

**2010 BPA Rate Case  
Wholesale Power Rate Final Proposal**

**LOOKBACK RECOVERY  
AND RETURN**

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July 2009

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WP-10-FS-BPA-07



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# LOOKBACK RECOVERY AND RETURN STUDY

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## COMMONLY USED ACRONYMS

AC	alternating current
AFUDC	Allowance for Funds Used During Construction
AGC	Automatic Generation Control
ALF	Agency Load Forecast (computer model)
aMW	average megawatt
AMNR	Accumulated Modified Net Revenues
ANR	Accumulated Net Revenues
AOP	Assured Operating Plan
ASC	Average System Cost
ATC	Accrual to Cash
BAA	Balancing Authority Area
BASC	BPA Average System Cost
Bcf	billion cubic feet
BiOp	Biological Opinion
BPA	Bonneville Power Administration
Btu	British thermal unit
CAISO	California Independent System Operator
CBFWA	Columbia Basin Fish & Wildlife Authority
CCCT	combined-cycle combustion turbine
cfs	cubic feet per second
CGS	Columbia Generating Station
CHJ	Chief Joseph
C/M	consumers per mile of line ratio for LDD
COB	California-Oregon Border
COE	U.S. Army Corps of Engineers
COI	California-Oregon Intertie
COSA	Cost of Service Analysis
COU	consumer-owned utility
Council	Northwest Power and Conservation Council
CP	Coincidental Peak
CRAC	Cost Recovery Adjustment Clause
CRC	Conservation Rate Credit
CRFM	Columbia River Fish Mitigation
CRITFC	Columbia River Inter-Tribal Fish Commission
CSP	Customer System Peak
CT	combustion turbine
CY	calendar year (January through December)
DC	direct current
DDC	Dividend Distribution Clause
dec	decremental (pertains to generation movement)
DJ	Dow Jones
DO	Debt Optimization
DOE	Department of Energy
DOP	Debt Optimization Program

DSI	direct-service industrial customer or direct-service industry
DSO	Dispatcher Standing Order
EAF	energy allocation factor
ECC	Energy Content Curve
EIA	Energy Information Administration
EIS	Environmental Impact Statement
EN	Energy Northwest, Inc. (formerly Washington Public Power Supply System)
EPA	Environmental Protection Agency
EPP	Environmentally Preferred Power
EQR	Electric Quarterly Report
ESA	Endangered Species Act
F&O	financial and operating reports
FBS	Federal base system
FCRPS	Federal Columbia River Power System
FCRTS	Federal Columbia River Transmission System
FERC	Federal Energy Regulatory Commission
FELCC	firm energy load carrying capability
FPA	Federal Power Act
FPS	Firm Power Products and Services (rate)
FY	fiscal year (October through September)
GAAP	Generally Accepted Accounting Principles
GARD	Generation and Reserves Dispatch (computer model)
GCL	Grand Coulee
GCPs	General Contract Provisions
GEP	Green Energy Premium
GI	Generation Integration
GRI	Gas Research Institute
GRSPs	General Rate Schedule Provisions
GSP	Generation System Peak
GSU	generator step-up transformers
GTA	General Transfer Agreement
GWh	gigawatthour
HLH	heavy load hour
HOSS	Hourly Operating and Scheduling Simulator (computer model)
HYDSIM	Hydro Simulation (computer model)
IDC	interest during construction
inc	incremental (pertains to generation movement)
IOU	investor-owned utility
IP	Industrial Firm Power (rate)
IPR	Integrated Program Review
IRP	Integrated Resource Plan
ISD	incremental standard deviation
ISO	Independent System Operator
JDA	John Day
kaf	thousand (kilo) acre-feet

kcfs	thousand (kilo) cubic feet per second
K/I	kilowatthour per investment ratio for LDD
ksfd	thousand (kilo) second foot day
kV	kilovolt (1000 volts)
kVA	kilo volt-ampere (1000 volt-amperes)
kVAr	kilo-volt ampere reactive
kW	kilowatt (1000 watts)
kWh	kilowatthour
LDD	Low Density Discount
LGIP	Large Generator Interconnection Procedures
LLH	light load hour
LME	London Metal Exchange
LOLP	loss of load probability
LRA	Load Reduction Agreement
m/kWh	mills per kilowatthour
MAE	mean absolute error
Maf	million acre-feet
MCA	Marginal Cost Analysis
MCN	McNary
Mid-C	Mid-Columbia
MIP	Minimum Irrigation Pool
MMBtu	million British thermal units
MNR	Modified Net Revenues
MOA	Memorandum of Agreement
MOP	Minimum Operating Pool
MORC	Minimum Operating Reliability Criteria
MOU	Memorandum of Understanding
MRNR	Minimum Required Net Revenue
MVA	mega-volt ampere
MVAr	mega-volt ampere reactive
MW	megawatt (1 million watts)
MWh	megawatthour
NCD	non-coincidental demand
NEPA	National Environmental Policy Act
NERC	North American Electric Reliability Corporation
NFB	National Marine Fisheries Service (NMFS) Federal Columbia River Power System (FCRPS) Biological Opinion (BiOp)
NIFC	Northwest Infrastructure Financing Corporation
NLSL	New Large Single Load
NOAA Fisheries	National Oceanographic and Atmospheric Administration Fisheries (officially National Marine Fisheries Service)
NOB	Nevada-Oregon Border
NORM	Non-Operating Risk Model (computer model)
Northwest Power Act	Pacific Northwest Electric Power Planning and Conservation Act
NPCC	Northwest Power and Conservation Council

NPV	net present value
NR	New Resource Firm Power (rate)
NT	Network Transmission
NTSA	Non-Treaty Storage Agreement
NUG	non-utility generation
NWPP	Northwest Power Pool
OATT	Open Access Transmission Tariff
O&M	operation and maintenance
OMB	Office of Management and Budget
OTC	Operating Transfer Capability
OY	operating year (August through July)
PDP	proportional draft points
PF	Priority Firm Power (rate)
PI	Plant Information
PMA	(Federal) Power Marketing Agency
PNCA	Pacific Northwest Coordination Agreement
PNRR	Planned Net Revenues for Risk
PNW	Pacific Northwest
POD	Point of Delivery
POI	Point of Integration or Point of Interconnection
POM	Point of Metering
POR	Point of Receipt
Project Act	Bonneville Project Act
PS	BPA Power Services
PSC	power sales contract
PSW	Pacific Southwest
PTP	Point to Point Transmission (rate)
PUD	public or people's utility district
RAM	Rate Analysis Model (computer model)
RAS	Remedial Action Scheme
Reclamation	U.S. Bureau of Reclamation
RD	Regional Dialogue
REC	Renewable Energy Certificate
REP	Residential Exchange Program
RevSim	Revenue Simulation Model (component of RiskMod)
RFA	Revenue Forecast Application (database)
RFP	Request for Proposal
RiskMod	Risk Analysis Model (computer model)
RiskSim	Risk Simulation Model (component of RiskMod)
RMS	Remote Metering System
RMSE	root-mean squared error
ROD	Record of Decision
RPSA	Residential Purchase and Sale Agreement
RTF	Regional Technical Forum
RTO	Regional Transmission Operator
SCADA	Supervisory Control and Data Acquisition



SCCT	single-cycle combustion turbine
Slice	Slice of the System (product)
SME	subject matter expert
TAC	Targeted Adjustment Charge
TDA	The Dalles
Tcf	trillion cubic feet
TPP	Treasury Payment Probability
Transmission System Act	Federal Columbia River Transmission System Act
TRL	Total Retail Load
TRM	Tiered Rate Methodology
TS	BPA Transmission Services
UAI	Unauthorized Increase
UDC	utility distribution company
URC	Upper Rule Curve
USFWS	U.S. Fish and Wildlife Service
VOR	Value of Reserves
WECC	Western Electricity Coordinating Council (formerly WSCC)
WIT	Wind Integration Team
WPRDS	Wholesale Power Rate Development Study
WREGIS	Western Renewable Energy Generation Information System
WSPP	Western Systems Power Pool

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1 **1. INTRODUCTION**

2 **1.1 Background and Purpose of the Study**

3 **1.1.1 Purpose of the Study**

4 The purpose of this Study is to present the calculations and determinations of the Lookback  
5 Amounts to be recovered from the investor-owned utilities (IOUs) and returned to the eligible  
6 consumer-owned utilities (COUs) in FY 2010 and FY 2011. Consumer-owned utilities are  
7 defined as the public bodies, cooperatives, and federal agencies that are eligible to purchase  
8 power from BPA at the Priority Firm rate. It should be noted that the results presented in this  
9 Study account for the relevant impacts of the Avista deemer settlement signed in June 2009. *See*  
10 *Deemer Account Settlement Agreement with Avista Corporation, Administrator’s Record of*  
11 *Decision, June 22, 2009 (Avista Deemer Settlement ROD)*. Section 2.2 describes the impacts of  
12 this settlement on the Lookback calculations.

13  
14 This study also documents certain minor corrections for errors discovered in the PF-02 revenue  
15 data used to determine the non-Slice PF-02 revenue shares used in Table 15.10 of the final FY  
16 2002-2008 Lookback Study, WP-07-FS-BPA-08. These errors, discovered subsequent to the  
17 publication of the WP-07 Supplemental Final Proposal, change the utility-specific percentages  
18 used to allocate the Lookback Amounts recovered from the IOUs to the eligible COUs.

19  
20 **1.1.2 Background**

21 On May 3, 2007, the Ninth Circuit Court of Appeals (Court) held that the 2000 Residential  
22 Exchange Program Settlement Agreements (REP Settlement Agreements) executed by BPA and  
23 the region’s IOUs were inconsistent with the Northwest Power Act. *Portland General Elec. Co.*  
24 *v. Bonneville Power Admin.*, 501 F.3d 1009 (9th Cir. 2007) (*PGE*). In a companion case, the

1 Court also remanded the WP-02 power rates to BPA on the grounds that BPA improperly  
2 allocated the costs of the REP Settlement Agreements, as amended, to BPA's preference  
3 customers. *Golden NW Aluminum, Inc. v. Bonneville Power Admin.*, 501 F.3d 1037 (9th Cir.  
4 2007) (*Golden NW*). Although the Court's decision in *Golden NW* addressed only the WP-02  
5 rates, the WP-07 wholesale power rates were similarly flawed because they contained the same  
6 treatment of the REP Settlement Agreements as the WP-02 rates.

7  
8 In February 2008, BPA commenced the WP-07 Supplemental rate proceeding to respond to the  
9 Court's decisions. In that proceeding, BPA revisited its WP-02 and WP-07 rate case  
10 assumptions through a comprehensive "Lookback" construct. As explained fully in the 2007  
11 Supplemental Wholesale Power Rate Case Administrator's Final Record of Decision (WP-07  
12 Supplemental ROD), WP-07-A-05, particularly chapters 8 and 9, the Lookback construct  
13 compared amounts paid under the REP Settlement Agreements for FY 2002-2008 with the  
14 amounts BPA would likely have paid under the traditional operation of the REP. The difference  
15 between these two amounts, subject to certain specified rules, is the amount BPA must recover  
16 from the IOUs and return to the COUs. In the Final Proposal of the WP-07 Supplemental rate  
17 proceeding, and after adjustments to reflect the Avista deemer settlement, BPA concluded that  
18 the COUs were overcharged by approximately \$985 million in FY 2002-2008. *See* Table 1.

**Table 1**  
**Summary of Overcharges to the COUs in FY 2002-FY 2008**  
**Due to the 2000 REP Settlement Agreements**  
(\$ in millions)

	A	B	C	D	E	F	G	H	I	J
	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2002- 06 Total	FY 2007	FY 2008	FY 2007- 08 Total	FY 2002- 2008 Overcharges
Overcharges to the Preference Customers in 2009\$	\$100.64	\$123.99	\$191.48	\$187.24	\$142.87	\$746.22	\$187.97	\$68.85	\$256.82	\$1,003.04
Revised Overcharge for FY 2008 due to Avista Deemer Settlement								\$51.01		
Revised Total Overcharges for FY 2002-2008									\$238.97	\$ 985.20

Source: Table 15.9, FY 2002-2008 Lookback Study (Conformed), WP-07-FS-BPA-08 and page 279  
FY 2002-2006 amounts in 2009 \$ in millions

Table 1 shows the annual amounts of the overcharges to the COUs for FY 2002-2008. The FY 2007-2008 amount of \$257 million was returned to the eligible COUs at the beginning of FY 2009 via electronic funds transfers pursuant to the decisions in the WP-07 Supplemental ROD. WP-07 Supplemental ROD, WP-07-A-05, at 286-295. The FY 2002-2006 overcharges from Table 1 of \$746 million, plus \$21 million to account for FY 2007, resulted in a total FY 2002-2006 Lookback Amount of \$767 million that will be recovered from the IOUs and returned to the COUs over time. FY 2002-2008 Lookback Study, WP-07-FS-BPA-08, at 270.

Each IOU has a unique Lookback Amount. The Lookback Amounts are to be recovered from the IOUs over time through reductions in IOUs' rightfully due REP benefits, and returned to the eligible COUs as credits on their power bills. See WP-07 Supplemental ROD, WP-07-A-05, chapter 9. Outstanding Lookback Amounts accrue interest. See section 2.5.3. The original Lookback Amount of \$767 million described in the previous paragraph is reduced by \$93.3 million of reconstructed FY 2008 REP benefits (the original \$87.5 million as well as the additional \$5.8 million applied due to the Avista deemer settlement), leaving the end-of-FY 2008

1 balance at \$673 million, after accounting for the Avista deemer settlement. *See* FY 2002-2008  
2 Lookback Study, WP-07-FS-BPA-08, at 272; Table 12.

