

EBA Filing Requirement 5

Please provide an Utah EBA Excel file, with formulae intact, consisting of the worksheets outlined below. The Excel file should include data for the deferral period (October 1, 2011 through December 31, 2011).

- a. **Net Power Cost System Accounts (NPCS Accounts).** This worksheet reconciles the “accounting” NPC related expenses (as shown in the Detail Worksheets or semi-annual report) to the Utah EBA expenses (as shown in the NPC Report). The accounts included in this worksheet are FERC accounts 447, 555 and 565.
- b. **Fuel Accounts.** This worksheet reconciles the “accounting” NPC-related expenses (as shown in the Detail Worksheets or semi-annual report) to the Utah EBA expenses (as shown in the NPC Report). The accounts included in this worksheet are FERC accounts 501, 503 and 547.
- c. **Wheeling Revenue.** This worksheet should provide a reconciliation of the “accounting” Wheeling Revenues to the Utah EBA. Both FERC subaccounts and SAP accounts should be identified.
- d. **Actual Net Power Cost Report (NPC Report)** This worksheet should provide the same NPC information, in the same format as that currently being provided to the Division in response to DPU Data Request 16.1 in Docket No. 09-035-15.
- e. **Detail Worksheets.** There should be a worksheet for each FERC account in the Utah EBA Excel file (FERC accounts 447, 456.1, 501, 503, 547, 555, 565). Each worksheet will provide the line item detail of that particular account, including a column to indicate whether an item is, or is not, included in the Utah EBA calculations. Each FERC account worksheet should include the data for the first Utah EBA deferral period. Once the second deferral period begins, the detailed FERC account worksheets in the Utah EBA Excel file will only need to include the data for the second deferral period.
- f. **EBA Calculation-Stipulated Scalar.** This worksheet should show the monthly Utah EBA deferral calculations, based on the stipulated scalar approach. The NPC, Wheeling Revenue and load data values used for the deferral calculations should be linked (through formulae) to the NPCS Accounts, Fuel Accounts, Wheeling Revenue, and NPC Report worksheets.

- g. **EBA Calculation-Dynamic Allocation Factor.** This worksheet should show the monthly Utah EBA deferral calculations, based on the dynamic scalar approach (allocation equation) as described on pages 3 through 4 of the Utah Public Service Commission's January 20, 2012 order in Docket No. 11-035-T10. The NPC, Wheeling Revenue and load data values used for the deferral calculations should be linked (through formulae) to the NPC Accounts, Fuel Accounts, Wheeling Revenue, and NPC Report worksheets. Note: inclusion of this worksheet is only for reporting purposes.

Response to EBA Filing Requirement 5

- a. Please refer to Confidential Attachment EBA FR 5 -1, tab entitled C&T Database Accounts.
- b. Please refer to Confidential Attachment EBA FR 5 -1, tab entitled Fuel Accounts.
- c. Please refer to Confidential Attachment EBA FR 5 -1, tab entitled Wheeling Revenue, for wheeling revenue posted to FERC Account 456.1.
- d. Please refer to Confidential Attachment EBA FR 5 -1, tab entitled Actual NPC, for the Actual Net Power Cost report for the deferral period.
- e. Please refer to Confidential Attachment EBA FR 5 -1. Refer to tab entitled FERC Detail Summary and all subsequent detail tabs labeled by FERC account.
- f. Please refer to Exhibit RMP__(BSD-1) and the supporting electronic work papers provided with the Company's filing.
- g. Please refer to Exhibit RMP__(BSD-2) and the supporting electronic work papers provided with the Company's filing.

Confidential information is provided subject to R746-100-16 of the Commission Rules.