

Formula Rate - Non-Levelized			Rate Formula Template Utilizing FERC Form 1 Data		Annual Transmission Revenue Requirement Projection For the 12 months ended 12/31/2016	
Transource Missouri, LLC						
		(1)		(2)		(3)
Line No.						Allocated Amount
1	GROSS REVENUE REQUIREMENT	(line 73)		12 months		\$ 36,987,624
	REVENUE CREDITS		Total	Allocator		
2	Total Revenue Credits	Attachment 1, line 6	2,380,214	TP 1.0000		2,380,214
3	True-up Adjustment	Attachment 7	(2,457,355)	DA 1.0000		(2,457,355)
4	NET REVENUE REQUIREMENT	(line 1 minus line 2 plus line 3)				\$ 32,150,056

Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data			Annual Transmission Revenue Requirement Projection For the 12 months ended 12/31/2016	
Transource Missouri, LLC						
Line No.	(1) RATE BASE:	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)	
	GROSS PLANT IN SERVICE					
5	Production	(Attachment 2)	-	NA	-	-
6	Transmission	(Attachment 2)	81,301,966	TP	1.0000	81,301,966
7	Distribution	(Attachment 2)	-	NA	-	-
8	General & Intangible	(Attachment 2)	195,845	W/S	1.0000	195,845
9	TOTAL GROSS PLANT (sum lines 5-8)	(GP=1 if plant =0)	81,497,811	GP=	1.0000	81,497,811
10	ACCUMULATED DEPRECIATION & AMORTIZATION					
11	Production	(Attachment 2)	-	NA	-	-
12	Transmission	(Attachment 2)	1,100,345	TP	1.0000	1,100,345
13	Distribution	(Attachment 2)	-	NA	-	-
14	General & Intangible	(Attachment 2)	45,417	W/S	1.0000	45,417
15	TOTAL ACCUM. DEPRECIATION (sum lines 11-14)		1,145,762			1,145,762
16	NET PLANT IN SERVICE					
17	Production	(line 5- line 11)	-			-
18	Transmission	(line 6- line 12)	80,201,621			80,201,621
19	Distribution	(line 7- line 13)	-			-
20	General & Intangible	(line 8- line 14)	150,428			150,428
21	TOTAL NET PLANT (sum lines 17-20)	(NP=1 if plant =0)	80,352,049	NP=	1.0000	80,352,049
22	ADJUSTMENTS TO RATE BASE (Note A)					
23	ADIT	(Attachment 6a)	(2,250,448)	TP	1.0000	(2,250,448)
24	Account No. 255 (enter negative) (Note F)	(Attachment 2)	-	NP	1.0000	-
25	CWIP	(Attachment 2)	-	DA	1.0000	-
26	Reserves (enter negative)	(Attachment 2)	-	DA	1.0000	-
27	Unamortized Regulatory Assets	(Attachment 2)	1,767,335	DA	1.0000	1,767,335
28	Unamortized Abandoned Plant	(Attachment 2) (Note K)	-	DA	1.0000	-
29	TOTAL ADJUSTMENTS (sum lines 23-28)		(483,113)			(483,113)
30	LAND HELD FOR FUTURE USE	(Attachment 2)	-	TP	1.0000	-
31	WORKING CAPITAL (Note C)					
32	CWC	calculated (1/8 * Line 44)	186,210			186,210
33	Materials & Supplies (Note B)	(Attachment 2)	-	TP	1.0000	-
34	Prepayments (Account 165 - Note C)	(Attachment 2)	113,191	GP	1.0000	113,191
35	TOTAL WORKING CAPITAL (sum lines 32-34)		299,401			299,401
36	RATE BASE (sum lines 21, 29, 30, & 35)		80,168,337			80,168,337

Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data		Annual Transmission Revenue Requirement Projection For the 12 months ended 12/31/2016	
		Transource Missouri, LLC			
(1)	(2)	(3)	(4)	(5)	
	Form No. 1 Page, Line, Col.	Company Total	Allocator	Transmission (Col 3 times Col 4)	
37	O&M				
38	Transmission	321.112.b	TP=	1.0000	836,787
39	Less Accounts 565, 561 and 561.1 to 561.8	321.84.b to 92.b	TP=	1.0000	-
40	A&G	323.197.b	W/S	1.0000	623,298
41	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Note D & Attach 2)	DA	1.0000	(12,370)
42	Plus Transmission Related Reg. Comm. Exp.	(Note D & Attach 2)	TP=	1.0000	12,370
43	PBOP expense adjustment	(Attachment 2)	TP=	1.0000	29,594
44	TOTAL O&M (sum lines 38, 40, 42, 43 less lines 39 & 41)	1,489,679			1,489,679
45	DEPRECIATION EXPENSE				
46	Transmission	336.7.b & c	TP	1.0000	964,750
47	General and Intangible	336.1.d&e + 336.10.b&c	W/S	1.0000	39,169
48	Amortization of Abandoned Plant	(Attachment 2) (Note K)	DA	1.0000	-
49	TOTAL DEPRECIATION (Sum lines 46-48)	1,003,919			1,003,919
50	TAXES OTHER THAN INCOME TAXES (Note E)				
51	LABOR RELATED				
52	Payroll	263._i (enter FN1 line #)	W/S	1.0000	-
53	Highway and vehicle	263._i (enter FN1 line #)	W/S	1.0000	-
54	PLANT RELATED				
55	Property	263._i (enter FN1 line #)	GP	1.0000	947,000
56	Gross Receipts	263._i (enter FN1 line #)	NA	-	-
57	Other	263._i (enter FN1 line #)	GP	1.0000	-
58	TOTAL OTHER TAXES (sum lines 52-57)	947,000			947,000
59	INCOME TAXES (Note F)				
60	$T=1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$	0.3839			
61	$\text{CIT}=(T/1-T) * (1-(\text{WCLTD}/\text{R})) =$	0.4736			
62	where WCLTD=(line 90) and R= (line 93)				
63	and FIT, SIT & p are as given in footnote F.				
64	$1 / (1 - T) = (T \text{ from line 60})$	1.6231			
65	Amortized Investment Tax Credit (266.8f) (enter negative)	-			
66	Income Tax Calculation = line 61 * line 70	2,829,726	NA		2,829,726
67	ITC adjustment (line 64 * line 65)	-	NP	1.0000	-
68	Total Income Taxes (line 66 plus line 67)	2,829,726			2,829,726
69	RETURN				
70	[Rate Base (line 36) * Rate of Return (line 93)]	5,974,978	NA		5,974,978
71	Rev Requirement before 60/40 Projects (sum lines 44, 49, 58, 68, 70)	12,245,303			12,245,303
72	Return and Income Tax on 60/40 Projects (Attachment 4)	24,742,322	DA	100%	24,742,322
73	Total Revenue Requirement (sum lines 71 & 72)	36,987,624			36,987,624

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Annual Transmission Revenue Requirement Projection
For the 12 months ended 12/31/2016

