



American Electric Power
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Columbus, Ohio 43215
AEP.com

July 30, 2025

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

Re: *Transource Missouri, LLC*, Docket No. ER12-2554-_____
Informational Filing of Amended Annual True-up Adjustment to 2024 Projected
Transmission Revenue Requirement

Dear Secretary Reese:

American Electric Power Service Corporation, on behalf of its affiliate, Transource Missouri, LLC (“Transource Missouri”), hereby submits for filing for informational purposes an Amended True-Up Adjustment to Transource Missouri’s 2024 Projected Transmission Revenue Requirement (“Annual True-up”). The following is a list of documents submitted with this Annual True-up:

1. Appendix A – Transource Missouri 2024 True-up template Amended
2. Appendix B – Variance Analysis Amended
3. Appendix C – Construction Work in Progress (“CWIP”) Report
4. Appendix D – Customer Meeting Notice

The Amended Annual True-up has been submitted to Southwest Power Pool, Inc. (“SPP”) for posting and is available on its website at:

<https://opsportal.spp.org/OASIS/Directory/Member%20Related%20Postings>

A copy of this notice of posting will be provided to SPP, SPP customers, the parties in this docket, and to all affected state commissions. The Amended Annual True-up provides the calculation of the true-up of the 2024 projected revenue requirement to the actual 2024 revenue requirement. The Amended 2024 true-up amount will be included in customer rates beginning January 1, 2026. The Amended Annual True-up contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7). In addition, Transource Missouri has not made any material changes in its accounting policies and practices from those in effect during the previous rate year and upon which the current rate is based.

Transource Missouri notes that the template used for this Amended 2024 true-up reflects the clean version of the SPP Open Access Transmission Tariff, Addendum 21 to Attachment A

filed on November 18, 2022 in compliance with the Commission's Order 864, in FERC Docket No. ER20-2575-001, and was accepted by the Commission on August 14, 2023.

Transource Missouri will host a webinar and teleconference meeting at 2:00 p.m. (Central Time) on August 4, 2025 to afford interested parties the opportunity to discuss the Annual True-up.

Thank you for your attention to this informational filing. Please contact the undersigned if you have any questions concerning this filing.

Respectfully submitted,

/s/ Hector Garcia-Santana
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Counsel for Transource Missouri

July 30, 2025

Appendix A
Transource Missouri 2024 True-up Template

Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data		Annual Transmission Revenue Requirement For the 12 Months Ended 12/31/2024	
		Transource Missouri, LLC			
		(1)	(2)	(3)	
Line No.				Allocated Amount	
1	GROSS REVENUE REQUIREMENT	(line 78)	12 months	\$	35,295,918
REVENUE CREDITS					
2	Total Revenue Credits	Attachment 1, line 6	Total		
3	True-up Adjustment	Attachment 7	2,358,574	TP	1.0000
			-	DA	1.0000
4	NET REVENUE REQUIREMENT	(line 1 minus line 2 plus line 3)			\$ 32,937,344

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 Months Ended 12/31/2024

Transource Missouri, LLC

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
	RATE BASE:				
5	GROSS PLANT IN SERVICE				
6	Production	(Attachment 2)	-	NA	-
7	Transmission	(Attachment 2)	310,114,480	TP	1.0000
8	Distribution	(Attachment 2)	-	NA	-
9	General & Intangible	(Attachment 2)	3,006,797	W/S	1.0000
10	TOTAL GROSS PLANT (sum lines 5-8)	(GP=1 if plant =0)	313,121,277	GP=	1.0000
11	ACCUMULATED DEPRECIATION & AMORTIZATION				
12	Production	(Attachment 2)	-	NA	-
13	Transmission	(Attachment 2)	46,891,267	TP	1.0000
14	Distribution	(Attachment 2)	-	NA	-
15	General & Intangible	(Attachment 2)	1,535,551	W/S	1.0000
16	TOTAL ACCUM. DEPRECIATION (sum lines 11-14)		48,426,818		
17	NET PLANT IN SERVICE				
18	Production	(line 5- line 11)	-		-
19	Transmission	(line 6- line 12)	263,223,213		263,223,213
20	Distribution	(line 7- line 13)	-		-
21	General & Intangible	(line 8- line 14)	1,471,246		1,471,246
22	TOTAL NET PLANT (sum lines 17-20)	(NP=1 if plant =0)	264,694,459	NP=	1.0000
23	ADJUSTMENTS TO RATE BASE (Note A)				
24	Account No. 281 (Enter Negative)	Worksheet 6	-		-
25	Account No. 282 (Enter Negative)	Worksheet 6	(46,584,140)		(46,658,854)
26	Account No. 283 (Enter Negative)	Worksheet 6	(6,194,541)		(6,507,038)
27	Account No. 190	Worksheet 6	1,866,724		1,815,160
28	Account No. 255 (enter negative) (Note F)	(Attachment 2)	-	TP	1.0000
29	CWIP	(Attachment 2)	-	NP	1.0000
30	Reserves (enter negative)	(Attachment 2)	-	DA	1.0000
31	Unamortized Regulatory Assets	(Attachment 2)	-	DA	1.0000
32	Unamortized Abandoned Plant	(Attachment 2) (Note K)	-	DA	1.0000
33	TOTAL ADJUSTMENTS (sum lines 23-31)		(50,911,958)		(51,350,732)
34	LAND HELD FOR FUTURE USE	(Attachment 2)	-	TP	1.0000
35	WORKING CAPITAL (Note C)				
36	CWC	calculated (1/8 * line 47)	152,753		152,753
37	Materials & Supplies (Note B)	(Attachment 2)	-	TP	1.0000
38	Prepayments (Account 165 - Note C)	(Attachment 2)	79,767	GP	1.0000
39	TOTAL WORKING CAPITAL (sum lines 35-37)		232,520		232,520
40	RATE BASE (sum lines 21, 32, 33, & 38)		214,015,021		213,576,246

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 Months Ended 12/31/2024

		Transource Missouri, LLC			
(1)	(2)	(3)	(4)	(5)	
	Form No. 1 Page, Line, Col.	Company Total	Allocator	Transmission (Col 3 times Col 4)	
40	O&M				
41	Transmission	321.112.b 703,808	TP= 1.0000		703,808
42	Less Accounts 565, 561 and 561.1 to 561.8	321.84.b to 92.b 9,752	TP= 1.0000		9,752
43	A&G	323.197.b 494,261	W/S 1.0000		494,261
44	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Note D & Attach 2) 16,950	DA 1.0000		16,950
45	Plus Transmission Related Reg. Comm. Exp.	(Note D & Attach 2) 16,950	TP= 1.0000		16,950
46	PBOP expense adjustment	(Attachment 2) 33,705	TP= 1.0000		33,705
47	TOTAL O&M (sum lines 41, 43, 45, 46 less lines 42 & 44)	1,222,021			1,222,021
48	DEPRECIATION EXPENSE				
49	Transmission	336.7.b & c 6,503,570	TP 1.0000		6,503,570
50	General and Intangible	336.1.d&e + 336.10.b&c 508,266	W/S 1.0000		508,266
51	Amortization of Abandoned Plant	(Attachment 2) (Note K) -	DA 1.0000		-
52	TOTAL DEPRECIATION (Sum lines 49-51)	7,011,836			7,011,836
53	TAXES OTHER THAN INCOME TAXES (Note E)				
54	LABOR RELATED				
55	Payroll	263...i (enter FN1 line #) -	W/S 1.0000		-
56	Highway and vehicle	263...i (enter FN1 line #) -	W/S 1.0000		-
57	PLANT RELATED				
58	Property	263...i (enter FN1 line #) 5,183,699	GP 1.0000		5,183,699
59	Gross Receipts	263...i (enter FN1 line #) -	NA -		-
60	Other	263...i (enter FN1 line #) -	GP 1.0000		-
61	TOTAL OTHER TAXES (sum lines 55-60)	5,183,699			5,183,699
62	INCOME TAXES (Note F)				
63	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$	0.2384			
64	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$	0.2567			
65	where WCLTD=(line 95) and R= (line 98)				
66	and FIT, SIT & p are as given in footnote F.				
67	$1 / (1 - T) = (T \text{ from line 63})$	1.3130			
68	Amortized Investment Tax Credit (266.8f) (enter negative)	-			
69	(Excess)/Deficient ADIT Amortization	Attachment 6c, Line 14 & line 46, Col (h) (Note L) 1,613,513			
70	Income Tax Calculation = line 64 * line 75	3,795,129	NA		3,787,348
71	ITC adjustment (line 67 * line 68)	-	NP 1.0000		-
72	(Excess)/Deficient ADIT Amortization Tax Adjustment (line 67 * line 69)	2,118,587	DA 1.00000		2,118,587
73	Total Income Taxes (sum lines 70-72)	5,913,716			5,905,935
74	RETURN				
75	[Rate Base (line 39) * Rate of Return (line 98)]	14,785,644	NA		14,755,331
76	Rev Requirement before 60/40 Projects (sum lines 47, 52, 61, 73, 75)	34,116,916			34,078,822
77	Return and Income Tax on 60/40 Projects (Attachment 4)	1,217,096	DA 100%		1,217,096
78	Total Revenue Requirement (sum lines 76 & 77)	35,334,012			35,295,918

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 Months Ended 12/31/2024

Transource Missouri, LLC
SUPPORTING CALCULATIONS AND NOTES

79 TRANSMISSION PLANT INCLUDED IN RTO RATES

80	Total transmission plant (line 6, column 3)	310,114,480
81	Less transmission plant excluded from RTO rates (Note H)	-
82	Less transmission plant included in OATT Ancillary Services (Note H)	-
83	Transmission plant included in RTO rates (line 80 less lines 81 & 82)	310,114,480
84	Percentage of transmission plant included in RTO Rates (line 83 divided by line 80) [If line 80 equal zero, enter 1]	TP= 1.0000

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

	Form 1 Reference	\$	TP	Allocation				
87	Production	354.20.b	-	-	0			
88	Transmission	354.21.b	-	1.00	0			
89	Distribution	354.23.b	-	-	0			
90	Other	354.24,25,26.b	-	-	0			
91	Total (sum lines 87-90) [TP equals 1 if there are no wages & salaries]	-	-	-	=	W&S Allocator (\$ / Allocation)	1.0000	= WS

92 RETURN (R) (Note J)

		\$	%	Cost	Weighted	
95	Long Term Debt (Note G)	(Attachments 2 and 5)	99,767,301	45.0%	2.764%	1.24% =WCLTD
96	Preferred Stock	(Attachment 2)	-	0%	-	0.00%
97	Common Stock	(Attachment 2)	123,796,686	55.0%	10.300%	5.67%
98	Total (sum lines 95-97)		223,563,988			6.91% =R

Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant

		(a) Non 60/40 Projects	(b) 60/40 Projects	
99	Net Transmission Plant in Service (Line 18)	263,223,213	-	
100	CWIP (Line 28)	-	-	
101	Unamortized Abandoned Plant (Line 31)	-	-	
102	Regulatory Assets (Line 30)	-	-	
103	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant	263,223,213	-	For use on Attachment 3 Line 24 and Attachment 4, line 4

Formula Rate - Non-Levelized

SUPPORTING CALCULATIONS AND NOTES

Rate Formula Template
Utilizing FERC Form 1 Data

Transource Missouri, LLC

For the 12 Months Ended 12/31/2024

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note
Letter

- A The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
- B Identified in Form 1 as being only transmission related.
- C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
- D Line 44 removes EPRI Annual Membership Dues listed in Form 1 at 353.3.f (enter FN1 line #),
any EPRI Lobbying expenses included in line 47 of the template and all Regulatory Commission Expenses itemized at 351.h
Line 44 removes all advertising included in Account 930.1, except safety, education or out-reach related advertising
Line 44 removes EEI and EPRI research, development and demonstration expenses associated with projects in which transmission customers can voluntarily participate to the extent such expenses exceed a maximum annual aggregate amount of \$100,000
Line 45 reflects all Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.h
- E Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.
Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- F The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/(1-T)).
- | | | |
|------------------|-------|--|
| Inputs Required: | FIT = | 21.00% |
| | SIT = | 4.00% (State Income Tax Rate or Composite SIT from Attachment 2) |
| | p = | 50.00% (percent of federal income tax deductible for state purposes) |
- For each Rate Year (including both Annual Projections and True-Up Adjustments) the statutory income tax rates utilized in the Formula Rate shall reflect the weighted average rates actually in effect during the Rate Year. For example, if the statutory tax rate is 10% from January 1 through June 30, and 5% from July 1 through December 31, such rates would be weighted 181/365 and 184/365, respectively, for a non-leap year.
- G The cost of debt is determined using the internal rate of return methodology shown on Attachment 5 until the Actual Capital Structure Date, and is determined using the methodology in Attachment 2 thereafter. Attachment 5 contains a hypothetical example of the internal rate of return methodology; the methodology will be applied to actual amounts for use in Appendix A.
- H Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- I Enter dollar amounts
- J ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC under FPA Section 205 or 206.
- The capital structure will be 60% equity and 40% debt for the CWIP associated with the projects listed below (60/40 Projects), and the return on such projects will be calculated on Attachments 3 and 4 and input on line 77. The CWIP associated with the 60/40 Projects will not be included in rate base (line 28). The capital structure shown on lines 89-92 will be 60% equity and 40% debt until the first of the 60/40 Projects is placed into service. After the first 60/40 project is placed in service, the capital structure on lines 95-98 will reflect the actual capital structure, and will be capped at 55% equity. If the actual equity ratio exceeds 55%, the common stock ratio will be reset to 55% and the debt ratio will be equal to 1 minus sum of the preferred stock ratio and common stock ratio. Any remaining 60/40 projects will continue to earn a return predicated on a 60% equity capital structure until such time as they are placed into commercial operation.
- | | |
|---|---------------|
| Projects for which the Commission has authorized a 60/40 proxy capital structure during construction: | Docket Number |
| Iatan – Nashua 345 kV line Project | ER12-2554 |
| Nebraska City – Sibley 345 kV line Project | ER12-2554 |
| ... | |
| ... | |
- K Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Company must submit a Section 205 filing to recover the cost of abandoned plant. Any such filing to recover the cost of an abandoned plant item shall be made no later than 730 days after the date that Company formally declares such plant item abandoned.
- L Includes the amortization of any excess/deficient Accumulated Deferred Income Taxes ("ADIT") resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess/deficient ADIT will reduce or increase tax expense by the amount of excess or deficient multiplied by line 67.

