



**American Electric Power**  
801 Pennsylvania Ave. NW, Suite 735  
Washington, DC 20004-2615  
AEP.com

July 1, 2019

Honorable Kimberly D Bose  
Secretary  
Federal Energy Regulatory Commission  
888 First St., N.E.  
Washington D.C. 20426

**Amanda Riggs Conner**  
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**Re: Transource Missouri, LLC**  
**Docket No. ER12-2554**

American Electric Power Service Corporation, on behalf of its affiliate, Transource Missouri, LLC ("Transource Missouri"), hereby submits for filing for informational purposes the True-Up Adjustment to Transource Missouri's 2018 annual transmission revenue requirements ("Annual Update"). The following is a list of documents submitted with this Annual Update:

1. Transmittal Letter
2. Appendix A - Transource Missouri 2018 True-up Template
3. Appendix B - Variance Analysis
4. Appendix C - CWIP Report
5. Appendix D - Customer Meeting Notice

The Annual Update attached hereto has been submitted to Southwest Power Pool, Inc. ("SPP") for posting and is available on its website at:

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

A copy of this notice of such posting was provided to SPP, SPP customers, and the parties in this docket, and to all affected state commissions on, July 1, 2019. The Annual Update provides the calculation of the true-up of the 2018 projected revenue requirement to the actual 2018 revenue requirement. This 2018 true-up amount will be included in customer rates beginning January 1, 2020. The Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7). In addition, Transource Missouri has not made any material changes in its accounting policies and practices from those in effect during the previous Rate Year and upon which the current rate is based.

Kimberly D. Bose, Secretary

July 1, 2019

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Fully functioning spreadsheet files supporting the Annual Update are also provided. AEP will host a webinar and teleconference meeting from 1:00 to 2:00 p.m. (Central Time) on July 31, 2019, to afford interested parties the opportunity to discuss the Annual Update.

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

Respectfully submitted,

/s/ Amanda Riggs Conner

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Attachments

Appendix A  
Transource Missouri 2018 True-up Template

| Formula Rate - Non-Levelized |                           |                                   | Rate Formula Template<br>Utilizing FERC Form 1 Data |                      | Annual Transmission Revenue Requirement<br>For the 12 Months Ended 12/31/2018 |  |
|------------------------------|---------------------------|-----------------------------------|-----------------------------------------------------|----------------------|-------------------------------------------------------------------------------|--|
| Transource Missouri, LLC     |                           |                                   |                                                     |                      |                                                                               |  |
|                              |                           | (1)                               | (2)                                                 | (3)                  |                                                                               |  |
| Line No.                     |                           |                                   |                                                     | Allocated Amount     |                                                                               |  |
| 1                            | GROSS REVENUE REQUIREMENT | (line 73)                         | 12 months                                           | \$ 38,049,570        |                                                                               |  |
|                              |                           |                                   |                                                     |                      |                                                                               |  |
|                              | REVENUE CREDITS           |                                   | <u>Total</u>                                        | <u>Allocator</u>     |                                                                               |  |
| 2                            | Total Revenue Credits     | Attachment 1, line 6              | 3,285,365                                           | TP 1.0000            | 3,285,365                                                                     |  |
| 3                            | True-up Adjustment        | Attachment 7                      | -                                                   | DA 1.0000            | -                                                                             |  |
|                              |                           |                                   |                                                     |                      |                                                                               |  |
| 4                            | NET REVENUE REQUIREMENT   | (line 1 minus line 2 plus line 3) |                                                     | <u>\$ 34,764,205</u> |                                                                               |  |

| Formula Rate - Non-Levelized |                                             | Rate Formula Template<br>Utilizing FERC Form 1 Data |                      |                  |                                            | For the 12 Months Ended 12/31/2018 |  |
|------------------------------|---------------------------------------------|-----------------------------------------------------|----------------------|------------------|--------------------------------------------|------------------------------------|--|
| Transource Missouri, LLC     |                                             |                                                     |                      |                  |                                            |                                    |  |
| Line No.                     | (1)<br>RATE BASE:                           | (2)<br>Form No. 1<br>Page, Line, Col.               | (3)<br>Company Total | (4)<br>Allocator | (5)<br>Transmission<br>(Col 3 times Col 4) |                                    |  |
|                              | GROSS PLANT IN SERVICE                      |                                                     |                      |                  |                                            |                                    |  |
| 5                            | Production                                  | (Attachment 2)                                      | -                    | NA               | -                                          | -                                  |  |
| 6                            | Transmission                                | (Attachment 2)                                      | 310,717,098          | TP               | 1.0000                                     | 310,717,098                        |  |
| 7                            | Distribution                                | (Attachment 2)                                      | -                    | NA               | -                                          | -                                  |  |
| 8                            | General & Intangible                        | (Attachment 2)                                      | 1,571,078            | W/S              | 1.0000                                     | 1,571,078                          |  |
| 9                            | TOTAL GROSS PLANT (sum lines 5-8)           | (GP=1 if plant =0)                                  | 312,288,177          | GP=              | 1.0000                                     | 312,288,177                        |  |
|                              |                                             |                                                     |                      |                  |                                            |                                    |  |
|                              | ACCUMULATED DEPRECIATION & AMORTIZATION     |                                                     |                      |                  |                                            |                                    |  |
| 11                           | Production                                  | (Attachment 2)                                      | -                    | NA               | -                                          | -                                  |  |
| 12                           | Transmission                                | (Attachment 2)                                      | 8,856,292            | TP               | 1.0000                                     | 8,856,292                          |  |
| 13                           | Distribution                                | (Attachment 2)                                      | -                    | NA               | -                                          | -                                  |  |
| 14                           | General & Intangible                        | (Attachment 2)                                      | 484,953              | W/S              | 1.0000                                     | 484,953                            |  |
| 15                           | TOTAL ACCUM. DEPRECIATION (sum lines 11-14) |                                                     | 9,341,245            |                  |                                            | 9,341,245                          |  |
|                              |                                             |                                                     |                      |                  |                                            |                                    |  |
|                              | NET PLANT IN SERVICE                        |                                                     |                      |                  |                                            |                                    |  |
| 17                           | Production                                  | (line 5- line 11)                                   | -                    |                  |                                            | -                                  |  |
| 18                           | Transmission                                | (line 6- line 12)                                   | 301,860,807          |                  |                                            | 301,860,807                        |  |
| 19                           | Distribution                                | (line 7- line 13)                                   | -                    |                  |                                            | -                                  |  |
| 20                           | General & Intangible                        | (line 8- line 14)                                   | 1,086,125            |                  |                                            | 1,086,125                          |  |
| 21                           | TOTAL NET PLANT (sum lines 17-20)           | (NP=1 if plant =0)                                  | 302,946,932          | NP=              | 1.0000                                     | 302,946,932                        |  |
|                              |                                             |                                                     |                      |                  |                                            |                                    |  |
| 22                           | ADJUSTMENTS TO RATE BASE (Note A)           |                                                     |                      |                  |                                            |                                    |  |
| 23                           | ADIT                                        | (Attachment 6a)                                     | (31,911,625)         | TP               | 1.0000                                     | (31,911,625)                       |  |
| 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)                                      | 353,467              | DA               | 1.0000                                     | 353,467                            |  |
| 28                           | Unamortized Abandoned Plant                 | (Attachment 2) (Note K)                             | -                    | DA               | 1.0000                                     | -                                  |  |
| 29                           | TOTAL ADJUSTMENTS (sum lines 23-28)         |                                                     | (31,558,158)         |                  |                                            | (31,558,158)                       |  |
|                              |                                             |                                                     |                      |                  |                                            |                                    |  |
| 30                           | LAND HELD FOR FUTURE USE                    | (Attachment 2)                                      | -                    | TP               | 1.0000                                     | -                                  |  |
|                              |                                             |                                                     |                      |                  |                                            |                                    |  |
| 31                           | WORKING CAPITAL (Note C)                    |                                                     |                      |                  |                                            |                                    |  |
| 32                           | CWC                                         | calculated (1/8 * Line 44)                          | 317,471              |                  |                                            | 317,471                            |  |
| 33                           | Materials & Supplies (Note B)               | (Attachment 2)                                      | -                    | TP               | 1.0000                                     | -                                  |  |
| 34                           | Prepayments (Account 165 - Note C)          | (Attachment 2)                                      | 53,837               | GP               | 1.0000                                     | 53,837                             |  |
| 35                           | TOTAL WORKING CAPITAL (sum lines 32-34)     |                                                     | 371,308              |                  |                                            | 371,308                            |  |
|                              |                                             |                                                     |                      |                  |                                            |                                    |  |
| 36                           | RATE BASE (sum lines 21, 29, 30, & 35)      |                                                     | 271,760,082          |                  |                                            | 271,760,082                        |  |

| Formula Rate - Non-Levelized |                                                                      | Rate Formula Template<br>Utilizing FERC Form 1 Data |           |                                     |  | For the 12 Months Ended 12/31/2018 |  |
|------------------------------|----------------------------------------------------------------------|-----------------------------------------------------|-----------|-------------------------------------|--|------------------------------------|--|
|                              |                                                                      | Transource Missouri, LLC                            |           |                                     |  |                                    |  |
| (1)                          | (2)                                                                  | (3)                                                 | (4)       | (5)                                 |  |                                    |  |
|                              | Form No. 1<br>Page, Line, Col.                                       | Company Total                                       | Allocator | Transmission<br>(Col 3 times Col 4) |  |                                    |  |
| 37                           | O&M                                                                  |                                                     |           |                                     |  |                                    |  |
| 38                           | Transmission                                                         | 321.112.b1,735,082                                  | TP=       | 1.0000                              |  | 1,735,082                          |  |
| 39                           | Less Accounts 565, 561 and 561.1 to 561.8                            | 321.84.b to 92.b25,578                              | TP=       | 1.0000                              |  | 25,578                             |  |
| 40                           | A&G                                                                  | 323.197.b765,954                                    | W/S       | 1.0000                              |  | 765,954                            |  |
| 41                           | Less EPRI & Reg. Comm. Exp. & Other Ad.                              | (Note D & Attach 2)20,956                           | DA        | 1.0000                              |  | 20,956                             |  |
| 42                           | Plus Transmission Related Reg. Comm. Exp.                            | (Note D & Attach 2)20,074                           | TP=       | 1.0000                              |  | 20,074                             |  |
| 43                           | PBOP expense adjustment                                              | (Attachment 2)65,191                                | TP=       | 1.0000                              |  | 65,191                             |  |
| 44                           | TOTAL O&M (sum lines 38, 40, 42, 43 less lines 39 & 41)              | 2,539,767                                           |           |                                     |  | 2,539,767                          |  |
| 45                           | DEPRECIATION EXPENSE                                                 |                                                     |           |                                     |  |                                    |  |
| 46                           | Transmission                                                         | 336.7.b & c4,897,882                                | TP        | 1.0000                              |  | 4,897,882                          |  |
| 47                           | General and Intangible                                               | 336.1.d&e + 336.10.b&c300,658                       | W/S       | 1.0000                              |  | 300,658                            |  |
| 48                           | Amortization of Abandoned Plant                                      | (Attachment 2) (Note K)-                            | DA        | 1.0000                              |  | -                                  |  |
| 49                           | TOTAL DEPRECIATION (Sum lines 46-48)                                 | 5,198,540                                           |           |                                     |  | 5,198,540                          |  |
| 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 #)4,433,999                 | GP        | 1.0000                              |  | 4,433,999                          |  |
| 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)                                  | 4,433,999                                           |           |                                     |  | 4,433,999                          |  |
| 59                           | INCOME TAXES (Note F)                                                |                                                     |           |                                     |  |                                    |  |
| 60                           | T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =              | 0.2545                                              |           |                                     |  |                                    |  |
| 61                           | CIT=(T/1-T) * (1-(WCLTD/R)) =                                        | 0.2762                                              |           |                                     |  |                                    |  |
| 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)                                       | 1.3414                                              |           |                                     |  |                                    |  |
| 65                           | Amortized Investment Tax Credit (266.8f) (enter negative)            | -                                                   |           |                                     |  |                                    |  |
| 66                           | Income Tax Calculation = line 61 * line 70                           | 5,255,158                                           | NA        |                                     |  | 5,255,158                          |  |
| 67                           | ITC adjustment (line 64 * line 65)                                   | -                                                   | NP        | 1.0000                              |  | -                                  |  |
| 68                           | Total Income Taxes (line 66 plus line 67)                            | 5,255,158                                           |           |                                     |  | 5,255,158                          |  |
| 69                           | RETURN                                                               |                                                     |           |                                     |  |                                    |  |
| 70                           | [ Rate Base (line 36) * Rate of Return (line 93)]                    | 19,026,830                                          | NA        |                                     |  | 19,026,830                         |  |
| 71                           | Rev Requirement before 60/40 Projects (sum lines 44, 49, 58, 68, 70) | 36,454,294                                          |           |                                     |  | 36,454,294                         |  |
| 72                           | Return and Income Tax on 60/40 Projects (Attachment 4)               | 1,595,277                                           | DA        | 100%                                |  | 1,595,277                          |  |
| 73                           | Total Revenue Requirement (sum lines 71 & 72)                        | 38,049,570                                          |           |                                     |  | 38,049,570                         |  |