Transource Missouri, LLC
SUPPORTING CALCULATIONS AND NOTES

74	TRANSMISSION PLANT INCLUDED IN RTO RATES									
75	Total transmission plant (line 6, column 3)							81,301,966		
76	Less transmission plant excluded from RTO rates (Note H)							-		
77	Less transmission plant included in OATT Ancillary Services (Note H)							-		
78	Transmission plant included in RTO rates (line 75 less lines 76 & 77)							81,301,966		
79	Percentage of transmission plant included in RTO Rates (line 78 divided by line 75) [If line 75 equal zero, enter 1]						TP=	1.0000		
80	WAGES & SALARY ALLOCATOR (W&S) (Note I)									
81		Form 1 Reference	\$	TP			Allocation			
82	Production	354.20.b	-				0			
83	Transmission	354.21.b	-	1.00			0			
84	Distribution	354.23.b	-				0		W&S Allocator	
85	Other	354.24,25,26.b	-				0		(\$ / Allocation)	
86	Total (sum lines 82-85) [TP equals 1 if there are no wages & salaries]		-				-	=	1.0000	= WS
87	RETURN (R) (Note J)									
88										
89			\$	%			Cost		Weighted	
90	Long Term Debt (Note G)	(Attachments 2 and 5)	111,675,443	45%			3.973%		1.79% =WCLTD	
91	Preferred Stock	(Attachment 2)	-	0%			-		0.00%	
92	Common Stock	(Attachment 2)	157,325,939	55%			10.300%		5.67%	
93	Total (sum lines 90-92)		269,001,382						7.45% =R	
	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant									
							(a)		(b)	
							Non 60/40 Projects		60/40 Projects	
94	Net Transmission Plant in Service	(Line 18)					80,201,621			
95	CWIP	(Line 25)					-		187,503,571	
96	Unamortized Abandoned Plant	(Line 28)					-		0	
96	Regulatory Assets	(Line 27)					1,767,335			
										For use on Attachment 3 Line 24 and
97	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant						81,968,956		187,503,571	Attachment 4, line 4

Formula Rate - Non-Levelized

SUPPORTING CALCULATIONS AND NOTES
Rate Formula Template
Utilizing FERC Form 1 Data

Transource Missouri, LLC

Annual Transmission Revenue Requirement Projection
For the 12 months ended 12/31/2016

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

- AThe 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.
- BIdentified in Form 1 as being only transmission related.
- CCash 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.
- DLine 41 removes EPRI Annual Membership Dues listed in Form 1 at 353._f (enter FN1 line #),
any EPRI Lobbying expenses included in line 44 of the template and all Regulatory Commission Expenses itemized at 351.h
Line 41 removes all advertising included in Account 930.1, except safety, education or out-reach related advertising
Line 41 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 42 reflects all Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.h
- EIncludes 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.
- FThe 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 =	35.00%	
	SIT=	6.25%	(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.

- GThe 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.
- HRemoves dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to 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.
- IEnter dollar amounts
- JROE 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 71. The CWIP associated with the 60/40 Projects will not be included in rate base (line 25). 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 89-92 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 Comission has authorized a 60/40 proxy capital structure during construction:

latan – Nashua 345 kV line Project	Docket Number
Nebraska City – Sibley 345 kV line Project	ER12-2554
...	ER12-2554
...	
- KUnamortized 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.

Attachment 1 - Revenue Credit Workpaper*
Transource Missouri, LLC

Line No.			
	Account 454 - Rent from Electric Property	Notes 1 & 3	
1	Rent from FERC Form No. 1		-
	Account 456 and 456.1	Notes 1 & 3	
2	Other Electric Revenues (Note 2)		2,380,214
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	2,380,214

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	\$ -	\$0		
1x	Trans. Fac. Charge	-			
2	Trans Studies	-			
3	Total	\$ -	\$ -	\$ -	\$ -
4	Less:				
5	Revenue for Demands in Divisor	-	-	-	-
6	Sub Total Revenue Credit	\$ -	\$ -	\$ -	\$ -
7	Prior Period Adjustments	-	-	-	-
8	Total	\$ -	\$ -	\$ -	\$ -
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				
	SPP Schedule 11 Base Plan Point to Point	2,380,214			
	Subtotal - Revenue	2,380,214			
		-			
	FERC Form 1 Total account 456	-			

Attachment 2 - Cost Support
Transource Missouri, LLC

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	2015	62,949,252
3	January	company records	2016	62,949,252
4	February	company records	2016	62,949,252
5	March	company records	2016	62,949,252
6	April	company records	2016	62,949,252
7	May	company records	2016	62,949,252
8	June	company records	2016	62,949,252
9	July	company records	2016	62,949,252
10	August	company records	2016	62,949,252
11	September	company records	2016	62,949,252
12	October	company records	2016	62,949,252
13	November	company records	2016	62,949,252
14	December	p207.58.g	2016	301,534,534
15	Transmission Plant In Service	(sum lines 2-14) /13		81,301,966
16	<u>Calculation of Distribution Plant In Service</u>	Source		
17	December	p206.75.b	2015	-
18	January	company records	2016	-
19	February	company records	2016	-
20	March	company records	2016	-
21	April	company records	2016	-
22	May	company records	2016	-
23	June	company records	2016	-
24	July	company records	2016	-
25	August	company records	2016	-
26	September	company records	2016	-
27	October	company records	2016	-

Attachment 2 - Cost Support
Transource Missouri, LLC

Line No.

Plant in Service Worksheet

28	November	company records	2016	-
29	December	p207.75.g	2016	-
30	Distribution Plant In Service	(sum lines 17-29) /13		-

Attachment 2 - Cost Support Transource Missouri, LLC

Line No.

Plant in Service Worksheet

31	<u>Calculation of Intangible Plant In Service</u>	Source		
32	December	p204.5.b	2015	195,845
33	January	company records	2016	195,845
34	February	company records	2016	195,845
35	March	company records	2016	195,845
36	April	company records	2016	195,845
37	May	company records	2016	195,845
38	June	company records	2016	195,845
39	July	company records	2016	195,845
40	August	company records	2016	195,845
41	September	company records	2016	195,845
42	October	company records	2016	195,845
43	November	company records	2016	195,845
44	December	p205.5.g	2016	195,845
45	Intangible Plant In Service	(sum lines 32 & 44) /2		195,845
46	<u>Calculation of General Plant In Service</u>	Source		
47	December	p206.99.b	2015	-
48	January	company records	2016	-
49	February	company records	2016	-
50	March	company records	2016	-
51	April	company records	2016	-
52	May	company records	2016	-
53	June	company records	2016	-
54	July	company records	2016	-
55	August	company records	2016	-
56	September	company records	2016	-
57	October	company records	2016	-
58	November	company records	2016	-

Attachment 2 - Cost Support
Transource Missouri, LLC

Line No.

Plant in Service Worksheet

59	December	p207.99.g	2016	-
60	General Plant In Service	(sum lines 47 & 59) /2		-

Attachment 2 - Cost Support
Transource Missouri, LLC

Line No.

