

Formula Rate - Non-Levelized			Rate Formula Template Utilizing FERC Form 1 Data		Annual Transmission Revenue Requirement Projection For the 12 months ended 12/31/2017	
Transource Missouri, LLC						
		(1)	(2)	(3)		
Line No.				Allocated Amount		
1	GROSS REVENUE REQUIREMENT	(line 73)	12 months	\$ 43,908,189		
	REVENUE CREDITS					
2	Total Revenue Credits	Attachment 1, line 6	Total3,011,968	TP1.0000	3,011,968	
3	True-up Adjustment	Attachment 7	(7,696,134)	DA1.0000	(7,696,134)	
4	NET REVENUE REQUIREMENT	(line 1 minus line 2 plus line 3)		\$ 33,200,087		

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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)	307,079,910	TP	1.0000	307,079,910
7	Distribution	(Attachment 2)	-	NA	-	-
8	General & Intangible	(Attachment 2)	535,611	W/S	1.0000	535,611
9	TOTAL GROSS PLANT (sum lines 5-8)	(GP=1 if plant =0)	307,615,521	GP=	1.0000	307,615,521
10	ACCUMULATED DEPRECIATION & AMORTIZATION					
11	Production	(Attachment 2)	-	NA	-	-
12	Transmission	(Attachment 2)	4,422,969	TP	1.0000	4,422,969
13	Distribution	(Attachment 2)	-	NA	-	-
14	General & Intangible	(Attachment 2)	176,173	W/S	1.0000	176,173
15	TOTAL ACCUM. DEPRECIATION (sum lines 11-14)		4,599,143			4,599,143
16	NET PLANT IN SERVICE					
17	Production	(line 5- line 11)	-			-
18	Transmission	(line 6- line 12)	302,656,941			302,656,941
19	Distribution	(line 7- line 13)	-			-
20	General & Intangible	(line 8- line 14)	359,437			359,437
21	TOTAL NET PLANT (sum lines 17-20)	(NP=1 if plant =0)	303,016,379	NP=	1.0000	303,016,379
22	ADJUSTMENTS TO RATE BASE (Note A)					
23	ADIT	(Attachment 6a)	(29,984,924)	TP	1.0000	(29,984,924)
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)	1,060,401	DA	1.0000	1,060,401
28	Unamortized Abandoned Plant	(Attachment 2) (Note K)	-	DA	1.0000	-
29	TOTAL ADJUSTMENTS (sum lines 23-28)		(28,924,522)			(28,924,522)
30	LAND HELD FOR FUTURE USE	(Attachment 2)	-	TP	1.0000	-
31	WORKING CAPITAL (Note C)					
32	CWC	calculated (1/8 * Line 44)	257,434			257,434
33	Materials & Supplies (Note B)	(Attachment 2)	-	TP	1.0000	-
34	Prepayments (Account 165 - Note C)	(Attachment 2)	139,738	GP	1.0000	139,738
35	TOTAL WORKING CAPITAL (sum lines 32-34)		397,172			397,172
36	RATE BASE (sum lines 21, 29, 30, & 35)		274,489,028			274,489,028

Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data			Annual Transmission Revenue Requirement Projection For the 12 months ended 12/31/2017	
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	1,257,231	TP=	1.0000	1,257,231
39	Less Accounts 565, 561 and 561.1 to 561.8	321.84.b to 92.b	6,876	TP=	1.0000	6,876
40	A&G	323.197.b	794,688	W/S	1.0000	794,688
41	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Note D & Attach 2)	12,370	DA	1.0000	12,370
42	Plus Transmission Related Reg. Comm. Exp.	(Note D & Attach 2)	12,370	TP=	1.0000	12,370
43	PBOP expense adjustment	(Attachment 2)	14,430	TP=	1.0000	14,430
44	TOTAL O&M (sum lines 38, 40, 42, 43 less lines 39 & 41)		2,059,473			2,059,473
45	DEPRECIATION EXPENSE					
46	Transmission	336.7.b & c	4,662,610	TP	1.0000	4,662,610
47	General and Intangible	336.1.d&e + 336.10.b&c	100,000	W/S	1.0000	100,000
48	Amortization of Abandoned Plant	(Attachment 2) (Note K)	-	DA	1.0000	-
49	TOTAL DEPRECIATION (Sum lines 46-48)		4,762,610			4,762,610
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 #)	4,861,000	GP	1.0000	4,861,000
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)		4,861,000			4,861,000
59	INCOME TAXES (Note F)					
60	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		0.3839			
61	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.4702			
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 from line 60)		1.6231			
65	Amortized Investment Tax Credit (266.8f) (enter negative)		-			
66	Income Tax Calculation = line 61 * line 70		9,688,724	NA		9,688,724
67	ITC adjustment (line 64 * line 65)		-	NP	1.0000	-
68	Total Income Taxes (line 66 plus line 67)		9,688,724			9,688,724
69	RETURN					
70	[Rate Base (line 36) * Rate of Return (line 93)]		20,604,786	NA		20,604,786
71	Rev Requirement before 60/40 Projects (sum lines 44, 49, 58, 68, 70)		41,976,593			41,976,593
72	Return and Income Tax on 60/40 Projects (Attachment 4)		1,931,596	DA	100%	1,931,596
73	Total Revenue Requirement (sum lines 71 & 72)		43,908,189			43,908,189

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Annual Transmission Revenue Requirement Projection
For the 12 months ended 12/31/2017

