

EBA Additional Filing Requirement 6

Please provide a summary of all settlements, liquidated damages, fines or penalties included in the energy balancing account (EBA) calculations.

Response to EBA Additional Filing Requirement 6

Jim Bridger Line Losses: In 2014, it was discovered that the Company had over-charged Idaho Power Company (IPC) for line losses associated with transmission from the Jim Bridger plant. The Company entered into an agreement with IPC to compensate IPC for the over-charges by returning energy of equivalent value over a period of several months, including January through April of the current Deferral Period. The value of the energy to be returned was recognized as an expense of \$7.2 million to FERC Account 555 in June 2014. Please refer to the Company's response to EBA Additional Filing Requirement 15 (item 6), which provides an explanation of how this was treated in the Energy Balancing Account (EBA).

Bonneville Power Administration (BPA) Short Distance Discounts (SDD): During the Deferral Period, BPA notified the Company of transmission paths on which the Company had incorrectly been given SDD for which BPA will seek recovery. BPA stated that they erroneously had been giving their transmission customers SDD when the customers were partially or fully redirecting their transmission service. The Company accrued and booked an expense of \$3,231,256 in FERC Account 565 in December 2015 related to returning credits BPA delivered to PacifiCorp during calendar years 2014 and 2015. Once the actual expense is known, it will be booked and any difference from the accrual will flow through the EBA. Below is the detail of the accrual by historic month the December 2015 accrual relates to:

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	AREF's where SDD was provided by BPA				
	73518379	73518383	77424414	77424318	
	Full Redirects	Full Redirects	Partial Redirects	Partial Redirects	Total
1/1/2014	\$ 85,168	\$ 35,200	\$ -	\$ -	\$ 120,368
2/1/2014	\$ 85,168	\$ 35,200	\$ -	\$ -	\$ 120,368
3/1/2014	\$ 85,168	\$ 35,200	\$ -	\$ 70,983	\$ 191,350
4/1/2014	\$ 85,168	\$ 35,200	\$ -	\$ -	\$ 120,368
5/1/2014	\$ 85,168	\$ 35,200	\$ -	\$ -	\$ 120,368
6/1/2014	\$ 85,168	\$ 35,200	\$ 76,435	\$ -	\$ 196,803
7/1/2014	\$ 85,168	\$ 35,200	\$ 76,435	\$ -	\$ 196,803
8/1/2014	\$ 85,168	\$ 35,200	\$ 76,435	\$ -	\$ 196,803
9/1/2014	\$ 85,168	\$ 35,200	\$ 76,435	\$ -	\$ 196,803
10/1/2014	\$ 85,168	\$ 35,200	\$ 76,435	\$ -	\$ 196,803
11/1/2014	\$ 85,168	\$ 35,200	\$ 76,435	\$ -	\$ 196,803
12/1/2014	\$ 85,168	\$ 35,200	\$ 76,435	\$ -	\$ 196,803
1/1/2015	\$ 85,168	\$ 35,200	\$ 76,435	\$ -	\$ 196,803
2/1/2015	\$ 85,168	\$ 35,200	\$ 76,435	\$ -	\$ 196,803
3/1/2015	\$ 85,168	\$ 35,200	\$ 76,435	\$ -	\$ 196,803
4/1/2015	\$ 85,168	\$ 35,200	\$ 76,435	\$ -	\$ 196,803
5/1/2015	\$ 85,168	\$ 35,200	\$ 76,435	\$ -	\$ 196,803
6/1/2015	\$ 85,168	\$ 35,200	\$ 76,435	\$ -	\$ 196,803
7/1/2015	\$ -	\$ -	\$ -	\$ -	\$ -
8/1/2015	\$ -	\$ -	\$ -	\$ -	\$ -
9/1/2015	\$ -	\$ -	\$ -	\$ -	\$ -
10/1/2015	\$ -	\$ -	\$ -	\$ -	\$ -
11/1/2015	\$ -	\$ -	\$ -	\$ -	\$ -
12/1/2015	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,533,018	\$ 633,604	\$ 993,651	\$ 70,983	\$ 3,231,256

BPA Swift SDD's: During the Deferral Period, BPA began delivering SDD to PacifiCorp for PacifiCorp transmission that did not qualify for the credit. To receive a SDD the transmission service must be for a distance of 75 miles or less. Beginning in April 2015 BPA began paying PacifiCorp credits for Swift even though the distance was more than 75 miles. As PacifiCorp received these \$719,312 credits in 2015 and recorded as credits to FERC Account 565, PacifiCorp simultaneously reserved against them in FERC Account 565 by recording an equal and offsetting expense. Below is the detail of the accrual by historic month in which the credits and offsetting debits were recorded:

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Seq#	Title	Oper month	Acct Month	SDD
8175	ACCRU POTENTIAL LIAB	Apr 2015	Jun 2015	65,656.00
8175	ACCRU POTENTIAL LIAB	May 2015	Jun 2015	65,656.00
8175	ACCRU POTENTIAL LIAB	Jun 2015	Jun 2015	65,656.00
8175	ACCRU POTENTIAL LIAB	Feb 2015	Jul 2015	63,538.00
8175	ACCRU POTENTIAL LIAB	Mar 2015	Jul 2015	63,538.00
8175	ACCRU POTENTIAL LIAB	Jul 2015	Jul 2015	65,656.00
8175	ACCRU POTENTIAL LIAB	Aug 2015	Aug 2015	65,656.00
8175	ACCRU POTENTIAL LIAB	Sep 2015	Sep 2015	65,656.00
8175	ACCRU POTENTIAL LIAB	Oct 2015	Oct 2015	65,656.00
8175	ACCRU POTENTIAL LIAB	Oct 2015	Nov 2015	444.00
8175	ACCRU POTENTIAL LIAB	Nov 2015	Nov 2015	66,100.00
8175	ACCRU POTENTIAL LIAB	Dec 2015	Dec 2015	66,100.00
				719,312.00