Plant in Service Worksheet

61	<u>Calculation of Production Plant In Service</u>	Source		
62	December	p204.46b	2015	-
63	January	company records	2016	-
64	February	company records	2016	-
65	March	company records	2016	-
66	April	company records	2016	-
67	May	company records	2016	-
68	June	company records	2016	-
69	July	company records	2016	-
70	August	company records	2016	-
71	September	company records	2016	-
72	October	company records	2016	-
73	November	company records	2016	-
74	December	p205.46.g	2016	-
75	Production Plant In Service	(sum lines 62-74) /13		-
76	<u>Total Plant In Service</u>	(sum lines 15, 30, 45, 60, & 75)		81,497,811

Attachment 2 - Cost Support
Transource Missouri, LLC

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	2015	617,970
79	January	company records	2016	698,365
80	February	company records	2016	778,761
81	March	company records	2016	859,157
82	April	company records	2016	939,553
83	May	company records	2016	1,019,949
84	June	company records	2016	1,100,345
85	July	company records	2016	1,180,740
86	August	company records	2016	1,261,136
87	September	company records	2016	1,341,532
88	October	company records	2016	1,421,928
89	November	company records	2016	1,502,324
90	December	p219.25.b	2016	1,582,720
91	Transmission Accumulated Depreciation	(sum lines 78-90) /13		1,100,345
92	<u>Calculation of Distribution Accumulated Depreciation</u>	Source		
93	December	Prior year p219.26.b	2015	-
94	January	company records	2016	-
95	February	company records	2016	-
96	March	company records	2016	-
97	April	company records	2016	-
98	May	company records	2016	-
99	June	company records	2016	-
100	July	company records	2016	-
101	August	company records	2016	-
102	September	company records	2016	-

Attachment 2 - Cost Support
Transource Missouri, LLC

Line No.

Plant in Service Worksheet

103	October	company records	2016	-
104	November	company records	2016	-
105	December	p219.26.b	2016	-
106	Distribution Accumulated Depreciation	(sum lines 93-105) /13		-

Attachment 2 - Cost Support
Transource Missouri, LLC

Line No.

Plant in Service Worksheet

107	<u>Calculation of Intangible Accumulated Depreciation</u>	Source		
108	December	Prior year p200.21.c	2015	25,833
109	January	company records	2016	29,097
110	February	company records	2016	32,361
111	March	company records	2016	35,625
112	April	company records	2016	38,889
113	May	company records	2016	42,153
114	June	company records	2016	45,417
115	July	company records	2016	48,681
116	August	company records	2016	51,946
117	September	company records	2016	55,210
118	October	company records	2016	58,474
119	November	company records	2016	61,738
120	December	p200.21.c	2016	65,002
121	Accumulated Intangible Depreciation	(sum lines 108-120) /13		45,417
122	<u>Calculation of General Accumulated Depreciation</u>	Source		
123	December	Prior year p219.28.b	2015	-
124	January	company records	2016	-
125	February	company records	2016	-
126	March	company records	2016	-
127	April	company records	2016	-
128	May	company records	2016	-
129	June	company records	2016	-
130	July	company records	2016	-
131	August	company records	2016	-
132	September	company records	2016	-
133	October	company records	2016	-
134	November	company records	2016	-

Attachment 2 - Cost Support
Transource Missouri, LLC

Line No.

Plant in Service Worksheet

135	December	p219.28.b	2016	-
136	Accumulated General Depreciation	(sum lines 123-135) /13		-

Attachment 2 - Cost Support
Transource Missouri, LLC

Line No.

Plant in Service Worksheet

137	<u>Calculation of Production Accumulated Depreciation</u>	Source		
138	December	p219.20:24.b (prior year)	2015	-
139	January	company records	2016	-
140	February	company records	2016	-
141	March	company records	2016	-
142	April	company records	2016	-
143	May	company records	2016	-
144	June	company records	2016	-
145	July	company records	2016	-
146	August	company records	2016	-
147	September	company records	2016	-
148	October	company records	2016	-
149	November	company records	2016	-
150	December	p219.20 thru 219.24.b	2016	-
151	Production Accumulated Depreciation	(sum lines 138-150) /13		-
152	<u>Total Accumulated Depreciation</u>	(sum lines 91, 106, 121, 136, & 151)		1,145,762

Attachment 2a - Cost Support
Transource Missouri, LLC

ADJUSTMENTS TO RATE BASE (Note A)

Attachment 2a - Cost Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Details		
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			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	-	-	
158	January	company records	-	245,247	
159	February	company records	-	222,952	
160	March	company records	-	200,657	
161	April	company records	-	178,362	
162	May	company records	-	156,066	
163	June	company records	-	133,771	
164	July	company records	-	111,476	
165	August	company records	-	89,181	
166	September	company records	-	66,886	
167	October	company records	-	44,590	
168	November	company records	-	22,295	
169	December	111.57.c	-	-	
170	Prepayments	(sum lines 157-169) /13		113,191	

		Source	Year	Non 60/40 Projects	60/40 Projects	Total	Nebraska City – Sibley 345 kV (CWIP)	Iatan – Nashua 345 kV (CWIP)	Non 60/40 Projects	Total	
171	Calculation of Transmission CWIP										
172	December	216.b (prior Year)	2015	-	166,004,203	166,004,203	166,004,203	-	-	166,004,203	-
173	January	company records	2016	-	174,395,867	174,395,867	174,395,867	-	-	174,395,867	-
174	February	company records	2016	-	180,720,452	180,720,452	180,720,452	-	-	180,720,452	-
175	March	company records	2016	-	186,881,039	186,881,039	186,881,039	-	-	186,881,039	-
176	April	company records	2016	-	196,882,311	196,882,311	196,882,311	-	-	196,882,311	-
177	May	company records	2016	-	202,863,738	202,863,738	202,863,738	-	-	202,863,738	-
178	June	company records	2016	-	208,855,230	208,855,230	208,855,230	-	-	208,855,230	-
179	July	company records	2016	-	214,559,843	214,559,843	214,559,843	-	-	214,559,843	-
180	August	company records	2016	-	220,487,289	220,487,289	220,487,289	-	-	220,487,289	-
181	September	company records	2016	-	226,109,675	226,109,675	226,109,675	-	-	226,109,675	-
182	October	company records	2016	-	228,394,604	228,394,604	228,394,604	-	-	228,394,604	-
183	November	company records	2016	-	231,392,170	231,392,170	231,392,170	-	-	231,392,170	-
184	December	216.b	2016	-	-	-	-	-	-	-	-
185	Transmission CWIP	(sum lines 172-184) /13		-	187,503,571	187,503,571	187,503,571	-	-	187,503,571	

Attachment 2a - Cost Support
Transource Missouri, LLC

ADJUSTMENTS TO RATE BASE (Note A)
LAND HELD FOR FUTURE USE

Attachment 2a - Cost Support

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, O 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				Details
Allocated General & Common Expenses				
188	EPRI Dues	EPRI Dues	EPRI Dues	
		p353.3.f	77.00	

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*
Directly Assigned A&G							
189	Regulatory Commission Exp Account 928	p323.189.b		12,370	12,370	-	
				FERC Formula Rate for SPP Projects			

Attachment 2a - Cost Support
Transource Missouri, LLC

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							
190	SIT=State Income Tax Rate or Composite	Missouri					
	Multiple state rates are weighted based on the state apportionment factors on the state income tax returns	6.250%					6.250%
		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		Excluded Transmission Facilities	Description of the Facilities
Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
192	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 Undistributed	Transmission Materials & Supplies	Construction Materials & Supplies	Total
	Form No.1 page		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					-

Attachment 2a - Cost Support
Transource Missouri, LLC

ADJUSTMENTS TO RATE BASE (Note A)

Attachment 2a - Cost Support

Regulatory Asset

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

			Iowa – Nashua 345 kV line Project	Nebraska City – Sibley 345 kV line Project	Total	
207	Beginning Balance of Regulatory Asset		308,953	1,811,849	2,120,802	Uncapitalized costs as of date the rates become effective
208	Months remaining in Amortization Period		36	36	36	As approved by FERC
209	Monthly Amortization to Account 566	(line 207 / line 208)	8,582	50,329	58,911	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		12	12	12	Number of months rates are in effect during the calendar year
211	Ending Balance of Regulatory Asset	(line 207 - line 209 * 210)	205,969	1,207,899	1,413,868	Enter docket nos. for orders authorizing recovery here:
212	Average Balance of Regulatory Asset	(line 207 + line 211)/2	257,461	1,509,874	1,767,335	Docket Number Amortization period
						ER12-2554 60 Months

