	\$0	\$26,578,787	\$5,461,834
270	July	2014	\$968,006	\$72,600	\$1,040,607	\$0	\$0	\$0	\$27,619,394	\$6,502,441
271	August	2014	\$903,687	\$67,777	\$971,463	\$0	\$0	\$0	\$28,590,857	\$7,473,904
272	September	2014	\$914,876	\$68,616	\$983,492	\$0	\$0	\$0	\$29,574,349	\$8,457,396
273	October	2014	\$920,019	\$69,001	\$989,020	\$0	\$0	\$0	\$30,563,369	\$9,446,416
274	November	2014	\$938,239	\$70,368	\$1,008,607	\$0	\$0	\$0	\$31,571,976	\$10,455,024
275	December	2014	\$938,239	\$70,368	\$1,008,607	\$0	\$0	\$0	\$32,580,584	\$11,463,631
276	January	2015	\$1,049,893	\$78,742	\$1,128,635	\$0	\$0	\$0	\$33,709,219	\$12,592,266
277	February	2015	\$5,549,197	\$416,190	\$5,965,387	\$0	\$0	\$0	\$39,674,606	\$18,557,653
278	March	2015	\$5,417,036	\$406,278	\$5,823,314	\$0	\$0	\$0	\$45,497,919	\$24,380,967
279	April	2015	\$1,405,184	\$105,389	\$1,510,573	\$0	\$0	\$0	\$47,008,492	\$25,891,540
280	May	2015	\$1,340,993	\$100,574	\$1,441,567	\$0	\$0	\$0	\$48,450,060	\$27,333,107
281	June	2015	\$1,304,913	\$97,868	\$1,402,781	\$0	\$0	\$0	\$49,852,841	\$28,735,889
282	July	2015	\$1,303,137	\$97,735	\$1,400,872	\$0	\$0	\$0	\$51,253,714	\$30,136,761
283	August	2015	\$1,856,472	\$139,235	\$1,995,708	\$0	\$0	\$0	\$53,249,421	\$32,132,468
284	September	2015	\$1,856,472	\$139,235	\$1,995,708	\$0	\$0	\$0	\$55,245,129	\$34,128,176
285	October	2015	\$2,224,037	\$166,803	\$2,390,840	\$0	\$0	\$0	\$57,635,969	\$36,519,016
286	November	2015	\$2,224,037	\$166,803	\$2,390,840	\$0	\$0	\$0	\$60,026,809	\$38,909,856
287	December	2015	\$1,447,627	\$108,572	\$1,556,199	\$0	\$0	\$0	\$61,583,008	\$40,466,055
288	13-Month Averages:									\$27,788,260

3j) Project: add additional projects below this line (See Instruction 3)

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
				= C1 * 16-Plnt Add Line 74	= C1 + C2			= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
289	December	2013	---	---	---	---	---	---	\$0	---
290	January	2014		\$0	\$0			\$0	\$0	\$0
291	February	2014		\$0	\$0			\$0	\$0	\$0
292	March	2014		\$0	\$0			\$0	\$0	\$0
293	April	2014		\$0	\$0			\$0	\$0	\$0
294	May	2014		\$0	\$0			\$0	\$0	\$0
295	June	2014		\$0	\$0			\$0	\$0	\$0
296	July	2014		\$0	\$0			\$0	\$0	\$0
297	August	2014		\$0	\$0			\$0	\$0	\$0
298	September	2014		\$0	\$0			\$0	\$0	\$0
299	October	2014		\$0	\$0			\$0	\$0	\$0
300	November	2014		\$0	\$0			\$0	\$0	\$0
301	December	2014		\$0	\$0			\$0	\$0	\$0
302	January	2015		\$0	\$0			\$0	\$0	\$0
303	February	2015		\$0	\$0			\$0	\$0	\$0
304	March	2015		\$0	\$0			\$0	\$0	\$0
305	April	2015		\$0	\$0			\$0	\$0	\$0
306	May	2015		\$0	\$0			\$0	\$0	\$0
307	June	2015		\$0	\$0			\$0	\$0	\$0
308	July	2015		\$0	\$0			\$0	\$0	\$0
309	August	2015		\$0	\$0			\$0	\$0	\$0
310	September	2015		\$0	\$0			\$0	\$0	\$0
311	October	2015		\$0	\$0			\$0	\$0	\$0
312	November	2015		\$0	\$0			\$0	\$0	\$0
313	December	2015		\$0	\$0			\$0	\$0	\$0
314	<b>13-Month Averages:</b>									<b>\$0</b>

**Notes:**

- 1) Forecast Period is the calendar year two years after the Prior Year (i.e., PY+2).
- 2) Sum of project specific values from lines 55-79, 81-105, 107-131, 133-157, 159-183, 185-209, 211-235, 237-261, 263-287, 289-313,...

**Instructions:**

- 1) Enter recorded amounts of CWIP during Prior Year on Lines 1-13, 15-27 (including December of year previous to Prior Year).
- 2) Enter forecast project specific values on lines 55-79, 81-105, 107-131, 133-157, 159-183, 185-209, 211-235, 237-261, 263-287, 289-313,...
- 3) If Commission approval is granted to include CWIP in Rate Base for additional projects, include additional tables for each of those additional projects.

**Plant Balances For Incentive Projects Receiving either ROE Incentives ("Transmission Incentive Plant") or CWIP ("CWIP Plant")**

Input data is shaded yellow

- A) Summary of Incentive Project plant balances receiving ROE incentives ("Transmission Incentive Plant") and/or CWIP ("CWIP Plant") and calculation of balances needed to determine the following:**
- 1) Rate Base in Prior Year
  - 2) Prior Year Incentive Rate Base - End of Year
  - 3) Prior Year Incentive Rate Base - 13-Month Average

Transmission Incentive Project plant balances and CWIP Plant may affect the following:

- a) CWIP Plant during the Prior Year is included in Rate Base (used in Prior Year TRR and True Up TRR).
- b) Forecast Period Incremental CWIP contributes to Incremental Forecast Period TRR
- c) CWIP Plant receiving an ROE adder contributes to Prior Year Incentive Rate Base - EOY, or Prior Year Incentive Rate Base - 13 Month Average as appropriate.
- d) "TIP Net Plant In Service" at EOY Prior Year is used to calculate the PY Incentive Rate Base (on EOY basis).
- e) "TIP Net Plant In Service" in PY is used to calculate the Prior Year Incentive Rate Base (on 13-month average basis).

