



825 NE Multnomah, Suite 2000
Portland, Oregon 97232

September 1, 2011

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

Oregon Public Utility Commission
550 Capitol Street NE, Suite 215
Salem, OR 97301-2551

Attn: Filing Center

RE: UI ___ - PacifiCorp Application Requesting Approval of an Affiliate Interest Transaction with MidAmerican Energy Company, Kern River Gas Transportation Company and Northern Natural Gas Company; and Approval of Property Transfers

Enclosed for filing by PacifiCorp dba, Pacific Power is an Application Requesting Approval of an Affiliate Interest Transaction with MidAmerican Energy Company, Kern River Gas Transportation Company and Northern Natural Gas Company; and Approval of Property Transfers. An original and three (3) copies will be provided via overnight delivery.

PacifiCorp respectfully requests that all data requests regarding this matter be addressed to:

By E-mail (preferred): datarequest@pacificorp.com.

By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah, Suite 2000
Portland, OR 97232

Please direct informal questions with respect to this filing to Joelle Steward at 503-813-5542.

Very truly yours,

Andrea L. Kelly
Vice President, Regulation

Enclosure

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UI _____

In the Matter of the Application of
PACIFICORP, d.b.a. Pacific Power,
Requesting Approval of an Affiliate Interest
Transaction with MidAmerican Energy
Company, Kern River Gas Transportation
Company and Northern Natural Gas
Company; and Approval of Property
Transfers

APPLICATION OF PACIFICORP

1 Pursuant to ORS 757.495(1), ORS 757.480, OAR 860-027-0040 and OAR 860-027-
2 0025, PacifiCorp d.b.a. Pacific Power (or Company) requests approval from the Public
3 Utility Commission of Oregon (Commission) of the Intercompany Mutual Assistance
4 Agreement (Agreement) by and between PacifiCorp, MidAmerican Energy Company
5 (MEC), Kern River Gas Transmission Company (Kern) and Northern Natural Gas (NNG)
6 (all four entities may be collectively referred to as Parties or individually as a Party) for the
7 provision of mutual assistance. All four companies are indirect, wholly-owned subsidiaries of
8 MidAmerican Energy Holdings Company (MEHC), therefore creating the potential for
9 affiliate transactions. Additionally, PacifiCorp may transfer surplus inventory if providing
10 assistance. PacifiCorp respectfully requests that the Commission approve the Agreement as
11 an affiliated interest agreement and approve the transfer of assets pursuant to the Agreement.

12 **I. Background**

13 PacifiCorp is an indirect wholly-owned subsidiary of MEHC. MEC, Kern and NNG
14 are also indirect, wholly-owned subsidiaries of MEHC. "Affiliated interest", as defined in
15 ORS 757.015(3), includes every corporation five percent or more of whose voting securities
16 are owned by any corporation or person owning five percent of the voting securities of a

1 public utility or in any successive chain of ownership of a public utility. MEHC's ownership
2 interest in PacifiCorp, MEC, Kern and NNG creates an affiliated interest among the Parties.

3 The Parties are subject to regulation either by state public utility regulatory
4 commissions or the Federal Energy Regulatory Commission. MEC provides retail electric
5 and natural gas services in Iowa, South Dakota and Illinois. Kern operates a natural gas
6 pipeline extending through Wyoming, Utah, Nevada and California. NNG operates an
7 interstate natural gas pipeline primarily delivering natural gas in the Midwest. PacifiCorp
8 provides retail electricity service in Washington, Oregon, California, Utah, Idaho and
9 Wyoming.

10 The Parties occasionally experience emergency situations, such as outages due to
11 storms or equipment failure and have plans in place to address such situations. For example,
12 PacifiCorp may draw upon its own resources, such as personnel and inventory, to respond to
13 emergency situations. PacifiCorp may also enlist the assistance of neighboring utilities
14 pursuant to emergency services agreements such as the Western Regional Mutual Assistance
15 Agreement. The Parties determined that being able to rely on each other in emergency
16 situations may also be a beneficial tool in responding to emergencies. PacifiCorp anticipates
17 primarily being able to provide assistance under the agreement by sharing labor or other
18 services. However, in some instances, PacifiCorp may be able to provide surplus inventory.
19 ORS 757.480(1)(a) requires utilities to seek approval of disposals of property necessary or
20 useful in the performance of public duties with a market value in excess of \$100,000. ORS
21 757.480(2) requires utilities to provide notice to the Commission within 60 days of disposals
22 of property necessary or useful in the performance of public duties with a market value in
23 excess of \$25,000 but less than \$100,000.

1 With this Application, PacifiCorp seeks Commission approval of the Intercompany
2 Mutual Assistance Agreement and authority to dispose of property pursuant to the
3 Agreement. In support of this Application, the Company includes as Attachment A, a copy of
4 the Agreement.

5 **II. Compliance with OAR 860-027-0040 Filing Requirements**

6 **A. Address**

7 The Company's name and address of its principal business office are:

8 PacifiCorp
9 825 NE Multnomah Street
10 Portland, OR 97232

11 **B. Communications and Notices**

12 All notices and communications with respect to this Application should be addressed
13 to:

14 PacifiCorp Oregon Dockets
15 825 NE Multnomah Street, Suite 2000
16 Portland, OR 97232
17 OregonDockets@pacificorp.com

Michelle R. Mishoe
Legal Counsel
Pacific Power
825 NE Multnomah Street, Suite 1800
Portland, OR 97232
Tel. (503) 813-5977
michelle.mishoe@pacificorp.com

21 In addition, PacifiCorp respectfully requests that all data requests regarding this
22 matter be addressed to:

23 By e-mail (preferred)

datarequest@pacificorp.com

24 By regular mail

Data Request Response Center
PacifiCorp
825 NE Multnomah, Suite 2000
Portland, OR 97232

28 Informal inquires may be directed to Joelle Steward, Regulatory Manager, at (503)
29 813-5542.

1 **C. Relationship Between PacifiCorp and Affiliated Interest**

2 The Company is an indirect, wholly-owned subsidiary of MEHC. MEC, Kern and
3 NNG are also indirect, wholly-owned subsidiaries of MEHC. Therefore, MEC, Kern and
4 NNG are “affiliated interests” of the Company as set forth in ORS 757.015(3).

5 **D. Voting Securities**

6 The Company, MEC, Kern and NNG do not own voting securities in each other.

7 **E. Common Officers and Directors**

8 Gregory E. Abel is Chief Executive Officer and Chairman of the Board of Directors
9 for PacifiCorp, an Executive Committee Member for Kern and a director for NNG. Douglas
10 L. Anderson is a director of PacifiCorp, an Executive Committee Member for Kern and a
11 director for NNG. Patrick J. Goodman is a director of PacifiCorp, an Executive Committee
12 Member for Kern and a director for NNG.

13 **F. Pecuniary Interest**

14 No officer or director of the Company, MEC, Kern or NNG is a party to or has a
15 pecuniary interest in the business transaction between the Company, MEC, Kern and NNG.

16 **G. Description of Goods and Services Provided; Cost(s) Incurred; Market**
17 **Value; Pricing Methods**

18 In emergency situations, PacifiCorp occasionally seeks outside assistance from
19 neighboring or regional utilities in order to quickly and effectively respond to ensure
20 customers continue to receive safe and reliable electricity service. MEC, Kern and NNG also
21 occasionally experience emergencies and seek outside assistance from neighboring or
22 regional utilities. It was determined that the rate-regulated subsidiaries of MEHC, i.e. the
23 Parties, may also benefit from being able to rely on each other during emergency situations.
24 To that end, the Agreement was developed.

1 The Agreement is similar in structure to the Intercompany Administrative Services
2 Agreement (IASA) used by MEHC and its subsidiaries to share administrative services¹ and
3 is intended to be an additional tool for responding to emergencies. Under the Agreement, a
4 Party needing assistance may request it of another Party or Parties. The other Parties may
5 choose whether or not to provide the requested assistance. In working with other utilities for
6 which mutual assistance agreements are already in place, PacifiCorp typically only provides
7 labor or other services, and only to the extent that providing such assistance will not impair
8 the Company's own operations. PacifiCorp may occasionally provide goods, although only if
9 there is surplus inventory and the provision of goods will not impair the Company's own
10 operations.

11 All aspects of providing assistance will be governed by the Edison Electric Institute
12 Mutual Aid Agreement, the Western Region Mutual Assistance Agreement, or other such
13 agreements that may be customarily used in the region where the assistance is being
14 provided, except for the reimbursement of costs. Reimbursement of costs will be governed
15 by Article 4 of the Agreement, which generally provides that goods will be reimbursed at the
16 replacement cost and services will be reimbursed as a direct charge, service charge or
17 allocation as applicable pursuant to the Intercompany Administrative Services Agreement
18 (IASA). A copy of the Edison Electric Institute Mutual Aid Agreement is included as
19 Attachment B. A copy of the Western Region Mutual Assistance Agreement is included as
20 Attachment C. The Company includes Attachments B and C to provide the Commission
21 with additional information regarding the terms and conditions of the Agreement.

22

¹ The Commission approved the IASA as part of its approval of MEHC's acquisition of PacifiCorp. See Order No. 06-082, as modified by Order No. 06-121 Docket No. UM 1209.

1 **H. Estimate of Amount PacifiCorp will Pay Annually for Services**

2 The Company anticipates it will rarely seek assistance under the Agreement. As such,
3 no estimates for annual expenditures have been prepared.

4 **I. Reasons Relied Upon for Procuring the Proposed Services, and Benefits**
5 **to the Public**

6 As noted above, it was determined that allowing the rate-regulated subsidiaries of
7 MEHC to request assistance from each other may be an additional tool for responding to
8 emergency situations. The public benefits by PacifiCorp being able to quickly and effectively
9 respond to emergencies to ensure continued provision of safe and reliable electric service.

10 **J. Description of the Procurement Process**

11 The Parties developed the Agreement through negotiations, using the Commission-
12 approved IASA as a model.

13 **K. Relationship of Cost of Provision of Services and Market Value**

14 As described above, goods will be reimbursed at the replacement cost and services
15 will be reimbursed as a direct charge, service charge or allocation as applicable pursuant to
16 the IASA.

17 **L. Contracts Between Affiliated Interest and PacifiCorp**

18 A copy of the Intercompany Mutual Assistance Agreement is included as Attachment
19 A.

20 **M. Copy of Board Resolutions**

21 The Agreement did not require a resolution from the Company's board of directors.

22 **III. Compliance with OAR 860-027-0025(1) Filing Requirements**

23 **A. Address**

24 Please refer to Section II.A above.

1 **B. State in which incorporated; date of incorporation; other states in which**
2 **authorized to transact utility business**

3 PacifiCorp is a corporation organized and existing under and by the laws of the State
4 of Oregon. PacifiCorp's date of incorporation is August 11, 1987. PacifiCorp is authorized to
5 provide retail electric service in Oregon, California, Washington, Idaho, Wyoming and Utah.