Attachment 2a - Cost Support
Transource Missouri, LLC

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)	2015	94,816,975	-	134,332,325	229,149,300
215	January	2016	98,173,641	-	139,367,324	237,540,964
216	February	2016	100,703,474	-	143,162,074	243,865,549
217	March	2016	103,167,709	-	146,858,427	250,026,136
218	April	2016	107,168,218	-	152,859,190	260,027,408
219	May	2016	109,560,789	-	156,448,046	266,008,835
220	June	2016	111,957,386	-	160,042,941	272,000,327
221	July	2016	114,239,231	-	163,465,709	277,704,940
222	August	2016	116,610,209	-	167,022,177	283,632,386
223	September	2016	118,859,164	-	170,395,608	289,254,772
224	October	2016	119,773,135	-	171,766,565	291,539,700
225	November	2016	120,972,162	-	173,565,105	294,537,267
226	December	2016	135,778,671	-	165,951,709	301,730,379
227	Average		111,675,443	-	157,325,939	269,001,382

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)	7,654,389
229	plus: Account 428	Amortization of Debt Discount and Expense (FF1, 117/63/c)	250,000
230	plus: Account 428.1	Amortization of Loss on Reacquired Debt (FF1, 117/64/c)	0
231	less: Account 429	Amortization of Premium on Debt (FF1, 117/65/c)	0
232	less: Account 429.1	Amortization of Gain on Reacquired Debt (FF1, 117/66/c)	0
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)	(295,990)
234	Total		7,608,399

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	0
236	13 Month average balance of Preferred Stock	0
237	Cost of Preferred Stock	0

Attachment 2a - Cost Support
Transource Missouri, LLC

ADJUSTMENTS TO RATE BASE (Note A)

Attachment 2a - Cost Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Details
238	<u>Calculation of PBOP Expenses</u>			
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		\$436,668	
244	PBOP Expense for current year		\$26,712	
245	PBOP Expense in Account 926 for current year		\$0	
246	PBOP Adjustment for Appendix A, Line 54		\$26,712	
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		\$38,602	
252	PBOP Expense for current year		\$2,882	
253	PBOP Expense in Account 926 for current year		\$0	
254	PBOP Adjustment for Appendix A, Line 54		\$2,882	
255	Lines 248-250 cannot change absent approval or acceptance by FERC in a separate proceeding.			
256	PBOP expense adjustment	(sum lines 246 & 254)	\$29,594	

**Incentive ROE and 60/40 Project Worksheet
Attachment 3**

Incentive ROE

Total

1	Rate Base							80,168,337
2	100 Basis Point Incentive Return					\$		
		\$	%	Cost		Weighted		
3	Long Term Debt	111,675,443.27	45.0%	3.97%		1.79%		
4	Preferred Stock	-	0.0%	0.00%		0.00%		
5	Common Stock Including 100 basis points	157,325,938.55	55.0%	11.30%		6.22%		
6	Total (sum lines 3-5)	269,001,381.82				8.00%		
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)							6,415,904
8	INCOME TAXES							
9	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	0.3839						
10	$CIT=(T/1-T) * (1-(WCLTD/R)) =$	0.4839						
11	where WCLTD=(line 3) and R= (line 6)							
12	and FIT, SIT & p are as given in footnote F on Appendix A.							
13	$1 / (1 - T) = (T \text{ from line 9})$	1.6231						
14	Amortized Investment Tax Credit (266.8f) (enter negative)	-						
15								
16	Income Tax Calculation = line 10 * line 7					3,104,457		
17	ITC adjustment (line 13 * line 14) and line 17 allocated on NP allocator	-	NP	1.00		-		
18	Total Income Taxes (line 16 plus line 17)	-						3,104,457
19	Return and Income Taxes with 100 basis point increase in ROE			Sum lines 7 and 18				9,520,361
20	Return (Appendix A line 70 col 5)							5,974,978
21	Income Tax (Appendix A line 68 col 5)							2,829,726
22	Return and Income Taxes without 100 basis point increase in ROE			Sum lines 20 and 21				8,804,705
23	Incremental Return and Income Taxes for 100 basis point increase in ROE			Line 19 less line 22				715,657
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets			Appendix A, line 97h				81,968,956
25	Carrying Charge Difference for 100 Basis point of ROE			(Line 23 divided by line 24)				0.87%

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

26	Rate Base						<u>Total</u> 80,168,337
27	100 Basis Point Incentive Return					\$	
		\$	%	Cost		Weighted	
28	Long Term Debt	111,675,443.27	40%	3.97%		1.59%	
29	Preferred Stock	-	0%	0.00%		0.00%	
30	Common Stock Including 100 basis points	157,325,938.55	60%	11.30%		6.78%	
31	Total (sum lines 28-30)	269,001,381.82				8.37%	
32	100 Basis Point Incentive Return multiplied by Rate Base (line 26 * line 31)						6,709,584
33	INCOME TAXES						
34	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$	0.3839					
35	$\text{CIT} = (T / 1 - T) * (1 - (\text{WCLTD} / \text{R})) =$	0.5048					
36	where WCLTD=(line 28) and R= (line 31)						
37	and FIT, SIT & p are as given in footnote on Appendix A.						
38	$1 / (1 - T) = (T \text{ from line 34})$	1.6231					
39	Amortized Investment Tax Credit (266.8f) (enter negative)	-					
40	Income Tax Calculation = line 35 * line 32					3,386,681	
41	ITC adjustment (line 38 * line 39) and line 41 allocated on NP allocator	-	NP	-		-	
42	Total Income Taxes (line 40 plus line 41)	-					3,386,681
43	Return and Income Taxes with 100 basis point increase in ROE			Sum lines 32 and 42			10,096,264
44	Return (Appendix A line 70 col 5)						5,974,978
45	Income Tax (Appendix A line 68 col 5)						2,829,726
46	Return and Income Taxes without 100 basis point increase in ROE			Sum lines 44 and 45			8,804,705
47	Incremental Return and Income Taxes for 100 basis point increase in ROE			Line 43 less line 46			1,291,560
48	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets			Appendix A, line 97a			81,968,956
49	Carrying Charge Difference for 100 Basis point of ROE			(Line 47 divided by line 48)			1.58%

Base FCR for 60/40 Projects
Attachment 3

50	60/40 Projects	(Appendix A, line 97b)			<u>Total</u> 187,503,571
				\$	
		\$	%	Cost	Weighted
51	Long Term Debt	111,675,443.27	40%	3.97%	1.59%
52	Preferred Stock	-	0%	0.00%	0.00%
53	Common Stock Including 100 basis points	157,325,938.55	60%	10.30%	6.18%
54	Total (sum lines 28-30)	269,001,381.82			7.77%
55	100 Basis Point Incentive Return multiplied by Rate Base (line 26 * line 31)				14,567,844
56	INCOME TAXES				
57	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	0.3839			
58	$CIT=(T/1-T) * (1-(WCLTD/R)) =$	0.4956			
59	where WCLTD=(line 51) and R= (line 54)				
60	and FIT, SIT & p are as given in footnote on Appendix A.				
61	$1 / (1 - T) = (T \text{ from line 57})$	1.6231			
62	Amortized Investment Tax Credit (266.8f) (enter negative)	-			
63	Income Tax Calculation = line 58 * line 55				7,220,041
64	ITC adjustment (line 61 * line 62) and line 64 allocated on NP allocator	-	NP	-	-
65	Total Income Taxes (line 63 plus line 64)	-			7,220,041
66	Return and Income Taxes without 100 basis point increase in ROE		Sum lines 55 and 65		21,787,885
67	60/40 Projects		Appendix A, line 97b		187,503,571
68	Base FCR for 60/40 Projects		Line 66 / line 67		11.62%