**1) Summary of CWIP Plant in Prior Year and Forecast Period**

Line	Incentive Project	Col 1	Col 2	Col 3	Notes:
		Prior Year End-of-Year CWIP Plant Amount	Prior Year 13-Month Average CWIP Plant Amount	Forecast Period Incremental CWIP 13-Month Avg. Amount	
1	1) Tehachapi	\$815,393,484	\$733,964,478	-\$361,221,276	10-CWIP Lines 13, 14, and 80
2	2) Devers-Colorado River	\$1,912,228	\$356,461,039	-\$1,912,228	10-CWIP Lines 13, 14, and 106
3	3) Eldorado-Ivanpah	\$0	\$90,162,090	\$0	10-CWIP Lines 13, 14, and 132
4	4) Lugo-Pisgah	\$0	-\$5,418	\$0	10-CWIP Lines 13, 14, and 158
5	5) Red Bluff	\$10,206,389	\$90,346,375	-\$10,206,389	10-CWIP Lines 13, 14, and 184
6	6) Whirlwind Substation Exp.	\$21,945,222	\$8,561,531	-\$18,381,183	10-CWIP Lines 27, 28, and 210
7	7) Colorado River Sub. Exp.	\$0	\$26,224,814	\$487,058	10-CWIP Lines 27, 28, and 236
8	8) South of Kramer	\$22,710,040	\$17,001,045	\$25,751,093	10-CWIP Lines 27, 28, and 262
9	9) West of Devers	\$21,116,953	\$17,544,844	\$27,788,260	10-CWIP Lines 27, 28, and 288
10	...	---	---	---	---
11					
12	Totals:	\$893,284,315	\$1,340,260,797	-\$337,694,665	

**2) Summary of Prior Year Incentive Rate Base amounts (EOY Values)**

Line	Incentive Project	Col 1	Col 2	Col 3	Notes:
		= C2 + C3 Prior Year Incentive Rate Base	EOY CWIP Portion	EOY TIP Net Plant In Service	
13	1) Rancho Vista	\$169,212,261	\$0	\$169,212,261	Line 37, C4
14	2) Tehachapi	\$2,088,823,678	\$815,393,484	\$1,273,430,194	Line 1, C1, and Line 37, C2
15	3) Devers-Colorado River	\$738,786,780	\$1,912,228	\$736,874,553	Line 2, C1, and Line 37, C3
16	...	---	---	---	---
17					
18	Total PY Incentive Net Plant:	\$2,996,822,720			End of Year

**3) Summary of Prior Year Incentive Rate Base amounts (13-Month Average values)**

Line	Incentive Project	Col 1	Col 2	Col 3	Notes:
		= C2 + C3 Prior Year Incentive Rate Base	13-Month Avg. CWIP Portion	13-Month Avg. TIP Net Plant In Service Portion	
19	1) Rancho Vista	\$171,582,079	\$0	\$171,582,079	Line 38, C4
20	2) Tehachapi	\$1,941,547,702	\$733,964,478	\$1,207,583,224	Line 1, C2, and Line 38, C2
21	3) Devers-Colorado R	\$666,252,413	\$356,461,039	\$309,791,374	Line 2, C2, and Line 38, C3
22	...	---	---	---	---
23					
24	Total PY Incentive Net Plant:	\$2,779,382,194			13 Month Average

4) Prior Year TIP Net Plant In Service

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
	<u>Prior Year Month</u>	<u>Year</u>	<u>Total TIP Net Plant In Service</u>	<u>L 53 to L 65, C3</u>	<u>L 79 to L 91, C3</u>	<u>L 66 to L 78, C3</u>		<u>Notes</u>
				<u>Tehachapi</u>	<u>Devers to Colorado River</u>	<u>Rancho Vista</u>		
25	December	2012	\$1,203,236,498	\$1,029,284,600	\$0	\$173,951,898	---	←December of
26	January	2013	\$1,329,178,873	\$1,155,621,945	\$0	\$173,556,928	---	year previous
27	February	2013	\$1,347,336,895	\$1,174,174,936	\$0	\$173,161,958	---	to Prior Year
28	March	2013	\$1,355,548,069	\$1,179,791,736	\$2,989,345	\$172,766,989	---	
29	April	2013	\$1,361,014,806	\$1,185,507,372	\$3,135,415	\$172,372,019	---	
30	May	2013	\$1,358,331,561	\$1,183,221,586	\$3,132,926	\$171,977,049	---	
31	June	2013	\$1,793,177,068	\$1,202,413,212	\$419,181,776	\$171,582,079	---	
32	July	2013	\$1,796,386,857	\$1,203,046,655	\$422,153,093	\$171,187,110	---	
33	August	2013	\$1,873,277,799	\$1,279,474,140	\$423,011,520	\$170,792,140	---	
34	September	2013	\$2,113,619,073	\$1,277,375,658	\$665,846,244	\$170,397,170	---	
35	October	2013	\$2,116,723,921	\$1,276,599,985	\$670,121,735	\$170,002,201	---	
36	November	2013	\$2,129,088,379	\$1,278,639,891	\$680,841,257	\$169,607,231	---	
37	December	2013	\$2,179,517,008	\$1,273,430,194	\$736,874,553	\$169,212,261	---	
38	13 Month Averages:		\$1,688,956,677	\$1,207,583,224	\$309,791,374	\$171,582,079		