6 **C. Communications and notices**

7 Please refer to Section II.B above.

8 **D. Principal officers**

<u>Name</u>	<u>Title</u>
Gregory E. Abel	Chairman of Board & Chief Executive Officer
Micheal Dunn	President, PacifiCorp Energy
A. Richard Walje	President, Rocky Mountain Power
R. Patrick Reiten	President, Pacific Power
Douglas K. Stuver	Senior Vice President & Chief Financial Officer
Mark C. Moench	Senior Vice President & General Counsel
Bruce N. Williams	Vice President, Treasurer
Natalie L. Hocken	Vice President & General Counsel, Pacific Power

9 **E. Description of business; designation of territories served**

10 The Company engages in the generation, purchase, transmission, distribution and sale
11 of electric energy in Benton, Clackamas, Clatsop, Coos, Crook, Deschutes, Douglas, Gilliam,
12 Hood River, Jackson, Jefferson, Josephine, Klamath, Lake, Lane, Lincoln, Linn, Marion,
13 Morrow, Multnomah, Polk, Sherman, Tillamook, Umatilla, Wallowa, Wasco, and
14 Washington Counties in Oregon. PacifiCorp also engages in the generation, purchase,
15 transmission, distribution and sale of electric energy in the states of Washington, California,
16 Idaho, Wyoming and Utah.

17 **F. Statement showing for each class and series of capital stock: brief**
18 **description; amount authorized; amount outstanding; amount held as**
19 **required securities; amount pledged; amount owned by affiliated**
20 **interests; amount held in any fund**

1 Not applicable. See request for waiver in Section IV below.

2 **G. Statement showing for each class and series of long-term debt and notes:**
3 **brief description of amount authorized; amount outstanding; amount**
4 **held as required securities; amount pledged; amount held by affiliated**
5 **interests; amount in sinking and other funds**

6 Not applicable. See request for waiver in Section IV below.

7 **H. Purpose of application; description of consideration and method of**
8 **arriving at amount thereof**

9 The Company seeks approval of the transfer of goods that may occur if providing
10 assistance to Parties to the Intercompany Mutual Assistance Agreement. The Agreement is
11 one among a suite of mutual assistance agreements that the Company has in place to be able
12 to enlist assistance in emergency situations. For emergency situations, the Company is
13 typically able to give or receive assistance from other utilities within hours of receiving or
14 issuing a request for assistance. On the rare occasions that PacifiCorp anticipates providing
15 assistance under the Agreement, the Company will likely provide labor or other services.
16 However, PacifiCorp may also provide goods (assets) such as cable, poles, etc., if the
17 Company has surplus inventory. The market value of such goods typically does not meet the
18 minimum \$25,000 value threshold² for required filings for property dispositions. The
19 Company anticipates providing assistance to the Parties in the form of assets that will trigger
20 the statutory filing requirements for prior approval of disposal of property to be a rare
21 occurrence. For these rare occurrences, the Company files this Application seeking approval
22 of such asset transfers under the Agreement that allows for a subsequent review through the
23 Company's Annual Affiliate Interest report.

² ORS 757.480(1) requires Commission approval for disposing of property valued in excess of \$100,000. ORS 757.480(2) requires that notice be provided to the Commission within 60 days of disposing of property valued in excess of \$25,000 but less than \$100,000.

1 The transfer of goods will be priced in accordance with the IASA, which prices the
2 transfer of goods at the replacement cost. The Agreement is included with this Application as
3 Attachment A.

4 **I. Statement of facilities to be disposed of; description of present use and**
5 **proposed use; inclusion of all operating facilities of parties to the**
6 **transaction**

7 A statement of facilities to be disposed of is not available at this time due to the
8 uncertain nature of what facilities PacifiCorp may transfer if assistance is requested under the
9 Agreement. Under other mutual assistance agreements, the Company may provide surplus
10 inventory consisting of wire, poles, or other materials that may be useful in responding to
11 emergencies such as repairing facilities damaged due to storms. The Company does not
12 usually provide high-dollar value items, such as mobile substations. However, the Company
13 desires the flexibility to be able to do so under the Agreement if other Parties require
14 assistance and PacifiCorp has surplus inventory. The Agreement is structured similar to the
15 IASA. The Commission will be able to review the transactions under the mutual assistance
16 agreement as part of the Company's Annual Affiliate Interest report.

17 **J. Statement by primary account of cost of the facilities and applicable**
18 **depreciation reserve**

19 Attachment D to this Application contains a spreadsheet showing the potential
20 accounting entries for the transfer of assets under the Agreement.

21 **K. Required filings with other state or federal regulatory bodies**

22 In addition to this Application, the Company is filing the Agreement with the
23 California Public Utilities Commission, the Washington Utilities and Transportation
24 Commission, the Wyoming Public Service Commission, the Utah Public Service
25 Commission and the Idaho Public Utilities Commission.

1 **L. Facts relied upon by applicant to show transaction is within the public**
2 **interest**

3 ORS 757.480 requires Commission approval for sales of property necessary and
4 useful in the performance of public service with a value in excess of \$100,000. See ORS
5 757.480(1)(a). OAR 860-027-0025(1)(l) requires that the utility show that such a proposed
6 sale is “consistent with the public interest.” The Commission has previously held that this
7 standard requires a “no harm” showing.³ Additionally, utilities must provide notice to the
8 Commission within 60 days of the disposal of property necessary and useful in the
9 performance of public service with a value in excess of \$25,000 but less than \$100,000.

10 The transactions under the Agreement will not harm customers and will provide an
11 additional tool for responding to emergencies when the Company needs resources from
12 external sources. PacifiCorp intends to continue its practice of relying on utilities nearest the
13 event triggering the need for assistance. However, there may be situations in which it would
14 be reasonable to rely on one or more of the Parties. PacifiCorp only intends to provide
15 assistance under the Agreement to the extent doing so will only involve surplus resources and
16 will not impair operations.

17 **M. Reasons relied upon for entering into the proposed transaction; benefits**
18 **to customers**

19 Please refer to sections I. and L. above.

³ See, e.g., *In the Matter of a Legal Standard for Approval of Mergers*, Docket UM 1011, Order No. 01-778 (Sept. 4, 2001) (“The remainder of the statutory scheme, those statutes governing transfer, sale, affiliated interest transactions, and contracts, either expresses no standard (for instance, ORS 757.480, .485) and has been read to require a no harm standard, or contains a ‘not contrary to the public interest’ standard (ORS 757.490, .495.)”) (emphasis added); *In the Matter of the Application of PacifiCorp*, Docket UP 168, Order No. 00-112, at 6 (Feb. 29, 2000) (regarding the sale of the Centralia generating plant); *In the Matter of Portland General Electric*, Docket UP 158, Order No. 00-111, at 2 (Feb. 29, 2000) (regarding the sale of the Colstrip generating units); *In the Matter of the Application of Portland General Electric*, Docket UP 165/UP 170, Order No. 99-730, at 7(Nov. 29, 1999) (regarding the sale of the Centralia generating plant).

1 **N. Amount of stock, bonds, or other securities, now owned, held or**
2 **controlled by applicant, of the utility from which stock or bonds are**
3 **proposed to be acquired**

4 Not applicable. See request for waiver in Section IV below.

5 **O. Statement of franchises held; date of expiration; facilities of transferees**

6 Not applicable. See request for waiver in Section IV below.

7 **III. Compliance with OAR 860-027-0025(2) Filing Requirements**

8 **A. Exhibit A. Articles of Incorporation**

9 Not applicable. See request for waiver in Section IV below.

10 **B. Exhibit B. Bylaws**

11 Not applicable. See request for waiver in Section IV below.

12 **C. Exhibit C. Resolution of directors authorizing transaction**

13 This transaction did not require approval from the Company's board of directors. See
14 request for waiver in Section IV below.

15 **D. Exhibit D. Mortgages, trust, deeds or indentures securing obligation of**
16 **each party**

17 Not applicable. See request for waiver in Section IV below.

18 **E. Exhibit E. Balance sheet showing booked amounts, adjustments to record**
19 **the proposed transaction and pro forma, with supporting fixed capital or**
20 **plant schedules in conformity with the forms in the annual report**

21 The Company anticipates that transactions occurring under the Agreement will not
22 materially affect the Company's balance sheet. See request for waiver in Section IV below.

23 **F. Exhibit F. Known contingent liabilities**

24 There are no known contingent liabilities associated with this transaction. See
25 request for waiver in Section IV below.

1 **G. Exhibit G. Comparative income statements showing recorded results of**
2 **operations, adjustments to record the proposed transaction and pro**
3 **forma, in conformity with the form in the annual report**

4 The Company anticipates that transactions under the Agreement will not materially
5 affect the Company’s income statement. See request for waiver in Section IV below.

6 **H. Exhibit H. Analysis of surplus for the period covered by income**
7 **statements referred to in G**

8 The Company anticipates that transactions under the Agreement will not materially
9 affect the Company’s income statement. See request for waiver in Section IV below.

11 **I. Exhibit I. Copy of contract for transaction and other written instruments**

12 Included with this Application as Attachment A is a copy of the Intercompany Mutual
13 Assistance Agreement.

14 **J. Exhibit J. Copy of each proposed journal entry to be used to record the**
15 **transaction**

16 Please refer to Attachment D.

17 **K. Exhibit K. Copy of each supporting schedule showing the benefits, if any,**
18 **which each applicant relies upon to support the facts required by (1)(l) of**
19 **this rule and reasons as required by (1)(m).**

20 This Application and attachments contain the necessary information to demonstrate
21 the benefits of this transaction and for the Commission to base its decision.

22 **IV. Request for Waiver of certain filing requirements**

23 Oregon Administrative Rules 860-027-0025(1) and (2) require certain information
24 and exhibits be provided when filing an application for authority to transfer utility property.
25 The Company either provides the required information as noted above, or seeks the
26 Commission’s waiver of the requirements as follows:

27 (a) The information required in OAR 860-027-0025(1)(a)-(e), (h)-(m) is provided
28 in the Application above. Because this transaction does not involve the acquisition or sale of

1 financial instruments, the Company respectfully requests waiver of the requirements of OAR
2 860-027-0025(1)(f), (g), (n) and (o). A grant of this waiver will not impede the
3 Commission's analysis of this Application.

4 (b) OAR 860-027-0025(2)(a) & (b) require submittal of a copy of the Company's
5 articles of incorporation and bylaws. The Company respectfully requests a waiver of these
6 filing requirements on the grounds that production of these documents would be burdensome
7 and would not advance the Commission's analysis of this application because the subject
8 transaction involves an encumbrance on utility property and does not affect the Company's
9 corporate structure or governance.

10 (c) OAR 860-027-0025(2)(c) requires submittal of a copy of the board of
11 director's resolution authorizing the transaction. The Company respectfully requests a waiver
12 of this requirement, as no board resolution was necessary for approval of the transfer of
13 assets under the Agreement.

14 (d) OAR 860-027-0025(2)(d) requires copies of mortgages, trusts, deeds or
15 indentures securing the obligation of each party to the transaction. The Company respectfully
16 requests a waiver of this requirement, as none of these instruments are necessary for
17 transactions under the Agreement.

18 (e) OAR 860-027-0025(2)(e) requires submittal of balance sheets showing
19 booked amounts, adjustments to record the proposed transaction and pro forma information.
20 The Company respectfully requests that the requirement to provide pro forma information be
21 waived because the transfer of assets under the Agreement will not materially affect the
22 Company's financial statements.