Transource Missouri, LLC
SUPPORTING CALCULATIONS AND NOTES

74	TRANSMISSION PLANT INCLUDED IN RTO RATES									
75	Total transmission plant (line 6, column 3)							307,079,910		
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)							307,079,910		
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			
85	Other	354.24,25,26.b	-				0		W&S Allocator (\$ / 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)	138,426,984	45%			4.092%		1.84% =WCLTD	
91	Preferred Stock	(Attachment 2)	-	0%			-		0.00%	
92	Common Stock	(Attachment 2)	169,188,537	55%			10.300%		5.67%	
93	Total (sum lines 90-92)		307,615,521						7.51% =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)					302,656,941			
95	CWIP	(Line 25)					-		-	
96	Unamortized Abandoned Plant	(Line 28)					-		0	
96	Regulatory Assets	(Line 27)					1,060,401			
97	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant						303,717,342		-	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

Annual Transmission Revenue Requirement Projection
For the 12 months ended 12/31/2017

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.
- 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 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
- 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 =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)
- GFor 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.
- H
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.
- I
Removes 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.
- J
Enter dollar amounts
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 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:

Docket Number

latan – Nashua 345 kV line ProjectER12-2554

Nebraska City – Sibley 345 kV line ProjectER12-2554

...

...
- 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.

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)		3,011,968
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	3,011,968

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	\$ 39,224,023	\$ 39,224,023		
1x	Trans. Fac. Charge	-			
2	Trans Studies	-			
3	Total	\$ 39,224,023	\$ 39,224,023	\$ -	\$ -
4	Less:				
5	Revenue for Demands in Divisor	36,212,055	36,212,055	-	-
6	Sub Total Revenue Credit	\$ 3,011,968	\$ 3,011,968	\$ -	\$ -
7	Prior Period Adjustments	-	-	-	-
8	Total	\$ 3,011,968	\$ 3,011,968	\$ -	\$ -
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	36,212,055			
	SPP Schedule 11 Base Plan Point to Point	3,011,968			
	Subtotal - Revenue	39,224,023			
		-			
	FERC Form 1 Total account 456	39,224,023			

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	2016	304,095,683
3	January	company records	2017	304,730,257
4	February	company records	2017	305,282,961
5	March	company records	2017	305,753,418
6	April	company records	2017	306,226,981
7	May	company records	2017	306,699,620
8	June	company records	2017	307,193,587
9	July	company records	2017	307,666,840
10	August	company records	2017	308,139,159
11	September	company records	2017	308,611,225
12	October	company records	2017	309,083,499
13	November	company records	2017	309,555,574
14	December	p207.58.g	2017	309,000,031
15	Transmission Plant In Service	(sum lines 2-14) /13		307,079,910
16	<u>Calculation of Distribution Plant In Service</u>	Source		
17	December	p206.75.b	2016	-
18	January	company records	2017	-
19	February	company records	2017	-
20	March	company records	2017	-
21	April	company records	2017	-
22	May	company records	2017	-
23	June	company records	2017	-
24	July	company records	2017	-
25	August	company records	2017	-
26	September	company records	2017	-
27	October	company records	2017	-

Attachment 2 - Cost Support
Transource Missouri, LLC

Line No.

Plant in Service Worksheet

28	November	company records	2017	-
29	December	p207.75.g	2017	-
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	2016	535,611
33	January	company records	2017	535,611
34	February	company records	2017	535,611
35	March	company records	2017	535,611
36	April	company records	2017	535,611
37	May	company records	2017	535,611
38	June	company records	2017	535,611
39	July	company records	2017	535,611
40	August	company records	2017	535,611
41	September	company records	2017	535,611
42	October	company records	2017	535,611
43	November	company records	2017	535,611
44	December	p205.5.g	2017	535,611
45	Intangible Plant In Service	(sum lines 32 & 44) /2		535,611
46	<u>Calculation of General Plant In Service</u>	Source		
47	December	p206.99.b	2016	-
48	January	company records	2017	-
49	February	company records	2017	-
50	March	company records	2017	-
51	April	company records	2017	-
52	May	company records	2017	-
53	June	company records	2017	-
54	July	company records	2017	-
55	August	company records	2017	-
56	September	company records	2017	-
57	October	company records	2017	-
58	November	company records	2017	-

Attachment 2 - Cost Support
Transource Missouri, LLC

Line No.

Plant in Service Worksheet

59	December	p207.99.g	2017	-
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	2016	-
63	January	company records	2017	-
64	February	company records	2017	-
65	March	company records	2017	-
66	April	company records	2017	-
67	May	company records	2017	-
68	June	company records	2017	-
69	July	company records	2017	-
70	August	company records	2017	-
71	September	company records	2017	-
72	October	company records	2017	-
73	November	company records	2017	-
74	December	p205.46.g	2017	-
75	Production Plant In Service	(sum lines 62-74) /13		-
76	<u>Total Plant In Service</u>	(sum lines 15, 30, 45, 60, & 75)		307,615,521

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	2016	1,617,879
79	January	company records	2017	2,080,984
80	February	company records	2017	2,545,368
81	March	company records	2017	3,010,971
82	April	company records	2017	3,477,734
83	May	company records	2017	3,945,663
84	June	company records	2017	4,414,764
85	July	company records	2017	4,885,056
86	August	company records	2017	5,356,508
87	September	company records	2017	5,829,115
88	October	company records	2017	6,302,878
89	November	company records	2017	6,777,799
90	December	p219.25.b	2017	7,253,882
91	Transmission Accumulated Depreciation	(sum lines 78-90) /13		4,422,969
92	<u>Calculation of Distribution Accumulated Depreciation</u>	Source		
93	December	Prior year p219.26.b	2016	-
94	January	company records	2017	-
95	February	company records	2017	-
96	March	company records	2017	-
97	April	company records	2017	-
98	May	company records	2017	-
99	June	company records	2017	-
100	July	company records	2017	-
101	August	company records	2017	-
102	September	company records	2017	-

Attachment 2 - Cost Support
Transource Missouri, LLC

Line No.

