Table 2.4.11

Rate Directive Step
Calculation of Utility Specific PF Exchange Rates and REP Benefits
Test Period October 2013 - September 2015

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
4	**Initial Allocations**				**FY 2014**	**FY 2015**	**Average**				**Interim**	**Refund**	**Interim**	**Interim**	**Interim**
5				**Base**	**Exchange**	**Exchange**	**Exchange**	**Unconstrained**	**Scheduled**	**Refund**	**Protection**	**Cost**	**7(b)(3)**	**Utility**	**REP**
6			**ASC**	**PFx**	**Load**	**Load**	**Load**	**Benefits**	**Amount**	**Amount**	**Allocation**	**Allocation**	**Surcharge**	**PFx**	**Benefits**
7			a	b	c	d	e=avg(c,d)	f=(a-b)*e	g=contract	h=contract	Σi=Σf - Σh	Σj=h	k=(i+j)/e	l=b+k	m=(a-l)*e
8	Avista Corporation	1	57.05	46.32	3,868	3,868	3,868	$ 41,488			$ 27,692	$ 3,853	8.16	54.48	$ 9,943
9	Idaho Power Company	1	50.22	46.32	6,427	6,427	6,427	$ 25,048			$ 16,719	$ 2,326	2.96	49.29	$ 6,003
10	NorthWestern Energy, LLC	1	70.65	46.32	668	668	668	$ 16,255			$ 10,850	$ 1,510	18.50	64.82	$ 3,896
11	PacifiCorp	1	65.61	46.32	9,235	9,235	9,235	$ 178,121			$ 118,891	$ 16,543	14.67	60.99	$ 42,687
12	Portland General Electric Company	1	68.99	46.32	8,664	8,664	8,664	$ 196,381			$ 131,079	$ 18,239	17.23	63.56	$ 47,063
13	Puget Sound	1	76.83	46.32	12,024	12,024	12,024	$ 366,814			$ 244,839	$ 34,067	23.20	69.52	$ 87,908
14	Clark Public Utilities	1	49.91	46.34	2,540	2,523	2,532	$ 9,047			$ 6,039		2.39	48.72	$ 3,008
15	Franklin	0	0	0.00	0	0	0	$ -			$ -		0.00	0.00	$ -
16	Snohomish County PUD No 1	0	0	0.00	0	0	0	$ -			$ -		0.00	0.00	$ -
17	Total							$ 833,155	$197,500	$76,538	$ 556,109	$76,538			$ 200,508
18															
19	rounding to 4 places = $75						IOU Σ(g)	$ 824,108	$197,500	$274,038	$ 550,070	IOU Σ(j)		IOU REP	$ 197,500
20							COU Σ(g)	$ 9,047		$3,008	$ 6,039	COU Σ(j)		COU REP	$ 3,008
21															
22	**IOU Reallocations**														
23			**Interim**				**Final**	**Final**	**Final**		**Final**			**FY 2014**	**FY 2015**
24			**REP**	**Annual**	**Reallocation**	**Reallocated**	**Protection**	**7(b)(3)**	**Utility**		**REP**			**REP**	**REP**
25			**Benefits**	**Adjustment**	**Adjustment**	**Benefits**	**Allocation**	**Surcharge**	**PFx**		**Benefits**			**Benefits**	**Benefits**
26			n=m	o=contract	p=below	q=n-o+p	r=f-q	s=r/e	t=b+s		u=(a-t)*e			v=(a-t)*c	w=(a-t)*d
27	Avista Corporation		$ 9,943	$ 2,005	$ 116	$ 8,054	$ 33,435	8.64	54.9677		$ 8,053		Avista	$ 8,053	$ 8,053
28	Idaho Power Company		$ 6,003	$ 3,001	$ -	$ 3,001	$ 22,047	3.43	49.7530		$ 3,001		Idaho Power	$ 3,001	$ 3,001
29	NorthWestern Energy, LLC		$ 3,896	$ (766)	$ 402	$ 5,063	$ 11,192	16.75	63.0722		$ 5,063		NorthWestern	$ 5,063	$ 5,063
30	PacifiCorp		$ 42,687	$ 8,443	$ 496	$ 34,740	$ 143,380	15.53	61.8482		$ 34,741		PacifiCorp	$ 34,741	$ 34,741
31	Portland General Electric Company		$ 47,063	$ 1,238	$ 4,087	$ 49,913	$ 146,468	16.91	63.2288		$ 49,913		Portland	$ 49,913	$ 49,913
32	Puget Sound		$ 87,908	$ -	$ 8,820	$ 96,728	$ 270,086	22.46	68.7853		$ 96,728		Puget Sound	$ 96,728	$ 96,728
33	Total		$ 197,500	$ 13,920	$ 13,920	$ 197,500	$ 626,608				$ 197,500		IOU REP	$ 197,500	$ 197,500
34															
35													Clark	$ 3,019	$ 2,998
36													Franklin	$ -	$ -
37	**IOU Reallocation Adjustments**												Snohomish	$ -	$ -
38			Avista Corporatio	o Power Comp	Western Energy	PacifiCorp	eneral Electric	Puget Sound	Total				COU REP	$ 3,019	$ 2,998
39			$ 2,005	$ 3,001	$ (766)	$ 8,443	$ 1,238	$ -					Total REP	$ 200,519	$ 200,498
40			p1=o1*(f/Σf)	p2=o2*(f/Σf)	p3=o3*(f/Σf)	p4=o4*(f/Σf)	p5=o5*(f/Σf)	p6=o6*(f/Σf)	p=Σ(p1…p6)						
41	Avista Corporation			$ 156	$ (41)				$ 116				Refund Amt	$ 76,538	$ 76,538
42	Idaho Power Company								$ -				REP Cost	$ 277,056	$ 277,036
43	NorthWestern Energy, LLC		$ 56	$ 56		$ 237	$ 53	$ -	$ 402						
44	PacifiCorp			$ 670	$ (174)				$ 496						
45	Portland General Electric Company		$ 679	$ 739	$ (192)	$ 2,861			$ 4,087						
46	Puget Sound		$ 1,269	$ 1,380	$ (359)	$ 5,345	$ 1,185		$ 8,820						
47			$ 2,005	$ 3,001	$ (766)	$ 8,443	$ 1,238	$ -	$ 13,920						