1 (f) OAR 860-027-0025(2)(f) requires submittal of a statement of all known
2 contingent liabilities as of the date of the application. The Company respectfully requests a
3 waiver of this requirement as the Company is unaware of any contingent liabilities that
4 remain outstanding as of the date of this Application.

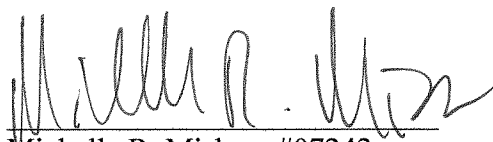
5 (g) OAR 860-027-0025(2)(g) & (h) require submittal of comparative income
6 statements showing the results of operations as affected by the transaction and an analysis of
7 “surplus” for the period of the income statements, respectively. For the reasons set forth in
8 Section IV(e) above, the Company respectfully requests that this Commission waive these
9 requirements.

10 (h) OAR 860-027-0025(2)(k) requires submittal of schedules upon which the
11 applicant relies for the contention that the transaction is in the public interest. The Company
12 relies upon the statements made in this Application and respectfully requests a waiver of this
13 filing requirement.

14 WHEREFORE, for the reasons set forth above, PacifiCorp respectfully requests that
15 the Commission issue an order approving PacifiCorp’s participation in the Intercompany
16 Mutual Assistance Agreement and approving property transfers in accordance with the
17 Agreement, pursuant to the provisions of ORS 757.480, ORS 757.495, OAR 860-027-0025
18 and OAR 860-027-0040.

DATED: September 1, 2011

Respectfully submitted,



Michelle R. Mishoe, #07242
Legal Counsel
PacifiCorp

ATTACHMENT A

INTERCOMPANY MUTUAL ASSISTANCE AGREEMENT

INTERCOMPANY MUTUAL ASSISTANCE AGREEMENT
BY AND BETWEEN THE RATE-REGULATED SUBSIDIARIES OF
MIDAMERICAN ENERGY HOLDINGS COMPANY

This Intercompany Mutual Assistance Agreement ("Agreement") is entered into by and between the rate-regulated public utility subsidiaries of MidAmerican Energy Holdings Company ("Company") (each a "Party" and together the "Parties").

WHEREAS, each of the Parties provides public utility services subject to the oversight of regulatory authorities, such as a state public utility commission and/or the Federal Energy Regulatory Commission ("FERC");

WHEREAS, a Party may from time to time require mutual aid or assistance from another Party, which may involve the provision of goods, services and/or specialized resources for temporary emergency purposes, or the emergency interchange of equipment or goods by one Party to the other, as long as provided without detriment to the providing Party's public utility obligations ("mutual assistance"); and

WHEREAS, as rate-regulated public utilities, the Parties have obligations to provide reasonably adequate public utility service, and from time to time may be able to assist one another in providing mutual assistance; and

WHEREAS, the Parties are some of the signatories of the Intercompany Administrative Services Agreement ("IASA") by and between Company and its Subsidiaries, which permits the sharing of professional, technical and other specialized resources and wish to enter into an agreement that will allow mutual assistance on similar terms; and

WHEREAS, in order to minimize any potential for cross-subsidization or affiliate abuse and ensure appropriate oversight, participation under this Agreement is limited to Rate-Regulated Subsidiaries of the Company.

NOW, THEREFORE, in consideration of the premises and mutual agreements set forth herein, the Parties agree as follows:

ARTICLE 1. PROVISION OF MUTUAL ASSISTANCE

Upon and subject to the terms of this Agreement, one Party ("Providing Party") may provide mutual assistance to another Party ("Recipient Party").

Availability and provision of mutual assistance shall be governed by an applicable mutual aid agreement, which may be the Edison Electric Institute Mutual Aid Agreement, the Western Region Mutual Assistance Agreement, or such other agreement as may be customarily used in the region where the mutual assistance is to be provided, except for reimbursement of costs, which shall be governed by Article 4 of this Agreement.

The Parties recognize that there may be several phases of mutual assistance activity, including pre-notification of a potential need for assistance, a request for information related to the costs and availability of mutual assistance, and actual mobilization. Only actual mobilization is considered the provision of mutual assistance.

ARTICLE 2. DEFINITIONS

For purposes of this Agreement, these terms shall be defined as follows:

- (a) "Laws" shall mean any law, statute, rule, regulation or ordinance of any governmental authority, which may be without limitation a federal agency, a state or a governmental subdivision.
- (b) "Rate-Regulated Subsidiary" shall mean a subsidiary of the Company ("subsidiary") that is regulated by one or more State Commissions and/or FERC, in the subsidiary's capacity of providing regulated public utility services.
- (c) "State Commissions" shall mean any state public utility commission or state public service commission with utility regulatory jurisdiction over a Rate-Regulated Subsidiary.

ARTICLE 3. EFFECTIVE DATE

This Agreement shall be effective as of the date of execution; provided, however, that in those jurisdictions in which regulatory approval is required before the Agreement becomes effective, the effective date shall be as of the date of such approval.

ARTICLE 4. CHARGES AND PAYMENT

The Parties recognize that charges for mutual assistance will begin when a request for mobilization of assistance is submitted to the Providing Party by the Recipient Party. Costs associated with pre-notification of a potential need or gathering of information associated with a request for mutual assistance will not be charged to the Recipient Party.

Providing Parties shall bill Recipient Parties, as appropriate, for mutual assistance rendered under this Agreement in as specific a manner as practicable.

Payments for mutual assistance shall be governed by an applicable mutual aid agreement, which may be the Edison Electric Institute Mutual Aid Agreement, the Western Region Mutual Assistance Agreement, or such other agreement as may be customarily used in the region where the mutual assistance is to be provided.

In the event that the mutual assistance consists only of the interchange of a good in an emergency circumstance, the Recipient Party shall reimburse the Providing Party the replacement cost of the

transferred good. Any associated services shall be reimbursed by the Recipient Party as a direct charge, service charge or allocation as applicable pursuant to the IASA.

ARTICLE 5. STANDARD OF CARE

The Parties shall comply with all applicable Laws regarding affiliated interest transactions, including timely filing of regulatory filings and reports. The Parties agree not to cross-subsidize and shall comply with all applicable Laws and orders issued by State Commissions or FERC. Subject to the terms of this Agreement, the Parties shall perform their obligations hereunder in a commercially reasonable manner.

ARTICLE 6. TAXES

Each Party shall bear all taxes, duties and other similar charges, except taxes based upon its gross income (and any related interest and penalties), imposed as a result of its receipt of mutual assistance under this Agreement, including without limitation sales, use and value-added taxes.

ARTICLE 7. ACCOUNTING AND AUDITING

Providing Parties shall maintain such books and records as are necessary to support the charges for mutual assistance, in sufficient detail as may be necessary to enable the Parties to satisfy applicable regulatory requirements ("Records"). All Parties:

- (a) Shall provide access to the Records at all reasonable times;
- (b) Shall maintain the Records in accordance with good record management practices and with at least the same degree of completeness, accuracy and care as it maintains for its own records; and
- (c) Shall maintain its own accounting records, separate from the other Parties' accounting records.

Subject to the provisions of this Agreement, Records supporting mutual assistance billings shall be available for inspection and copying by any qualified representative or agent of a Party, at the expense of the inquiring Party. In addition, FERC or State Commissions staff or agents may audit the accounting records of Providing Parties that form the basis for charges to Rate-Regulated Subsidiaries. All Parties agree to cooperate fully with such audits.

ARTICLE 8. COOPERATION WITH OTHERS

The Parties shall use good faith efforts to cooperate with each other in all matters related to the provision and receipt of mutual assistance. Such good faith cooperation will include providing electronic access in the same manner as provided other vendors and contractors to systems used in connection with mutual assistance and using commercially reasonable efforts to obtain all consents, licenses, sublicenses or approvals necessary to permit each Party to perform its obligations.

Each Party shall make available to another Party any information required or reasonably requested by the Party related to the provision of mutual assistance and shall be responsible for timely provision of said information and for the accuracy and completeness of the information; provided, however, that a Party shall not be liable for not providing any information that is subject to a confidentiality obligation or a regulatory obligation not to disclose or be a conduit of information owned by it to a person or regulatory body other than the other Party.

The Parties shall cooperate with each other in making such information available as needed in the event of any and all internal or external audits, State Commissions or FERC regulatory proceedings, legal actions, or dispute resolution.

Each Party shall fully cooperate and coordinate with each other's employees and contractors in the performance or provision of mutual assistance. The Parties shall not commit or permit any act that will interfere with the performance or receipt of mutual assistance by any Party's employees or contractors.

ARTICLE 9. COMPLIANCE WITH ALL LAWS

Each Party shall be responsible for (a) its compliance with all Laws affecting its business, including, but not limited to, laws and governmental regulations governing federal and state affiliate transactions, workers' compensation, health, safety and security; (b) any use it may make of the mutual assistance to assist it in complying with such laws and governmental regulations; and (c) compliance with FERC's Standards of Conduct, Market-Based Rate Affiliate Restrictions, and any comparable restrictions imposed by FERC or State Commissions.

ARTICLE 10. LIMITATION OF LIABILITY

Notwithstanding any other provision of this Agreement and except for (a) rights provided under Article 11 in connection with Third-Party Claims; (b) direct or actual damages as a result of a breach of this Agreement; and (c) liability caused by a Party's negligence or willful misconduct, no Party, nor its respective directors, officers, employees and agents, will have any liability to any other Party, nor its respective directors, officers, employees and agents, whether based on contract, warranty, tort, strict liability or any other theory, for any indirect, incidental, consequential or special damages, and no Party, as a result of providing mutual assistance pursuant to this Agreement, shall be liable to any other Party for more than the cost of the mutual assistance related to the claim or damages.

ARTICLE 11. INDEMNIFICATION

Each of the Parties will indemnify, defend and hold harmless each other Party, members of its Board of Directors, officers, employees and agents against and from any Third-Party Claims resulting from any negligence or willful misconduct of a Party's employees, agents, representatives or subcontractors of any tier, their employees, agents or representatives in the performance or nonperformance of its obligations under this Agreement or in any way related to this Agreement. If a Third-Party Claim arising out of or in connection with this Agreement results from the negligence of multiple Parties, including their employees, agents, suppliers and subcontractors, each Party will bear liability with respect to the Third-Party Claim in proportion to its own negligence.

ARTICLE 12. DISPUTE RESOLUTION

The Parties shall promptly resolve any conflicts arising under this Agreement and such resolution shall be final. If applicable, adjustments to the charges will be made as required to reflect the discovery of errors or omissions in the charges. If the Parties are unable to resolve any service, performance or budget issues or if there is a material breach of this Agreement that has not been corrected within ninety (90) days, representatives of the affected Parties will meet promptly to review and resolve those issues in good faith.

ARTICLE 13. TERMINATION FOR CONVENIENCE

A Party may terminate its participation in this Agreement either with respect to all, or part, of the mutual assistance provided hereunder at any time and from time to time, for any reason or no reason, by giving notice of termination to the other party as soon as reasonably possible.

ARTICLE 14. CONFIDENTIAL INFORMATION/NONDISCLOSURE

To the fullest extent allowed by law, the provision of mutual assistance or reimbursement for mutual assistance provided pursuant to this Agreement shall not operate to impair or waive any privilege available to any Party in connection with the mutual assistance, its provision or reimbursement thereof.