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 Months Ended 12/31/2018

Transource Missouri, LLC  
SUPPORTING CALCULATIONS AND NOTES

|    |                                                                                                                      |                       |  |             |  |       |  |                    |             |                                                          |
|----|----------------------------------------------------------------------------------------------------------------------|-----------------------|--|-------------|--|-------|--|--------------------|-------------|----------------------------------------------------------|
| 74 | TRANSMISSION PLANT INCLUDED IN RTO RATES                                                                             |                       |  |             |  |       |  |                    |             |                                                          |
| 75 | Total transmission plant                                                                                             | (line 6, column 3)    |  |             |  |       |  |                    | 310,717,098 |                                                          |
| 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)                                                |                       |  |             |  |       |  |                    | 310,717,098 |                                                          |
| 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                  |             |                                                          |
| 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) |  | 124,374,744 |  | 45.0% |  | 2.970%             |             | 1.34% =WCLTD                                             |
| 91 | Preferred Stock                                                                                                      | (Attachment 2)        |  | -           |  | 0%    |  | -                  |             | 0.00%                                                    |
| 92 | Common Stock                                                                                                         | (Attachment 2)        |  | 154,719,258 |  | 55.0% |  | 10.300%            |             | 5.67%                                                    |
| 93 | Total (sum lines 90-92)                                                                                              |                       |  | 279,094,003 |  |       |  |                    |             | 7.00% =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)             |  |             |  |       |  | 301,860,807        |             | -                                                        |
| 95 | CWIP                                                                                                                 | (Line 25)             |  |             |  |       |  | -                  |             | -                                                        |
| 96 | Unamortized Abandoned Plant                                                                                          | (Line 28)             |  |             |  |       |  | -                  |             | -                                                        |
| 96 | Regulatory Assets                                                                                                    | (Line 27)             |  |             |  |       |  | 353,467            |             |                                                          |
| 97 | Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant                                                         |                       |  |             |  |       |  | 302,214,273        |             | -                                                        |
|    |                                                                                                                      |                       |  |             |  |       |  |                    |             | For use on Attachment 3 Line 24 and Attachment 4, line 4 |

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 Months Ended 12/31/2018

Transource Missouri, LLC

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

Note  
Letter

- A The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
- B Identified in Form 1 as being only transmission related.
- C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission  
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
- D Line 41 removes EPRI Annual Membership Dues listed in Form 1 at 353.3.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 = | 21.00% |                                                               |
|                  | 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.

- G The cost of debt is determined using the internal rate of return methodology shown on Attachment 5 until the Actual Capital Structure Date, and is determined using the methodology in Attachment 2 thereafter. Attachment 5 contains a hypothetical example of the internal rate of return methodology; the methodology will be applied to actual amounts for use in Appendix A.
- H Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- I Enter dollar amounts
- J ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC under FPA Section 205 or 206.

The capital structure will be 60% equity and 40% debt for the CWIP associated with the projects listed below (60/40 Projects), and the return on such projects will be calculated on Attachments 3 and 4 and input on line 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 |
| Iatan – Nashua 345 kV line Project                                                                   | ER12-2554     |
| Nebraska City – Sibley 345 kV line Project                                                           | ER12-2554     |
| ...                                                                                                  |               |
| ...                                                                                                  |               |

- K Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Company must submit a Section 205 filing to recover the cost of abandoned plant. Any such filing to recover the cost of an abandoned plant item shall be made no later than 730 days after the date that Company formally declares such plant item abandoned.

**Attachment 1 - Revenue Credit Workpaper\***  
**Transource Missouri, LLC**  
**For the 12 Months Ended 12/31/2018**

| Line No. |                                                                        |                        |                         |
|----------|------------------------------------------------------------------------|------------------------|-------------------------|
|          | <b>Account 454 - Rent from Electric Property</b>                       | Notes 1 & 3            |                         |
| 1        | Rent from FERC Form No. 1                                              |                        | -                       |
|          | <b>Account 456 and 456.1</b>                                           | Notes 1 & 3            |                         |
| 2        | Other Electric Revenues (Note 2)                                       |                        | 3,285,365 See workpaper |
| 3        | Professional Services                                                  |                        | -                       |
| 4        | Revenues from Directly Assigned Transmission Facility Charges (Note 2) |                        | -                       |
| 5        | Rent or Attachment Fees associated with Transmission Facilities        |                        | -                       |
| 6        | Total Revenue Credits                                                  | Sum lines 2-5 + line 1 | 3,285,365               |

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 | \$ 45,922,093 | 45,922,093    |         |         |
| 1x       | Trans. Fac. Charge                             | -             |               |         |         |
| 2        | Trans Studies                                  | -             |               |         |         |
| 3        | Total                                          | \$ 45,922,093 | \$ 45,922,093 | \$ -    | \$ -    |
| 4        | Less:                                          |               |               |         |         |
| 5        | Revenue for Demands in Divisor                 | 42,636,728    | 42,636,728    | -       | -       |
| 6        | Sub Total Revenue Credit                       | \$ 3,285,365  | \$ 3,285,365  | \$ -    | \$ -    |
| 7        | Prior Period Adjustments                       | -             | -             | -       | -       |
| 8        | <b>Total</b>                                   | \$ 3,285,365  | \$ 3,285,365  | \$ -    | \$ -    |
| 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       | <b>Total</b>                                   | -             |               |         |         |
|          | Account 456                                    |               |               |         |         |
|          | NITS, Base Plan and Balanced Plan              | 42,636,728    |               |         |         |
|          | SPP Schedule 11 Base Plan Point to Point       | 3,285,365     |               |         |         |
|          | <b>Subtotal - Revenue</b>                      | 45,922,093    |               |         |         |

Form 1, page 330, column N

**Attachment 2 - Cost Support**  
**Transource Missouri, LLC**  
**For the 12 Months Ended 12/31/2018**

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             | 2017 | 310,347,281 |
| 3                                                                        | January                                             | company records       | 2018 | 310,443,122 |
| 4                                                                        | February                                            | company records       | 2018 | 310,448,147 |
| 5                                                                        | March                                               | company records       | 2018 | 310,458,940 |
| 6                                                                        | April                                               | company records       | 2018 | 310,613,480 |
| 7                                                                        | May                                                 | company records       | 2018 | 310,663,457 |
| 8                                                                        | June                                                | company records       | 2018 | 310,714,176 |
| 9                                                                        | July                                                | company records       | 2018 | 310,913,981 |
| 10                                                                       | August                                              | company records       | 2018 | 311,027,498 |
| 11                                                                       | September                                           | company records       | 2018 | 311,079,271 |
| 12                                                                       | October                                             | company records       | 2018 | 310,855,044 |
| 13                                                                       | November                                            | company records       | 2018 | 310,861,588 |
| 14                                                                       | December                                            | p207.58.g             | 2018 | 310,896,295 |
| 15                                                                       | <b>Transmission Plant In Service</b>                | (sum lines 2-14) /13  |      | 310,717,098 |
| 16                                                                       | <u>Calculation of Distribution Plant In Service</u> | Source                |      |             |
| 17                                                                       | December                                            | p206.75.b             | 2017 | -           |
| 18                                                                       | January                                             | company records       | 2018 | -           |
| 19                                                                       | February                                            | company records       | 2018 | -           |
| 20                                                                       | March                                               | company records       | 2018 | -           |
| 21                                                                       | April                                               | company records       | 2018 | -           |
| 22                                                                       | May                                                 | company records       | 2018 | -           |
| 23                                                                       | June                                                | company records       | 2018 | -           |
| 24                                                                       | July                                                | company records       | 2018 | -           |
| 25                                                                       | August                                              | company records       | 2018 | -           |
| 26                                                                       | September                                           | company records       | 2018 | -           |
| 27                                                                       | October                                             | company records       | 2018 | -           |
| 28                                                                       | November                                            | company records       | 2018 | -           |
| 29                                                                       | December                                            | p207.75.g             | 2018 | -           |
| 30                                                                       | <b>Distribution Plant In Service</b>                | (sum lines 17-29) /13 |      | -           |

**Attachment 2 - Cost Support**  
**Transource Missouri, LLC**  
**For the 12 Months Ended 12/31/2018**

Line No.

**Plant in Service Worksheet**

|    |                                                          |                        |      |           |
|----|----------------------------------------------------------|------------------------|------|-----------|
| 31 | <b><u>Calculation of Intangible Plant In Service</u></b> | Source                 |      |           |
| 32 | December                                                 | p204.5.b               | 2017 | 1,371,085 |
| 33 | January                                                  | company records        | 2018 | 1,389,810 |
| 34 | February                                                 | company records        | 2018 | 1,415,669 |
| 35 | March                                                    | company records        | 2018 | 1,448,947 |
| 36 | April                                                    | company records        | 2018 | 1,476,121 |
| 37 | May                                                      | company records        | 2018 | 1,509,340 |
| 38 | June                                                     | company records        | 2018 | 1,559,360 |
| 39 | July                                                     | company records        | 2018 | 1,611,812 |
| 40 | August                                                   | company records        | 2018 | 1,632,361 |
| 41 | September                                                | company records        | 2018 | 1,656,643 |
| 42 | October                                                  | company records        | 2018 | 1,728,441 |
| 43 | November                                                 | company records        | 2018 | 1,762,695 |
| 44 | December                                                 | p205.5.g               | 2018 | 1,861,731 |
| 45 | <b>Intangible Plant In Service</b>                       | (sum lines 32 & 44) /2 |      | 1,571,078 |
| 46 | <b><u>Calculation of General Plant In Service</u></b>    | Source                 |      |           |
| 47 | December                                                 | p206.99.b              | 2017 | -         |
| 48 | January                                                  | company records        | 2018 | -         |
| 49 | February                                                 | company records        | 2018 | -         |
| 50 | March                                                    | company records        | 2018 | -         |
| 51 | April                                                    | company records        | 2018 | -         |
| 52 | May                                                      | company records        | 2018 | -         |
| 53 | June                                                     | company records        | 2018 | -         |
| 54 | July                                                     | company records        | 2018 | -         |
| 55 | August                                                   | company records        | 2018 | -         |
| 56 | September                                                | company records        | 2018 | -         |
| 57 | October                                                  | company records        | 2018 | -         |
| 58 | November                                                 | company records        | 2018 | -         |
| 59 | December                                                 | p207.99.g              | 2018 | -         |
| 60 | <b>General Plant In Service</b>                          | (sum lines 47 & 59) /2 |      | -         |

**Attachment 2 - Cost Support**  
**Transource Missouri, LLC**  
**For the 12 Months Ended 12/31/2018**

Line No.

