

To be completed in conjunction with Attachment O.

Line No.	(1)	(2) Attachment O Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach O, p 2, line 2 col 5 (Note A)	3,861,425,956	
2	Net Transmission Plant - Total	Attach O, p 2, line 14 col 5 (Note B)	2,979,504,415	
O&M EXPENSE				
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	134,002,837	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	3.47%	3.47%
GENERAL AND COMMON (G&C) DEPRECIATION EXPENSE				
5	Total G&C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note H)	8,338,141	
6	Annual Allocation Factor for G&C Depreciation Expense	(line 5 divided by line 1 col 3)	0.22%	0.22%
TAXES OTHER THAN INCOME TAXES				
7	Total Other Taxes	Attach O, p 3, line 20 col 5	17,752,082	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.46%	0.46%
9	Annual Allocation Factor for Expense	Sum of line 4, 6, and 8		4.15%
INCOME TAXES				
10	Total Income Taxes	Attach O, p 3, line 27 col 5	94,991,042	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	3.19%	3.19%
RETURN				
12	Return on Rate Base	Attach O, p 3, line 28 col 5	230,866,909	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	7.75%	7.75%
14	Annual Allocation Factor for Return	Sum of line 11 and 13		10.94%

Multi-Value Project (MVP) Revenue Requirement Calculation

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Project Name	MTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	True-Up Adjustment	MVP Annual Adjusted Revenue Requirement
			(Note C)	(Page 1 line 9)	(Col. 3 * Col. 4)	(Note D)	(Page 1 line 14)	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8 & 9)	(Note F)	Sum Col. 10 & 11 (Note G)
Multi-Value Projects (MVP)												
1a	Pleasant Prairie - Zion Energy Center 345 kV Line	2844	\$ 2,205,827	4.15%	\$91,453	\$ 2,205,827	10.94%	\$241,244	\$ -	\$332,696	\$ -	\$332,696
1b	LaCrosse-Madison 345 kV - Dubuque Co - Spring Green 345 kV	3127	\$ -	4.15%	\$0	\$ -	10.94%	\$0	\$ -	\$0	\$ -	\$0
			\$ -	4.15%	\$0	\$ -	10.94%	\$0	\$ -	\$0	\$ -	\$0
			\$ -	4.15%	\$0	\$ -	10.94%	\$0	\$ -	\$0	\$ -	\$0
			\$ -	4.15%	\$0	\$ -	10.94%	\$0	\$ -	\$0	\$ -	\$0
			\$ -	4.15%	\$0	\$ -	10.94%	\$0	\$ -	\$0	\$ -	\$0
			\$ -	4.15%	\$0	\$ -	10.94%	\$0	\$ -	\$0	\$ -	\$0
			\$ -	4.15%	\$0	\$ -	10.94%	\$0	\$ -	\$0	\$ -	\$0
			\$ -	4.15%	\$0	\$ -	10.94%	\$0	\$ -	\$0	\$ -	\$0
			\$ -	4.15%	\$0	\$ -	10.94%	\$0	\$ -	\$0	\$ -	\$0
			\$ -	4.15%	\$0	\$ -	10.94%	\$0	\$ -	\$0	\$ -	\$0
			\$ -	4.15%	\$0	\$ -	10.94%	\$0	\$ -	\$0	\$ -	\$0
			\$ -	4.15%	\$0	\$ -	10.94%	\$0	\$ -	\$0	\$ -	\$0
			\$ -	4.15%	\$0	\$ -	10.94%	\$0	\$ -	\$0	\$ -	\$0
			\$ -	4.15%	\$0	\$ -	10.94%	\$0	\$ -	\$0	\$ -	\$0
			\$ -	4.15%	\$0	\$ -	10.94%	\$0	\$ -	\$0	\$ -	\$0
			\$ -	4.15%	\$0	\$ -	10.94%	\$0	\$ -	\$0	\$ -	\$0
			\$ -	4.15%	\$0	\$ -	10.94%	\$0	\$ -	\$0	\$ -	\$0
2	MVP Total Annual Revenue Requirements									\$332,696	\$0	\$332,696
3	Rev. Req. Adj For Attachment O									\$332,696		

Note Letter

A Gross Transmission Plant is that identified on page 2 line 2 of Attachment O and includes any sub lines 2a or 2b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order.

B Net Transmission Plant is that identified on page 2 line 14 of Attachment O and includes any sub lines 14a or 14b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order.

C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 and includes CWIP in rate base if applicable. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.

D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.

E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment O page 3 line 12.

F True-Up Adjustment is included pursuant to a FERC approved methodology if applicable.

G The MVP Annual Revenue Requirement is the value to be used in Schedule 26-A as apportioned in accordance with Attachment FF.

H The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.