The Parties shall handle all information exchanged in the course of performing mutual assistance in accordance with requirements for documenting and handling critical infrastructure information as defined by the North American Electric Reliability Corporation Critical Infrastructure Protection Standards and will further comply with non-disclosure requirements of other applicable regulations.

The Parties shall use good faith efforts at the termination or expiration of this Agreement to ensure that any user access and passwords related to this Agreement are terminated.

ARTICLE 15. PERMITTED DISCLOSURE

Notwithstanding provisions of this Agreement to the contrary, each Party may disclose confidential information:

- (a) To the extent required by State Commissions, FERC, a court of competent jurisdiction or other governmental authority or otherwise as required by Laws, including without limitation disclosure obligations imposed under federal securities laws, provided that such Party has given the other Party prior notice of such requirement when legally permissible to permit the other Party to take such legal action to prevent the disclosure as it deems reasonable, appropriate or necessary; or
- (b) On a "need-to-know" basis under an obligation of confidentiality to its consultants, legal counsel, affiliates, accountants, banks and other financing sources and their advisors.

ARTICLE 16. SUBCONTRACTORS

To the extent provided herein, the Parties shall be fully responsible for the acts or omissions of any subcontractors of any tier and of all persons employed by such subcontractors and shall maintain complete control over all such subcontractors, it being understood and agreed that anything not contained herein shall not be deemed to create any contractual relation between the subcontractor of any tier and the Parties.

ARTICLE 17. NONWAIVER

The failure of a Party to insist upon or enforce strict performance of any of the terms of this Agreement or to exercise any rights herein shall not be construed as a waiver or relinquishment to any extent of its right to enforce such terms or rights on any future occasion.

ARTICLE 18. SEVERABILITY

Any provision of this Agreement prohibited or rendered unenforceable by operation of law shall be ineffective only to the extent of such prohibition or unenforceability without invalidating the remaining provisions of this Agreement.

ARTICLE 19. ENTIRE AGREEMENT/DOCUMENTS INCORPORATED BY REFERENCE

All understandings, representations, warranties, agreements and referenced attachments, if any, existing between the Parties regarding the subject matter hereof are merged into this Agreement, which fully and completely express the agreement of the Parties with respect to the subject matter hereof.

This Agreement has been duly executed on behalf of the Parties as follows:

KERN RIVER GAS TRANSMISSION COMPANY

By: _____

Title: _____

Name: _____

Date: _____

NORTHERN NATURAL GAS COMPANY

By: _____

Title: _____

Name: _____

Date: _____

MIDAMERICAN ENERGY COMPANY


By: 

Title: VP & Controller

Name: Tom Specketer

Date: February 15, 2011

PACIFICORP

By: 

Title: SVP & CFO

Name: Douglas K. Sturver

Date: 2/15/11

KERN RIVER GAS TRANSMISSION COMPANY

By: Mary Hausman

Title: Controller

Name: Mary Hausman

Date: 2/24/11

[Handwritten initials]

NORTHERN NATURAL GAS COMPANY

By: [Signature]

Title: VP Finance

Name: Joseph Lillo

Date: 2/21/11

[Handwritten initials]

MIDAMERICAN ENERGY COMPANY

By: [Signature]

Title: VP & Controller

Name: Tom Specketer

Date: February 15, 2011

PACIFICORP

By: _____

Title: _____

Name: _____

Date: _____

KERN RIVER GAS TRANSMISSION COMPANY

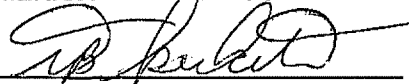
By: _____

Title: _____

Name: _____

Date: _____

MIDAMERICAN ENERGY COMPANY

By: 

Title: UP& Controller

Name: Tom Specketer

Date: February 15, 2011

NORTHERN NATURAL GAS COMPANY

By: _____

Title: _____

Name: _____

Date: _____

PACIFICORP

By: _____

Title: _____

Name: _____

Date: _____

KERN RIVER GAS TRANSMISSION COMPANY

By: _____

Title: _____

Name: _____

Date: _____

[Handwritten signature]

NORTHERN NATURAL GAS COMPANY

By: _____

Title: VP - Finance

Name: Joseph Lillo

Date: 2/21/11

[Handwritten signature]

MIDAMERICAN ENERGY COMPANY

By: _____

Title: VP & Controller

Name: Tom Specketer

Date: February 15, 2011

[Handwritten signature]

PACIFICORP

By: _____

Title: _____

Name: _____

Date: _____

ATTACHMENT B

EDISON ELECTRIC INSTITUTE MUTUAL ASSISTANCE AGREEMENT



MidAmerican Energy
3500 104th Street
P.O. Box 657
Des Moines, Iowa 50303-0657

February 27, 2007

Omaha Public Power District
Tom Larsen
444 S. 16th Street Mall
Omaha, NE 68102

Dear Mr. Larsen:

Based on MidAmerican Energy Company's ("MidAmerican") request for assistance, Omaha Public Power District has executed an Edison Electric Institute Mutual Assistance Agreement and agreed to provide MidAmerican with assistance in the form of personnel and equipment to aid in restoring and/or maintaining electric utility service.

MidAmerican hereby agrees to adhere to the terms and conditions of the Edison Electric Institute Mutual Assistance Agreement and the associated principles in effect at the time the mutual aid is provided as if the same were incorporated by reference in this agreement.

Very truly yours,

A handwritten signature in black ink, appearing to read "Neil R. Johnson", written over a horizontal line.

Neil R. Johnson
Vice President, Distribution Operations
MidAmerican Energy Company

**Edison Electric Institute
Mutual Assistance Agreement**

Edison Electric Institute ("EEI") member companies have established and implemented an effective system whereby member companies may receive and provide assistance in the form of personnel and equipment to aid in restoring and/or maintaining electric utility service when such service has been disrupted by acts of the elements, equipment malfunctions, accidents, sabotage, or any other occurrence for which emergency assistance is deemed to be necessary or advisable ("Emergency Assistance"). This Mutual Assistance Agreement sets forth the terms and conditions to which the undersigned EEI member company ("Participating Company") agrees to be bound on all occasions that it requests and receives ("Requesting Company") or provides ("Responding Company") Emergency Assistance from or to another Participating Company who has also signed the EEI Mutual Assistance Agreement; provided, however, that if a Requesting Company and one or more Responding Companies are parties to another mutual assistance agreement at the time of the Emergency Assistance is requested, such other mutual assistance agreement shall govern the Emergency Assistance among those Participating Companies.

In consideration of the foregoing, the Participating Company hereby agrees as follows:

- (1) When providing Emergency Assistance to or receiving Emergency Assistance from another Participating Company, the Participating Company will adhere to the written principles developed by EEI members to govern Emergency Assistance arrangements among member companies ("EEI Principles"), that are in effect as of the date of a specific request for Emergency Assistance, unless otherwise agreed to in writing by each Participating Company.
- (2) With respect to each Emergency Assistance event, Requesting Companies agree that they will reimburse Responding Companies for all costs and expenses incurred by Responding Companies in providing Emergency Assistance as provided under the EEI Principles, unless otherwise agreed to in writing by each Participating Company; provided, however, that Responding Companies must maintain auditable records in a manner consistent with the EEI Principles.
- (3) During each Emergency Assistance event, the conduct of the Requesting Companies and the Responding Companies shall be subject to the liability and indemnification provisions set forth in the EEI Principles.
- (4) A Participating Company may withdraw from this Agreement at any time. In such an event, the company should provide written notice to EEI's Director of Security of Transmission and Distribution Operations.

(5) EEI's Director of Security of Transmission and Distribution Operations shall maintain a list of each Participating Company which shall be posted on the RestorePower web site at www.restorepower.com. However, a Participating Company may request a copy of the signed Mutual Assistance Agreement of another Participating Company prior to providing or receiving Emergency Assistance.

Mid American Energy Company
Company Name

Neil R. Janson
Signature

Officer Name: NEIL R. JANSON
Title: VICE PRESIDENT, DISTRIBUTION OPERATIONS
Date: 2/27/07



**SUGGESTED GOVERNING PRINCIPLES COVERING
EMERGENCY ASSISTANCE ARRANGEMENTS
BETWEEN EDISON ELECTRIC INSTITUTE MEMBER COMPANIES**

Electric companies have occasion to call upon other companies for emergency assistance in the form of personnel or equipment to aid in maintaining or restoring electric utility service when such service has been disrupted by acts of the elements, equipment malfunctions, accidents, sabotage or any other occurrences where the parties deem emergency assistance to be necessary or advisable. While it is acknowledged that a company is not under any obligation to furnish such emergency assistance, experience indicates that companies are willing to furnish such assistance when personnel or equipment are available.

In the absence of a continuing formal contract between a company requesting emergency assistance ("Requesting Company") and a company willing to furnish such assistance ("Responding Company"), the following principles are suggested as the basis for a contract governing emergency assistance to be established at the time such assistance is requested:

1. The emergency assistance period shall commence when personnel and/or equipment expenses are initially incurred by the Responding Company in response to the Requesting Company's needs. (This would include any request for the Responding Company to prepare its employees and/or equipment for transport to the Requesting Company's location but to await further instructions before departing). The emergency assistance period shall terminate when such employees and/or equipment have returned to the Responding Company, and shall include any mandated DOT rest time resulting from the assistance provided and reasonable time required to prepare the equipment for return to normal activities (e.g. cleaning off trucks, restocking minor materials, etc.).
2. To the extent possible, the companies should reach a mutual understanding and agreement in advance on the anticipated length – in general – of the emergency assistance period. For extended assistance periods, the companies should agree on the process for replacing or providing extra rest for the Responding Company's employees. It is understood and agreed that if, in the Responding Company's judgment such action becomes necessary the decision to terminate the assistance and recall employees, contractors, and equipment lies solely with the Responding Company. The Requesting Company will take the necessary action to return such employees, contractors, and equipment promptly.
3. Employees of Responding Company shall at all times during the emergency assistance period continue to be employees of Responding Company and shall not be deemed employees of Requesting Company for any purpose. Responding Company shall be an Independent Contractor of Requesting Company and wages, hours and other terms and conditions of employment of Responding Company shall remain applicable to its employees during the emergency assistance period.
4. Responding Company shall make available at least one supervisor in addition to crew foremen. All instructions for work to be done by Responding Company's crews shall be given by Requesting Company to Responding Company's supervisor(s); or, when



**EDISON ELECTRIC
INSTITUTE**

RESTORE The word 'RESTORE' in a bold, sans-serif font, followed by a graphic of three curved lines suggesting a path or restoration.

Responding Company's crews are to work in widely separate areas, to such of Responding Company's foremen as may be designated for the purpose by Responding Company's supervisor(s).

