

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-2.7 OUTSIDE SERVICES EMPLOYED - FERC 900 SERIES EXPENSES
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Line No	(1) FERC Acct	(2) Item	(3) Date Service Last Incurred	(4) Purpose	(5) Recurring/ Non-Recurring	(6) Transmission	(7) Distribution	(8) Meters	(9) TDCS	(10) Total
1	(a)	Naman Howell Smith & Lee	Jun 2012	Legal Services	Recurring	539,276	-	-	-	539,276
2	(a)	VCFO	Jun 2012	Accounting and HR Services	Recurring	252,493	-	-	-	252,493
3	(a)	Oracle America, Inc	Jun 2012	Accounting Software	Recurring	230,868	-	-	-	230,868
4	(a)	SmartDog Services, LLC	Jun 2012	Accounting Software Support	Recurring	118,463	-	-	-	118,463
5	(a)	Ernst & Young	May 2012	Asset Management Software Support	Recurring	109,000	-	-	-	109,000
6	(a)	Signum Group LLC	Jun 2012	Audit/Accounting Services	Recurring	36,712	-	-	-	36,712
7	(a)	GCS Technologies, Inc	Jun 2012	IT Services	Recurring	20,371	-	-	-	20,371
8	(a)	FINANCO, Inc	Jun 2012	Forecast Modeling	Recurring	10,640	-	-	-	10,640
9	(a)	Dahill	Jun 2012	Office Equipment	Recurring	7,513	-	-	-	7,513
10	(a)	Duff & Phelps, LLC	Jun 2012	Ad Valorem Tax	Recurring	5,000	-	-	-	5,000
11	(a)	Documation, Inc	Feb 2012	Office Equipment	Recurring	2,472	-	-	-	2,472
12	(a)	Utility Risk Management Ltd	Jun 2012	Safety Management Consulting	Recurring	2,000	-	-	-	2,000
13	(a)	Ogletree, Deakins, Nash, Smoak & Stewart, P C	Jul 2011	Legal Services	Recurring	1,432	-	-	-	1,432
14	(a)	Jenifer Carlson	Jul 2011	Administrative Support	Recurring	603	-	-	-	603
15	(a)	EVault, A Seagate Company	Dec 2011	IT Services	Recurring	301	-	-	-	301
16	(a)	Clutch Creative	Mar 2012	IT Services	Recurring	237	-	-	-	237
16	(a)	King Energy Consulting	Jan 2012	Regulatory Services	Recurring	200	-	-	-	200
16	(a)	Wells Fargo Bank, N.A.	Jan 2012	Benefits Administrative Fee	Recurring	191	-	-	-	191
17										
18		TOTAL OUTSIDE SERVICES				1,337,772	-	-	-	1,337,772

**PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-2.8 FACTORING OR SALE OF ACCOUNTS RECEIVABLE
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606**

Line No	Account Number	Description	Reference Schedule	1	2	3	4	5	6	7	8	9	10	11	12
				Total Company	Non-Regulated or Non-Electric	Known & Measurable Change	Company Total Electric	Texas Retail Allocation Factor	Allocation to Texas	FF #	Funct Factor Name	TRAN	DIST	MET	TDCS
1															
2															
3															
4															
5															
6															
7															

This Schedule is Not Applicable.

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-2.8 FACTORING OR SALE OF ACCOUNTS RECEIVABLE
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
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13		
Line No	Account Number	Description
1		
2		
3		
4		
5		
6		
7		
		Total TX-Retail

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-2.9 RENTS AND LEASES
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Line No.	Account Number	Address and Business purpose	Term of lease	Reference Schedule	1	2	3	4	5	6	7	8	9	10	11	12	13
					Total Company	Non-Regulated or Non-Electric	Known & Measurable Change	Company Total Electric	Texas Retail Allocation Factor	Allocation to Texas	PF #	Funct Factor Name	TRAN	DIST	MET	TDCS	Total TX-Retail
1	A931	210 Barton Springs Road, Austin - Administrative Offices	5 Year		129,878	-	1,624	131,501		131,501			131,501	-	-	-	-
2	A567	210 Barton Springs Road, Austin - Control Center	3 Years		-	-	61,512	61,512		61,512			61,512	-	-	-	-
3	A567	6400 E. Highway 290, Bldg. 3, Austin - Backup Control Center	3 Years		-	-	30,756	30,756		30,756			30,756	-	-	-	-
9																	
10		Total Rents and Leases			129,878	-	93,892	223,769		223,769			223,769	-	-	-	-