Plant in Service Worksheet

103	October	company records	2017	-
104	November	company records	2017	-
105	December	p219.26.b	2017	-
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	2016	122,612
109	January	company records	2017	131,539
110	February	company records	2017	140,466
111	March	company records	2017	149,393
112	April	company records	2017	158,320
113	May	company records	2017	167,247
114	June	company records	2017	176,173
115	July	company records	2017	185,100
116	August	company records	2017	194,027
117	September	company records	2017	202,954
118	October	company records	2017	211,881
119	November	company records	2017	220,808
120	December	p200.21.c	2017	229,734
121	Accumulated Intangible Depreciation	(sum lines 108-120) /13		176,173
122	<u>Calculation of General Accumulated Depreciation</u>	Source		
123	December	Prior year p219.28.b	2016	-
124	January	company records	2017	-
125	February	company records	2017	-
126	March	company records	2017	-
127	April	company records	2017	-
128	May	company records	2017	-
129	June	company records	2017	-
130	July	company records	2017	-
131	August	company records	2017	-
132	September	company records	2017	-
133	October	company records	2017	-
134	November	company records	2017	-

Attachment 2 - Cost Support
Transource Missouri, LLC

Line No.

Plant in Service Worksheet

135	December	p219.28.b	2017	-
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)	2016	-
139	January	company records	2017	-
140	February	company records	2017	-
141	March	company records	2017	-
142	April	company records	2017	-
143	May	company records	2017	-
144	June	company records	2017	-
145	July	company records	2017	-
146	August	company records	2017	-
147	September	company records	2017	-
148	October	company records	2017	-
149	November	company records	2017	-
150	December	p219.20 thru 219.24.b	2017	-
151	Production Accumulated Depreciation	(sum lines 138-150) /13		-
152	<u>Total Accumulated Depreciation</u>	(sum lines 91, 106, 121, 136, & 151)		4,599,143

ADJUSTMENTS TO RATE BASE (Note A)

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Details
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171	Calculation of Transmission CWIP	Source	Year	Non 60/40 Projects	60/40 Projects	Total
172	December	216.b (prior Year)	2016	-	-	-
173	January	company records	2017	-	-	-
174	February	company records	2017	-	-	-
175	March	company records	2017	-	-	-
176	April	company records	2017	-	-	-
177	May	company records	2017	-	-	-
178	June	company records	2017	-	-	-
179	July	company records	2017	-	-	-
180	August	company records	2017	-	-	-
181	September	company records	2017	-	-	-
182	October	company records	2017	-	-	-
183	November	company records	2017	-	-	-
184	December	216.b	2017	-	-	-
185	Transmission CWIP	(sum lines 172-184) /13		-	-	-

[illegible]

Attachment 2a - Cost Support
Transource Missouri, LLC

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
Directly Assigned A&G					
191	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	-	-	-	-	
194	January	-	-	-	-	
195	February	-	-	-	-	
196	March	-	-	-	-	
197	April	-	-	-	-	
198	May	-	-	-	-	
199	June	-	-	-	-	
200	July	-	-	-	-	
201	August	-	-	-	-	
202	September	-	-	-	-	
203	October	-	-	-	-	
204	November	-	-	-	-	
205	December	-	-	-	-	
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

			Iatan – Nashua 345 kV line Project	Nebraska City – Sibley 345 kV line Project	Total	
207	Beginning Balance of Regulatory Asset		202,913	1,210,955	1,413,868	Uncapitalized costs as of date the rates become effective
208	Months remaining in Amortization Period		24	24	24	As approved by FERC
209	Monthly Amortization to Account 566	(line 207 / line 208)	8,455	50,456	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)	101,456	605,478	706,934	Enter docket nos. for orders authorizing recovery here:
212	Average Balance of Regulatory Asset	(line 207 + line 211)/2	152,185	908,216	1,060,401	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)	2016	137,084,082	-	167,547,211	304,631,293
215	January	2017	137,369,641	-	167,896,228	305,265,868
216	February	2017	137,618,357	-	168,200,214	305,818,572
217	March	2017	137,830,063	-	168,458,966	306,289,029
218	April	2017	138,043,166	-	168,719,425	306,762,592
219	May	2017	138,255,854	-	168,979,377	307,235,231
220	June	2017	138,478,139	-	169,251,059	307,729,197
221	July	2017	138,691,103	-	169,511,348	308,202,451
222	August	2017	138,903,646	-	169,771,123	308,674,770
223	September	2017	139,116,076	-	170,030,760	309,146,836
224	October	2017	139,328,599	-	170,290,510	309,619,109
225	November	2017	139,541,033	-	170,550,152	310,091,185
226	December	2017	139,291,039	-	170,244,603	309,535,642
227	Average		138,426,984	-	169,188,537	307,615,521

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)	5,483,373
229	plus: Account 428	Amortization of Debt Discount and Expense (FF1, 117/63/c)	181,667
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)	0
234	Total		5,665,040