5. Unless otherwise agreed by the companies, Requesting Company shall be responsible for supplying and/or coordinating support functions such as lodging, meals, materials, etc. As an exception to this, the Responding Company shall normally be responsible for arranging lodging and meals en route to the Receiving Company and for the return trip home. The cost for these in transit expenses will be covered by the requesting company.
6. Responding Company's safety rules shall apply to all work done by their employees. Unless mutually agreed otherwise, the Requesting Company's switching and tagging rules should be followed to ensure consistent and safe operation. Any questions or concerns arising about any safety rules and/or procedures should be brought to the proper level of management for prompt resolution between management of the Requesting and Responding Companies.
7. All time sheets and work records pertaining to Responding Company's employees furnishing emergency assistance shall be kept by Responding Company.
8. Requesting Company shall indicate to Responding Company the type and size of trucks and other equipment desired as well as the number of job function of employees requested but the extent to which Responding Company makes available such equipment and employees shall be at Responding Company's sole discretion.
9. Requesting Company shall reimburse Responding Company for all costs and expenses incurred by Responding Company as a result of furnishing emergency assistance. Responding Company shall furnish documentation of expenses to Requesting Company. Such costs and expenses shall include, but not be limited to, the following:
 - a. Employees' wages and salaries for paid time spent in Requesting Company's service area and paid time during travel to and from such service area, plus Responding Company's standard payable additives to cover all employee benefits and allowances for vacation, sick leave and holiday pay and social and retirement benefits, all payroll taxes, workmen's compensation, employer's liability insurance and other contingencies and benefits imposed by applicable law or regulation.
 - b. Employee travel and living expenses (meals, lodging and reasonable incidentals).
 - c. Replacement cost of materials and supplies expended or furnished.
 - d. Repair or replacement cost of equipment damaged or lost.
 - e. Charges, at rates internally used by Responding Company, for the use of transportation equipment and other equipment requested.



- f. Administrative and general costs, which are properly allocable to the emergency assistance to the extent such costs, are not chargeable pursuant to the foregoing subsections.
10. Requesting Company shall pay all costs and expenses of Responding Company within sixty days after receiving an invoice therefor.
11. Requesting Company shall indemnify, hold harmless and defend the Responding Company from and against any and all liability for loss, damage, cost or expense which Responding Company may incur by reason of bodily injury, including death, to any person or persons or by reason of damage to or destruction of any property, including the loss of use thereof, which result from furnishing emergency assistance and whether or not due in whole or in part to any act, omission, or negligence of Responding Company except to the extent that such death or injury to person, or damage to property, is caused by the willful or wanton misconduct and / or gross negligence of the Responding Company. Where payments are made by the Responding Company under a workmen's compensation or disability benefits law or any similar law for bodily injury or death resulting from furnishing emergency assistance, Requesting Company shall reimburse the Responding Company for such payments, except to the extent that such bodily injury or death is caused by the willful or wanton misconduct and / or gross negligence of the Responding Company..
12. In the event any claim or demand is made or suit or action is filed against Responding Company alleging liability for which Requesting Company shall indemnify and hold harmless Responding Company under paragraph (11) above, Responding Company shall promptly notify Requesting Company thereof, and Requesting Company, at its sole cost and expense, shall settle, compromise or defend the same in such manner as it in its sole discretion deems necessary or prudent. Responding Company shall cooperate with Requesting Company's reasonable efforts to investigate, defend and settle the claim or lawsuit.
13. Non-affected companies should consider the release of contractors during restoration activities. The non-affected company shall supply the requesting companies with contact information of the contactors (this may be simply supplying the contractors name). The contractors will negotiate directly with requesting companies.

Last update September 2005

- Section 11 and 12 updated

ATTACHMENT C

WESTERN REGION MUTUAL ASSISTANCE AGREEMENT

**WESTERN REGION
MUTUAL ASSISTANCE AGREEMENT**

For

ELECTRIC AND NATURAL GAS UTILITIES

Effective: 11/14/2003

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WESTERN REGION MUTUAL ASSISTANCE AGREEMENT (Electric and Natural Gas)

DEFINITIONS

The following are definitions of terms as used in this agreement:

Activation: The initiation of the Assistance and administrative process of the agreement including: request for Assistance, assessing and communicating the scope of assistance request, assessing and communicating the resources available for Assistance, activation procedures, mutual assistance coordination, and other processes and procedures supporting the Mobilization of Assistance resources.

Deactivation: The termination of the Assistance and administrative process including: notification of Deactivation, Demobilization planning, identification of applicable costs, processes and procedures supporting Demobilization of resources, provide for billing, audit, critique information, and closure of the Assistance.

Demobilization: The actual returning of all Assistance resources to the Assisting Party's normal base.

Emergency: A sudden unplanned disruption of essential systems and infrastructure creating a potential for public safety, severe economic loss, or other socio-economic hardships resulting from the loss of the utility service. The emergency may be confined to the utility infrastructure or may include community-wide damage and emergency response. Emergencies may be natural disasters or human caused events.

Mobilization: The actual collecting, assigning, preparing and transporting of all Assistance resources.

Mutual Assistance Coordinator: The person(s) designated by the Requesting Party, and Assisting Party, to coordinate all administrative requirements of the Agreement.

Natural Gas: Term gas or natural gas referred to in this document include all commercially available forms of natural gas including Synthetic Natural Gas.

Operations Liaison: The person or persons designated by the Requesting Party to provide direct contact, communications and coordination at the operations level for Assisting crews and resources at the location of the assistance. This may include but is not limited to: contact and communications for assisting crews, safety information processes and procedures, ensuring coordination of lodging and meals, addressing issues of equipment requirements, materials requirements, and other logistical issues necessary to ensure safe effective working conditions.

Qualified: The training, education and experience of employees completing an apprenticeship or other industry / trade training requirements consistent with Federal Bureau of Apprenticeships and Training, Department of Transportation Pipeline Safety Regulations, or other recognized training authority or regulation. Training and qualification standards vary by state or province and are the responsibility of the Requesting Party to evaluate, in advance, the acceptable level of qualification for trade employees (i.e. lineman, electrician, fitter, etc.).

Work Stoppages: Any labor disputes, labor union disagreements, strikes, or any circumstance creating a shortage of qualified labor for a company during a non-emergency situation.

WESTERN REGION MUTUAL ASSISTANCE AGREEMENT (Electric and Natural Gas)

1.0 PARTIES

- 1.1. This Mutual Assistance Agreement (hereinafter referred to as "Agreement") is made and entered into effective November 14, 2003. The Parties to this Agreement are listed in Attachment A of this document. Each of the parties that have executed this Agreement may hereinafter be referred to individually as "Party" and collectively as "Parties."
- 1.2. Being a Party to this Agreement does not by itself assure any Party that Assistance will be provided if, when, or as requested. Each Party reserves the sole right to respond or not to respond to requests for Assistance on a case-by-case basis. By signing this Agreement, each Party thereby agrees that any Assistance, which is received or given upon the request of a Party to this Agreement, shall be subject to each and every one of the terms and conditions of this Agreement.

2.0 RECITALS

This Agreement is made with reference to the following facts, among others:

- 2.1. Whereas, the Parties own operate and maintain utility facilities and are engaged in the production, acquisition, transmission, and/or distribution of electricity or natural gas, and
- 2.2. Whereas, each of the Parties operates and maintains their respective facilities within accepted industry practices and employs skilled and qualified personnel to operate, repair and maintain such facilities according to such industry practices, and
- 2.3. Whereas, it is in the mutual interest of the Parties to be prepared to provide for emergency repair and restoration to such services, systems and facilities on a reciprocal basis. The purpose of this Agreement is to provide the procedures under which one Party may request and receive assistance from another Party. This Agreement is also designed to allow a new Party to join in the Agreement by signing a copy of this Agreement and the giving of notice to the existing Parties pursuant to Section 6.3 of this Agreement, and
- 2.4. Whereas, assistance requests for Work Stoppages are beyond the scope of this Agreement.
- 2.5. Whereas, for purposes of this Agreement, "Assistance" shall be defined as: All preparation and arrangements by the Assisting Party for Activation, Mobilization, Deactivation and Demobilization, of personnel, material, vehicles, equipment, supplies and/or tools or any other requested form of aid or assistance, starting at the time of the authorization by the Requesting Party, as set forth in this Agreement.

THEREFORE THE PARTIES HEREBY AGREE AS FOLLOWS:

3.0 SCOPE OF ASSISTANCE

- 3.1. In the event of an Emergency affecting the generation, transmission, distribution, services, and/or related facilities owned or controlled by a Party, such Party ("Requesting Party") may request another Party or Parties ("Assisting Party") to provide Assistance. The Assisting Party shall, in its sole discretion, determine if it shall provide such Assistance, including the extent and limitations of that Assistance. If the Assisting Party determines to provide Assistance, such Assistance shall be provided in accordance with the terms and conditions of this Agreement.
- 3.2. Requests for Assistance may be made either verbally or in writing by the Authorized Representative, as defined in Section 9 and identified in Attachment B, of the Requesting Party and shall be directed to the Authorized Representative of the Assisting Party. Upon acceptance of a request for Assistance, either verbally or in writing, the Assisting Party shall respond with reasonable dispatch to the request in accordance with information and instructions supplied by the Requesting Party. All requests for Assistance shall follow the procedures described by Section 3.0 and in Attachment C.
- 3.3. The Requesting Party shall provide the Assisting Party with a description of the work needed to address the emergency, with the most urgent needs for Assistance addressed first. The Assisting Party shall use its reasonable efforts to schedule the Assistance in accordance with the Requesting Party's request. However, the Assisting Party reserves the right to recall any and all personnel, material, equipment, supplies, and/or tools at any time that the Assisting Party determines necessary for its own operations. Any Requesting Party for whom an Operator Qualification (OQ) Program is required should pre-screen the other Parties to this Agreement to determine which Parties have compatible regulatory agency accepted programs and may therefore be contacted for assistance.
- 3.4. The Requesting Party will provide the name and contact information for the person(s) designated as the Mutual Assistance Coordinator(s), the Operations Liaison(s), and person(s) to be designated as supervisory personnel to accompany the crews and equipment. The Assisting Party will provide the name(s) and contact information for the person(s) designated to be the Mutual Assistance Coordinator(s).
- 3.5. All costs associated with the furnishing of Assistance shall be the responsibility of the Requesting Party and deemed to have commenced when the Requesting Party officially authorizes the Assisting Party to proceed with Mobilization of the personnel and equipment necessary to furnish Assistance, and shall be deemed to have terminated when the transportation of Assisting Party personnel and equipment returns to the work headquarters, individual district office, or home (to which such personnel are assigned for personnel returning at other than regular working hours) and Demobilization is completed.

