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May 15, 2025

Docket Control
ARIZONA CORPORATION COMMISSION
1200 West Washington Street
Phoenix, Arizona 85007

RE: Arizona Public Service Company (APS or Company)
Transmission Cost Adjustor (TCA) Charges
Docket Nos. E-01345A-11-0224 and E-01345A-22-0144

Pursuant to Decision Nos. 73262, 73183, and 79293, APS submits its TCA calculations and supporting data for TCA charges that will go into effect with the first billing cycle in June 2025 (without proration) unless otherwise ordered by the Commission. The TCA revenue requirement for the 2024 Test Year is approximately \$84.1 million, an \$88.3 million increase over the 2023 Test Year TCA revenue requirement of \$(4.2) million. Residential customers will see an average monthly bill increase of \$3.51. The change in the TCA is primarily due to an increase in transmission system investments, higher operation and maintenance expenses as well as increased retail consumption and a reduction in wholesale transmission usage. These increases were partially offset by higher base transmission sales revenues reflected in the balancing account.

Open Access Transmission Tariff (OATT) rates are approved by the Federal Energy Regulatory Commission (FERC) and are designed to recover transmission costs from all users of APS transmission facilities. OATT rates are calculated and reset annually using a FERC-approved formula. For retail customers, APS recovers transmission costs reflected in OATT calculations through the sum of two distinct rate components: (1) a transmission charge embedded in base rates as established in APS's most recent rate case; and (2) the TCA adjustment mechanism, which accounts for changes in the OATT rate between APS rate cases.

Included within this compliance filing are the following attachments:

1. Attachment A – a clean version of Adjustment Schedule TCA-1 Revision No. 23.
2. Attachment B – a redline version of Adjustment Schedule TCA-1 Revision No. 23.
3. Attachment C – the numerical inputs used to develop the revised TCA-1 rates.

4. Attachment D – the estimated monthly bill impacts of the new TCA-1 rates.
5. Attachment E – a table illustrating the percentage demand of each of the classes for the 2023 OATT and the 2024 OATT as filed with FERC.
6. Attachment F – a table illustrating the transmission cost embedded in base rates, the current and proposed TCA rates, and the differences in the current and revised rates.
7. Attachment G – actual and estimated transmission additions, dollars, and estimated O&M expenses for calendar years 2024 through 2026.
8. Attachment H – APS's annual update of transmission service rates pursuant to the APS OATT as filed with FERC.

Please let me know if you have any questions.

Sincerely,

/s/ Rachael Leonard

Rachael Leonard

RL/jh
Attachments

cc: Briton Baxter
 Ranelle Paladino
 Barbara Keene
 Maureen Scott

ATTACHMENT A



ADJUSTMENT SCHEDULE TCA-1 TRANSMISSION COST ADJUSTMENT

AVAILABILITY

The Transmission Cost Adjustment (TCA) charge applies to all Customer monthly bills.

DESCRIPTION

The TCA allows the Company to recover transmission costs associated with service to retail Customers at the level approved by the Federal Energy Regulatory Commission (FERC) as new transmission rates become effective.

CHARGES

Customer Class	TCA Charge	
Residential	\$0.004395	per kWh
General Service 20 kW or less	\$0.001410	per kWh
General Service over 20 kW, under 3,000 kW	\$0.346	per kW
General Service 3,000 kW and over	\$0.192	per kW

SERVICE DETAILS

1. The TCA will be calculated annually and will go into effect with the first billing cycle in June (without proration) and will remain in effect for the following 12-month period unless otherwise ordered by the Commission.
2. All the terms and charges in the Customer's rate schedule continue to apply to electric service provided under this adjustment.

ATTACHMENT B



ADJUSTMENT SCHEDULE TCA-1 TRANSMISSION COST ADJUSTMENT

AVAILABILITY

The Transmission Cost Adjustment (TCA) charge applies to all Customer monthly bills.

DESCRIPTION

The TCA allows the Company to recover transmission costs associated with service to retail Customers at the level approved by the Federal Energy Regulatory Commission (FERC) as new transmission rates become effective.

CHARGES

Customer Class	TCA Charge	
Residential	\$0.0010600.004395	per kWh
General Service 20 kW or less	\$(0.000943)0.001410	per kWh
General Service over 20 kW, under 3,000 kW	\$(0.467)0.346	per kW
General Service 3,000 kW and over	\$(0.495)0.192	per kW

SERVICE DETAILS

1. The TCA will be calculated annually and will go into effect with the first billing cycle in June (without proration) and will remain in effect for the following 12-month period unless otherwise ordered by the Commission.
2. All the terms and charges in the Customer's rate schedule continue to apply to electric service provided under this adjustment.

ATTACHMENT C

TCA Rate Calculation - Plan of Administration

Line	Service Type Retail Transmission Rates	Residential \$/kWh (A)	GS<20 kW \$/kWh (B)	GS > 20 kW and < 3MW \$/kW (C)	GS>3 MW \$/kW (D)
1.	NITS (A)	0.014786	0.008787	2.997	3.173
2.	Scheduling (B)	0.000069	0.000056	0.021	0.024
3.	Regulation & Frequency (B)	0.000267	0.000217	0.081	0.092
4.	Spinning Reserve (B)	0.000618	0.000502	0.188	0.212
5.	Operating Reserve (B)	0.000078	0.000064	0.024	0.027
6.	Energy Imbalance (B)	0.000000	0.000000	0.000	0.000
7.	Total (Lines 1 thru 6)	0.015818	0.009626	3.311	3.528
8.	Included In Retail Base Rates (C)	0.010970	0.007940	2.870	3.236
9.	Balancing Account (D)	-0.000453	-0.000276	-0.095	-0.100
10.	TCA (Line 7 - Line 8 + Line 9) (E)	0.004395	0.001410	0.346	0.192

- (A) Source: Attachment H, Appendix A of Attachment H-1, Lines 169-172 - (APS's FERC Formula Rate Annual Update of transmission service rates pursuant to the APS OATT)
- (B) Source: Ancillary Services as defined in Schedule 11 of the APS OATT
- (C) Source: Base Transmission Rates as approved in Decision No. 76295
- (D) Source: TCA Balancing Account Workpaper Detail (to be provided with TCA filing)
- (E) Amounts presented in Attachment A and Attachment B

ATTACHMENT D

ARIZONA PUBLIC SERVICE COMPANY
Estimated Monthly Bill Impacts of 2025 Transmission Cost Adjustment (TCA) Reset

	AVERAGE MONTHLY BILL IMPACTS					SEASONAL BILL IMPACTS							
	Current		Proposed			Current		Proposed		Current		Proposed	
	Average Monthly Bill ¹	Average Monthly Bill ¹	\$ Impact	% Impact	Summer Monthly Bill	Summer Monthly Bill	Winter Monthly Bill	Winter Monthly Bill	Winter Monthly Bill	Winter Monthly Bill	Winter Monthly Bill	Winter Monthly Bill	
Residential [Avg]													
Average kWh per Month		1,050				1,315		1,315			785		785
Base Rates	\$	150.52	\$	150.52		\$	191.10	\$	191.10		109.94	\$	109.94
PSA	\$	14.68	\$	14.68		\$	18.38	\$	18.38		10.97	\$	10.97
TCA	\$	1.11	\$	4.62	\$ 3.51	\$	1.39	\$	5.78		0.83	\$	3.45
REAC	\$	2.84	\$	2.84		\$	2.84	\$	2.84		2.84	\$	2.84
DSMAC	\$	2.52	\$	2.52		\$	3.15	\$	3.15		1.88	\$	1.88
EIS	\$	-	\$	-		\$	-	\$	-		-	\$	-
SBA-2	\$	-	\$	-		\$	-	\$	-		-	\$	-
CRS-1	\$	1.56	\$	1.56		\$	1.95	\$	1.95		1.16	\$	1.16
TEAM	\$	-	\$	-		\$	-	\$	-		-	\$	-
LFCR	\$	2.22	\$	2.22		\$	2.77	\$	2.77		1.66	\$	1.66
Total	\$	175.45	\$	178.96	\$ 3.51 2.00%	\$	221.58	\$	225.97		129.28	\$	131.90
Commercial XS (E-32)													
Average kWh per Month		1,284				1,478		1,478			1,089		1,089
Base Rates	\$	221.84	\$	221.84		\$	261.09	\$	261.09		182.58	\$	182.58
PSA	\$	17.93	\$	17.93		\$	20.65	\$	20.65		15.21	\$	15.21
TCA	\$	(1.21)	\$	1.81	\$ 3.02	\$	(1.39)	\$	2.08		(1.03)	\$	1.54
RES	\$	9.11	\$	9.11		\$	10.49	\$	10.49		7.73	\$	7.73
DSMAC	\$	3.08	\$	3.08		\$	3.54	\$	3.54		2.61	\$	2.61
EIS	\$	-	\$	-		\$	-	\$	-		-	\$	-
SBA-2	\$	-	\$	-		\$	-	\$	-		-	\$	-
CRS-1	\$	1.90	\$	1.90		\$	2.19	\$	2.19		1.61	\$	1.61
TEAM	\$	-	\$	-		\$	-	\$	-		-	\$	-
LFCR	\$	2.71	\$	2.71		\$	3.12	\$	3.12		2.30	\$	2.30
Total	\$	255.36	\$	258.38	\$ 3.02 1.18%	\$	299.69	\$	303.16		211.01	\$	213.58
Commercial XS D (E-32)													
Average kWh per Month		2,429				2,538		2,538			2,320		2,320
Average kW per Month		5				5		5			5		5
Base Rates	\$	338.17	\$	338.17		\$	374.47	\$	374.47		301.86	\$	301.86
PSA	\$	33.96	\$	33.96		\$	35.48	\$	35.48		32.43	\$	32.43
TCA	\$	(2.29)	\$	3.43	\$ 5.72	\$	(2.39)	\$	3.58		(2.19)	\$	3.27
RES	\$	17.25	\$	17.25		\$	18.02	\$	18.02		16.47	\$	16.47
DSMAC	\$	4.42	\$	4.42		\$	4.42	\$	4.42		4.42	\$	4.42
EIS	\$	-	\$	-		\$	-	\$	-		-	\$	-
SBA-2	\$	-	\$	-		\$	-	\$	-		-	\$	-
CRS-1	\$	3.60	\$	3.60		\$	3.76	\$	3.76		3.43	\$	3.43
TEAM	\$	-	\$	-		\$	-	\$	-		-	\$	-
LFCR	\$	3.17	\$	3.17		\$	3.17	\$	3.17		3.17	\$	3.17
Total	\$	398.28	\$	404.00	\$ 5.72 1.44%	\$	436.93	\$	442.90		359.59	\$	365.05

ARIZONA PUBLIC SERVICE COMPANY
Estimated Monthly Bill Impacts of 2025 Transmission Cost Adjustment (TCA) Reset

	AVERAGE MONTHLY BILL IMPACTS					SEASONAL BILL IMPACTS								
	Current		Proposed			Current		Proposed		Current		Proposed		
	Average Monthly Bill ¹	Average Monthly Bill ¹	\$ Impact	% Impact		Summer Monthly Bill	Summer Monthly Bill		Winter Monthly Bill	Winter Monthly Bill		Winter Monthly Bill	Winter Monthly Bill	
Commercial S (E-32)														
Average kWh per Month		11,240					13,161		13,161			9,318		
Average kW per Month		37					42		42			32.0		
Base Rates:	\$	1,589.06	\$	1,589.06		\$	1,922.82	\$	1,922.82			1,255.29	\$	
PSA	\$	157.10	\$	157.10		\$	183.95	\$	183.95			130.24	\$	
TCA	\$	(17.28)	\$	12.80	\$	30.08	\$	(19.61)	\$	14.53		(14.94)	\$	
RES	\$	79.80	\$	79.80		\$	93.44	\$	93.44			66.16	\$	
DSMAC	\$	32.68	\$	32.68		\$	37.09	\$	37.09			28.26	\$	
EIS	\$	-	\$	-		\$	-	\$	-			-	\$	
SBA-2	\$	-	\$	-		\$	-	\$	-			-	\$	
CRS-1	\$	16.64	\$	16.64		\$	19.48	\$	19.48			13.79	\$	
TEAM	\$	-	\$	-		\$	-	\$	-			-	\$	
LFCR	\$	23.46	\$	23.46		\$	26.63	\$	26.63			20.29	\$	
Total	\$	1,881.46	\$	1,911.54	\$	30.08	1.60%	\$	2,263.80	\$	2,297.94	\$	1,499.09	\$
													1,525.10	
Commercial - M (E-32)														
Average kWh per Month		63,478		63,478			71,669		71,669			55,287		55,287
Average kW per Month		175					193.0		193.0			157.0		157.0
Base Rates:	\$	7,601.91	\$	7,601.91		\$	8,940.10	\$	8,940.10			6,263.71	\$	6,263.71
PSA	\$	887.23	\$	887.23		\$	1,001.72	\$	1,001.72			772.74	\$	772.74
TCA	\$	(81.73)	\$	60.55	\$	142.28	\$	(90.13)	\$	66.78		(73.32)	\$	54.32
RES	\$	177.50	\$	177.50		\$	177.50	\$	177.50			177.50	\$	177.50
DSMAC	\$	154.53	\$	154.53		\$	170.42	\$	170.42			138.63	\$	138.63
EIS	\$	-	\$	-		\$	-	\$	-			-	\$	-
SBA-2	\$	-	\$	-		\$	-	\$	-			-	\$	-
CRS-1	\$	93.95	\$	93.95		\$	106.07	\$	106.07			81.82	\$	81.82
TEAM	\$	-	\$	-		\$	-	\$	-			-	\$	-
LFCR	\$	110.95	\$	110.95		\$	122.36	\$	122.36			99.54	\$	99.54
Total	\$	8,944.34	\$	9,086.62	\$	142.28	1.59%	\$	10,428.04	\$	10,584.95		7,460.62	\$
													7,588.26	
Commercial - L (E-32)														
Average kWh per Month		303,981		303,981			335,177		335,177			272,785		272,785
Average kW per Month		763					788		788			737		737
Base Rates:	\$	31,118.24	\$	31,118.24		\$	35,905.24	\$	35,905.24			26,331.24	\$	26,331.24
PSA	\$	4,248.75	\$	4,248.75		\$	4,684.77	\$	4,684.77			3,812.72	\$	3,812.72
TCA	\$	(356.09)	\$	263.83	\$	619.92	\$	(368.00)	\$	272.65		(344.18)	\$	255.00
RES	\$	355.00	\$	355.00		\$	355.00	\$	355.00			355.00	\$	355.00
DSMAC	\$	673.29	\$	673.29		\$	695.80	\$	695.80			650.77	\$	650.77
EIS	\$	-	\$	-		\$	-	\$	-			-	\$	-
SBA-2	\$	-	\$	-		\$	-	\$	-			-	\$	-
CRS-1	\$	449.89	\$	449.89		\$	496.06	\$	496.06			403.72	\$	403.72
TEAM	\$	-	\$	-		\$	-	\$	-			-	\$	-
LFCR	\$	-	\$	-		\$	-	\$	-			-	\$	-
Total	\$	36,489.08	\$	37,109.00	\$	619.92	1.70%	\$	41,768.87	\$	42,409.52		31,209.27	\$
													31,803.45	

ARIZONA PUBLIC SERVICE COMPANY
Estimated Monthly Bill Impacts of 2025 Transmission Cost Adjustment (TCA) Reset

	AVERAGE MONTHLY BILL IMPACTS				SEASONAL BILL IMPACTS			
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
	Average Monthly Bill ⁽¹⁾	Average Monthly Bill ⁽¹⁾	\$ Impact	% Impact	Summer Monthly Bill	Summer Monthly Bill	Winter Monthly Bill	Winter Monthly Bill
Industrial - XL (E-34,35)								
Average kWh per Month	2,883,924	2,883,924			3,153,872	3,153,872	2,613,975	2,613,975
Average kW per Month	5,702				6,045	6,045	5,358	5,358
Base Rates	\$ 244,533.73	\$ 244,533.73			\$ 268,583.91	\$ 268,583.91	\$ 220,483.55	\$ 220,483.55
PSA	\$ 40,308.59	\$ 40,308.59			\$ 44,081.66	\$ 44,081.66	\$ 36,535.52	\$ 36,535.52
TCA	\$ (2,822.25)	\$ 1,094.69	\$ 3,916.94		\$ (2,992.28)	\$ 1,180.64	\$ (2,652.21)	\$ 1,028.74
RES	\$ 2,307.50	\$ 2,307.50			\$ 2,307.50	\$ 2,307.50	\$ 2,307.50	\$ 2,307.50
DSMAC	\$ 5,034.43	\$ 5,034.43			\$ 5,337.74	\$ 5,337.74	\$ 4,731.11	\$ 4,731.11
EIS	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
SBA-2	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
CRS-1	\$ 4,268.21	\$ 4,268.21			\$ 4,667.73	\$ 4,667.73	\$ 3,868.68	\$ 3,868.68
TEAM	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
LFCR	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
Total	\$ 293,630.21	\$ 297,547.15	\$ 3,916.94	1.33%	\$ 321,986.26	\$ 326,139.18	\$ 265,274.15	\$ 268,955.10

Notes:

(1) Bill excludes regulatory assessment charge, taxes and fees. All Adjustor levels in effect as of March 1, 2025.

ATTACHMENT E

ARIZONA PUBLIC SERVICE COMPANY
Class Coincident Peak Demand

Class	2023		2024	
	MW	% of Coincident Demand	MW	% of Coincident Demand
Residential	4359.1	63.46%	4462.0	61.38%
General Service < 3MW	1961.0	28.55%	2102.7	28.93%
General Service > 3 MW	548.7	7.99%	704.3	9.69%
Total	6868.7	100.00%	7269.0	100.00%

ATTACHMENT F

ARIZONA PUBLIC SERVICE COMPANY
Transmission Rates Embedded in Base Rates and TCA

Customer Group	Embedded Base	Current TCA Rate	Proposed TCA Rate	Difference	Percentage Difference	
					(A)	(B)
Residential	\$ 0.010970 /kWh	\$ 0.001060 /kWh	\$ 0.004395 /kWh	\$ 0.003335 /kWh	314.6%	27.7%
General Service 20 kW or less	\$ 0.007940 /kWh	\$ (0.000943) /kWh	\$ 0.001410 /kWh	\$ 0.002353 /kWh	249.5%	33.6%
General Service over 20 kW and under 3,000 kW	\$ 2.870 /kW	\$ (0.467) /kW	\$ 0.346 /kW	\$ 0.813 /kW	174.1%	33.8%
General Service 3,000 kW and over	\$ 3.236 /kW	\$ (0.495) /kW	\$ 0.192 /kW	\$ 0.687 /kW	138.8%	25.1%

ATTACHMENT G

Arizona Public Service Company
2024 Transmission Actual Addition Dollars and O&M

Line #	Funding Project	Funding Project Name	WA#	Add'l WA's for the Funding Project	Description	Actual Cost	Purpose	Miles	Estimated O&M (a)	In-Service Date
1	RW RENEW	Land ROW Renewals	WA015417		Land ROW Renewals: Lines constructed on State/Government land are issued a ROW with a schedule of payments.	530,718	Land ROW Renewals: Lines Constructed on State/Government land are issued a ROW with a schedule of payments.		2,654	10/01/24
2	DPWE014141	Bunker Peak Substation	WE014146		Purchase land for and build a new substation north of the Beardsley Canal at about the 147th Avenue alignment with 2-41.7MVA LTD transformers, 2-12kV feeders and 2-69kV lines.	7,168,022	Relieve forecasted 96% loading on WW20 in 2022.		85,574	05/09/24
3	DPWE017092	Bright Angel (N09) New Substation	WE017095		Rebuild the existing 69kV line with 12kV underbuild from the N09 Substation to pole 122286 (not an Operating Number, conductor changes from 4R to 47A at this point) to only 12kV with 795A conductor. Tap Williams-Grand Canyon 69kV line into new substation Tap 69kV poles; from the new substation location to Grand Canyon Substation, tap any 59kV poles with 12kV underbuild and remove any 69kV poles without 12kV underbuild.	525,368	Allow removal of Grand Canyon Substation and provide capacity for water facilities.		8,254	07/21/24
4	DPWE017341	Sarival: Instal 3rd Transformer	WE017934	WE017934, WE017933	Add 3rd xfrm at Sarival sub. Install UG infrastructure outside of sub. Add a new feeder. Establish new SAR06-SAR12 feeder tie.	3,931,963	Project needed to add capacity in order to meet development demand		19,660	10/26/24
5	DPWE017864	Build New Substation	WE017867	WE017867, WE017880, WE017866	Build new substation	166,142	Provide a 69/12kV substation source.		1,108	09/06/24
6	DPWE019538	Hub West: Upgrade Sub Project	WE019600		Upgrade station 39/12kV transformers, one regular feeder and one spur feeders at Hub West Substation for multiple projects.	6,793	Provide a 69/12kV substation source for multiple projects. Transformer overloads 250% (55MW/20MVA unit).		91	05/15/24
7	FAC RM BUILDING	Facilities Run/Maintain-Building	PE021279			27,960			47	12/20/24
8	FIRE MITIG FY20	Fire Mitigation	WA795119		TBD	3,530	TBD		47	05/10/24
9	FM OH UPGRADES	2024 FM OH Expuls/Fuse Upgs	WA792903		TBD	179,833	TBD		2,098	06/14/24
10	GP PTS69KVLINE	Gillespie - Patterson 69kV Upgrade	WE013370		Upgrade the Gillespie-Patterson 69kV north part and a small part out of the Gillespie substation. The total upgrade is an estimated about 4.25 miles to make whole line 69kV line ACSS conductor.	2,567,783	With high solar and high load in the Buckeye/Gila Bend area the Gillespie-Patterson 69kV overloads with Gillespie-Lower River, Baseline-Lower River, or West Park-Lower River (Breaker to Breaker) outage.	4.25	51,365	01/19/24
11	GRANIT INTERCON	Grant Interconnection	Q162NU		C162 Network Upgrade	(1,966,847)	Q162 Network Upgrade		(3,278)	12/31/24

Arizona Public Service Company
2024 Transmission Actual Addition Dollars and O&M

Line #	Funding Project	Funding Project Name	WA#	Add'l WA's for the Funding Project	Description	Actual Cost	Purpose	Miles	Estimated O&M (a)	In-Service Date	
12	LINEPTRL REPL	Overhead Planned Repl	WA395571	WA751950, WA598571, WA757016, WA797165, WA818847, WA690210, WA816773, WA617146, WA757010, WA757014, WA518436, WA730370, WA818854, WA818855, WA818853, WA658789, WA775533, WA761640, WA815861, WA51852, WA738582, WA488549, WA766230, WA822753, WA818850, WA818852, WA811593, WA672475, WA757012, WA757013, WA757015, WA757016, WA812541, WA818859, WA801371, WA690281, WA795342, WA757017, WA731339, WA810735, WA801384, WA553889, WA757011, WA757018, WA83422, WA818849, WA818857, WA820914, WA796665, WA842373, WA735349, WA803253	Overhead Planned Repl: Replacement of end-of-life, degraded or damaged equipment (noted during annual public safety line patrols and annual climbing inspections).	3,052,832	To ensure safety and reliability of the system.		13,421		12/26/24
13	LOCAL AREA NTWK	Local Area Network Program	IT0072109R	IT00721091, IT00721090, IT0072109P, IT072109T3, IT0072109S, IT072109W5, IT0721C9W3, IT072109W3, IT0072109B, IT0072109G, IT0072109K, IT0072109N, IT0072109M2, IT0072109F, IT0072109E, IT072109T2, IT0072109R, IT072109C1, IT072109K1, IT072109M1, IT0072109D, IT072109W6, IT0072109A, IT072109T5, IT072109W4, IT072109K2, IT072109T1, IT0072109J, IT072109W1		323,868			4,319	05/23/24	
14	NONRESIDENTIAL	Service-Line Ext - Non Residential	WA799552	WA799552, WA809090, WA770097, WA734882, WA737171	TBD	52,283	TBD		697	05/10/24	
15	OIL SWITCH REPL	Oil Switch Replacement	WA847480		Oil Switch Replacement	7,366	TBD		130	02/15/24	
16	PART BY APS CH	Participant Work at Cholla Svwyd	WA814410		Participant Op by Cholla: Transmission assets and substation upgrades on participant lines where Cholla is the operating agent.	18,685	Participant Op by Cholla: Transmission assets and substation upgrades on participant lines where Cholla is the operating agent.		218	06/28/24	

Arizona Public Service Company
2024 Transmission Actual Addition Dollars and O&M

Line #	Funding Project	Funding Project Name	WA#	Add'l WA's for the Funding Project	Description	Actual Cost	Purpose	Miles	Estimated O&M (a)	In-Service Date
17	PART BY APS FC	Participant Work at 4 Corners Swyd	WA825866		This project is to remove the existing Phasor Measurement Unit (PMU) in the Four Corners 345 kV switchyard and replace it with state of the art PMU devices. Phasor measurements at the Four Corners 345 kV switchyard are part of the WECC Western Interconnection Synchrophasor Project system (WISP). Synchrophasor measurement at this location was also a stipulation of the FERC settlement related to the September 3 event. The presently operating Phasor Measurement Unit (PMU) is a first generation device that was installed in the 1990s and is reaching its end of life. In addition, the recently enacted PRC-002-2 NERC standard specifies performance criteria for PMUs which the existing PMU does not meet. Replacement of the existing PMU with new equipment that meets the PRC-002-2 standard will maintain compliance with the NERC Standard and provide reliable PMU signals for the WISP network going forward.	193,887	The purpose of this project is to ensure NERC Standard PRC-002-2 compliance relating to disturbance monitoring while ensuring reliable synchrophasor measurements from the Four Corners 345 kV switchyard going forward. The existing PMU is approaching its end of life and does not meet the technical specifications for a disturbance monitor as required by the NERC Standard. By replacing the PMU the NERC PRC-002-2 Standard compliance will be maintained, if the PMU is not replaced this PMU location will no longer be compliant with the PRC-002-2 standard. Additional benefits associated with replacing the PMU are improved disturbance monitoring reliability and monitoring of additional quantities that weren't previously monitored at the substation.	323	12/31/24	
18	PARTICP BY APS	Participant Obj by APS	HANG24-01	HANG24-01, WA572528, WA572529, WA572524, WA732378, WA806500	Remedial Action Scheme (RAS) removal related to the decommissioning of the Navajo Generating Station.	3,232,119	Navajo substation - The purpose of this project is for updates to relaying/protection/controls including removal of RAS schemes due to the Navajo decommissioning.		84,642	01/01/24
19	PARTICP BY OTH	Participant by Other	ANPP22-15	SRPCFUF, SRP16-10, ANPP22-15, SVLY22-01, SRP16-11	Participant by Other: Transmission assets and substation upgrades on participant lines that APS is not the operating agent.	(4,169,732)	Participant by Other: Transmission assets and substation upgrades on participant lines that APS is not the operating agent.		(75,445)	02/07/24
20	PISTCLGRIPRPLC	Pistol Grip Replacement	WA779761	WA775501, WA775525, WA779734, WA779767, WA779010, WA779766, WA779739, WA779761, WA779025	Mandatory Safety Program	12,922	Mandatory Safety Program		215	03/11/24
21	PP BY 69 LINE	Boulevard - Pinnacle Peak 69kV line	WE013217	WE013217, WE019449, WE015426	Rebuild 3.5 miles of line with R75X and double circuit capable poles in order to achieve a 191 MVA rating.	4,847,341	Line overloads for some N-1 contingencies.	3.50	40,395	08/12/24
22	PP GRF 69 LINE	Granite Reef - Pinnacle Peak 69 kV	WE013218	WE013355, WE013218	Reconstruct 2 miles of the 69kV line between Pinnacle Peak and Granite Reef substations in order to achieve a 1600A rating on the line. About one mile is already 1600 rating double circuit with Rawhide. Underground portions should be upgraded from 2250, to standard underground 2500 and 1.25 miles CH portion left should be upgraded to 755ACSS.	2,932,443	Eliminate overloads on the Pinnacle Peak - Granite Reef 69 kV line caused by Chaparral - Century 39 kV line (5% in 2023). Many outages lead to overloads in later years.	3.25	58,649	01/11/24
23	RELOC GOV	Highway Relo	WA744997			1,119,502			13,061	06/07/24
24	RELWDPOLEREPL	Wood Pole Relo	WA631063	WA658873, WA658867, WA658888, WA658893, WA734117, WA557294, WA734227, WA658887, WA734224, WA734223, WA734228, WA658895, WA658801, WA658797, WA734231, WA658893, WA658896, WA658871, WA658885, WA631063, WA658869, WA658894, WA734226, WA557282, WA658870	Wood Pole Replacement: Replacement of poles found to not have 10 years of remaining life.	1,717,639	Failure to replace will result in more frequent and longer outages due to downed poles and present hazards to the public.		25,765	04/26/24

Arizona Public Service Company
2024 Transmission Actual Addition Dollars and O&M

Line #	Funding Project	Funding Project Name	WA#	Add'l WA's for the Funding Project	Description	Actual Cost	Purpose	Miles	Estimated O&M (a)	In-Service Date
25	RESIDENTIAL	Residential	WA791285	WA798329, WA820121, WA791235	Obligation to Serve Capital. These are must do projects that require spend for infrastructure that relate to customer growth based on the Schedule 3 Line Extension Policy on file with the ACC.	55,517	Obligation to Serve Capital. These are must do projects that require spend for infrastructure that relate to customer growth based on the Schedule 3 Line Extension Policy on file with the ACC.	93	12/20/24	
26	STOPPERPOLE	Stopper Pole Program	WA734954	WA734954, WA749671	Outage data from the last twelve years on the 69kV sub-transmission system indicate approximately 178,000 customer outages are due to multiple pole failures. Customers are impacted by broken wood poles on the sub-transmission system when the substation is connected radially or is a tap; the focus of the program is only those lines that radially serve substations or serve tapped substations.	588,762	Outage data from the last twelve years on the 69kV sub-transmission system indicate approximately 178,000 customer outages are due to multiple pole failures. Customers are impacted by broken wood poles on the sub-transmission system when the substation is connected radially or is a tap; the focus of the program is only those lines that radially serve substations or serve tapped substations.	14,813	03/19/24	
27	STORM LINES	Storm - Lines	WA819262	WA825115, WA819454, WA819414, WA819265, WA819252, WA817507, WA817501, WA722173, WA730146, WA820585, WA821775, WA755178, WA822334, WA817618, WA818744, WA826642, WA821436, WA821416, WA819474, WA790390, WA827101, WA819575, WA820984, WA822592, WA803914, WA819259	Storm - Lines: The purpose of this program is to replace transmission lines damaged resulting from storm and un planned events.	5,870,637	To maintain and/or restore system operations.	58,703	07/30/24	
28	SUBAGEDEQUIP	Substation Aged Equipment Recl	WA873810	WA573810, WA770108, WA775151, WA775153, WA805071, WA758110, WA803386, WA809872, WA777733, WA759853, WA794670, WA787980, WA779737, WA800858, WA811284, WA681797, WA812328, WA811219, WA771244, WA793236, WA818747, WA814326, WA750755, WA770094, WA770054, WA805079, WA775154, WA775155, WA771151, WA771189, WA730740, WA813226, WA764636	This project is for the installation of all the below/civil grads work for Shaw Substation. The scope of the work includes the installation of (1) 41MVA XFMR, (2) 12kV switchgear including all existing and future feeders (3) 69kV breakers, the extension of the 69kV bus and relocation of (1) 69kV crop.	2,333,594	Replace aged, end-of-life assets to ensure a reliable system.	38,893	03/17/24	
29	SUBSECURITY	Substation Hardening	WE013753		Build solid perimeter wall (CMU block walls), automate 1 gate, add Security sensors and camera barrier installed around APS substation.	8,786,211	The need for increased Substation Security is due to the recent events in the industry, FERC and EEI recommendations/standards, existing security improvement opportunities, proactive approach vs. reactive, protection systems need to protect against people, vehicles and bullets. Meet APS' Physical Security Plan.	131,793	04/09/24	
30	TAIMPNGILATS3	North Gila - TS8 230	WE013054		This work order to provide the labor and materials needed for a 69kV line into Weldrip Substation. This work order is for substation work needed at Walcrio to add a new 69kV ring bus breaker for the addition of the new Orchard - Weldrip.	583,742	This project is required to tie in the new Orchard substation into the 69 kV lines in the Yuma area and improve reliability by improving tie capability and reducing the impact of outages on the 69 kV lines in the Yuma area. In addition, this project will increase the capability of bringing outside generation into the Yuma area and reduce the dependence on the expensive generation at Yucaipa during peak loads.	3,419	10/26/24	