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 71 & 72)	12,245,303	21,787,885	34,033,188
2	Less Transmission Depreciation Expense plus Abandoned Plant and Regulatory Asset Amortization Expense	(Appendix A, line 97a & b)	1,671,684		1,671,684
3	Net Rev Req less Depreciation expense	(Line 1 minus line 2)	10,573,619	21,787,885	32,361,504
4	Sum Of Net Plant, Regulatory Asset and Abandoned Plant (Attachment A, line 97)		81,968,956	187,503,571	269,472,527
5	Base Fixed Charge Rate (Base FCR)	(Line 3 / line 4)	12.90%	11.62%	
6	Carrying Charge Difference for 100 Basis point of ROE	(Attachment 3, line 25 and 49)	0.87%	1.58%	

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
					2016			
Project Name and SPP Identification	Useful life of project/Amort period	Input the allowed ROE Incentive	Line 5	Line 6 times Col C divided by 100 basis points plus Col D	Actual Rev Req at Base FCR			
					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 [Col D x Col F + Col G]	Revenue Requirement (Col E x Col F + Col G)
7a	Iatan – Nashua 345 kV (Reg Assets)	5	12.90%	12.90%	257,461	102,984	136,196	136,196
7b	Nebraska City – Sibley 345 kV (Reg Assets)	5	12.90%	12.90%	1,509,874	603,950	798,716	798,716
7c								
7d	Iatan – Nashua 345 kV (CWIP)	0	11.62%	11.62%	-	-	-	-
7e	Nebraska City – Sibley 345 kV (CWIP)	100	11.62%	13.20%	187,503,571	-	21,787,885	24,742,322
7f								
7g	Iatan – Nashua 345 kV (PIS)	0	12.90%	12.90%	80,201,621	964,750	11,310,391	11,310,391
7h	Nebraska City – Sibley 345 kV (PIS)	100	12.90%	14.48%	-	-	-	-
7i								
7j	Iatan – Nashua 345 kV (Revenue Credit)	N/A	N/A	N/A			(736,606)	(736,606)
7k	Nebraska City – Sibley 345 kV (Revenue Credit)	N/A	N/A	N/A			(1,643,607)	(1,643,607)
7l								
7m	Iatan – Nashua 345 kV (True-Up -Projections only)	N/A	N/A	N/A			(368,603)	(368,603)
7n	Nebraska City – Sibley 345 kV (True Up-Projections only)	N/A	N/A	N/A			(2,088,752)	(2,088,752)
7o								
7p	Iatan – Nashua 345 kV Total				80,459,082	1,067,735	10,341,377	10,341,377
7q	Nebraska City – Sibley 345 kV Total				189,013,445	603,950	18,854,243	21,808,679
8	Total				269,472,527	1,671,684	29,195,619	32,150,056
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 after line 7i for additional projects

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

Attachment 5 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology
Transource Missouri, LLC

Assumes financing will be a 5 year loan with Origination Fees of \$2.1 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	\$ 300,000,000
-------------------	----------------

Internal Rate of Return ¹	3.973%
Based on following Financial Formula ² :	
NPV = 0 = $\sum_{t=1}^N C_t / (1 + IRR)^{pwr(t)}$	

Origination Fees	
Underwriting Discount	-
Arrangement Fee	300,000
Upfront Fee	750,000
Rating Agency Fee	-
Legal Fees	21,077
Total Issuance Expense	1,071,077
Annual Rating Agency Fee	
	-
Annual Bank Agency Fee	35,000
Revolving Credit Commitment Fee	0.300%

	2014	2015	2016	2017	2018
LIBOR Rate	0.1975%	0.3000%	0.8800%	1.6500%	1.6500%
Spread	1.75%	1.75%	1.75%	1.75%	1.75%
Interest Rate	1.95%	2.05%	2.63%	3.40%	3.40%

(A) Year	(B)	(C) Capital Expenditures (\$000's)	(D) Principal Drawn In Quarter (\$000's)	(E) Principal Drawn To Date (\$000's)	(F) Interest & Principal (\$000's)	(G) Origination Fees (\$000's)	(H) Commitment & Utilization Fee (\$000's)	(I) Net Cash Flows (\$000's) (D-F-G-H)
1/1/2014	Prior Periods	-	-	-				1
3/31/2014	Q1	51,113	27,200	27,200	132	1,071	201	25,796
6/30/2014	Q2	22,950	12,100	39,300	160		203	11,737
9/30/2014	Q3	9,239	9,300	48,600	223		196	8,881
12/31/2014	Q4	16,108	4,000	52,600	251		226	3,523
3/31/2015	Q1	17,840	4,600	57,200	253		221	4,127
6/30/2015	Q2	21,145	8,100	65,300	292		182	7,626
9/30/2015	Q3	49,678	19,700	85,000	337		176	19,187
12/31/2015	Q4	47,536	9,817	94,817	439		161	9,217
3/31/2016	Q1	20,877	8,351	103,168	485		189	7,677
6/30/2016	Q2	21,974	8,790	111,957	676		148	7,966
9/30/2016	Q3	17,254	6,902	118,859	742		141	6,019
12/31/2016	Q4	12,476	16,920	135,779	788		136	15,996
3/31/2017	Q1	27,796	12,508	148,287	149,167		158	(136,817)
6/30/2017	Q2							
9/30/2017	Q3							
12/31/2017	Q4							
3/31/2018	Q1							
6/30/2018	Q2							
9/30/2018	Q3							

1 The IRR is the Debt Cost shown on Line 88 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).

Transource Missouri, LLC
Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Beginning of Year

Item	Transmission Related	Plant Related	Labor Related	Total Plant & Labor Related	
ADIT- 282	896,900	-	-	-	From Acct. 282 total, below
ADIT-283	107,492	-	-	-	From Acct. 283 total, below
ADIT-190	368,482	-	-	-	From Acct. 190 total, below
Subtotal	635,910	-	-	-	
Wages & Salary Allocator			1.00		
Net Plant Allocator		1.00			
Beginning of Year	635,910	-	-	-	
End of year from Attachment 6b, line End of Year ADIT	3,864,985	-	-	-	
Average of Beginning of Year and End of Year ((7 +8)/2)	2,250,448	-	-	-	Enter as negative Appendix A, line 23.