- 3.6. For the purposes of this Agreement, a Requesting Party shall be deemed to have authorized the Assisting Party to proceed with Mobilization when the Requesting Party signs and submits a formal request to the Assisting Party, in a form substantially similar to that shown in Attachment C-1. If written information cannot be furnished, a verbal confirmation will be acceptable, with a written confirmation to follow within 24 hours.
- 3.7. The Parties hereto agree that costs arising out of inquiries as to the availability of personnel, material, equipment, supplies and/or tools or any other matter made by one party to another prior to the Requesting Party authorizing the Assisting Party to proceed with Mobilization will not be charged to the potentially Requesting Party.
- 3.8. The Requesting Party agrees to repayment of "reasonable costs or expenses," as further described in Section 4.0 of this Agreement, and any such reasonable costs or expenses shall continue to be subject to the provisions of Section 5.0 of this Agreement regarding Audit and Arbitration.
- 3.9. The Assisting Party and Requesting Party shall mutually agree upon and make all arrangements for the preparation and actual Mobilization of personnel, material, vehicles, equipment, supplies and/or tools to the Requesting Party's work area and the return (i.e. Demobilization) of such personnel, material, vehicles, equipment, supplies and/or tools to the Assisting Party's work area (See Attachments C and D). The Requesting Party shall be responsible for all reasonable costs and expenses incurred by the Assisting Party for Mobilization and/or Demobilization, notwithstanding any early termination of such assistance by the Requesting Party.
- 3.10. Unless otherwise agreed upon, the Requesting Party shall be responsible for providing food and lodging for the personnel of the Assisting Party from the time of their arrival at the designated location to the time of their departure. The food and housing provided shall be subject to the approval of the supervisory personnel of the Assisting Party.
- 3.11. If requested by the Assisting Party, the Requesting Party, at its own cost, shall make or cause to be made all reasonable repairs to the Assisting Party's vehicles and equipment, necessary to maintain such equipment safe and operational, while the equipment is in transit or being used in providing Assistance. However, the Requesting Party shall not be liable for cost of repair required by the gross negligence or willful acts of the Assisting Party, or if the vehicles or equipment was not issued by the Assisting Party in safe and operational condition.
- 3.12. Unless otherwise agreed the Requesting Party shall provide fuels and other supplies needed for operation of the Assisting Party's vehicles and equipment being used in providing Assistance.

- 3.13. Unless otherwise agreed to by the Parties, the Requesting Party shall provide field communications equipment and instructions for the Assisting Party's use. The Assisting Party shall exercise due care in use of the equipment and return the equipment to the Requesting Party at the time of departure in like condition, provided that if repairs are necessary the Requesting Party will be financially responsible unless such repairs are necessitated by the gross negligence or willful acts of the Assisting Party.
- 3.14. Employees of the Assisting Party shall at all times continue to be employees of the Assisting Party, and such employees shall at no time and for no purpose be deemed to be employees of the Requesting Party.
- 3.15. Wages, hours and other terms and conditions of employment applicable to personnel provided by the Assisting Party, shall continue to be those of the Assisting Party.
- 3.16. If the Assisting Party provides a crew or crews, it shall assign supervisory personnel as deemed necessary by the Assisting Party, who shall be directly in charge of the crew or crews providing Assistance.
- 3.17. All time sheets, equipment and work records pertaining to personnel, material, vehicles, equipment, supplies and/or tools provided by the Assisting Party shall be kept by the Assisting Party for billing and auditing purposes as provided in this Agreement.
- 3.18. No Party shall be deemed the employee, agent, representative, partner or the co-venturer of another Party or the other Parties in the performance of activities undertaken pursuant to this Agreement.
- 3.19. The Parties shall, in good faith, attempt to resolve any differences in work rules and other requirements affecting the performance of the Parties' obligations pursuant to this Agreement.
- 3.20. The Requesting party shall provide the Assisting Party with an Operations Liaison (See Attachment C, A.5) to assist with operations, personnel and crew safety. This person(s) shall provide the Assisting Party's crews an operational and safety orientation, pertaining to work practices and safety requirements of the Requesting Party's system, prior to Assisting Party commencing work, and continue to be the link between the Parties and keep the crews apprised of safety, operational, and communication issues.
- 3.21. The Requesting party shall initiate the Deactivation of Assistance by notification to the Assisting Party within 24 hours of deactivation schedule or as soon as is reasonably practicable. Requesting and Assisting Parties will follow the Procedures for Deactivation of Assistance outlined in Attachment D.

4.0 PAYMENT

- 4.1. The Requesting Party shall reimburse the Assisting Party for all “reasonable costs and expenses” that are appropriate and not excessive, under the circumstances prevailing at the time the cost or expense is paid or incurred by the Assisting Party as a result of furnishing Assistance. Such “reasonable costs or expenses” shall include, but not be limited to, the following:
- a) Employees’ wages and salaries for paid time spent in Requesting Party’s service area and paid time during travel to and from such service area, plus the Assisting Party’s standard payroll additives to cover all employee benefits and allowances for vacation, sick leave, holiday pay, retirement benefits, all payroll taxes, workers’ compensation, employer’s liability insurance, administrative and general expenses, and other benefits imposed by applicable law, regulation, or contract pursuant to Section 3.15.
 - b) Employees’ travel and living expenses such as transportation, fuel, utilities, housing or shelter, food, communications, and reasonable incidental expenses directly attributable to the Assistance.
 - c) Cost of equipment, materials, supplies and tools at daily or hourly rate including their normally applied overhead costs inclusive of taxes, insurance, depreciation, and administrative expenses. Cost to maintain, fuel, replace or repair equipment, materials, supplies, and tools (hereinafter collectively referred to as the “Equipment”), which are expended, used, damaged, or stolen while the Equipment is being used in providing Assistance; provided, however, the Requesting Party’s financial obligation under this Section (4.1. c): (i) shall not apply to any damage or loss resulting from the gross negligence or willful misconduct of the Assisting Party, and (ii) shall only apply in excess of, and not contribute with, any valid and collectible property insurance which applies to such damage or loss.
 - d) Cost of vehicles provided by Assisting Party for performing assistance at daily or hourly rate including normally applied overhead costs inclusive of taxes, insurance, depreciation, and administrative expenses. Cost to maintain, fuel, and repair vehicles, or replace vehicles which are damaged or stolen while the vehicles are used in providing Assistance; provided, however, that Requesting Party’s financial obligation under this Section (4.1.d):(i) shall not apply to any damage or loss resulting from the gross negligence or willful misconduct of the Assisting Party, and (ii) shall only apply in excess of, and not contribute with, any valid and collectible first-party physical damage insurance which applies to such loss.
 - e) Administrative and general costs, including the costs associated with the Assisting Party’s administrative field coordination personnel, which are properly allocable to the Assistance to the extent such costs are not chargeable pursuant to the foregoing subsections.

- f) Overtime costs incurred by the Assisting Party in their service territory as a direct result of assistance provided to the Requesting Party.
- 4.2. Unless otherwise mutually agreed to, the Assisting Party shall bill the Requesting Party at the address designated on Attachment "B" for all costs and expenses of the Assisting Party in one invoice with itemization or supporting documentation of charges. If the assistance extends beyond a 30-day period, billing can occur monthly unless otherwise agreed upon.
- 4.3. The Requesting Party shall pay such bill in full, notwithstanding the rights of Audit and Arbitration in Section 5.0, within thirty 30 days of receipt of the bill, or a remittance period agreed to by both parties, and shall send payment to the Assisting Party at the address listed in Attachment "B".
- 4.4. Delinquent payment of bills shall accrue interest at a rate equal to the incremental cost of debt replacement for the Assisting Party, not to exceed the legal rate permitted by the Governing Law (Section 8.0) of Assisting Party, and as identified at the time of billing, prorated by days, until such bills are paid. This rate shall be identified on the bill submitted by the Assisting Party.

5.0 AUDIT AND ARBITRATION

- 5.1. A Requesting Party has the right to designate its own qualified employee representative(s) or its contracted representative(s) with a management or accounting firm who shall have the right to audit and to examine any cost, payment, settlement, or supporting documentation relating to any bill submitted to the Requesting Party pursuant to this Agreement.
- 5.2. A request for audit shall not affect the obligation of the Requesting Party to pay bills as required herein. The Requesting Party or its representative(s) shall undertake any such audit(s) upon notice to the Assisting Party at reasonable times and in conformance with generally accepted auditing standards (GAAS). The Assisting Party agrees to conform to generally accepted accounting principles (GAAP) and to reasonably cooperate with any such audit(s).
- 5.3. This right to audit shall extend for a period of two (2) years following the receipt by Requesting Party of billings for all costs and expenses. The Assisting Party agrees to retain all necessary records/documentation for the said two-year period, and the entire length of this audit, in accordance with its normal business procedures.
- 5.4. The Assisting Party shall be notified by the Requesting Party, in writing, of any exception taken as a result of the audit. In the event of a disagreement between the Requesting Party and the Assisting Party over audit exceptions, the Parties agree to use good faith efforts to resolve their differences through negotiation.
- 5.5. If ninety (90) days or more have passed since the notice of audit exception was received by the Assisting Party, and the Parties have failed

to resolve their differences, the Parties agree to submit any unresolved dispute to binding arbitration before an impartial member of an unaffiliated management or accounting firm. Governing Law for arbitration is pursuant to Section 8 of this Agreement. Each Party to arbitration will bear its own costs, and the expenses of the arbitrator shall be shared equally by the Parties to the dispute.

6.0 TERM AND TERMINATION

- 6.1. This Agreement shall be effective on the date of execution by at least two of the Parties hereto and shall continue in effect indefinitely, except as otherwise provided herein. Any Party may withdraw its participation at any time after the effective date with 30 days prior written notice to all other Parties.
- 6.2. As of the effective date of any withdrawal, the withdrawing Party shall have no further rights or obligations under this Agreement except the right to collect money owed to such Party, the obligation to pay amounts due to other Parties, and the rights and obligations pursuant to Section 5.0 and Section 7.0 of this Agreement.
- 6.3. Notwithstanding Section 12.0, additional parties may be added to the Agreement, without amendment of the Agreement, provided that notice is given to existing signatories who may contest inclusion of new signatories within 30 days of such notice, and that any new signatories agree to be bound by the terms and conditions of this Agreement by executing a copy of the same which shall be deemed an original and constitute the same agreement executed by the existing signatories. The addition or withdrawal of any party to this Agreement shall not change the status of the Agreement among the remaining Parties.

7.0 LIABILITY

- 7.1. Except as otherwise specifically provided by Section 4.1 and Section 7.2 herein, to the extent permitted by law and without restricting the immunities of any Party, the Requesting Party shall defend, indemnify and hold harmless the Assisting Party, its directors, officers, agents, employees, successors and assigns from and against any and all liability, damages, losses, claims, demands actions, causes of action, and costs including reasonable attorneys' fees and expenses, resulting from the death or injury to any person or damage to any property, which results from the furnishing of Assistance by the Assisting Party, unless such death or injury to person, or damage to property, is caused by the gross negligence or willful misconduct of the Assisting Party.
- 7.2. Each Party shall bear the total cost of discharging all liability arising during the performance of Assistance by one Party to the other (including costs and expenses for attorneys' fees and other costs of defending, settling, or otherwise administering claims) which result from workers' compensation claims or employers' liability claims brought by its own employees. Each Party agrees to waive, on its own behalf, and on behalf

of its insurers, any subrogation rights for benefits or compensation paid to such Party's employees for such claims.

