(N)

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 Frim Wheeling Revenue, Transmission Capacity Re-assignment revenue and contra revenue, Transmission Point-to-Point Revenue (Include)

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

Accruals or estimates in accounts 447, 555, and 565 will be excluded; rather, expenses and revenue will be accounted for in the months that they are incurred. 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.

EBA DEFERRAL: The monthly EBA Accrual (positive or negative) is determined by calculating the difference between Base NPC and Actual NPC as is described below.

$$EBA\ Deferral_{Utah,\ month} = [(Actual\ EBAC_{month/MWh} - Base\ EBAC_{month/MWh}) \times Actual\ MWH_{Utah,,\ month}] \times 70\%$$

Where:

$$Actual\ EBAC_{month/MWh} = [(NPC_{TC,\ month,\ actual} / Actual\ MWh_{TC,\ month}) \times S] + (WR_{Utah,\ month,\ actual} / Actual\ MWh_{Utah,\ month})$$

$$Base\ EBAC_{month/MWh} = [(NPC_{TC,\ month\ base} / Base\ MWh_{TC,\ month}) \times S] + (WR_{Utah,\ month,\ base} / Base\ MWh_{Utah,\ month})$$

TC = Total Company

(continued)

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