

EBA ACCOUNTS - MEDIUM DETAIL

General:

Adjustments shall be made to Actual EBAC that are consistent with Commission accepted or ordered adjustments, or adjustments called out in a stipulation or settlement agreement, as ordered in the most recent general rate case, major plant addition case, or other case where Base EBAC are approved.

FERC 501- Fuel

FERC Sub 5011000

SAP 515100 – Coal Consumed-Generation (Include)

SAP (all other) – Legal, maintenance, utilities, labor related, miscel O&M (Exclude)

FERC Sub 5013500 - Natural Gas Consumed (Non Gadsby) Natural Gas Swaps (Non Gadsby) (Include)

FERC Sub (All Other) – Property tax, office supplies, Labor, Fuel Handling, Supplies, Maintenance, Start-up Fuel, Start-up Fuel Diesel, Diesel Fuel Hedge, miscellaneous O&M, Flyash Sales (Exclude)

EBA FERC 501 Adjustments

FERC Sub 5013500

SAP 515200 – Natural Gas Consumed

Gadsby Related Portion of 515200 is transferred to FERC 547(Fuel-Other Generation)

SAP 515220 – Natural Gas Swaps

Gadsby Related portion of 515220 is transferred to FERC 547(Fuel-Other Generation)

SAP 505917– I/C Nat Gas Cons Ker. This SAP account is transferred to FERC

547(Fuel-Other Generation)

FERC 447 – Sales For Resale

FERC Sub 4471400

SAP 301406 – Short-term Firm Wholesale

Non Transalta Sales (Include)

SAP 301409 – Trading Sales Netted-Estimate (Exclude)

SAP 301410 – Trade Sales Netted (Include)

SAP 301411 – Bookout Sales Netted (Include)

SAP 301412 – Bookout Sales Netted-Estimate (Exclude)

SAP 303028 – Line Loss W/S Trading (Include)

SAP 303100 – Transmission Loss Charge Pass-Through (Exclude)

SAP 301409 – Trading Sales Netted – Estimates (Exclude)

FERC Sub 4471300

SAP 301405 – FIRM Sales (Include)

FERC Sub 4476100

SAP 304101 – Bookouts Netted – Gain (Include)

SAP 304102 – Bookouts Netted – Estimates (Exclude)

FERC Sub 4476200

SAP 304201 – Trading Net- Gains (Include)

FERC Sub 4472000 – Sales for Resale Estimates (Exclude)

FERC Sub 4475000 – Offsystem Non Firm (Include)

FERC Sub 4479000 – Transmission Services - Utah FERC Customers, Wyo-Pacific Cheyenne (Exclude)

FERC Sub 4471000 – Onsystem Firm - Utah FERC Customers, Wyo-Pacific Cheyenne, Brigham City (Exclude)

EBA FERC 447 Adjustments

1) SAP 301406 - Short-term Firm Wholesale – Transalta Sales are removed from 447 and transferred into 555 (Purchased Power).

2) SAP 505214 – SMUD Purchases from 555 (Purchased Power) are transferred to 447.

FERC 555 – Purchased Power

FERC Sub 5552600

- SAP 505351 – Electric Swaps G/L (Include)
- SAP 505352 – Electric Swaps G/L Estimate (Exclude)

FERC Sub 5551100,1200,1330 - BPA Residential Exchange (Exclude)

FERC Sub 5552500

- SAP 505206 – Other Energy Purchases, Int(Include)
- SAP (All Other) – Exchange Value Purchase, Exchange Value Purchase – Estimate, Purchase Power Expense – Estimate, Renewable Energy Credit Purchase (Exclude)

FERC Sub 5555500

- SAP 505207 – IPP Energy Purchase (Include)

FERC Sub 5556200

- SAP 304211 – Trading Netted – Loss (Include)
- SAP 304213 – Trading Netted – Estimates (Exclude)

FERC Sub 5556300

- SAP 505214 – Firm Energy Purchases (Include)

FERC Sub 5556400

- SAP 505218 – Firm Demand Purchases (Include)

FERC Sub 5556700

- SAP 505215 – Post Merger Imb Charge (Include)
- SAP 505220 – Trading Purchases Netted (Include)
- SAP 505221 – Bookout Purchases Netted (Include)
- SAP 546520 – Operating Reserves Expense (Include)
- SAP (All Other) – Bookout Purchases Net – Estimates, Trading Purchases Netted – Estimates, Transmission Imbalance Pass-Through Expense, NPC Deferral Accounting Entries, Excess Net Power Cost Amortization Renewable Energy Credit Sales Deferral (Exclude)

FERC Sub 5558000

- SAP 505227 – Purchased Power Expense – Under Capital Lease (Exclude)

FERC Sub 5556100

- SAP 304111 – Bookouts Netted – Loss (Include)

EBA FERC 555 Adjustments

- 1) FERC Sub 5552500
 - SAP 505206 – Other Energy Purchases: Remove exchange dollars
- 2) SAP 301406 - Short-term Firm Wholesale – Transalta Sales are removed from 447 and transferred into 555 (Purchased Power).
- 3) SAP 505214 – SMUD Purchases are removed from 555 (Purchased Power) and transferred to 447.

FERC 565 – Wheeling Expense

FERC Sub 5650000

- SAP 546530 – ISO/PX Charges (Include)

FERC Sub 5651000

- SAP 506010 – Short Term Firm Wheeling (Include)
- SAP 506059 – Wheeling Expense Estimate (Exclude)

FERC Sub 5652500,2700,4600 - Non-Firm Wheeling Expense, Pre Merger Firm Wheeling, Firm Wheeling Expense Firm Wheeling Expense (Trm) (Include)

FERC 503 Steam From Other Sources

FERC Sub 5030000

- SAP 515900 –Geothermal Steam (Include)
- SAP (All Other) – Labor, materials and supplies, other miscellaneous O&M (Exclude)

FERC 547 Fuel – Other Generation

FERC Sub 5471000 - I/C Nat Gas Cons Ker, Natural Gas Consumed, Nat Gas Exp – Under Capital Lease, Natural Gas Swaps (Include)

EBA FERC 547 Adjustments

FERC Sub 5013500

SAP 515200 – Natural Gas Consumed

Gadsby Related Portion of 515200 (From FERC 501) is transferred to this FERC account (547).

SAP 515220 – Natural Gas Swaps

Gadsby Related portion of 515220 (From FERC 501) is transferred to this FERC account (547).

SAP 505917- I/C Nat Gas Cons Ker. Some of this SAP account was booked

originally to FERC 501. This adjustment transfers the amount in 501 to this FERC account (547).

FERC 456.1 Revenues from Transmission of Electricity by Others

FERC Sub 4561100

SAP 505961 – Transmission Imbalance Penalty Revenue – Load (Exclude)

SAP 505963 – Transmission Imbalance Penalty Revenue –Pt to Pt (Exclude)

SAP (All Other) – Primary Delivery and Distribution Sub Charges, Ancillary Revenue, Use of Facility – Revenue, Transmission Resales to Other Parties, Transmission Revenue Unreserved Use Charges Transmission Revenue – Deferral Fees (Include)

FERC Sub 4561910

SAP 301926 – Short-Term Firm Wheeling (Include)

FERC Sub 4561920 – Firm Wheeling Revenue, Pre-Merger Firm Wheeling Revenue, Transmission Capacity Re-assignment revenue and contra revenue, Transmission Point-to-Point Revenue (Include)

FERC Sub 4561930 – Non-Firm Wheeling Revenue (Include)