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

A	B Total	C Gas, Prod Or Other Related	D Transmission Related	F Plant Related	G Labor Related	H Justification
ADIT-190						
631U Def Sec 195 Start Up Costs	330,860		330,860			Related to Reg Asset which is included in rate base
911Q-DSIT DSIT Entry-Normalized	37,622		37,622			Electric operations DSIT
Subtotal - p234	368,482	-	368,482	-	-	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	368,482	-	368,482	-	-	

- Instructions for Account 190:**
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - ADIT items related only to Transmission are directly assigned to Column D
 - ADIT items related to Plant and not in Columns C & D are included in Column E
 - ADIT items related to labor and not in Columns C & D are included in Column F
 - Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be exclude

Transource Missouri, LLC
Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Beginning of Year

A	B	C	D	F	G	H
	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT- 282						
230A ACRS Benefit Normalized - Iatan-Nashua	896,900		896,900			Related to Depreciation Timing Differences
	-					
Subtotal - p275	896,900	-	896,900	-	-	
Less FASB 109 Above if not separately removed				-		
Less FASB 106 Above if not separately removed						
Total	896,900	-	896,900	-	-	

- Instructions for Account 282:**
- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - 2. ADIT items related only to Transmission are directly assigned to Column D
 - 3. ADIT items related to Plant and not in Columns C & D are included in Column E
 - 4. ADIT items related to labor and not in Columns C & D are included in Column F
 - 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be exclude

Transource Missouri, LLC
Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Beginning of Year

A	B	C	D	F	G	H
	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	
ADIT- 283						
911Q-DSIT DSIT Entry-Normalized	107,492		107,492			Electric operations DSIT
Other	35,947	35,947				Excluded - Non Utility Other Income and Deductions
Subtotal - p277	143,439	35,947	107,492	-	-	
Less FASB 109 Above if not separately removed	-			-		
Less FASB 106 Above if not separately removed	-					
Total	143,439	35,947	107,492	-	-	

- Instructions for Account 283:**
- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - 2. ADIT items related only to Transmission are directly assigned to Column D
 - 3. ADIT items related to Plant and not in Columns C & D are included in Column E
 - 4. ADIT items related to labor and not in Columns C & D are included in Column F
 - 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be exclude

Transource Missouri, LLC
Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
End of Year

	Transmission	Plant	Labor	Total	
	Related	Related	Related	Plant & Labor Related	
ADIT- 282	3,621,690	-	-	-	From Acct. 282 total, below
ADIT-283	1,127,860	-	-	-	From Acct. 283 total, below
ADIT-190	884,565	-	-	-	From Acct. 190 total, below
Subtotal	3,864,985	-	-	-	
Wages & Salary Allocator			1.00		
Net Plant Allocator		1.00			
End of Year ADIT	3,864,985	-	-	-	

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed, Dissimilar items with amounts exceeding \$100,000 will be listed separately.

A	B	C	D	E	F	G
	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-190						
631U Def Sec 195 Start Up Costs	489,814		489,814			Related to Reg Asset which is included in rate base
911Q-DSIT DSIT Entry-Normalized	394,751		394,751			Electric operations DSIT
Subtotal - p234 line 18	884,565	-	884,565	-	-	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	884,565	-	884,565	-	-	

- Instructions for Account 190:**
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - ADIT items related only to Transmission are directly assigned to Column D
 - ADIT items related to Plant and not in Columns C & D are included in Column E
 - ADIT items related to labor and not in Columns C & D are included in Column F
 - Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall

Transource Missouri, LLC
Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
End of Year

A	B	C	D	E	F	G
	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT- 282						
230A ACRS Benefit Normalized - Iatan-Nashua	1,391,028		1,391,028			Related to Depreciation Timing Differences
230A ACRS Benefit Normalized - Nebraska City / Sibley	2,230,662		2,230,662			Related to Depreciation Timing Differences
Subtotal - p275 line 9	3,621,690	-	3,621,690	-	-	
Less FASB 109 Above if not separately removed				-		
Less FASB 106 Above if not separately removed						
Total	3,621,690	-	3,621,690	-	-	

- Instructions for Account 282:**
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - ADIT items related only to Transmission are directly assigned to Column D
 - ADIT items related to Plant and not in Columns C & D are included in Column E
 - ADIT items related to labor and not in Columns C & D are included in Column F
 - Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall

Transource Missouri, LLC
Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
End of Year

A	B	C	D	E	F	G
	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	
ADIT- 283						
911Q-DSIT DSIT Entry-Normalized	1,127,860		1,127,860			Electric operations DSIT
Other	26,959	26,959				Excluded - Non Utility Other Income and Deductions
Subtotal - p277 line 19	1,154,819	26,959	1,127,860	-	-	
Less FASB 109 Above if not separately removed	-			-		
Less FASB 106 Above if not separately removed	-					
Total	1,154,819	26,959	1,127,860	-	-	

- Instructions for Account 283:**
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - ADIT items related only to Transmission are directly assigned to Column D
 - ADIT items related to Plant and not in Columns C & D are included in Column E
 - ADIT items related to labor and not in Columns C & D are included in Column F
 - Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall

Attachment 7 - True-Up Calculation
Transource Missouri, LLC

2014		2014			
Revenue Requirement Billed		Actual Revenue Requirement		Over (Under) Recovery	
\$10,647,196	Less	\$8,349,023	Equals	\$2,298,173	

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
		0.271%				

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

Calculation of Interest					Monthly	
January	Year 2014	191,514	0.271%	12	(6,224)	(197,739)
February	Year 2014	191,514	0.271%	11	(5,706)	(197,220)
March	Year 2014	191,514	0.271%	10	(5,187)	(196,701)
April	Year 2014	191,514	0.271%	9	(4,668)	(196,183)
May	Year 2014	191,514	0.271%	8	(4,149)	(195,664)
June	Year 2014	191,514	0.271%	7	(3,631)	(195,145)
July	Year 2014	191,514	0.271%	6	(3,112)	(194,627)
August	Year 2014	191,514	0.271%	5	(2,593)	(194,108)
September	Year 2014	191,514	0.271%	4	(2,075)	(193,589)
October	Year 2014	191,514	0.271%	3	(1,556)	(193,071)
November	Year 2014	191,514	0.271%	2	(1,037)	(192,552)
December	Year 2014	191,514	0.271%	1	(519)	(192,033)
					(40,457)	(2,338,631)

January through December	Year 2015	(2,338,631)	0.271%	12	(76,006)	(2,414,636)
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Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					Monthly	
January	Year 2016	2,414,636	0.271%		(6,540)	(2,216,396)
February	Year 2016	2,216,396	0.271%		(6,003)	(2,017,620)
March	Year 2016	2,017,620	0.271%		(5,464)	(1,818,304)
April	Year 2016	1,818,304	0.271%		(4,925)	(1,618,449)
May	Year 2016	1,618,449	0.271%		(4,383)	(1,418,053)
June	Year 2016	1,418,053	0.271%		(3,841)	(1,217,114)
July	Year 2016	1,217,114	0.271%		(3,296)	(1,015,631)
August	Year 2016	1,015,631	0.271%		(2,751)	(813,602)
September	Year 2016	813,602	0.271%		(2,204)	(611,026)
October	Year 2016	611,026	0.271%		(1,655)	(407,901)
November	Year 2016	407,901	0.271%		(1,105)	(204,226)
December	Year 2016	204,226	0.271%		(553)	-
					(42,718)	

Total Amount of True-Up Adjustment	\$	(2,457,355)
Less Over (Under) Recovery	\$	2,298,173
Total Interest	\$	(159,181)

True-Up Interest Calculation

Short term Interest Rate (Notes A & C)			Avg. Ann Short Term Interest
1	Other Interest Exp.(Notes, p.117)	(Note A)	-
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			Pursuant to 35.19 (a)
5	Qtr 3 (Previous Year)		3.25%
6	Qtr 4 (Previous Year)		3.25%
7	Qtr 1 (Current Year)		3.25%
8	Qtr 2 (Current Year)		3.25%
9	Average of the last 4 quarters	(Lines 5-8 / 4)	3.25%
10	Interest Rate Used for True-up adjustment (Note B)		3.25%
11	Monthly Interest Rate	(Line 10 / 12)	0.27%