**Plant in Service Worksheet**

|    |                                                          |                                  |      |             |
|----|----------------------------------------------------------|----------------------------------|------|-------------|
| 61 | <b><u>Calculation of Production Plant In Service</u></b> | Source                           |      |             |
| 62 | December                                                 | p204.46b                         | 2017 | -           |
| 63 | January                                                  | company records                  | 2018 | -           |
| 64 | February                                                 | company records                  | 2018 | -           |
| 65 | March                                                    | company records                  | 2018 | -           |
| 66 | April                                                    | company records                  | 2018 | -           |
| 67 | May                                                      | company records                  | 2018 | -           |
| 68 | June                                                     | company records                  | 2018 | -           |
| 69 | July                                                     | company records                  | 2018 | -           |
| 70 | August                                                   | company records                  | 2018 | -           |
| 71 | September                                                | company records                  | 2018 | -           |
| 72 | October                                                  | company records                  | 2018 | -           |
| 73 | November                                                 | company records                  | 2018 | -           |
| 74 | December                                                 | p205.46.g                        | 2018 | -           |
| 75 | <b><u>Production Plant In Service</u></b>                | (sum lines 62-74) /13            |      | -           |
| 76 | <b><u>Total Plant In Service</u></b>                     | (sum lines 15, 30, 45, 60, & 75) |      | 312,288,177 |

**Attachment 2 - Cost Support**  
**Transource Missouri, LLC**  
**For the 12 Months Ended 12/31/2018**

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   | 2017 | 6,424,360  |
| 79  | January                                                     | company records        | 2018 | 6,827,587  |
| 80  | February                                                    | company records        | 2018 | 7,230,939  |
| 81  | March                                                       | company records        | 2018 | 7,634,296  |
| 82  | April                                                       | company records        | 2018 | 8,037,668  |
| 83  | May                                                         | company records        | 2018 | 8,441,273  |
| 84  | June                                                        | company records        | 2018 | 8,845,632  |
| 85  | July                                                        | company records        | 2018 | 9,249,472  |
| 86  | August                                                      | company records        | 2018 | 9,653,686  |
| 87  | September                                                   | company records        | 2018 | 10,070,977 |
| 88  | October                                                     | company records        | 2018 | 10,488,366 |
| 89  | November                                                    | company records        | 2018 | 10,905,296 |
| 90  | December                                                    | p219.25.b              | 2018 | 11,322,242 |
| 91  | <b>Transmission Accumulated Depreciation</b>                | (sum lines 78-90) /13  |      | 8,856,292  |
| 92  | <u>Calculation of Distribution Accumulated Depreciation</u> | Source                 |      |            |
| 93  | December                                                    | Prior year p219.26.b   | 2017 | -          |
| 94  | January                                                     | company records        | 2018 | -          |
| 95  | February                                                    | company records        | 2018 | -          |
| 96  | March                                                       | company records        | 2018 | -          |
| 97  | April                                                       | company records        | 2018 | -          |
| 98  | May                                                         | company records        | 2018 | -          |
| 99  | June                                                        | company records        | 2018 | -          |
| 100 | July                                                        | company records        | 2018 | -          |
| 101 | August                                                      | company records        | 2018 | -          |
| 102 | September                                                   | company records        | 2018 | -          |
| 103 | October                                                     | company records        | 2018 | -          |
| 104 | November                                                    | company records        | 2018 | -          |
| 105 | December                                                    | p219.26.b              | 2018 | -          |
| 106 | <b>Distribution Accumulated Depreciation</b>                | (sum lines 93-105) /13 |      | -          |

**Attachment 2 - Cost Support**  
**Transource Missouri, LLC**  
**For the 12 Months Ended 12/31/2018**

Line No.

**Plant in Service Worksheet**

|     |                                                                  |                         |      |         |
|-----|------------------------------------------------------------------|-------------------------|------|---------|
| 107 | <b><u>Calculation of Intangible Accumulated Depreciation</u></b> | Source                  |      |         |
| 108 | December                                                         | Prior year p200.21.c    | 2017 | 341,301 |
| 109 | January                                                          | company records         | 2018 | 363,426 |
| 110 | February                                                         | company records         | 2018 | 385,864 |
| 111 | March                                                            | company records         | 2018 | 408,732 |
| 112 | April                                                            | company records         | 2018 | 432,155 |
| 113 | May                                                              | company records         | 2018 | 456,031 |
| 114 | June                                                             | company records         | 2018 | 480,461 |
| 115 | July                                                             | company records         | 2018 | 505,724 |
| 116 | August                                                           | company records         | 2018 | 531,861 |
| 117 | September                                                        | company records         | 2018 | 558,341 |
| 118 | October                                                          | company records         | 2018 | 585,226 |
| 119 | November                                                         | company records         | 2018 | 613,307 |
| 120 | December                                                         | p200.21.c               | 2018 | 641,959 |
| 121 | <b>Accumulated Intangible Depreciation</b>                       | (sum lines 108-120) /13 |      | 484,953 |
| 122 | <b><u>Calculation of General Accumulated Depreciation</u></b>    | Source                  |      |         |
| 123 | December                                                         | Prior year p219.28.b    | 2017 | -       |
| 124 | January                                                          | company records         | 2018 | -       |
| 125 | February                                                         | company records         | 2018 | -       |
| 126 | March                                                            | company records         | 2018 | -       |
| 127 | April                                                            | company records         | 2018 | -       |
| 128 | May                                                              | company records         | 2018 | -       |
| 129 | June                                                             | company records         | 2018 | -       |
| 130 | July                                                             | company records         | 2018 | -       |
| 131 | August                                                           | company records         | 2018 | -       |
| 132 | September                                                        | company records         | 2018 | -       |
| 133 | October                                                          | company records         | 2018 | -       |
| 134 | November                                                         | company records         | 2018 | -       |
| 135 | December                                                         | p219.28.b               | 2018 | -       |
| 136 | <b>Accumulated General Depreciation</b>                          | (sum lines 123-135) /13 |      | -       |

**Attachment 2 - Cost Support**  
**Transource Missouri, LLC**  
**For the 12 Months Ended 12/31/2018**

Line No.

**Plant in Service Worksheet**

|     |                                                                  |                                      |      |           |
|-----|------------------------------------------------------------------|--------------------------------------|------|-----------|
| 137 | <b><u>Calculation of Production Accumulated Depreciation</u></b> | Source                               |      |           |
| 138 | December                                                         | p219.20:24.b (prior year)            | 2017 | -         |
| 139 | January                                                          | company records                      | 2018 | -         |
| 140 | February                                                         | company records                      | 2018 | -         |
| 141 | March                                                            | company records                      | 2018 | -         |
| 142 | April                                                            | company records                      | 2018 | -         |
| 143 | May                                                              | company records                      | 2018 | -         |
| 144 | June                                                             | company records                      | 2018 | -         |
| 145 | July                                                             | company records                      | 2018 | -         |
| 146 | August                                                           | company records                      | 2018 | -         |
| 147 | September                                                        | company records                      | 2018 | -         |
| 148 | October                                                          | company records                      | 2018 | -         |
| 149 | November                                                         | company records                      | 2018 | -         |
| 150 | December                                                         | p219.20 thru 219.24.b                | 2018 | -         |
| 151 | <b>Production Accumulated Depreciation</b>                       | (sum lines 138-150) /13              |      | -         |
| 152 | <b><u>Total Accumulated Depreciation</u></b>                     | (sum lines 91, 106, 121, 136, & 151) |      | 9,341,245 |

Attachment 2a - Cost Support  
Transource Missouri, LLC  
For the 12 Months Ended 12/31/2018

ADJUSTMENTS TO RATE BASE (Note A)

Attachment 2a - Cost Support

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

|     |                                                                                                                             |                         | <u>Beginning of Year</u> | <u>End of Year</u> | <u>Average Balance</u> |
|-----|-----------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------------|--------------------|------------------------|
| 153 | Account No. 255 (enter negative)                                                                                            | 267.8.h                 | -                        | -                  | -                      |
| 154 | Unamortized Abandoned Plant<br>(recovery of abandoned plant requires a FERC order approving the amount and recovery period) | Per FERC Order          | -                        | -                  | -                      |
| 155 | Amortization of Abandoned Plant                                                                                             |                         |                          | -                  |                        |
| 156 | <b>Prepayments (Account 165)</b><br>(Prepayments exclude Prepaid Pension Assets)                                            |                         | <u>Year</u>              | <u>Balance</u>     |                        |
| 157 | December                                                                                                                    | 111.57.d                | 2017                     | 47,220             |                        |
| 158 | January                                                                                                                     | company records         | 2018                     | 30,062             |                        |
| 159 | February                                                                                                                    | company records         | 2018                     | 12,905             |                        |
| 160 | March                                                                                                                       | company records         | 2018                     | 97,439             |                        |
| 161 | April                                                                                                                       | company records         | 2018                     | 87,063             |                        |
| 162 | May                                                                                                                         | company records         | 2018                     | 77,855             |                        |
| 163 | June                                                                                                                        | company records         | 2018                     | 68,646             |                        |
| 164 | July                                                                                                                        | company records         | 2018                     | 77,493             |                        |
| 165 | August                                                                                                                      | company records         | 2018                     | 64,674             |                        |
| 166 | September                                                                                                                   | company records         | 2018                     | 51,854             |                        |
| 167 | October                                                                                                                     | company records         | 2018                     | 40,039             |                        |
| 168 | November                                                                                                                    | company records         | 2018                     | 28,224             |                        |
| 169 | December                                                                                                                    | 111.57.c                | 2018                     | 16,408             |                        |
| 170 | <b>Prepayments</b>                                                                                                          | (sum lines 157-169) /13 |                          | 53,837             |                        |

|     |                                         |                         |      |                    |                |       |   | 0 | Non 60/40<br>Projects | Total |   |
|-----|-----------------------------------------|-------------------------|------|--------------------|----------------|-------|---|---|-----------------------|-------|---|
| 171 | <b>Calculation of Transmission CWIP</b> | Source                  | Year | Non 60/40 Projects | 60/40 Projects | Total |   |   |                       |       |   |
| 172 | December                                | 216.b (prior Year)      | 2017 | -                  | -              | -     | - | - | -                     | -     | - |
| 173 | January                                 | company records         | 2018 | -                  | -              | -     | - | - | -                     | -     | - |
| 174 | February                                | company records         | 2018 | -                  | -              | -     | - | - | -                     | -     | - |
| 175 | March                                   | company records         | 2018 | -                  | -              | -     | - | - | -                     | -     | - |
| 176 | April                                   | company records         | 2018 | -                  | -              | -     | - | - | -                     | -     | - |
| 177 | May                                     | company records         | 2018 | -                  | -              | -     | - | - | -                     | -     | - |
| 178 | June                                    | company records         | 2018 | -                  | -              | -     | - | - | -                     | -     | - |
| 179 | July                                    | company records         | 2018 | -                  | -              | -     | - | - | -                     | -     | - |
| 180 | August                                  | company records         | 2018 | -                  | -              | -     | - | - | -                     | -     | - |
| 181 | September                               | company records         | 2018 | -                  | -              | -     | - | - | -                     | -     | - |
| 182 | October                                 | company records         | 2018 | -                  | -              | -     | - | - | -                     | -     | - |
| 183 | November                                | company records         | 2018 | -                  | -              | -     | - | - | -                     | -     | - |
| 184 | December                                | 216.b                   | 2018 | -                  | -              | -     | - | - | -                     | -     | - |
| 185 | <b>Transmission CWIP</b>                | (sum lines 172-184) /13 |      | -                  | -              | -     | - | - | -                     | -     | - |

Attachment 2a - Cost Support  
Transource Missouri, LLC  
For the 12 Months Ended 12/31/2018

ADJUSTMENTS TO RATE BASE (Note A)

Attachment 2a - Cost Support

LAND HELD FOR FUTURE USE

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

Reserves

|     |                       |        |                                      |                                       |                  |
|-----|-----------------------|--------|--------------------------------------|---------------------------------------|------------------|
| 187 | List of all reserves: | Amount | Enter 1 if Customer Funded, 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<br>p353.1.f | EPRI Dues<br>634 |         |