Arizona Public Service Company
2024 Transmission Actual Addition Dollars and O&M

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31	TCSW2WPROJ	Wire to Wire Interconnection	WE015426		Engineering, design, and construction of the miscellaneous and wire-to-wire interconnect projects.	31	Design and construct a customer generating interconnection facility into the APS system.	0	05/30/24	
32	TEN WEST LINK	12kV Line From Vicksburg Fd-02	WE015820		Wires to Wires interconnection request of a 500 kV line into the Delaney 500 kV yard.	940,043	Meet interconnection request requirements.	10,967	06/07/24	
33	T/WE017443	White Wing Ranch Interconnect Q225	WE017473	WE017493, WE017473	Engineering, design, and construction of the Q225 project interconnect into the Hoo Doo Wash 500kV switchyard.	3,159	Design and construct a generating interconnection facility into the APS system.	42	05/29/24	
34	T/WE017458	Yuma Solar Energy	WE013764	WE019764, WE017494, WE017561, WE017459	Tie Q236 to the BESS Q272 yard providing the necessary protection and controls equipment including metering equipment.	513,065	Design and construct a generating interconnection facility into the APS system.	5,986	06/17/24	
35	T/WE017627	Nextera Energy Interconct - Q196	WE017462	WE017462, WE018423, WE018424, WE017441, WE017442, WE018236	Engineering, design, and construction of the Q196 project interconnect into a new 500kV switchyard. Substation" Installation of a new 500 kV switchyard for a single breaker tap on the 500 kV "Cedar Mountain" Moenkopi line. The switchyard will consist of: 3 pole 500 KV breaker, 500 KV switches, 500 KV single chassis SVST, single pole 500 KV breaker, single pole 500 KV switch, single pole 500 KV CT, control house and associated relays, batteries, and chargers, pad mount station power transformer feed from customer transformer tertiary, diesel generator, site security monitoring equipment, Associated structures / bus supports / fence.	1,113,893	Design and construct a generating interconnection facility into the APS system.	16,703	04/26/24	
36	T/WE017772	HV Sunrise - Q276	WE015886	WE018834, WE018835, WE018836	Design and construct a generating interconnection facility into the APS system.	8,847	Design and construct a generating interconnection facility into the APS system.	43	10/08/24	
37	T/WE018171	Scatter Wash Energy Storage - Q314	WE015173	WE018174, WE018228, WE018173	Engineering and design of interconnection into the Transmission Provider Interconnection Facilities (TPIF).	97,264	Design and construct a generating interconnection facility into the APS system.	324	11/20/24	
38	T/WE018587	Q363 Deer Valley Storage Interconct	WE015602	WE018858, WE018601, WE018622	Engineering, design, and construction of the Q363 project interconnect into the Scatter Wash 69kV switchyard.	102,037	Design and construct a generating interconnection facility into the APS system.	340	11/22/24	
39	T/WE018664	Q389 HV Sunrise Interconnection	WE015665		Engineering, design, and construction of the Q389 project interconnect into the Delaney 500KV switchyard.	1,011	Design and construct a generating interconnection facility into the APS system.	5	10/08/24	
40	T/WE018993	RE Papago Interconnection	WE015996	WE018995, WE018994, WE018936	Design and construct a generating interconnection facility that will physically connect to the Delaney 500 KV bus through a new circuit breaker that shares a position with the Delaney-Palo Verde 500 KV Ins.	99,976	Design and construct a generating interconnection facility into the APS system.	333	11/14/24	
41	T/WE019117	Q265 - Estrella Grid Interconnect	WE019251		C258 Estrella Grid project is a lithium-ion battery energy storage system (BESS) located near Goodyear, interconnecting at the 69 kV bus of the Sariva substation.	0	Design and construct a generating interconnection facility into the APS system.	0	08/08/24	
42	TPWE014058	Buckeye - HubWest New 69kV Line	WE014181	WE017786, WEC14181	Load growth in the Buckeye area has led to low voltages and overloads of several lines in the Wintersburg, Baseline, and Valencia area. With this voltage support and capacity is needed. The alternative to solve the problems is a new 69kV line from Buckeye - West Hub Substation. The line is an estimated 6.5 miles long and would be R795X ACSS for a rating of 1500 Amperes. This new line takes care of the low voltage issues at all substations and overloads on all lines.	8,459,754	To eliminate the low voltages and overloads on the 69kV system around the Wintersburg, Baseline, and Valencia area during N-1's.	126,896	04/29/24	

Arizona Public Service Company
2024 Transmission Actual Addition Dollars and O&M

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43	TP/WE014059	Freedom - Willis New 69kV Line	WE014191	WE019002, WE014191, WE018419	Load growth in the Goodyear and Buckeye areas has led to low voltage issues in the area around Komatke and Estrella. With this, voltage support is needed in the area and the alternative to solve the problem is a new 69kV line from Freedom Substation to Willis Substation. The line is an estimated 10.0 miles long and is to be R795X ACSS for a rating of 1600 Amps.	25,646,734	To eliminate the low voltage issues in the Komatke/Estrella area during N-1's.	10.00	256,487	07/15/24
44	TP/WE014078	Prescott City to Sundog 69 kV Line	WE014080	WE014217, WEC14080	Build approximately 1.5 miles of new 69 kV line from Sundog sub to the normally open Suncoog Tap-Prescott City tap line. Remove the East Bus 7.2 MVAR capacitor bank from Sundog, and install a 14.4 MVAR at Bald Mountain, allowing the new line to use the 69kV bay. This will utilize the normally open line between Prescott city tap and Sundog tap creating a third line into Sundog, two of them from the Willow Lake source. PCC-4: 69kV Line to be single ckt. 795X ACSS, with fiber.	585,767	Project creates second 69kV source from Willow Lake to Sundog eliminating future 69kV line overloads	1.50	10,334	06/05/24
45	TP/WE014083	Coconino to Woody Mountain E9 kV Li	WE014084		Rebuild first ~2.5 miles of CQ-Williams Tap 39kV line. Re-build portion of existing CQ-Woody Mt line to double circuit, add new 69 kV line from I-40 into Woody Mountain. Re-terminate the Williams Tap to Coconino 69kV line into Soldiers Trail Substation, rebuilding existing line to double-circuit. Reconfigure Woody Mountain Substation to an in and out to accommodate the two lines coming in from Coconino and a third line from Williams.	8,380,527	This line will insure no load is dropped at Woody Mountain, reduce the exposure in the area and considerably help the voltage profile at Williams for the loss of the Williams to Williams tap line.	2.50	125,708	04/16/24
46	TP/WE014786	New Pima - Bullard 69kV Line	WE019124		The growing Goodyear area has seen large load growth around the Bullard Substation area and to support the growth a new 69kV line is needed into Bullard. The need for this line is accelerated by the load and timing demands of the data centers around Bullard. The scope of this project has several different aspects. First is to double circuit the existing 69kV line from Pima Substation to the intersection of Bullard and Van Buren. Half of the 69kV line on Van Buren from Cotton Lane to the Wildflower substation has already been prepard for double circuit 69kV, but ROW was not procured for access to maintain a second circuit. Second at the Pima substation is to cut in and out the existing Palm Valley - Sarival 69kV line, add the line bay for the new line and do line bay swap with the Pima - Pebblecreek line. Last is to build a new 69kV line from Bullard to the future Goodyear substation.	590,201	To reliably serve the growing load demand around the Bullard substation in Goodyear.	6,686	06/25/24	
47	TP/WE014833	Three Rivers Sub Phase 2	WE014836	WE019752, WE014335, WE019354	Siting, Design, and construction of two 230kV lines and a 230/69kV substation to serve 100 MW of load.	45,516,456	To supply over 100 MWs of power.	75,861	12/17/24	
48	TP/WE014886	EI Sol 69kV 50MW Battery	WE014887		Interconnection of a 50MW battery generator at EI Sol 69kV Substation. Work consists of extending the 69kV north bus by one bay/breaker. Then extending a 69kV line connection from the new bay to the first pole outside of the substation. This first pole will be the generator's point of interconnection. The generator customer will build the rest of the 69kV line to their site and build the generator substation on their site.	347,327	Design and build the necessary equipment to interconnect a 50MW battery generator.	6,368	02/14/24	

Arizona Public Service Company
2024 Transmission Actual Addition Dollars and O&M

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49	TPWE015289	Lincoln St 230kV SPCF	WE017389		Update and upgrade protection schemes and equipment at Lincoln Street 230kV yard. Upgrade 230/69kV Transformer #10, 230kV bus between LSS222 and LSS922, 230kV breaker trip coils and 125VDC battery.	1,972,657	TPL-001-4/TPL-001-5 identifies single points of failure and requires that utilities simulate loss of non-redundant elements to review the impact. The purpose of this project is to add redundancy to the identified single points of failure.	26,302	05/04/24	
50	TPWE015312	Carleback-Mummy Mountain 69 kV Reb	WE015874		Rebuild overhead portion of line (~1.61 miles) to R795X with double circuit capable poles to achieve 191 MVA rating.	1	To prevent overload during the loss of the Orangewood C-E 69 kV bus tie.	1.61	0	12/17/24
51	TPWE015732	Dixileta 69 kV Bus Tie-Breaker	WE015632		Install 69 kV Bus tie breaker, replace old relays, and upgrade engineering access.	3,184,959	To prevent substation outage due to 69 kV bus fault or line breaker failure.	37,158	06/22/24	
52	TPWE015743	Rio Vista 69 kV Bus Tie Breaker	WE015786		Install 69 kV Bus tie breaker, replace old relays, and upgrade engineering access.	1,309,082	To prevent sub outage during 69 kV bus fault or line breaker failure.	26,182	01/24/24	
53	TPWE015953	Drainage at Saddle Mountain	WE015953		Complete/Redo the drainage around Saddle Mountain substation. Reconstruct the canal in front of substation and add riff raff around exterior of substation to prevent more erosion.	1,197,814	In times of heavy rain, adjacent farm fields get flooded due to inadequate culverts and drainage.	19,964	03/11/24	
54	TPWE015954	Cholla Oil Containment	WE015954		Construct new oil containment for Transformers T3 and T6 banks. Relocate the trench away from transformers and containments.	6,102,389	This is an environmental concern related to leaking transformers.	81,365	05/17/24	
55	TPWE015970	Cholla 500 and 345kV Station Power	WE015971		There are common mode failure which could result in the Cholla control houses losing power. The project to fix this will consist of: (1) (Primary new source) one new source connected to transformer T2 (230/694.2kV) tertiary via a series reactor, with the 4.2 kV routed to a new 4.2kV/480 volt transformer just outside the 230/345kV control house; (2) (Primary new source) A new 34.5/4.2kV transformer (and one new spare) connected to the 500/345/34.5kV tertiary ring bus, then routed to the current 4.2kV/480 transformer connected to the 500 kV control house; (3) (Backup new source) A new 12.47 kV feed from the Construction substation (lcv side of T1091) to the 230/345 kV control house with a 12.47 kV/480 transformer, with 480v into the control house. Continue to 12.47 kV from the 230/345 kV control house to the 500 kV control house to a new 12.47/480 transformer just outside of the 500 kV control house, 480v into the control house.	2,807,615	Provide power to the 230/345 kV and 500 kV control houses	4,679	12/24/24	
56	TPWE016460	White Tanks SPOF	WE015847		Fix all SPOF issues. Remove 69 kV APS-SRP tie. Install new 69 kV bus tie breaker. Install new station power off new transformer #12.	456,712	SPOF will increase reliability and protection with redundant equipment. New breaker will have the 230/69 transformers #8, 12 on separate buses.	761	12/06/24	
57	TPWE016668	Kirkland - Yarnell rebuild	WE013691		Rebuild 11.25 miles Kirkland-Yarnell line.	21,385,213	Mitigate overload of Aguila - Flying. This an old fire * PSLF Case. Overload starts in 2022.	11.25	106,926	10/17/24
58	TPWE016695	Cataract Creek Upgrades	WE017930	WE017930, WE017929	Instal new Circuit Breaker in a new fenced area, and remove existing OCR protecting the line to Grand Canyon.	1,765,517	Existing CCR is in a deteriorated state, has had past mis-operations, and is unique to the system. A like-for-like replacement is not available, and will therefore be replaced with a Circuit Breaker.	11,770	09/14/24	

Arizona Public Service Company
2024 Transmission Actual Addition Dollars and O&M

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59	TPWE016736	HPFF Mitigation Phase 0	WE015737		HPFF Mitigation Phase 0: Pre-Engineering & Cooling System Redundancy includes: 1. Pre-engineering work including: USI report, soil resistivity tests, asbestos testings, HPFF coating inspection 2. HPFF electrical source improvements at Lincoln Street, Country Club, and Sunnyslope 3. Improve HPFF signage on private lands 4. Ordering of spare parts for HPFF.	939,451	Address immediate HPFF issues and position system for long-term upgrades in next stages.		12,526	05/04/24
60	TPWE016741	HPFF Mitigation Phase 1	WE015820	WE019331, WE01820, WE016743, WE016742	HPFF Mitigation Phase 1: Country Club Lincoln St includes the following tasks: (1) Removed mineral oil from cooling system and existing 1750kcmil cable (2) Smart girth primary and return piping fixing any piping concerns (3) Pull new 3000kcmil in both the primary and the return pipe (4) Cooling system additions at Lincoln St (5) Add 80-100 MVAR breaker switched shunt reactor at Country Club 230	49,433,353	Mitigate the following system conditions that can result in line overloads: (1) Static or cooling failure before 2025 (2) Long-term HPFF failures n-0 cooled (3) Long-term n-1s > 4 hours (see Ops 2020 study) (4) Common Corridor outage conditions.		659,111	05/04/24
61	TPWE016820	Contract Phase II	WE021480		Phase 2 build will consist of the following: 69kV breaker and a half for two 69kV lines and two 39/34.5kV transformers, below grade for 230kV yard, and the 230/69kV control house. The ultimate build will consist of seven 69/34.5kV transformers, and three 230/69kV transformers. Both 230kV and 69kV yards will consist of breaker and a half designs.	33,172,812	Estimated load of 270MW. To serve this load, APS will be initially serving it off the 69kV system and then transitioning to 230kV as the load ramps up.		55,283	12/03/24
62	TPWE017033	69kV Pistol Grip Upgrade	WE017034		With growing load in the West Valley, an N-1 outage can exceed the emergency ratings of several circuits. An example is the loss of the White Tanks Coldwater circuit increases the White Tanks Broadway circuit load from 85% of its continuous rating to 123%. This is due to the derating of the pistol grips in the circuits down to 123MVA. The ACSS conductors are capable of 1600A and the derating on the pistol grips lowers the entire circuit to 1033A. We have an obligation to these key customers to safely provide the power agreed upon. The three major line sections are White Tanks Sariva, El Sol Waddell, and Palm Valley Tuthill.	56,102	Prevent overload during an N-1 event that could adversely affect customers if load is shed.		743	05/21/24
63	TPWE018006	Casa Granda 69kV Line	WE015015		Replace the existing Thornton-Lucid 69 kV line and build out west a new 69 kV line about 0.8 miles long.	1,897,291	Load demand requested at the time of interconnection is 30 MW with usage increasing to 40 MW in the 8 - 10 years time frame.	0.80	15,811	08/09/24
64	TPWE018136	Deer Valley Commerce Rebuild	WE015147		Rebuild Deer Valley to Commerce double circuit lines to 133 MVA. Upgrade corresponding switches at Deer Valley. Add an additional 69/12.4kV transformer at the Commerce substation.	4,337,959	Increased load requirements.		85,069	04/08/24
65	TPWE018270	Runway 230kV Phase III	WE015271		Build 2 new 230 kV circuits to the Runway 230 kV substation.	2,893,599	To eliminate back-up generator needs.		4,623	12/20/24
66	TPWE018316	Canal to Honeywell 69kV poles	WE015348		Replace around 54 poles from Thunderbird Rd to Vogel Ave due to mechanical overloads, upgrade conductor and fiber.	4,569,621	To prevent line collapse.		50,923	05/14/24

Arizona Public Service Company
2024 Transmission Actual Addition Dollars and O&M

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67	TP/WE018756	Copper Canyon-Dugas 69kV Line	WE015773	WE018774, WE018773	The Dugas-Copper Canyon 69kV line currently terminates on the Southern Copper Canyon 69kV bus (Bay 7). The project proposes a build out of the Northern-most 69kV line bay (Bay 1) and a Bay Move of the Dugas-Copper Canyon 69kV line from Bay 7 into Bay 1, relocating it to the Northern Copper Canyon 69kV bus section.	843,585	Once the Copper Canyon 69kV Bus Tie Breaker (WE015729) is installed in 2023, in the event of a separation of the North and South buses (fault on CU XFMER 11), the Copper Canyon, Hayfield Draw, & Quail Springs substations become exclusively dependent on the Verde source to the North, straining the Verde-Cottonwood Tie, Cottonwood Tie-Clarkdale, Clarkdale-Cottonwood Tap, and Cottonwood Tap-Quail Springs 69kV lines.	15,465	02/01/24	
68	TP/WE018781	Saguaro Transformer Replacement	WE017391		Install (1) new 500-230/115kV 600MVA transformer T4 (Maximo T828) needs to be done prior to T7 (Maximo T629). Both pads will need to be removed and new ones installed. Wiring and controls to and from the control house will need to be reviewed and scoped. Soil remediation round the pads will be required. Install new oil retention. Impedance study was completed in order to spec out the transformer's Relays not needed; they were replaced with the last 500kV SFOP.	13,782,739	Transformer upgrade	160.798	06/07/24	
69	TP/WE019026	Project Clive	WE019378	WE019378, WE019422, WE019377	Build a 230kV switchyard. The yard will be fed by coupling into the future TS2 to Contrail 230kV line.	12,676	To feed 450 MW of load	127	07/26/24	
70	TP/WE019555	Prasaca N 69kV Relocate (OH)	WE013583		Relocate a section of double-circuit 69kV poles that are at the corner of W Waddell Rd and N Sarival Ave. The 69kV poles support the Hearn - Hearn Tap and Javelina - Surprise 69kV lines, with 12kV underbuild. Moving the poles to the west, outside of a future turn lane.	1,771	Relocation of a 69kV pole	21	06/26/24	
71	TP/WE019649	Avery Land Auction	WE019866		Purchase property that APS is currently leasing from Arizona State Land for Avery Substation. Our current lease is for a 75-year total term.	2,062,743	Purchase land that is currently leased for Avery Substation.	34,379	03/31/24	
72	TP/WE020601	1444 69kV Pole Reloc	WE020602		Relocate a single circuit 69kV pole (1/13) on the Agua Fria - Colter line. The pole will require a creeper footling placed in nearby native soil to permit underground adjacent work on SRP's canal. SRP requests a minimum 4' clearance from their underground canal. SRP stated their work will begin around January and the pole relocation should be completed by then. Initial estimate also includes cost to relocate pole 1/12 if needed to clear the residential area. Field verification is needed to ensure sufficient clearance to SRP's canal.	36,257	Allow SRP to relocate an underground canal near the corner of 83rd Ave & Glendale to facilitate a new gas station on the Southeast corner.	481	10/22/24	
73	TRANS RW RENEW	Trans Land ROW Renewals	WA815071	TDRWCAPTRN, WA815071	Trans Land ROW Renewals: Transmission lines constructed on State/Government land are issued a ROW with a schedule of payments.	139,325	Trans Land ROW Renewals: Transmission lines constructed on State/Government land are issued a ROW with a schedule of payments.	1,393	07/01/24	
74	TRIBAL RW RENEW	Tribal Land ROW Renewals	WA303596		Right of Way Payments for Tribal Land (for Transmission lines)	11,216,155	Right of Way Payments for Tribal Land (for Transmission lines).	149,549	05/13/24	
75	UG CAB REPL	UG Cabinet Repl	WA335430		TBD	2	TBD	0	09/18/24	

Arizona Public Service Company
2024 Transmission Actual Addition Dollars and O&M

Line #	Funding Project	Funding Project Name	WA#	Add'l WA's for the Funding Project	Description	Actual Cost	Purpose	Miles	Estimated O&M (a)	In-Service Date	
76	UNPLND EMERG	Unplanned/Emergency	WA535636	WA813439, WA635636, WA639699, WA811181, WA816371, WA833811, WA812335, WA755811, WA529682, WA782870, WA793581, WA812326, WA831971, WA833715, WA821583, WA83967, WA782630, WA633993, WA630011, WA813898, WA742399, WA835545, WA811155, WA447347, WA800885, WA819489, WA842096, WA828853, WA846724, WA826239, WA801002, WA790437, WA778971, WA688341, WA821355, WA701157, WA722783, WA768325, WA816369, WA835552, WA819052, WA819045, WA732603, WA814372, WA835554, WA818986, WA689081, WA817141, WA818836, WA840735, WA841457	Unplanned/Emergency: Replacement of Transmission capital equipment resulting from unforeseen system conditions that resulted in unplanned outages.	3,200,431	To maintain and/or restore system operations.		26,670		08/01/24
77	WIDE AREA NTWK	Wide Area Network Program	IT0037169G			305,626			8,075	05/28/24	
78	WESTWING-WSTBRK	Westwing - Westbrook Rebuild 69kV	WE012225	WE012225, WE012086	Rebuild about 7 miles of Overhead 69 kV from Westwing - Westbrook for a 191 MVA (1900 A) rating with 795 ACSS. About 3.3 miles of this line is couple circuit with the Westwing - Rio Vista 39kV line. Replace Westbrook switches and relocate line bay.	3,280,090	Line overloads for N-1 contingencies when the 3rd Westwing 230/69 transformer is installed.	7.00	124,201	04/26/24	

Total Transmission **320,832,026**

Arizona Public Service Company
2025 Transmission Estimated Addition Dollars and D&M

Line #	Funding Project	Funding Project Name	WA#	Add'l WA's for the Funding	Description	Actual Cost	Purpose	Miles	Estimated D&M (\$)	Estimated In-Service Date
1	AGEDRELAYREPL	Aged Relay and RTU Replacements	WE020150		Aged Infrastructure Replacement : Program to replace aged or obsolete relays, remote terminal units (RTUs), IED's and any other collective or SCADA control equipment.	1,116,059	To reduce risk of emergent failure resulting in emergent work and unplanned expenses.	-	1,660	12/31/25
2	LINEPTRL REPL	Overhead Planned Replacement	WE020234		Overhead Planned Repl: Replacement of end-of-life, degraded or damaged equipment (noed during annual public safety line patrols and annual climbing inspections).	7,812,417	To ensure safety and reliability of the system	-	13,021	12/31/25
3	PART CP BY APS	Participant by APS	WE020468		Participant Op by APS: Transmission assets and substation upgrades on participant lines where APS is the operating agent.	1,945,327	Replacement of end-of-life components will ensure a reliable transmission system. Facilities APS is a participant in and is the operator.	-	3,242	12/31/25
4	PART CP BY CTH	Participant by Other	WE011513		Participant by Other: Transmission assets and substation upgrades on participant lines that APS is not the operating agent	11,356,115	Replacement of end-of-life components will ensure a reliable transmission system. Facilities APS is a participant in, but not the operator.	-	16,944	12/31/25
5	PART BY APS FC	Participant by APS - Four Corners	WE018337		Participant Op by APS FC: Transmission assets and substation upgrades on participant lines where APS is the operating agent at the Four Corners location.	335,439	The purpose of the project is to allow the needed cutover time from the #2 transformer to the #1 transformer to within the needed 4 hours. By not breaking the CT leads for the cut over today (because the XPM share the same relays) we can achieve the 4 hour cutover time. If the #2 transformer went out of service prior to this project, the switching would take 2-3 days to re-set the #1 transformer into service.	-	559	12/31/25
6	RELOC GOV	Highway Relocation-Transmission	WE020368		Relocate/remove APS equipment when a government agency needs the space occupied by the APS equipment.	3,519,275	Relocate/remove APS equipment when a government agency needs the space occupied by the APS equipment.	-	5,665	12/31/25
7	RELWDPOLEREPL	Wood Pole Replacement (Transmission)	WE020369		Wood Pole Replacement: Replacement of poles found to not have 10 years of remaining life.	5,833,426	Failure to replace will result in more frequent and longer outages due to downed poles and present hazards to the public.	-	9,622	12/31/25
8	STOPPERPOLE	Stopper Pole Program	WE011321		Cutage data from the last twelve years on the 39kV sub-transmission system indicate approximately 178,000 customer outages are due to multiple pole failures. Customers are impacted by broken wood poles on the sub-transmission system when the substation is connected radially or is a tap; the focus of the program is only those lines that radially serve substations or serve tapped substations.	6,653,759	Cutage data from the last twelve years on the 39kV sub-transmission system indicate approximately 178,000 customer outages are due to multiple pole failures. Customers are impacted by broken wood poles on the sub-transmission system when the substation is connected radially or is a tap; the focus of the program is only those lines that radially serve substations or serve tapped substations.	-	11,108	12/31/25
9	STORM LINES	Storm - Lines	WE020233		Storm - Lines: The purpose of this program is to replace transmission lines damaged resulting from storm and unplanned events.	5,325,237	To maintain and/or restore system operations.	-	8,842	12/31/25
10	SJBAGEDEQUIP	Subaged Program	WE020518		Replace aged, end-of-life assets to ensure a reliable system.	3,134,532	Replace aged, end-of-life assets to ensure a reliable system.	-	5,224	12/31/25
11	TRANS RW RENEW	Trans Land ROW Renewals	WE011530		Trans Land ROW Renewals: Transmission lines constructed on State/Government land and are issued a ROW with a schedule of payments.	3,914,033	Trans Land ROW Renewals: Transmission lines constructed on State/Government land and are issued a ROW with a schedule of payments.	-	6,623	12/31/25
12	TRIBAL RW RENEW	Tribal Land ROW Renewals	WE011531		Right of Way Payments for Tribal Land (for Transmission lines).	1,118,235	Right of Way Payments for Tribal Land (for Transmission lines).	-	1,664	12/31/25
13	UNPLND EMERG	Unplanned/Emergency (Transmission)	WE020350		Unplanned/emergency: Replacement of transmission capital equipment resulting from unforeseen system conditions that resulted in unplanned outages.	3,855,055	To maintain and/or restore system operations.	-	6,492	12/31/25
15	TPWE017448	Cholla 345kV Shunt Reactors - Relay Upgrades - [Four Corners 345kV Sub]	WE017368		A potential unmitigable voltage concern can arise during loss of both Cholla 500/345kV transformers. The main risk occurs during maintenance on one of the Cholla 500/345kV transformers for the loss of the other. During this situation there are limited options for operations other than to open the entire Cholla 345kV yard to reduce the local voltages to within the acceptable 5% nominal voltage. Further, the shut down of Cholla power stations and reduced loading during n-0 conditions continue to have the Cholla 345kV system operating at or near acceptable voltage limits. The proposed solution is 2,120MVAR switchable bus shunt reactors.	526,146	The purpose is to provide Operations the tools they need to be able to mitigate high voltage conditions, specifically but not limited to, the loss of both Cholla 500/345kV transformers.	-	944	12/30/25
16	TPWE017448	Cholla 345kV Shunt Reactors - Relay Upgrades - [Mazatza 345kV Sub]	WE017900		A potential unmitigable voltage concern can arise during loss of both Cholla 500/345kV transformers. The main risk occurs during maintenance on one of the Cholla 500/345kV transformers for the loss of the other. During this situation there are limited options for operations other than to open the entire Cholla 345kV yard to reduce the local voltages to within the acceptable 5% nominal voltage. Further, the shut down of Cholla power stations and reduced loading during n-0 conditions continue to have the Cholla 345kV system operating at or near acceptable voltage limits. The proposed solution is 2,120MVAR switchable bus shunt reactors.	256,140	The purpose is to provide Operations the tools they need to be able to mitigate high voltage conditions, specifically but not limited to, the loss of both Cholla 500/345kV transformers.	-	2,561	07/29/25
17	TPWE019976	Sherman Street Fence	WE020026		Replace 1.75 miles of chain link fence on Sherman Street from 41st Ave to 30th Ave (Pho). Existing fence has been rebuilt many times in an effort to minimize camping and trespassing. Corp Security, Forestry, ROW, and Public Affairs determined a new sturdier fence would mitigate the issue.	1,274,312	Demol existing fence. Build new fence with 6 commercial grade chain link, grounding, anti cut climb measures and 1 of 3 strand barbwire. Risk mitigation, protection against fires.	1.75	10,619	08/28/25
18	TPWE015726	QUAIL SPRINGS Bus Tie Breaker - Sut	WE016581		Add 69 kV bus tie breaker at QUAIL SPRINGS	3,329,555	Add reliability to 69 kV system	-	11,099	11/15/25
19	TPWE015726	QUAIL SPRINGS Bus Tie Breaker - O-I	WE016799		Install a new 2000 A, 40 kA, 69 kV bus tie breaker at QUAIL SPRINGS	412,715	Add reliability to 69 kV system	-	2,014	10/27/25

Arizona Public Service Company
2025 Transmission Estimated Addition Dollars and D&M

Line #	Funding Project	Funding Project Name	WA#	Add'l WA's for the Funding	Description	Actual Cost	Purpose	Miles	Estimated D&M (\$)	Estimated In-Service Date
20	TME017870	Q252 Ironwood Interconnection - Wildcat (WCT) Substation (SUB 69/500 kV)	WE020446		Engineering, design, and construction Green Field - Wildcat (WCT) Substation - New STEPUP 69-500kV Substation FOR Q252 Ironwood interconnection. (Wildcat CIP Low).	15,831,148	Build a new Substation to support the interconnection of a new solar project.	.	79,005	10/21/25
21	TME017870	Q252 Ironwood Interconnection 6.5 Miles (OH 69kV)	WE020447		Engineering, design, and construction of the Q252 project interconnection into the Hoo Doo Wash 500kV switchyard.	5,471,390	Design and construct a generating interconnection facility into the APS system.	.	54,714	07/03/25
22	TME017870	Q252 Ironwood interconnection @ Hoo Doo Wash SUB - APS Res Mgmt TPIF 500kV SUB	WE018355		Engineering, design, and construction of the Q252 project interconnection into the Hoo Doo Wash 500kV switchyard. (Trans Provider Interconnection Facilities).	779,827	Design and construct a generating interconnection facility into the APS system.	.	5,199	09/01/25
23	TME017870	Q252 Ironwood Interconnection @ Hoo Doo Wash SUB - APS Res Mgmt - TPIF OH Line to Customer POCO	WE018356		Engineering, design, and construction of the Q252 project interconnection into the Hoo Doo Wash 500kV switchyard. (Trans Provider Interconnection Facilities).	8,953,000	Design and construct a generating interconnection facility into the APS system.	.	89,930	07/22/25
24	TME017870	Q252 Ironwood Interconnection @ Hoo Doo Wash SUB - APS Res Mgmt NU 500kV SUB Expansion	WE018357		Engineering, design, and construction of the Q252 project interconnection into the Hoo Doo Wash 500kV switchyard.	5,755,537	Design and construct a generating interconnection facility into the APS system.	.	38,373	09/14/25
26	TME0190C8	Q311 - SANU New 345kV Switchyard (Cholla-Mazatzal 345kV Line)	WE021000		New 345kV Switchyard: 3 Breaker ring bus Lay out like a BAAF but original 3 breakers (ultimate 6 term) Switchyard on customer property. No land costs included. Customer to provide roadway to new switchyard APS to permit access road. Fence instead of block wall. Security-CIP medium Sub grade included in estimate. Water retention area included in estimate. Station power SSVTs and 345/12kV xfrm. Fiber comm will be in service prior to construction (single path). Microwave second source for comm.	16,823	Design and construct a generating interconnection facility into the APS system.	.	(23)	11/23/25
27	TME017945	Q283 Panda - TPIF Line Tie & Relocate Solana/Gila Bend/Freedom Entrances (OH 230kV)	WE017939		These facilities consist of the installation of a 230kV line drop into switichard along with couple of spans of the generator tie line that is built double circuit with the Solana generator tie line.	125,234	Design and construct a generating interconnection facility into the APS system.	.	(1,688)	09/25/25
28	TME017945	Q283 Panda - NU Substation Additions and Position Relocations	WE017941		Panda Substation: expand the switchyard footprint and 230kV ring bus, add (3) 230kV breakers, relocate Gila Bend, Solana, and Freedom line positions in the ring bus.	134,230	Design and construct a generating interconnection facility into the APS system.	.	(1,671)	10/29/25
29	TME0190C8	Q311 - NU OH 345kV In & Out Cholla-Mazatzal (345kV Switchyard)	WE019101		2 90 degree after structures. No more than 2 spans from line to Switchyard A-Frame. Switchyard assumed to be adjacent to existing ROW. No additional roadway to be constructed. Sufficient area for construction of towers.	26,702	Design and construct a generating interconnection facility into the APS system.	.	(88)	11/14/25
35	TPWE020063	TS35 New Substation: Land Purchase	WE020125		Purchase Land for a New Buckeye Area 500/230kV substation west of SR 85 and south of -10.	15,912,993	Support encycal of 230kV at Buckeye substation and provide a new source for load growth in Buckeye and the West Valley.	.	132,608	08/30/25
36	TPWE016640	Dromedary - (OH 230kV)	WE016642		Provide a new 230kV service, near the intersection of Camelback Rd & Cotton Ln, by cutting in a new 230kV switchyard into the Palm Valley - Trity Wash 230kV line (future Palm Valley - Parkway 230kV line).	2,875,591	Provide a new 230kV service.	.	26,756	07/21/25
37	TPWE016640	Dromedary - Substation Work	WE018643		Provide a new 230kV service, near the intersection of Camelback Rd & Cotton Ln, by cutting in a new 230kV switchyard into the Palm Valley - Trity Wash 230kV line (future Palm Valley - Parkway 230kV line).	2,578,114	Provide a new 230kV service.	.	25,781	07/21/25
38	TPWE015316	Celaborn - Buckeye 69kV Line Rebuild	WE018536		The current 69kV line between Celaborn and Buckeye is limited by A336V and A477V conductors to 500 Amps. With this in mind the line overloads and how much it overloads is dependent on the Baugher solar generation as well as future loads set to be located in this area. Upgrading the line to current standard 1500 Amp rated will allow for future growth in the area. Affecting 69kV substations need to have their equipment verified to be above 1600 Amps.	4,770,754	Upgrade Celaborn - Buckeye to R755X to achieve a rating of 1600 Amps.	.	7,951	12/10/25
39	TPWE018648	Freedom - West Park 69kV Line Rebuild (OH)	WE018660		Rebuild the ~3.4mi section of the West Park - Freedom 69kV (part on between Lower Buckeye Rd & S. Tuhill Rd. intersection and S. Watson Rd.) line with R755X-ACSS.	5,777,030	Summer 2025 shows 103% loading with no additional load additions, outside of forecasted load, with loss of Buckeye - Watson 230kV line. Significant customer loads recently proposed in this area which would drive this need to Summer 2023.	3.40	19,257	11/27/25
40	TPWE016736	HFFF Mitigation Phase 0: Pre-Engineering & Cooling System Redundancy - (Country Club Sub)	WE016738		- Add a new primary source connected to transformer #6 tertiary, via new pad mounted transformer. - Improve existing 12kV source by the addition of a power conditioner to act as the back-up source. o Steve Bass to discuss with USI this option and make sure they agree with it. - Add break before make ATSE between the two sources. - Examine need for relay upgrades and determine if there are any existing projects to upgrade. - Estimated cost: \$ 150k.	1,052,956	Improve electrical source feeding the cooling system at Country Club.	.	10,530	07/29/25
41	TPWE016741	HFFF Mitigation Phase 1: Ring Bus (Country Club Sub)	WE019738		HFFF Mitigation Phase 1: Country Club Lincoln St includes the following tasks: (1) Remove mineral oil from cooling system and existing 1750kcmil cable (2) Smart pig both primary and return piping fixing any piping concerns (3) Pull new 3000kcmil in both the primary and the return pipe (4) Add 80-100 MVAR breaker switchgear shunt reactor at Country Club 230C.	6,638,355	Mitigate the following system conditions that can result in line overloads: (1) Static or cooling failure before 2025 (2) Long-term HFFF failure n-1 cooled (3) Long-term r-1 > 4 hours (see Ops 2/20 study) (4) Common Corridor outage conditions.	.	66,084	07/27/25
42	TPWE0150C2	Broadway Phase 2 (SUB)	WE018377		Build out of the 230kV yard to install (2) 230/69 kV transformers with additional 69 kV yard work to install 2 69/34.5 kV transformers to serve additional load and severing ties with the 69 kV system.	718,531	To meet additional load.	.	3,593	10/31/25

