

ELECTRIC SERVICE SCHEDULE NO. 94 – continued

FERC 565 – Wheeling Expense

FERC Sub 5651000 (continued)

SAP 506059 – Wheeling Expense Estimate (Exclude)

SAP 506911 - I/C S-T Firm Wheeling Exp-Nevada Pwr (Include)

SAP 506912 - I/C S-T Firm Wheeling Exp-Nevada Pwr (Include)

FERC Sub 5652500,2700,4600 - Non-Firm Wheeling Expense, Pre Merger Firm Wheeling,
Firm Wheeling Expense

Firm Wheeling Expense (Trm) (Include)

SAP 506921 - I/C Non-Firm Wheeling Exp-Sierra Pac (Include)

SAP 506922 – I/C Non-Firm Wheeling Exp-Nevada Pwr (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)

SAP 505917 - InterCo Natural Gas Consumed – Kern River (Include)

SAP 505918 - InterCo Natural Gas Accrual-Kern River (Include)

SAP 515200 - Natural Gas Consumed for Generation

SAP 515201 - Natural Gas Exp - Under Capital Lease

SAP 515220 - Natural Gas Swaps - Gains/Losses

SAP 515250 - Natural Gas Expense – Accrual (Include)

SAP 515251 - Natural Gas Exp-Capital Lease-Accrual (Include)

SAP 515270 - Natural Gas Swaps-Gain/Loss-Accrual (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 515250 - Natural Gas Expense – Accrual

Gadsby Related Portion of 515250 (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 515270 - Natural Gas Swaps-Gain/Loss-Accrual

Gadsby Related Portion of 515270 (From FERC 501) is transferred 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

(continued)