5) Total Transmission Activity for Incentive Projects

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	
	<u>Prior Year Month</u>	<u>Year</u>	<u>Total Transmission Activity for Incentive Projects</u>	<u>Account 360-362 Activity</u>	<u>Account 350-359 Activity for Incentive Projects</u>	<u>Source</u>
					<u>= C1 - C2</u>	
39	December	2012	\$0	\$0	\$0	C1: Sum of below projects
40	January	2013	\$128,447,892	\$0	\$128,447,892	for each month
41	February	2013	\$21,054,454	\$0	\$21,054,454	
42	March	2013	\$11,187,751	\$0	\$11,187,751	
43	April	2013	\$8,685,520	\$0	\$8,685,520	
44	May	2013	\$218,696,360	\$0	\$218,696,360	
45	June	2013	\$701,978,910	\$0	\$701,978,910	
46	July	2013	\$66,164,800	\$0	\$66,164,800	
47	August	2013	\$91,798,507	\$0	\$91,798,507	
48	September	2013	\$248,102,254	\$0	\$248,102,254	
49	October	2013	\$25,672,255	\$0	\$25,672,255	
50	November	2013	\$22,656,863	\$0	\$22,656,863	
51	December	2013	\$67,130,750	\$0	\$67,130,750	
52	Total		\$1,611,576,315	\$0	\$1,611,576,315	

6) Calculation of Prior Year Net Plant in Service amounts for each Incentive Project

a) Tehachapi

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>
					<u>= C1 - C2</u>	<u>= C1 - Previous Month C1</u>
53	December	2012	\$1,067,168,105	\$37,883,505	\$1,029,284,600	\$0
54	January	2013	\$1,195,743,180	\$40,121,235	\$1,155,621,945	\$128,575,075
55	February	2013	\$1,216,797,634	\$42,622,697	\$1,174,174,936	\$21,054,454
56	March	2013	\$1,224,960,544	\$45,168,808	\$1,179,791,736	\$8,162,910
57	April	2013	\$1,233,239,101	\$47,731,730	\$1,185,507,372	\$8,278,558
58	May	2013	\$1,233,533,795	\$50,312,209	\$1,183,221,586	\$294,694
59	June	2013	\$1,255,306,504	\$52,893,291	\$1,202,413,212	\$21,772,709
60	July	2013	\$1,258,567,618	\$55,520,963	\$1,203,046,655	\$3,261,114
61	August	2013	\$1,337,629,788	\$58,155,648	\$1,279,474,140	\$79,062,170
62	September	2013	\$1,338,327,286	\$60,951,628	\$1,277,375,658	\$697,498
63	October	2013	\$1,340,350,984	\$63,750,998	\$1,276,599,985	\$2,023,698
64	November	2013	\$1,345,194,824	\$66,554,933	\$1,278,639,891	\$4,843,840
65	December	2013	\$1,342,796,297	\$69,366,102	\$1,273,430,194	-\$2,398,528

**b) Rancho Vista**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u> = C1 - C2	<u>Col 4</u> = C1 - Previous Month C1
Prior Year Month	Year	Plant In-Service	Accumulated Depreciation	Net Plant In Service	Transmission Activity
66	December 2012	\$191,523,855	\$17,571,958	\$173,951,898	\$0
67	January 2013	\$191,523,855	\$17,966,927	\$173,556,928	\$0
68	February 2013	\$191,523,855	\$18,361,897	\$173,161,958	\$0
69	March 2013	\$191,523,855	\$18,756,867	\$172,766,989	\$0
70	April 2013	\$191,523,855	\$19,151,836	\$172,372,019	\$0
71	May 2013	\$191,523,855	\$19,546,806	\$171,977,049	\$0
72	June 2013	\$191,523,855	\$19,941,776	\$171,582,079	\$0
73	July 2013	\$191,523,855	\$20,336,746	\$171,187,110	\$0
74	August 2013	\$191,523,855	\$20,731,715	\$170,792,140	\$0
75	September 2013	\$191,523,855	\$21,126,685	\$170,397,170	\$0
76	October 2013	\$191,523,855	\$21,521,655	\$170,002,201	\$0
77	November 2013	\$191,523,855	\$21,916,625	\$169,607,231	\$0
78	December 2013	\$191,523,855	\$22,311,594	\$169,212,261	\$0

**c) Devers to Colorado River**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u> = C1 - C2	<u>Col 4</u> = C1 - Previous Month C1
Prior Year Month	Year	Plant In-Service	Accumulated Depreciation	Net Plant In Service	Transmission Activity
79	December 2012	\$0	\$0	\$0	\$0
80	January 2013	\$0	\$0	\$0	\$0
81	February 2013	\$0	\$0	\$0	\$0
82	March 2013	\$2,989,345	\$0	\$2,989,345	\$2,989,345
83	April 2013	\$3,141,569	\$6,153	\$3,135,415	\$152,223
84	May 2013	\$3,145,545	\$12,619	\$3,132,926	\$3,977
85	June 2013	\$419,200,870	\$19,094	\$419,181,776	\$416,055,324
86	July 2013	\$423,060,761	\$907,668	\$422,153,093	\$3,859,891
87	August 2013	\$424,815,922	\$1,804,403	\$423,011,520	\$1,755,162
88	September 2013	\$668,551,057	\$2,704,812	\$665,846,244	\$243,735,134
89	October 2013	\$674,238,818	\$4,117,083	\$670,121,735	\$5,687,762
90	November 2013	\$686,382,609	\$5,541,352	\$680,841,257	\$12,143,791
91	December 2013	\$743,865,693	\$6,991,140	\$736,874,553	\$57,483,084

**d) Eldorado Ivanpah**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u> = C1 - C2	<u>Col 4</u> = C1 - Previous Month C1
Prior Year Month	Year	Plant In-Service	Accumulated Depreciation	Net Plant In Service	Transmission Activity
92	December 2012	\$0	\$0	\$0	\$0
93	January 2013	\$0	\$0	\$0	\$0
94	February 2013	\$0	\$0	\$0	\$0
95	March 2013	\$0	\$0	\$0	\$0
96	April 2013	\$0	\$0	\$0	\$0
97	May 2013	\$218,400,009	\$0	\$218,400,009	\$218,400,009
98	June 2013	\$232,542,211	\$476,033	\$232,066,178	\$14,142,202
99	July 2013	\$288,338,114	\$982,933	\$287,355,182	\$55,795,903
100	August 2013	\$290,371,353	\$1,605,696	\$288,765,657	\$2,033,239
101	September 2013	\$290,854,957	\$2,232,707	\$288,622,250	\$483,604
102	October 2013	\$307,610,247	\$2,860,741	\$304,749,507	\$16,755,290
103	November 2013	\$312,381,315	\$3,525,300	\$308,856,015	\$4,771,068
104	December 2013	\$312,958,380	\$4,200,209	\$308,758,171	\$577,065

