

DATA REQUEST NUMBER: BPA – SN - 1

DATE: March 14, 2008

DIRECTED TO: Paul G. Munz

UTILITY: Snohomish PUD

REQUESTOR'S NAME: Michael McHugh

AGENCY: BPA

PAGE(S): Schedule 1: Plant Investment / Rate Base

[For technical questions about this request please contact Michael McHugh by phone 503.230.5313 and/or email wmmchugh@bpa.gov .]

DATA REQUEST: Please provide a detail explanation, with supporting documentation and analysis, used in the direct assignment of “Intangible Plant - Miscellaneous” in Schedule 1: Plant Investment / Rate Base.

Please provide a detail explanation, with supporting documentation and analysis, used in the direct assignment of the “Intangible Plt Software 5 YR”, “Intangible Plt Software 8 YR”, and “Int Plt Software Beyd Est Life” to Production, Transmission, and Distribution contained in your Direct Analysis. The description should contain enough information to determine whether the item is production, transmission or distribution related.

DATA RESPONSE:

Misc Int Plt 3rd AC Intertie 303101 \$8,981,368 RATE BASE Trans
This account records the PUD's ownership rights to the 3rd AC Intertie, a transmission line.

Misc Int Plt N Mtn SCL Pwr Xfr 303102 \$2,809,844 RATE BASE Trans
Represents the PUD's ownership rights in the North Mountain substation owned by Seattle city light and used to serve customers in the Darrington area. This provides access to SCL's transmission.

Misc Int Plt BPA NERC Reliabty 303103 \$1,577,113 RATE BASE Trans
This represents the PUD's ownership rights to equipment in a BPA substation that the PUD is required to own to meet NERC reliability requirements

Intangible Plt Software 5 YR	304101	\$5,363,429
Intangible Plt Software 8 YR	304102	\$27,498,255
Int Plt Software Beyd Est Life	304110	\$15,748,189

See Worksheet “Snohomish PUD – Data Responses” Tab SN-1 for analysis of these accounts and functionalization. Please note that during this analysis, we have identified items in these accounts which should be functionalized differently than in our original analysis.