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 |  | 20,322                             | 20,074               | 248                      |          |
|                                                                          |                                       |            |  | FERC Formula Rate for SPP Projects |                      |                          |          |

Attachment 2a - Cost Support  
Transource Missouri, LLC  
For the 12 Months Ended 12/31/2018

ADJUSTMENTS TO RATE BASE (Note A) Attachment 2a - Cost Support

| Multi-state Workpaper |  | Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | State 1 | State 2 | State 3 | State 4 | State 5 | Weighed Average |
|-----------------------|--|--------------------------------------------------------------------------|---------|---------|---------|---------|---------|-----------------|
|-----------------------|--|--------------------------------------------------------------------------|---------|---------|---------|---------|---------|-----------------|

|                  |                                                                                                            |  |          |  |  |  |  |        |
|------------------|------------------------------------------------------------------------------------------------------------|--|----------|--|--|--|--|--------|
| Income Tax Rates |                                                                                                            |  | Missouri |  |  |  |  |        |
| 190              | SIT=State Income Tax Rate or Composite                                                                     |  | 6.250%   |  |  |  |  | 6.250% |
|                  | Multiple state rates are weighted based on the state apportionment factors on the state income tax returns |  | 0        |  |  |  |  |        |

Safety Related and Education and Out Reach Cost Support

| Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions |                                       | Form 1 Amount | Safety Related, Education, Siting & Outreach Related | Other | Details |
|--------------------------------------------------------------------------|---------------------------------------|---------------|------------------------------------------------------|-------|---------|
| Directly Assigned A&G                                                    |                                       |               |                                                      |       |         |
| 191                                                                      | General Advertising Exp Account 930.1 | p323.191.b    | 9                                                    | -     | 9       |

| Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions                   |                                  | Excluded Transmission Facilities | Description of the Facilities         |
|--------------------------------------------------------------------------------------------|----------------------------------|----------------------------------|---------------------------------------|
| 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 |           |          | Stores Expense Undistributed | Transmission Materials & Supplies | Construction Materials & Supplies | Total |
|--------------------------------------------------------------------------|-----------|----------|------------------------------|-----------------------------------|-----------------------------------|-------|
| Note: for the projection, the prior year's actual balances will be used  |           |          |                              |                                   |                                   |       |
| 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  
For the 12 Months Ended 12/31/2018

ADJUSTMENTS TO RATE BASE (Note A)

Attachment 2a - Cost Support

Regulatory Asset

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

|     |                                         | Project                     | Iatan – Nashua 345 kV<br>line Project | Nebraska City –<br>Sibley 345 kV line<br>Project | Total   | 15.000%                                                                                                                                                                                 | 85.000% |
|-----|-----------------------------------------|-----------------------------|---------------------------------------|--------------------------------------------------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| 207 | Beginning Balance of Regulatory Asset   |                             | 106,040                               | 600,894                                          | 706,934 | Uncapitalized costs as of date the rates become effective                                                                                                                               |         |
| 208 | Months remaining in Amortization Period |                             | 12                                    | 12                                               | 12      | As approved by FERC                                                                                                                                                                     |         |
| 209 | Monthly Amortization to Account 566     | (line 207 / line 208)       | 8,837                                 | 50,074                                           | 58,911  | All amortizations of the Regulatory Asset are to be booked to Account 566 over a 5 year period<br>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) | -                                     | -                                                | -       | Enter docket nos. for orders authorizing recovery here:                                                                                                                                 |         |
| 212 | Average Balance of Regulatory Asset     | (line 207 + line 211)/2     | 53,020                                | 300,447                                          | 353,467 | Docket Number: Amortization period                                                                                                                                                      |         |
|     |                                         |                             |                                       |                                                  |         | ER12-2554 60 Months                                                                                                                                                                     |         |

Attachment 2a - Cost Support  
Transource Missouri, LLC  
For the 12 Months Ended 12/31/2018

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)                  |  | 2017 | 125,943,975 | -               | 158,623,450  | 284,567,425          |
| 215 | January                                |  | 2018 | 125,943,975 | -               | 159,227,355  | 285,171,330          |
| 216 | February                               |  | 2018 | 124,443,975 | -               | 158,579,394  | 283,023,369          |
| 217 | March                                  |  | 2018 | 124,443,975 | -               | 156,943,634  | 281,387,609          |
| 218 | April                                  |  | 2018 | 124,443,975 | -               | 155,411,261  | 279,855,236          |
| 219 | May                                    |  | 2018 | 124,443,975 | -               | 156,931,967  | 281,375,942          |
| 220 | June                                   |  | 2018 | 124,443,975 | -               | 154,910,066  | 279,354,041          |
| 221 | July                                   |  | 2018 | 124,443,975 | -               | 153,482,897  | 277,926,872          |
| 222 | August                                 |  | 2018 | 124,443,975 | -               | 152,543,841  | 276,987,816          |
| 223 | September                              |  | 2018 | 124,443,975 | -               | 152,531,630  | 276,975,605          |
| 224 | October                                |  | 2018 | 123,143,975 | -               | 151,576,598  | 274,720,573          |
| 225 | November                               |  | 2018 | 123,143,975 | -               | 149,716,417  | 272,860,392          |
| 226 | December                               |  | 2018 | 123,143,975 | -               | 150,871,851  | 274,015,826          |
| 227 | Average                                |  |      | 124,374,744 | -               | 154,719,258  | 279,094,003          |
|     |                                        |  |      | 44.6%       |                 | 0.55436      |                      |

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

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

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

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

|     |       |               |                                                                                                                                                   | Amount    |
|-----|-------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 228 |       | Account 427   | Interest on Long-Term Debt (limited solely to interest expense for long-term debt reported in Accounts 221-224) (FF1, 117/62/c)                   | -         |
| 229 | plus: | Account 428   | Amortization of Debt Discount and Expense (FF1, 117/63/c)                                                                                         | 86,071    |
| 230 | plus: | Account 428.1 | Amortization of Loss on Reacquired Debt (FF1, 117/64/c)                                                                                           | -         |
| 231 | less: | Account 429   | Amortization of Premium on Debt (FF1, 117/65/c)                                                                                                   | -         |
| 232 | less: | Account 429.1 | Amortization of Gain on Reacquired Debt (FF1, 117/66/c)                                                                                           | -         |
| 233 | plus: | Account 430   | Interest on Debt to Associated Companies but limited solely to the expense associated with long-term debt recorded in Account 223.(FF1. 117.67.c) | 3,607,399 |
| 234 | Total |               |                                                                                                                                                   | 3,693,470 |

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

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

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

Attachment 2a - Cost Support  
Transource Missouri, LLC  
For the 12 Months Ended 12/31/2018

ADJUSTMENTS TO RATE BASE (Note A)

Attachment 2a - Cost Support

PBOPs

| Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions |                                                                                             |                       | Details         |
|--------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------------|-----------------|
| 238                                                                      | <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                                                  |                       | 773,855         |
| 244                                                                      | PBOP Expense for current year                                                               |                       | \$47,338        |
| 245                                                                      | PBOP Expense in Account 926 for current year                                                |                       | -               |
| 246                                                                      | PBOP Adjustment for Appendix A, Line 54                                                     |                       | \$47,338        |
| 247                                                                      | Lines 240-242 cannot change absent approval or acceptance by FERC in a separate proceeding. |                       |                 |
| 247                                                                      | <u>KCP&amp;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                                                  |                       | 239,147         |
| 252                                                                      | PBOP Expense for current year                                                               |                       | \$17,853        |
| 253                                                                      | PBOP Expense in Account 926 for current year                                                |                       | -               |
| 254                                                                      | PBOP Adjustment for Appendix A, Line 54                                                     |                       | \$17,853        |
| 255                                                                      | Lines 248-250 cannot change absent approval or acceptance by FERC in a separate proceeding. |                       |                 |
| 256                                                                      | PBOP expense adjustment                                                                     | (sum lines 246 & 254) | \$65,191        |

Incentive ROE and 60/40 Project Worksheet  
Attachment 3  
For the 12 Months Ended 12/31/2018

Actual Cap Structure w/100 basis point adder

Incentive ROE

Total

|    |                                                                            |                |                              |        |           |  |             |
|----|----------------------------------------------------------------------------|----------------|------------------------------|--------|-----------|--|-------------|
| 1  | Rate Base                                                                  |                |                              |        |           |  | 271,760,082 |
| 2  | 100 Basis Point Incentive Return                                           |                |                              |        | \$        |  |             |
|    |                                                                            | \$             | %                            | Cost   | Weighted  |  |             |
| 3  | Long Term Debt                                                             | 124,374,744.23 | 45%                          | 0.0297 | 0.0134    |  |             |
| 4  | Preferred Stock                                                            | -              | 0%                           | -      | -         |  |             |
| 5  | Common Stock Including 100 basis points                                    | 154,719,258.48 | 55%                          | 0.1130 | 0.0622    |  |             |
| 6  | Total (sum lines 3-5)                                                      | 279,094,002.71 |                              |        | 0.0755    |  |             |
| 7  | 100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6) |                |                              |        |           |  | 20,521,510  |
| 8  | INCOME TAXES                                                               |                |                              |        |           |  |             |
| 9  | T=1 - {[ (1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =                   | 0.2545         |                              |        |           |  |             |
| 10 | CIT=(T/1-T) * (1-(WCLTD/R)) =                                              | 0.2809         |                              |        |           |  |             |
| 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 from line 9)                                              | 1.3414         |                              |        |           |  |             |
| 14 | Amortized Investment Tax Credit (266.8f) (enter negative)                  | -              |                              |        |           |  |             |
| 15 |                                                                            |                |                              |        |           |  |             |
| 16 | Income Tax Calculation = line 10 * line 7                                  |                |                              |        | 5,765,367 |  |             |
| 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)                                  | -              |                              |        |           |  | 5,765,367   |
| 19 | Return and Income Taxes with 100 basis point increase in ROE               |                | Sum lines 7 and 18           |        |           |  | 26,286,877  |
| 20 | Return (Appendix A line 70 col 5)                                          |                |                              |        |           |  | 19,026,830  |
| 21 | Income Tax (Appendix A line 68 col 5)                                      |                |                              |        |           |  | 5,255,158   |
| 22 | Return and Income Taxes without 100 basis point increase in ROE            |                | Sum lines 20 and 21          |        |           |  | 24,281,988  |
| 23 | Incremental Return and Income Taxes for 100 basis point increase in ROE    |                | Line 19 less line 22         |        |           |  | 2,004,890   |
| 24 | Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets              |                | Appendix A, line 97h         |        |           |  | 302,214,273 |
| 25 | Carrying Charge Difference for 100 Basis point of ROE                      |                | (Line 23 divided by line 24) |        |           |  | 0.66%       |