e) Lugo Pisgah

e) Lugo Pisgah		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u> = C1 - C2	<u>Col 4</u> = C1 - Previous Month C1	
	<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>
105	December	2012	\$0	\$0	\$0	\$0
106	January	2013	\$0	\$0	\$0	\$0
107	February	2013	\$0	\$0	\$0	\$0
108	March	2013	\$0	\$0	\$0	\$0
109	April	2013	\$0	\$0	\$0	\$0
110	May	2013	\$0	\$0	\$0	\$0
111	June	2013	\$0	\$0	\$0	\$0
112	July	2013	\$0	\$0	\$0	\$0
113	August	2013	\$0	\$0	\$0	\$0
114	September	2013	\$0	\$0	\$0	\$0
115	October	2013	\$0	\$0	\$0	\$0
116	November	2013	\$0	\$0	\$0	\$0
117	December	2013	\$0	\$0	\$0	\$0

f) Red Bluff

f) Red Bluff		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u> = C1 - C2	<u>Col 4</u> = C1 - Previous Month C1
	<u>Prior Year Month</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>
118	December	2012	\$0	\$0	\$0
119	January	2013	\$0	\$0	\$0
120	February	2013	\$0	\$0	\$0
121	March	2013	\$0	\$0	\$0
122	April	2013	\$0	\$0	\$0
123	May	2013	\$0	\$0	\$0
124	June	2013	\$183,862,842	\$0	\$183,862,842
125	July	2013	\$186,992,689	\$384,352	\$186,608,337
126	August	2013	\$195,120,713	\$775,216	\$194,345,497
127	September	2013	\$196,590,615	\$1,183,002	\$195,407,613
128	October	2013	\$197,622,297	\$1,593,846	\$196,028,451
129	November	2013	\$198,207,296	\$2,006,844	\$196,200,452
130	December	2013	\$209,564,498	\$2,421,063	\$207,143,434

g) Whirlwind Substation Expansion

g) Whirlwind Substation Expansion					Col 4	
		Col 1	Col 2	Col 3	= C1 - Previous	
	Prior Year			= C1 - C2	Month C1	
	Month	Year	Plant In-Service	Accumulated Depreciation	Transmission Activity	
131	December	2012	\$2,696,326	\$5,076	\$2,691,250	\$0
132	January	2013	\$2,569,143	\$10,626	\$2,558,517	-\$127,183
133	February	2013	\$2,569,143	\$15,914	\$2,553,229	\$0
134	March	2013	\$2,604,639	\$21,202	\$2,583,436	\$35,496
135	April	2013	\$2,859,377	\$26,564	\$2,832,814	\$254,739
136	May	2013	\$2,857,058	\$32,449	\$2,824,609	-\$2,320
137	June	2013	\$2,857,058	\$38,330	\$2,818,728	\$0
138	July	2013	\$2,857,058	\$44,211	\$2,812,847	\$0
139	August	2013	\$2,858,234	\$50,091	\$2,808,142	\$1,176
140	September	2013	\$4,296,031	\$55,975	\$4,240,056	\$1,437,797
141	October	2013	\$4,296,031	\$64,817	\$4,231,214	\$0
142	November	2013	\$4,299,706	\$73,660	\$4,226,046	\$3,675
143	December	2013	\$4,391,957	\$82,510	\$4,309,447	\$92,251



h) Colorado River Substation Expansion

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous
Prior Year Month	Year	Plant In-Service	Accumulated Depreciation	Net Plant In Service	Transmission Activity
144	December	2012	\$0	\$0	\$0
145	January	2013	\$0	\$0	\$0
146	February	2013	\$0	\$0	\$0
147	March	2013	\$0	\$0	\$0
148	April	2013	\$0	\$0	\$0
149	May	2013	\$0	\$0	\$0
150	June	2013	\$66,145,833	\$66,145,833	\$66,145,833
151	July	2013	\$66,263,877	\$66,126,884	\$118,044
152	August	2013	\$67,082,614	\$66,808,384	\$818,737
153	September	2013	\$67,360,933	\$66,947,769	\$278,319
154	October	2013	\$67,534,756	\$66,982,082	\$173,822
155	November	2013	\$67,844,246	\$67,151,702	\$309,490
156	December	2013	\$67,863,922	\$67,030,868	\$19,676

i) South of Kramer

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous
Prior Year Month	Year	Plant In-Service	Accumulated Depreciation	Net Plant In Service	Transmission Activity
157	December	2012	\$0	\$0	\$0
158	January	2013	\$0	\$0	\$0
159	February	2013	\$0	\$0	\$0
160	March	2013	\$0	\$0	\$0
161	April	2013	\$0	\$0	\$0
162	May	2013	\$0	\$0	\$0
163	June	2013	\$0	\$0	\$0
164	July	2013	\$0	\$0	\$0
165	August	2013	\$0	\$0	\$0
166	September	2013	\$0	\$0	\$0
167	October	2013	\$0	\$0	\$0
168	November	2013	\$0	\$0	\$0
169	December	2013	\$0	\$0	\$0

j) West of Devers

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous
Prior Year Month	Year	Plant In-Service	Accumulated Depreciation	Net Plant In Service	Transmission Activity
170	December	2012	\$0	\$0	\$0
171	January	2013	\$0	\$0	\$0
172	February	2013	\$0	\$0	\$0
173	March	2013	\$0	\$0	\$0
174	April	2013	\$0	\$0	\$0
175	May	2013	\$0	\$0	\$0
176	June	2013	\$0	\$0	\$0
177	July	2013	\$0	\$0	\$0
178	August	2013	\$0	\$0	\$0
179	September	2013	\$0	\$0	\$0
180	October	2013	\$0	\$0	\$0
181	November	2013	\$0	\$0	\$0
182	December	2013	\$0	\$0	\$0

