

ELECTRIC SERVICE SCHEDULE NO. 94 – continued

FERC 456.1 Revenues from Transmission of Electricity by Others

- FERC Sub 4561100
 - SAP 505961 – Transmission Imbalance Penalty Revenue – Load (Exclude)
 - SAP 505963 – Transmission Imbalance Penalty Revenue –Pt to Pt (Exclude)
 - SAP (All Other) – Primary Delivery and Distribution Sub Charges, Ancillary Revenue, Use of Facility – Revenue, Transmission Resales to Other Parties, Transmission Revenue Unreserved Use Charges Transmission Revenue – Deferral Fees (Include)
 - SAP 302831 – I/C Other Wheeling Revenue-Sierra Pac (Include)
- FERC Sub 4561600
 - SAP 301912 – Post-Merger Firm Wheeling Revenue (Include)
- FERC Sub 4561910
 - SAP 301926 – Short-Term Firm Wheeling (Include)
- FERC Sub 4561920 – Firm Wheeling Revenue, Pre-Merger Firm Wheeling Revenue, Transmission Capacity Re-assignment revenue and contra revenue, Transmission Point-to-Point Revenue (Include)
- FERC Sub 4561930
 - SAP 301922 – Non-Firm Wheeling Revenue (Include)
- FERC Sub 4561990
 - SAP 301913 – Transmission Tariff True-up (Include)
 - SAP 302990 – L-T Transmission Revenue – Subject to Refund (Include)
 - SAP 302991 – S-T Transmission Revenue – Subject to Refund (Include)
 - SAP 305910 – Ancillary Revenue Sch 1 – Subject to Refund (Include)
 - SAP 305920 – Ancillary Revenue Sch 2 – Subject to Refund (Include)
 - SAP 305930 – Ancillary Revenue Sch 3 – Subject to Refund (Include)
 - SAP 305931 – Ancillary Revenue Sch 3a – Subject to Refund (Include)

Accruals or estimates in accounts 447, 555, and 565 will be excluded; rather, expenses and revenue will be accounted for in the months that they are incurred. Adjustments shall be made to Actual EBAC that are consistent with Commission accepted or ordered adjustments, or adjustments called out in a stipulation or settlement agreement, as ordered in the most recent general rate case, major plant addition case, or other case where Base EBAC are approved.

EBA DEFERRAL: The monthly EBA Accrual (positive or negative) is determined by calculating the difference between Base NPC and Actual NPC as is described below.

$$EBA\ Deferral_{Utah, month} = [(Actual\ EBAC_{month/MWh} - Base\ EBAC_{month/MWh}) \times Actual\ MWH_{Utah, month}] \times 70\%$$

Where:

$$Actual\ EBAC_{month/MWh} = [(NPC_{TC, month, actual} / Actual\ MWh_{TC, month}) \times S] + (WR_{Utah, month, actual} / Actual\ MWh_{Utah, month})$$

$$Base\ EBAC_{month/MWh} = [(NPC_{TC, month, base} / Base\ MWh_{TC, month}) \times S] + (WR_{Utah, month, base} / Base\ MWh_{Utah, month})$$

TC = Total Company

(continued)