3



1  
2

**Table 2**  
**Summary of the Overcharges to the COUs and Amounts Returned to the COUs**

A Line #	B Item	C \$ in millions	D Source
1	Total Overcharges for FY 2007-2008. All returned to PF-07 COUs by the end of FY 2009	\$ 256.82	FY 2002-2008 Lookback Study, WP-07-FS-08, at 279 /1
2	Recovered and Returned Lookback Payments, including Adjustments, in FY 2009	\$ 154.48	FY 2002-2008 Lookback Study, WP-07-FS-BPA-08, at 277.
3	Return of Lookback amounts Recovered due to Avista Deemer Settlement (\$5.84M of FY 08 REP benefits and \$6.72M of FY 09 REP benefits Applied to Avista's Lookback balance)	\$ 12.56	Avista Deemer Settlement ROD at 15 and Table 3 of this Study
4	Total Overcharges Returned to the COUs by the End of FY 2009	\$ 423.86	Sum of lines 1, 2, and 3
5	Total Amount of REP benefits Applied to the Lookback balances and Returned to the PF-02 Customers in FY 2010-11	\$ 163.14	See Table 5 of this Study
6	Total Overcharges Returned to the COUs by the End of FY 2011	\$ 587.00	Sum of lines 4 and 5
7	Total Lookback amounts Projected to be Recovered and Returned in FY 2012-15	\$ 324.06	See Table 2 of this Study
8	Total of the FY 2002-2008 Overcharges Projected to be Returned by the end of FY 2015	\$ 911.06	Sum of lines 6 and 7
9	Total Overcharges to the COUs for FY 2002-2008	\$ 985.20	Table 1 of this Study
10	Total Lookback Amounts Recovered and Returned in FY 2009-2015	\$ 564.70	See Table 12, Sum of Cells D83 through J83
11	Percent of Beginning FY 2009 Lookback Amount balance of \$673M Recovered and Returned in FY 2009 – 2015 (including interest), Including Idaho Power	62%	See Table 12, Cell J86
12	Percent of Beginning FY 2009 Lookback Amount balance of \$571M Recovered and Returned in FY 2009 – 2015 (including interest), Excluding Idaho Power	80%	See Table 12, Cell J87

3

/1 Actual overcharges were reduced to \$238M due to the Avista deemer settlement. However, BPA is not collecting the difference from the COUs



1 The fiscal years that represent the goal of returning the Lookback Amount within seven years  
2 cover FY 2009-2015. At the beginning of this seven-year period, the Lookback Amount balance  
3 was \$673 million (after accounting for the Avista deemer settlement). Of this amount, \$565  
4 million, including accrued interest, or 62 percent, is projected to be recovered and returned by  
5 the end of FY 2015, the last year of the seven-year time period. If only the Lookback Amounts  
6 owed by the five IOUs that currently participate in the REP are considered, then 80 percent is  
7 projected to be returned by the end of FY 2015. *See* Table 2.

## 9 **2.2 Changes to the FY 2009 REP Benefits Applied to Lookback Amounts**

10 The amounts of FY 2009 REP benefits applied to Avista's, PacifiCorp's and Puget's Lookback  
11 Amounts differ slightly from the amounts presented in the FY 2002-2008 Lookback Study. See  
12 Table 3. The small changes resulted from adjustments made in October 2008 described in this  
13 section. Subsequent changes to Avista's Lookback Amount balance due to the Avista deemer  
14 settlement are described in section 2.3.

15  
16 On or about October 1, 2008, the region's IOUs filed updated exchange load forecasts and their  
17 initial FY 2009 ASCs, referred to as "as-filed" ASCs. The as-filed ASCs differed from the  
18 forecast ASCs used in the WP-07 Supplemental Final Proposal. As a result, BPA implemented  
19 the Supplemental 7(b)(3) Rate Charge Adjustment, which changed the utility-specific PF  
20 Exchange rates and the resulting REP benefits, pursuant to the 2007 Supplemental General Rate  
21 Schedule Provisions (WP-07 GRSPs), WP-07-A-05A, at 111-112. While the total amount of  
22 REP benefits (before deemer and Lookback adjustments) did not change, the distribution of  
23 those benefits among the exchanging IOUs did. As a result of these re-calculations, Puget's  
24 expected REP benefits for FY 2009 increased markedly due to its higher as-filed ASC, while the  
25 REP benefits due the other IOUs (particularly Avista, PacifiCorp, and NorthWestern Energy)

1 declined. These reductions in REP benefits for Avista and PacifiCorp caused their expected REP  
2 payments to fall below the 50 percent threshold.

3  
4 In response, and by verbal agreement with the affected IOUs, BPA decreased the amount of  
5 amortization of Lookback Amounts for PacifiCorp and Avista for FY 2009 to restore their  
6 benefit levels to the 50 percent level. In addition, BPA increased the amortization of Puget's  
7 Lookback Amount payment for FY 2009 so that the total amortization of Lookback Amounts  
8 remained at \$70.77 million as stated in the WP-07 Supplemental Final Proposal. These changes  
9 were based on the as-filed ASCs and the forecast exchange loads from the WP-07 Supplemental  
10 Final Proposal; they did not use the updated exchange load forecasts that the IOUs provided on  
11 or about October 1, 2009.

12  
13 The actual amount of REP benefits paid to the IOUs is determined by the amounts of actual  
14 residential and small farm loads submitted by exchanging utilities on their monthly REP  
15 invoices. These actual exchange loads will almost certainly differ from forecast exchange loads  
16 used to set rates and to determine the amount of REP benefits applied to each IOU's Lookback  
17 Amount balance. However, the amount of REP benefits applied to each IOU's Lookback  
18 Amount balance, once fixed for the year in the rate case, does not vary as REP benefits vary.  
19 Table 3 shows the amounts of FY 2009 REP benefits to be applied to each IOU's Lookback  
20 Amount. Only the amount for Avista has changed since the WP-10 Initial Proposal. Section 2.3  
21 explains the change in the amount of REP benefits applied to Avista's Lookback Amount  
22 balance in FY 2009.

**Table 3**  
**Lookback Amounts Recovered and Returned in FY 2009**  
(\$ in millions)

	A	B	C
	<b>FY 2009 REP</b>	<b>Revised FY 2009 REP</b>	<b>Revised FY 2009 REP</b>
	<b>Benefits Applied</b>	<b>Benefits Applied</b>	<b>Applied to Lookback After</b>
	<b>To Lookback 1/</b>	<b>to Lookback 2/</b>	<b>Avista Deemer Settlement 3/</b>
Avista	\$ 2.57	\$ 2.18	\$ 8.9
Idaho Power	\$ 0	\$ 0	\$ 0
Northwestern	\$ 0	\$ 0	\$ 0
PacifiCorp	\$ 26.25	\$ 23.56	\$ 23.56
PGE	\$ 16.81	\$ 16.83	\$ 16.83
Puget	\$ 25.14	\$ 28.20	\$ 28.20
Total	\$ 70.77	\$ 70.77	\$ 77.49

1/ These amounts were the original amounts published in the FY 2002-2008 Lookback Study (WP-07-FS-BPA-08, at 274).

2/ These amounts reflect the changes discussed in this section 2.2 (before Avista deemer settlement).

3/ These amounts reflect the changes discussed in this section 2.2 plus the changes resulting from the Avista deemer settlement discussed in section 2.3

### **2.3 Summary of the Impacts of the Avista Deemer Settlement**

The Avista deemer settlement resulted in a revised deemer balance for Avista as of October 1, 2002, of \$55 million. *See* Avista Deemer Settlement ROD, at 14-15. In the WP-07 Supplemental proceeding, BPA stated that if a settlement of the Avista deemer dispute was reached, BPA would adjust the Lookback Amounts accordingly. *See* WP-07 Supplemental ROD (Conformed), WP-07-A-05, at 223. Therefore, BPA replaced the Avista deemer balance assumption—\$85.6 million as of the beginning of FY 2002—with \$55 million and re-ran the Lookback calculations in the WP-07 Supplemental Final Proposal. Using the \$55 million balance in the Lookback model introduced in the WP-07 Supplemental case results in Avista’s deemer balance being fully repaid in FY 2008 instead of the original projection of FY 2009. As a result, additional REP benefits were then available to offset Avista’s Lookback Amount balance in both FY 2008 and FY 2009.

Avista’s reconstructed REP benefits due for FY 2008 were calculated to be \$34.9 million, after accounting for an errata filed in the WP-07 Supplemental proceeding. FY 2002-2008 Lookback

1 Study, WP-07-FS-BPA-08, at 262. As a result of the settlement, Avista paid off its entire  
2 remaining deemer balance of \$17.055 million in FY 2008, leaving \$17.845 million of remaining  
3 FY 2008 REP benefits to be apportioned between Avista's Lookback balance and the Definitive  
4 Benefit Amount, as defined in the WP-07 Supplemental rate proceeding. WP-07 Supplemental  
5 ROD (Conformed), WP-07-A-05, at 286-288. BPA apportioned the \$17.845 million between  
6 these two latter amounts using the same percentage that it used to apportion Portland General  
7 Electric's (PGE) and Puget Sound Energy's (Puget) FY 2008 REP benefits into Lookback  
8 Amounts and Definitive Benefit Amounts. Specifically, 32.7 percent of the total, or \$5.835  
9 million, was applied to Avista's Lookback Amount balance. The remaining \$12.010 million is  
10 Avista's revised Definitive Benefit Amount. Avista's revised Lookback Amount balance is  
11 \$69.933 million as of the beginning of FY 2009. Avista Deemer Settlement ROD, at 15.

12  
13 Then, all of Avista's FY 2009 REP benefits due became available to be paid to Avista or applied  
14 to its Lookback Amount balance. Based on the Final FY 2009 Average System Costs (ASCs)  
15 established on June 19, 2009, BPA determined that Avista's expected FY 2009 REP benefits,  
16 before any reduction for Lookback recovery, are \$17.8 million. The 50 percent threshold  
17 established in the WP-07 Supplemental ROD was then applied, resulting in \$8.9 million in REP  
18 benefits due to be applied to Avista's Lookback Amount balance in FY 2009. WP-07  
19 Supplemental ROD, WP-07-A-05, at 263-276. As shown in Table 3, this change results in an  
20 additional \$6.72 million, above the \$2.18 million established in the Initial Proposal, to be applied  
21 to Avista's Lookback Amount balance in FY 2009.

22  
23 The above-noted adjustments to Avista's Lookback Amount balance, \$5.84 million from the  
24 FY 2008 REP benefits and \$6.72 million of FY 2009 REP benefits, result in a corresponding  
25 additional Lookback payment of \$12.56 million to COUs that purchased power from BPA at the  
26 PF-02 rate. BPA expects to return this \$12.56 million to the PF-02 customers through electronic  
27 funds transfer payments or credits on customers' power bills prior to the end of FY 2009.

1 **2.4 Lookback Amount Balances at the End of FY 2009**

2 The remaining balance of each IOU’s Lookback Amount as of the end of FY 2009 is the  
 3 difference between the original balance at the beginning of FY 2009 and the amount of REP  
 4 benefits applied each month, plus accrued interest. Interest on the outstanding Lookback  
 5 balances has been accruing since October 1, 2008. The balance as of the end of FY 2009 reflects  
 6 the accrual of interest over the year at the rates as determined in the WP-07 Supplemental ROD.  
 7 *See also* FY 2002-2008 Lookback Study, WP-07-FS-BPA-08, Table 15.7. In the FY 2002-2008  
 8 Lookback Study, BPA noted that the rate of interest would be determined for each rate period.  
 9 *Id.* at 274. *See* section 2.5.3 of this Study for a discussion of the interest rate to be applied to  
 10 Lookback balances for FY 2010-2011.

11  
 12 Table 4 shows the expected Lookback Amount balances as of the end of FY 2009 for each IOU.  
 13 These expected amounts include an approximation of the amount of interest accrued on  
 14 outstanding Lookback balances. The precise balances will be determined at the end of FY 2009  
 15 based on monthly calculations and may differ slightly from the amounts in Table 4.

16  
 17 **Table 4**  
 18 **Lookback Amount Balances as of the End of FY 2009**  
 19 (\$ in millions)

	A WP-10 Final Proposal	B WP-07 Supplemental Final Proposal 1/
Avista	\$ 63.95	\$75.66
Idaho Power	\$ 106.86	\$106.89
Northwestern	\$ 0	\$ 0
PacifiCorp	\$ 232.43	\$229.68
PGE	\$ 89.90	\$89.92
Puget	\$ 131.09	\$134.22
Total	\$ 624.24	\$636.34

20  
 21  
 22  
 23  
 24  
 25  
 26  
 27  
 28  
 29  
 30  
 31 1/ These amounts reflect the errata filed in February 2009 that corrected an error in Avista’s ASC  
 32 for 2008. FY 2002-2008 Lookback Study, WP-07-FS-BPA-08, Table 15.6.  
 33

1 **2.5 Lookback Recovery and Return for FY 2010-2011**

2 BPA is continuing the approach developed in the WP-07 Supplemental proceeding for  
3 recovering and returning Lookback Amounts to qualifying PF preference customers. This Study  
4 explains how that approach is implemented for the FY 2010-2011 rate period. In general,  
5 payments of Lookback Amounts would be made by reducing the REP benefits due the IOUs.  
6 The amount of such reduction would be consistent with the principles outlined in the WP-07  
7 Supplemental ROD and as explained in the testimony of Evans et al., WP-10-E-BPA-19. These  
8 principles include the dual goals of returning the Lookback Amounts to the eligible COUs within  
9 seven years, while also providing at least 50 percent of an IOU's REP benefits. The reduction of  
10 IOU REP benefits will be returned to the eligible COUs as credits on power bills in equal  
11 amounts over the rate period. See WP-07 Supplemental ROD, WP-07-A-05, section 9.3.2.