6) Summary of Incentive Projects and incentives granted

<b>A) Rancho Vista Incentives Received:</b>				<u>Cite:</u>
183	CWIP:	Yes	121 FERC ¶ 61,168 at P 57	
184	ROE adder:	0.75%	121 FERC ¶ 61,168 at P 129	
185	100% Abandoned Plant:	No	-----	
<b>B) Tehachapi Incentives Received:</b>				<u>Cite:</u>
186	CWIP:	Yes	121 FERC ¶ 61,168 at P 57	
187	ROE adder:	1.25%	121 FERC ¶ 61,168 at P 129	
188	100% Abandoned Plant:	Yes	121 FERC ¶ 61,168 at P 71	
<b>C) Devers to Colorado River Incentives Received:</b>				<u>Cite:</u>
189	CWIP:	Yes	121 FERC ¶ 61,168 at P 57	
190	ROE adder:	1.00%	121 FERC ¶ 61,168 at 129; modified by ER10-160 Settlement, see	
191			P2 and P3	
192	100% Abandoned Plant:	Yes	121 FERC ¶ 61,168 at P 71	
<b>D) Devers to Palo Verde 2 Incentives Received:</b>				<u>Cite:</u>
193	CWIP:	No	121 FERC ¶ 61,168 at P 57; modified by ER10-160 Settlement, see	
194			P2 and P3	
195	ROE adder:	0.00%	121 FERC ¶ 61,168 at P 129; modified by ER10-160 Settlement, see	
196			P 3 and P 7	
197	100% Abandoned Plant:	Yes	121 FERC ¶ 61,168 at P 71	
<b>E) Eldorado Ivanpah Incentives Received:</b>				<u>Cite:</u>
198	CWIP:	Yes	129 FERC ¶ 61,246 at P 55, and 133 FERC ¶ 61,108 at P 92	
199	ROE adder:	0.00%	133 FERC ¶ 61,108 at P 98	
200	100% Abandoned Plant:	Yes	129 FERC ¶ 61,246 at PP 68-69, and 133 FERC ¶ 61,108 at PP 85-86	
<b>F) Lugo Pisgah Incentives Received:</b>				<u>Cite:</u>
201	CWIP:	Yes	133 FERC ¶ 61,107 at P 76	
202	ROE adder:	0.00%	133 FERC ¶ 61,107 at P 102	
203	100% Abandoned Plant:	Yes	133 FERC ¶ 61,107 at P 88	
<b>G) Red Bluff Incentives Received:</b>				<u>Cite:</u>
204	CWIP:	Yes	133 FERC ¶ 61,107 at P 76	
205	ROE adder:	0.00%	133 FERC ¶ 61,107 at P 102	
206	100% Abandoned Plant:	Yes	133 FERC ¶ 61,107 at P 88	
<b>H) Whirlwind Substation Expansion Incentives Received:</b>				<u>Cite:</u>
207	CWIP:	Yes	134 FERC ¶ 61,181 at P 79	
208	ROE adder:	0.00%	---	
209	100% Abandoned Plant:	Yes	134 FERC ¶ 61,181 at P 79	
<b>I) Colorado River Substation Expansion Incentives Received:</b>				<u>Cite:</u>
210	CWIP:	Yes	134 FERC ¶ 61,181 at P 79	
211	ROE adder:	0.00%	---	
212	100% Abandoned Plant:	Yes	134 FERC ¶ 61,181 at P 79	
<b>J) South of Kramer Incentives Received:</b>				<u>Cite:</u>
213	CWIP:	Yes	134 FERC ¶ 61,181 at P 79	
214	ROE adder:	0.00%	---	
215	100% Abandoned Plant:	Yes	134 FERC ¶ 61,181 at P 79	
<b>K) West of Devers Incentives Received:</b>				<u>Cite:</u>
216	CWIP:	Yes	134 FERC ¶ 61,181 at P 79	
217	ROE adder:	0.00%	---	
218	100% Abandoned Plant:	Yes	134 FERC ¶ 61,181 at P 79	
<b>L) Future Incentive Projects</b>				<u>Cite:</u>
219	CWIP:			
220	ROE adder:			
221	100% Abandoned Plant:			

Instructions:

1) Upon Commission approval of any incentives for additional projects, add additional projects and provide cite to the Commission decision.

Forecast Plant Additions for In-Service ISO Transmission Plant

Yellow shaded cells are Input Data

Forecast Plant Additions represents the total increase in ISO Transmission Net Plant, not including CWIP, during the Rate Year, incremental to the year-end Prior Year amount. It is calculated on a 13-Month Average Basis during the Rate Year.

1) Total Plant Additions Forecast (See Note 1)