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		\$199,275
244	PBOP Expense for current year		\$12,190
245	PBOP Expense in Account 926 for current year		\$0
246	PBOP Adjustment for Appendix A, Line 54		\$12,190
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		\$30,000
252	PBOP Expense for current year		\$2,240
253	PBOP Expense in Account 926 for current year		\$0
254	PBOP Adjustment for Appendix A, Line 54		\$2,240
255	Lines 248-250 cannot change absent approval or acceptance by FERC in a separate proceeding.		
256	PBOP expense adjustment	(sum lines 246 & 254)	\$14,430

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

Incentive ROE

Total

1	Rate Base							274,489,028
2	100 Basis Point Incentive Return					\$		
		\$	%	Cost		Weighted		
3	Long Term Debt	138,426,984.49	45.0%	4.09%		1.84%		
4	Preferred Stock	-	0.0%	0.00%		0.00%		
5	Common Stock Including 100 basis points	169,188,536.60	55.0%	11.30%		6.22%		
6	Total (sum lines 3-5)	307,615,521.10				8.06%		
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)							22,114,476
8	INCOME TAXES							
9	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	0.3839						
10	$CIT=(T/1-T) * (1-(WCLTD/R)) =$	0.4807						
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					10,629,376		
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)	-						10,629,376
19	Return and Income Taxes with 100 basis point increase in ROE			Sum lines 7 and 18				32,743,853
20	Return (Appendix A line 70 col 5)							20,604,786
21	Income Tax (Appendix A line 68 col 5)							9,688,724
22	Return and Income Taxes without 100 basis point increase in ROE			Sum lines 20 and 21				30,293,510
23	Incremental Return and Income Taxes for 100 basis point increase in ROE			Line 19 less line 22				2,450,342
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets			Appendix A, line 97h				303,717,342
25	Carrying Charge Difference for 100 Basis point of ROE			(Line 23 divided by line 24)				0.81%

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

26	Rate Base						<u>Total</u>
							274,489,028
27	100 Basis Point Incentive Return					\$	
		\$	%	Cost		Weighted	
28	Long Term Debt	138,426,984.49	40%	4.09%		1.64%	
29	Preferred Stock	-	0%	0.00%		0.00%	
30	Common Stock Including 100 basis points	169,188,536.60	60%	11.30%		6.78%	
31	Total (sum lines 28-30)	307,615,521.10				8.42%	
32	100 Basis Point Incentive Return multiplied by Rate Base (line 26 * line 31)						23,103,674
33	INCOME TAXES						
34	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$	0.3839					
35	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$	0.5019					
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					11,595,683	
41	ITC adjustment (line 38 * line 39) and line 41 allocated on NP allocator	-	NP	-		-	
42	Total Income Taxes (line 40 plus line 41)	-					11,595,683
43	Return and Income Taxes with 100 basis point increase in ROE		Sum lines 32 and 42				34,699,358
44	Return (Appendix A line 70 col 5)						20,604,786
45	Income Tax (Appendix A line 68 col 5)						9,688,724
46	Return and Income Taxes without 100 basis point increase in ROE		Sum lines 44 and 45				30,293,510
47	Incremental Return and Income Taxes for 100 basis point increase in ROE		Line 43 less line 46				4,405,848
48	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets		Appendix A, line 97a				303,717,342
49	Carrying Charge Difference for 100 Basis point of ROE		(Line 47 divided by line 48)				1.45%

**Base FCR for 60/40 Projects
Attachment 3**

Total

50	60/40 Projects	(Appendix A, line 97b)			\$	-
		\$	%	Cost	Weighted	
51	Long Term Debt	138,426,984.49	40%	4.09%	1.64%	
52	Preferred Stock	-	0%	0.00%	0.00%	
53	Common Stock Including 100 basis points	169,188,536.60	60%	10.30%	6.18%	
54	Total (sum lines 28-30)	307,615,521.10			7.82%	
55	100 Basis Point Incentive Return multiplied by Rate Base (line 26 * line 31)					-
56	INCOME TAXES					
57	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	0.3839				
58	$CIT=(T/1-T) * (1-(WCLTD/R)) =$	0.4926				
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				-	
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 97b		-
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 71 & 72)	41,976,593	-	41,976,593
2	Less Transmission Depreciation Expense plus Abandoned Plant and Regulatory Asset Amortization Expense	(Appendix A, line 97a & b)	5,369,544		5,369,544
3	Net Rev Req less Depreciation expense	(Line 1 minus line 2)	36,607,049	-	36,607,049
4	Sum Of Net Plant, Regulatory Asset and Abandoned Plant (Attachment A, line 97)		303,717,342	-	303,717,342
5	Base Fixed Charge Rate (Base FCR)	(Line 3 / line 4)	12.05%	0.00%	
6	Carrying Charge Difference for 100 Basis point of ROE	(Attachment 3, line 25 and 49)	0.81%	1.45%	