Attachment 1 - Revenue Credit Workpaper*
Transource Missouri, LLC
For the 12 Months Ended 12/31/2024

Line No.		Notes 1 & 3	
	Account 454 - Rent from Electric Property		
1	Rent from FERC Form No. 1		-
	Account 456 and 456.1	Notes 1 & 3	
2	Other Electric Revenues (Note 2)		2,358,574 See workpaper
3	Professional Services		-
4	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		-
5	Rent or Attachment Fees associated with Transmission Facilities		-
6	Total Revenue Credits	Sum lines 2-5 + line 1	2,358,574

Note 1 All revenues booked to Account 454 that are derived from cost items classified as transmission-related will be included as a revenue credit. All revenues booked to Account 456 that are derived from cost items classified as transmission-related, and are not derived from rates under this transmission formula rate will be included as a revenue credit. Work papers will be included to properly classify revenues booked to these accounts to the transmission function. A breakdown of all Account 454 revenues by subaccount will be provided below, and will be used to derive the proper calculation of revenue credits. A breakdown of all Account 456 revenues by subaccount and customer will be provided and tabulated below, and will be used to develop the proper calculation of revenue credits.

Note 2 If the facilities associated with the revenues are not included in the formula, the revenue is shown below, but not included in the total above and explained in the Attachment 3.

Note 3 All Account 454 and 456 Revenues must be itemized below

Line No.		TOTAL	SPP	Other 1	Other 2
1	Account 456				
1a	Transmission Service, Including Point-to-Point	\$ 35,369,073	35,369,073		
1x	Trans. Fac. Charge	-			
2	Trans Studies	-			
3	Total	\$ 35,369,073	\$ 35,369,073	\$ -	\$ -
4	Less:				
5	Revenue for Demands in Divisor	33,010,499	33,010,499	-	-
6	Sub Total Revenue Credit	\$ 2,358,574	\$ 2,358,574	\$ -	\$ -
7	Prior Period Adjustments	-	-	-	-
8	Total	\$ 2,358,574	\$ 2,358,574	\$ -	\$ -
9	Account 454	\$			
9a	Joint pole attachments - telephone	-			
9b	Joint pole attachments - cable	-			
9c	Underground rentals	-			
9d	Transmission tower wireless rentals	-			
9e	Other rentals	-			
9f	Corporate headquarters sublease	-			
9g	Misc non-transmission rentals	-			
9x					
10	Total	-			
	Account 456				
	NITS, Base Plan and Balanced Plan	33,010,499			
	SPP Schedule 11 Base Plan Point to Point	2,358,574			
	Subtotal - Revenue	35,369,073			

Form 1, page 330, column N

Attachment 2 - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2024

Line No.

Plant in Service Worksheet

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

1	<u>Calculation of Transmission Plant In Service</u>	Source	Year	Balance
2	December	p206.58.b	2023	310,114,480
3	January	company records	2024	310,114,480
4	February	company records	2024	310,114,480
5	March	company records	2024	310,114,480
6	April	company records	2024	310,114,480
7	May	company records	2024	310,114,480
8	June	company records	2024	310,114,480
9	July	company records	2024	310,114,480
10	August	company records	2024	310,114,480
11	September	company records	2024	310,114,480
12	October	company records	2024	310,114,480
13	November	company records	2024	310,114,480
14	December	p207.58.g	2024	310,114,480
15	Transmission Plant In Service	(sum lines 2-14) /13		310,114,480
16	<u>Calculation of Distribution Plant In Service</u>	Source		
17	December	p206.75.b	2023	-
18	January	company records	2024	-
19	February	company records	2024	-
20	March	company records	2024	-
21	April	company records	2024	-
22	May	company records	2024	-
23	June	company records	2024	-
24	July	company records	2024	-
25	August	company records	2024	-
26	September	company records	2024	-
27	October	company records	2024	-
28	November	company records	2024	-
29	December	p207.75.g	2024	-
30	Distribution Plant In Service	(sum lines 17-29) /13		-

Attachment 2 - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2024

Line No.

Plant in Service Worksheet

31	<u>Calculation of Intangible Plant In Service</u>	Source		
32	December	p204.5.b	2023	3,131,447
33	January	company records	2024	3,144,312
34	February	company records	2024	3,159,420
35	March	company records	2024	3,016,883
36	April	company records	2024	3,028,950
37	May	company records	2024	3,044,956
38	June	company records	2024	2,980,583
39	July	company records	2024	2,992,527
40	August	company records	2024	3,001,919
41	September	company records	2024	2,915,341
42	October	company records	2024	2,934,379
43	November	company records	2024	2,971,567
44	December	p205.5.g	2024	2,766,078
45	Intangible Plant In Service	(sum lines 32 & 44) /2		3,006,797
46	<u>Calculation of General Plant In Service</u>	Source		
47	December	p206.99.b	2023	-
48	January	company records	2024	-
49	February	company records	2024	-
50	March	company records	2024	-
51	April	company records	2024	-
52	May	company records	2024	-
53	June	company records	2024	-
54	July	company records	2024	-
55	August	company records	2024	-
56	September	company records	2024	-
57	October	company records	2024	-
58	November	company records	2024	-
59	December	p207.99.g	2024	-
60	General Plant In Service	(sum lines 47 & 59) /2		-

Attachment 2 - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2024

Line No.

Plant in Service Worksheet

61	<u>Calculation of Production Plant In Service</u>	Source		
62	December	p204.46b	2023	-
63	January	company records	2024	-
64	February	company records	2024	-
65	March	company records	2024	-
66	April	company records	2024	-
67	May	company records	2024	-
68	June	company records	2024	-
69	July	company records	2024	-
70	August	company records	2024	-
71	September	company records	2024	-
72	October	company records	2024	-
73	November	company records	2024	-
74	December	p205.46.g	2024	-
75	<u>Production Plant In Service</u>	(sum lines 62-74) /13		-
76	<u>Total Plant In Service</u>	(sum lines 15, 30, 45, 60, & 75)		313,121,277

Attachment 2 - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2024

Line No.

Plant in Service Worksheet

Accumulated Depreciation Worksheet

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
77	<u>Calculation of Transmission Accumulated Depreciation</u>	Source	Year	Balance
78	December	Prior year p219.25.b	2023	43,639,482
79	January	company records	2024	44,181,447
80	February	company records	2024	44,723,411
81	March	company records	2024	45,265,374
82	April	company records	2024	45,807,339
83	May	company records	2024	46,349,303
84	June	company records	2024	46,891,267
85	July	company records	2024	47,433,231
86	August	company records	2024	47,975,196
87	September	company records	2024	48,517,159
88	October	company records	2024	49,059,124
89	November	company records	2024	49,601,088
90	December	p219.25.b	2024	50,143,052
91	Transmission Accumulated Depreciation	(sum lines 78-90) /13		46,891,267
92	<u>Calculation of Distribution Accumulated Depreciation</u>	Source		
93	December	Prior year p219.26.b	2023	-
94	January	company records	2024	-
95	February	company records	2024	-
96	March	company records	2024	-
97	April	company records	2024	-
98	May	company records	2024	-
99	June	company records	2024	-
100	July	company records	2024	-
101	August	company records	2024	-
102	September	company records	2024	-
103	October	company records	2024	-
104	November	company records	2024	-
105	December	p219.26.b	2024	-
106	Distribution Accumulated Depreciation	(sum lines 93-105) /13		-

Attachment 2 - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2024

Line No.

Plant in Service Worksheet

107	<u>Calculation of Intangible Accumulated Depreciation</u>	Source		
108	December	Prior year p200.21.c	2023	1,482,979
109	January	company records	2024	1,528,432
110	February	company records	2024	1,574,099
111	March	company records	2024	1,464,924
112	April	company records	2024	1,508,467
113	May	company records	2024	1,552,212
114	June	company records	2024	1,518,692
115	July	company records	2024	1,561,630
116	August	company records	2024	1,604,768
117	September	company records	2024	1,545,352
118	October	company records	2024	1,583,141
119	November	company records	2024	1,621,247
120	December	p200.21.c	2024	1,416,221
121	Accumulated Intangible Depreciation	(sum lines 108-120) /13		1,535,551
122	<u>Calculation of General Accumulated Depreciation</u>	Source		
123	December	Prior year p219.28.b	2023	-
124	January	company records	2024	-
125	February	company records	2024	-
126	March	company records	2024	-
127	April	company records	2024	-
128	May	company records	2024	-
129	June	company records	2024	-
130	July	company records	2024	-
131	August	company records	2024	-
132	September	company records	2024	-
133	October	company records	2024	-
134	November	company records	2024	-
135	December	p219.28.b	2024	-
136	Accumulated General Depreciation	(sum lines 123-135) /13		-

Attachment 2 - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2024

Line No.

Plant in Service Worksheet

137	<u>Calculation of Production Accumulated Depreciation</u>	Source		
138	December	p219.20:24.b (prior year)	2023	-
139	January	company records	2024	-
140	February	company records	2024	-
141	March	company records	2024	-
142	April	company records	2024	-
143	May	company records	2024	-
144	June	company records	2024	-
145	July	company records	2024	-
146	August	company records	2024	-
147	September	company records	2024	-
148	October	company records	2024	-
149	November	company records	2024	-
150	December	p219.20 thru 219.24.b	2024	-
151	<u>Production Accumulated Depreciation</u>	(sum lines 138-150) /13		-
152	<u>Total Accumulated Depreciation</u>	(sum lines 91, 106, 121, 136, & 151)		48,426,818

ADJUSTMENTS TO RATE BASE (Note A)

Attachment 2a - Cost Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions						Details			
			Beginning of Year	End of Year	Average Balance				
153	Account No. 255 (enter negative)	267.8.h	-	-	-				
154	Unamortized Abandoned Plant (recovery of abandoned plant requires a FERC order approving the amount and recovery period)	Per FERC Order	-	-	-				
155	Amortization of Abandoned Plant			-					
156	Prepayments (Account 165) (Prepayments exclude Prepaid Pension Assets)		Year	Balance					
157	December	111.57.d	2023	47,416					
158	January	company records	2024	31,610					
159	February	company records	2024	15,805					
160	March	company records	2024	(0)					
161	April	company records	2024	153,336					
162	May	company records	2024	139,396					
163	June	company records	2024	125,457					
164	July	company records	2024	125,309					
165	August	company records	2024	110,115					
166	September	company records	2024	94,922					
167	October	company records	2024	79,728					
168	November	company records	2024	64,535					
169	December	111.57.c	2024	49,342					
170	Prepayments	(sum lines 157-169) /13		79,767					
171	Calculation of Transmission CWIP	Source	Year	Non 60/40 Projects	60/40 Projects	Total	0	Non 60/40 Projects	Total
172	December	216.b (prior Year)	2023	-	-	-	-	-	-
173	January	company records	2024	-	-	-	-	-	-
174	February	company records	2024	-	-	-	-	-	-
175	March	company records	2024	-	-	-	-	-	-
176	April	company records	2024	-	-	-	-	-	-
177	May	company records	2024	-	-	-	-	-	-
178	June	company records	2024	-	-	-	-	-	-
179	July	company records	2024	-	-	-	-	-	-
180	August	company records	2024	-	-	-	-	-	-
181	September	company records	2024	-	-	-	-	-	-
182	October	company records	2024	-	-	-	-	-	-
183	November	company records	2024	-	-	-	-	-	-
184	December	216.b	2024	-	-	-	-	-	-
185	Transmission CWIP	(sum lines 172-184) /13		-	-	-	-	-	-

Attachment 2a - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2024

ADJUSTMENTS TO RATE BASE (Note A)

Attachment 2a - Cost Support

LAND HELD FOR FUTURE USE

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Beg of year	End of Year	Average	Details
186	LAND HELD FOR FUTURE USE	p214	Total	-	-	-	
			Non-transmission Related	-	-		
			Transmission Related	-	-	-	

Reserves

187	List of all reserves:	Amount	Enter 1 if Customer Funded, 0 if not	Allocation (Plant or Labor Allocator)	Amount Allocated
	Reserve 1	-	-		-
	Reserve 2	-	-		-
	Reserve 3				
	Reserve 4				
	...	-	-		-
	...				
	Total	-			-

The Formula Rate shall include a credit to rate base for all funded and unfunded reserves (i.e., those for which the funds collected have not been set aside in escrow and the earnings thereon included in the reserve fund) that are funded by customers and for which the associated accrued costs are recoverable under the Formula Rate. Company will include a spreadsheet (to be included in the Formula Rate template) each year as part of the Annual Update that lists the reserves and indicates which ones meet the test for crediting to rate base.