Line	Forecast Period Month	Year	Col 1 See Note 2 Unloaded Total Plant Adds	Col 2 See Note 2 Prior Period CWIP Closed	Col 3 See Note 2 Over Heads Closed to PIS	Col 4 See Note 2 Cost of Removal	Col 5 See Note 2 Eligible Plant Additions	Col 6 See Note 2 AFUDC	Col 7 See Note 2 Incremental Gross Plant	Col 8 See Note 2 Depreciation Accrual	Col 9 See Note 2 Incremental Reserve	Col 10 See Note 2 Net Plant	Col 11 See Note 2 Low Voltage Additions	Col 12 See Note 2 Low Voltage Additions
1	January	2014	\$17,589,832	\$6,951,533	\$797,872	\$411,060	\$4,727,194	\$141,816	\$18,118,460	\$0	\$0	\$18,118,460	\$44,771	\$45,514
2	February	2014	\$7,805,259	\$0	\$585,394	\$411,060	\$4,727,194	\$141,816	\$26,239,868	\$37,997	\$37,997	\$26,201,871	\$89,542	\$91,029
3	March	2014	\$297,990,792	\$281,373,196	\$1,246,320	\$413,640	\$4,756,864	\$142,706	\$325,206,046	\$55,029	\$93,026	\$325,113,019	\$134,314	\$136,543
4	April	2014	\$31,277,056	\$8,599,897	\$1,700,787	\$419,585	\$4,825,224	\$144,757	\$357,909,061	\$682,009	\$775,035	\$357,134,026	\$179,085	\$182,057
5	May	2014	\$15,419,015	\$437,794	\$1,123,592	\$583,060	\$6,705,194	\$201,156	\$374,069,763	\$750,592	\$1,525,627	\$372,544,136	\$223,856	\$227,572
6	June	2014	\$16,124,557	\$1,199,375	\$1,119,389	\$487,081	\$5,601,430	\$168,043	\$390,994,671	\$784,484	\$2,310,111	\$388,684,560	\$1,359,687	\$1,382,258
7	July	2014	\$40,107,480	\$26,788,873	\$998,896	\$468,852	\$5,391,802	\$161,754	\$431,793,948	\$819,978	\$3,130,089	\$428,663,860	\$1,404,458	\$1,427,772
8	August	2014	\$13,585,195	\$732,974	\$963,917	\$462,660	\$5,320,594	\$159,618	\$446,040,018	\$905,540	\$4,035,629	\$442,004,389	\$2,782,204	\$2,828,388
9	September	2014	\$173,455,983	\$103,931,554	\$5,214,332	\$4,987,279	\$57,353,704	\$1,720,611	\$621,443,666	\$935,417	\$4,971,046	\$616,472,620	\$2,826,975	\$2,873,903
10	October	2014	\$26,889,239	\$10,774,195	\$1,208,628	\$510,375	\$5,869,314	\$176,079	\$649,207,238	\$1,303,266	\$6,274,312	\$642,932,926	\$2,871,746	\$2,919,417
11	November	2014	\$16,984,221	\$0	\$1,273,817	\$411,060	\$4,727,194	\$141,816	\$667,196,031	\$1,361,491	\$7,635,803	\$659,560,228	\$2,916,517	\$2,964,931
12	December	2014	\$181,013,472	\$79,386,991	\$7,621,986	\$5,744,420	\$66,060,828	\$1,981,825	\$852,068,894	\$1,399,216	\$9,035,019	\$843,033,875	\$2,961,288	\$3,010,446
13	January	2015	\$207,457,480	\$122,158,504	\$6,397,423	\$843,147	\$9,696,191	\$290,886	\$1,065,371,537	\$1,786,924	\$10,821,943	\$1,054,549,594	\$2,961,288	\$3,010,446
14	February	2015	\$17,907,132	\$2,453,680	\$1,159,009	\$843,147	\$9,696,191	\$290,886	\$1,083,885,416	\$2,234,253	\$13,056,196	\$1,070,829,220	\$2,961,288	\$3,010,446
15	March	2015	\$17,334,452	\$0	\$1,300,084	\$843,147	\$9,696,191	\$290,886	\$1,101,967,691	\$2,273,080	\$15,329,276	\$1,086,638,415	\$2,961,288	\$3,010,446
16	April	2015	\$11,258,452	\$0	\$844,384	\$843,147	\$9,696,191	\$290,886	\$1,113,518,265	\$2,311,001	\$17,640,277	\$1,095,877,988	\$2,961,288	\$3,010,446
17	May	2015	\$765,037,615	\$340,249,731	\$31,859,091	\$1,015,147	\$11,674,191	\$350,226	\$1,909,750,050	\$2,335,225	\$19,975,502	\$1,889,774,548	\$2,961,288	\$3,010,446
18	June	2015	\$18,059,363	\$4,282,911	\$1,033,234	\$1,043,097	\$11,995,616	\$359,868	\$1,928,159,418	\$4,005,049	\$23,980,551	\$1,904,178,868	\$2,961,288	\$3,010,446
19	July	2015	\$10,258,452	\$0	\$769,384	\$843,147	\$9,696,191	\$290,886	\$1,938,634,993	\$4,043,656	\$28,024,207	\$1,910,610,786	\$2,961,288	\$3,010,446
20	August	2015	\$10,238,452	\$0	\$767,884	\$843,147	\$9,696,191	\$290,886	\$1,949,089,067	\$4,065,625	\$32,089,833	\$1,916,999,235	\$2,961,288	\$3,010,446
21	September	2015	\$10,208,452	\$0	\$765,634	\$843,147	\$9,696,191	\$290,886	\$1,959,510,892	\$4,087,549	\$36,177,382	\$1,923,333,510	\$2,961,288	\$3,010,446
22	October	2015	\$36,143,332	\$2,054,880	\$2,556,634	\$2,681,827	\$30,841,011	\$925,230	\$1,996,454,261	\$4,109,405	\$40,286,787	\$1,956,167,474	\$2,961,288	\$3,010,446
23	November	2015	\$12,758,452	\$0	\$956,884	\$843,147	\$9,696,191	\$290,886	\$2,009,617,335	\$4,186,882	\$44,473,669	\$1,965,143,666	\$2,961,288	\$3,010,446
24	December	2015	\$174,087,078	\$22,605,166	\$11,361,143	\$10,989,983	\$126,384,800	\$3,791,544	\$2,187,867,118	\$4,214,487	\$48,688,156	\$2,139,178,963	\$2,961,288	\$3,010,446
25	13-Month Averages:								\$1,622,761,149			\$1,596,639,703		\$3,010,446

2) Incentive Plant Forecast (See Note 1)