Arizona Public Service Company
2025 Transmission Estimated Addition Dollars and D&M

Line #	Funding Project	Funding Project Name	WA#	Add'l WA's for the Funding	Description	Actual Cost	Purpose	Miles	Estimated D&M (\$)	Estimated In-Service Date
43	TPWE0150C2	Broadway Phase 2 (OH 230kV)	WE018378		Cut-in to the Runway - Rudd 230 kV line with a new Broadway 230/69 kV substation.	850,45*	To meet additional load	-	4,252	10/31/25
44	TPWE016615	Dysart to El Sol 59 kV Reconnector (OH)	WE018650		Reconnector 69kV line from Dysart - El Sol with 7954CSS (4.1 miles). Replace tap switch at: Mainline tap (8946376) with 1202A sw tch. Add 288 count fiber on rebuilt line.	5,871,400	Starting in Summer 2024, Dysart - El Sol 69kV line becomes overloaded (105%). Under N-1 conditions during loss of Dysart - Surprise 69kV line, the overload continues to grow year-over-year as load in the area is projected to increase.	4.10	29,357	10/26/25
45	TPWE015317	Rebuild Deer Valley - Skunk Creek: Deer Valley Sub	WE019762		The current 69kV line between Deer Valley - Skunk Creek is limited by A795X conductor to 300 Amps. With this limitation, the line overloads for several N-1s in the area. Upgrading the line to the standard *600 Amps will allow for future growth in the area. Part of the line is already upgraded to this R795X conductor along 35th Ave and so the other portions will need to be upgraded. The portion at 55th Ave is double circuit and TPE would like to see about upgrading both portions. With these lines being the only ones going no Skunk Creek this might be difficult.	259,83*	Upgrade 3.4 miles of Skunk Creek - Deer Valley to R795X conductor to achieve a rating of 1500 Amps.	-	1,799	09/11/25
46	TPWE018759	Cottonwood Tap-Quail Springs Rebuild (OH 69kV, C.25mi.)	WE018772		The Cottonwood Tap - Quail Springs 69kV line is currently rated for 532 A (83.6 MVA) (unverified in the Facility Ratings Spreadsheet as of 6/2/22). The goal of this project is to increase the line rating of the Cottonwood Tap-Quail Springs 69kV line segment, at minimum, raising it up to a 107.6 MVA (900 A) rating from its current 69.8 MVA (532 A) rating.	2,920,450	In the event of a separation of the Scattered sources in proximity to the Verde Valley (namely, Loss of the Dugas 500/69kV Transformer; Separation of the Copper Canyon North and South buses post-WEC15729 completion), the Verde substation becomes the only remaining source available to the Copper Canyon, Hayfield Draw, and Quail Springs substations. The Cottonwood Tap-Quail Springs line segment currently serves as a bottleneck in the path from Verde down South, as the remaining line segments from Verde to Cooper Canyon are all rated for 900 A, barring this segment.	-	9,735	11/03/25
47	TME019232	Q273 Wires to POCO (OH 230kV)	WE019256		Design and construct a generating interconnection facility into the APS system.	237,939	Design and construct a generating interconnection facility into the APS system.	-	2,777	06/12/25
48	TME019232	Q273 NU SJB 230kV Switchyard Additions (supporting C278 & C291)	WE019258		Design and construct a generating interconnection facility into the APS system.	(5,300)	Design and construct a generating interconnection facility into the APS system.	-	(71)	06/13/25
49	TME019232	Q273 NU SJB 230kV Switchyard Additions (supporting C278 on via)	WE019345		Design and construct a generating interconnection facility into the APS system.	(50,575)	Design and construct a generating interconnection facility into the APS system.	-	(269)	11/23/25
50	TPWE018006	Casa Grande 69kV Line	WE018012		Add a new circuit breaker and associated relay and controls to speak to Thornton Substation - Metering equipment.	(233,874)	Load demand requested at the time of interconnection is 30 MW with usage increasing to 40 MW in the 8 - 10 years time frame.	-	(2,239)	07/09/25
51	TPWE018138	Commerce Substation Work	WE018312		Rebuild Deer Valley to Commerce double circuit lines to 191 MVA. Upgrade corresponding switches at Deer Valley. Add an additional 59/12.4kV transformer at the Commerce substation.	6,751,602	Increased load requirements.	-	45,077	09/25/25
52	TPWE014833	Three Rivers Sub Phase 2 (String)	WE014834		Phase 3 of Three Rivers to serve 100 MW of load. Siting Design, and construction of two 230kV lines and a 230/69kV substation.	(147,87*)	To supply over 100 MWs of power	-	(1,725)	06/23/25
53	TPWE014833	Three Rivers Sub Phase 3 (Substation)	WE014837		Phase 3 of Three Rivers to serve 100 MW of load. Siting Design, and construction of two 230kV lines and a 230/69kV substation.	3,970,89*	To supply over 100 MWs of power	-	26,473	09/24/25
54	TPWE016640	Dromedary - Siting Work	WE018644		Provide a new 230kV service near the intersection of Camelback Rd & Cotton Ln, by cutting in a new 230kV subdryard into the Palm Valley - Trilby Wash 230kV line (future Palm Valley - Parkway 230kV line).	(14,040)	Provide a new 230kV service	-	(140)	07/21/25
55	TPWE016640	Relay Upgrades at Palm Valley for Dromedary	WE016669		Provide a new 230kV service near the intersection of Camelback Rd & Cotton Ln, by cutting in a new 230kV subdryard into the Palm Valley - Trilby Wash 230kV line (future Palm Valley - Parkway 230kV line).	2,654	Provide a new 230kV service	-	27	07/21/25
56	TPWE016640	Relay Upgrades at Trilby Wash for Dromedary	WE016670		Provide a new 230kV service near the intersection of Camelback Rd & Cotton Ln, by cutting in a new 230kV subdryard into the Palm Valley - Trilby Wash 230kV line (future Palm Valley - Parkway 230kV line).	38,524	Provide a new 230kV service	-	321	08/30/25
57	TPWE014833	Three Rivers Phase 3 (12kV Line UG)	WE018342		Remove existing OH 12 kV distribution line on Van Buren Street to accommodate new 230 kV Three Rivers - Rudd line with underbuilt 69kV line.	7,345,046	To accommodate the new 230 kV line that would have 69 kV underbuilt on it. To minimize outages by not having all voltage classes on the same poles.	-	75,450	07/14/25
58	TAMPNGILATS6	Araby Substation 69kV Additions	WE015973		This work order is for substation labor and materials needed at Araby to add two new 63kV line breakers for the addition of the new couple circuit line out of Araby feeding the Foothills and Redondo lines and a new 69kV bus section breaker.	1,659,247	This project is required to tie in the new Orchard substation into the 69 kV lines in the Yuma area and improve reliability by improving tie capacity and reducing the impact of outages on the 69 kV lines in the Yuma area. In addition, this project will increase the capability of bringing outside generation into the Yuma area and reduce the dependence on the generation at Yucca during peak loads.	-	14,077	08/13/25
59	TAMPNGILATS6	Marine Air Base Substation Additions	WE016055		This work order to provide the labor and materials needed to replace switches MA 131 and MA 133, install a 69 kV bus tie breaker, and upgrade relays and RTU. This work is supporting the reconductor of the Orchard to Marine Air Base line.	1,451,012	This project is required to tie in the new Orchard substation into the 69 kV lines in the Yuma area and improve reliability by improving tie capacity and reducing the impact of outages on the 69 kV lines in the Yuma area. In addition, this project will increase the capability of bringing outside generation into the Yuma area and reduce the dependence on the generation at Yucca during peak loads.	-	17,395	06/04/25
61	TPWE015311	Griswold - Orangewood 69 kV Line Rebuild (OH)	WE015372		Rebuild entire line (~1.32 miles OH) to R795X to achieve 191 MVA rating.	4,440,83*	To prevent overload during Orangewood to Meadowbrook 69 kV line outage.	1.92	44,408	07/30/25

Arizona Public Service Company
2025 Transmission Estimated Addition Dollars and D&M

Line #	Funding Project	Funding Project Name	WA#	Add'l WA's for the Funding	Description	Actual Cost	Purpose	Miles	Estimated D&M (a)	Estimated In-Service Date
62	STRAT TEL	(Pinnacle Peak/Preacher Cyn) Tonto - Preacher Canyon	WA561227		APS proposes to install underground fiber optic cable connecting the Tonto Substation located in Payson, Arizona to Preacher Canyon Substation located approximately 6 miles east of Payson. The construction is scheduled to begin in January of 2023. The overall project is 8.7 miles long located on private land with US Forest Service land and intermittent. However, this assessment will be focused on the private sections of land, which is approximately 5.5 miles. The new underground line will begin at the Tonto substation and follow the alignment of State Route 260 until it reaches the Preacher Canyon substation or Forest Road 371 (see Attachment A). This project includes trenching and directional boring at strategic locations to avoid existing culverts and utilities on the shoulders of eastbound (EB) and westbound Longhorn Road and State Route 260. The scope of work is as follows: trenching approximately 3.5 miles of Trenches fluctuate between 12 to 18 inches wide. Directionally boring approximately 1.8 miles of two bore sites will be required at the termini of the directionally bored areas, measuring 3 feet by 5 feet at 37 locations. Installing 24 pull boxes at roughly 36 inches below surface. The pull boxes vary between traffic bearing and light duty bearing. Clearing and grubbing vegetation, as necessary. Installation of the fiber optic cable will result in approximately 1.11 acres of ground disturbance and require vegetation minor vegetation to be removed including shrubs and trees; major tree removal is not anticipated to be required. Construction is anticipated to begin in the year 2023 and take approximately one year to complete. Construction is anticipated to begin in the year 2024/25 and take approximately one year to complete.	8,657,376	Arizona Public Service (APS) proposes to install underground fiber optic cable connecting the Tonto substation located in Payson, Arizona to Preacher Canyon Substation located approximately 6 miles east of Payson.	5.30	101,003	06/17/25
63	STRAT TEL	(Pinnacle Peak/Preacher Cyn) US	WA604460		Arizona Public Service (APS) proposes the installation of an underground fiber optic cable between Princess Drive, Scottsdale, and the APS East End 69kV Substation (the project). The line is 5.7 miles long, with a portion running east under Loop 101, and across State Trust land. The portion of the fiber optic cable east of Loop 101 will be installed by open trenching. The portion west of Loop 101 will be installed by directionally drilling. APS estimates that the project footprint will be 1.7 acres.	1,129,856	To upgrade the current fiber quality	0.70	20,348	04/14/25
64	TPWE014788	Bullard - Goodyear 69kV Line	WE015826		Build a new single circuit 69kV line from Bullard to Goodyear substations. The estimated length is 1 mile long.	7,329,604	Add another 69kV source to the Bullard area to serve the ever growing load demand.	1.00	60,913	08/23/25
66	TPWE014850	Goodyear Ph 2 (Substation)	WE014354		Build added substation equipment and 69kV line needed to serve 90 MWs of load.	6,812,694	Build added substation equipment and 69kV line needed to serve 90 MWs of load.	-	79,481	06/19/25
67	TPWE016820	Waddell - El Sci 69 kV line removal	WE018572		Would involve the work to remove existing Waddell - El Sci 69 kV line on Olive Avenue. Includes removing the 12kV underbuild along the same route.	352,579	To meet the intent of the granted CEC to the new TS2 - Contrail 230 kV line.	-	3,271	08/04/25
68	TPWE016820	Contrail 69 kV cut-in removal	WE018573		With Contrail Phase 2, the load would be served entirely off the 230 kV system - and as such the existing 69 kV cut-in lines would need to be removed.	125,129	To serve the additional load, Contrail needs to move on to the 230 kV system, which requires it to sever its ties with the 69 kV system.	-	1,101	09/23/25
69	TPWE016820	Contrail Phase 3 Substation 230kV	WE018574		Phase 1 build will consist of the following: 69kV breaker and a half for two 69kV lines and two 69/24.5kV transformers, below grade for 230kV yard, and the 230/69kV control house. The ultimate build will consist of seven 69/24.5kV transformers, and three 230/69kV transformers. Both 230kV and 69kV yards will consist of breaker and a half designs.	(1,129)	To serve load, APS will be initially serving it off the 69kV system and then transitioning to 230kV as the load ramps up.	-	(2)	12/23/25
70	TPWE016820	Contrail Phase 2 - TS2 to Contrail (OH 230/59)	WE016343		Phase 2 includes moving Contrail substation onto the 230 kV system. This requires building 13 new 230 kV lines - one from TS2, the other 2 would cut-in to the existing El Sci - White Tanks 230 kV line. Includes 69kV underbuild.	22,043,159	To help meet load ramp	-	185,693	08/13/25
71	TPWE016820	Contrail Phase 2 Substation 230kV	WE016344		Phase 1 build will consist of the following: 69kV breaker and a half for two 69kV lines and two 69/24.5kV transformers, below grade for 230kV yard, and the 230/69kV control house. The ultimate build will consist of seven 69/24.5kV transformers, and three 230/69kV transformers. Both 230kV and 69kV yards will consist of breaker and a half designs.	(940,902)	To serve load, APS will be initially serving it off the 69kV system and then transitioning to 230kV as the load ramps up.	-	(8,135)	11/26/25
72	TPWE016820	Contrail Phase 2 - 230kV Line El Sci to Contrail	WE019241		Phase 2 includes moving Contrail substation onto the 230 kV system. This required building 13 new 230 kV lines - one from TS2, the other 2 would cut-in to the existing El Sci - White Tanks 230 kV line. Includes 69kV underbuild.	8,728,604	To help meet load ramp	-	87,286	07/23/25

Arizona Public Service Company
2025 Transmission Estimated Addition Dollars and O&M

Line #	Funding Project	Funding Project Name	WA#	Add'l WA's for the Funding	Description	Actual Cost	Purpose	Miles	Estimated O&M (\$)	Estimated In-Service Date
73	TPWE016820	Contrail Phases 2 and 3: 12kV UG	WE0193C8		UG the 12kV under the old 69kV line that is going away. From near TS2 to El Sol along Olive and along Peoria where the new 230kV line will be.	12,118.924	To serve load, APS will be initially serving 1/2 of the 69kV system and then transitioning to 230kV as the load ramps up.	-	100,991	08/12/25
74	TPWE016820	Contrail Phases 2 and 3: El Sol - Contrail 230kV UG	WE0193C7		Install a 230kV underground single circuit line existing Contrail substation. If possible, rating should be 3000 Amps continuous and emergency.	5,427.279	To serve load, APS will be initially serving 1/2 of the 69kV system and then transitioning to 230kV as the load ramps up.	-	54,273	07/30/25
75	TWWE017633	Q230/Q270/Q271 Hashknife Energy 500kV Substation Network Upgrades: CEC	WE0182C9		500 kV switchyard additons to include breakers, switches, etc. The 500 kV switchyard costs are presently the responsibility of Q230. Any sharing of costs between Q230, Q270 and C271 will be left to these projects to determine, outside this process. If any project withdraws, the full cost will be the responsibility of the other projects. 500/345 kV transformer replacement: (13.7%) if the customer builds before Cholla units 3 & 4 are retired. Or limitations could be placed on the output of the customer to avoid loading conditions that would expose the Cholla 500/345 kV to overloads.	(653,639)	Design and construct a generating interconnection facility into the APS system.	-	(7,976)	06/05/25
76	TWWE017633	Q230/Q270/Q271 Hashknife Energy 500kV Substation TPIF: CEC	WE0177C3		500 kV switchyard additons to include breakers, switches, etc. The 500 kV switchyard costs are presently the responsibility of Q230. Any sharing of costs between Q230, Q270 and C271 will be left to these projects to determine, outside this process. If any project withdraws, the full cost will be the responsibility of the other projects. 500/345 kV transformer replacement: (15.7%) if the customer builds before Cholla units 3 & 4 are retired. Or limitations could be placed on the output of the customer to avoid loading conditions that would expose the Cholla 500/345 kV to overloads.	(52,028)	Design and construct a generating interconnection facility into the APS system.	-	(103)	12/29/25
77	CLOUD FUZION	Cloud Fuzion Deployment	IT0142B95		Cloud Fuzion Deployment	447,592	Cloud Fuzion Deployment	-	4,476	07/15/25
78	EMS UPG PROJECT	Decommissioning of EMS 3.9	IT010752		Decommissioning of EMS 3.9	320,857	Decommissioning of EMS 3.9	-	5,348	09/11/25
79	AAR IMPLEMENT	Implementation of ambient-adjusted ratings (AARs)	IT010349		Implementation of ambient-adjusted ratings (AARs)	3,330,431	Implementation of ambient-adjusted ratings (AARs)	-	35,855	06/30/25
80	APP SUSTAIN PRG	EMS SP7 Sustainability	IT0103403		EMS SP7 Sustainability	6,730,958	EMS SP7 Sustainability	-	89,748	05/31/25
81	APP SUSTAIN PRG	P1 Sustainability	IT0103895		P1 Sustainability	451,846	P1 Sustainability	-	2,459	10/01/25
82	Jan-2025 Actuals	Jan-2025 Actuals	Actual's		Actual transmission asset additions for January 2025	10,031,630	Actual transmission asset additions for January 2025	-	200,032	01/31/25
83	Feb-2025 Actuals	Feb-2025 Actuals	Actual's		Actual transmission asset additions for February 2025	4,312,245	Actual transmission asset additions for February 2025	-	79,058	02/28/25
84	Mar-2025 Actuals	Mar-2025 Actuals	Actual's		Actual transmission asset additions for March 2025	76,058,915	Actual transmission asset additions for March 2025	-	1,267,649	03/31/25

Total Transmission Estimate **346,512,373**

**Arizona Public Service Company
2026 Transmission Estimated Addition Dollars and C&M**

Line #	Funding Project	Funding Project Name	WA#	Add'l WA's for the Funding Project	Description	Actual Cost	Purpose	Miles	Estimated O&M (\$)	Estimated In-Service Date
1.	AGED RELAY REPL	Aged Relay and RTU Replacements	WEC20190		Aged Infrastructure Replacement: Program to replace aged or obsolete relays, remote terminal units (RTUs), IEDs and any other protective or SCADA control equipment.	2,225,687	To reduce risk of emergent failure resulting in emergent work and unplanned expenses.	-	3,709	12/31/26
2.	LINEPTRL REPL	Overhead Planned Replacement	WEC20234		Overhead Planned Rep: Replacement of end-of-life, degraded or damaged equipment noted during annual public safety line patrols and annual climbing inspections.	13,360,553	To ensure safety and reliability of the system	-	22,236	12/31/26
3.	PARTICP BY APS	Participant by APS	WEC20468		Participant Op by APS: Transmission assets and substation upgrades on participant lines where APS is the operating agent.	7,956,247	Replacement of end-of-life components will ensure a reliable transmission system. Facilities APS is a participant in and is the operator.	-	3,254	12/31/26
4.	PARTICP BY OTH	Participant by Other	WEC11513		Participant by Other: Transmission assets and substation upgrades on participant lines that APS is not the operating agent.	15,746,562	Replacement of end-of-life components will ensure a reliable transmission system. Facilities APS is a participant in, but not the operator.	-	26,246	12/31/26
5.	PART BY APS FC	Participant by APS - Four Corners	WEC18307		Participant Op by APS FC: Transmission assets and substation upgrades on participant lines where APS is the operating agent at the Four Corners location.	1,027,730	The purpose of the project is to allow the needed cutover time from the #2 transformer to the #1 transformer to within the needed 4 hours. By not breaking the CT leads for the cut over today (because the XMR share the same relays) we can achieve the 4 hour cut over time. If the #2 transformer went out of service prior to this project, the switching would take 2-3 days to get the #1 transformer into service.	-	1,713	12/31/26
6.	RELLOC GOV	Highway Relocation-Transmission	WEC20368		Relocate/Remove APS equipment when a government agency needs the space occupied by the APS equipment.	3,975,459	Relocate/remove APS equipment when a government agency needs the space occupied by the APS equipment.	-	6,626	12/31/26
7.	REL/WDFOLEREPL	Wood Pole Replacement (Transmission)	WEC20369		Wood Pole Replacement: Replacement of poles found to not have 10 years of remaining life.	4,893,746	Failure to replace will result in more frequent and longer outages due to downed poles and present hazards to the public.	-	24,823	12/31/26
8.	STOPPERPOLE	Stopper Pole Program	WEC11521		Outage data from the last twelve years on the 69kV sub-transmission system indicate approximately 78,000 customer outages are due to multiple pole failures. Customers are impacted by broken wood poles on the sub-transmission system when the substation is connected radially or is a tap; the focus of the program is only those lines that radially serve substations or serve tapped substations.	6,527,133	Outage data from the last twelve years on the 69kV sub-transmission system indicate approximately 178,000 customer outages are due to multiple pole failures. Customers are impacted by broken wood poles on the sub-transmission system when the substation is connected radially or is a tap; the focus of the program is only those lines that radially serve substations or serve tapped substations.	-	27,545	12/31/26
9.	STORM LINES	Storm - Lines	WEC20233		Storm - Lines: The purpose of this program is to replace transmission lines damaged resulting from storm and unclanned events.	1,839,716	To maintain and/or restore system operations.	-	19,733	12/31/26
10.	SUBAGEDEQUIP	Usedaged Program	WEC20518		Replace aged, end-of-life assets to ensure a reliable system.	7,573,093	Replace aged, end-of-life assets to ensure a reliable system.	-	1,262	12/31/26
11.	TRANS RW RENEW	Trans Land ROW Renewals	WEC11530		Trans Land ROW Renewals: Transmission lines constructed on State/Government land are issued a ROW with a schedule of payments.	3,801,671	Trans Land ROW Renewals: Transmission lines constructed on State/Government land are issued a ROW with a schedule of payments.	-	4,670	12/31/26
12.	TRIBAL RW RENEW	Tribal Land ROW Renewals	WEC11531		Right of Way Payments for Tribal Land (for Transmission lines)	2,644,269	Right of Way Payments for Tribal Land (for Transmission lines).	-	4,407	12/31/26
13.	UNPLND EMERG	Unplanned/Emergency (Transmission)	WEC20980		Unplanned/Emergency: Replacement of transmission capital equipment resulting from unforeseen system conditions that resulted in unplanned outages.	3,445,197	To maintain and/or restore system operations.	-	15,739	12/31/26
14.	TPWEC18533	Ocotillo Bay Swap (OH)	WEC18543		Right now all elements on the North 230kV bus at Ocotillo draw power from Ocotillo and cause high loading on the bus line. Need to swap one 230kV line on the North 230kV bus at Ocotillo with one on the Center 230kV bus.	1,908,553	The loss of the North/Center 230kV bus breaker will overload Oco 230kV Bus T1 by 1.1% in 2025. Other outages will cause the bus to overload in later years.	-	31,809	03/31/26
15.	TPWEC19736	Preacher Canyon 345kV Protection Upgrades	WEC19765		Add or replace relays with redundant microprocessor type relays, include a phase backup, provide additional lookouts, and add a ground backup relay.	1,050,669	To eliminate multiple single points of failure on the protection equipment to better protect transformer 1 and transformer 6 at Preacher Canyon.	-	3,502	11/15/26
16.	TNE007993	Q291 - Raceway Substation Interconnection Facilities Ph1 (SUBS)	WEC17995		230kV line bay for Q291 (TPI) Installation of 230kV A-frame, CCVTs, metering CTs, line relays, mers, and associated bus/cable to connect to 230kV line bus.	143,058	Design and construct a generating interconnection facility into the APS system.	-	1,639	06/04/26
17.	TNE007993	Q291 - Raceway Substation Network Upgrades Ph1	WEC17996		230kV breaker addition required for Q291 line bay (NU) Installation of 230kV breaker, foundation, conduit grounding, and associated relay/RTU additions.	(67,703)	Design and construct a generating interconnection facility into the APS system.	-	1790	06/03/26
18.	SG 115 kV SPCF	Saguaro 115kV Single Points of Failure (SU3)	WEC13389		Single points of failure were identified on the following pieces of equipment: A. 115kV East Bus Differential B. 115kV West Bus Differential C. 115kV Breaker Relays D. 125VCC Battery, Associated relays and controls.	2,903,262	TPL-001-4/TPL-001-5 identifies single points of failure and requires that utilities simulate loss of non-redundant elements to review the impact. The purpose of this project is to add redundancy to the identified single points of failure.	-	48,335	03/02/26
19.	TNE008611	Q274 - NU Rabbit Canyon 500kV Switchyard Expansion	WEC18525		If C195 is constructed - Equipment required for Q274 (NU), (4) 500kV breakers, (8) 500kV switches or Main bus additions, New 500kV line bay for Moenkopi/Cedar Mtn IN/OUT conversion, CCVTs for Moenkopi line bay, Cedar Mtn line bay CCVTs exist, Associated relays and controls.	336,953	Design and construct a generating interconnection facility into the APS system.	-	2,808	08/30/26
20.	TNE008611	Q274 - Engineering & Procurement SUBS	WEC18302		Engineering and procurement activities to design a 500 kV customer generating interconnection facility at Navajo.	(50,316)	Design and construct a generating interconnection facility into the APS system.	-	(419)	08/30/26
21.	TNE008611	Q274 - NU OH 500kV Tap to Line and Out	WEC19266		New line for Q274	(36,493)	Design and construct a generating interconnection facility into the APS system.	-	(321)	08/30/26
22.	TNE007945	Q288 Panda Substation - NU Relay Replacement at Panda/Gila Berd	WEC20227		Replace the existing (2) SEL-421 relays at Gila Bend on the Panda line.	(2,685)	Replace existing (2) SEL-421 relays at Gila Bend on the Panda line with (2) SEL-411L relays to match the remote end. This is required for relay coordination with the Panda substation expansion for G238.	-	(34)	06/29/26

Arizona Public Service Company
2026 Transmission Estimated Addition Dollars and C&M

