

ELECTRIC SERVICE SCHEDULE NO. 94 – continued

FERC 565 – Wheeling Expense (continued)

FERC Sub 5652500,2700,4600 - Non-Firm Wheeling Expense, Pre Merger Firm Wheeling,
Firm Wheeling Expense

Firm Wheeling Expense (Trm) (Include)

SAP 506921 - I/C Non-Firm Wheeling Exp-Sierra Pac (Include)

SAP 506922 – I/C Non-Firm Wheeling Exp-Nevada Pwr (Include)

FERC 503 Steam From Other Sources

FERC Sub 5030000

SAP 515900 –Geothermal Steam (Include)

SAP (All Other) – Labor, materials and supplies, other miscellaneous O&M (Exclude)

FERC 547 Fuel – Other Generation

FERC Sub 5471000 - I/C Nat Gas Cons Ker, Natural Gas Consumed, Nat Gas Exp – Under
Capital Lease, Natural Gas Swaps (Include)

EBA FERC 547 Adjustments

FERC Sub 5013500

SAP 515200 – Natural Gas Consumed

Gadsby Related Portion of 515200 (From FERC 501) is transferred to
this FERC account (547).

SAP 515220 – Natural Gas Swaps

Gadsby Related portion of 515220 (From FERC 501) is transferred to
this FERC account (547).

SAP 505917- I/C Nat Gas Cons Ker. Some of this SAP account was booked
originally to FERC 501. This adjustment transfers the amount in 501
to this FERC account (547).

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 302081 - I/C Anc Rev Sch 1-Scheduling-Sierra Pac (Include)

SAP 302082 - I/C Anc Rev Sch 1-Scheduling-Nevada Pwr (Include)

SAP 302091 - I/C Anc Rev Sch 2-Reactive-Sierra Pac (Include)

SAP 302092 - I/C Anc Rev Sch 2-Reactive-Nevada Pwr (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)

SAP 302812 - I/C ST Firm Wheeling Revenue-Nevada Pwr (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:~~

$$\text{EBA Deferral}_{Utah, \text{ month}} = \left[(\text{Actual EBAC}_{\text{month/MWh}} - \text{Base EBAC}_{\text{month/MWh}}) \times \text{Actual MWh}_{Utah, \text{ month}} \right] \times 70\%$$

Where:

$$\text{Actual EBAC}_{\text{month/MWh}} = \left[(\text{NPC}_{TC, \text{ month, actual}} / \text{Actual MWh}_{TC, \text{ month}}) \times S \right] + (\text{WR}_{Utah, \text{ month, actual}} / \text{Actual MWh}_{Utah, \text{ month}})$$

$$\text{Base EBAC}_{\text{month/MWh}} = \left[(\text{NPC}_{TC, \text{ month, base}} / \text{Base MWh}_{TC, \text{ month}}) \times S \right] + (\text{WR}_{Utah, \text{ month, base}} / \text{Base MWh}_{Utah, \text{ month}})$$

TC = Total Company

(continued)