Incentive ROE associated with 60/40 Projects  
Attachment 3

60/40 Cap Structure w/100 points

|    |                                                                              |        |                              |      |             |                             |
|----|------------------------------------------------------------------------------|--------|------------------------------|------|-------------|-----------------------------|
| 26 | Rate Base                                                                    |        |                              |      |             | <u>Total</u><br>271,760,082 |
| 27 | 100 Basis Point Incentive Return                                             |        |                              |      | \$          |                             |
|    |                                                                              | \$     | %                            | Cost | Weighted    |                             |
| 28 | Long Term Debt                                                               |        | 40%                          |      | 0.0000      |                             |
| 29 | Preferred Stock                                                              |        | 0%                           |      | -           |                             |
| 30 | Common Stock Including 100 basis points                                      |        | 60%                          |      | 0.0000      |                             |
| 31 | Total (sum lines 28-30)                                                      | -      |                              |      | 0.0000      |                             |
| 32 | 100 Basis Point Incentive Return multiplied by Rate Base (line 26 * line 31) |        |                              |      |             | -                           |
| 33 | INCOME TAXES                                                                 |        |                              |      |             |                             |
| 34 | $T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$                  | 0.2545 |                              |      |             |                             |
| 35 | $CIT=(T/1-T) * (1-(WCLTD/R)) =$                                              | -      |                              |      |             |                             |
| 36 | where WCLTD=(line 28) and R= (line 31)                                       |        |                              |      |             |                             |
| 37 | and FIT, SIT & p are as given in footnote on Appendix A.                     |        |                              |      |             |                             |
| 38 | $1 / (1 - T) = (T \text{ from line 34})$                                     | 1.3414 |                              |      |             |                             |
| 39 | Amortized Investment Tax Credit (266.8f) (enter negative)                    | -      |                              |      |             |                             |
| 40 | Income Tax Calculation = line 35 * line 32                                   |        |                              |      | -           |                             |
| 41 | ITC adjustment (line 38 * line 39) and line 41 allocated on NP allocator     | -      | NP                           | -    | -           |                             |
| 42 | Total Income Taxes (line 40 plus line 41)                                    | -      |                              |      |             | -                           |
| 43 | Return and Income Taxes with 100 basis point increase in ROE                 |        | Sum lines 32 and 42          |      |             | -                           |
| 44 | Return (Appendix A line 70 col 5)                                            |        |                              |      |             |                             |
| 45 | Income Tax (Appendix A line 68 col 5)                                        |        |                              |      |             |                             |
| 46 | Return and Income Taxes without 100 basis point increase in ROE              |        | Sum lines 44 and 45          |      | -           |                             |
| 47 | Incremental Return and Income Taxes for 100 basis point increase in ROE      |        | Line 43 less line 46         |      | -           |                             |
| 48 | Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets                |        | Appendix A, line 97a         |      | 302,214,273 |                             |
| 49 | Carrying Charge Difference for 100 Basis point of ROE                        |        | (Line 47 divided by line 48) |      | 0.00%       |                             |

Base FCR for 60/40 Projects  
Attachment 3

60/40 Cap Structure without 100 points

|    |                                                                              |                        |                      |        |              |       |
|----|------------------------------------------------------------------------------|------------------------|----------------------|--------|--------------|-------|
| 50 | 60/40 Projects                                                               | (Appendix A, line 97b) |                      |        | <u>Total</u> | -     |
|    |                                                                              |                        |                      | \$     |              |       |
|    |                                                                              | \$                     | %                    | Cost   | Weighted     |       |
| 51 | Long Term Debt                                                               | -                      | 40%                  | 0.0297 | 0.0119       |       |
| 52 | Preferred Stock                                                              | -                      | 0%                   | -      | -            |       |
| 53 | Common Stock Including 100 basis points                                      | -                      | 60%                  | 0.1030 | 0.0618       |       |
| 54 | Total (sum lines 28-30)                                                      | -                      |                      |        | 0.0737       |       |
| 55 | 100 Basis Point Incentive Return multiplied by Rate Base (line 26 * line 31) |                        |                      |        |              | -     |
| 56 | INCOME TAXES                                                                 |                        |                      |        |              |       |
| 57 | $T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$                  | 0.2545                 |                      |        |              |       |
| 58 | $CIT=(T/1-T) * (1-(WCLTD/R)) =$                                              | 0.2863                 |                      |        |              |       |
| 59 | where WCLTD=(line 51) and R= (line 54)                                       |                        |                      |        |              |       |
| 60 | and FIT, SIT & p are as given in footnote on Appendix A.                     |                        |                      |        |              |       |
| 61 | $1 / (1 - T) = (T \text{ from line 57})$                                     | 1.3414                 |                      |        |              |       |
| 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<br>Projects | For 60/40 Projects<br>only (Attachment 3) | Total       |
|---|-------------------------------------------------------------------------------------------------------|--------------------------------|-------------------------------|-------------------------------------------|-------------|
| 1 | Rev Requirement                                                                                       | (Appendix A, line 71 & 72)     | 36,454,294                    | -                                         | 36,454,294  |
| 2 | Less Transmission Depreciation Expense plus Abandoned Plant and Regulatory Asset Amortization Expense | (Appendix A, line 97a & b)     | 5,604,816                     | -                                         | 5,604,816   |
| 3 | Net Rev Req less Depreciation expense                                                                 | (Line 1 minus line 2)          | 30,849,478                    | -                                         | 30,849,478  |
| 4 | Sum Of Net Plant, Regulatory Asset and Abandoned Plant (Attachment A, line 97)                        |                                | 302,214,273                   | -                                         | 302,214,273 |
| 5 | Base Fixed Charge Rate (Base FCR)                                                                     | (Line 3 / line 4)              | 10.21%                        | 0.00%                                     |             |
| 6 | Carrying Charge Difference for 100 Basis point of ROE                                                 | (Attachment 3, line 25 and 49) | 0.66%                         | 0.00%                                     |             |

|    | Column A                                                  | Column B                                  | Column C                           | Column D | Column E                                                           | Column F                      | Column G                                   | Column H                               | Column I                   |
|----|-----------------------------------------------------------|-------------------------------------------|------------------------------------|----------|--------------------------------------------------------------------|-------------------------------|--------------------------------------------|----------------------------------------|----------------------------|
|    |                                                           |                                           |                                    |          |                                                                    | 2019                          |                                            |                                        |                            |
|    | Project Name and SPP Identification                       | Useful life of<br>project/Amort<br>period | Input the allowed<br>ROE Incentive | Line 5   | Line 6 times Col<br>C divided by 100<br>basis points plus<br>Col D | Actual Rev Req at Base FCR    |                                            | Actual Rev Req at<br>Increased ROE     |                            |
|    |                                                           |                                           | Increased ROE<br>(Basis Points)    | Base FCR | FCR for This<br>Project                                            | 13 Month Balance Net Plant;   | Depreciation or<br>Amortization<br>Expense | Revenue Requirement                    | Revenue Requirement        |
|    |                                                           |                                           |                                    |          |                                                                    | [Col D x Col F + Col G]       |                                            | (Col E x Col F + Col G)                |                            |
| 7a | Iatan – Nashua 345 kV (SPP # 703) (Reg Assets)            | 5                                         | 0                                  | 10.21%   | 10.21%                                                             | 53,020                        | 106,040                                    | 111,452                                | 111,452                    |
| 7b | Nebraska City – Sibley 345 kV (SPP # 938) (Reg Assets)    | 5                                         | 0                                  | 10.21%   | 10.21%                                                             | 300,447                       | 600,894                                    | 631,563                                | 631,563                    |
| 7c |                                                           |                                           |                                    |          |                                                                    |                               |                                            |                                        |                            |
| 7d |                                                           |                                           |                                    |          |                                                                    |                               |                                            | -                                      | -                          |
| 7e |                                                           |                                           |                                    |          |                                                                    |                               |                                            |                                        |                            |
| 7f | Iatan – Nashua 345 kV Net Plant                           |                                           | 0                                  | 10.21%   | 10.21%                                                             | 61,391,033                    | 1,128,577                                  | 7,395,261                              | 7,395,261                  |
| 7g | Nebraska City – Sibley 345 kV Net Plant                   |                                           | 0                                  | 10.21%   | 10.21%                                                             | 240,469,772                   | 3,769,305                                  | 28,316,018                             | 28,316,018                 |
| 7h | Iatan – Nashua 345 kV Subtotal                            |                                           |                                    |          |                                                                    | 61,444,053                    | 1,234,617                                  | 7,506,713                              | 7,506,713                  |
| 7i | Nebraska City – Sibley 345 kV Subtotal                    |                                           |                                    |          |                                                                    | 240,770,219                   | 4,370,199                                  | 28,947,580                             | 28,947,580                 |
| 7j | Subtotal Gross Revenue Requirement Before Incentives      |                                           |                                    |          |                                                                    | 302,214,272                   | 5,604,816                                  | 36,454,294                             | 36,454,294                 |
| 7k | Incentive Return Components - ROE and 60/40 Cap Structure |                                           |                                    |          |                                                                    |                               |                                            |                                        |                            |
| 7l |                                                           |                                           |                                    |          |                                                                    |                               |                                            | -                                      | -                          |
| 7m | Nebraska City – Sibley 345 kV -EPIS - 100 bp ROE only     |                                           | 100                                |          | 0.66%                                                              | 240,469,772                   | -                                          | -                                      | 1,595,277                  |
| 7n | Subtotal - Return on Amounts Eligible for Incentives      |                                           |                                    |          |                                                                    | 240,469,772                   |                                            | -                                      | 1,595,277                  |
| 7o | Iatan – Nashua 345 kV Subtotal                            |                                           |                                    |          |                                                                    | 61,444,053                    | 1,234,617                                  | 7,506,713                              | 7,506,713                  |
| 7p | Nebraska City – Sibley 345 kV Subtotal                    |                                           |                                    |          |                                                                    | 240,770,219                   | 4,370,199                                  | 28,947,580                             | 30,542,857                 |
| 7q | Subtotal Gross Revenue Requirement                        |                                           |                                    |          |                                                                    | 302,214,272                   | 5,604,816                                  | 36,454,294                             | 38,049,570                 |
| 7r | Iatan – Nashua 345 kV (Revenue Credit) (Note 3)           |                                           | N/A                                | N/A      | N/A                                                                |                               |                                            | (667,957)                              | (667,957)                  |
| 7s | Nebraska City – Sibley 345 kV (Revenue Credit) (Note 3)   |                                           | N/A                                | N/A      | N/A                                                                |                               |                                            | (2,617,408)                            | (2,617,408)                |
| 7t | Iatan – Nashua 345 kV (True-Up) (Note 3)                  |                                           | N/A                                | N/A      | N/A                                                                |                               |                                            | -                                      | -                          |
| 7u | Nebraska City – Sibley 345 kV (True Up) (Note 3)          |                                           | N/A                                | N/A      | N/A                                                                |                               |                                            | -                                      | -                          |
| 7v | Iatan – Nashua 345 kV Total                               |                                           |                                    |          |                                                                    |                               |                                            | 6,838,756                              | 6,838,756                  |
| 7w | Nebraska City – Sibley 345 kV Total                       |                                           |                                    |          |                                                                    |                               |                                            | 26,330,172                             | 27,925,449                 |
| 8  | Total Net Revenue Requirement                             |                                           |                                    |          |                                                                    | 302,214,272                   | 5,604,816                                  | 33,168,928                             | 34,764,205                 |
| 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<br>Line 2 Total     | Total of Col H ties to Line 1<br>Total | Total Amount to be Charged |

Note 1: Add additional lines for additional projects

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

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

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

|                                                     |       |
|-----------------------------------------------------|-------|
| Total Loan Amount                                   |       |
| Internal Rate of Return <sup>1</sup>                | #NUM! |
| Based on following Financial Formula <sup>2</sup> : |       |
| $NPV = 0 = \sum_{t=1}^N C_t / (1 + IRR)^{pwr(t)}$   |       |
| Origination Fees                                    |       |
| Underwriting Discount                               |       |
| Arrangement Fee                                     |       |
| Upfront Fee                                         |       |
| Rating Agency Fee                                   |       |
| Legal Fees                                          |       |
| Total Issuance Expense                              | -     |
| Annual Rating Agency Fee                            |       |
| Annual Bank Agency Fee                              |       |
| Revolving Credit Commitment Fee                     |       |

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

[illegible]