Line #	Funding Project	Funding Project Name	WA#	Add'l WA's for the Funding Project	Description	Actual Cost	Purpose	Miles	Estimated O&M (\$)	Estimated In-Service Date
23	TPWEC19257	El Mirage: Phase 2 TS34 230kV Switchyard	WEC19263		Construct a new 230kV switchyard (TS34) to provide a 230kV service to the El Mirage sub. The switchyard will be cut into the Central - Sabre 230kV line. The substation will be initially constructed with two 230kV line connections, three 230kV feeds to the customer, and one 84.6 kVAR 230kV cap bank.	3,690,793	Provide 230kV service	-	30,757	08/29/26
24	TPWEC19257	El Mirage: Phase 2 (OH 230kV)	WEC19264		Cut the Central - Parkway 230kV line (future Central - Lightning 230kV line) into TS34 230kV switchyard to serve El Mirage.	367,239	Provide 230kV service	-	3,080	08/29/26
25	TPWEC15316	Bagger - Ceoborn 69kV Line Rebuild	WEC15529		The current 69kV line between Badger and Ceoborn is limited by A36V conductor to 532 Amps. With this limitation the line overloads and how much it overloads is dependent on the Badger solar generation. Upgrading the line to current standard 1500 Amp rated will allow for future growth in the area. Part of the line is already upgraded to this R795X conductor so the other portions will need to be upgraded. Desert Sky is tapped off the line between Ceoborn and Badger so the upgrade project will be split into two portions of Desert Sky - Ceoborn and Desert Sky - Badger. All three substation 69kV equipment needs to be verified to be above 1600 Amps.	4,524,028	Upgrade Badger - Ceoborn to R795X conductor to achieve a rating of 1600 Amps.	-	75,400	03/31/26
26	TPWEC15316	Wintersburg Tap (PPhillips) - Badger 69kV Line Rebuild	WEC18537		The current 69kV line between Wintersburg Tap and Badger is limited by A36V conductor to 532 Amps. With this limitation the line overloads and how much it overloads is dependent on the Badger solar generation as well as future loads set to be located in this area. Upgrading the line to current standard 1500 Amp rated will allow for future growth in the area. Part of the line is already upgraded to this R795X conductor so the other portions will need to be upgraded. Affected 69kV substations need to have their equipment verified to be above 1600 Amps.	1,511,411	Upgrade Wintersburg Tap - Badger to R795X to achieve a rating of 1600 Amps.	-	17,633	08/17/26
27	TPWEC19255	Hubwest 69kV Cap Bank Addition (SUB)	WEC19534		Install two 69kV 2.6 MVAR cap banks at Hubwest substation or the center and east busses (bays 1 and 9 assumed).	1,346,067	The general load growth in the Buckeye area present voltage concerns under certain contingencies. The cap banks will introduce more operational flexibility.	-	2,243	12/21/26
28	TPWEC16736	HFFF Mitigation Phase 0: Pre-Engineering & Cooling System Redundancy - [Sunnyslope Sub]	WEC16739		Add a new primary source connected to transformer #1 tertiary, via new pac mounted transformer - Improve existing 12kV source by the addition of a power conditioner to act as the backup source; o Steve Goss to discuss with USI this option and make sure they agree with it; Add break before main AT&S to the two sources - Examine need for relay upgrades and determine if there are any existing projects to upgrade;	588,523	Improve electrical source feeding the cooling system at Sunnyslope Sub.	-	9,805	03/31/26
29	TPWEC15267	Sunnyslope 230kV Single Point of Failure - [Sunnyslope Sub]	WEC17368		Update and upgrade protection schemes and equipment at Sunnyslope 230kV yard. Upgrade 230/69kV "transformer #1, 230/59kV Transformer #3, 230kV gas insulated bus 230kV oil system, 230kV breaker trip coils, 125VDC battery, and possibly the polarizing scheme.	4,232,754	TPL-001-4/TPL-001-5 identifies single points of failure and requires that utilities simulate loss of non-redundant elements to review the impact. The purpose of this project is to add redundancy to the identified single points of failure.	-	42,326	07/14/26
30	TPWEC16741	HFFF Mitigation Phase 1: Reactors #1&2 at Country Club for CC-LSS [Country Club Sub]	WEC19739		HFFF Mitigation Phase 1: Country Club - Lincoln St includes the following tasks: (1) Removed mineral oil from cooling system and existing 1750kcmil cable (2) Smart coil primary and return piping fixing any piping concerns (3) Pull new 300kcmil in both the primary and the return pipe (4) Add 80-100 MVAR breaker switched shunt reactor at Country Club 23.	7,126,980	Mitigate the following system conditions that can result in line overloads: (1) Static or cooling failure before 2025 (2) Long-term HFFF failure no cool (3) Long-term n-1s > 4 hours (see Ops. 220 study) (4) Common corridor usage conditions.	-	83,171	08/03/26
31	TPWEC15267	Sunnyslope 230kV Single Point of Failure - Lone Peak Relay Line Peak Sub]	WEC19743		Update and upgrade protection schemes and equipment at Sunnyslope 230kV yard. Upgrade 230/69kV "transformer #1, 230/59kV Transformer #3, 230kV gas insulated bus 230kV oil system, 230kV breaker trip coils, 125VDC battery, and possibly the polarizing scheme.	108,760	TPL-001-4/TPL-001-5 identifies single points of failure and requires that utilities simulate loss of non-redundant elements to review the impact. The purpose of this project is to add redundancy to the identified single points of failure.	-	1,038	07/29/26
32	TPWEC21417	Westwing 230kV Breaker Replacement (SUE)	WEC21418		Replacement of 230kV breaker WEC1322 at Westwing substation with an IPO breaker	777,625	The breaker replacement will support proposed backstar/ restoration plans.	-	1,426	02/13/26
33	TPWEC16732	Westwing - Rio Vista Rebuild (OH 69kV)	WEC16733		Rebuild remaining portion of the Westwing - Rio Vista 69kV line to a 191 MVA rating. Swap Surprise and Mountain View line bays at Rio Vista.	6,596,445	Mitigate overloads of the Westwing - Rio Vista 69kV line for the outage of the Westwing - Surprise 230kV line. The Westwing - Rio Vista 69kV line is projected to be overloaded by at least 3% in 2025 due to load additions. As load ramp increases, loading on the Westwing - Surprise line will also increase. Overloads could be as high as 15% by 2027.	-	65,934	07/31/26
34	TPWEC19268	Palm Valley - Safari 69kV Overhead Line	WEC19368		Construct a new 2.5 mile 69kV overhead line from Palm Valley substation to Safari substation.	1,440,815	New distribution loads at Weddin, Safari, and Falcon are causing the overload of the Surprise - Javelina 69kV line.	2.50	12,037	08/17/26
35	TPWEC19268	Palm Valley - Safari Palm Valley Sub	WEC19369		Construct a new 2.5 mile 69kV overhead line from Palm Valley substation to Safari substation.	310,504	New distribution loads at Weddin, Safari, and Falcon are causing the overload of the Surprise - Javelina 69kV line.	2.50	2,538	08/17/26
36	TPWEC19268	Palm Valley - Safari Safari Sub	WEC19370		Construct a new 2.5 mile 69kV overhead line from Palm Valley substation to Safari substation.	1,186,041	New distribution loads at Weddin, Safari, and Falcon are causing the overload of the Surprise - Javelina 69kV line.	2.50	9,637	08/17/26
37	TPWEC16732	Westwing - Rio Vista 69kV Line Rio Vista Sub	WEC19362		Replace 1200 Amp switches at Rio Vista with 2000 Amp switches to achieve a 1600 Amp rating on the Westwing - Rio Vista 69kV line. Swap Surprise and Mountain View line bays at Rio Vista.	656,339	Mitigate overloads of the Westwing - Rio Vista 69kV line for the outage of the Westwing - Surprise 230kV line. The Westwing - Rio Vista 69kV line is projected to be overloaded by at least 3% in 2025 due to load additions. As load ramp increases, loading on the Westwing - Surprise line will also increase. Overloads could be as high as 15% by 2027.	-	6,533	07/31/26

**Arizona Public Service Company
2026 Transmission Estimated Addition Dollars and C&M**

Line #	Funding Project	Funding Project Name	WA#	Add'l WA's for the Funding Project	Description	Actual Cost	Purpose	Miles	Estimated O&M (\$)	Estimated In-Service Date
36	TPWEC15709	Diamond Substation Phase 1 (SUB)	WEC15710		Cut in the White Tanks - Sarival 69kV line into Diamond substation. For phase 1, Diamond substation will be a 35G-5kV substation with three 80 MVA 69/34.5kV transformers. Two 26.9 MVAR 69kV cap banks will be installed at this time. The 69kV will be configured as a breaker-and-a-half switchyard.	1,507,269	Provide 220 Mw of service	-	(20,096)	05/29/26
36	TPWEC15709	Diamond Phase 1 (69kV OH)	WEC15711		Cut the White Tanks - Sarival 69kV line into Diamond substation. Approximately 0.5 miles of new double circuit 69kV will be required for the cut-in.	(96,254)	Provide 220 Mw of service	0.50	(1,235)	05/29/26
40	TPWEC18328	Upgrade Komatka - Paterson 69kV OH Line	WEC18368		Rebuild the Komatka - Paterson 69kV line to support load at Wockey Peak. Rebuild the line using double circuit capable poles. The line will be a single circuit initially using 1600 Amp capable conductor (795 ACSS or equivalent).	175,024	Provide 69kV service	-	(6,275)	08/11/26
41	TPWEC18328	Work at Lower River Sub	WEC18369		Remove end work at Lower River to support the cut-in of the Gillespie - Lower River 69kV line into Wockey Peak.	(1,026)	Provide 69kV service	-	(9)	08/30/26
42	TPWEC18328	Work at Gillespie Sub	WEC18370		Remove end work at Gillespie substation to cut the Gillespie - Lower River and Gillespie - Paterson 69kV lines into the new Wockey Peak substation.	(1,590)	Provide 69kV service	-	(13)	08/30/26
43	SUBSECURITY	Sherman 69kV Substation	WEC18383		CMU Wall + Foundations, Grading/Drainage, Earthwork, Automated Gate, Crash Bar at Main Gate, Main Gate, Exterior security improvements, Landscaping, Conduit and Grounding, IT Scope, Upgrade and/or add physical security measures to critical substations so as to bring them up to a hardened status as prescribed by APS Corporate Security and Transmission and Distribution in coordination with NERC and WECC Requirements. Hardened Substations will be installed with a perimeter intrusion detection system(s), Perimeter Assessment Cameras, Control House Access Control, Gate Access Control, Control House Assessment Camera(s), Gate Assessment Camera(s) and Video Management System. Applying physical security technology will require connectivity to CSNet. Connecting to CSNet requires upgrades to additional network hardware (traditionally network switches and firewalls).	4,572,601	The need for increased Substation Security is due to the recent events in the industry, FERC and IEEE recommendations/standards, existing security improvement opportunities, proactive approach vs. reactive, protection systems need to protect against people, vehicles and bullets. See: APS' Physical Security Plan.	-	83,835	02/03/26
44	VEX 69 KV TE	Show Low, Snowflake and Zeniff Line Swaps: Substation	WEC18362		Swap the Show Low and Zeniff line at Show Low so Zeniff is connected to Show Low north bus and Snowflake is connected to Show Low south bus.	1,116,674	Resolve voltage and loading issues by swapping the positions of the Show Low, Snowflake and Zeniff lines at Show Low. Showflake is a stronger source and can better support NEC load in the medium term for the loss of the Zeniff line.	-	20,476	02/03/26
45	TPWEC15317	Rebuild Deer Valley - Skunk Creek 69kV Line (69kV Line Child)	WEC15530		The current 69kV line between Deer Valley - Skunk Creek is limited by 1A959 conductor to 930 Amps. With this limitation the line overloads for several N-1s in the area. Upgrading the line to the standard 1600 Amps will allow for future growth in the area. Part of the line is already upgraded to this R793X conductor along 35th Ave and so the other portions will need to be upgraded. The portion at 55th Ave is double circuited and TPE would like to see about upgrading both portions. With these lines being the only ones going into Skunk Creek this might be difficult.	4,586,177	Upgrade 3.4 miles of Skunk Creek - Deer Valley to R793X conductor to achieve a rating of 1600 Amps.	3.40	38,156	08/30/26
46	VEX 69 KV TE	Show Low, Snowflake and Zeniff Line Swaps: OH Lines	WEC19577		Install a circuit pole on the Show Low - Show Low 69kV line so that it can be re-routed to Show Low bay 6 using underground cable. Route the Zeniff line overhead to Show Low bay 6 (north bus).	1,482,752	Resolve voltage and loading issues by swapping the positions of the Show Low, Snowflake and Zeniff lines at Show Low. Showflake is a stronger source and can better support NEC load in the medium term for the loss of the Zeniff line.	-	27,134	02/23/26
47	VEX 69 KV TE	Show Low, Snowflake and Zeniff Line Swaps: UG Lines	WEC19578		Route the Show Low line into Show Low bay 8 (south bus) using underground cable. If needed, use underground cable to connect the Show Low south bus 69kV cap bank into Show Low bay 22.	2,254,363	Resolve voltage and loading issues by swapping the positions of the Show Low, Snowflake and Zeniff lines at Show Low. Showflake is a stronger source and can better support NEC load in the medium term for the loss of the Zeniff line.	-	45,037	01/27/26
48	TPWEC19737	Add Two Breakers at Ashfork (OH 69kV)	WEC19780		Add a line to the new breaker at Ashfork.	1,184,436	Operator has requested an additional breaker at the Ashfork substation to help reduce the time of outages on the Ashfork Williams 69kV line when the Paulden-Williams line is out.	-	5,822	10/29/26
49	MG OK LINE	New McGuireville to Oak Creek Substation - OH 69kV Line	WEC13292		New 69kV Line - McGuireville to Oak Creek Substation. * OPTION 1: Approximately 13.5 miles of new 69kV line, from McGuireville Substation to Oak Creek Substation. 11.5 miles will be new pole structures and wires, the remaining 2 miles will be double circuit with existing 69kV line from Oak Creek Tap. The 2 miles remaining to Oak Creek Substation will need to have the poles replaced to accommodate the double circuit from McGuireville. OPTION 2: Approximately 14.2 miles of new 69kV line, from McGuireville Substation to Oak Creek Substation along highway 14 and Interstate 17. Entire 69kV line will have new pole structures and wires, the remaining 1 mile will be double circuit with existing 69kV line from Oak Creek Tap, and will need to have the poles replaced to accommodate the double circuit from McGuireville.	19,446,760	Solves 2 major contingencies for the NW Outage of Verde Oak Creek Tap which makes the line radial out of Coconino Substation, causing low voltage at Oak Creek Outage of Verde Cottonwood which makes the line radial out of Juggas causing low voltage at Cottonwood.	13.50	64,823	11/01/26

**Arizona Public Service Company
2026 Transmission Estimated Addition Dollars and C&M**

Line #	Funding Project	Funding Project Name	WA#	Add'l WA's for the Funding Project	Description	Actual Cost	Purpose	Miles	Estimated O&M (\$)	Estimated In-Service Date
50	MG OK LINE	New McGuireville to Oak Creek Substation - Sub Upgrade at McGuireville	WEC13293		McGuireville Substation Upgrade	3,423,600	The purpose of this project is to prevent shedding of approximately 8MW of load at Oak Creek (according to the APS 2016 Summer Operating Study report) during an N-1 occurrence of the Verde to Oak Creek Tap line. The load shed only increases with time. Another contingency that this will help remediate is the Verde to Cottonwood Tie outage. So this project solves 2 contingencies.	-	34,236	07/29/26
51	MG OK LINE	New McGuireville to Oak Creek Substation - Sub Upgrade at Oak Creek	WEC13294		McGuireville Substation Upgrade	3,037,051	The purpose of this project is to prevent shedding of approximately 8MW of load at Oak Creek (according to the APS 2016 Summer Operating Study report) during an N-1 occurrence of the Verde to Oak Creek Tap line. The load shed only increases with time. Another contingency that this will help remediate is the Verde to Cottonwood Tie outage. So this project solves 2 contingencies.	-	15,135	10/25/26
52	MG OK LINE	New McGuireville to Oak Creek Substation (UG 69kV)	WEC18165		New 69kV Line - McGuireville to Oak Creek Substation, 46" OPTION 1: Approximately 13.5 miles of new 69kV line from McGuireville Substation to Oak Creek Substation. 11.5 miles will be new pole structures and wires, the remaining 2 miles will be couple circuit with existing 69kV line from Oak Creek Tap. The 2 miles remaining to Oak Creek Substation will need to have the poles replaced to accommodate the couple circuit from McGuireville. OPTION 2: Approximate 14.2 miles of new 69kV line from McGuireville Substation to Oak Creek Substation along highways and Interstate 17. Entire 69kV line will have new pole structures and wires, the remaining 1 mile will be couple circuit with existing 69kV line from Oak Creek Tap, and will need to have the poles replaced to accommodate the couple circuit from McGuireville.	37,490,470	Solves 2 major contingencies for the NW Cutage of Verde Oak Creek Tap which makes the line radial out of Coconino Substation, causing low voltage at Oak Creek. Outage of Verde Cottonwood, which makes the tie radial out of Dugas, causing low voltage at Cottonwood.	13.50	62,434	12/03/26
53	TNEO-7737	Q299 NU Westwing Additions (SUE 69kV)	WEC17741		Add (1) 69kV line bay to the south 69kV ring bus at Westwing Substation. This will consist of adding (1) 69kV breaker, (1) 69kV motor operator switch, (3) 69kV Pts., (3) 69kV extended range CTs, associated relays and meters.	632,054	Design and construct a generating interconnection facility into the APS system.	-	5,257	08/02/26
54	TNEO-7737	Q299 NU Arrowhead Additions (SUE 69kV)	WEC20157		Add (1) 69kV line bay to the south 69kV ring bus at Arrowhead Substation. This will consist of adding 69kV switches.	384,127	Design and construct a generating interconnection facility into the APS system.	-	6,402	03/29/26
55	TNEO-3750	Q354 NU Sun Valley 230kV Switchyard Expansion	WEC18752		Engineering design and construction of the Q354 project interconnect into the Sun Valley 230kV switchyard.	4,719,533	Design and construct a generating interconnection facility into the APS system.	-	47,135	07/02/26
56	TPWEC19171	Runway Phase 4a: Substation Work	WEC19234		Construct the north 69kV bus and install four 60 MVA 69/34.5kV transformers on the Runway 69kV north bus to serve additional load. These will be connected to the existing Runway south 69kV bus through new 69kV bus tie breakers, which will be converted to N/C following the completion of the Runway north 230kV bus in phase 4a.	(1,615,600)	Provide 560 M/W of service.	-	(121,541)	05/07/26
57	TPWEC19236	AZ2: New 69kV Service- Overhead Lines	WEC19254		Cut the White Tanks - Sarival 69kV line (Diamond - Sarival at time of energization) into the future W07 switchyard.	613,211	Provide new service	-	12,254	01/09/26
58	TPWEC18270	Runway Phase 3b (C1AC)	WEC19771		Energize the 69.34.5kV T21, which was previously being used as a spare. Upgrade the Runway South 69kV cap banks to 43 MVAR.	(400,219)	Support additional load at Runway.	-	(2,658)	09/13/26
59	TPWEC18238	Project Skyway Sub	WEC18258		Project Skyway has 4 phases. Phase 1 is considered here. A new Gas Insulated Switchgear (GIS) Substation will be built and will connect to the system by cutting into the nearby 23rd St to 40th Place 69kV line. UPDATE (10/13/22); UPDATE (1/1/23).	(4,034,973)	Provide new service	-	(67,230)	03/05/26
60	TPWEC18238	69kV In & Out Project Skyway	WEC18259		Project Skyway has 4 phases. Phase 1 is considered here. A new Gas Insulated Switchgear (GIS) Substation will be built and will connect to the system by cutting into the nearby 23rd St to 40th Place 69kV line. UPDATE (10/13/22); UPDATE (1/1/23).	(7,027)	Provide new service	-	(117)	03/05/26
61	TPWEC17361	230 kV Tie Lines (UG)	WEC17066		Build four (4) UG 230 kV 0.5 mfe tie lines as phase 1 and phase 2.	3,980,664	Provide new 230 kV service.	0.50	69,774	06/30/26
62	TPWEC17361	Faz 2 Avery Switchyard (UG 230kV)	WEC19569		Build new eight (8) element 230 kV breaker and a half switchyard to cut into the system - Scatter Wash 230 kV line and to build four (4) 230 kV tie lines.	102,360	Provide new 230 kV service.	-	1,194	06/30/26
63	GARFIELD RBD	Garfield Substation Rebuild Install 69kV OH Line Drops to Rebuilt Garfield Sub	WEC16287		Remove 69kV O-line drops to Garfield Substation	155,606	This substation will serve projects downtown originally meant to be served from Evans Church.	-	2,337	04/09/26
64	TAMPING LATSB	Araby - Sanginelli 69kV Line	WEC20503		Connect Sanginelli substation to Araby by constructing a new section of line from Araby bay 1 to the existing Sanginelli - Foothills line on Avenue 3E using 795 ACSS conductor for a 1600 Amp rating.	1,775,439	This project is required to tie in the new Orchard substation into the 69 kV lines in the Yuma area and improve reliability by improving its capability and reducing the impact of outages on the 69 kV lines in the Yuma area. In addition, this project will increase the capability of bringing outside generation into the Yuma area and reduce the dependence on the generation at Yucca during peak loads.	-	17,754	07/19/26

**Arizona Public Service Company
2026 Transmission Estimated Addition Dollars and C&M**

Line #	Funding Project	Funding Project Name	WA#	Add'l WA's for the Funding Project	Description	Actual Cost	Purpose	Miles	Estimated O&M (\$)	Estimated In-Service Date
36 TAIWNG LAT-S8	Orchard - Araby 69kV Line Re-route	WEC20504			Reconfigure the Araby - Orchard 59kV line to connect Araby bay 3 to Orchard bay 1-2 using 755 ACSS conductor for a 1600 Amp rating.	1,835,651	This project is required to tie in the new Orchard substation into the 69 kV lines in the Yuma area and improve reliability by improving its capability and reducing the impact of outages on the 69 kV lines in the Yuma area. In addition, this project will increase the capability of bringing outside generation into the Yuma area and reduce the dependence on the generation at: Yucca during peak loads.	-	9,179	10/05/26
36 TAIWNG LAT-S8	North Gila - Desert Sands 69kV Line Reconfiguration	WEC20507			Transfer the section of the North Gila - Desert Sands 69kV line between North Gila and Gila substations to the North Gila - Orchard 230kV pcls.	680,782	This project is required to tie in the new Orchard substation into the 69 kV lines in the Yuma area and improve reliability by improving its capability and reducing the impact of outages on the 69 kV lines in the Yuma area. In addition, this project will increase the capability of bringing outside generation into the Yuma area and reduce the dependence on the generation at: Yucca during peak loads.	-	6,635	07/23/26
37 TAIWNG LAT-S8	Orchard - Marine Air Base 69kV Line Upgrade OH	WEC13368			Upgrade the 59kV line from Orchard to Marine Air Base to R795X ACSS. It is an estimated 5.10 miles of work. The poles look to: majority single circuit wood poles along County 14th St before transitioning to double circuit steel poles on Avenue 3E. The portion along County 14th St could be upgraded to double circuit with the new Orchard - Waltrip 69kV line.	4,008,553	This project is required to tie in the new Orchard substation into the 69 kV lines in the Yuma area and improve reliability by improving its capability and reducing the impact of outages on the 69 kV lines in the Yuma area. In addition, this project will increase the capability of bringing outside generation into the Yuma area and reduce the dependence on the generation at: Yucca during peak loads.	5.10	26,724	09/20/26
36 TAIWNG LAT-S8	Orchard - Waltrip 69kV New Line OH	WEC13369			INSTALL NEW SINGLE 69KV CIRCUIT BETWEEN ORC-ARD SUBSTATION AND WALTRIP SLBSTA* CN. UPGRADE 69KV MAR NE AIR BASE TO ORC-ARD CIRCUT ALONG COUNTY 14TH BETWEEN CANAL AND ORCHARD SUBSTATION. UPGRADE 12KV ARABY TO MARINE AIR BASE CIRCUIT ALONG COUNTY 14TH BETWEEN CANAL & ORCHARD SUBSTATION.	7,387,623	This project is required to tie in the new Orchard substation into the 69 kV lines in the Yuma area and improve reliability by improving its capability and reducing the impact of outages on the 69 kV lines in the Yuma area. In addition, this project will increase the capability of bringing outside generation into the Yuma area and reduce the dependence on the generation at: Yucca during peak loads.	-	123,130	03/15/26
36 TME013786	Q360 NU Delaney Switchyard Expansion	WEC18768			Engineering, design, and construction of the Q360 project interconnect into the Delaney 500kV switchyard.	151,600	Design and construct a generating interconnection facility into the APS system.	-	1,265	08/31/26
70 TME019227	Q256 NU SUE Milligan 69kV Switchyard Additions	WEC19248			Design and construct a customer generating interconnection facility.	938,906	Design and construct a generating interconnection facility into the APS system.	-	7,824	08/31/26
71 TME019227	Q256 SANU Eastgate to Vista Rebuild (OH) 43% Cos. Share	WEC19249			Design and construct a customer generating interconnection facility.	5,443	Design and construct a generating interconnection facility into the APS system.	-	45	08/31/26
72 TME013585	Q357 NU Freedon 69kV Switchyard Expansion	WEC18597			Engineering, design, and construction of the Q357 project interconnect into the Freedon 69kV switchyard.	2,711,673	Design and construct a generating interconnection facility into the APS system.	-	31,636	06/17/26
73 TPWEC15313	Country Club - Encanto 69kV Line Rebuild (OH)	WEC15379			Rebuild whole line (~3.0 miles OH) with R795X and single circuit poles to achieve 191 MVA line rating. Consolidate lines on east and west side of 3rd street between Sheridan and Thomas to single pole.	8,132,083	To prevent overload during the loss of the McDowell to West Phoenix 69 kV line and mitigate the effect on 3rd street.	3.10	71,541	06/29/26
74 MYMTN ORGWD	Mummy Mountain-Orangewood 69kV line rebuild(OH)	WEC12143			Rebuilding the two OH sections of 477 AA-656A conductor with 795 ACSS. The remaining OH is already R795X (1500A), while the remaining LG is UA250Z(900A).	2,387,773	The objective of this project is to achieve a 90% A rating for the entire circuit between the Mummy Mountain and Orangewood substations.	-	31,836	05/02/26
75 TPWEC1531	Desert Springs 69kV Bus Tie-Breaker (SUB)	WEC16533			Install 69kV bus tie breaker, replace old relays, and upgrade engineering access.	3,645,529	To prevent substation outage due to 69 kV bus fault or line breaker failure.	-	30,379	08/15/26
76 PHXSKYTRAIN P-2	Hadley - CH 69kv Lines	WEC16791			Build a new substation consisting of 2 LTC Xim's with an ultimate of 4 LTC Xim's and 2 super feeders run to the new customer switchyard. A double circuit OH 69kv line is needed from the new sub station to a tie in point on the Harbor / Lincoln West line. Also install 2 fiber lines along the OH 69kv line route for Comm. A second 6 - hole cut bank will be installed for future feeders or in support of new solar and microgrid, if needed.	1,177,253	To feed SWW load growth, a new substation is required.	-	7,659	04/31/26
77 TPWEC21266	Westwing - Paloverde #2 500kV Relay Upgrd Project	WEC21267			500kV Westwing - Paloverde #2 line relay upgrade at the Westwing substation.	30,473	500kV Westwing - Paloverde #2 line relay upgrade at the Westwing substation.	-	3,611	06/21/26
78 STRATTTEL	(Pinnacle Peak/Praeschar Cyn) Pinnacle Peak - MazatzaL Fiber	WA514457			Pinnacle Peak-MazatzaL Fiber (Dale to Mazatza) - TEC015359	1,949,567	Strategic Fiber - PinnPeak/Praeschar	-	28,249	12/14/26
79 STRATTTEL	(Pinnacle Peak/Praeschar Cyn) MazatzaL - Preacher Canyon [Foresy]	WA561221			MazatzaL-Preacher Canyon (Foresy) - TEC015359	4,686,231	Strategic Fiber - PinnPeak/Praeschar	-	7,814	12/14/26
80 STRATTTEL	(Cholla/Preacher Cyn) Preacher Canyon - Chevelon Fiber	WA659408			Preacher Canyon - Chevelon Butte - TEC015733	7,104,693	Strategic Fiber - Cholla/Preacher	-	11,841	12/14/26
81 TPWEC19228	Project Olive: 230kV Substation (SUB)	WEC19329			Build a 230kV switchyard. The yard will be fed by cutting into the future TS2 (Parkway) to Central 230kV line, with two (2) 125.9 MVAR cap banks at the 230kV level.	432,335	Provide +50 MW of service.	-	(6,435)	04/05/26
82 TPWEC19328	Project Olive: 230kV Overhead work (OH)	WEC19300			Cut in the substation with the future TS2 to Central 230kV line (along Olive Ave)	1,158,950	Provide +50 MW of service.	-	17,334	04/05/26
83 TPWEC18546	Vista 69kV Bus Tie Breaker - Eastgate Upgrades	WEC19372			Add a 69kV substation tie-breaker at Vista substation.	11,673	Vista substation has two 69/12kV transformers; adding a bus-tie breaker to the substation would avoid multiple equipment outage for a single contingency.	-	156	05/05/26
84 TPWEC18548	Watson to Tuthill Rebuild (OH 69kV)	WEC18363			Upgrade the Watson to Tuthill 69kV line to a 1600A rating. Rebuild approximately 3.35 miles of existing overhead line. Use double circuit poles if poles require replacement. Upgrade the fiber along the line.	4,267,043	To prevent overload.	3.85	49,732	06/14/26
85 TPWEC18348	Watson to Tuthill Rebuild (LG 39kV)	WEC18364			Upgrade the LG portion of the line to 1600A. About 1 mile.	6,036,553	To prevent overload.	-	60,301	07/13/26
86 TPWEC18348	Watson to Tuthill Rebuild: Watson (SUS)	WEC18365			Upgrade disconnect switches at Watson to 2000A and replace jumpers to ensure a 1600 Amp rating.	246,623	To prevent overload.	-	3,639	04/27/26

**Arizona Public Service Company
2026 Transmission Estimated Addition Dollars and C&M**

Line #	Funding Project	Funding Project Name	WA#	Add'l WA's for the Funding Project	Description	Actual Cost	Purpose	Miles	Estimated O&M (\$)	Estimated In-Service Date
87	TPWEC14078	Prescott City - Sundog 69kv (CH)	WEC14079		Build approximately 1.5 miles of new 69kV line from Sundog sub to the normally open Sundog Tap-Prescott City tap line. Remove the East Bus 7.2 MVAR capacitor bank from Suncog, and install a 14.4 MVAR at Bald Mountain, allowing the new line to use the 39kV bay. This will utilize the normally open line between Prescott city tap and Sundog tap creating a third line into Sundog, two of them from the Willow Lake source.	8,199,225	Project creates second 69kV source from Willow Lake to Suncog, eliminating future 69kV line overloads.	1.50	92,935	04/29/26

Total Transmission Estimate **317,717,711**

ATTACHMENT H

**Arizona Public Service Company
Formula Rate -- Appendix A**
Shaded cells are input cells

Notes FERC Form 1 Page # or Instruction

2024

Allocators			
1 Wages & Salary Allocation Factor			
1 Transmission Wages Expense.	p354.21.b	30,456,659	
2 Total Wages Expense	p354.28b	479,999,831	
3 Less &G Wages Expense	p354.27b	147,487,864	
4 Total	(Line 2 - 3)	332,511,967	
5 Wages & Salary Allocator		(Line 1 / 4)	9.1596%
Plant Allocation Factors			
6 Electric Plant in Service	(Note B)	Attachment 5	27,122,626,066
7 Total Plant In Service		(Sum Line 6)	27,122,626,066
8 Accumulated Depreciation (Total Electric Plant)		Attachment 5	9,928,771,715
9 Total Accumulated Depreciation		(Line 8)	9,928,771,715
10 Net Plant		(Line 7 - 9)	17,193,854,351
11 Transmission Gross Plant		(Line 22 - Line 41)	4,564,892,034
12 Gross Plant Allocator		(Line 11 / 7)	16.8306%
13 Transmission Net Plant		(Line 32 - Line 41)	3,259,403,830
14 Net Plant Allocator		(Line 13 / 10)	18.9588%
Plant Calculations			
Plant In Service (Note O)			
15 Transmission Plant In Service	(Note B)	Attachment 5	4,128,433,647
16 New Transmission Plant Additions for Current Calendar Year (weighted by months in service)		Attachment 6	152,708,216
17 Total Transmission Plant In Service		(Line 15 + 16)	4,281,141,863
18 General & Intangible		Attachment 5	3,123,456,800
19 Total General		(Line 18)	3,123,456,800
20 Wage & Salary Allocation Factor		(Line 5)	9.15957%
21 General Plant Allocated to Transmission		(19 * 20)	286,095,143
22 TOTAL Plant In Service		(Line 17 + 21)	4,567,237,006
Accumulated Depreciation			
23 Transmission Accumulated Depreciation	(Note B)	Attachment 5	1,142,547,853
24 Accumulated Depreciation for Transmission Plant Additions for Current Rate Year		Attachment 6	1,093,593
25 Total Transmission Accumulated Depreciation		(Line 23 + Line 24)	1,143,641,446
26 Accumulated General Depreciation		Attachment 5	648,887,040
27 Accumulated Intangible Depreciation		Attachment 5	1,118,082,341
28 Total Accumulated Depreciation		(Sum Lines 26 to 27)	1,766,969,381
29 Wage & Salary Allocation Factor		(Line 5)	9.1596%
30 General Allocated to Transmission		(Line 28 * 29)	161,846,758
31 TOTAL Accumulated Depreciation		(Line 25 + 30)	1,305,488,204
32 TOTAL Net Property, Plant & Equipment		(Line 22 - 31)	3,261,748,802
Adjustment To Rate Base			
Accumulated Deferred Income Taxes			
33 ADIT net of FASB 106 and 109		Attachment 1	-377,455,762
34 Accumulated Deferred Income Taxes Allocated To Transmission		(Line 33)	-377,455,762
Regulatory Assets and Liabilities			
35 Deficient Deferred Taxes Regulatory Asset (Account 182.3)		Attachment 9	6,928,985
36 Excess Deferred Taxes Regulatory Liability (Account 254)		Attachment 9	-214,328,834
37 Deficient/Excess Deferred Taxes Regulatory Assets and Liabilities Allocated to Transmission		(Line 35 + 36)	-207,399,949
Transmission O&M Reserves			
38 Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	-16,226,066
Prepayments			
39 Prepayments	(Note A)	Attachment 5	6,307,086
40 Total Prepayments Allocated to Transmission		(Line 39)	6,307,086
41 Land Held for Future Use	(Note C)	p214	2,344,972
Materials and Supplies			
42 Undistributed Stores Exp	(Note A)	p227.8c & 16.c	-319,747
43 Wage & Salary Allocation Factor		(Line 5)	9.1596%
44 Total Transmission Allocated		(Line 42 * 43)	-29,287
45 Transmission Materials & Supplies		p227.8c	71,403,326
46 Total Materials & Supplies Allocated to Transmission		(Line 44 + 45)	71,374,039
Cash Working Capital			
47 Operation & Maintenance Expense		(Line 75)	91,771,972
48 Zero Cash Working Capital	Zero		0.0%
49 Total Cash Working Capital Allocated to Transmission		(Line 47 + 48)	0
Network Credits			
50 Outstanding Network Credits	(Note N)	Attachment 5	35,479,533
51 Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	Attachment 5	149,722
52 Net Outstanding Credits		(Line 50 - 51)	35,329,812
53 TOTAL Adjustment to Rate Base		(Line 34 + 37+ 38 + 40 + 41 + 46 + 49 - 52)	-556,385,493
54 Rate Base		(Line 32 + 53)	2,705,363,309