EPRI Dues Cost Support

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

Allocated General & Common Expenses				Details
188	EPRI Dues	EPRI Dues p353.1.f	EPRI Dues	-

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non- transmission Related	Details*
189	Regulatory Commission Exp Account 928	p323.189.b		16,950	16,950	-	
				FERC Formula Rate for SPP Projects			

Attachment 2a - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2024

ADJUSTMENTS TO RATE BASE (Note A)

Attachment 2a - Cost Support

Multi-state Workpaper		Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	State 1	State 2	State 3	State 4	State 5	Weighed Average
		Income Tax Rates	Missouri					
190	SIT=State Income Tax Rate or Composite		4.000%					4.000%
		Multiple state rates are weighted based on the state apportionment factors on the state income tax returns	0					

Safety Related and Education and Out Reach Cost Support

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

Excluded Plant Cost Support

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

Materials & Supplies

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

Note: for the projection, the prior year's actual balances will be used		Stores Expense	Transmission Materials &	Construction	Total
Form No.1 page		Undistributed	Supplies	Materials & Supplies	
		p227.16	p227.8	p227.5	
193	December	Column B	-	-	-
194	January		-	-	-
195	February		-	-	-
196	March		-	-	-
197	April		-	-	-
198	May		-	-	-
199	June		-	-	-
200	July		-	-	-
201	August		-	-	-
202	September		-	-	-
203	October		-	-	-
204	November		-	-	-
205	December	Column C	-	-	-
206	Average				-

ADJUSTMENTS TO RATE BASE (Note A)

Attachment 2a - Cost Support

Regulatory Asset

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

			Project	Iatan – Nashua 345 kV line Project	Nebraska City – Sibley 345 kV line Project	Total	#DIV/0!	#DIV/0!
207	Beginning Balance of Regulatory Asset			-	-	-	Uncapitalized costs as of date the rates become effective	
208	Months remaining in Amortization Period			-	-	-	As approved by FERC	
209	Monthly Amortization to Account 566	(line 207 / line 208)		-	-	-	All amortizations of the Regulatory Asset are to be booked to Account 566 over a 5 year period beginning on the first month that the revenue requirement for the project is assessed	
210	Months in Year to be amortized			-	-	-		
211	Ending Balance of Regulatory Asset	(line 207 - line 209 * 210)		-	-	-	Enter docket nos. for orders authorizing recovery here: Docket Number: Amortization period	
212	Average Balance of Regulatory Asset	(line 207 + line 211)/2		-	-	-		
							ER12-2554	60 Months

Attachment 2a - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2024

ADJUSTMENTS TO RATE BASE (Note A)

Attachment 2a - Cost Support

Capital Structure

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

213	Monthly Balances for Capital Structure	Year	Debt	Preferred Stock	Common Stock	Total Capitalization
214	December (prior year)	2023	100,775,684	-	124,388,623	225,164,307
215	January	2024	100,775,684	-	125,225,084	226,000,769
216	February	2024	100,775,684	-	126,079,254	226,854,939
217	March	2024	99,838,142	-	127,189,103	227,027,245
218	April	2024	99,831,746	-	122,733,327	222,565,072
219	May	2024	99,831,746	-	122,300,003	222,131,749
220	June	2024	99,831,746	-	123,709,379	223,541,125
221	July	2024	99,831,746	-	122,808,914	222,640,660
222	August	2024	99,831,746	-	123,875,752	223,707,498
223	September	2024	98,912,748	-	120,206,718	219,119,466
224	October	2024	98,912,748	-	121,462,653	220,375,401
225	November	2024	98,912,748	-	122,044,256	220,957,004
226	December	2024	98,912,748	-	127,333,855	226,246,603
227	Average		99,767,301 44.6%	-	123,796,686 0.55374	223,563,988

Debt is equal to 112.18c less 112.19c plus 112.20c plus 112.21c, recognizing that 112.19c is entered into the Form 1 as a negative number and shall remain negative (i.e., it is not a double minus in the formula that mathematically would lead to adding in line 112.19c) so that Reacquired Bonds (Account 222) are subtracted from other long term debt outstanding and that Line 112.20c may contain both short term and long term indebtedness to affiliates and therefore any short term affiliate debt shall be removed from 112.20c before adding it into the above long term debt balance formula in the formula rate.

Preferred Stock is equal to 112.3c less any Preferred Treasury Stock plus any Preferred Additional Paid-in-Capital, recognizing that if there is any Preferred Treasury Stock or Preferred Additional Paid-in-Capital, then the respective amounts shall be appropriately disclosed in a footnote to the capital structure cost support in the formula rate template.

Common Equity is equal to 112.16c less 112.3c less 112.12c less 112.15c, recognizing that line 112.15c may be a positive or negative number and if it is positive, it shall be subtracted in the formula, and if it is entered as a negative in the Form 1, it shall be added (a double minus sign when subtracting a negative number) in the formula.

The cost of long-term debt for a Rate Year will be the sum of the interest expense and cost of issuances divided by the 13-month average long-term debt balance for the Rate Year. The cost of long-term debt issuances shall include long-term interest expense amounts recorded in the following FERC accounts:

				Amount
228		Account 427	Interest on Long-Term Debt (limited solely to interest expense for long-term debt reported in Accounts 221-224) (FF1, 117/62/c)	-
229	plus:	Account 428	Amortization of Debt Discount and Expense (FF1, 117/63/c)	14,019
230	plus:	Account 428.1	Amortization of Loss on Reacquired Debt (FF1, 117/64/c)	-
231	less:	Account 429	Amortization of Premium on Debt (FF1, 117/65/c)	-
232	less:	Account 429.1	Amortization of Gain on Reacquired Debt (FF1, 117/66/c)	-
233	plus:	Account 430	Interest on Debt to Associated Companies but limited solely to the expense associated with long-term debt recorded in Account 223.(FF1. 117.67.c)	2,743,316
234	Total			2,757,335

Interest expenses not directly related to the long-term bond issuances included in the capital structure will be excluded.

The cost of preferred stock will be preferred stock dividends (booked in FERC Account 437) divided by the average preferred stock balance for the rate year.

235	Preferred Dividends in Account 437	-
236	13 Month average balance of Preferred Stock	0
237	Cost of Preferred Stock	0

Attachment 2a - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2024

ADJUSTMENTS TO RATE BASE (Note A)

Attachment 2a - Cost Support

PBOPs

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

Details

238	Calculation of PBOP Expenses		
239	<u>AEP Employees</u>		
240	Total PBOP expenses	does not change	\$72,293,585
241	Labor dollars	does not change	\$1,181,809,072
242	Cost per labor dollar		\$0.061
243	labor (labor not capitalized) current year		420,324
244	PBOP Expense for current year		\$25,712
245	PBOP Expense in Account 926 for current year		-
246	PBOP Adjustment for Appendix A, Line 46		\$25,712
247	Lines 240-242 cannot change absent approval or acceptance by FERC in a separate proceeding.		
247	<u>KCP&L Employees</u>		
248	Total PBOP expenses	does not change	\$10,853,189
249	Labor dollars	does not change	\$145,384,684
250	Cost per labor dollar		\$0.075
251	labor (labor not capitalized) current year		107,068
252	PBOP Expense for current year		\$7,993
253	PBOP Expense in Account 926 for current year		-
254	PBOP Adjustment for Appendix A, Line 46		\$7,993
255	Lines 248-250 cannot change absent approval or acceptance by FERC in a separate proceeding.		
256	PBOP expense adjustment	(sum lines 246 & 254)	<u>\$33,705</u>

Incentive ROE and 60/40 Project Worksheet
Attachment 3
For the 12 Months Ended 12/31/2024

Actual Cap Structure w/100 basis point adder

Incentive ROE

Total

1	Rate Base					213,576,246
2	100 Basis Point Incentive Return					
					<u>\$</u>	
3	Long Term Debt	\$	%	Cost	<u>Weighted</u>	
4	Preferred Stock	99,767,301.40	45%	0.0276	0.0124	
5	Common Stock Including 100 basis points	-	0%	-	-	
6	Total (sum lines 3-5)	123,796,686.13	55%	0.1130	0.0622	
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)	223,563,987.54			0.0746	15,930,000
8	INCOME TAXES					
9	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\}$	0.2384				
10	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R}))$	0.2608				
11	where WCLTD=(line 3) and R=(line 6)					
12	and FIT, SIT & p are as given in footnote F on Appendix A.					
13	$1 / (1 - T) = (T \text{ from line 9})$	1.3130				
14	Amortized Investment Tax Credit (266.8f) (enter negative)	1,613,513				
15						
16	Income Tax Calculation = line 10 * line 7				4,155,052	
17	ITC adjustment (line 13 * line 14) and line 17 allocated on NP allocator	2,118,587	NP	1.00	2,118,587	
18	Total Income Taxes (line 16 plus line 17)	2,118,587				6,273,639
19	Return and Income Taxes with 100 basis point increase in ROE		Sum lines 7 and 18			22,203,639
20	Return (Appendix A line 75 col 5)					14,755,331
21	Income Tax (Appendix A line 73 col 5)					5,905,935
22	Return and Income Taxes without 100 basis point increase in ROE		Sum lines 20 and 21			20,661,266
23	Incremental Return and Income Taxes for 100 basis point increase in ROE		Line 19 less line 22			1,542,373
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets		Appendix A, line 103a			263,223,213
25	Carrying Charge Difference for 100 Basis point of ROE		(Line 23 divided by line 24)			0.59%

**Incentive ROE associated with 60/40 Projects
Attachment 3**

60/40 Cap Structure w/100 points

26	Rate Base					<u>Total</u> 213,576,246
27	100 Basis Point Incentive Return				\$	
		\$	%	Cost	Weighted	
28	Long Term Debt		40%		0.0000	
29	Preferred Stock		0%		-	
30	Common Stock Including 100 basis points		60%		0.0000	
31	Total (sum lines 28-30)	-			0.0000	
32	100 Basis Point Incentive Return multiplied by Rate Base (line 26 * line 31)					-
33	INCOME TAXES					
34	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$	0.2384				
35	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$	-				
36	where WCLTD=(line 28) and R= (line 31)					
37	and FIT, SIT & p are as given in footnote on Appendix A.					
38	$1 / (1 - T) = (T \text{ from line 34})$	1.3130				
39	Amortized Investment Tax Credit (266.8f) (enter negative)	-				
40	Income Tax Calculation = line 35 * line 32				-	
41	ITC adjustment (line 38 * line 39) and line 41 allocated on NP allocator	-	NP	-	-	
42	Total Income Taxes (line 40 plus line 41)	-				-
43	Return and Income Taxes with 100 basis point increase in ROE		Sum lines 32 and 42			-
44	Return (Appendix A line 75 col 5)			I		
45	Income Tax (Appendix A line 73 col 5)					
46	Return and Income Taxes without 100 basis point increase in ROE		Sum lines 44 and 45		-	
47	Incremental Return and Income Taxes for 100 basis point increase in ROE		Line 43 less line 46		-	
48	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets		Appendix A, line 103a		263,223,213	
49	Carrying Charge Difference for 100 Basis point of ROE		(Line 47 divided by line 48)		0.00%	

Base FCR for 60/40 Projects
Attachment 3

60/40 Cap Structure without 100 points

50	60/40 Projects	Appendix A, line 103b			<u>Total</u>	-
				\$		
		\$	%	Cost	Weighted	
51	Long Term Debt	-	40%	0.0276	0.0111	
52	Preferred Stock	-	0%	-	-	
53	Common Stock Including 100 basis points	-	60%	0.1030	0.0618	
54	Total (sum lines 28-30)	-			0.0729	
55	100 Basis Point Incentive Return multiplied by Rate Base (line 26 * line 31)					-
56	INCOME TAXES					
57	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$	0.2384				
58	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$	0.2655				
59	where WCLTD=(line 51) and R= (line 54)					
60	and FIT, SIT & p are as given in footnote on Appendix A.					
61	$1 / (1 - T) = (T \text{ from line 57})$	1.3130				
62	Amortized Investment Tax Credit (266.8f) (enter negative)	-				
63	Income Tax Calculation = line 58 * line 55				-	
64	ITC adjustment (line 61 * line 62) and line 64 allocated on NP allocator	-	NP	-	-	
65	Total Income Taxes (line 63 plus line 64)	-				-
66	Return and Income Taxes without 100 basis point increase in ROE		Sum lines 55 and 65			-
67	60/40 Projects		Appendix A, line 103b			-
68	Base FCR for 60/40 Projects		Line 66 / line 67			0.00%

