

ELECTRIC SERVICE SCHEDULE NO. 94 – continued

(N)

FERC 555 – Purchased Power

FERC Sub 5552600

SAP 505351 – Electric Swaps G/L (Include)

SAP 505352 – Electric Swaps G/L Estimate (Exclude)

FERC Sub 5551100,1200,1330 - BPA Residential Exchange (Exclude)

FERC Sub 5552500

SAP 505206 – Other Energy Purchases, Int(Include)

SAP (All Other) – Exchange Value Purchase, Exchange Value Purchase – Estimate,
Purchase Power

Expense – Estimate, Renewable Energy Credit Purchase (Exclude)

FERC Sub 5555500

SAP 505207 – IPP Energy Purchase (Include)

FERC Sub 5556200

SAP 304211 – Trading Netted – Loss (Include)

SAP 304213 – Trading Netted – Estimates (Exclude)

FERC Sub 5556300

SAP 505214 – Firm Energy Purchases (Include)

FERC Sub 5556400

SAP 505218 – Firm Demand Purchases (Include)

FERC Sub 5556700

SAP 505215 – Post Merger Imb Charge (Include)

SAP 505220 – Trading Purchases Netted (Include)

SAP 505221 – Bookout Purchases Netted (Include)

SAP 546520 – Operating Reserves Expense (Include)

SAP (All Other) – Bookout Purchases Net – Estimates, Trading Purchases Netted –

Estimates,

Transmission Imblance Pass-Through Expense, NPC Deferral
Accounting Entries, Excess

Net Power Cost Amortization Renewable Energy Credit Sales
Deferral (Exclude)

FERC Sub 5558000

SAP 505227 – Purchased Power Expense – Under Capital Lease (Exclude)

FERC Sub 5556100

SAP 304111 – Bookouts Netted – Loss (Include)

EBA FERC 555 Adjustments

1) FERC Sub 5552500

SAP 505206 – Other Energy Purchases: Remove exchange dollars

2) SAP 301406 - Short-term Firm Wholesale – Transalta Sales are removed from
447 and transferred into 555 (Purchased Power).

3) SAP 505214 – SMUD Purchases are removed from 555 (Purchased Power) and
transferred to 447.

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