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-3 PAYROLL EXPENSES
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Line No.	Account Number	Description	Reference Schedule	1	2	3	4	5	6	7	8	9	10	11	12	13	14
				Total Company	Non-Regulated or Non-Electric	Known & Measurable Change	Company Total Electric	PF #	Func Factor Name	Allocation to Texas	TRAN	DIST	MET	TBILL	ABILL	TDCS	Total
1	Transmission Expense		II-D-3														
2	Operation																
3	A560	Operation Super & Engin.		-	-	200,000	200,000			200,000	200,000	-	-	-	-	-	200,000
4	A561	Load Dispatching		-	-	435,000	435,000			435,000	435,000	-	-	-	-	-	435,000
5	A562	Station Equipment		-	-	-	-			-	-	-	-	-	-	-	-
6	A563	Overhead Line Expense		-	-	-	-			-	-	-	-	-	-	-	-
7	A564	Underground Line Expense		-	-	-	-			-	-	-	-	-	-	-	-
8	A565 1	Wheeling Expense		-	-	-	-			-	-	-	-	-	-	-	-
9	A565 2	Wheeling Expense		-	-	-	-			-	-	-	-	-	-	-	-
10	A566	Misc. Transmission Expense		-	-	-	-			-	-	-	-	-	-	-	-
11	A567	Rents		-	-	-	-			-	-	-	-	-	-	-	-
12	A567R	Inter Fuel Credit		-	-	-	-			-	-	-	-	-	-	-	-
13		Transmission Equalization Payments		-	-	-	-			-	-	-	-	-	-	-	-
14				-	-	635,000	635,000			635,000	635,000	-	-	-	-	-	635,000
15		Subtotal		-	-												
16	Maintenance		II-D-3														
17	A568	Maintenance Super & Engin.		-	-	80,000	80,000			80,000	80,000	-	-	-	-	-	80,000
18	A569	Maint. of Structures		-	-	-	-			-	-	-	-	-	-	-	-
19	A570	Maint. of Station Equipment		-	-	100,000	100,000			100,000	100,000	-	-	-	-	-	100,000
20	A571	Maint. of Overhead Lines		-	-	-	-			-	-	-	-	-	-	-	-
21	A572	Maint. of Underground Lines		-	-	-	-			-	-	-	-	-	-	-	-
22	A573	Maint. of Misc. Trans Plant		-	-	-	-			-	-	-	-	-	-	-	-
23		Others		-	-	180,000	180,000			180,000	180,000	-	-	-	-	-	180,000
24				-	-							-	-	-	-	-	
25				-	-	815,000	815,000			815,000	815,000	-	-	-	-	-	815,000
26		TOTAL TRANSMISSION EXPENSE		-	-												
27				-	-												
28				-	-	815,000	815,000			815,000	815,000	-	-	-	-	-	815,000
29		TOTAL PAYROLL EXCLUDING A&G	II-D-3	-	-												
30				-	-												
31	Administrative & General Expenses																
32	A920	Admin. & General Salaries		1,975,913	-	91,150	2,067,063			2,067,063	2,067,063	-	-	-	-	-	2,067,063
33	A922	Charge Out		-	-	-	-			-	-	-	-	-	-	-	-
34	A926	Emp Benefits		-	-	-	-			-	-	-	-	-	-	-	-
35	A930	Misc. General Expense		-	-	-	-			-	-	-	-	-	-	-	-
36				-	-												
37		TOTAL A&G EXPENSE		1,975,913	-	91,150	2,067,063			2,067,063	2,067,063	-	-	-	-	-	2,067,063
38				-	-												
39		TOTAL PAYROLL EXPENSE	II-D-3	1,975,913	-	906,150	2,882,063			2,882,063	2,882,063	-	-	-	-	-	2,882,063

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-3.1 PAYROLL INFORMATION
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Payroll Practices

Employee Groups	
WETT employees are all exempt employees.	
Pay Cycles	
WETT employees are paid on a semi-monthly basis such that one half of a month's salary is paid on the 15th of the month and on the last day of each month unless that day falls on a weekend of a holiday. If the day falls on a weekend or holiday the pay day is moved forward to the closest business day	
Pay Method	
Payroll is processed using an outside provider. Payments to one or multiple bank accounts are made using direct deposit.	
Time Reporting	
Time reporting is not required. All Paid Time Off (PTO) must be pre-approved by the employee's immediate supervisor. Paid Time Off can be taken in half or whole day increments.	
Base Pay Increases	
WETT employees may receive base pay increases, typically once a year, effective June 1st.	
Incentive Pay	
WETT has a Short Term Incentive Plan (STIP), which is administered and paid annually.	

**PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-3.2 REGULAR AND OVERTIME PAYROLL BY FUNCTION
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606**

Line No.	Month	Transmission			
		Regular	Overtime	Contract	Other
1	Jul-11	117,732	-	-	-
2	Aug-11	136,154	-	-	-
3	Sep-11	140,212	-	-	-
4	Oct-11	139,170	-	-	-
5	Nov-11	139,170	-	-	-
6	Dec-11	149,514	-	-	-
7	Jan-12	149,530	-	-	-
8	Feb-12	146,837	-	-	-
9	Mar-12	150,176	-	-	-
10	Apr-12	169,418	-	-	-
11	May-12	188,554	-	-	-
12	Jun-12	192,053	-	-	-
13					
14					
15	Total Historical Period	1,818,520	-	-	-
16					
17	1st Subsequent Month (July 2012)	201,617	-	-	-
18	2nd Subsequent Month (August 2012)	N/A	-	-	-
19					
20	Prior Year 1 (Ended June 2011)	1,334,590	-	-	-
21	Prior Year 2 (Ended June 2010)	465,475	-	-	-
22	Prior Year 3 (Ended June 2009)	-	-	-	-

**PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-3.3 FUNCTIONALIZED REGULAR PAYROLL BE CATEGORY
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606**

Line No.	Transmission / Total Company	Month	Payroll by Category		
			Exempt	Non-Exempt	Total
1	Jul-11		117,732	-	117,732
2	Aug-11		136,154	-	136,154
3	Sep-11		140,212	-	140,212
4	Oct-11		139,170	-	139,170
5	Nov-11		139,170	-	139,170
6	Dec-11		149,514	-	149,514
7	Jan-12		149,530	-	149,530
8	Feb-12		146,837	-	146,837
9	Mar-12		150,176	-	150,176
10	Apr-12		169,418	-	169,418
11	May-12		188,554	-	188,554
12	Jun-12		192,053	-	192,053
13					
14					
15	Total Historical Period		1,818,520	-	1,818,520
16					
17	1st Subsequent Month (July 2012)		201,617	-	201,617
18	2nd Subsequent Month (August 2012)		N/A	-	-
19					
20	Prior Year 1 (Ended June 2011)		1,334,590	-	1,334,590
21	Prior Year 2 (Ended June 2010)		465,475	-	465,475
22	Prior Year 3 (Ended June 2009)		-	-	-

**PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-3.4 PAYROLL CAPITALIZED VS. EXPENSED BY FUNCTION
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606**

Line No.	Month	Transmission		
		Expensed	Capital	Other
1	Jul-11	-	117,732	-
2	Aug-11	-	136,154	-
3	Sep-11	-	140,212	-
4	Oct-11	-	139,170	-
5	Nov-11	-	139,170	-
6	Dec-11	-	149,514	-
7	Jan-12	-	149,530	-
8	Feb-12	-	146,837	-
9	Mar-12	-	150,176	-
10	Apr-12	-	169,418	-
11	May-12	-	188,554	-
12	Jun-12	-	192,053	-
13				
14				
15	Total Historical Period	-	1,818,520	-
16				
17	1st Subsequent Month (July 2012)	-	201,617	-
18	2nd Subsequent Month (August 2012)	-	N/A	-
19				
20	Prior Year 1 (Ended June 2011)	-	1,334,590	-
21	Prior Year 2 (Ended June 2010)	-	465,475	-
22	Prior Year 3 (Ended June 2009)	-	-	-

**PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
IL-D-3.5 NUMBER OF EMPLOYEES
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606**

Line No.	Month	Full Time	Part Time	Temporary	Vacant	Total
1	Jul-11	12	0	0	14	26
2	Aug-11	12	0	0	14	26
3	Sep-11	13	0	0	13	26
4	Oct-11	13	0	0	13	26
5	Nov-11	13	0	0	13	26
6	Dec-11	14	0	0	12	26
7	Jan-12	14	0	0	12	26
8	Feb-12	14	0	0	12	26
9	Mar-12	14	0	0	12	26
10	Apr-12	19	0	0	7	26
11	May-12	19	0	0	7	26
12	Jun-12	20	0	0	6	26
13						
14		14.75	0	0	11.25	26
15	Total Historical Period					
16						
17	1st Subsequent Month (July 2012)	21	0	0	N/A	21
18	2nd Subsequent Month (August 2012)	N/A	0	0	N/A	-
19						
20	Prior Year 1 (Ended June 2011)	12	0	0	0	12
21	Prior Year 2 (Ended June 2010)	9	0	0	0	9
22	Prior Year 3 (Ended June 2009)	0	0	0	0	-

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-3.6 PAYMENTS OTHER THAN STANDARD PAY BY FUNCTION
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
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Line No.	Month	Transmission			Total
		Incentive	Relocation	Other	
1	Jul-11	\$12,000	\$0	\$0	\$12,000
2	Aug-11	\$0	\$0	\$0	\$0
3	Sep-11	\$0	\$0	\$0	\$0
4	Oct-11	\$0	\$0	\$0	\$0
5	Nov-11	\$0	\$0	\$0	\$0
6	Dec-11	\$0	\$77,501	\$0	\$77,501
7	Jan-12	\$0	\$0	\$0	\$0
8	Feb-12	\$0	\$0	\$0	\$0
9	Mar-12	\$0	\$0	\$0	\$0
10	Apr-12	\$216,990	\$0	\$0	\$216,990
11	May-12	\$27,500	\$0	\$0	\$27,500
12	Jun-12	\$0	\$0	\$0	\$0
13					
14					
15	Total Historical Period	\$256,490	\$77,501	\$0	\$333,991
16					
17	1st Subsequent Month (July 2012)	\$0	\$0	\$0	\$0
18	2nd Subsequent Month (August 2012)	N/A	\$0	\$0	\$0
19					
20	Prior Year 1 (Ended June 2011)	\$197,892	\$98,900	\$0	\$296,792
21	Prior Year 2 (Ended June 2010)	\$48,500	\$0	\$0	\$48,500
22	Prior Year 3 (Ended June 2009)	\$0	\$0	\$0	\$0

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-3.7 GENERAL EMPLOYEE BENEFITS INFORMATION
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Question #1 Provide a description of each non-wage benefit paid to employees and the classification or level of employee to which the benefit is applicable. Also discuss the Company's method of funding the employee benefit.

Benefit	Description of Benefits	Level of Employee	Funding Method
Medical	Employees may select a Preferred Provider Organization (PPO) or a High Deductible Health Savings Account (HSA). Both plans include a three-tier pricing structure prescription drug program. Employees are eligible for coverage on the first of the month following the date of hire. Medical coverage options provide both in-network and out-of-network services. Mental health and substance abuse benefits are included in the plan's medical coverage options.	All Employees	Premium based per pay period
Dental	Dental coverage includes in-network and out-of-network options. The in-network benefits are based on a negotiated contracted fee schedule. Major and perio services benefits are deferred to 12 months for new employees.	All Employees	Premium based per pay period
Vision	Vision coverage includes in-network and out-of-network options. Annual in-network eye exams and lenses are covered in full after enrollment.	All Employees	Premium based per pay period
Life Insurance	Basic life insurance coverage for employees is provided by the Company at no cost to participants up to one times annual base salary up to \$125,000. In addition, accidental death and dismemberment in an amount equal to the life insurance coverage is provided at no cost to participants.	All Employees	Premium based per pay period
401(k) Plan	Employee contributions are allowed for tax-deferred wages up to the IRS maximum per calendar year. Participants can elect to invest in any combination of the 13 different investment options offered under the plan. A Safe Harbor 401(k) plan matches 100% of the first 3% of employee contributions and 50% of the next 2% of employee contributions. Sharing plan contributions 50% on the first 4% of employee contributions. Employer Profit Sharing contributions vest over a 4 year schedule of 25% per year.	Employees who have completed one full month of service.	Per pay period
Short Term Disability	Short-Term Disability (STD) coverage is available upon meeting the seven-day waiting period for up to 13 weeks of coverage. Employees are eligible to be paid 60% of base salary on a weekly basis up to a maximum of \$1,500 per week.	All Employees	Premium based per pay period
Long Term Disability	Long-Term Disability (LTD) coverage is available after 90 days of continuous disability. Employees are eligible to be paid 60% of annual base salary up to \$6,000 per month.	All Employees	

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-3.7 GENERAL EMPLOYEE BENEFITS INFORMATION
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
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Question #2 If the benefit is funded primarily by self insurance, provide the total dollar amount of claims paid each month during the test year on a functional basis.

Answer: None of the benefits are funded primarily by self-insurance.