Line	Forecast Period Month	Year	Col 1 C4 10-CWIP L30-53 Unloaded Total Plant Adds	Col 2 C5 10-CWIP L30-53 Prior Period CWIP Closed	Col 3 C6 10-CWIP L30-53 Over Heads Closed to PIS	Col 4 N/A Cost of Removal	Col 5 N/A Eligible Plant Additions	Col 6 N/A AFUDC	Col 7 = Prior Month C7 +C1+C3 Incremental Gross Plant	Col 8 = Prior Month C7 * L91/12 Depreciation Accrual	Col 9 = Prior Month C9 + C8 Reserve	Col 10 =C7-C9 Net Plant	Col 11 Unloaded Low Voltage Additions	Col 12 =C11* (1-L75) * (1+L74+L76) Loaded Low Voltage Additions
26	January	2014	\$12,810,061	\$6,951,533	\$439,390	\$0	\$0	\$0	\$13,249,450	\$0	\$0	\$13,249,450	\$0	\$0
27	February	2014	\$3,025,487	\$0	\$226,912	\$0	\$0	\$0	\$16,501,849	\$27,786	\$27,786	\$16,474,063	\$0	\$0
28	March	2014	\$293,125,103	\$281,317,278	\$885,587	\$0	\$0	\$0	\$310,512,539	\$34,607	\$62,393	\$310,450,146	\$0	\$0
29	April	2014	\$17,798,268	\$0	\$1,334,870	\$0	\$0	\$0	\$329,645,678	\$651,194	\$713,587	\$328,932,090	\$0	\$0
30	May	2014	\$8,201,450	\$0	\$615,109	\$0	\$0	\$0	\$338,462,236	\$691,319	\$1,404,907	\$337,057,330	\$0	\$0
31	June	2014	\$9,261,450	\$0	\$694,609	\$0	\$0	\$0	\$348,418,295	\$709,809	\$2,114,716	\$346,303,579	\$0	\$0
32	July	2014	\$30,497,123	\$22,630,287	\$590,013	\$0	\$0	\$0	\$379,505,431	\$730,688	\$2,845,404	\$376,660,026	\$0	\$0
33	August	2014	\$7,472,450	\$0	\$560,434	\$0	\$0	\$0	\$387,538,314	\$795,883	\$3,641,287	\$383,897,027	\$0	\$0
34	September	2014	\$14,633,323	\$3,100,505	\$864,961	\$0	\$0	\$0	\$403,036,599	\$812,729	\$4,454,017	\$398,582,582	\$0	\$0
35	October	2014	\$10,180,450	\$0	\$763,534	\$0	\$0	\$0	\$413,980,583	\$845,232	\$5,299,248	\$408,681,334	\$0	\$0
36	November	2014	\$12,204,450	\$0	\$915,334	\$0	\$0	\$0	\$427,100,366	\$868,183	\$6,167,431	\$420,932,935	\$0	\$0
37	December	2014	\$88,308,165	\$53,477,263	\$2,612,318	\$0	\$0	\$0	\$518,020,849	\$895,697	\$7,063,129	\$510,957,720	\$0	\$0
38	January	2015	\$197,653,445	\$122,158,504	\$5,662,121	\$0	\$0	\$0	\$721,336,414	\$1,086,372	\$8,149,501	\$713,186,914	\$0	\$0
39	February	2015	\$8,103,097	\$2,453,680	\$423,706	\$0	\$0	\$0	\$729,863,218	\$1,512,757	\$9,662,258	\$720,200,960	\$0	\$0
40	March	2015	\$7,530,417	\$0	\$564,781	\$0	\$0	\$0	\$737,958,415	\$1,530,639	\$11,192,897	\$726,765,519	\$0	\$0
41	April	2015	\$1,454,417	\$0	\$109,081	\$0	\$0	\$0	\$739,521,913	\$1,547,616	\$12,740,513	\$726,781,401	\$0	\$0
42	May	2015	\$753,230,450	\$340,246,601	\$30,973,789	\$0	\$0	\$0	\$1,523,726,152	\$1,550,895	\$14,291,408	\$1,509,434,744	\$0	\$0
43	June	2015	\$1,647,417	\$0	\$123,556	\$0	\$0	\$0	\$1,525,497,125	\$3,195,496	\$17,486,903	\$1,508,010,222	\$0	\$0
44	July	2015	\$454,417	\$0	\$34,081	\$0	\$0	\$0	\$1,525,985,623	\$3,199,210	\$20,686,113	\$1,505,299,510	\$0	\$0
45	August	2015	\$434,417	\$0	\$32,581	\$0	\$0	\$0	\$1,526,452,621	\$3,200,234	\$23,886,347	\$1,502,566,274	\$0	\$0
46	September	2015	\$404,417	\$0	\$30,331	\$0	\$0	\$0	\$1,526,887,369	\$3,201,214	\$27,087,561	\$1,499,799,808	\$0	\$0
47	October	2015	\$2,904,417	\$0	\$217,831	\$0	\$0	\$0	\$1,530,009,617	\$3,202,125	\$30,289,686	\$1,499,719,931	\$0	\$0
48	November	2015	\$2,954,417	\$0	\$221,581	\$0	\$0	\$0	\$1,533,185,615	\$3,208,673	\$33,498,359	\$1,499,687,255	\$0	\$0
49	December	2015	\$23,691,417	\$0	\$1,776,856	\$0	\$0	\$0	\$1,558,653,887	\$3,215,334	\$36,713,693	\$1,521,940,195	\$0	\$0