12  
13 **2.5.1 REP Benefits Due, Recovered Lookback Amounts, REP Benefits Paid for FY**  
14 **2010 and FY 2011, and End-of FY 2011 Lookback Balances**

15 In the WP-07 Supplemental ROD, BPA decided to reduce future REP benefits as the means of  
16 recovering the FY 2002-2006 Lookback Amount from each IOU, with the objective of  
17 recovering and returning the Lookback Amount to the eligible COUs within seven years (by the  
18 end of FY 2015), where reasonable, while also maintaining a reasonable level of REP benefits.  
19 WP-07 Supplemental ROD, WP-07-A-BPA-05, section 9.3.2. BPA also stated that for FY 2009,  
20 this objective was subject to the limitation that an IOU's REP benefits should not fall below 50  
21 percent of the REP benefits otherwise due. *Id.*

22  
23 For FY 2010 and FY 2011, the goal of repaying each IOU's Lookback Amount in seven years is  
24 continued, where reasonable, while also ensuring that the residential and small farm customers of  
25 the IOUs receive no less than 50 percent of their REP benefits due. Under this approach, Puget  
26 and PGE are forecast to pay off their respective Lookback Amounts by FY 2015, while also  
27 maintaining REP benefits paid to residential and small farm customers above the 50 percent

1 threshold. In the case of Avista and PacifiCorp, however, amortization of these utilities’  
 2 Lookback Amounts over seven years results in their residential and small farm consumers  
 3 receiving less than 50 percent of their REP benefits due. As decided in the 2010 Wholesale Rate  
 4 Adjustment Proceeding Administrator’s Final Record of Decision (WP-10 Final ROD), BPA will  
 5 continue to apply the 50 percent threshold for FY 2010-2011. *See* WP-10 Final ROD, WP-10-A-  
 6 02, Chapter 15. As a result, the amounts of Avista’s and PacifiCorp’s REP benefits to be  
 7 applied to their Lookback Amount balances will be limited to 50 percent of their REP benefits  
 8 due.

9  
 10 Table 5 summarizes the forecasts of REP benefits due, Lookback Amounts recovered, and REP  
 11 benefits paid to the IOUs for FY 2010-2011. The amounts provided in Table 5 are based on the  
 12 IOUs’ final ASCs for FY 2010-2011. The Lookback Amounts recovered and applied to each  
 13 IOU’s Lookback Amount balance for FY 2010 and FY 2011 are set for the rate period and will  
 14 not vary due to actual loads or resource on-line dates, which can affect the REP benefits actually  
 15 paid to each IOU.

16  
 17 **Table 5**  
 18 **REP Benefits, Lookback Amounts to be Recovered,**  
 19 **and REP Benefits Paid**  
 20 **(\$ in million)**

	A	B	C	D	E	F	G
	REP Benefits Due		Lookback Amount		REP Benefits Paid		Average
	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	Benefits
							Paid - %
25 Avista	\$12.52	\$12.43	\$ 6.26	\$ 6.21	\$6.26	\$6.21	50%
26 Idaho Power	\$0	\$0	\$ 0	\$ 0	\$0	\$0	0%
27 Northwestern	\$5.16	\$4.55	n/a	n/a	\$5.16	\$4.55	100%
28 PacifiCorp	\$74.39	\$65.79	\$37.20	\$32.89	\$37.20	\$32.89	50%
29 PGE	\$64.31	\$66.37	\$16.39	\$16.91	\$47.92	\$49.45	75%
30 Puget	\$95.96	\$108.10	\$22.23	\$25.05	\$73.73	\$83.06	77%
31 Total	\$252.35	\$257.23	\$82.08	\$81.07	\$170.27	\$176.16	

1 For each IOU, Table 6 shows the end-of-FY 2009 Lookback Amount balance, the Lookback  
 2 Amounts to be paid off in FY 2010-2011, and the resulting end-of FY 2011 Lookback Amounts  
 3 balances.

4  
 5 **Table 6**  
 6 **End-of-FY 2009 Lookback Balances, Lookback Amounts Paid Off**  
 7 **in FY 2010-2011 and End-of-FY 2011 Lookback Balances**  
 8 **(\$ in millions)**

	<b>A</b>	<b>B</b>	<b>C</b>
	<b>End-of-FY 2009</b>	<b>Lookback Amount</b>	<b>End-of-FY 2011</b>
	<b>Lookback Balance 1/</b>	<b>Paid Off in FY 10-11</b>	<b>Lookback Balance 2/</b>
14 Avista	\$ 63.95	\$ 24.95	\$ 56.95
15 Idaho Power	\$106.86	\$ 0	\$117.62
16 NorthWestern	\$ 0	\$ 0	\$ 0
17 PacifiCorp	\$232.43	\$ 70.09	\$179.81
18 PGE	\$ 89.90	\$ 33.30	\$ 62.76
19 Puget	\$131.09	\$ 47.28	\$ 92.89
20 Total	\$624.24	\$163.15	\$510.03

21  
 22 1/ Avista's EOY FY 2009 Lookback balance reflects the effects of the Avista deemer settlement signed  
 23 in June 2009.

24 2/ The ending balance for FY 2011 includes the accrual of \$48.95 million of interest in FY 2010-2011

25  
 26 **2.5.2 Time Frame for Recovery of Lookback Amounts**

27 Table 7 shows the year in which each IOU is expected to complete the amortization of its  
 28 Lookback Amount under the simple assumption that REP benefits in FY 2012 and beyond are  
 29 fixed at FY 2011 levels. Current projections indicate that Puget and PGE will fully amortize  
 30 their Lookback Amounts in FY 2015, while Avista and PacifiCorp will fully amortize their  
 31 Lookback Amounts in FY 2023 and FY 2018, respectively.



**Table 7**  
**Projected Year Lookback Amounts are Fully Amortized**

	<b>A</b>	<b>B</b>
	<b>WP-07 Supplemental</b>	<b>WP-10 Final</b>
	<b>Rate Case</b>	<b>Proposal</b>
Avista	2018	2023
Idaho Power	not amortized	not amortized
Northwestern	2008	2008
PacifiCorp	2020	2018
PGE	2015	2015
Puget	2015	2015

Note: The above projections assume that FY 2011 Benefit Levels Continue

See Table 12 for a complete presentation of the projections of the year-by-year amortization of each IOU's Lookback Amount, including the estimated annual accrual of interest.

**2.5.3 Accrual of Interest on Lookback Amount Balances**

In the WP-07 Supplemental ROD, BPA determined that the unamortized Lookback Amounts would accumulate interest monthly at the average daily Treasury bill rate for October 1, 2001, through September 30, 2007, that corresponds to the number of years that BPA expected it would take for each IOU to repay its Lookback Amount. WP-07 Supplemental Final ROD, WP-07-A-BPA-05, Section 8.10.2, and FY 2002-2008 Lookback Study, WP-07-FS-BPA-08, at 274. Therefore, if the expected amortization term in the WP-07 Supplemental Final Proposal was seven years, the average daily interest rate over FY 2002-2007 on a seven-year T-bill rate was used. Table 15.7 of the FY 2002-2008 Lookback Study shows the interest rate used to calculate the monthly interest rate used for each IOU for FY 2009. FY 2002-2008 Lookback Study, WP-07-FS-BPA-08, at 275. The FY 2002-2008 Lookback Study also stated that “[t]he rate of interest will be determined each rate period.” FY 2002-2008 Lookback Study, WP-07-FS-BPA-08, at 274.

As decided in the WP-10 Final ROD, the interest rates to be applied to Lookback Amount balances for FY 2010-2011 are adjusted to reflect the expected amortization periods determined in the WP-10 rate proceeding. WP-10 Final ROD, WP-10-A-02, at 419-421. Because the amortization periods for Avista and PacifiCorp have changed since the WP-07 Supplemental Final Proposal, the interest rates to be charged in FY 2010 and FY 2011 are adjusted to match the revised amortization periods. Interest will accrue monthly. Table 8 shows the interest rates to be applied to unpaid Lookback Amount balances in FY 2010 and FY 2011.

**Table 8**  
**Interest Rates to be Applied to Each IOU's**  
**Lookback Amount Balance in FY 2010-2011**

	A Amortization Year	B T-Bill Term	C Interest Rate Applied
Avista	2023	10 year	4.74%
Idaho Power	2029+	20 year	5.03%
NorthWestern Energy	2008	n/a	n/a
PacifiCorp	2018	12 year	4.46%
PGE	2015	7 year	4.21%
Puget Sound Energy	2015	7 year	4.21%

**2.5.4 Return of Lookback Amounts to Eligible COUs in FY 2010 and FY 2011**

The FY 2009 Lookback Amounts are being returned to eligible COUs as credits on their power bills. See WP-07 Supplemental Final ROD, WP-07-A-05, Section 9.3.2. To be eligible to receive these credits, the COU must have purchased power from BPA under the PF-02 rate schedule. *Id.*

Similarly, the FY 2010 and FY 2011 Lookback Amounts will be returned to eligible COUs as credits on power bills. These credits will be spread over the rate period in 24 equal monthly amounts. These monthly amounts are calculated by first adding together the Lookback Amounts

1 to be recovered for FY 2010 (\$82,078,747) and FY 2011 (\$81,065,669), to reach a total  
2 Lookback Amount recovery of \$163,144,416. This two-year total is then divided into the Slice  
3 and non-Slice Lookback Credit Amounts. The non-Slice FY 2010-2011 Lookback Credit  
4 Amount is then multiplied by the corrected utility-specific non-Slice PF-02 revenue shares, and  
5 then divided by 24 to determine the monthly FY 2010-2011 Lookback Credit Amount for each  
6 eligible non-Slice COU's power bill over the two years of the rate period. Section 3 describes  
7 the derivation of the corrected PF-02 revenue shares.

8  
9 The Slice FY 2010-2011 Lookback Credit Amount is similarly multiplied by the utility-specific  
10 Slice share and divided by 24 to calculate the monthly utility-specific Slice FY 2010-2011  
11 Lookback Credit Amounts. Table 9 shows the rate period and utility-specific monthly Lookback  
12 Credit Amounts that each eligible COU customer will receive in FY 2010-2011. The utility-  
13 specific Customer Lookback Credit amounts are presented in Appendix B of the WP-10 GRSPs,  
14 WP-10-A-02-AP02.

1                   **3.       CORRECTIONS TO NON-SLICE REVENUE SHARES AND FY 2009**  
2   **NON-SLICE LOOKBACK CREDIT AMOUNTS**

3   **3.1       Corrections to the Non-Slice Revenue Shares Used to Allocate Lookback Credit**  
4                   **Amounts to Eligible Consumer-Owned Utilities**

5   Following publication of the WP-07 Supplemental Final Proposal, BPA discovered various small  
6   omissions and errors in the PF-07 revenue data used to calculate the non-Slice COU percentages  
7   used to determine the monthly utility-specific payments of non-Slice Lookback Credit Amounts  
8   (called the Customer Payment Amounts) for FY 2007-2008. These errors included the use of 14  
9   months of Conservation and Renewable Credits (CRC) rather than the appropriate 12 months,  
10   exclusion of PF take-or-pay charges, omission of U.S. Bureau of Reclamation irrigation transfer  
11   charges credited outside the period for use within the period, omission of the demand billing  
12   charges for one customer, and general billing adjustments for months outside of FY 2007. In  
13   December of 2008, BPA corrected these errors, and shared the revised percentages with  
14   customers. Later, on February 5, 2009, BPA filed errata with the Federal Energy Regulatory  
15   Commission and requested that the corrected information be reflected in the Final WP-07  
16   Supplemental ROD and final studies.

17  
18   Subsequently, upon inspection of the non-Slice PF-02 revenue data, BPA determined that some  
19   of the same errors identified in BPA's errata also occurred when calculating the COU utility-  
20   specific PF-02 revenue shares used to allocate the total non-Slice Lookback Credit Amount for  
21   FY 2009. Specifically, the PF-02 revenues and associated utility-specific percentages did not  
22   account for certain take-or-pay charges, U.S. Bureau of Reclamation irrigation credits, or the  
23   Load-Based Cost Recovery Adjustment Clause true-up amounts that occurred after the end of  
24   FY 2006.

1 Table 10 shows the revised PF-02 revenues and revenue shares. No corrections are necessary for  
2 the Slice shares used to calculate the FY 2009 Lookback Credit Amount, because the Slice  
3 percentages have not changed.

4  
5 These revised utility-specific non-Slice PF-02 revenue shares based on the corrected PF-02  
6 revenue data are used to calculate the FY 2010-2011 Lookback Credit Amounts for each eligible  
7 COU for FY 2010 and FY 2011, and are expected to be used until the total Lookback Amount is  
8 fully repaid to the eligible COUs.

