

XYZ utility
Accounting for Residential Purchase and Sale Agreement Payments Received and Distributed
Contracts: No. 01
Contract Year 2008

Summary of Contract Year 2008 RPSA Agreement Activity:

State Service Territory	<u>Idaho</u>	<u>Oregon</u>	<u>Washington</u>	<u>Combined Totals</u>
Balancing Account at 09/30/2007 (over) / under distribution of prior Settlement/RPSA payments	\$ (6,000,000)	\$ 4,000,000	\$ 2,500,000	\$ 500,000
RPSA Payments made by BPA during the 2008 Contract Year. (Contract Year 10/01/07 – 09/30/2008, payments on accrual basis)	\$ 35,000,000	\$ 60,000,000	\$ 20,000,000	\$ 115,000,000
REP Credits distributed by XYZ Utility during 2008 Contract Year	\$ (36,000,000)	\$ (59,000,000)	\$ (19,000,000)	\$ (114,000,000)
Interest Accrued/Earned on Balancing Account	\$ -	\$ 68,000	\$ 41,000	\$ 109,000
Balancing Account at 09/30/2008	<u>\$ (7,000,000)</u>	<u>\$ 5,068,000</u>	<u>\$ 3,541,000</u>	<u>\$ 1,609,000</u>

Certification Statement:

By signing this certification, I affirm that all the information provided above is true and correct to the best of my knowledge and belief.

Signature: Original signed by Mr. Robert Smith
Mr. Robert Smith, Chief Financial Officer, XYZ Utility

Date: November 30, 2009