- 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								
				Revenue Requirement				
YEAR		Estimated Effective cost of debt used in true up	Final Effective cost of debt for the construction loan:	Based on Estimated Effective cost of debt	Based on Actual Effective cost of debt	Over (Under) Recovery	Monthly Interest Rate applicable over the ATRR period	Total Amount of Construction Loan Related True-Up included in rates effective Jan 2017 (Refund)/Owed
2012		7.18%	6.50%	\$ 2,500,000.00	\$ 2,400,000.00	\$ 100,000.00	0.550%	\$ (148,288.33)
2013		6.8%	6.50%	\$5,000,000.00	\$5,150,000.00	\$ (150,000.00)	0.560%	\$ 209,670.43
2014		7.2%	6.50%	\$8,300,000.00	\$8,200,000.00	\$ 100,000.00	0.540%	\$ (131,109.09)
2015		7.3%	6.50%	\$12,300,000.00	\$12,000,000.00	\$ 300,000.00	0.580%	\$ (368,656.73)
2016	*	7.1%	6.50%	\$18,000,000.00	\$17,900,000.00	\$ 100,000.00	0.570%	\$ (114,946.28)
2016	**	6.50%	6.50%	\$25,000,000.00	\$25,000,000.00	\$ -		
								\$ (553,329.99)
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 of 6.5%								

Calculation of Applicable Interest Expense for each ATRR period

Interest Rate on Amount of Refunds or Surcharges from 35.19a

Calculation of Interest for 2011 True-Up Period

An over or under collection will be recovered prorata over 2011, held for 2012, 2013, 2014, 2015, 2016 and returned prorata over 2017

Monthly

January	Year 2012	-	0.5500%	12.00	-	-
February	Year 2012	-	0.5500%	11.00	-	-
March	Year 2012	10,000	0.5500%	10.00	(550)	(10,550)
April	Year 2012	10,000	0.5500%	9.00	(495)	(10,495)
May	Year 2012	10,000	0.5500%	8.00	(440)	(10,440)
June	Year 2012	10,000	0.5500%	7.00	(385)	(10,385)
July	Year 2012	10,000	0.5500%	6.00	(330)	(10,330)
August	Year 2012	10,000	0.5500%	5.00	(275)	(10,275)
September	Year 2012	10,000	0.5500%	4.00	(220)	(10,220)
October	Year 2012	10,000	0.5500%	3.00	(165)	(10,165)
November	Year 2012	10,000	0.5500%	2.00	(110)	(10,110)
December	Year 2012	10,000	0.5500%	1.00	(55)	(10,055)
					<u>(3,025)</u>	<u>(103,025)</u>

Annual

January through December	Year 2013	(103,025)	0.5600%	12.00	(6,923)	(109,948)
January through December	Year 2014	(109,948)	0.5400%	12.00	(7,125)	(117,073)
January through December	Year 2015	(117,073)	0.5800%	12.00	(8,148)	(125,221)
January through December	Year 2016	(125,221)	0.5700%	12.00	(8,565)	(133,786)
January through December	Year 2017	(133,786)	0.5700%	12.00	(9,151)	(142,937)

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

Monthly

January	Year 2018	142,937	0.5700%	(815)	(12,357)	(131,395)
February	Year 2018	131,395	0.5700%	(749)	(12,357)	(119,786)
March	Year 2018	119,786	0.5700%	(683)	(12,357)	(108,112)
April	Year 2018	108,112	0.5700%	(616)	(12,357)	(96,371)
May	Year 2018	96,371	0.5700%	(549)	(12,357)	(84,563)
June	Year 2018	84,563	0.5700%	(482)	(12,357)	(72,687)
July	Year 2018	72,687	0.5700%	(414)	(12,357)	(60,744)
August	Year 2018	60,744	0.5700%	(346)	(12,357)	(48,733)
September	Year 2018	48,733	0.5700%	(278)	(12,357)	(36,653)
October	Year 2018	36,653	0.5700%	(209)	(12,357)	(24,505)
November	Year 2018	24,505	0.5700%	(140)	(12,357)	(12,287)
December	Year 2018	12,287	0.5700%	(70)	(12,357)	0
				<u>(5,351)</u>		

Total Amount of True-Up Adjustment for 2012 ATRR	\$	(148,288)
Less Over (Under) Recovery	\$	100,000
Total Interest	\$	(48,288)

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

Calculation of Interest for 2012 True-Up Period

An over or under collection will be recovered prorata over 2012, held for 2013, 2014, 2015, 2016 and returned prorata over 2017

Monthly

January	Year 2013	(12,500)	0.5600%	12.00	840	13,340
February	Year 2013	(12,500)	0.5600%	11.00	770	13,270
March	Year 2013	(12,500)	0.5600%	10.00	700	13,200
April	Year 2013	(12,500)	0.5600%	9.00	630	13,130
May	Year 2013	(12,500)	0.5600%	8.00	560	13,060
June	Year 2013	(12,500)	0.5600%	7.00	490	12,990
July	Year 2013	(12,500)	0.5600%	6.00	420	12,920
August	Year 2013	(12,500)	0.5600%	5.00	350	12,850
September	Year 2013	(12,500)	0.5600%	4.00	280	12,780
October	Year 2013	(12,500)	0.5600%	3.00	210	12,710
November	Year 2013	(12,500)	0.5600%	2.00	140	12,640
December	Year 2013	(12,500)	0.5600%	1.00	70	12,570
					5,460	155,460

Annual

January through December	Year 2014	155,460	0.5400%	12.00	10,074	165,534
January through December	Year 2015	165,534	0.5800%	12.00	11,521	177,055
January through December	Year 2016	177,055	0.5700%	12.00	12,111	189,166
January through December	Year 2017	189,166	0.5700%	12.00	12,939	202,104

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

Monthly

January	Year 2018	(202,104)	0.5700%	1,152	17,473	185,784
February	Year 2018	(185,784)	0.5700%	1,059	17,473	169,370
March	Year 2018	(169,370)	0.5700%	965	17,473	152,863
April	Year 2018	(152,863)	0.5700%	871	17,473	136,262
May	Year 2018	(136,262)	0.5700%	777	17,473	119,566
June	Year 2018	(119,566)	0.5700%	682	17,473	102,775
July	Year 2018	(102,775)	0.5700%	586	17,473	85,888
August	Year 2018	(85,888)	0.5700%	490	17,473	68,905
September	Year 2018	(68,905)	0.5700%	393	17,473	51,826
October	Year 2018	(51,826)	0.5700%	295	17,473	34,649
November	Year 2018	(34,649)	0.5700%	197	17,473	17,374
December	Year 2018	(17,374)	0.5700%	99	17,473	(0)
				<u>7,566</u>		

Total Amount of True-Up Adjustment for 2013 ATRR	\$	209,670
Less Over (Under) Recovery	\$	(150,000)
Total Interest	\$	59,670

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

Calculation of Interest for 2013 True-Up Period

An over or under collection will be recovered prorata over 2013, held for 2014, 2015, 2016 and returned prorata over 2017