Transmission Enhancement Charge Worksheet
Attachment 4

			For all but 60/40 Projects	For 60/40 Projects only (Attachment 3)	Total
1	Rev Requirement	(Appendix A, line 76 & 77)	34,078,822	-	34,078,822
2	Less Transmission Depreciation Expense plus Abandoned Plant and Regulatory Asset Amortization Expense	(Appendix A, line 103a&b)	6,503,570	-	6,503,570
3	Net Rev Req less Depreciation expense	(Line 1 minus line 2)	27,575,252	-	27,575,252
4	Sum Of Net Plant, Regulatory Asset and Abandoned Plant (Attachment A, line 103a)		263,223,213	-	263,223,213
5	Base Fixed Charge Rate (Base FCR)	(Line 3 / line 4)	10.48%	0.00%	
6	Carrying Charge Difference for 100 Basis point of ROE	(Attachment 3, line 25 and 49)	0.59%	0.00%	

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
					Line 6 times Col C divided by 100 basis points plus Col D				
Project Name and SPP Identification	Useful life of project/Amort period	Input the allowed ROE Incentive	Line 5			Actual Rev Req at Base FCR	Actual Rev Req at Increased ROE		
		Increased ROE (Basis Points)	Base FCR	FCR for This Project		13 Month Balance Net Plant;	Depreciation or Amortization Expense	Revenue Requirement	Revenue Requirement
						[Col D x Col F + Col G]		[Col E x Col F + Col G]	
Non-Incentive Revenue Requirements									
7a	Iatan – Nashua 345 kV (SPP # 703) (Reg Assets)	5	0	10.48%	10.48%	-	-	-	-
7b	Nebraska City – Sibley 345 kV (SPP # 938) (Reg Assets)	5	0	10.48%	10.48%	-	-	-	-
7c									
7d								-	-
7e									
7f	Iatan – Nashua 345 kV Net Plant		0	10.48%	10.48%	55,512,153	981,921	6,797,371	6,797,371
7g	Nebraska City – Sibley 345 kV Net Plant		0	10.48%	10.48%	207,711,060	5,521,649	27,281,450	27,281,450
7h	Iatan – Nashua 345 kV Subtotal					55,512,153	981,921	6,797,371	6,797,371
7i	Nebraska City – Sibley 345 kV Subtotal					207,711,060	5,521,649	27,281,450	27,281,450
7j	Subtotal Gross Revenue Requirement Before Incentives					263,223,213	6,503,570	34,078,822	34,078,822
7k	Incentive Return Components - ROE and 60/40 Cap Structure								
7l								-	-
7m	Nebraska City – Sibley 345 kV -EPIS - 100 bp ROE only		100		0.59%	207,711,060	-	-	1,217,096
7n	Subtotal - Return on Amounts Eligible for Incentives					207,711,060		-	1,217,096
7o	Iatan – Nashua 345 kV Subtotal					55,512,153	981,921	6,797,371	6,797,371
7p	Nebraska City – Sibley 345 kV Subtotal					207,711,060	5,521,649	27,281,450	28,498,546
7q	Subtotal Gross Revenue Requirement					263,223,213	6,503,570	34,078,822	35,295,918
7r	Iatan – Nashua 345 kV (Revenue Credit) (Note 3)		N/A	N/A	N/A			(497,409)	(497,409)
7s	Nebraska City – Sibley 345 kV (Revenue Credit) (Note 3)		N/A	N/A	N/A			(1,861,165)	(1,861,165)
7t	Iatan – Nashua 345 kV (True-Up) (Note 3)		N/A	N/A	N/A			-	-
7u	Nebraska City – Sibley 345 kV (True Up) (Note 3)		N/A	N/A	N/A			-	-
7v	Iatan – Nashua 345 kV Total							6,299,963	6,299,963
7w	Nebraska City – Sibley 345 kV Total							25,420,285	26,637,381
8	Total Net Revenue Requirement					263,223,213	6,503,570	31,720,248	32,937,344
9	Line 8 must tie to the lines above as shown					Total of Col F ties to Line 4	Total of Col G ties to Line 2 Total	Total of Col H ties to Line 1 Total	Total Amount to be Charged

Note 1: Add additional lines for additional projects

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

Note 3: Revenue credits and True-Ups allocated to projects based on ratio of Net Plant.

Assumes financing will be a 5 year loan with Origination Fees of \$1.1 million and a Commitments Fee of 0.3% on the undrawn principal. Consistent with GAAP, the Origination Fees and Commitments Fees will be amortized using the standard Internal Rate of Return formula below. Each year, the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount will be updated on this attachment. The IRR calculation will use the Excel Worksheet Function XIRR.

Total Loan Amount	
-------------------	--

Internal Rate of Return¹ #NUM!

Based on following Financial Formula²:

$$NPV = 0 = \sum_{t=1}^N C_t / (1 + IRR)^{pwr(t)}$$

Origination Fees	
Underwriting Discount	
Arrangement Fee	
Upfront Fee	
Rating Agency Fee	
Legal Fees	
Total Issuance Expense	-
Annual Rating Agency Fee	
Annual Bank Agency Fee	
Revolving Credit Commitment Fee	

	2014	2015	2016	2017	2018
LIBOR Rate					
Spread					
Interest Rate	0.00%	0.00%	0.00%		

[illegible]

1 The IRR is the Debt Cost shown on Line 90 of Appendix A.

² The IRR is a discount rate that makes the net present value of a series of cash flows equal to zero. The IRR equation can only be solved through iterations performed by a computer program (i.e., NPV function with goal seek in a spreadsheet program)

Worksheet 6 - ADIT Average Balances
Transource Missouri, LLC
For the 12 Months Ended 12/31/2024

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I. Account 281 - ADIT - Accelerated Amortization Property

Line No.	(A) <u>Identification</u>	(B) Relevant Year Avg. Balance <u>Worksheet 6a</u>	(C) 100% Non-Transmission <u>Related</u>	(D) 100% Related to Facilities <u>Excluded</u>	(E) 100% Transmission <u>Related</u>	(F) Plant <u>Related</u>	(G) Labor <u>Related</u>	(H) Total Included in Ratebase <u>(E)+(F)+(G)</u>	(I) <u>Description / Justification</u>
1									
2	Net Total Property and Accumulated Depreciation	-	-	-	-	-	-	-	Accumulated deferred income taxes-Accelerated amortization property.
3	Other	-	-	-	-	-	-	-	
4		-	-	-	-	-	-	-	
5		-	-	-	-	-	-	-	
6		-	-	-	-	-	-	-	
7		-	-	-	-	-	-	-	
8		-	-	-	-	-	-	-	
9		-	-	-	-	-	-	-	
10		-	-	-	-	-	-	-	
11		-	-	-	-	-	-	-	
12		-	-	-	-	-	-	-	
13		-	-	-	-	-	-	-	
14		-	-	-	-	-	-	-	
15		-	-	-	-	-	-	-	
16		-	-	-	-	-	-	-	
17		-	-	-	-	-	-	-	
18		-	-	-	-	-	-	-	
19		-	-	-	-	-	-	-	
20		-	-	-	-	-	-	-	
21		-	-	-	-	-	-	-	
22		-	-	-	-	-	-	-	
23		-	-	-	-	-	-	-	
24	Subtotal - Form 1, Avg. (272.17.b & 273.17.k)	-	-	-	-	-	-	-	
25	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
26	Less FASB 106 and Other Excludable Items Above if not separately removed	-	-	-	-	-	-	-	
27	Less Proration Adjustment (from Worksheet 6b)	-	-	-	-	-	-	-	
28	Total Company (In 24 - In 25 - In 26 + In 27)	-	-	-	-	-	-	-	
29	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	100.0000%	100.0000%		
30	Total Transmission (In 28 + In 29)		0	0	0	0	0	0	

II. Account 282 - ADIT - Other Property

Line No.	(A) <u>Identification</u>	(B) Relevant Year Avg. Balance <u>Worksheet 6a</u>	(C) 100% Non-Transmission <u>Related</u>	(D) 100% Related to Facilities <u>Excluded</u>	(E) 100% Transmission <u>Related</u>	(F) Plant <u>Related</u>	(G) Labor <u>Related</u>	(H) Total Included in Ratebase <u>(E)+(F)+(G)</u>	(I) <u>Description / Justification</u>
31	230A ACRS Benefit Normalized	17,732,509				17,732,509		17,732,509	Related to Depreciation Timing Differences
32	533J Tax Accelerated Amortization-Capitalized Software	6,052	-	-	-	6,052	-	6,052	Related to Capitalized Software Timing Differences
33	712K Capitalized Software Cost	210,859	-	-	-	210,859	-	210,859	Related to Capitalized Software Timing Differences
34	712L CAPITALIZED SOFTWARE COST-BOOKS	(110,018)	-	-	-	(110,018)	-	(110,018)	Related to Capitalized Software Timing Differences
35	960F-XS Excess ADIT 282.1 - Protected	5,636,868	-	-	-	5,636,868	-	5,636,868	Related to Excess ADIT on Protected Plant Timing Differences
36	960F-XS Excess ADIT 282.1 - Unprotected	(297,329)	-	-	-	(297,329)	-	(297,329)	Related to Excess ADIT on Unprotected Plant Timing Differences
37	960F-XS Excess ADIT 282.4 - Protected	(5,636,868)	-	-	-	(5,636,868)	-	(5,636,868)	Related to Excess ADIT on Protected Plant Timing Differences
38	960F-XS Excess ADIT 282.4 - Unprotected	297,329	-	-	-	297,329	-	297,329	Related to Excess ADIT on Unprotected Plant Timing Differences
39	230B - 481 a BONUS DEPRECIATION	(0)	-	-	-	(0)	-	(0)	Related to Depreciation Timing Differences
40	2010 - EXCESS ADIT 282 - PROTECTED, (282.1)	5,634,699	-	-	-	5,634,699	-	5,634,699	Related to Excess ADIT on Protected Plant Timing Differences
41	2010 - EXCESS ADIT 282 - PROTECTED, (282.4)	(5,634,699)	-	-	-	(5,634,699)	-	(5,634,699)	Related to Excess ADIT on Protected Plant Timing Differences
42	2011 - EXCESS ADIT 282 - UNPROTECTED, (282.1)	(1)	-	-	-	(1)	-	(1)	Related to Excess ADIT on Unprotected Plant Timing Differences
43	2011 - EXCESS ADIT 282 - UNPROTECTED, (282.4)	1	-	-	-	1	-	1	Related to Excess ADIT on Unprotected Plant Timing Differences
44	6007 - PT CIAC - NORM	(749,457)	-	-	-	(749,457)	-	(749,457)	Related to CIAC timing difference
45	6018 - PT Method/Life - NORM	18,704,691	-	-	-	18,704,691	-	18,704,691	Related to Depreciation Timing Differences
46	6504 - TMO Land Premium Amortization	(74,713)	-	(74,713)	-	-	-	-	Underlying land purchase premium asset excluded from rate base by FERC order
47	6523 - 2020 712L 481(a) Software	(110,018)	-	-	-	(110,018)	-	(110,018)	Related to Capitalized Software Timing Differences
48		-	-	-	-	-	-	-	
49		-	-	-	-	-	-	-	
50		-	-	-	-	-	-	-	
51		-	-	-	-	-	-	-	
52	Subtotal - Form 1, Avg. (274.9.b & 275.9.k)	35,609,903	-	(74,713)	-	35,684,617	-		
53	Less FASB 109 Above if not separately removed	(10,974,237)	-	-	-	(10,974,237)	-		Lines 37, 38 and 41,43 above
54	Less FASB 106 and Other Excludable Items Above if not separately removed	-	-	-	-	-	-		
55	Less Proration Adjustment (from Worksheet 6b)	-	-	-	-	-	-		
56	Total Company (In 52 - In 53 - In 54 + In 55)	46,584,140	-	(74,713)	-	46,658,854	-		
57	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	100.0000%	100.0000%		
58	Total Transmission (In 56 + In 57)		0	0	0	46,658,854	0	46,658,854	