1 The IRR is the Debt Cost shown on Line 88 of Appendix A.

<sup>2</sup> 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<br>Related | Plant<br>Related | Labor<br>Related | Total<br>Plant & Labor Related                    |
|---------------------------------------------------------|-------------------------|------------------|------------------|---------------------------------------------------|
| ADIT- 282                                               | -                       | 50,857,498       | -                | From Acct. 282 total, below                       |
| ADIT-283                                                | 9,801,425               | -                | -                | From Acct. 283 total, below                       |
| ADIT-190                                                | 5,290,404               | 26,559,569       | -                | From Acct. 190 total, below                       |
| Subtotal                                                | 4,511,021               | 24,297,929       | -                |                                                   |
| Wages & Salary Allocator                                |                         |                  | 1.00             |                                                   |
| Net Plant Allocator                                     |                         | 1.00             |                  |                                                   |
| Beginning of Year                                       | 4,511,021               | 24,297,929       | -                |                                                   |
| End of year from Attachment 6b, line End of Year ADIT   | (4,250,054)             | 39,268,622       | (4,269)          |                                                   |
| Average of Beginning of Year and End of Year ((7 +8)/2) | 130,484                 | 31,783,276       | (2,135)          | 31,911,625 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<br>Total  | C<br>Gas, Prod<br>Or Other<br>Related | D<br>Transmission<br>Related | F<br>Plant<br>Related | 269<br>Labor<br>Related | H<br>Justification                                                                   |
|-----------------------------------------------|-------------|---------------------------------------|------------------------------|-----------------------|-------------------------|--------------------------------------------------------------------------------------|
| ADIT-190                                      |             |                                       |                              |                       |                         |                                                                                      |
| 520A Provision for Possible Revenue Refunds   | 1,710,463   | -                                     | 1,710,463                    | -                     | -                       | Revenue Refund Timing Differences                                                    |
| 601T TMO Land Purchase Prem Amort             | 68,702      | 68,702                                | -                            | -                     | -                       | Underlying land purchase premium asset excluded from rate base by FERC order         |
| 612Y Accrued Companywide Incentive Plan       | -           | -                                     | -                            | -                     | -                       | Book Accrual Timing Differences                                                      |
| 631U Def Sec 195 Start Up Costs               | 642,528     | -                                     | 642,528                      | -                     | -                       | Related to Reg Asset which is included in rate base                                  |
| 911Q-DSIT DSIT Entry-Normalized               | 2,937,413   | -                                     | 2,937,413                    | -                     | -                       | Electric operations DSIT                                                             |
| 960Z - NOL-Deferred Tax Asset Reclass         | 22,534,379  | -                                     | -                            | 22,534,379            | -                       | Federal loss due to 50% bonus depr on latan-Nashua assets placed in service in 2015  |
| 014C-MO - NOL-State C/F-Deferred Tax Asset    | 4,025,190   | -                                     | -                            | 4,025,190             | -                       | Missouri loss due to 50% bonus depr on latan-Nashua assets placed in service in 2015 |
| 960F-XS Excess ADFIT 282.4 - Protected        | 5,407,633   | 5,407,633                             | -                            | -                     | -                       | Gross-up on Excess ADIT related to Plant related timing differences                  |
| 960F-XS Excess ADFIT 283.4 - Unprotected      | (2,816,091) | (2,816,091)                           | -                            | -                     | -                       | Gross-up on Excess ADIT related to Non-Plant related timing differences              |
|                                               | -           | -                                     | -                            | -                     | -                       |                                                                                      |
| Subtotal - p234                               | 34,510,217  | 2,660,244                             | 5,290,404                    | 26,559,569            | -                       |                                                                                      |
| Less FASB 109 Above if not separately removed | 2,591,542   | 2,591,542                             | -                            | -                     | -                       | Remove FAS 109 related Excess DFIT adjustment                                        |
| Less FASB 106 Above if not separately removed | -           | -                                     | -                            | -                     | -                       |                                                                                      |
| Total                                         | 31,918,675  | 68,702                                | 5,290,404                    | 26,559,569            | -                       |                                                                                      |

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<br>Or Other<br>Related | Transmission<br>Related | Plant<br>Related | Labor<br>Related | Justification                                           |
| ADIT- 282                                     |              |                                  |                         |                  |                  |                                                         |
| 230A ACRS Benefit Normalized                  | 50,448,145   | -                                | -                       | 50,448,145       | -                | Related to Iatan-Nashua Depreciation Timing Differences |
| Software                                      | 16,264       | -                                | -                       | 16,264           | -                | Related to Capitalized Software Timing Differences      |
| 712K Capitalized Software Cost                | 393,089      | -                                | -                       | 393,089          | -                | Related to Capitalized Software Timing Differences      |
| 960F-XS Excess ADFIT 282.4 - Protected        | (20,342,999) | (20,342,999)                     | -                       | -                | -                | Related to Excess ADIT on Plant Timing Differences      |
|                                               | -            | -                                | -                       | -                | -                |                                                         |
|                                               | -            | -                                | -                       | -                | -                |                                                         |
|                                               | -            | -                                | -                       | -                | -                |                                                         |
|                                               | -            | -                                | -                       | -                | -                |                                                         |
|                                               | -            | -                                | -                       | -                | -                |                                                         |
| Subtotal - p275                               | 30,514,499   | (20,342,999)                     | -                       | 50,857,498       | -                |                                                         |
| Less FASB 109 Above if not separately removed | (20,342,999) | (20,342,999)                     | -                       | -                | -                | Remove FAS 109 related Excess DFIT adjustment           |
| Less FASB 106 Above if not separately removed | -            | -                                | -                       | -                | -                |                                                         |
| Total                                         | 50,857,498   | -                                | -                       | 50,857,498       | -                |                                                         |

**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
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 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<br>Or Other<br>Related | Transmission<br>Related | Plant<br>Related | Labor<br>Related |                                                        |
| ADIT- 283                                     |            |                                  |                         |                  |                  |                                                        |
| 014C-MO - NOL-State C/F-Deferred Tax Asset    | 1,408,816  | -                                | 1,408,816               | -                | -                | DFIT on Missouri State NOL carryforward in 190         |
| 911Q-DSIT DSIT Entry-Normalized               | 8,392,609  | -                                | 8,392,609               | -                | -                | Electric operations DSIT                               |
| 615Q Accrued RTO Carrying Charges             | 5,392      | 5,392                            | -                       | -                | -                | Excluded - Non Utility Other Income and Deductions     |
| 960F-XS Excess ADFIT 283.4 - Unprotected      | 10,593,868 | 10,593,868                       | -                       | -                | -                | Related to Excess ADIT on Non-Plant Timing Differences |
|                                               | -          | -                                | -                       | -                | -                |                                                        |
|                                               | -          | -                                | -                       | -                | -                |                                                        |
|                                               | -          | -                                | -                       | -                | -                |                                                        |
|                                               | -          | -                                | -                       | -                | -                |                                                        |
|                                               | -          | -                                | -                       | -                | -                |                                                        |
|                                               | -          | -                                | -                       | -                | -                |                                                        |
| Subtotal - p277                               | 20,400,685 | 10,599,260                       | 9,801,425               | -                | -                |                                                        |
| Less FASB 109 Above if not separately removed | 10,593,868 | 10,593,868                       | -                       | -                | -                | Remove FAS 109 related Excess DFIT adjustment          |
| Less FASB 106 Above if not separately removed | -          | -                                | -                       | -                | -                |                                                        |
| Total                                         | 9,806,817  | 5,392                            | 9,801,425               | -                | -                |                                                        |

**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
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 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<br>Related |                             |
| ADIT- 282                | -            | 52,003,611 | -        |                          | From Acct. 282 total, below |
| ADIT-283                 | (882,977)    | -          | -        |                          | From Acct. 283 total, below |
| ADIT-190                 | 3,367,077    | 12,734,989 | 4,269.00 |                          | From Acct. 190 total, below |
| Subtotal                 | (4,250,054)  | 39,268,622 | (4,269)  |                          |                             |
| Wages & Salary Allocator |              |            | 1.00     |                          |                             |
| Net Plant Allocator      |              | 1.00       |          |                          |                             |
| End of Year ADIT         | (4,250,054)  | 39,268,622 | (4,269)  | 35,014,299               |                             |

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<br>Or Other<br>Related | Transmission<br>Related | Plant<br>Related | Labor<br>Related | Justification                                                                        |
| ADIT-190                                      |             |                                  |                         |                  |                  |                                                                                      |
| 520A Provision for Possible Revenue Refunds   | 1,510,506   | -                                | 1,510,506               | -                | -                | Revenue Refund Timing Differences                                                    |
| Protected                                     | 2,642       | -                                | 2,642                   | -                | -                | Revenue Refund Timing Differences                                                    |
| 601T TMO Land Purchase Prem Amort             | 56,679      | 56,679                           | -                       | -                | -                | Underlying land purchase premium asset excluded from rate base by FERC order         |
| 612Y Accrued Companywide Incentive Plan       | 4,269       | -                                | -                       | -                | 4,269            | Book Accrual Timing Differences                                                      |
| 631U Def Sec 195 Start Up Costs               | (47,691)    | -                                | (47,691)                | -                | -                | Related to Reg Asset which is included in rate base                                  |
| 911Q-DSIT DSIT Entry-Normalized               | 1,901,620   | -                                | 1,901,620               | -                | -                | Electric operations DSIT                                                             |
| 960Z - NOL-Deferred Tax Asset Reclass         | 9,978,520   | -                                | -                       | 9,978,520        | -                | Federal loss due to 50% bonus depr on Iatan-Nashua assets placed in service in 2015  |
| 014C-MO - NOL-State C/F-Deferred Tax Asset    | 2,756,469   | -                                | -                       | 2,756,469        | -                | Missouri loss due to 50% bonus depr on Iatan-Nashua assets placed in service in 2015 |
| 960F-XS Excess ADFIT 282.4 - Protected        | 5,523,793   | 5,523,793                        | -                       | -                | -                | Gross-up on Excess ADIT related to Plant                                             |
| 960F-XS Excess ADFIT 282.4 - Unprotected      | (158,074)   | (158,074)                        | -                       | -                | -                | Gross-up on Excess ADIT related to Plant                                             |
| 960F-XS Excess ADFIT 283.4 - Unprotected      | (2,795,703) | (2,795,703)                      | -                       | -                | -                | Gross-up on Excess ADIT related to Non-Plant                                         |
| Subtotal - p234 line 18                       | 18,733,030  | 2,626,695                        | 3,367,077               | 12,734,989       | 4,269            |                                                                                      |
| Less FASB 109 Above if not separately removed | 2,570,016   | 2,570,016                        | -                       | -                | -                | Remove FAS 109 related Excess DFIT adjustment                                        |
| Less FASB 106 Above if not separately removed | -           | -                                | -                       | -                | -                |                                                                                      |
| Total                                         | 16,163,014  | 56,679                           | 3,367,077               | 12,734,989       | 4,269            |                                                                                      |

**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 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)**  
**End of Year**

| A                                                      | B            | C                                | D                       | E                | F                | G                                                       |
|--------------------------------------------------------|--------------|----------------------------------|-------------------------|------------------|------------------|---------------------------------------------------------|
|                                                        | Total        | Gas, Prod<br>Or Other<br>Related | Transmission<br>Related | Plant<br>Related | Labor<br>Related | Justification                                           |
| ADIT- 282                                              |              |                                  |                         |                  |                  |                                                         |
| 230A ACRS Benefit Normalized                           | 31,492,718   | -                                | -                       | 31,492,718       | -                | Related to Iatan-Nashua Depreciation Timing Differences |
| 533J Tax Accelerated Amortization-Capitalized Software | 10,978       | -                                | -                       | 10,978           | -                | Related to Capitalized Software Timing Differences      |
| 712K Capitalized Software Cost                         | 314,592      | -                                | -                       | 314,592          | -                | Related to Capitalized Software Timing Differences      |
| 960F-XS Exess ADFIT 282.1 - Protected                  | 20,779,981   | -                                | -                       | 20,779,981       | -                | Related to Excess ADIT on Plant Timing Differences      |
| 960F-XS Exess ADFIT 282.1 - Unprotected                | (594,658)    | -                                | -                       | (594,658)        | -                | Related to Excess ADIT on Plant Timing Differences      |
| 960F-XS Exess ADFIT 282.4 - Protected                  | (20,779,981) | (20,779,981)                     | -                       | -                | -                |                                                         |
| 960F-XS Exess ADFIT 282.4 - Unprotected                | 594,658      | 594,658                          | -                       | -                | -                |                                                         |
|                                                        | -            | -                                | -                       | -                | -                |                                                         |
|                                                        | -            | -                                | -                       | -                | -                |                                                         |
| Subtotal - p275 line 9                                 | 31,818,288   | (20,185,323)                     | -                       | 52,003,611       | -                |                                                         |
| Less FASB 109 Above if not separately removed          | (20,185,323) | (20,185,323)                     | -                       | -                | -                | Remove FAS 109 related Excess DFIT adjustment           |
| Less FASB 106 Above if not separately removed          | -            | -                                | -                       | -                | -                |                                                         |
| Total                                                  | 52,003,611   | -                                | -                       | 52,003,611       | -                |                                                         |