	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 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)	
7a	Iatan – Nashua 345 kV (Reg Assets)	5	0	12.05%	12.05%	152,185	101,456	119,799	119,799
7b	Nebraska City – Sibley 345 kV (Reg Assets)	5	0	12.05%	12.05%	908,216	605,478	714,945	714,945
7c									
7d	Iatan – Nashua 345 kV (CWIP)		0	0.00%	0.00%	-	-	-	-
7e	Nebraska City – Sibley 345 kV (CWIP)		100	0.00%	1.45%	-	-	-	-
7f									
7g	Iatan – Nashua 345 kV (PIS)		0	12.05%	12.05%	63,237,618	974,213	8,596,243	8,596,243
7h	Nebraska City – Sibley 345 kV (PIS)		100	12.05%	12.86%	239,419,323	3,688,397	32,545,606	34,477,202
7i									
7j	Iatan – Nashua 345 kV Subtotal					63,389,803	1,075,670	8,716,042	8,716,042
7k	Nebraska City – Sibley 345 kV Subtotal					240,327,539	4,293,875	33,260,551	35,192,147
7l	Subtotal Gross Revenue Requirement					303,717,342	5,369,544	41,976,593	43,908,189
7m									
7n	Iatan – Nashua 345 kV (Revenue Credit)		N/A	N/A	N/A			(597,894)	(597,894)
7o	Nebraska City – Sibley 345 kV (Revenue Credit)		N/A	N/A	N/A			(2,414,074)	(2,414,074)
7p									
7q	Iatan – Nashua 345 kV (True-Up -Projections only)		N/A	N/A	N/A			(1,527,729)	(1,527,729)
7r	Nebraska City – Sibley 345 kV (True Up-Projections only)		N/A	N/A	N/A			(6,168,405)	(6,168,405)
7s									
7t	Iatan – Nashua 345 kV Total					63,389,803	1,075,670	6,590,419	6,590,419
7u	Nebraska City – Sibley 345 kV Total					240,327,539	4,293,875	24,678,072	26,609,668
8	Total					303,717,342	5,369,544	31,268,490	33,200,087
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	\$ 225,000,000
-------------------	----------------

Internal Rate of Return ¹	3.735%
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%	0.6000%	0.7986%	1.0125%
Spread	1.75%	1.75%	1.75%	1.75%	1.75%
Interest Rate	1.95%	2.05%	2.35%	2.55%	2.76%

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Year		Capital Expenditures (\$000's)	Principal Drawn In Quarter (\$000's)	Principal Drawn To Date (\$000's)	Interest & Principal (\$000's)	Origination Fees (\$000's)	Commitment & Utilization Fee (\$000's)	Net Cash Flows (\$000's) (D-F-G-H)
1/1/2014	Prior Periods	-	-	-				1
3/31/2014	Q1	41,981	27,200	27,200	132	1,071	201	25,796
6/30/2014	Q2	19,592	12,100	39,300	160		203	11,737
9/30/2014	Q3	10,943	9,300	48,600	223		196	8,881
12/31/2014	Q4	6,710	4,000	52,600	251		226	3,523
3/31/2015	Q1	17,840	4,600	57,200	267		194	4,140
6/30/2015	Q2	21,524	8,100	65,300	305		180	7,615
9/30/2015	Q3	47,311	7,700	73,000	348		131	7,221
12/31/2015	Q4	43,496	31,000	104,000	462		104	30,433
3/31/2016	Q1	26,270	5,500	109,500	589		125	4,786
6/30/2016	Q2	25,734	6,000	115,500	650		83	5,266
9/30/2016	Q3	16,050	5,500	121,000	684		82	4,734
12/31/2016	Q4	16,666	2,000	123,000	717		78	1,205
3/31/2017	Q1		-	123,000	123,713		112	(123,824)
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	36,750	59,111,053	-	59,111,053	From Acct. 282 total, below
ADIT-283	11,530,134	-	-	-	From Acct. 283 total, below
ADIT-190	3,886,804	38,469,310	-	38,469,310	From Acct. 190 total, below
Subtotal	7,680,080	20,641,743	-	20,641,743	
Wages & Salary Allocator			1.00		
Net Plant Allocator		1.00			
Beginning of Year	7,680,080	20,641,743	-	20,641,743	
End of year from Attachment 6b, line End of Year ADIT	8,175,965	23,472,059	-	23,472,059	
Average of Beginning of Year and End of Year ((7 +8)/2)	7,928,023	22,056,901	-	22,056,901	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						
380J Tax Capitalized Interest	(5,196)		(5,196)			
520A Provision Revenue Refunds	2,842,974	2,842,974				Related to Regulatory Liability which is excluded from Rate Base
601T Land Purchase Premium Amort	121,982	121,982				Underlying land purchase premium asset excluded from rate base by FERC order
631U Def Sec 195 Start Up Costs	404,096		404,096			Related to Reg Asset which is included in rate base
911Q-DSIT DSIT Entry-Normalized	3,487,904		3,487,904			Electric operations DSIT
960Z Federal Net Operating Loss Carryforward	34,062,949			34,062,949		Federal NOL - Accelerated depreciation related
014C State Net Operating Loss Carryforward	4,406,361			4,406,361		State NOL
Other 1901001	211,161	211,161				Excluded - Non Utility Other Income and Deductions
Other 1901002	37,707	37,707				Excluded - Non Utility Other Income and Deductions
Subtotal - p234	45,569,938	3,213,824	3,886,804	38,469,310	-	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	45,569,938	3,213,824	3,886,804	38,469,310	-	

- 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 excluded

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	59,111,053			59,111,053		Related to Depreciation Timing Differences
712K Capitalized Book Software	36,750		36,750			Related to Intangible Plant
Subtotal - p275	59,147,803	-	36,750	59,111,053	-	
Less FASB 109 Above if not separately removed				-		
Less FASB 106 Above if not separately removed						
Total	59,147,803	-	36,750	59,111,053	-	