III. Account 283 - ADIT - Other

Line No.	(A) <u>Identification</u>	(B) Relevant Year Avg. Balance Worksheet 6a	(C) 100% Non-Transmission Related	(D) 100% Related to Facilities Excluded	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) <u>Description / Justification</u>
59	014C-MO - NOL-State C/F-Deferred Tax Asset	5,610	-	-	5,610	-	-	5,610	Federal Benefit of State on MO Net Operating Loss Carryforward
60	629X FERC Formula Rates-Under-Recovery	-	-	-	-	-	-	-	Related to Reg Asset which is included in rate base
61	911Q-DSIT DSIT Entry-Normalized	-	-	-	-	-	-	-	Deferred State Income Taxes on Utility Operations
62	960F-XS Excess ADFIT 283.1 - Unprotected	(511,445)	-	-	(511,445)	-	-	(511,445)	Related to Excess ADIT on Non-Plant Timing Differences
63	960F-XS Excess ADFIT 283.4 - Unprotected	511,445	-	-	511,445	-	-	511,445	Related to Excess ADIT on Non-Plant Timing Differences
64	230A ACRS Benefit Normalized	3,377,621	-	-	3,377,621	-	-	3,377,621	Related to Depreciation Timing Differences
65	230B - 481 a BONUS DEPRECIATION	(0)	-	-	(0)	-	-	(0)	Related to Depreciation Timing Differences
66	520A Provision for Refund	(49,101)	-	-	(49,101)	-	-	(49,101)	Revenue Refund Timing Differences
67	533J Tax Accelerated Amortization-Capitalized Software	1,153	-	-	1,153	-	-	1,153	Related to Capitalized Software Timing Differences
68	712K Capitalized Software Cost	40,164	-	-	40,164	-	-	40,164	Related to Capitalized Software Timing Differences
69	712L CAPITALIZED SOFTWARE COST-BOOKS	(20,956)	-	-	(20,956)	-	-	(20,956)	Related to Capitalized Software Timing Differences
70	601E- INSURANCE PREMIUMS ACCRUED	948	-	-	948	-	-	948	Book Accrual Timing Differences
71	601T Land Purchase Premium Amortization	(12,759)	-	(12,759)	-	-	-	-	Underlying land purchase premium asset excluded from rate base by FERC order
72	612Y Accrued Companywide Incentive Plan	(0)	-	-	-	-	(0)	(0)	Book Accrual Timing Differences
73	615Q Accrued RTO Carrying Charges	-	-	-	-	-	-	-	Book Accrual Timing Differences
74	2012 - EXCESS ADFIT 283 - UNPROTECTED. (283.1)	-	-	-	-	-	-	-	Related to Excess ADIT on Non-Plant Timing Differences
75	2012 - EXCESS ADFIT 283 - UNPROTECTED. (283.4)	-	-	-	-	-	-	-	Related to Excess ADIT on Non-Plant Timing Differences
76	4023 - NOL-STATE C/F-DEF TAX ASSET-L/T - MO	-	-	-	-	-	-	-	Federal Benefit of State on MO Net Operating Loss Carryforward
77	6007 - PT CIAC - NORM	(142,754)	-	-	142,754	-	-	142,754	Related to CIAC timing difference.
78	6018 - PT Method/Life - NORM	3,562,798	-	-	3,562,798	-	-	3,562,798	Related to Depreciation Timing Differences
79	6504 - TMO Land Premium Amortization	(14,231)	-	(14,231)	-	-	-	-	Underlying land purchase premium asset excluded from rate base by FERC order
80	6523 - 2020 712L 481(a) Software	(20,956)	-	-	(20,956)	-	-	(20,956)	Related to Capitalized Software Timing Differences
81	7021 - PROVS POSS REV REFDS-A/L	(21,517)	-	-	(21,517)	-	-	(21,517)	Revenue Refund Timing Differences
82	7023 - PROV FOR RATE REFUND-EXCESS PROTECTED	(1,022)	-	-	(1,022)	-	-	(1,022)	Revenue Refund Timing Differences
83	7027 - INSURANCE PREMIUMS ACCRUED	987	-	-	987	-	-	987	Book Accrual Timing Differences
84	7048 - ACCRD COMPANYWIDE INCENTV PLAN	(0)	-	-	-	-	(0)	(0)	Book Accrual Timing Differences
85	7068 - ACCRUED RTO CARRYING CHARGES	-	-	-	-	-	-	-	Book Accrual Timing Differences
86									
87									
88									
89									
90									
91	Subtotal - Form 1, Avg. (276.19.b & 277.19.k)	6,705,985	-	(26,990)	7,018,483	-	(0)		
92	Less FASB 109 Above if not separately removed	511,445	-	-	511,445	-	-		Line 63 & 75 Above
93	Less FASB 106 and Other Excludable Items Above if not separately removed	-	-	-	-	-	-		
94	Less Proration Adjustment (from Worksheet 6b)	-	-	-	-	-	-		
95	Total Company (In 91 - In 92 - In 93 + In 94)	6,194,541	-	(26,990)	6,507,038	-	(0)		
96	Transmission Allocator [GP or W/S]	-	0.00000%	0.00000%	100.00000%	100.00000%	100.00000%		
97	Total Transmission (In 95 * In 96)	-	0	0	6,507,038	0	(0)	6,507,038	

IV. Account 190 - ADIT

Line No.	(A) <u>Identification</u>	(B) Relevant Year Avg. Balance Worksheet 6a	(C) 100% Non-Transmission Related	(D) 100% Related to Facilities Excluded	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) <u>Description / Justification</u>
98	520A Provision for Possible Revenue Refunds	242,321	-	-	242,321	-	-	242,321	Revenue Refund Timing Differences
99	520V Provision for Rate Refund - Excess ADFIT Protected	5,148	-	-	5,148	-	-	5,148	Revenue Refund Timing Differences
100	601E- Insurance Premiums Accrued	(4,780)	(4,780)	-	-	-	-	-	Book Accrual Timing Differences
101	601T TMO Land Purchase Prem Amort	64,305	-	64,305	-	-	-	-	Underlying land purchase premium asset excluded from rate base by FERC order
102	612Y Accrued Companywide Incentive Plan	0	-	-	0	-	-	0	Book Accrual Timing Differences
103	631U Def Sec 195 Start Up Costs	-	-	-	-	-	-	-	Related to Reg Asset which is included in rate base
104	911Q-DSIT DSIT Entry-Normalized	-	-	-	-	-	-	-	Federal Benefit on Deferred State Income Taxes on Utility Operations
105	960Z - NOL-Deferred Tax Asset Reclass	-	-	-	-	-	-	-	Federal Net Operating Loss Carryforward
106	014C-MO - NOL-State C/F-Deferred Tax Asset	26,713	-	-	26,713	-	-	26,713	MO Net Operating Loss Carryforward
107	960F-XS Excess ADFIT 282.4 - Protected	1,795,711	-	-	1,795,711	-	-	1,795,711	Related to Excess ADIT on Protected Plant Timing Differences
108	960F-XS Excess ADFIT 282.4 - Unprotected	(94,719)	-	-	(94,719)	-	-	(94,719)	Related to Excess ADIT on Unprotected Plant Timing Differences
109	960F-XS Excess ADFIT 283.4 - Unprotected	(162,929)	-	-	(162,929)	-	-	(162,929)	Related to Excess ADIT on Non-Plant Timing Differences
110	615Q Accrued RTO Carrying Charges	-	-	-	-	-	-	-	Book Accrual Timing Differences
111	712K Capitalized Software Cost	8,434	-	-	-	8,434	-	8,434	Related to Capitalized Software Timing Differences
112	712L CAPITALIZED SOFTWARE COST-BOOKS	(4,401)	-	-	-	(4,401)	-	(4,401)	Related to Capitalized Software Timing Differences
113	629X FERC Formula Rates-Under-Recovery	-	-	-	-	-	-	-	Related to Reg Asset which is included in rate base
114	533J Tax Accelerated Amortization-Capitalized Software	242	-	-	242	-	-	242	Related to Capitalized Software Timing Differences
115	230A ACRS Benefit Normalized	709,300	-	-	709,300	-	-	709,300	Related to Depreciation Timing Differences
116	230B - 481 a BONUS DEPRECIATION	(0)	-	-	(0)	-	-	(0)	Related to Depreciation Timing Differences
117	2010 - EXCESS ADFIT 282 - PROTECTED. (190.4)	1,795,020	-	-	1,795,020	-	-	1,795,020	Related to Excess ADIT on Protected Plant Timing Differences
118	2011 - EXCESS ADFIT 282 - UNPROTECTED. (190.4)	(0)	-	-	(0)	-	-	(0)	Related to Excess ADIT on Unprotected Plant Timing Differences
119	2012 - EXCESS ADFIT 283 - UNPROTECTED. (190.4)	-	-	-	-	-	-	-	Related to Excess ADIT on Non-Plant Timing Differences
120	6007 - PT CIAC - NORM	(29,978)	-	-	(29,978)	-	-	(29,978)	Related to CIAC timing differences
121	6018 - PT Method/Life - NORM	748,188	-	-	748,188	-	-	748,188	Related to Depreciation Timing Differences
122	6504 - TMO Land Premium Amortization	(2,989)	-	(2,989)	-	-	-	-	Underlying land purchase premium asset excluded from rate base by FERC order
123	6523 - 2020 712L 481(a) Software	(4,401)	-	-	-	(4,401)	-	(4,401)	Related to Capitalized Software Timing Differences
124	7021 - PROVS POSS REV REFDS-A/L	108,445	-	-	108,445	-	-	108,445	Revenue Refund Timing Differences
125	7023 - PROV FOR RATE REFUND-EXCESS PROTECTED	5,149	-	-	5,149	-	-	5,149	Revenue Refund Timing Differences
126	7027 - INSURANCE PREMIUMS ACCRUED	(4,974)	(4,974)	-	-	-	-	-	Book Accrual Timing Differences
127	7048 - ACCRD COMPANYWIDE INCENTV PLAN	0	-	-	0	-	-	0	Book Accrual Timing Differences
128	4023 - NOL-STATE C/F-DEF TAX ASSET-L/T - MO	-	-	-	-	-	-	-	Federal Benefit of State on MO Net Operating Loss Carryforward
129	7068 - ACCRUED RTO CARRYING CHARGES	-	-	-	-	-	-	-	Book Accrual Timing Differences
130									
131									
132	Subtotal - Form 1, Avg. (234.17.b & 234.17.c)	5,199,807	(9,753)	61,316	5,148,611	(367)	-		

133	Less FASB 109 Above if not separately removed	3,333,084	-	-	3,333,084	-	-	Lines 100 - 102 & 117 - 119 Above
134	Less FASB 106 and Other Excludable Items Above if not separately removed	-	-	-	-	-	-	Underlying land purchase premium asset excluded from rate base by FERC order
135	Less Proration Adjustment (from Worksheet 6b)	-	-	-	-	-	-	
136	Total Company (In 132 - In 133 - In 134 + In 135)	1,866,724	(9,753)	61,316	1,815,527	(367)	-	
137	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	100.0000%	100.0000%	
138	Total Transmission (In 136 * In 137)		0	0	1,815,527	(367)	0	1,815,160

Worksheet 6a - Beginning & Ending Balances
Transource Missouri, LLC
For the 12 Months Ended 12/31/2024

Page 1 of 2

Line No.	2023	Dr. (Cr.)	2024	AVG Bal to Worksheet C
1	Acct 282	(a)	(b)	
2	230A ACRS Benefit Normalized	35,465,018	230A ACRS Benefit Normalized	-
3	533J Tax Accelerated Amortization-Capitalized Software	12,104	533J Tax Accelerated Amortization-Capitalized Software	-
4	712K Capitalized Software Cost	421,717	712K Capitalized Software Cost	-
5	712L CAPITALIZED SOFTWARE COST-BOOKS	(220,036)	712L CAPITALIZED SOFTWARE COST-BOOKS	-
6	960F-XS Excess ADFIT 282.1 - Protected	11,273,736	960F-XS Excess ADFIT 282.1 - Protected	-
7	960F-XS Excess ADFIT 282.1 - Unprotected	(594,658)	960F-XS Excess ADFIT 282.1 - Unprotected	-
8	960F-XS Excess ADFIT 282.4 - Protected	(11,273,736)	960F-XS Excess ADFIT 282.4 - Protected	-
9	960F-XS Excess ADFIT 282.4 - Unprotected	594,658	960F-XS Excess ADFIT 282.4 - Unprotected	-
10	230B - 481 a BONUS DEPRECIATION	(0)	230B - 481 a BONUS DEPRECIATION	-
11	2010 - EXCESS ADFIT 282 - PROTECTED. (282.1)	-	2010 - EXCESS ADFIT 282 - PROTECTED. (282.1)	11,269,397
12	2010 - EXCESS ADFIT 282 - PROTECTED. (282.4)	-	2010 - EXCESS ADFIT 282 - PROTECTED. (282.4)	(11,269,397)
13	2011 - EXCESS ADFIT 282 - UNPROTECTED. (282.1)	-	2011 - EXCESS ADFIT 282 - UNPROTECTED. (282.1)	(1)
14	2011 - EXCESS ADFIT 282 - UNPROTECTED. (282.4)	-	2011 - EXCESS ADFIT 282 - UNPROTECTED. (282.4)	1
15	6007 - PT CIAC - NORM	-	6007 - PT CIAC - NORM	(1,498,915)
16	6018 - PT Method/Life - NORM	-	6018 - PT Method/Life - NORM	37,409,381
17	6504 - TMO Land Premium Amortizator	-	6504 - TMO Land Premium Amortizator	(149,427)
18	6523 - 2020 712L 481(a) Software	-	6523 - 2020 712L 481(a) Software	(220,036)
19	Form 1 p. 274.9.b	35,678,803	Form 1 p. 275.9.k	35,541,004
20	Acct 283			
21	014C-MO - NOL-State C/F-Deferred Tax Asset	11,219	014C-MO - NOL-State C/F-Deferred Tax Asset	-
22	629X FERC Formula Rates-Under-Recovery	-	629X FERC Formula Rates-Under-Recovery	-
23	911Q-DSIT DSIT Entry-Normalized	-	911Q-DSIT DSIT Entry-Normalized	-
24	960F-XS Excess ADFIT 283.1 - Unprotected	(1,022,889)	960F-XS Excess ADFIT 283.1 - Unprotected	-
25	960F-XS Excess ADFIT 283.4 - Unprotected	1,022,889	960F-XS Excess ADFIT 283.4 - Unprotected	-
26	230A ACRS Benefit Normalized	6,755,242	230A ACRS Benefit Normalized	-
27	230B - 481 a BONUS DEPRECIATION	(0)	230B - 481 a BONUS DEPRECIATION	-
28	520A Provision for Refund	(98,202)	520A Provision for Refund	-
29	533J Tax Accelerated Amortization-Capitalized Software	2,305	533J Tax Accelerated Amortization-Capitalized Software	-
30	712K Capitalized Software Cost	80,327	712K Capitalized Software Cost	-
31	712L CAPITALIZED SOFTWARE COST-BOOKS	(41,912)	712L CAPITALIZED SOFTWARE COST-BOOKS	-
32	601E- INSURANCE PREMIUMS ACCRUED	1,897	601E- INSURANCE PREMIUMS ACCRUED	-
33	601T Land Purchase Premium Amortizator	(25,518)	601T Land Purchase Premium Amortizator	-
34	612Y Accrued Companywide Incentive Plan	(0)	612Y Accrued Companywide Incentive Plan	-
35	615Q Accrued RTO Carrying Charges	-	615Q Accrued RTO Carrying Charges	-
36	2012 - EXCESS ADFIT 283 - UNPROTECTED. (283.1)	-	2012 - EXCESS ADFIT 283 - UNPROTECTED. (283.1)	-
37	2012 - EXCESS ADFIT 283 - UNPROTECTED. (283.4)	-	2012 - EXCESS ADFIT 283 - UNPROTECTED. (283.4)	-
38	4023 - NOL-STATE C/F-DEF TAX ASSET-L/T - MO	-	4023 - NOL-STATE C/F-DEF TAX ASSET-L/T - MO	-
39	6007 - PT CIAC - NORM	-	6007 - PT CIAC - NORM	(285,508)
40	6018 - PT Method/Life - NORM	-	6018 - PT Method/Life - NORM	7,125,596
41	6504 - TMO Land Premium Amortizator	-	6504 - TMO Land Premium Amortizator	(28,462)
42	6523 - 2020 712L 481(a) Software	-	6523 - 2020 712L 481(a) Software	(41,912)
43	7021 - PROVS POSS REV REFDS-A/L	-	7021 - PROVS POSS REV REFDS-A/L	(43,034)
44	7023 - PROV FOR RATE REFUND-EXCESS PROTECTED	-	7023 - PROV FOR RATE REFUND-EXCESS PROTECTED	(2,043)
45	7027 - INSURANCE PREMIUMS ACCRUED	-	7027 - INSURANCE PREMIUMS ACCRUED	1,974
46	7048 - ACCRD COMPANYWIDE INCENTV PLAN	-	7048 - ACCRD COMPANYWIDE INCENTV PLAN	(0)
47	7068 - ACCRUED RTO CARRYING CHARGES	-	7068 - ACCRUED RTO CARRYING CHARGES	-
48	7068 - ACCRUED RTO CARRYING CHARGES	-	7068 - ACCRUED RTO CARRYING CHARGES	-
49				
50				
51				
52	Form 1 p. 276.19.b	6,685,359	Form 1 p. 277.19.k	6,726,612
53	Acct 190			
54	520A Provision for Possible Revenue Refunds	484,642	520A Provision for Possible Revenue Refunds	-
55	520Y Provision for Rate Refund - Excess ADFIT Protectec	10,297	520Y Provision for Rate Refund - Excess ADFIT Protectec	-