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-3.7 GENERAL EMPLOYEE BENEFITS INFORMATION
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Question #3 If the benefit is funded primarily by monthly premium payments to an outside insurance carrier, provide
1) A schedule detailing the monthly premium paid for all months during the rate period by function

					Transmission / Total Company		
Line No	Account Number	Month	Assurant Life [1]	Assurant ADD	Assurant STD	Assurant LTD	
1	926	Jul-11	\$0	\$0	\$0	\$0	\$0
2		Aug-11	\$353	\$35	\$682	\$808	\$808
3		Sep-11	\$1,003	\$95	\$1,881	\$2,228	\$2,228
4		Oct-11	\$445	\$42	\$828	\$981	\$981
5		Nov-11	\$445	\$42	\$828	\$981	\$981
6		Dec-11	\$485	\$45	\$903	\$1,069	\$1,069
7		Jan-12	\$485	\$45	\$903	\$1,069	\$1,069
8		Feb-12	\$501	\$47	\$903	\$1,069	\$1,069
9		Mar-12	\$493	\$46	\$903	\$1,069	\$1,069
10		Apr-12	\$493	\$46	\$903	\$1,069	\$1,069
11		May-12	\$578	\$54	\$1,056	\$1,250	\$1,250
12		Jun-12	\$640	\$60	\$1,169	\$1,384	\$1,384
Total Premiums			5,921	558	10,960	12,977	12,977

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-3.7 GENERAL EMPLOYEE BENEFITS INFORMATION
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
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Line No	Account Number	Month	United Health Care Health	Guardian Dental	Guardian Vision	Health Savings Account	Total Insured Claims
1	926	Jul-11	\$0	\$0	\$0	\$1,100	1,100
2		Aug-11	\$25,250	\$2,714	\$582	\$3,500	33,924
3		Sep-11	\$13,695	\$1,402	\$317	\$1,250	21,871
4		Oct-11	\$13,695	\$1,324	\$297	\$1,250	18,861
5		Nov-11	\$13,695	\$1,324	\$297	\$1,250	18,861
6		Dec-11	\$15,542	\$1,455	\$326	\$1,250	21,076
7		Jan-12	\$16,472	\$1,455	\$326	\$1,250	22,005
8		Feb-12	\$16,096	\$1,455	\$326	\$1,250	21,647
9		Mar-12	\$16,096	\$1,455	\$326	\$1,250	21,639
10		Apr-12	\$16,096	\$1,455	\$326	\$1,250	21,638
11		May-12	\$19,923	\$1,756	\$395	\$1,750	26,762
12		Jun-12	\$25,236	\$1,994	\$493	\$1,500	32,476
Total Premiums			191,797	17,787	4,010	17,850	261,861

**PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-3.7 GENERAL EMPLOYEE BENEFITS INFORMATION
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606**

Question #4 - If the benefit is not addressed by Questions 2 or 3 above, provide adequate source documentation to verify the calculation of the requested expense (i.e. thrift benefits, etc.)

			Transmission		
Line No.	Account Number	Month	401(k) Safe Harbor Plan [1]	401(k) Profit Sharing Plan [2]	Total 401(k) Plans
1	926	Jul-11	2,648	1,765	4,414
2		Aug-11	3,576	2,384	5,960
3		Sep-11	3,576	2,384	5,960
4		Oct-11	3,831	2,554	6,385
5		Nov-11	3,831	2,554	6,385
6		Dec-11	5,299	3,439	8,739
7		Jan-12	4,175	2,783	6,959
8		Feb-12	4,537	3,025	7,562
9		Mar-12	4,537	3,025	7,562
10		Apr-12	4,353	2,902	7,255
11		May-12	4,353	2,902	7,255
12		Jun-12	5,115	3,410	8,526
Total Expense			49,832	33,128	82,959

[1] Projected based upon average employer contribution rate of 3% per employee.

[2] Projected based upon average employer contribution rate of 2% per employee.

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-3.7 GENERAL EMPLOYEE BENEFITS INFORMATION
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Question #5 - Assure that the information presented in II-D-3.7.2 through II-D-3.7.4 agrees with or is reconciled to the total cost per benefit listed elsewhere.

Projected benefits amounts and totals for Wind Energy Transmission Texas, LLC used in II-D-3.7 are consistent with those presented elsewhere in schedules and testimony.

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-3.7 GENERAL EMPLOYEE BENEFITS INFORMATION
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Question #6 - Cost for retirees for each benefit shall be separately identified.

Wind Energy Transmission Texas, LLC has no retired employees.

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-3.8 PENSION EXPENSE
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Question #1 - Is the Company's requested pension expense based on a GAAP calculation?

Wind Energy Transmission Texas, LLC has no pension expense.

Question #2 - List the actual pension fund payments by function for the three most recent calendar years. Support the payments with check copies, wire transfer

Wind Energy Transmission Texas, LLC has no pension expense.

Question #3 - Present the three most recent years' pension information by function in the following format:

Wind Energy Transmission Texas, LLC has no pension expense.

Line No	Year	Account Number	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known Change	Company Total Electric	Texas Retail Allocation Factor	Allocation to Texas	FF #	Func Factor Name	TRAN
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PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-3.9 POSTRETIREMENT BENEFITS OTHER THAN PENSION
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Line No.	Year	Account Number	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known Change	Company Total Electric	Texas Retail Allocation Factor	Allocation to Texas	FF #	Func Factor Name	TRAN
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This schedule is not applicable

**PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-3.10 ADMINISTRATION FEES - PHASE II
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606**

Question #1 - Provide a schedule for each benefit which details the monthly administration fees paid by function and included in the requested level of employee benefits.

Line No.	Reference Schedule	Account Number	Month	Ascensus 401K	Wells Fargo Health Savings Account	United Health Care	Total Administrative Fees
1			Jul-11	-	-	25	25
2			Aug-11	-	-	25	25
3			Sep-11	-	-	25	25
4			Oct-11	-	-	25	25
5			Nov-11	-	94	25	119
6			Dec-11	1,335	-	25	1,360
7			Jan-12	-	-	25	25
8			Feb-12	-	102	25	127
9			Mar-12	-	-	25	25
10			Apr-12	-	-	25	25
11			May-12	-	102	25	127
12			Jun-12	-	-	25	25
Total Administrative Expenses				1,335	298	300	1,933

Question #2 - Provide a copy of the administrative contract which details the services provided, the period covered and the calculation of the monthly/annual administrative fees.

The copy of the contract is confidential and is filed in a separate package. In addition, work papers detailing the calculation of the administrative fees are filed separately.

**PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-D-4 SUMMARY OF EXCLUSIONS FROM REPORTING PERIOD
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606**

Line No.	Account Number	Description	Reference Schedule	1 Total Company	2 Non-Regulated or Non-Electric	3 Known Change	4 Company Total Electric	5 FF #	6 Funct Factor Name	7 Allocation to Texas	8 TRAN	9 DIST	10 MET	11 TBILL	12 ABILL	13 TDCS	14 Total
1		Legislative Advocacy	II-D-4	70,388	-	-	70,388			70,388							
2		Penalties and Fines	II-D-4														
3		Other Exclusions	II-D-4														
4		Social/Recreational/Religious	II-D-4														
5		Political	II-D-4														
6																	
7		TOTAL EXCLUSIONS FROM REPORTING PERIOD	II-D-4	70,388	-	-	70,388			70,388							

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-E-1 DEPRECIATION & AMORTIZATION EXPENSE
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Lane No.	Account Number	Description	Reference Schedule	1	2	3	4	5	6	7	8	9	10	11	12	13	14
				Total Company	Non-Regulated or Non-Electric	Known & Measurable Adjustment	Company Total Electric	FF #	Finest Factor Name	Allocation to Texas	TRAN	DIST	MEI	TBILL	ABILL	TDCS	Total
1		Depreciation and Amortization Expense	II-E-1														
2		Intangible Plant	II-E-1														
3	A301	Organization		-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	A302	Franchise and Consents		-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	A303	Miscellaneous Intangible Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
6																	
7																	
8		Subtotal															
9		Transmission Plant	II-E-1														
10	A350 1	Land Owned in Fee		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	A350 2	Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	A352	Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	A353	Station Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	A354	Towers and Poles		-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	A355	Poles and Poles		-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	A356	O.H. Conductors & Devices		-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	A357	Underground Conduit		-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	A358	Underground Conductors		-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	A359	Roads and Trails		-	-	-	-	-	-	-	-	-	-	-	-	-	-
20		Others		-	-	-	-	-	-	-	-	-	-	-	-	-	-
21																	
22		Subtotal															
23		Regional Transmission and Market Operation Plant - Gross (RTMO)	II-E-1														
24	A382	Computer Hardware		-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	A383	Computer Software		-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	A385	RTMO Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
27		Subtotal															

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-E-1 DEPRECIATION & AMORTIZATION EXPENSE
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Line No.	Account Number	Description	Reference Schedule	1	2	3	4	5	6	7	8	9	10	11	12	13	14
				Total Company	Non-Regulated or Non-Electric	Known & Measurable Adjustment	Company Total Electric	FF #	Factor Name	Allocation to Texas	TRAN	DIST	MET	TBILL	ABILL	TDCS	Total
28		General Plant	II-E-1														
29	A389 1	Land and Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	A390	Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	A391	Office Furniture		-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	A392	Transportation equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	A393	Store Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	A394	Tools Shop & Garage Equip		-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	A395	Lab Equip		-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	A396	Power Operated Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	A397	Communication equ		-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	A398	Misc Equip		-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	A399	Other Intangible Prop - Depr		-	-	-	-	-	-	-	-	-	-	-	-	-	-
40		Other Intangible Prop - Depreciable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
41		Subtotal		-	-	-	-	-	-	-	-	-	-	-	-	-	-
42				-	-	-	-	-	-	-	-	-	-	-	-	-	-
43				-	-	-	-	-	-	-	-	-	-	-	-	-	-
44		TOTAL DEPRECIATION & AMORTIZATION	II-E-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				3,489,308		3,489,308	3,489,308			3,489,308	3,489,308						3,489,308

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-E-2 TAXES OTHER THAN FEDERAL INCOME TAXES - CCN1-2
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Line No.	Account Number	Description	Reference Schedule	1	2	3	4	5	6	7	8	9	10	11	12	13	14
				Total Company	Non-Regulated or Non-Electric	Known & Measurable Adjustment	Company Total Electric	FF #	Function Name	Allocation to Texas	TRAN	DIST	MET	TBILL	ABILL	TDCS	Total
1		Taxes Other Than Federal Income Taxes	II-E-2														
2		Payroll-Related	II-E-2														
3		FICA		-	-	-	152,075	853		152,075	152,075	-	-	-	-	-	152,075
4		FUTA		-	-	-	853	6,052		853	853	-	-	-	-	-	853
5		SOI		-	-	-	6,052	158,960		6,052	6,052	-	-	-	-	-	6,052
6		Total Federal		-	-	-	158,960			158,960	158,960	-	-	-	-	-	158,960
7																	
8		Property Related	II-E-2.1														
9		Transmission		-	-	-	2,152,073			2,152,073	2,152,073	-	-	-	-	-	2,152,073
10		Distribution		-	-	-	-			-	-	-	-	-	-	-	-
11		Total Property		-	-	-	2,152,073			2,152,073	2,152,073	-	-	-	-	-	2,152,073
12																	
13		Unemployment		-	-	-	-			-	-	-	-	-	-	-	-
14		Franchise		-	-	-	-			-	-	-	-	-	-	-	-
15		Total Non-Revenue Related		-	-	-	-			-	-	-	-	-	-	-	-
16																	
17																	
18		Revenue Related	II-E-2														
19		Texas State Franchise Tax		-	-	-	267,759			267,759	267,759	-	-	-	-	-	267,759
20		State Gross Receipts		-	-	-	-			-	-	-	-	-	-	-	-
21		Occupational Street Rental		-	-	-	-			-	-	-	-	-	-	-	-
22		Environmental		-	-	-	-			-	-	-	-	-	-	-	-
23		Total Revenue Related		-	-	-	267,759			267,759	267,759	-	-	-	-	-	267,759
24																	
25		TOTAL TAXES OTHER THAN INCOME TAXES	II-E-2	-	-	-	2,578,812			2,578,812	2,578,812	-	-	-	-	-	2,578,812