9  
10 Table 11 provides the corrected utility-specific non-Slice PF-02 revenue shares and corrected  
11 utility-specific FY 2009 Lookback Credit Amounts, as well as the original values presented in  
12 Table 15.10 of the FY 2002-008 Lookback Study, WP-07-FS-BPA-08, at 285-288. Table 11  
13 also presents the differences between the annual FY 2009 Lookback Credit Amount that each  
14 eligible non-Slice COU currently expects to receive in FY 2009 and the corrected amount.

15  
16 **3.2 Treatment of Corrected FY 2009 Non-Slice Lookback Amount Credits on Eligible**  
17 **COU Power Bills**

18 The corrections shown in Table 11 will appear on October 2009 non-Slice power bills issued in  
19 November 2009. A few customers will see a minor credit, while most customers will see a  
20 minor debit. The total FY 2009 \$119.5 million non-Slice Lookback Credit Amount is  
21 unchanged.

**Table 9**  
**FY 2010-2011 Lookback Credit Amounts**

This sheet calculates Slice credits for PNGC members only on their retained slice percentages the bulk is refunded in PNGC

A	B	C	D	E	F	G	H	I	J	K
1	<b>Total FY 2010-2011 Lookback Credit Amount</b>	\$ 163,144,416								
2	<b>Slice FY 2010-2011 Lookback Credit Amount</b>	\$ 36,915,992								
3	<b>Non-Slice FY 2010-2011 Lookback Credit Amount</b>	\$ 126,228,424								
4	Customer Name	Corrected Non-Slice PF-02 Revenue Share	Non-Slice FY10-11 Lookback Credit Amount	Non-Slice Monthly FY10-11 Lookback Credit Amount	Slice Percent (Retained Slice for PNGC Members)	Slice % Share	Slice FY10-11 Lookback Credit Amount	Slice Monthly FY10-11 Lookback Credit Amount	Total FY10-11 Lookback Credit Amount	Total Monthly FY10-11 Lookback Credit Amount
5										
6	10055 Albion, City of	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
7	10005 Alder Mutual	0.0107%	\$ 13,549	\$ 565	0.0000%	0.0000%	\$ -	\$ -	\$ 13,549	\$ 565
8	10057 Ashland, City of	0.5455%	\$ 688,568	\$ 28,690	0.0000%	0.0000%	\$ -	\$ -	\$ 688,568	\$ 28,690
9	10015 Asotin County PUD #1	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
10	10059 Bandon, City of	0.1876%	\$ 236,833	\$ 9,868	0.0000%	0.0000%	\$ -	\$ -	\$ 236,833	\$ 9,868
11	10024 Benton County PUD #1	1.3492%	\$ 1,703,129	\$ 70,964	1.76410%	7.79616%	\$ 2,878,031	\$ 119,918	\$ 4,581,160	\$ 190,882
12	10025 Benton REA	1.2358%	\$ 1,559,925	\$ 64,997	0.0000%	0.0000%	\$ -	\$ -	\$ 1,559,925	\$ 64,997
13	10027 Big Bend Elec Coop	0.6098%	\$ 769,733	\$ 32,072	0.0000%	0.0000%	\$ -	\$ -	\$ 769,733	\$ 32,072
14	10028 Big Horn County Electric Coop.	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
15	10029 Blachly Lane Elec Coop	0.0000%	\$ -	\$ -	0.06577%	0.29066%	\$ 107,300	\$ 4,471	\$ 107,300	\$ 4,471
16	10061 Blaine, City of	0.2043%	\$ 257,944	\$ 10,748	0.0000%	0.0000%	\$ -	\$ -	\$ 257,944	\$ 10,748
17	10062 Bonners Ferry, City of	0.1540%	\$ 194,349	\$ 8,098	0.0000%	0.0000%	\$ -	\$ -	\$ 194,349	\$ 8,098
18	10064 Burley, City of	0.3559%	\$ 449,269	\$ 18,720	0.0000%	0.0000%	\$ -	\$ -	\$ 449,269	\$ 18,720
19	10044 Canby, City of	0.4958%	\$ 625,793	\$ 26,075	0.0000%	0.0000%	\$ -	\$ -	\$ 625,793	\$ 26,075
20	10065 Cascade Locks, City of	0.0605%	\$ 76,365	\$ 3,182	0.0000%	0.0000%	\$ -	\$ -	\$ 76,365	\$ 3,182
21	10046 Central Electric Coop	0.0000%	\$ -	\$ -	0.22965%	1.01490%	\$ 374,661	\$ 15,611	\$ 374,661	\$ 15,611
22	10047 Central Lincoln PUD	1.6322%	\$ 2,060,289	\$ 85,845	0.0000%	0.0000%	\$ -	\$ -	\$ 2,060,289	\$ 85,845
23	10048 Central Montana Electric Power Coop	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
24	10066 Centralia, City of	0.5547%	\$ 700,130	\$ 29,172	0.0000%	0.0000%	\$ -	\$ -	\$ 700,130	\$ 29,172
25	10067 Cheney, City of	0.3668%	\$ 462,998	\$ 19,292	0.0000%	0.0000%	\$ -	\$ -	\$ 462,998	\$ 19,292
26	10068 Chewelah, City of	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
27	10101 Clallam County PUD #1	1.7582%	\$ 2,219,296	\$ 92,471	0.0000%	0.0000%	\$ -	\$ -	\$ 2,219,296	\$ 92,471
28	10103 Clark County PUD #1	8.0074%	\$ 10,107,581	\$ 421,149	0.0000%	0.0000%	\$ -	\$ -	\$ 10,107,581	\$ 421,149
29	10105 Clatskanie PUD	0.8243%	\$ 1,040,532	\$ 43,356	0.97550%	4.31107%	\$ 1,591,474	\$ 66,311	\$ 2,632,006	\$ 109,667
30	10106 Clearwater Power	0.0000%	\$ -	\$ -	0.08223%	0.36340%	\$ 134,154	\$ 5,590	\$ 134,154	\$ 5,590
31	10109 Columbia Basin Elec Coop	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
32	10111 Columbia Power Coop	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
33	10113 Columbia REA	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
34	10112 Columbia River PUD	0.8965%	\$ 1,131,614	\$ 47,151	0.0000%	0.0000%	\$ -	\$ -	\$ 1,131,614	\$ 47,151
35	10116 Consolidated Irrigation District #19	0.0062%	\$ 7,781	\$ 324	0.0000%	0.0000%	\$ -	\$ -	\$ 7,781	\$ 324
36	10118 Consumers Power	0.0000%	\$ -	\$ -	0.14518%	0.64160%	\$ 236,853	\$ 9,869	\$ 236,853	\$ 9,869
37	10121 Coos Curry Elec Coop	0.0000%	\$ -	\$ -	0.13270%	0.58645%	\$ 216,493	\$ 9,021	\$ 216,493	\$ 9,021
38	10378 Coulee Dam, City of	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
39	10123 Cowlitz County PUD #1	11.6409%	\$ 14,694,111	\$ 612,255	0.0000%	0.0000%	\$ -	\$ -	\$ 14,694,111	\$ 612,255
40	10070 Declo, City of	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
41	10136 Douglas Electric Cooperative	0.0000%	\$ -	\$ -	0.06518%	0.28805%	\$ 106,338	\$ 4,431	\$ 106,338	\$ 4,431
42	10071 Drain, City of	0.0645%	\$ 81,375	\$ 3,391	0.0000%	0.0000%	\$ -	\$ -	\$ 81,375	\$ 3,391
43	10142 East End Mutual Electric	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
44	10144 Eatonville, Town of	0.0785%	\$ 99,067	\$ 4,128	0.0000%	0.0000%	\$ -	\$ -	\$ 99,067	\$ 4,128
45	10072 Ellensburg, City of	0.5916%	\$ 746,806	\$ 31,117	0.0000%	0.0000%	\$ -	\$ -	\$ 746,806	\$ 31,117
46	10156 Elmhurst Mutual P & L	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
47	10157 Emerald County PUD	1.2717%	\$ 1,605,259	\$ 66,886	0.0000%	0.0000%	\$ -	\$ -	\$ 1,605,259	\$ 66,886
48	10158 Energy Northwest	0.0689%	\$ 87,030	\$ 3,626	0.0000%	0.0000%	\$ -	\$ -	\$ 87,030	\$ 3,626
49	10170 Eugene Water & Electric Board	1.8882%	\$ 2,383,466	\$ 99,311	2.43280%	10.75138%	\$ 3,968,977	\$ 165,374	\$ 6,352,443	\$ 264,685

Table 9

FY 2010-2011 Lookback Credit Amounts

This sheet calculates Slice credits for PNGC members only on their retained slice percentages the bulk is refunded in PNGC

	A	B	C	D	E	F	G	H	I	J	K
1		<b>Total FY 2010-2011 Lookback Credit Amount</b>	\$ 163,144,416								
2		<b>Slice FY 2010-2011 Lookback Credit Amount</b>	\$ 36,915,992								
3		<b>Non-Slice FY 2010-2011 Lookback Credit Amount</b>	\$ 126,228,424								
4		<b>Customer Name</b>	<b>Corrected Non-Slice PF-02 Revenue Share</b>	<b>Non-Slice FY10-11 Lookback Credit Amount</b>	<b>Monthly FY10-11 Lookback Credit Amount</b>	<b>Slice Percent (Retained Slice for PNGC Members)</b>	<b>Slice % Share</b>	<b>Slice FY10-11 Lookback Credit Amount</b>	<b>Slice Monthly FY10-11 Lookback Credit Amount</b>	<b>Total FY10-11 Lookback Credit Amount</b>	<b>Total Monthly FY10-11 Lookback Credit Amount</b>
50	10172	Fairchild AFB	0.2042%	\$ 257,770	\$ 10,740	0.00000%	0.00000%	\$ -	\$ -	\$ 257,770	\$ 10,740
51	10173	Fall River Elec Coop	0.0000%	\$ -	\$ -	0.07342%	0.32447%	\$ 119,781	\$ 4,991	\$ 119,781	\$ 4,991
52	10174	Farmers Electric Company	0.0000%	\$ -	\$ -	0.00000%	0.00000%	\$ -	\$ -	\$ -	\$ -
53	10177	Ferry County PUD #1	0.2292%	\$ 289,358	\$ 12,057	0.00000%	0.00000%	\$ -	\$ -	\$ 289,358	\$ 12,057
54	10179	Flathead Elec Coop	2.0537%	\$ 2,592,302	\$ 108,013	0.00000%	0.00000%	\$ -	\$ -	\$ 2,592,302	\$ 108,013
55	10074	Forest Grove, City of	0.5712%	\$ 721,064	\$ 30,044	0.00000%	0.00000%	\$ -	\$ -	\$ 721,064	\$ 30,044
56	10183	Franklin County PUD #1	0.5792%	\$ 731,137	\$ 30,464	0.78510%	3.46963%	\$ 1,280,847	\$ 53,369	\$ 2,011,984	\$ 83,833
57	10186	Glacier Elec Coop	0.0000%	\$ -	\$ -	0.00000%	0.00000%	\$ -	\$ -	\$ -	\$ -
58	10190	Grant County PUD #2	3.8707%	\$ 4,885,900	\$ 203,579	0.00000%	0.00000%	\$ -	\$ -	\$ 4,885,900	\$ 203,579
59	10191	Grays Harbor PUD #1	0.9788%	\$ 1,235,476	\$ 51,478	1.16810%	5.16223%	\$ 1,905,690	\$ 79,404	\$ 3,141,166	\$ 130,882
60	10197	Harney Elec Coop	0.3086%	\$ 389,570	\$ 16,232	0.00000%	0.00000%	\$ -	\$ -	\$ 389,570	\$ 16,232
61	10597	Hermiston, City of	0.3383%	\$ 427,019	\$ 17,792	0.00000%	0.00000%	\$ -	\$ -	\$ 427,019	\$ 17,792
62	10076	Heyburn, City of	0.1707%	\$ 215,532	\$ 8,981	0.00000%	0.00000%	\$ -	\$ -	\$ 215,532	\$ 8,981
63	10202	Hood River Elec Coop	0.3032%	\$ 382,754	\$ 15,948	0.00000%	0.00000%	\$ -	\$ -	\$ 382,754	\$ 15,948
64	10203	Idaho County L & P	0.1317%	\$ 166,302	\$ 6,929	0.00000%	0.00000%	\$ -	\$ -	\$ 166,302	\$ 6,929
65	10204	Idaho Falls Power	0.5742%	\$ 724,847	\$ 30,202	0.69310%	3.06305%	\$ 1,130,754	\$ 47,115	\$ 1,855,601	\$ 77,317
66	10209	Inland P & L	0.0000%	\$ -	\$ -	0.00000%	0.00000%	\$ -	\$ -	\$ -	\$ -
67	10230	Kittitas County PUD #1	0.1623%	\$ 204,887	\$ 8,537	0.00000%	0.00000%	\$ -	\$ -	\$ 204,887	\$ 8,537
68	10231	Klickitat County PUD #1	0.7404%	\$ 934,632	\$ 38,943	0.00000%	0.00000%	\$ -	\$ -	\$ 934,632	\$ 38,943
69	10234	Kootenai Electric Coop	0.0000%	\$ -	\$ -	0.00000%	0.00000%	\$ -	\$ -	\$ -	\$ -
70	10235	Lakeview L & P (WA)	0.8847%	\$ 1,116,730	\$ 46,530	0.00000%	0.00000%	\$ -	\$ -	\$ 1,116,730	\$ 46,530
71	10236	Lane County Elec Coop	0.0000%	\$ -	\$ -	0.09464%	0.41825%	\$ 154,400	\$ 6,433	\$ 154,400	\$ 6,433
72	10237	Lewis County PUD #1	2.4335%	\$ 3,071,791	\$ 127,991	0.00000%	0.00000%	\$ -	\$ -	\$ 3,071,791	\$ 127,991
73	10239	Lincoln Elec Coop (MT)	0.0000%	\$ -	\$ -	0.00000%	0.00000%	\$ -	\$ -	\$ -	\$ -
74	10242	Lost River Elec Coop	0.0000%	\$ -	\$ -	0.02456%	0.10854%	\$ 40,068	\$ 1,670	\$ 40,068	\$ 1,670
75	10244	Lower Valley Energy	0.0000%	\$ -	\$ -	0.00000%	0.00000%	\$ -	\$ -	\$ -	\$ -
76	10246	Mason County PUD #1	0.1759%	\$ 222,075	\$ 9,253	0.00000%	0.00000%	\$ -	\$ -	\$ 222,075	\$ 9,253
77	10247	Mason County PUD #3	1.8376%	\$ 2,319,623	\$ 96,651	0.00000%	0.00000%	\$ -	\$ -	\$ 2,319,623	\$ 96,651
78	10078	McCleary, City of	0.1201%	\$ 151,663	\$ 6,319	0.00000%	0.00000%	\$ -	\$ -	\$ 151,663	\$ 6,319
79	10079	McMinnville, City of	2.0046%	\$ 2,530,437	\$ 105,435	0.00000%	0.00000%	\$ -	\$ -	\$ 2,530,437	\$ 105,435
80	10256	Midstate Elec Coop	0.9701%	\$ 1,224,560	\$ 51,023	0.00000%	0.00000%	\$ -	\$ -	\$ 1,224,560	\$ 51,023
81	10081	Milton Freewater, City of	0.2599%	\$ 328,092	\$ 13,671	0.00000%	0.00000%	\$ -	\$ -	\$ 328,092	\$ 13,671
82	10080	Milton, City of	0.1814%	\$ 228,958	\$ 9,540	0.00000%	0.00000%	\$ -	\$ -	\$ 228,958	\$ 9,540
83	10082	Minidoka, City of	0.0000%	\$ -	\$ -	0.00000%	0.00000%	\$ -	\$ -	\$ -	\$ -
84	10258	Mission Valley	0.0000%	\$ -	\$ -	0.00000%	0.00000%	\$ -	\$ -	\$ -	\$ -
85	10259	Missoula Elec Coop	0.0000%	\$ -	\$ -	0.00000%	0.00000%	\$ -	\$ -	\$ -	\$ -
86	10260	Modern Elec Coop	0.0000%	\$ -	\$ -	0.00000%	0.00000%	\$ -	\$ -	\$ -	\$ -
87	10083	Monmouth, City of	0.2013%	\$ 254,093	\$ 10,587	0.00000%	0.00000%	\$ -	\$ -	\$ 254,093	\$ 10,587
88	10273	Nespelem Valley Elec Coop	0.1194%	\$ 150,664	\$ 6,278	0.00000%	0.00000%	\$ -	\$ -	\$ 150,664	\$ 6,278
89	10278	Northern Lights	0.0000%	\$ -	\$ -	0.06418%	0.28363%	\$ 104,706	\$ 4,363	\$ 104,706	\$ 4,363
90	10279	Northern Wasco County PUD	0.5714%	\$ 721,254	\$ 30,052	0.00000%	0.00000%	\$ -	\$ -	\$ 721,254	\$ 30,052
91	10284	Ohop Mutual Light Company	0.0000%	\$ -	\$ -	0.00000%	0.00000%	\$ -	\$ -	\$ -	\$ -
92	10285	Okanogan County Elec Coop	0.0000%	\$ -	\$ -	0.01822%	0.08052%	\$ 29,725	\$ 1,239	\$ 29,725	\$ 1,239
93	10286	Okanogan County PUD #1	0.3815%	\$ 481,622	\$ 20,068	0.49510%	2.18802%	\$ 807,728	\$ 33,655	\$ 1,289,350	\$ 53,723
94	10288	Orcas P & L	0.0000%	\$ -	\$ -	0.00000%	0.00000%	\$ -	\$ -	\$ -	\$ -
95	10291	Oregon Trail Coop	1.8092%	\$ 2,283,674	\$ 95,153	0.00000%	0.00000%	\$ -	\$ -	\$ 2,283,674	\$ 95,153

