

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

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**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 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:

**Net Power Costs:**

Account 447 – Sales for resale,  
excluding:

On-system wholesale sales

Other revenues that are not modeled in the Company's production cost model

Account 501 – Fuel, steam generation,  
excluding:

Fuel Handling

Start-Up Fuel – Gas

Fuel Consumed – Diesel

Start-Up Fuel – Diesel

Residual Disposal

Other Non-Fuel Costs that are not modeled in the Company's production cost model

Account 503 – Steam from other sources

Account 547 – Fuel, other generation,

Account 555 – Purchased power,  
excluding:

BPA residential exchange credit pass-through if applicable

Exchanges that are under the energy-only exchange contracts.

Transfers to deferral accounts

Account 565 – Transmission of electricity by others

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