

Appendix 2
Chief Financial Officer Attestation

<<Customer's Name>>
Average System Cost Filing
For the Base Period Beginning _____, 20XX
And Ending _____, 20XX

I, _____, having reviewed the Average System Cost (ASC) Appendix 1 Filing (ASC Filing) attached with this attestation, hereby certify that:

1. The ASC Filing has been prepared in accordance with Bonneville Power Administration's current ASC Methodology.

2. The ASC Filing excludes the costs associated with: (a) the cost of additional resources in an amount sufficient to serve any New Large Single Load after September 1, 1979; (b) the cost of additional resources in an amount sufficient to meet any additional load outside the region occurring after December 5, 1980; and (c) any costs of any generating facility which is terminated prior to initial commercial operation.

3. Based on my knowledge as <<Customer's Name>>'s Chief Financial Officer, the ASC Filing is based on <<Customer's Name>>'s audited financial statements, FERC Form 1 filings and/or Cost of Service Analysis (COSA), and other financial information, and fairly presents in all material respects the operating costs of the utility for _____, 20XX through _____, 20XX.

4. Based on my knowledge as <<Customer's Name>>'s Chief Financial Officer, the ASC Filing omits no material facts and contains no false statement regarding any material facts.

Respectfully submitted,

Chief Financial Officer
<<Customer's Name>>

Date: _____