- 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
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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- 283						
014C DFIT on NOL Carryforward - MO	1,542,226		1,542,226			DFIT on Missouri State NOL carryforward in 190
Other	13,197	13,197				Excluded - Non Utility Other Income and Deductions
615Q Accrued RTO Carrying Charges	22,469		22,469			
911Q-DSIT DSIT Entry-Normalized	9,965,439		9,965,439			Electric operations DSIT
Subtotal - p277	11,543,331	13,197	11,530,134	-	-	
Less FASB 109 Above if not separately removed	-			-		
Less FASB 106 Above if not separately removed	-					
Total	11,543,331	13,197	11,530,134	-	-	

- 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 be excluded

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	36,750	61,874,903	-	61,874,903	From Acct. 282 total, below
ADIT-283	12,386,432	-	-	-	From Acct. 283 total, below
ADIT-190	4,247,217	38,402,844	-	38,402,844	From Acct. 190 total, below
Subtotal	8,175,965	23,472,059	-	23,472,059	
Wages & Salary Allocator			1.00		
Net Plant Allocator		1.00			
End of Year ADIT	8,175,965	23,472,059	-	23,472,059	

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						
380J Tax Capitalized Interest	(18,513)		(18,513)			
520A Provision Revenue Refunds	2,842,974	2,842,974				Related to Regulatory Liability which is excluded from Rate Base
601T Land Purchase Premium Amort	121,982	121,982				Underlying land purchase premium asset excluded from rate base by FERC order
631U Def Sec 195 Start Up Costs	404,096		404,096			Related to Reg Asset which is included in rate base
911Q-DSIT DSIT Entry-Normalized	3,861,634		3,861,634			Electric operations DSIT
960Z Federal Net Operating Loss Carryforward	34,600,776			34,600,776		Federal NOL - Accelerated Depreciation related
014C State Net Operating Loss Carryforward	3,802,068			3,802,068		State NOL
Other 1901001	211,161	211,161				Excluded - Non Utility Other Income and Deductions
Other 1901002	37,707	37,707				Excluded - Non Utility Other Income and Deductions
	-					
Subtotal - p234 line 18	45,863,885	3,213,824	4,247,217	38,402,844	-	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	45,863,885	3,213,824	4,247,217	38,402,844	-	

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 shal

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	61,874,903			61,874,903		Related to Depreciation Timing Differences
712K Capitalized Book Software	36,750		36,750			Related to Intangible Plant
Subtotal - p275 line 9	61,911,653	-	36,750	61,874,903	-	
Less FASB 109 Above if not separately removed				-		
Less FASB 106 Above if not separately removed						
Total	61,911,653	-	36,750	61,874,903	-	

- 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	Justification
ADIT- 283						
014C DFIT on NOL Carryforward - MO	1,330,724		1,330,724			DFIT on Missouri State NOL carryforward in 190
Other	13,197	13,197				Excluded - Non Utility Other Income and Deductions
615Q Accrued RTO Carrying Charges	22,469		22,469			
911Q-DSIT DSIT Entry-Normalized	11,033,240		11,033,240			Electric operations DSIT
Subtotal - p277 line 19	12,399,629	13,197	12,386,432	-	-	
Less FASB 109 Above if not separately removed	-			-		
Less FASB 106 Above if not separately removed	-					
Total	12,399,629	13,197	12,386,432	-	-	

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

2015		2015		Over (Under) Recovery
Revenue Requirement Billed		Actual Revenue Requirement		
\$23,503,838	Less	\$16,313,937	Equals	\$7,189,901

Interest Rate on Amount of Refunds or Surcharges	Over (Under) Recovery Plus Interest	Monthly Interest Rate on Attachment 7a 0.275%	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
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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 2015	599,158	0.275%	12	(19,787)	(618,946)
February	Year 2015	599,158	0.275%	11	(18,138)	(617,297)
March	Year 2015	599,158	0.275%	10	(16,489)	(615,648)
April	Year 2015	599,158	0.275%	9	(14,840)	(613,999)
May	Year 2015	599,158	0.275%	8	(13,191)	(612,350)
June	Year 2015	599,158	0.275%	7	(11,543)	(610,701)
July	Year 2015	599,158	0.275%	6	(9,894)	(609,052)
August	Year 2015	599,158	0.275%	5	(8,245)	(607,403)
September	Year 2015	599,158	0.275%	4	(6,596)	(605,754)
October	Year 2015	599,158	0.275%	3	(4,947)	(604,105)
November	Year 2015	599,158	0.275%	2	(3,298)	(602,456)
December	Year 2015	599,158	0.275%	1	(1,649)	(600,807)
					(128,617)	(7,318,518)
January through December					Annual	
	Year 2016	(7,318,518)	0.275%	12	(241,694)	(7,560,212)
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					Monthly	
January	Year 2017	7,560,212	0.275%		(20,806)	641,345
February	Year 2017	6,939,674	0.275%		(19,099)	641,345
March	Year 2017	6,317,428	0.275%		(17,386)	641,345
April	Year 2017	5,693,469	0.275%		(15,669)	641,345
May	Year 2017	5,067,794	0.275%		(13,947)	641,345
June	Year 2017	4,440,396	0.275%		(12,220)	641,345
July	Year 2017	3,811,272	0.275%		(10,489)	641,345
August	Year 2017	3,180,416	0.275%		(8,753)	641,345
September	Year 2017	2,547,825	0.275%		(7,012)	641,345
October	Year 2017	1,913,492	0.275%		(5,266)	641,345
November	Year 2017	1,277,413	0.275%		(3,516)	641,345
December	Year 2017	639,584	0.275%		(1,760)	641,345
					(135,923)	
Total Amount of True-Up Adjustment					\$	(7,696,134)
Less Over (Under) Recovery					\$	7,189,901
Total Interest					\$	(506,233)