Table 9

FY 2010-2011 Lookback Credit Amounts

This sheet calculates Slice credits for PNGC members only on their retained slice percentages the bulk is refunded in PNGC

	A	B	C	D	E	F	G	H	I	J	K
1		<b>Total FY 2010-2011 Lookback Credit Amount</b>	\$ 163,144,416								
2		<b>Slice FY 2010-2011 Lookback Credit Amount</b>	\$ 36,915,992								
3		<b>Non-Slice FY 2010-2011 Lookback Credit Amount</b>	\$ 126,228,424								
4		<b>Customer Name</b>	<b>Corrected Non-Slice PF-02 Revenue Share</b>	<b>Non-Slice FY10-11 Lookback Credit Amount</b>	<b>Non-Slice Monthly FY10-11 Lookback Credit Amount</b>	<b>Slice Percent (Retained Slice for PNGC Members)</b>	<b>Slice % Share</b>	<b>Slice FY10-11 Lookback Credit Amount</b>	<b>Slice Monthly FY10-11 Lookback Credit Amount</b>	<b>Total FY10-11 Lookback Credit Amount</b>	<b>Total Monthly FY 10-11 Lookback Credit Amount</b>
96	10294	Pacific County PUD #2	0.8897%	\$ 1,123,034	\$ 46,793	0.00000%	0.00000%	\$ -	\$ -	\$ 1,123,034	\$ 46,793
97	10304	Parkland L & W	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
98	10306	Pend Oreille County PUD #1	0.2444%	\$ 308,487	\$ 12,854	0.38190%	1.68775%	\$ 623,049	\$ 25,960	\$ 931,536	\$ 38,814
99	10307	Peninsula Light Company	1.6355%	\$ 2,064,431	\$ 86,018	0.0000%	0.0000%	\$ -	\$ -	\$ 2,064,431	\$ 86,018
100	10086	Plummer, City of	0.0954%	\$ 120,448	\$ 5,019	0.0000%	0.0000%	\$ -	\$ -	\$ 120,448	\$ 5,019
101	10298	PNGC	3.0927%	\$ 3,903,852	\$ 162,661	2.8000%	12.37416%	\$ 4,568,044	\$ 190,335	\$ 8,471,896	\$ 352,996
102	10087	Port Angeles, City of	1.7466%	\$ 2,204,755	\$ 91,865	0.0000%	0.0000%	\$ -	\$ -	\$ 2,204,755	\$ 91,865
103	10706	Port of Seattle	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
104	10326	Puget Sound Naval Shipyard (Bremerton)	0.7328%	\$ 925,007	\$ 38,542	0.0000%	0.0000%	\$ -	\$ -	\$ 925,007	\$ 38,542
105	10331	Raft River Elec Coop	0.0000%	\$ -	\$ -	0.03948%	0.17448%	\$ 64,409	\$ 2,684	\$ 64,409	\$ 2,684
106	10333	Ravalli County Elec Coop	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
107	10089	Richland, City of	2.1063%	\$ 2,658,710	\$ 110,780	0.0000%	0.0000%	\$ -	\$ -	\$ 2,658,710	\$ 110,780
108	10338	Riverside Elec Company	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
109	10091	Rupert, City of	0.2463%	\$ 310,962	\$ 12,957	0.0000%	0.0000%	\$ -	\$ -	\$ 310,962	\$ 12,957
110	10342	Salem Elec Coop	1.1566%	\$ 1,459,978	\$ 60,832	0.0000%	0.0000%	\$ -	\$ -	\$ 1,459,978	\$ 60,832
111	10343	Salmon River Elec Coop	0.0000%	\$ -	\$ -	0.07848%	0.34683%	\$ 128,036	\$ 5,335	\$ 128,036	\$ 5,335
112	10349	Seattle City Light	3.4466%	\$ 4,350,568	\$ 181,274	4.66760%	20.62772%	\$ 7,614,929	\$ 317,289	\$ 11,965,497	\$ 498,563
113	10352	Skamania County PUD #1	0.3730%	\$ 470,894	\$ 19,621	0.0000%	0.0000%	\$ -	\$ -	\$ 470,894	\$ 19,621
114	10354	Snohomish County PUD #1	8.3895%	\$ 10,589,975	\$ 441,249	4.99290%	22.06534%	\$ 8,145,638	\$ 339,402	\$ 18,735,613	\$ 780,651
115	10094	Soda Springs, City of	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
116	11342	Southern MT G&T	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
117	10360	South Side Electric	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
118	10363	Springfield Utility Board	1.6574%	\$ 2,092,057	\$ 87,169	0.0000%	0.0000%	\$ -	\$ -	\$ 2,092,057	\$ 87,169
119	10379	Steilacoom, Town of	0.1200%	\$ 151,455	\$ 6,311	0.0000%	0.0000%	\$ -	\$ -	\$ 151,455	\$ 6,311
120	10095	Sumas, City of	0.0791%	\$ 99,879	\$ 4,162	0.0000%	0.0000%	\$ -	\$ -	\$ 99,879	\$ 4,162
121	10369	Surprise Valley Elec Coop	0.2762%	\$ 348,635	\$ 14,526	0.0000%	0.0000%	\$ -	\$ -	\$ 348,635	\$ 14,526
122	10370	Tacoma Public Utilities	10.0610%	\$ 12,699,851	\$ 529,160	0.0000%	0.0000%	\$ -	\$ -	\$ 12,699,851	\$ 529,160
123	10371	Tanner Elec Coop	0.2006%	\$ 253,268	\$ 10,553	0.0000%	0.0000%	\$ -	\$ -	\$ 253,268	\$ 10,553
124	10376	Tillamook PUD #1	0.9711%	\$ 1,225,747	\$ 51,073	0.0000%	0.0000%	\$ -	\$ -	\$ 1,225,747	\$ 51,073
125	10097	Troy, City of	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
126	10406	U.S. DOE Albany	0.0112%	\$ 14,087	\$ 587	0.0000%	0.0000%	\$ -	\$ -	\$ 14,087	\$ 587
127	10408	U.S. Naval Station, Everett (Jim Creek)	0.0364%	\$ 45,968	\$ 1,915	0.0000%	0.0000%	\$ -	\$ -	\$ 45,968	\$ 1,915
128	10409	U.S. Naval Submarine Base, Bangor	0.5118%	\$ 646,061	\$ 26,919	0.0000%	0.0000%	\$ -	\$ -	\$ 646,061	\$ 26,919
129	10388	Umatilla Elec Coop	0.0000%	\$ -	\$ -	0.32749%	1.44729%	\$ 534,282	\$ 22,262	\$ 534,282	\$ 22,262
130	10482	Umpqua Indian Utility Cooperative	0.0530%	\$ 66,849	\$ 2,785	0.0000%	0.0000%	\$ -	\$ -	\$ 66,849	\$ 2,785
131	10391	United Electric Coop	0.4869%	\$ 614,550	\$ 25,606	0.0000%	0.0000%	\$ -	\$ -	\$ 614,550	\$ 25,606
132	10399	USBIA Wapato	0.0170%	\$ 21,518	\$ 897	0.0000%	0.0000%	\$ -	\$ -	\$ 21,518	\$ 897
133	10426	USDOE-Richland	0.6531%	\$ 824,427	\$ 34,351	0.0000%	0.0000%	\$ -	\$ -	\$ 824,427	\$ 34,351
134	10434	Vera Irrigation District	0.6434%	\$ 812,097	\$ 33,837	0.0000%	0.0000%	\$ -	\$ -	\$ 812,097	\$ 33,837
135	10436	Vigilante Elec Coop	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
136	10440	Wahkiakum County PUD #1	0.1098%	\$ 138,625	\$ 5,776	0.0000%	0.0000%	\$ -	\$ -	\$ 138,625	\$ 5,776
137	10442	Wasco Elec Coop	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
138	11680	Weiser, City of	0.0000%	\$ -	\$ -	0.0000%	0.0000%	\$ -	\$ -	\$ -	\$ -
139	10446	Wells Rural Electric Company	1.3121%	\$ 1,656,250	\$ 69,010	0.0000%	0.0000%	\$ -	\$ -	\$ 1,656,250	\$ 69,010
140	10448	West Oregon Elec Coop	0.0000%	\$ -	\$ -	0.03042%	0.13444%	\$ 49,629	\$ 2,068	\$ 49,629	\$ 2,068
141	10451	Whatcom County PUD #1	0.6078%	\$ 767,273	\$ 31,970	0.0000%	0.0000%	\$ -	\$ -	\$ 767,273	\$ 31,970
142	10502	Yakama Power	0.0096%	\$ 12,147	\$ 506	0.0000%	0.0000%	\$ -	\$ -	\$ 12,147	\$ 506
143											
144		<b>TOTAL</b>	<b>100.0000%</b>	<b>\$ 126,228,423</b>	<b>\$ 5,259,521</b>	<b>22.62780%</b>	<b>100.00000%</b>	<b>\$ 36,915,992</b>	<b>\$ 1,538,170</b>	<b>\$ 163,144,415</b>	<b>\$ 6,797,691</b>