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-E-2 TAXES OTHER THAN FEDERAL INCOME TAXES – CCN3
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Line No.	Account Number	Description	Reference Schedule	1 Total Company	2 Non-Regulated or Non-Electric	3 Known & Measurable Adjustment	4 Company Total Electric	5 PF #	6 Funct Factor Name	7 Allocation to Texas	8 TRAN	9 DIST	10 MET	11 TBILL	12 ABILL	13 TDCS	14 Total
1		Taxes Other Than Federal Income Taxes															
2			II-E-2														
3		Payroll-Related	II-E-2														
4		FICA		-	-	197,593	197,593			197,593	197,593	-	-	-	-	-	197,593
5		FUTA		-	-	1,092	1,092			1,092	1,092	-	-	-	-	-	1,092
6		SUTA		-	-	7,748	7,748			7,748	7,748	-	-	-	-	-	7,748
7		Total Federal		-	-	206,433	206,433			206,433	206,433	-	-	-	-	-	206,433
8																	
9		Property Related	II-E-2.1														
10		Transmission		-	-	2,152,073	2,152,073			2,152,073	2,152,073	-	-	-	-	-	2,152,073
11		Distribution		-	-	-	-			-	-	-	-	-	-	-	-
12		Total Property		-	-	2,152,073	2,152,073			2,152,073	2,152,073	-	-	-	-	-	2,152,073
13																	
14		Unemployment		-	-	-	-			-	-	-	-	-	-	-	-
15		Franchise		-	-	-	-			-	-	-	-	-	-	-	-
16		Total Non-Revenue Related		-	-	-	-			-	-	-	-	-	-	-	-
17																	
18		Revenue Related	II-E-2														
19		Texas State Franchise Tax		-	-	289,652	289,652			289,652	289,652	-	-	-	-	-	289,652
20		State Gross Receipts		-	-	-	-			-	-	-	-	-	-	-	-
21		Occupational Street Rental		-	-	-	-			-	-	-	-	-	-	-	-
22		Environmental		-	-	-	-			-	-	-	-	-	-	-	-
23		Total Revenue Related		-	-	289,652	289,652			289,652	289,652	-	-	-	-	-	289,652
24																	
25		TOTAL TAXES OTHER THAN INCOME TAXES	II-E-2	-	-	2,448,158	2,448,158			2,448,158	2,448,158	-	-	-	-	-	2,448,158

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
TEXAS STATE FRANCHISE TAX
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

LINE NO.	Texas State Franchise Tax	CCN1-2	CCN3
1	Gross Operating Revenues -Pro forma	\$38,251,264	\$41,378,891
2			
3	Taxable Revenue Percent	70%	70%
4			
5	Taxable Revenue	26,775,885	28,965,224
6			
7	Taxable Margin Percent	1%	1%
8			
9	Total Texas State Franchise Tax - Annual	267,759	289,652
10			

**PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-E-2.1 AD VALOREM TAXES AND PLANT BALANCES
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606**

LINE NO.	Description	Ad valorem Taxes	Historical Year Ended June 30, 2012 - As Adjusted
1	Original Cost		183,003,051
2	Less: Intangibles		(42,599,012)
3	Acc Dep.		(282,168)
4	Taxable Value		140,121,871
5	Tax Rate		1.5359%
6			
7	Historical Year Ended June 30, 2012 - As Adjusted - Ad Valorem Tax Expense		2,152,073

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-E-3 FEDERAL INCOME TAXES
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Line No.	Account Number	Description	Reference Schedule	1	2	3	4	5	6	7	8	9	10	11	12	13	14
							Company Total Electric	FF #	Fixed Factor Name	Allocation to Texas	TRAN	DIST	MET	TBILL	ABILL	TDCS	Total
1		Federal Income Taxes	II-E-3														
2		Return on Rate Base	II-B	-	-	19,541,203	19,541,203			19,541,203			-	-	-	-	19,541,203
3																	
4																	
5		Deductions:															
6		Synchronized Interest		-	-	8,525,527	8,525,527			8,525,527			-	-	-	-	8,525,527
7		DITC Amortization	II-B & II-C-2.1	-	-	-	-			-			-	-	-	-	-
8		Amortization of Protected Excess DFIT		-	-	-	-			-			-	-	-	-	-
9		Amortization of Non-protected excess DFIT		-	-	-	-			-			-	-	-	-	-
10		Protected Excess Reserve Adjustment		-	-	-	-			-			-	-	-	-	-
11		Amortization of reserved non ratable net excess		-	-	-	-			-			-	-	-	-	-
12		Depletion		-	-	-	-			-			-	-	-	-	-
13		Other		-	-	-	-			-			-	-	-	-	-
14				-	-	8,525,527	8,525,527			8,525,527			-	-	-	-	8,525,527
15																	
16																	
17		Additions:															
18		Depreciation adjustment		-	-	117,149	117,149			117,149			-	-	-	-	117,149
19		Meals and Entertainment		-	-	-	-			-			-	-	-	-	-
20		prior year adjustments		-	-	-	-			-			-	-	-	-	-
21		provision for contingencies		-	-	-	-			-			-	-	-	-	-
22				-	-	117,149	117,149			117,149			-	-	-	-	117,149
23				-	-	11,132,826	11,132,826			11,132,826			-	-	-	-	11,132,826
24		Taxable Component of Return		-	-	0.5385	0.5385			0.5385			-	-	-	-	1
25		Tax Factor (11.65)(.39)		-	-	0.5385	0.5385			0.5385			-	-	-	-	1
26				-	-	5,994,598	5,994,598			5,994,598			-	-	-	-	5,994,598
27		Federal Income Taxes Before Adj.		-	-	5,994,598	5,994,598			5,994,598			-	-	-	-	5,994,598
28																	
29		Tax Credits															
30		ITC Amortization		-	-	-	-			-			-	-	-	-	-
31		Amort of protected excess DFIT		-	-	-	-			-			-	-	-	-	-
32		Amortiz. Of excess deferred taxes		-	-	-	-			-			-	-	-	-	-
33		protected excess revenue		-	-	-	-			-			-	-	-	-	-
34		amort of reserved non-ratable net excess		-	-	-	-			-			-	-	-	-	-
35				-	-	-	-			-			-	-	-	-	-
36				-	-	-	-			-			-	-	-	-	-
37		ADD:		-	-	-	-			-			-	-	-	-	-
38		prior year adjustments		-	-	-	-			-			-	-	-	-	-
39		provision for contingencies		-	-	-	-			-			-	-	-	-	-
40				-	-	-	-			-			-	-	-	-	-
41		TOTAL FEDERAL INCOME TAXES	II-E-3	-	-	5,994,598	5,994,598			5,994,598			-	-	-	-	5,994,598