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		Purusant to 35.19 (a)
5	Qtr 3 (Previous Year)		3.250%
6	Qtr 4 (Previous Year)		3.250%
7	Qtr 1 (Current Year)		3.250%
8	Qtr 2 (Current Year)		3.460%
9	Average of the last 4 quarters	(Lines 5-8 / 4)	3.303%
10	Interest Rate Used for True-up adjustment (Note B)		3.303%
11	Monthly Interest Rate	(Line 10 / 12)	0.275%

- 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 2018 (Refund)/Owed
2014		3.551%	3.75%	\$8,349,023.00	\$8,401,132.00	\$ (52,109.00)	0.550%	\$ 67,694.28
2015		3.545%	3.75%	\$16,313,937.00	\$16,446,984.00	\$ (133,047.00)	0.560%	\$ 162,923.32
2016		3.700%	3.75%	\$30,800,000.00	\$31,000,000.00	\$ (200,000.00)	0.540%	\$ 229,718.00
2017		3.700%	3.75%	\$32,800,000.00	\$33,000,000.00	\$ (200,000.00)	0.580%	\$ 215,309.48
2018	*	7.1%	3.75%	\$0.00	\$0.00	\$ -	0.570%	\$ -
2018	**	4.50%	3.75%	\$0.00	\$0.00	\$ -		
								\$ 675,645.08
The Hypothetical Example:								
* Assumes that the construction loan is retired on March 31, 2017								
** Assumes permanent debt structure is put in place on March 31, 2017 with effective rate of 4.5%								

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
Calculation of Interest for 2014 True-Up Period							
An over or under collection will be recovered prorata over 2014, held for 2015-2017 and returned prorata over 2018					Monthly		
January	Year 2014	-	0.5500%	12.00	-		-
February	Year 2014	-	0.5500%	11.00	-		-
March	Year 2014	(5,211)	0.5500%	10.00	287		5,497
April	Year 2014	(5,211)	0.5500%	9.00	258		5,469
May	Year 2014	(5,211)	0.5500%	8.00	229		5,440
June	Year 2014	(5,211)	0.5500%	7.00	201		5,412
July	Year 2014	(5,211)	0.5500%	6.00	172		5,383
August	Year 2014	(5,211)	0.5500%	5.00	143		5,354
September	Year 2014	(5,211)	0.5500%	4.00	115		5,326
October	Year 2014	(5,211)	0.5500%	3.00	86		5,297
November	Year 2014	(5,211)	0.5500%	2.00	57		5,268
December	Year 2014	(5,211)	0.5500%	1.00	29		5,240
					1,576		53,685
Annual							
January through December	Year 2015	53,685	0.5600%	12.00	3,608		57,293
January through December	Year 2016	57,293	0.5400%	12.00	3,713		61,006
January through December	Year 2017	61,006	0.5800%	12.00	4,246		65,252
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					Monthly		
January	Year 2018	(65,252)	0.5700%		372	5,641	59,982
February	Year 2018	(59,982)	0.5700%		342	5,641	54,683
March	Year 2018	(54,683)	0.5700%		312	5,641	49,353
April	Year 2018	(49,353)	0.5700%		281	5,641	43,994
May	Year 2018	(43,994)	0.5700%		251	5,641	38,603
June	Year 2018	(38,603)	0.5700%		220	5,641	33,182
July	Year 2018	(33,182)	0.5700%		189	5,641	27,730
August	Year 2018	(27,730)	0.5700%		158	5,641	22,247
September	Year 2018	(22,247)	0.5700%		127	5,641	16,732
October	Year 2018	(16,732)	0.5700%		95	5,641	11,187
November	Year 2018	(11,187)	0.5700%		64	5,641	5,609
December	Year 2018	(5,609)	0.5700%		32	5,641	(0)
					2,443		
Total Amount of True-Up Adjustment for 2014 ATRR						\$	67,694
Less Over (Under) Recovery						\$	(52,109)
Total Interest						\$	15,585

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

<u>Calculation of Interest for 2015 True-Up Period</u>							
An over or under collection will be recovered prorata over 2015, held for 2016-2017 and returned prorata over 2018						Monthly	
January	Year 2015	(11,087)	0.5600%	12.00	745		11,832
February	Year 2015	(11,087)	0.5600%	11.00	683		11,770
March	Year 2015	(11,087)	0.5600%	10.00	621		11,708
April	Year 2015	(11,087)	0.5600%	9.00	559		11,646
May	Year 2015	(11,087)	0.5600%	8.00	497		11,584
June	Year 2015	(11,087)	0.5600%	7.00	435		11,522
July	Year 2015	(11,087)	0.5600%	6.00	373		11,460
August	Year 2015	(11,087)	0.5600%	5.00	310		11,398
September	Year 2015	(11,087)	0.5600%	4.00	248		11,336
October	Year 2015	(11,087)	0.5600%	3.00	186		11,274
November	Year 2015	(11,087)	0.5600%	2.00	124		11,211
December	Year 2015	(11,087)	0.5600%	1.00	62		11,149
					4,843		137,890
						Annual	
January through December	Year 2016	137,890	0.5400%	12.00	8,935		146,825
January through December	Year 2017	146,825	0.5800%	12.00	10,219		157,044
<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>						Monthly	
January	Year 2018	(157,044)	0.5700%		895	13,577	144,362
February	Year 2018	(144,362)	0.5700%		823	13,577	131,608
March	Year 2018	(131,608)	0.5700%		750	13,577	118,782
April	Year 2018	(118,782)	0.5700%		677	13,577	105,882
May	Year 2018	(105,882)	0.5700%		604	13,577	92,908
June	Year 2018	(92,908)	0.5700%		530	13,577	79,861
July	Year 2018	(79,861)	0.5700%		455	13,577	66,739
August	Year 2018	(66,739)	0.5700%		380	13,577	53,543
September	Year 2018	(53,543)	0.5700%		305	13,577	40,271
October	Year 2018	(40,271)	0.5700%		230	13,577	26,923
November	Year 2018	(26,923)	0.5700%		153	13,577	13,500
December	Year 2018	(13,500)	0.5700%		77	13,577	-
					5,879		
Total Amount of True-Up Adjustment for 2015 ATRR						\$	162,923
Less Over (Under) Recovery						\$	(133,047)
Total Interest						\$	29,876