	A	B	C	D	E	F	G	H	I
1	<b>Table 10</b> <b>Corrected Non-Slice PF-02 Revenue and PF-02 Revenue Shares</b>								
2		<b>FY 2002</b>	<b>FY 2003</b>	<b>FY 2004</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007 /1</b>	<b>Total PF-02 Revenues</b>	<b>Non-Slice PF-02 Revenue Share</b>
3	ALDER MUTUAL LIGHT COMPANY	\$ 101,290	\$ 102,886	\$ 109,256	\$ 100,149	\$ 108,804	\$ (898)	\$ 521,487	0.0107%
4	ASHLAND	\$ 4,903,004	\$ 5,336,033	\$ 5,381,034	\$ 5,550,978	\$ 5,395,777	\$ (63,742)	\$ 26,503,084	0.5454%
5	BANDON	\$ 1,769,648	\$ 1,770,965	\$ 1,818,617	\$ 1,875,141	\$ 1,899,381	\$ (18,012)	\$ 9,115,740	0.1876%
6	BENTON COUNTY PUD NO 1	\$ 13,618,613	\$ 13,245,038	\$ 12,689,267	\$ 13,231,233	\$ 12,942,860	\$ (173,322)	\$ 65,553,689	1.3491%
7	BENTON RURAL ELECTRIC ASSOCIATION	\$ 9,312,407	\$ 12,714,638	\$ 13,089,232	\$ 12,565,811	\$ 12,531,549	\$ (171,916)	\$ 60,041,721	1.2356%
8	BIG BEND ELECTRIC COOPERATIVE INC	\$ 5,593,957	\$ 5,766,174	\$ 6,266,393	\$ 6,422,936	\$ 5,766,240	\$ (188,568)	\$ 29,627,132	0.6097%
9	BLAINE	\$ 1,940,867	\$ 1,977,455	\$ 2,063,679	\$ 1,967,482	\$ 2,001,435	\$ (22,634)	\$ 9,928,284	0.2043%
10	BONNERS FERRY	\$ 1,632,769	\$ 1,718,796	\$ 1,545,939	\$ 1,260,201	\$ 1,334,768	\$ (11,958)	\$ 7,480,515	0.1539%
11	BURLEY IDAHO	\$ 3,508,857	\$ 3,580,201	\$ 3,411,309	\$ 3,386,628	\$ 3,445,960	\$ (40,512)	\$ 17,292,443	0.3559%
12	CANBY UTILITY	\$ 4,694,688	\$ 4,955,581	\$ 5,018,073	\$ 4,685,053	\$ 4,788,319	\$ (54,854)	\$ 24,086,860	0.4957%
13	CASCADE LOCKS	\$ 570,612	\$ 584,928	\$ 619,681	\$ 572,955	\$ 597,037	\$ (5,918)	\$ 2,939,295	0.0605%
14	CENTRAL LINCOLN PUD	\$ 14,920,250	\$ 16,190,421	\$ 16,713,259	\$ 15,912,889	\$ 15,780,299	\$ (216,294)	\$ 79,300,824	1.6320%
15	CENTRALIA CITY LIGHT	\$ 4,880,469	\$ 5,841,124	\$ 5,390,341	\$ 5,275,527	\$ 5,613,822	\$ (53,168)	\$ 26,948,115	0.5546%
16	CHENEY	\$ 3,460,272	\$ 3,622,350	\$ 3,736,677	\$ 3,460,040	\$ 3,580,588	\$ (39,054)	\$ 17,820,873	0.3667%
17	CLALLAM COUNTY PUD NO 1	\$ 16,337,149	\$ 16,427,004	\$ 17,288,184	\$ 17,452,627	\$ 18,062,985	\$ (146,918)	\$ 85,421,031	1.7579%
18	CLARK PUBLIC UTILITIES	\$ 78,544,906	\$ 80,974,068	\$ 80,811,671	\$ 75,168,385	\$ 74,237,220	\$ (694,024)	\$ 389,042,226	8.0063%
19	CLATSKANIE PUD	\$ 8,182,936	\$ 7,933,567	\$ 8,454,153	\$ 7,874,647	\$ 7,703,817	\$ (98,900)	\$ 40,050,220	0.8242%
20	COLUMBIA RIVER PUD	\$ 8,087,304	\$ 8,571,515	\$ 8,850,633	\$ 8,799,972	\$ 9,344,653	\$ (98,076)	\$ 43,556,001	0.8964%
21	CONSOLIDATED IRRIGATION DISTRICT NO 19	\$ 45,790	\$ 61,304	\$ 71,511	\$ 70,577	\$ 50,980	\$ (660)	\$ 299,502	0.0062%
22	COWLITZ COUNTY PUD NO 1	\$ 106,975,665	\$ 117,540,131	\$ 116,907,647	\$ 112,320,552	\$ 113,282,262	\$ (1,447,826)	\$ 565,578,431	11.6394%
23	DRAIN	\$ 625,824	\$ 641,683	\$ 626,677	\$ 625,527	\$ 618,806	\$ (6,364)	\$ 3,132,153	0.0645%
24	ELLENSBURG	\$ 5,567,151	\$ 5,939,093	\$ 6,061,048	\$ 5,574,922	\$ 5,669,307	\$ (66,868)	\$ 28,744,653	0.5916%
25	EMERALD PUD	\$ 11,500,830	\$ 12,161,731	\$ 12,844,154	\$ 12,663,436	\$ 12,750,882	\$ (134,372)	\$ 61,786,661	1.2715%
26	ENERGY NORTHWEST	\$ 826,253	\$ 590,067	\$ 632,328	\$ 664,769	\$ 643,635	\$ (7,250)	\$ 3,349,802	0.0689%
27	EUGENE WATER & ELECTRIC BOARD	\$ 19,705,936	\$ 18,915,667	\$ 18,360,248	\$ 17,991,044	\$ 16,920,584	\$ (153,526)	\$ 91,739,953	1.8880%
28	FERRY COUNTY PUD NO 1	\$ 2,483,405	\$ 2,043,630	\$ 2,437,719	\$ 2,386,428	\$ 1,800,644	\$ (14,414)	\$ 11,137,412	0.2292%
29	FLATHEAD ELECTRIC COOPERATIVE INC	\$ 18,532,636	\$ 19,287,072	\$ 20,704,360	\$ 19,722,173	\$ 21,749,662	\$ (217,828)	\$ 99,778,075	2.0534%
30	FOREST GROVE	\$ 5,295,870	\$ 5,090,625	\$ 5,850,127	\$ 5,724,399	\$ 5,855,417	\$ (62,578)	\$ 27,753,860	0.5712%
31	FRANKLIN COUNTY PUD NO 1	\$ 6,151,780	\$ 5,771,787	\$ 5,734,341	\$ 5,339,830	\$ 5,209,613	\$ (65,786)	\$ 28,141,565	0.5791%
32	GRANT COUNTY PUD NO 2	\$ 37,868,330	\$ 39,277,784	\$ 39,314,020	\$ 36,428,094	\$ 35,343,262	\$ (622,504)	\$ 188,058,986	3.8702%
33	GRAYS HARBOR COUNTY PUD NO 1	\$ 9,325,821	\$ 10,001,293	\$ 9,966,069	\$ 9,269,427	\$ 9,086,401	\$ (95,346)	\$ 47,553,665	0.9786%
34	HARNEY ELECTRIC COOPERATIVE INC	\$ 3,043,009	\$ 3,107,262	\$ 3,129,773	\$ 2,911,004	\$ 2,859,477	\$ (55,918)	\$ 14,994,607	0.3086%
35	HERMISTON ENERGY SERVICES	\$ 3,230,004	\$ 3,389,483	\$ 3,463,592	\$ 3,209,979	\$ 3,185,190	\$ (42,210)	\$ 16,436,038	0.3382%
36	HEYBURN	\$ 2,911,538	\$ 2,343,302	\$ 1,077,779	\$ 904,229	\$ 1,070,330	\$ (11,306)	\$ 8,295,872	0.1707%
37	HOOD RIVER ELECTRIC COOPERATIVE	\$ 2,718,037	\$ 2,758,246	\$ 3,027,749	\$ 3,008,093	\$ 3,252,298	\$ (32,160)	\$ 14,732,263	0.3032%
38	IDAHO CO LIGHT & POWER COOP ASSN INC	\$ 1,243,969	\$ 1,294,934	\$ 1,338,460	\$ 1,240,004	\$ 1,296,472	\$ (12,842)	\$ 6,400,997	0.1317%
39	IDAHO FALLS POWER	\$ 5,322,648	\$ 5,906,686	\$ 5,884,032	\$ 5,474,041	\$ 5,369,806	\$ (57,732)	\$ 27,899,481	0.5742%
40	KITTITAS COUNTY PUD NO 1	\$ 1,490,279	\$ 1,593,236	\$ 1,675,779	\$ 1,524,447	\$ 1,619,322	\$ (16,914)	\$ 7,886,149	0.1623%
41	KLICKITAT COUNTY PUD NO 1	\$ 6,349,956	\$ 7,625,621	\$ 7,014,216	\$ 7,443,339	\$ 7,626,601	\$ (85,614)	\$ 35,974,119	0.7403%
42	LAKEVIEW LIGHT & POWER	\$ 8,757,604	\$ 8,901,041	\$ 8,960,967	\$ 8,296,314	\$ 8,147,704	\$ (80,536)	\$ 42,983,094	0.8846%
43	LEWIS COUNTY PUD NO 1	\$ 22,777,783	\$ 23,788,381	\$ 24,743,149	\$ 23,128,211	\$ 24,044,664	\$ (248,520)	\$ 118,233,668	2.4332%
44	MASON COUNTY PUD NO 1	\$ 1,653,356	\$ 1,654,539	\$ 1,778,599	\$ 1,627,330	\$ 1,849,815	\$ (15,958)	\$ 8,547,681	0.1759%
45	MASON COUNTY PUD NO 3	\$ 17,536,549	\$ 17,716,565	\$ 18,276,518	\$ 17,628,444	\$ 18,294,120	\$ (169,566)	\$ 89,282,630	1.8374%
46	MCCLARY	\$ 1,122,662	\$ 1,173,583	\$ 1,214,952	\$ 1,223,657	\$ 1,114,252	\$ (11,566)	\$ 5,837,540	0.1201%
47	MCMINNVILLE	\$ 15,815,479	\$ 20,099,892	\$ 20,786,843	\$ 19,901,356	\$ 21,063,829	\$ (270,506)	\$ 97,396,893	2.0044%
48	MIDSTATE ELECTRIC COOPERATIVE INC	\$ 9,291,975	\$ 9,498,612	\$ 9,683,079	\$ 9,194,566	\$ 9,556,808	\$ (91,546)	\$ 47,133,494	0.9700%
49	MILTON	\$ 1,699,244	\$ 1,775,298	\$ 1,862,842	\$ 1,736,684	\$ 1,755,933	\$ (17,366)	\$ 8,812,635	0.1814%
50	MILTON - FREEWATER	\$ 2,564,034	\$ 2,648,873	\$ 2,635,683	\$ 2,394,181	\$ 2,409,298	\$ (23,760)	\$ 12,628,309	0.2599%
51	MONMOUTH	\$ 1,871,270	\$ 1,912,196	\$ 1,970,855	\$ 2,004,134	\$ 2,040,316	\$ (18,702)	\$ 9,780,069	0.2013%
52	NESPELEM VALLEY ELECTRIC COOPERATIVE	\$ 1,109,508	\$ 1,158,946	\$ 1,237,173	\$ 1,148,979	\$ 1,160,681	\$ (16,196)	\$ 5,799,091	0.1193%