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
FEDERAL INCOME TAXES

TAX METHOD 1
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

LINE NO		Historical Year	Total Requested
	Return	\$0	\$19,541,203
1			
2	Deduct		
3			
4	Synchronized Interest	0	8,525,527
5	DITC Amortization	0	0
6	Amortization of Protected Excess DFIT	0	0
7	Amortization of Non-protected excess DFIT	0	0
8	Other (Specify)		
9	Deduct 1	0	0
10	Deduct 2	0	0
11	Deduct 3	0	0
12	Deduct 4	0	0
13			
14			
15	Add.		
16			
17	Depreciation adjustment	0	117,149
18	Meals and Entertainment	0	0
19	Other (Specify)		
20	Addition 1	0	0
21	Addition 2	0	0
22	Addition 3	0	0
23	Addition 4	0	0
24			
25			
26	Taxable Component of Return	\$0	\$11,132,826
27	Tax Factor (1/ 65)(35)	53.8462%	53.8462%
28			
29			
30	Total Federal Income Taxes Before Adjustments	\$0	\$5,994,598
31			
32			
33	Amortization of ITC	0	0
34	Amortization of DFIT (Excess)	0	0
35	Other	0	0
36			
37	Total Federal Income Taxes	\$0	\$5,994,598

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
RECONCILIATION OF BOOK NET INCOME TO TAXABLE NET INCOME
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

LINE NO.	LINE DESCRIPTION	M-1
1	NET INCOME PER BOOKS	11,015,676
2	FEDERAL INCOME TAX	5,994,598
3	EXCESS CAPITAL LOSSES OVER CAPITAL GAINS	-
4	INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS	-
5	EXPENSES RECORDED ON BOOKS NOT IN THIS RETURN DEPRECIATION SELF-INSURANCE EXPENSE	3,489,308 2,000,000
	OTHER EXPENSES RECORDED ON BOOKS NOT IN THIS RETURN	-
	TOTAL LINE 5	5,489,308
6	TOTAL OF LINES 1 THROUGH 5	22,499,582
7	INCOME RECORDED ON BOOKS NOT IN THIS RETURN	-
8	DEDUCTIONS IN THIS RETURN NOT ON BOOKS DEPRECIATION	6,906,339
	OTHER DEDUCTIONS IN THIS RETURN NOT ON BOOKS	-
	TOTAL OF LINE 8	6,906,339
9	TOTAL OF LINES 7 AND 8	6,906,339
10	TAXABLE INCOME	15,593,243

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
RECONCILIATION OF BOOK NET INCOME TO TAXABLE NET INCOME
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

LINE NO.	LINE DESCRIPTION	M-1
1		
2	PRE-TAX BOOK INCOME	17,010,274
3		
4		
5		
6	SCHEDULE M ADJUSTMENTS ADEBACK <DEDUCT>:	
7		
8	DEPRECIATION EXPENSE - BOOK	3,489,308
9	DEPRECIATION EXPENSE - TAX	(6,906,339)
10		
16		
17	SELF-INSURANCE EXPENSE - BOOK	2,000,000
18	SELF-INSURANCE EXPENSE - TAX	-
19		
20		
21	TAXABLE INCOME <LOSS>	15,593,243

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
EXPLANATION OF RECONCILING ITEMS
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Line No	(1)	(2)
1	<u>Add Backs</u> Federal Income Tax	Amount of federal income tax expense recorded for financial reporting purposes.
2	Book Depreciation	Amount of book depreciation recorded for financial reporting purposes.
4	Self-Insurance Expense	Amount of self-insurance expense to be recorded for financial reporting purposes.
5	<u>Deducts</u> Tax Depreciation	Accelerated Tax depreciation is calculated and deducted using MACRS

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
RECONCILIATION OF TIMING DIFFERENCES
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

LINE NO.	Description	Historical Year Ended June 30, 2012
1	Net Income Before Tax	17,010,274
2		
3	Tax at statutory rate	5,953,596
4	Book Depreciation on Permanent Basis	
5	Differences - AOFUDC	41,002
6		
7		
8		
9		
10		
11		
12		
13	Rounding	(0)
14		
15	FIT expense	5,994,598
16		
17		

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
PLANT ADJUSTMENTS
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Line No.	Tax Class	Rate	Convention	In-Service Date	Tax Basis	Historical Year Ended 6/30/12 Tax Depreciation	Year Ended 12/31/2013 Tax Depreciation (a)	Year Ended 12/31/2014 Total Depreciation (a)	Year Ended 12/31/2015 Total Depreciation (a)	ADFIT at 6/30/12
1										
2	Electric Transmission Property	MACRS 15	Half-Year	March 1, 2013	133,181,114	-	6,756,765	12,808,541	11,480,787	-
3	Grading and Clearing	MACRS 20	Half-Year	March 1, 2013	-	-	-	-	-	-
4	RTMO Plant	MACRS 5	Half-Year	March 1, 2013	488,549	-	-	-	-	-
5	Furniture and Fixtures	MACRS 7	Half-Year	Various 2009-2012	887,888	213,216	149,574	94,248	77,285	45,969
6										
7										
8										
9										
10										
					134,457,551	213,216	6,906,339	12,902,790	11,558,072	45,969

(a) Calculated using MACRS depreciation rates, no determination has been made as to whether any of WETT's electric transmission property is eligible for bonus depreciation and/or if it will be taken.

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
CONSOLIDATED FEDERAL INCOME TAXES
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Wind Energy Transmission Texas, LLC is a disregarded entity for federal income tax purposes. None of its owners is a member of an affiliated group that files a consolidated federal income tax return.

Refer to the Direct Testimony of Bruce H. Fairchild.

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
CONSOLIDATED BENEFITS
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

This Schedule is Not Applicable.

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
CONSOLIDATED/INTER-CORPORATE TAX ALLOCATION
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

This Schedule is Not Applicable.

