

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

**EBA FERC 501 Adjustments**

FERC Sub 5013500 (continued)

SAP 515250 – Natural Gas Expense – Accrual (Include)

Gadsby Related Portion of 515250 is transferred to FERC 547 (Fuel-Other Generation)

SAP 515270 – Natural Gas Swaps-Gains/Loss-Accrual (Include)

Gadsby Related portion of 515270 is transferred to FERC 547 (Fuel-Other Generation)

**FERC 447 – Sales For Resale**

FERC Sub 4471400

SAP 301406 – Short-term Firm Wholesale

Non Transalta Sales (Include)

SAP 301409 – Trading Sales Netted-Estimate (Exclude)

SAP 301410 – Trade Sales Netted (Include)

SAP 301411 – Bookout Sales Netted (Include)

SAP 301412 – Bookout Sales Netted-Estimate (Exclude)

SAP 302751 – I/C ST Firm Whls-Sie (Include)

SAP 302752 – I/C S-T Firm Wholesale Sales-Nevada Pwr (Include)

SAP 302771 – I/C Line Loss Trading Revenue-Sierra Pac (Include)

SAP 302772 – I/C Line Loss-Nevada (Include)

SAP 303028 – Line Loss W/S Trading (Include)

SAP 303100 – Transmission Loss Charge Pass-Through (Exclude)

SAP 303109 – Transmission Line Loss Rev – Subject to Refund (Include)

SAP 301409 – Trading Sales Netted – Estimates (Exclude)

FERC Sub 4471300

SAP 301405 – FIRM Sales (Include)

FERC Sub 4476100

SAP 304101 – Bookouts Netted – Gain (Include)

SAP 304102 – Bookouts Netted – Estimates (Exclude)

FERC Sub 4476200

SAP 304201 – Trading Net- Gains (Include)

FERC Sub 4472000 – Sales for Resale Estimates (Exclude)

FERC Sub 4475000

SAP 301408 – Off-System Non Firm (Include)

FERC Sub 4479000 – Transmission Services - Utah FERC Customers, Wyo-Pacific Cheyenne (Exclude)

FERC Sub 4471000 – Onsystem Firm - Utah FERC Customers, Wyo-Pacific Cheyenne, Brigham City (Exclude)

**EBA FERC 447 Adjustments**

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

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

(continued)