**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 excluded

**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<br>Or Other<br>Related | Transmission<br>Related | Plant<br>Related | Labor<br>Related |                                                        |
| ADIT- 283                                     |              |                                  |                         |                  |                  |                                                        |
| 014C-MO - NOL-State C/F-Deferred Tax Asset    | 578,859      | -                                | 578,859                 | -                | -                | DFIT on Missouri State NOL carryforward in 190         |
| 960F-XS Excess ADFIT 283.1 - Unprotected      | (10,517,170) | -                                | (10,517,170)            | -                | -                | Related to Excess ADIT on Non-Plant Timing Differences |
| 911Q-DSIT DSIT Entry-Normalized               | 9,055,334    | -                                | 9,055,334               | -                | -                | Electric operations DSIT                               |
| 960F-XS Excess ADFIT 283.4 - Unprotected      | 10,517,170   | 10,517,170                       | -                       | -                | -                | Excluded - Non Utility Other Income and Deductions     |
|                                               | -            | -                                | -                       | -                | -                |                                                        |
|                                               | -            | -                                | -                       | -                | -                |                                                        |
|                                               | -            | -                                | -                       | -                | -                |                                                        |
|                                               | -            | -                                | -                       | -                | -                |                                                        |
|                                               | -            | -                                | -                       | -                | -                |                                                        |
|                                               | -            | -                                | -                       | -                | -                |                                                        |
| Subtotal - p277 line 19                       | 9,634,193    | 10,517,170                       | (882,977)               | -                | -                |                                                        |
| Less FASB 109 Above if not separately removed | 10,517,170   | 10,517,170                       | -                       | -                | -                | Remove FAS 109 related Excess DFIT adjustment          |
| Less FASB 106 Above if not separately removed | -            | -                                | -                       | -                | -                |                                                        |
| Total                                         | (882,977)    | -                                | (882,977)               | -                | -                |                                                        |

**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 excluded

Attachment 7 - True-Up Calculation  
Transource Missouri, LLC

| 2018                       |      | 2018                       |        | Over (Under)<br>Recovery |
|----------------------------|------|----------------------------|--------|--------------------------|
| Revenue Requirement Billed |      | Actual Revenue Requirement |        |                          |
| \$42,563,059               | Less | \$34,764,205               | Equals | \$7,798,854              |

| Interest Rate on Amount of Refunds or Surcharges | Over (Under) Recovery<br>Plus Interest | Monthly Interest Rate on<br>Attachment 7a<br>0.423% | Months | Calculated Interest | Amortization | Surcharge<br>(Refund) Owed |
|--------------------------------------------------|----------------------------------------|-----------------------------------------------------|--------|---------------------|--------------|----------------------------|
|--------------------------------------------------|----------------------------------------|-----------------------------------------------------|--------|---------------------|--------------|----------------------------|

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 2018 | 649,905     | 0.423%  | 12 | (32,950)  | (682,855)           |
| February                                                                   | Year 2018 | 649,905     | 0.423%  | 11 | (30,204)  | (680,109)           |
| March                                                                      | Year 2018 | 649,905     | 0.423%  | 10 | (27,458)  | (677,363)           |
| April                                                                      | Year 2018 | 649,905     | 0.423%  | 9  | (24,713)  | (674,617)           |
| May                                                                        | Year 2018 | 649,905     | 0.423%  | 8  | (21,967)  | (671,871)           |
| June                                                                       | Year 2018 | 649,905     | 0.423%  | 7  | (19,221)  | (669,125)           |
| July                                                                       | Year 2018 | 649,905     | 0.423%  | 6  | (16,475)  | (666,380)           |
| August                                                                     | Year 2018 | 649,905     | 0.423%  | 5  | (13,729)  | (663,634)           |
| September                                                                  | Year 2018 | 649,905     | 0.423%  | 4  | (10,983)  | (660,888)           |
| October                                                                    | Year 2018 | 649,905     | 0.423%  | 3  | (8,238)   | (658,142)           |
| November                                                                   | Year 2018 | 649,905     | 0.423%  | 2  | (5,492)   | (655,396)           |
| December                                                                   | Year 2018 | 649,905     | 0.423%  | 1  | (2,746)   | (652,650)           |
|                                                                            |           |             |         |    | (214,176) | (8,013,030)         |
|                                                                            |           |             | Annual  |    |           |                     |
| January through December                                                   | Year 2019 | (8,013,030) | 0.423%  | 12 | (406,261) | (8,419,291)         |
| Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months |           |             | Monthly |    |           |                     |
| January                                                                    | Year 2020 | 8,419,291   | 0.423%  |    | (35,572)  | 721,024 (7,733,838) |
| February                                                                   | Year 2020 | 7,733,838   | 0.423%  |    | (32,675)  | 721,024 (7,045,489) |
| March                                                                      | Year 2020 | 7,045,489   | 0.423%  |    | (29,767)  | 721,024 (6,354,232) |
| April                                                                      | Year 2020 | 6,354,232   | 0.423%  |    | (26,847)  | 721,024 (5,660,054) |
| May                                                                        | Year 2020 | 5,660,054   | 0.423%  |    | (23,914)  | 721,024 (4,962,943) |
| June                                                                       | Year 2020 | 4,962,943   | 0.423%  |    | (20,968)  | 721,024 (4,262,887) |
| July                                                                       | Year 2020 | 4,262,887   | 0.423%  |    | (18,011)  | 721,024 (3,559,874) |
| August                                                                     | Year 2020 | 3,559,874   | 0.423%  |    | (15,040)  | 721,024 (2,853,890) |
| September                                                                  | Year 2020 | 2,853,890   | 0.423%  |    | (12,058)  | 721,024 (2,144,923) |
| October                                                                    | Year 2020 | 2,144,923   | 0.423%  |    | (9,062)   | 721,024 (1,432,961) |
| November                                                                   | Year 2020 | 1,432,961   | 0.423%  |    | (6,054)   | 721,024 (717,991)   |
| December                                                                   | Year 2020 | 717,991     | 0.423%  |    | (3,034)   | 721,024 (0)         |
|                                                                            |           |             |         |    | (233,002) |                     |
| Total Amount of True-Up Adjustment                                         |           |             |         |    | \$        | (8,652,293)         |
| Less Over (Under) Recovery                                                 |           |             |         |    | \$        | 7,798,854           |
| Total Interest                                                             |           |             |         |    | \$        | (853,439)           |

| Short term Interest Rate (Notes A & C) |                                                    |                    | Avg. Ann<br>Short Term<br>Interest |
|----------------------------------------|----------------------------------------------------|--------------------|------------------------------------|
| 1                                      | Other Interest Exp.(Notes, p.117)                  | (Note A)           | (9,763)                            |
| 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<br>35.19 (a)           |
| 5                                      | Qtr 3 (Previous Year)                              |                    | 4.69%                              |
| 6                                      | Qtr 4 (Previous Year)                              |                    | 4.96%                              |
| 7                                      | Qtr 1 (Current Year)                               |                    | 5.18%                              |
| 8                                      | Qtr 2 (Current Year)                               |                    | 5.45%                              |
| 9                                      | Average of the last 4 quarters                     | (Lines 5-8 / 4)    | 5.07%                              |
| 10                                     | Interest Rate Used for True-up adjustment (Note B) |                    | 5.07%                              |
| 11                                     | Monthly Interest Rate                              | (Line 10 / 12)     | 0.42%                              |

**Note:**

- AThe 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.
- BIf 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.
- CThe numerator and denominator of the short-term interest rate calculation will reflect consistent debt components.

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

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

\* True up information obtained from prior year true-up revenue requirement templates.

\*\* The Company's construction loan was retired in April of 2017 prior to filing the 2016 True-Up.

| 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 |

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

| Calculation of Interest for 2014 True-Up Period                                                                           |           |   |         |         |    |   |
|---------------------------------------------------------------------------------------------------------------------------|-----------|---|---------|---------|----|---|
| An over or under collection will be recovered prorata over 2014, held for 2015, 2016, 2017 and returned prorata over 2018 |           |   |         | Monthly |    |   |
| January                                                                                                                   | Year 2014 | - | 0.0000% | 12.00   | -  | - |
| February                                                                                                                  | Year 2014 | - | 0.0000% | 11.00   | -  | - |
| March                                                                                                                     | Year 2014 | - | 0.0000% | 10.00   | -  | - |
| April                                                                                                                     | Year 2014 | - | 0.0000% | 9.00    | -  | - |
| May                                                                                                                       | Year 2014 | - | 0.0000% | 8.00    | -  | - |
| June                                                                                                                      | Year 2014 | - | 0.0000% | 7.00    | -  | - |
| July                                                                                                                      | Year 2014 | - | 0.0000% | 6.00    | -  | - |
| August                                                                                                                    | Year 2014 | - | 0.0000% | 5.00    | -  | - |
| September                                                                                                                 | Year 2014 | - | 0.0000% | 4.00    | -  | - |
| October                                                                                                                   | Year 2014 | - | 0.0000% | 3.00    | -  | - |
| November                                                                                                                  | Year 2014 | - | 0.0000% | 2.00    | -  | - |
| December                                                                                                                  | Year 2014 | - | 0.0000% | 1.00    | -  | - |
|                                                                                                                           |           |   |         | -       |    | - |
|                                                                                                                           |           |   |         | Annual  |    |   |
| January through December                                                                                                  | Year 2015 | - | 0.0000% | 12.00   | -  | - |
| January through December                                                                                                  | Year 2016 | - | 0.0000% | 12.00   | -  | - |
| January through December                                                                                                  | Year 2017 | - | 0.0000% | 12.00   | -  | - |
| Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months                                                |           |   |         | Monthly |    |   |
| January                                                                                                                   | Year 2018 | - | 0.0000% | -       | -  | - |
| February                                                                                                                  | Year 2018 | - | 0.0000% | -       | -  | - |
| March                                                                                                                     | Year 2018 | - | 0.0000% | -       | -  | - |
| April                                                                                                                     | Year 2018 | - | 0.0000% | -       | -  | - |
| May                                                                                                                       | Year 2018 | - | 0.0000% | -       | -  | - |
| June                                                                                                                      | Year 2018 | - | 0.0000% | -       | -  | - |
| July                                                                                                                      | Year 2018 | - | 0.0000% | -       | -  | - |
| August                                                                                                                    | Year 2018 | - | 0.0000% | -       | -  | - |
| September                                                                                                                 | Year 2018 | - | 0.0000% | -       | -  | - |
| October                                                                                                                   | Year 2018 | - | 0.0000% | -       | -  | - |
| November                                                                                                                  | Year 2018 | - | 0.0000% | -       | -  | - |
| December                                                                                                                  | Year 2018 | - | 0.0000% | -       | -  | - |
|                                                                                                                           |           |   |         | -       |    | - |
| Total Amount of True-Up Adjustment for 2014 ATRR                                                                          |           |   |         |         | \$ | - |
| Less Over (Under) Recovery                                                                                                |           |   |         |         | \$ | - |
| Total Interest                                                                                                            |           |   |         |         | \$ | - |

