

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

**EBA Calculations and Application (continued)**

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Where:

NPC actual Utah, month = Total Company Actual NPC for the month multiplied by the appropriate allocation factor from the most recent general rate case.

NPC base Utah, month = Total Company Base NPC for month multiplied by the appropriate allocation factor from the most recent general rate case.

MWh actual Utah, month = actual MWh sold to Utah retail customers recorded in the Company's billing records.

MWh base Utah, month = Utah retail MWh, measured at customer meter, used to calculate Present Revenues in the most recent general rate case.

**EBA CARRYING CHARGE:** the EBA Carrying Charge will be calculated and applied to the monthly balance in the EBA Deferral Account as follows:

$$Balance_{current\_month} = \left[ Ending\_Balance_{previous\_month} + Deferral_{current\_month} \right] + \left[ \left( Ending\_Balance_{previous\_month} + (Deferral_{current\_month} \times 0.5) \right) \times 0.005 \right]$$

**EBA RATE DETERMINATION:** Annually, on the EBA Filing Date, Rocky Mountain Power shall file with the Commission an application for establishment of an EBA rate to become effective on the EBA Rate Effective Date of that year. The EBA Deferral Account Balance as of December 31 shall be allocated to all retail tariff rate schedules and applicable special contracts based on the rate spread approved by the Commission in the most recent general rate case. The new EBA rate will be determined by dividing the EBA Deferral Account Balance allocated to each rate schedule and applicable contract by the schedule or contract forecasted Power Charge and Energy Charge revenues for the EBA Rate Effective Period. The EBA rate will be a percentage increase or decrease applied to the Monthly Power Charges and Energy Charges of the Customer's applicable schedule or contract as set forth in the schedule.

The EBA rate shall be implemented on an interim basis and shall remain in effect for the EBA Rate Effective Period. The interim rate shall become final upon an order issued by the Commission following an audit and prudence review conducted by the Division of Public Utilities.

**AUDIT PROCEDURES:** All items recorded in the EBA Balancing Account are subject to regulatory audit and prudence review. Proposed adjustments shall be designated no later than one year after the end of the EBA Deferral Period unless an extension of time is granted by the Commission.

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