56	601E- Insurance Premiums Accrued	(9,559)
57	601T TMO Land Purchase Prem Amort	128,610
58	612Y Accrued Companywide Incentive Plan	0
59	631U Def Sec 195 Start Up Costs	-
60	911Q-DSIT DSIT Entry-Normalized	-
61	960Z - NOL-Deferred Tax Asset Reclass	-
62	014C-MO - NOL-State C/F-Deferred Tax Asset	53,426
63	960F-XS Excess ADFIT 282.4 - Protected	3,591,422
64	960F-XS Excess ADFIT 282.4 - Unprotected	(189,437)
65	960F-XS Excess ADFIT 283.4 - Unprotected	(325,857)
66	615Q Accrued RTO Carrying Charges	-
67	712K Capitalized Software Cost	16,869
68	712L CAPITALIZED SOFTWARE COST-BOOKS	(8,801)
69	629X FERC Formula Rates-Under-Recovery	-
70	533J Tax Accelerated Amortization-Capitalized Software	484
71	230A ACRS Benefit Normalized	1,418,601
72	230B - 481 a BONUS DEPRECIATION	(0)
73	2010 - EXCESS ADFIT 282 - PROTECTED. (190.4)	-
74	2011 - EXCESS ADFIT 282 - UNPROTECTED. (190.4)	-
75	2012 - EXCESS ADFIT 283 - UNPROTECTED. (190.4)	-
76	6007 - PT CIAC - NORM	-
77	6018 - PT Method/Life - NORM	-
78	6504 - TMO Land Premium Amortization	-
79	6523 - 2020 712L 481(a) Software	-
80	7021 - PROVS POSS REV REFDS-A/L	-
81	7023 - PROV FOR RATE REFUND-EXCESS PROTECTED	-
82	7027 - INSURANCE PREMIUMS ACCRUED	-
83	7048 - ACCRD COMPANYWIDE INCENTV PLAN	-
84	4023 - NOL-STATE C/F-DEF TAX ASSET-L/T - MO	-
85	7068 - ACCRUED RTO CARRYING CHARGES	-
86		
87	Form 1 p. 234.18.b	<u><u>5,170,696</u></u>

601E- Insurance Premiums Accrued	-	(4,780)
601T TMO Land Purchase Prem Amort	-	64,305
612Y Accrued Companywide Incentive Plan	-	0
631U Def Sec 195 Start Up Costs	-	-
911Q-DSIT DSIT Entry-Normalized	-	-
960Z - NOL-Deferred Tax Asset Reclass	-	-
014C-MO - NOL-State C/F-Deferred Tax Asset	-	26,713
960F-XS Excess ADFIT 282.4 - Protected	-	1,795,711
960F-XS Excess ADFIT 282.4 - Unprotected	-	(94,719)
960F-XS Excess ADFIT 283.4 - Unprotected	-	(162,929)
615Q Accrued RTO Carrying Charges	-	-
712K Capitalized Software Cost	-	8,434
712L CAPITALIZED SOFTWARE COST-BOOKS	-	(4,401)
629X FERC Formula Rates-Under-Recovery	-	-
533J Tax Accelerated Amortization-Capitalized Software	-	242
230A ACRS Benefit Normalized	-	709,300
230B - 481 a BONUS DEPRECIATION	-	(0)
2010 - EXCESS ADFIT 282 - PROTECTED. (190.4)	3,590,040	1,795,020
2011 - EXCESS ADFIT 282 - UNPROTECTED. (190.4)	(0)	(0)
2012 - EXCESS ADFIT 283 - UNPROTECTED. (190.4)	-	-
6007 - PT CIAC - NORM	(59,957)	(29,978)
6018 - PT Method/Life - NORM	1,496,375	748,188
6504 - TMO Land Premium Amortization	(5,977)	(2,989)
6523 - 2020 712L 481(a) Software	(8,801)	(4,401)
7021 - PROVS POSS REV REFDS-A/L	216,889	108,445
7023 - PROV FOR RATE REFUND-EXCESS PROTECTED	10,297	5,149
7027 - INSURANCE PREMIUMS ACCRUED	(9,947)	(4,974)
7048 - ACCRD COMPANYWIDE INCENTV PLAN	0	0
4023 - NOL-STATE C/F-DEF TAX ASSET-L/T - MO	-	-
7068 - ACCRUED RTO CARRYING CHARGES	-	-
Form 1 p. 234.18.c	<u><u>5,228,919</u></u>	<u><u>5,199,807</u></u>

Line No.	2023	Dr. (Cr.)	2024	AVG Bal to Worksheet C
88	Acct 254			
89	960F-XS Exess ADFIT 282.4 - Protected	11,273,736.00	960F-XS Exess ADFIT 282.4 - Protected	- 5,636,868
90	960F-XS Exess ADFIT 282.4 - Unprotected	(594,658.00)	960F-XS Exess ADFIT 282.4 - Unprotected	- (297,329)
91	960F-XS Excess ADFIT 283.4 - Unprotected	(1,022,889.00)	960F-XS Excess ADFIT 283.4 - Unprotected	- (511,445)
92	960F-XS Exess ADFIT 282.4 - Protected - Gross-Up	3,591,422.23	960F-XS Exess ADFIT 282.4 - Protected - Gross-Up	- 1,795,711
93	960F-XS Exess ADFIT 282.4 - Unprotected - Gross-Up	(189,437.47)	960F-XS Exess ADFIT 282.4 - Unprotected - Gross-Up	- (94,719)
94	960F-XS Excess ADFIT 283.4 - Unprotected - Gross-Up	(325,857.04)	960F-XS Excess ADFIT 283.4 - Unprotected - Gross-Up	- (162,929)
95	2010 - EXCESS ADFIT 282 - PROTECTED. (282.4)	-	2010 - EXCESS ADFIT 282 - PROTECTED. (282.4)	11,269,397.00 5,634,699
96	2011 - EXCESS ADFIT 282 - UNPROTECTED. (282.4)	-	2011 - EXCESS ADFIT 282 - UNPROTECTED. (282.4)	(1.00) (1)
97	2012 - EXCESS ADFIT 283 - UNPROTECTED. (283.4)	-	2012 - EXCESS ADFIT 283 - UNPROTECTED. (283.4)	-
98	2010 - EXCESS ADFIT 282 - PROTECTED. (190.4)	-	2010 - EXCESS ADFIT 282 - PROTECTED. (190.4)	3,590,039.97 1,795,020
99	2011 - EXCESS ADFIT 282 - UNPROTECTED. (190.4)	-	2011 - EXCESS ADFIT 282 - UNPROTECTED. (190.4)	(0.32) (0)
100	2012 - EXCESS ADFIT 283 - UNPROTECTED. (190.4)	-	2012 - EXCESS ADFIT 283 - UNPROTECTED. (190.4)	-
101				
102				
103				
104				
105				
106				
107	Total Acct 254 Grossed Up - Form 1, p. 278.b	12,732,317	Total Acct 254 Grossed Up - Form 1, p. 278.f	14,859,436 13,795,876
108	Acct 182.3			
109				#DIV/0!
110				
111				
112				
113				
114				
115				
116				
117				
118				
119				
120				
121				
122				
123				
124		-	-	-
125	Acct 182.3 Gross Up	-	Acct 182.3 Gross Up	-
126	Total Acct 182.3 Grossed Up - Form 1, p. 232.b	-	Total Acct 182.3 Grossed Up - Form 1, p. 232.f	-

Note 1: Excess or deficient ADIT balances resulting from corporate income tax rate changes, including future federal, state, and local tax rate changes, are to be recorded to Accounts 254 or 182.3, respectively

Worksheet 6c - ADIT Proration Adjustment
Transource Missouri, LLC
For the 12 Months Ended 12/31/2024

Page 1 of 3

Account 282

Line
No.

1	Days in Period					Averaging with Proration		
	A	B	C	D	E	F	G	H
2	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
3								
4								
5	Average Balance of Prorated Items							17,732,509
6	January	31	335	365	91.78%	-	-	17,732,509
7	February	28	307	365	84.11%	-	-	17,732,509
8	March	31	276	365	75.62%	-	-	17,732,509
9	April	30	246	365	67.40%	-	-	17,732,509
10	May	31	215	365	58.90%	-	-	17,732,509
11	June	30	185	365	50.68%	-	-	17,732,509
12	July	31	154	365	42.19%	-	-	17,732,509
13	August	31	123	365	33.70%	-	-	17,732,509
14	September	30	93	365	25.48%	-	-	17,732,509
15	October	31	62	365	16.99%	-	-	17,732,509
16	November	30	32	365	8.77%	-	-	17,732,509
17	December	31	1	365	0.27%	-	-	17,732,509
18	Total	365	2,029	4,380		-	-	

19	Ending Balance of Prorated items	(Line 17, & Col H)	17,732,509
20	Non-prorated Average Balance		17,732,509
21	Proration Adjustment	(Line 19 minus Line 20)	-

Account 283

Line
No.

22	Days in Period					Averaging with Proration		
	A	B	C	D	E	F	G	H
23	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
24								
25								
26	December 31st balance Prorated Items							
27	January	31	335	365	91.78%	-	-	-
28	February	28	307	365	84.11%	-	-	-
29	March	31	276	365	75.62%	-	-	-
30	April	30	246	365	67.40%	-	-	-
31	May	31	215	365	58.90%	-	-	-
32	June	30	185	365	50.68%	-	-	-
33	July	31	154	365	42.19%	-	-	-
34	August	31	123	365	33.70%	-	-	-
35	September	30	93	365	25.48%	-	-	-
36	October	31	62	365	16.99%	-	-	-
37	November	30	32	365	8.77%	-	-	-
38	December	31	1	365	0.27%	-	-	-
39	Total	365	2,029	4,380		-	-	

40	Ending Balance of Prorated items	(Line 38, & Col H)	-
41	Non-prorated Average Balance		-
42	Proration Adjustment	(Line 40 minus Line 41)	-

Account 190Line
No.

43	Days in Period					Averaging with Proration		
	A	B	C	D	E	F	G	H
44	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
45								
46								
47	December 31st balance Prorated Items							
48	January	31	335	365	91.78%		-	-
49	February	28	307	365	84.11%		-	-
50	March	31	276	365	75.62%		-	-
51	April	30	246	365	67.40%		-	-
52	May	31	215	365	58.90%		-	-
53	June	30	185	365	50.68%		-	-
54	July	31	154	365	42.19%		-	-
55	August	31	123	365	33.70%		-	-
56	September	30	93	365	25.48%		-	-
57	October	31	62	365	16.99%		-	-
58	November	30	32	365	8.77%		-	-
59	December	31	1	365	0.27%		-	-
60	Total	365	2,029	4,380		-	-	

61	Ending Balance of Prorated items	(Line 59, & Col H)	-
62	Non-prorated Average Balance		
63	Proration Adjustment	(Line 61 minus Line 62)	-

Account 281Line
No.