3) Non-Incentive Plant Forecast (See Note 1)														
		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	
				=(C1-C2)*L74	=(C1-C2+C3)*L75	=C1-C2+C3-C4	=C5*L76	= Prior Month C2 +C2+C5+C6	= Prior Month C7 * L91/12	= Prior Month C9 + C8	=C7-C9		=C11* (1-L75) * (1+L74+L76)	
Line	Forecast Period Month	Year	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Cost of Removal	AFUDC Eligible Plant Additions	AFUDC	Incremental Gross Plant	Depreciation Accrual	Incremental Reserve	Net Plant	Unloaded Low Voltage Additions	Loaded Low Voltage Additions
50	January	2014	\$4,779,771	\$0	\$358,483	\$411,060	\$4,727,194	\$141,816	\$4,869,010	\$0	\$0	\$4,869,010	\$44,771	\$45,514
51	February	2014	\$4,779,771	\$0	\$358,483	\$411,060	\$4,727,194	\$141,816	\$9,738,019	\$10,211	\$10,211	\$9,727,808	\$89,542	\$91,029
52	March	2014	\$4,865,689	\$55,918	\$360,733	\$413,640	\$4,756,864	\$142,706	\$14,693,507	\$20,422	\$30,633	\$14,662,873	\$134,314	\$136,543
53	April	2014	\$13,478,788	\$8,599,897	\$365,917	\$419,585	\$4,825,224	\$144,757	\$28,263,384	\$30,815	\$61,448	\$28,201,936	\$179,085	\$182,057
54	May	2014	\$7,217,565	\$437,794	\$508,483	\$583,060	\$6,705,194	\$201,156	\$35,607,527	\$59,273	\$120,721	\$35,486,806	\$223,856	\$227,572
55	June	2014	\$6,863,107	\$1,199,375	\$424,780	\$487,081	\$5,601,430	\$168,043	\$42,576,376	\$74,675	\$195,395	\$42,380,980	\$1,359,687	\$1,382,258
56	July	2014	\$9,610,358	\$4,158,586	\$408,883	\$468,852	\$5,391,802	\$161,754	\$52,288,518	\$89,289	\$284,685	\$52,003,833	\$1,404,458	\$1,427,772
57	August	2014	\$6,112,745	\$732,974	\$403,483	\$462,660	\$5,320,594	\$159,618	\$58,501,704	\$109,657	\$394,342	\$58,107,361	\$2,782,204	\$2,828,388
58	September	2014	\$158,822,660	\$100,831,049	\$4,349,371	\$4,987,279	\$57,353,704	\$1,720,611	\$218,407,067	\$122,687	\$517,029	\$217,890,038	\$2,826,975	\$2,873,903
59	October	2014	\$16,708,789	\$10,774,195	\$445,095	\$510,375	\$5,869,314	\$176,079	\$235,226,655	\$458,034	\$975,064	\$234,251,592	\$2,871,746	\$2,919,417
60	November	2014	\$4,779,771	\$0	\$358,483	\$411,060	\$4,727,194	\$141,816	\$240,095,665	\$493,308	\$1,468,371	\$238,627,294	\$2,916,517	\$2,964,931
61	December	2014	\$92,705,307	\$25,909,728	\$5,009,668	\$5,744,420	\$66,060,828	\$1,981,825	\$334,048,046	\$503,519	\$1,971,890	\$332,076,155	\$2,961,288	\$3,010,446
62	January	2015	\$9,804,035	\$0	\$735,303	\$843,147	\$9,696,191	\$290,886	\$344,035,122	\$700,552	\$2,672,442	\$341,362,680	\$2,961,288	\$3,010,446
63	February	2015	\$9,804,035	\$0	\$735,303	\$843,147	\$9,696,191	\$290,886	\$354,022,199	\$721,496	\$3,393,938	\$350,628,260	\$2,961,288	\$3,010,446
64	March	2015	\$9,804,035	\$0	\$735,303	\$843,147	\$9,696,191	\$290,886	\$364,009,275	\$742,441	\$4,136,379	\$359,872,896	\$2,961,288	\$3,010,446
65	April	2015	\$9,804,035	\$0	\$735,303	\$843,147	\$9,696,191	\$290,886	\$373,996,352	\$763,385	\$4,899,764	\$369,096,587	\$2,961,288	\$3,010,446
66	May	2015	\$11,807,165	\$3,130	\$885,303	\$1,015,147	\$11,674,191	\$350,226	\$386,023,898	\$784,330	\$5,684,094	\$380,339,804	\$2,961,288	\$3,010,446
67	June	2015	\$16,411,946	\$4,282,911	\$909,678	\$1,043,097	\$11,995,616	\$359,868	\$402,662,293	\$809,553	\$6,493,647	\$396,168,646	\$2,961,288	\$3,010,446
68	July	2015	\$9,804,035	\$0	\$735,303	\$843,147	\$9,696,191	\$290,886	\$412,649,370	\$844,447	\$7,338,094	\$405,311,276	\$2,961,288	\$3,010,446
69	August	2015	\$9,804,035	\$0	\$735,303	\$843,147	\$9,696,191	\$290,886	\$422,636,446	\$865,391	\$8,203,485	\$414,432,961	\$2,961,288	\$3,010,446
70	September	2015	\$9,804,035	\$0	\$735,303	\$843,147	\$9,696,191	\$290,886	\$432,623,523	\$886,336	\$9,089,821	\$423,533,702	\$2,961,288	\$3,010,446
71	October	2015	\$33,238,915	\$2,054,880	\$2,338,803	\$2,681,827	\$30,841,011	\$925,230	\$466,444,644	\$907,280	\$9,997,101	\$456,447,543	\$2,961,288	\$3,010,446
72	November	2015	\$9,804,035	\$0	\$735,303	\$843,147	\$9,696,191	\$290,886	\$476,431,721	\$978,208	\$10,975,310	\$465,456,411	\$2,961,288	\$3,010,446
73	December	2015	\$150,395,661	\$22,605,166	\$9,584,287	\$10,989,983	\$126,384,800	\$3,791,544	\$629,213,231	\$999,153	\$11,974,463	\$617,238,768	\$2,961,288	\$3,010,446

4) ISO Corporate Overhead Loader

Line		
74	ISO Corp OH Rate	7.50%

5) ISO Cost of Removal Percent

Line		
75	Cost of Removal Rate	8.00%

6) AFUDC Loader Rate

Line		
76	ISO AFUDC Rate	3.00%

7) Calculation of ISO Depreciation Rate

December Prior Year plant balances and accrual rates are as shown on Schedule 17 Depreciation

Line	Acct	Col 1	Col 2	Col 3	Col 4	Col 5
		December Prior Year	Accrual Rate	Annual Accrual	Accrual Rate Reference	
77	350.1	\$75,790,816	0.00%	\$0	18 Dep Rates L1	
78	350.2	\$137,147,763	1.66%	\$2,276,653	18 Dep Rates L2	
79	352	\$376,495,331	2.57%	\$9,675,930	18 Dep Rates L3	
80	353	\$2,708,882,934	2.47%	\$66,909,408	18 Dep Rates L4	
81	354	\$1,443,480,699	2.44%	\$35,220,929	18 Dep Rates L5	
82	355	\$143,991,959	3.67%	\$5,284,505	18 Dep Rates L6	
83	356	\$764,993,254	3.05%	\$23,332,294	18 Dep Rates L7	
84	357	\$207,785	1.65%	\$3,428	18 Dep Rates L8	
85	358	\$12,339,134	3.87%	\$477,524	18 Dep Rates L9	
86	359	\$68,770,633	1.56%	\$1,072,822	18 Dep Rates L10	
87						
88		Sum of Depreciation Expense		\$144,253,494	Sum of C4 Lines 77 to 86	
89		Sum of Dec Prior Year Plant		\$5,732,100,307	Sum of C2 Lines 77 to 86	
90						
91		Composite Depreciation Rate	2.52%		Line 88 / Line 89	

Notes:

- Forecast Period is the calendar year two years after the Prior Year (i.e., PY+2).
- Sum of Incentive Plant Calculations and Non-Incentive Calculations, lines 26-49 and lines 50-73