- 7.3. In the event any claim or demand is made, or suit or action is filed, against the Assisting Party, alleging liability for which the Requesting Party shall indemnify and hold harmless the Assisting Party, Assisting Party shall promptly notify the Requesting Party thereof, and the Requesting Party, at its sole cost and expense, shall settle, compromise or defend the same in such manner as it, in its sole discretion, deems necessary or prudent. However, Requesting Party shall consult with Assisting Party during the pendency of all such claims or demands, and shall advise Assisting Party of Requesting Party's intent to settle any such claim or demand. The party requesting indemnification should notify the other party in writing of that request.
- 7.4. The vehicles or equipment, which the Assisting Party shall provide to the Requesting Party pursuant to Section 3 above, shall not, to the actual knowledge of Assisting Party, be provided in unsafe operating condition, as represented by manufacturer standards and industry practices. Except as provided in the immediately preceding sentence, the Assisting Party makes no representations or warranties as to the condition, suitability for use, freedom from defect or otherwise of such vehicles or equipment. Requesting Party shall utilize the vehicles or equipment at its own risk. Requesting Party shall, at its sole cost and expense, defend, indemnify and hold harmless Assisting Party, its directors, officers, agents, employees, successors and assigns, from and against any and all liability, damages, losses, claims, demands, actions, causes of action, and costs including reasonable attorneys' fees and expenses, resulting from the death or injury to any person or damage to any property, arising out of the utilization of the equipment by or for the Requesting Party, or its employees, agents, or representatives, unless such death, injury, or damage is caused by the gross negligence or willful misconduct of the Assisting Party.
- 7.5. No Party shall be liable to another Party for any incidental, indirect, or consequential damages, including, but not limited to, under-utilization of labor and facilities, loss of revenue or anticipated profits, or claims of customers arising out of supplying electric or natural gas service, resulting from performance or nonperformance of the obligations under this Agreement.
- 7.6. Nothing in Section 7.0, or elsewhere in this Agreement, shall be construed to make the Requesting Party liable to the Assisting Party for any liability for death, injury, or property damage arising out of the ownership, use, or maintenance of any aircraft or watercraft (over 17 feet in length) which is supplied by or provided by the Assisting Party. It shall be the responsibility of the Assisting Party to carry liability and hull insurance on such aircraft and watercraft as it sees fit. Also, during periods of operation of aircraft or watercraft (over 17 feet in length) in a situation covered by this Agreement, the Party, which is the owner/lessee of such aircraft or watercraft, shall use its best efforts to have the other

Parties to this Agreement named as additional insured's on such liability coverage.

8.0 GOVERNING LAW

8.1. All disputes, contests or arbitration of this Agreement, for assistance provided or requested, shall be interpreted, governed and construed by the choice of law state or province as specified by the Assisting Party in Attachment B.

9.0 AUTHORIZED REPRESENTATIVE

9.1. The Parties shall, within 30 days following execution of this Agreement, appoint Authorized Representative and Alternate Authorized Representative(s), and exchange all such information as provided in Attachment "B". Such information shall be updated by each Party prior to January 1st of each year that this Agreement remains in effect. The Authorized Representatives or the Alternate Authorized Representatives shall have the authority to request and commit to the providing of Assistance.

10.0 CUSTODIANSHIP OF AGREEMENT

10.1. The custodial responsibilities of this Agreement, as outlined in Attachment E, may be assigned to one of the Parties to this Agreement, which assignment shall be subject to acceptance by such Party, or may be assigned to a third party, in either case by vote of the participating Parties starting within 30 days after the initiation of this Agreement, and then by January 31st of each year.

11.0 ASSIGNMENT OF AGREEMENT

11.1. No Party may assign this Agreement, or any interest herein, to a third party, without the written consent of the other Parties.

12.0 WAIVERS OF AGREEMENT

12.1. Failure of a Party to enforce any provision of this Agreement, or to require performance by the other Parties of any of the provisions hereof, shall not be construed to waive such provision, nor to affect the validity of this Agreement or any part thereof, or the right of such Parties to thereafter enforce each and every provision.

13.0 ENTIRE AGREEMENT

13.1. This Agreement is the entire agreement between the Parties concerning the subject matter of the Agreement. It supercedes and takes the place of all conversations the Parties may have had, or documents the

Parties may have exchanged, with regard to the subject matter. The recitals to this agreement are hereby incorporated herein.

14.0 AMENDMENT

14.1. No changes to this Agreement other than the addition of new Parties shall be effective unless such changes are made by an amendment in writing, signed by each of the Parties hereto. A new Party may be added to this Agreement upon the giving of 30 days notice to the existing Parties and upon the new Party's signing a copy of this Agreement as in effect upon the date the new Party agrees to be bound by each and every one of the Agreement's terms and conditions.

15.0 NOTICES

15.1. All communications between the Parties relating to the provisions of this Agreement shall be addressed to the Authorized Representative of the Parties, or in their absence, to the Alternate Authorized Representative(s) as identified in Attachment "B". Communications shall be in writing, and shall be deemed given if made or sent by e-mail with electronic confirmed delivery, confirmed fax, personal delivery, or registered or certified mail postage prepaid. Each Party reserves the right to change the names of those individuals identified in Attachment "B" applicable to that Party, and shall notify each of the other Parties of such change in writing as described above. All Parties shall keep the Custodian of the Agreement informed of the information contained in Attachment "B" and reply to all reasonable requests of such association for information regarding the administration of this Agreement.

16.0 ATTACHMENTS

Attachment "A" (Parties to this Agreement)

Attachment "B" (Names and Addresses of Authorized Representative(s) /Billing)

Attachment "C" (Activation of Western Regional Mutual Assistance Agreement)

Attachment "C-1" (Sample Written Request for Assistance)

Attachment "D" (Deactivation Under Western Regional Mutual Assistance Agreement)

Attachment "E" (Custodianship of Western Regional Mutual Assistance Agreement)

Attachments to this Agreement are incorporated herein by this reference.

17.0 SIGNATURE CLAUSE

17.1. This Agreement may be executed in any number of counterparts, each of which shall be an original, but all of which together shall constitute one and the same agreement.

17.2. IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their respective duly authorized officers as of the dates set forth below.

Company Name: _____

Signature of Officer: _____

Title of Officer: _____

Date Executed: _____

Print Officer Name: _____

ATTACHMENT A

Parties to the Western Region Mutual Assistance Agreement:

Name of Party:	Service Area:
Utility Type:	
Effective Date:	

ATTACHMENT B

WESTERN REGION MUTUAL ASSISTANCE AGREEMENT (Electric & Natural Gas)
Names and Address of Authorized Representative(s)/ Billing

Date _____
Name of Utility _____
Mailing Address _____

Individuals to Call for Emergency Assistance:

AUTHORIZED REPRESENTATIVE

Name _____
Title _____ Address _____
E-Mail _____ Pager No. _____
Day Phone _____ Night Phone _____
FAX _____ Cellular Phone _____

ALTERNATE AUTHORIZED REPRESENTATIVE

Name _____
Title _____ Address _____
E-Mail _____ Pager No. _____
Day Phone _____ Night Phone _____
FAX _____ Cellular Phone _____

DISPATCH CENTER WITH 24-HOUR TELEPHONE ANSWERING

Name _____
Title _____
Address _____
Phone _____ Radio Frequency _____
FAX _____

CHOICE OF LAW (State or Province): _____

BILLING/PAYMENT ADDRESS

Name of Utility _____
Department of Utility _____
Billing/Payment Address _____

Telephone No. _____
FAX _____

Information provided to 2004 WRMAA Custodian: _____ Western Energy Institute

ATTACHMENT C

ACTIVATION OF WESTERN REGION MUTUAL ASSISTANCE AGREEMENT

Procedures for Requesting and Providing Assistance

- A. The Requesting Party shall include the following information, as available, in its request for Assistance:
 - A.1 A brief description of the emergency situation creating the need for Assistance;
 - A.2 A general description of the damage sustained by the Requesting Party, including the part of the utility system, e.g., generation, transmission, substation, or distribution, affected by the emergency situation;
 - A.3 The number and type of personnel, equipment, vehicles, materials and supplies needed;
 - A.4 A reasonable estimate of the length of time that the Assistance will be needed;
 - A.5 The name(s) and contact information of individuals employed by the Requesting Party who will be the Mutual Assistance Coordinator(s) and Operations Liaison(s);
 - A.6 A specific time and place for the designated representative of the Requesting Party to meet the personnel and equipment being provided by the Assisting Party;
 - A.7 Type of fuel available (gasoline, propane, CNG or diesel) to operate equipment;
 - A.8 Availability of food and lodging for personnel provided by the Assisting Party; and
 - A.9 Current weather conditions and weather forecast for the following twenty-four hours or longer.

- B. The Assisting Party, in response to a request for Assistance, shall provide the following information, as available, to the Requesting Party:
 - B.1 The name(s) and contact information of designated representative(s) to act as Mutual Assistance Coordinator(s).
 - B.2 The number and type of crews and equipment available to be furnished;
 - B.3 The name and title of the crew members responding to the Assistance;
 - B.4 Materials available to be furnished;
 - B.5 An estimate of the length of time that personnel and equipment will be available;
 - B.6 The name and contact information of the person(s) to be designated as supervisory personnel to accompany the crews and equipment; and
 - B.7 When and where Assistance will be provided, giving consideration to the request set forth in section A.6 above.

ATTACHMENT C-1

ACTIVATION OF WESTERN REGION MUTUAL ASSISTANCE AGREEMENT

Sample Written Request for Assistance

Date

Assisting Party Name

Assisting Party Address

“In recognition of the personnel, material, equipment, supplies and/or tools being sent to us by [name of Assisting Party] in response to a request for mutual assistance made by [Requesting Party] on [date of request], we agree to be bound by the principles noted in the Western Region Mutual Assistance Agreement (Electric and Natural Gas).

(Brief Statement of What Assistance)

[Requesting Party Name]

[Authorized Representative of Requesting Party].

ATTACHMENT D

DEACTIVATION UNDER WESTERN REGION MUTUAL ASSISTANCE AGREEMENT

Procedures for Deactivation of Assistance

- A. The Requesting Party shall, as appropriate, include the following in their Deactivation:
 - A.1. Number of crews returning and, if not all crews are returning, expected return date of remaining crews
 - A.2. Notification to the Assisting Party of the time crews will be departing.
 - A.3. Whether crews have been rested prior to their release or status of crew rest periods
 - A.4. Advisement to the Assisting Party regarding current weather and travel conditions and suggested routing

- B. The Assisting Party shall, as appropriate, include the following in their Deactivation:
 - B.1. Return of any equipment, material, tools, or supplies provided by the Requesting Party
 - B.2. Provision of any information that may be of value to the Requesting Party in their critique of response efforts
 - B.3. Estimation as to when billing will be available
 - B.4. Billing to include detail under headings as outlined in Section 4.0 of this Agreement.
 - B.5. Retention of documentation as specified in Section 5.3 of the Mutual Assistance Agreement.
 - B.6. Confirmation that all information pertaining to the building, modification, or other corrective actions taken by the Assisting Party have been appropriately communicated to the Requesting Party

ATTACHMENT E
CUSTODIANSHIP OF WESTERN REGION
MUTUAL ASSISTANCE AGREEMENT

Responsibilities of the Western Region Mutual Assistance Agreement (Electric and Natural Gas) Custodian are:

- A. Act as the single repository for all original signature pages, changes, updates, and addendums to the Agreement, including Attachment B.
- B. Ensure all Parties provide an annual update of the Authorized Representative and Alternate Authorized Representative(s), as identified in Attachment "B", no later than December 15 of each year.
- C. Distribute annual update of Attachment "B" no later than January 15 of each year.
- D. Coordinate and facilitate meetings of the parties to the Agreement, as necessary, to include an after action review of recent mutual assistance activations and document changes requested by any party to the Agreement. An annual meeting will also be held to review general mutual assistance issues, and assignment of the Agreement Custodian for the next year.
- E. Assist and guide utilities interested in becoming a party to the Agreement by providing a copy of the existing Agreement for their review and signature pursuant to Section 6.3 of this Agreement.
- F. Facilitate any necessary reviews of the Agreement.
- G. Term of the Custodian responsibilities is annual and will commence on February 1, and terminate on January 31 of the following year. There are no limits to the number of terms or consecutive terms of the custodian. The name and contact information for the current Agreement Custodian will be provided as part of the Attachment B update as outlined in A and B above.