64	Days in Period					Averaging with Proration		
	A	B	C	D	E	F	G	H
65	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
66								
67								
68	December 31st balance Prorated Items							
69	January	31	335	365	91.78%		-	-
70	February	28	307	365	84.11%		-	-
71	March	31	276	365	75.62%		-	-
72	April	30	246	365	67.40%		-	-
73	May	31	215	365	58.90%		-	-
74	June	30	185	365	50.68%		-	-
75	July	31	154	365	42.19%		-	-
76	August	31	123	365	33.70%		-	-
77	September	30	93	365	25.48%		-	-
78	October	31	62	365	16.99%		-	-
79	November	30	32	365	8.77%		-	-
80	December	31	1	365	0.27%		-	-
81	Total	365	2,029	4,380		-	-	

82	Ending Balance of Prorated items	(Line 80, & Col H)	-
83	Non-prorated Average Balance		
84	Proration Adjustment	(Line 82 minus Line 83)	-

Account 182.3

Line

No.

85

86

87

88

89

90

91

92

93

94

95

96

97

98

99

100

101

102

Days in Period					Averaging with Proration		
A	B	C	D	E	F	G	H
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
December 31st balance Prorated Items							
January	31	335	365	91.78%		-	-
February	28	307	365	84.11%		-	-
March	31	276	365	75.62%		-	-
April	30	246	365	67.40%		-	-
May	31	215	365	58.90%		-	-
June	30	185	365	50.68%		-	-
July	31	154	365	42.19%		-	-
August	31	123	365	33.70%		-	-
September	30	93	365	25.48%		-	-
October	31	62	365	16.99%		-	-
November	30	32	365	8.77%		-	-
December	31	1	365	0.27%		-	-
Total	365	2,029	4,380		-	-	

103 Ending Balance of Prorated items

(Line 101, & Col H)

-

104 Non-prorated Average Balance

105 Proration Adjustment

(Line 103 minus Line 104)

-

Worksheet 6c - (Excess)/Deficient ADIT Amortization (Note 1)
Transource Missouri, LLC
For the 12 Months Ended 12/31/2024

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Protected - (Excess) / Deficient ADIT Amortization (Note 2)

Line No.	(a) <u>Identification</u>	(b) <u>Total (Note 1)</u>	(c) 100% <u>Non-Transmission Related</u>	(d) 100% <u>Related to Facilities Excluded</u>	(e) 100% <u>Transmission Related</u>	(f) <u>Plant Related</u>	(g) <u>Labor Related</u>	(h) <u>Total Included in Income Tax Expense (e)+(f)+(g)</u>	(i) <u>Remaining Amortization Period (Note 2)</u>
1	2017 TCJA Excess ADIT - Regulatory Tax Liability	(4,033)				(4,033)		(4,033)	ARAM
2	(excludes Gross-up Adjustment)							-	ARAM
3								-	ARAM
4								-	ARAM
5								-	ARAM
6									
7									
8									
9									
10									
11									
12	Subtotal	(4,033)	-	-		(4,033)	-		
13	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	100.0000%	100.0000%		
14	Total (In 12 * In 13)		0	0		(4,033)	0	(4,033)	

Unprotected - (Excess) / Deficient ADIT Amortization (Note 3)

Line No.	(a) <u>Identification</u>	(b) <u>Total (Note 1)</u>	(c) 100% <u>Non-Transmission Related</u>	(d) 100% <u>Related to Facilities Excluded</u>	(e) 100% <u>Transmission Related</u>	(f) <u>Plant Related</u>	(g) <u>Labor Related</u>	(h) <u>Total Included in Income Tax Expense (e)+(f)+(g)</u>	(i) <u>Remaining Amortization Period (Note 3)</u>
15	2017 TCJA Excess ADIT - Regulatory Tax Liability	1,617,546	-	-	1,617,546	-	-	1,617,546	
16								-	
17	2017 TCJA Excess ADIT - Regulatory Tax Asset							-	5 years
18								-	
19								-	
20								-	
21								-	
22								-	
23								-	
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44	Subtotal	1,617,546	-	-	1,617,546	-	-		
45	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	100.0000%	100.0000%		
46	Total (In 44 * In 45)		0	0	1,617,546	0	0	1,617,546	

Worksheet 6c - Excess Deferred Taxes - Calculated End of Year Balance

	(a)	(b)	(c)	(d)	(e)	
Line No.	Total Company Regulatory Liability Balances	Beginning of Year Balances	Return to Provision Adjustment	Other Adjustments	Current Year EDIT Amortization	End of Year Balance
47	Protected Plant, before Gross-up (2017 TCJA Rate Change)	11,273,736	-	(306)	(\$4,033.00)	11,269,397
48	Protected Plant, Gross-up Adjustment	3,591,422	-	(408)	(974)	3,590,040
49						
50						
51	Unprotected, before Gross-up (2017 TCJA Rate Change)	(1,617,547)	-	-	1,617,546	(1)
52	Unprotected, Gross-up Adjustment	(515,295)	-	124,495	390,799	(0)
53						
54						
55	Total Regulatory Liability (sum Ins 47 and 54)	12,732,317	-	123,781	2,003,338	14,859,435

Note 1: Worksheet 6c presents total company amortization for excess / deficient ADIT amounts. The amortization of the excess ADIT is recorded to accounts 411.1 and 410.1 respectively.

Note 2: The amortization of Tax Cuts and Jobs Act ("TCJA") related Excess and Deficient Protected ADIT balances starts January 1, 2018 over the remaining life of Transource Missouri LLC's assets consistent the "Average Rate Assumption Method" (ARAM).

Note 3: This amortization of TCJA-related Excess and Deficient Unprotected ADIT balances starts January 1, 2020 using an amortization period of one (1) year. Unprotected amortization is not generally booked or tracked by item. Excess and deficient unprotected amortization primarily relates to the following deferred tax items: Federal & State NOL Carryovers and Regulatory Assets & Liabilities.

Note 4: Further explanatory notes may be provided for future tax rate changes.

Worksheet 6d - Tax Remeasurement
Transource Missouri, LLC
For the 12 months ended 12/31/23

Reason for Tax Remeasurement:		Tax Cuts and Jobs Act of 2017						
Line No.	(a) <u>Utility Account</u>	(b) <u>Source</u>	(c) <u>Pre-remeasurement Balance</u>	(d) <u>Remeasurement Percentage</u>	(e) <u>Remeasurement Amount</u> <u>(e)=(c)*(d)</u>	(f) <u>190/283 Reclass</u> <u>(NOTE 2)</u>	(g) <u>Total</u> <u>(Excess)/Deficiency</u> <u>(g)=(e)+(f)</u>	(h) <u>Post-remeasurement Balance</u> <u>(h)=(c)+(f)</u>
1	Account 190							
2	Pre-remeasurement Electric Utility Balance	234.8.b	0					
3	Less Deferred SIT	Company Records	0					
4			0					
5			0					
6	190.1	Total including adjustments	0	40%	0	0	0	0
7	Account 281							
8	Pre-remeasurement Electric Utility Balance	272.8.b	0					
9	Less Deferred SIT	Company Records	0					
10			0					
11			0					
12	282.1 (Enter Negative)	Total including adjustments	0	40%	0	0	0	0
13	Account 282							
14	Pre-remeasurement Electric Utility Balance	274.5.b	0					
15	Less Deferred SIT	Company Records	0					
16			0					
17			0					
18	282.1 (Enter Negative)	Total including adjustments	0	40%	0	0	0	0
19	Account 283							
20	Pre-remeasurement Electric Utility Balance	276.9.b	0					
21	Less Deferred SIT	Company Records	0					
22			0					
23			0					
24	283.1 (Enter Negative)	Total including adjustments	0	40%	0	0	0	0
25	Total		0		0	0	0	0

Note 1: This sheet only to be used in years which have a change in corporate income tax rates.

Note 2: As part of the remeasurement calculation, the remeasurement ADIT balances in account 1901001 were reclassified to account 2831001 to group nonproperty utility deferrals together as one timing difference.

Note 3: Use blank rows in each account for any additional adjustments needed prior to remeasurement.

**Attachment 7 - True-Up Calculation
Transource Missouri, LLC**

2024		2024		Over (Under) Recovery
Revenue Requirement Billed		Actual Revenue Requirement		
\$32,868,467	Less	\$32,937,344	Equals	(\$68,876)

Interest Rate on Amount of Refunds or Surcharges	Over (Under) Recovery Plus Interest	Monthly Interest Rate on Attachment 7a	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
		0.679%				

An over or under collection will be recovered prorata over year collected, held for one year and returned prorata over next year

<u>Calculation of Interest</u>					Monthly	
January	Year 2024	(5,740)	0.679%	12	468	6,207
February	Year 2024	(5,740)	0.679%	11	429	6,168
March	Year 2024	(5,740)	0.679%	10	390	6,129
April	Year 2024	(5,740)	0.679%	9	351	6,090
May	Year 2024	(5,740)	0.679%	8	312	6,051
June	Year 2024	(5,740)	0.679%	7	273	6,012
July	Year 2024	(5,740)	0.679%	6	234	5,974
August	Year 2024	(5,740)	0.679%	5	195	5,935
September	Year 2024	(5,740)	0.679%	4	156	5,896
October	Year 2024	(5,740)	0.679%	3	117	5,857
November	Year 2024	(5,740)	0.679%	2	78	5,818
December	Year 2024	(5,740)	0.679%	1	39	5,779
					3,040	71,916
January through December	Year 2025	71,916	0.679%	12	5,859	77,775
<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>					Monthly	
January	Year 2026	(77,775)	0.679%		528	71,533
February	Year 2026	(71,533)	0.679%		486	65,247
March	Year 2026	(65,247)	0.679%		443	58,920
April	Year 2026	(58,920)	0.679%		400	52,549
May	Year 2026	(52,549)	0.679%		357	46,135
June	Year 2026	(46,135)	0.679%		313	39,677
July	Year 2026	(39,677)	0.679%		269	33,176
August	Year 2026	(33,176)	0.679%		225	26,630
September	Year 2026	(26,630)	0.679%		181	20,040
October	Year 2026	(20,040)	0.679%		136	13,405
November	Year 2026	(13,405)	0.679%		91	6,725
December	Year 2026	(6,725)	0.679%		46	0
					3,475	
Total Amount of True-Up Adjustment					\$	81,250
Less Over (Under) Recovery					\$	(68,876)
Total Interest					\$	12,374

	Short term Interest Rate (Notes A & C)		Avg. Ann Short Term Interest
1	Other Interest Exp.(Notes, p.117)	(Note A)	11,442
2	Notes Payable (Acct. 231-daily balances wksht.)	(Note A)	-
3	No. of Months		12
4	Annual Short-term Int Rate	(line 1 / line 2)	-

	FERC Quarterly Interest Rate		Purasant to 35.19 (a)
5	Qtr 3 (Previous Year)		8.50%
6	Qtr 4 (Previous Year)		8.50%
7	Qtr 1 (Current Year)		8.04%
8	Qtr 2 (Current Year)		7.55%
9	Average of the last 4 quarters	(Lines 5-8 / 4)	8.15%
10	Interest Rate Used for True-up adjustment (Note B)		8.15%
11	Monthly Interest Rate	(Line 10 / 12)	0.68%

Note:

- A The short term interest rate is based on a 12 month rate ending June of the year in which the Annual Update is prepared, with denominator calculated using daily balances and the numerator based on Form 3Q.
- B If the True-up amount on Attachment 7 is a surcharge to customers use the lower of line 4 and line 9, however, if line 4 is zero, then use line 9. Use line 9 if the True-up amount is a refund to customers.
- C The numerator and denominator of the short-term interest rate calculation will reflect consistent debt components.