O&M			
Transmission O&M			
55	Transmission O&M	p321.112.b	101,225,406
56	Less Account 565	p321.96.b	36,168,782
57	Transmission O&M	(Line 55 - 56)	65,056,624
Allocated General Expenses			
58	Total A&G	p323.197.b	225,590,531
59	Less PBOP Adjustment	Attachment 5	-32,804,350
60	Less Property Insurance Account 924	p323.185b	6,275,056
61	Less Regulatory Commission Exp Account 928	(Note E)	26,665,098
62	Less General Advertising Exp Account 930.1	p323.191b	4,357,851
63	Less EPRI Dues	(Note D)	35,000
64	General Expenses	(Line 58) - Sum (59 to 63)	221,061,876
65	Wage & Salary Allocation Factor	(Line 5)	9.1596%
66	General Expenses Allocated to Transmission	(Line 64 * 65)	20,248,312
Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note G)	5,277,486
68	General Advertising Exp Account 930.1	(Note K)	0
69	Subtotal - Transmission Related	(Line 67 + 68)	5,277,486
70	Property Insurance Account 924	p323.185b	6,275,056
71	General Advertising Exp Account 930.1	(Note F)	0
72	Total	(Line 70 + 71)	6,275,056
73	Net Plant Allocation Factor	(Line 14)	18.9568%
74	A&G Directly Assigned to Transmission	(Line 72 * 73)	1,189,550
75	Total Transmission O&M	(Line 57 + 66 + 69 + 74)	91,771,972
Depreciation & Amortization Expense			
Depreciation Expense (Note P)			
76	Transmission Depreciation Expense	p336.7f	83,900,644
77	New plant Depreciation Expense	Attachment 6	3,294,597
78	Total Transmission Depreciation Expense	(Line 76 + Line 77)	87,195,341
79	General Depreciation	p336.10f	94,832,501
80	Intangible Amortization	p336.1f	138,353,962
81	Total	(Line 79 + 80)	233,186,463
82	Wage & Salary Allocation Factor	(Line 5)	9.1596%
83	General Depreciation Allocated to Transmission	(Line 81 * 82)	21,358,872
84	Total Transmission Depreciation & Amortization	(Line 78 + 83)	108,554,213
Taxes Other than Income			
85	Taxes Other than Income	Attachment 2	43,041,532
86	Total Taxes Other than Income	(Line 85)	43,041,532
Return / Capitalization Calculations			
Long Term Interest			
87	Long term Interest	p117.62c through 67c	314,158,485
88	Long Term Interest	(Line 87)	314,158,485
89	Preferred Dividends	enter positive	p118.29c
90	Common Stock		
91	Proprietary Capital	p112.16c	8,273,164,989
92	Less Preferred Stock	enter negative	(Line 99)
93	Less Accumulated Other Comprehensive Income Account 219	enter negative	p112.15c
94	Less Account 216.1	enter negative	p112.12c
	Common Stock	(Sum Lines 90 to 93)	8,287,281,197
95	Capitalization	p112.18c through 23c	7,570,170,050
96	Long Term Debt	enter negative	-6,682,457
97	Less Loss on Reacquired Debt	enter positive	p111.81c
98	Plus Gain on Reacquired Debt	enter positive	p113.61c
99	Total Long Term Debt	(Sum Lines 95 to 97)	7,563,487,593
100	Preferred Stock	p112.3c	0
101	Common Stock	(Line 94)	8,287,281,197
102	Total Capitalization	(Sum Lines 98 to 100)	15,850,768,790
103	Debt %	(Line 98 / 101)	48%
104	Preferred %	(Line 99 / 101)	0%
105	Common %	(Line 100 / 101)	52%
106	Debt Cost	(Line 88 / 98)	0.0415
107	Preferred Cost	(Line 89 / 99)	0.0000
108	Common Cost	(Line 100 / 101)	Fixed
109	Weighted Cost of Debt	(Line 102 * 105)	0.0198
110	Weighted Cost of Preferred	(Line 103 * 106)	0.0000
111	Weighted Cost of Common	(Line 104 * 107)	0.0562
112	Total Return (R)	(Sum Lines 108 to 110)	0.0760
113	Investment Return = Rate Base * Rate of Return	(Line 54 * 111)	205,672,944
Composite Income Taxes			
Income Tax Rates			
114	FIT=Federal Income Tax Rate	(Note I)	21.00%
115	SIT=State Income Tax Rate or Composite		4.71%
116	p		0.00%
117	T = 1-((1-SIT) * (1-FIT)) / (1-SIT * FIT * p)		24.72%
	T/ (1-T)		32.84%
ITC Adjustment			
118	Amortized Investment Tax Credit	(Note I) enter negative	p266.8f

119	T/(1-T)		(Line 117)	32.84%
120	Net Plant Allocation Factor		(Line 14)	18.9568%
121	ITC Adjustment Allocated to Transmission		(Line 118 * (1 + 119) * 120)	0
122	Deficient/Excess Deferred Taxes Amortization			
123	Amortized Deficient Deferred Taxes (Account 410.1)	Attachment 9	401,241	
124	Amortized Excess Deferred Taxes (Account 411.1)	Attachment 9	-5,850,579	
125	Total	(Line 122 + 123)	-5,449,338	
126	T/(1-T)		(Line 117)	32.84%
127	Deficient/Excess Deferred Taxes Allocated to Transmission		(Line 124 * (1 + 125))	-7,238,846
128	Income Tax Component =		[Line 117 * 112 * (1-(108 / 111))]	49,932,771
129	Total Income Taxes		(Line 121 + 126 + 127)	42,693,925
REVENUE REQUIREMENT				
130	Summary			
129	Net Property, Plant & Equipment	(Line 32)	3,261,748,802	
130	Adjustment to Rate Base	(Line 53)	-556,385,493	
131	Rate Base	(Line 54)	2,705,363,309	
132	O&M	(Line 75)	91,771,972	
133	Depreciation & Amortization	(Line 84)	108,554,213	
134	Taxes Other than Income	(Line 86)	43,041,532	
135	Investment Return	(Line 112)	205,672,944	
136	Income Taxes	(Line 128)	42,693,925	
137	Gross Revenue Requirement		(Sum Lines 132 to 136)	491,734,587
138	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
139	Transmission Plant In Service	(Line 15)	4,128,433,647	
140	Excluded Transmission Facilities	(Note M)	Attachment 5	142,092,727
141	Included Transmission Facilities:	(Line 138 - 139)	3,986,340,920	
142	Inclusion Ratio	(Line 140 / 138)	96.56%	
143	Gross Revenue Requirement		(Line 137)	491,734,587
144	Adjusted Gross Revenue Requirement		(Line 141 * 142)	474,810,030
145	Revenue Credits & Interest on Network Credits			
144	Revenue Credits	Attachment 3	49,424,716	
145	Interest on Network Credits	(Note N)	Attachment 5	3,094,359
146	Net Revenue Requirement		(Line 143 - 144 + 145)	428,479,674
147	Net Plant Carrying Charge			
148	Net Revenue Requirement	(Line 146)	428,479,674	
149	Net Transmission Plant	(Line 15 - 23)	2,985,885,794	
150	Net Plant Carrying Charge	(Line 147 / 148)	14,3502%	
151	Net Plant Carrying Charge without Depreciation	(Line 147 - 76) / 148	11,5403%	
152	Net Plant Carrying Charge without Depreciation, Return, nor Income-Taxes	(Line 147 - 76 - 112 - 128) / 148	3.2222%	
152	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
153	Net Revenue Requirement Less Return and Taxes	(Line 146 - 135 - 136)	180,112,805	
154	Increased Return and Taxes	Attachment 4	255,605,715	
155	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 152 + 153)	435,718,520	
156	Net Plant Transmission Plant	(Line 15 - 23)	2,985,885,794	
157	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 154 / 155)	14,5926%	
157	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 154 - 76) / 155	11,7827%	
158	Net Revenue Requirement		(Line 146)	428,479,674
159	True-up amount	Attachment 6	45,576,912	
160	Plus any increased ROE calculated on Attachment 7	Attachment 7	—	
161	Facility Credits under Section 30.9 of the APS OATT	Attachment 5	322,752	
162	Net Adjusted Revenue Requirement		(Line 158 + 159 + 161)	474,379,337
163	Annual Point-to-Point Transmission Rate			
164	Average of the 4 Summer CP	(Note L)	Network Transmission Peak Report	9,987,954
164	Annual Point-to-Point Transmission Rate		(Line 162 / 163)	47.50
165	Average of the 8 Non-Summer CP	(Note L)	Network Transmission Peak Report	6,920,599
166	Implied Non-Summer Revenue Requirement		((Line 164/12)*8* Line 165)	219,129,906
167	Implied Summer Revenue Requirement		(Line 146 - Line 166)	209,349,768
168	Implied Annualized Summer Point-to-Point Transmission Rate		(Line 162 - line 166/Line 163/4)*12	76.67
169	Retail Transmission Rates			
170	Residential (kWh)		Rate Design Worksheet	0.01479
170	Gen Serv < 3MW Without Demand Meters -Includes All Customers 20 kW and less (kWh)		Rate Design Worksheet	0.00879
171	Gen Serv < 3MW (kW)		Rate Design Worksheet	2.997
172	Gen Serv > 3MW (kW)		Rate Design Worksheet	3.173
Notes				
A	Electric portion only			
B	Exclude Construction Work In Progress expensed as O&M (rather than amortized). New Transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected to be placed in service in the current calendar year that is not included in the Transmission Plan must be separately detailed on Attachment 5. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service			
C	Transmission Portion Only			
D	All EPRI Annual Membership Dues			
E	All Regulatory Commission Expenses			
F	Safety related advertising included in Account 930.1			
G	Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.			
I	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 includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to use 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/T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income. If the tax rates change during a calendar year, an average tax rate will be used - calculated based on the number of days each was effective in the calendar year.			
J	ROE of 10.75%			
K	Education and outreach expenses relating to transmission, for example siting or billing			
L	Based on APS Network Transmission Peak Report			
M	Amount of transmission plant excluded from rates per Attachment 5.			

- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmision Owner whole on Line 145.
- O AFUDC shall not be applied to the portion of a Network Upgrade for which the customer has provided the funds.
- P Changes in depreciation or amortization rates must be filed with the Commission, as well as any new depreciation or amortization rates.

END

Arizona Public Service Company

Attachment 1 - Accumulated Deferred Income Taxes (ADT) Worksheet

	Transmission Related	Plant Related	Labor Related	Total ADT	
ADT-287	0	(2,559,915,990)	0	(2,559,915,990)	
ADT-283	(1,712,845)	(1,886,272)	0	(3,599,117)	
ADT-190	52,982,112	0	20,644,349	78,626,461	
ADT-C-255	0	0	0	0	
Subtotal-End of Year:	51,269,267	(2,567,899,262)	26,644,349	(2,493,866,646)	
Subtotal-Beginning of Year	53,087,206	(2,573,924,392)	23,892,759	(2,496,544,428)	Average is only used for true-up portion of the formula rate
End of Year for Est.Average for Final	52,178,236	(2,567,866,327)	25,268,554	78,626,461	Allocated provided by Revenue and Regulatory Accounting Dept
Wages & Benefits Allocation (Appendix A, Line 8)					Allocated provided by Revenue and Regulatory Accounting Dept
Direct Plant Allocation (Appendix A, Line 12)				16,830%	
ADT-End of Year for Estimate	51,269,267	(437,165,536)	24,440,507	(377,455,762)	
ADT-Average for Final	52,178,236	(432,185,816)	2,314,490	(377,881,990)	Average is only used for true-up portion of the formula rate
In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-E and each separate ADT item will be listed. Disimilar items with amounts exceeding \$100,000 will be listed separately.					
A	B	C	D	E	F
ADT-190	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related
Deferred Credits - Injury Reserve	1,577,048	1,577,048			
Deferred Credits - SFAS 112	0	0			Book liability for injuries recorded in FERC accounts(s) 208. The underlying book account is not included in rate base, as such ADT is not included in rate base
Deferred Credits - Legal Reserves	1,152,458	904,362			Book liability for FAS 112 is recorded in FERC accounts(s) 228 and 242. Only the amount included in rate base is included in rate base, as such ADT is not included in rate base. 0 with book liability recorded in account 242 is included in rate base
Deferred Credits - Legal Reserves- Attorney General Settlement	0	0			278,096 Book liability for legal reserves recorded in FERC account(s) 242. Only the amount included in rate base is included in rate base, as such ADT is not included in rate base
Deferred Credits - Coal Reclamation	42,390,705	42,390,705			Book liability for coal reclamation recorded in FERC account(s) 242. The underlying book account is not included in rate base, as such ADT is not included in rate base
Deferred Credits - Def Comp	12,256,535	10,785,767			Book liability for Def Comp recorded in FERC account(s) 242. Only the amount included in rate base is included in rate base, as such ADT is not included in rate base
Deferred Credits - Lease Incentive Damages	10,823,228	10,823,228			Book liability for lease incentive damages in FERC account(s) 242. The underlying book account is not included in rate base, as such ADT is not included in rate base
Deferred Credits - Medical Reserve	2,196,372	0			2,196,372 Book liability for medical reserve recorded in FERC account(s) 242. The underlying book account is included in rate base, as such ADT is included in rate base
Deferred Credits - Option II	0	0			Book liability for Option II recorded in FERC account(s) 242. The underlying book account is not included in rate base, as such ADT is not included in rate base
Deferred Credits - Retention Units	11,733,233	11,733,233			Book liability for retention units recorded in FERC account(s) 242. The underlying book account is not included in rate base, as such ADT is not included in rate base
Deferred Credits - Roosevelt Irrigation District Reserve	59,328	69,328			Book liability for Roosevelt Irrigation District Reserve recorded in FERC account(s) 253. The underlying book account is not included in rate base, as such ADT is not included in rate base
Accounts Payable Reserve	1,236,000	1,236,000			Book liability for Accounts Payable Reserve recorded in FERC account(s) 232. The underlying book account is not included in rate base, as such ADT is not included in rate base
Reg Lit - ARO	61,781,136	61,781,136			Book liability for ARO regulatory liability recorded in FERC account(s) 254. The underlying book account is not included in rate base, as such ADT is not included in rate base
Reg Lit - Gain on Sale of Property	28,209	28,209			Book liability for Gain on Sale of Property regulatory liability recorded in FERC account(s) 254. The underlying book account is not included in rate base, as such ADT is not included in rate base
Reg Lit - PV /SFBI	6,629,335	6,629,335			Book liability for PV /SFBI regulatory liability recorded in FERC account(s) 254. The underlying book account is not included in rate base, as such ADT is not included in rate base
Reg Lit - Unamortized Gain on Recaptured Debt	0	0			0 Book liability for Unamortized Gain on Recaptured Debt recorded in FERC account(s) 254. The underlying book account is not included in rate base, as such ADT is not included in rate base
Reg Lit - Deferred ITC	66,326,635	66,326,635			Book liability for Deferred ITC regulatory liability recorded in FERC account(s) 254. The underlying book account is not included in rate base, as such ADT is not included in rate base
Reg Lit - Red Rocks	0	0			Book liability for Red Rocks regulatory liability recorded in FERC account(s) 254. The underlying book account is not included in rate base, as such ADT is not included in rate base
Reg Lit - SFAS 109 - AZNM Rate Change	2,199,742	2,199,742			Book liability for SFAS 109 AZ Rate Change regulatory liability recorded in FERC account(s) 254. The underlying book account is not included in rate base, as such ADT is not included in rate base
Reg Lit - FERC Transmission True-up	0	0			Book liability for FERC Transmission True-up regulatory liability recorded in FERC account(s) 254. The underlying book account is not included in rate base, as such ADT is not included in rate base
Reg Lit - Coal Reclamation	16,165,822	19,165,822			Book liability for Coal Reclamation regulatory liability recorded in FERC account(s) 254. The underlying book account is not included in rate base, as such ADT is not included in rate base
Reg Lit - Removal Costs-Cholla	4,448,220	4,448,220			Book liability for Removal Costs-Cholla regulatory liability recorded in FERC account(s) 254. The underlying book account is not included in rate base, as such ADT is not included in rate base
Reg Lit - Removal Costs-Saguaro	2,841,205	2,841,205			Book liability for Removal Costs-Saguaro regulatory liability recorded in FERC account(s) 254. The underlying book account is not included in rate base, as such ADT is not included in rate base
Reg Lit - Renewable Energy Standard	0	0			Book liability for Renewable Energy Standard regulatory liability recorded in FERC account(s) 242. Only the amount included in rate base is included in rate base (see Attachment 5). As such, only the ADT associated with this regulatory standard is included in rate base
Pension Liabilities	36,100,381	33,336,237			2,764,144 Book liability for Pension Liabilities recorded in FERC account(s) 254. The underlying book account is not included in rate base, as such ADT is not included in rate base
Reg Lit - Other Postretirement Benefits	58,861,551	58,861,551			Book liability for Other Postretirement Benefits recorded in FERC account(s) 254. The underlying book account is not included in rate base, as such ADT is not included in rate base
Deferred Credits - PackCorp Payment	716,880	716,880			Book liability for PackCorp payment recorded in FERC account(s) 254. The underlying book account is not included in rate base, as such ADT is not included in rate base
Reg Lit - Power Supply Adjuster MTM	0	0			Book liability for Power Supply Adjuster MTM regulatory liability recorded in FERC account(s) 254. The underlying book account is not included in rate base, as such ADT is not included in rate base
Mark to market	15,476,068	15,476,068			Book liability for mark to market recorded in FERC accounts(s) 176, 178, 244, and 245. The underlying book account is not included in rate base, as such ADT is not included in rate base
Other Tax Accruals	8,710,476	8,710,476			Deferral Tax principal and interest with book liability for Sales and Use Tax and other accruals recorded in FERC account(s) 239/293/42/253. The underlying book accounts are not included in rate base, as such ADT is not included in rate base
Interest on Tax Reserve	1,081,715	1,081,715			Book liability for Interest on Tax Reserve recorded in FERC account(s) 239. The underlying book account is not included in rate base, as such ADT is not included in rate base
Severance Reserve	335,787	0			335,787 Book liability for severance reserve recorded in FERC accounts(s) 226 and 242. Only the amount included in rate base is included in rate base, as such ADT is not included in rate base
Workers' Compensation	1,365,887	969,082			Book liability for Workers Compensation recorded in FERC accounts(s) 228 and 242. Only the amount included in rate base is included in rate base, as such ADT is not included in rate base
Renewable Energy Incentives	14,570,865	14,570,865			396,275 Book liability for Renewable Energy Incentives with book liability recorded in rate base (see Attachment 5). As such, only the ADT associated with this incentive is included in rate base
Accrued Fiber	57,945	57,945			Book liability for fiber recorded in FERC account(s) 242. Only the amount included in rate base is included in rate base, as such ADT is not included in rate base
Accrued Vacation	2,549,733	0			2,549,733 Book liability for accrued vacation recorded in FERC account(s) 242. The underlying book account is included in rate base, as such ADT is included in rate base
Accrued Payroll	675,608	0			675,608 Book liability for accrued payroll recorded in FERC account(s) 242. The underlying book account is included in rate base, as such ADT is included in rate base
Accrued Incentive	25,450,011	9,678,054			15,671,947 Book liability for accrued incentive recorded in FERC account(s) 242. The underlying book account is included in rate base, as such ADT is included in rate base
TCJA Gross Deferred Taxes	273,316,610	220,326,496	52,982,112		
Lease Incentive ROL Asset	6,614,473	6,614,473			Book liability for lease incentive ROL asset recorded in FERC account(s) 101/102. The underlying book account is not included in rate base, as such ADT is not included in rate base
Lease Liability	406,442,250	406,442,250			Book liability for leases recorded in FERC accounts(s) 237 and 245. The underlying book account is not included in rate base, as such ADT is not included in rate base
Staples Rebate	139,795	48,875			16,932 Book liability for staples rebate recorded in FERC accounts(s) 237 and 243. Only the amount included in account 243 is included in rate base (see Attachment 5). As such, only the ADT associated with this rebate is included in rate base
Credit Carryforwards	8,117	6,117			Book liability for credit carryforwards recorded in FERC account(s) 242. Only the amount included in rate base is included in rate base, as such ADT is included in rate base
Sun Edison West Farg LSC	0	0			Book liability for Sun Edison West Farg LSC recorded in FERC account(s) 242. The underlying book account is not included in rate base, as such ADT is not included in rate base
AZ NOL Carryforwards	0	0			Book liability for AZ NOL carryforwards recorded in FERC account(s) 242. The underlying book account is not included in rate base, as such ADT is not included in rate base
Captive Insurance	1,078,658	1,078,658			0 Book liability for captive insurance recorded in FERC account(s) 242. Only the amount included in rate base is included in rate base, as such ADT is included in rate base
CC&B Profit Based Incentive	1,743,118	1,743,118			Book liability for CC&B Profit Based Incentive recorded in FERC account(s) 242 and 253. The underlying book account is not included in rate base, as such ADT is included in rate base
Coal Community Transition	5,546,569	5,546,569			Book liability for Coal Community Transition recorded in FERC accounts(s) 242 and 253. Only the amount included in account 242 is included in rate base (see Attachment 5), however is adjusted after the amount included in account 242 is included in rate base (see Attachment 5), however is adjusted after the amount included in account 242 is included in rate base
Coal Contract Shortfall Accrual	4,557,768	4,557,768			Book liability for Coal Contract shortfall recorded in FERC account(s) 242. The underlying book account is not included in rate base, as such ADT is not included in rate base
Retainers for Assets 190	1,117,893,296	1,038,265,833	52,982,112	0	26,644,349
Less FAS 112 Above if not separately removed	2,199,742	2,199,742	0	0	0
Less FAS 112 Above if not separately removed	0	0	0	0	0
Total	1,115,692,563	1,036,096,091	52,982,112	0	26,644,349

Instructions for Assets 190:
1. ADT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer, or Production) are directly assigned to Column C.
2. ADT items related only to Transmission are directly assigned to Column D.
3. ADT items related to Plant and not to Columns C & D are included in Column E.
4. ADT items related to labor and not to 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 ADT is not included in the formula, the associated ADT amount shall be excluded.
6. For Form 14-Bill, items of authority for Accounts 202 and 203 should be listed on Form 14, p. 111-57.c.

A ADIT-262	B Total	C Gas, Prod Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
Net Plant Book/Tax Differences	(2,879,440,561)			(2,879,440,561)		Book asset for plant recorded in FERC account(s) 101-108, as such ADIT is included in rate base, as such book account is not included in rate base.
Reg Line - Removal Costs	19,526,561			19,526,561		Book liability for removal costs recorded in FERC account(s) 108. The underlying book account is included in rate base, as such ADIT is included in rate base.
Subtotal - p215 (Form 1-F filer, see note 6 & below)	(2,559,913,990)	0	0	(2,559,913,990)	0	
Less FASB 108 Above if not separately removed	0			0		
Less FASB 108 Above if not separately removed	0			0		
Total	(2,559,913,990)	0	0	(2,559,913,990)	0	

Instructions for Account 262:

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 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 unadjusted ADIT amount shall be excluded.
6. Re: Form 1-F filer: Sum of subtotals for Accounts 262 and 263 should be to Form No. 1-F, p.113,57.c

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A ADIT-263	B Total	C Gas, Prod Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
Reg Asset - AFUDC	(47,693,830)	(47,693,830)				Book asset for AFUDC regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - Active Union Medical Trust	(2,391,280)	(2,391,280)				Book asset for Active Union Medical Trust regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - Mead Pne Line	(2,072,533)	(2,072,533)				Book asset for Mead Pne Line regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - Unamortized Loss on Recouped Debt	(1,651,903)			(1,651,903)		Book components of unamortized penalties on reacquired debt are recovered via vis the cost of capital associated with the debt, as such ADIT is not included in the ADIT associated with these regulatory accounts by designating such ADT as plant related.
Reg Asset - Power Supply Adjustor MTM	(84,393,278)	(84,393,278)				Book asset for Power Supply Adjustor MTM regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - Coal Reclamation	(1,954,072)	(1,954,072)				Book asset for Coal Reclamation regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - COVID Relief Deferral	(324,151)	(324,151)				Book asset for COVID Relief Deferral regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - Customer Bill Transaction Fee Deferral	(311,328)	(311,328)				Book asset for Customer Bill Transaction Fee Deferral regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - Demand Side Management	0	0				Book asset for Demand Side Management Program regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - FERC Transmission True Up	(8,691,194)	(8,691,194)				Book liability for FERC Transmission True-up regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Coal Contract Shortfall Accrual	0	0				Book asset for lease income damages regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - Lease Incentive Damages	(17,437,698)	(17,437,698)				Book asset for lease income damages regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - Pension	(185,641,367)	(185,641,367)				Book asset for Pension and Other Postretirement benefits regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - Option II	(8,184,401)	(8,184,401)				Book asset for Option II regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - SFAS 108	19,828	19,828				Book asset for SFAS 108 regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - OPEB Subsidy PPACA	0	0				Book asset for OPEB Subsidy PPACA regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - ITG Basis Adjustment	(7,315,108)	(7,315,108)				Book asset for ITG Basis Adjustment regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - Property Tax Deferral	(5,912,619)	(5,912,619)				Book asset for Property Tax Deferral regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - Lost Fixed Cost	0	0				Book asset for Lost Fixed Cost regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - Four Comers Deferral (Units 102/9)	0	0				Book asset for Four Comers SCR DCF Ratum Deferral regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - Ocosta Deferral	(28,372,447)	(28,372,447)				Book asset for Ocosta Deferral regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - Four Comers SCE Primoform Deferral	0	0				Book asset for Four Comers SCE Primoform Deferral regulatory assets recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - Four Comers SCR DCF Ratum Deferral	(20,548,028)	(20,548,028)				Book asset for Four Comers SCR DCF Ratum Deferral regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - AG-1 Deferral	0	0				Book asset for AG-1 Deferral regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Reg Asset - Tax Expense Adjustor Mechanism	(1,120,864)	(1,120,864)				Book asset for Tax Expense Adjustor Mechanism regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
TCA Balancing Account	0	0				Book asset for TCA Balancing Account regulatory asset recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Other Special Use Funds	(99,145,912)	(99,145,912)				Book asset for OPEB Active Union Medical Trust Raunds recorded in FERC account 129. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Pension & Other Postretirement	(82,925,327)	(82,925,327)				Book asset for Pension & Other Postretirement Benefits recorded in FERC account(s) 182. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Mark to market	(5,025,688)	(5,025,688)				Book asset for mark to market recorded in FERC account(s) 176, 244, and 245. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Active Union Trust Income	(5,150,356)	(5,150,356)				Book asset for Active Union Trust Investment recorded in FERC account 128. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Other Deferred Details	(1,993,518)	(1,993,518)				Book liability for CC&B Production Benefit Incentive Account recorded in FERC account(s) 202. The underlying book account is not included in rate base, as such ADIT is not included in rate base.
Prepads	(254,389)			(254,389)		Book asset for prepads recorded in FERC account(s) 182. The full amount included in account 101 is included in rate base, as such ADIT is not included in rate base.
TCJA Excess Deferred Taxes	(2,514,211)	(601,368)	(1,712,845)			Excess Deferred Taxes regulatory asset recorded in FERC account(s) 182. The transmission-related portion of the underlying book account is included in the transmission FERC formula, as such the transmission-related component of the ADT associated with this regulatory account is included in rate base.
Subtotal - p217 (Form 1-F filer, see note 6, below)	(894,369,738)	(894,769,627)	(1,712,845)	(1,886,272)	0	
Less FASB 108 Above if not separately removed	0	(55,145,524)	—	—		
Less FASB 108 Above if not separately removed	(82,925,327)	(82,925,327)	—	—		
Total	(846,308,683)	(842,709,706)	(1,712,845)	(1,886,272)	—	

Instructions for Account 263:

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 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 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 unadjusted ADIT amount shall be excluded.
6. Re: Form 1-F filer: Sum of subtotals for Accounts 262 and 263 should be to Form No. 1-F, p.113,57.c

Attachment 1-Accumulated Deferred Income Taxes (ADIT) Worksheet

A ADIT-255	B	Balance	Amortization
1 Rate Base Treatment			
2 Balance to Attachment 1, Page 3, Transmission Related ADIT 259		—	
3 (a)			
4 Amortization to line 115 of Appendix A		—	—
5 Total		—	—
6 Total Form No. 1 (p 266 & 267)		—	—
7 Difference /1		—	—

/1 Difference must be zero.

(a) The ADIT-255 table reflects Accumulated Deferred Income Tax Credits related to transmission investments.

Arizona Public Service Company

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263 Col (L)	Allocator	Allocated Amount
Plant Related			
1 Transmission Personal Property Tax (directly assigned to Transmission)	\$ 40,088,600	100%	\$ 40,088,600
2 Capital Stock Tax	16.8306%	—	—
3 Gross Premium (insurance) Tax	16.8306%	—	—
4 PURTA	16.8306%	—	—
5 Corp License	16.8306%	—	—
Total Plant Related	40,088,600		\$ 40,088,600
Labor Related			
6 Federal FICA & Unemployment & state unemployment	32,238,778		
Total Labor Related	\$ 32,238,778	9.1596%	\$ 2,952,933
Other Included			
7 Miscellaneous	0		
Total Other Included	\$ 0	16.8306%	\$ 0
Total Included			\$ 43,041,532
Currently Excluded			
8 Use & Sales Tax	0		
9 Adjust state and local tax reserve	428,559		
10 Other Sales & Use Tax	0		
11 Other Personal Property Tax (excluded)	186,156,742		
12			
13			
14			
15			
16			
17			
18			
19			
20			
21 Total "Other" Taxes (included on p. 263)	258,912,679		
22 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	258,912,679		
23 Difference			—

Criteria for Allocation:

- Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they will not be included.
- Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they will not be included.
- Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above.
- Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

Arizona Public Service Company***Attachment 3 - Revenue Credit Workpaper*****Account 454 - Rent from Electric Property**

1 Rent from Electric Property - Transmission Related (Note 3)	96,968
2 Total Rent Revenues	(Sum Lines 1)

Account 456 - Other Electric Revenues (Note 1)

3 Scheduling, System Control & Dispatch (Ancillary Service)	p398 line 1 column g	\$ 2,875,718
4 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (Note 4)		\$ 45,802,806
Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 4)		—
6 Transitional Revenue Neutrality (Note 1)		161,466
7 Transitional Market Expansion (Note 1)		1,295,866
8 Professional Services (Note 3)		—
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		50,232,824
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		(808,108)
11 Gross Revenue Credits	(Sum Lines 2-10)	49,424,716
12 Line 17g		
13 Total Revenue Credits		

Revenue Adjustment to determine Revenue Credit

14 Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 162 of Appendix A.

15 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.