	A	B	C	D	E	F	G	H	I
1	<b>Table 10</b> <b>Corrected Non-Slice PF-02 Revenue and PF-02 Revenue Shares</b>								
2		<b>FY 2002</b>	<b>FY 2003</b>	<b>FY 2004</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007 /1</b>	<b>Total PF-02 Revenues</b>	<b>Non-Slice PF-02 Revenue Share</b>
53	NORTHERN WASCO COUNTY PUD	\$ 5,485,253	\$ 5,468,480	\$ 5,020,388	\$ 4,756,371	\$ 7,152,750	\$ (122,058)	\$ 27,761,184	0.5713%
54	OKANOGAN COUNTY PUD NO 1	\$ 3,849,532	\$ 3,844,192	\$ 3,848,285	\$ 3,542,959	\$ 3,469,933	\$ (17,198)	\$ 18,537,703	0.3815%
55	OREGON TRAIL ELECTRIC COOP	\$ 17,686,959	\$ 17,911,985	\$ 17,837,006	\$ 16,689,131	\$ 18,010,357	\$ (236,502)	\$ 87,898,936	1.8089%
56	PACIFIC COUNTY PUD NO 2	\$ 8,516,987	\$ 8,737,832	\$ 9,438,574	\$ 9,031,776	\$ 7,576,571	\$ (75,996)	\$ 43,225,744	0.8896%
57	PACIFIC NORTHWEST GENERATING CO	\$ 30,969,117	\$ 31,183,043	\$ 31,060,269	\$ 28,927,574	\$ 28,430,721	\$ (310,900)	\$ 150,259,824	3.0923%
58	PEND OREILLE COUNTY PUD NO 1	\$ 2,800,674	\$ 3,086,179	\$ 3,112,313	\$ 2,464,573	\$ 413,730	\$ (3,760)	\$ 11,873,709	0.2444%
59	PENINSULA LIGHT COMPANY	\$ 15,435,337	\$ 15,827,352	\$ 16,711,425	\$ 15,593,301	\$ 16,036,004	\$ (143,190)	\$ 79,460,229	1.6353%
60	PLUMMER	\$ 883,400	\$ 952,851	\$ 956,038	\$ 912,667	\$ 940,744	\$ (9,622)	\$ 4,636,078	0.0954%
61	PORT ANGELES	\$ 14,822,801	\$ 15,610,746	\$ 19,114,585	\$ 17,479,815	\$ 18,662,421	\$ (201,702)	\$ 85,488,666	1.7593%
62	RICHLAND	\$ 18,935,965	\$ 20,390,726	\$ 21,659,979	\$ 20,388,984	\$ 21,222,808	\$ (264,334)	\$ 102,334,128	2.1060%
63	RUPERT	\$ 2,423,628	\$ 2,391,604	\$ 2,435,826	\$ 2,361,285	\$ 2,380,970	\$ (24,338)	\$ 11,968,975	0.2463%
64	SALEM ELECTRIC	\$ 11,722,822	\$ 11,826,219	\$ 12,032,853	\$ 10,508,022	\$ 10,217,666	\$ (112,826)	\$ 56,194,756	1.1565%
65	SEATTLE CITY LIGHT	\$ 36,586,217	\$ 36,617,511	\$ 33,354,266	\$ 31,036,898	\$ 30,060,064	\$ (200,982)	\$ 167,453,974	3.4461%
66	SKAMANIA COUNTY PUD NO 1	\$ 3,408,830	\$ 3,582,090	\$ 3,846,749	\$ 3,606,532	\$ 3,715,452	\$ (34,864)	\$ 18,124,789	0.3730%
67	SNOHOMISH COUNTY PUD NO 1	\$ 73,060,853	\$ 87,472,897	\$ 87,212,809	\$ 81,085,921	\$ 79,543,517	\$ (766,348)	\$ 407,609,649	8.3884%
68	SPRINGFIELD UTILITY BOARD	\$ 15,747,962	\$ 15,655,972	\$ 16,161,345	\$ 16,130,151	\$ 16,988,188	\$ (160,058)	\$ 80,523,560	1.6571%
69	SUMAS	\$ 623,341	\$ 731,782	\$ 807,332	\$ 811,342	\$ 881,749	\$ (11,194)	\$ 3,844,352	0.0791%
70	SURPRISE VALLEY ELECTRIFICATION CORP	\$ 2,905,326	\$ 2,715,226	\$ 2,871,009	\$ 2,463,008	\$ 2,502,372	\$ (37,924)	\$ 13,419,017	0.2762%
71	TACOMA POWER	\$ 94,079,877	\$ 98,825,285	\$ 99,875,524	\$ 101,547,464	\$ 95,520,441	\$ (1,029,498)	\$ 488,819,093	10.0597%
72	TANNER ELECTRIC COOPERATIVE	\$ 1,898,099	\$ 1,951,286	\$ 2,039,445	\$ 1,911,198	\$ 1,966,554	\$ (18,278)	\$ 9,748,304	0.2006%
73	TILLAMOOK COUNTY PUD NO 1	\$ 9,316,959	\$ 9,109,726	\$ 9,833,972	\$ 9,311,162	\$ 9,703,158	\$ (95,804)	\$ 47,179,173	0.9709%
74	TOWN OF EATONVILLE	\$ 745,684	\$ 759,341	\$ 778,762	\$ 747,916	\$ 787,804	\$ (6,420)	\$ 3,813,087	0.0785%
75	TOWN OF STEILACOOM	\$ 1,181,193	\$ 1,176,578	\$ 1,213,485	\$ 1,120,986	\$ 1,146,664	\$ (9,378)	\$ 5,829,528	0.1200%
76	UMPQUA INDIAN UTILITY COOPERATIVE	\$ 409,956	\$ 480,039	\$ 542,392	\$ 579,742	\$ 568,024	\$ (7,112)	\$ 2,573,041	0.0530%
77	UNITED ELECTRIC COOPERATIVE INC	\$ 4,870,775	\$ 4,889,747	\$ 4,941,421	\$ 4,380,109	\$ 4,632,460	\$ (60,402)	\$ 23,654,110	0.4868%
78	US DOE NATL ENERGY TECHNOLOGY LAB	\$ 112,945	\$ 112,205	\$ 108,535	\$ 102,602	\$ 106,604	\$ (696)	\$ 542,195	0.0112%
79	US DOE RICHLAND OPERATIONS OFFICE	\$ 6,943,638	\$ 6,996,236	\$ 6,583,131	\$ 5,833,321	\$ 5,432,862	\$ (56,878)	\$ 31,732,310	0.6530%
80	US DOI BUREAU OF INDIAN AFFAIRS WAPATO	\$ 129,237	\$ 167,758	\$ 181,393	\$ 168,220	\$ 186,963	\$ (5,336)	\$ 828,235	0.0170%
81	USAF FAIRCHILD	\$ 1,959,045	\$ 2,076,452	\$ 2,069,069	\$ 1,952,977	\$ 1,888,141	\$ (24,086)	\$ 9,921,598	0.2042%
82	USN BANGOR	\$ 5,006,008	\$ 5,065,531	\$ 5,350,512	\$ 4,625,720	\$ 4,872,986	\$ (53,786)	\$ 24,866,971	0.5118%
83	USN BREMERTON	\$ 6,782,073	\$ 6,481,676	\$ 8,588,270	\$ 7,106,510	\$ 6,731,590	\$ (86,450)	\$ 35,603,669	0.7327%
84	USN EVERETT	\$ 345,519	\$ 372,485	\$ 390,088	\$ 330,968	\$ 333,879	\$ (3,638)	\$ 1,769,301	0.0364%
85	VERA WATER AND POWER	\$ 5,823,810	\$ 6,403,906	\$ 6,611,258	\$ 6,104,867	\$ 6,386,388	\$ (72,514)	\$ 31,257,715	0.6433%
86	WAHKIAKUM COUNTY PUD NO 1	\$ 1,044,542	\$ 1,037,807	\$ 1,106,528	\$ 1,049,140	\$ 1,106,388	\$ (8,722)	\$ 5,335,683	0.1098%
87	WELLS RURAL ELECTRIC COMPANY	\$ 11,707,108	\$ 11,974,323	\$ 11,963,143	\$ 13,913,955	\$ 14,382,385	\$ (191,606)	\$ 63,749,308	1.3119%
88	WHATCOM COUNTY PUD NO 1	\$ 5,593,838	\$ 5,485,748	\$ 6,411,135	\$ 6,113,487	\$ 6,010,382	\$ (82,138)	\$ 29,532,452	0.6078%
89	YAKAMA POWER					\$ 467,547		\$ 467,547	0.0096%
90									
91	<b>Grand Total</b>	<b>\$ 941,289,503</b>	<b>\$ 994,804,123</b>	<b>\$ 1,008,598,801</b>	<b>\$ 963,033,478</b>	<b>\$ 962,271,122</b>	<b>\$ (10,819,546)</b>	<b>\$ 4,859,177,481</b>	<b>100%</b>
92									
93	/1 PF-02 revenues in FY 2007 are from the Load-based Cost Recovery Adjustment Clause True-up								

Table 11

Corrected Utility-Specific Non-Slice FY 09 Lookback Credit Amounts

This sheet calculates Slice credits for PNGC members only on their retained slice percentages the bulk is refunded in PNGC

	A	B	C	D	E	F	G	H	I
1		<b>Annual FY 09 Lookback Credit Amount</b>	\$ 154,477,000						
2		<b>Slice Annual FY 09 Lookback Credit Amount</b>	\$ 34,954,747						
3		<b>Non-Slice Annual FY 09 Lookback Credit Amount</b>	\$ 119,522,253						
						<b>WP-07 Supplemental Original</b>			
4		<b>Name</b>	<b>Corrected Non-Slice PF-02 Revenues</b>	<b>Corrected Non-Slice PF-02 Revenue Share</b>	<b>Corrected Non-Slice Annual FY09 Lookback Credit Amount</b>	<b>Non-Slice PF-02 Revenues</b>	<b>Non-Slice PF-02 Revenue Share</b>	<b>Non-Slice Annual FY09 Lookback Credit Amount</b>	<b>FY 09 Lookback Non-Slice Correction</b>
5									
6	10055	Albion, City of	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
7	10005	Alder Mutual	\$ 521,487	0.0107%	\$ 12,829	\$ 522,385	0.0107%	\$ 12,837	\$ (8)
8	10057	Ashland, City of	\$ 26,503,084	0.5455%	\$ 651,986	\$ 26,566,826	0.5462%	\$ 652,870	\$ (884)
9	10015	Asotin County PUD #1	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
10	10059	Bandon, City of	\$ 9,115,740	0.1876%	\$ 224,251	\$ 9,133,752	0.1878%	\$ 224,459	\$ (208)
11	10024	Benton County PUD #1	\$ 65,553,689	1.3492%	\$ 1,612,647	\$ 65,727,011	1.3514%	\$ 1,615,218	\$ (2,571)
12	10025	Benton REA	\$ 60,041,721	1.2358%	\$ 1,477,050	\$ 60,213,637	1.2380%	\$ 1,479,729	\$ (2,679)
13	10027	Big Bend Elec Coop	\$ 29,627,132	0.6098%	\$ 728,839	\$ 29,954,339	0.6159%	\$ 736,117	\$ (7,278)
14	10028	Big Horn County Electric Coop.	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
15	10029	Blachly Lane Elec Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
16	10061	Blaine, City of	\$ 9,928,284	0.2043%	\$ 244,240	\$ 9,950,918	0.2046%	\$ 244,540	\$ (300)
17	10062	Bonnors Ferry, City of	\$ 7,480,515	0.1540%	\$ 184,024	\$ 7,492,473	0.1541%	\$ 184,125	\$ (101)
18	10064	Burley, City of	\$ 17,292,443	0.3559%	\$ 425,401	\$ 17,332,955	0.3564%	\$ 425,951	\$ (550)
19	10044	Canby, City of	\$ 24,086,860	0.4958%	\$ 592,546	\$ 24,141,714	0.4964%	\$ 593,274	\$ (728)
20	10065	Cascade Locks, City of	\$ 2,939,295	0.0605%	\$ 72,308	\$ 2,945,213	0.0606%	\$ 72,378	\$ (70)
21	10046	Central Electric Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
22	10047	Central Lincoln PUD	\$ 79,300,824	1.6322%	\$ 1,950,832	\$ 79,517,118	1.6349%	\$ 1,954,105	\$ (3,273)
23	10048	Central Montana Electric Power Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
24	10066	Centralia, City of	\$ 26,948,115	0.5547%	\$ 662,934	\$ 27,001,283	0.5552%	\$ 663,547	\$ (613)
25	10067	Cheney, City of	\$ 17,820,873	0.3668%	\$ 438,401	\$ 17,859,927	0.3672%	\$ 438,901	\$ (500)
26	10068	Chewelah, City of	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
27	10101	Clallam County PUD #1	\$ 85,421,031	1.7582%	\$ 2,101,391	\$ 85,567,949	1.7593%	\$ 2,102,802	\$ (1,411)
28	10103	Clark County PUD #1	\$ 389,042,226	8.0074%	\$ 9,570,592	\$ 389,736,250	8.0133%	\$ 9,577,632	\$ (7,040)
29	10105	Clatskanie PUD	\$ 40,050,220	0.8243%	\$ 985,251	\$ 40,149,120	0.8255%	\$ 986,651	\$ (1,400)
30	10106	Clearwater Power	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
31	10109	Columbia Basin Elec Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
32	10111	Columbia Power Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
33	10113	Columbia REA	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
34	10112	Columbia River PUD	\$ 43,556,001	0.8965%	\$ 1,071,495	\$ 43,654,077	0.8976%	\$ 1,072,784	\$ (1,289)
35	10116	Consolidated Irrigation District #19	\$ 299,502	0.0062%	\$ 7,368	\$ 300,162	0.0062%	\$ 7,376	\$ (8)
36	10118	Consumers Power	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
37	10121	Coos Curry Elec Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
38	10378	Coulee Dam, City of	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
39	10123	Cowlitz County PUD #1	\$ 565,578,431	11.6409%	\$ 13,913,453	\$ 561,108,504	11.5368%	\$ 13,789,046	\$ 124,407
40	10070	Declo, City of	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
41	10136	Douglas Electric Cooperative	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
42	10071	Drain, City of	\$ 3,132,153	0.0645%	\$ 77,052	\$ 3,138,517	0.0645%	\$ 77,128	\$ (76)
43	10142	East End Mutual Electric	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
44	10144	Eatonville, Town of	\$ 3,813,087	0.0785%	\$ 93,803	\$ 3,819,507	0.0785%	\$ 93,863	\$ (60)
45	10072	Ellensburg, City of	\$ 28,744,653	0.5916%	\$ 707,130	\$ 28,811,521	0.5924%	\$ 708,033	\$ (903)
46	10156	Elmhurst Mutual P & L	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
47	10157	Emerald County PUD	\$ 61,786,661	1.2717%	\$ 1,519,976	\$ 61,921,033	1.2731%	\$ 1,521,688	\$ (1,712)
48	10158	Energy Northwest	\$ 3,349,802	0.0689%	\$ 82,406	\$ 3,357,052	0.0690%	\$ 82,498	\$ (92)
49	10170	Eugene Water & Electric Board	\$ 91,739,953	1.8882%	\$ 2,256,839	\$ 91,893,479	1.8894%	\$ 2,258,250	\$ (1,411)
50	10172	Fairchild AFB	\$ 9,921,598	0.2042%	\$ 244,075	\$ 9,945,684	0.2045%	\$ 244,412	\$ (337)