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

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

**Attachment 9 - Depreciation and Amortization Rates**  
**Transource Missouri, LLC**

| Account Number            | FERC Account                      | Rate (Annual)<br>Percent |
|---------------------------|-----------------------------------|--------------------------|
| <b>TRANSMISSION PLANT</b> |                                   |                          |
| 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                     |
| <b>GENERAL PLANT</b>      |                                   |                          |
| 8 390                     | Structures & Improvements         | 1.63                     |
| 9 391                     | Office Furniture & Equipment      | 4.13                     |
| 10 391.1                  | Computers                         | 20.00                    |
| 11 392                    | Transportation Equipment          | 6.67                     |
| 12 393                    | Stores Equipment                  | 3.43                     |
| 13 394                    | Tools, Shop & Garage Equipment    | 4.00                     |
| 14 395                    | Laboratory Equipment              | 3.54                     |
| 15 396                    | Power Operated Equipment          | 4.04                     |
| 16 397                    | Communication Equipment           | 5.42                     |
| 17 398                    | Miscellaneous Equipment           | 5.00                     |

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

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

## Appendix B

### Variance Analysis

**TRANSOURCE MISSOURI**

**True-Up Variance Schedule for the 12-Months Ended December 31, 2018**

Excluding Interest

Page 1 of 3

| Line |                                                             | FY2018<br>True-Up  | FY2018<br>Projected | Variance           |
|------|-------------------------------------------------------------|--------------------|---------------------|--------------------|
|      | <b>GROSS REVENUE REQUIREMENT</b>                            |                    |                     |                    |
| 1    | Base Plan Gross Revenue Requirement (Nebraska City-Sibley)  | 30,542,857         | 36,844,085          | (6,301,228)        |
| 2    | Balanced Portfolio Gross Revenue Requirement (Iatan-Nashua) | 7,506,713          | 7,818,090           | (311,376)          |
| 3    | Zonal Gross Revenue Requirements                            | -                  | -                   | -                  |
| 4    | <b>TOTAL GROSS REVENUE REQUIREMENT</b>                      | <b>38,049,570</b>  | <b>44,662,175</b>   | <b>(6,612,604)</b> |
|      | <b>REVENUE CREDITS</b>                                      |                    |                     |                    |
| 5    | Base Plan Gross Revenue Credit                              | (2,617,408)        | (1,731,666)         | (885,742)          |
| 6    | Balanced Portfolio Revenue Credit                           | (667,957)          | (367,449)           | (300,508)          |
| 7    | Zonal Gross Revenue Credit                                  | -                  | -                   | -                  |
| 8    | <b>TOTAL REVENUE CREDITS</b>                                | <b>(3,285,365)</b> | <b>(2,099,115)</b>  | <b>(1,186,250)</b> |
|      | <b>NET REVENUE REQUIREMENT</b>                              |                    |                     |                    |
| 9    | Base Plan Net Revenue Requirement                           | 27,925,449         | 35,112,419          | (7,186,970)        |
| 10   | Balanced Portfolio Gross Revenue Requirement                | 6,838,756          | 7,450,641           | (611,885)          |
| 11   | Zonal Net Revenue Requirement                               | -                  | -                   | -                  |
| 12   | <b>TOTAL NET REVENUE REQUIREMENT</b>                        | <b>34,764,205</b>  | <b>42,563,059</b>   | <b>(7,798,854)</b> |

**The primary variances between the 2018 Projection and the 2018 True-Up revenue requirements are as follows:**

The True-Up cost of service is significantly lower than the projected cost of service as a result of the Tax Cuts and Jobs Act of 2017 which changed the Federal Tax rate from 35% to 21%. The difference in Gross Revenue Requirement was primarily due to property and income taxes decreasing as compared to the forecast. In addition, the company received more point-to-point revenue, which is credited to cost of service, than had been projected.

Additional variance information is provided on pages 2 and 3.

**TRANSOURCE MISSOURI**  
**True-Up Variance Schedule for the 12-Months Ended December 31, 2018**  
Excluding Interest

| Line                     | Description                                     | FY2018<br>True-Up     | FY2018<br>Projected   | Variance            |
|--------------------------|-------------------------------------------------|-----------------------|-----------------------|---------------------|
| <b>RATE BASE:</b>        |                                                 |                       |                       |                     |
| PLANT IN SERVICE         |                                                 |                       |                       |                     |
| 13                       | Production                                      | \$ -                  | -                     | \$ -                |
| 14                       | Transmission                                    | 310,717,098           | 310,005,644           | 711,455             |
| 15                       | Distribution                                    | -                     | -                     | -                   |
| 16                       | General & Intangible                            | 1,571,078             | 1,349,799             | 221,280             |
| 17                       | <b>TOTAL GROSS PLANT</b>                        | <b>312,288,177</b>    | <b>311,355,442</b>    | <b>932,734</b>      |
| ACCUMULATED DEPRECIATION |                                                 |                       |                       |                     |
| 18                       | Production                                      | -                     | -                     | -                   |
| 19                       | Transmission                                    | 8,856,292             | 8,291,421             | 564,871             |
| 20                       | Distribution                                    | -                     | -                     | -                   |
| 21                       | General & Intangible                            | 484,953               | 476,600               | 8,353               |
| 22                       | <b>TOTAL ACCUM. DEPRECIATION</b>                | <b>9,341,245</b>      | <b>8,768,021</b>      | <b>573,224</b>      |
| NET PLANT IN SERVICE     |                                                 |                       |                       |                     |
| 23                       | Production                                      | -                     | -                     | -                   |
| 24                       | Transmission                                    | 301,860,807           | 301,714,223           | 146,584             |
| 25                       | Distribution                                    | -                     | -                     | -                   |
| 26                       | General & Intangible                            | 1,086,125             | 873,199               | 212,927             |
| 27                       | <b>TOTAL NET PLANT</b>                          | <b>302,946,932</b>    | <b>302,587,421</b>    | <b>359,510</b>      |
| ADJUSTMENTS TO RATE BASE |                                                 |                       |                       |                     |
| 28                       | Accumulated Deferred Income taxes               | (31,911,625)          | (33,029,382)          | 1,117,758           |
| 29                       | Construction Work in Process                    | -                     | -                     | -                   |
| 30                       | Unamortized Regulatory Assets                   | 353,467               | 353,467               | (0)                 |
| 31                       | Unamortized Abandoned Plant                     | -                     | -                     | -                   |
| 32                       | <b>TOTAL ADJUSTMENTS</b>                        | <b>(31,558,158)</b>   | <b>(32,675,915)</b>   | <b>1,117,757</b>    |
| 33                       | LAND HELD FOR FUTURE USE                        | -                     | -                     | -                   |
| 34                       | WORKING CAPITAL                                 |                       |                       |                     |
| 35                       | Cash Working Capital                            | 317,471               | 326,574               | (9,103)             |
| 36                       | Materials & Supplies                            | -                     | -                     | -                   |
| 37                       | Prepayments (Account 165)                       | 53,837                | 135,100               | (81,263)            |
| 38                       | <b>TOTAL WORKING CAPITAL</b>                    | <b>371,308</b>        | <b>461,674</b>        | <b>(90,366)</b>     |
| 39                       | <b>TOTAL RATE BASE (line 27 + 32 + 33 + 38)</b> | <b>\$ 271,760,082</b> | <b>\$ 270,373,181</b> | <b>\$ 1,386,902</b> |

**TRANSOURCE MISSOURI**  
**True-Up Variance Schedule for the 12-Months Ended December 31, 2018**  
Excluding Interest

| Line | Description                                               | FY2018<br>True-Up | FY2018<br>Projected | Variance       |
|------|-----------------------------------------------------------|-------------------|---------------------|----------------|
|      | <b>O&amp;M</b>                                            |                   |                     |                |
| 40   | Transmission                                              | \$ 1,735,082      | \$ 1,431,817        | \$ 303,265     |
| 41   | Less Accounts 565, and 561.1 to 561.8                     | 25,578            | 10,047              | 15,532         |
| 42   | Total Transmission O&M                                    | 1,709,503         | 1,421,770           | 287,733        |
| 43   | A&G -Adjusted                                             | 765,954           | 1,178,249           | (412,295)      |
| 44   | Less EPRI & Reg. Comm. Exp. & Other Ad.                   | 20,956            | 3,423               | 17,533         |
| 45   | Plus Transmission Related Reg. Comm. Exp.                 | 20,074            | 3,423               | 16,651         |
| 46   | PBOP expense adjustment                                   | 65,191            | 12,574              | 52,617         |
| 47   | TOTAL O&M                                                 | 2,539,767         | 2,612,593           | (72,826)       |
| 48   | <b>DEPRECIATION EXPENSE</b>                               |                   |                     |                |
| 49   | Transmission                                              | 4,897,882         | 4,870,108           | 27,773         |
| 50   | General and Intangible                                    | 300,658           | 402,366             | (101,708)      |
| 51   | Amortization of Abandoned Plant                           | -                 | -                   | -              |
| 52   | TOTAL DEPRECIATION                                        | 5,198,540         | 5,272,475           | (73,934)       |
| 53   | <b>TAXES OTHER THAN INCOME TAXES</b>                      |                   |                     |                |
| 54   | LABOR RELATED                                             |                   |                     |                |
| 55   | Payroll                                                   | -                 | -                   | -              |
| 56   | Highway and vehicle                                       | -                 | -                   | -              |
| 57   | PLANT RELATED                                             |                   |                     |                |
| 58   | Property                                                  | 4,433,999         | 6,299,000           | (1,865,001)    |
| 59   | Gross Receipts                                            | -                 | -                   | -              |
| 60   | Other                                                     | -                 | -                   | -              |
| 61   | TOTAL OTHER TAXES                                         | 4,433,999         | 6,299,000           | (1,865,001)    |
| 62   | <b>RETURN AND INCOME TAXES</b>                            | 25,877,264        | 30,478,107          | (4,600,842)    |
| 63   | <b>GROSS REVENUE REQUIREMENT (line 47 + 52 + 61 + 62)</b> | \$ 38,049,570     | \$ 44,662,175       | \$ (6,612,604) |
| 64   | <b>LESS: REVENUE CREDITS</b>                              | 3,285,365         | 2,099,115           | 1,186,250      |
| 65   | <b>NET REVENUE REQUIREMENT (line 63 - 64)</b>             | 34,764,205        | 42,563,059          | (7,798,854)    |

## Appendix C

### CWIP Report

**Transource Missouri, LLC**  
**2018 CWIP Report**  
**Project Descriptions and Current Status**

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

**2018 Revenue Requirement Impacts**

Both of the company's CWIP Incentive Projects (described below) were placed in service prior to 2018. As a result of construction ending prior to the 2018 rate year, no CWIP balances have been included in rate base in the 2018 true-up, nor have any amounts been recorded in AFUDC or in a regulatory liability associated with these projects. As a result there is no impact on the 2018 revenue requirement.

**Iatan-Nashua Project**

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

**Sibley-Nebraska City Project**

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

Appendix D  
Customer Meeting Notice



## MEETING NOTICE

**Transource Missouri, LLC.**

### **Annual Transmission Formula Rate True-Up Meeting**

To All Interested Parties:

In accordance with the formula rate implementation protocols of the SPP Open Access Transmission Tariff, Transource Missouri, LLC (TMO) will host an open meeting among Interested Parties regarding its 2018 Annual True-Up. The purpose of the meeting is to explain the Annual True-Up and provide Interested Parties with an opportunity to ask questions and seek information from Transource Missouri about the Annual True-Up.

Date: July 31, 2019

Time: 1:00 p.m. – 2:00 p.m. Central Time

Call Information: Call In Number: **855-211-6968**  
Participant's Passcode: **2006138#**

Meeting Access: <https://join.aep.com/meet/drlarson/CRLJRWBF>

#### Agenda:

- Review the Formula Rate True-Up for TMO
- Q&A

Participants may attend either in person or by tele/web conference. If you wish to participate in the Customer Meeting, please RSVP to Doug Larson ([drlarson@aep.com](mailto:drlarson@aep.com)) by noon on Wednesday, July 24, 2018, with the following information:

- Name;
- Title;
- Company;
- Client(s), if applicable;
- Telephone Number; and
- Address.