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

<u>Calculation of Interest for 2016 True-Up Period</u>							
An over or under collection will be recovered prorata over 2016, held for 2017 and returned prorata over 2018						Monthly	
January	Year 2016	(16,667)	0.5400%	12.00	1,080		17,747
February	Year 2016	(16,667)	0.5400%	11.00	990		17,657
March	Year 2016	(16,667)	0.5400%	10.00	900		17,567
April	Year 2016	(16,667)	0.5400%	9.00	810		17,477
May	Year 2016	(16,667)	0.5400%	8.00	720		17,387
June	Year 2016	(16,667)	0.5400%	7.00	630		17,297
July	Year 2016	(16,667)	0.5400%	6.00	540		17,207
August	Year 2016	(16,667)	0.5400%	5.00	450		17,117
September	Year 2016	(16,667)	0.5400%	4.00	360		17,027
October	Year 2016	(16,667)	0.5400%	3.00	270		16,937
November	Year 2016	(16,667)	0.5400%	2.00	180		16,847
December	Year 2016	(16,667)	0.5400%	1.00	90		16,757
					<u>7,020</u>		<u>207,020</u>
						Annual	
January through December	Year 2017	207,020	0.5800%	12.00	14,409		221,429
<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>						Monthly	
January	Year 2018	(221,429)	0.5700%		1,262	19,143	203,548
February	Year 2018	(203,548)	0.5700%		1,160	19,143	185,565
March	Year 2018	(185,565)	0.5700%		1,058	19,143	167,479
April	Year 2018	(167,479)	0.5700%		955	19,143	149,291
May	Year 2018	(149,291)	0.5700%		851	19,143	130,998
June	Year 2018	(130,998)	0.5700%		747	19,143	112,602
July	Year 2018	(112,602)	0.5700%		642	19,143	94,101
August	Year 2018	(94,101)	0.5700%		536	19,143	75,494
September	Year 2018	(75,494)	0.5700%		430	19,143	56,781
October	Year 2018	(56,781)	0.5700%		324	19,143	37,961
November	Year 2018	(37,961)	0.5700%		216	19,143	19,035
December	Year 2018	(19,035)	0.5700%		<u>108</u>	<u>19,143</u>	<u>0</u>
					8,289		
Total Amount of True-Up Adjustment for 2016 ATRR						\$	229,718
Less Over (Under) Recovery						\$	(200,000)
Total Interest						\$	29,718

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

<u>Calculation of Interest for 2017 True-Up Period</u>							
An over or under collection will be recovered prorata over 2017 returned prorata over 2018						Monthly	
January	Year 2017	(16,667)	0.5800%	12.00	1,160		17,827
February	Year 2017	(16,667)	0.5800%	11.00	1,063		17,730
March	Year 2017	(16,667)	0.5800%	10.00	967		17,633
April	Year 2017	(16,667)	0.5800%	9.00	870		17,537
May	Year 2017	(16,667)	0.5800%	8.00	773		17,440
June	Year 2017	(16,667)	0.5800%	7.00	677		17,343
July	Year 2017	(16,667)	0.5800%	6.00	580		17,247
August	Year 2017	(16,667)	0.5800%	5.00	483		17,150
September	Year 2017	(16,667)	0.5800%	4.00	387		17,053
October	Year 2017	(16,667)	0.5800%	3.00	290		16,957
November	Year 2017	(16,667)	0.5800%	2.00	193		16,860
December	Year 2017	(16,667)	0.5800%	1.00	97		16,763
					<u>7,540</u>		<u>207,540</u>
<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>						Monthly	
January	Year 2018	(207,540)	0.5700%		1,183	17,942	190,781
February	Year 2018	(190,781)	0.5700%		1,087	17,942	173,926
March	Year 2018	(173,926)	0.5700%		991	17,942	156,974
April	Year 2018	(156,974)	0.5700%		895	17,942	139,927
May	Year 2018	(139,927)	0.5700%		798	17,942	122,782
June	Year 2018	(122,782)	0.5700%		700	17,942	105,539
July	Year 2018	(105,539)	0.5700%		602	17,942	88,198
August	Year 2018	(88,198)	0.5700%		503	17,942	70,759
September	Year 2018	(70,759)	0.5700%		403	17,942	53,220
October	Year 2018	(53,220)	0.5700%		303	17,942	35,580
November	Year 2018	(35,580)	0.5700%		203	17,942	17,841
December	Year 2018	(17,841)	0.5700%		102	17,942	0
					<u>7,769</u>		
Total Amount of True-Up Adjustment for 2017 ATRR						\$	215,309
Less Over (Under) Recovery						\$	(200,000)
Total Interest						\$	15,309

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.