16 Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licensees of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 17a - 17g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

17a Revenues included in lines 1-11 which are subject to 50/50 sharing.	1,295,866
17b Costs associated with revenues in line 17a	320,350
17c Net Revenues (17a - 17b)	975,517
17d 50% Share of Net Revenues (17c / 2)	487,758
17e Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.	—
17f Net Revenue Credit (17d + 17e)	487,758
17g Line 17f less line 17a	(808,108)
18 Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities.	—
19 Amount offset in line 4 above	
20 Total Account 454 and 456	50,232,824
Composite Tax Rate	24.72%

Arizona Public Service Company

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

A	100 Basis Point increase in ROE and Income Taxes	Line 12 + Line 23	255,605,715
B	100 Basis Point increase in ROE		1.00%
Return Calculation			
1	Rate Base	Appendix A, Line 54	2,705,363,309
2	Debt %	Appendix A, Line 102	47.7%
3	Preferred %	Appendix A, Line 103	0.0%
4	Common %	Appendix A, Line 104	52.3%
5	Debt Cost	Appendix A, Line 105	4.15%
6	Preferred Cost	Appendix A, Line 106	0.00%
7	Common Cost	Appendix A % plus 100 Basis Pts	10.75%
8	Weighted Cost of Debt	Appendix A, Line 108	0.0198
9	Weighted Cost of Preferred	Appendix A, Line 109	—
10	Weighted Cost of Common	Line 4 * Line 7	0.0562
11	Total Return (R)	Sum Lines 8 to 10	0.0760
12	Investment Return = Rate Base * Rate of Return	Line 11 * Line 1	205,672,944
Composite Income Taxes			
Income Tax Rates			
13	FIT=Federal Income Tax Rate	Appendix A, Line 113	21.00%
14	SIT=State Income Tax Rate or Composite	Appendix A, Line 114	4.71%
15	p (percent of federal income tax deductible for state purposes)	Appendix A, Line 115	0.00%
16	T =1 - [[[1 - SIT] * (1 - FIT)] / (1 - SIT * FIT * p)] =	Appendix A, Line 116	24.72%
17	T/(1-T)	Appendix A, Line 117	32.84%
ITC Adjustment			
18	Amortized Investment Tax Credit	Appendix A, Line 118	—
19	1/(1-T)	Appendix A, Line 119	32.8390%
20	Net Plant Allocation Factor	Appendix A, Line 120	18.9568%
21	ITC Adjustment Allocated to Transmission	Appendix A, Line 121	0
22	Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	Line 17*Line 12*(1-(Line 8/Line 11))	49,932,771
23	Total Income Taxes	Line 21 + 22"	49,932,771

Arizona Public Service Company

Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line By Description, Notes, Form 3 Page #s and Instructions						Details
						Balance for Estimate
Calculation of Transmission Plant In Service	Source	p206.58.b	2023	3,765,813,439	3,765,813,439	
December	company records	2024	3,792,082,731	3,792,082,731		
January	company records	2024	3,813,365,458	3,813,365,458		
February	company records	2024	3,819,500,458	3,819,500,458		
March	company records	2024	3,873,746,911	3,873,746,911		
April	company records	2024	3,926,968,273	3,926,968,273		
May	company records	2024	3,951,441,384	3,951,441,384		
June	company records	2024	3,998,652,847	3,998,652,847		
July	company records	2024	4,011,145,153	4,011,145,153		
August	company records	2024	4,054,714,174	4,054,714,174		
September	company records	2024	4,077,115,435	4,077,115,435		
October	company records	2024	4,091,145,174	4,091,145,174		
November	company records	2024	4,120,433,647	4,120,433,647		
December	p207.58.g	2024	4,120,433,647	4,120,433,647		
Transmission Plant In Service			3,939,305,174	3,939,305,174		
Calculation of Distribution Plant In Service	Source	p206.75.b	2023	8,440,649,616	8,440,649,616	
December	company records	2024	8,466,101,046	8,466,101,046		
January	company records	2024	8,496,877,363	8,496,877,363		
February	company records	2024	8,524,585,074	8,524,585,074		
March	company records	2024	8,579,174,742	8,579,174,742		
April	company records	2024	8,641,602,778	8,641,602,778		
May	company records	2024	8,668,852,070	8,668,852,070		
June	company records	2024	8,703,997,828	8,703,997,828		
July	company records	2024	8,807,572,560	8,807,572,560		
August	company records	2024	8,863,582,795	8,863,582,795		
September	company records	2024	8,887,238,039	8,887,238,039		
October	company records	2024	8,957,193,439	8,957,193,439		
November	company records	2024	9,019,398,607	9,019,398,607		
December	p207.75.g	2024	9,019,398,607	9,019,398,607		
Distribution Plant In Service			8,704,382,439	8,704,382,439		
Calculation of Intangible Plant In Service	Source	p204.5.b	2023	1,037,987,355	1,037,987,355	
December	company records	2024	1,050,000,000	1,050,000,000		
December	p205.5.g	2024	1,050,000,000	1,050,000,000		
Intangible Plant In Service			1,348,147,519	1,348,147,519		
Calculation of General Plant In Service	Source	p206.96.b	2023	1,542,652,737	1,542,652,737	
December	company records	2024	1,568,149,648	1,568,149,648		
General Plant In Service			1,568,149,648	1,568,149,648		
Calculation of Production Plant In Service	Source	p204.46.b	2023	10,180,721,735	10,180,721,735	
December	company records	2024	10,199,765,162	10,199,765,162		
January	company records	2024	10,231,361,246	10,231,361,246		
February	company records	2024	10,234,106,558	10,234,106,558		
March	company records	2024	10,341,665,955	10,341,665,955		
April	company records	2024	10,422,643,150	10,422,643,150		
May	company records	2024	10,460,591,438	10,460,591,438		
June	company records	2024	10,472,824,431	10,472,824,431		
July	company records	2024	10,487,480,395	10,487,480,395		
August	company records	2024	10,482,824,660	10,482,824,660		
September	company records	2024	10,515,222,266	10,515,222,266		
October	company records	2024	10,668,435,568	10,668,435,568		
November	company records	2024	10,801,537,012	10,801,537,012		
December	p205.46.g	2024	10,801,537,012	10,801,537,012		
Production Plant In Service			10,421,444,588	10,421,444,588		
Total Plant In Service			Sum of averages above	25,879,260,912	27,122,626,066	

Accumulated Depreciation Worksheet

Attachment A Line By Description, Notes, Form 3 Page #s and Instructions						Details
						Balance for Estimate
Calculation of Transmission Accumulated Depreciation	Source	Prior year p219.25.	2023	1,372,721,123	1,372,721,123	
December	company records	2024	1,051,752,269	1,051,752,269		
January	company records	2024	1,059,569,200	1,059,569,200		
February	company records	2024	1,059,538,095	1,059,538,095		
March	company records	2024	1,097,618,298	1,097,618,298		
April	company records	2024	1,109,596,038	1,109,596,038		
May	company records	2024	1,108,448,217	1,108,448,217		
June	company records	2024	1,110,451,245	1,110,451,245		
July	company records	2024	1,114,457,648	1,114,457,648		
August	company records	2024	1,123,303,869	1,123,303,869		
September	company records	2024	1,126,094,532	1,126,094,532		
October	company records	2024	1,135,394,643	1,135,394,643		
November	company records	2024	1,142,547,853	1,142,547,853		
December	p219.25	2024	1,142,547,853	1,142,547,853		
Transmission Accumulated Depreciation			1,107,246,262	1,107,246,262		
Calculation of Distribution Accumulated Depreciation	Source	Prior year p219.25.	2023	2,219,235,355	2,219,235,355	
December	company records	2024	2,228,147,082	2,228,147,082		
January	company records	2024	2,263,057,698	2,263,057,698		
February	company records	2024	2,265,057,697	2,265,057,697		
March	company records	2024	2,267,398,869	2,267,398,869		
April	company records	2024	2,269,816,277	2,269,816,277		
May	company records	2024	2,367,152,972	2,367,152,972		
June	company records	2024	2,400,392,152	2,400,392,152		
July	company records	2024	2,424,086,318	2,424,086,318		
August	company records	2024	2,446,765,248	2,446,765,248		
September	company records	2024	2,467,351,836	2,467,351,836		
October	company records	2024	2,475,711,907	2,475,711,907		
November	company records	2024	2,482,341,376	2,482,341,376		
December	p219.25	2024	2,442,341,376	2,442,341,376		
Distribution Accumulated Depreciation			2,352,463,280	2,352,463,280		
Calculation of Intangible Accumulated Depreciation	Source	Prior year p200.21.c	2023	1,161,598,035	1,161,598,035	
December	p200.21.c	2024	1,161,598,035	1,161,598,035		
Accumulated Intangible Depreciation			1,139,839,168	1,139,839,168		
Calculation of General Accumulated Depreciation	Source	Prior year p219.28.c	2023	648,697,766	648,697,766	
December	p219.28.c	2024	648,697,766	648,697,766		
Accumulated General Depreciation			648,697,766	648,697,766		
Calculation of Production Accumulated Depreciation	Source	Prior year p219.20 thru 219.24	2023	4,704,101,535	4,704,101,535	
December	company records	2024	4,267,286,319	4,267,286,319		
January	company records	2024	4,295,957,511	4,295,957,511		
February	company records	2024	4,365,762,432	4,365,762,432		
March	company records	2024	4,393,324,969	4,393,324,969		
April	company records	2024	4,408,775,455	4,408,775,455		
May	company records	2024	4,434,425,492	4,434,425,492		
June	company records	2024	4,449,366,642	4,449,366,642		
July	company records	2024	4,477,508,666	4,477,508,666		
August	company records	2024	4,501,362,720	4,501,362,720		
September	company records	2024	4,522,445,598	4,522,445,598		
October	company records	2024	4,549,339,329	4,549,339,329		
November	company records	2024	4,576,913,105	4,576,913,105		
December	p219.20 thru 219.24	2024	4,576,913,105	4,576,913,105		
Production Accumulated Depreciation			4,424,092,752	4,424,092,752		
Total Accumulated Depreciation			Sum of averages above	9,520,113,882	9,928,771,715	

Electric / Non-electric Cost Support								
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions								
		Form 1 Amount	Electric Portion	Non-Electric Portion	Details			
27	Plant Allocation Factors							
	Accumulated Intangible Depreciation	p200.21.c	1,118,082,341	1,118,082,341	0			
42	Materials and Supplies							
	Undistributed States Exp	p227.16c	-319,747	-319,747	0			
80	Depreciation Expense							
	Intangible Amortization	p336.1d&e	138,353,982	138,353,982	0			
Transmission / Non-transmission Cost Support								
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions								
		Begin of year	End of Year	End of Year for Est. Average for Final	Details			
41	Plant Held for Future Use	p214	Total Non-transmission Related Transmission Related	10,535,694 8,190,622 2,344,972	10,535,594 8,190,622 2,344,972			
PBOPs Cost Support								
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions								
		Form 1 Amount	PBOPs	All other	Details			
59	Allocated General Expenses							
	Account 925 (2016)	p323.187b	64,872,042	(12,343,744)	77,215,766 Base year			
	Account 926 (Current Year)		35,984,242	(45,148,094)	61,132,336 Current Year			
	Change in PBOP Expense			(32,804,350)				
EPRI Dues Cost Support								
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions								
		Form 1 Amount	EPRI Dues		Details			
63	Allocated General Expenses		AAG	35,000	35,000			
	Less EPRI Dues	p362.303						
Regulatory Expense Related to Transmission Cost Support								
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions								
		Form 1 Amount	Transmission Related	Non-transmission Related	Details			
87	Directly Assigned A&G							
	Regulatory Commission Exp Account 928	p390.1 thru 350.21	26,666,098	5,277,498	21,387,612			
Safety Related Advertising Cost Support								
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions								
		Form 1 Amount	Safety Related	Non-safety Related	Details			
71	Directly Assigned A&G							
	General Advertising Exp Account 930.1	p323.191.b	4,357,851	—	4,357,851			
Multi-State Workpaper								
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions								
		State 1	State 2	State 3	State 4	State 5	Composite	
114	SI/T=State Income Tax Rate or Composite	AZ	NM	CA	TX	UT		
		4.700%	0.010%	8.050%	0.000%	0.000%	4.71%	
Education and Outreach Cost Support								
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions								
		Form 1 Amount	Education & Outreach	Other	Details			
88	Directly Assigned A&G							
	General Advertising Exp Account 930.1	p323.191.b	4,357,851	0	4,357,851			
Excluded Gross Plant Cost Support								
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions								
		Excluded Gross Transmission Facilities	Descriptions of the Facilities					
139	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities							
	Excluded Gross Transmission Facilities	142,092,727	General Description of the Facilities					
	Instructions:	Enter \$	None					
1	Remove all investment below 69 kV facilities, including the requirement allocated to distribution of a dual function substation, generator interconnection and local and direct assigned facilities for which separate costs are charged and step-up generation substation included in transmission plant in service.	138,092,727 1,250,000 2,750,000	Step Up Xlmrs FERC Settlement West Phoenix to Lincoln Substation 345 kV transmission line					
2	If unable to determine the investment below 69kV in a substation, with investment of 69 kV and higher as well as below 69 kV, the following formula will be used: A) Total Investment in substation B) Identifiable Investment in Transmission (provide workpaper) C) Identifiable Investment in Distribution (provide workpaper) D) Amount to be excluded ($A \times (C / (B + C))$)	Example: 1,000,000 500,000 400,000 444,444						
		Or Enter \$						
			Add more lines if necessary					
Transmission Related Account 242 Reserves								
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions								
		Begin of year	End of Year	End of Year for Est. Average for Final	Allocation Trans Related Details			
38	Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)							
	Directly Assignable to Transmission							
	Deposits							
	Land Rights							
	Sum Directly Transmission							
		352,160 3,841,262	352,160 4,006,454					
		4,193,422	4,358,614	4,276,018	100%			
	Total Not Directly Assignable to Transmission	(A) Total Not Directly Transmission	169,042,955	161,366,126	165,204,541			
	Labor Related, or General plant related							
	Vacation Accrual - Old Plan	13,292,744	14,260,957	13,776,451				
	Accrued Payroll	9,228,836	12,740,109	10,984,472				
	Medical - Dental	9,533,000	8,685,000	9,209,000				
	Short Term Software License	—	5,842,859	2,281,429				
	Workmen's Compensation Liability	1,412,699	1,605,077	1,508,888				
	Vacation Accrual	972,311	906,382	939,347				
	Vacation Accrual - Participants	2,538,002	2,749,427	2,842,714				
	SFAS 112	—						
	Investive Accrual	49,905,275	64,206,003	57,101,289				
	Severance	163,154	1,358,360	780,757				
	SERBP	14,762,603	11,181,813	12,972,208				
	Deferred Compensation	6,837,339	8,026,569	6,332,004				
	(B) Sum Labor Related	108,534,064	129,563,456	119,048,760	9.1596%	11,867,453	10,904,352	
	Other	(A) - (B)	60,508,892	31,802,671	46,155,781	0.00%	—	—
	Total Transmission Related Reserves		173,206,378	165,724,740	check		16,228,068	15,180,370
Prepayments								
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions								
		Begin of year	End of Year	End of Year for Est. Average for Final	Allocation Trans Related Details			
39	Prepayments							
	Labor Related	Worksheet 5						
	Plant Related	Worksheet 5						
	100% Transmission Related	Worksheet 5						
	Other (Excluded)	Worksheet 5						
		31,539,040 1,203,517 3,231,558 24,186,149	30,530,033 1,024,006 3,334,867 21,911,186	30,833,036 1,113,762 3,283,212 23,048,667	9.160% 18.957% 100.000% 0.000%	2,778,100 194,119 3,334,867 —	2,833,332 211,133 3,283,212 —	
							6,307,086	6,327,678
Materials & Supplies								
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions								
		Begin of year	End of Year	End of Year for Est. Average for Final	Details			
42	Stores Expense Undistributed	p227.16	1,431,552 1,431,552	(319,747) (319,747)				
45	Transmission Materials & Supplies	p227.8	68,389,145	71,403,326	68,896,236			
Outstanding Network Credits Cost Support								
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions								
		Begin of year	End of Year	End of Year for Est. Average for Final	Description of the Credits			

Attachment H

Network Credits							General Description of the Credits	
50	Outstanding Network Credits		Account 262	2023	27,962,368		27,962,368	
	December		Account 252	2024	35,479,533		35,479,533	
	Average Beginning and End of Year				31,715,949		31,715,949	
51	Accumulated Depreciation Associated with Facilities with Outstanding Network Credits		Account 252	2023	6,071,898		6,071,898	
	December		Account 252	2024	149,722		149,722	
	Average Beginning and End of Year				3,110,810		3,110,810	

Interest on Outstanding Network Credits Cost Support				Interest on Network Credits		Description of the Interest on the Credits	
Attachment A Line #, Descriptions, Notes, Form : Page #s and Instructions							
145 Interest on Network Credits				3,094,359			
						Add more lines if necessary	

Facility Credits under Section 30.9 of the APS OATT				Facility Credits under Section 30.9 of the APS OATT	
Attachment A Line #, Descriptions, Notes, Form : Page #s and Instructions					
161 Facility Credits under Section 30.9 of the APS OATT				322,752	

Arizona Public Service Company

Attachment 6 - Estimate and Reconciliation Worksheet

Exec Summary

Step	Month	Year	Action
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form 1.
2	April	Year 2	TO estimates all transmission Cap Adds, Retirements, and associated depreciation for Year 2 based on Months expected to be in service in Year 2.
3	April	Year 2	TO adds estimates from Step 2 to Appendix A
4	May	Year 2	Post results of Step 3 on APS web site.
5	June	Year 2	Results of Step 3 go into effect.
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form 1.
7	April	Year 3	Reconciliation - TO calculates the true up amount by subtracting the results of Step 6 by Step 3.
8	April	Year 3	Reconciliation - TO calculates interest and amortization associated with the true up calculated in Step 7 and applies that amount to line 159 of the formula.
9	April	Year 3	TO estimates all transmission Cap Adds, Retirements, CWIP and associated depreciation for Year 3 based on Months expected to be in service and monthly CWIP balances in Year 3.
10	April	Year 3	TO adds 13 month average Cap Adds and retirements (line 16 and 24) to the Formula.
11	May	Year 3	Post results of Step 10 on APS web site.
12	June	Year 3	Results of Step 9 go into effect for the Rate Year 2.

Reconciliation details

1	April	Year 2	TO populates the formula with Year 1 data from FERC Form 1. 355,028,639 Rev Req based on Year 1 data.	Must run Appendix A to get this number (without estimated cap adds) from Appendix A
---	-------	--------	--	---

2	April	Year 2	TO estimates all transmission Cap Adds, Retirements, and associated depreciation for Year 2 based on Months expected to be in service in Year 2.
---	-------	--------	--

(A) Other Project PIS	(B) other retirements	(C) Project X PIS	(D) Project X PIS retirements	(E) Accumulated Balance		
				(F)	(G)	Other Project PIS
Dec				0	0	0
Jan	24,238,500			0	24,238,500	—
Feb	12,344,855			0	36,583,355	—
Mar	12,304,024			0	48,887,379	—
Apr	3,379,094			0	52,266,473	—
May	2,134,911			0	54,401,384	—
Jun	14,298,835			0	68,697,219	—
Jul	83,117,759			0	151,814,978	—
Aug	25,989,797			0	177,795,685	—
Sep	56,004,643			0	233,800,328	—
Oct	57,325,145			0	291,125,473	—
Nov	32,118,824			0	303,244,297	—
Dec	103,501,004			0	406,745,301	—
Total	406,745,301			—	142,276,952	—

13 month avg of new plant additions = Col F + Col H

142,276,952 goes to line 16 of the formula

(I) = F Total Other Project PIS	(J) Composite Trans Deprec Rate	(K) = I * J Depreciation Expense	(L) Accum Deprec	(M) = H Total Project X PIS	(N) Composite Trans Deprec Rate	(O) = L * M Deprecation Expense	(P) Accum Deprec
Jan	24,238,500	0.17%	40,369	40,369	—	0.17%	— VALIDATE
Feb	36,583,355	0.17%	60,930	101,299	—	0.17%	—
Mar	48,887,379	0.17%	81,422	182,721	—	0.17%	—
Apr	52,266,473	0.17%	87,050	269,771	—	0.17%	—
May	54,401,384	0.17%	90,606	360,377	—	0.17%	—
Jun	68,697,219	0.17%	114,415	474,792	—	0.17%	—
Jul	151,814,978	0.17%	252,848	727,641	—	0.17%	—
Aug	177,795,685	0.17%	296,119	1,023,760	—	0.17%	—
Sep	233,800,328	0.17%	389,395	1,413,156	—	0.17%	—
Oct	291,125,473	0.17%	484,871	1,898,026	—	0.17%	—
Nov	303,244,297	0.17%	505,055	2,403,081	—	0.17%	—
Dec	406,745,301	0.17%	677,436	3,080,517	—	0.17%	—
Total			3,080,517	921,193			

13 mo. Avg accumulated depreciation = Col L + Col P.
Depreciation Expense = Col K + Col O.

921,193 goes to line 24 of the formula

3,080,517 goes to line 77 of the formula

3	April	Year 2	TO adds estimates from Step 2 to Appendix A.
			Include inputs to Appendix A Lines 77

4	May	Year 2	Post results of Step 3 on APS web site.
			Must run Appendix A to get this number (with results of step 2)

5	June	Year 2	Results of Step 3 go into effect.
			355,351,391

6	April	Year 3	TO populates the formula with Year 2 data from FERC Form 1.
			397,113,730 Rev Req based on Prior Year data

step 6 file

7	April	Year 3	Reconciliation - TO calculates the true up amount by subtracting the results of Step 6 by Step 3.
			Prior Year True Up First Year True up Total True Up

Results of Step 6	\$ 397,113,730	\$ 397,113,730
Results of Step 5	\$ 355,351,391	\$ 355,351,391
True up w/o interest		\$ 41,762,339

Divide True up w/o interest by the number of months the rate was in effect and place that result in the month that the rate went in effect in the interest calculation below.

8	April	Year 3	Reconciliation - TO calculates interest and amortization associated with the true up calculated in Step 7 and applies that amount to line 159 of the formula.
			Interest on Amount of Refunds or Surcharges

Interest on Amount of Refunds or Surcharges

In accordance with FERC Section 35.19a Electric Interest Rates

Month	Yr	1/12 of Step 7	35.19a Electric Interest Rates	Interest	Refunds Owed
			March Current Yr	Months	

Jun	Year 1	3,480,195	0.71%	11.5	284,158	3,764,353
Jul	Year 1	3,480,195	0.71%	10.5	259,449	3,739,643
Aug	Year 1	3,480,195	0.71%	9.5	234,739	3,714,934
Sep	Year 1	3,480,195	0.71%	8.5	210,030	3,690,225
Oct	Year 1	3,480,195	0.71%	7.5	185,320	3,665,515
Nov	Year 1	3,480,195	0.71%	6.5	160,611	3,640,806
Dec	Year 1	3,480,195	0.71%	5.5	135,902	3,616,097
Jan	Year 2	3,480,195	0.71%	4.5	111,192	3,591,387
Feb	Year 2	3,480,195	0.71%	3.5	86,483	3,566,678
Mar	Year 2	3,480,195	0.71%	2.5	61,773	3,541,968
Apr	Year 2	3,480,195	0.71%	1.5	37,064	3,517,259
May	Year 2	3,480,195	0.71%	0.5	12,355	3,492,550
Total		41,762,339				43,541,415

		Balance	Interest	Amort	Balance
Jun	Year 2	43,541,415	0.71%	3,798,076	40,502,483
Jul	Year 2	40,502,483	0.71%	3,798,076	36,538,760
Aug	Year 2	36,538,780	0.71%	3,798,076	33,000,129
Sep	Year 2	33,000,129	0.71%	3,798,076	29,436,354
Oct	Year 2	29,436,354	0.71%	3,798,076	25,647,276
Nov	Year 2	25,647,276	0.71%	3,798,076	22,232,716
Dec	Year 2	22,232,716	0.71%	3,798,076	18,592,492
Jan	Year 3	18,592,492	0.71%	3,798,076	14,926,423
Feb	Year 3	14,926,423	0.71%	3,798,076	11,234,324
Mar	Year 3	11,234,324	0.71%	3,798,076	7,516,012
Apr	Year 3	7,516,012	0.71%	3,798,076	3,771,300
May	Year 3	3,771,300	0.71%	3,798,076	—
Total with interest					45,576,912

The difference between the Reconciliation in Step 6 and the forecast in Prior Year with interest 45,576,912

9 April Year 3 TO estimates all transmission Cap Adds, Retirements, CWIP and associated depreciation for Year 3 based on Months expected to be in service and monthly CWIP balances in Year 3. Note: Jan and Feb are actuals, Mar-Dec forecasted. Retirements are not forecasted.

(A) Other Project PIS	(B) other retirements	(C) Project X PIS	(D) Project X PIS retirements	(E) Accumulated Balance		
				(E) Other Project PIS	(F) Project X PIS	(G) Total
Dec				0	0	0
Jan	10,001,609			0	10,001,609	— 10,001,609
Feb	4,312,245			0	14,313,854	— 14,313,854
Mar	76,379,782			0	90,693,636	— 90,693,636
Apr	1,108,866			0	91,803,502	— 91,803,502
May	6,723,658			0	98,529,160	— 98,529,160
Jun	19,697,952			0	118,227,142	— 118,227,142
Jul	53,889,638			0	172,216,780	— 172,216,780
Aug	60,779,342			0	232,996,122	— 232,996,122
Sep	17,449,519			0	250,445,641	— 250,445,641
Oct	23,801,811			0	274,247,452	— 274,247,452
Nov	10,972,093			0	285,219,545	— 285,219,545
Dec	61,292,824			0	346,512,369	— 346,512,369
Total	346,512,369			152,708,216		152,708,216

13 month avg of new plant additions = Col F + Col H

152,708,216 goes to line 16 of the formula

(I) = F Total Other Project PIS	(J) Composite Trans Deprec Rate	(K) = I * J	(L) Depreciation Expense	(M) = H Accum Deprec	(N) Total Project X PIS	(O) = L * M Deprec Rate	(P) Depreciation Expense	(Q) Accum Deprec
Jan	10,001,609	0.17%	16,599	16,599	—	0.17%	—	—
Feb	14,313,854	0.17%	23,756	40,355	—	0.17%	—	—
Mar	90,693,636	0.17%	150,517	190,872	—	0.17%	—	—
Apr	91,803,502	0.17%	152,359	343,231	—	0.17%	—	—
May	98,529,160	0.17%	163,521	506,753	—	0.17%	—	—
Jun	118,227,142	0.17%	196,213	702,965	—	0.17%	—	—
Jul	172,216,780	0.17%	285,815	988,780	—	0.17%	—	—
Aug	232,996,122	0.17%	386,686	1,375,466	—	0.17%	—	—
Sep	250,445,641	0.17%	415,646	1,791,112	—	0.17%	—	—
Oct	274,247,452	0.17%	455,148	2,246,260	—	0.17%	—	—
Nov	285,219,545	0.17%	473,357	2,719,617	—	0.17%	—	—
Dec	346,512,369	0.17%	575,080	3,294,697	—	0.17%	—	—
Total		3,294,697		1,003,593				

13 mo. Avg accumulated depreciation = Col L + Col P:

1,093,593 goes to line 24 of the formula

Depreciation Expense = Col K + Col O 3,294,697 goes to line 77 of the formula

10 April Year 3 TO adds 13 month average Cap Adds and retirements (line 16 and 24) to the Formula. Rev Req based on Year 2 data with estimated Cap Adds, Ret, and Deprec for Year 3. Cap Adds (Step 9) and True up of Year 1 data (Step 8)

Must run App A to get this # (with 13 mo. avg cap adds, depreciation for Year 3 cap adds)

11 May Year 3 Post results of Step 10 on APS web site.

\$ 426,802,426

12 June Year 3 Results of Step 9 go into effect for the Rate Year 2. \$474,379,337 Step 11 plus the difference between the Reconciliation in Step 6 and the forecast in Prior Year with interest

Arizona Public Service Company

Attachment 7 - Transmission Enhancement Charge Worksheet

line #:	Formula Line:		\$	
1	160	Plus any increased ROE calculated on Attachment 7 =Incentive - Revenue Credit for the corresponding rate year		
Fixed Charge Rate (FCR) if not a CIAC				
2	A	150 Net Plant Carrying Charge without Depreciation	11.5403%	
3	B	157 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	11.7827%	
4	C	Line B less Line A	0.2424%	
FCR if a CIAC				
5	D	151 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	3.2222%	

The FCR resulting from Formula in a given year is used for that year only.

Therefore actual revenues collected in a year do not change based on cost data for subsequent years.

Beginning = 13 month Plant CWIP or Incentive Plant balance

Deprec = 13 month avg Accumulated Depreciation

Ending = Beginning - Deprec

Revenue= FCR* Ending + Ending

Total = Sum of Revenue for Project CWIP and PIS

Incentive = Total for "W Increased ROE" row

Revenue Credit = Total for "FCR W base ROE" row

Details		Project A				Project B						
		Beginning	Depreciation	Ending	Revenue [(Beginning + Ending)/2* Line 11]	Beginning	Depreciation	Ending	Revenue [(Beginning + Ending)/2* Line 11]	Total	Incentive	Rev Credit
6	Life	—		—	—	—		—	—	0	—	—
7	CIAC	No		No	0	—		—	—	0	—	—
8	Increased ROE (Basis Points)	0		0	0	—		—	—	0	—	—
9	FCR W base ROE	11.540%		11.540%	11.540%	—		—	—	0	—	—
10	FCR W increased ROE	11.540%		11.540%	11.540%	—		—	—	0	—	—
11	Investment	—		—	—	—		—	—	0	—	—
12	Annual Depreciation	—		—	—	—		—	—	0	—	—
13	Exp	—		—	—	—		—	—	0	—	—
14	13 monthly Avg	—		—	—	—		—	—	0	—	—
15										0	—	—
16	FCR W base ROE	2005	—	—	—	0	—	—	—	0	—	—
17	W Increased ROE	2005	—	—	—	—	—	—	—	—	—	—
18	FCR W base ROE	2006	—	—	—	—	—	—	—	—	—	—
19	W Increased ROE	2006	—	—	—	—	—	—	—	—	—	—
20	FCR W base ROE	2007	—	—	—	—	—	—	—	—	—	—
21	W Increased ROE	2007	—	—	—	—	—	—	—	—	—	—
22	FCR W base ROE	2008	—	—	—	—	—	—	—	—	—	—
23	W Increased ROE	2008	—	—	—	—	—	—	—	—	—	—
24	FCR W base ROE	2009	—	—	—	—	—	—	—	—	—	—
25	W Increased ROE	2009	—	—	—	—	—	—	—	—	—	—
26	FCR W base ROE	2010	—	—	—	—	—	—	—	—	—	—
27	W Increased ROE	2010	—	—	—	—	—	—	—	—	—	—
28	FCR W base ROE	2011	—	—	—	—	—	—	—	—	—	—
29	W Increased ROE	2011	—	—	—	—	—	—	—	—	—	—
30	FCR W base ROE	2012	—	—	—	—	—	—	—	—	—	—
31	W Increased ROE	2012	—	—	—	—	—	—	—	—	—	—
32	FCR W base ROE	2013	—	—	—	—	—	—	—	—	—	—
33	W Increased ROE	2013	—	—	—	—	—	—	—	—	—	—
34	FCR W base ROE	2014	—	—	—	—	—	—	—	—	—	—
35	W Increased ROE	2014	—	—	—	—	—	—	—	—	—	—
36	FCR W base ROE	2015	—	—	—	—	—	—	—	—	—	—
37	W Increased ROE	2015	—	—	—	—	—	—	—	—	—	—
38	FCR W base ROE	2016	—	—	—	—	—	—	—	—	—	—
39	W Increased ROE	2016	—	—	—	—	—	—	—	—	—	—
40	FCR W base ROE	2017	—	—	—	—	—	—	—	—	—	—
41	W Increased ROE	2017	—	—	—	—	—	—	—	—	—	—
42	FCR W base ROE	2018	—	—	—	—	—	—	—	—	—	—
43	W Increased ROE	2018	—	—	—	—	—	—	—	—	—	—
44	FCR W base ROE	2019	—	—	—	—	—	—	—	—	—	—
45	W Increased ROE	2019	—	—	—	—	—	—	—	—	—	—
46	FCR W base ROE	2020	—	—	—	—	—	—	—	—	—	—
47	W Increased ROE	2020	—	—	—	—	—	—	—	—	—	—
48	FCR W base ROE	2021	—	—	—	—	—	—	—	—	—	—
49	W Increased ROE	2021	—	—	—	—	—	—	—	—	—	—
50	FCR W base ROE	2022	—	—	—	—	—	—	—	—	—	—
51	W Increased ROE	2022	—	—	—	—	—	—	—	—	—	—
52	FCR W base ROE	2023	—	—	—	—	—	—	—	—	—	—
53	W Increased ROE	2023	—	—	—	—	—	—	—	—	—	—
54	FCR W base ROE	2024	—	—	—	—	—	—	—	—	—	—
55	W Increased ROE	2024	—	—	—	—	—	—	—	—	—	—
56

Arizona Public Service Company**Attachment 8 - Depreciation Rates**

Plant Account	Depreciation Rates
352.01 - Structures	1.84%
353 - Station Equipment	2.14%
354 - Towers and Fixtures	1.34%
355.01 - Poles and Fixtures - Wood	2.21%
355.02 - Poles and Fixtures - Steel	2.10%
356 - Overhead Conductors and Devices	1.87%
357 - Underground Conduit	1.55%
358 - Underground Conductors and Devices	1.33%

Attachment H

ARIZONA PUBLIC SERVICE COMPANY
ATTACHMENT 9 - REGULATORY IMPACTS - DEFICIENT/EXCESS ADIT

Section I. Current Year Deficient and Excess Deferred Taxes

Section II. Regulatory Assets and Liabilities for Deficient/Excess Deferred Income Taxes

Debtors & Instruments
1. Document B is to be updated annually to reflect changes in the underlying regulatory assets and regulatory liability for Delinquent and/or Excess Deferred Taxes.
2. Amounts reflected in Section C (Column F-1) are to be Debit or Credit in addition. If balances are positive, they represent Deficit Deferred Taxes and are recorded as debits to Account 100-3. If balances are negative, they represent Excess Deferred Taxes and are recorded as credits to Account 100-3.