**Attachment 8 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan
Transource Missouri, LLC**

SUMMARY							
YEAR		Estimated Effective cost of debt used in true up	Final Effective cost of debt for the construction loan:	Revenue Requirement		Monthly Interest Rate applicable over the ATRR period	Total Amount of Construction Loan Related True-Up included in rates effective Jan 2018 (Refund)/Owed
				Based on Estimated Effective cost of debt	Based on Actual Effective cost of debt	Over (Under) Recovery	
2014	*					-	-
2015	*					-	-
2016	**					-	-
2017							-

The Hypothetical Example:
** Assumes that the construction loan is retired on Sept 1, 2016*
*** Assumes permanent debt structure is put in place on Sept 1, 2016 with effective rate 6.5%*

Calculation of Applicable Interest Expense for each ATRR period

Interest Rate on Amount of Refunds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Hypothetical Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
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**Attachment 8 - True-Up of Interest Rates and Interest Calculations for the Construction Loan
Transource Missouri, LLC**

Calculation of Interest for 2014 True-Up Period

An over or under collection will be recovered prorata over 2014, held for 2015, 2016, 2017 and returned prorata over 2018

Monthly

January	Year 2014	-	0.0000%	12.00	-	-
February	Year 2014	-	0.0000%	11.00	-	-
March	Year 2014	-	0.0000%	10.00	-	-
April	Year 2014	-	0.0000%	9.00	-	-
May	Year 2014	-	0.0000%	8.00	-	-
June	Year 2014	-	0.0000%	7.00	-	-
July	Year 2014	-	0.0000%	6.00	-	-
August	Year 2014	-	0.0000%	5.00	-	-
September	Year 2014	-	0.0000%	4.00	-	-
October	Year 2014	-	0.0000%	3.00	-	-
November	Year 2014	-	0.0000%	2.00	-	-
December	Year 2014	-	0.0000%	1.00	-	-
					-	-

Annual

January through December	Year 2015	-	0.0000%	12.00	-	-
January through December	Year 2016	-	0.0000%	12.00	-	-
January through December	Year 2017	-	0.0000%	12.00	-	-

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

Monthly

January	Year 2018	-	0.0000%	-	-	-
February	Year 2018	-	0.0000%	-	-	-
March	Year 2018	-	0.0000%	-	-	-
April	Year 2018	-	0.0000%	-	-	-
May	Year 2018	-	0.0000%	-	-	-
June	Year 2018	-	0.0000%	-	-	-
July	Year 2018	-	0.0000%	-	-	-
August	Year 2018	-	0.0000%	-	-	-
September	Year 2018	-	0.0000%	-	-	-
October	Year 2018	-	0.0000%	-	-	-
November	Year 2018	-	0.0000%	-	-	-
December	Year 2018	-	0.0000%	-	-	-
					-	-

Total Amount of True-Up Adjustment for 2014 ATRR

\$ -

Less Over (Under) Recovery

\$ -

Total Interest

\$ -

Attachment 8 - True-Up of Interest Rates and Interest Calculations for the Construction Loan
Transource Missouri, LLC

Interest Rate on Amount of Refunds or Surcharges from 35.19a		Over (Under) Recovery Plus Interest	Hypothetical Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
Calculation of Interest for 2015 True-Up Period							
An over or under collection will be recovered prorata over 2015, held for 2016 and 2017 returned prorata over 2018					Monthly		
January	Year 2015	-	0.0000%	12.00	-	-	-
February	Year 2015	-	0.0000%	11.00	-	-	-
March	Year 2015	-	0.0000%	10.00	-	-	-
April	Year 2015	-	0.0000%	9.00	-	-	-
May	Year 2015	-	0.0000%	8.00	-	-	-
June	Year 2015	-	0.0000%	7.00	-	-	-
July	Year 2015	-	0.0000%	6.00	-	-	-
August	Year 2015	-	0.0000%	5.00	-	-	-
September	Year 2015	-	0.0000%	4.00	-	-	-
October	Year 2015	-	0.0000%	3.00	-	-	-
November	Year 2015	-	0.0000%	2.00	-	-	-
December	Year 2015	-	0.0000%	1.00	-	-	-
					-		-
					Annual		
January through December	Year 2016	-	0.0000%	12.00	-	-	-
January through December	Year 2017	-	0.0000%	12.00	-	-	-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months							
					Monthly		
January	Year 2018	-	0.0000%		-	-	-
February	Year 2018	-	0.0000%		-	-	-
March	Year 2018	-	0.0000%		-	-	-
April	Year 2018	-	0.0000%		-	-	-
May	Year 2018	-	0.0000%		-	-	-
June	Year 2018	-	0.0000%		-	-	-
July	Year 2018	-	0.0000%		-	-	-
August	Year 2018	-	0.0000%		-	-	-
September	Year 2018	-	0.0000%		-	-	-
October	Year 2018	-	0.0000%		-	-	-
November	Year 2018	-	0.0000%		-	-	-
December	Year 2018	-	0.0000%		-	-	-
					-		-
Total Amount of True-Up Adjustment for 2015 ATRR						\$	-
Less Over (Under) Recovery						\$	-
Total Interest						\$	-

Attachment 9 - Depreciation and Amortization Rates
Transource Missouri, LLC

Account Number	FERC Account	Rate (Annual) Percent
TRANSMISSION PLANT		
1 350.1	Land Rights	1.33
2 352	Structures and Improvements	2.05
3 353	Station Equipment	1.73
4 354	Towers and Fixtures	1.33
5 355	Poles and Fixtures	2.85
6 356	Overhead Conductor and Devices	1.97
7 358	Underground Conductor and Devices	2.50
GENERAL PLANT		
8 390	Structures & Improvements	1.63
9 391	Office Furniture & Equipment	4.13
10 391.1	Computers	20.00
11 392	Transportation Equipment	6.67
12 393	Stores Equipment	3.43
13 394	Tools, Shop & Garage Equipment	4.00
14 395	Laboratory Equipment	3.54
15 396	Power Operated Equipment	4.04
16 397	Communication Equipment	5.42
17 398	Miscellaneous Equipment	5.00

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

Note: In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying plant booked to the accounts shown in lines 1-7 above and the weighted average depreciation rate will be used to amortize the CIAC.

Appendix B

Variance Analysis

TRANSOURCE MISSOURI

True-Up Variance Schedule for the 12-Months Ended December 31, 2024

Excluding Interest

Page 1 of 3

Line		FY2024 True-Up	FY2024 Projected	Variance
	GROSS REVENUE REQUIREMENT			
1	Base Plan Gross Revenue Requirement (Nebraska City-Sibley)	28,498,546	28,708,322	(209,776)
2	Balanced Portfolio Gross Revenue Requirement (Iatan-Nashua)	6,797,371	6,846,994	(49,623)
3	Zonal Gross Revenue Requirements	-	-	-
4	TOTAL GROSS REVENUE REQUIREMENT	35,295,918	35,555,316	(259,398)
	REVENUE CREDITS			
5	Base Plan Gross Revenue Credit	(1,861,165)	(2,124,761)	263,595
6	Balanced Portfolio Revenue Credit	(497,409)	(562,088)	64,680
7	Zonal Gross Revenue Credit	-	-	-
8	TOTAL REVENUE CREDITS	(2,358,574)	(2,686,849)	328,275
	NET REVENUE REQUIREMENT			
9	Base Plan Net Revenue Requirement	26,637,381	26,583,562	53,819
10	Balanced Portfolio Gross Revenue Requirement	6,299,963	6,284,906	15,057
11	Zonal Net Revenue Requirement	-	-	-
12	TOTAL NET REVENUE REQUIREMENT	32,937,344	32,868,467	68,876

The primary variances between the 2024 Projection and the 2024 True-Up revenue requirements are as follows:

The difference in Gross Revenue Requirement was primarily due to an increase in ADIT compared to forecast offset by decreases in Gross Plant, Transmission O&M, Depreciation and A&G.

Additional variance information is provided on pages 2 and 3.

TRANSOURCE MISSOURI

True-Up Variance Schedule for the 12-Months Ended December 31, 2024

Excluding Interest

Line	Description	FY2024 True-Up	FY2024 Projected	Variance
RATE BASE:				
PLANT IN SERVICE				
13	Production	\$ -	-	\$ -
14	Transmission	310,114,480	310,420,242	(305,762)
15	Distribution	-	-	-
16	General & Intangible	3,006,797	3,870,405	(863,608)
17	TOTAL GROSS PLANT	313,121,277	314,290,646	(1,169,369)
ACCUMULATED DEPRECIATION				
18	Production	-	-	-
19	Transmission	46,891,267	46,895,586	(4,319)
20	Distribution	-	-	-
21	General & Intangible	1,535,551	2,054,202	(518,651)
22	TOTAL ACCUM. DEPRECIATION	48,426,818	48,949,788	(522,970)
NET PLANT IN SERVICE				
23	Production	-	-	-
24	Transmission	263,223,213	263,524,656	(301,443)
25	Distribution	-	-	-
26	General & Intangible	1,471,246	1,816,203	(344,956)
27	TOTAL NET PLANT	264,694,459	265,340,858	(646,400)
ADJUSTMENTS TO RATE BASE				
28	Accumulated Deferred Income taxes	(51,350,732)	(54,130,650)	2,779,919
29	Construction Work in Process	-	-	-
30	Unamortized Regulatory Assets	-	-	-
31	Unamortized Abandoned Plant	-	-	-
32	TOTAL ADJUSTMENTS	(51,350,732)	(54,130,650)	2,779,919
33	LAND HELD FOR FUTURE USE	-	-	-
34	WORKING CAPITAL	-	-	-
35	Cash Working Capital	152,753	379,332	(226,579)
36	Materials & Supplies	-	-	-
37	Prepayments (Account 165)	79,767	126,442	(46,675)
38	TOTAL WORKING CAPITAL	232,520	505,774	(273,254)
39	TOTAL RATE BASE (line 27 + 32 + 33 + 38)	\$ 213,576,246	\$ 211,715,982	\$ 1,860,265

TRANSOURCE MISSOURI

True-Up Variance Schedule for the 12-Months Ended December 31, 2024

Excluding Interest

Line	Description	FY2024 True-Up	FY2024 Projected	Variance
O&M				
40	Transmission	\$ 703,808	\$ 1,563,459	\$ (859,652)
41	Less Accounts 565, and 561.1 to 561.8	9,752	13,439	(3,687)
42	Total Transmission O&M	694,056	1,550,020	(855,965)
43	A&G -Adjusted	494,261	1,411,143	(916,883)
44	Less EPRI & Reg. Comm. Exp. & Other Ad.	16,950	453	16,498
45	Plus Transmission Related Reg. Comm. Exp.	16,950	-	16,950
46	PBOP expense adjustment	33,705	73,946	(40,241)
47	TOTAL O&M	1,222,021	3,034,656	(1,812,635)
DEPRECIATION EXPENSE				
48	Transmission	6,503,570	6,508,859	(5,289)
49	General and Intangible	508,266	690,591	(182,325)
50	Amortization of Abandoned Plant	-	-	-
51	TOTAL DEPRECIATION	7,011,836	7,199,450	(187,615)
TAXES OTHER THAN INCOME TAXES				
52	LABOR RELATED			
53	Payroll	-	-	-
54	Highway and vehicle	-	-	-
55	PLANT RELATED			
56	Property	5,183,699	5,702,000	(518,301)
57	Gross Receipts	-	-	-
58	Other	-	-	-
59	TOTAL OTHER TAXES	5,183,699	5,702,000	(518,301)
60	RETURN AND INCOME TAXES	21,878,362	19,619,210	2,259,152
61	GROSS REVENUE REQUIREMENT (line 47 + 52 + 61 + 62)	\$ 35,295,918	\$ 35,555,316	\$ (259,398)
62	LESS: REVENUE CREDITS	2,358,574	2,686,849	(328,275)
63	NET REVENUE REQUIREMENT (line 63 - 64)	32,937,344	32,868,467	68,876

Appendix C

CWIP Report

Transource Missouri, LLC
2024 CWIP Report
Project Descriptions and Current Status

This document represents the annual report related to Construction Work-In-Progress (CWIP) Incentive Projects required by Section 7 of the Protocols associated with this formula rate.

2024 Revenue Requirement Impacts

Both of the company's CWIP Incentive Projects (described below) were placed in service prior to 2024. As a result of construction ending prior to the 2024 rate year, no CWIP balances have been included in rate base in the 2024 true-up, nor have any amounts been recorded in AFUDC or in a regulatory liability associated with these projects. As a result there is no impact on the 2024 revenue requirement.

Iatan-Nashua Project

The Iatan-Nashua Project is a 30-mile, 345-kV line from the Iatan substation near Weston, MO, to the Nashua substation near Smithville, MO. Transource completed and placed into service on April 8, 2015.

Sibley-Nebraska City Project

The Sibley-Nebraska City Project is a 175-mile, 345-kV line linking the Nebraska City substation, owned by Omaha Public Power District ("OPPD") near Nebraska City, NE with the Sibley substation near Sibley, MO. Transource owns 170 miles of the project. Transource Missouri owns and operates the Missouri portion of the project, approximately 135 miles, including the Mullin Creek station. OPPD owns and operates the Nebraska portion of the project, approximately 45 miles. This project was completed and placed in service in December, 2016.

Appendix D
Customer Meeting Notice



MEETING NOTICE

Transource Missouri, LLC

Annual Transmission Formula Rate True-Up Meeting

To All Interested Parties:

In accordance with the formula rate implementation protocols of the SPP Open Access Transmission Tariff, Transource Missouri will host an open meeting among Interested Parties regarding its 2024 Annual True-Up. The purpose of the meeting is to explain the Annual True-Up and provide Interested Parties with an opportunity to ask questions and seek information from Transource Missouri about the Annual True-Up.

Date: August 4, 2025

Time: 2:00 p.m. (Central Time)

Microsoft Teams [Need help?](#)

[Join the meeting now](#)

Meeting ID: 255 451 639 477 9

Passcode: g75FN946

Dial in by phone

[+1 614-706-7239,,10680917#](#) United States, Columbus

[Find a local number](#)

Phone conference ID: 106 809 17#

Join on a video conferencing device

Tenant key: [aep@m.webex.com](#)

Video ID: 111 401 611 6

[More info](#)

For organizers: [Meeting options](#) | [Reset dial-in PIN](#)

Participants may attend either in person or by tele/web conference. If you wish to participate in the Customer Meeting, please RSVP to Mark Koziol (mjkoziol@aep.com) by noon on July 25, 2025, with the following information:

- Name
- Title
- Company
- Address
- Phone Number
- Client(s), if applicable