					Monthly		
January	Year 2014	8,333	0.5400%	12.00	(540)		(8,873)
February	Year 2014	8,333	0.5400%	11.00	(495)		(8,828)
March	Year 2014	8,333	0.5400%	10.00	(450)		(8,783)
April	Year 2014	8,333	0.5400%	9.00	(405)		(8,738)
May	Year 2014	8,333	0.5400%	8.00	(360)		(8,693)
June	Year 2014	8,333	0.5400%	7.00	(315)		(8,648)
July	Year 2014	8,333	0.5400%	6.00	(270)		(8,603)
August	Year 2014	8,333	0.5400%	5.00	(225)		(8,558)
September	Year 2014	8,333	0.5400%	4.00	(180)		(8,513)
October	Year 2014	8,333	0.5400%	3.00	(135)		(8,468)
November	Year 2014	8,333	0.5400%	2.00	(90)		(8,423)
December	Year 2014	8,333	0.5400%	1.00	(45)		(8,378)
					(3,510)		(103,510)
					Annual		
January through December	Year 2015	(103,510)	0.5800%	12.00	(7,204)		(110,714)
January through December	Year 2016	(110,714)	0.5700%	12.00	(7,573)		(118,287)
January through December	Year 2017	(118,287)	0.5700%	12.00	(8,091)		(126,378)

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

					Monthly		
January	Year 2018	126,378	0.5700%		(720)	(10,926)	(116,173)
February	Year 2018	116,173	0.5700%		(662)	(10,926)	(105,909)
March	Year 2018	105,909	0.5700%		(604)	(10,926)	(95,587)
April	Year 2018	95,587	0.5700%		(545)	(10,926)	(85,206)
May	Year 2018	85,206	0.5700%		(486)	(10,926)	(74,766)
June	Year 2018	74,766	0.5700%		(426)	(10,926)	(64,266)
July	Year 2018	64,266	0.5700%		(366)	(10,926)	(53,707)
August	Year 2018	53,707	0.5700%		(306)	(10,926)	(43,087)
September	Year 2018	43,087	0.5700%		(246)	(10,926)	(32,407)
October	Year 2018	32,407	0.5700%		(185)	(10,926)	(21,666)
November	Year 2018	21,666	0.5700%		(123)	(10,926)	(10,864)
December	Year 2018	10,864	0.5700%		(62)	(10,926)	0
					(4,731)		
Total Amount of True-Up Adjustment for 2014 ATRR					\$	(131,109)	
Less Over (Under) Recovery					\$	100,000	
Total Interest					\$	(31,109)	

**Attachment 8 - Hypothetical Example of Final 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 and returned prorata over 2017						Monthly	
January	Year 2015	25,000	0.5800%	12.00	(1,740)		(26,740)
February	Year 2015	25,000	0.5800%	11.00	(1,595)		(26,595)
March	Year 2015	25,000	0.5800%	10.00	(1,450)		(26,450)
April	Year 2015	25,000	0.5800%	9.00	(1,305)		(26,305)
May	Year 2015	25,000	0.5800%	8.00	(1,160)		(26,160)
June	Year 2015	25,000	0.5800%	7.00	(1,015)		(26,015)
July	Year 2015	25,000	0.5800%	6.00	(870)		(25,870)
August	Year 2015	25,000	0.5800%	5.00	(725)		(25,725)
September	Year 2015	25,000	0.5800%	4.00	(580)		(25,580)
October	Year 2015	25,000	0.5800%	3.00	(435)		(25,435)
November	Year 2015	25,000	0.5800%	2.00	(290)		(25,290)
December	Year 2015	25,000	0.5800%	1.00	(145)		(25,145)
					(11,310)		(311,310)
						Annual	
January through December	Year 2016	(311,310)	0.5700%	12.00	(21,294)		(332,604)
January through December	Year 2017	(332,604)	0.5700%	12.00	(22,750)		(355,354)
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						Monthly	
January	Year 2018	355,354	0.5700%		(2,026)	(30,721)	(326,658)
February	Year 2018	326,658	0.5700%		(1,862)	(30,721)	(297,798)
March	Year 2018	297,798	0.5700%		(1,697)	(30,721)	(268,774)
April	Year 2018	268,774	0.5700%		(1,532)	(30,721)	(239,585)
May	Year 2018	239,585	0.5700%		(1,366)	(30,721)	(210,229)
June	Year 2018	210,229	0.5700%		(1,198)	(30,721)	(180,706)
July	Year 2018	180,706	0.5700%		(1,030)	(30,721)	(151,015)
August	Year 2018	151,015	0.5700%		(861)	(30,721)	(121,154)
September	Year 2018	121,154	0.5700%		(691)	(30,721)	(91,123)
October	Year 2018	91,123	0.5700%		(519)	(30,721)	(60,921)
November	Year 2018	60,921	0.5700%		(347)	(30,721)	(30,547)
December	Year 2018	30,547	0.5700%		(174)	(30,721)	0
					(13,303)		
Total Amount of True-Up Adjustment for 2015 ATRR						\$	(368,657)
Less Over (Under) Recovery						\$	300,000
Total Interest						\$	(68,657)

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

Calculation of Interest for 2015 True-Up Period							
An over or under collection will be recovered prorata over 2015, held for 2016 and returned prorata over 2017							
Monthly							
January	Year 2016	8,333	0.5700%	12.00	(570)	(8,903)	
February	Year 2016	8,333	0.5700%	11.00	(523)	(8,856)	
March	Year 2016	8,333	0.5700%	10.00	(475)	(8,808)	
April	Year 2016	8,333	0.5700%	9.00	(428)	(8,761)	
May	Year 2016	8,333	0.5700%	8.00	(380)	(8,713)	
June	Year 2016	8,333	0.5700%	7.00	(333)	(8,666)	
July	Year 2016	8,333	0.5700%	6.00	(285)	(8,618)	
August	Year 2016	8,333	0.5700%	5.00	(238)	(8,571)	
September	Year 2016	8,333	0.5700%	4.00	(190)	(8,523)	
October	Year 2016	8,333	0.5700%	3.00	(143)	(8,476)	
November	Year 2016	8,333	0.5700%	2.00	(95)	(8,428)	
December	Year 2016	8,333	0.5700%	1.00	(48)	(8,381)	
					(3,705)	(103,705)	
Annual							
January through December	Year 2017	(103,705)	0.5700%	12.00	(7,093)	(110,798)	
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months							
Monthly							
January	Year 2018	110,798	0.5700%		(632)	(9,579)	(101,851)
February	Year 2018	101,851	0.5700%		(581)	(9,579)	(92,853)
March	Year 2018	92,853	0.5700%		(529)	(9,579)	(83,803)
April	Year 2018	83,803	0.5700%		(478)	(9,579)	(74,702)
May	Year 2018	74,702	0.5700%		(426)	(9,579)	(65,549)
June	Year 2018	65,549	0.5700%		(374)	(9,579)	(56,344)
July	Year 2018	56,344	0.5700%		(321)	(9,579)	(47,086)
August	Year 2018	47,086	0.5700%		(268)	(9,579)	(37,776)
September	Year 2018	37,776	0.5700%		(215)	(9,579)	(28,412)
October	Year 2018	28,412	0.5700%		(162)	(9,579)	(18,995)
November	Year 2018	18,995	0.5700%		(108)	(9,579)	(9,525)
December	Year 2018	9,525	0.5700%		(54)	(9,579)	0
					(4,148)		
Total Amount of True-Up Adjustment for 2016 ATRR					\$	(114,946)	
Less Over (Under) Recovery					\$	100,000	
Total Interest					\$	(14,946)	

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.