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
STATE AND FEDERAL INCOME TAXES
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Line No.	Account Number	Description	Reference Schedule	1 Total Company	2 Non-Regulated or Non-Electric	3 Known & Measurable Adjustments	4 Company Total Electric	5 Term Retail Allocation Factor	6 Allotment to Texas	7 PF #	8 Facet Factor Name	9 TRAN	10 DIST	11 MET	12 TDCS	13 Total To-datal
1	190	Rate Case Expenses	II-E-3.9	-	-	-	-	100%	-	-	-	-	-	-	-	-
5		TOTAL A/C 190		-	-	-	-	100%	-	-	-	-	-	-	-	-
6				-	-	-	-	-	-	-	-	-	-	-	-	-
7	282	ASSET Depreciation	II-E-3.3	45,969	-	-	45,969	100%	45,969	-	-	45,969	-	-	-	45,969
8		DEPRECIATION CORN	II-E-3.3	-	-	-	-	100%	-	-	-	-	-	-	-	-
9		ABETUC		-	-	-	-	100%	-	-	-	-	-	-	-	-
10		TOTAL A/C 282		45,969	-	-	45,969	100%	45,969	-	-	45,969	-	-	-	45,969
11				-	-	-	-	-	-	-	-	-	-	-	-	-
12		Prepaids		-	-	-	-	100%	-	-	-	-	-	-	-	-
13		Prepaids - Permanent & Flow-Through		-	-	-	-	100%	-	-	-	-	-	-	-	-
14		TOTAL A/C 283		-	-	-	-	-	-	-	-	-	-	-	-	-
15				-	-	-	-	-	-	-	-	-	-	-	-	-
16				-	-	-	-	-	-	-	-	-	-	-	-	-
17		TOTAL COMPANY AMT		45,969	-	-	45,969	-	45,969	-	-	45,969	-	-	-	45,969

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-E-3.8 ADEPT - DESCRIPTION OF TIMING DIFFERENCES
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Line No.	Acct No.	Timing Difference	Description	Remaining Life
1				
2	282	ADAPT Depreciation	Timing difference between Tax Depreciation on Tax Basis and Book Depreciation on Tax Basis	Various
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-E-3.9 ADJUSTMENTS TO ACCUMULATED DEFERRED FEDERAL INCOME TAXES
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

This Schedule is Not Applicable.

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-E-3.10 ADFIT AND ITC - PLANT ADJUSTMENTS AND ALLOCATIONS
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

This Schedule is Not Applicable.

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-E-3.11 ANALYSIS OF INVESTMENT TAX CREDIT
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

This Schedule is Not Applicable.

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-E-3.12 ITC UTILIZED
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

This Schedule is Not Applicable.

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-E-3.13 ITC GENERATED BUT NOT UTILIZED
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

This Schedule is Not Applicable.

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-E-3.14 ITC UTILIZED - STAND ALONE
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

This Schedule is Not Applicable.

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-E-3.15 ITC ELECTIONS - PHASE II
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

This Schedule is Not Applicable.

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-E-3.16 FERC ACCOUNT 255 BALANCE
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

This Schedule is Not Applicable.

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-E-3.17 ANALYSIS OF TEST YEAR FIT AND REQUESTED FIT
TAX METHOD 2
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Line No	Description	Actual	Adjustments	Total Electric	Adjustments	Requested	Total Requested	
							Transmission	Distribution
1	Total Revenue Requirement	-	-	-	-	38,251,264	38,251,264	-
2								
3	Less Cost of Service Items	-	-	-	-	8,525,527	8,525,527	-
4	Synchronized Interest	-	-	-	-	6,647,343	6,647,343	-
5	Operations and Maintenance Expense	-	-	-	-	3,489,308	3,489,308	-
6								
7	Depreciation and Amortization Expense	-	-	-	-	2,578,812	2,578,812	-
8								
9	Taxes Other Than Income Taxes	-	-	-	-	21,240,990	21,240,990	-
10								
11	Total Cost of Service Items	-	-	-	-	117,149	117,149	-
12								
13	ADD or SUBTRACT:							
14	Permanent & Flowthrough	-	-	-	-	117,149	117,149	-
15								
16	Total Permanent & Flowthrough	-	-	-	-	117,149	117,149	-
17								
18								
19	ADDITIONS:							
20	Income Subject to Tax Not Recorded On Books &							
21	Expenses Recorded on Books Not In Tax Return							
22								
23	Book Depreciation	-	-	-	-	3,489,308	3,489,308	-
24	Property Insurance Reserve and Maintenance Reserve Expense	-	-	-	-	2,000,000	2,000,000	-
25								
26	Total Income Subject to Tax Not Recorded on Books	-	-	-	-	5,489,308	5,489,308	-
27	& Expenses Recorded on Books Not in Tax Return							
28								
29	DEDUCTIONS:							
30	Income Recorded on Books not in Tax Return							
31	and Deductions in Tax Return not on Books							
32								
33	Tax Depreciation	-	-	-	-	6,906,339	6,906,339	-
34								
35								
36	Total Income Recorded on Books not in Tax Return	-	-	-	-	6,906,339	6,906,339	-
37	and Deductions in Tax Return not on Books							
38								
39	Taxable Income <Loss>	-	-	-	-	15,710,393	15,710,393	-
40								
41	Tax Rate	0	0	0	0	0	0	0
42								
43	Regular Federal Income Taxes Before Credits	-	-	-	-	5,498,637	5,498,637	-
44								
45								
46								

PUBLIC UTILITY COMMISSION OF TEXAS
WIND ENERGY TRANSMISSION TEXAS, LLC
II-E-3.17 ANALYSIS OF TEST YEAR FIT AND REQUESTED FIT
TAX METHOD 2
FOR THE HISTORICAL YEAR ENDED JUNE 30, 2012 - AS ADJUSTED
DOCKET NO. 40606

Line No	Description	Actual	Adjustments	Total Electric	Adjustments	Requested	Total Requested	
							Transmission	Distribution
47	Total Current Federal Income Taxes	-	-	-	-	5,498,637	5,498,637	-
48								
49	Amortization of DITC	-	-	-	-	-	-	-
50								
51	Deferred Tax Expense (Schedule II-E-3 18)	-	-	-	-	495,961	495,961	-
52								
53								
54								
55	Total Deferred Income Taxes	-	-	-	-	495,961	495,961	-
56								
57								
58	Total Taxes	-	-	-	-	5,994,598	5,994,598	-