ATTACHMENT F

SUPPLEMENTAL INVOICE INFORMATION

Sections 4 and 5 of this Mutual Assistance Agreement provide for the accumulation of costs incurred by the Assisting Party to be billed to the Requesting Party for Assistance provided. Each utility company has their own accounts receivable or other business enterprise system that generates their billing invoices. Generally these invoices do not provide for a breakdown of costs that delineate labor hours, transportation costs, or other expenses incurred in travel to and from the Assistance, or the subsequent repair of equipment that may be necessary.

This attachment provides guidelines, format and explanations of the types of cost breakdown, and supportive information and documentation that are important to accompany the invoice for providing of mutual assistance. It is intended to provide sufficient information to the Requesting Party at the time of invoice to minimize an exchange of detail information requests that may delay the payment of the invoice.

This information in no way eliminates or minimizes the Requesting Party's ability to audit the information or request additional cost detail or documentation.

Supplemental Invoice Information is a recommendation and not a requirement.

The form is available electronically from the Agreement Custodian.

This supplemental invoice information is provided pursuant to Sections 4.0 & 5.0 of the Western Region Mutual Assistance Agreement for Electric and Natural Gas, for assistance provided. (RP = Requesting Party, AP = Assisting Party)

AP Invoice Date: _____ RP Purchase Order # 1 _____
 AP Invoice #: _____ RP Reference or W/O# 2 _____
 Bill To: 3 Remit To: _____
 (Requesting Party) 4 (Assisting Party)
 Address: _____ Address: _____

Phone: _____ Phone: _____
 Attention: _____ Attention: _____
 5 6

Name or Description of Event: _____
 Location of Assistance or Event: _____
 Assistance / Billing Period: From: 7 _____ To: 8 _____
 Date Assistance Accepted: _____ Date Demobilization Complete: _____

LABOR 1: Employee Wages and Salary while at RP Service Area 9
 Labor: Hours Wages Additives
 Straight Time, Overtime and Premiums: _____
LABOR 1 Subtotal: _____

LABOR 2: Employee Wages and Salary while traveling to and from RP Service Area 10
 Labor: Hours Wages Additives
 Straight Time, Overtime and Premiums: _____
LABOR 2 Subtotal: _____

LABOR 3: Employee Wages and Salary of service and support personnel not traveling to RP Service Area 11
 Labor: Hours Wages Additives
 Straight Time, Overtime and Premiums: _____
LABOR 3 Subtotal: _____

LABOR 4: Overtime Wages and Salary Incurred in AP Service Area as a Result of Assistance 12
 Labor: Hours Wages Additives
 Overtime and Premiums: _____
LABOR 4 Subtotal: _____

LABOR TOTAL **TOTAL Wages, Salaries and Payroll Additives:** _____

MATERIALS: Cost of materials, supplies, tools, and repair or replacement of non-fleet equipment used in assistance 13

MATERIALS TOTAL **TOTAL Materials, Equipment, etc. and Additives:** _____

TRANSPORTATION: Cost of vehicles and equipment including parts and repairs and Additives (No Wages)

Fleet Costs: (Hourly or Use Charge for vehicles and equipment and Additives) 14 _____

Repair Costs: (Cost of repair or replacement of vehicles and equipment, excluding labor) 15 _____

TRANSPORTATION TOTAL **TOTAL Vehicles, Equipment, etc. and Additives:** _____

EXPENSE: Cost of transporting employees and equipment, to and from RP's Service area, and living expenses not provided by RP.

Transportation Expense: Cost to transport vehicles and equipment (fleet) to and from RP Service Area 16 _____

Travel Expense: Cost to transport personnel, airfare etc., (non-fleet equip/tools) to and from RP Service Area 17 _____

Living Expense: Cost of meals, lodging and incidentals not provided by RP or incurred during travel 18

Meals Lodging Incidentals:

EXPENSE TOTAL **TOTAL Transportation, Travel and Living and Additives:** _____

ADMINISTRATIVE & GENERAL COSTS: Cost properly allocable to the Assistance and not charged in above sections

19 _____

ADMINISTRATIVE & GENERAL

TOTAL **TOTAL Administrative & General:** _____

Pay This

Amount: _____

All costs and expenses of Assisting Company are summarized in this Invoice.

(A Form W-9, Request for Taxpayer Identification Number and Certification, has been included with this invoice.) 20

Instructions and Explanations

This information provides a breakdown of costs incurred in the providing of assistance, and is intended to provide sufficient details to allow Requesting Party to expedite payment by minimizing requests for detailed information. This detailed breakdown, and supportive documentation, should supplement the remittance invoice normally generated by the utility's business enterprise or accounts receivable systems.

Reference Section Explanations: (Numbers correspond to sections on preceding supplemental invoice page(s).)
(Information in parentheses and italics are references to the related section of the CUEA

MAA)

- 1 If Requesting Company has designated a Purchase Order to be used for this remittance, provide the PO number in this space.
- 2 If Requesting Company has designated a Work Order or Tracking number to be used for this remittance, provide the number here.
- 3 This "Bill To" address is designated by the Requesting Party and may be the same as the Billing / Payment Address as it appears on the Assisting Company's "Attachment B" of the Agreement. (Sec. 4.2)
- 4 This "Remittance Address" is the address specified on the Assisting Company's Primary Invoice.
- 5 The person identified in Billing / Payment section of Requesting Party's "Attachment B", or Authorized Representative, or the Requesting Party's designated Mutual Assistance Coordinator.
- 6 The person identified in Billing / Payment section of Requesting Party's "Attachment B", or Authorized Representative, or the Assisting Party's designated Mutual Assistance Coordinator.
- 7 The date the assistance was agreed to commence. (Sec. 3.2, 3.5,)
- 8 The date the assistance demobilization is complete. (Sec. 3.5, Att D) (Note: *subsequent repair or replacement costs incurred by the AP may be realized and billed past this date, as noticed by the AP to the RP in writing.*)
- 9 Labor 1: This total includes all hourly wages, including straight time, overtime, premium pay and payroll additives that are the normal payroll of the Assisting Party. This is for time worked in the Requesting Party's service area, and does NOT include time or pay for travel to, or from, the Requesting Party's service area. Labor 1 total includes all employees, management and supervision, that physically traveled to the Requesting Party's service area. (The numbers are reported as totals for Hours, Wages, and Additives (premiums and additives reported in same total). Supportive information such as time sheets, or spreadsheets, that break down the totals reported, is strongly recommended.) (Sec. 4.1(a))

- 10 Labor 2: This total includes all hourly wages, including straight time, overtime, premium pay and payroll additives that are the normal payroll of the Assisting Party. This is for time or pay for travel to, or from, the Requesting Party's service area, and does NOT include time worked in RP's service area. Labor 2 total includes all employees, management and supervision, that physically traveled to the Requesting Party's service area. (The numbers are reported as totals for Hours, Wages, and Additives (premiums and additives reported in same total). Supportive information such as time sheets, or spreadsheets, that break down the totals reported, is strongly recommended.) (Sec. 4.1(b))
- 11 Labor 3: This total includes all hourly wages, including straight time, overtime, premium pay and payroll additives that are the normal payroll of the Assisting Party. This is for time or pay for employees, management, or supervision that is directly attributed to the assistance, but did NOT travel to the Requesting Party's service area. Labor 3 total may include support services in the Assisting party's own service area such as warehouse, fleet, Assistance Liaisons, administrative and coordination personnel. (The numbers are reported as totals for Hours, Wages, and Additives (premiums and additives reported in same total). (Supportive information such as time sheets, or spreadsheets, that break down the totals reported, is strongly recommended.) (Sec. 4.1)
- 12 Labor 4: This total includes only overtime pay and additives that are incurred by the Assisting Party for emergency response in the Assisting Party's service area, that is directly attributable to the providing of assistance. This total requires detailed support information and explanation provided to the Requesting Party prior to the inclusion of costs for assistance. (Sec. 4.1 (f))
- 13 Materials: This total includes all non-fleet equipment, tools and supplies, provided by Assisting Party's warehouse or other supplier that was used, consumed, or has normally applied overhead costs or depreciation, as outlined in the agreement. (Sec. 4.1 (c))
- 14 Transportation: This total includes the hourly or use charge of vehicles and equipment, and normally applies overheads and additives, for all vehicles and equipment used in the providing of assistance. These are direct "Fleet" costs excluding labor, which is included in Labor totals. (Sec. 4.1 (d))
- 15 Transportation: This total includes cost of repair or replacement of vehicles or equipment used in the providing of assistance, by AP, dealer service, or contracted repairs, including all normally applies overheads and additives. These are direct "Fleet" costs excluding labor, which is included in Labor totals. (Sec. 4.1 (d))
- 16 Transportation Expense: This total includes only the incurred costs of transporting, by contractor or entity other than the AP or RP, the fleet vehicles and equipment to RP's service area, and return to AP's home base. (Supportive information such as contract carrier's invoice or trip tickets is recommended.)
- 17 Travel Expense: These include all costs incurred by AP for the transportation of personnel to and from the RP's service area. These include airfare, cab fare, rental vehicles, or any other transportation not provided by the RP. It also included the

transportation or shipping costs of non-fleet tools or equipment to and from the RP's service area. (Sec. 4.1(b))

- 18** Living Expense: This includes all meals, lodging, and incidentals incurred during travel to and from RP's service area. It includes any of these costs incurred while working in the RP's service area that were not provided by the RP. (Sec. 4.1(b))
- 19** Administrative and General Costs: This includes all costs that are allocable to the Assistance, to the extent that they are not included in all the foregoing costs identified in this invoice. (Sec. 4.1(e))
- 20** Form W-9, Tax Identification and Certification: This standard tax form should be completed and accompany this form, unless such information has been previously transmitted to the Requesting Company.

ATTACHMENT D
POTENTIAL JOURNAL ENTRIES

Assumptions:

Assumption #1 - Companies would not transfer property that is in-service and operating, property available for transfer would either come from Inventory or Capital Spare Parts.

Assumption #2 - Assets transferred will initially be recorded to *Accounts Receivable / Accounts Payable from Associated Companies* followed by cash payments.

Journal Entries - Sending Company:

<u>Account</u>		<u>Debit</u>	<u>Credit</u>
Accounts Receivable / Cash	#146 / #131	X	
Inventory	#154		X
To record assets issued from inventory			
Accumulated Depreciation	#108	X	
Capital Spare Parts	#101		X
To retire assets issued from Capital Spare Parts			
Accounts Receivable / Cash	#146 / #131	X	
Accumulated Depreciation	#108		X
To record salvage for sold equipment			

Journal Entries - Receiving Company:

<u>Account</u>		<u>Debit</u>	<u>Credit</u>
Inventory	#154	X	
Account Payable / Cash	#234 / #131		X
To record inventory received which will be issued to capital project			
Plant in Service	#101	X	
Accumulated Depreciation	#108		X
Account Payable / Cash	#234 / #131		X
To record Capital Spare Parts received			