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**ELECTRIC SERVICE SCHEDULE NO. 94 – continued**

**Net Power Costs (NPC):** the sum of costs incurred to acquire power to serve customers less revenues collected from sales for resale. NPC components are those included in the Company's production cost model and recorded in the FERC Accounts described in this electric service schedule.

**Wheeling Revenue:** Revenues from Transmission of Electricity of Others recorded in the FERC Account described in this electric service schedule.

**EBA PROCEDURAL SCHEDULE (Beginning with the 2013 Annual EBA Filing)**

1. Rocky Mountain Power will file its application on or about March 15.
2. The Division of Public Utilities will complete its audit report and supporting testimony by July 15.
3. Intervenors may conduct discovery, with a 14 day turn around, beginning March 15.
4. Hearings on the application will be completed by September 15.
5. Any rate change necessary to recover or refund an EBA balance will take effect on or before November 1 of the year the application is filed.

**EBA CALCULATIONS AND APPLICATION**

**APPLICABLE FERC ACCOUNTS:** The EBA rate will be calculated using all components of EBAC as defined in the Company's most recent general rate case, major plant addition case, or other case where Base EBAC are approved. EBAC are typically booked to the following FERC accounts, as defined in Code of Federal Regulations, Subchapter C, Part 101, with the noted clarifications and exclusions:

**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)  
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