A	B	C	D	E	F	G	H	I	J	K	L	M		
ACCOUNT 182.3 - Deficient Deferred Taxes Regulatory Assets					Non-FERC Jurisdictional				FERC Jurisdictional		Total Non-FERC Jurisdictional Column F+G		Total FERC Column H+I	
					Protected	Unprotected	Protected	Unprotected						
					2016	2020	2026	2037	7,462,974	2,546,159	2,546,159	2,546,159	FERC Form 1 page 232	
Deficient Deferred Taxes Regulatory Asset (Account 182.3) - Beginning of Year					2,546,159	—	—	—	7,462,974	2,546,159	2,546,159	2,546,159	FERC Form 1 page 232	
Additions for ADIT-192 Deficient Deferred Taxes:					[A]	—	—	—	—	—	—	—	—	
Additions for ADIT-282 Deficient Deferred Taxes:					[A]	—	—	—	—	—	—	—	—	
Additions for ADIT-283 Deficient Deferred Taxes:					[A]	—	—	—	—	—	—	—	—	
Other Additions/(Reductions) - Including Prior Year True-Up:					—	—	—	—	—	—	—	—	—	
Regulatory Tax-on-Tax Gross-up Offset to ADIT-293					—	—	—	—	—	—	—	—	—	
Amortization - From Section III, Below					[B]	[113,638]	—	—	—	[533,989]	[153,488]	[153,488]	[153,488]	FERC Form 1 page 232
Deficient Deferred Taxes Regulatory Asset (Account 182.3) - End of Year					2,432,711	—	—	—	6,928,365	2,432,711	2,432,711	2,432,711	FERC Form 1 page 232	
End of Year for Est/Average for Final					2,439,455	—	—	—	7,195,980	—	—	—	7,195,980	Attachment H, line 35
End of Year for Estimate for FERC Formula					—	—	—	—	6,928,365	—	—	—	6,928,365	Attachment H, line 35
Average for Final FERC Formula					—	—	—	—	7,195,980	—	—	—	7,195,980	Attachment H, line 35

A	B	C	D	E	F	G	H	I	J	K	L	M				
ACCOUNT 254 - Excess Deferred Taxes Regulatory Liabilities					Non-FERC Jurisdictional				FERC Jurisdictional		Total Non-FERC Jurisdictional Column F+G		Total FERC Column H+I			
					Protected	Unprotected	Protected	Unprotected								
					2016	2020	2026	2037	(190,070,286)	(32,059,913)	(190,070,286)	(32,059,913)	(190,070,286)	FERC Form 1 page 278		
Excess Deferred Taxes Regulatory Liability (Account 254) - Beginning of Year					(592,890,373)	—	—	—	—	—	—	—	(592,890,373)	Attachment H, line 36		
Additions for ADIT-192 Excess Deferred Taxes:					[A]	—	—	—	—	—	—	—	—			
Additions for ADIT-282 Excess Deferred Taxes:					[A]	—	—	—	—	—	—	—	—			
Additions for ADIT-283 Excess Deferred Taxes:					[A]	—	—	—	—	—	—	—	—			
Other Additions/(Reductions) - Including Prior Year True-Up:					—	—	—	—	—	—	—	—	—			
Regulatory Tax-on-Tax Gross-up Offset to ADIT-190					(181,328,876)	—	(184,562,959)	(29,765,965)	(181,328,876)	(184,562,959)	(181,328,876)	(184,562,959)	(181,328,876)	Attachment H, line 36		
Amortization - From Section III, Below					[C]	41,561,497	—	5,507,317	2,299,940	41,561,497	41,561,497	41,561,497	41,561,497	FERC Form 1 page 278		
Excess Deferred Taxes Regulatory Liability (Account 254) - End of Year					(891,328,876)	—	(184,562,959)	(29,765,965)	(891,328,876)	(184,562,959)	(891,328,876)	(184,562,959)	(891,328,876)	Attachment H, line 36		
End of Year for Est/Average for Final					(912,109,625)	—	(187,316,426)	(30,912,939)	(912,109,625)	(187,316,426)	(912,109,625)	(187,316,426)	(912,109,625)	(30,912,939)	Attachment H, line 36	
End of Year for Estimate for FERC Formula					—	—	(184,562,959)	(29,765,965)	—	(184,562,959)	—	(184,562,959)	(29,765,965)	(184,562,959)	(29,765,965)	Attachment H, line 36
Proof:																
Sum of [A]'s - Should equal totals from Section I					—	—	Protected	Unprotected	Protected	Unprotected (Combined)	—	—	—			

Section III. Amortization of Deficient and Excess Deferred Taxes, Regulatory Asset and Liability

Section 4.10-Interruptions

1. Reduced deferral interest excess deferred taxes. In Accounts 182.3 and 254, resulting from a change in statute, income tax losses shall be amortized consistent with IRS requirements – e.g., over the remaining regulatory life. The remaining regulatory life is not constant and will be re-determined for each change in the statute rate and applied to any new deferral (excess) deferrals associated with such later statutory rate changes.
2. In the event of a rate change, the Company shall determine the amount of unamortized deferral interest excess deferred taxes to be amortized consistent with FERC guidance. If no such guidance has been issued as of the date of a rate change, the Company shall choose an amortization period (or periods) that it believes is appropriate and provide an explanation of its choice(s).
3. In the event FERC guidance related to the treatment of unamortized deferral interest excess deferred taxes is issued after the Company's beginning amortization of the deferral interest excess deferrals associated with a specific rate change, the unamortized net balance of unamortized deferral interest excess deferrals as of the date of the issuance of such FERC guidance shall be re-investigated over the remaining amortization period. The remaining amortization period shall be determined by reducing the amortization period provided by such FERC guidance for the number of years that the unamortized deferral interest excess deferred taxes have previously been amortized.

Excess Deferred Tax Amortization - Accounts 190, 254, 411.1		Non-FERC Jurisdictional	FERC Jurisdictional	Total Non-FERC Jurisdictional Column F+G	Total FERC Column H+I
		Protected 2046	Unprotected 2020	Protected 2038	Unprotected 2037
Allocated Amortization to Income Tax Expense (Account 411.1)	debit (credit)	1,181,184,206	—	1,181,967,111	11,725,839
Allocated Amortization to Accumulated Deferred Income Taxes (Account 190)	debit (credit)	(10,367,251)	(1,380,416)	(10,747,667)	(10,747,667)
Amortization of Excess Taxes Regulatory Liability (Account 254)	debit (credit)	(C)	41,561,497	5,507,311	2,200,848
				41,561,497	7,001,305

Allocation Through Year-end 2020
BEG Period

(1) FERC Form 1 page 279

(2) FERC Form 1 page 279

(3) FERC Form 1 page 279

Details Regarding Amortization Period - To be completed annually

Description of	Effective Date	Amortization Period (Years)				Unprotected Amortization Through
		Non-FERC Jurisdictional	FERC Jurisdictional	Protected	Unprotected	
Rate Change	of Rate Change	Protected	Unprotected	Protected	Unprotected	
Tax Cuts and Jobs Act - Reduction in the corporate rate to 21%	1/1/2018	28 years, 8 months	1 year	40 years, 8 months	20 years	In the absence of FERC guidance, amortization during 2018 and 2019 was calculated over the same period as the original deferred taxes, i.e., 40 years, 8 months. In 2020, Arizona Corporation Commission Staff requested that APS reduce the amortization period for FERC unprotected excess and deficient deferred taxes to a period of 20 years. As a result, the Company has revised its amortization period for FERC unprotected excess and deficient deferred taxes to 20 years. The Company believes that 20 years provides a fair balance between spreading the benefits (or burdens) of excess/d deficient deferred taxes between both current and future ratepayers, similar to how the original deferred taxes would have reversed.
						2037

Attachment H

ARIZONA PUBLIC SERVICE COMPANY
ATTACHMENT 10 - DEFICIENT AND EXCESS DEFERRED TAXES

Section I. Beginning of Year and End of Year Statutory Tax Rates

- Section 1991: Instructions**
To be completed annually showing any changes in the corporate statutory tax rate enacted since the beginning of the year.
If no rate change is shown in over multiple years, show the final enacted rate in "Ending Rate" and provide a full description of the rates in effect for each year. Phased-in rates should be reflected annually in Section 1991 as they are enacted. The rate in effect for the first year of the rate change should be reflected in Section 1991 until the new law is enacted and Section 1991 will be corrected by any new deficit and/or excess deferred taxes caused by such phase of the rate change.

	Beginning Rate	Ending Rate	Change
Federal Statutory Income Tax Rate	21.00%	21.00%	0.00%
Arizona Statutory Income Tax Rate	4.90%	4.90%	0.00%
California Statutory Income Tax Rate	8.84%	8.84%	0.00%
New Mexico Statutory Income Tax Rate	3.90%	5.90%	0.00%
			0.00%
			0.90%

Enactment Date of Rate Change (Month/Year)	Description of Rate Change

Insert Additional Rows As Needed

Section II. Calculation of Deficient/(Excess) Deferred Income Taxes

- Section 4. Amendments**

1. When there is a change in the statutory tax rate during the year, due to either a one-time rate change, or a phased-in rate change, as reflected in Section 1, Section 4 is completed to provide details on any Delivered Excess Deferred Taxes created by the statutory tax change. If there is no change in the statutory tax for the year, do not complete Section 4 - leave blank.

2. Total Delivered Excess Deferred taxes are directly assigned in Column E if "generated," i.e., subject to FTR reclassification rules. Any remaining Delivered Excess Deferred Taxes are considered "unadjusted," i.e., not subject to FTR reclassification rules, and are reflected in Column F.

3. Potentially Unadjusted Delivered Excess ADT amounts reflect only in Non-Electric Corporations (e.g., Gen, Water, Sewer, Propane), or Non-ERC Jurisdictions are directly assigned to Column G & H.

4. Permitted and Unadjusted Delivered Excess ADT amounts related only to Transfers are directly assigned to Column I & J.

5. Permitted and Unadjusted Delivered Excess ADT amounts related only to Transfers in Column K & L are included in Columns M & N.

6. The "Carryover" amount reflects the difference between the total Delivered Excess Deferred Taxes reflected in Column M & N and the total Delivered Excess Deferred Taxes reflected in Column D & E.

The Carries over amount requires the calculation of permitted and unadjusted excess and Delivered taxes which shall be made available upon request.

The sum of Column E and Column F equals the total of Columns G through K.

(Insert Additional Rows As Needed)

[Insert Administrative Hours As Needed]

Subtotal ADIT 190	—	—
Wages & Salary Allocator (Appendix A, Line 5)		

Gross Plant Allocator (Appendix A)

ADIT - 282:	A	B	C	D
Description		Deferred Taxes Before Rate Change	Deferred Taxes After Rate Change	Total Deficit/ Excess)
[Insert Additional Rows As Needed]				—
[Insert Additional Rows As Needed]				—
Subtotal ADIT 282 Wages & Salary Allocator (Appendix A, Line 5) Gross Plant Allocator (Appendix A, Line 13)		—	—	—

E	F	G	H	J	K	L	M	N
Total Deficient/(Excess) Deferred Taxes		(Deficient)/Excess Deferred Taxes Jurisdictional Allocation						
Protected	Unprotected	Gas, Prod. or Other Related		Only Transmission Related	Protected	Unprotected	Plant Related	Labor Related
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	0.000%	0.000%
							0.000%	0.000%

Attachment H

Section III. Summary

Section 3: Reading Comprehension

- Annex IV Instructions**

 - Any excess or不足的 advance tax paid to us in a tax jurisdiction are included in Column D. These excess/deficit taxes are immediately charged to below-the-line income tax expense.
 - Interest on unpaid taxes is included in the FDI-BEACN frequency. Amounts are included in Column D (prepaid) and E (unprepaid).
 - FDI protected and unprotected amounts are kernels based on a sum of terms identified as (A), (B), (C), (D), (E) and (F) from Section II.
 - For all other, the Chinese Fixed Exchange Rate system of (A), (B), (C), (D), (E) and (F) from Section II.

4. For all rows, the sum of Columns E and F should equal the sum of Columns G, H, I, K and L.

Arizona Public Service Company															
Worksheet 1 - Revenue Allocation															
NETWORK TRANSMISSION PEAK REPORT - 2024															
Enter Annual Revenue Requirement Here: 474,378,337															
Line #	Date/Time of Monthly Peak	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
1	Balancing Authority Load	5,146,070	4,558,636	3,694,410	5,210,038	6,041,013	7,742,830	8,291,240	8,133,172	7,887,048	7,127,348	4,012,969	4,303,307		
2	Part IV Loads outside BAA	40,628	37,326	35,017	34,486	36,651	44,040	51,245	50,412	51,022	44,884	30,484	30,774		
3	Company Use	110,363	(9,586)	(9,258)	(11,226)	(13,222)	(16,043)	(15,206)	(16,485)	(17,429)	(16,785)	(7,050)	(7,554)		
4	Transmission Loads in BAA included below	187,339	(37,415)	(39,694)	(39,192)	(46,457)	(112,516)	(112,955)	(158,744)	(160,395)	(196,480)	(114,777)	(39,284) (A)		
5	Less PTP Loads in the BAA included below														
6	APS Part IV Loads	5,688,876	4,539,015	3,635,515	4,854,941	5,302,939	7,598,108	8,113,484	8,191,355	7,761,291	6,569,039	3,921,616	4,297,243		
Grandfathered Transmission Services															
7	Public Service Company of New Mexico	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000		
8	Yuma Cogen Anticipate														
9	Total Grandfathered Transmission Services	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000		
NTS Loads in BAA															
10	Appalachian Power	1,045	1,211	1,122	1,431	1,969	2,834	3,809	3,031	3,837	3,844	1,151	1,183		
11	City of Dallas	6,093	6,322	7,758	5,621	6,033	8,415	8,925	7,059	7,423	7,147	6,965	7,311		
12	Navajo Tribal Utility Authority	4,580	4,299	3,443	2,377	2,928	3,758	4,082	4,085	3,610	3,192	3,795	4,312		
13	Tulare Ohman Utility Authority	11,992	10,779	7,082	8,141	8,826	11,912	13,941	13,062	13,166	10,905	8,845	9,238		
14	Utah Valley Water Conservancy Authority	5,029	5,771	7,244	121,823	140,097	166,442	143,236	120,441	133,252	94,021	66,891			
15	Total NTS Loads in BAA	55,339	57,415	59,854	138,125	160,433	172,519	152,883	153,144	160,338	158,436	94,777	82,384 (A)		
16	NTS Loads outside BAA														
17	Navajo Tribal Utility Authority CM	8,428	5,934	5,194	4,158	4,426	2,388	6,067	5,260	5,465	4,823	6,240	5,847		
18	NOV/O BioPower LLC	71,861	60,087	54,977	39,633	48,447	67,951	81,541	59,039	47,497	41,338	59,892	70,444		
19	Total NTS Loads outside BAA	70,789	65,921	60,175	42,955	59,923	63,639	68,183	61,599	52,958	46,101	60,132	70,291		
20	Point-to-Point Serving Load in BAA														
21	N/A	—	—	—	—	—	—	—	—	—	—	—	—		
22	Total	—	—	—	—	—	—	—	—	—	—	—	0.00%		
23 Point In Point Not Serving Load in BAA															
24	Brownsburg Energy NW LLC	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000		
25	Brownsburg Energy NW LLC	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000		
26	Brickfield Wind	25,000	35,000	35,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000		
27	Clover Corner Wind	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000		
28	Duran Mesa Wind	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000		
29	Elk Ridge Wind LLC	298,000	280,000	299,000	294,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000		
30	Electric District 3	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000		
31	Greaty Wind Energy Company	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000		
32	HOVO BioPower LLC	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000		
33	Public Service Company of New Mexico	107,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000		
34	Sierra Blanca Wind	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000		
35	SPW Marciart	127,000	127,000	127,000	127,000	127,000	127,000	127,000	127,000	127,000	127,000	127,000	127,000		
36	Southwest GasGas (SWG)	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000		
37	Telsette Wind	132,000	132,000	132,000	132,000	132,000	132,000	132,000	132,000	132,000	132,000	132,000	132,000		
38	Tucson Electric Power	10,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000		
39	Truax Electric Cooperative Inc.	2,900	2,800	2,800	2,900	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800		
40	Yuma Cogeneration Association	—	—	—	—	—	—	—	—	—	—	—	—		
41	Total Capacity Total	1,664,000	1,664,000	1,664,000	1,664,000	1,719,000	1,719,000	1,719,000	1,719,000	1,719,000	1,719,000	1,719,000	1,719,000		
42	Total Adjusted Netload Peak:	7,099,154	8,327,201	3,633,190	8,922,979	7,961,315	9,679,188	10,200,360	10,253,889	8,818,029	8,046,608	8,960,535	8,247,818		
43	Average of Four Summer Months (Jun-Sep)	9,387,054													
44	Average of Eight Non-Summer Months	6,201,509													
45	Average of Twelve Months	7,343,050													
Grouped by FERC Statistical Classification															
FIR	5,000,015	4,238,033	3,650,515	4,884,941	5,802,030	7,988,128	8,112,484	8,191,355	7,705,291	8,000,020	8,321,816	8,237,343	7,915,810	\$375,862,541	79.25%
FNO	156,428	123,116	152,235	183,148	213,374	236,058	241,926	247,217	215,203	205,	181	227,144	\$10,745,280	2.27%	
LFP	1,664,000	1,664,000	1,664,000	1,664,000	1,719,000	1,719,000	1,719,000	1,719,000	1,719,000	1,719,000	1,719,000	1,719,000	1,719,000	\$81,454,178	17.17%
OLF	136,850	160,850	160,850	160,850	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	\$1,735,000	
Total Adjusted Netload Peak	7,599,154	8,527,201	3,633,190	8,922,979	7,961,315	9,679,188	10,200,360	10,253,889	8,818,029	8,046,608	8,960,535	8,247,818	H		
(Rounded for FERC Form 1 p.400)															
FIR	5,099	4,538	3,638	4,895	5,905	7,998	8,113	8,191	7,706	8,998	9,022	8,237,343			
FNO	105	123	153	183	213	236	242	217	215	203	181	105			
LFP	1,664	144	144	144	144	171	175	175	175	175	175	1,719,000			
OLF	181	181	181	181	130	130	130	130	130	130	130	1,735,000			
Monetary from MW Total (sum of above)	7,099	6,507	5,634	6,923	7,960	9,679	10,200	10,253	8,818	9,047	9,947	8,248	Ties to FERC Form 1 p.400, column (n)		
(B) The "Total NTS Loads in BAA" values (shown on line 10) are subtracted from Balancing Authority Load as part of the calculation to reflect the portion of load which is made up of APS Part IV customers.															
The "Net PTP Loads in the BAA included below" values (shown on line 5) represent the total load amounts associated with customers in the "Point-to-Point Serving Load in BAA" section. The values in the "Point-to-Point Serving Load in BAA" section (shown on line 10) represent the long-term firm reservation contract amounts. During 2024 there were no Long-Term firm Point-to-Point (PTP) reservation customers that had load served in the APS BAA.															
(C) Yuma Cogeneration Association PRE-888 contract ended before the peak day and hour of May 2024. Yuma Cogeneration Association long term contract began May 2024.															
Allocation of ARK	4CP Average	Allocation of ARK	% of Allocation												
	4CP Average	1,715,810	\$16,745,280	10.00%											
Enter Annual Revenue Requirement Here: 474,378,337															

Arizona Public Service Company

Worksheet 2 - Retail Allocation

Line #	CLASS	2024				4CP		
		June	July	August	September			
		ADJ. PEAK CONTRIB (MW)	ADJ. PEAK CONTRIB (MW)	ADJ. PEAK CONTRIB (MW)	ADJ. PEAK CONTRIB (MW)			
1	RESIDENTIAL R-XS No Solar	426.9	474.3	469.9	456.4			
2	RESIDENTIAL R-BASIC No Solar	394.7	425.0	424.1	401.5			
3	RESIDENTIAL R-BASICL No Solar	294.8	311.8	310.9	286.1			
4	RESIDENTIAL R-TOU-E No Solar	952.5	1012.1	1065.2	925.0			
5	RESIDENTIAL R-2 No Solar	255.1	266.2	282.1	241.6			
6	RESIDENTIAL R-3 No Solar	1346.9	1422.2	1592.3	1341.2			
7	RESIDENTIAL R-TECH No Solar	0.0	0.0	0.0	0.0			
8	RESIDENTIAL REV-47 No Solar	0.9	1.1	1.3	1.0			
9	RESIDENTIAL E-12 Solar	86.1	118.5	101.7	99.0			
10	RESIDENTIAL ET Solar	175.4	224.2	212.1	192.0			
11	RESIDENTIAL ECT Solar	7.4	9.1	9.1	7.9			
12	RESIDENTIAL R-TOU-E Solar	167.6	276.9	231.5	214.7			
13	RESIDENTIAL R-2 Solar	25.7	38.4	34.3	28.7			
14	RESIDENTIAL R-3 Solar	36.4	59.7	60.5	46.5			
15	RESIDENTIAL R-TECH Solar	0.0	0.0	0.0	0.0			
16	RESIDENTIAL REV-47 Solar	0.2	0.3	0.3	0.2			
17	TOTAL RESIDENTIAL (SUM LINES 1-16)	4170.6	4639.9	4795.4	4242.0	4,462.0		
18	GENERAL SERVICE <3MW							
19	E-20	8.6	9.2	9.4	9.0			
20	E-30	0.5	0.5	0.5	0.5			
21	E-32 (0-20kW)	328.9	324.2	311.0	346.0			
22	E-32 (0-20kW) Demand	6.3	6.4	5.9	6.3			
23	E-32 (21-100kW)	534.0	524.9	512.7	542.2			
24	E-32 (101-400kW)	601.7	582.9	569.7	611.9			
25	E-32 (401+ kW)	472.6	481.7	440.4	483.0			
26	E-32TOU (0-20kW)	3.5	3.8	3.6	3.8			
27	E-32TOU (21-100kW)	5.0	5.0	5.0	4.6			
28	E-32TOU (101-400kW)	18.1	19.8	18.9	18.5			
29	E-32TOU (401+ kW)	54.9	51.0	51.6	52.8			
30	E-67	0.5	0.8	0.5	0.7			
31	E-221	37.3	43.6	40.0	31.4			
32	E-221 AG	0.3	0.3	0.2	0.1			
33	E-221-BT	0.0	0.0	0.0	0.0			
34	GS Schools Medium	25.3	29.3	30.8	37.6			
35	GS Schools Large	15.3	17.9	18.7	20.9			
36	E-36 XL (< 3 MW)	0.0	0.0	0.0	0.0			
37	SPECIAL (< 3MW)	0.0	0.0	0.0	0.0			
38	MEXICO TAP (< 3 MW)	2.0	2.6	2.0	2.5			
	TOTAL GENERAL SERVICE <3MW (SUM 18-37)	2114.6	2103.8	2020.7	2171.7	2,102.7		
39	GENERAL SERVICE >3MW							
40	E-34	144.7	150.8	142.5	157.1			
41	E-35	311.5	311.0	322.7	315.3			
42	HLF	229.5	242.0	236.0	233.9			
43	E-36 XL (> 3 MW)	0.0	0.0	0.0	0.0			
44	SPECIAL (> 3 MW)	6.0	3.0	4.9	6.1			
45	MEXICO TAP (> 3 MW)	0.0	0.0	0.0	0.0			
	TOTAL GENERAL SERVICE >3MW (SUM 39-44)	691.8	706.9	706.1	712.5	704.3		
46	STREETLIGHTS	0.0	0.0	0.0	0.0	0.0		
47	DUSK TO DAWN	0.0	0.0	0.0	0.0	0.0		
48	SRP FRINGE CUSTOMER LOAD	1.9	1.7	1.7	1.7	1.8		
49	LOSSES	619.1	661.1	667.5	632.4	645.0		
50	Total System Load	7598.1	8113.6	8191.4	7760.3	7,915.8		
	Total System Load Check Number				0.0			
51	TOTAL RESIDENTIAL (LINE 17)	4170.6	4639.9	4795.4	4242.0	4,462.0	\$230,780,987	61.38%
52	GENERAL SERVICE 3 MW & GREATER							
53	E-34	144.7	150.8	142.5	157.1			
54	E-35	311.5	311.0	322.7	315.3			
55	HLF	229.5	242.0	236.0	233.9			
56	MEXICO TAP > 3 MW	0.0	0.0	0.0	0.0			
57	SPECIAL	6.0	3.0	4.9	6.1			
58	E-36	0.0	0.0	0.0	0.0			
59	TOTAL 3 MW & GREATER (LINE 45)	691.8	706.9	706.1	712.5	704.3	\$36,428,895	9.69%

60	GENERAL SERVICE LESS THAN 3 MW							
61	RETAIL TARIFFS	2112.8	2101.3	2018.9	2169.3			
62	MEXICO TAP < 3 MW	2.0	2.6	2.0	2.5			
63	TOTAL LESS THAN 3 MW (LINE 38)	2114.6	2103.8	2020.7	2171.1	<u>2,102.7</u>	<u>\$108,752,658</u>	28.93%
64	Total	6977.0	7450.6	7522.2	7125.6	7269.0	\$375,962,541	100.00%

Arizona Public Service Company

Worksheet 3 - Rate Design

TY 2024 OATT COSTS FOR RETAIL SERVICE"

\$ 0.01118

2024 \$ 0.00833

% Change

Arizona Public Service Company

Worksheet 4 - Revenue Credits

Account 454 - Rent from Electric Property

Description	Amount	\$ Included on Attachment 3
Attachment Fees for Joint Pole Use	-1,817,259	
Land and miscellaneous:	111,423	
Other	481,783	98,968
Total	2,410,475	98,968
Total 12M&C Account 454 (p.300.19.b.)	2,410,475	
Difference (must be zero)		

Account 456 - Other Electric Revenues

Description	Amount	\$ Included on Attachment 3
PG&E project	2,850,657	1,295,666
Redhawk Misc. Revenue	19,375	
Facility Charges	948,665	
Fuel oil loading	344,829	
Yucca Management Fee	207,867	
Participant Station Power Revenue	58,254	
Prime Shop Billings	—	
SPPA Admin Fee	83,333	83,333
Gila River Admin Fee	62,407	62,407
Salt River Project	15,725	15,725
Meeker Mountain O&M	—	
Cell Center Refunds	26,700	
Yuma Irrigation District	(2,436,657)	
Surveys and Autopay Discount	90,000	
Bid fee awards	—	
Non Refundable Deposit	—	
System Excess Hedges	230,051	
Solar O&M Agreements	—	
Other	2,588,261	
Total	5,089,466	1,457,332
Total Account 456 (p.300.21.b.)	5,089,466	
Difference (must be zero)		

Account 456.1 - Revenues from Transmission of Electricity of Others

Summary of Transmission for Others by Statistical Classification and Counterparty during 2024

Obtained from FERC Form 1 p.328-330 (Transmission for Others)

Revenues from Directly Assigned Transmission Facility Charges

Calculated Revenue Credit

Y if Long-Term (FNS, FNO, LFP, OLF)

↓

On Worksheet f
Network Trans Peak Report Line #

Stat. Class	Included in Divisor (Y or N)	\$ included on Attachment 3
FNO	Y	\$ 23,077

Statistical Classification	Payment by Counterparty	Sum of Demand Charges	Sum of Energy Charges	Sum of Other Charges	Sum of Total Revenues	Stat. Class	Included in Divisor (Y or N)	\$ included on Attachment 3
FNO Ap Improvement Company	\$18,352	\$4,812	\$32	\$362,494	\$103,132	FNO	Y	\$ 32 (32) 50
City of Williams	\$283,939	\$17,140	\$81,415	\$1,974,543	\$1,974,543	FNO	Y	\$ 81,415 11
Navajo Electric Cooperative, Inc.	\$1,975,403	\$—	\$1820	\$453,390	\$453,390	FNO	Y	\$ (820) 18
TOUA	\$422,115	\$24,745	\$6,530	\$11,573,507	\$11,573,507	FNO	Y	\$ 6,530 13
Southwest Public Power Agency	\$4,799,982	\$248,863	\$6,524,692	\$1,923,400	\$1,923,400	FNO	Y	\$ 6,524,692 14
Navajo Tribal Utility Authority	\$285,074	\$8,655	\$5,150	\$346,879	\$346,879	FNO	Y	\$ 5,149 12 8 17
FNO Total	\$7,844,865	\$304,215	\$6,664,905	\$14,213,985				
FNS Arizona Public Service Company	\$—	\$—	\$23,077	\$23,077	FNS	Y	\$ 23,077	
FNS Total	\$—	\$—	\$23,077	\$23,077				
LFP Broadview Energy JV LLC	\$8,894,372	\$—	\$171	\$4,005,039	\$5,905,543	LFP	Y	\$ 171 25
Broadview Energy KW LLC	\$4,088,424	\$—	\$12,096	\$4,005,039	\$4,005,039	LFP	Y	\$ 12,096 24
El Coko Wind	\$10,518,102	\$—	\$1,638	\$10,516,466	\$10,516,466	LFP	Y	\$ (1,638) 29
Electrical District 3	\$3,177,057	\$—	\$374	\$3,176,283	\$3,176,283	LFP	Y	\$ (374) 30
NOVO BioPower LLC	\$453,071	\$—	\$2444	\$452,827	\$452,827	LFP	Y	\$ (244) 32
Salt River Project	\$4,481,870	\$—	\$88	\$4,481,862	\$4,481,862	LFP	Y	\$ (88) 35
Trico Electric Cooperative Inc	\$70,591	\$—	\$40	\$70,551	\$70,551	LFP	Y	\$ (40) 39
Tucson Electric Power Company	\$3,883,069	\$—	\$12,036	\$3,881,033	\$3,881,033	LFP	Y	\$ (12,036) 38
Yuma Cogeneration Associates	\$823,398	\$—	\$2	\$823,400	\$823,400	LFP	Y	\$ 2 40
Grady Wind Energy Center, LLC	\$7,059,128	\$—	\$5,277	\$7,064,406	\$7,064,406	LFP	Y	\$ 5,277 31
Tecolote Wind LLC	\$4,659,028	\$—	\$2,020	\$4,658,738	\$4,658,738	LFP	Y	\$ (2,020) 37
Cines Comers Wind Farm LLC	\$4,477,477	\$—	\$—	\$4,477,477	\$4,477,477	LFP	Y	\$ — 27
Brickell Renewable Trading and Marketing LP	\$882,391	\$—	\$207	\$882,184	\$882,184	LFP	Y	\$ (207) 26
Dover Mtns Wind LLC	\$1,800,078	\$—	\$19	\$1,800,073	\$1,800,073	LFP	Y	\$ (19) 28
Potomac New Mexico Wind LLC	\$3,539,564	\$—	\$—	\$3,526,564	\$3,526,564	LFP	Y	\$ — 34
Southwest BioGas	\$35,296	\$—	\$—	\$35,296	\$35,296	LFP	Y	\$ — 36
Public Service Co. of New Mexico	\$3,423,677	\$—	\$1,170	\$3,423,507	\$3,423,507	LFP	Y	\$ (170) 33
LFP Total	\$9,514,601	\$436	\$29,921	\$99,644,256				
NF Arizona Electric Power Cooperative, Inc	\$27,512	\$—	\$6	\$27,507	NF	N	\$ 27,507	
Arizona Service Company	\$38,885	\$—	\$9	\$38,876	NF	N	\$ 38,876	
Avangrid Renewables, LLC	\$4,682	\$—	\$5	\$4,677	NF	N	\$ 4,677	
Broadview Energy JV LLC	\$9,024	\$—	\$4,474	\$13,498	NF	N	\$ 13,498	
Broadview Energy KW- LLC	\$4,530	\$—	\$192	\$4,722	NF	N	\$ 4,722	
EJ Paso Electric Company	\$—	\$—	\$—	\$—	N	N	\$ —	
El Paso Electric Company, LLC	\$—	\$—	\$—	\$—	N	N	\$ —	
Guzman Power Markets LLC	\$164,569	\$—	\$410	\$164,987	NF	N	\$ 164,987	
Guzman Renewable Energy Partners	\$—	\$—	\$—	\$—	NF	N	\$ —	
Imperial Irrigation District Marketing	\$—	\$—	\$21	\$—	NF	N	\$ (21) 2	
Marquise Energy LLC	\$8,956	\$—	\$20	\$8,936	NF	N	\$ 8,936	
Mag Energy Solutions, Inc.	\$24,456	\$—	\$15	\$24,441	NF	N	\$ 24,441	
Morgan Stanley	\$39,581	\$—	\$9	\$39,572	NF	N	\$ 39,572	
Nevada Power Company	\$—	\$—	\$20	\$—	NF	N	\$ (20) 20	
PacificCorp	\$27,418	\$—	\$2,408	\$25,010	NF	N	\$ 25,010	
Powerex	\$20,610	\$—	\$2,020	\$20,090	NF	N	\$ 20,090	
Public Service Company of New Mexico	\$—	\$—	\$—	\$—	NF	N	\$ —	
Rainbow Energy Marketing	\$44,053	\$—	\$82	\$44,471	NF	N	\$ 44,471	
Salt River Project	\$—	\$—	\$1,441	\$—	NF	N	\$ —	
Shaw Energy North America LP	\$3,002	\$—	\$—	\$3,002	NF	N	\$ 3,002	
Tecolote Wind LLC	\$67,192	\$—	\$1,141	\$66,091	NF	N	\$ 66,091	
TransAlta Energy Marketing U.S. Inc.	\$166,762	\$—	\$73	\$166,690	NF	N	\$ 166,690	
Tri-State Generation and Transmission Assoc. Inc.	\$7,264	\$—	\$3	\$7,261	NF	N	\$ 7,262	
Tucson Electric Power Company	\$9,092	\$—	\$65	\$6,937	NF	N	\$ 6,938	
WestConnect	\$46,025	\$—	\$—	\$46,025	NF	N	\$ 46,025	
Western Area Power Administration (WAPA)	\$—	\$—	\$—	\$—	NF	N	\$ —	
Yuma Cogeneration Associates	\$6,859	\$—	\$2,109	\$8,956	NF	N	\$ 8,956	
TEC Energy	\$8,968	\$—	\$—	\$8,968	NF	N	\$ 8,968	
Public Service Company of Colorado	\$—	\$—	\$—	\$—	NF	N	\$ —	
Tecolote Wind LLC	\$360,594	\$—	\$1,003	\$359,591	NF	N	\$ 359,591	
Cines Comers Wind Farm LLC	\$28,768	\$—	\$566	\$28,210	NF	N	\$ 28,210	
EDF Energy Marketing, LLC	\$—	\$—	\$14	\$—	NF	N	\$ (14) 14	
Los Angeles Wholesale Marketing	\$—	\$—	\$—	\$—	NF	N	\$ —	
Mercuria Energy America LLC	\$163,038	\$—	\$155	\$162,803	NF	N	\$ 162,804	
The Energy Authority Inc.	\$77,681	\$—	\$56	\$77,625	NF	N	\$ 77,626	
Diron Mesa Wind LLC	\$117,857	\$—	\$201	\$117,356	NF	N	\$ 117,355	
Dynasty Power Inc	\$154,651	\$—	\$203	\$154,388	NF	N	\$ 154,388	
Red Cloud Wind Farm	\$15,838	\$—	\$—	\$15,839	NF	N	\$ 15,839	
UNIPER GLOBAL COMMODITIES NORTH AMERICA LLC	\$—	\$—	\$—	\$—	NF	N	\$ —	
CF Energy Marketing	\$4,319	\$—	\$1)	\$4,318	NF	N	\$ 4,318	
DTE Energy Trading Inc	\$—	\$—	\$—	\$—	NF	N	\$ —	
BP Energy Company	\$—	\$—	\$3)	\$3)	NF	N	\$ (3) 3	
ConocoPhillips Inc.	\$—	\$—	\$—	\$—	NF	N	\$ —	
Vista Irrigation	\$—	\$—	\$—	\$—	NF	N	\$ —	
City of Glendale	\$—	\$—	\$—	\$—	NF	N	\$ —	
Public Service Co. of New Mexico	\$384,680	\$—	\$1,212	\$383,468	NF	N	\$ 383,468	
Citigroup Energy Service Inc.	\$131,063	\$—	\$185	\$130,876	NF	N	\$ 130,878	
Philips 66 Energy Trading LLC	\$2,433	\$—	\$7)	\$2,426	NF	N	\$ 2,426	
ALTOP Energy Trading LLC	\$180,004	\$—	\$105	\$179,899	NF	N	\$ 179,899	
J. Aron and Company- LLC	\$—	\$—	\$—	\$—	NF	N	\$ —	
Portland General Electric Company	\$9,117	\$—	\$—	\$9,117	NF	N	\$ 9,117	
Southern Power	\$—	\$—	\$—	\$—	NF	N	\$ —	