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Corrected Utility-Specific Non-Slice FY 09 Lookback Credit Amounts

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	A	B	C	D	E	F	G	H	I
1		<b>Annual FY 09 Lookback Credit Amount</b>	\$ 154,477,000						
2		<b>Slice Annual FY 09 Lookback Credit Amount</b>	\$ 34,954,747						
3		<b>Non-Slice Annual FY 09 Lookback Credit Amount</b>	\$ 119,522,253			<b>WP-07 Supplemental Original</b>			
4		<b>Name</b>	<b>Corrected Non-Slice PF-02 Revenues</b>	<b>Corrected Non-Slice PF-02 Revenue Share</b>	<b>Corrected Non-Slice Annual FY09 Lookback Credit Amount</b>	<b>Non-Slice PF-02 Revenues</b>	<b>Non-Slice PF-02 Revenue Share</b>	<b>Non-Slice Annual FY09 Lookback Credit Amount</b>	<b>FY 09 Lookback Non-Slice Correction</b>
51	10173	Fall River Elec Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
52	10174	Farmers Electric Company	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
53	10177	Ferry County PUD #1	\$ 11,137,412	0.2292%	\$ 273,985	\$ 11,151,826	0.2293%	\$ 274,052	\$ (67)
54	10179	Flathead Elec Coop	\$ 99,778,075	2.0537%	\$ 2,454,580	\$ 99,995,903	2.0560%	\$ 2,457,364	\$ (2,784)
55	10074	Forest Grove, City of	\$ 27,753,860	0.5712%	\$ 682,756	\$ 27,816,438	0.5719%	\$ 683,579	\$ (823)
56	10183	Franklin County PUD #1	\$ 28,141,565	0.5792%	\$ 692,294	\$ 28,237,705	0.5806%	\$ 693,932	\$ (1,638)
57	10186	Glacier Elec Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
58	10190	Grant County PUD #2	\$ 188,058,986	3.8707%	\$ 4,626,325	\$ 188,681,490	3.8794%	\$ 4,636,782	\$ (10,457)
59	10191	Grays Harbor PUD #1	\$ 47,553,665	0.9788%	\$ 1,169,839	\$ 47,649,011	0.9797%	\$ 1,170,958	\$ (1,119)
60	10197	Harney Elec Coop	\$ 14,994,607	0.3086%	\$ 368,873	\$ 15,050,525	0.3094%	\$ 369,861	\$ (988)
61	10597	Hermiston, City of	\$ 16,436,038	0.3383%	\$ 404,333	\$ 16,478,248	0.3388%	\$ 404,947	\$ (614)
62	10076	Heyburn, City of	\$ 8,295,872	0.1707%	\$ 204,082	\$ 8,307,178	0.1708%	\$ 204,146	\$ (64)
63	10202	Hood River Elec Coop	\$ 14,732,263	0.3032%	\$ 362,419	\$ 14,764,423	0.3036%	\$ 362,831	\$ (412)
64	10203	Idaho County L & P	\$ 6,400,997	0.1317%	\$ 157,467	\$ 6,413,839	0.1319%	\$ 157,618	\$ (151)
65	10204	Idaho Falls Power	\$ 27,899,481	0.5742%	\$ 686,338	\$ 27,957,213	0.5748%	\$ 687,039	\$ (701)
66	10209	Inland P & L	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
67	10230	Kittitas County PUD #1	\$ 7,886,149	0.1623%	\$ 194,002	\$ 7,903,063	0.1625%	\$ 194,215	\$ (213)
68	10231	Klickitat County PUD #1	\$ 35,974,119	0.7404%	\$ 884,978	\$ 36,059,733	0.7414%	\$ 886,155	\$ (1,177)
69	10234	Kootenai Electric Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
70	10235	Lakeview L & P (WA)	\$ 42,983,094	0.8847%	\$ 1,057,401	\$ 43,063,630	0.8854%	\$ 1,058,274	\$ (873)
71	10236	Lane County Elec Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
72	10237	Lewis County PUD #1	\$ 118,233,668	2.4335%	\$ 2,908,595	\$ 118,482,188	2.4361%	\$ 2,911,658	\$ (3,063)
73	10239	Lincoln Elec Coop (MT)	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
74	10242	Lost River Elec Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
75	10244	Lower Valley Energy	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
76	10246	Mason County PUD #1	\$ 8,547,681	0.1759%	\$ 210,276	\$ 8,563,639	0.1761%	\$ 210,448	\$ (172)
77	10247	Mason County PUD #3	\$ 89,282,630	1.8376%	\$ 2,196,388	\$ 89,452,196	1.8392%	\$ 2,198,256	\$ (1,868)
78	10078	McCleary, City of	\$ 5,837,540	0.1201%	\$ 143,606	\$ 5,849,106	0.1203%	\$ 143,740	\$ (134)
79	10079	McMinnville, City of	\$ 97,396,893	2.0046%	\$ 2,396,002	\$ 97,667,399	2.0081%	\$ 2,400,142	\$ (4,140)
80	10256	Midstate Elec Coop	\$ 47,133,494	0.9701%	\$ 1,159,503	\$ 47,225,040	0.9710%	\$ 1,160,539	\$ (1,036)
81	10081	Milton Freewater, City of	\$ 12,628,309	0.2599%	\$ 310,661	\$ 12,652,069	0.2601%	\$ 310,920	\$ (259)
82	10080	Milton, City of	\$ 8,812,635	0.1814%	\$ 216,794	\$ 8,830,001	0.1816%	\$ 216,994	\$ (200)
83	10082	Minidoka, City of	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
84	10258	Mission Valley	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
85	10259	Missoula Elec Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
86	10260	Modern Elec Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
87	10083	Monmouth, City of	\$ 9,780,069	0.2013%	\$ 240,594	\$ 9,798,771	0.2015%	\$ 240,801	\$ (207)
88	10273	Nespelem Valley Elec Coop	\$ 5,799,091	0.1194%	\$ 142,660	\$ 5,815,287	0.1196%	\$ 142,909	\$ (249)
89	10278	Northern Lights	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
90	10279	Northern Wasco County PUD	\$ 27,761,184	0.5714%	\$ 682,936	\$ 27,883,242	0.5733%	\$ 685,221	\$ (2,285)
91	10284	Ohop Mutual Light Company	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
92	10285	Okanogan County Elec Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
93	10286	Okanogan County PUD #1	\$ 18,537,703	0.3815%	\$ 456,035	\$ 18,574,042	0.3819%	\$ 456,451	\$ (416)
94	10288	Orcas P & L	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
95	10291	Oregon Trail Coop	\$ 87,898,936	1.8092%	\$ 2,162,349	\$ 88,135,438	1.8121%	\$ 2,165,898	\$ (3,549)

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96	10294	Pacific County PUD #2	\$ 43,225,744	0.8897%	\$ 1,063,370	\$ 43,301,740	0.8903%	\$ 1,064,125	\$ (755)
97	10304	Parkland L & W	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
98	10306	Pend Oreille County PUD #1	\$ 11,873,709	0.2444%	\$ 292,098	\$ 11,877,469	0.2442%	\$ 291,885	\$ 213
99	10307	Peninsula Light Company	\$ 79,460,229	1.6355%	\$ 1,954,753	\$ 79,603,419	1.6367%	\$ 1,956,226	\$ (1,473)
100	10086	Plummer, City of	\$ 4,636,078	0.0954%	\$ 114,049	\$ 4,645,700	0.0955%	\$ 114,166	\$ (117)
101	10298	PNGC	\$ 150,259,824	3.0927%	\$ 3,696,451	\$ 150,570,724	3.0958%	\$ 3,700,223	\$ (3,772)
102	10087	Port Angeles, City of	\$ 84,861,330	1.7466%	\$ 2,087,622	\$ 85,063,032	1.7490%	\$ 2,090,394	\$ (2,772)
103	10706	Port of Seattle	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
104	10326	Puget Sound Naval Shipyard (Bremerton)	\$ 35,603,669	0.7328%	\$ 875,864	\$ 35,690,119	0.7338%	\$ 877,072	\$ (1,208)
105	10331	Raft River Elec Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
106	10333	Ravalli County Elec Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
107	10089	Richland, City of	\$ 102,334,128	2.1063%	\$ 2,517,460	\$ 102,598,462	2.1095%	\$ 2,521,321	\$ (3,861)
108	10338	Riverside Elec Company	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
109	10091	Rupert, City of	\$ 11,968,975	0.2463%	\$ 294,442	\$ 11,993,313	0.2466%	\$ 294,731	\$ (289)
110	10342	Salem Elec Coop	\$ 56,194,756	1.1566%	\$ 1,382,413	\$ 56,307,582	1.1577%	\$ 1,383,739	\$ (1,326)
111	10343	Salmon River Elec Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
112	10349	Seattle City Light	\$ 167,453,974	3.4466%	\$ 4,119,434	\$ 167,654,956	3.4471%	\$ 4,120,062	\$ (628)
113	10352	Skamania County PUD #1	\$ 18,124,789	0.3730%	\$ 445,877	\$ 18,159,653	0.3734%	\$ 446,267	\$ (390)
114	10354	Snohomish County PUD #1	\$ 407,609,649	8.3895%	\$ 10,027,358	\$ 408,375,997	8.3965%	\$ 10,035,698	\$ (8,340)
115	10094	Soda Springs, City of	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
116	11342	Southern MT G&T	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
117	10360	South Side Electric	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
118	10363	Springfield Utility Board	\$ 80,523,560	1.6574%	\$ 1,980,911	\$ 80,683,618	1.6589%	\$ 1,982,772	\$ (1,861)
119	10379	Steilacoom, Town of	\$ 5,829,528	0.1200%	\$ 143,409	\$ 5,838,906	0.1201%	\$ 143,489	\$ (80)
120	10095	Sumas, City of	\$ 3,844,352	0.0791%	\$ 94,573	\$ 3,855,546	0.0793%	\$ 94,749	\$ (176)
121	10369	Surprise Valley Elec Coop	\$ 13,419,017	0.2762%	\$ 330,113	\$ 13,456,941	0.2767%	\$ 330,700	\$ (587)
122	10370	Tacoma Public Utilities	\$ 488,819,093	10.0610%	\$ 12,025,143	\$ 489,848,591	10.0716%	\$ 12,037,858	\$ (12,715)
123	10371	Tanner Elec Coop	\$ 9,748,304	0.2006%	\$ 239,812	\$ 9,766,582	0.2008%	\$ 240,010	\$ (198)
124	10376	Tillamook PUD #1	\$ 47,179,173	0.9711%	\$ 1,160,626	\$ 47,274,977	0.9720%	\$ 1,161,766	\$ (1,140)
125	10097	Troy, City of	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
126	10406	U.S. DOE Albany	\$ 542,195	0.0112%	\$ 13,338	\$ 542,891	0.0112%	\$ 13,341	\$ (3)
127	10408	U.S. Naval Station, Everett (Jim Creek)	\$ 1,769,301	0.0364%	\$ 43,526	\$ 1,772,939	0.0365%	\$ 43,569	\$ (43)
128	10409	U.S. Naval Submarine Base, Bangor	\$ 24,866,971	0.5118%	\$ 611,737	\$ 24,920,757	0.5124%	\$ 612,419	\$ (682)
129	10388	Umatilla Elec Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
130	10482	Umpqua Indian Utility Cooperative	\$ 2,573,041	0.0530%	\$ 63,298	\$ 2,580,153	0.0530%	\$ 63,406	\$ (108)
131	10391	United Electric Coop	\$ 23,654,110	0.4869%	\$ 581,900	\$ 23,714,389	0.4876%	\$ 582,773	\$ (873)
132	10399	USBIA Wapato	\$ 828,235	0.0170%	\$ 20,375	\$ 833,571	0.0171%	\$ 20,485	\$ (110)
133	10426	USDOE-Richland	\$ 31,732,310	0.6531%	\$ 780,627	\$ 31,789,188	0.6536%	\$ 781,208	\$ (581)
134	10434	Vera Irrigation District	\$ 31,257,715	0.6434%	\$ 768,952	\$ 31,330,229	0.6442%	\$ 769,929	\$ (977)
135	10436	Vigilante Elec Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
136	10440	Wahkiakum County PUD #1	\$ 5,335,683	0.1098%	\$ 131,260	\$ 5,344,405	0.1099%	\$ 131,337	\$ (77)
137	10442	Wasco Elec Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
138	11680	Weiser, City of	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
139	10446	Wells Rural Electric Company	\$ 63,749,308	1.3121%	\$ 1,568,258	\$ 63,940,914	1.3147%	\$ 1,571,326	\$ (3,068)
140	10448	West Oregon Elec Coop	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
141	10451	Whatcom County PUD #1	\$ 29,532,452	0.6078%	\$ 726,510	\$ 29,614,590	0.6089%	\$ 727,768	\$ (1,258)
142	10502	Yakama Power	\$ 467,547	0.0096%	\$ 11,502	\$ 467,547	0.0096%	\$ 11,490	\$ 12
144		<b>TOTAL</b>	\$ 4,858,550,145	100.0000%	\$ 119,522,251	\$ 4,863,639,949	100.0000%	\$ 119,522,248	\$ 3



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