Unisource Electric:	\$—	\$—	\$—	NF	N	\$—	—
Central Arizona Water Conservation District	\$4	\$—	\$—	NF	N	\$—	—
NF Total	\$2,610,215	\$—	\$1,389	\$2,608,826	Y	\$—	—
OLF Public Service Company of New Mexico	\$1,415,025	\$—	\$—	\$1,415,025	OLF	Y	7
Yuma Cogeneration Associates:	\$727,073	\$—	\$—	\$727,073	Y	\$—	8
OLF Total	\$2,142,108	\$—	\$—	\$2,142,108	OLF	Y	—
OS Imperial Irrigation District	\$—	\$—	\$52,997	\$52,997	OS	N	\$ 52,997
Luke AFB Main Field	\$173,448	\$1,578	\$—	\$175,026	OS	N	\$ 175,026
Marine Corps Air Station	\$77,652	\$—	\$—	\$77,652	OS	N	\$ 77,652
Navajo Transitional Energy Company, LLC	\$—	\$—	\$51,104	\$542,698	OS	N	\$ 542,698
NOVO BioPower LLC	\$—	\$—	\$—	\$2,716	OS	N	\$ 2,716
Salt River Project (Schedule F)	\$14,431	\$—	\$—	\$14,284	OS	N	\$ 14,284
Salt River Project (Schedule Q)	\$—	\$—	\$935,504	\$935,504	OS	N	\$ 935,504
Unit B Irrigation and Drainage District	\$540	\$—	\$—	\$540	OS	N	\$ 540
Yuma Mesa Irrigation and Drainage District	\$4,500	\$—	\$—	\$4,500	OS	N	\$ 4,500
OS Total	\$270,424	\$513,172	\$1,022,301	\$1,806,397	SFP	N	\$ 46,018
SFP: Arizona Electric Power Cooperative, Inc.	\$46,018	\$—	\$2(3)	\$46,018	SFP	N	\$ 46,018
Avgard Renewable, LLC	\$73,098	\$—	\$—	\$71,098	SFP	N	\$ 71,098
Broadview Energy JV LLC	\$162,998	\$—	\$—	\$162,998	SFP	N	\$ (162,998)
Broadview Energy KW LLC:	\$95,426	\$—	\$—	\$95,426	SFP	N	\$ (95,426)
El Cobo Wind	\$540	\$—	\$—	\$540	SFP	N	\$ 540
Guzman Power Markets LLC	\$1,805,119	\$—	\$—	\$1,805,119	SFP	N	\$ 1,805,119
Imperial Irrigation District Marketing	\$2,166,568	\$—	\$2(8)	\$2,165,987	SFP	N	\$ 2,165,987
Marquette Energy LLC	\$60,355	\$—	\$2(2)	\$60,355	SFP	N	\$ 60,355
Maya Energy Solutions, Inc.	\$116,418	\$—	\$2(1)	\$116,418	SFP	N	\$ 116,418
Morgan Islands	\$70,098	\$—	\$2(1)	\$70,098	SFP	N	\$ 70,098
Nevada Power Company	\$3,101,684	\$—	\$2(1)	\$3,100,262	SFP	N	\$ 3,100,252
NOVO BioPower LLC	\$41,138	\$—	\$—	\$41,138	SFP	N	\$ 41,138
PacificCorp	\$4,436,500	\$—	\$2(13)	\$4,436,487	SFP	N	\$ 4,436,487
Powerex	\$2,669,782	\$—	\$2(5)	\$2,669,777	SFP	N	\$ 2,669,777
Rainbow Energy Marketing	\$375,069	\$—	\$2(1)	\$375,068	SFP	N	\$ 375,068
Salt River Project	\$790,061	\$—	\$2(273)	\$789,788	SFP	N	\$ 789,788
Shell Energy North America LP	\$53,700	\$—	\$2(8)	\$53,692	SFP	N	\$ 53,692
Teraska Power Services Co.	\$2,980,942	\$—	\$2(1)	\$2,980,941	SFP	N	\$ 2,980,941
TransAlta Energy Marketing U.S. Inc.	\$233,738	\$—	\$—	\$233,738	SFP	N	\$ 233,738
Tri-State Generation and Transmission Assoc. Inc.	\$4,331	\$—	\$—	\$4,331	SFP	N	\$ 4,331
Tucson Electric Power Company	\$667,132	\$—	\$2(13)	\$667,119	SFP	N	\$ 667,119
Yuma Cogeneration Associates	\$14,300	\$—	\$—	\$14,300	SFP	N	\$ 14,300
Grady Wind Energy Center, LLC	\$2,428,542	\$—	\$—	\$2,428,542	SFP	N	\$ 2,428,542
Tecate Wind LLC	\$2,472,200	\$—	\$—	\$2,472,200	SFP	N	\$ 2,472,200
Cines Corners Wind Farm LLC	\$1,495,834	\$—	\$—	\$1,495,834	SFP	N	\$ 1,495,834
Brookfield Renewable Trading and Marketing LP	\$177,887	\$—	\$—	\$177,887	SFP	N	\$ 177,887
EDF Trading North America, LLC	\$2,318,154	\$—	\$2(1,238)	\$2,316,918	SFP	N	\$ 2,316,918
Mercury Energy America LLC	\$132,751	\$—	\$—	\$132,751	SFP	N	\$ 132,751
The Energy Authority Inc	\$62,883	\$—	\$—	\$62,883	SFP	N	\$ 62,883
Duran Mesa Wind LLC	\$1,057,275	\$—	\$—	\$1,057,275	SFP	N	\$ 1,057,275
Dynasty Power Inc	\$393,173	\$—	\$2(6)	\$393,167	SFP	N	\$ 393,167
Red Cloud Wind Farm	\$1,745,904	\$—	\$7,868	\$1,753,762	SFP	N	\$ 1,753,763
CP Energy Marketing	\$121,240	\$—	\$2(6)	\$121,234	SFP	N	\$ 121,234
BP Energy Company	\$300,000	\$—	\$2(77)	\$300,002	SFP	N	\$ 360,002
ConocoPhillips, Inc.	\$188	\$—	\$—	\$188	SFP	N	\$ 188
Pattam New Mexico Wind LLC	\$0,745,510	\$—	\$—	\$0,745,510	SFP	N	\$ (3,745,510)
Public Service Co. of New Mexico	\$1,367,721	\$—	\$—	\$1,367,721	SFP	N	\$ 1,367,721
TGP Development Company-LLC	\$884,331	\$—	\$—	\$884,331	SFP	N	\$ 884,331
Wasatch Wind Intermountain LLC	\$432,405	\$—	\$—	\$432,405	SFP	N	\$ 432,405
Citigroup Energy Service Inc.	\$179,427	\$—	\$2(2)	\$179,427	SFP	N	\$ 179,427
Philips 66 Energy Trading LLC	\$1,688,794	\$—	\$2(3)	\$1,688,255	SFP	N	\$ 1,688,255
ALTOP Energy Trading LLC	\$200,678	\$—	\$2(3)	\$200,675	SFP	N	\$ 200,674
Southern Power	\$8,697	\$—	\$—	\$8,697	SFP	N	\$ 8,697
Unisource Electric	\$658	\$—	\$—	\$658	SFP	N	\$ 658

Arizona Public Service Company***Worksheet 5 - Prepaid Items***

Component (5)	BOY	EOY	AVG	100% Non-Transmission Related (1)	100% Transmission Related (2)	Gross Plant Related (3)	Labor Related (4)
Prepaid Insurance	1,042,914	948,095	995,505			948,095	
Prepaid Postage-Permits/Meters		—	—			0	
Income tax receivable	—	—	—			0	
Miscellaneous Prepads	160,603	75,911	118,257			75,911	
Total Plant Related	1,203,517	1,024,006	1,113,762			1,024,006	
Prepaid postage	446,846	262,996	354,921			262,996	
HR miscellaneous	1,937,766	1,223,992	1,580,879			1,223,992	
Vehicle licenses	537,672	588,053	562,862			588,053	
Prepaid travel		—	—			0	
Prepaid Software Maintenance Contracts	28,613,755	28,254,993	28,434,374			28,254,993	
Total Labor Related	31,536,040	30,330,033	30,933,036			30,330,033	
Power Marketing Prepads	831,567	954,506	893,036	954,506			
Regulatory Commission Expense-ACC	3,101,990	3,666,520	3,384,255	3,666,520			
Regulatory Commission Expense-RUCO	289,779	293,940	291,859	293,940			
Navajo Plant Lease	136,527	124,618	130,572	124,618			
Foothills lease	—	—	—	—			
Schools and governments	—	—	—	—			
Four Corners prepaid (APS share)	—	—	—	—			
Luke Solar lease	—	—	—	—			
City of Phoenix solar	—	—	—	—			
Chino	57,007	—	28,504	—			
Misc Fossil prepaid	3,154,038	5,024,716	4,089,377	5,024,716			
Legends Entertainment Dist	—	—	—	—			
Four Corners property insurance	142,350	294,400	218,375	294,400			
Cholla property insurance	(11,107)	(22,459)	(16,783)	(22,459)			
PV prepaid m&s	25,343	180,060	102,702	180,060			
PV prepaid invoices	656,638	967,908	812,273	967,908			
Ocotillo Progress Payment	1,177,634	—	588,817	—			
Misc business license	—	—	—	—			
Misc prepaid invoice	4,859,542	7,299,394	6,079,468	7,299,394			
DSM incentives	300,165	300,165	300,165	300,165			
ACC Document Fees	—	—	—	—			
West Phoenix & Ocotillo prepaids	8,048,819	1,360,589	4,704,704	1,360,589			
SROG Water Payment	219,716	219,786	219,751	219,786			
Prepaid EEI Dues	1,196,142	1,247,042	1,221,592	1,247,042			
Total Non-Transmission Related	24,186,149	21,911,186	23,048,667	21,911,186			
500 kv capacitor bank	—	—	—	—	0		
Transmission right of way	3,231,558	3,334,867	3,283,212		3,334,867		
Wheeling Prepaid Expense	—	—	—	—	—		
Total Transmission Related	3,231,558	3,334,867	3,283,212		3,334,867		
Grand Total	60,157,263	56,600,092	58,378,678	21,911,186	3,334,867	1,024,006	30,330,033

ARIZONA PUBLIC SERVICE COMPANY

Worksheet 6 - Depreciation Rates

TRANSMISSION DEPRECIATION COMPOSITE RATE AS OF 12-31-2024

company_id	func_class_id	depr_group_id	Jurisdiction Or Classification	COR Rate	Depreciation Rate	Total Rate	end_balance EOY 2024	Rate * Bal.	Comp. Rate
			(A)	(B)	(A+B+C)	(D)	(E)	(F)	
Arizona Public Service	Transmission Plant - Electric	00 35202 Struc & Improv, ACC Jur Gen	ACC	0.00%	2.60%	2.60%	\$4,521,140.40	120,462.33	
Arizona Public Service	Transmission Plant - Electric	00 35203 FC U4-5 SCE Struc & Improv	ACC	0.00%	2.60%	2.60%	\$56,059.86	1,451.19	
Arizona Public Service	Transmission Plant - Electric	00 35300 W Phoenix C/C Substa Eq	ACC	0.09%	1.92%	2.01%	\$1,809,227.79	38,375.47	
Arizona Public Service	Transmission Plant - Electric	00 35301 E Phoenix C/C Substa Eq	ACC	0.04%	1.22%	2.01%	\$3,598,700.14	70,514.36	
Arizona Public Service	Transmission Plant - Electric	00 35301 Redhawk Substation Eq	ACC	0.00%	1.92%	2.01%	\$0.00	—	
Arizona Public Service	Transmission Plant - Electric	00 35302 Saguaro 3 Substation Eq	ACC	0.09%	1.92%	2.01%	\$1,508,331.00	30,221.47	
Arizona Public Service	Transmission Plant - Electric	00 35302 Substation Eq, ACC Jur Gen	ACC	0.09%	1.92%	2.01%	\$11,094,258.96	2,353,944.61	
Arizona Public Service	Transmission Plant - Electric	00 35304 Sundance Sub Eq, ACC Jur	ACC	0.09%	1.92%	2.01%	\$4,070,800.98	88,025.51	
Arizona Public Service	Transmission Plant - Electric	00 35305 FC U4-5 SCE Substation Eq	ACC	0.09%	1.92%	2.01%	\$9,195,611.53	184,352.36	
Arizona Public Service	Transmission Plant - Electric	00 35402 Towers & Fdn, ACC Jur Gen	ACC	0.00%	1.80%	1.80%	\$1,329,316.00	23,527.68	
Arizona Public Service	Transmission Plant - Electric	00 35501 Redhawk Wood/Oak Pft & Fxl	ACC	0.37%	1.86%	2.23%	\$1,361,358.00	30,358.26	
Arizona Public Service	Transmission Plant - Electric	00 35502 Power & Fnt, ACC Jur Gen	ACC	0.37%	1.86%	2.23%	\$0.00	—	
Arizona Public Service	Transmission Plant - Electric	00 35502 OH Conv & Dev, ACC Jur Gen	ACC	0.33%	1.76%	2.09%	\$370,600.15	7,745.67	
Arizona Public Service	Transmission Plant - Electric	00 35503 OH Conv & Dev, ACC Devios	ACC	0.33%	1.76%	2.09%	\$1,361,200.00	28,452.38	
Arizona Public Service	Transmission Plant - Electric	00 35505 OH Conv & Devios	QAQ	0.00%	0.00%	0.00%	\$2,000,000.00	—	
Arizona Public Service	Transmission Plant - Electric	00 35507 CIA/C vintage 1995	QAQ	0.00%	0.00%	0.00%	\$0,200,000.00	—	
Arizona Public Service	Transmission Plant - Electric	00 35500 Land	Land	0.00%	0.00%	0.00%	\$184,477,215.33	—	
Arizona Public Service	Transmission Plant - Electric	00 35001 Land SCE 500KV System	Land	0.00%	0.00%	0.00%	\$394,280.00	—	
Arizona Public Service	Transmission Plant - Electric	00 35003 Lim Term Land, 3 yr Amort	Land	0.00%	0.00%	0.00%	\$10,561.48	—	
Arizona Public Service	Transmission Plant - Electric	00 35004 Lim Term Land, 4 yr Amort	Land	0.00%	0.00%	0.00%	\$20,175.60	—	
Arizona Public Service	Transmission Plant - Electric	00 35005 Lim Term Land, 5 yr Amort	Land	0.00%	0.00%	0.00%	\$10,837,928.49	—	
Arizona Public Service	Transmission Plant - Electric	00 35015 Lim Term Land, 15 yr Amort	Land	0.00%	0.00%	0.00%	\$7,937,591.75	—	
Arizona Public Service	Transmission Plant - Electric	00 35020 Lim Term Land, 20 yr Amort	Land	0.00%	0.00%	0.00%	\$1,228,480.86	—	
Arizona Public Service	Transmission Plant - Electric	00 35020 Lim Term Land, 30 yr Amort	Land	0.00%	0.00%	0.00%	\$2,265,050.30	—	
Arizona Public Service	Transmission Plant - Electric	00 35025 Lim Term Land, 2 yr Amort	Land	0.00%	0.00%	0.00%	\$15,750,796.84	—	
Arizona Public Service	Transmission Plant - Electric	00 35028 Lim Term Land	Land	0.00%	0.00%	0.00%	\$2,520,000.00	—	
Arizona Public Service	Transmission Plant - Electric	00 35000 Lim Term Land, 6 yr Amort	Land	0.00%	0.00%	0.00%	\$1,503,573.30	—	
Arizona Public Service	Transmission Plant - Electric	00 35009 Lim Term Land, 8 yr Amort	Land	0.00%	0.00%	0.00%	\$700,608.26	—	
Arizona Public Service	Transmission Plant - Electric	00 35010 Lim Term Land, 10 yr Amort	Land	0.00%	0.00%	0.00%	\$18,570,390.05	—	
Arizona Public Service	Transmission Plant - Electric	00 35025 Lim Term Land, 25 yr Amort	Land	0.00%	0.00%	0.00%	\$11,447,581.98	—	
Arizona Public Service	Transmission Plant - Electric	00 35027 Lim Term Land, 27 yr Amort	Land	0.00%	0.00%	0.00%	\$238,354.84	—	
Arizona Public Service	Transmission Plant - Electric	00 35040 Lim Term Land, 40 yr Amort	Land	0.00%	0.00%	0.00%	\$881,424.48	—	
Arizona Public Service	Transmission Plant - Electric	00 35045 Lim Term Land, 45 yr Amort	Land	0.00%	0.00%	0.00%	\$256,423.40	—	
Arizona Public Service	Transmission Plant - Electric	00 35050 Lim Term Land, 50 yr Amort	Land	0.00%	0.00%	0.00%	\$10,050,947.89	—	
Arizona Public Service	Transmission Plant - Electric	00 35050 Lim Term Land, 60 yr Amort	Land	0.00%	0.00%	0.00%	\$206,146.00	—	
Arizona Public Service	Transmission Plant - Electric	00 35075 Lim Term Land, 50 yr Amort	Land	0.00%	0.00%	0.00%	\$734,161.28	—	
Arizona Public Service	Transmission Plant - Electric	00 35021 Lim Term Land, SCE Syst	SCE	0.00%	3.25%	3.25%	\$1,927,230.37	62,634.96	
Arizona Public Service	Transmission Plant - Electric	00 35033 Lim Term Land SCE, 3 Amort	SCE	0.00%	0.00%	0.00%	\$0.00	—	
Arizona Public Service	Transmission Plant - Electric	00 35042 Lim Term Land SCE, 3 Amort	SCE	0.00%	0.00%	0.00%	\$3,746,491.03	—	
Arizona Public Service	Transmission Plant - Electric	00 35021 Struc & Improv SCE Syst	SCE	0.00%	3.25%	3.25%	\$305,941.41	12,864.85	
Arizona Public Service	Transmission Plant - Electric	00 35301 Substation Eq, SCE System	SCE	0.00%	3.25%	3.25%	\$28,476,151.66	929,474.30	
Arizona Public Service	Transmission Plant - Electric	00 35401 Towers & Fdn, SCE System	SCE	0.00%	3.25%	3.25%	\$14,925,462.48	485,077.53	
Arizona Public Service	Transmission Plant - Electric	00 35503 Pwys & Fxt SCE System	SCE	0.00%	3.25%	3.25%	\$830,368.00	30,353.01	
Arizona Public Service	Transmission Plant - Electric	00 35501 OH Conv & Dev SCE System	SCE	0.00%	3.25%	3.25%	\$24,772,504.35	865,109.39	
Arizona Public Service	Transmission Plant - Electric	00 35200 Struc & Improvements	FERC	-0.01%	1.85%	1.84%	\$280,172,544.37	5,155,174.62	
Arizona Public Service	Transmission Plant - Electric	00 35300 Substation Eq, FERC Jur	FERC	0.04%	2.10%	2.14%	\$1,413,451,229.07	30,247,856.30	
Arizona Public Service	Transmission Plant - Electric	00 35401 Towers & Fdn, FERC Jur	FERC	-0.03%	1.37%	1.34%	\$190,300,301.18	2,547,290.70	
Arizona Public Service	Transmission Plant - Electric	00 35500 Pwys & On Prop & Fxt	FERC	0.04%	1.76%	2.10%	\$1,000,800,144.00	23,000,000.00	
Arizona Public Service	Transmission Plant - Electric	00 35002 Steel Poles & Furtens	FERC	0.35%	1.75%	2.10%	\$360,856,404.06	18,497,384.49	
Arizona Public Service	Transmission Plant - Electric	00 35000 OH Conv & Dev, FERC Jur	FERC	0.31%	1.60%	1.87%	\$634,731,799.00	11,889,484.65	
Arizona Public Service	Transmission Plant - Electric	00 35700 UG Conduits	FERC	-0.02%	1.97%	1.95%	\$34,644,883.84	537,305.70	
Arizona Public Service	Transmission Plant - Electric	00 35800 UG Conductors	FERC	-0.24%	1.97%	1.93%	\$105,373,980.80	1,401,473.94	

FERC Jurisdiction EOY 2023 Balance	3,645,210,707	72,596,155	1.99% Annual
Worksheet 6 Totals	4,128,433,851	4,128,433,847	0.16996% Monthly

FF1 Page 204-207 Transmission Ending Balance

ARIZONA PUBLIC SERVICE COMPANY***Worksheet 7 - Land Held for Future Use*****Land Held for Future Use Detail**

As of 12/31/2024

FORM 1

Page #	Line	Column	Description	Transmission	Non-Transmission	Total
214	2	(d)	Roanoke Substation	\$ —	\$ 282,772	\$ 282,772
214	3	(d)	Paradise Substation		391,562	391,562
214	4	(d)	Punkin Center Substation		174,485	174,485
214	5	(d)	Buckeye to Elianto line	653,352		653,352
214	6	(d)	Citrus Substation		427,534	427,534
214	7	(d)	Yavapai to Wellfield	271,540		271,540
214	8	(d)	Sundance to Pinal Central	1,328,057		1,328,057
214	9	(d)	Virgina (Willo) Substation		5,762,037	5,762,037
214	10	(d)	Other General Parcels		111,576	111,576
214	11	(d)	Other Transmission Parcels	92,023		92,023
214	12	(d)	Other Distribution Parcels		1,040,656	1,040,656
Total				\$ 2,344,972	\$ 8,190,622	\$ 10,535,594

ARIZONA PUBLIC SERVICE COMPANY

Worksheet 8 - Property Taxes

	Page 263 Column (I)	2024	2024 values	
	Line #	\$ 226,245,342	2023	Included in Formula
Total Property tax expense (FERC Form 1 page 263)			<u>\$ 222,420,478</u>	
Nevada:	9.3	81,582	83,160	\$ 81,582
California	9.2	20,581	21,248	20,581
New Mexico	9.4	<u>20,012,291</u>	19,496,100	1,074,597 (A)
Total Transmission		<u>20,114,454</u>	19,600,508	1,176,760
AZ Transmission		38,807,793	38,518,396	38,807,793
AZ Production Plant		54,928,126	51,654,654	
AZ Distribution		93,389,289	93,202,800	
AZ General & Intangible		16,418,816	17,419,881	
AZ Renewable		2,444,585	1,860,433	
AZ Nonutility		142,278	163,806	104,047 (B)
Total Arizona	9.1	<u>206,130,888</u>	<u>202,819,970</u>	38,911,840
Total		<u>226,245,342</u>	<u>222,420,478</u>	
(A) New Mexico Transmission				
New Mexico Total Taxes	9.4	20,012,291	19,496,100	
Total NM Utility Plant (NM Form CAB-E2, Line 39)		1,253,912,956	1,229,294,021	
Total NM Transmission Plant (NM Form CAB-E2, Line 33)		67,331,185	68,884,309	
Percentage Related to Transmission		5.37 %	5.60 %	
NM Property tax attributable to transmission		<u>\$ 1,074,597</u>	<u>\$ 1,092,477</u>	
(B) Non-Utility Transmission				
Non-Utility Property-total		467,465	537,936	
Non-Utility Property Total				
FERC Form 1 Page 214 - Total AZ Future-Use		10,535,594	10,535,594	
FERC Form 1 Page 214 - Transmission only AZ Future-Use		2,344,972	2,344,972	
Percentage Related to Transmission		22.26 %	22.26 %	
Non-Utility Property attributable to Transmission		<u>104,047</u>	<u>119,732</u>	
Total Property Tax to be included in Formula Rate			<u>\$ 40,088,600</u>	

ARIZONA PUBLIC SERVICE COMPANY

Worksheet 9 - Notes and Supplemental Information

Formula Rate Section/Line		FERC Form 1 Page # or Instruction	Notes
Adjustment To Rate Base			
38	Transmission O&M Reserves		
	Total Balance Transmission Related Account 242 Reserves	Attachment 5	A
	A Land Rights - transmission facilities land rights that have been accrued for but have not yet been paid.		
47	Cash Working Capital		
48	Operation & Maintenance Expense	(Line 75)	B
49	Zero Cash Working Capital	Zero	
	Total Cash Working Capital Allocated to Transmission	(Line 47 * 48)	
	B As contained in Article 2.4 of the Offer of Settlement and Settlement Agreement, Docket No. ER07-1142-000, "Cash Working Capital allowance shall be zero (0) in rate base for the Formula Rate".		
O&M			
58	Allocated General Expenses		
59	Total A&G	p323.197.b	C.1
60	Less PBOP Adjustment	Attachment 5	C
61	Less Property Insurance Account 924	p323.185b	
62	Less Regulatory Commission Exp Account 928	p323.189b	
63	Less General Advertising Exp Account 930.1	p323.191b	
64	Less EPRI Dues	p352-353	D
65	General Expenses	(Line 58) - Sum (59 to 63)	
66	Wage & Salary Allocation Factor	(Line 5)	
	General Expenses Allocated to Transmission	(Line 64 * 65)	
C	Attachment H, Line 59 - PBOP Adjustment references Attachment 5. Attachment 5, Row 157 references page 323.187 (b) of the FERC Form No. 1 which reflects the total Account 926 - Employee Pensions and Benefits amount for the current year. This total includes amounts related to Pension as well as Post-Employment Benefits Other than Pension (PBOP) (displayed in the current year row, Form 1 column in Attachment 5, Row 157). The current year PBOP amount (displayed in the current year row, PBOP column in Attachment 5, Row 157) is derived from information provided by our actuaries, Willis Towers Watson. The difference between the current year PBOP amount and the 2016 base PBOP amount is utilized in Attachment H, Line 59 as an adjustment to the total Administrative and General expenses presented on Attachment H, Line 58.		
C.1	In March 2017, a new accounting standard was issued that modifies how plan sponsors present net periodic pension cost and net periodic postretirement benefit cost (net benefit costs) on their SEC financial statements. The presentation changes require net benefit costs to be disaggregated on the SEC income statement by the various components that comprise these costs. The FERC accounting was unaffected as net benefit costs continue to be charged to account 926 "employee pensions and benefits". Furthermore, the new standard allows only the service cost component to be eligible for capitalization. The change in capitalization requirements was applied prospectively. The new guidance was effective for us on January 1, 2018.		
	We adopted this new accounting standard on January 1, 2018. The adoption of this guidance changes our net benefit costs eligible for capitalization; however, it does not change the presentation of net benefit costs on our regulatory income statements. For regulatory purposes we have elected to follow GAAP treatment and will no longer capitalize non-service cost components. The changes impacting capitalization have been adopted prospectively. As such, upon adoption, we are no longer capitalizing a portion of the non-service cost components of net benefit costs.		
	In 2018 the non-service credit components are a reduction to total benefit costs. Excluding non-service credits from eligible capitalization costs resulted in the capitalization of an additional \$15 million of net benefit costs, with a corresponding increase to pretax income for the year.		
D	Attachment H, Line 63 - EPRI Dues references pages 352 - 353 of the FERC Form No. 1. Since the purpose of Attachment H, Line 63 is to adjust EPRI dues from the Total Administrative and General expenses presented on Attachment H, Line 58, only the portion of EPRI dues charged to Administrative and General Expenses (account 920) on FERC Form No. 1 page 352 - 353 is included.		
Composite Income Taxes			
118	ITC Adjustment		
119	Amortized Investment Tax Credit	p266.8f	E
120	T/(1-T)	(Line 117)	
121	Net Plant Allocation Factor	(Line 14)	
	ITC Adjustment Allocated to Transmission	(Line 118 * (1 + 119) * 120)	
E	Attachment H, Line 118 - Amortized Investment Tax Credit references page 266.8 (f) of the FERC Form No. 1, yet contains an amount of zero. Because APS files its Federal income taxes as an "Option 1" company, accumulated Investment Tax Credits are treated as a rate base reduction and are amortized below operating income in FERC Account 420. Please refer to Note I on Attachment H for further information.		
REVENUE REQUIREMENT			
152	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE		
153	Net Revenue Requirement Less Return and Taxes	(Line 146 - 135 - 136)	F
154	Increased Return and Taxes	Attachment 4	
155	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 152 + 153)	
156	ITC Adjustment Allocated to Transmission	(Line 15 - 23)	
	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 154 / 155)	

157	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 154 - 76) / 155
F Attachment H, Line 153 - Increased Return and Taxes and the referenced Attachment 4 - Calculation of 100 Basis Point Increase in ROE are components of the Formula Rate that were accepted and approved in the Offer of Settlement and Settlement Agreement, Docket No. ER07-1142-000. As explained in the testimony of Alan C. Heintz, filed in conjunction with the establishment of APS's Formula Rate in the referenced docket, "Attachment 4 is, in effect, a 'work paper'. Its only purpose is to calculate the 'baseline' or 'standard' fixed charge rate per 100 basis points increment in Return on Equity (ROE). Attachment 4 is not used to calculate the revenue requirement and it does not specify the level of incentive ROE added that applies to any Commission - authorized incentive project." Essentially, while Attachment H, Line 153 and Attachment 4 are components of the Formula Rate itself, these lines/attachments/amounts are not currently utilized by the Company in the calculation of the Formula Rate (i.e.-revenue requirement calculation).		

REVENUE REQUIREMENT

158	Net Revenue Requirement	(Line 146)
159	True-up amount	Attachment 6
160	Plus any increased ROE calculated on Attachment 7	Attachment 7
161	Facility Credits under Section 30.9 of the APS OATT	Attachment 5
162	Net Adjusted Revenue Requirement	(Line 158 - 159 + 161)

G Attachment H, Line 161-Facility Credits under Section 30.9 of the APS OATT, references Attachment 5. Beginning in 2017, APS is reporting Facility Credits requiring a new section in Attachment 5. Facility Credits were added to Attachment 6 step 11 to account for any true up adjustments related to Facility Credits.